



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
May 22, 2024
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – April 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) Multi-Unit
 - i) Consider Renewal of Annual Service Contracts
 - ii) Consider Renewal of Annual Service Contract and Change Order No. 7 - Aquatic Vegetation Control, Inc. - Aquatic Weed Control and Marsh Maintenance
 - iii) Consider Renewal of Annual Service Contract and Consider Change Order No. 13 - Aquatic Vegetation Control, Inc. - Preserve Maintenance
 - iv) Consider Renewal of Annual Service Contract, Change Order No. 3 and Retainage Amendment - Palmera Enterprises, LLC – Annual Landscape Maintenance Contract No. 1
 - v) Consider Renewal of Annual Service Contract, Change Order No. 3 and Retainage Amendment - Palmera Enterprises, LLC – Annual Landscape Maintenance Contract No. 2
 - vi) Consider Renewal of Annual Service Contract, Change Order No. 4 and Retainage Amendment - The Grassroots Corporation - Annual Landscape Maintenance Contract No. 3
 - vii) Consider Renewal of Annual Service Contract, Change Order No. 14 and Retainage Amendment - Future Horizons, Inc. - Aquatic Weed Control
 - viii) Consider Renewal of Annual Service Contract and Change Order No. 11 – SOLitude Lake Management, LLC - Aquatic Weed Control (Rural Areas)
 - b) Unit No. 2A – MacArthur Overlay
Consider Certificates of Correction (7)
 - c) Unit No. 2C – Alton
Consider Bill of Sale to Alton Neighborhood 3 Association, Inc. & Bill of Sale to Alton Neighborhood 4 Association, Inc.
 - d) Unit Nos. 9A/9B – Abacoa I & II
Consider Renewal of Annual Service Contract and Change Order No. 3 - Aquatic Vegetation Control, Inc. - Aquatic Weed Control, Greenway and Preserve Maintenance

- e) Unit No. 16 – Palm Beach Park of Commerce
 - i) Consider Acceptance of Bill of Sale
 - ii) Consider Change Order to J.W. Cheatham, LLC (CO No.6)
- f) General
 - i) Consider Approval of General Services Contract – Flotech Environmental, LLC
 - ii) Consider Approval of General Services Contract – Top Dog Industries, LLC
- g) Payment Requests

7) **Regular Agenda**

- a) Unit No. 2C – Alton
 - i) Consider Non-Interference Agreement
Ask for Public Comment
 - ii) Consider Temporary License Agreement
Ask for Public Comment
 - iii) Consider Funding Agreement No. 22
Ask for Public Comment
 - iv) Consider Funding Agreement No. 23
Ask for Public Comment
- b) Unit No. 11 – PGA National
Consider Renewal of Annual Service Contract and Change Order Nos. 4 and 5 – Aquatic Vegetation Control, Inc. - Aquatic Weed Control and Marsh Maintenance
Ask for Public Comment
- c) Unit No. 18 – Ibis Golf & Country Club
Consider Renewal of Annual Service Contract and Change Order Nos. 14 and 15 – Aquatic Vegetation Control, Inc. - Aquatic Weed Control and Marsh Maintenance
Ask for Public Comment
- d) Unit No. 53 - Arden
Consider Bill of Sale and No Lien Affidavit for Pod D-Southwest
Ask for Public Comment
- e) General
Presentation of the Proposed 2024/2025 Budget

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 meetings:

June 26, 2024 – 8:00 a.m.- Regular Meeting

July 24, 2024 – 8:00 a.m.- Regular Meeting

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 04/24/24**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:01 a.m. on April 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 L. Marc Cohn, 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; Project Coordinator Polly Scherman; Permit Coordinator Kimberly Morgan; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Ray Spear of The Grassroots Corporation; and Jim Kraus, Keith Ahronheim and Leonard Hasner of PGA National (Unit 11).

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 he needs to move Consent Agenda Item 6)a)iv) for Unit 5A, Vista Center, to the Regular Agenda as Item 7)a)i.

4) APPROVAL OF MINUTES

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Minutes of the March 13, 2024 Engineering Review Committee Meeting, the Minutes of the March 21, 2024 Legal Committee Meeting and the Minutes of the March 27, 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 Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the following Consent Agenda Items:

- a) Unit No. 5A – Vista Center
 - i) Consider Acceptance of Bill of Sale
 - ii) Consider Purchase Order to Shenandoah Construction
 - iii) Consider Purchase Order to Crocs, LLC
 - ~~iv) Consider Purchase Order to Crocs, LLC~~
- b) Unit No. 16 – Palm Beach Park of Commerce
 - Consider Change Order to J.W. Cheatham, LLC (CO No. 5)
- c) General
 - Consider Bond and Disclosure Counsel Agreement and Engagement Letter with Nabors, Giblin & Nickerson, P.A.
- d) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

a) MULTI-UNIT

Consider First Amendment to Contract w/Everglades Laboratories, Inc.

Ms. Leser explained Northern entered into a General Services Contract with Everglades Laboratories, Inc. in 2017 for water quality testing services. She explained the contract is general in nature and does not set forth specific details regarding specifications, timing of deliverables and pricing, noting that this First Amendment is intended to include those specifications. Ms. Leser stated that funding for water quality testing is included in the Annual Budget each year and she recommends Board approval.

Mr. Boykin asked for clarification that this is not just for Unit 18, and Ms. Leser advised that this Amendment covers multiple units. She added that a separate item for Unit 18 will be addressed later in this meeting.

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 acceptance and execution of the First Amendment to the Everglades Laboratories, Inc. Contract.

a)i) UNIT OF DEVELOPMENT NO. 5A – VISTA CENTER

Consider Purchase Order to Crocs, LLC

Mr. Beatty explained that this Purchase Order is for Unit 5A, Vista Center, and it involves rehabilitation of a lake interconnect pipe. He further explained that this Purchase Order is for \$239,000, exceeding the \$200,000 threshold requiring a Payment & Performance Bond. He stated that Staff did not originally include the Payment & Performance Bond in the bid, although it has subsequently been requested from the contractor. Mr. Beatty is asking for approval of the Purchase Order contingent upon receipt of the Payment & Performance Bond.

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 Purchase Order No. 24-566 to Crocs, LLC in the amount of \$239,000.00, pending receipt of the referenced Payment & Performance Bond.

**b) UNIT OF DEVELOPMENT NO. 18 – IBIS GOLF & COUNTRY CLUB
Consider Purchase Order to Everglades Laboratories, Inc.**

Ms. Roundtree explained that this is a Purchase Order for Everglades Laboratory for the official water quality testing in Ibis, as required by the Amended and Restated Maintenance Agreement with the City of West Palm Beach. She stated that the testing is required to determine if the alum treatments are working and to help determine whether a third alum treatment is required. Ms. Roundtree reported that Purchase Order No. 24-388 authorizes monthly water quality testing from November 2023 through September 2024 in the amount of \$72,316.75, 85% of which is reimbursable by the City of West Palm Beach, per the Agreement.

Mr. Boykin then asked if this work is in addition to what was approved earlier in the meeting, and Ms. Roundtree responded affirmatively.

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 Purchase Order No. 24-388 to Everglades Laboratories, Inc. in the amount of \$72,316.75 for post alum application water quality testing.

**c) UNIT OF DEVELOPMENT NO. 43 - MIRASOL
Consider Payment Request to WGI, Inc.**

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 \$1,800.00 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 Ms. Baker seconded by Mr. Cohn and passed by the voting members approving a payment request in the amount of \$1,800.00 to WGI, Inc.

d) GENERAL

Consider Project/Consulting Engineer Professional Services Agreement

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

Mr. Beatty explained that as authorized by the Board and following the Request for Qualifications selection process, Staff has developed a Project/Consulting Engineer Professional Services Agreement for Board approval. He stated that, if approved, the Agreement will be distributed to the 22 selected firms. He briefly reviewed the execution and termination process as follows: As executed new agreements are received: (a) the former agreement for services with that firm, if any, shall be issued a notice of termination and (b) upon execution of all of the new service agreements, Northern will then issue notices of termination for any remaining previous agreements for engineering services.

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. Cohn and unanimously passed approving (i) the Project/Consulting Engineer Professional Services Agreement, (ii) issuance of notice of termination of all previous agreements for engineering services as set forth, and (c) designation of the President, and in his absence the Vice-President, to sign new service agreements as they are returned to the District.

8) 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 Board approved the payments for the final lift of asphalt for Neighborhoods E & F on the Consent Agenda, noting that the next project will be the final lift of Parcel D, which will be publicly bid in the next month or two.

Unit No. 5 – Henry Rolf: Ms. Leser stated that the Board approved the third phase and the Change Order to the contract with Johnson-Davis to complete the final portion of the project. She then showed various photos of the pipe rehabilitation project and noted that Staff is hoping that Vista Parkway can be reopened sometime in May.

Unit No. 16 – Palm Beach Park of Commerce: Ms. Leser stated Staff is still waiting for the County to do their final inspection on the Venture Way project, noting that the Board approved a 30-day extension to the contract by approving Change Order No. 5 on the Consent Agenda which will hopefully give the County and contractor enough time to wrap things up.

Unit No. 43 – Mirasol: Ms. Leser reported that the Boardwalk project is well underway. She stated that she believes almost all of the demolition is complete. She displayed photos of the signage for pedestrians and the boardwalk.

Unit No. 53 – Arden: Ms. Leser stated that Pod D-Southwest is almost complete. She gave a general overview of the project status, noting that not much has changed since last month. She showed various photos looking into and out from Pod D-Southwest.

b) ATTORNEY

Mr. Edwards reported that House Bill 7013, regarding 12-year term limits and other factors involving special districts was submitted to the Governor on April 16th for consideration. It has not yet been signed, but he anticipates that it will be, noting that it also does away with Safe Neighborhood Districts, sets a 12-year term cap for Board members and requires Special Districts to set goals and objectives to be reported upon annually and posted on their website.

Mr. Edwards also reported on another item that has to do with roads in special districts, noting that his firm also represents Indian Trail Improvement District and they have been in litigation over the past couple of years with the City of Westlake over the use of Indian Trail roads. He gave a brief history of the dispute and noted that the County Attorney recently issued an opinion that the roads are not public and the

County will not be providing services on those roadways, including traffic enforcement. Mr. Edwards advised of some of the possible implications of that opinion, explaining that his firm is working on this issue. He reported that based on his correspondence with the County Attorney's office on the road issue, the County Attorney advises that this opinion currently does not affect Northern, but he will keep the Board apprised of any potential impacts, should they arise.

A general discussion followed with regard to the potential consequences of this County Attorney opinion.

Mr. LaMotte asked if Mr. Edwards had an answer to his question last month about the new term limit bill and whether someone who had already served 10 years would be able to run for reelection if the next term would exceed the 12-year limit. Mr. Edwards advised that he would be researching the issue and others that may arise as a result when and if the Governor signs HB 7013 into law, as anticipated.

c) EXECUTIVE DIRECTOR

Mr. Beatty requested that the Board designate Katie Roundtree as Northern's representative in an EEOC mediation hearing on June 19, 2024, as he will not be available at that time.

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. Cohn and unanimously passed authorizing Ms. Roundtree to represent Northern in the mediation of the EEOC case taking place on June 19, 2024.

Mr. Beatty stated that the Public and Community Relations Report was included in the Board materials for review.

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

There were no additional 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



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EXECUTIVE SUMMARY

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

DATE: May 22, 2024

FROM: Kathleen Maloney-Pollack, Technical Assistant

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

RE: Renewal of Annual Service Contracts

Background

Northern utilizes annual contractors to provide many maintenance services throughout the District. The contracts are issued for a one-year term and include a provision for four additional one-year term extensions if agreed to by both parties. After reviewing the list of annual contracts and the performance records of each contractor, Northern Staff recommends that the following contracts be renewed for an additional one-year term beginning October 1, 2024:

- Future Horizons, Inc. – Aerator Maintenance
- Image Janitorial Services, LLC – Janitorial Services
- RMPK Funding, Inc. – Grant Preparation and Administration Services
- Sea Breeze Community Management Services, Inc. – Unit No. 34 Property Management Services
- SOLitude Lake Management, LLC – Unit No. 43 Aquatic Weed Control and Marsh Maintenance
- WGI, Inc. – Unit No. 16 Environmental Liaison

Fiscal Impact

Funding for these contract services is included in the proposed Fiscal Year 2024/2025 Budget.

Recommendation

Northern Staff requests the Board approve renewals of the above-listed Annual Service Contracts.



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EXECUTIVE SUMMARY

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

DATE: May 22, 2024

FROM: Kathleen Maloney-Pollack, Technical Assistant

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

RE: Unit Nos. 5A, 16, 19, 21, 23, 24, 27B, 29 & 45
Consider Renewal of Annual Service Contract and Change Order No. 7
Aquatic Vegetation Control, Inc.
Aquatic Weed Control and Marsh Maintenance

Background

The Aquatic Weed Control & Marsh Maintenance contract for Unit Nos. 5A, 16, 19, 21, 23, 24, 27B, 29 & 45 was awarded to Aquatic Vegetation Control, Inc. (AVC) in 2020, expiring on September 30, 2021, with the option of four additional annual extensions through September 30, 2025.

AVC is requesting approval of a price increase of 3% (\$16,475.38) for the annual renewal for fiscal year 2024/2025. Northern received many resident requests for additional work by AVC in fiscal year 2023/2024. In order to provide a higher level of service, Northern Staff is recommending approval of an additional \$4,468.36 increase to this contract, bringing the total change order amount to \$20,943.74. This amount will be added to the contracted price for future annual renewals.

Fiscal Impact

This contract and change order will be included in the proposed budget for fiscal year 2024/2025.

Recommendation

Northern Staff recommends renewal of the annual contract for the period October 1, 2024 through September 30, 2025 and approval of Change Order No. 7 to Aquatic Vegetation Control, Inc., increasing the contract by \$20,943.74.

CHANGE ORDER

No. 7

PROJECT: Unit Nos. 5A, 16, 19, 21, 23, 24, 27B, 29 & 45

DATE: 5/22/2024

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

CONTRACT FOR: Aquatic Weed Control and Marsh Maintenance

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

Description: 1) An increase in the number of crew days due to increased demand in Units 5A and 24, and 2) a 3% increase in price applicable to the extension for FYE 9/30/2025. The contractor's request for a price increase is attached.

Contractor: Aquatic Vegetation Control
1860 West 10th Street
Riviera Beach, FL 33404

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ 559,210.60	Original Contract Time 365 days days or date
Previous Change Order No. 1 to No. 6 \$ (10,030.83)	Net change from previous Change Order 0 days
Contract Price prior to this Change Order \$ 549,179.76	Contract Time prior to this Change Order 365 days days or date
Net (Increase) of this Change Order \$ 20,943.74	Net Increase (decrease) of this Change Order 0 days
Contract Price with all approved Change Orders \$ 570,123.50	Contract Time with all approved Change Orders 365 days

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor



Aquatic Vegetation Control, Inc.

Environmental Management

Riviera Beach, FL
Palm City, FL
Pembroke Pines, FL
Florida City, FL

February 1, 2024

Sam Payson
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418

RE: **Contract Extension and Increase request for Aquatic Weed Control & Marsh Maintenance, Units of Development 5A, 16, 19, 21, 23, 24, 27B, 29 and 45**

Dear Sam,

AVC would like to extend the Aquatic Weed Control & Marsh Maintenance, Units of Development 5A, 16, 19, 21, 23, 24, 27B, 29 and 45 Contract for an additional year. We also respectfully request a 3% increase for the contract.

Labor costs are increasing 5 – 7% year over year since 2021 along with other costs such as herbicides and supplies. The Consumer Price Index increased 3.4% over the last 12 months according to the U.S. Bureau of Labor Statistics Economic News Release for January 11, 2024.

AVC sincerely values our long-term relationship with Northern Palm Beach County Improvement District and we look forward to working with you for an additional year.

Sincerely,

Sharon Gillenwalters
President



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EXECUTIVE SUMMARY

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

DATE: May 22, 2024

FROM: Kathleen Maloney-Pollack, Technical Assistant

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

RE: Unit Nos. 2C, 3, 11, 16, 19, 21, 23, 24, 27B, 29, 33, 43, 45 & 49
Consider Change Order No. 13
Aquatic Vegetation Control, Inc.
Preserve Maintenance Contract

Background

The Annual Preserve Maintenance contract for Unit Nos. 2C, 3, 11, 16, 19, 21, 23, 24, 27B, 29, 33, 43, 45 & 49 was awarded to Aquatic Vegetation Control, Inc. (AVC) commencing October 1, 2013, for a five-year period, renewable annually. Subsequent amendments to the contract allowed for additional extensions through September 30, 2028.

AVC is requesting approval of a price increase of 3% (\$39,470.00) for the annual renewal for fiscal year 2024/2025. Northern received many resident requests for additional work by AVC in fiscal year 2023/2024. In order to provide a higher level of service, Northern Staff is recommending approval of an additional \$58,514.00 increase to this contract, bringing the total change order amount to \$97,984.00. This amount will be added to the contracted price for future annual renewals.

Fiscal Impact

This contract and change order will be included in the proposed budget for fiscal year 2024/2025.

Recommendation

Northern Staff recommends renewal of the annual contract for the period October 1, 2024 through September 30, 2025 and approval of Change Order No. 13 to Aquatic Vegetation Control, Inc., increasing the contract by \$97,984.00.

CHANGE ORDER

No. 13

PROJECT: Unit Nos. 2C, 3, 11, 16, 19, 21, 23, 24, 27B, 29, 33, 43, 45 & 49

DATE: 5/22/2024

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

CONTRACT FOR: Unit Nos. 2C, 3, 11, 16, 19, 21, 23, 24, 27B, 29, 33, 43, 45 & 49 Preserve Maintenance

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

Description: 1) An increase in the number of crew days due to increased demand in Units 2C, 21, 23, 27B, 29, 33, and 45, and 2) A 3% increase in price applicable to the extension for FYE 9/30/2025. The contractor's request for a price increase is attached.

Contractor: Aquatic Vegetation Control
1860 W 10th Street
Riviera Beach, FL 33404

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>402,000.00</u>	Original Contract Time <u>365 days</u> days or date
Previous Change Order No. <u>1</u> to No. <u>12</u> \$ <u>913,662.00</u>	Net change from previous Change Order <u>0 days</u>
Contract Price prior to this Change Order \$ <u>1,315,662.00</u>	Contract Time prior to this Change Order <u>365 days</u> days or date
Net Increase of this Change Order \$ <u>97,984.16</u>	Net Increase (decrease) of this Change Order <u>0 days</u>
Contract Price with all approved Change Orders \$ <u>1,413,646.16</u>	Contract Time with all approved Change Orders <u>365 days</u>

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor



Aquatic Vegetation Control, Inc.

Environmental Management

Riviera Beach, FL
Palm City, FL
Pembroke Pines, FL
Florida City, FL

February 1, 2024

Sam Payson
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418

RE: **Contract Extension and Increase Request for Maintenance of Natural Preserves Units of Development 2C, 3, 11, 16, 19, 21, 23, 24, 27B, 29, 33, 43, 45 & 49**

Dear Sam,

AVC would like to extend the Maintenance of Natural Preserves Units of Development 2C, 3, 11, 16, 19, 21, 23, 24, 27B, 29, 33, 43, 45 & 49 Contract for an additional year. We also respectfully request a 3% increase for the contract.

Labor costs are increasing 5 – 7% year over year since 2021 along with other costs such as herbicides and supplies. The Consumer Price Index increased 3.4% over the last 12 months according to the U.S. Bureau of Labor Statistics Economic News Release for January 11, 2024.

AVC sincerely values our long-term relationship with Northern Palm Beach County Improvement District and we look forward to working with you for an additional year.

Sincerely,

Sharon Gillenwalters
President



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EXECUTIVE SUMMARY

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

DATE: May 22, 2024

FROM: Kathleen Maloney-Pollack, Technical Assistant

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

RE: Unit Nos. 5B, 5D, 11, 14, 18, 24, 34, 43 & NPBCID Administrative Complex
Consider Renewal of Annual Service Contract, Change Order No. 3 and
Retainage Amendment
Palmera Enterprises, LLC
Annual Landscape Maintenance Contract No. 1

Background

On May 25, 2022, the Annual Landscape Maintenance Contract No. 1 for Unit Nos. 5B, 5D, 11, 14, 18, 24, 34, 43 & NPBCID Administrative Complex was awarded to Palmera Enterprises, LLC for a five-year period commencing October 1, 2022, and renewable annually through September 30, 2027.

At its regular Board Meeting held January 24, 2024, Northern's Board approved Change Order No. 2 to include additional weekly mowing and quarterly sabal palm trimming in Unit No. 14. An additional \$2,284.00 increase is necessary to bring the term of service for Unit No. 14 to a full year. Palmera Enterprises, LLC is requesting approval of a price increase of 8% (\$8,447.09) for the annual renewal for fiscal year 2024/2025, bringing the total change order amount to \$10,731.09. This amount will be added to the contracted price for future annual renewals.

At its regular Board Meeting held March 27, 2024, Northern's Board approved the Retainage Amendment for Annual Contracts recommended by the Engineering Review Committee. The Retainage Amendment modifies the retainage percentage from 7.5% to 5%. When Annual Landscape Maintenance Contract No. 1 was awarded to Palmera Enterprises, LLC, Palmera elected retainage in lieu of providing a performance bond.

Fiscal Impact

This contract and change order will be included in the proposed budget for fiscal year 2024/2025.

Recommendation

Northern Staff recommends renewal of the annual contract for the period October 1, 2024 through September 30, 2025, approval of Change Order No. 3 to Palmera Enterprises, LLC, increasing the contract by \$10,731.09, and approval of the Retainage Amendment between Northern and Palmera Enterprises, LLC.

CHANGE ORDER

No. 3

PROJECT: Unit Nos. 5B, 5D, 11, 14, 18, 24, 34, 43 & NPBCID Administrative Complex

DATE: 5/22/2024

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

CONTRACT FOR: Annual Landscaping Maintenance Contract No. 1

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

Description: 1) Extend to a full year the additional Unit 14 services previously added to the FYE 9/30/2024 contract effective 2/1/2024, and 2) An 8% increase in the prices applicable to the extension for FYE 9/30/2025. The contractor's request for a price increase is attached.

Contractor: Palmera Enterprises, LLC
P.O. Box 1934
15126 SW Indian Mound Drive
Indiantown, FL 34956

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>92,234.00</u>	Original Contract Time <u>365 days</u> days or date
Previous Change Order No. <u>1</u> to No. <u>2</u> \$ <u>11,070.72</u>	Net change from previous Change Order <u>0 days</u>
Contract Price prior to this Change Order \$ <u>103,304.72</u>	Contract Time prior to this Change Order <u>365 days</u> days or date
Net Increase of this Change Order \$ <u>10,731.09</u>	Net Increase (decrease) of this Change Order <u>0 days</u>
Contract Price with all approved Change Orders \$ <u>114,035.81</u>	Contract Time with all approved Change Orders <u>365 days</u>

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor



PALMERA ENTERPRISES, LLC

February 5, 2024

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

Re: Annual Landscaping Maintenance Contract #1 and 2

Dear Randy,

Per the contract documents, this letter will serve as a formal request for an 8% rate increase on the Annual Landscaping Maintenance Contract #1 and 2.

Palmera Enterprises, LLC strives to continue to provide you with the highest quality of services and products and in an effort to be able to do that, we must unfortunately pass along some of the increases in material costs, insurance rate and labor which have all increased substantially over the past year.

We appreciate our long business relationship with Northern Palm Beach County Improvement District and look forward to continuing association in the future.

Thank you for this opportunity to serve you. Please feel free to contact me with any questions.

Federico "Freddy" Bautista
Manager

P.O. Box 1934
Indiantown, FL 34956
☎ 561-307-3554
email: palmeraenterprises@gmail.com



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: May 22, 2024

FROM: Kathleen Maloney-Pollack, Technical Assistant

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

RE: Unit Nos. 2A, 2C, 4, 5C, 9A, 9B, 14, 15, 19, 23, 31, 43 & 47
Consider Renewal of Annual Service Contract, Change Order No. 3 and
Retainage Amendment
Palmera Enterprises, LLC
Annual Landscape Maintenance Contract No. 2

Background

On May 25, 2022, the Annual Landscape Maintenance Contract No. 2 for Unit Nos. 2A, 2C, 4, 5C, 9A, 9B, 14, 15, 19, 23, 31, 43 & 47 was awarded to Palmera Enterprises, LLC for a five-year period commencing October 1, 2022, and renewable annually through September 30, 2027.

At its regular Board Meeting held January 24, 2024, Northern's Board approved Change Order No. 2 to include additional monthly mowing in Unit No. 2C. An additional \$1,400.00 increase is necessary to bring the term of service for Unit No. 2C to a full year. Palmera Enterprises, LLC is requesting approval of a price increase of 8% (\$2,163.33) for the annual renewal for fiscal year 2024/2025, bringing the total change order amount to \$3,563.33. This amount will be added to the contracted price for future annual renewals.

At its regular Board Meeting held March 27, 2024, Northern's Board approved the Retainage Amendment for Annual Contracts recommended by the Engineering Review Committee. The Retainage Amendment modifies the retainage percentage from 7.5% to 5%. When Annual Landscape Maintenance Contract No. 2 was awarded to Palmera Enterprises, LLC, Palmera elected retainage in lieu of providing a performance bond.

Fiscal Impact

This contract and change order will be included in the proposed budget for fiscal year 2024/2025.

Recommendation

Northern Staff recommends renewal of the annual contract for the period October 1, 2024 through September 30, 2025, approval of Change Order No. 3 to Palmera Enterprises, LLC, increasing the contract by \$3,563.33, and approval of the Retainage Amendment between Northern and Palmera Enterprises, LLC.

CHANGE ORDER

No. 3

PROJECT: Unit Nos. 2A, 2C, 4, 5C, 9A, 9B, 14, 15, 19, 23, 31, 43 & 47

DATE: 5/22/2024

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

CONTRACT FOR: Annual Landscaping Maintenance Contract No. 2

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

Description: 1) Extend to a full year the additional Unit 2C services previously added to the FYE 9/30/24 contract effective 2/1/2024, and 2) An 8% increase in the prices applicable to the extension for FYE 9/30/2025. The contractor's request for a price increase is attached.

Contractor: Palmera Enterprises, LLC
P.O. Box 1934
15126 SW Indian Mound Drive
Indiantown, FL 34956

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ 21,149.64	Original Contract Time 365 days days or date
Previous Change Order No. 1 to No. 2 \$ 4,491.97	Net change from previous Change Order 0 days
Contract Price prior to this Change Order \$ 25,641.61	Contract Time prior to this Change Order 365 days days or date
Net Increase of this Change Order \$ 3,563.33	Net Increase (decrease) of this Change Order 0 days
Contract Price with all approved Change Orders \$ 29,204.94	Contract Time with all approved Change Orders 365 days

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor



PALMERA ENTERPRISES, LLC

February 5, 2024

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

Re: Annual Landscaping Maintenance Contract #1 and 2

Dear Randy,

Per the contract documents, this letter will serve as a formal request for an 8% rate increase on the Annual Landscaping Maintenance Contract #1 and 2.

Palmera Enterprises, LLC strives to continue to provide you with the highest quality of services and products and in an effort to be able to do that, we must unfortunately pass along some of the increases in material costs, insurance rate and labor which have all increased substantially over the past year.

We appreciate our long business relationship with Northern Palm Beach County Improvement District and look forward to continuing association in the future.

Thank you for this opportunity to serve you. Please feel free to contact me with any questions.

Federico "Freddy" Bautista
Manager

P.O. Box 1934
Indiantown, FL 34956
☎ 561-307-3554
email: palmeraenterprises@gmail.com



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

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

DATE: May 22, 2024

FROM: Kathleen Maloney-Pollack, Technical Assistant

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

RE: Unit Nos. 1, 2, 2A, 3, 3A, 4, 5, 7, 9, 9A, 11, 12, 14, 15, 16, 19, 21, 24, 32A, 43 & 49
Consider Renewal of Annual Service Contract, Change Order No. 4 and
Retainage Amendment
The Grassroots Corporation
Annual Landscape Maintenance Contract No. 3

Background

On May 25, 2022, the Annual Landscape Maintenance Contract No. 3 for Unit Nos. 1, 2, 2A, 3, 3A, 4, 5, 7, 9, 9A, 11, 12, 14, 15, 16, 19, 21, 24, 32A, 43 & 49 was awarded to The Grassroots Corporation for a five-year period commencing October 1, 2022, and renewable annually through September 30, 2027.

At its regular Board Meeting held January 24, 2024, Northern's Board approved Change Order No. 3 to include additional monthly mowing in Unit No. 2A. An additional \$400.00 increase is necessary to bring the term of service for Unit No. 2A to a full year. The Grassroots Corporation is requesting approval of a price increase of 7% (\$19,375.98) for the annual renewal for fiscal year 2024/2025, bringing the total change order amount to \$19,775.98. This amount will be added to the contracted price for future annual renewals.

At its regular Board Meeting held March 27, 2024, Northern's Board approved the Retainage Amendment for Annual Contracts recommended by the Engineering Review Committee. The Retainage Amendment modifies the retainage percentage from 7.5% to 5%. When Annual Landscape Maintenance Contract No. 3 was awarded to The Grassroots Corporation, Grassroots elected retainage in lieu of providing a performance bond.

Fiscal Impact

This contract and change order will be included in the proposed budget for fiscal year 2024/2025.

Recommendation

Northern Staff recommends renewal of the annual contract for the period October 1, 2024 through September 30, 2025, approval of Change Order No. 4 to The Grassroots Corporation, increasing the contract by \$19,775.98, and approval of the Retainage Amendment between Northern and The Grassroots Corporation.

CHANGE ORDER

No. 4

PROJECT: Unit Nos. 1, 2, 2A, 3, 3A, 4, 5, 7, 9, 9A, 11, 12, 14, 15, 16, 19, 21, 24, 32A, 43 & 49

DATE: 5/22/2024

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

CONTRACT FOR: Annual Landscape Maintenance Contract No. 3

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

Description: 1) Extend to a full year the additional Unit 2A services previously added to the FYE 9/30/24 contract effective 2/1/2024, and 2) A 7% increase in the prices applicable to the extension for FYE 9/30/2025. The contractor's request for a price increase is attached.

Contractor: The Grassroots Corporation
6072 Eagles Nest Drive
Jupiter, FL 33458

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ 248,570.00	Original Contract Time 365 days days or date
Previous Change Order No. 1 to No. 3 \$ 27,829.90	Net change from previous Change Order 0 days
Contract Price prior to this Change Order \$ 276,399.90	Contract Time prior to this Change Order 365 days days or date
Net Increase of this Change Order \$ 19,775.98	Net Increase (decrease) of this Change Order 0 days
Contract Price with all approved Change Orders \$ 296,175.88	Contract Time with all approved Change Orders 365 days

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor

THE GRASSROOTS CORPORATION

Certified General Contractor – cgc# 1517651

**Randy Cross & Ken Roundtree
Northern Palm Beach County Improvement District
Hiatt Drive
Palm Beach Gardens, FL 33418**

**Re: Annual unit price re-negotiation
Annual landscape maintenance contract #3**

December 29, 2023

Dear Randy & Ken,

Per the contract documents, this letter is to serve as a formal request for a 7% rate increase on the annual landscape maintenance contract #3. The inflationary increases in insurance, labor, materials and fuel within our industry has risen dramatically. This has unfortunately forced us to make this request.

If you have any questions or would like to discuss this please let me know. As always, we truly value our partnership with NPBCID and our relationship with its employees.

Thank you,

**Ray Spear
owner**

**743-6111 office
744-8351 fax**

**6072 Eagles Nest Dr. – Jupiter, FL 33458
spear@thegrassrootscorp.com**



Northern Palm Beach County Improvement District
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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: May 22, 2024

FROM: Kathleen Maloney-Pollack, Technical Assistant

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

RE: Unit Nos. 3, 3A, 4, 12A, 14, 15 & 20
Consider Renewal of Annual Service Contract, Change Order No. 14, and
Retainage Amendment
Future Horizons, Inc.
Annual Aquatic Weed Control (urban areas)

Background

Future Horizons, Inc. currently has the Annual Aquatic Weed Control (urban areas) contract for Unit Nos. 3, 3A, 4, 12A, 14, 15 & 20. On February 26, 2020, Northern's Board approved a Second Amendment to the contract allowing for five one-year extensions through September 30, 2025.

Future Horizons, Inc. is requesting approval of a price increase of 5% (\$9,792.89) for the annual renewal for fiscal year 2024/2025. This amount will be added to the contracted price for future annual renewals.

At its regular Board Meeting held March 27, 2024, Northern's Board approved the Retainage Amendment for Annual Contracts recommended by the Engineering Review Committee. The Retainage Amendment modifies the retainage percentage from 7.5% to 5%. When the Annual Aquatic Weed Control (urban areas) contract was awarded to Future Horizons, Inc., Future Horizons elected retainage in lieu of providing a performance bond.

Fiscal Impact

This contract and change order are included in the proposed budget for fiscal year 2024/2025.

Recommendation

Northern Staff recommends renewal of the annual contract for the period October 1, 2024 through September 30, 2025, approval of Change Order No. 14 to Future Horizons, Inc., increasing the contract by \$9,792.89, and approval of the Retainage Amendment between Northern and Future Horizons, Inc.

CHANGE ORDER

No. 14

PROJECT: Unit Nos. 3, 3A, 4, 12A, 14, 15 & 20
/2024

DATE: 5/22/2024

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

CONTRACT FOR: Unit Nos. 3, 3A, 4, 12A, 14, 15 & 20 - Annual Aquatic Weed Control (urban areas)

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

Description: A 5% increase in price applicable to the extension for FYE 9/30/2025. The contractor's request for a price increase is attached.

Contractor: FUTURE HORIZONS, INC.
P.O. BOX 1115
403 N 1ST STREET
HASTINGS, FL 32145-1115

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>106,453.56</u>	Original Contract Time <u>365 days</u> days or date
Previous Change Order No. <u>1</u> to No. <u>13</u> \$ <u>89,404.32</u>	Net change from previous Change Order <u>0 days</u>
Contract Price prior to this Change Order \$ <u>195,857.88</u>	Contract Time prior to this Change Order <u>365 days</u> days or date
Net Increase of this Change Order \$ <u>9,792.89</u>	Net Increase (decrease) of this Change Order <u>0 days</u>
Contract Price with all approved Change Orders \$ <u>205,650.77</u>	Contract Time with all approved Change Orders <u>365 days</u>

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor



January 25, 2024

Mr. Randy Cross
Northern Palm Beach County
Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418

Re: Annual Aquatic Weed Control
Units 3, 3A, 4, 12A, 14, 15 and 20
Contract Term: 10/01/24 through 09/30/25

Dear Randy:

Per our aquatics contract, Future Horizons, Inc. would like to propose a 5% increase in pricing from the 2023-2024 published consumer price index (CPI) increase.

Chemical cost, insurance rates and labor have all increased substantially over the past year. Chemical costs, alone, have sharply increased by as much as 10%, or more than of July of 2023. Algacides and dyes have increased over 20% , therefore we will have to raise the price of Aquashade to \$59.50 per gallon.

Future Horizons, Inc. strives to continue to provide you with the highest quality of services and products, and in an effort to be able to do that, we must, unfortunately, pass along some of the increases that are being felt everywhere in business today.

The Northern Palm Beach County Improvement District and Future Horizons, Inc. have enjoyed a long and successful business relationship, and I look forward to continuing association in the future and providing you with the very best in service and quality.

Sincerely,

Robert D. Blackburn, Jr.
President



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

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

DATE: May 22, 2024

FROM: Kathleen Maloney-Pollack, Technical Assistant

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

RE: Unit Nos. 1, 2, 2C, 5, 7, 9, 9A, 12, 24, 32, 33 & 49
Consider Renewal of Annual Service Contract and Change Order No. 11
SOLitude Lake Management, LLC
Annual Aquatic Weed Control (rural areas)

Background

SOLitude Lake Management, LLC assumed the Annual Aquatic Weed Control (rural areas) contract for Unit Nos. 1, 2, 2C, 5, 7, 9, 9A, 12, 24, 32, 33 & 49 when it acquired Clarke Aquatic Services, Inc. in 2023. On February 26, 2020, Northern's Board approved a Second Amendment to the contract allowing for five one-year extensions through September 30, 2025.

SOLitude Lake Management, LLC is requesting approval of a price increase of 4% (\$2,934.50) for the annual renewal for fiscal year 2024/2025. This amount will be added to the contracted price for future annual renewals.

Fiscal Impact

This contract and change order are included in the proposed budget for fiscal year 2024/2025.

Recommendation

Northern Staff recommends renewal of the annual contract for the period October 1, 2024 through September 30, 2025 and approval of Change Order No. 11 to SOLitude Lake Management, LLC increasing the contract by \$2,934.50.

CHANGE ORDER

No. 11

PROJECT: Unit Nos. 1, 2, 2C, 5, 7, 9, 9A, 12, 24, 32, 33 & 49

DATE: 5/22/2024

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

CONTRACT FOR: Unit Nos. 1, 2, 2C, 5, 7, 9, 9A, 12, 24, 32, 33 & 49 - Annual Aquatic Weed Control (rural areas)

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

Description: A 4% increase in price and scope of services applicable to the contract extension for FYE 9/30/2025. The contractor's request for a price increase is attached.

Contractor: SOLitude Lake Management, LLC
3132 Fortune Way
Wellington, FL 33414

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>28,714.92</u>	Original Contract Time <u>365 days</u> days or date
Previous Change Order No. <u>1</u> to No. <u>10</u> \$ <u>44,647.52</u>	Net change from previous Change Order <u>0 days</u>
Contract Price prior to this Change Order \$ <u>73,362.44</u>	Contract Time prior to this Change Order <u>365 days</u> days or date
Net Increase of this Change Order \$ <u>2,934.50</u>	Net Increase (decrease) of this Change Order <u>0 days</u>
Contract Price with all approved Change Orders \$ <u>76,296.94</u>	Contract Time with all approved Change Orders <u>365 days</u>

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor



Restoring Balance. Enhancing Beauty.

Customer #: 17949

Property Name: Northern Palm Beach Co. Improv. Dist.

Notice of 2024- 2025 Budget

Hello :

Thank you for your budget request inquiry for the Lake Maintenance.

An annual review of your account indicates that the cost of services for SÖLitude Lake Management® requires an increase effective on your contract renewal date.

This increase will allow SÖLitude Lake Management® to dedicate the resources necessary to continue to maintain the waterway system in excellent condition.

Contract Effective Date: October 1, 2024, through September 30, 2025.

- Your contract will renew at an estimated 4% increase. Please use this as an estimated budget for the following:

\$6,358.08 Monthly

\$76,296.96 Annually

The Company reserves the right to annually increase the amount charged for the services beyond the escalation percentage stated in the TERM AND EXPIRATION above, which shall be communicated by written notice to the Customer, which notice may be by invoice.

We appreciate your business and look forward to another successful year ahead!

Todd A. Barhydt, District Manager/Marine Scientist

todd.barhydt@solitudelake.com



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

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

DATE: May 22, 2024

FROM: Laura Ham, Budget & Tax Roll Manager

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

RE: Unit of Development No. 2A – MacArthur Overlay
Consider Certificates of Correction (7)

Background

Three (3) parcels owned by Old Palm Foundation, Inc. were recently reviewed by the Palm Beach County Property Appraiser's Office and deemed to be qualified as common area for the benefit of all member-owners of the association and, as such, exempt from property taxes for years 2021, 2022, and 2023. The owner has requested Northern issue Certificates of Correction to exempt the taxes it previously levied on these parcels for those years. Parcels within this Unit pay assessments for Units 2 and 2A. Northern can go back three years and issue Certificates of Correction for paid taxes as well as Certificates of Correction for the 2023 taxes that have not been paid yet.

Fiscal Impact

The Certificates of Correction provide for a net decrease in assessments of \$2,201.86. The affected funds have sufficient fund balance to absorb the decrease.

Recommendation

Northern Staff recommends the Board approve the issuance of Certificates of Correction to correct the 2021-2023 assessments for these common area parcels.



**CERTIFICATE OF CORRECTION OF
NON-AD VALOREM ASSESSMENT ROLL**
Section 197.3632, F.S, and Rule 12D-18.006(2), F.A.C.

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the 2023.
Non-Ad Valorem Assessment Roll as follows: Tax year

Parcel or folio number		52424135060070012	
Name to whom assessed		OLD PALM FOUNDATION INC UNITED COMMUNITY MANAGEMENT CORP C/O	
Address		300 AVENUE OF THE CHAMPIONS PALM BEACH GARDENS FL 33418-3600	
<input type="checkbox"/>	Change legal description to:	N/A	
<input checked="" type="checkbox"/>	Change rate/basis from:	Maint: \$ 69.77 Debt: \$ 62.36	to: Maint: \$0.00 Debt: \$0.00
<input checked="" type="checkbox"/>	Change non-ad valorem assessment from:	Maint: \$ 69.77 Debt: \$ 62.36	to: Maint: \$0.00 Debt: \$0.00
State reason for correction: Exempt property			

Attach additional documents when necessary

Local government representative

Date

Northern Palm Beach County Improvement District

Name of government unit or taxing authority

Original: Tax Collector

cc: Property Appraiser
Local Government
Department of Revenue
Property Tax Oversight
PO Box 3000
Tallahassee, FL 32315-3000



**CERTIFICATE OF CORRECTION OF
NON-AD VALOREM ASSESSMENT ROLL**
Section 197.3632, F.S, and Rule 12D-18.006(2), F.A.C.

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the Non-Ad Valorem Assessment Roll as follows:

2023.
Tax year

Parcel or folio number		52424202060150023	
Name to whom assessed		OLD PALM FOUNDATION INC UNITED COMM MGMT CORP C/O	
Address		300 AVENUE OF THE CHAMPIONS PALM BEACH GARDENS FL 33418-3600	
<input type="checkbox"/>	Change legal description to:	N/A	
<input checked="" type="checkbox"/>	Change rate/basis from:	Maint: \$ 69.77 Debt: \$ 62.36	to: Maint: \$0.00 Debt: \$0.00
<input checked="" type="checkbox"/>	Change non-ad valorem assessment from:	Maint: \$ 279.08 Debt: \$ 249.44	to: Maint: \$0.00 Debt: \$0.00
State reason for correction: Exempt property			

Attach additional documents when necessary

Local government representative

Date

Northern Palm Beach County Improvement District

Name of government unit or taxing authority

Original: Tax Collector

cc: Property Appraiser
Local Government
Department of Revenue
Property Tax Oversight
PO Box 3000
Tallahassee, FL 32315-3000



**CERTIFICATE OF CORRECTION OF
NON-AD VALOREM ASSESSMENT ROLL**
Section 197.3632, F.S, and Rule 12D-18.006(2), F.A.C.

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the 2023.
Non-Ad Valorem Assessment Roll as follows: Tax year

Parcel or folio number				52424202060010000			
Name to whom assessed				OLD PALM FOUNDATION INC			
Address				300 AVENUE OF THE CHAMPIONS PALM BEACH GARDENS FL 33418-3600			
<input type="checkbox"/> Change legal description to:		N/A					
<input checked="" type="checkbox"/> Change rate/basis from:		Maint: \$ 69.77 Debt: \$ 62.36		to:		Maint: \$0.00 Debt: \$0.00	
<input checked="" type="checkbox"/> Change non-ad valorem assessment from:		Maint: \$ 139.54 Debt: \$ 124.72		to:		Maint: \$0.00 Debt: \$0.00	
State reason for correction: Exempt property							

Attach additional documents when necessary

Local government representative _____ Date _____

Northern Palm Beach County Improvement District

Name of government unit or taxing authority

Original: Tax Collector

cc: Property Appraiser
Local Government
Department of Revenue
Property Tax Oversight
PO Box 3000
Tallahassee, FL 32315-3000



**CERTIFICATE OF CORRECTION OF
NON-AD VALOREM ASSESSMENT ROLL**
Section 197.3632, F.S, and Rule 12D-18.006(2), F.A.C.

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the 2022.
Non-Ad Valorem Assessment Roll as follows: Tax year

Parcel or folio number		52424135060070012	
Name to whom assessed		OLD PALM FOUNDATION INC UNITED COMMUNITY MANAGEMENT CORP C/O	
Address		300 AVENUE OF THE CHAMPIONS PALM BEACH GARDENS FL 33418-3600	
<input type="checkbox"/>	Change legal description to:	N/A	
<input checked="" type="checkbox"/>	Change rate/basis from:	Maint: \$ 65.17 Debt: \$ 61.37	to: Maint: \$0.00 Debt: \$0.00
<input checked="" type="checkbox"/>	Change non-ad valorem assessment from:	Maint: \$ 65.17 Debt: \$ 61.37	to: Maint: \$0.00 Debt: \$0.00
State reason for correction: Exempt property			

Attach additional documents when necessary

Local government representative _____
Date

Northern Palm Beach County Improvement District

Name of government unit or taxing authority

Original: Tax Collector

cc: Property Appraiser
Local Government
Department of Revenue
Property Tax Oversight
PO Box 3000
Tallahassee, FL 32315-3000



**CERTIFICATE OF CORRECTION OF
NON-AD VALOREM ASSESSMENT ROLL**
Section 197.3632, F.S, and Rule 12D-18.006(2), F.A.C.

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the Non-Ad Valorem Assessment Roll as follows: 2022.
Tax year

Parcel or folio number 52424202060150023			
Name to whom assessed OLD PALM FOUNDATION INC UNITED COMM MGMT CORP C/O			
Address 300 AVENUE OF THE CHAMPIONS PALM BEACH GARDENS FL 33418-3600			
<input type="checkbox"/> Change legal description to:		N/A	
<input checked="" type="checkbox"/> Change rate/basis from:	Maint: \$ 65.17 Debt: \$ 61.37	to:	Maint: \$0.00 Debt: \$0.00
<input checked="" type="checkbox"/> Change non-ad valorem assessment from:	Maint: \$ 260.68 Debt: \$ 245.48	to:	Maint: \$0.00 Debt: \$0.00
State reason for correction: Exempt property			

Attach additional documents when necessary

Local government representative _____ Date _____

Northern Palm Beach County Improvement District

Name of government unit or taxing authority

Original: Tax Collector

cc: Property Appraiser
 Local Government
 Department of Revenue
 Property Tax Oversight
 PO Box 3000
 Tallahassee, FL 32315-3000



**CERTIFICATE OF CORRECTION OF
NON-AD VALOREM ASSESSMENT ROLL**
Section 197.3632, F.S, and Rule 12D-18.006(2), F.A.C.

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the Non-Ad Valorem Assessment Roll as follows: 2021.
Tax year

Parcel or folio number		52424135060070012	
Name to whom assessed		OLD PALM FOUNDATION INC UNITED COMMUNITY MANAGEMENT CORP C/O	
Address		300 AVENUE OF THE CHAMPIONS PALM BEACH GARDENS FL 33418-3600	
<input type="checkbox"/>	Change legal description to:	N/A	
<input checked="" type="checkbox"/>	Change rate/basis from:	Maint: \$ 58.22 Debt: \$ 70.63	to: Maint: \$0.00 Debt: \$0.00
<input checked="" type="checkbox"/>	Change non-ad valorem assessment from:	Maint: \$ 58.22 Debt: \$ 70.63	to: Maint: \$0.00 Debt: \$0.00
State reason for correction: Exempt property			

Attach additional documents when necessary

Local government representative

Date

Northern Palm Beach County Improvement District

Name of government unit or taxing authority

Original: Tax Collector

cc: Property Appraiser
Local Government
Department of Revenue
Property Tax Oversight
PO Box 3000
Tallahassee, FL 32315-3000



**CERTIFICATE OF CORRECTION OF
NON-AD VALOREM ASSESSMENT ROLL**
Section 197.3632, F.S, and Rule 12D-18.006(2), F.A.C.

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the Non-Ad Valorem Assessment Roll as follows: 2021.
Tax year

Parcel or folio number				52424202060150023			
Name to whom assessed				OLD PALM FOUNDATION INC UNITED COMM MGMT CORP C/O			
Address				300 AVENUE OF THE CHAMPIONS PALM BEACH GARDENS FL 33418-3600			
<input type="checkbox"/> Change legal description to:		N/A					
<input checked="" type="checkbox"/> Change rate/basis from:		Maint: \$ 58.22 Debt: \$ 70.63		to:		Maint: \$0.00 Debt: \$0.00	
<input checked="" type="checkbox"/> Change non-ad valorem assessment from:		Maint: \$ 232.88 Debt: \$ 282.52		to:		Maint: \$0.00 Debt: \$0.00	
State reason for correction: Exempt property							

Attach additional documents when necessary

Local government representative _____ Date _____

Northern Palm Beach County Improvement District

Name of government unit or taxing authority

Original: Tax Collector

cc: Property Appraiser
Local Government
Department of Revenue
Property Tax Oversight
PO Box 3000
Tallahassee, FL 32315-3000



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: May 22, 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 Bill of Sale for Private Improvements to Alton Neighborhood 3
Association, Inc. & Alton Neighborhood 4 Association, Inc. (2)

Background

On March 22, 2023, Northern executed Funding Agreement No. 20 with KH Alton, LLC to fund the Private Improvements identified as Alternate 1, in PRJ 636 Unit 2C – Alton Phase 2 Final Paving Project. The First Amendment to Funding Agreement No. 20 was executed on April 26, 2023 to reflect the actual cost of construction for the private improvements as identified in the awarded contract for the work. These Private Improvements are within the alleyways of Parcel E (Neighborhood 3) and Parcel F (Neighborhood 4) of the Alton Planned Community Development.

The construction is now complete and in accordance with Funding Agreement No. 20 and the First Amendment thereto, Northern wishes to convey the completed Private Improvements and assign all provided warranties and guarantees to each of the respective Neighborhood Associations.

Fiscal Impact

There is no fiscal impact associated with the conveyance of the Private Improvements to the Alton Neighborhood Associations.

Recommendation

The District Engineer recommends approval and execution of each Bill of Sale for Private Improvements to Alton Neighborhood 3 Association, Inc. and Alton Neighborhood 4 Association, Inc.

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, Party of the First Part, has granted, bargained, conveyed, transferred and delivered, and by these presents does grant, bargain, convey, transfer and deliver unto Alton Neighborhood 3 Association, Inc., the said Party of the Second Part, its successors and assigns, the following goods and chattels in their current "As-Is" condition, without warranties of any nature whatsoever by the Party of the First Part except as for those granted to the Party of the First Part by others as to said goods, chattels, all as located in the County of Palm Beach, and the State of Florida to wit:

(See attached Exhibit "A")

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

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

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

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

[DISTRICT SEAL]

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

Attest: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

STATE OF FLORIDA

COUNTY OF PALM BEACH

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

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

[Balance of Page Intentionally Left Blank]

CONSENT TO ASSIGNMENT OF WARRANTIES

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

Executed this 10 day of May, 2024

[CORPORATE SEAL]

J.W. Cheatham, LLC
Name of Contractor
By: Thomas P. Uhrig
Print: Thomas P. Uhrig
Title: President

[Balance of Page Intentionally Left Blank]

Exhibit “A”

PRIVATE IMPROVEMENTS

[See attached for List of Private Improvements]

The Private Improvements, identified as Alternate 1, in PRJ 636 Unit 2C – Alton Phase 2 Final Paving Project consist of curb, sidewalk and paver brick repair and the installation of final pavement markings on alleyways within Parcels E (Neighborhood 3) of the Alton PCD as identified on the Plat of Alton Neighborhood 3 PB 125 PG 179.

**Alton Phase 2 Final Paving Project
Unit No. 2C - PRJ 636
PRIVATE IMPROVEMENTS (Alternate 1)**

PARCEL E PRIVATE ALLEY IMPROVEMENTS				
PAVER BRICK REPAIR (REMOVE AND REPLACE)	SY	86	\$ 119.00	\$204.64
CONCRETE REPAIR (REMOVE AND REPLACE)	SY	3,022	\$ 110.00	\$3,131.55
TEMPORARY PAVEMENT MARKINGS	LS	1	\$ 300.00	\$301.00
24" SOLID TRAFFIC STRIPE, WHITE (THERMO)	LF	121	\$ 4.40	\$125.15
PRIVATE IMPROVEMENTS PARCEL E SUBTOTAL				\$3,762.34

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, Party of the First Part, has granted, bargained, conveyed, transferred and delivered, and by these presents does grant, bargain, convey, transfer and deliver unto Alton Neighborhood 4 Association, Inc., the said Party of the Second Part, its successors and assigns, the following goods and chattels in their current “As-Is” condition, without warranties of any nature whatsoever by the Party of the First Part except as for those granted to the Party of the First Part by others as to said goods, chattels, all as located in the County of Palm Beach, and the State of Florida to wit:

(See attached Exhibit “A”)

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

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

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

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

[DISTRICT SEAL]

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

Attest: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

STATE OF FLORIDA

COUNTY OF PALM BEACH

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

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

[Balance of Page Intentionally Left Blank]

CONSENT TO ASSIGNMENT OF WARRANTIES

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

Executed this 10 day of May, 2024

[CORPORATE SEAL]

J.W. Cheatham, LLC
Name of Contractor
By: Thomas P. Uhrig
Print: Thomas P. Uhrig
Title: President

[Balance of Page Intentionally Left Blank]

Exhibit “A”

PRIVATE IMPROVEMENTS

[See attached for List of Private Improvements]

The Private Improvements, identified as Alternate 1, in PRJ 636 Unit 2C – Alton Phase 2 Final Paving Project consist of curb, sidewalk and paver brick repair and the installation of final pavement markings on alleyways within Parcel F (Neighborhood 4) of the Alton PCD as identified on the Plat of Alton Neighborhood 4 PB 125 PG 187.

**Alton Phase 2 Final Paving Project
Unit No. 2C - PRJ 636
PRIVATE IMPROVEMENTS (Alternate 1)**

PARCEL F PRIVATE ALLEY IMPROVEMENTS				
CONCRETE REPAIR (REMOVE AND REPLACE)	SY	1,039	\$ 110.00	\$114,290.00
TEMPORARY PAVEMENT MARKINGS	LS	1	\$ 300.00	\$300.00
REFLECTIVE PAVEMENT MARKER, BI-DIRECTIONAL BLUE AT FH	EA	5	\$ 4.40	\$22.00
6" SOLID TRAFFIC STRIPE, WHITE (THERMO)	LF	103	\$ 0.85	\$87.55
24" SOLID TRAFFIC STRIPE, WHITE (THERMO)	LF	56	\$ 4.40	\$246.40
PRIVATE IMPROVEMENTS PARCEL F SUBTOTAL				\$114,945.95



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

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

DATE: May 22, 2024

FROM: Kathleen Maloney-Pollack, Technical Assistant

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

RE: Unit of Development Nos. 9A/9B - Abacoa I and II
Consider Renewal of Annual Service Contract and Change Order No. 3
Aquatic Vegetation Control, Inc.
Aquatic Weed Control, Preserve and Dry Detention Maintenance
& Mowing Contract

Background

On September 22, 2021, Northern's Board approved an annual contract for Aquatic Weed Control, Preserve and Dry Detention Maintenance & Mowing in Unit Nos. 9A/9B, Abacoa I and II, to Aquatic Vegetation Control, Inc., allowing for five one-year extensions through September 30, 2026.

Aquatic Vegetation Control, Inc. is requesting approval of a price increase of 3% (\$19,801.50) for fiscal year 2024/2025. This amount will be added to the contracted price for future annual renewals.

Fiscal Impact

This contract and change order will be included in the proposed budget for fiscal year 2024/2025.

Recommendation

Northern Staff recommends renewal of the annual contract for the period October 1, 2024 through September 30, 2025 and approval of Change Order No. 3 to Aquatic Vegetation Control, Inc., increasing the contract by \$19,801.50.

CHANGE ORDER

No. 3

PROJECT: Unit Nos. 9A/9B

DATE: 5/22/2024

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

CONTRACT FOR: Unit Nos. 9A/9B – Aquatic Weed Control and Marsh Maintenance

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

Description: A 3% increase in the price applicable to the extension for FYE 9/30/2025. The contractor's request for a price increase is attached.

Contractor: Aquatic Vegetation Control
1860 W 10th Street
Riviera Beach, FL 33404

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>598,685.00</u>	Original Contract Time <u>365 days</u> days or date
Previous Change Order No. <u>1</u> to No. <u>2</u> \$ <u>61,365.22</u>	Net change from previous Change Order <u>0 days</u>
Contract Price prior to this Change Order \$ <u>660,050.22</u>	Contract Time prior to this Change Order <u>365 days</u> days or date
Net Increase of this Change Order \$ <u>19,801.50</u>	Net Increase (decrease) of this Change Order <u>0 days</u>
Contract Price with all approved Change Orders \$ <u>679,851.72</u>	Contract Time with all approved Change Orders <u>365 days</u>

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor



Aquatic Vegetation Control, Inc.

Environmental Management

Riviera Beach, FL
Palm City, FL
Pembroke Pines, FL
Florida City, FL

February 1, 2024

Sam Payson
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418

RE: **Contract Extension and Increase request for Aquatic Weed Control,
Preserve and Dry Detention Maintenance & Mowing Units of Development
9A/9B**

Dear Sam,

AVC would like to extend the Aquatic Weed Control, Preserve and Dry Detention Maintenance & Mowing Units of Development 9A/9B Contract for an additional year. We also respectfully request a 3% increase for the contract.

Labor costs are increasing 5 – 7% year over year since 2021 along with other costs such as herbicides and supplies. The Consumer Price Index increased 3.4% over the last 12 months according to the U.S. Bureau of Labor Statistics Economic News Release for January 11, 2024.

AVC sincerely values our long-term relationship with Northern Palm Beach County Improvement District and we look forward to working with you for an additional year.

Sincerely,



Sharon Gillenwalters
President



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: May 22, 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-16-163 – Palm Coast Development Group, LLC

Background

On July 13, 2021, Northern issued Permit No. PER-16-163 to Palm Coast Development Group, LLC for development of Parcel 7G 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-ways of Corporate Road North and 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:

Northern Palm Beach County Improvement District
Unit No. 16
Bill of Sale

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

KNOW ALL MEN BY THESE PRESENTS, that Palm Coast Development Group, LLC, whose street address is 15790 Corporate Circle, Jupiter, FL 33478, 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 2 day of MAY, 2024.

Palm Coast Development Group, LLC
(Name of First Party)

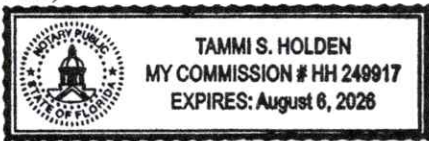
By: [Signature]
Print: Dan O'Connor
Title: Manager

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 2nd day of May, 2024, by Daniel P. O'Connor, as Manager, for Palm Coast Development Group, LLC

(Notary Seal)



Tammi S Holden
Notary Public State of Florida
Tammi S Holden
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]

ENGINEER'S OPINION OF POTENTIAL CONSTRUCTION COSTS
 PALM COAST SALES: NPBCID R/W & DRAINAGE ONLY
 4/9/2024

PAVING					
ITEM	DESCRIPTION	QNTY	UNIT	UNIT PRICE	TOTAL PRICE
1	CONCRETE SIDEWALK (INCLUDES DETECTABLE WARNING)	285	SY	40.00	\$11,400.00
2	CROSSWALK STRIPING	1	LS	2,500.00	\$2,500.00
					\$13,900.00

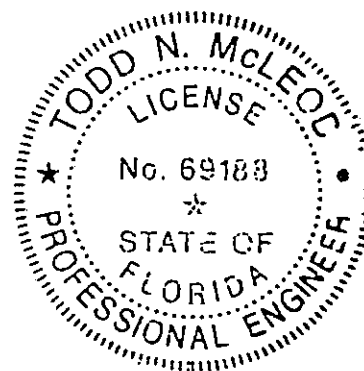
DRAINAGE					
ITEM	DESCRIPTION	QNTY	UNIT	UNIT PRICE	TOTAL PRICE
3	TYPE C DRAINAGE STRUCTURE	6	EA	5,500.00	\$33,000.00
4	18" RCP	268	LF	95.00	\$25,460.00
5	36" MITERED END SECTION	2	EA	4,000.00	\$8,000.00
6	36" RCP	58	LF	11.00	\$638.00
TOTAL					\$67,098.00

TOTAL = \$80,998.00



McLEOD • McCARTHY
 & Associates
 CIVIL ENGINEERS

1655 Palm Beach Lakes Blvd., Suite 501
 West Palm Beach, FL 33401



Todd N. McLeod, P.E.
 FL License No. 69183



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: May 22, 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 Change Order No. 6 to J.W. Cheatham, LLC
Purchase Order No. 23-281
Venture Way Extension Project

Background

On January 25, 2023, Northern approved an Award of Contract to J.W. Cheatham, LLC to construct the extension of Venture Way within the Park Beach Park of Commerce. Change Order No. 6 includes costs associated with additionally requested public work in the amount of \$7,440.00. In addition, final quantity adjustments are also included in Change Order No. 6 for a deduction in the contract amount of \$10,935.35. The deduction from quantity adjustments in the Public Improvements contract cost is \$5,860.35 and the deduction in the Private Improvements contract cost is \$5,075.00. The change in Public Improvement cost from quantity adjustments and additionally requested work results in a net increase of \$1,579.65, combined with the \$5,075.00 deduction in Private Improvement costs, equal a total contract deduction of \$3,495.35. The roadway improvements are complete and Palm Beach County has scheduled their final inspection. Change Order No. 6 requests an additional 30 days of contract time to allow Palm Beach County to complete their inspection prior to contract expiration.

Fiscal Impact

There are sufficient Bond funds available for the additional Public Improvements cost of \$1,579.65. Remaining private funding as a result of the contracts final quantity adjustments will be added back to the private funds on hand from Funding Agreement No. 3.

Recommendation

The District Engineer recommends approval of Change Order No. 6 for a total contract deduction of \$3,495.35 and an additional 30 days of contract time to J.W. Cheatham, LLC.

CHANGE ORDER

No. 6

PROJECT: Unit No. 16 Venture Way Extension Project

DATE: May 13, 2024

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

OWNER's Contract No.: PRJ 633

PROJECT ENGINEER: Kimley-Horn and Associates, Inc.

CONTRACTOR: J.W. Cheatham, LLC.

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

Description:

1. Install concrete pads at inlet structures
2. Adjust final contract quantities
3. Extend contract time by 30-days

Reason for Change Order:

1. Additional time requested for change to work and to obtain final approval of construction by Palm Beach County

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ 932,633.60	Original Contract Time: Substantial Completion 180 days (9/20/23) Ready for final payment: 210 days (10/20/23) days and dates
Net Changes from Previous Change Orders: No. <u>0</u> to No. <u>5</u> \$ 72,125.00	Net change from Previous Change Orders: No. <u>0</u> to No. <u>5</u> 225 days
Contract Price prior to this Change Order: \$ 1,004,758.60	Contract Time prior to this Change Order: Ready for final payment: 435 days (5/2/24) days and dates
Net Increase (Decrease) of this Change Order: (\$ 3,495.35)	Net Increase (Decrease) of this Change Order: 30 days
Contract Price with all approved Change Orders: \$ 1,001,263.25	Contract Time with all approved Change Orders: Substantial Completion 435 days (6/1/24) Ready for final payment: 465 days (7/1/24) days and dates

RECOMMENDED:
Kimley-Horn and Associates, Inc.

APPROVED:
NPBCID

ACCEPTED:
J.W. Cheatham, LLC

BY:

Project Engineer

BY:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

BY:

Contractor

Date: _____

Date: _____

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: May 22, 2024

FROM: Kathleen Maloney-Pollack, Technical Assistant

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

RE: Award of General Services Contract
Flotech Environmental, LLC

Background

Northern received a proposal from Flotech Environmental, LLC to qualify as a General Services Contractor. The proposal package was reviewed to determine the vendor's qualifications and met all of Northern's criteria. If approved as a General Services Contractor, Flotech Environmental, LLC will be eligible to perform various types of work estimated to fall below \$300,000.00 in total cost.

Fiscal Impact

Funds are budgeted each year for the projects to be performed by General Services Contractors.

Recommendation

Northern Staff and General Counsel recommend approval of award of a General Services Contract to Flotech Environmental, LLC.



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: May 22, 2024

FROM: Kathleen Maloney-Pollack, Technical Assistant

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

RE: Award of General Services Contract
Top Dog Industries, LLC

Background

Northern received a proposal from Top Dog Industries, LLC to qualify as a General Services Contractor. The proposal package was reviewed to determine the vendor's qualifications and met all of Northern's criteria. If approved as a General Services Contractor, Top Dog Industries, LLC will be eligible to perform various types of work estimated to fall below \$300,000.00 in total cost.

Fiscal Impact

Funds are budgeted each year for the projects to be performed by General Services Contractors.

Recommendation

Northern Staff and General Counsel recommend approval of award of a General Services Contract to Top Dog Industries, LLC.

**RECOMMENDED DISBURSEMENTS FOR
MAY 22, 2024 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	26,246.00			(16,819.50)	9,426.50
Unit No. 5 - Henry Rolf		-	1,159,805.58		1,159,805.58
Unit No. 14 - Eastpointe		41,500.00			41,500.00
Unit 16 - P. B. Park of Commerce	(14,653.55)			22,939.20	8,285.65
Unit No. 43 - Mirasol		62,632.85			62,632.85
Unit No. 53 - Arden	16,829.80				16,829.80
	<u>28,422.25</u>	<u>104,132.85</u>	<u>1,159,805.58</u>	<u>6,119.70</u>	<u>1,298,480.38</u>

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 184

MAY 22, 2024

	BOND	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:			
J. W. Cheatham, LLC FINAL	19,660.25	(19,660.25)	
(Alton Phase 2 Paving Project)			-
ENGINEERING:			
Michael B. Schorah & Assoc.	3,387.95	2,840.75	
(Phase 2 Final Asphalt)			6,228.70
OTHER PROFESSIONALS:			
Caldwell & Pacetti	116.00	-	
(Legal Services-INV#131598)			116.00
MISCELLANEOUS:			
NPBCID Reimbursement			
(NPBCID Personnel time & Auditor)	3,081.80		
			3,081.80
	26,246.00	(16,819.50)	9,426.50

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 30
May 22, 2024**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
CONSTRUCTION:		
Johnson-Davis, Inc. (Vista Pkwy South R & R Culvert)	<u>1,116,929.70</u>	1,116,929.70
ENGINEERING:		
Mock Roos & Assoc., Inc. (Replace 96" CMP in Vista Ctr)	<u>42,875.88</u>	42,875.88
	<u><u>1,159,805.58</u></u>	<u><u>1,159,805.58</u></u>

**UNIT OF DEVELOPMENT NO. 14
DISBURSEMENT NO. 72
MAY 22, 2024**

	<u>EIPC</u>	<u>TOTAL</u>
--	-------------	--------------

CONSTRUCTION:

Crocs, LLC	<u>41,500.00</u>	
(Slip Lining C001) FINAL		
PO#24-492		41,500.00

	<u>41,500.00</u>	<u>41,500.00</u>
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**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 144
MAY 22, 2024**

	BONDS	LANDOWNER FUNDS	TOTAL
CONSTRUCTION:			
J. W. Cheatham, LLC (Venture Way Extension #633)	<u>(15,286.14)</u>	<u>22,939.20</u>	7,653.06
NPBCID Reimbursements: (NPBCID Personnel time)	<u>632.59</u>		632.59
	<u><u>(14,653.55)</u></u>	<u><u>22,939.20</u></u>	<u><u>8,285.65</u></u>

**UNIT OF DEVELOPMENT NO. 43
DISBURSEMENT NO. 94
MAY 22, 2024**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
C. J. Contracting, LLC (Boardwalk Renovation Project PO#24-75)	<u>59,957.35</u>	59,957.35
ENGINEERING:		
WGI, Inc. (Board Walk Repiars PO#23-48)	<u>2,675.50</u>	2,675.50
	<u>62,632.85</u>	<u>62,632.85</u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 133
MAY 22, 2024**

	BOND	TOTAL
CONSTRUCTION:		
Centerline Utilities, Inc. (PODS D-southeast, D-southwest & I-north)	<u>11,812.50</u>	11,812.50
ENGINEERING:		
Michael B. Schorah & Assoc. (P.E. Services for Adren)	<u>4,280.00</u>	4,280.00
MISCELLANEOUS:		
NPBCID Reimbursements: (NPBCID Personnel time & Auditor)	<u>737.30</u>	737.30
	<u>16,829.80</u>	16,829.80
	-	16,829.80



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: May 22, 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 Non-Interference Agreement with KH Alton LLC
Alton Phase 3 Final Paving Project – Neighborhood 2 Parcel D

Background

Northern is scheduled to begin constructing its remaining public infrastructure improvements in Neighborhood 2 - Parcel D in the third quarter of 2024. There will be ongoing private home construction by KH Alton LLC at the same time Northern's improvements are being constructed. Therefore, Northern's construction activities could be impacted by KH Alton LLC's activities. Components of the both projects will be constructed in close proximity to one another. Northern requires KH Alton LLC to enter into the attached Non-Interference Agreement to protect Northern in the event conflicts arise between the two entities. The agreement was prepared by Northern's General Counsel and is consistent with previous agreements prepared for similar circumstances in the past.

Fiscal Impact

There are no fiscal impacts associated with this item.

Recommendation

The District Engineer and General Counsel recommend approval of the proposed Non-Interference Agreement with KH Alton LLC.

**NON-INTERFERENCE AGREEMENT
(UNIT OF DEVELOPMENT NO. 2C)**

THIS NON-INTERFERENCE AGREEMENT (the "Agreement") shall be effective as of the ___ day of _____, 20__, (the "Effective Date") and is being entered into by and between Northern Palm Beach County Improvement District, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as "Northern"), and KH Alton LLC, 105 NE 1st Street, Delray Beach, Florida 33444, (hereinafter referred to as the "Developer").

W I T N E S S E T H:

WHEREAS, Northern previously created its Unit of Development No. 2C (the "Unit") and has previously, is currently or will be installing public works within various sites located within the Unit; and

WHEREAS, the Developer is installing or constructing private improvements within the Unit that may impact or affect Northern's installation or construction of its public works; and

WHEREAS, the Developer acknowledges that its activities within areas where Northern or its contractors are currently or are expected to implement and construct public works could adversely affect or delay such Northern activity, including but not limited to that encompassed by and listed in attached Exhibit "A", resulting in a Northern contractor seeking or being entitled to seek reimbursement and/or claims from Northern for damages, including but not limited to economic losses and/or delay damages; and

WHEREAS, the Developer further acknowledges that interference or damage by it or its employees, agents or contractors (together the "Developer Group") with a Northern public work or its contractor's implementation and/or construction of public works for Northern may result in Northern's contractor seeking or being entitled to seek reimbursement and/or claims from Northern for damages, including but not limited to economic losses, delay damages and/or property damages from Northern.

NOW, THEREFORE, in consideration of the mutual covenants and promises hereinafter set forth, the sufficiency of consideration for which is hereby acknowledged, Northern and the Developer agree as follows:

ARTICLE I. RECITALS. The recitals set forth above are hereby deemed true and correct to the best of the knowledge of the parties hereto and are incorporated herein by this reference.

ARTICLE II. TERM OF AGREEMENT. The parties agree that this Agreement shall continue in full force and effect from its Effective Date through and including the last date that a Northern contractor would be entitled to seek claims or damages from or against Northern as a result of the Developer Group's interference with such a contractor's implementation and/or construction of public works within the Unit or the Developer Group's damage to such a contractor's public works.

ARTICLE III. NON-INTERFERENCE. The Developer for itself and the Developer Group does hereby agree that it and they shall not interfere with a Northern contractor's implementation

and/or construction of public works within the Unit nor cause any damage to a public work during or following a Northern contractor's installation and/or construction of such public works.

ARTICLE IV. INDEMNIFICATION. If, however, the Developer or the Developer Group should, for whatever reason, fail to comply with the requirements set forth in Article III then in such event the Developer shall be obligated to indemnify, defend and hold Northern harmless of, from and against any and all liability, loss, claims, demands, liens, damages, penalties, fines, judgments, interest, costs and/or expenses of whatsoever nature (including, without limitation, reasonable attorney's fees, expert fees, appellate costs and litigation costs) which are directly or indirectly incurred, arise out of, relate to, or result from such failure.

ARTICLE V. NOTICE OF CLAIM. Northern does hereby agree that within ten (10) business days following receipt of a written claim from one of its contractors that any of the conditions above exist or for claims or damages for which the Developer has herein indemnified Northern that it shall provide written notice of such claim to the Developer. Such notice shall include a reasonable and appropriate deadline as to when the Developer may comment, reply or otherwise respond to the claim from the contractor.

ARTICLE VI. REVIEW OF CLAIM. Northern agrees to exercise reasonable diligence to ascertain the validity of any such claim by its contractor and to consider all input received from the Developer within the deadline established by the notice referenced in Article V above.

ARTICLE VII. MISCELLANEOUS.

A. **Notice Format.** All notices required or permitted under this Agreement shall be in writing (including telex, facsimile or telegraphic communication) and shall 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:

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: Danvers@npbcid.org

As to DEVELOPER: **KH Alton LLC**
105 NE 1st Street
Delray Beach, Florida 33444
Attn: John Csapo
Email: jcsapo@kolter.com

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

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

D. Assignability. This Agreement may not be assigned without the prior written consent of all parties to this Agreement.

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 Palm Beach County, Florida, and each party hereby waives whatever its respective rights may have been in the selection of venue.

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

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

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

J. 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.

K. 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.

L. Attorney's Fees. With the exception of legal expenses which are required to be paid pursuant to above Article IV, 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, each party to said action shall be responsible for its own attorney's fees and costs, including appellate fees and costs.

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

Executed by NORTHERN this ____ day of _____, 20__.

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

[SEAL]

ATTEST:

Assistant Secretary

By: _____

Print: _____

Title: _____

[Balance of this page intentionally left blank]

Executed by the DEVELOPER this 9th day of May, 2024.

KH ALTON LLC

By: Victoria J. Imhoff

Print: Victoria Imhoff

Title: Vice President – Palm Beach

Exhibit "A"

Northern Palm Beach County Improvement District is in the process of issuing a contract for the following Project to which this Non-Interference Agreement shall be applicable:

NPBCID Project No. 642 (Alton Phase 3 Final Paving Improvements)



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: May 22, 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 Temporary License Agreement with Alton Neighborhood 2 Association, Inc.
Alton Phase 3 Final Paving Project – Neighborhood 2 Parcel D

Background

Northern is conducting work within the private alleys of Parcel D-Neighborhood 2 within the Alton Community. The alleyway tracts were dedicated to the Alton Neighborhood 2 Association and are identified as Tracts A1 through A3 on the Alton Neighborhood 2 Plat as recorded in Plat Book 126, Page 105, in the Official Records of Palm Beach County Florida. In order to construct the improvements, Northern's contractor will require access on private property. The attached Temporary License Agreement will authorize this activity. The agreement was prepared by Northern's General Counsel to provide the necessary authorization from the Landowner.

Fiscal Impact

There are no fiscal impacts associated with this item.

Recommendation

The District Engineer and General Counsel recommend approval of the Temporary License Agreement.

TEMPORARY LICENSE AGREEMENT

This Temporary License Agreement (the "Agreement") shall be effective as of the _____ day of _____, 2024 (the "Effective Date"), and is being made and entered into by and between Alton Neighborhood 2 Association, Inc. whose address is c/o Lang Management Company, 105 NE 1st Street, Delray Beach, Florida 33444 (hereinafter referred to as the "Licensor") and Northern Palm Beach County Improvement District, an independent special district of the State of Florida, whose address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as the "Licensee").

In consideration of the mutual promises contained in this Agreement, the receipt and sufficiency of which is hereby acknowledged, the Licensor and Licensee agree as follows:

SECTION 1. GRANT OF LICENSE. As to that real property described in attached Exhibit "A" (the "Property") the Licensor hereby grants to Licensee, including the exercise and usage thereof by its authorized employees, consultants, contractors, subcontractors and materialmen, the right to carry out such installation and construction activity and work as is described on attached Exhibit "B", including reasonable ingress and egress of personnel, motor vehicles, construction equipment and construction materials to, from and upon the Property as is reasonably necessary to carry out such activity and work, (together the "Licensed Activity"). Licensee and Licensor acknowledge and agree that the Licensed Activity is for the benefit of the Licensor, will result in a physical improvement being installed and located upon the Property and that upon the Licensed Activity's completion, the Licensor shall thereafter own and be responsible for the maintenance and operation of such physical improvement.

SECTION 2. TERM. The term of this Agreement shall begin as of its Effective Date and automatically terminate two (2) years after said Effective Date.

SECTION 3. PAYMENTS. The Licensor shall not charge and the Licensee shall not be obligated to pay a usage or service fee or charge to the Licensor for use of the Property as herein granted.

SECTION 4. INDEMNITY. This Agreement is, and shall at all times remain, subject to the Licensee's obligation and agreement to indemnify and hold harmless Licensor from and against monetary losses, damages, costs and expenses, including related reasonable attorneys' fees, paralegals' fees and court costs, that arise in tort and out of personal injury or death or damage to or loss of property resulting from the presence of the Licensee or its employees, agents, consultants, materialmen, or contractors on the Property pursuant to the rights conferred hereunder to the extent the Licensee may do so without waiver of its sovereign immunity from liability as afforded to a sovereign entity under applicable law, including the monetary dollar limitations afforded by Section 768.28, Florida Statutes. This indemnity shall survive the expiration or termination of this Agreement.

SECTION 5. INSURANCE. Prior to the exercise or usage of the rights granted by this Agreement, the Licensee's contractor (and any other parties performing work on the Property) shall have provided an Accord Certificate of Insurance reflecting comprehensive general liability insurance in an amount of no less than \$1,000,000.00, plus an additional \$1,000,000.00 through an Umbrella Excess Liability policy, which coverages must be maintained at all times during which the Licensee's contractor is involved in the Licensed Activity on behalf of the Licensee involving the Property. Licensor shall be named as an additional insured on such insurance policies.

SECTION 6. REPAIR AND RESTORATION. If an existing permanent facility or structure located near or adjacent to the Property is damaged as a result of the Licensee's usage or exercise of the License Activity, the Licensee shall be obligated to timely repair (including replace, if necessary) and restore the damaged facility or structure in a proper and competent manner to a condition substantially similar to that which existed prior to such damage. This obligation of the Licensee to repair (including replace, if necessary) and restore such damaged permanent facilities or structures shall continue throughout the term of this Agreement and for a notification period of sixty (60) calendar days thereafter during which the Licensor shall have the right to notify the Licensee in writing of any damage that the Licensor believes was caused as a result of the Licensee's exercise of the Licensed Activity. Upon receipt of such notice, the Licensee shall have thirty (30) calendar days within which to: (i) repair (including replace, if necessary) and restore the damaged permanent facility or structure, (ii) request a reasonable extension of time within which to conclude such repair (including replace, if necessary) and restoration, the approval of which request shall not be unreasonably withheld, or (iii) provide written notice to the Licensor of its denial of responsibility. If Licensor fails to perform its obligations hereunder, and such failure continues for twenty (20) calendar days after Licensor's provision of written notice of such failure to Licensee (except that such notice shall not be required in the event of an emergency), Licensor shall have the right to perform such repair (including replacement, if necessary) and restoration on its own behalf, and Licensee shall reimburse Licensor for the reasonable cost of such within thirty (30) days of Licensee's receipt of an invoice, together with reasonable supporting documentation, for same.

SECTION 7. MISCELLANEOUS PROVISIONS.

(A) Notices. All notices, requests, consents and other communications required or permitted under this Agreement shall be in writing (including telex, facsimile, email, telecommunicated, or telegraphic communication) and shall be (as elected by the person giving such notice) hand delivered by prepaid express overnight courier or messenger service, telecommunicated, emailed, or mailed (airmail if international), as follows:

As to LICENSEE: Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, Florida 33418-7106
Attn: Kimberly A. Leser, District Engineer
Telephone: (561) 624-7830
Email: kim@npbcid.org

As to LICENSOR: Alton Neighborhood 2 Association, Inc.
c/o Lang Management Company
105 NE 1st Street
Delray Beach, Florida 33444
Attention: Donna Wilson, LCAM
Telephone: (561) 410-5488
Email: donnaw@langmanagement.com

If a party changes its mailing address or designated recipient for notices, such change shall be communicated in writing (via electronic or U.S. mail) to the other party within thirty (30) days of the change.

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

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

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

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

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

(G) 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.

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

(I) Waiver. The waiver by either party hereto of any right granted herein shall not be deemed to be a waiver of any other right granted herein, and the same shall not be deemed a waiver of a subsequent right obtained by reason of the continuation of any matter previously waived.

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

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

(L) Amendments. This Agreement may be amended or modified anytime and in all respects by an instrument in writing executed by all of the parties to this Agreement.

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

Executed by Licensor this 9th day of May, 2024.

Alton Neighborhood 2 Association, Inc.

(SEAL)

By: Victoria Imhoff

Print: Victoria Imhoff

Title: President

Executed by Licensee this _____ day of _____, 2024.

(SEAL)

Northern Palm Beach County
Improvement District

ATTEST:

By: _____

Print: _____

By: _____
Assistant Secretary

Title: _____

EXHIBIT "A"

(Specify construction plans identifying work area)

Unit 2C Phase 3 Alton Neighborhood 2 Parcel D Final Paving Plan produced by Michael B. Schorah and Associates, Inc. signed and sealed May 2, 2024.

EXHIBIT "B"

LICENSED ACTIVITY

Alton Phase 3 Final Paving Project Unit No. 2C - PRJ 642 PRIVATE IMPROVEMENTS (Alternate 1)					
ITEM NO.	DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL
GENERAL CONDITIONS-PRIVATE ALLEYS (NEIGHBORHOOD D)					
35	PERMIT FEES (ALLOWANCE)	LS	1	\$250.00	\$250.00
36	PAYMENT AND PERFORMANCE BOND	LS	1		
37	MOBILIZATION	LS	1		
38	MAINTENANCE OF TRAFFIC (INCLUDING PEDESTRIAN M.O.T.)	LS	1		
39	NPDES COMPLIANCE (BMPs)	LS	1		
40	SITE RESTORATION / REPAIRS	LS	1		
41	SURVEY LAYOUT	LS	1		
GENERAL CONDITIONS SUBTOTAL					
PRIVATE ALLEYS (NEIGHBORHOOD D)					
42	REMOVE AND REPLACE 2 3/8" PAVER BRICK ON 1" SAND BED	SF	715		
43	RESET EXISTING 2 3/8" PAVER BRICK ON 1" SAND BED	SF	41		
44	INSTALL MISSING 2 3/8" PAVER BRICK ON 1" SAND BED	SF	478		
45	REMOVE EXCESS PAVER BRICK	SF	10		
46	REMOVE AND REPLACE 6" THICK CONCRETE PAVEMENT	SF	6,862		
47	REMOVE AND REPLACE 8" THICK CONCRETE APRON	SF	1,112		
48	SAWCUT CONCRETE ALLEY AND PATCH WITH GROUT	EA	7		
49	PATCH CONCRETE ALLEY WITH GROUT	EA	3		
50	REMOVE CONCRETE SPLATTER FROM CONCRETE ALLEYS / PAVERS	LS	1		
51	REMOVE AND REPLACE 5' X 5' MANHOLE CONCRETE COLLAR	EA	2		
52	24" SOLID TRAFFIC STRIPE, WHITE (THERMO)	LF	75		
53	REFLECTIVE PAVEMENT MARKER, BI-DIRECTIONAL BLUE AT FH	EA	2		
PRIVATE ALLEYS SUBTOTAL					
ALTERNATE 1 PRIVATE IMPROVEMENTS GRAND TOTAL \$					



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: May 22, 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 Funding Agreement No. 22
Alton Phase 3 Final Paving Project – Neighborhood Parcel D

Background

On March 12, 2024, Northern approved a Purchase Order to Michael B. Schorah and Associates, Inc. for design, bidding and construction phase services for the final paving of the Neighborhood roads within Parcel D. The Parcel D Neighborhood roads are owned by Northern and, as such, would be considered public improvements funded by bond project funds.

The engineer's cost estimate for the public improvements is \$227,659.70. Funding in the amount of \$284,574.63, which represents 125% of the public improvements cost estimate, will be provided by a combination of bond construction funds and Landowner funds in accordance with Funding Agreement No. 22.

Fiscal Impact

Funding for the public improvements of approximately \$284,574.63 will be paid from Northern's bond project funds and funds provided by KH Alton, LLC through Funding Agreement No. 22 and funding for the private improvements will be funded by KH Alton, LLC in accordance with Funding Agreement No. 23.

Recommendation

Northern Staff recommends Board approval of the Funding Agreement No. 22 in the amount of \$284,574.63.

**FUNDING AGREEMENT NO. 22 FOR CONSTRUCTION
OF PUBLIC IMPROVEMENTS
BY AND BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AND
KH ALTON LLC
FOR
UNIT OF DEVELOPMENT NO. 2C**

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, located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as “Northern”), and KH ALTON LLC, a Florida limited liability company, located at 105 NE 1st Street, Delray Beach, Florida 33444 (hereinafter referred to as the “Developer”).

W I T N E S S E T H:

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

WHEREAS, Northern previously created its Unit of Development No. 2C (the “Unit”) and is willing to commence the implementation and construction of certain hereinafter identified Public Improvements on behalf of said Unit; and

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

WHEREAS, the Developer has requested that Northern commence implementation of the installation and construction of those public infrastructure improvements described in attached Exhibit “A” (hereinafter referred to as the “Public Improvements”); and

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

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

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

SECTION 2. DEFINITIONS.

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

(B) Developer’s Agreement. The phrase “*Developer’s Agreement*” shall mean: (i) that particular Developer’s Agreement dated August 15, 2013 previously entered into by Northern and Kolter Acquisitions LLC, which Developer’s Agreement has been assigned to and assumed by Developer by virtue of that certain Assignment, Release and Assumption Agreement dated January 24, 2014, which was consented to by Northern on February 26, 2014 and (ii) the First Amendment thereto dated February 24, 2016.

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

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

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

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

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

(D) Expenditures. To expend any hereinafter described New Funds and Bond Project Funds in accordance with the provisions of Section 4 of this Agreement.

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

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

(A) Financing. At or before the Effective Date of this Agreement, to advance or deliver to Northern the sum of \$145,212.63, (the "New Funds") which together with remaining Bond Project Funds in the amount of \$139,362.00, which together total \$284,574.63 and represent 125% of the estimated Cost of Construction of the Public Improvements as follows:

(i) Funding. At or before the Effective Date of this Agreement, Developer shall advance to Northern the New Funds, which together with the aforesaid Bond Project Funds, represents 125% of the estimated Cost of Construction of the Public Improvements and shall be held by Northern in an advanced construction payment account (which may be commingled with other Northern funds but must be accounted for separately), and, together with any interest accumulated thereon, used by Northern for the payment of the Cost of Construction of the Public Improvements.

(ii) Responsibility for Cost of Construction. Regardless of any language herein to the contrary, it is expressly understood and agreed that the Developer is solely responsible for the payment of all of the Cost of Construction for the Public Improvements. Therefore, if for any reason the hereinabove identified New Funds and Bond Project Funds are insufficient for Northern to award the bid for the Public Improvements or pay the Cost of Construction for all or a part of the Public Improvements, the Developer shall be obligated to deliver payment to Northern of such underfunded, unpaid or unsecured portion of the Cost of Construction on or before ten (10) business days following the dated date of a written invoice or request from Northern for such payment.

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

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

SECTION 6. MISCELLANEOUS PROVISIONS.

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

following addresses:

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

As to DEVELOPER: KH Alton LLC
105 NE 1st Street
Delray Beach, Florida 33444
Attn: John Csapo
Telephone: 561-682-9500
Email: jcsapo@kolter.com

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

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

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

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

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

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

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

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

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

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

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

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

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

EXECUTED by NORTHERN this ____ day of _____, 2024.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

Assistant Secretary

By: _____
President, Board of Supervisors

[Balance of this page intentionally left blank]

EXECUTED by DEVELOPER this ____ day of _____, 2024.

KH ALTON LLC, a Florida limited liability company

By: _____

Print: _____

Title: _____

Exhibit “A”

PUBLIC IMPROVEMENTS

Title of Project – Unit 2C – Alton - Phase 3 Final Paving Project (Project No. 642)

Description of Project: Curb, sidewalk and roadway repair, installation of paver brick crosswalks, final lift of asphalt and final pavement markings for the Parcel D neighborhood roadways within Alton PCD located between I-95 and Central Boulevard in Palm Beach Gardens for Northern Palm Beach County Improvement District Unit of Development 2C.



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: May 22, 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 Funding Agreement No. 23
Alton Phase 3 Final Paving Project – Neighborhood Parcel D

Background

On March 12, 2024, Northern approved a Purchase Order to Michael B. Schorah and Associates, Inc. for design, bidding and construction phase services for the final paving of the Neighborhood roads within Parcel D.

The Neighborhood D private alleyways were requested to be included in the bid as an Alternate to be funded directly by KH Alton, LLC. The engineer's estimate for the private improvements is \$176,077.80. Funding in the amount of \$220,097.25, which represents 125% of the private improvements cost estimate, will be provided by the Landowner in accordance with Funding Agreement No. 23.

Fiscal Impact

Funding for the private improvements will be funded by KH Alton, LLC in the amount of \$220,097.25, which represents 125% of the private improvements cost estimate. Funding for the public improvements of approximately \$284,574.63 will be paid from a combination of Northern's bond project funds and funds provided by KH Alton, LLC in accordance with Funding Agreement 22.

Recommendation

Northern Staff recommends Board approval of Funding Agreement No. 23 in the amount of \$220,097.25.

**FUNDING AGREEMENT NO. 23 FOR CONSTRUCTION
OF PRIVATE IMPROVEMENTS
BY AND BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AND
KH ALTON LLC
FOR
UNIT OF DEVELOPMENT NO. 2C**

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, located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as "Northern"), and KH ALTON LLC, a Florida limited liability company, located at 105 NE 1st Street, Delray Beach, Florida 33444 (hereinafter referred to as the "Developer").

W I T N E S S E T H:

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

WHEREAS, Northern previously created its Unit of Development No. 2C (the "Unit") and is willing to commence the implementation and construction of certain hereinafter identified private improvements on behalf of said Unit; and

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

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

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

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

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

SECTION 2. DEFINITIONS.

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

(B) Developer’s Agreement. The phrase “*Developer’s Agreement*” shall mean: (i) that particular Developer’s Agreement dated August 15, 2013 previously entered into by Northern and Kolter Acquisitions LLC, which Developer’s Agreement has been assigned to and assumed by Developer by virtue of that certain Assignment, Release and Assumption Agreement dated January 24, 2014, which was consented to by Northern on February 26, 2014 and (ii) the First Amendment thereto dated February 24, 2016.

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

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

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

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

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

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

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

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

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

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

(i) Funding Developer may either: (a) advance to Northern at or before the Effective Date of this Agreement, the sum of \$220,097.25 which sum represents 125% of the current estimate of the Cost of Construction of the Private Improvements and shall be held by Northern in an advanced construction payment account (which may be commingled with other Northern funds but must be accounted for separately), and, together with any interest accumulated thereon, used by Northern for the payment of the Cost of Construction of the Private Improvements or, (b) provide an Irrevocable Standby Letter of Credit from a financial institution having a Weiss rating of no less than a "B-" and an expiration date of no less than six (6) months from date of issue, in form acceptable to Northern and as generally described in attached Exhibit "C", which Irrevocable Standby Letter of Credit shall be in the sum of \$220,097.25 as security for the Cost of Construction of the Private Improvements and equal to 125% of the current estimate of the Costs of Construction of the Private Improvements.

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

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

(B) Indemnification. The Developer does hereby indemnify and hold Northern harmless of and from any and all loss or liability that Northern may sustain by reason of its design, implementation and construction of the Private Improvements, with said indemnification and hold harmless to include but not be limited to: (i) all Cost of Construction, (ii) direct costs or damages, (iii) indirect or consequential

costs and damages (provided there is a proximate cause relationship), (iv) fines and/or penalties and (v) any and all injuries or damages sustained by persons or property, including reasonable attorney's fees and costs (including appellate or mediation) that may be incurred or sustained by Northern that relate to the design, implementation, construction and, as limited by the immediately following sentence, the operation and maintenance of the Alton Improvement(s), but excluding any such loss or liability incurred or sustained that is a direct and proximate result of the gross negligence of Northern.

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

SECTION 6. MISCELLANEOUS PROVISIONS.

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

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

As to DEVELOPER: KH Alton LLC
105 NE 1st Street
Delray Beach, Florida 33444
Attn: John Csapo
Telephone: 561-682-9500
Email: jcsapo@kolter.com

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

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

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

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

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

given full force and effect so far as possible.

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

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

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

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

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

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

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

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

EXECUTED by NORTHERN this ____ day of _____, 2024.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

Assistant Secretary

By: _____
President, Board of Supervisors

EXECUTED by DEVELOPER this ____ day of _____, 2024.

KH ALTON LLC, a Florida limited liability company

By: _____

Print: _____

Title: _____

Exhibit “A”

PRIVATE IMPROVEMENTS

[See attached for List of Private Improvements]

The Private Improvements, identified as Alternate 1, in PRJ 636 Unit 2C-Alton Phase 3 Final Paving Project consist of curb, concrete apron and paver brick repair and the installation of the final pavement markings on alleyways within Parcel D (Neighborhood 2) of the Alton PCD as identified on the Plat of Alton Neighborhood 2 and recorded in the Public Records of Palm Beach County, Florida in Plat Book 126 Pages 105 through 109.

Exhibit "B"

Northern Palm Beach County Improvement District
Unit of Development No. 2C

BILL OF SALE

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

(See attached Exhibit "A")

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

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

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

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

[DISTRICT SEAL]

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

Attest: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

STATE OF FLORIDA

COUNTY OF PALM BEACH

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

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

[Balance of Page Intentionally Left Blank]

CONSENT TO ASSIGNMENT OF WARRANTIES

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

Executed this ____ day of _____, 20__.

[CORPORATE SEAL]

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

[Balance of Page Intentionally Left Blank]

Exhibit "C"

IRREVOCABLE STANDBY LETTER OF CREDIT NO. _____.

ISSUE DATE:

EXPIRATION DATE:

BENEFICIARY

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

APPLICANT

ISSUING BANK

AMOUNT:\$

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

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

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

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

ADDRESS: _____

ATTENTION: _____

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

THIS IRREVOCABLE STANDBY LETTER OF CREDIT IS ALSO AVAILABLE BY SIGHT PAYMENT AT THE COUNTERS OF THE (name and address of local Bank Branch).

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

(NAME OF ISSUING BANK)

By: _____
SIGNATURE

PRINT NAME: _____

TITLE: _____

ANNEX "A"

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

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

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

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

BY: _____

Signature

Print Name

{DISTRICT SEAL}

Title

END OF ANNEX "A"



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

EXECUTIVE SUMMARY

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

DATE: May 22, 2024

FROM: Kathleen Maloney-Pollack, Technical Assistant

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

RE: Unit of Development No. 11 – PGA National
Consider Renewal of Annual Service Contract and Change Order Nos. 4 and 5
Aquatic Vegetation Control, Inc.
Aquatic Weed Control and Marsh Maintenance

Background

On February, 23, 2022, Northern's Board approved a First Amendment to the Aquatic Weed Control & Marsh Maintenance contract for Unit No. 11, PGA National, to Aquatic Vegetation Control, Inc. (AVC) allowing for five one-year extensions through September 30, 2027.

AVC is requesting approval of a price increase of 3% (\$25,712.59) for fiscal year 2024/2025, as detailed in Change Order No. 4. Northern received many resident requests for additional work by AVC in fiscal year 2023/2024. In order to provide a higher level of service with the addition of a second five-man crew, Northern Staff is recommending approval of an additional \$293,221.50 increase to this contract, as detailed in Change Order No. 5, bringing the total amount of Change Order Nos. 4 and 5 to \$318,934.09. This amount will be added to the contracted price for future annual renewals.

PGA National has a unique ecosystem with a number of characteristics that create challenges in aquatic weed control and marsh maintenance. AVC has complied with the lakes and marshes maintenance specifications consistently in PGA National.

Fiscal Impact

This contract amendment and change orders will be included in the proposed budget for fiscal year 2024/2025.

Recommendation

Northern Staff recommends 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., increasing the contract by \$318,934.09.

CHANGE ORDER

No. 4

PROJECT: Unit No. 11

DATE: 5/22/2024

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

CONTRACT FOR: Unit No. 11 – Aquatic Weed Control and Marsh Maintenance

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

Description: A 3% increase in price applicable to the extension for FYE 9/30/2025. The contractor's request for a price increase is attached.

Contractor: Aquatic Vegetation Control
1860 W 10th Street
Riviera Beach, FL 33404

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>570,820.00</u>	Original Contract Time <u>365 days</u> days or date
Previous Change Order No. <u>1</u> to No. <u>3</u> \$ <u>286,266.23</u>	Net change from previous Change Order <u>0 days</u>
Contract Price prior to this Change Order \$ <u>857,086.23</u>	Contract Time prior to this Change Order <u>365 days</u> days or date
Net Increase of this Change Order \$ <u>25,712.59</u>	Net Increase (decrease) of this Change Order <u>0 days</u>
Contract Price with all approved Change Orders \$ <u>882,798.82</u>	Contract Time with all approved Change Orders <u>365 days</u>

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor



Aquatic Vegetation Control, Inc.

Environmental Management

Riviera Beach, FL
Palm City, FL
Pembroke Pines, FL
Florida City, FL

February 1, 2024

Sam Payson
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418

RE: **Contract Extension and Increase request for Unit 11 PGA**

Dear Sam,

AVC would like to extend the Unit 11 PGA Contract for an additional year. We also respectfully request a 3% increase for the contract.

Labor costs are increasing 5 – 7% year over year since 2021 along with other costs such as herbicides and supplies. The Consumer Price Index increased 3.4% over the last 12 months according to the U.S. Bureau of Labor Statistics Economic News Release for January 11, 2024.

AVC sincerely values our long-term relationship with Northern Palm Beach County Improvement District and we look forward to working with you for an additional year.

Sincerely,

Sharon Gillenwalters
President

CHANGE ORDER

No. 5

PROJECT: Unit No. 11

DATE: 5/22/2024

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

CONTRACT FOR: Unit No. 11 – Aquatic Weed Control and Marsh Maintenance

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

Description: An increase of \$293,211.50 in level of service with addition of “Second 5-man crew” for 165 days applicable to the extension for FYE 9/30/2025. The contractor’s proposal for this additional service is attached.

Contractor: Aquatic Vegetation Control
1860 W 10th Street
Riviera Beach, FL 33404

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>570,820.00</u>	Original Contract Time <u>365 days</u> days or date
Previous Change Order No. <u>1</u> to No. <u>4</u> \$ <u>311,978.82</u>	Net change from previous Change Order <u>0 days</u>
Contract Price prior to this Change Order \$ <u>882,798.82</u>	Contract Time prior to this Change Order <u>365 days</u> days or date
Net Increase of this Change Order \$ <u>293,221.50</u>	Net Increase (decrease) of this Change Order <u>0 days</u>
Contract Price with all approved Change Orders \$ <u>1,176,020.32</u>	Contract Time with all approved Change Orders <u>365 days</u>

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor



Aquatic Vegetation Control, Inc.

1860 W 10th Street * Riviera Beach, FL 33404
(561) 845-5525 or (800) 327-8745 FAX (561) 845-5374
www.avcaquatic.com

PROPOSAL/AGREEMENT/CONTRACT

This agreement for environmental services is entered into contract between Aquatic Vegetation Control, Inc., hereinafter referred to as AVC, whose address is 1860 W 10th Street, Riviera Beach, FL 33404, and submitted to: NPBCID (CLIENT) whose address is listed below, on the latest date of execution of this Agreement by both parties.

Client Name: NPBCID

Client Address: 359 Hiatt Dr, Palm Beach Gardens, FL 33418

Client Phone: (561) 624-7830

Client Contact: Sam Payson

Client Email: sam@npbcid.org

Project Name: PGA National Unit 11 Additional Crew Estimate

Location: **PGA National Palm Beach Gardens Florida**

Scope of Services and Related Costs:

AVC does hereby agree to furnish all labor, equipment, herbicides, and materials, unless otherwise specified, for Aquatic Vegetation Control based service to be performed as **Daily Rate**

Description of Work: (Continued on Page 4)

This is an estimate for 1 unlicensed supervisor with an 5 man crew, dump truck, 4 wheeler, trailer and all the necessary equipment to perform the marsh cleaning maintenance.

AVC proposes to perform the work as specified for the sum of: \$ **1,777.10** per Event
Plus Applicable Sales Tax

Invoices will be submitted: **monthly.**

Invoices and Billing

Any fee disputed by NPBCID shall be brought to the attention of AVC, in writing, within fifteen (15) days of receipt of an invoice. If an invoice is not disputed within that time, the invoice shall be deemed acceptable and shall be paid within THIRTY (30) of receipt. Interest shall accrue on the invoice at a rate of 1.5% per month or the maximum rate allowed by law.

Terms and Conditions

All material is guaranteed to be as specified. All work will be completed in a skillful manner according to standard practices. Any modification from the above scope of work will be completed only upon a written work order signed by both parties, and will be at an extra charge over and above the cost specified in this agreement. This agreement is contingent upon strikes, accidents, or delays beyond our control. This agreement is subject to acceptance within 30 days and is void thereafter at the option of AVC. Each party shall acknowledge changes for any modifications, additions, and/or deletions to this Agreement.

This agreement shall be in effect for a period of one year. This agreement may be extended for an additional year or years on terms and conditions mutually agreeable to both parties. This agreement may be cancelled without penalty by either party with or without cause, in writing by certified mail or electronic mail. AVC reserves the right to include a CPI increase with proper written notice to CLIENT.

AVC planting work is guaranteed for plant health and professional installation, if applicable, under normal site and weather conditions. AVC cannot be held liable for plant mortality under abnormal site or weather conditions or acts of God. Plant sales and installation will be guaranteed for 0 days.

Liability

The parties to this agreement understand that AVC bears responsibility for their own willful or negligent actions that result in damages or injury to persons or property arising out of the performance of this Agreement and shall be limited to the amount of this Agreement.

All herbicides used in the program are approved by the Environmental Protection Agency (EPA). Safety and Data Sheets (SDS) are available upon request. AVC will assist CLIENT in obtaining a permit from the Department of Environmental Protection (DEP), if required. AVC will furnish proof of liability, Auto, Worker's compensation, and pollution liability upon request.

Accepted by:

Aquatic Vegetation Control, Inc.

Kevin Damaso (561) 262-2471

Project Manager

Authorized AVC Signatory **Sharon Gillenwalters, President**

Date

Accepted by CLIENT:

Company Name

Authorized Signature

Name and Title

Date

Contact Information

Please complete the following information upon acceptance of this Agreement.

Billing Information

Point of Contact:

Phone:

Email:

Address:

Send Invoices by Mail Email Other _____

Tax Exempt: YES (attached certificate) NO

Scope of Services Continued:

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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: May 22, 2024

FROM: Kathleen Maloney-Pollack, Technical Assistant

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

RE: Unit of Development No. 18 – Ibis Golf & Country Club
Consider Renewal of Annual Service Contract and Change Order Nos. 14 and 15
Aquatic Vegetation Control, Inc.
Aquatic Weed Control and Marsh Maintenance

Background

On May 26, 2021, Northern’s Board approved a Second Amendment to the Aquatic Weed Control & Marsh Maintenance contract for Unit No. 18, Ibis Golf & Country Club, to Aquatic Vegetation Control, Inc. (AVC) allowing for five one-year extensions through September 30, 2026.

AVC is requesting approval of a price increase of 3% (\$18,122.26) for fiscal year 2024/2025, as detailed in Change Order No. 14. Northern received many resident requests for additional work by AVC in fiscal year 2023/2024. In order to provide a higher level of service with the addition of a second five-man crew, Northern Staff is recommending approval of an additional \$151,053.50 increase to this contract, as detailed in Change Order No. 15, bringing the total amount of Change Order Nos. 14 and 15 to \$169,175.76. This amount will be added to the contracted price for future annual renewals.

Ibis has a unique water management system with a number of idiosyncrasies that create challenges in aquatic weed control and marsh maintenance. AVC has complied with the lakes and marshes maintenance specifications consistently in Ibis.

Fiscal Impact

This contract and change orders will be included in the proposed budget for fiscal year 2024/2025.

Recommendation

Northern Staff recommends renewal of the annual contract for the period October 1, 2024 through September 30, 2025 and approval of Change Order Nos. 14 and 15 to Aquatic Vegetation Control, Inc., increasing the contract by \$169,175.76.

CHANGE ORDER

No. 14

PROJECT: Unit No. 18

DATE: 5/22/2024

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

CONTRACT FOR: Unit No. 18 – Aquatic Weed Control and Marsh Maintenance

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

Description: A 3% increase in price applicable to the extension for FYE 9/30/2025. The contractor's request for a price increase is attached.

Contractor: Aquatic Vegetation Control
1860 W 10th Street
Riviera Beach, FL 33404

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>301,003.08</u>	Original Contract Time <u>365 days</u> days or date
Previous Change Order No. <u>1</u> to No. <u>13</u> \$ <u>303,072.37</u>	Net change from previous Change Order <u>0 days</u>
Contract Price prior to this Change Order \$ <u>604,075.45</u>	Contract Time prior to this Change Order <u>365 days</u> days or date
Net Increase of this Change Order \$ <u>18,122.26</u>	Net Increase (decrease) of this Change Order <u>0 days</u>
Contract Price with all approved Change Orders \$ <u>622,197.72</u>	Contract Time with all approved Change Orders <u>365 days</u>

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor



Aquatic Vegetation Control, Inc.

Environmental Management

Riviera Beach, FL
Palm City, FL
Pembroke Pines, FL
Florida City, FL

February 1, 2024

Sam Payson
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418

RE: **Contract Extension and Increase request for Unit 18 Ibis**

Dear Sam,

AVC would like to extend the Unit 18 Ibis Contract for an additional year. We also respectfully request a 3% increase for the contract.

Labor costs are increasing 5 – 7% year over year since 2021 along with other costs such as herbicides and supplies. The Consumer Price Index increased 3.4% over the last 12 months according to the U.S. Bureau of Labor Statistics Economic News Release for January 11, 2024.

AVC sincerely values our long-term relationship with Northern Palm Beach County Improvement District and we look forward to working with you for an additional year.

Sincerely,

Sharon Gillenwalters
President

CHANGE ORDER

No. 15

PROJECT: Unit No. 18

DATE: 5/22/2024

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

CONTRACT FOR: Unit No. 18 – Aquatic Weed Control and Marsh Maintenance

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

Description: An increase of \$151,053.50 in level of service with addition of “Second 5-man crew” for 85 days applicable to the extension for FYE 9/30/2025. The contractor’s proposal for this additional service is attached.

Contractor: Aquatic Vegetation Control
1860 W 10th Street
Riviera Beach, FL 33404

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>301,003.08</u>	Original Contract Time <u>365 days</u> days or date
Previous Change Order No. <u>1</u> to No. <u>14</u> \$ <u>321,194.64</u>	Net change from previous Change Order <u>0 days</u>
Contract Price prior to this Change Order \$ <u>622,197.72</u>	Contract Time prior to this Change Order <u>365 days</u> days or date
Net Increase of this Change Order \$ <u>151,053.50</u>	Net Increase (decrease) of this Change Order <u>0 days</u>
Contract Price with all approved Change Orders \$ <u>773,251.22</u>	Contract Time with all approved Change Orders <u>365 days</u>

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor



Aquatic Vegetation Control, Inc.

1860 W 10th Street * Riviera Beach, FL 33404
(561) 845-5525 or (800) 327-8745 FAX (561) 845-5374
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PROPOSAL/AGREEMENT/CONTRACT

This agreement for environmental services is entered into contract between Aquatic Vegetation Control, Inc., hereinafter referred to as AVC, whose address is 1860 W 10th Street, Riviera Beach, FL 33404, and submitted to: NPBCID (CLIENT) whose address is listed below, on the latest date of execution of this Agreement by both parties.

Client Name: **NPBCID**

Client Address: **359 Hiatt Dr, Palm Beach Gardens, FL 33418**

Client Phone: **(561) 624-7830**

Client Contact: **Sam Payson**

Client Email: **sam@npbcid.org**

Project Name: **IBIS Unit 18 Additional Crew Estimate**

Location: **IBIS West Palm Beach Florida**

Scope of Services and Related Costs:

AVC does hereby agree to furnish all labor, equipment, herbicides, and materials, unless otherwise specified, for Aquatic Vegetation Control based service to be performed as **Daily Rate**

Description of Work: (Continued on Page 4)

This is an estimate for 1 unlicensed supervisor with an 5 man crew, dump truck, 4 wheeler, trailer and all the necessary equipment to perform the marsh cleaning maintenance.

AVC proposes to perform the work as specified for the sum of: \$ **1,777.10** per Event
Plus Applicable Sales Tax

Invoices will be submitted: **monthly.**

Invoices and Billing

Any fee disputed by NPBCID shall be brought to the attention of AVC, in writing, within fifteen (15) days of receipt of an invoice. If an invoice is not disputed within that time, the invoice shall be deemed acceptable and shall be paid within THIRTY (30) of receipt. Interest shall accrue on the invoice at a rate of 1.5% per month or the maximum rate allowed by law.

Terms and Conditions

All material is guaranteed to be as specified. All work will be completed in a skillful manner according to standard practices. Any modification from the above scope of work will be completed only upon a written work order signed by both parties, and will be at an extra charge over and above the cost specified in this agreement. This agreement is contingent upon strikes, accidents, or delays beyond our control. This agreement is subject to acceptance within 30 days and is void thereafter at the option of AVC. Each party shall acknowledge changes for any modifications, additions, and/or deletions to this Agreement.

This agreement shall be in effect for a period of one year. This agreement may be extended for an additional year or years on terms and conditions mutually agreeable to both parties. This agreement may be cancelled without penalty by either party with or without cause, in writing by certified mail or electronic mail. AVC reserves the right to include a CPI increase with proper written notice to CLIENT.

AVC planting work is guaranteed for plant health and professional installation, if applicable, under normal site and weather conditions. AVC cannot be held liable for plant mortality under abnormal site or weather conditions or acts of God. Plant sales and installation will be guaranteed for 0 days.

Liability

The parties to this agreement understand that AVC bears responsibility for their own willful or negligent actions that result in damages or injury to persons or property arising out of the performance of this Agreement and shall be limited to the amount of this Agreement.

All herbicides used in the program are approved by the Environmental Protection Agency (EPA). Safety and Data Sheets (SDS) are available upon request. AVC will assist CLIENT in obtaining a permit from the Department of Environmental Protection (DEP), if required. AVC will furnish proof of liability, Auto, Worker's compensation, and pollution liability upon request.

Accepted by:

Aquatic Vegetation Control, Inc.

Kevin Damaso (561) 262-2471

Project Manager

Authorized AVC Signatory **Sharon Gillenwalters, President**

Date

Accepted by CLIENT:

Company Name

Authorized Signature

Name and Title

Date

Contact Information

Please complete the following information upon acceptance of this Agreement.

Billing Information

Point of Contact:

Phone:

Email:

Address:

Send Invoices by Mail Email Other _____

Tax Exempt: YES (attached certificate) NO

Scope of Services Continued:



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: May 22, 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 Bill of Sale and No Lien Affidavit to Palm Beach County Water Utilities
Pod D-Southwest Water and Sewer Improvements

Background

Northern executed a contract with Centerline Utilities and subsequently issued a Notice to Proceed to construct the water and sewer improvements within Pod D-Southwest of the Arden project on September 27, 2023. The work has been completed and is being finalized with Palm Beach County Water Utilities at this time.

The attached Bill of Sale and No Lien Affidavit will convey these water and sewer improvements to Palm Beach County Water Utilities for ownership, operation and maintenance.

Fiscal Impact

The total cost of construction for these improvements is identified in the Bill of Sale as \$801,634.00.

Recommendation

Northern Staff, District Engineer and General Counsel recommend execution of the attached Bill of Sale and No Lien Affidavit to Palm Beach County Water Utilities for submittal upon completion of remaining testing required by Palm Beach County Water Utilities for the Pod D-Southwest Water & Sewer Improvements.

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, Palm Beach Gardens, FL 33418, (hereinafter referred to as the "Grantor"), for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable considerations to it paid by the Palm Beach County Water Utilities Department, P.O. Box 16097, West Palm Beach, Florida 33416-6097, hereinafter referred to as "County", the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer and deliver to the County its administrators and assigns, the following goods and chattels:

Potable Water and or Wastewater Facilities consisting of the components set forth on "Attachment to Bill of Sale" attached hereto and made part hereof, all as is, where is, and located with the Project herein described as:

Potable Water and Wastewater Facilities for Arden PUD Pod D-Southwest

To Have and to Hold the same unto the County, its administrators and assigns forever.

And the Grantor hereby covenants to and with the County, its administrators and assigns, the Grantor is the lawful owner of the said goods and chattels; that said goods and chattels are free from all encumbrances; that Grantor has good right to sell the same aforesaid, and that Grantor will warrant and defend the sale of the said property, goods and chattels hereby made, to the County, its administrators and assigns against the lawful claims and demands of all persons whatsoever.

IN WITNESS WHEREOF, the Grantor has caused its name to be hereunto subscribed this _____ day of _____ 2024.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

Susan P. Scheff
Assistant Secretary

By: _____
Print: Matthew J. Boykin
Title: President

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 20__, by Matthew J. Boykin, as President, 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 _____.

**ATTACHMENT TO BILL OF SALE
COST DOCUMENTATION FOR FACILITIES DEDICATED TO
PALM BEACH COUNTY**

ARDEN PUD POD D-SOUTHWEST
PROJECT NAME _____ S.D.A. NUMBER _____

ARDEN PUD POD D-SOUTHWEST
Parcel/Plat _____ Bill of Sale Date _____

N/A
Phase _____ 22-501
WUD # (by PBC Water Utilities Dept.) _____

Potable Water Distribution System

Including Utility Owned Mains, Valves, Fittings, Air Release Valves & Hydrants, and All Appurtenances, Water Services up to Meter, Fire lines up to Double Detector Check Valve Assembly
\$ 422,645.00

Wastewater Collection System

Including Utility Owned Force and/or Gravity Mains, Valves, Fittings, Air Release Valves, Manholes, and All Appurtenances, Sewer Services including Clean Outs up to Limit of Palm Beach County Water Utilities Department Maintenance Responsibility.
\$ 378,989.00

Wastewater Pumping Station

~~Complete, including All Appurtenances; Installed per Palm Beach County Water Utilities Department Standards (If to be Owned and Operated by Palm Beach County Water Utilities Department i.e., not private).~~

~~Lift Station Number(s) N/A \$ 0.00~~

~~Emergency Generator Serial Number(s) N/A \$ 0.00~~

Reclaimed Water Distribution System N/A

~~Including Mains, Valves, Fittings and All Appurtenances, Reclaimed Water Services up to the meter.~~
\$ 0.00

TOTAL VALUE OF CONTRIBUTED ASSETS \$ 801,634.00

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

Certified By:

Contractor
Centerline, Inc.

Grantor
Northern Palm Beach County Improvement District

Brian Shaw
Print Name

Matthew J. Boykin, President
Print Name

Date: _____

Date: _____

NO LIEN AFFIDAVIT

STATE OF FLORIDA)
) **SS.**
COUNTY OF PALM BEACH)

PERSONALLY APPEARED BEFORE ME, the undersigned authority, Matthew J. Boykin , as President of the Northern Palm Beach County Improvement District an Independent Special District of the State of Florida, who, being by me first duly sworn, on oath deposes and says:

1. That Affiant is the President of the Northern Palm Beach County Improvement District
2. That to the best of Affiant's knowledge and belief all labor and materials furnished and used in connection with the construction of the Project known as the Potable Water and Wastewater Facilities for Arden PUD Pod D-Southwest, which were installed within the "dedicated roadways" and "utility easements" identified in the plat of Arden P.U.D. Pod D Southwest, as recorded in Plat Book 137, Pages 46 through 51 of the Public Records of Palm Beach County, Florida have been paid in full.
3. That Affiant, to the best of his knowledge and belief, does not know of any person or corporation who has or claims to have any lien for said labor performed or materials furnished.
4. Affiant makes this Affidavit to induce Palm Beach County to accept a Bill of Sale for said potable water and wastewater facilities.
5. Affiant has the lawful authority to execute this No Lien Affidavit.

FURTHER AFFIANT SAITH NAUGHT.

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

[DISTRICT SEAL]

ATTEST:

Assistant Secretary

Susan P. Scheff
Print Name

Signature

Matthew J. Boykin, President
Print Name (and Title if applicable)

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 20____, by Matthew J. Boykin, as President, 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 _____.



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: May 22, 2024

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Presentation of the Proposed Fiscal Year 2024/2025 Budget

An electronic copy of the proposed budget was provided to you under separate cover. Staff has created a PowerPoint presentation to help identify the significant items within the budget and the assessment rates proposed for FY 2024-2025.

The Palm Beach County Property Appraiser will provide the property detail modifying Northern's tax roll on or about May 29, 2024. This new information will be analyzed for changes and applied to the proposed budget. The proposed budget will be considered again at the June 26, 2024 meeting. The Assessment Rates approved in the June 26, 2024 meeting will be certified to Palm Beach County for the TRIM ("Truth in Millage") notice. The Assessment Rates will be considered again for final approval at the August 28, 2024 Public Hearing and Board Meeting.

Copies of the proposed budgets were provided to the Property Owners' Associations and the Homeowners' Associations within Northern. Meetings are ongoing and are held on Zoom, in person or through email with those who want to review their proposed budgets.

Unit(s)	Description	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	-	70.76	70.76	-	64.68	64.68	-	6.08	6.08	9%	929.0000	Nearest Whole Acre
2	ALL NON EXEMPT PARCELS	-	46.93	46.93	-	42.94	42.94	-	3.99	3.99	9%	3,235.0000	Nearest Whole Acre
2 and 28	ALL NON EXEMPT PARCELS	-	46.93	46.93	-	42.94	42.94	-	3.99	3.99	9%	252.0000	Nearest Whole Acre
2 and 2A	ALL NON EXEMPT PARCELS	61.93	78.39	140.32	62.36	69.77	132.13	(0.43)	8.62	8.19	6%	275.0000	Nearest Whole Acre
2 and 2A	MFR	61.93	78.39	140.32	62.36	69.77	132.13	(0.43)	8.62	8.19	6%	132.0000	Nearest Whole Acre
2 and 2A	SFE	61.93	78.39	140.32	62.36	69.77	132.13	(0.43)	8.62	8.19	6%	33.0000	Nearest Whole Acre
2 and 2A	SFC	61.93	78.39	140.32	62.36	69.77	132.13	(0.43)	8.62	8.19	6%	798.0000	Nearest Whole Acre
2, 2A and 2C	Undifferentiated Blended Rate	61.93	78.39	140.32	62.36	69.77	132.13	(0.43)	8.62	8.19	6%	30.0000	Nearest Whole Acre
2, 2A and 2C	Undifferentiated Blended Rate	20,210.23	1,679.64	21,889.87	20,081.33	1,467.85	21,549.18	128.90	211.79	340.69	2%	30.0000	Actual Acreage
2, 2A and 2C	Community Only - Biotech A	61.93	78.39	140.32	62.36	69.77	132.13	(0.43)	8.62	8.19	6%	70.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech A	10,739.99	892.56	11,632.55	10,790.49	788.69	11,579.18	(50.50)	103.87	53.37	0%	69.8669	Actual Acreage
2, 2A and 2C	Community Only - Biotech B	61.93	78.39	140.32	62.36	69.77	132.13	(0.43)	8.62	8.19	6%	7.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech B	13,664.31	1,135.59	14,799.90	13,728.57	1,003.44	14,732.01	(64.26)	132.15	67.89	0%	6.5695	Actual Acreage
2, 2A and 2C	Community Only - Office	61.93	78.39	140.32	62.36	69.77	132.13	(0.43)	8.62	8.19	6%	26.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Office	15,798.91	1,312.99	17,111.90	15,873.21	1,160.19	17,033.40	(74.30)	152.80	78.50	0%	26.4179	Actual Acreage
2, 2A and 2C	Community Only - Hotel	61.93	78.39	140.32	62.36	69.77	132.13	(0.43)	8.62	8.19	6%	-	Nearest Whole Acre
2, 2A and 2C	Community Only - Hotel	39,946.45	3,319.81	43,266.26	40,134.31	2,933.46	43,067.77	(187.86)	386.35	198.49	0%	-	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	61.93	78.39	140.32	62.36	69.77	132.13	(0.43)	8.62	8.19	6%	43.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Commercial/Retail	11,348.98	943.17	12,292.15	11,402.35	833.41	12,235.76	(53.37)	109.76	56.39	0%	39.3471	Actual Acreage
2, 2A and 2C	Community Only - Apartment	61.93	78.39	140.32	62.36	69.77	132.13	(0.43)	8.62	8.19	6%	13.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Apartment	11,133.06	1,133.39	12,266.45	11,185.41	1,001.49	12,186.90	(52.35)	131.90	79.55	1%	12.7578	Actual Acreage
2, 2A and 2C	Community Only - Utility	61.93	78.39	140.32	62.36	69.77	132.13	(0.43)	8.62	8.19	6%	5.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Utility	3,660.10	304.18	3,964.28	3,677.32	268.78	3,946.10	(17.22)	35.40	18.18	0%	4.9994	Actual Acreage
2, 2A and 2C	Parcel C -Townhome – Residential	433.27	109.25	542.52	435.45	97.04	532.49	(2.18)	12.21	10.03	2%	143.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Townhome – Residential	18,800.78	1,562.46	20,363.24	18,889.20	1,380.63	20,269.83	(88.42)	181.83	93.41	0%	6.1103	Actual Acreage
2, 2A and 2C	Parcel C -Single Family – Residential	1,244.64	176.68	1,421.32	1,250.63	156.62	1,407.25	(5.99)	20.06	14.07	1%	217.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Single Family – Residential	9,407.67	781.84	10,189.51	9,451.91	690.85	10,142.76	(44.24)	90.99	46.75	0%	29.5319	Actual Acreage
2, 2A and 2C	Parcel D -Single Family – Residential	1,137.75	167.80	1,305.55	1,143.24	148.77	1,292.01	(5.49)	19.03	13.54	1%	117.0000	Nearest Whole Acre
2, 2A and 2C	Parcel D -Single Family – Residential	9,407.67	781.84	10,189.51	9,451.91	690.85	10,142.76	(44.24)	90.99	46.75	0%	16.1543	Actual Acreage
2, 2A and 2C	Parcel E -Single Family – Residential	1,136.83	167.72	1,304.55	1,142.32	148.71	1,291.03	(5.49)	19.01	13.52	1%	199.0000	Nearest Whole Acre
2, 2A and 2C	Parcel E -Single Family – Residential	9,407.67	781.84	10,189.51	9,451.91	690.85	10,142.76	(44.24)	90.99	46.75	0%	28.6451	Actual Acreage
2, 2A and 2C	Parcel F -Townhome – Residential	739.61	140.19	879.80	743.23	124.38	867.61	(3.62)	15.81	12.19	1%	255.0000	Nearest Whole Acre
2, 2A and 2C	Parcel F -Townhome – Residential	18,800.78	1,562.46	20,363.24	18,889.20	1,380.63	20,269.83	(88.42)	181.83	93.41	0%	10.3260	Actual Acreage
2, 2A and 2C	Parcel G -Single Family – Residential	1,284.58	180.00	1,464.58	1,290.75	159.55	1,450.30	(6.17)	20.45	14.28	1%	10.3260	Nearest Whole Acre
2, 2A and 2C	Parcel G -Single Family – Residential	9,407.67	781.84	10,189.51	9,451.91	690.85	10,142.76	(44.24)	90.99	46.75	0%	10.3260	Actual Acreage
3	ALL NON EXEMPT PARCELS	-	167.01	167.01	-	141.17	141.17	-	25.84	25.84	18%	1,863.0000	Nearest Whole Acre
3 and 3A	PAR A	495.75	555.62	1,051.37	506.91	490.76	997.67	(11.16)	64.86	53.70	5%	74.0000	Nearest Whole Acre
3 and 3A	PAR B	469.19	534.80	1,003.99	479.76	472.03	951.79	(10.57)	62.77	52.20	5%	86.0000	Nearest Whole Acre
3 and 3A	PAR C	446.07	516.68	962.75	456.12	455.73	911.85	(10.05)	60.95	50.90	6%	88.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 1	499.04	558.20	1,057.24	510.28	493.08	1,003.36	(11.24)	65.12	53.88	5%	71.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 2	446.95	517.36	964.31	457.01	456.35	913.36	(10.06)	61.01	50.95	6%	15.0000	Nearest Whole Acre
3 and 3A	PAR E	483.94	546.36	1,030.30	494.84	482.43	977.27	(10.90)	63.93	53.03	5%	114.0000	Nearest Whole Acre
3 and 3A	PAR F	178.06	306.59	484.65	182.07	266.74	448.81	(4.01)	39.85	35.84	8%	136.0000	Nearest Whole Acre
3 and 3A	PAR G	536.49	587.56	1,124.05	548.58	519.49	1,068.07	(12.09)	68.07	55.98	5%	40.0000	Nearest Whole Acre
3 and 3A	PAR H	558.10	604.50	1,162.60	570.67	534.73	1,105.40	(12.57)	69.77	57.20	5%	54.0000	Nearest Whole Acre
3 and 3A	PAR J	314.94	413.89	728.83	322.03	363.26	685.29	(7.09)	50.63	43.54	6%	132.0000	Nearest Whole Acre
3 and 3A	APTS & COMMERCIAL	3,502.22	2,912.33	6,414.55	3,581.09	2,610.85	6,191.94	(78.87)	301.48	222.61	4%	24.0000	Nearest Whole Acre
4	ALL NON EXEMPT PARCELS	-	70.67	70.67	-	71.39	71.39	-	(0.72)	(0.72)	-1%	8,562.0000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	-	66.13	66.13	-	74.62	74.62	-	(8.49)	(8.49)	-11%	1,642.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	-	66.13	66.13	-	74.62	74.62	-	(8.49)	(8.49)	-11%	1,348.0000	Nearest Whole Acre
5 and 5A	GOLF COURSE	-	618.96	618.96	-	528.35	528.35	-	90.61	90.61	17%	128.0000	Nearest Whole Acre

Unit(s)	Description	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	INDUSTRIAL	-	3,620.92	3,620.92	-	2,992.15	2,992.15	-	628.77	628.77	21%	196.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	-	278.01	278.01	-	248.51	248.51	-	29.50	29.50	12%	302.0000	Nearest Whole Acre
5 and 5A	Business Park Vista Center	-	562.76	562.76	-	482.22	482.22	-	80.54	80.54	17%	136.0000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	-	573.96	573.96	-	491.41	491.41	-	82.55	82.55	17%	70.0000	Nearest Whole Acre
5 and 5A	Links at Emerald Dunes	-	354.36	354.36	-	311.18	311.18	-	43.18	43.18	14%	185.0000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	-	317.28	317.28	-	280.75	280.75	-	36.53	36.53	13%	184.0000	Nearest Whole Acre
5 and 5A	Vista Center Condos	-	1,251.06	1,251.06	-	1,047.13	1,047.13	-	203.93	203.93	19%	12.0000	Per Parcel
5 and 5B	RESIDENTIAL	326.88	229.87	556.75	335.11	201.54	536.65	(8.23)	28.33	20.10	4%	1,082.0000	Nearest Whole Acre
5 and 5B	COMMERCIAL	2,376.88	1,256.77	3,633.65	2,436.72	997.48	3,434.20	(59.84)	259.29	199.45	6%	7.0000	Nearest Whole Acre
5 and 5B	Mezzano Condo	92.43	112.43	204.86	94.76	110.51	205.27	(2.33)	1.92	(0.41)	0%	240.0000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	-	116.58	116.58	-	113.22	113.22	-	3.36	3.36	3%	1,367.0000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	-	214.52	214.52	-	174.20	174.20	-	40.32	40.32	23%	32.0000	Nearest Whole Acre
5 and 5D	San Michele condo	-	76.52	76.52	-	81.59	81.59	-	(5.07)	(5.07)	-6%	300.0000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	-	288.87	288.87	-	224.10	224.10	-	64.77	64.77	29%	881.0000	Nearest Whole Acre
7	ALL NON EXEMPT PARCELS	-	49.41	49.41	-	46.85	46.85	-	2.56	2.56	5%	196.0000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	-	85.09	85.09	-	78.40	78.40	-	6.69	6.69	9%	196.0000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	-	85.09	85.09	-	78.40	78.40	-	6.69	6.69	9%	90.0000	Nearest Whole Acre
9, 9A and 9B	RESIDENTIAL/AC	2,442.32	1,595.09	4,037.41	2,511.89	1,335.54	3,847.43	(69.57)	259.55	189.98	5%	943.4400	NAV Factor
9, 9A and 9B	GOLF COURSE/AC	744.85	502.61	1,247.46	761.47	431.95	1,193.42	(16.62)	70.66	54.04	5%	169.3400	NAV Factor
9, 9A and 9B	COMMERCIAL/AC	7,725.97	5,141.68	12,867.65	7,975.97	4,249.60	12,225.57	(250.00)	892.08	642.08	5%	217.9400	NAV Factor
11	ALL NON EXEMPT PARCELS	-	645.57	645.57	-	556.73	556.73	-	88.84	88.84	16%	3,974.0000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	-	645.57	645.57	-	556.73	556.73	-	88.84	88.84	16%	1,747.0000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	-	42.56	42.56	-	39.30	39.30	-	3.26	3.26	8%	737.0000	Nearest Whole Acre
12 and 31	GOLF COURSE - 12/28/31	-	498.95	498.95	-	364.46	364.46	-	134.49	134.49	37%	78.0000	Nearest Whole Acre
12 and 31	RESIDENTIAL - 12/28/31	-	739.82	739.82	-	536.06	536.06	-	203.76	203.76	38%	1,057.0000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	-	271.27	271.27	-	253.76	253.76	-	17.51	17.51	7%	127.0000	Nearest Whole Acre
14	A	-	954.61	954.61	-	893.88	893.88	-	60.73	60.73	7%	416.0000	Nearest Whole Acre
14	C (MARSH POINTE)	-	528.50	528.50	-	494.88	494.88	-	33.62	33.62	7%	28.0000	Nearest Whole Acre
14	B	-	954.61	954.61	-	893.88	893.88	-	60.73	60.73	7%	1.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	-	242.02	242.02	-	231.33	231.33	-	10.69	10.69	5%	28.0000	Nearest Whole Acre
16	ALL NON EXEMPT PARCELS	300.25	1,790.62	2,090.87	588.52	1,505.85	2,094.37	(288.27)	284.77	(3.50)	0%	1.0000	Nearest Whole Acre
18	APARTMENTS	-	3,773.20	3,773.20	-	3,459.40	3,459.40	-	313.80	313.80	9%	15.0000	Nearest Whole Acre
18	COMMERCIAL	-	8,453.27	8,453.27	-	7,750.23	7,750.23	-	703.04	703.04	9%	15.0000	Nearest Whole Acre
18	GOLF COURSE	-	908.83	908.83	-	833.24	833.24	-	75.59	75.59	9%	437.0000	Nearest Whole Acre
18	PSO	-	2,489.83	2,489.83	-	2,282.76	2,282.76	-	207.07	207.07	9%	4.0000	Nearest Whole Acre
18	ERU	-	987.43	987.43	-	905.30	905.30	-	82.13	82.13	9%	28.0000	Nearest Whole Acre
19	Non-condo Parcels	-	1,819.07	1,819.07	-	1,665.47	1,665.47	-	153.60	153.60	9%	103.0000	Nearest Whole Acre
19 and 19A	52434205250010000	-	11,955.01	11,955.01	-	10,956.26	10,956.26	-	998.75	998.75	9%	1.0000	Per Parcel
19 and 19A	52434205260270051	-	3,996.33	3,996.33	-	3,662.57	3,662.57	-	333.76	333.76	9%	1.0000	Per Parcel
19 and 19A	52434205260270052	-	2,013.62	2,013.62	-	1,845.60	1,845.60	-	168.02	168.02	9%	1.0000	Per Parcel
19 and 19A	52434205260270062	-	2,092.73	2,092.73	-	1,918.85	1,918.85	-	173.88	173.88	9%	1.0000	Per Parcel
19 and 19A	52434205260270063	-	5,992.75	5,992.75	-	5,492.25	5,492.25	-	500.50	500.50	9%	1.0000	Per Parcel
19 and 19A	52434205260270064	-	6,023.46	6,023.46	-	5,520.68	5,520.68	-	502.78	502.78	9%	1.0000	Per Parcel
19 and 19A	52434205260270065	-	2,037.72	2,037.72	-	1,867.91	1,867.91	-	169.81	169.81	9%	1.0000	Per Parcel
19 and 19A	52434205260270067	-	2,014.99	2,014.99	-	1,846.86	1,846.86	-	168.13	168.13	9%	1.0000	Per Parcel
19 and 19A	52434205260270068	-	2,013.92	2,013.92	-	1,845.87	1,845.87	-	168.05	168.05	9%	1.0000	Per Parcel
19 and 19A	52434205260270069	-	2,028.34	2,028.34	-	1,859.23	1,859.23	-	169.11	169.11	9%	1.0000	Per Parcel
19 and 19A	2979 PGA CONDO	-	1,377.69	1,377.69	-	1,263.06	1,263.06	-	114.63	114.63	9%	3.0000	Per Parcel
19 and 19A	52434205270270042	-	4,057.38	4,057.38	-	3,719.10	3,719.10	-	338.28	338.28	9%	1.0000	Per Parcel
19 and 19A	52434206000001100	-	10,199.54	10,199.54	-	9,349.68	9,349.68	-	849.86	849.86	9%	1.0000	Per Parcel
19 and 19A	52434206000003040	-	10,026.98	10,026.98	-	9,189.91	9,189.91	-	837.07	837.07	9%	1.0000	Per Parcel
19 and 19A	52434206280010000	-	12,369.70	12,369.70	-	11,340.21	11,340.21	-	1,029.49	1,029.49	9%	1.0000	Per Parcel
19 and 19A	52434206030010000	-	6,081.76	6,081.76	-	5,574.66	5,574.66	-	507.10	507.10	9%	1.0000	Per Parcel

Unit(s)	Description	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	52434206030030000	-	6,088.34	6,088.34	-	5,580.75	5,580.75	-	507.59	507.59	9%	1.0000	Per Parcel
19 and 19A	52434206050000000	-	47,699.34	47,699.34	-	43,732.05	43,732.05	-	3,967.29	3,967.29	9%	1.0000	Per Parcel
19 and 19A	52434206060000000	-	12,476.85	12,476.85	-	11,439.42	11,439.42	-	1,037.43	1,037.43	9%	1.0000	Per Parcel
19 and 19A	52434206070010010	-	3,978.65	3,978.65	-	3,646.21	3,646.21	-	332.44	332.44	9%	1.0000	Per Parcel
19 and 19A	52434206070010020	-	2,038.73	2,038.73	-	1,868.85	1,868.85	-	169.88	169.88	9%	1.0000	Per Parcel
19 and 19A	52434206070020000	-	6,046.18	6,046.18	-	5,541.71	5,541.71	-	504.47	504.47	9%	1.0000	Per Parcel
19 and 19A	52434206080010000	-	3,974.59	3,974.59	-	3,642.44	3,642.44	-	332.15	332.15	9%	1.0000	Per Parcel
19 and 19A	52434206120010020	-	18,991.59	18,991.59	-	17,414.96	17,414.96	-	1,576.63	1,576.63	9%	1.0000	Per Parcel
19 and 19A	52434206120010040	-	4,111.87	4,111.87	-	3,769.55	3,769.55	-	342.32	342.32	9%	1.0000	Per Parcel
19 and 19A	52434206120020000	-	16,905.35	16,905.35	-	15,502.12	15,502.12	-	1,403.23	1,403.23	9%	1.0000	Per Parcel
19 and 19A	52434206120030000	-	2,111.88	2,111.88	-	1,936.57	1,936.57	-	175.31	175.31	9%	1.0000	Per Parcel
19 and 19A	52434206300010000	-	89,756.65	89,756.65	-	82,240.34	82,240.34	-	7,516.31	7,516.31	9%	1.0000	Per Parcel
19 and 19A	52434206300130000	-	1,976.79	1,976.79	-	1,811.50	1,811.50	-	165.29	165.29	9%	1.0000	Per Parcel
19 and 19A	52434206300180000	-	3,917.47	3,917.47	-	3,589.56	3,589.56	-	327.91	327.91	9%	1.0000	Per Parcel
19 and 19A	2701 PGA Blvd Condominium	-	666.52	666.52	-	610.86	610.86	-	55.66	55.66	9%	76.6618	Nearest Whole Acre
19 and 19A	Harbour Oaks (317 Units)	-	236.93	236.93	-	217.06	217.06	-	19.87	19.87	9%	317.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 710 sq ft	-	115.30	115.30	-	105.64	105.64	-	9.66	9.66	9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 783-816 sq ft	-	116.37	116.37	-	106.64	106.64	-	9.73	9.73	9%	166.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 896 sq ft	-	117.31	117.31	-	107.50	107.50	-	9.81	9.81	9%	36.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 999-1016 sq ft	-	118.54	118.54	-	108.64	108.64	-	9.90	9.90	9%	194.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1081 sq ft	-	119.31	119.31	-	109.35	109.35	-	9.96	9.96	9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1203 sq ft	-	120.62	120.62	-	110.57	110.57	-	10.05	10.05	9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1288-1331 sq ft	-	121.84	121.84	-	111.69	111.69	-	10.15	10.15	9%	128.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1370 sq ft	-	122.42	122.42	-	112.24	112.24	-	10.18	10.18	9%	44.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1718-1730 sq ft	-	126.21	126.21	-	115.74	115.74	-	10.47	10.47	9%	20.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1818-1832 sq ft	-	127.33	127.33	-	116.78	116.78	-	10.55	10.55	9%	16.0000	Nearest Whole Acre
19 and 19A	52434206230010000	-	1,327.48	1,327.48	-	1,216.72	1,216.72	-	110.76	110.76	9%	1.0000	Per Parcel
19 and 19A	52434206230020000	-	597.21	597.21	-	547.38	547.38	-	49.83	49.83	9%	1.0000	Per Parcel
19 and 19A	52434206230020010	-	1,608.70	1,608.70	-	1,474.47	1,474.47	-	134.23	134.23	9%	1.0000	Per Parcel
19 and 19A	52434206230020020	-	1,202.80	1,202.80	-	1,102.44	1,102.44	-	100.36	100.36	9%	1.0000	Per Parcel
19 and 19A	52434206230030000	-	1,636.73	1,636.73	-	1,500.17	1,500.17	-	136.56	136.56	9%	1.0000	Per Parcel
19 and 19A	52434206230030010	-	2,336.24	2,336.24	-	2,141.31	2,141.31	-	194.93	194.93	9%	1.0000	Per Parcel
19 and 19A	52434206230030020	-	1,564.29	1,564.29	-	1,433.77	1,433.77	-	130.52	130.52	9%	1.0000	Per Parcel
19 and 19A	52434206230040000	-	899.73	899.73	-	824.66	824.66	-	75.07	75.07	9%	1.0000	Per Parcel
19 and 19A	52434206230050000	-	133.60	133.60	-	122.46	122.46	-	11.14	11.14	9%	1.0000	Per Parcel
19 and 19A	52434206230060000	-	779.43	779.43	-	714.36	714.36	-	65.07	65.07	9%	1.0000	Per Parcel
19 and 19A	Landmark at the Gardens Condos	-	59.84	59.84	-	54.84	54.84	-	5.00	5.00	9%	166.0000	Per Parcel
20	A	-	561.31	561.31	-	1,080.96	1,080.96	-	(519.65)	(519.65)	-48%	96.0000	Nearest Whole Acre
20	B	-	420.98	420.98	-	810.72	810.72	-	(389.74)	(389.74)	-48%	23.0000	Nearest Whole Acre
20	C	-	280.66	280.66	-	540.48	540.48	-	(259.82)	(259.82)	-48%	154.0000	Nearest Whole Acre
20	D	-	140.33	140.33	-	270.24	270.24	-	(129.91)	(129.91)	-48%	83.0000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	-	3,011.42	3,011.42	-	2,752.58	2,752.58	-	258.84	258.84	9%	303.0000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	-	517.17	517.17	-	472.58	472.58	-	44.59	44.59	9%	691.0000	Nearest Whole Acre
24 and 24A	ALL NON EXEMPT PARCELS	-	872.94	872.94	-	797.27	797.27	-	75.67	75.67	9%	438.0000	Nearest Whole Acre
27B	Condo units - tax per unit	315.58	316.44	632.02	291.83	304.83	596.66	23.75	11.61	35.36	6%	265.0000	Nearest Whole Acre
27B	Townhomes	341.64	256.29	597.93	315.93	246.90	562.83	25.71	9.39	35.10	6%	134.0000	Nearest Whole Acre
27B	Single Family - 40 ft lots	534.51	400.99	935.50	494.29	386.28	880.57	40.22	14.71	54.93	6%	60.0000	Nearest Whole Acre
27B	Single Family - 50 ft lots	668.13	501.23	1,169.36	617.86	482.85	1,100.71	50.27	18.38	68.65	6%	63.0000	Nearest Whole Acre
27B	Single Family - Preserve lots	801.79	601.50	1,403.29	741.46	579.44	1,320.90	60.33	22.06	82.39	6%	15.0000	Nearest Whole Acre
27B	Commercial	1,220.26	1,417.80	2,638.06	1,128.45	1,365.80	2,494.25	91.81	52.00	143.81	6%	5.8784	Actual Acreage
29	ALL NON EXEMPT PARCELS	-	784.30	784.30	-	718.92	718.92	-	65.38	65.38	9%	132.0000	Nearest Whole Acre
31	Commercial	-	4,777.62	4,777.62	-	3,403.82	3,403.82	-	1,373.80	1,373.80	40%	2.0000	Nearest Whole Acre
31	GOLF COURSE 28/31	-	456.39	456.39	-	325.16	325.16	-	131.23	131.23	40%	355.0000	Nearest Whole Acre

Unit(s)	Description	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	%		
31	RESIDENTIAL 28/31	-	697.26	697.26	-	496.76	496.76	-	200.50	200.50	40%	518.0000	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	-	432.28	432.28	-	400.89	400.89	-	31.39	31.39	8%	27.0000	Nearest Whole Acre
32 and 32A	ALL NON EXEMPT PARCELS	-	616.05	616.05	-	573.30	573.30	-	42.75	42.75	7%	29.0000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	-	361.57	361.57	-	335.12	335.12	-	26.45	26.45	8%	79.0000	Nearest Whole Acre
34	PER CONDO	-	1,191.49	1,191.49	-	1,090.79	1,090.79	-	100.70	100.70	9%	20.0000	Nearest Whole Acre
34	SINGLE FAM	-	2,641.15	2,641.15	-	2,417.95	2,417.95	-	223.20	223.20	9%	73.0000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	-	864.03	864.03	-	790.42	790.42	-	73.61	73.61	9%	99.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	-	214.71	214.71	-	201.05	201.05	-	13.66	13.66	7%	10.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	-	214.71	214.71	-	201.05	201.05	-	13.66	13.66	7%	29.0000	Nearest Whole Acre
43	SINGLE FAM	2,692.25	2,541.12	5,233.37	2,707.66	2,084.80	4,792.46	(15.41)	456.32	440.91	9%	83.4207	Actual Acreage
43	MULTI FAM	1,626.26	3,939.54	5,565.80	1,635.56	3,232.09	4,867.65	(9.30)	707.45	698.15	14%	30.9283	Actual Acreage
43	SINGLE FAM OTHER	2,020.76	1,956.12	3,976.88	2,032.33	1,604.85	3,637.18	(11.57)	351.27	339.70	9%	279.5652	Actual Acreage
43	GOLF/PRIVATE	1,020.39	987.73	2,008.12	1,026.23	810.36	1,836.59	(5.84)	177.37	171.53	9%	327.6779	Actual Acreage
43	COMMERCIAL	4,754.79	6,145.04	10,899.83	4,782.00	5,041.54	9,823.54	(27.21)	1,103.50	1,076.29	11%	14.8688	Actual Acreage
43	CONDO	346.06	334.98	681.04	348.04	274.83	622.87	(1.98)	60.15	58.17	9%	32.0000	Nearest Whole Acre
44	GOLF COURSE	1,421.46	385.64	1,807.10	1,430.91	301.53	1,732.44	(9.45)	84.11	74.66	4%	122.0000	Nearest Whole Acre
44	RES COTTAGES	1,877.18	509.28	2,386.46	1,889.66	398.20	2,287.86	(12.48)	111.08	98.60	4%	24.0000	Nearest Whole Acre
44	SINGLE FAM RES	6,159.27	1,671.03	7,830.30	6,200.23	1,306.54	7,506.77	(40.96)	364.49	323.53	4%	46.0000	Per Parcel
44	SINGLE FAM RES - 1 1/2 LOT	9,238.91	2,506.55	11,745.46	9,300.35	1,959.81	11,260.16	(61.44)	546.74	485.30	4%	-	Per Parcel
44	SINGLE FAM RES - DBL LOT	12,318.54	3,342.06	15,660.60	12,400.46	2,613.08	15,013.54	(81.92)	728.98	647.06	4%	7.0000	Per Parcel
45	ALL NON EXEMPT PARCELS	839.65	1,511.32	2,350.97	860.40	1,449.95	2,310.35	(20.75)	61.37	40.62	2%	325.0000	Nearest Whole Acre
46	Sonoma Isles (fka Lakewood)	651.05	19.88	670.93	654.10	21.13	675.23	(3.05)	(1.25)	(4.30)	-1%	30.0000	Nearest Whole Acre
46	Jupiter CC- Single Family Lots	1,094.43	68.27	1,162.70	1,099.57	72.56	1,172.13	(5.14)	(4.29)	(9.43)	-1%	407.0000	Nearest Whole Acre
46	Jupiter CC-Multi Family Pod F Condos	1,074.46	67.02	1,141.48	1,079.50	71.23	1,150.73	(5.04)	(4.21)	(9.25)	-1%	149.0000	Per Parcel
47	ALL NON EXEMPT PARCELS	-	132.01	132.01	-	121.14	121.14	-	10.87	10.87	9%	484.0000	Nearest Whole Acre
49	Parcels East of Congress	-	2,633.68	2,633.68	-	2,418.61	2,418.61	-	215.07	215.07	9%	30.8638	Actual Acreage
49	Parcels West of Congress	-	488.43	488.43	-	448.55	448.55	-	39.88	39.88	9%	36.8288	Actual Acreage
51	SINGLE FAM	-	654.81	654.81	-	650.97	650.97	-	3.84	3.84	1%	-	Nearest Whole Acre
51	MULTI FAM	-	391.45	391.45	-	389.15	389.15	-	2.30	2.30	1%	-	Nearest Whole Acre
53	Lots - Townhome residential	1,070.06	24.50	1,094.56	1,065.36	34.28	1,099.64	4.70	(9.78)	(5.08)	0%	576.0000	Nearest Whole Acre
53	Lots -SF residential - ZLL	1,428.10	32.70	1,460.80	1,421.83	45.76	1,467.59	6.27	(13.06)	(6.79)	0%	1,116.0000	Nearest Whole Acre
53	Lots -SF residential - traditional	1,520.77	34.82	1,555.59	1,514.09	48.73	1,562.82	6.68	(13.91)	(7.23)	0%	642.0000	Nearest Whole Acre
53	Undeveloped undifferentiated	n/a	n/a	n/a	4,072.75	131.07	4,203.82	n/a	n/a	n/a	n/a	-	Actual Acreage

Information regarding Assessment Increases

Listed below are assessments with greater than ten percent (10%) increases over the prior year assessment. An explanation is provided for each.

<u>Unit</u>	<u>FY 2025 Assmt.</u>	<u>FY 2024 Assmt.</u>	<u>\$ and % Increase</u>	
3 All Non Exempt Parcels	\$ 167.01	\$ 141.17	\$ 25.84	18%

Increases to Unit No. 3 Horseshoe Acres / Square Lake assessment are primarily attributable to additional survey work of canal property interests, increased canal maintenance costs and one new aerator. The canal surveying represents the last canal to be surveyed in order to better establish maintenance responsibilities. The budget also includes more aggressive cleaning of the vegetative booms more often and more effectively on a regular basis, as well as special projects related to the removal of sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section. A boom is a temporary floating barrier that can contain marine spills, protect the environment, and help with recovery. The District is using available fund balance to partially offset the impact of the projects on assessments

<u>Unit</u>	<u>FY 2025 Assmt.</u>	<u>FY 2024 Assmt.</u>	<u>\$ and % Increase</u>	
5 and 5A Golf Course	\$ 618.96	\$ 528.35	\$ 90.61	17%
5 and 5A Industrial	\$ 3,620.92	\$ 2,992.15	\$ 628.77	21%
5 and 5A Emerald Dunes Condos	\$ 278.01	\$ 248.51	\$ 29.50	12%
5 and 5A Business Park Vista Center	\$ 562.76	\$ 482.22	\$ 80.54	17%
5 and 5A Ventura Greens At Emerald Dunes	\$ 573.96	\$ 491.41	\$ 82.55	17%
5 and 5A Links At Emerald Dunes	\$ 354.36	\$ 311.18	\$ 43.18	14%
5 and 5A Villas At Emerald Dunes	\$ 317.28	\$ 280.75	\$ 36.53	13%
5 and 5A Vista Center Condos	\$ 1,251.06	\$ 1,047.13	\$ 203.93	19%

Increases to Unit No. 5A Vista Center assessment are partially attributable to major Jog Road culvert work that could exceed the available loan proceeds on hand. This unit was allocated \$3,000,000 from a 2023 multi-unit loan. The \$3,000,000 was for culvert inspections, cleanings, restorations, and replacements. Debt service for the new loan is included the maintenance budget, but the loan proceeds and expenditures are recorded separately in a Capital Projects Fund.

<u>Unit</u>	<u>FY 2025 Assmt.</u>	<u>FY 2024 Assmt.</u>	<u>\$ and % Increase</u>	
5 and 5D Commercial/Ac	\$ 214.52	\$ 174.20	\$ 40.32	23%
5 and 5D Residential	\$ 288.87	\$ 224.10	\$ 64.77	29%

Increases to Unit No. 5D Andros Isle assessments are primarily attributable to a new proposed loan approximating \$450,000 for a pump station control panel and generator replacement. For budget purposes, the loan is payable over 10 years, and assumes a 9% interest rate. Debt service for the new loan is included in the maintenance budget. Loan proceeds and expenditures will be recorded separately in a Capital Projects Fund.

<u>Unit</u>	<u>FY 2025 Assmt.</u>	<u>FY 2024 Assmt.</u>	<u>\$ and % Increase</u>	
11 All Non Exempt Parcels	\$ 645.57	\$ 556.73	\$ 88.84	16%
11 and 11A All Non Exempt Parcels	\$ 645.57	\$ 556.73	\$ 88.84	16%

The increases to Unit No. 11 PGA National assessments are primarily attributable to some large machinery and equipment purchases as well as some additional one-time costs to dredge some miscellaneous canals to enhance aerator efficiency and operation. The large equipment purchases include costs of generator replacements at each of the three pump stations, and two new fuel polishers. The District is using available fund balance to partially offset the impact of these additional costs on assessments

<u>Unit</u>	<u>FY 2025 Assmt.</u>	<u>FY 2024 Assmt.</u>	<u>\$ and % Increase</u>	
12 and 31 Golf Course - 12/28/31	\$ 498.95	\$ 364.46	\$ 134.49	37%
12 and 31 Residential - 12/28/31	\$ 739.82	\$ 536.06	\$ 203.76	38%
31 Commercial	\$ 4,777.62	\$ 3,403.82	\$ 1,373.80	40%
31 Golf Course 28/31	\$ 456.39	\$ 325.16	\$ 131.23	40%
31 Residential 28/31	\$ 697.26	\$ 496.76	\$ 200.50	40%

The increases to the Unit No. 31 BallenIsles assessment are attributable to using less fund balance to offset assessments.

<u>Unit</u>	<u>FY 2025 Assmt.</u>	<u>FY 2024 Assmt.</u>	<u>\$ and % Increase</u>	
43 Multi Fam	\$ 5,565.80	\$ 4,867.65	\$ 698.15	14%
43 Commercial	\$ 10,899.83	\$ 9,823.54	\$ 1,076.29	11%

The increases to Unit No. 43 Mirasol assessments are primarily attributable to funding the remaining 75% deposit due on the generator replacement at the pump station. The budget also included funding for the inspections and possible upgrades of the six RTU's located within this unit.



Northern Palm Beach County Improvement District
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MEMORANDUM

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

DATE: May 22, 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:
 - Palm Beach County Chapter of Florida Government Finance Officers Association (PBC FGFOA)
 - Palm Beach North Chamber of Commerce
- 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. 11	PGA National
Unit No. 21	Old Marsh
Unit No. 29	North Fork Development
Unit No. 31	BallenIsles Country Club
Unit No. 53	Arden
- Northern Staff has begun communicating, via email, in person and Zoom conferences, with Property Owners and Homeowners Associations to review their proposed 2025 Budgets.
- Katie Roundtree, Ken Roundtree and Justin Helms attended the Solid Waste Authority's 2024 Hurricane Debris Management Meeting held on May 1 at their headquarters in West Palm Beach.

5. Ken Roundtree attended a Member Education Day seminar hosted by the District's Insurance Agent, Preferred Governmental Insurance Trust at the Lake Mary, FL Marriott on May 2.
6. Katie Roundtree attended the Palm Beach Chapter FGFOA Board Meeting held virtually on May 9.

Training

1. Laura Ham participated in a CPE webinar sponsored by PFM entitled, "POWERhours Investment Training" on May 1.

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

LIGHTNING SAFETY



*Tree struck by lightning in preserve next to a house in PGA National
Source: Sam Payson, Northern Biologist*

Lightning, with its unpredictable and lethal power, is one of the most underrated weather hazards in the United States. Despite the common perception that it only poses a threat during intense storms, the truth is far more sobering. Lightning can strike individuals even when the center of a thunderstorm is miles away, with clear skies overhead. This lack of awareness contributes to the startling statistics surrounding lightning-related injuries and fatalities.

Florida, aptly known as the 'lightning capital' of the United States, experiences around one hundred stormy days each year, a stark contrast to California's mere five. Its geographical position, nestled between the Gulf of Mexico and the Atlantic Ocean, combined with its high heat and humidity, creates an ideal environment for thunderstorms and lightning. The most dangerous area stretches from St. Augustine in the north to Lake Okeechobee in the south, and from east to west, making it vital for residents and visitors to stay alert during storm season.

The numbers tell us a lot: Florida tops the charts in lightning-related deaths, with a staggering 94% occurring between late May and the end of September. Nationally, an average of 100 lives are claimed by lightning strikes annually, with Florida accounting for 10-13 of those fatalities and nearly 600 injuries, 30 of which occur within the state. Surprisingly, lightning takes more lives in the U.S. than hurricanes and tornadoes combined, emphasizing the need for heightened awareness and preparedness.

Dispelling the misconceptions about lightning is crucial for everyone's safety. It's a common belief that lightning doesn't strike the same place twice, but iconic structures like the Empire State Building prove otherwise. Similarly, the idea that one is safe from lightning if there are no clouds overhead is shattered by the reality of 'bolts from the blue,' which can strike several miles away from the storm's center.

When it comes to safety, knowledge is power. Addressing misconceptions regarding safety measures is equally crucial. While seeking refuge under a tree may seem intuitive, it's the second leading cause of lightning casualties. The safest action is to seek shelter in fully enclosed buildings or vehicles with solid metal roofs. Additionally, unplugging appliances and avoiding electronics during storms can mitigate the risk of electrical surges.

Ultimately, the mantra "when thunder roars, go indoors" sums up the essence of lightning safety. Vigilance, coupled with knowledge and preparedness, can save lives in the face of nature's electrifying fury.

NPDES tip: Your neighborhood drainage system is not a garbage disposal — please don't treat it like one. Encourage residents to take responsibility and to not dump chemicals, fertilizer, paint, oil, etc. in inlets or pipes. Discourage sweeping of lawn clippings and dirt into street drains and disposing of lawn clippings and other debris (wood, concrete blocks, trees, etc.) directly into retention lakes. Keep drainage facilities clear of vegetation, trash, improperly and illegally discarded appliances, shopping carts, tires, cars, garbage bags, etc.



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EXECUTIVE SUMMARY

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

DATE: May 22, 2024

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

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

RE: Assessments Received to Date Status Report

Attached is the “Tax Collection Status” report with receipts to date for the 2023-2024 fiscal year. The Assessments Received to Date Report shows year-to-date collections of \$38,822,244, representing a 99.00% collected rate.

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

Through May			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2024	\$ 39,215,841	\$ 38,822,244	99.00%
2023	\$ 35,922,095	\$ 35,590,917	99.08%
2022	\$ 34,164,263	\$ 33,708,533	98.67%
2021	\$ 31,694,504	\$ 31,383,381	99.02%
2020	\$ 32,069,289	\$ 31,632,374	98.64%
2019	\$ 30,878,079	\$ 30,543,392	98.92%
2018	\$ 30,395,272	\$ 30,041,000	98.83%
2017	\$ 29,851,907	\$ 29,163,770	97.69%
2016	\$ 24,785,265	\$ 24,400,042	98.45%
2015	\$ 24,863,731	\$ 24,501,366	98.54%

The next expected distribution is scheduled for June 12, 2024.

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2023 Through 9/30/2024

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	57,353.91	60,088.00	(2,734.09)	95.44%	4.55%
UNIT 2 - MAINTENANCE FUND	384,043.39	388,736.00	(4,692.61)	98.79%	1.20%
UNIT 2A - MAINTENANCE FUND	147,558.01	149,336.00	(1,777.99)	98.80%	1.19%
UNIT 2A - DEBT FUND	342,999.29	347,096.00	(4,096.71)	98.81%	1.18%
UNIT 2C - MAINTENANCE FUND	410,717.00	412,811.00	(2,094.00)	99.49%	0.50%
UNIT 2C - DEBT SERVICE FUND	5,570,266.05	5,598,883.00	(28,616.95)	99.48%	0.51%
UNIT 3 - MAINTENANCE FUND	373,676.96	380,735.00	(7,058.04)	98.14%	1.85%
UNIT 3A - MAINTENANCE FUND	288,851.38	292,673.00	(3,821.62)	98.69%	1.30%
UNIT 3A - DEBT FUND	418,840.18	424,381.00	(5,540.82)	98.69%	1.30%
UNIT 4 - MAINTENANCE FUND	594,110.99	611,241.00	(17,130.01)	97.19%	2.80%
UNIT 5 - MAINTENANCE FUND	596,614.29	605,317.00	(8,702.71)	98.56%	1.43%
UNIT 5A - MAINTENANCE FUND	852,430.47	860,399.00	(7,968.53)	99.07%	0.92%
UNIT 5B - MAINTENANCE FUND	150,712.55	152,401.00	(1,688.45)	98.89%	1.10%
UNIT 5B - DEBT FUND	397,930.63	402,388.00	(4,457.37)	98.89%	1.10%
UNIT 5C - MAINTENANCE FUND	51,839.80	52,766.00	(926.20)	98.24%	1.75%
UNIT 5D - MAINTENANCE FUND	135,343.85	136,969.00	(1,625.15)	98.81%	1.18%
UNIT 7 - MAINTENANCE FUND	129,702.34	131,039.00	(1,336.66)	98.97%	1.02%
UNIT 9 - MAINTENANCE FUND	136,490.23	137,492.00	(1,001.77)	99.27%	0.72%
UNIT 9A - MAINTENANCE FUND	1,176,978.75	1,187,219.00	(10,240.25)	99.13%	0.86%
UNIT 9A - DEBT FUND	2,866,316.91	2,891,253.00	(24,936.09)	99.13%	0.86%
UNIT 9B - MAINTENANCE FUND	959,355.24	967,759.00	(8,403.76)	99.13%	0.86%
UNIT 9B - DEBT FUND	1,334,110.82	1,345,795.00	(11,684.18)	99.13%	0.86%
UNIT 11 - MAINTENANCE FUND	3,140,077.67	3,185,052.00	(44,974.33)	98.58%	1.41%
UNIT 12 - MAINTENANCE FUND	77,647.24	78,561.00	(913.76)	98.83%	1.16%
UNIT 12A - MAINTENANCE FUND	27,021.96	27,236.00	(214.04)	99.21%	0.78%
UNIT 14 - MAINTENANCE FUND	994,836.48	1,011,427.00	(16,590.52)	98.35%	1.64%
UNIT 15 - MAINTENANCE FUND	974,070.91	996,570.00	(22,499.09)	97.74%	2.25%
UNIT 16 - MAINTENANCE FUND	1,362,794.25	1,374,841.00	(12,046.75)	99.12%	0.87%
UNIT 16 - DEBT FUND	532,610.60	537,319.00	(4,708.40)	99.12%	0.87%
UNIT 18 - MAINTENANCE FUND	2,196,959.76	2,227,070.00	(30,110.24)	98.64%	1.35%
UNIT 19 - MAINTENANCE FUND	572,929.06	576,040.00	(3,110.94)	99.45%	0.54%
UNIT 19A - MAINTENANCE FUND	41,400.50	41,700.00	(299.50)	99.28%	0.71%
UNIT 20 - MAINTENANCE FUND	225,109.92	228,083.00	(2,973.08)	98.69%	1.30%
UNIT 21 - MAINTENANCE FUND	831,279.16	834,032.00	(2,752.84)	99.66%	0.33%
UNIT 23 - MAINTENANCE FUND	325,016.37	326,553.00	(1,536.63)	99.52%	0.47%
UNIT 24 - MAINTENANCE FUND	346,812.45	349,204.00	(2,391.55)	99.31%	0.68%
UNIT 27B - MAINTENANCE FUND	183,190.88	184,181.00	(990.12)	99.46%	0.53%
UNIT 27B - DEBT FUND	205,059.41	206,008.00	(948.59)	99.53%	0.46%
UNIT 29 - MAINTENANCE FUND	94,897.44	94,897.00	0.44	100.00%	0.00%
UNIT 31 - MAINTENANCE FUND	921,653.69	929,999.00	(8,345.31)	99.10%	0.89%
UNIT 32 - MAINTENANCE FUND	22,048.95	22,450.00	(401.05)	98.21%	1.78%
UNIT 32A - MAINTENANCE FUND	4,999.89	5,000.00	(0.11)	99.99%	0.00%
UNIT 33 - MAINTENANCE FUND	26,139.36	26,474.00	(334.64)	98.73%	1.26%
UNIT 34 - MAINTENANCE FUND	184,054.82	198,326.00	(14,271.18)	92.80%	7.19%
UNIT 38 - MAINTENANCE FUND	77,461.16	78,252.00	(790.84)	98.98%	1.01%
UNIT 41 - MAINTENANCE FUND	7,840.95	7,841.00	(0.05)	99.99%	0.00%
UNIT 43 - MAINTENANCE FUND	1,066,487.59	1,071,832.00	(5,344.41)	99.50%	0.49%
UNIT 43 - DEBT FUND	1,256,302.46	1,263,141.00	(6,838.54)	99.45%	0.54%
UNIT 44 - MAINTENANCE FUND	124,337.66	124,736.00	(398.34)	99.68%	0.31%
UNIT 44 - DEBT FUND	590,047.00	591,937.00	(1,890.00)	99.68%	0.31%
UNIT 45 - MAINTENANCE FUND	465,433.95	471,234.00	(5,800.05)	98.76%	1.23%
Unit 45- Debt Fund	276,188.40	279,630.00	(3,441.60)	98.76%	1.23%
Unit 46 - Maint Fund	45,622.79	45,956.00	(333.21)	99.27%	0.72%

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2023 Through 9/30/2024

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Debt Service Fund	782,782.19	788,248.00	(5,465.81)	99.30%	0.69%
UNIT 47- MAINTENANCE FUND	57,783.78	58,632.00	(848.22)	98.55%	1.44%
UNIT 49- MAINTENANCE FUND	91,167.05	91,167.00	0.05	100.00%	0.00%
UNIT 51 - MAINTENANCE FUND	42,725.43	42,921.00	(195.57)	99.54%	0.45%
Unit 53 - Maintenance Fund	101,994.72	102,971.00	(976.28)	99.05%	0.94%
Unit 53 Debt Service Fund	<u>3,169,214.80</u>	<u>3,199,543.00</u>	<u>(30,328.20)</u>	<u>99.05%</u>	<u>0.94%</u>
Report Difference	38,822,243.74	39,215,841.00	(393,597.26)	99.00%	1.00%

Northern Palm Beach County Improvement District
Investment Summary
April 30, 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)	\$ 26,878,286	\$ 27,635,680	\$ 8,945,427	34.4%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,124,233	\$ 3,116,570	\$ 3,034,747	4.0%	3.00%	3.00%	2.55%
Synovus	\$ -	\$ -	\$ -	0.0%	0.85%	0.85%	0.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 28,549	\$ 28,424	\$ 9,102,240	0.0%	5.02%	5.21%	4.74%
Dreyfus Pfd MM (DR194)	\$ 33,514	\$ 33,363	\$ 9,114,359	0.0%	5.15%	5.35%	4.82%
Dreyfus Trsy Agy (DR521)	\$ 28,564	\$ 28,439	\$ 9,102,186	0.0%	5.02%	5.20%	4.72%
JP Morgan USTrsy (J3918)	\$ 28,337	\$ 28,213	\$ 9,106,438	0.0%	5.02%	5.16%	4.67%
JP Morgan 100 USTrsy (J3163)	\$ 36,142,818	\$ 35,984,242	\$ -	46.2%	5.02%	5.20%	0.00%
Total Pooled Cash	\$ 66,264,301	\$ 66,854,930	\$ 48,405,396				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 89,440	\$ 89,155	\$ 10,791,599	0.1%	5.35%	5.22%	4.19%
Reserve Funds	\$ 10,745,157	\$ 10,701,566	\$ 10,610,143	13.7%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 1,131,049	\$ 1,158,191	\$ 2,641,720	1.4%	4.74%	4.48%	0.00%
Total Trust Monies	\$ 11,965,646	\$ 11,948,912	\$ 24,043,463				
GRAND TOTAL	\$ 78,229,948	\$ 78,803,842	\$ 72,448,859				

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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	132,430	134,625	(2,195)
Intergovernmental revenues	0	0	0
Investment income	6,229	0	6,229
Miscellaneous	1,110	0	1,110
Total Revenues:	<u>139,769</u>	<u>134,625</u>	<u>5,144</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	656	752	96
CHEMICAL WEED CONTROL	7,747	15,493	7,746
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	12,827	27,734	14,907
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,303	10,000	6,698
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMTRY	0	5,000	5,000
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	549	565	16
Total Physical Environment	<u>25,081</u>	<u>70,544</u>	<u>45,463</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	719	2,818	2,099
Total Capital outlay	<u>719</u>	<u>2,818</u>	<u>2,099</u>
Total Expenditures:	<u>25,800</u>	<u>73,362</u>	<u>47,562</u>
Excess (deficiency) of revenues over expenditures	<u>113,968</u>	<u>61,263</u>	<u>52,705</u>
Other financing sources (uses):			
Transfers out	(33,590)	(72,763)	39,173
Total Other financing sources (uses):	<u>(33,590)</u>	<u>(72,763)</u>	<u>39,173</u>
Net change in fund balance	80,379	(11,500)	91,879
Fund balances, beginning of year	210,558	0	210,558
Total Fund balances, beginning of year	<u>210,558</u>	<u>0</u>	<u>210,558</u>
Fund balance, end of period	<u>290,937</u>	<u>(11,500)</u>	<u>302,437</u>

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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	370,193	378,486	(8,293)
Intergovernmental revenues	0	0	0
Investment income	14,760	0	14,760
Miscellaneous	23,910	0	23,910
Total Revenues:	408,863	378,486	30,377
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,597	1,832	235
CHEMICAL WEED CONTROL	9,563	19,126	9,563
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	8,146	17,612	9,466
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	16,196	38,646	22,450
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,753	5,000	2,248
REPAIR & MAINT - GENERAL	0	4,500	4,500
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	0	7,000	7,000
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	17,131	31,894	14,763
Total Physical Environment	55,385	152,610	97,225
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	23,000	23,000
Other	3,287	12,884	9,597
Total Capital outlay	3,287	35,884	32,597
Total Expenditures:	58,671	188,494	129,823
Excess (deficiency) of revenues over expenditures	350,192	189,992	160,200
Other financing sources (uses):			
Transfers out	(87,786)	(189,992)	102,206
Total Other financing sources (uses):	(87,786)	(189,992)	102,206
Net change in fund balance	262,405	0	262,405
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 4/30/2024
 (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	754,346	0	754,346

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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	140,077	143,593	(3,516)
Intergovernmental revenues	0	0	0
Investment income	9,283	0	9,283
Miscellaneous	1,107	0	1,107
Total Revenues:	150,467	143,593	6,874
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	0	200	200
AUDITORS SERVICES	1,266	1,452	186
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,280	4,530	2,250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT - GENERAL	750	3,000	2,250
REPAIR & MAINT-TELEMETRY	218	9,000	8,782
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	3,725	4,451	726
Total Physical Environment	8,240	70,633	62,393
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:	8,240	70,633	62,393
Excess (deficiency) of revenues over expenditures	142,227	72,960	69,267
Other financing sources (uses):			
Transfers out	(34,503)	(72,960)	38,457
Total Other financing sources (uses):	(34,503)	(72,960)	38,457
Net change in fund balance	107,724	0	107,724
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 4/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	475,076	0	475,076

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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	390,435	396,934	(6,499)
Intergovernmental revenues	0	0	0
Investment income	16,243	0	16,243
Miscellaneous	14,443	0	14,443
Total Revenues:	421,122	396,934	24,188
Expenditures:			
Physical Environment			
ENGINEERING FEES	283	5,000	4,718
ENGINEERING-PERMITS	1,778	0	(1,778)
LEGAL SERVICES	112	2,500	2,388
FINANCIAL CONS./ADVISOR	0	400	400
AUDITORS SERVICES	1,269	1,456	187
CHEMICAL WEED CONTROL	825	1,650	825
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,311	3,596	1,285
PRESERVE/EXOTIC MAINT	54,766	146,395	91,629
REPAIR & MAINT-AERATORS	15,035	29,040	14,005
REPAIR & MAINT-PUMP STATN	93	0	(93)
REPAIR & MAINT - GENERAL	25	10,000	9,975
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	8,500	10,000	1,500
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	5,154	5,890	736
Total Physical Environment	90,150	253,927	163,777
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:	108,821	316,927	208,106
Excess (deficiency) of revenues over expenditures	312,301	80,007	232,294
Other financing sources (uses):			
Transfers out	(71,113)	(100,007)	28,894
Capital contributions from landowners	950	0	950
Total Other financing sources (uses):	(70,163)	(100,007)	29,844
Net change in fund balance	242,138	(20,000)	262,138
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	787,002	(20,000)	807,002

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 4/30/2024
(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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	361,978	372,951	(10,973)
Intergovernmental revenues	0	0	0
Investment income	12,766	0	12,766
Miscellaneous	7,450	0	7,450
Total Revenues:	<u>382,194</u>	<u>372,951</u>	<u>9,243</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	15,227	32,923	17,696
MOWING SERVICES	0	0	0
SECURITY SERVICES	164	0	(164)
TRASH DISPOSAL	15,000	30,000	15,000
MOWING & LANDSCAPE MAINTENANCE	20,952	45,322	24,370
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	4,412	14,634	10,222
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	26,230	68,360	42,130
REPAIR & MAINT - GENERAL	350	6,000	5,650
REPAIR & MAINT-TELEMTRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
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	8,611	4,664	(3,947)
Total Physical Environment	<u>103,739</u>	<u>240,696</u>	<u>136,957</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	50,283	46,000	(4,283)
Other	1,033	3,558	2,525
Total Capital outlay	<u>51,315</u>	<u>49,558</u>	<u>(1,757)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>155,055</u>	<u>290,254</u>	<u>135,199</u>
Excess (deficiency) of revenues over expenditures	<u>227,139</u>	<u>82,697</u>	<u>144,442</u>
Other financing sources (uses):			
Transfers out	(56,391)	(124,253)	67,862

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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Capital contributions from landowners	7,179	11,556	(4,377)
Total Other financing sources (uses):	<u>(49,212)</u>	<u>(112,697)</u>	<u>63,485</u>
Net change in fund balance	177,927	(30,000)	207,927
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>638,968</u></u>	<u><u>(30,000)</u></u>	<u><u>668,968</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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	275,412	281,417	(6,005)
Intergovernmental revenues	0	0	0
Investment income	12,087	0	12,087
Miscellaneous	(60)	0	(60)
Total Revenues:	<u>287,439</u>	<u>281,417</u>	<u>6,022</u>
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	0	200	200
IT Services	0	0	0
AUDITORS SERVICES	1,152	1,321	169
CHEMICAL WEED CONTROL	4,380	9,471	5,091
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	19,496	41,085	21,589
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	10,094	19,272	9,178
Other	<u>18,302</u>	<u>36,403</u>	<u>18,101</u>
Total Physical Environment	<u>54,996</u>	<u>250,752</u>	<u>195,756</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	23,000	23,000
Total Capital outlay	<u>0</u>	<u>23,000</u>	<u>23,000</u>
Total Expenditures:	<u>54,996</u>	<u>273,752</u>	<u>218,756</u>
Excess (deficiency) of revenues over expenditures	<u>232,443</u>	<u>7,665</u>	<u>224,778</u>
Other financing sources (uses):			
Transfers out	(29,493)	(70,665)	41,172
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(29,493)</u>	<u>(70,665)</u>	<u>41,172</u>
Net change in fund balance	202,950	(63,000)	265,950
Fund balances, beginning of year	<u>424,254</u>	<u>0</u>	<u>424,254</u>
Total Fund balances, beginning of year	<u>424,254</u>	<u>0</u>	<u>424,254</u>
Fund balance, end of period	<u>627,204</u>	<u>(63,000)</u>	<u>690,204</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2023 Through 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	580,629	604,095	(23,466)
Intergovernmental revenues	0	0	0
Investment income	22,845	0	22,845
Miscellaneous	4,540	0	4,540
Total Revenues:	608,014	604,095	3,919
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	9,221	19,938	10,717
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	9,001	19,461	10,460
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	45,633	99,621	53,988
REPAIR & MAINT-CANAL/LAKE	4,203	17,500	13,298
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
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	38,130	60,408	22,278
Total Physical Environment	122,605	567,586	444,981
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	69,000	69,000
Other	2,525	9,896	7,371
Total Capital outlay	2,525	78,896	76,371
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	125,130	646,482	521,352
Excess (deficiency) of revenues over expenditures	482,884	(42,387)	525,271
Other financing sources (uses):			
Transfers out	(93,784)	(190,828)	97,044
Total Other financing sources (uses):	(93,784)	(190,828)	97,044
Net change in fund balance	389,099	(233,215)	622,314
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 4/30/2024
 (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	1,184,508	(233,215)	1,417,723

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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	572,184	585,505	(13,321)
Intergovernmental revenues	0	0	0
Investment income	18,892	0	18,892
Miscellaneous	40	0	40
Total Revenues:	591,116	585,505	5,611
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	290	500	210
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	5,235	10,470	5,235
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	6,508	14,070	7,562
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	5,687	5,735	48
Total Physical Environment	27,144	65,122	37,978
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	2,312	9,064	6,752
Total Capital outlay	2,312	9,064	6,752
Principal	111,253	224,469	113,216
Interest	41,181	80,399	39,218
Total Expenditures:	181,891	379,054	197,163
Excess (deficiency) of revenues over expenditures	409,225	206,451	202,774
Other financing sources (uses):			
Transfers out	(766,436)	(131,451)	(634,985)
Total Other financing sources (uses):	(766,436)	(131,451)	(634,985)
Net change in fund balance	(357,210)	75,000	(432,210)
Fund balances, beginning of year	802,936	0	802,936
Total Fund balances, beginning of year	802,936	0	802,936
Fund balance, end of period	445,725	75,000	370,725

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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	816,964	827,308	(10,344)
Intergovernmental revenues	0	0	0
Investment income	25,921	0	25,921
Miscellaneous	3,557	0	3,557
Total Revenues:	846,442	827,308	19,134
Expenditures:			
Physical Environment			
ENGINEERING FEES	494	19,000	18,507
ENGINEERING-PERMITS	2,396	0	(2,396)
LEGAL SERVICES	3,219	2,000	(1,219)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,130	1,296	166
MARSH MAINT-LITTORAL ZONE	334	18,779	18,445
CHEMICAL WEED CONTROL	19,115	38,229	19,114
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	0	62,000	62,000
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	16,022	22,605	6,583
Total Physical Environment	216,859	427,409	210,550
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:	411,230	801,899	390,669
Excess (deficiency) of revenues over expenditures	435,212	25,409	409,803
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(78,357)	(150,409)	72,052
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(78,357)	(150,409)	72,052
Net change in fund balance	356,855	(125,000)	481,855
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 4/30/2024
 (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	1,196,776	(125,000)	1,321,776

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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	143,098	146,540	(3,442)
Intergovernmental revenues	0	0	0
Investment income	5,620	0	5,620
Miscellaneous	0	0	0
Total Revenues:	<u>148,718</u>	<u>146,540</u>	<u>2,178</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	3,000	3,000
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	235	235
AUDITORS SERVICES	637	731	94
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	2,456	5,309	2,853
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	417	20,000	19,583
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	6,000	6,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	578	16,000	15,422
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	<u>2,996</u>	<u>8,921</u>	<u>5,925</u>
Total Physical Environment	<u>10,231</u>	<u>84,896</u>	<u>74,665</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	31,250	31,250
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>31,250</u>	<u>31,250</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>10,231</u>	<u>116,146</u>	<u>105,915</u>
Excess (deficiency) of revenues over expenditures	<u>138,487</u>	<u>30,394</u>	<u>108,093</u>
Other financing sources (uses):			
Transfers out	<u>(28,431)</u>	<u>(52,040)</u>	<u>23,609</u>
Total Other financing sources (uses):	<u>(28,431)</u>	<u>(52,040)</u>	<u>23,609</u>
Net change in fund balance	110,056	(21,646)	131,702
Fund balances, beginning of year	<u>187,447</u>	<u>0</u>	<u>187,447</u>
Total Fund balances, beginning of year	<u>187,447</u>	<u>0</u>	<u>187,447</u>

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 4/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	297,504	(21,646)	319,150

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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	49,297	50,737	(1,440)
Investment income	6,161	0	6,161
Miscellaneous	0	0	0
Total Revenues:	<u>55,458</u>	<u>50,737</u>	<u>4,721</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	1,700	3,400	1,700
MOWING & LANDSCAPE MAINTENANCE	539	1,166	627
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,600	1,600
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
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>678</u>	<u>848</u>	<u>170</u>
Total Physical Environment	<u>3,380</u>	<u>29,045</u>	<u>25,665</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>12,980</u>	<u>41,545</u>	<u>28,565</u>
Excess (deficiency) of revenues over expenditures	<u>42,478</u>	<u>9,192</u>	<u>33,286</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(13,706)</u>	<u>(21,692)</u>	<u>7,986</u>
Total Other financing sources (uses):	<u>(13,706)</u>	<u>(21,692)</u>	<u>7,986</u>
Net change in fund balance	<u>28,772</u>	<u>(12,500)</u>	<u>41,272</u>
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>300,812</u>	<u>(12,500)</u>	<u>313,312</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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	128,478	131,701	(3,223)
Intergovernmental revenues	0	0	0
Investment income	7,154	0	7,154
Miscellaneous	0	0	0
Total Revenues:	<u>135,632</u>	<u>131,701</u>	<u>3,931</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	1,282	2,771	1,489
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	221	20,000	19,779
REPAIR & MAINT-CANAL/LAKE	0	7,500	7,500
REPAIR & MAINT-BLDG	0	3,000	3,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	578	18,000	17,422
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>3,142</u>	<u>6,820</u>	<u>3,678</u>
Total Physical Environment	<u>12,587</u>	<u>83,303</u>	<u>70,716</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>19,693</u>	<u>144,553</u>	<u>124,860</u>
Excess (deficiency) of revenues over expenditures	<u>115,939</u>	<u>(12,852)</u>	<u>128,791</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(24,356)	(48,398)	24,042
Total Other financing sources (uses):	<u>(24,356)</u>	<u>(48,398)</u>	<u>24,042</u>
Net change in fund balance	91,583	(61,250)	152,833
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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	364,206	(61,250)	425,456

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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	123,591	125,999	(2,408)
Intergovernmental revenues	1,461	0	1,461
Investment income	9,975	0	9,975
Miscellaneous	8,948	0	8,948
Total Revenues:	143,975	125,999	17,976
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	2,894	5,789	2,895
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,200	1,200
MOWING & LANDSCAPE MAINTENANCE	7,789	16,842	9,053
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
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	1,921	1,570	(351)
Total Physical Environment	15,672	42,089	26,417
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	10,000	10,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	797	3,122	2,325
Total Capital outlay	797	13,122	12,325
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	16,469	55,211	38,742
Excess (deficiency) of revenues over expenditures	127,506	70,788	56,718
Other financing sources (uses):			
Transfers out	(31,033)	(70,788)	39,755
Total Other financing sources (uses):	(31,033)	(70,788)	39,755
Net change in fund balance	96,473	0	96,473
Fund balances, beginning of year	409,013	0	409,013
Total Fund balances, beginning of year	409,013	0	409,013

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 4/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original		Total Budget Variance - Original
Fund balance, end of period	505,486	0		505,486

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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	133,128	135,931	(2,804)
Intergovernmental revenues	0	0	0
Investment income	9,034	0	9,034
Miscellaneous	(80)	0	(80)
Total Revenues:	<u>142,082</u>	<u>135,931</u>	<u>6,151</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	1,965	3,930	1,965
MOWING SERVICES	0	0	0
SECURITY SERVICES	164	0	(164)
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,801	6,056	3,255
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	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	12,000	12,000
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	1,493	1,665	172
Total Physical Environment	<u>11,256</u>	<u>75,405</u>	<u>64,149</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	11,472	0	(11,472)
Other	468	1,835	1,367
Total Capital outlay	<u>11,940</u>	<u>1,835</u>	<u>(10,105)</u>
Interest	0	0	0
Total Expenditures:	<u>23,197</u>	<u>77,240</u>	<u>54,043</u>
Excess (deficiency) of revenues over expenditures	<u>118,885</u>	<u>58,691</u>	<u>60,194</u>
Other financing sources (uses):			
Transfers out	(36,622)	(78,691)	42,069

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 4/30/2024
(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>(36,622)</u>	<u>(78,691)</u>	<u>42,069</u>
Net change in fund balance	82,263	(20,000)	102,263
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>449,429</u>	<u>(20,000)</u>	<u>469,429</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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,103,266	1,146,109	(42,843)
Intergovernmental revenues	0	0	0
Investment income	36,760	0	36,760
Miscellaneous	666	0	666
Total Revenues:	1,140,692	1,146,109	(5,417)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
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	19,807	42,510	22,703
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	5,813	12,568	6,756
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	113,672	239,670	125,998
UPLAND MAINTENANCE	11,561	34,850	23,289
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	59,440	111,816	52,376
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	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
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	0	14,000	14,000
R & M PRESERVE STRUCTURES	0	150,000	150,000
REPAIR & MAINT- RTU GATES	555	1,000	445
REPAIR & MAINT- WATER CTRL STR	0	25,000	25,000
Other	71,106	133,194	62,088
Total Physical Environment	286,591	905,593	619,002
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	0	69,000	69,000
Other	125	0	(125)
Total Capital outlay	125	89,000	88,875

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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	0	0	0
Total Expenditures:	286,716	994,593	707,877
Excess (deficiency) of revenues over expenditures	853,976	151,516	702,460
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(121,056)	(241,516)	120,460
Total Other financing sources (uses):	(121,056)	(241,516)	120,460
Net change in fund balance	732,920	(90,000)	822,920
Fund balances, beginning of year	1,186,990	0	1,186,990
Total Fund balances, beginning of year	1,186,990	0	1,186,990
Fund balance, end of period	1,919,910	(90,000)	2,009,910

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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	890,655	930,539	(39,885)
Intergovernmental revenues	0	0	0
Investment income	28,999	0	28,999
Miscellaneous	0	0	0
Total Revenues:	919,654	930,539	(10,885)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	2,789	3,199	410
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	8,462	18,161	9,700
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,219	2,635	1,416
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	113,672	239,670	125,998
UPLAND MAINTENANCE	28,261	85,190	56,929
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	44,797	46,341	1,544
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	0	8,000	8,000
REPAIR & MAINT-TELEMETRY	178	5,000	4,822
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	11,419	150,000	138,581
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	42,398	82,549	40,151
Total Physical Environment	261,151	751,945	490,794
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	0	43,000	43,000
Principal	0	0	0
Total Expenditures:	261,151	794,945	533,794

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 4/30/2024
(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>658,503</u>	<u>135,594</u>	<u>522,909</u>
Other financing sources (uses):			
Transfers out	<u>(101,311)</u>	<u>(178,594)</u>	<u>77,283</u>
Total Other financing sources (uses):	<u>(101,311)</u>	<u>(178,594)</u>	<u>77,283</u>
Net change in fund balance	557,192	(43,000)	600,192
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>1,492,345</u>	<u>(43,000)</u>	<u>1,535,345</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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,981,468	3,062,555	(81,087)
Intergovernmental revenues	0	0	0
Investment income	76,632	0	76,632
Miscellaneous	1,610	0	1,610
Total Revenues:	3,059,710	3,062,555	(2,845)
Expenditures:			
Physical Environment			
ENGINEERING FEES	13,693	54,000	40,307
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,363	5,000	3,637
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	263,807	525,150	261,343
CHEMICAL WEED CONTROL	165,968	331,937	165,969
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	16,041	34,683	18,642
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	6,460	6,460
PRESERVE/EXOTIC MAINT	16,990	109,250	92,260
REPAIR & MAINT-AERATORS	142,545	254,110	111,565
REPAIR & MAINT-PUMP STATN	4,165	55,000	50,835
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	6,000	47,000	41,000
REPAIR & MAINT-BLDG	975	6,000	5,025
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMTRY	1,763	10,500	8,737
REPAIR & MAINT-ROADS	60,072	130,000	69,928
REPAIR & MAINT-CULVERTS	0	100,000	100,000
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	520	2,080	1,560
Other	149,787	268,540	118,753
Total Physical Environment	895,521	2,209,675	1,314,154
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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
MACHINERY & EQUIPMENT	44,053	202,500	158,447
Other	3,394	8,403	5,009
Total Capital outlay	202,624	210,903	8,279
Principal	0	179,522	179,522
Interest	8,492	16,983	8,491
Total Expenditures:	1,106,637	2,617,083	1,510,446
Excess (deficiency) of revenues over expenditures	1,953,074	445,472	1,507,602
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(354,216)	(695,472)	341,256
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(354,216)	(695,472)	341,256
Net change in fund balance	1,598,858	(250,000)	1,848,858
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	3,961,511	(250,000)	4,211,511

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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	74,325	75,540	(1,215)
Intergovernmental revenues	0	0	0
Investment income	4,915	0	4,915
Miscellaneous	68	0	68
Total Revenues:	79,308	75,540	3,768
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	97	194	97
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,564	3,381	1,817
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	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
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	743	754	11
Total Physical Environment	5,556	20,175	14,619
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	10,000	10,000
MACHINERY & EQUIPMENT	0	0	0
Other	533	2,088	1,555
Total Capital outlay	533	12,088	11,555
Total Expenditures:	6,089	32,263	26,174
Excess (deficiency) of revenues over expenditures	73,219	43,277	29,942
Other financing sources (uses):			
Transfers out	(25,234)	(53,277)	28,043
Total Other financing sources (uses):	(25,234)	(53,277)	28,043
Net change in fund balance	47,985	(10,000)	57,985
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	244,167	(10,000)	254,167

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 4/30/2024
(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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	25,826	26,188	(362)
Intergovernmental revenues	0	0	0
Investment income	2,772	0	2,772
Miscellaneous	0	0	0
Total Revenues:	<u>28,598</u>	<u>26,188</u>	<u>2,410</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	120	138	18
CHEMICAL WEED CONTROL	581	1,255	674
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	873	7,994	7,121
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	1,558	2,989	1,431
Total Physical Environment	<u>3,132</u>	<u>18,876</u>	<u>15,744</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>3,132</u>	<u>18,876</u>	<u>15,744</u>
Excess (deficiency) of revenues over expenditures	<u>25,466</u>	<u>7,312</u>	<u>18,154</u>
Other financing sources (uses):			
Transfers out	(4,935)	(10,812)	5,877
Total Other financing sources (uses):	<u>(4,935)</u>	<u>(10,812)</u>	<u>5,877</u>
Net change in fund balance	20,532	(3,500)	24,032
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>139,374</u>	<u>(3,500)</u>	<u>142,874</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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	938,156	972,528	(34,372)
Intergovernmental revenues	0	0	0
Investment income	23,602	0	23,602
Miscellaneous	43,960	0	43,960
Total Revenues:	1,005,719	972,528	33,191
Expenditures:			
Physical Environment			
ENGINEERING FEES	98	1,000	903
ENGINEERING-PERMITS	1,613	0	(1,613)
LEGAL SERVICES	4,918	5,000	82
WATER QUALITY	2,641	5,480	2,839
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	507	507
AUDITORS SERVICES	3,398	3,898	500
CHEMICAL WEED CONTROL	19,750	42,702	22,952
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	5,515	10,079	4,564
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	79,249	166,474	87,225
REPAIR & MAINT-PUMP STATN	2,321	20,000	17,679
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	1,000	1,000
REPAIR & MAINT - GENERAL	350	5,000	4,650
REPAIR & MAINT-TELEMTRY	764	6,000	5,236
REPAIR & MAINT-CULVERTS	15,450	40,000	24,550
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	7,042	28,000	20,958
R&M- GENERATORS	2,470	12,500	10,030
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	98,486	194,582	96,096
Total Physical Environment	244,064	552,722	308,658
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	752	1,478	726
Total Capital outlay	238,767	116,978	(121,789)
Principal	0	96,407	96,407
Interest	4,560	9,120	4,560
Total Expenditures:	487,392	775,227	287,835
Excess (deficiency) of revenues over expenditures	518,327	197,301	321,026

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 4/30/2024
(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	(104,864)	(181,097)	76,233
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(104,864)</u>	<u>(181,097)</u>	<u>76,233</u>
Net change in fund balance	413,463	16,204	397,259
Fund balances, beginning of year	781,249	0	781,249
Total Fund balances, beginning of year	<u>781,249</u>	<u>0</u>	<u>781,249</u>
Fund balance, end of period	<u><u>1,194,712</u></u>	<u><u>16,204</u></u>	<u><u>1,178,508</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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	980,440	1,011,979	(31,539)
Intergovernmental revenues	0	0	0
Investment income	31,978	0	31,978
Miscellaneous	2,240	0	2,240
Total Revenues:	<u>1,014,657</u>	<u>1,011,979</u>	<u>2,678</u>
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	37,933	82,018	44,085
MOWING SERVICES	0	0	0
TRASH DISPOSAL	15,000	30,000	15,000
MOWING & LANDSCAPE MAINTENANCE	6,746	14,587	7,841
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	78,150	193,608	115,458
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,400	25,000	23,600
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMETRY	179	6,000	5,821
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	116,259	216,230	99,971
Total Physical Environment	<u>285,442</u>	<u>670,675</u>	<u>385,233</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	17,800	501,500	483,700
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	16,352	92,000	75,648
Other	2,099	5,779	3,680
Total Capital outlay	<u>36,251</u>	<u>599,279</u>	<u>563,028</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>321,694</u>	<u>1,269,954</u>	<u>948,260</u>
Excess (deficiency) of revenues over expenditures	<u>692,964</u>	<u>(257,975)</u>	<u>950,939</u>

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2023 Through 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	<u>(87,277)</u>	<u>(176,125)</u>	<u>88,848</u>
Total Other financing sources (uses):	<u>(87,277)</u>	<u>(176,125)</u>	<u>88,848</u>
Net change in fund balance	605,687	(434,100)	1,039,787
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>1,630,415</u></u>	<u><u>(434,100)</u></u>	<u><u>2,064,515</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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,300,818	1,321,965	(21,147)
Intergovernmental revenues	0	0	0
Investment income	49,559	0	49,559
Miscellaneous	44,732	0	44,732
Total Revenues:	<u>1,395,109</u>	<u>1,321,965</u>	<u>73,144</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	176	40,000	39,825
ENGINEERING-PERMITS	11,335	0	(11,335)
ENVIRONMENTAL LIASON	11,787	25,031	13,245
LEGAL SERVICES	13,438	15,000	1,562
WATER QUALITY	4,135	5,698	1,564
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	3,967	4,550	583
MARSH MAINT-LITTORAL ZONE	334	6,386	6,052
CHEMICAL WEED CONTROL	21,247	42,494	21,247
MOWING SERVICES	0	0	0
SECURITY SERVICES	307,554	461,331	153,777
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	21,458	46,395	24,937
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-TELEMTRY	0	1,000	1,000
REPAIR & MAINT-ROADS	25,243	340,000	314,757
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	3,180	6,876	3,696
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	20,593	20,978	385
Total Physical Environment	<u>444,651</u>	<u>1,210,159</u>	<u>765,508</u>
Capital outlay			
ROADS/BRIDGES	0	550,000	550,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	3,688	3,186	(502)
Total Capital outlay	<u>3,688</u>	<u>553,186</u>	<u>549,498</u>
Principal	0	0	0
Total Expenditures:	<u>448,339</u>	<u>1,763,345</u>	<u>1,315,006</u>
Excess (deficiency) of revenues over expenditures	<u>946,770</u>	<u>(441,380)</u>	<u>1,388,150</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 4/30/2024
(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	(118,816)	(238,620)	119,804
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(118,816)</u>	<u>(238,620)</u>	<u>119,804</u>
Net change in fund balance	827,954	(680,000)	1,507,954
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>2,536,143</u></u>	<u><u>(680,000)</u></u>	<u><u>3,216,143</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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,091,339	2,141,417	(50,078)
Intergovernmental revenues	219,934	229,500	(9,566)
Investment income	69,542	0	69,542
Miscellaneous	4,193	0	4,193
Total Revenues:	2,385,008	2,370,917	14,091
Expenditures:			
Physical Environment			
ENGINEERING FEES	14,650	36,000	21,350
ENGINEERING-PERMITS	2,651	0	(2,651)
LEGAL SERVICES	2,581	18,000	15,419
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	297,709	378,187	80,478
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	545	545
AUDITORS SERVICES	6,870	7,880	1,010
MARSH MAINT-LITTORAL ZONE	157,073	411,018	253,945
CHEMICAL WEED CONTROL	80,510	193,057	112,547
TRASH DISPOSAL	295	1,300	1,005
MOWING & LANDSCAPE MAINTENANCE	7,780	16,822	9,042
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	24,718	24,718	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	98,721	189,135	90,414
REPAIR & MAINT-PUMP STATN	28,803	55,000	26,197
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	375	2,000	1,625
REPAIR & MAINT - GENERAL	750	15,000	14,250
REPAIR & MAINT-TELEMETRY	1,392	37,000	35,608
REPAIR & MAINT-ROADS	0	175,000	175,000
REPAIR & MAINT-CULVERTS	7,969	40,000	32,031
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	18,476	29,655	11,179
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	133,188	266,258	133,070
Total Physical Environment	914,845	2,056,575	1,141,730
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	771	3,020	2,249
Total Capital outlay	7,877	100,520	92,643

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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Principal	34,448	49,398	14,950
Interest	4,426	25,500	21,074
Total Expenditures:	<u>961,596</u>	<u>2,231,993</u>	<u>1,270,397</u>
Excess (deficiency) of revenues over expenditures	<u>1,423,412</u>	<u>138,924</u>	<u>1,284,488</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(190,876)	(371,770)	180,894
Capital contributions from landowners	16,290	22,047	(5,757)
Total Other financing sources (uses):	<u>(174,587)</u>	<u>(349,723)</u>	<u>175,136</u>
Net change in fund balance	1,248,826	(210,799)	1,459,625
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>3,552,462</u>	<u>(210,799)</u>	<u>3,763,261</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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	541,189	553,885	(12,696)
Intergovernmental revenues	0	0	0
Investment income	17,651	0	17,651
Miscellaneous	1,010	0	1,010
Total Revenues:	559,851	553,885	5,966
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	6,842	14,762	7,920
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,761	2,020	259
MARSH MAINT-LITTORAL ZONE	334	26,665	26,331
CHEMICAL WEED CONTROL	15,281	30,563	15,282
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	2,556	5,526	2,970
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	1,780	20,706	18,926
REPAIR & MAINT-AERATORS	12,898	85,365	72,467
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
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	0	7,000	7,000
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	61,321	95,712	34,391
Total Physical Environment	102,773	335,819	233,046
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	20,000	20,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	76,174	92,000	15,826
Other	471	1,845	1,374
Total Capital outlay	76,645	113,845	37,200
Interest	0	0	0
Total Expenditures:	179,418	449,664	270,246
Excess (deficiency) of revenues over expenditures	380,433	104,221	276,212

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 4/30/2024
(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>(56,997)</u>	<u>(124,221)</u>	<u>67,224</u>
Total Other financing sources (uses):	<u>(56,997)</u>	<u>(124,221)</u>	<u>67,224</u>
Net change in fund balance	323,436	(20,000)	343,436
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>883,805</u></u>	<u><u>(20,000)</u></u>	<u><u>903,805</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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	39,441	40,096	(655)
Investment income	10,342	0	10,342
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>49,784</u>	<u>40,096</u>	<u>9,688</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	<u>394</u>	<u>397</u>	<u>3</u>
Total Physical Environment	471	11,985	11,514
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Total Capital outlay	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Total Expenditures:	<u>471</u>	<u>26,985</u>	<u>26,514</u>
Excess (deficiency) of revenues over expenditures	<u>49,312</u>	<u>13,111</u>	<u>36,201</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(9,009)</u>	<u>(17,611)</u>	<u>8,602</u>
Total Other financing sources (uses):	<u>(9,009)</u>	<u>(17,611)</u>	<u>8,602</u>
Net change in fund balance	40,304	(4,500)	44,804
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>511,589</u>	<u>(4,500)</u>	<u>516,089</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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	224,715	228,772	(4,057)
Intergovernmental revenues	0	0	0
Investment income	9,156	0	9,156
Miscellaneous	4,685	0	4,685
Total Revenues:	238,556	228,772	9,784
Expenditures:			
Physical Environment			
ENGINEERING FEES	15,381	5,000	(10,381)
ENGINEERING-PERMITS	250	0	(250)
LEGAL SERVICES	5,840	1,000	(4,840)
SPECIAL SERVICES	0	0	0
WATER QUALITY	920	1,577	657
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	490	562	72
CHEMICAL WEED CONTROL	3,492	7,550	4,058
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	5,000	12,000	7,000
REPAIR & MAINT - GENERAL	3,686	10,000	6,314
REPAIR & MAINT - GATE/FENCE	0	1,000	1,000
Repairs & Maint - Catch Basins	0	5,000	5,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	2,153	2,173	20
Total Physical Environment	37,212	49,362	12,150
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	51,400	20,000	(31,400)
CULVERTS/STRUCTURES	0	0	0
Other	127	498	371
Total Capital outlay	51,527	20,498	(31,029)
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	88,739	69,860	(18,879)
Excess (deficiency) of revenues over expenditures	149,817	158,912	(9,095)
Other financing sources (uses):			
Transfers out	(27,098)	(43,912)	16,814
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):	(27,098)	(43,912)	16,814
Net change in fund balance	122,719	115,000	7,719
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 4/30/2024
(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	450,895	115,000	335,895

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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	794,875	801,955	(7,080)
Intergovernmental revenues	0	0	0
Investment income	16,057	0	16,057
Miscellaneous	190	0	190
Total Revenues:	<u>811,122</u>	<u>801,955</u>	<u>9,167</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	6,000	10,000	4,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
WATER QUALITY	4,622	8,953	4,331
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	235	235
AUDITORS SERVICES	2,308	2,647	339
MARSH MAINT-LITTORAL ZONE	62,295	132,236	69,941
CHEMICAL WEED CONTROL	25,716	51,432	25,716
MOWING & LANDSCAPE MAINTENANCE	148	321	173
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	146,764	203,205	56,441
REPAIR & MAINT-AERATORS	9,753	52,940	43,187
REPAIR & MAINT-PUMP STATN	1,222	10,000	8,778
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	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	407	10,000	9,593
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	520	2,080	1,560
Other	17,842	29,753	11,911
Total Physical Environment	<u>281,627</u>	<u>559,802</u>	<u>278,175</u>
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	100	392	292
Total Capital outlay	<u>100</u>	<u>31,642</u>	<u>31,542</u>
Principal	17,224	24,699	7,475
Interest	2,213	12,750	10,537
Total Expenditures:	<u>301,164</u>	<u>628,893</u>	<u>327,729</u>

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 4/30/2024
(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>509,957</u>	<u>173,062</u>	<u>336,895</u>
Other financing sources (uses):			
Transfers out	(108,716)	(222,708)	113,992
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(108,716)</u>	<u>(222,708)</u>	<u>113,992</u>
Net change in fund balance	401,241	(49,646)	450,887
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>825,615</u>	<u>(49,646)</u>	<u>875,261</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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	318,646	322,542	(3,896)
Intergovernmental revenues	0	0	0
Investment income	10,479	0	10,479
Miscellaneous	380	0	380
Total Revenues:	329,505	322,542	6,963
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	180	500	320
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,097	1,258	161
MARSH MAINT-LITTORAL ZONE	4,673	36,805	32,132
CHEMICAL WEED CONTROL	19,448	38,896	19,448
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	300	648	348
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	32,383	115,031	82,648
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	70	1,000	930
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	100,000	100,000
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	728	2,912	2,184
Other	3,269	3,440	171
Total Physical Environment	65,018	318,058	253,040
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	235	919	685
Total Capital outlay	235	919	685
Total Expenditures:	65,253	318,977	253,724
Excess (deficiency) of revenues over expenditures	264,252	3,565	260,687
Other financing sources (uses):			
Transfers out	(42,494)	(83,565)	41,071

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 4/30/2024
(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>(42,494)</u>	<u>(83,565)</u>	<u>41,071</u>
Net change in fund balance	221,758	(80,000)	301,758
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>549,390</u>	<u>(80,000)</u>	<u>629,390</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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	330,529	335,774	(5,245)
Intergovernmental revenues	0	0	0
Investment income	20,808	0	20,808
Miscellaneous	73	0	73
Total Revenues:	<u>351,410</u>	<u>335,774</u>	<u>15,636</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,000	11,500	7,500
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	5,576	48,071	42,495
CHEMICAL WEED CONTROL	19,600	39,200	19,600
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	11,542	24,956	13,414
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	3,496	24,157	20,661
REPAIR & MAINT-AERATORS	309	7,994	7,685
REPAIR & MAINT-PUMP STATN	456	20,000	19,544
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	113,500	113,500
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	578	5,000	4,422
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	8,103	13,395	5,292
Total Physical Environment	<u>57,011</u>	<u>399,506</u>	<u>342,495</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	270	567	297
Total Capital outlay	<u>7,376</u>	<u>211,817</u>	<u>204,441</u>
Principal	0	0	0
Total Expenditures:	<u>64,386</u>	<u>611,323</u>	<u>546,937</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 4/30/2024
(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>287,023</u>	<u>(275,549)</u>	<u>562,572</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(57,068)	(115,701)	58,633
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(57,068)</u>	<u>(115,701)</u>	<u>58,633</u>
Net change in fund balance	229,956	(391,250)	621,206
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>1,059,030</u>	<u>(391,250)</u>	<u>1,450,280</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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	174,926	177,097	(2,171)
Investment income	8,737	0	8,737
Miscellaneous	350	0	350
Total Revenues:	184,013	177,097	6,916
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	440	500	60
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	1,336	1,533	197
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	334	7,512	7,178
CHEMICAL WEED CONTROL	2,781	5,562	2,781
TRASH DISPOSAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	30,114	69,021	38,907
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	3,099	2,778	(321)
Total Physical Environment	42,105	120,106	78,001
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	179	703	524
Total Capital outlay	179	703	524
Total Expenditures:	42,285	120,809	78,524
Excess (deficiency) of revenues over expenditures	141,728	56,288	85,440
Other financing sources (uses):			
Transfers out	(28,599)	(56,288)	27,689
Total Other financing sources (uses):	(28,599)	(56,288)	27,689
Net change in fund balance	113,129	0	113,129
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	442,823	0	442,823

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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	89,523	91,247	(1,724)
Intergovernmental revenues	0	0	0
Investment income	2,677	0	2,677
Miscellaneous	0	0	0
Total Revenues:	<u>92,200</u>	<u>91,247</u>	<u>953</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	3,000	0	(3,000)
AUDITORS SERVICES	257	295	38
MARSH MAINT-LITTORAL ZONE	334	6,386	6,052
CHEMICAL WEED CONTROL	5,626	11,252	5,626
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	30,820	30,820
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	895	903	8
Total Physical Environment	<u>11,084</u>	<u>52,724</u>	<u>41,640</u>
Capital outlay	44	171	127
Principal	5,741	8,233	2,492
Interest	738	4,250	3,512
Total Expenditures:	<u>17,606</u>	<u>65,378</u>	<u>47,772</u>
Excess (deficiency) of revenues over expenditures	<u>74,594</u>	<u>25,869</u>	<u>48,725</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(13,845)	(25,869)	12,024
Total Other financing sources (uses):	<u>(13,845)</u>	<u>(25,869)</u>	<u>12,024</u>
Net change in fund balance	60,748	0	60,748
Fund balances, beginning of year	80,991	0	80,991
Total Fund balances, beginning of year	<u>80,991</u>	<u>0</u>	<u>80,991</u>
Fund balance, end of period	<u>141,739</u>	<u>0</u>	<u>141,739</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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	879,790	894,231	(14,441)
Intergovernmental revenues	0	0	0
Investment income	43,811	0	43,811
Miscellaneous	(1,631)	0	(1,631)
Total Revenues:	<u>921,970</u>	<u>894,231</u>	<u>27,739</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	18,000	18,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	435	5,000	4,565
WATER QUALITY	1,662	5,140	3,478
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,647	4,183	536
MOWING & LANDSCAPE MAINTENANCE	480	1,037	557
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	120,683	317,235	196,552
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	77	10,000	9,923
REPAIR & MAINT-TELEMETRY	0	6,000	6,000
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	26,572	35,000	8,428
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	188,535	317,989	129,454
Total Physical Environment	<u>348,990</u>	<u>1,028,084</u>	<u>679,094</u>
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	172,049	138,000	(34,049)
Other	787	2,106	1,319
Total Capital outlay	<u>172,836</u>	<u>200,106</u>	<u>27,270</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>521,826</u>	<u>1,228,190</u>	<u>706,364</u>
Excess (deficiency) of revenues over expenditures	<u>400,144</u>	<u>(333,959)</u>	<u>734,103</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 4/30/2024
(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>(131,904)</u>	<u>(276,041)</u>	<u>144,137</u>
Total Other financing sources (uses):	<u>(131,904)</u>	<u>(276,041)</u>	<u>144,137</u>
Net change in fund balance	268,241	(610,000)	878,241
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>1,819,988</u></u>	<u><u>(610,000)</u></u>	<u><u>2,429,988</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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	21,206	21,587	(381)
Intergovernmental revenues	0	0	0
Investment income	868	0	868
Miscellaneous	500	0	500
Total Revenues:	22,573	21,587	986
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	902	1,803	901
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	1,850	2,500	650
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,019	2,204	1,185
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	4,059	15,809	11,750
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	5,000	5,000
CULVERTS/STRUCTURES	0	0	0
Other	18	72	54
Total Capital outlay	18	5,072	5,054
Total Expenditures:	4,077	20,881	16,804
Excess (deficiency) of revenues over expenditures	18,496	706	17,790
Other financing sources (uses):			
Transfers out	(3,408)	(7,781)	4,373
Total Other financing sources (uses):	(3,408)	(7,781)	4,373
Net change in fund balance	15,088	(7,075)	22,163
Fund balances, beginning of year	29,705	0	29,705
Total Fund balances, beginning of year	29,705	0	29,705
Fund balance, end of period	44,793	(7,075)	51,868

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 4/30/2024
(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>844</u>	<u>0</u>	<u>844</u>
Total Investment income	<u>844</u>	<u>0</u>	<u>844</u>
Total Revenues:	<u>5,660</u>	<u>4,808</u>	<u>852</u>
Expenditures:			
Physical Environment			
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	38	44	6
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,019	2,204	1,185
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	<u>2,077</u>	<u>5,365</u>	<u>3,288</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>2,077</u>	<u>5,365</u>	<u>3,288</u>
Excess (deficiency) of revenues over expenditures	<u>3,584</u>	<u>(557)</u>	<u>4,141</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(407)</u>	<u>(943)</u>	<u>536</u>
Total Other financing sources (uses):	<u>(407)</u>	<u>(943)</u>	<u>536</u>
Net change in fund balance	3,177	(1,500)	4,677
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>41,313</u>	<u>(1,500)</u>	<u>42,813</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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	24,813	25,456	(643)
Intergovernmental revenues	0	0	0
Investment income	1,607	0	1,607
Miscellaneous	(5)	0	(5)
Total Revenues:	<u>26,415</u>	<u>25,456</u>	<u>959</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	93	107	14
CHEMICAL WEED CONTROL	1,013	2,026	1,013
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	248	252	4
Total Physical Environment	<u>5,325</u>	<u>19,958</u>	<u>14,633</u>
Capital outlay	26	102	76
Total Expenditures:	<u>5,351</u>	<u>20,060</u>	<u>14,709</u>
Excess (deficiency) of revenues over expenditures	<u>21,064</u>	<u>5,396</u>	<u>15,668</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(5,399)	(9,396)	3,997
Total Other financing sources (uses):	<u>(5,399)</u>	<u>(9,396)</u>	<u>3,997</u>
Net change in fund balance	15,665	(4,000)	19,665
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>79,321</u>	<u>(4,000)</u>	<u>83,321</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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	176,875	190,698	(13,823)
Intergovernmental revenues	0	0	0
Investment income	7,499	0	7,499
Miscellaneous	190	0	190
Total Revenues:	184,564	190,698	(6,134)
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	6,365	19,096	12,731
AUDITORS SERVICES	942	1,080	138
SECURITY SERVICES	164	0	(164)
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	5,448	11,780	6,332
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	4,420	10,000	5,580
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	26,000	26,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	8,305	10,000	1,695
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	4,225	4,635	410
Total Physical Environment	29,869	112,591	82,722
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	7,500	7,500
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	4,398	0	(4,398)
Other	31	120	89
Total Capital outlay	4,428	7,620	3,192
Principal	0	21,668	21,668
Interest	2,665	5,200	2,535
Total Expenditures:	36,962	147,079	110,117
Excess (deficiency) of revenues over expenditures	147,602	43,619	103,983
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(40,231)	(71,829)	31,598
Total Other financing sources (uses):	(40,231)	(71,829)	31,598
Net change in fund balance	107,371	(28,210)	135,581
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 4/30/2024
 (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	384,307	(28,210)	412,517

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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	73,732	75,242	(1,510)
Investment income	8,340	0	8,340
Total Investment income	8,340	0	8,340
Total Revenues:	82,072	75,242	6,830
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	737	745	8
Total Physical Environment	4,094	107,482	103,388
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	33	128	95
Total Capital outlay	33	128	95
Total Expenditures:	4,127	107,610	103,483
Excess (deficiency) of revenues over expenditures	77,945	(32,368)	110,313
Other financing sources (uses):			
Transfers out	(11,129)	(24,632)	13,503
Total Other financing sources (uses):	(11,129)	(24,632)	13,503
Net change in fund balance	66,816	(57,000)	123,816
Fund balances, beginning of year	354,864	0	354,864
Total Fund balances, beginning of year	354,864	0	354,864
Fund balance, end of period	421,680	(57,000)	478,680

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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	7,558	7,539	19
Investment income	880	0	880
Miscellaneous	0	0	0
Total Revenues:	8,438	7,539	899
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	971	1,568	597
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	1,077	3,678	2,601
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	13	50	37
Total Capital outlay	13	50	37
Total Expenditures:	1,090	3,728	2,638
Excess (deficiency) of revenues over expenditures	7,348	3,811	3,537
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(2,226)	(5,811)	3,585
Total Other financing sources (uses):	(2,226)	(5,811)	3,585
Net change in fund balance	5,123	(2,000)	7,123
Fund balances, beginning of year	38,534	0	38,534
Total Fund balances, beginning of year	38,534	0	38,534
Fund balance, end of period	43,656	(2,000)	45,656

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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,026,923	1,034,066	(7,143)
Intergovernmental revenues	0	0	0
Investment income	33,818	0	33,818
Miscellaneous	1,198	0	1,198
Total Revenues:	<u>1,061,939</u>	<u>1,034,066</u>	<u>27,873</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	5,380	5,000	(380)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,303	1,500	(1,803)
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	601	601
AUDITORS SERVICES	4,154	4,765	611
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	58,055	125,525	67,470
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	7,219	15,609	8,390
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	201,053	422,752	221,699
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	479	40,000	39,521
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	2,250	15,000	12,751
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMETRY	985	12,000	11,015
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>22,165</u>	<u>42,582</u>	<u>20,417</u>
Total Physical Environment	<u>307,944</u>	<u>774,034</u>	<u>466,090</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	80,000	80,000
Other	<u>254</u>	<u>995</u>	<u>741</u>
Total Capital outlay	<u>254</u>	<u>80,995</u>	<u>80,741</u>
Total Expenditures:	<u>308,198</u>	<u>855,029</u>	<u>546,831</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 4/30/2024
(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>753,742</u>	<u>179,037</u>	<u>574,705</u>
Other financing sources (uses):			
Transfers out	<u>(165,079)</u>	<u>(274,037)</u>	<u>108,958</u>
Total Other financing sources (uses):	<u>(165,079)</u>	<u>(274,037)</u>	<u>108,958</u>
Net change in fund balance	588,662	(95,000)	683,662
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>1,702,218</u>	<u>(95,000)</u>	<u>1,797,218</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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	113,858	119,939	(6,081)
Intergovernmental revenues	0	0	0
Investment income	12,061	0	12,061
Miscellaneous	2,280	0	2,280
Total Revenues:	128,199	119,939	8,260
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,334	500	(834)
FINANCIAL CONS./ADVISOR	0	400	400
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	3,497	7,200	3,704
Other	3,839	3,238	(601)
Total Physical Environment	10,458	314,390	303,932
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	66	258	192
Total Capital outlay	66	258	192
Total Expenditures:	10,524	314,648	304,124
Excess (deficiency) of revenues over expenditures	117,676	(194,709)	312,385
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(20,723)	(55,291)	34,568
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(20,723)	(55,291)	34,568
Net change in fund balance	96,952	(250,000)	346,952
Fund balances, beginning of year	516,070	0	516,070
Total Fund balances, beginning of year	516,070	0	516,070
Fund balance, end of period	613,022	(250,000)	863,022

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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	443,574	453,110	(9,536)
Intergovernmental revenues	0	0	0
Investment income	16,547	0	16,547
Total Investment income	16,547	0	16,547
Total Revenues:	460,121	453,110	7,011
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	971	1,568	597
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	334	6,386	6,052
CHEMICAL WEED CONTROL	4,107	8,214	4,107
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	49,161	93,462	44,301
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	2,950	20,000	17,050
REPAIR & MAINT- STREET SWEEP	9,383	18,412	9,029
Other	4,436	4,485	49
Total Physical Environment	84,662	382,869	298,207
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	107	421	314
Total Capital outlay	107	421	314
Debt issuance costs	0	0	0
Total Expenditures:	84,769	383,290	298,521
Excess (deficiency) of revenues over expenditures	375,352	69,820	305,532
Other financing sources (uses):			
Transfers out	(48,363)	(90,451)	42,088
Total Other financing sources (uses):	(48,363)	(90,451)	42,088
Net change in fund balance	326,989	(20,631)	347,620
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 4/30/2024
(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	885,496	(20,631)	906,127

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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	43,622	44,189	(567)
Investment income	6,591	0	6,591
Miscellaneous	(170)	0	(170)
Total Revenues:	<u>50,043</u>	<u>44,189</u>	<u>5,854</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	4,000	4,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	200	200
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	436	1,465	1,029
Total Physical Environment	<u>1,462</u>	<u>19,342</u>	<u>17,880</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	274	1,075	801
Total Capital outlay	<u>274</u>	<u>1,075</u>	<u>801</u>
Total Expenditures:	<u>1,736</u>	<u>20,417</u>	<u>18,681</u>
Excess (deficiency) of revenues over expenditures	<u>48,306</u>	<u>23,772</u>	<u>24,534</u>
Other financing sources (uses):			
Transfers out	(11,736)	(23,772)	12,036
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(11,736)</u>	<u>(23,772)</u>	<u>12,036</u>
Net change in fund balance	36,571	0	36,571
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>328,542</u>	<u>0</u>	<u>328,542</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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	54,551	56,377	(1,826)
Intergovernmental revenues	0	0	0
Investment income	9,829	0	9,829
Miscellaneous	54	0	54
Total Revenues:	<u>64,434</u>	<u>56,377</u>	<u>8,057</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	229	263	34
MARSH MAINT-LITTORAL ZONE	0	0	0
MOWING & LANDSCAPE MAINTENANCE	779	1,685	906
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	3,800	5,000	1,200
REPAIR & MAINT-TELEMETRY	1,698	5,000	3,302
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	1,628	1,610	(18)
Total Physical Environment	<u>11,206</u>	<u>107,626</u>	<u>96,420</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	160	627	467
Total Capital outlay	<u>160</u>	<u>627</u>	<u>467</u>
Total Expenditures:	<u>11,365</u>	<u>108,253</u>	<u>96,888</u>
Excess (deficiency) of revenues over expenditures	<u>53,069</u>	<u>(51,876)</u>	<u>104,945</u>
Other financing sources (uses):			
Transfers out	(15,293)	(35,624)	20,331
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 4/30/2024
(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>(15,293)</u>	<u>(35,624)</u>	<u>20,331</u>
Net change in fund balance	37,775	(87,500)	125,275
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>482,741</u>	<u>(87,500)</u>	<u>570,241</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 4/30/2024
(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	5,398	0	5,398
Miscellaneous	4,878	0	4,878
Total Revenues:	98,046	87,661	10,385
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	3,496	6,993	3,497
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,108	4,558	2,450
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	1,618	43,138	41,520
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	11,650	66,438	54,788
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	25	100	75
Total Capital outlay	25	100	75
Total Expenditures:	11,675	66,538	54,863
Excess (deficiency) of revenues over expenditures	86,371	21,123	65,248
Other financing sources (uses):			
Transfers out	(16,561)	(31,123)	14,562
Total Other financing sources (uses):	(16,561)	(31,123)	14,562
Net change in fund balance	69,810	(10,000)	79,810
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	283,208	(10,000)	293,208

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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	39,619	41,270	(1,651)
Investment income	2,916	0	2,916
Miscellaneous	0	0	0
Total Revenues:	<u>42,535</u>	<u>41,270</u>	<u>1,265</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	396	408	12
Total Physical Environment	<u>511</u>	<u>24,040</u>	<u>23,529</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	26	101	75
Total Capital outlay	<u>26</u>	<u>101</u>	<u>75</u>
Total Expenditures:	<u>537</u>	<u>24,141</u>	<u>23,604</u>
Excess (deficiency) of revenues over expenditures	<u>41,998</u>	<u>17,129</u>	<u>24,869</u>
Other financing sources (uses):			
Transfers out	(5,947)	(12,596)	6,649
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(5,947)</u>	<u>(12,596)</u>	<u>6,649</u>
Net change in fund balance	36,052	4,533	31,519
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>152,162</u>	<u>4,533</u>	<u>147,629</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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	97,519	99,011	(1,492)
Investment income	7,388	0	7,388
Miscellaneous	40,680	0	40,680
Total Revenues:	<u>145,587</u>	<u>99,011</u>	<u>46,576</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	1,748	0	(1,748)
LEGAL SERVICES	2,320	500	(1,820)
FINANCIAL CONS./ADVISOR	0	600	600
AUDITORS SERVICES	1,506	1,727	221
TRASH DISPOSAL	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	195	1,000	805
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
Other	4,474	3,941	(533)
Total Physical Environment	<u>10,242</u>	<u>62,768</u>	<u>52,526</u>
Capital outlay	629	2,467	1,838
Total Expenditures:	<u>10,871</u>	<u>65,235</u>	<u>54,364</u>
Excess (deficiency) of revenues over expenditures	<u>134,716</u>	<u>33,776</u>	<u>100,940</u>
Other financing sources (uses):			
Transfers out	(17,423)	(33,776)	16,353
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(17,423)</u>	<u>(33,776)</u>	<u>16,353</u>
Net change in fund balance	117,294	0	117,294
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>370,893</u>	<u>0</u>	<u>370,893</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 4/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	2,297	0	2,297
Total Investment income	2,297	0	2,297
Total Revenues:	2,297	0	2,297
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	323	371	48
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	11,308	15,000	3,692
MOWING & LANDSCAPE MAINTENANCE	14,672	31,724	17,052
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	6,800	15,000	8,200
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	14,797	21,906	7,109
Total Physical Environment	47,900	89,001	41,101
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:	50,888	99,001	48,113
Excess (deficiency) of revenues over expenditures	(48,592)	(99,001)	50,409
Other financing sources (uses):			
Transfers out	(1,522)	(3,404)	1,882
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	22,257	46,442	(24,185)
Other	26,582	55,963	(29,381)
Total Capital contributions from landowners	48,839	102,405	(53,566)
Total Other financing sources (uses):	47,317	99,001	(51,684)
Net change in fund balance	(1,275)	0	(1,275)
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 4/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	114,335	0	114,335

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 4/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	16,359	0	16,359
Miscellaneous	497,607	0	497,607
Total Revenues:	<u>513,966</u>	<u>0</u>	<u>513,966</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	161,497	0	(161,497)
LEGAL SERVICES	319	0	(319)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	26,735	0	(26,735)
Other	59,099	0	(59,099)
Total Physical Environment	<u>247,650</u>	<u>0</u>	<u>(247,650)</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>247,650</u>	<u>0</u>	<u>(247,650)</u>
Excess (deficiency) of revenues over expenditures	<u>266,316</u>	<u>0</u>	<u>266,316</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(845)	0	(845)
Total Other financing sources (uses):	<u>(845)</u>	<u>0</u>	<u>(845)</u>
Net change in fund balance	<u>265,471</u>	<u>0</u>	<u>265,471</u>
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>750,847</u>	<u>0</u>	<u>750,847</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 4/30/2024

(In Whole Numbers)

	Unit 2C	Unit 5	Unit 5A	Unit 16
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	34,873	42,700	39,918	11,628
Miscellaneous	-	-	-	-
Total Revenues:	34,873	42,700	39,918	11,628
Expenditures:				
Capital outlay	1,846,926	1,151,833	12,360	215,476
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	28,875	-
Total Expenditures:	1,846,926	1,151,833	41,235	215,476
Excess (deficiency) of revenues over expenditures	(1,812,053)	(1,109,133)	(1,317)	(203,847)
Other financing sources (uses):				
Transfers in	-	677,849	-	-
Transfers out	(19,439)	-	-	(3,800)
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):	(19,439)	677,849	3,000,000	(3,800)
Net change in fund balance	(1,831,492)	(431,284)	2,998,683	(207,648)
Fund balances, beginning of year	2,690,891	2,388,986	-	643,910
Fund balance, end of period	859,400	1,957,703	2,998,683	436,263

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 4/30/2024

(In Whole Numbers)

	Unit 18	Unit 21	Unit 25	Unit 29
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	7,991	3,995	434	1,332
Miscellaneous	-	-	-	-
Total Revenues:	7,991	3,995	434	1,332
Expenditures:				
Capital outlay	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	5,775	2,888	-	963
Total Expenditures:	5,775	2,888	-	963
Excess (deficiency) of revenues over expenditures	2,216	1,108	434	369
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	602,216	301,108	434	100,369
Fund balances, beginning of year	-	-	20,744	-
Fund balance, end of period	602,216	301,108	21,178	100,369

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 4/30/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Intergovernmental revenues	-
Investment income	44,598
Miscellaneous	-
Total Revenues:	44,598
Expenditures:	
Capital outlay	838,330
Principal	-
Interest	-
Debt issuance costs	-
Total Expenditures:	838,330
Excess (deficiency) of revenues over expenditures	(793,732)
Other financing sources (uses):	
Transfers in	-
Transfers out	(4,344)
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):	(4,344)
Net change in fund balance	(798,076)
Fund balances, beginning of year	1,879,037
Fund balance, end of period	1,080,961

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 4/30/2024

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	325,588	5,295,090	399,349	377,833
Intergovernmental revenues	-	-	-	-
Investment income	5,452	270,096	6,775	5,867
Miscellaneous	-	-	-	-
Total Revenues:	331,041	5,565,185	406,123	383,700
Expenditures:				
Principal	-	-	-	-
Interest	32,136	1,823,100	39,775	8,482
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,256	52,951	3,994	3,778
Total Expenditures:	35,392	1,876,051	43,769	12,260
Excess (deficiency) of revenues over expenditures	295,649	3,689,135	362,355	371,440
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	295,649	3,689,135	362,355	371,440
Fund balances, beginning of year	45,597	8,270,602	55,827	23,585
Fund balance, end of period	341,246	11,959,737	418,182	395,024

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 4/30/2024

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 27B
Revenues:				
Non-ad valorem assessments	2,673,949	1,238,567	508,389	195,782
Intergovernmental revenues	-	-	-	-
Investment income	41,975	39,221	9,715	3,694
Miscellaneous	-	-	-	-
Total Revenues:	2,715,923	1,277,788	518,104	199,475
Expenditures:				
Principal	-	-	-	-
Interest	155,883	125,838	32,294	18,358
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	26,740	12,386	5,084	1,958
Total Expenditures:	182,623	138,223	37,378	20,316
Excess (deficiency) of revenues over expenditures	2,533,300	1,139,565	480,726	179,160
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	2,533,300	1,139,565	480,726	179,160
Fund balances, beginning of year	796,400	898,638	102,943	47,474
Fund balance, end of period	3,329,701	2,038,203	583,669	226,634

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 4/30/2024

(In Whole Numbers)

	Unit 43	Unit 44	Unit 45	Unit 46
Revenues:				
Non-ad valorem assessments	1,212,699	540,318	263,216	748,516
Intergovernmental revenues	-	-	-	-
Investment income	21,935	10,086	4,404	27,989
Miscellaneous	-	-	-	-
Total Revenues:	1,234,633	550,404	267,621	776,506
Expenditures:				
Principal	-	-	-	-
Interest	110,608	47,012	38,161	175,469
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	12,002	5,403	2,632	7,485
Total Expenditures:	122,610	52,415	40,793	182,954
Excess (deficiency) of revenues over expenditures	1,112,023	497,989	226,828	593,552
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	1,112,023	497,989	226,828	593,552
Fund balances, beginning of year	507,088	147,230	88,495	767,871
Fund balance, end of period	1,619,111	645,218	315,323	1,361,423

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 4/30/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Non-ad valorem assessments	3,030,274
Intergovernmental revenues	-
Investment income	153,755
Miscellaneous	-
Total Revenues:	3,184,030
Expenditures:	
Principal	-
Interest	1,075,120
Debt issuance costs	-
Advance Refunding escrow agent	-
Other	30,303
Total Expenditures:	1,105,423
Excess (deficiency) of revenues over expenditures	2,078,607
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	2,078,607
Fund balances, beginning of year	4,826,031
Fund balance, end of period	6,904,638

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 4/30/2024

	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	18,565.51	0.00	18,565.51
Miscellaneous	2,807.28	0.00	2,807.28
Total Revenues:	21,372.79	0.00	21,372.79
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	1,295,622.12	2,529,714.00	1,234,091.88
ENGINEERING FEES	1,901.00	30,000.00	28,099.00
LEGAL SERVICES	54,920.18	100,000.00	45,079.82
IT Services	60,402.24	73,905.00	13,502.76
MOWING & LANDSCAPE MAINTENANCE	22,256.88	55,963.00	33,706.12
ELECTRICITY	9,313.76	29,380.00	20,066.24
INSURANCE-GENERAL	381,955.55	356,480.00	(25,475.55)
REPAIR & MAINT-BLDG	28,594.72	74,480.00	45,885.28
R & M - HVAC REPAIRS	22,468.70	50,000.00	27,531.30
PUBLIC INFORMATION	9,920.36	25,000.00	15,079.64
FUEL-VEHICLES	29,263.48	68,500.00	39,236.52
Other	762,247.78	1,573,757.00	811,509.22
Total Physical Environment	2,678,866.77	4,967,179.00	2,288,312.23
Capital outlay			
FURNITURE	0.00	0.00	0.00
Other	119,445.63	401,000.00	281,554.37
Total Capital outlay	119,445.63	401,000.00	281,554.37
Principal	0.00	18,659.00	18,659.00
Interest	882.58	1,765.00	882.42
Total Expenditures:	2,799,194.98	5,388,603.00	2,589,408.02
Excess (deficiency) of revenues over expenditures	(2,777,822.19)	(5,388,603.00)	2,610,780.81
Other financing sources (uses):			
Transfers in	2,686,774.53	5,188,603.00	(2,501,828.47)
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	14,068.81	0.00	14,068.81
Total Other financing sources (uses):	2,700,843.34	5,188,603.00	(2,487,759.66)
Net change in fund balance	(76,978.85)	(200,000.00)	123,021.15
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	1,118,015.98	(200,000.00)	1,318,015.98

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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

Maisee Jacobs

Legal Clerk

Kathleen Allen

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NOTICE OF ANNUAL MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that in satisfaction of the requirements of Chapter 189.015 (1), Florida Statutes, the following is a list of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District, as well as possible additional Board of Supervisors or Committee meetings that may be held between Oct. 1, 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