WESTGATE/BELVEDERE HOMES COMMUNITY REDEVELOPMENT AGENCY

Monthly Meeting, Monday, July 13, 2026, Board Meeting 5:00 PM

1280 N. Congress Ave. Suite 215

West Palm Beach, FL 33409

NOTE: Agenda Summary (Page 3 - 4)

Staff Report (Pages 5 - 11)

I. CALL TO ORDER / ROLL CALL

II. AGENDA APPROVAL

1. **Additions, Deletions, and Substitutions to the Agenda**
2. **Adoption of Agenda**

III. ADOPTION OF W/BH June 8, 2026, CRA MINUTES (Pages 12 - 15)

IV. PUBLIC COMMENTS

V. DISCLOSURES

VI. CONSENT AGENDA

VII. REGULAR AGENDA

1. **Approval of Auditor's Letter of Engagement for Fiscal Year 2026 Financial Statements Audit (Pages 16 - 25)**
2. **Consideration of Fiscal Year 2027 Budget (Pages 26 - 31)**
3. **Approval of Work Assignment #5 for Kimley-Horn and Associates Inc. to Evaluate Feasibility and Transportation Impacts of the Proposed L-2 Canal Link. (Pages 32 - 34)**

VIII. REPORTS

A. **Staff Reports and Correspondence (Resolution) (Pages 35 - 40)**
B. **Attorney's Report**

C. Committee Reports and Board Comments

1. **Administrative/Finance –**
2. **Capital Improvements – Chair, Mr. Daniels**
3. **Land Use –**
4. **Real Estate – Chair,**
5. **Marketing –**
6. **Community Affairs –**
7. **Special Events – Chair, Ms. Rufty**

IX. ADJOURNMENT

ANY PERSON MAKING IMPERTINENT OR SLANDEROUS REMARKS OR WHO BECOMES BOISTEROUS WHILE ADDRESSING THE BOARD WILL BE BARRED FROM FURTHER AUDIENCE BEFORE THE BOARD BY THE PRESIDING OFFICER, UNLESS PERMISSION TO CONTINUE OR AGAIN ADDRESS THE BOARD AS GRANTED BY A MAJORITY VOTE OF THE BOARD MEMBERS PRESENT.

IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THIS BOARD WITH RESPECT TO ANY MATTER CONSIDERED AT THIS MEETING, HE WILL NEED A RECORD OF THE PROCEEDING, AND FOR SUCH PURPOSE HE MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

ON JUNE 7, 1994, THE BOARD OF COUNTY COMMISSIONERS APPROVED RESOLUTION NO. 94-693, KNOWN AS THE CODE OF ETHICS. UNDER SECTION 11, IT IS REQUIRED THAT PAID AND UNPAID LOBBYISTS REGISTER. PLEASE REFER TO SECTONS 11.01 AND 11.02 IN THE CODE OF ETHICS FOR REGISTRATION SPECIFICS. FOR YOUR USE, REGISTRATION FORMS ARE AVAILABLE FROM THE CRA'S ADMINISTRATIVE ASSISTANT.

AGENDA ITEMS
Westgate CRA Board Meeting
In Person and Via Zoom
July 13, 2026

REGULAR AGENDA

1. **Approval of Auditor's Engagement Letter for Fiscal Year 2026 Financial Statements Audit**

   A. **Background and Summary**: The CRA is seeking the services of Ward & Company to audit the financial records of the CRA for fiscal year 2026. The auditors will be responsible for testing the accounting records of the Westgate CRA and performing other procedures deemed necessary to prepare a comprehensive report in accordance with the standards for financial audits set forth in the Government Auditing Standards, issued by the Comptroller General of the United States. It is estimated that a single audit will not be needed this year. Ward and Company has submitted a proposal for the work. The company proposes completing the audit for an amount not to exceed $32,000.

   B. **Recommendation**: Staff recommends that the Board authorize staff to engage Ward and Company, P.A. to provide auditing services for the fiscal year ending in September of 2026 for an amount not to exceed $32,000.

2. **Consideration of Fiscal Year 2027 Budget**

   A. **Background and Summary**: This is the first reading of the Fiscal Year 2027 Budget. The Budget includes five parts: the Redevelopment Trust Fund, the Capital Improvement Project, the Transportation Enhancement grants, the Debt Service Fund, and the Reserve Fund. The budget includes all revenues and expenses programmed for the Westgate Belvedere Homes CRA.

   The Redevelopment Trust Fund presents, in a line-by-line format, all items funded by tax increment revenues. The total projected amount for the Tax Increment Financing (TIF) Trust Fund is $6,803,632. This section details administrative and programmatic expenses. The preliminary tax roll value shows a 23% increase in TIF this year. The final tax is computed at the end of the year. The Board of County Commissioners (BCC) has not proposed a millage change for this year's ad valorem tax revenue calculations. The projected amount will change if the BCC reduces the millage rate. The proposed budget includes a 3% cost-of-living adjustment and merit raises of up to 3%, as recommended by County Administration and the BCC. The Trust Fund highlights the focus areas outlined in the Redevelopment Plan and proposes funding for economic development, housing, community engagement, and public transportation activities.

The Capital Improvement Project portion provides funding from the trust fund and grants to complete infrastructure improvement projects and acquire properties for redevelopment. Grants and loans are included in this portion of the Budget. The Total amount projected for Capital Improvement is $5,000,000. Funds are budgeted to improve the streetscapes of Florida Mango Road, Donnell Road, Seminole Boulevard, and Westgate Avenue.

The Transportation Enhancement part shows the grants received from the Metropolitan Planning Organization (MPO), formerly known as the Transportation Planning Agency (TPA), and the Florida Department of Transportation. There won't be any active MPO project for next year. The last open project is Cherry Road. It is being paid out of the previous year's budget. Construction for Westgate Avenue and Seminole Boulevard was completed last year. However, the CRA needs to upgrade the landscaping and repair streetlights vandalized by local criminals.

The Debt Service Fund shows how funds will be used to pay off debt. There is a modest amount of funds in the reserve account to ensure that money is available to cover debt.

B. Recommendation: This is the first reading of the budget. Staff is only seeking input. A final budget will be presented at next month's meeting. It will include considerations and input from the July Board meeting, as well as updated TIF projections based on the millage rate set by the BCC.

3. Approval of Work Assignment #5 for Kimley-Horn and Associates, Inc. to Evaluate Feasibility and Transportation Impacts of the Proposed L-2 Canal Road Link

A. Background and Summary: The CRA is pursuing a potential new transportation access link adjacent to the existing L-2 Canal. The link, as proposed, would connect Congress Avenue to Australian Avenue and is intended to provide additional connectivity for the Westgate community to the east. A preliminary design has been prepared, and the CRA has requested that Kimley-Horn further evaluate the feasibility and transportation impacts of the proposed link.

The consultant is engaged to complete four tasks. Task one involves evaluating the proposed L-2 Canal project. Task two covers vision and compatibility. Task three makes recommendations. The final task four provides for meetings, conference calls, and discussions with CRA stakeholders. The firm proposed to complete these tasks for $31,000.00

B. Recommendation: Authorize Work Assignment #5 to Kimley-Horn and Associates, Inc. to complete the feasibility study for the L-2 Canal Road Link.

WESTGATE/BELVEDERE HOMES COMMUNITY REDEVELOPMENT AGENCY
1280 N. CONGRESS AVE., SUITE 215, WEST PALM BEACH, FL. 33409
MINUTES OF THE MONTHLY MEETING

June 08, 2026

I. CALL TO ORDER (IN-PERSON MEETING BROADCASTED ON ZOOM PLATFORM)

Mr. Daniels, the Board Chair, called the meeting to order at 5:01 p.m. The roll was called by Ms. Bui.

Present: Ronald L. Daniels
Joanne Rufty
Juan Groves
Teliska Wolliston

Absent: Ruth Haggerty

Staff Present: Elizée Michel, Executive Director
Denise Pennell, Director of Planning & Development
Mai Bui, Redevelopment Specialist/Administrative Assistant
Carmen Geraine, Bookkeeper
Thomas J. Baird, Esq., General Counsel

Absent: **None**

Others Present: Deputy Gomez
Deputy Robinson

Zoom Attendees:

II. AGENDA APPROVAL

1. Additions, Deletions, Substitutions to Agenda

- No Additions, Deletions, Substitutions to Agenda.

- **It was moved by Ms. Rufty and seconded by Ms. Wolliston to adopt the agenda as presented. Motion carried (4-0)**

III. ADOPTION OF W/BH CRA MINUTES

- **It was moved by Ms. Wolliston and seconded by Ms. Rufty to adopt May 11, 2026, minutes. Motion carried (4-0)**

IV. PUBLIC COMMENT

- PBSO Deputy Gomez and Deputy Robinson gave a brief report to the Board about police activities in the Westgate CRA area for the previous month.

V. DISCLOSURES

- No Disclosures

VI. CONSENT AGENDA

- No Consent Agenda

VII. REGULAR AGENDA

1. **Election of Board Officers**
Mr. Michel introduced who made a presentation to the Board.

In accordance with the CRA By-Laws, Chair and Vice-Chair are elected for a period of one year. Election for the Board Chair and Vice-Chair should be held every year and the result forwarded to the Palm Beach County Board of County Commissioners for formal approval.

It was moved by Ms. Rufty to nominate Mr. Daniels as Board Chair and by Ms. Wolliston to nominate Ms. Rufty as Vice-Chair. The motion passed unanimously (4-0)

2. **Consideration of Solar-Powered Streetlights for Westgate Avenue**

Mr. Michel made a presentation to the Board.

The Westgate Avenue streetscape, funded by Tax Increment Financing (TIF) and a grant from FDOT through the Palm Beach County Metropolitan Planning Organization (MPO), is not completed. Last year, a thief stole all the copper wiring powering the decorative streetlights and vandalized the junction boxes. The County's Engineering Department, on behalf of the Westgate CRA, has been working with a contractor to replace the wires and turn the lights back on. While replacing the wires, the contractor noticed that someone had broken two of the boxes and stolen new wires from one of the light poles. The CRA reported the theft to the Sheriff's Office, which had started an investigation.

The thief seems to operate at night, when there is less traffic on Westgate Avenue, to avoid onlookers and the police. We do not have a lead at this time, but the Sheriff's office continues investigating the case.

Copper wire theft is becoming a problem in many neighborhoods throughout Palm Beach County. The County Engineering Department and the Sheriff's Office have asked the CRA to consider using solar-powered lights that are less attractive to thieves, since the resale market for solar panels and batteries is less lucrative than that for copper wire.

Replacing the existing decorative lights on Westgate Avenue has a cost. FDOT has asked that they be reimbursed for the lights that have been installed. Installing the solar-powered lights will cost the CRA over $1.75 million.

The CRA has these types of streetlights in four areas. It is not feasible to replace all of them with solar-powered lights. We should look at other alternatives to secure the existing lights.

Staff recommends keeping the existing lights while exploring other security alternatives.

It was moved by Ms. Rufty and seconded by Ms. Wolliston to keep the existing lights and authorize staff to explore other security alternatives. The motion passed unanimously (4-0)

VIII. STAFF REPORTS

Mr. Michel informed the Board that the Cherry Road streetscape is completed. Staff is planning to hold a walk-through to close out the project.

Ms. Pennell updated the Board on the Countywide Master Transportation Plan (CTMP) being prepared by consultants hired by the Palm Beach County Board of County Commissioners. Several groups have expressed concerns regarding a proposed elevated grade separation for Okeechobee Blvd. from the Turnpike to I-95. The Board does not support the proposed option and directed staff to express their concerns to the CTMP team.

Ms. Pennell also updated the Board on the Private Development Projects.

Ms. Bui reminded the Board that Thursday, June 11th will be Coffee with the Firefighters at Autumn Ridge. Summer Fun At The Park will be on June 12. The monthly food distribution is on June 12 and June 24th at 5:00 p.m. Also, a Parent Workshop is scheduled at Opportunity Inc. On July 8th, another Coffee with the Deputies will be held at Westgate Plaza.

IX ATTORNEY'S REPORTS

- No Attorney's Report

X. BOARD MEMBER COMMENTS

XI. AJOURNMENT

It was moved by Ms. Rufty and seconded by Ms. Wolliston to adjourn the meeting. The meeting was adjourned at 5:44p.m.

____________________________________Redevelopment Specialist/Administrative Assistant
Mai Bui

WESTGATE CRA BOARD MEETING
July 13, 2026

Staff Updates

CRA-Owned Streetlights

Background: Over the past year, decorative streetlights, installed through MPO/FDOT grant funding on three roadway CRA improvements projects, have been subject to cooper wire theft. Streetlights installed in the Belvedere Heights community have been rewired, and retrofitted with theft-prevention locks. This work was done under emergency procurement. Westgate Avenue is not yet fully closed and delivered to the CRA, and some recently retrofitted streetlights have already been tampered with. Seminole Blvd. lights, now under full ownership by the CRA, will need to be rewired/retrofitted—an RFP for this work is being prepared for Board consideration in August. Cherry Blvd. is not yet completed; contractors have installed the lights with lock box specifications.

L-2 Canal Connector – Transportation Feasibility & Impacts Study (STARTED 7/26)

Background: Work Assignment #5 is presented to the Board for approval. CRA Staff requested that Kimley-Horn continue feasibility studies for the L-2 Canal Connector project. Kimley-Horn will evaluate conceptual roadway plans prepared by Engenuity Group for transportation/multimodal feasibility as an access link from Congress Avenue to Australian Avenue to the east.

Cross County Plaza Redevelopment Program – Due Diligence Studies (INITIATED/PLANNING 3/26)

Updates (5/26): Staff has requested consulting technical assistance from the Palm Beach MPO on a comprehensive analysis of how a potential redevelopment of the Cross County Mall site fits into the broader transportation network. FDOT, and the County, through the Countywide Master Transportation Plan (CTMP) process, are analyzing the feasibility of premium bus rapid transit on the Okeechobee Blvd. corridor and along Military Trail as the north-south County spine.

Updates (4/26): Work Assignment #4 for Kimley-Horn is presented to the Board for approval. The consultants will provide due diligence for traffic and transit impacts, conceptual roadway design, and limited civil work identifying stormwater storage needs. Chen Moore is under contract to prepare the Agency's Redevelopment Plan update; a visioning exercise for this site is already considered in the scope of the contract. Schmidt Nicols will work on preliminary project due diligence and master site planning under Work Assignment #1.

Background: CRA Staff is working with Chen-Moore, Schmidt Nichols and Kimley-Horn to create a conceptual redevelopment program for the +/-42-acre Cross County Plaza site. This site, at the crossroads of Military Trail and Okeechobee Blvd. in central Palm Beach County represents an enormous opportunity for high density vertical mixed-use with structured parking and integrated transit. The Agency has not done a visioning study for this site, and is limited in providing a prospective buyer with a development capacity analysis that will work within the County's comp plan and land development codes. Due diligence studies will create a block and massing plan using Westgate zoning overlay density and height, and max. FAR, showing how the site can circulate, access points, connections, parking areas and structures, open space areas, and integrated transit addressing perimeter roads.

Traffic Mitigation Strategies – Programming (INITIATED PLANNING 2/26)

Update (7/26): WPBg/CRA outreach to Westgate schools, employers and residents is well underway. Good interest in TDM program by Westgate Elementary and Chuck Shaw when students return in August. Opportunity Inc. and the Kennel Club will be onboarded to the program. Supervisor of Elections facility will join following November elections.

Update (5/26): An internal Westgate CRA x WPBgo TDM program kick-off was held in early May—outreach efforts to multifamily developments, institutions, and large-scale employers will begin this month.

Update (4/26): A consulting contract for mobility implementation services is presented to the Board for approval. WPBgo is a sole service provider in their capacity to provide community level TDM programming, outreach, implementation, and program monitoring.

Background: CRA Staff is working with WPBgo to establish a voluntary TDM Program in the District – partnership outreach and coordination is beginning in March. The launch of an on-demand service is on temporary hold. Staff would like to align the provider with that is chosen by the City of WPB for future connections – the city is in a vendor selection process now. These programs represent the first to be initiated from the CRA's 5-Year Traffic Mitigation Work Plan.

PBC Metropolitan Planning Organization (MPO) Transportation Alternatives Program (TAP) Grant FY26 Wabasso Drive Multimodal Improvements Project (APPLICATION SUBMITTED 2/26)

Update (7/26): A resolution of support from the PBC BCC for the construction of the Wabasso Dr. project was approved on 7/7/26. The MPO and FDOT have allowed the CRA to submit this resolution past the deadline. This completes application requirements. The project is within the top three ranked projects in this TA grant cycle.

Update (6/26): MPO, FDOT and County Engineering are satisfied with the project cross sections. An agenda item is being prepared for the BCC to endorse the project. The resolution of support must be submitted to the MPO by end of June to ensure eligibility. FDOT project rankings will be finalized in June.

Update (5/26): An FDOT project field visit was conducted in early April. The cost estimate was updated following preliminary comments. The original application did not request lighting to be included in the grant eligible and participating costs, instead referencing 'future lighting by FPL'. The updated application now includes 24 light poles and fixtures with lock boxes. For consistency across CRA streetscape design, for better pedestrian/cyclist visibility, and or construction coordination, decorative lights such as those used on Seminole and Cherry Rd., is a better option. Lighting costs are estimated at $392,258 including lock boxes.

Total construction cost is $1,475,162 plus $855,594 or 28% for Design, Admin, CEI and 30% Contingency. Total project cost is estimated at $2,330,756.

Update (4/26): Staff is working with County Engineering on conceptual approval of the application cross sections. With MPO permission, the required BCC resolution of support will provide to the MPO by end of June 2026.

Background: CRA Staff, with assistance from Kimley-Horn and PBC Engineering, submitted an application to the MPO for FDOT funding from the Transportation Alternative Program Set-Aside to make improvements to a segment of Wabasso Drive from Okeechobee Blvd. to Westgate Avenue at the south terminus. The project proposes improved sidewalks, new bike lanes, pedestrian-scale streetlights, and landscaping where allowed. Staff held a community meeting to present the project and has received overwhelming support for the improvements. New bike lanes will connect to those recently installed on Westgate Avenue and future multimodal connections on Okeechobee Blvd. and Palm Beach Lakes Blvd.

Wabasso Drive represents the first capital improvements infrastructure project to be initiated on the CRA's

5-Year Traffic Mitigation Work Plan. The total project cost is $1.535 million. The grant reimburses a maximum of $1.5 million. The CRA is responsible for non-participating costs, as well as design, CEI, and contingency. The CRA's match is $453,628. The application was submitted to the MPO on February 13, 2026. Construction is scheduled for 2029.

5-Year Traffic Mitigation Work Plan (DRAFT APPROVED – FINAL IN PROCESS)

Background: CRA Staff and Kimley-Horn created a work plan to prepare for the eventual traffic impacts predicted as the CRA District grows and builds out over time. A draft was approved by the CRA Board in 1/26. The Work Plan is now a BCC adopted evolving planning document, to be updated annually during the CRA budget planning process, that lays out CRA spending for transportation planning related capital projects, programs and regulatory initiatives-- $5.97M over 5 years. County Planning and Admin. have requested a more detailed breakdown of FY26 which targets $871,685 in CRA spending on CIP initiation, program launches and planning/feasibility studies.

Community Redevelopment Plan Update (STARTED 1/26)

Updates (7/26): The consultant's have completed the initial tasks needed to develop the plan: data collection, inventory, and existing conditions analysis. Stakeholder engagement is ongoing—a community workshop is planned for late August/early September. The development of overall goals and the work program have begun. Staff is extending the timeline for completion of the Plan Update out by 2-3 months to account for the adoption of the CTMP, and the November tax reform question is resolved.

Updates (3/26): Stakeholder engagement has begun through a QR-coded community survey. Planning is underway for one-on-one interviews with other stakeholders. Consultants are in information and data gathering phase.

At their December 2025 meeting the Board approved a Work Assignment for Chen Moore, with sub-consultant RMA, to assist CRA staff with the revision of the Plan. In January 2026, CMA began Tasks 1 and 2 of their work assignment. It is anticipated that the Plan will be adopted by the BCC in early 2027.

Background: The Community Redevelopment Plan was last amended in 2017. Many of the projects outlined in the Plan have been completed, or are underway. The revised Plan will address significant changes in population growth, the housing market, economic trends, and transportation and mobility since the last Plan update, identify a continuing program for improvements projects to roadways, and drainage infrastructure, the creation of open space amenities, and develop and reestablish community, housing, neighborhood preservation, and site development programs that support the goals of the Agency.

Roadway Improvements Feasibility Studies (COMPLETED – STARTED 8/25)

Updates: Surveying and preliminary concept plans have been completed for all three feasibility studies. Outcomes, options, and recommendations will be presented to the Board at their March 2026 regular meeting.

Background: The CRA Board approved three engineering and surveying Work Assignments for Engenuity Group at their August 2025 meeting:

1. Donnell Rd. infrastructure—sanitary sewer, improved roadway
2. N. Florida Mango Rd. swale regrading, sidewalks, and streetlights
3. L-2 Canal Connector (new multimodal road—Congress Ave. to Australian Ave. link

Streetlights Initiative + Westgate Safety Plan (IN PROCESS)

Updates: Mobilization for the installation of the streetlights began in June 2025 following delays in permitting, and is underway.

The requested funding for Westgate safety initiatives from the County's legislative appropriation was not authorized. The CRA will renew the request next legislative season. Staff continues to address issues around safety utilizing the Agency's budget. A draft Safety Plan in in process.

The requested funds from the County's 2024 legislative appropriation have been reduced from $750,000 to $250,000; the allocation from the State budget awaits the Governor's signature. CRA staff continues to develop a Safety Plan for the district. The 1st permit to install FPL streetlights has been issued; the 2nd permit is in process. Conservatively, staff anticipates that the streetlights will be installed within the next 6 months.

Background: Staff has requested the installation of 280+ new streetlights within the North and South Westgate Estates neighborhoods of the CRA district from FPL. The streetlights initiative is in the final stage of permitting. FPL resubmitted in January to respond to Land Development comments. To supplement this effort, Staff is working with County Administration to secure a legislative appropriation of $750,000. This funding would also be used to leverage CRA TIF in the creation of a Westgate Safety Plan. Planning for the development of a Safety Plan is underway.

FY21 TCRPC Brownfields Site Assessment Grant (IN PROCESS – 8/21)

Update (7/26): The DEP will allow an interim source removal program for the site. The plan allows the CRA focus on the western parcel removing a shallow layer of contaminated soil and replace with fresh fill, while the existing structure remains standing. Once this exercise is complete, the soils should test clean, enabling the CRA to close the DEP case, demolish the structure, and advertise an RFP for redevelopment. Costs for mitigation are being evaluated for Board consideration.

Updates: The Board approved a contract for Akerman LLC in September 2025, and a contract for Stantec. Communication on the case has been initiated by Akerman. Stantec does not support the DEP's request for further testing beyond the boundaries of the site, and has advised that the CRA consult with an environmental attorney specialized in Brownfields cases.

Cardno (now Stantec) has completed testing. Results indicate levels of contamination on site that are in excess of allowable State limits. Staff will be meeting with Stantec and TCRPC to discuss next steps. Additional testing is required by the DEP to determine extend of background contamination in order to confirm historical uses are not responsible for elevated levels, and no remediation is needed. TCRPC cannot provide additional funding. Staff will work with County DHED to assist.

Cardno has identified that contamination is most concentrated in the northeast corner of the Chickamauga site with no groundwater affected, however further assessment is warranted to determine the spread and depth of contamination in order to recommend the best path for remediation. Using a new round of funding through TCRPC, a specific assessment will be completed by Cardno. Next steps include: specific testing, a meeting with the DEP to understand the scope of clean up, and a determination of funding sources for excavation/clean up (TCRPC or PBC DHED).

Cardno has completed supplementary soils testing and is preparing a final report for CRA review and/or action. Results are targeted to be presented to the CRA Board at their September meeting. Testing indicates a high concentration of Benzoapyrene (BaP) in the northwest corner of the property. Cardno will determine whether remedial action is warranted. Cardno conducted a Phase II assessment in early

December. Findings indicate trace amounts of contamination (arsenic & BaP) in the soil; the groundwater is said to be clear. CRA Staff is pursuing a more thorough soils study through funding available through TCRPC prior to issuing an RFP. Phase I ESA findings indicate the need to conduct further assessment of the site to determine if historical adjacent uses have negatively impacted the site. The CRA was approved by the TCRPC for a Phase I Environmental Assessment on September 9, 2021. Brownfields environmental consultants Cardno, completed the Phase I assessment in mid-October 2021.

On August 25, 2021, CRA staff submitted an application for funding from the TCRPC (Treasure Coast Regional Planning Council) Brownfields Program for a Phase I Environmental Assessment for the Chickamauga redevelopment site. Due to historic auto salvage and a dry-cleaning use on Okeechobee on the site now occupied by Cumberland Farms, there is a likelihood that the site has some degree of contamination. The grant would fund a Phase I assessment, and a possible Phase II assessment depending upon initial findings. Any remediation timelines and cost to be determined. State funding is possible.

Background: The Chickamauga site consists of 3 parcels, one containing an occupied single-family dwelling, purchased by the CRA in December 2019 for $550,000. The site is located directly south of Spencer Square facing the Dennis Koehler Preserve to the south. The site is earmarked for the CRA for mixed use or high-density residential redevelopment. CRA staff anticipates issuing an RFP in FY26.

Community Garden/Greenmarket Improvements (ONGOING)

The Farm Manager received a grant in 2025 for $10,000 in funding from the annual PBC OCR Community Project grant program. The funding would assist with a fruit orchard on CRA owned land on Oswego Ave.

CRA Staff is planning for the construction of a permanent structure. Staff applied for a USDA Urban Agriculture grant in FY 21/22 to assist with the construction of the structure and to facilitate enhanced programming at the farm, but was not awarded the grant. CRA staff is looking at the viability of re-applying in another fiscal year.

PBC Transportation Planning Agency (TPA) Transportation Alternatives Program (TAP) Grants
FY20 Cherry Road Pedestrian & Safety Improvements (UNDER CONSTRUCTION)

Updates (6/26): Project close out walk through conducted in May. Punch items are being addressed.

Updates: Construction was substantially completed in January 2026. Light poles are retrofitted with lock boxes.

Rosso mobilized construction in March 2025. Sidewalks are progressing on south and north sides of road. The ILA between the CRA and the County has been approved by the BCC. An RFP has been issued to select the contractor. The contractor was in 2024 selected, and the BCC has approved the construction contract.

Design has been completed. Design engineers identified field conditions that will make the installation of 10-12 ft. wide multi-purpose paths on the north side of Cherry Rd. impossible within the existing ROW. Several options have been discussed with PBC Engineering and the TPA, with the best option being reducing the multi-purpose paths to 8 ft. Engineering is awaiting approval from FDOT on the new cross section prior to design resuming.

Background: The Cherry Road project received approval for funding by the TPA Governing Board in July, 2020. The project proposes reduced with travel lanes for traffic calming, new sidewalks on the south side of Cherry Rd east and west of the bridge to the intersection of Country Club Rd., a new 12’ shared multi-use path on the north side of the corridor, new crosswalks, pedestrian scale lighting, and shade trees where allowed. The total project cost is $1.96 million. The grant reimburses $1 million. The application was submitted to the TPA on February 28, 2020.

Private Redevelopment Projects: Below is list of private development projects that are in the entitlements or the permitting process:

Projects	Address	Status
Hangar & Airfield Business Park (Meso Scales Discovery)	1114 Old Congress Ave.	▪ WCRA recommendation 5/11/26 ▪ DRO approval to add a light industrial manufacturing & processing use to Building A of the MUPD (80,750sf) ▪ Prohibited in WCRAO UG sub-area--requires mutual agreement by CRA & Zoning Director
Lantana Construction HQ renovation	2525 Old Okeechobee Rd.	▪ Under construction
Westgate Terrace Mixed-Use (Danza Group)	2636 Westgate Ave.	▪ WCRA recommendation 4/13/26 ▪ Adding 14 new units, Type 1 Waiver for parking reduction ▪ Existing DRO approval 4/24 – Danza Group is owner ▪ 4 stories, 58 total units with GF professional office
Genessee Townhomes	Loxahatchee Drive	▪ In Zoning review -- WCRA recommendation 11/10/25 ▪ 19-unit for-sale townhouse project -3 buildings on 1.12 ac ▪ DRO for MF and DBP approval, Type 1 LS Waiver
Connections School—expansion	1310 Old Congress Ave.	▪ WCRA recommendation 8/19/25; DRO approval ▪ Vocational school use – 150 new students
Palm Beach Marketplace MUPD Expansion	1960 Okeechobee Blvd.	▪ DOA to utilize existing structures for adaptive reuse ▪ BCC approval 7/25 – adding 2.21 acres of land - rezoning, DOA, DRO approval for 14,521 sf of Type 1 restaurant use
Westgate Village PH 1–16 ac	1111 N Congress Ave.	▪ BCC approval 9/25; DRO approval 12/25 ▪ Phase 2 planning is underway and PH 1 permit plans ▪ Rezoning to MUPD, PH1 405 units (325 DBP units)
Neighborlee Living Micro-units/Mixed-use	2818 Westgate Ave.	▪ Expanding concept - owns more properties to west ▪ Developer working on construction plans and funding ▪ BCC approval 9/25; DRO approval 12/25 ▪ Rezoning, BCC approval of 50 du/ac of WCRAO bonus density on .66 acres (33 DBP units) – 240 sf micro units
Tallahassee Multifamily	1302 Tallahassee Dr.	▪ DRO approval 7/25 ▪ 7-unit MF project, WCRAO DBP units, Type 1 LS Waiver
PBKC – new relocated facility	1111 N. Congress Ave.	▪ BCC approval 12/24 – WCRA recommendation 3/11/24 ▪ 60,286 sf facility + 4 level parking structure ▪ Rezoning, Class B Cond. use (indoor entertainment), DRO for Type 2 restaurant, variances, waivers
PBC Fire Station #24	Westgate at Seminole	▪ Ground-breaking 4/27/26 –- under construction ▪ Presented to CRA 3/13/23, BCC in 8/25 ▪ Rezoning to PO approved, in site design phase
NorWest Pointe Multifamily	Westgate at Tallahassee	▪ DRO approval 11/25; WCRA recommendation 8/12/24 ▪ DRO approval for additional density for a 9-unit MF rental project, Type 1 Waiver (rezoning approved)
Aero Village Multifamily (Hope	1699-1705 N. Congress Ave	▪ Increase units to 84 (studio and 1-bedroom)— not submitted to Zoning, recommended for Housing Bond

Housing Alliance)		▪ DRO approval 12/24 for 4-storay, 38-unit market rate MF rental development
Mavis Tires (Walmart MUPD)	1098 N. Military Trail	▪ In Zoning review ▪ WCRA recommendation 11/10/25 ▪ DRO approval for a 6,889sf Light Repair/Maint.
Al Packer Fleet Services Facility	1668 N Military Trail	▪ Under construction ▪ Rezoning to CG, BCC approval – Heavy Repair/Maint. – DRO approvals 11/23
Seven at Cherokee Townhomes	Cherokee Ave.	▪ Under construction – DRO approval 3/23 ▪ 7 townhome-style multifamily units on .46 ac – DBP units

Zenora Kerr Ward, CPA

Ward & Company, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

5725 Corporate Way, Suite 106
West Palm Beach, FL 33407
P: (561) 697-9468 F: (561) 697-5277

July 1, 2026

Board of Directors
Westgate/Belvedere Homes
Community Redevelopment Agency
1280 N. Congress Avenue, Suite 215
West Palm Beach, FL 33409

Please find enclosed our engagement letter for audit services for the year ending September 30, 2026.

The organization should prepare the management's discussion and analysis (MD&A), financial statements and footnotes, as part of its presentation of audit documents provided to the auditor. An outside CPA firm or consultant can be used to assist in the preparation of these financial statements including footnotes. Also review Community Redevelopment Agency Florida Compliance Requirements to ensure proper implementation and implement any required GASB Pronouncements, and compliance of Loan Agreement with Truist Bank.

Per conversation with management, no single audit is required for the year ended September 30, 2026. Should, during the course of the audit, it be determined that a single audit is required, we will revise our engagement accordingly. We will send a document request list by August 14, 2026 to assist staff in preparing for the audit.

If you have any questions please give me a call at the above telephone number.

Thank you for your consideration of Ward & Company, P.A. for your auditing services.

Sincerely,

Zenora Kerr Ward

Zenora Kerr Ward

ZKW:cyc

Enclosure

Zenora Kerr Ward, CPA

Ward & Company, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

5725 Corporate Way, Suite 106
West Palm Beach, FL 33407
P: (561) 697-9468 F: (561) 697-5277

July 1, 2026

Board of Directors
Westgate/Belvedere Homes
Community Redevelopment Agency
1280 N. Congress Avenue, Suite 215
West Palm Beach, FL 33409

We are pleased to confirm our understanding of the services we are to provide Westgate/Belvedere Homes Community Redevelopment Agency for the year ended September 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Westgate/Belvedere Homes Community Redevelopment Agency as of and for the year ended September 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Westgate/Belvedere Homes Community Redevelopment Agency's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Westgate/Belvedere Homes Community Redevelopment Agency's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis
2) Supplemental schedule of budgetary comparison information for the year ended September 30, 2026
3) Supplemental schedule of proportionate share of net pension liability
4) Supplemental schedule of contributions – pension plans

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Westgate/Belvedere Homes Community Redevelopment Agency and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Cash
- Retention Assets
- Prepaid Project Costs
- Pension Liability and Disclosures
- Truist Bank Loan Payment, Covenants and Disclosures

Planning for the current year audit has not been completed. The above risks are based on the prior year's audit and modifications may be made.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Westgate/Belvedere Homes Community Redevelopment Agency's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Auditor General; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Ward & Company P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Auditor General or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Ward & Company P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Auditor General. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Zenora Kerr Ward is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately September 8, 2026 (Interim) and November 10, 2026 (Final) and to issue our reports no later than February 12, 2027.

Our fee for services is estimated to range from $30,000 to $32,000 plus out-of-pocket costs (such as report reproduction, confirmation service provider fees, word processing, postage, travel, copies, etc.). Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. In accordance with our firm policy, we require a retainer of $10,000 prior to commencement of the audit.

Reporting

We will issue a written report upon completion of our audit of Westgate/Belvedere Homes Community Redevelopment Agency's financial statements. Our report will be addressed to Board of Directors of Westgate/Belvedere Homes Community Redevelopment Agency. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Westgate/Belvedere Homes Community Redevelopment Agency is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We are providing you with a copy of our most recent peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of contract. Our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Westgate/Belvedere Homes Community Redevelopment Agency and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Ward & Company, P.A.

Ward & Company, P.A.

RESPONSE:

This letter correctly sets forth the understanding of Westgate/Belvedere Homes Community Redevelopment Agency.

Management signature:

____

Title: ______________________________

Date: ______________________________

Governance signature:

____

Title: ______________________________

Date: ______________________________

6930 Gall Boulevard
Suite 200
Zephyrhills, FL 33542

813.788.2155
DGPerry.com

Report on the Firm's System of Quality Control

January 8, 2024

To the Shareholder of Ward & Company, P.A.
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Ward & Company, P.A. (the firm), in effect for the year ended June 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under Government Auditing Standards.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Ward & Company, P.A... in effect for the year ended June 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Ward & Company, P.A.. has received a peer review rating of *pass*.

DG Perry

DG Perry

DG Perry
CPAs + Advisors

REDEVELOPMENT TRUST FUND

	APPROVED BUDGET FY2026	AMENDED BUDGET FY2026	PROPOSED BUDGET FY2027	INCREASE/ (DECREASE)
REVENUE:				
Balance Brought Forward	1,500,000	4,371,233	4,000,000	-371,233
Ad Valorem Taxes (TIF)	5,512,059	5,512,059	6,803,632	1,291,573
Interest	17,000	17,000	76,000	59,000
TOTAL REVENUE	**7,029,059**	**9,900,292**	**10,879,632**	**979,340**
EXPENSES:				
Employee Expenditures:				
Salaries & Wages	650,000	650,000	689,000	39,000
Retirement	75,000	75,000	82,500	7,500
Insurance - Health/Dental	116,000	116,000	125,532	9,532
Payroll Taxes	69,000	69,000	75,900	6,900
Total Payroll Expenditures	**910,000**	**910,000**	**972,932**	**62,932**
Professional Expenditures				
Eng. & Const. Coordination	355,000	355,000	400,000	45,000
Technical Assistance	200,000	200,000	500,000	300,000
Audit Fees	27,000	27,000	35,000	8,000
Legal Fees	70,000	70,000	70,000	0
Total Professional Expenditure	**652,000**	**652,000**	**1,005,000**	**353,000**
				0
Operating				0
Government Fees & Services	500	500	600	100
Insurance/Property/Liability	30,000	30,000	50,000	20,000
Bank Fees & Charges	3,000	3,000	3,500	500
Office Rent/Utilities	95,000	95,000	120,000	25,000
Dues & Subscriptions	3,500	3,500	10,000	6,500
Office Equipment/Supplies	35,000	35,000	35,000	0
Staff & Board Development	40,000	40,000	40,000	0
Total Operating	**207,000**	**207,000**	**259,100**	**52,100**
Economic Development				
Economic Development	1,000,000	1,571,233	1,000,000	-571,233
Site Develop. Asst. Program	200,000	200,000	300,000	100,000
Rent Asst. program	100,000	100,000	100,000	0
Tenant Buildout Asst.	100,000	100,000	100,000	0
Total Economic Development	**1,400,000**	**1,971,233**	**1,500,000**	**-471,233**

REDEVELOPMENT TRUST FUND

	APPROVED BUDGET FY2026	AMENDED BUDGET FY2026	PROPOSED BUDGET FY2027	INCREASE/ (DECREASE)
Housing				
Neighborhood Preserv. Grant	160,000	160,000	170,000	10,000
Housing Assistance		1,000,000	1,000,000	0
Housing Development	1,000,000	2,000,000	1,000,000	-1,000,000
Total Housing	**1,160,000**	**3,160,000**	**2,170,000**	**-990,000**
Community Engagement, Public Safety, Neighborhood Services				
Community Garden	135,000	135,000	135,000	0
Community Activities	100,000	100,000	100,000	0
Innovative Policing		300,000	450,000	150,000
Information Dissemination	160,000	160,000	160,000	0
Property Maintenance	250,000	250,000	310,000	60,000
Property Management	50,000	50,000	100,000	50,000
Streetlights/Utilities	120,000	120,000	130,000	10,000
Total Community	**815,000**	**1,115,000**	**1,385,000**	**270,000**
Transportation				
Transportation Projects	450,000	450,000	500,000	50,000
Transportation Programs			150,000	150,000
Total Transportation	**450,000**	**450,000**	**650,000**	**200,000**
Transfer Funds				
Transfer to Debt Service Fund	915,000	915,000	915,000	0
Transfer to Capital Improv.	500,000	500,000	2,000,000	1,500,000
Miscellaneous	20,059	20,059	22,600	2,541
Total Transfer	**1,435,059**	**1,435,059**	**2,937,600**	**1,502,541**
Total Expenditures	**7,029,059**	**9,900,292**	**10,879,632**	**979,340**

CAPITAL IMPROVEMENT FUND

	APPROVED FY2026	PROPOSED FY2027	INCREASE/ DECREASE
REVENUES:			
Loan Proceed/Property Acqu	$ 2,700,000.00	$ 2,000,000.00	$ (700,000.00)
Balance Brought Forward	$ -	$ -	$ -
Solid Waste Authority	$ -	$ -	$ -
Transferred from Trust Fund	$ 500,000.00	$ 2,000,000.00	$ 1,500,000.00
USDA Grant	$ -	$ -	$ -
TPA Grant Proceed	$ 1,000,000.00	$ 1,000,000.00	$ -
Other Grants			$ -
Total Revenue	**$ 4,200,000.00**	**$ 5,000,000.00**	**$ 800,000.00**

EXPENDITURES:
Construction Projects

Property Acquisition	$ 2,500,000.00	$ 2,500,000.00	$ -
BH Infrastructure Improveme	$ -	$ -	$ -
Donnell	$ 1,000,000.00	$ 1,000,000.00	$ -
Florida Mango	$ 700,000.00	$ 950,000.00	$ 250,000.00
Other Infrastructure	$ -	$ -	$ -
Seminole Blvd	$ -	$ 250,000.00	$ 250,000.00
Westgate Avenue	$ -	$ 300,000.00	$ 300,000.00
Total Expenditures	**$ 4,200,000.00**	**$ 5,000,000.00**	**$ 800,000.00**

Transportation Planning Agency Fund

	APPROVED FY2026	PROPOSED FY2027	INCREASE/ DECREASE	CONSTRUCTION
REVENUES:				
Balance Brought Forward	$ -	$ -	$ -	
Reimbursement	$ 2,000,000.00	$ 2,000,000.00	$ -	
Belvedere Heights Phase 2	$ -	$ -	$ -	
Westgate Ave Streetscape	$ -	$ -	$ -	
Seminole Boulevard	$ -	$ -	$ -	
Cherry Road	$ -	$ -	$ -	
Total Revenue	**$ 2,000,000.00**	**$ 2,000,000.00**	**$ -**	
EXPENDITURES:				
Construction Projects				
Debt Payment	$ 2,000,000.00	$ 2,000,000.00	$ -	
Belvedere Heights Phase 2	$ -	$ -	$ -	Completed
Westgate Ave Streetsca[e	$ 2,000,000.00	$ -	$ (2,000,000.00)	Completed
Seminole Boulevard	$ 500,000.00	$ -	$ (500,000.00)	Completed
Cherry Road	$ 1,000,000.00	$ -	$ (1,000,000.00)	2026
Total Expenditures	**$ 5,500,000.00**	**$ 2,000,000.00**	**$ (3,500,000.00)**	

DEBT SERVICE FUND

	APPROVED FY2026	PROPOSED FY2027	INCREASE/ DECREASE
REVENUES:			
Balance Brought Forward	-	-	-
Accumulated Interest	-	-	-
Transfer from Operating Fun	915,000.00	915,000.00	-
Transfer from Reserve Fund	-	-	-
Total Revenues	**915,000.00**	**915,000.00**	-
			-
EXPENDITURES:			-
Debt Service:			-
Interest	440,000.00	440,000.00	-
Principal	475,000.00	475,000.00	-
Bank Fees	-	-	-
Paying Agent Fees	-	-	-
Reserve-Future Debt Service	-	-	-
Total Expenditures	**915,000.00**	**915,000.00**	-

RESERVE FUND

	APPROVED FY2026	PROPOSED FY2027	INCREASE DECREASE
REVENUES:			
Balance Brought Forward	$374,000.00	$388,000.00	$14,000.00
Reserve Required	$0.00	$0.00	$0.00
Interest	$14,000.00	$16,000.00	$2,000.00
Total Revenues	**$388,000.00**	**$404,000.00**	**$16,000.00**
EXPENDITURES:			
Bank Fees and charges	$170.00	$170.00	$0.00
Reserve	$387,830.00	$403,830.00	$16,000.00
Transfer to Reserve Fund	$0.00		$0.00
Total Expenditures	**$388,000.00**	**$404,000.00**	**$16,000.00**

WORK ASSIGNMENT
FOR CONSULTING SERVICES

Kimley-Horn and Associates, Inc.

DATE: July 13, 2026

WORK ASSIGNMENT #5 FOR PROFESSIONAL CONSULTING SERVICES

CRA PROJECT BUDGET CODE: Technical Assistance

CRA PROJECT NAME: Planning/Engineering Studies

This Work Assignment, when executed, shall be incorporated in and shall become an integral part of the Continuing Consulting Services Agreement.

Title: **L-2 Canal Transportation Study**

I. **PROJECT DESCRIPTION**: The CRA is pursuing a potential new transportation access link adjacent to the existing L-2 Cana. The link, as proposed, would connect Congress Avenue to Australian Avenue and it is contemplated to provide further connectivity for the Westgate community to the east. A preliminary design has been prepared, and the CRA has requested that Kimley-Horn further evaluate feasibility and transportation impacts of the proposed link.

II. **SCOPE OF SERVICES:** The services shall be in accordance with the attached Proposal for Services, which is incorporated herein.

III. **BUDGET:**
Task 1: $12,000.00
Task 2: $ 8,000.00
Task 3: $ 7,000.00
Task 4: Hourly not to exceed $6,000 without CRA authorization

IV. **COMPLETION DATE:** September 1, 2026

This Work Assignment is approved and payment shall be made subject to the CRA's acceptance of the services associated with the Work Assignment. If the CRA in its sole discretion is unsatisfied with the services provided in the previous phase or service authorization, the CRA may terminate this Work Assignment without incurring any further liability. The CONSULTANT shall not commence the Work Assignment until the CRA issues a Notice to Proceed.

The parties hereto have executed this Work Assignment Agreement the day and year first above written.

Westgate/Belvedere Homes Community Redevelopment Agency	**CONSULTANT: Kimley-Horn and Associates, Inc.**
Signature	Signature
Printed Name:	Printed Name:

WORK ASSIGNMENT #5 – CONSULTING SERVICES

BY

KIMLEY-HORN AND ASSOCIATES, INC.

FOR

WESTGATE/BELVEDERE HOMES COMMUNITY REDEVELOPMENT AGENCY

SCOPE OF SERVICES

TASK 1: EVALUATION OF PROPOSED PLAN

Kimley-Horn will develop four (4) high-level conceptual alternatives for the proposed L-2 Canal project. Each alternative will emphasize a different transportation mode or combination of modes, such as vehicular, transit, bicycle, pedestrian, or multimodal facilities. Following development of the conceptual alternatives, Kimley-Horn will evaluate and quantify the relative performance of each alternative using the evaluation criteria described below.

For alternatives that accommodate public transit, Kimley-Horn will identify potential modifications to the existing transit network intended to leverage the proposed connection.

Services under this task may include the following:

- Analyze and quantify the anticipated travel time savings associated with each alternative between key origins and destinations.
- Evaluate and illustrate the relative accessibility improvements provided by each alternative for various transportation modes and user types.
- Assess the network redundancy associated with each alternative by comparing available routing options under existing conditions.
- Utilize the Florida Department of Transportation's Southeast Regional Planning Model (SERPM) to estimate projected travel demand and mode-specific trip volumes for each alternative during a typical weekday.
- Kimley-Horn will prepare one (1) conceptual cross section for each of the facilities identified during the evaluation process.

TASK 2: VISION & COMPATIBILITY

Kimley-Horn will evaluate each conceptual alternative for consistency with applicable planning documents, including adopted transportation master plans, vision plans, and other relevant planning studies for the project area. Each alternative will be assessed and comparatively ranked based on its compatibility with the identified planning documents.

As part of the conceptual development process, Kimley-Horn will develop a range of conceptual transportation network cross-section alternatives for evaluation. Alternatives may include, but are not limited to, vehicle-only facilities, vehicle facilities with sidewalks, shared-use pedestrian and bicycle facilities, linear park concepts, transit mall configurations (with or without emergency vehicle access), and autonomous vehicle facilities.

TASK 3: RECOMMENDATIONS

Based on the results of the preceding tasks, Kimley-Horn will evaluate and comparatively rank the conceptual alternatives using a Multi-Criteria Decision Analysis (MCDA). The evaluation will incorporate both quantitative and qualitative performance measures, which may include estimated implementation cost, aesthetics, network connectivity, multimodal accessibility, support for sustainable transportation, economic development potential, travel time savings, safety benefits, public input, benefits to disadvantaged communities, and consistency with existing and planned transportation improvements.

The analysis will result in a comparative evaluation of each alternative, including identification of its relative strengths and limitations, and will conclude with Kimley-Horn's recommendation for a preferred alternative to advance into subsequent planning and design phases.

TASK 4 – MEETINGS / CONFERENCE CALLS

Kimley-Horn will prepare for and attend internal project team meetings and conference calls associated with the project, as requested by the CRA. Meetings and conference calls are expected to be held periodically to review design considerations and coordinate with project staff. This task assumes preparation for and participation in up to six (6) internal meetings.

Agenda Item # 3-C-5

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date:	**July 7, 2026**	**[X]**	**Consent**	**[ ]**	**Regular**
		[ ]	**Workshop**	**[ ]**	**Public Hearing**

Department: **Engineering and Public Works**
Submitted For: **Westgate Belvedere Homes Community Redevelopment Agency**

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to adopt: a Resolution supporting the Westgate Belvedere Homes Community Redevelopment Agency's (Westgate CRA) application for the Federal Transportation Alternatives Program (TAP) grant funding to construct sidewalks, bike lanes, bus shelter concrete pads, and pedestrian-scale streetlights on Wabasso Drive from Westgate Avenue to Okeechobee Boulevard in the North Westgate Estates area (Project).

Summary: Adoption of this Resolution will comply with a Palm Beach Metropolitan Planning Organization (MPO) requirement that, for federally funded projects, a resolution is necessary to establish the local agency's commitment to design, construct, operate and maintain the Project. Since Palm Beach County (County) is a certified agency for the Florida Department of Transportation's Local Agency Program, the Westgate CRA has requested the County's support of the Project. The Project will install sidewalks, bike lanes, bus shelter concrete pads, and pedestrian-scale streetlights on Wabasso Drive from Westgate Avenue to Okeechobee Boulevard. If the application is approved, the Westgate CRA and the County will execute an Interlocal Agreement for the County to implement the Project from its design through construction. The Westgate CRA will be responsible for operation and maintenance of the Project after completion of construction. Districts 2 and 7 (YBH)

Background and Justification: The MPO requested grant applications from local agencies for the categorical grant funding available from TAP. In response, the Westgate CRA submitted an application for funding the Project. The MPO has determined that a resolution by the Board of County Commissioners (BCC) is the proper instrument to comply with the federal requirement for commitment to the Project. The Westgate CRA has provided written assurances to the County, to pay all costs for operation and maintenance of the Project plus all costs that may be over and above the amount of funding approved by the TAP grant. This Resolution assures that the County endorses the Project and supports the Westgate CRA's application for funding.

Attachments:
1. Location Map
2. Resolution (7 originals)
3. Funding Letter from the Westgate CRA

Recommended by: [signature] 6/16/2026
YBH/TEL YBF
County Engineer Date

Approved By: [signature] 6/18/26
Chief Deputy County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2026	2027	2028	2029	2030
Capital Expenditures	-0-	-0-	-0-	-0-	-0-
Operating Costs	-0-	-0-	-0-	-0-	-0-
External Revenues	-0-	-0-	-0-	-0-	-0-
Program Income (County)	-0-	-0-	-0-	-0-	-0-
In-Kind Match (County)	-0-	-0-	-0-	-0-	-0-
NET FISCAL IMPACT	-0-	-0-	-0-	-0-	-0-
# ADDITIONAL FTE POSITIONS (Cumulative)	-0-	-0-	-0-	-0-	-0-

Is Item Included in Current Budget? Yes ☐ No ☑
Is this item using Federal Funds? Yes ☐ No ☑
Is this item using State Funds? Yes ☐ No ☑

Budget Account No :
Fund Dept Unit Object

Recommended Sources of Funds/Summary of Fiscal Impact:

**The item has no fiscal impact

Note: Resolution supporting the Westgate Belvedere Homes Community Redevelopment Agency's (Westgate CRA)application for the Federal Transportation Alternatives Program (TAP) grant funding to construct sidewalks, bike lanes, bus shelter concrete pads, and pedestrian-scale streetlights on Wabasso Drive from Westgate Avenue to Okeechobee Boulevard in the North Westgate Estates area (Project).

C. Departmental Fiscal Review: Danny Radakovich

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments:

6/10/26
OFMB OPA 6/10 AH 6/10

6/11/26
Contract Dev. and Control ZG 6.10.26

B. Approved as to Form and Legal Sufficiency:

6/12/26
Assistant County Attorney

C. Other Department Review:

Department Director

This summary is not to be used as a basis for payment.

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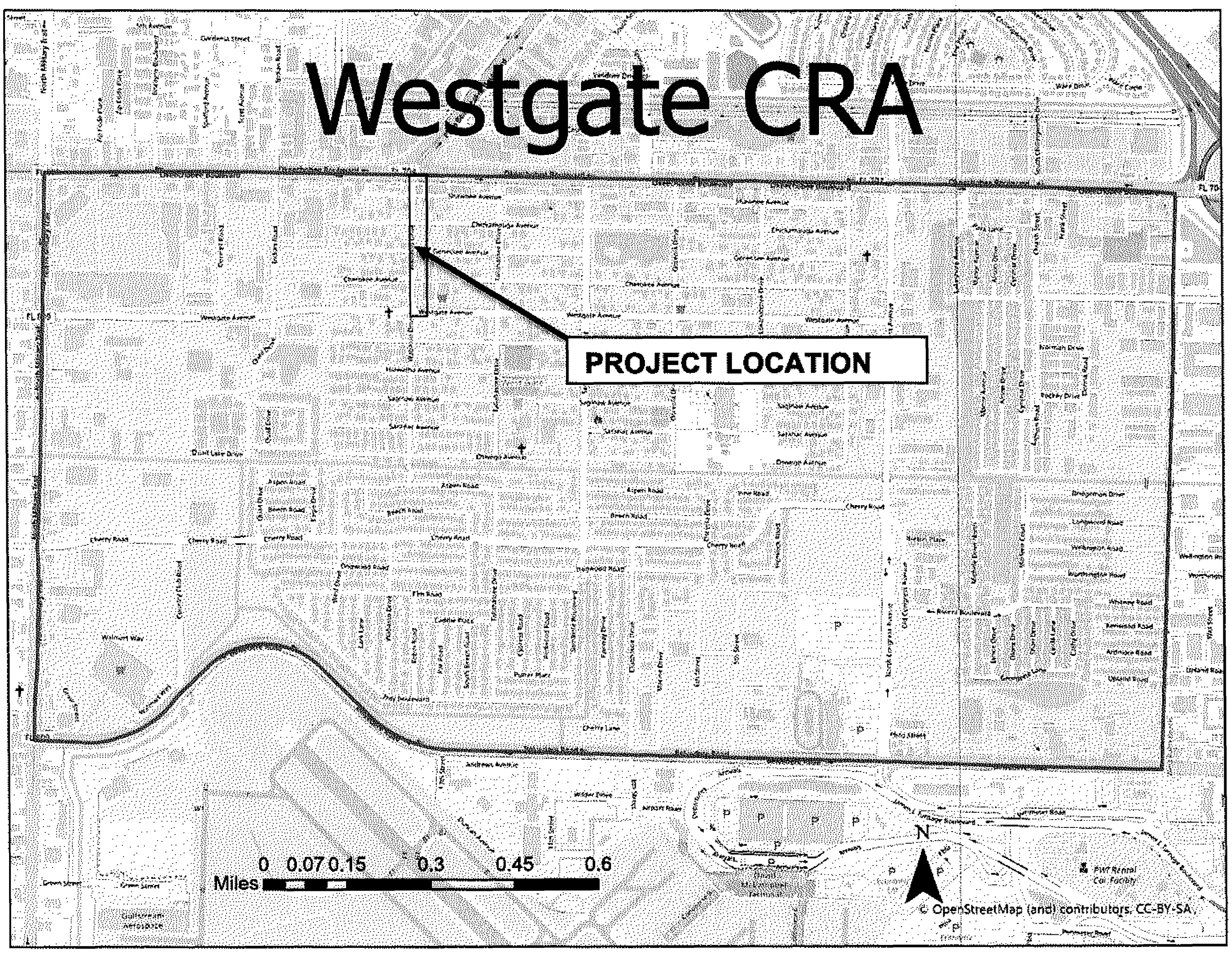
Location Sketch



Attachment 1

RESOLUTION NO. R2026-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, SUPPORTING THE WESTGATE BELVEDERE HOMES COMMUNITY REDEVELOPMENT AGENCY'S (WESTGATE CRA) APPLICATION FOR THE FEDERAL TRANSPORTATION ALTERNATIVES PROGRAM (TAP) GRANT FUNDING TO CONSTRUCT SIDEWALKS, BIKE LANES, BUS SHELTER CONCRETE PADS, AND PEDESTRIAN-SCALE STREETLIGHTS ON WABASSO DRIVE FROM WESTGATE AVENUE TO OKEECHOBEE BOULEVARD IN THE NORTH WESTGATE ESTATES AREA (PROJECT).

WHEREAS, the Westgate CRA has identified a need to improve multimodal transportation by constructing sidewalks, bike lanes, bus shelter concrete pads, and pedestrian-scale streetlights in the North Westgate Estates neighborhood; and

WHEREAS, Wabasso Drive is a County owned and maintained roadway from Westgate Avenue to Okeechobee Boulevard; and

WHEREAS, the Westgate CRA has authorized the budget to fully fund and maintain the Project; and

WHEREAS, the Project qualifies for TAP, a cost-reimbursement program where projects are submitted to the Palm Beach Metropolitan Planning Organization (MPO) for ranking and prioritization for funding; and

WHEREAS, the Westgate CRA has requested that the County, a certified agency for the Florida Department of Transportation's Local Agency Program, sponsor the TAP grant application on behalf of Westgate CRA; and

WHEREAS, the Westgate CRA and the County will execute an Interlocal Agreement for the County to implement the Project from its design through construction, if the Project is approved by the MPO; and

WHEREAS, the Westgate CRA will be responsible for operation and maintenance of the Project after completion of construction; and

WHEREAS, the Westgate CRA will be required to obtain a right-of-way permit from the County to undertake operation and maintenance activities within the Wabasso Drive right-of-way; and

WHEREAS, as documentation of commitment to the Project, the MPO has requested that the County adopt a resolution in support of the Project and TAP grant application; and

WHEREAS, the Board of County Commissioners (BCC) has determined execution of this Resolution to be in the best interest of the citizens and residents of the County.

NOW, THEREFORE, be it resolved by the Board of County Commissioners of Palm Beach County, Florida, that:

1. The recitations set forth herein above are true, accurate and correct and are incorporated herein.
2. The BCC does hereby support the Project, contingent upon the execution of an Interlocal Agreement between the Westgate CRA and the County, if the Project is approved by the MPO.
3. This Resolution will take effect upon its adoption.

The foregoing Resolution was offered by Commissioner ______________ who moved its adoption. The motion was seconded by Commissioner ______________ and upon being put to a vote, the vote was as follows:

Commissioner Sara Baxter, Mayor __________

Commissioner Marci Woodward, Vice Mayor __________

Commissioner Maria G. Marino __________

Commissioner Gregg K. Weiss __________

Commissioner Joel G. Flores __________

Commissioner Maria Sachs __________

Commissioner Bobby Powell Jr. __________

The Mayor thereupon declared the Resolution duly passed and adopted this _____ day of __________, 20____.

PALM BEACH COUNTY, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA, BY AND THROUGH ITS BOARD OF COUNTY COMMISSIONERS

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

By: ybh/tel ______________________
Assistant County Attorney

MICHAEL A. CARUSO, CLERK OF THE CIRCUIT COURT AND COMPTROLLER

By: ______________________
Deputy Clerk

APPROVED AS TO TERMS AND CONDITIONS

By: ______________________
for Division Director

Westgate CRA PALM BEACH COUNTY
Westgate/Belvedere Homes Community Redevelopment Agency

March 17, 2026

David Ricks, P.E., County Engineer
Engineering and Public Works
2300 N. Jog Road
West Palm Beach, FL 33411

Re: Wabasso Streetscape Project Maintenance Letter

Dear Mr. Ricks:

The Westgate Belvedere Homes Community Redevelopment Agency Board (Westgate CRA) has approved staff to allocate funds to fully finance and maintain the Wabasso Drive Project between Westgate Avenue and Okeechobee Boulevard, contingent upon approval of the Palm Beach Metropolitan Planning Organization (TPA) Transportation Alternatives Program (TAP) grant.

This letter affirms the CRA Board's decision to provide funding for administration, design, construction contingency, and maintenance to cover expenses not covered by the MPO TAP grant. The maintenance funds will be included in the CRA BCC-approved budget in future years after the MPO grant is approved.

We thank you and your department for your support and look forward to working with your staff to enhance the transportation network in the Westgate CRA community by adding sidewalks, bike lanes, landscaping, and pedestrian-friendly streetlights for its residents.

Sincerely,

Elizée Michel, AICP, MURP, FRA-RA, Executive Director

Cc: Westgate CRA Board
Tammy Fields, Deputy County Administrator
Patrick Rutter, Deputy County Administrator

1280 Old Congress Avenue, Suite 215
West Palm Beach, Florida 33409
561-640-8181
westgatecra.org

ATTACHMENT 3