



WESTGATE/BELVEDERE HOMES COMMUNITY REDEVELOPMENT AGENCY

Monday, July 11, 2022 Board Meeting

1280 N. Congress Ave. Suite 215

West Palm Beach FL 33409

**NOTE: Agenda Summary (Pages 3-4)
Staff Report (Pages 5-13)**

I. CALL TO ORDER / ROLL CALL

II. AGENDA APPROVAL

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

III. ADOPTION OF W/BH MARCH CRA MINUTES (Pages 14- 18)

IV. PUBLIC COMMENTS

V. DISCLOSURES

Vi. CONSENT AGENDA

VII. REGULAR AGENDA

- 1. Draft Budget for FY 2022-2023 (Page 19 – 22)**
- 2. Approval of Ward & Company, P.A., Engagement Letter for FY 2022
Audit Services (Pages 23 – 32)**

VIII. REPORTS

- A. Staff Reports
Correspondence (33 ...)**
- 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, Mr. Kirby**
5. **Marketing –**
6. **Community Affairs –**
7. **Special Events – Chair, Ms. Rufty**
8. **Correspondences**

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 SECTIONS 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/Belvedere Homes CRA Board Meeting
In Person and Via Zoom
July 11, 2022

REGULAR AGENDA

1. Draft Budget for FY 2022-2023

A. **Background and Summary:** This is the first reading of the Budget. This year CRA Budget includes four parts, the Redevelopment Trust Fund, the Capital Improvement Project, the Transportation Enhancement grants and the Sinking Fund. The Redevelopment Trust Fund presents in a line-by-line format all the items funded by the tax increment revenues and rental income. The total amount projected for the Trust fund is \$3,734,539. This part details the administrative and the programmatic expenses. The preliminary tax roll value shows that the TIF might increase by 19% this year (an increase of \$558,462 to last year's TIF); The final tax is computed at the end of the year. The projected amount will change if the millage is modified. We won't have a final number until March 2023.

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 \$12,410,559.

The Transportation Enhancement part shows the grants received from the Transportation Planning Agency and the Department of Transportation. These grants are being managed by the Palm Beach County Engineering Department, but they were awarded to the CRA through grant applications submitted by CRA Staff. These funding is provided on a reimbursement basis. This information is being shared with the Board



to show the TPA grant activities and timeline. These funding are not administered by the CRA.

The Sinking Fund shows how fund will be used to pay off debt.

- A. Staff Recommendation:** This is the first reading of the budget. Staff is only seeking input. A final budget will be presented at next month meeting. It will include considerations and input from the July meeting.

2. Approval of Ward & Company, P.A., Engagement Letter for FY 2022 Audit Services.

- A. Background and Summary:** The CRA is seeking the service of Ward & Company to audit the financial records of the CRA for fiscal year 2022. The auditors will be responsible to test the accounting records of the Westgate CRA and perform other procedures considered necessary to prepare a comprehensive report in accordance with the standards for financial audits contained in 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 to complete the audit for an amount not to exceed \$24,000.
- B. Recommendation:** Staff recommends that the Board authorizes staff to engage Ward and Company, P.A. to provide auditing services for fiscal year ending in September 2022.

WESTGATE/BELVEDERE HOMES CRA BOARD MEETING
July 11, 2022

Staff Update on In-House Projects

Streetlights for Westgate Estates (ACTION ITEM)

Background: CRA staff is in discussions with FP&L to install street lighting in areas of Westgate Estates where there are currently dark areas. This effort is in response to community concerns brought to the Agency's attention in January around an increase in burglaries and vandalism.

2022 WCRAO/ULDC Amendments (INITIATED)

Update: The Zoning Division has proposed an amendment to the WCRAO that will not only facilitate the approvals for the Hangar project, but also give some ability for flexibility and authority to the CRA Board when the WCRAO is in conflict with permitted uses and standards of the underlying zoning districts.

CRA Staff will work with the Zoning Division to process an amendment to the Overlay which will allow a warehouse use on the site located at 1050 N Congress Ave. concurrent with entitlements for the Hangar project. This amendment will follow a separate timeline from the proposed amendments below.

Background: CRA staff submitted a request letter for amendments to the CRA's zoning overlay in early December 2021 with the optic of adoption by the BCC at the end of 2022. The Zoning Division is under new directorship, and the two-round policy for UDLC amendments is replaced by a prioritization scale. The CRA will work with County Code Revision staff and County departments to develop amendment language for Board review in the coming months. Staff will utilize one of its continuing planning consultants to assist; a proposal for planning technical assistance services will be brought to the Board in February. The following is a working list of amendments being contemplated:

- create an allowance for split zoning districts particularly when a project is mixed use
- delete or revise the requirement for an arcade or gallery in the NC Sub-area
- dilute Parks & Recreation requirements for open space in the WCRAO
- add parking deviations when a site in the WCRAO is repurposed for a new use and/or when on-street/curbside parking is available, allow on street parking to count towards parking ratios
- additional deviations from ROW buffers and foundation plantings when a project fronts a street with ROW landscaping, additional deviations from incompatibility/compatibility buffers to better support horizontal integration of mixed use, deviations from Art. 7 requirements internal to site, eg. islands, which constrain development on small infill sites
- BBL exception for Westgate Ave. to extend to entire NC sub-area
- amend Art. 8 language related to freestanding signage in the NC
- amend language related to office-warehouse use in WCRAO, % of office per bay
- create a WCRAO pilot program for a new "food truck hub" use
- possible tweaks to WCRAO sub-areas intent and goals to reflect changing trends

FY21 TCRPC Brownfields Site Assessment Grant (APPROVED)

Update: Cardno has completed further 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 June meeting.

Cardno conducted a Phase II assessment in early December. Findings indicate trace amounts of contamination (arsenic) in the soil; the groundwater is said to be clear. CRA Staff is pursuing additional 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 Chickagmauga 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 Chickagmauga 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 FY22.

Demolition of CRA-Properties (STARTED)

Update: CRA staff has approached PBC Fire Rescue to utilize the buildings for fire fighter training in an effort to have the structures demolished, while still maintaining dialogue with DHED to have the structures demolished through CDBG funding. Both entities are working quickly to accommodate the CRA's requests.

The CRA hired BG Group for the demolition. The County is currently processing the permits. Contractor is waiting for a tree barricade permit.

Background: In April 2021 the Board approved a request to authorize PBC DHES to demolish 4 vacant homes on CRA-owned properties on Cherokee and Westgate Avenues. The CRA purchased the properties in 2018 with the optic of holding the land for private redevelopment. The homes are severely dilapidated, structurally unsafe, and have become a magnet for criminal activity, contributing to slum and blight in the community, particularly on Westgate Avenue. Staff applied to a DHES program to access CDBG funding for the demolition of the homes. The process is to be administered and managed by DHES staff who will be responsible for procuring contractors, administering the mitigation of asbestos and lead based paint, and ensuring that the demolition process follows all federal guidelines. The DHES contractor will acquire all necessary permits and complete the work. The CRA will likely plant grass following site clearance. The demolition is anticipated to cost \$60-80,0000.

Public Assistance Grant (ONGOING)

FEMA has approved nearly \$100,000 to pay for debris removal, and clean up detention ponds as a result of Hurricane Irma. Staff is working with the Florida Department of Emergency Management to implement this project.

Community Garden/Greenmarket (ONGOING)

Update: The Plat is recorded! Following the completion of corner clip dedications, CRA staff can begin planning for the construction of a permanent structure. Targeting FY 22/23.

Electricity, an irrigation pump and an irrigation system have been installed. Staff is working on developing a design and securing a contractor for site improvements and installation of a pre-manufactured structure to act as a permanent greenmarket.

Background: Staff engaged Schmidt-Nichols (SN) to prepare a site plan for the community garden and the green market. The CRA initiated new regulations to allow green markets to operate as an

accessory to community gardens without having to buffer surrounding residential uses with an opaque wall and 20 ft landscape buffer. The site plan includes an enclosed structure with a bathroom and a walk-in cooler. The community garden/greenmarket received site plan approval in March 2018.

CRA staff proposed amendment language, adopted in the 2018-02 Round, to eliminate the community garden use from landscaping requirements, and modified code language regarding hours of operation and building size and placement for the accessory greenmarket use. Schmidt Nichols submitted an administrative amendment (ZAR) to remove the landscape buffers and ROW utility easement. The ZAR was approved in April 2019. The permits have been approved to operate the community garden. The electrician and plumbing contractors are working with the utility companies. The CRA will begin to work with a contractor/architect to design the greenmarket structure and prepare plans to submit for building permit. Platting is a condition of approval and is underway.

PBC Solid Waste Authority (SWA) Blighted & Distressed Properties Grants

FY 18/19 – Oswego Avenue Properties Clean-up - Westgate Dog Park (CONSTRUCTION COMPLETE)

Update: The dog park was completed at the end of March! All inspections passed and a CC was issued. All-Site Construction has requested the release of retainage on their final pay application. CRA staff is working with Daniels Fence to install perimeter fencing at the site at 2620 Oswego Ave to complete the full scope of the original SWA grant project. CRA staff has requested the final 25% disbursement of the grant award since the grant amount has long since been spent by the Agency.

A contract time extension is requested to bring final completion to 3/24/21, allowing for inspections and punch list. Water meter installation and electrical power to the site is expected to be completed by week ending 2/11/22. Remaining work, including irrigation system installation and landscaping are scheduled to begin immediately following. The remaining lots will be cleared and fenced commensurate with the original scope.

The master permit was issued at the end of November; sub-permits for irrigation and fencing are also issued. Electrical sub-permit is under review. WUD installation of water meter is delayed and has caused a minor delay in project completion; irrigation and landscaping/sod cannot be installed water is available.

The Board approved the bid proposal in the amount of \$189,468 submitted by All-Site Construction and authorized staff to execute the construction contract at its September meeting. Earth work has begun on site and permit review is well underway.

To move the project forward and prevent further delay, CRA staff entered into an LOI (letter of intent) with All-Site Construction on August 20, 2021 that allows the contractor to submit for permit and begin ordering materials and equipment that have a long lead time, ahead of Board approval of the contract. The permit has been submitted and is under review: the CRA paid the permit fees directly.

CRA staff issued an ITB (Invitation to Bid) to construct the park on June 26th, following Board approval on June 14th. Bids were due on July 26th. Despite interest from several contractors (there were 8 plan holders at bid close), only one contractor, All-Site Construction, submitted a bid proposal for consideration. CRA staff has reviewed the bid and is verifying references. The proposal amount is \$189,468 which is in excess, although not substantially, of the CRA's original cost estimate for the project, however, due to current construction costs, the proposal is reasonable. Given the SWA grant timeline, already extended, and the risk of no response should the bid be reissued, Staff is recommending that the contractor be selected.

A revised cost estimate, generalized to reflect increases in construction and materials costs, prepared by Schmidt Nichols projects the budget on the project to reach approximately \$143,500 with

contingency. The SWA grant will fund \$92,700 of the project with the CRA's responsibility at \$50,800. Staff will review bid submittals 30 days after ITB issuance, and bring the tabulations to the Board for final selection at their August meeting.

The CRA has paid a landscape contractor to remove invasive trees, vegetation and debris on the sites. An additional time extension of the grant agreement has been provided by the SWA. Staff worked with SN on the dog park design. A site and landscape plan, along with cost estimate have been provided.

Background: The CRA was awarded in the amount of \$92,700 to clean-up, clear, sod and fence 6 vacant CRA-owned properties on Oswego Avenue east of Seminole Blvd. previously earmarked for the L-2 Canal Expansion project. The CRA is proposing match funds in the amount of \$34,460. An Interlocal Agreement between the CRA & SWA was approved by the BCC in March 2018. The CRA received a 50% disbursement of total funds in April 2018.

SWA has approved an extension to the grant timeline and a change of scope to develop a dog park on three of the Oswego Avenue parcels targeted for the properties clean-up. The dog park will include areas and equipment for small and large dogs, fencing, landscaping, and benches. By the fall of 2018, the LWDD cleared a majority of the vegetation overgrowth along the L-2 canal leaving a window of opportunity in the budget to create a simple dog park and still maintain the overall budgeted amount.

PBC Transportation Planning Agency (TPA) Transportation Alternatives (TAP) & Local Initiatives (LI) Grants

FY20 Cherry Road Pedestrian & Safety Improvements (FUNDED)

Update: PBC Engineering has expressed concerns regarding crosswalks on the approved cross section that requires resolution in order for the project to move forward on the TPA grant timeline.

The Cherry Road project received approval for funding by the TPA Governing Board in July, 2020. The CRA engaged consultants, WGI to refine the Cherry Rd. improvements project for TPA TAP grant application submittal in the 2020 cycle. CRA Staff and WGI worked with Engineering on improving the proposed typical sections. The project proposes reduced 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.

FY19 and Seminole Blvd. Complete Streets (FUNDED/INITIATED)

Update: PBC Engineering has requested administration and design fees to initiate the project. The County will issue an RFP for engineering design in early 2022.

The Transportation Planning Agency Governing Board approved funding for the Seminole Blvd project at their July 18th meeting. The Seminole project was ranked #1. Staff and WGI presented the projects to FDOT and BTPAC in early April; Seminole was ranked #1 and Cherry Rd was #4. The Board recommended that the Seminole Blvd project should be prioritized since it ranked higher and is a larger project.

Background: The Board approved a two-fold work assignment with WGI in November 2018 to prepare a feasibility analysis to identify the best two projects to submit to the TPA for the 2019 Transportation Alternatives Program (TAP) cycle. Based on findings presented by WGI, the Board selected the following project:

Seminole Blvd Complete Streets which expands existing sidewalks to 10-12 ft. multi-use paths on each

side of the roadway, adds high visibility crosswalks at each intersection, adds pedestrian scale lighting, and shade trees. The project boundaries are from Okeechobee Blvd. to Oswego Ave. Total construction cost is \$1,622,979. The grant reimburses \$1 million.

TAP grant projects are designed and constructed within 3 years of prioritized funding. Design will begin in 2020 with construction completion in 2022.

FY18 – Westgate Avenue Corridor Complete Streets (IN COUNTY BIDDING PROCESS)

Update: The bid process for the project was put on hold by County Engineering. The County is requiring that the total construction cost of the project be given to the County in advance of entering into a contract with a contractor; the CRA has been given a time extension to try to accommodate this requirement.

PBC Engineering issued an Invitation to Bid on February 20th. Bid opening is scheduled for March 29th.

American Consulting Engineers (ACE) has completed design plans to 100% constructability. PBC Engineering Streetscape section is reviewing. The design engineers have finished phase 2 of the constructability plans. Due to the number of driveways and regulations for safe sight lines, the CRA must now work with certain owners to get approval to close access from Westgate where side and rear access is available in an effort to add more landscaping and on-street parking. The project cost estimate is now \$4,752,321 with \$2,324,351 in participating costs funded by FDOT. The CRA is responsible for PBC Engineering administrative, design and CEI costs.

Design is moving forward without a roundabout. CRA Staff met with County Roadway Production and the project consulting engineers in February to discuss the design, scope and timeline of the project. The CRA has been asked to provide input on lighting design and landscaping.

A County Selection Committee met in November 2019 and selected American Consulting Engineers of Florida (ACE) to design the project. CRA staff was in attendance for the presentations and scoring. The County Engineering Department had shortlisted three firms for the project, including CRA consultants WGI, however, volume of previous work was an overriding factor in selection.

Background Information: Staff engaged WGI to coordinate the preparation of travel demand forecast modelling to determine the impact of reducing Westgate Ave from 5 lanes to 3 lanes utilizing a road diet approach. WGI facilitated communication with PBC TPA and Engineering to determine the best design alternative, held a public input meeting, and drafted the final design for the project be used to obtain funding. WGI met with the Engineering Department to present the lane elimination plan. County staff is in support of the lane reduction from Wabasso to Congress, but they are not in support of the elevated landscape median. An alternative design, which allows for 3 lanes (2 thru lanes and one center turn lane), bike lanes, and floating landscape islands on both sides of the ROW alternating with on street parking was presented to County Engineering for approval and support. With assistance from WGI, the LI grant application was submitted on March 2, 2018. CRA staff is working with County Engineering and Administration to design and administer all 3 of the TPA grant projects.

The TPA Governing Board voted to adopt the TPA List of Priority Projects for the LRTP FY 2020-2024 at their September 20, 2018 meeting. Projects that met TPA and FDOT eligibility requirements were ranked by internal advisory boards, committees and TPA Staff to be forwarded the Governing Board. The Westgate Avenue Complete Streets project was ranked #1 of 6 entries to receive Local Initiatives Program funding. This project has been moved up the timeline due to the inability of other funded projects to proceed. Design can start in July 2019 for FY 2019/20. Construction funding will be approved after the design is completed.

FY18 – Phase II Belvedere Heights Streetlights & Sidewalks AND Water Mains/Drainage (MOBILIZED)

Update: The contractor has begun construction of Phase II of the water mains and drainage project. Phase II of the TPA sidewalks and streetlights project will begin in the spring of 2022. Engenuity Group will continue to represent the CRA as PM on the drainage work.

The BCC is considering an agenda item on June 16th for the design of this second phase. The TPA Governing Board voted to adopt the TPA List of Priority Projects for the LRTP FY 2020-2024 at their September 20, 2018 meeting. Projects that met TPA and FDOT eligibility requirements were ranked by internal advisory boards, committees and TPA Staff to be forwarded the Governing Board. Phase II of the Belvedere Heights Streetlights and Sidewalks project was ranked #3 of 4. This project has been moved up the timeline due to the inability of other funded projects to proceed. Design can start in July 2019. Construction funding will be approved after the design is completed. The CRA needs to execute an MOU and provide upfront funding to the County for design.

Background Information: CRA staff prepared and submitted a Transportation Alternatives Program (TAP) grant application for Phase II – Wellington Road to Bridgeman Road, of the Belvedere Heights Neighborhood for sidewalks and streetlights to PBC TPA in March 2018.

FY17 – Phase I Belvedere Heights Streetlights & Sidewalks AND Water Mains/Drainage (IN CONSTRUCTION)

Update: The water main and drainage work is complete. Phase I of the TPA grant project for sidewalks and streetlights project is underway. This phasing allowed the water main and drainage construction to take place prior to the work of the TPA grants, keeping the TPA projects on the timeline set by the FDOT.

The neighborhood has experienced chronic poor drainage and the water mains have reached the end of their useable life and must be replaced. Mock Roos, the contractor for the sidewalks/streetlights project requested that PBC Water Utilities do the water main work prior to the installation of sidewalks and they have agreed; Mock Roos will also do this work. Engenuity Group has been working on a drainage design for the area and a request has been made for Water Utilities in collaboration with Engineering to do this work ahead of sidewalk installation as well. Water main replacement will occur January thru March, 2021 with drainage in March thru July, 2021. Construction on the sidewalks project is set to begin in August 2021.

Engineers are preparing the second part of the design. The Engineering Department has engaged several consultants through a CRA/County MOU to implement the project. Design is almost completed. The County is currently reaching out to the residents.

Background Information: An application was submitted to the TPA Transportation Alternatives Grant to request almost \$1 Million to install sidewalks and streetlights in Belvedere Heights in 2017. The funds will not be available until 2019. The BCC approved Engineering Department sponsorship of the project via resolution in May 2018.

CRA Strategic Plan (ONGOING – TO BE REVISITED IN FY22)

CRA staff is continuing to work on a 5-year strategic plan that will implement the goals and objectives of the amended Redevelopment Plan. A strategic plan will outline the specific tasks, timeline and budget required for redevelopment activities over the next 5 years. It can also serve as a platform for the CRA to refine its vision and mission statement in a way that is current with its shifting priorities. Staff has

received some initial input from Board members. Work on the Strategic Plan is ongoing.

Streetlights for Belvedere Homes (ONGOING)

The Engineering Department is partnering with Office and Community Revitalization to install streetlight in Belvedere Homes. An initial meeting has been held. Citizens are currently gathering signatures and easement authorization from residents and property owners.

Proposed Private Redevelopment Projects

Below is list of private development projects in the Westgate CRA that are in the entitlements or the permitting process:

Projects	Address	Status
Greene Industrial (aka McDonald Industrial)	1501 N. Florida Mango Rd.	<ul style="list-style-type: none"> 5/9/22 CRA Board meeting DRO site plan amendment for a new 62,011 sf office-warehouse use; site to be reconfigured to eliminate all other buildings, distribution facility use to be discontinued Type 2 Waiver allowing 24-hour operations no longer required or permitted by BCC conditions of approval
PBKC main site		<ul style="list-style-type: none"> Potential temporary use – athletic arena “dome” for seasonal events (BDB project)
Meals on Wheels of PBC	1713 Quail Dr. (former Opportunity Inc. preschool)	<ul style="list-style-type: none"> Meals on Wheels PBC – collocated catering, office, retails sales uses Previous site plan approval for medical office, corrective variances and parking reduction variance in place
The Hangar & Airfield Business Park	1050 N. Congress Ave. (former PBKC collateral property)	<ul style="list-style-type: none"> In Zoning 2/14/22 CRA Board meeting 60,000+ sf of privately owned warehouse units (The Hangar) with collocated additional warehouse, vehicle sales/repair, community and assembly membership non-profit space
EZ Express Carwash	1098 N. Military Trail (Walmart MUPD)	<ul style="list-style-type: none"> In Zoning – review for ABN of restaurant use & DRO approval for a 2,700 sf automatic carwash
Cherry Road Plaza MUPD	Cherry Rd	<ul style="list-style-type: none"> ZC approval in March In Zoning – review for ABN, DOA, Variances, DRO approval for a 161,000 sf (phased) self-service storage facility
Broward Motorsports	2300 Okeechobee Blvd	<ul style="list-style-type: none"> Certified for PH – DOA to address phased plan, additional square footage for storage & retail, access
Murphy Express Gas Station/C-store	1010 Military Trail (Walmart MUPD)	<ul style="list-style-type: none"> DROE approval February demolish vacant Walgreens, relocate/expand existing Murphy Express/add c-store
Palm Key Apartments	Cherokee Ave	<ul style="list-style-type: none"> DRO approval in March 7 townhome-style multifamily units on .46 ac – utilizing CRA density bonus units
Museo Vault self-service storage (now Uovo Art)	4200 Westgate Ave	<ul style="list-style-type: none"> In permitting BCC approval of ABN- Sept. '21 meeting proposing a 4-story, 50,000 sf fine art and antique storage facility
Autumn Ridge LITC mixed use	Congress Ave	<ul style="list-style-type: none"> In permitting with SFWMD DRO approval – LITC funded, will move forward with permitting 106 units by Landmark Construction, 90% of units at or below 60% of AMI – 77 DBP

		units, TCEA and rezoning from RM to CG
Soapy Shark Car Wash (formerly KFC/Jack's)	2200 Okeechobee Blvd.	<ul style="list-style-type: none"> ▪ In construction ▪ DRO Approval & 6 variances required
Duplex development	1115 Osceola	<ul style="list-style-type: none"> ▪ In construction ▪ Utilizing 1 WCRA density bonus unit, non-conforming lot
Congress Avenue - Greene Apartments	1710 N. Congress Ave	<ul style="list-style-type: none"> ▪ In construction ▪ 198 units (138 density bonus units from WCRA pool; 55 income restricted) ▪ SFWMD permit utilizes available acre feet from the Preserve
Dos Hermanos Mixed Use	Westgate & Seminole Blvd	<ul style="list-style-type: none"> ▪ Administratively withdrawn

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

June 13, 2022

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

Mr. Daniels, the Board Chair, called the meeting to order at 6:03p.m. The roll was called by Ms. Bui.

Present: Ronald L. Daniels
Joanne Rufty
Ralph Lewis
Ruth Haggerty

Absent: Enol Gilles
Joseph Kirby
Yeraldi Benitez

Staff Present: Elizée Michel, Executive Director
Denise Pennell, Senior Planner
Carmen Geraine, Bookkeeper
Thomas J. Baird, Esq., General Counsel
Mai Bui, Administrative Assistant

Others Present: George Gomez, Deputy Adam Robinson (Present), Lilliana Vega, PE, Engenuity Group, CRA Engineer, Aaron Taylor (All Virtually Via Zoom)

II. AGENDA APPROVAL

1. Additions, Deletions, Substitutions to Agenda

- No Additions, Deletions, Substitutions to Agenda
- Ms. Haggerty noted that the numbering on the front page of the agenda outline has three items, and the agenda summary has two. The Election of Chair and Vice Chair needs to be considered as item #1 in the Agenda Summary.

2. Adoption of Agenda

- It was moved by Ms. Rufty and seconded by Ms. Haggerty to adopt the Agenda as clarified. Motion carried (4-0)

III. ADOPTION OF W/BH CRA MINUTES

- Board member Haggerty asked to revise the minutes to change the “No Disclosure” to disclosure made by Mr. Daniels.
- **It was moved by Ms. Haggerty and seconded by Mr. Lewis to adopt the May 09, 2022 minutes as amended. 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.
- Mr. Aaron Taylor gave a brief update on the Danza project. Mr. Lewis expressed some concerns about the mix of commercial and residential in the same project.

V. DISCLOSURES

- No Disclosures

VI. CONSENT AGENDA

Nothing on Consent

VII. REGULAR AGENDA

1. Election of Chair and Vice Chair

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 is held every year and the result forwarded to the Palm Beach County Board of County Commissioners for formal approval.

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

2. Westgate CRA Zoning Overlay Amendment Conflict Provision Language

Mr. Michel introduced the item. At last month, May 2022, meeting the CRA endorsed a text to amend the Westgate CRA Overlay (WCRAO) to address conflicts between the WCRAO and Palm Beach County Unified Land Development Code (ULDC).

After further discussions with the County's Zoning Division, the text was revised to limit the provision only to the use regulation of Article 4 within the ULDC. The language the Board approved last month would have applied to any article of the Code.

The new text provides some protection for the integrity of the overlay. The previous language was too broad and could potentially diminish the impact of the overlay. A developer could potentially ask to opt out from any and all of the CRA overlay requirements under the language that was approved last month.

Previous text:

If a conflict exists between the WCRAO Overlay and other Chapters or Articles in this Code, the provisions of this Overlay shall apply to the extent of this conflict unless the WCRA Board authorizes the Zoning Director to apply the other Chapter or Articles of the Code.

New text:

E. Use Regulations

...

2. Sub-area Use Regulations

a. Use Regulations

In addition to the requirements of Art. 4. B. Use Classification, the following uses shall be prohibited or permitted in the WCRAO sub-areas: The Zoning Director may apply the provisions of Art.4.B. Use Classification for the underlying zoning district, subject to a mutual agreement and approval by the WCRA Board.

Staff plans to address the need for flexibility within the Zoning Overlay by providing waivers to certain provisions that may make it easier for certain projects to move through the entitlement process. That amendment will allow the CRA to waive certain provisions that are exclusive to the overlay such as architectural guidelines, supplementary standards, and perhaps certain Property Development Regulations (PDRs).

B. Recommendation: Staff recommends approval of the following language to be included in Section 14.E.2a of the WCRA Overlay: "The Zoning Director may apply the provisions of Art.4.B. Use Classification for the underlying zoning district, subject to a mutual agreement and approval by the WCRA Board.

It was moved by Ms. Haggerty and seconded by Ms. Rufty to approve the language for the WCRA Overlay. The motion passed unanimously (4-0)

3. Approval of Proposal to Install Surveillance Camera in Oswego Oaks Neighborhood and Westgate Dog Parks

Mr. Michel introduced the item. They have been a lot more dumping of tires, trash, construction debris and vegetation on several vacant lots in the CRA. Also, the Oswego Oaks Neighborhood Park was vandalized with gang related graffiti. To discourage these activities, staff is seeking to install surveillance camera at Oswego Oaks and the Westgate Dog Park. We have contacted several companies and asked for quotes. Terrence Tuck LLC provides the best price for the surveillance camera services we are seeking.

The initial cost for the installation of the equipment without poles is estimated at \$12,912.00. Cost of installation to existing poles is estimated at \$5,000. Staff is seeking approval to contract with Terrence Tuck LLC to install surveillance camera at Oswego Oaks Park and Westgate Dog Park for an amount not to exceed \$18,000.

The surveillance systems will provide four cameras, three-week storage of data capacity, talk back features, remote access capabilities and solar energy efficiency.

Staff recommends that the Board authorizes staff to contract with Terrence Tuck LLC to install surveillance camera at Oswego Oaks and Westgate Dog Park for an amount not to exceed \$18,000.

It was moved by Ms. Rufty and seconded by Ms. Haggerty to authorize staff to contract with Terrence Tuck LLC to install surveillance camera at Oswego Oaks and Westgate Dog Park for an amount not to exceed \$18,000. The motion passed unanimously (4-0)

VIII. STAFF REPORTS

The demolition of the Cherokee properties is being reviewed and is in the final stage and waiting for county permit to be approve.

The Belvedere Heights the poles are in, they are putting up the fixtures in Phase I.
Sidewalks are almost done.

IX. AJOURNMENT

It was moved by Ms. Rufty and seconded by Mr. Kirby to adjourn the meeting. The meeting adjourned at 6:40p.m.

Mai Bui Administrative Assistant, Westgate CRA

REDEVELOPMENT TRUST FUND

	APPROVED BUDGET FY2022	PROPOSED BUDGET FY2023	INCREASE/ (DECREASE)
REVENUE:			
Balance Brought Forward	2,000,000	200,000	-1,800,000
Ad Valorem Taxes (TIF)	2,950,477	3,508,939	558,462
Rental Income	76,623	25,000	-51,623
Interest	1,000	600	-400
TOTAL REVENUE	5,028,100	3,734,539	-1,293,561
EXPENSES:			
Employee Expenditures:			
Salaries & Wages	424,000	449,440	25,440
Retirement	38,200	53,528	15,328
Insurance - Health/Dental	74,000	79,730	5,730
Payroll Taxes	33,000	34,382	1,382
Total Payroll Expenditures	569,200	617,080	47,880
Professional Expenditures			
Eng. & Const. Coordination	400,000	400,000	0
Technical Assistance	200,000	100,000	-100,000
Audit Fees	25,000	25,000	0
Legal Fees	50,000	50,000	0
Total Professional Expenditure	675,000	575,000	-100,000
Other Expenditures			
Government Fees & Services	300	300	0
Insurance/Property/Liability	25,000	25,000	0
Landscape & Prop. Maintenance	140,000	140,000	0
Property Management	30,000	30,000	0
Streetlights/Utilities	65,000	70,000	5,000
Office Rent/Utilities	75,000	78,000	3,000
Advertising	10,000	10,000	0
Community Garden	100,000	100,000	0
Community Activities	100,000	100,000	0
PR & Marketing	60,000	60,000	0
Public Art	75,000	0	-75,000
Bank Fees & Charges	2,200	2,200	0
Neighborhood Preserv. Grant	80,000	80,000	0
COVID-19 SBA Program	0	0	0
Tenant Buildout Asst.	100,000	0	-100,000
Rent Asst. program	100,000	0	-100,000
Site Develop. Asst. Program	225,000	150,000	-75,000
Commun /Mailouts	6,500	6,500	0
Dues & Subscriptions	2,500	2,500	0
Housing & Economic Devel.	370,000	370,000	0
Staff & Board Development	15,000	15,000	0
Office Equipment/Supplies	20,000	20,000	0
Miscellaneous	22,400	22,400	0
Transfer to Sinking Fund	0	1,100,000	1,100,000
Transfer to Capital Improv.	2,160,000	160,559	-1,999,441
Total Other Expenditures	3,783,900	2,542,459	-1,241,441
Total Expenditures	5,028,100	3,734,539	-1,293,561

CAPITAL IMPROVEMENT FUND

	APPROVED FY2022	PROPOSED FY2023	INCREASE/ DECREASE
REVENUES:			
Loan Proceed	0	10,000,000	10,000,000
Balance Brought Forward	91,000	0	-91,000
Solid Waste Authority	91,000	0	-91,000
Transferred from Trust Fund	2,160,000	160,559	-1,999,441
USDA Grant	150,000	0	-150,000
TPA Grant Proceed		2,000,000	
Other Grants	237,000	250,000	13,000
Total Revenue	2,729,000	12,410,559	9,681,559

EXPENDITURES:

Construction Projects

Property Acquisition	800,000	2,000,000	1,200,000
BH Infrastructure Improvement	1,130,000	0	-1,130,000
Dog Park	149,000	0	-149,000
USDA Community Garden	150,000	0	
Cherry and Other Infrastructure	0	410,559	
Seminole Blvd		3,000,000	
Westgate Avenue	500,000	7,000,000	6,500,000
Total Expenditures	2,729,000	12,410,559	9,681,559

Transportation Planning Agency Fund

	APPROVED FY2022	PROPOSED FY2023	INCREASE/ DECREASE	CONSTRUCTION
REVENUES:				
Balance Brought Forward	4,467,000	5,354,982	887,982	
Belvedere Heights Phase 1	0	0	0	
Belvedere Heights Phase 2	0	0	0	
Westgate Ave Streetscape	0	0	0	
Seminole Boulevard	887,982	0	-887,982	
Cherry Road	1,000,000	0	-1,000,000	
Total Revenue	6,354,982	5,354,982	-1,000,000	
EXPENDITURES:				
Construction Projects				
Belvedere Heights Phase 1	1,104,000	0	-1,104,000	2021
Belvedere Heights Phase 2	956,000	60,000	-896,000	2022
Westgate Ave Streetscape	2,407,000	3,407,000	1,000,000	2023
Seminole Boulevard	887,982	887,982	0	2023
Cherry Road	0	1,000,000	1,000,000	2024
Total Expenditures	5,354,982	5,354,982	0	

SINKING FUND

	APPROVED FY2022	PROPOSED FY2023	INCREASE/ DECREASE
REVENUES:			
Balance Brought Forward	0	0	0
Accumulated Interest	0	0	0
Transfer from Operating Fund	0	1,100,000	1,100,000
Transfer from Reserve Fund	0	0	0
Total Revenues	270,255	1,100,000	829,745
			0
EXPENDITURES:			0
Debt Service:			0
Interest	0	500,000	500,000
Principal	0	500,000	500,000
Bank Fees	0	0	0
Paying Agent Fees	0	0	0
Reserve-Future Debt Service	0	100,000	100,000
Total Expenditures	0	1,100,000	1,100,000



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, 2022

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, 2022.

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, such as GASB 87, Leases.

Per conversation with management, no single audit is required for the year ended September 30, 2022. 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 July 9, 2022 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

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, 2022

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, 2022.

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, 2022. 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, 2022
- 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, and of any material abuse that comes to our attention.

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
- Capital Assets
- Prepaid Project Costs
- Leases and Disclosures
- Pension Liability 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 internal control relevant to the audit, 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 and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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 August 23, 2022 (Interim) and November 8, 2022 (Final) and to issue our reports no later than January 24, 2021.

Our fee for services is estimated to range from \$22,000 to \$24,000 plus out-of-pocket costs (such as report reproduction, 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 \$6,000 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 2020 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.

RESPONSE:

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

Management signature:

Title: _____

Date: _____

Governance signature:

Title: _____

Date: _____

6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Shareholder
Ward & Company, P.A.

April 27, 2021

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, 2020. 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 aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported 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 a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with 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 in conformity with 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 the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements 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, 2020, 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*.

Bodine Perry Tampa, PLLC

Bodine Perry Tampa, PLLC

(WARD REPORT20)



BodinePerry
Certified Public Accountants & Advisors



**PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS
ENGINEERING & PUBLIC WORKS DEPARTMENT
P. O. BOX 21229, WEST PALM BEACH, FL 33416-1229**

REQUEST:

☐ WORK ORDER NO. _____
☐ NEW AUTHORIZATION _____
☒ CHANGE ORDER NO. 4 _____
☐ SUPPLEMENTAL NO. _____
☐ OTHER: _____

REQUESTING DIVISION:

☐ ROAD & BRIDGE
☐ TRAFFIC
☐ ROADWAY PRODUCTION
☒ CONSTRUCTION COOR.
☐ STREETScape

INFORMATION:

DATE 7/6/2022
REQUESTOR Zachary King
COMMISSION DISTRICT NO: 2
RESOLUTION NO: R2020-1411
PBC PO NUMBER: _____

PROJECT LOCATION/LIMITS: Belvedere Heights Phase 1, Sidewalks and Pedestrian Lights Federalized

PROJECT NUMBER: 2018027 FM#441530-1-58-01

BUDGET LINE ITEM: _____

CONTRACT NO: _____

CONTRACT DATE: 10/5/2021

CONTRACTOR/CONSULTANT/VENDOR: Rosso Site Development, Inc

VENDOR # _____

CONTACT: Blair Simpson

CONTACT PHONE NUMBER: 561-689-0889

Details: Change Order 4 is to compensate the contractor for the installation of Floratam sod to match the existing sod installed in the right of way.

The total amount of this request, per the attached documentation, is not to exceed \$ 8,653.99

The Small Business Enterprise (SBE) goal/Affirmative Procurement Initiative (API) for this contract is N/A %.

The estimated SBE participation/API for this request is N/A %.

The cumulative SBE participation/API to date for this Contract including this request is N/A %.

The Minority/Women Owned Business Enterprise (M/WBE) API for this contract is N/A %. The estimated M/WBE participation for this request is N/A %. The cumulative M/WBE participation to date for this Contract including this request is N/A %.

Palm Beach County Engineering and Public Works Contact:

Albert W. Hoffman

Director, Construction Coordination

561-684-4180

Name

Title

Telephone Number

CONTRACTOR/CONSULTANT/VENDOR APPROVALS

Please indicate your receipt of this request by signing and returning this original document to our office.

Please sign below and submit with invoice at the completion of the project. Project completed in compliance with Contract and Project Specifications.

Signature

Date

Signature

Date

Print Name and Title

Print Name and Title

PALM BEACH COUNTY APPROVALS

BOARD APPROVAL? No **Date:** _____

Division Approval

Date

Budget Approval

Date

Deputy County Engineer

Date

Contract Review Committee (when required) Date

CHANGE ORDER

☐ Owner Initiated _____
☒ Differing Site Conditions _____
☐ Zoning/Code/Ordinance Changes _____
☐ Errors/Omissions/In Design _____

☐ Quantity Overruns/Underruns
☐ Request By Another Agency/Outside Party:

☐ A. Reimbursable ☐ B. Non-Reimbursable
____ Other:

PROJECT: Belvedere Heights Phase 1

CHANGE ORDER NO: (4) Four

COUNTY PROJECT NO: 2018027

CONTRACT DATE: 10/05/2021

RESOLUTION NO: 2021-1411

DISTRICT NO: (2) Two

TO: Rosso Site Developement, Inc

You are directed to make the following changes in this Contract:

Per FDOT Specifications "4-3.2.1 Allowable Costs for Extra Work"
Install Floratam Sod

8,653.99

The original Contract Sum was	.	.	.	.	.	.	.	.	.	\$	1,359,441.22
Net change by previous Change Orders	.	.	.	.	.	.	.	.	.	\$	0.00
The Contract Sum prior to this Change Order was	.	.	.	.	.	.	.	.	.	\$	1,359,441.22
The Contract Sum will be increased by this Change Order	.	.	.	.	.	.	.	.	.	\$	8,653.99
The new Contract Sum including this Change Order will be	.	.	.	.	.	.	.	.	.	\$	1,368,095.21
The Contract Time will be unchange by.	.	.	.	.	.	.	.	.	.	( 2)	Days
The Date of Completion including this Change Order therefore is	.	.	.	.	.	.	.	.	.	August 23, 2022	

EXECUTION OF THIS CHANGE ORDER ACKNOWLEDGES FINAL SETTLEMENT OF, AND RELEASES ALL CLAIMS FOR, COSTS AND TIME ASSOCIATED, DIRECTLY OR INDIRECTLY, WITH THE ABOVE-STATED MODIFICATION(S). INCLUDING ALL CLAIMS FOR CUMULATIVE DELAYS OR DISRUPTIONS RESULTING FROM, CAUSED BY, OR INCIDENT TO, SUCH MODIFICATION(S), AND INCLUDING ANY CLAIM THAT THE ABOVE-STATED MODIFICATION(S) CONSTITUTES, IN WHOLE OR PART, A CARDINAL CHANGE TO THE CONTRACT.

CONTRACTOR

Address

NAME: _____

SIGNATURE: _____

TITLE: _____

DATE: _____

ATTACHMENT "A"

1302 South J Street
Lake Worth, FL 33460



Ph: 561-689-0889
Fax: 561-689-2851

Change Order Request

Change Order No.: 4
Owner: Palm Beach County
Project: Belvedere Heights Phase I

Owner Proj. No.: 2018027
RSD Proj. No.: 21019
Date: 6/29/2022

Description: Replace Bahia Sod with Floatam Sod per Homeowner Request 2025

Kenwood rd- 720 SF 2040 Upland-490 SF 2005 Whitney - 364 SF
2028 Kenwood rd.- 360 SF 2004 Ardmore - 270 SF 2024 Whitney - 320 SF
2000 Kenwood - 715 SF 2005 Ardmore - 880 SF 2009 Whitney - 315 SF
2017 Worthington rd. 360 SF 2024 Ardmore - 750 SF 2017 Whitney - 400 SF
2025 Worthington rd.- 423 SF 2032 Ardmore - 800 SF 2136 Worthington - 710 SF
2029 Worthington rd. -350 SF 2101 Worthington rd. - 300 SF 2041 Worthington - 360 SF
2040 Worthington rd - 240 SF 2116 Worthington rd - 270 SF 2013 Worthington - 315 SF
2009 Worthington rd - 225 SF 2012 Worthington rd - 913 SF

#	Description	Qty	Unit	Unit Price	Total Price
1.00	Install Floratam	10850	SF	\$ 0.43	\$ 4,665.50
2.00	Remove Existing Sod and Regrade	1	LS	\$ 3,988.49	\$ 3,988.49
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -

Total: \$ 8,653.99

Original Contract Amt \$ -
Amount of this Change Order \$ 8,653.99
Amount of Previous Change Order(s) \$ -
New Total Contract Amount \$ 8,653.99

Completion time extended 2 days If yes, new completion date?

When executed by all parties, this document will become part of the above reference construction contract.

Client Signature Blair Simpson
Client Printed

Revisions

#	Date	By	Description
X	XX/XX/XX	XXX	

CHANGE ORDER BREAKDOWN

Description of work: Remove existing bahia. Dispose of +/- 88 cy of material. Regrade for new sod.

CO #: 4

EQUIPMENT					
#	Description	Qty	Unit	Unit Cost	Total Cost
1	Loader	8	HR	\$62.50	\$500.00
2	Tractor		HR	\$40.38	\$0.00
3	Skidsteer	8	HR	\$56.12	\$448.96
4	Mixer		HR	\$202.61	\$0.00
5	Grader		HR	\$79.95	\$0.00
6	Backhoe		HR	\$93.41	\$0.00
7	Water Truck		HR	\$37.98	\$0.00
8	Dozer		HR	\$73.93	\$0.00
9	Paver		HR	\$61.50	\$0.00
10	Paving Roller		HR	\$40.38	\$0.00
11	Broom		HR	\$49.97	\$0.00
12	Excavator (30,000 lb)		HR	\$109.04	\$0.00
13	Excavator (70,000 lb)		HR	\$169.32	\$0.00
14	Tamp		HR	\$19.50	\$0.00
15	Saw		HR	\$19.50	\$0.00
16	Pick-Up Truck		HR	\$32.46	\$0.00
17	Dump Truck	8	HR	\$65.00	\$520.00
18	Curb Machine		HR	\$58.75	\$0.00

Equipment Subtotal \$1,468.96
Markup 0.175 \$257.07
EQUIPMENT TOTAL: \$1,726.03

LABOR					
#	Description	Qty	Unit	Unit Cost	Total Cost
1	Superintendent (w/ Pick-Up)		HR	\$108.75	\$0.00
2	Foreman (w/ Pick-Up)	8	HR	\$84.20	\$673.60
3	Operator-Road Crew	8	HR	\$38.06	\$304.48
4	Laborer-Road Crew	16	HR	\$20.79	\$332.64
5	Operator-Underground Crew		HR	\$36.24	\$0.00
6	Pipe Layer, Tailman, Laborer-Underground Crew		HR	\$26.32	\$0.00
7	Curb Machine Operator-Concrete Crew		HR	\$43.50	\$0.00
8	Finisher-Concrete Crew		HR	\$32.61	\$0.00
9	Former/Laborer-Concrete Crew		HR	\$23.65	\$0.00
10			HR		\$0.00
11			HR		\$0.00

Labor Subtotal \$1,310.72
Burden 0.489 \$640.94
Markup 0.175 \$229.38
LABOR TOTAL: \$2,181.04

MATERIAL					
#	Description	Qty	Unit	Unit Cost	Total Cost
1			LS		\$0.00
2			LS		\$0.00
3					\$0.00
4					\$0.00
5					\$0.00
6					\$0.00
7					\$0.00
Material Subtotal					\$0.00
Markup 0.175					\$0.00
MATERIAL TOTAL:					\$0.00

SUBCONTRACTORS					
#	Description	Qty	Unit	Unit Cost	Total Cost
1		1	LS	\$0.00	\$0.00
2		1	LS	\$0.00	\$0.00
3		1	LS		\$0.00
4		1	LS		\$0.00
5		1	LS		\$0.00
6		1	LS		\$0.00
7		1	LS		\$0.00
Subcontractor Subtotal					\$0.00
Markup 0.10					\$0.00
SUBCONTRACTOR TOTAL:					\$0.00

Equipment Total: \$1,726.03
 Labor Total: \$2,181.04
 Material Total: \$0.00
 Subcontractors Total: \$0.00
 Bond & General Liability Insurance: \$81.42
 MOT: \$0.00
 Total: \$3,988.49

1302 South J Street
Lake Worth, FL 33460



Ph: 561-689-0889
Fax: 561-689-2851

CHANGE ORDER BREAKDOWN

Description of work: Replace Bahia Sod with Flootam Sod per Homeowner Request

CO #:4 4

EQUIPMENT					
#	Description	Qty	Unit	Unit Cost	Total Cost
1	Loader		HR	\$62.50	\$0.00
2	Tractor		HR	\$40.38	\$0.00
3	Skidsteer		HR	\$56.12	\$0.00
4	Mixer		HR	\$202.61	\$0.00
5	Grader		HR	\$79.95	\$0.00
6	Backhoe		HR	\$93.41	\$0.00
7	Water Truck		HR	\$37.98	\$0.00
8	Dozer		HR	\$73.93	\$0.00
9	Paver		HR	\$61.50	\$0.00
10	Paving Roller		HR	\$40.38	\$0.00
11	Broom		HR	\$49.97	\$0.00
12	Excavator (30,000 lb)		HR	\$109.04	\$0.00
13	Excavator (70,000 lb)		HR	\$169.32	\$0.00
14	Tamp		HR	\$19.50	\$0.00
15	Saw		HR	\$19.50	\$0.00
16	Pick-Up Truck		HR	\$32.46	\$0.00
17	Dump Truck		HR	\$65.00	\$0.00
18	Curb Machine		HR	\$58.75	\$0.00
Equipment Subtotal					\$0.00
Markup 0.175					\$0.00
EQUIPMENT TOTAL:					\$0.00

LABOR					
#	Description	Qty	Unit	Unit Cost	Total Cost
1	Superintendent (w/ Pick-Up)		HR	\$108.75	\$0.00
2	Foreman (w/ Pick-Up)		HR	\$84.20	\$0.00
3	Operator-Road Crew		HR	\$38.06	\$0.00
4	Laborer-Road Crew		HR	\$20.79	\$0.00
5	Operator-Underground Crew		HR	\$36.24	\$0.00
6	Pipe Layer, Tailman, Laborer-Underground Crew		HR	\$26.32	\$0.00
7	Curb Machine Operator-Concrete Crew		HR	\$43.50	\$0.00
8	Finisher-Concrete Crew		HR	\$32.61	\$0.00
9	Former/Laborer-Concrete Crew		HR	\$23.65	\$0.00
10			HR		\$0.00
11			HR		\$0.00
Labor Subtotal					\$0.00
Burden 0.489					\$0.00
Markup 0.175					\$0.00
LABOR TOTAL:					\$0.00

MATERIAL					
#	Description	Qty	Unit	Unit Cost	Total Cost
1			LS		\$0.00
2			LS		\$0.00
3					\$0.00
4					\$0.00
5					\$0.00
6					\$0.00
7					\$0.00

Material Subtotal \$0.00
Markup 0.175 \$0.00
MATERIAL TOTAL: \$0.00

SUBCONTRACTORS					
#	Description	Qty	Unit	Unit Cost	Total Cost
1	Floritam - Supply and Install (1150sy)	10,850	SF	\$0.38	\$4,123.00
2	Delivery	1	EA	\$100.00	\$100.00
3		1	LS		\$0.00
4		1	LS		\$0.00
5		1	LS		\$0.00
6		1	LS		\$0.00
7		1	LS		\$0.00

Subcontractor Subtotal \$4,223.00
Markup 0.10 \$422.30
SUBCONTRACTOR TOTAL: \$4,645.30

Equipment Total: \$0.00
Labor Total: \$0.00
Material Total: \$0.00
Subcontractors Total: \$4,645.30

Bond & General Liability Insurance: \$96.80
MOT: \$0.00
Total: \$4,742.10



Contractor Name

**Griffin Sod – Subcontractor
Floritam cost in lieu of Bahia**

Appendix 'A'

Dan Griffin Sod Company, Inc.
2738 Palm Deer Drive
Loxahatchee, FL 33470
griffinsod@aol.com

PROPOSAL

NAME James Washington DATE _____
COMPANY Rosso Site Development PHONE _____
EMAIL Washington@rossositedevelopment.com FAX _____
PROJECT NAME & LOCATION Belvedere Height Phase 1

DESCRIPTION OF WORK TO BE COMPLETED

SODDING
Type Floclatam 3000 sqf Price 38¢ sqf
Type _____ Price _____
Misc _____ Price _____

SEEDING
Type _____ Price _____
Misc _____ Price _____

MISC
Mobilization per Delivery Price \$100.00
Grading _____ Price _____
Rolling _____ Price _____
Wheelbarrow _____ Price _____

TOTAL ESTIMATED CONTRACT PRICE

\$1,240.00

CONTACT Todd Griffin
MOBILE 561-719-9974
FAX 561-383-8650
EMAIL griffinsod@aol.com
WEBSITE griffinsod.com