INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Pine Tree Water Control District

August 13, 2026

Agenda Package

11555 HERON BAY SUITE 201
CORAL SPRINGS, FLORIDA 33076

CLEAR PARTNERSHIPS

COLLABORATION LEADERSHIP EXCELLENCE ACCOUNTABILITY RESPECT

Pine Tree Water Control District

Board of Supervisors
Paul Brewer, President
Bob Mayersohn, Vice President
Neil Kanterman, Assistant Secretary
Gary Rito, Assistant Secretary
Michael Moser, Assistant Secretary

District Staff
Camille Berloune, District Management
Ruben Nesbitt, District Accountant
Melinda Gallo, District Admin
Brian Sherman, Esq., District Counsel
Warren R. Craven, District Engineer
Shawn Frankenhauser, Field Service Manager

Regular Meeting Agenda
Thursday, August 13, 2026, at 6:00 p.m.

The Regular Meeting of the **Pine Tree Water Control District** will be held on **August 13, 2026, at 6:00 p.m. at the Parkland City Hall, located at 6600 University Drive, Parkland, FL 33067.** Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

Join via Teams meeting
Meeting ID: 231 414 063 504 6 **Passcode:** P838EQ2M
Dial-in by Phone:+1 646-838-1601 **Phone Conference ID:** 939 495 739#

THE REGULAR MEETING OF BOARD OF SUPERVISORS

1. **CALL TO ORDER/ROLL CALL**
2. **APPROVAL OF AGENDA**
3. **PUBLIC COMMENTS**
   (Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)
4. **PUBLIC HEARING FOR FISCAL YEAR 2027 BUDGET**
   A. Open the Public Hearing
   B. Close the Public Hearing
   C. Consideration of Resolution 2026-07, Adopting the Fiscal Year 2027 Budget .... Page 3
   D. Consideration of Resolution 2026-08, Levying Assessments .... Page 15
5. **STAFF REPORTS**
   A. District Accountant
      i. Financial Support for May 2026 ....Page 18
      ii. Financial Support for June 2026 ....Page 29
   B. District Counsel
   C. District Engineer
      i. Consideration of Draft Trespass Policy ....Page 40
      ii. Consideration of Resolution 2026-09, Adopting Trespass Policy..Page 44
   D. District Manager
6. **BUSINESS ITEMS**
   A. Consideration of Resolution 2026-10, Goals and Objectives for Fiscal Year 2027..................................Page 47
   B. Consideration of Resolution 2026-11, Setting Fiscal Year 2027 Meeting Schedule ....Page 53
7. **CONSENT AGENDA**
   A. Consideration of the Board of Supervisors June 11, 2026, Meeting Minutes
8. **BOARD OF SUPERVISORS REQUESTS AND COMMENTS**
9. **ADJOURNMENT**

The next regular Board meeting is scheduled for Thursday, September 10, 2026, at 6:00 p.m.

RESOLUTION 2026-07

A RESOLUTION ADOPTING THE FINAL BUDGET OF THE PINE TREE WATER CONTROL DISTRICT FOR FISCAL YEAR 2027; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

Whereas, the District Manager has heretofore prepared and submitted to the Board, for approval, the District's proposed Water Management Budget for the ensuing fiscal year; and

WHEREAS, a public hearing has been held on this 13th day of August 2026, at which members of the general public were accorded the opportunity to speak prior to the adoption of the final budget;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT;

1. The Water Management Budget heretofore submitted to and approved by the Board is hereby adopted as the final Water Management Budget of the District for Fiscal Year 2027.

2. A verified copy of said final Water Management Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings."

Adopted this 13th day of August 2026.

____

Paul Brewer, President

____

Camille Berloune, Assistant Secretary

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Pine Tree
Water Control District

FISCAL YEAR 2027

PROPOSED BUDGET

July 30, 2026

Pine Tree

Water Control District

Operating Budget

FY 2027

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 4/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES				
Interest - Investments	$30,000.00	$49,152.00	$49,152.00	$30,000.00
Other Licenses, Fees & Permits	$100.00	$0.00	$100.00	$0.00
Interest - Tax Collector	$1,000.00	$1,131.00	$1,131.00	$1,000.00
Special Assmnts- Tax Collector	$654,346.00	$619,176.00	$654,346.00	$654,770.73
Special Assmnts- Discounts	-$26,174.00	-$22,532.00	-$22,532.00	-$26,190.83
Other Miscellaneous Revenues	$0.00	$4,651.00	$4,651.00	$0.00
TOTAL REVENUES	**$659,272.00**	**$651,578.00**	**$686,848.00**	**$659,579.90**
EXPENDITURES				
Administrative				
P/R-Board of Supervisors	$3,500.00	$2,300.00	$3,500.00	$4,000.00
Payroll-Contract Personnel	$15,878.00	$2,154.00	$15,878.00	$16,000.00
FICA Taxes	$268.00	$92.00	$268.00	$306.00
ProfServ-Engineering	$50,000.00	$0.00	$50,000.00	$50,000.00
ProfServ-Legal Services	$20,000.00	$18,706.00	$20,000.00	$20,000.00
ProfServ-Mgmt Consulting Serv	$46,440.00	$27,090.00	$46,440.00	$46,440.00
Auditing Services	$3,500.00	$3,500.00	$3,500.00	$3,600.00
Postage and Freight	$300.00	$16.00	$300.00	$300.00
Printing and Binding	$1,200.00	$0.00	$1,200.00	$1,200.00
Legal Advertising	$2,000.00	$0.00	$2,000.00	$2,000.00
Misc-Assessmnt Collection Cost	$13,087.00	$5,967.00	$13,087.00	$13,095.41
Misc-Contingency	$2,000.00	$759.00	$2,000.00	$2,000.00
Misc-Web Hosting	$2,800.00	$2,264.00	$2,800.00	$2,800.00
Office Supplies	$600.00	$0.00	$600.00	$600.00
Damage Claim	$0.00	$47,159.00	$47,159.00	$0.00
Total Administrative	**$161,573.00**	**$110,007.00**	**$208,732.00**	**$162,341.41**
Field				
Payroll-Hourly	$104,608.00	$61,199.00	$104,608.00	$107,746.00
Payroll-Contract Personnel	$41,696.00	$24,217.00	$41,696.00	$41,696.00
Payroll - Special Pay	$325.00	$0.00	$325.00	$325.00
FICA Taxes	$7,794.00	$4,667.00	$7,794.00	$11,457.18
Pension Benefits	$11,508.00	$5,599.00	$11,508.00	$11,508.00
Life and Health Insurance	$34,610.00	$21,953.00	$34,610.00	$35,648.00
Workers' Compensation	$7,225.00	$5,240.00	$7,225.00	$10,480.00
Contracts-Culvert Inspection	$12,500.00	$0.00	$12,500.00	$16,875.00
Contracts-Ditch Bank	$15,000.00	$0.00	$15,000.00	$0.00

Pine Tree

Water Control District

General Fund

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 4/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
Communication - Teleph - Field	$200.00	$0.00	$200.00	$200.00
Utility - Recharge Water	$3,500.00	$0.00	$3,500.00	$3,500.00
Rentals - General	$9,350.00	$5,761.00	$9,350.00	$9,917.00
Insurance - General Liability	$15,439.00	$14,095.00	$15,439.00	$16,982.00
R&M-General	$15,000.00	$7,004.00	$15,000.00	$11,000.00
R&M-Aquatic Weed Control	$60,500.00	$23,277.00	$60,500.00	$60,500.00
R&M-Canal Bank Restoration	$100,000.00	$34,625.00	$100,000.00	$100,000.00
R&M-Culvert Cleaning	$75,000.00	$0.00	$75,000.00	$75,000.00
Misc-Licenses & Permits	$900.00	$0.00	$900.00	$900.00
Misc-Contingency	$14,444.00	$10,252.00	$14,444.00	$15,000.00
Op Supplies - General	$1,560.00	$746.00	$1,560.00	$1,560.00
Op Supplies - Uniforms	$720.00	$530.00	$720.00	$720.00
Op Supplies - Fuel, Oil	$5,000.00	$2,117.00	$5,000.00	$5,000.00
Cap Outlay - Equipment	$0.00	$0.00	$0.00	$1,000.00
Cap Outlay - Vehicles	$49,000.00	$0.00	$49,000.00	$10,000.00
Reserve - Hurricane	$300,000.00	$0.00	$300,000.00	$50,000.00
Damage Claim	$0.00	$1,257.00	$1,257.00	$0.00
Total Field	**$885,879.00**	**$222,539.00**	**$887,136.00**	**$597,014.18**
TOTAL EXPENDITURES	**$1,047,452.00**	**$332,546.00**	**$1,095,868.00**	**$759,355.59**
Excess (deficiency) of revenues Over (under) expenditures	-$388,180.00	$319,032.00	-$409,020.00	-$99,775.69
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	$0.00	$0.00	$0.00	$99,775.69
TOTAL OTHER SOURCES (USES)	**$0.00**	**$0.00**	**$0.00**	**$99,775.69**
Net change in fund balance	-$388,180.00	$319,032.00	-$409,020.00	$0.00
FUND BALANCE, BEGINNING	$2,611,624.00	$2,611,624.00	$2,611,624.00	$2,202,604.00
FUND BALANCE, ENDING	**$2,223,444.00**	**$2,930,656.00**	**$2,202,604.00**	**$2,202,604.00**

Exhibit "A"

Allocation of Fund Balances

AVAILABLE FUNDS

			Amount
Beginning Fund Balance - Fiscal Year 2027		$	2,202,604
Net Change in Fund Balance - Fiscal Year 2027			(99,776)
Reserves - Fiscal Year Upcoming Additions			50,000
Total Funds Available (Estimated) - 9/30/27			**2,152,828**

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance			
Operating Reserve - First Quarter Operating Capital		189,839	(1)
Reserves - Equipment (Prior Years)	67,000		(2)
Reserves - Expenses (FY 2026)	(40,621)	26,379	
Reserves - Hurricane (Prior Years)	1,400,000		(2)
Reserves - Hurricane (FY 2026 Budgeted)	300,000		
Reserves - Hurricane (FY 2027 Budgeted)	50,000	1,750,000	
Reserves - Infrastructure* (Prior Years)	121,004	121,004	(2)
	Subtotal	2,087,222	
Total Allocation of Available Funds		**2,087,222**	
Total Unassigned (undesignated) Cash		**$ 65,606**	

Notes

(1) Represents approximately 3 months of operating expenditures
(2) Represents reserves from prior years
* Infrastructure includes headwall repairs, bank restoration, culvert replacement/repair, control structures
* Represents reserves for Current Budget Year

Budget Narrative
Fiscal Year 2027

REVENUES

Interest - Investments

The District earns interest on the monthly average collected balance for their operating and money market accounts.

Interest – Tax Collector

The District earns interest on its balance with the tax collector.

Special Assessments-Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Administrative

P/R - Board of Supervisors

HB 869 of the Florida Statutes allows for members of the Board of Supervisors to be compensated $100 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon all supervisors attending seven meetings for the year.

P/R - Contract Personnel

This expense includes personnel, human resources services, payroll and customer service pursuant to the Interlocal Agreement between the District and Coral Springs Improvement District.

FICA Taxes

Payroll taxes for the Field personnel.

Professional Services-Engineering

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices, and other specifically requested assignments.

Professional Services-Legal Services

The District's attorney provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

Professional Services-Management Consulting Services

The District receives Management, Accounting, Administrative and Assessment services as part of a Management Agreement with Inframark Infrastructure Management Services, Inc. Also included are costs for Information Technology charges to process all of the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark in accordance with the management contract and the charge for rentals. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Budget Narrative
Fiscal Year 2027

<u>Administrative</u> (continued)

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter.

Postage and Freight

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Misc - Assessment Collection Costs

The District reimburses the Broward County Tax Collector for the necessary administrative costs and the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

Misc - Contingency

This represents administrative budget for unforeseen expenditures.

Misc - Web Hosting

The District is mandated to post on the internet the approved and adopted budgets, minutes and audits per State requirements.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects

<u>Field</u>

Payroll - Hourly

This includes Payroll, Workers Comp, FUTA/SUTA Taxes and payroll charges for two Field personnel based upon current rate plus an increase.

Payroll – Contract Personnel

The District contracts for the Supervisor pursuant to the current Interlocal Agreement between the District and Coral Springs Improvement District. The charges that are included in this fee are salary, taxes, worker's compensation, health care, pension expense and Holiday bonus.

Payroll - Special Pay

The Special Pay is a holiday bonus based upon number of years of service. This also includes taxes.

FICA Taxes

Payroll taxes for the Field personnel.

Budget Narrative
Fiscal Year 2027

Field (continued)

Pension Benefits
The District's plan is at approximately 10% and is based upon wages.

Life and Health Insurance
The District offers the employees Health, Life, Dental and Disability.

Workers' Compensation
The District's policy is with Preferred Government Insurance Trust.

Contracts - Culvert Inspection
This expense includes a contract for underwater diving services as well as a contract for canal cleaning.

Contracts – Ditch Bank
This expense includes a contract for ditch bank mowing of the newly acquired ditch.

Communication – Telephone - Field
The District provides Nextel telephones for all field employees.

Utility - Recharge Water
Recharge pumping into the Pine Tree Water Control District for Cocomar Water Control District.

Rentals - General
This covers vehicles, boat and chemical storage (new certified, insured, hazardous material) located at the Coral Springs Improvement District.

Insurance – General Liability
This is for the general liability insurance and auto insurance for the District.

R&M – General
This is for repairs and maintenance necessary for operations for the District.

R&M – Aquatic Weed Control
This includes the purchase of chemicals for aquatic weed control that include Alligare, Aquaneat, Argos, Cutrine, Diquat, Hydrolthol, and Tribune.

R&M – Canal Bank Restoration
This is for the canal bank restoration project.

R&M – Culvert Cleaning
This is for the cleaning of the debris and sand from the culverts on a biennial basis.

Misc – Licenses & Permits
This includes any permit fees, classes, licenses and all fees related to the employee obtaining an Aquatic License.

Misc – Contingency
This is for any miscellaneous item or repair that the District may incur.

Budget Narrative
Fiscal Year 2027

<u>Field</u> (continued)

Operating Supplies – General
This is for any miscellaneous operating supplies that necessary for the District.

Operating Supplies – Uniforms
This is for the weekly uniform rental for 2 employees plus an annual shoe allowance of $90/employee.

Operating Supplies – Fuel/Oil
This is for Diesel Fuel for the tractor mower and Gasoline for vehicles.

Capital Outlay - Equipment
This is for the new equipment that needs to be purchased for the District.

Capital Outlay - Vehicles
This is for the new boat that needs to be purchased for the District.

Reserve – Hurricane
This is funds designated for the use of hurricane disaster repairs within the district.

Comparison of Assessment Rates
Fiscal Year 2027 vs. Fiscal Year 2026

	FY 2027	FY 2026		
Total Tax Levy	$654,770.73	$654,339.10	**Change**	**Change**
Assessable Units	2121.75	2120.35		
Assessment Per Unit	$308.60	$308.60	$0.00	0.0%

Assessment Trend Analysis - General Fund			
FY 2027	**FY 2026**	**FY 2025**	**FY 2024**
$308.60	$308.60	$308.60	$308.60

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT LEVYING A MAINTENANCE ASSESSMENT WITHIN THE PINE TREE WATER CONTROL DISTRICT FOR PAYMENT OF MAINTENANCE EXPENSES FOR ITS WATER MANAGEMENT SYSTEM PERIOD OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027; PROVIDING FOR AN APPEAL PROCEDURE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, construction of certain improvements within the Pine Tree Water Control District, have been completed in substantial accordance with the Plan of Reclamation of the District and said improvements will be operating and costs of operation, repairs and maintenance will be incurred; and

WHEREAS, the Board of Supervisors of the Pine Tree Water Control District finds the costs for operation, repairs, and maintenance of the District during fiscal year 2027 will amount to $654,770.73 and

WHEREAS, the Board of Supervisors of the Pine Tree Water Control District finds there are 2,121.75 assessable units assessable units within the District, which are responsible for the aforesaid costs of operation, repairs and maintenance, per the attached certification from the Broward County Property Appraiser identified as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT, BROWARD COUNTY, FLORIDA:

Section 1. The Board hereby determines that the operation, repairs and maintenance of the aforereferenced improvements do not result from original construction as defined in Section 6(3) of Chapter 85-391 Laws of Florida but rather is for the operation, repairs and maintenance of the other water management and control improvements owned by the District and as such the Chief Engineer for the District has advised that the apportionment of said maintenance assessment should be assessed equally on all lands within the District since the benefits received from the District's improvements do accrue equally to the lands located within the District.

Section 2. The Board hereby finds and determines that each unit located within the District is specially benefited by the maintenance assessment.

Section 3. Any unit owner who believes the assessment is incorrect may, subject to the limitations set forth in this Section, submit an adjustment request to the Board.

Section 4. The adjustment request shall be in writing and shall set forth, in detail, the grounds upon which the correction is sought.

Section 5. The adjustment request must be made in writing within sixty (60) days after receipt by the unit owner of his or her tax bill containing the assessment. The adjustment request will be reviewed by the Board within a four-month period from the date of filing of the adjustment request. Consideration by the Board of the unit owner's request for adjustment shall not relieve the owner of the obligation to make timely payment of the assessment. In the event an adjustment is granted by the Board which decreases the assessment, the unit owner shall be entitled to a refund of the excess assessments paid. The refund shall be mailed by the Broward County Tax Collector (the "Tax Collector") unless the Tax Collector and the District agree otherwise.

Section 6. The unit owner requesting the adjustment may be required, at his or her own cost, to provide supplemental information to the Board including, but not limited to, survey data certified by a professional land surveyor and/or engineering reports approved by a professional engineer and acceptable to the Board. Failure to provide such information may result in the denial of the adjustment request.

Section 7. The adjustment to the assessment will be made upon the granting of the adjustment request, in writing, by the Board. The document granting the adjustment request will be provided to the owner and will also be sent to the Tax Collector. A denial of an adjustment request shall be made in writing by the Board, a copy of which shall be provided to the unit owner.

Section 8. That the collection and enforcement of the aforesaid assessments shall be at the same time and in like manner as Broward County taxes.

Section 9. That the said maintenance assessment levy and the lists of lands included in the District are hereby certified to the Broward County Property Appraiser and said assessments shall be extended by the County Property Appraiser on the County Tax Roll and shall be collected by the Broward County Tax Collector. The proceeds therefrom shall be paid to the Pine Tree Water Control District.

BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

PASSED AND ADOPTED, this 13th day of August 2026, by the Board of Supervisors of the Pine Tree Water Control District, Broward County, Florida.

Attest	Pine Tree Water Control District
______________________________	______________________________
Camille Berloune Assistant Secretary	Paul Brewer President

STATE OF FLORIDA
BROWARD COUNTY

BEFORE ME, personally appeared Paul Brewer and Camille Berloune to me and known to me to be the individuals described in and who executed the foregoing Resolution as President and Assistant Secretary, respectively, of the Pine Tree Water Control District and acknowledged to and before me that they executed such instrument and that the seal affixed is the corporate seal of said Pine Tree Water Control District and that it was affixed to said instrument by due and regulatory corporate authority.

WITNESS, my hand and official seal in the County and State last aforesaid, this 13th day of August 2026.

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Notary Public

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Pine Tree Water Control District

Financial Report

May 31, 2026

CLEAR PARTNERSHIPS

COLLABORATION LEADERSHIP EXCELLENCE ACCOUNTABILITY RESPECT

PINE TREE
Water Control District

Table of Contents

FINANCIAL STATEMENTS

SUPPORTING SCHEDULES

PINE TREE
Water Control District

Financial Statements

(Unaudited)

May 31, 2026

Balance Sheet
May 31, 2026

ACCOUNT DESCRIPTION		TOTAL
ASSETS		
Cash - Checking Account	$	2,235,732
Accounts Receivable		203
Accounts Receivable - Other		503
Assessments Receivable		407
Allow-Doubtful Collections		(407)
Due From Other Gov'tl Units		15
Interest/Dividend Receivables		1,693
Investments:		
Money Market Account		609,610
Prepaid Items		2,620
TOTAL ASSETS	**$**	**2,850,376**
LIABILITIES		
Accounts Payable	$	11,297
Accrued Expenses		1,053
Deposits		20,000
TOTAL LIABILITIES		**32,350**
FUND BALANCES		
Nonspendable:		
Prepaid Items		2,620
Assigned to:		
Operating Reserves		161,066
Reserves - Equipment		67,000
Reserves - Hurricane		1,400,000
Reserves - Infrastructure		121,004
Unassigned:		1,066,336
TOTAL FUND BALANCES	**$**	**2,818,026**
TOTAL LIABILITIES & FUND BALANCES	**$**	**2,850,376**

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-26 ACTUAL
REVENUES				
Interest - Investments	$ 30,000	$ 56,148	187.16%	$ 6,997
Licenses, Fees & Permits	100	-	0.00%	-
Interest - Tax Collector	1,000	1,131	113.10%	-
Special Assmnts- Tax Collector	654,346	628,168	96.00%	8,993
Special Assmnts- Discounts	(26,174)	(22,532)	86.09%	-
Other Miscellaneous Revenue	-	5,651	0.00%	1,000
TOTAL REVENUES	**659,272**	**668,566**	**101.41%**	**16,990**
EXPENDITURES				
Administration				
P/R-Board of Supervisors	3,500	2,700	77.14%	400
Payroll-Contract Personnel	15,878	2,463	15.51%	309
FICA Taxes	268	122	45.52%	31
ProfServ-Engineering	50,000	9,879	19.76%	9,879
ProfServ-Legal Services	20,000	19,396	96.98%	690
ProfServ-Mgmt Consulting	46,440	30,960	66.67%	3,870
Auditing Services	3,500	3,500	100.00%	-
Postage and Freight	300	16	5.33%	-
Printing and Binding	1,200	-	0.00%	-
Legal Advertising	2,000	-	0.00%	-
Misc-Assessment Collection Cost	13,087	6,057	46.28%	90
Damage Claim		49,929	0.00%	2,770
Misc-Contingency	2,000	798	39.90%	40
Misc-Web Hosting	2,800	2,366	84.50%	102
Office Supplies	600	-	0.00%	-
Total Administration	161,573	128,186	79.34%	18,181
Operations and Maintenance				
Field				
Payroll-Hourly	104,608	69,577	66.51%	8,378
Payroll-Contract Personnel	41,696	27,691	66.41%	3,474
Payroll - Special Pay	325	-	0.00%	-
FICA Taxes	7,794	5,308	68.10%	641
Pension Benefits	11,508	6,522	56.67%	924
Life and Health Insurance	34,610	25,742	74.38%	3,789
Workers' Compensation	7,225	5,240	72.53%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-26 ACTUAL
Contracts-Culvert Inspection	12,500	16,875	135.00%	16,875
Contracts-Ditch Bank	15,000	-	0.00%	-
Communication - Teleph - Field	200	-	0.00%	-
Utility - Recharge Water	3,500	-	0.00%	-
Rentals - General	9,350	6,587	70.45%	826
Insurance - General Liability	15,439	14,095	91.29%	-
R&M-General	15,000	7,543	50.29%	539
R&M-Aquatic Weed Control	60,500	58,102	96.04%	34,825
R&M-Canal Bank Restoration	100,000	34,625	34.63%	-
R&M-Culvert Cleaning	75,000	-	0.00%	-
Misc-Licenses & Permits	900	-	0.00%	-
Damage Claim	-	1,257	0.00%	-
Misc-Contingency	14,444	10,252	70.98%	-
Op Supplies - General	1,560	774	49.62%	28
Op Supplies - Uniforms	720	564	78.33%	34
Op Supplies - Fuel, Oil	5,000	2,603	52.06%	487
Cap Outlay - Vehicles	49,000	40,621	82.90%	40,621
Reserve	300,000	-	0.00%	-
Total Field	885,879	333,978	37.70%	111,441
TOTAL EXPENDITURES	**1,047,452**	**462,164**	**44.12%**	**129,622**
Excess (deficiency) of revenues Over (under) expenditures	(388,180)	206,402	-53.17%	(112,632)
Net change in fund balance	$ (388,180)	$ 206,402	-53.17%	$ (112,632)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**2,611,624**	**2,611,624**		
FUND BALANCE, ENDING	**$ 2,223,444**	**$ 2,818,026**		

PINE TREE

Water Control District

Supporting Schedules

May 31, 2026

PINE TREE
Water Control District

Non-Ad Valorem Special Assessments - Broward County Tax Collector
Monthly Collection Distributions
For the Fiscal Year Ending September 30, 2026

Date Received		Net Amount Received		Discount / (Penalties) Amount		Collection Costs		Gross Amount Received
Assessments Levied (1)							$	654,346
Allocation %								100%
11/21/25	$	97,234	$	4,175	$	982	$	102,391
12/05/25		129,055		5,419		1,304		135,778
12/19/25		274,911		11,514		2,777		289,201
01/02/26		7,309		230		74		7,613
01/16/26		12,702		394		128		13,225
02/13/26		23,286		638		235		24,159
03/13/26		11,216		136		113		11,464
04/10/26		34,964		26		353		35,343
05/15/26		8,903		-		90		8,993
TOTAL	**$**	**599,579**	**$**	**22,532**	**$**	**6,057**	**$**	**628,168**
% COLLECTED								96.00%
TOTAL OUTSTANDING							**$**	**26,178**

NOTES:
(1) Assessments levied varies from budget due to late valuations from the Tax Collector.

Pine Tree Collection Assessment History **

Fiscal Year	Assessments Levied	Assessments Collected	Percentage Collected
2023	$654,339	$639,157	97.68%
2024	$654,339	$634,380	96.95%
2025	$654,339	$622,684	95.16%
2026	$654,346	$628,168	96.00%

**Assessments collected through May 31st

Cash and Investment Balances
May 31, 2026

ACCOUNT NAME	BANK NAME	MATURITY	YIELD	BALANCE	
GENERAL FUND					
Operating Account - Business Checking	BankUnited		0.00%	$ 457,684	
High Yield Checking Account	Valley Bank		3.56%	$ 1,778,047	(1)
			Subtotal	$ 2,235,732	
Money Market Account	BankUnited		3.40%	$ 609,610	(2)
			Grand Total	**$ 2,845,341**	

NOTES:
(1) Invested in High Yield Checking Account at Valley Bank.
(2) Invested in Money Market Account at Bank United.

Bank Account Statement

Pinetree WCD

Bank Account No.	1361		
Statement No.	05-26	**Statement Date**	05/31/2026

G/L Account No. 101002 Balance	457,684.35	**Statement Balance**	517,560.35
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	517,560.35
Subtotal	457,684.35	**Outstanding Checks**	-59,876.00
Negative Adjustments	0.00	**Ending Balance**	457,684.35
Ending G/L Balance	457,684.35		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
05/21/2026	Payment	100166	FISH TEC INC	Inv: PTWCD 2026-01			-16,875.00
05/21/2026	Payment	100167	GARDNER BIST KING & WOOD LLP	Inv: 1256			-2,380.00
05/27/2026	Payment	100169	DUVAL FORD LLC	Inv: DF051526			-40,621.00
Total Outstanding Checks							-59,876.00

Pine Tree CDD

Cash Flow Projection

6/19/2026

	Balances	Interest Rate
Operating Account - Bank United	437,716.08	0.00%
MM Acount - Bank United	609,609.80	3.40%
HY Checking Account - Valley Bank	1,778,047.23	3.56%
Less: Current Outstanding AP	(2,500.00)	
Estimated Cash Available To Date	2,822,873.11	
Outstanding FY26 Tax Roll	26,178.00	
Estimated Total Cash Available with Tax Roll	2,849,051.11	

Projections:

Monthly Average Spend (8 Months October-May)	*60,000.00*	
Total Monthly Average Spend	60,000.00	
Average Spend to YE (4 months June-September)	240,000.00	
Expected Cash Flow at YE (9/30/26)	**2,609,051.11**	
Average Spend 1st QTR FY27 (2 mos avg spend)	120,000.00	
Expected Need through 1st QTR FY27	**2,489,051.11**	

**tax roll revenue for the new FY is received in December*

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Pine Tree Water Control District

Financial Report

June 30, 2026

CLEAR PARTNERSHIPS

COLLABORATION LEADERSHIP EXCELLENCE ACCOUNTABILITY RESPECT

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Water Control District

Financial Statements

(Unaudited)

June 30, 2026

Balance Sheet
June 30, 2026

ACCOUNT DESCRIPTION		TOTAL
ASSETS		
Cash - Checking Account	$	2,187,444
Accounts Receivable		203
Accounts Receivable - Other		503
Assessments Receivable		407
Allow-Doubtful Collections		(407)
Due From Other Gov'tl Units		15
Interest/Dividend Receivables		1,693
Investments:		
Money Market Account		611,272
Prepaid Items		2,620
TOTAL ASSETS	**$**	**2,803,750**
LIABILITIES		
Accounts Payable	$	26,987
Accrued Expenses		2,014
Deposits		20,000
TOTAL LIABILITIES		**49,001**
FUND BALANCES		
Nonspendable:		
Prepaid Items		2,620
Assigned to:		
Operating Reserves		161,066
Reserves - Equipment		67,000
Reserves - Hurricane		1,400,000
Reserves - Infrastructure		121,004
Unassigned:		1,003,059
TOTAL FUND BALANCES	**$**	**2,754,749**
TOTAL LIABILITIES & FUND BALANCES	**$**	**2,803,750**

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-26 ACTUAL
REVENUES				
Interest - Investments	$ 30,000	$ 62,924	209.75%	$ 6,777
Licenses, Fees & Permits	100	-	0.00%	-
Interest - Tax Collector	1,000	1,131	113.10%	-
Special Assmnts- Tax Collector	654,346	632,531	96.67%	4,363
Special Assmnts- Discounts	(26,174)	(22,532)	86.09%	-
Other Miscellaneous Revenue	-	5,651	0.00%	-
TOTAL REVENUES	**659,272**	**679,705**	**103.10%**	**11,140**
EXPENDITURES				
Administration				
P/R-Board of Supervisors	3,500	3,200	91.43%	500
Payroll-Contract Personnel	15,878	2,772	17.46%	309
FICA Taxes	268	161	60.07%	38
ProfServ-Engineering	50,000	16,629	33.26%	6,750
ProfServ-Legal Services	20,000	20,506	102.53%	1,110
ProfServ-Mgmt Consulting	46,440	34,830	75.00%	3,870
Auditing Services	3,500	3,500	100.00%	-
Postage and Freight	300	17	5.67%	1
Printing and Binding	1,200	-	0.00%	-
Legal Advertising	2,000	147	7.35%	147
Misc-Assessment Collection Cost	13,087	6,100	46.61%	44
Damage Claim		54,594	0.00%	4,665
Misc-Contingency	2,000	845	42.25%	47
Misc-Web Hosting	2,800	2,468	88.14%	102
Office Supplies	600	-	0.00%	-
Total Administration	161,573	145,769	90.22%	17,583
Operations and Maintenance				
Field				
Payroll-Hourly	104,608	77,905	74.47%	8,328
Payroll-Contract Personnel	41,696	31,165	74.74%	3,474
Payroll - Special Pay	325	-	0.00%	-
FICA Taxes	7,794	5,945	76.28%	637
Pension Benefits	11,508	7,446	64.70%	924
Life and Health Insurance	34,610	29,531	85.33%	3,789
Workers' Compensation	7,225	7,860	108.79%	-

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-26 ACTUAL
Contracts-Culvert Inspection	12,500	16,875	135.00%	-
Contracts-Ditch Bank	15,000	-	0.00%	-
Communication - Teleph - Field	200	-	0.00%	-
Utility - Recharge Water	3,500	-	0.00%	-
Rentals - General	9,350	7,414	79.29%	826
Insurance - General Liability	15,439	14,095	91.29%	-
R&M-General	15,000	8,973	59.82%	1,431
R&M-Aquatic Weed Control	60,500	64,638	106.84%	6,536
R&M-Canal Bank Restoration	100,000	34,625	34.63%	-
R&M-Culvert Cleaning	75,000	-	0.00%	-
Misc-Licenses & Permits	900	-	0.00%	-
Damage Claim	-	28,243	0.00%	26,987
Misc-Contingency	14,444	11,055	76.54%	803
Op Supplies - General	1,560	774	49.62%	-
Op Supplies - Uniforms	720	629	87.36%	52
Op Supplies - Fuel, Oil	5,000	3,017	60.34%	414
Cap Outlay - Vehicles	49,000	40,621	82.90%	-
Reserve	300,000	-	0.00%	-
Total Field	885,879	390,811	44.12%	54,201
TOTAL EXPENDITURES	**1,047,452**	**536,580**	**51.23%**	**71,784**
Excess (deficiency) of revenues Over (under) expenditures	(388,180)	143,125	-36.87%	(60,644)
Net change in fund balance	$ (388,180)	$ 143,125	-36.87%	$ (60,644)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**2,611,624**	**2,611,624**		
FUND BALANCE, ENDING	**$ 2,223,444**	**$ 2,754,749**		

PINE TREE

Water Control District

Supporting Schedules

June 30, 2026

PINE TREE
Water Control District

Non-Ad Valorem Special Assessments - Broward County Tax Collector
Monthly Collection Distributions
For the Fiscal Year Ending September 30, 2026

Date Received		Net Amount Received		Discount / (Penalties) Amount		Collection Costs		Gross Amount Received
Assessments Levied (1)							$	654,346
Allocation %								100%
11/21/25	$	97,234	$	4,175	$	982	$	102,391
12/05/25		129,055		5,419		1,304		135,778
12/19/25		274,911		11,514		2,777		289,201
01/02/26		7,309		230		74		7,613
01/16/26		12,702		394		128		13,225
02/13/26		23,286		638		235		24,159
03/13/26		11,216		136		113		11,464
04/10/26		34,964		26		353		35,343
05/15/26		8,903		-		90		8,993
06/12/26		4,319		-		44		4,363
TOTAL	**$**	**603,898**	**$**	**22,532**	**$**	**6,100**	**$**	**632,531**
% COLLECTED								96.67%
TOTAL OUTSTANDING							**$**	**21,815**

NOTES:
(1) Assessments levied varies from budget due to late valuations from the Tax Collector.

Pine Tree Collection Assessment History **

Fiscal Year	Assessments Levied	Assessments Collected	Percentage Collected
2023	$654,339	$642,001	98.11%
2024	$654,339	$642,332	98.16%
2025	$654,339	$633,660	96.84%
2026	$654,346	$632,531	96.67%

**Assessments collected through June 30th

Cash and Investment Balances
June 30, 2026

ACCOUNT NAME	BANK NAME	MATURITY	YIELD	BALANCE	
GENERAL FUND					
Operating Account - Business Checking	BankUnited		0.00%	$ 404,282	
High Yield Checking Account	Valley Bank		3.56%	$ 1,783,162	(1)
			Subtotal	$ 2,187,444	
Money Market Account	BankUnited		3.37%	$ 611,272	(2)
			Grand Total	**$ 2,798,716**	

NOTES:

(1) Invested in High Yield Checking Account at Valley Bank.

(2) Invested in Money Market Account at Bank United.

Bank Account Statement

Pinetree WCD

Bank Account No. 1361

Statement No. 06-26 **Statement Date** 06/30/2026

G/L Account No. 101002 Balance	404,281.55	**Statement Balance**	407,329.87
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	407,329.87
Subtotal	404,281.55	**Outstanding Checks**	-3,048.32
Negative Adjustments	0.00	**Ending Balance**	404,281.55
Ending G/L Balance	404,281.55		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
06/26/2026	Payment	003084	Carl's Sunoco	Payment of Invoice 004383			-138.98
06/26/2026	Payment	003087	INFRAMARK LLC	Payment of Invoice 004385			-147.34
06/26/2026	Payment	003089	UNIFIRST CORPORATION	Payment of Invoice 004382			-13.00
06/30/2026	Payment	100176	HELENA CHEMICAL CO	Inv: 269185409			-2,736.00
06/30/2026	Payment	100177	UNIFIRST CORPORATION	Inv: 3080276571			-13.00
Total Outstanding Checks							-3,048.32

Pine Tree CDD

Cash Flow Projection

7/28/2026

	Balances	Interest Rate
Operating Account - Bank United	411,566.68	0.00%
MM Acount - Bank United	611,272.28	3.37%
HY Checking Account - Valley Bank	1,783,162.16	3.56%
Less: Current Outstanding AP	(3,596.00)	
Estimated Cash Available To Date	2,802,405.12	
Outstanding FY26 Tax Roll	21,815.00	
Estimated Total Cash Available with Tax Roll	2,824,220.12	
Projections:		
Monthly Average Spend (9 Months October-June)	*60,000.00*	
Total Monthly Average Spend	60,000.00	
Average Spend to YE (3 months July-September)	180,000.00	
Expected Cash Flow at YE (9/30/26)	**2,644,220.12**	
Average Spend 1st QTR FY27 (2 mos avg spend)	120,000.00	
Expected Need through 1st QTR FY27	**2,524,220.12**	

**tax roll revenue for the new FY is received in December*

Policy Title: Prohibition of Unauthorized Encroachments, Recreational Use, and Public Access Within District Works and Rights-of-Way

Policy Number: [E.g., R-2026-04]
Effective Date: June 12, 2026
Subject: Structural Encroachment and Pedestrian/Recreational Trespass Restrictions

I. Purpose, Authority, and Findings

The Pine Tree Water Control District Board of Supervisors (hereinafter referred to as the “District” hereby adopts this policy to preserve and protect the structural integrity, operational capacity, public safety, and uninterrupted maintenance access of the District’s stormwater management system, including canals, lakes, other water bodies, control structures, embankments, access roads, easements, and rights-of-way.

The District finds and determines that, pursuant to Chapter 2001-320, Laws of Florida, Chapter 189, Florida Statutes, and Chapter 298, Florida Statutes, the District is a special-purpose governmental entity whose authority and responsibilities are limited to stormwater management, drainage, flood-control, water-control, and related public infrastructure functions. District lands, easements, canals, embankments, and rights-of-way are dedicated utility infrastructure corridors and shall not be deemed, designated, or construed as public parks, public trails, recreational waterways, or public access areas unless expressly authorized by formal Board action and written agreement.

II. Prohibitions, Restrictions, and Conditions of Use

Except as expressly authorized in writing by the District, the following prohibitions and restrictions shall apply to all District owned property, including but not limited to, District-managed facilities, easements, canals, lakes, berms, slopes, embankments, water bodies, maintenance corridors, rights-of-way, water control structures, and related facilities. (hereinafter referred to as “District owned property.”)

1. Classification of District Canals and Prohibition of Recreational Use

All District owned property owned, operated, or maintained by the District are hereby classified as engineered stormwater, drainage, and water-control infrastructure. Such facilities are not recreational waterways and shall not be used, occupied, or accessed for recreational purposes.

- **Prohibited recreational activity:** No person shall walk, run, bike, loiter, gather, fish from the bank, ride horses, operate all-terrain vehicles, dirt bikes, golf carts, or similar vehicles, or otherwise engage in active or passive recreation on unpaved District rights-of-way, canal banks, slopes, embankments, or maintenance corridors. No person shall enter or cause anything to enter District owned waters and swimming, and the operation of any watercraft or submersibles, including but not limited to boats, watercraft of any size, and drones or remote controlled craft of any size, shall be prohibited.
- **Public safety basis:** Canal banks and embankments may contain steep grades, unstable soils, sudden drop-offs, sloughing conditions, concealed hazards, and changes in water level or velocity. Unauthorized access to such areas is deemed hazardous and contrary to the District's public safety and infrastructure protection obligations.

2. Prohibition of Unauthorized Encroachments and Private Improvements

No person or property owner shall place, construct, install, maintain, repair, expand, or permit the continued existence of any private structure, improvement, object, landscaping, or personal property within any District right-of-way, easement, canal bank, maintenance corridor, or District-owned property without prior written authorization from the District.

- **Examples of prohibited encroachments:** Prohibited encroachments include, but are not limited to, fences, patios, decks, docks, boat lifts, sheds, retaining walls, recreational equipment, paved surfaces, pavers, unpermitted landscaping, trees, shrubs, irrigation components, utilities, or any other improvement or obstruction.
- **Removal of unauthorized encroachments:** Any unauthorized structure, improvement, object, or private property located within District property or rights-of-way shall constitute an illegal encroachment and obstruction. The District may require removal, relocation, restoration, or demolition at the sole cost and expense of the responsible property owner or other responsible party, without liability to the District.

3. Limited Public Access by Board Approval and Interlocal Agreement

Public access to District owned property are prohibited unless expressly authorized by the Board of Supervisors through formal action and memorialized in a written agreement approved by the District. No implied license, public dedication, prescriptive use, or customary access shall arise from the absence of fencing, signage, or enforcement activity.

III. Enforcement, Trespass, and Public Hazard Notice

Public Hazard Notice: Active Utility Infrastructure Zone

District owned property are active utility infrastructure zones. Maintenance operations may involve heavy equipment, mowing equipment, excavation, bank stabilization, chemical vegetation management, and other operational activities. Water levels, water velocity, and hydraulic conditions may change without notice due to rainfall events, sluice gate operations, spillways, culverts, or other water-control structures.

The Board finds that unauthorized presence or alterations within District owned property creates a risk of injury to persons and property, and may result in maintenance interference, erosion, slope failure, property damage, and impairment of the District's flood-control function. Unauthorized access is therefore declared inconsistent with the District's public purpose and operational requirements.

- **Signage and notice:** The District may post signs, install barriers, issue written notices, or take other reasonable measures to identify restricted areas and discourage unauthorized access or encroachments.
- **Enforcement authority:** The Board authorizes District representatives, contractors, law enforcement agencies, including the County Sheriff's Office and municipal police departments, and any other authorized public safety personnel to enforce this policy to the fullest extent permitted by law, including issuance of trespass warnings, citations, removal demands, and referral for civil or criminal enforcement under applicable law, including Chapter 810, Florida Statutes.
- All trespass warnings shall be appealable to the District Board within thirty (30) days of issuance. Each trespass warning shall remain effective for thirty (30) days. A third trespass waring issued to a person shall remain effective for one (1) year.

IV. Severability, Reservation of Rights, and Effective Date

If any section, subsection, sentence, clause, phrase, or provision of this policy is held invalid or unenforceable by a court or agency of competent jurisdiction, such determination shall not affect the validity or enforceability of the remaining provisions, which shall remain in full force and effect.

The District reserves all rights and remedies available at law or in equity, including the right to amend, interpret, enforce, suspend, or repeal this policy by subsequent Board action. This policy shall become effective immediately upon adoption unless otherwise provided by the Board.

Approved and adopted by the Board of Supervisors on this __th day of ______, 202_.

____

President, Board of Supervisors

Attest:

____
District Secretary

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT APPROVING AND ADOPTING A POLICY PROHIBITING UNAUTHORIZED ENCROACHMENTS, RECREATIONAL USE, AND PUBLIC ACCESS WITHIN DISTRICT WORKS, FACILITIES, EASEMENTS, AND RIGHTS-OF-WAY; AUTHORIZING DISTRICT STAFF TO TAKE ANY AND ALL ACTION NECESSARY TO IMPLEMENT THE INTENT OF THIS RESOLUTION AND ATTACHED POLICY; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Pine Tree Water Control District Board of Supervisors (the "District") owns, operates, manages, and/or maintains stormwater management facilities, canals, water bodies, control structures, embankments, access roads, easements, maintenance corridors, and rights-of-way for the purpose of stormwater management, drainage, flood-control, water-control, and related public infrastructure functions; and

WHEREAS, the District is a special-purpose governmental entity organized and operating pursuant to applicable provisions of Florida law, including Chapter 189, Florida Statutes, and Chapter 298, Florida Statutes; and

WHEREAS, Section 298.22, F.S., allows the District to adopt resolutions and policies to implement the purpose of Ch. 298, F.S.; and

WHEREAS, the adoption of a recreation use policy directly relates to the District's authority to construct, complete, operate, maintain, repair, and replace any and all works and improvements necessary to execute the water control plan, and construct, manage, as provided in Section 298.22, F.S.; and otherwise relates to the District's ability control and protect District owned property and infrastructure.

WHEREAS, All District property, lands, easements, canals, embankments, and rights-of-way are dedicated utility infrastructure corridors and are not intended, designed, operated, insured, or maintained as public parks, public trails, recreational waterways, fishing areas, or public-access recreational areas; and

WHEREAS, unauthorized structures, private improvements, personal property, landscaping, recreational activity, and pedestrian access within District property and rights-of-way may interfere with inspection, maintenance, emergency access, mowing, bank stabilization, drainage operations, flood-control functions, and other District responsibilities; and

WHEREAS, unauthorized access to District owned property, including but not limited to, canals, embankments, slopes, rights-of-way, and related facilities creates risks of injury, drowning, erosion, slope failure, property damage, maintenance interference, and impairment of the District's infrastructure and public purpose; and

WHEREAS, the District Manager recommends that the District adopt a policy which prohibits the unauthorized access and use of District Policy, and has prepared the attached policy entitled "Prohibition of Unauthorized Encroachments, Recreational Use, and Public Access within District Works and Right of Way," attached hereto as Exhibit "A", can incorporated herein.

WHEREAS, the District Board of Supervisors finds that the approval and adoption of the attached policy entitled "Prohibition of Unauthorized Encroachments, Recreational Use, and Public Access within District Works and Right of Way," attached hereto as Exhibit "A", is necessary and appropriate to preserve the District's infrastructure, protect public safety, maintain operational readiness, and establish clear restrictions governing District property and rights-of-way.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT, BROWARD COUNTY, FLORIDA:

SECTION 1. The foregoing "WHEREAS" clause is true and correct and hereby ratified and confirmed by the Board of Supervisors. All exhibits attached hereto are hereby incorporated herein.

SECTION 2. The District Board of hereby approves and adopts the attached policy entitled "Prohibition of Unauthorized Encroachments, Recreational Use, and Public Access within District Works and Right of Way," attached hereto as Exhibit "A", as necessary and appropriate to preserve the District's infrastructure, protect public safety, maintain operational readiness, and establish clear restrictions governing District property and rights-of-way.

SECTION 3. District Staff is hereby authorized to take any all action necessary to implinet the intent of this Resolution and the attached policy entitled "Prohibition of Unauthorized

Encroachments, Recreational Use, and Public Access within District Works and Right of Way," attached hereto as Exhibit "A."

SECTION 4. All Resolutions or parts of Resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

SECTION 5. This Resolution shall become effective immediately upon its passage and adoption.

BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

PASSED AND ADOPTED, this 13th day of August 2026, by the Board of Supervisors of the Pine Tree Water Control District, Broward County, Florida.

Attest	Pine Tree Water Control District
______________________________	______________________________
Gary J. Rito Assistant Secretary	Paul Brewer President

RESOLUTION 2026-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT ADOPTING GOALS, OBJECTIVES, AND WATER CONTROL PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Pine Tree Water Control District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 289, *Florida Statutes*; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida ("HB 7013") and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A.** The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District's success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 13th day of August 2026.

ATTEST: **PINE TREE WATER CONTROL DISTRICT**

_______________________________ _____________________________________

Secretary/Assistant Secretary President, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

Memorandum

To: Board of Supervisors

From: District Management

Date: 8/13/26

RE: HB7013 – Special Districts Performance Measures and Standards

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To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during its 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2026), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2027 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals and objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance its commitment to the accountability and transparency of the District.

Exhibit A:

Goals, Objectives, and Annual Reporting Form

Pine Tree Water Control District ("District")
Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least four regular Board of Supervisor ("Board") meetings per year to conduct District-related business and discuss community needs.
Measurement: Number of public Board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of four Board meetings were held during the fiscal year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to the District's website, publishing in local newspaper of general circulation, and or via electronic communication.
Standard: 100% of meetings were advertised in accordance with Florida Statutes on at least two mediums (e.g., newspaper, District website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly District website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management or third party vendor.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.
Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.
Standard: 100% of site visits were successfully completed as described within District Management services agreement
Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.
Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to District's infrastructure and related systems.
Standard: Minimum of one inspection was completed in the fiscal year by the District's engineer.
Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.
Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on the District's website and/or within District records.
Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the District's website.
Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the District's website the most recent versions of the following documents: Florida Auditor General link (https://flauditor.gov/) to obtain current and past Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.
Measurement: Florida Auditor General link (https://flauditor.gov/) to the Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the District's website.
Standard: District's website contains 100% of the following information: Department of Financial Services link to obtain Annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.
Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the Florida Auditor General link (https://flauditor.gov/) to the results to the District's website for public inspection, and transmit to the State of Florida.
Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing Board approval and annual audit is available on the District's website and transmitted to the State of Florida.
Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the District's website and transmitted to the State of Florida.
Achieved: Yes ☐ No ☐

SIGNATURES:
Chair/Vice Chair: ______________________________ Date: _____________________
Printed Name: _________________________________
Pine Tree Water Control District

District Manager: ______________________________ Date: _____________________
Printed Name: _________________________________
Pine Tree Water Control District

RESOLUTION 2026-11

A RESOLUTION OF THE PINE TREE WATER CONTROL DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2026/2027

WHEREAS**,** the Pine Tree Water Control District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 298, Florida Statutes, and situated entirely within Broward County, Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2026/2027 annual meeting schedule as attached in **Exhibit A**;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT

1. The Fiscal Year 2026/2027 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 13th DAY OF AUGUST 2026.

PINE TREE WATER CONTROL DISTRICT

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Secretary/Assistant Secretary

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President/Vice President

EXHIBIT "A"

BOARD OF SUPERVISORS MEETING DATES
PINE TREE WATER CONTROL DISTRICT

FISCAL YEAR 2026/2027

All meetings will be held at the Parkland City Hall, 6600 University Drive, Parkland, Florida at 6:00 p.m. on the second Thursday of every month as listed below:

October 8, 2026
November 12, 2026
December 10, 2026
January 14, 2027
February 11, 2027
March 11, 2027
April 8, 2027
May 13, 2027 – Budget Approval
June 10, 2027
July 8, 2027
August 12, 2027 – Budget Adoption
September 9, 2027