



**I. FISCAL IMPACT ANALYSIS**

**A. Five Year Summary of Fiscal Impact:**

<b>Fiscal Years</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Expenditures					
Operating Costs					
Debt Service Costs					
External Revenues					
Program Income (County)					
In-Kind Match (County)					
<b>NET FISCAL IMPACT</b>					
<b>POSITIONS (Cumulative)</b>					

Is item included in Current Budget? Yes  No

Is this item using Federal Funds? Yes  No

Is this item using State Funds? Yes  No

**Budget Account No.:** Fund \_\_\_ Department \_\_\_ Unit \_\_\_ Object \_\_\_

**B. Recommended Sources of Funds/Summary of Fiscal Impact:**

The Resolution authorizes the sale of Palm Beach County General Obligation Bonds. The debt service payments are secured by a pledge of the full faith, credit, and taxing power of Palm Beach County. As a result of issuing the general obligation bonds, debt service payments will increase in future years for all taxpayers within Palm Beach County; however, the amounts are not known until the bonds are sold. Only the full faith, credit, and taxing power of Palm Beach County will secure these GO Bonds.

**C. Departmental Fiscal Review:**

\_\_\_\_\_

**III. REVIEW COMMENTS**

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

*Steve Mautz* 5/1/2026  
 (P) 4/29/26 OFMB PA 5/1  
 MB 4/29 MAF 5/1

*Brando Mullis* 5/5/26  
 Contract Dev. and Control 267 5/5/26

**B. Legal Sufficiency:**

*[Signature]* 5/8/26  
 Assistant County Attorney

**C. Other Department Review:**

\_\_\_\_\_  
 Department Director

**THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT.**

**THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT.**

RESOLUTION NO. R-2026-\_\_\_\_\_

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, PROVIDING FOR THE ISSUANCE OF GENERAL OBLIGATION BONDS IN ONE OR MORE SERIES IN THE PRINCIPAL AMOUNT OF NOT EXCEEDING TWO HUNDRED EIGHTY MILLION DOLLARS (\$280,000,000) FOR THE PURPOSE OF FINANCING ALL OR A PORTION OF THE COSTS OF MODERNIZING AGING PARKS AND RECREATIONAL FACILITIES, UPDATING AND EXPANDING SPORTS COMPLEXES, INCREASING PUBLIC BEACH ACCESS AND TRAIL CONNECTIVITY AND ACQUIRING AND DEVELOPING NEW PARKS AND BOTANICAL GARDENS ALL WITHIN PALM BEACH COUNTY (COLLECTIVELY, THE "PARK PROJECTS"); CALLING FOR A BOND REFERENDUM OF THE QUALIFIED ELECTORS WITHIN THE COUNTY TO BE HELD ON NOVEMBER 3, 2026, AS TO WHETHER SUCH GENERAL OBLIGATION BONDS SHOULD BE ISSUED TO FINANCE THE PARK PROJECTS PROVIDING FOR SEVERABILITY; PROVIDING FOR A REPEALER CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Florida Constitution, the County Charter and applicable laws of the State of Florida authorizes and empowers Palm Beach County, Florida (the "County") to adopt this Resolution; and

**WHEREAS**, consistent with the Palm Beach County Parks and Recreational Master Plan and Mounts Botanical Garden Master Plan, as revised from time-to-time, the Board of County Commissioners (the "Board") of the County, hereby determines that there is a need to modernize aging parks and recreational facilities and botanical garden facilities, update and expand sports complexes, increase public beach access and trail connectivity and acquire and develop new parks (collectively, the "Park Projects"); and

**WHEREAS**, the Board finds it to be in the best interest of the County to issue its General Obligation Bonds (the "Bonds"), in one or more series, in the aggregate principal amount of not exceeding two hundred eighty million dollars (\$280,000,000), to finance all or a portion of the costs for such Park Projects; and

**WHEREAS**, it is necessary and essential to call and to hold a bond referendum submitting the issuance of such Bonds for the approval or disapproval of the residents who are qualified electors within the County.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:**

**SECTION 1.** The recitals set forth above are adopted by the Board as the findings of the County and are incorporated herein.

**SECTION 2.** A bond referendum is hereby ordered to be held in the County on the 3rd day of November, 2026 to determine whether or not there shall be issued the Bonds of the County in the aggregate principal amount of not exceeding two hundred eighty million dollars (\$280,000,000) to be issued in one or more series, maturing within twenty (20) years from the respective dates of issuance of said Bonds and bearing interest at a rate or rates not exceeding the legal maximum rate of interest. The Bonds will be issued for the purpose of financing all or a portion of the costs of the Park Projects, and to pay the costs of issuing the Bonds, together with all other costs incidental thereto, for which the full faith and credit and taxing power of the County shall be pledged. The payment of the principal of, and interest on the Bonds shall be payable at such times and in such manner as shall be determined by subsequent proceedings of the Board.

**SECTION 3.** The Park Projects are described as set forth in Exhibit A hereto.

**SECTION 4.** The Bonds may be issued all at one time or in part from time to time in one or more series as the Board may in its discretion hereafter determine by subsequent proceedings.

**SECTION 5.** The Bonds shall not be issued to finance the Park Projects unless such Bonds shall be approved at the bond referendum by a majority of the qualified electors within the County voting in such election all in the manner provided in the Constitution and the statutes of the State of Florida.

**SECTION 6.** Polling locations or places shall be determined by the Supervisor of Elections for Palm Beach County, Florida, and all qualified electors of the County who vote in said election shall vote at said designated polling places. The polls shall be opened on the date of said bond referendum in accordance with Florida law, and, in the case of early voting, at such times, on such days prior to the date of said bond referendum, and at such polling locations or places as determined by the Supervisor of Elections for Palm Beach County, Florida. Only the duly qualified electors of the County will be permitted to vote in said bond referendum.

**SECTION 7.** The Clerk of the Circuit Court, ex-officio Clerk of the Board (the "Clerk") shall prepare a notice of the bond referendum by causing a copy of the notice in substantially the form attached hereto as Exhibit B (the "Notice") to be published in accordance with the provisions of Sections 100.342 of the Florida Statutes, at least twice, once in the fifth (5th) week and once in the third (3rd) week prior to the week in which the referendum is held, provided the first publication shall take place at least thirty (30) days before the date fixed for election in THE PALM BEACH POST, a newspaper of general circulation within the County. The Clerk shall secure from the publisher of said newspaper an appropriate affidavit of proof that said Notice has been duly published, as herein set forth, and said affidavit shall be made a part of the record of the Board.

**SECTION 8.** The vote at said bond referendum shall be held in accordance with the requirements of Section 100.221 of the Florida Statutes, the requirements of Chapters 101 and 102 of the Florida Statutes. It shall be the responsibility of the Supervisor of Elections for Palm Beach County, Florida to have prepared ballots approved by the proper authorities as shall be necessary to conduct the election of the qualified electors within the County relative to the question of whether the issuance of Bonds in the aggregate principal amount of not exceeding two hundred eighty million dollars (\$280,000,000) shall be approved to finance all or a portion of the cost of the Park Projects and to pay the costs of issuance of the Bonds, together with all other costs incidental thereto. Ballots in the same general form as hereinafter described shall be available to absentee voting. The Supervisor of Elections is hereby instructed and directed to place the County referendum question set forth in this Resolution on the election ballot immediately following any statewide ballot questions and before any other ballot questions that originate from the County or any other local governments, including, but not limited to, any question originating from or concerning the School District of Palm Beach County, any municipality, or any special district.

**SECTION 9.** The official ballot to be used in said bond referendum shall be substantially in the following form:

**BALLOT**

**PARKS, SPORTS, RECREATIONAL FACILITIES AND BOTANICAL GARDENS  
TO BE FINANCED BY GENERAL OBLIGATION BONDS**

Shall the County issue general obligation bonds in an amount not to exceed \$280,000,000, bearing interest at rates not exceeding the legal limit and maturing not exceeding 20 years from the date(s) of issuance payable from ad valorem taxes levied on all taxable property within the County to modernize aging parks and recreation facilities and botanical gardens, expand and update sports complexes, increase public beach access and trail connectivity and develop new regional parks.

YES — For the Bonds

NO — Against the Bonds

**SECTION 10.** The returns of the referendum shall be canvassed in the manner provided by law, and said returns shall be certified to the Board, which shall declare the results thereof. Upon canvassing the returns of the referendum, the results of such referendum shall be recorded in the minutes of the Board in the manner prescribed by law.

**SECTION 11.** Said bond referendum shall in all other respects be held and conducted in the manner provided in and by the laws of the State of Florida.

**SECTION 12.** In the event that any word, phrase, clause, sentence or paragraph hereof shall be held invalid by any court of competent jurisdiction, such holdings shall not affect any other word, clause, phrase, sentence or paragraph hereof.

**SECTION 13.** In the event that any word, phrase, clause, sentence or paragraph hereof shall be held invalid by any court of competent jurisdiction, such holding shall not affect any other word, clause, phrase, sentence or paragraph hereof.

**SECTION 14.** All resolutions in conflict or inconsistent herewith are hereby repealed to the extent of such conflict or inconsistency.

**SECTION 15.** This Resolution shall take effect immediately upon its passage.

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

Commissioner Sara Baxter, Mayor	_____
Commissioner Marci Woodward, Vice Mayor	_____
Commissioner Maria G. Marino	_____
Commissioner Gregg K. Weiss	_____
Commissioner Joel G. Flores	_____
Commissioner Maria Sachs	_____
Commissioner Bobby Powell, Jr.	_____

The Mayor thereupon declared the Resolution duly passed and adopted this 9th day of June, 2026

PALM BEACH COUNTY, FLORIDA, BY  
ITS BOARD OF COUNTY  
COMMISSIONERS

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

ATTEST: JOSEPH ABRUZZO  
CLERK & COMPTROLLER

By: \_\_\_\_\_  
David Behar, Esq.  
Assistant County Attorney

By: \_\_\_\_\_  
Deputy Clerk

## **EXHIBIT A**

### **PARK PROJECTS**

The various components of the Park Projects may include, but not be limited to, modernizing aging parks and recreational facilities, updating and expanding sports complexes, increase public beach access and trail connectivity and acquire and develop new parks. The actual parks and recreational facilities and botanical gardens and the related work thereto will be determined by applicable County staff.

# PBC Parks Bond - Project List 2026

updated following BCC direction on 5-19-2026

Park	Project Title	BCC	Estimated Cost
North County Aquatic Center	North County Aquatic Center Splash Pad and Pool Improvements	1	\$6,000,000
Riverbend/Lox Battlefield Park	Riverbend/Loxahatchee Battlefield Park Interpretive Center Development	1	\$5,000,000
Bert Winters Park	Bert Winters Park Phase III Improvements	1	\$3,500,000
Karen Marcus Park Preserve - Beach Park	Karen Marcus Park Preserve - New Beach Park Development	1	\$20,350,000
Jupiter Farms Park	Jupiter Farms Park Sports Complex Modernization	1	\$5,000,000
North County Mutual Use Sports Improvements	Mutual use school recreation facility improvements for public access	1	\$2,000,000
Santaluces Park	Santaluces Park Athletic Complex Modernization	2	\$5,500,000
Okeehelée Park North	Okeehelée Park North BMX Restroom Construction	2	\$2,300,000
Okeehelée Park North	Okeehelée Park North Sports Facilities Modernization	2	\$17,750,000
Okeehelée Park North	Okeehelée Park North Playground Replacement	2	\$4,750,000
West Boynton Park	West Boynton Park Baseball and Softball Complex Modernization	2	\$10,000,000
West Boynton Park	West Boynton Park Skate and Roller Hockey Modernization	2	\$1,500,000
Sansbury Way Park	Sansbury Way Park - New District Park Development Phase I	2	\$24,250,000
Central County Mutual Use Sports Improvements	Mutual use school recreation facility improvements for public access	2	\$3,000,000
John Prince Park	John Prince Park Facility and Amenity Improvements	3	\$9,000,000
Okeehelée Pinehurst	Okeehelée Park South Pinehurst Multi Sport Fieldhouse (match)	3	\$15,000,000
Lake Lytal Park	Lake Lytal Park Field and Court Modernization	3	\$10,150,000
Lake Lytal Park	Lake Lytal Pool Phase IV Expansion - Teaching Pool and Sport Infrastructure	3	\$10,000,000
Central County Mutual Use Sports Improvements	Mutual use school recreation facility improvements for public access	3	\$3,000,000
Ocean Inlet Park	Ocean Inlet Park Phase IV Improvements - Building Replacement	4	\$6,780,000
Lake Ida Park	Lake Ida Park Accessible Kayak Launch, Pathway and Parking	4	\$300,000
Caloosa Park	Caloosa Park Court Shade Structures	4	\$1,000,000
Caloosa Park	Caloosa Park Restroom Renovations	4	\$520,000
Caloosa Park	Caloosa Park Softball Complex Modernization	4	\$4,300,000
South County Mutual Use Sports Improvements	Mutual use school recreation facility improvements for public access	4	\$3,000,000
Burt Aaronson South County Regional Park	Sports Complexes - Modernization, Expansion, Access and Shade	5	\$12,350,000
Sandalfoot Cove Park	Sandalfoot Cove Park Sports Complex Renovation	5	\$4,750,000
Pinewoods Park	Pinewoods Park Sports Complex Renovation	5	\$6,450,000
Morikami Park, Museum and Gardens	Morikami Museum Garden Expansion Phase II and III	5	\$5,000,000
Green Cay Nature Center	Green Cay Nature Center Exhibit Modernization	5	\$1,400,000
Canyon District Park	Canyon District Park Multipurpose Field Turf Conversion	5	\$3,400,000
South County Mutual Use Sports Improvements	Mutual use school recreation facility improvements for public access	5	\$4,000,000
Glades Pioneer Park	Glades Pioneer Park Splash Pad Renovation	6	\$750,000
Glades Pioneer Park	Glades Pioneer Park LED Pathway and Playground Lighting	6	\$1,200,000
Loxahatchee Groves	Loxahatchee Groves Park Equestrian Improvements	6	\$750,000
Duncan Padgett Park	Duncan Padgett Park Amenity Modernization	6	\$200,000
Villages of Windsor Park	Villages of Windsor Park Phase II - Pickleball and Fitness Expansion	6	\$3,500,000
Lantana District I Property	Lantana District I - New District Park Development Phase I	6	\$18,350,000
OHV/20 Mile Bend - Sports Complex	20 Mile Bend Sports Complex Development Phase I (match)	6	\$10,000,000
West County Mutual Use Sports Improvements	Mutual use school recreation facility improvements for public access	6	\$3,000,000
Peanut Island Park	Peanut Island Historic Area Renovation to Reopen to Public	7/1	\$6,800,000
Dyer Park	Dyer Park Sports Infrastructure Modernization and Expansion	7	\$6,700,000
Aquacrest Pool	Aquacrest Pool Aquatic Play Expansion	7	\$3,150,000
North Central County Mutual Use Sports Improvements	Mutual use school recreation facility improvements for public access	7	\$3,000,000
Countywide	Countywide Parks, Trail and Pathway Connectivity	CW	\$2,200,000
Countywide	Countywide Parks Shade Structure and Natural Shade Expansion	CW	\$4,100,000
Countywide	Mounts Botanical Garden - Improvements per Master Plan (match)	CW	\$5,000,000
			<b>\$280,000,000</b>

**EXHIBIT B**

**NOTICE TO THE QUALIFIED VOTERS  
OF PALM BEACH COUNTY**

Pursuant to the Florida Constitution, the Charter of Palm Beach County, Florida, and the General Laws pertaining thereto, there will be held in Palm Beach County, Florida, on the **3rd day of November, 2026**, a Bond Referendum for the purpose of referring to the electorate the approval or rejection of the issuance of General Obligation Bonds to finance Park Projects.

The official ballot to be used in said bond referendum shall be substantially in the following form:

**PARKS, SPORTS, RECREATIONAL FACILITIES AND BOTANICAL GARDENS  
TO BE FINANCED BY GENERAL OBLIGATION BONDS**

Shall the County issue general obligation bonds in an amount not to exceed \$280,000,000, bearing interest at rates not exceeding the legal limit and maturing not exceeding 20 years from the date(s) of issuance payable from ad valorem taxes levied on all taxable property within the County to modernize aging parks and recreation facilities and botanical gardens, expand and update sports complexes, increase public beach access and trail connectivity and develop new regional parks.

YES — For the Bonds

NO — Against the Bonds

Publish in **THE PALM BEACH POST** \_\_\_\_\_, 2026  
\_\_\_\_\_, 2026