

Northern Palm Beach County Improvement District



Budget Fiscal Year 2021

359 Hiatt Drive
Palm Beach Gardens, FL 33418
www.npbcid.org



FINAL —For public hearing and presentation to Board of Supervisors on 8/26/2020

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
Budget
Fiscal Year 2021**

BOARD OF SUPERVISORS

Name	Position	Board Member Since
Matthew J. Boykin, CPA	President	2008
L. Marc Cohn	Vice-President	2011
Adrian M. Salee, CMC	Supervisor	2008
Gregory Block	Supervisor	2017

Administrative Officials

O'Neal Bardin, Jr.	Executive Director
Dan Beatty, P.E.	Deputy Director
Katie Roundtree, CPA, CPFO	Finance Director



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**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR 2021**

Index

<u>Section</u>	<u>Tab Number</u>
1. Executive Summary	1
Part I: Letter of Transmittal	
Part II: FY 2021 Recommended Budget Assessment Rates	
Summary of Assessment Rate Increases	
Budget Calendar	
Organization Chart	
2. Background and Budgeting Information	2
Focusing on the Future- Five Year Maintenance and Capital Projects Plan	
3. Administrative & Operations Budget Presentations	3
4. Units of Development Budget Presentations	4
5. Assessment Rate Presentation	5
Tax Per Computed Acre Worksheet	

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TO: Matthew J. Boykin
L. Marc Cohn
Adrian M. Salee
Gregory Block

FROM: O'Neal Bardin, Jr.
Executive Director

DATE: **August 26, 2020**

RE: **Final Budget Fiscal Year 2020/2021**

Part I: Letter of Transmittal

I respectfully present the Fiscal Year (FY) 2020/2021 Budget for your review, consideration and approval. This Budget is presented under the concept that the Northern Palm Beach County Improvement District (Northern) exists to provide the individual residents of the District, the owners of undeveloped land and the local governments whose jurisdictions are shared or overlap Northern's high quality essential, efficient services that are responsive to their needs and concerns. I believe the Fiscal Year 2020/2021 Budget complies with this mission providing necessary revenue to support these services.

This document outlines Northern's spending guidelines for approval by the Board of Supervisors. Furthermore, it contains supplementary information designed to provide the landowners of the District with a better understanding of the budget and where funds are to be spent. Preceding the adoption of the budget, the Board will hold two public hearings and committee meetings to discuss the budget and to provide the constituents with an opportunity for input into its formulation. Beginning April 20, 2020, Northern contacted approximately 30 representatives of Homeowner and Property Owner Associations to review their individual draft budgets.

The budget and assessment roll adoption each year is one of the most important actions the Board takes. It is one of the foremost challenges for your Staff and Consultants to meet your goals with fiscally sound plans and options that provide an innovative yet clear path for progress while being financially responsible with regard to assessment changes.

The events of the past few months have been unprecedented; with the Coronavirus pandemic and the economic fallout from the shutdown of all

non-essential businesses. When we started this budget process in January, economic forecasts showed moderate impact from the virus' spread in Europe and Asia. Now, just seven months later, we are in a completely different economic condition, with a much different outlook, as the virus has affected the United States and the rest of the world.

As the economic fallout from the pandemic hits corporate and family budgets, our major source of revenue (property taxes) is threatened by the possibility of delinquencies and inability to pay in the future. While the extent and nature of the economic impact are not yet fully known, the District is in a strong position to weather this crisis. The District has entered this crisis in a position of relative financial strength. The District's largest expense, debt service, has semi-annual payment dates of February 1st and August 1st. The debt service payments due February 1, 2021 are already fully funded. Fund balances are in good shape and provide a reserve for unexpected needs.

Several of our larger replacement maintenance projects planned for this proposed budget were scaled back or deferred until a future date. We are continuing with routine maintenance projects since most construction projects can be completed with adherence to social distancing guidelines and funds on hand.

Assessment rates proposed for Fiscal Year 2020/2021 were reviewed several times during the budgeting process and adjustments were made to keep rates at either a zero percent increase or a slight decrease for almost all Units of Development. One exception, Unit of Development No. 53 (Arden) had an increase in rates as a result of platting additional common areas, creating less taxable acres.

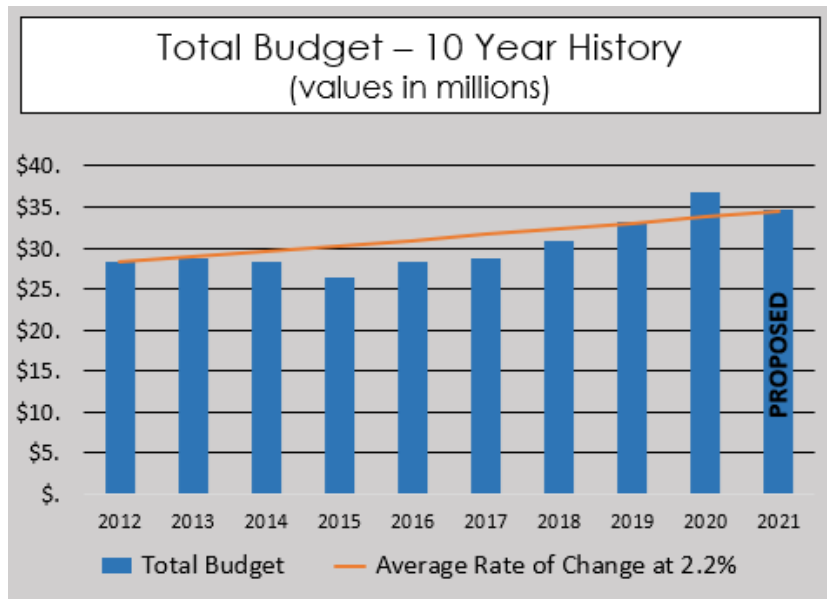
We are proposing to suspend the addition of any new aerators within all Units of Development for Fiscal Year 2020/2021. Aerators assist with water quality and are aesthetically appealing to many neighborhoods; however, the additional expense was something that we felt was not immediately necessary and could be postponed a year in order to fund more essential needs.

There will be a significant decrease in interest income in the upcoming year, as we saw during the last recession. As a budgeting practice, we do not budget for interest income. Any interest earned is used to offset the next year's budget.

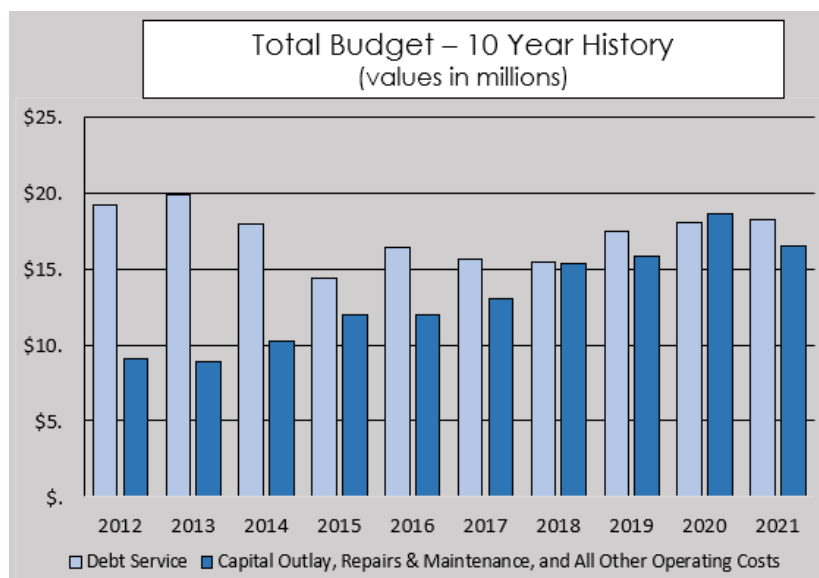
We are still maintaining our policy of 20% - 25% of budgeted funds as reserves in each Unit of Development in case of emergencies. The proposed Fiscal Year 2020/2021 Budget will use some excess reserves to offset maintenance budgets; however, we are not planning to lower reserves below the 20% - 25% floor.

The total recommended Fiscal Year 2020/2021 Budget of \$34,583,540 is a

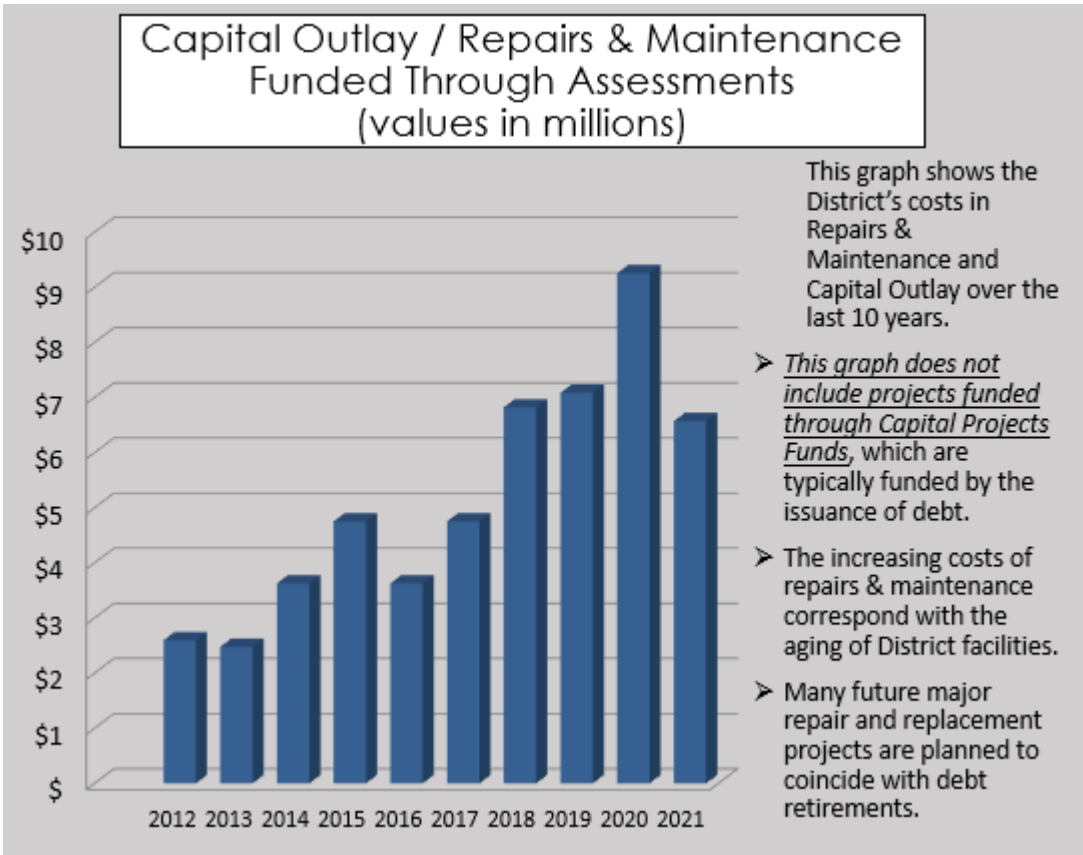
decrease of 5.8%, or approximately \$2.1 million, less than the Fiscal Year 2019/2020 Budget of \$36,706.298. The chart below depicts the District's overall proposed budget compared to the adopted total budgets of the past nine years. The total proposed 2021 budget is approximately \$6.41 million higher than the total budget of ten years ago, equaling an average rate of change at 2.2% over the past ten years.



As evidenced by the following graph, even with the addition of three large bond issues in the past five years to fund new construction (Series 2014 and 2017 in Unit 2C, Alton, and Series 2015 in Unit 53, Arden), the percentage of the District's total budget relating to Debt Service (shown in light blue) has decreased from 68% in 2012 to about 52.4% in 2021. Meanwhile, the District's budgets for Capital Outlay, Repairs & Maintenance, and All Other Operating Costs (shown in dark blue) have increased with the expansion and aging of District owned facilities.



Although Northern is currently working on new large infrastructure projects, maintenance of older, existing infrastructure is still critical for successful operation of District facilities. This year the budget includes major road overlay/maintenance, guardhouse replacement, sidewalk replacements, curb and swale restoration and converting street lights to energy efficient LED technology. Capital improvement and repair projects decreased 29% this year compared to last year, mainly due to large catch basin and culvert cleaning and repairs, as well as upgrades to the telemetry system completed during Fiscal Year 2019/2020. The suspension of the aerator expansion program in Fiscal Year 2020/2021 also contributed to the decrease.



This budget includes the following \$5,303,807 in major capital improvement and repair projects:

Projects Funded through Maintenance Assessments:

Unit	Name	Project Name	Amount
1	Gramercy Park	Canal Maintenance	\$50,000
2	Frenchman's Creek	Access Gate Replacement	\$22,000
2A	MacArthur Overlay	Canal Maintenance	\$15,000
		Telemetry Maintenance	\$12,150
2C	Alton	General Repairs and Maintenance	\$10,000
		Roadway/Sidewalk repair and maintenance	\$10,000
3	Horseshoe Acres/Square Lake	Canal Maintenance including Engineering and Surveying	\$82,000
3A	Woodbine	Catch Basin Cleaning and Inspection	\$20,000
		Aerator Refurbishment	\$12,500
		Engineering and Surveying	\$12,000
		Roadway/Sidewalk repair and maintenance	\$38,000
4	West of Villages of Palm Beach Lakes	Aerator Refurbishment	\$10,000
		Canal Maintenance	\$10,000
5A	Vista Center of Palm Beach	Roadway/Sidewalk repair and maintenance	\$28,500
		Street Light LED Bulb upgrade and replacement	\$260,000
		Catch Basin Cleaning and Inspection	\$20,000
5D	Andros Isle	Back up generator transfer switch and panel	\$12,500
9A	Abacoa I	Roadway and Sidewalk repair & maintenance	\$35,000
		Canal Maintenance including Staff Gauge conversion	\$10,000
		Aerator Refurbishment	\$12,500
		Telemetry Maintenance	\$12,000
9B	Abacoa II	Roadway and Sidewalk repair & maintenance	\$35,000
		Culvert Inspection and Cleaning	\$11,250
		Telemetry Maintenance	\$10,000

Unit	Name	Project Name	Amount
11	PGA National	Aerator Refurbishment	\$31,250
		Canal Maintenance	\$19,000
		Pump Station Repair and Maintenance	\$20,005
		Roadway Drainage Inlet, Catch Basin and Pipe Cleaning and Inspection Including Slip lining	\$38,750
		Maintenance of Northern owned Roadways, Ave of the Masters, Ryder Cup Blvd and Ave of Champions	\$306,000
		Engineering design of multiple projects	\$43,000
		Building repair and maintenance	\$69,700
		Telemetry Maintenance	\$10,000
14	Eastpointe	Aerator Refurbishment	\$25,000
		Pump Station Repair and Maintenance	\$19,668
15	Villages of Palm Beach Lakes	Canal Maintenance/Trash Disposal	\$40,000
		Repair and Maintenance	\$12,000
		Access gate replacement and repair	\$24,000
		Aerator Refurbishment	\$25,000
16	Palm Beach Park of Commerce	Canal Maintenance	\$20,000
		Catch Basin Cleaning and Inspection	\$20,000
		Telemetry Maintenance	\$10,000
		Engineering design of multiple projects	\$33,000
		Internal Roadway maintenance and overlay	\$385,000
18	Ibis Golf & Country Club	Aerator Refurbishment	\$25,000
		Engineering design for multiple projects	\$10,000
		Repair and Maintenance Pump Stations	\$34,162
		Alum Application Treatment Project	\$300,000
		Canal Maintenance	\$14,000
		Catch Basin Cleaning and Inspection	\$30,000
		Street sweeping and Road Repairs	\$64,000
		Telemetry Maintenance	\$29,000

Unit	Name	Project Name	Amount
19	Regional Center	Canal Maintenance	\$15,000
		Culvert Inspection and Cleaning	\$20,000
19A	Regional Center Irrigation	Irrigation system modifications	\$10,000
		Misc. Satellite/valve/antennae repairs.	\$15,000
20	Juno Isles	Engineering Design and Permitting Weir and Wing Wall Replacement	\$150,500
		Catch Basin Cleaning and Inspection	\$15,000
		Canal Maintenance	\$10,000
21	Old Marsh	Telemetry Maintenance	\$21,000
24	Ironhorse	Pump Station Repairs and maintenance	\$22,000
		Telemetry Maintenance	\$10,500
		Generator Transfer switch	\$11,000
31	BallenIsles Country Club	Misc. building repairs	\$15,000
		Aerator Refurbishment	\$31,250
		Catch Basin Cleaning and Inspection	\$30,000
		Roadway Modifications for PGA Blvd entrance Guard House	\$82,000
		PGA Blvd entrance Guard House Coordination of Planning and Design	\$55,000
		Construction of Improvements (PGA Blvd entrance Guard House) Planning and design	\$1,500,000
		Internal Roadway maintenance	\$25,000
32	Roebuck Road	Canal Maintenance	\$5,000
34	Hidden Key	Sidewalk and roadway repairs	\$37,000
		Irrigation and Landscaping maintenance	\$10,000
		Repair and maintain gate	\$10,000
38	Harbour Isles	Catch Basin Cleaning and Inspection	\$10,000
		Internal Roadway maintenance	\$20,000
43	Mirasol	Preserve Structures	\$250,000
		Canal Maintenance	\$15,000
		Pump Station Maintenance	\$14,536
		Telemetry Maintenance	\$18,000
		Internal Roadway maintenance	\$10,000
45	Paseos	Engineering for Misc. Projects	\$13,000
		Roadway and Sidewalk repair & maintenance	\$123,000
		Roadway Drainage Inlet, Catch Basin and Pipe Cleaning, Inspection and Repair	\$10,000

Unit	Name	Project Name	Amount
47	Jupiter Isles	Canal Maintenance	\$15,000
51	Frenchman's Harbor	Internal Roadway maintenance (bridge inspections)	\$10,000
53	Arden	General Maintenance	\$10,000
		Internal Roadway Maintenance	\$10,000
General	Adm/Ops	Computer Upgrades and Replacements	\$36,620
		Vehicle replacement	\$40,000
		EOC Landscaping Improvements	\$24,000
		EOC Building Maintenance	\$11,466
		EOC water tank replacement	\$155,000
		Total	\$5,303,807

Several large maintenance projects are also planned in Units of Development No. 4, 14 and 15 using funds from a maintenance loan approved in the FY 2020 Budget. The loan has not been obtained as of yet, since estimates are still being finalized for these projects. Current market conditions will be evaluated prior to requesting a loan to ensure funds can be obtained at a reasonable rate and term. The Fiscal Year 2020/2021 Budget reflects the estimated debt service for this loan and construction funds will be accounted for in separate project funds.

Managing and administering the budget is a significant challenge for both the Board and Staff. This fiscally responsible budget provides the residents of the District with high quality essential services through professional management and administration. The following priorities are also incorporated in the Fiscal Year 2020/2021 Budget.

A. Fund Balance and Debt Service Reserves

Northern maintains undesignated reserves to provide sufficient cash flow for financial needs, to offset significant economic downturns and enable the District to provide essential services in the aftermath of an emergency. The 2004 and 2005 hurricane seasons and the 2007 recession reinforced the need for fiscal planning. Northern continues to emphasize financial responsibility through maintenance of adequate fund balances that provide financial security. To adequately fund this policy, the District maintains 20% to 25% of the operating budget as unrestricted reserves. The Fiscal Year 2020/2021 Budget provides for these reserves and maintains the District's financial well-being.

Staff reviewed the fund balance and reserves for each Unit of Development. These fund balances comply with the District's policy to provide a sufficient cash flow for financial needs at all times and to offset significant economic downturns.

Northern is required by bond covenants to maintain a debt service reserve fund for most of its bond issues. The reserves are held at required levels in trust accounts. These reserves are used in the event that funds are not collected to pay required debt service payments or may be used to pay the final debt service payment on the bond.

B. Overview of Administrative & Operations Budgets

Administrative and Operations budgets account for expenses not directly associated with a Unit of Development. These general “overhead” type expenses are allocated to the individual Units of Development and are funded through transfers from those Units. The 2020/2021 budget reflects a combined 8.1% increase from last year’s budget mainly attributable to the addition of a Field Technician II position, modest salary adjustments, technology upgrades and additional IT services, water tank replacement at the Administration/EOC building and increases to insurance costs per anticipated trends.

Staff and the Board are highly aware of the current economic situation for its landowners. A combination of salary freezes and modest increases have helped contain salary costs over the past ten years. Merit increases are in lieu of adjustments for cost of living. Salaries are compared against Palm Beach County position averages, and found to be consistent. Northern also has the ability to provide Performance Bonuses based upon the Performance Bonus Policy adopted March 28, 2012. One-time performance bonuses will not increase the salary of an employee and therefore have much less of an impact in future years, as the salary is not compounded each year. A combination of merit increases and performance bonuses is incorporated into the 2020/2021 Budget.

C. Debt

The 2020/2021 debt service budget increases by approximately \$161,708 or 0.9% from 2020/2021. Northern has issued many bonds in the past 20 – 30 years with various interest rates. As opportunities are presented to save money, the bonds are refunded (similar to refinancing).

D. Interest Earnings

Northern does not budget for receipt of interest earnings; however, each unit receives its prorated credit for interest earnings. This credit serves to offset the assessment required to fund the budget. Interest earnings had been on an increasing trend up until the first half of 2020, when the COVID-19 crisis affected the United States and the rest of the world. Interest rates are at historic lows and appear to remain low for the foreseeable future.

Northern places safety and financial security as the most important objective regarding investments. Liquidity is second and investment

income is third. These objectives have proven critically important during the current economic downturn.

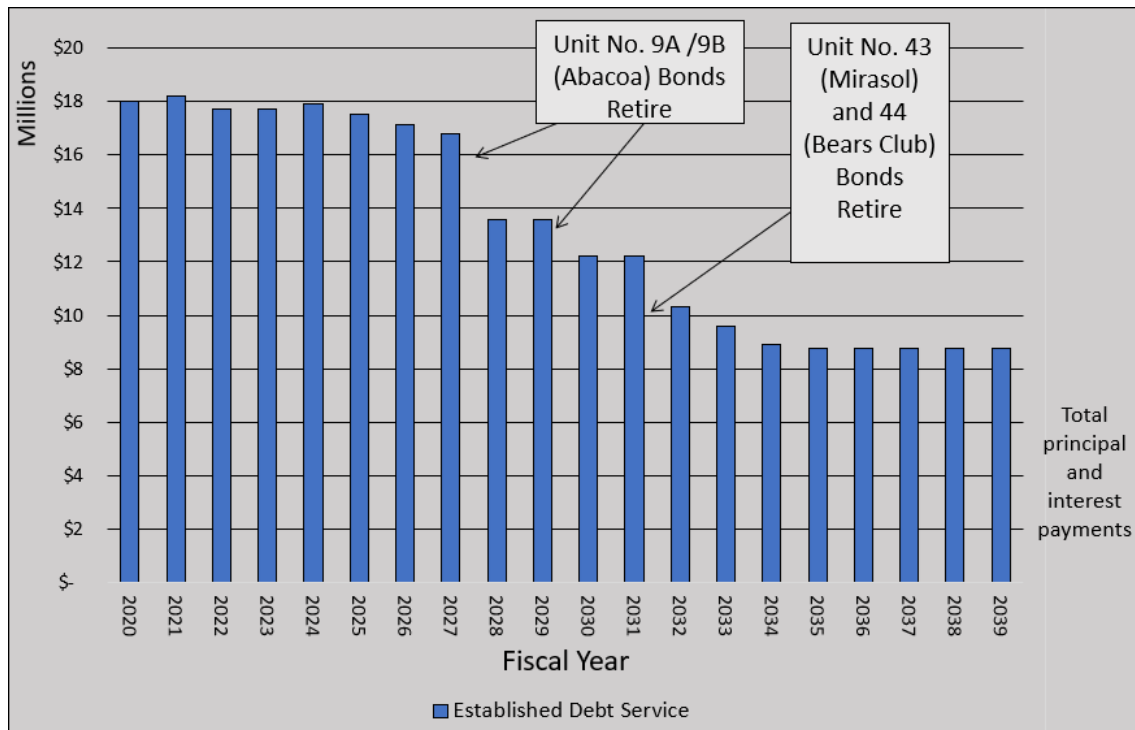
The District invests conservatively with the majority of its trust funds invested in U. S. Treasuries. Additional funds are invested in a variety of money market mutual funds comprised of U.S government securities, repurchase agreements and commercial paper. Safety of capital is the foremost objective of the District’s Investment Policy. Staff reviews its investments quarterly to evaluate existing and potential investments to maximize earnings.

E. Future Capital Projects and Debt Maturities

The budget process involves Staff working with your professional consultants to fund ongoing operations, maintenance, capital improvements and projects for new development. As Northern’s facilities age, maintenance and potential replacement of original improvements are required and can be very expensive. The Fiscal Year 2020/2021 Budget includes a Five-Year Maintenance and Capital Projects Plan which forecasts major repair and replacement projects. We attempt to plan large replacement projects to coincide with debt maturities in order to alleviate large fluctuations in total assessments.

The following chart provides an overview useful in preparing the Five Year Maintenance and Capital Projects Plan. The Five-Year Maintenance and Capital Projects Plan can be found in section 2.9 of the budget.

Scheduled Debt Maturities over the Next 20 Years



*Note: Does not include future debt issues

F. Environmental, Maintenance and Operations Projects

Northern owns the following improvements:

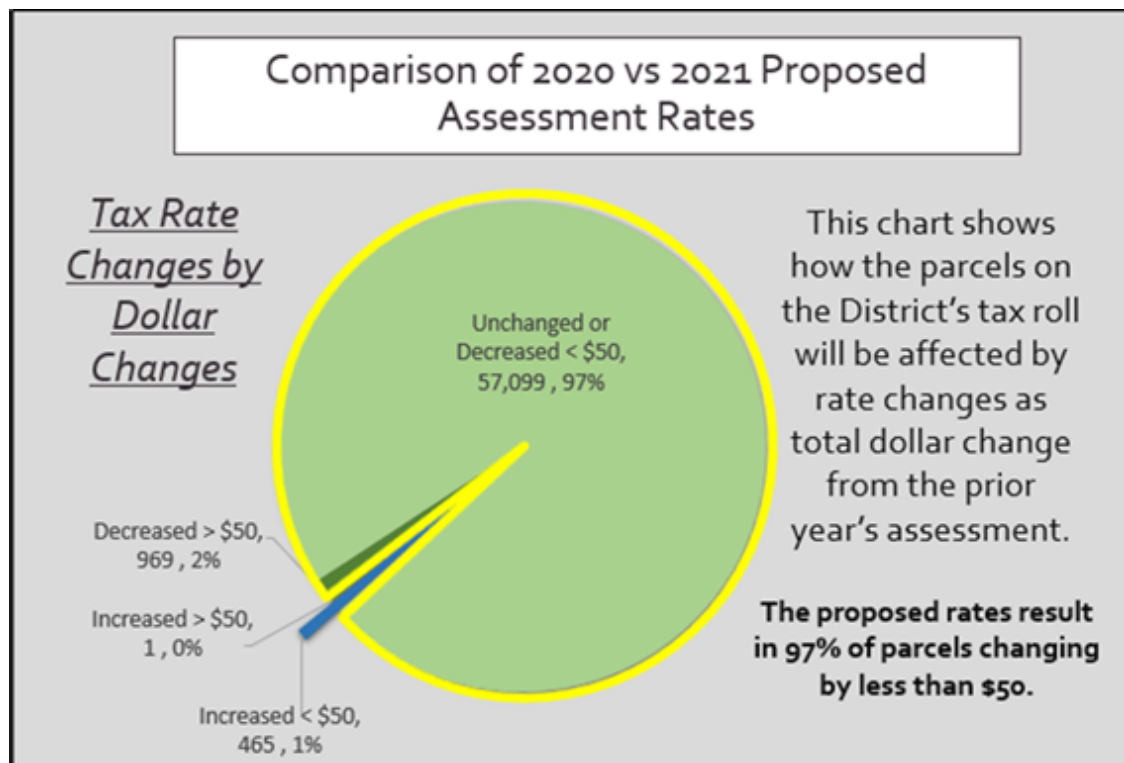
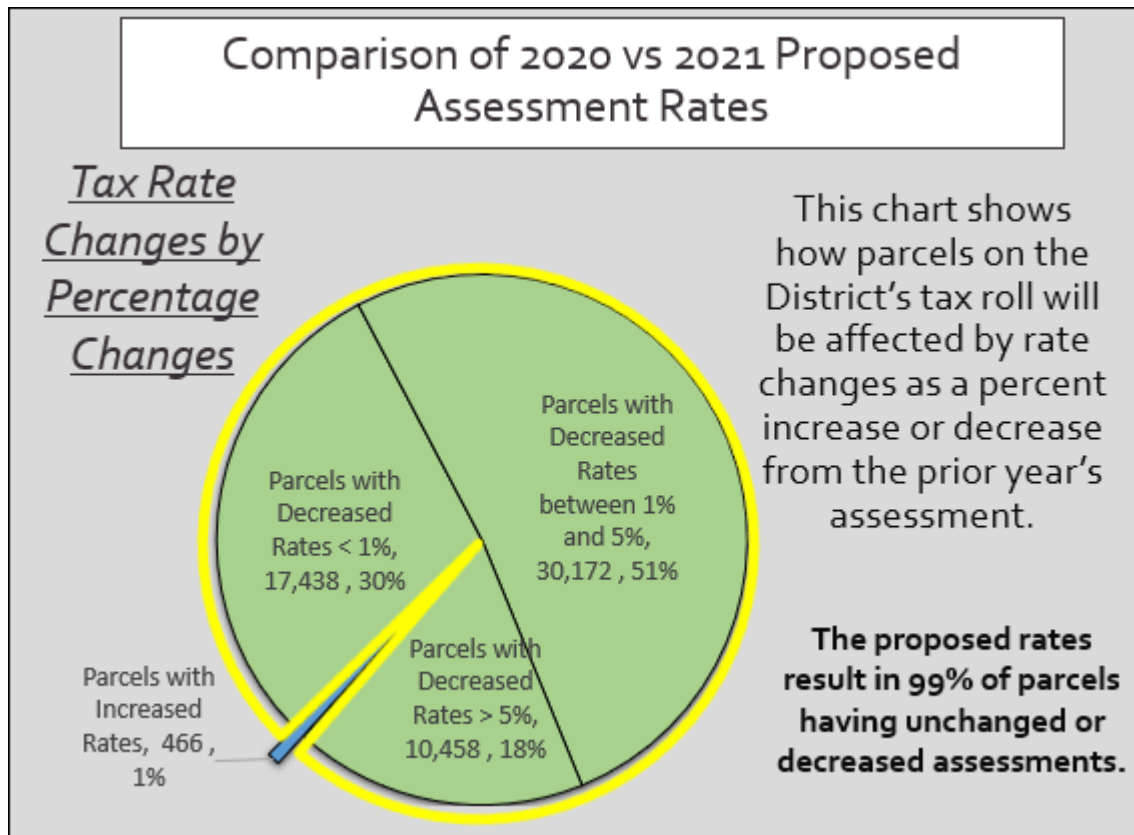
- 15 Pump Stations
- 15 Backup Generators
- 15 Fuel Tanks
- 36 Pumps
- 49 Operable Control Structures (operated by telemetry)
- 72 Telemetry Stations
- 17 Mechanical Gates (operated manually)
- 80 Fixed Structures (permanent concrete/metal structures with no moving parts)
- 77 Metritapes (water level monitoring device)
- 18 Metritape Docks
- 19 Rain Gauges
- 499 Aerators
- 6 Recharge Wells
- 70 Landscape Sites
- 211 Street Lights
- Approx. 2,000 Preserve Acres Managed & 370 Water Bodies
- 50 Miles of Canal System
- 39 Miles of Road Right of Way

These improvements give Northern the ability to impact, in a positive manner, the quality of life of the residents within its Units of Development. This impact goes far beyond provision of storm water protection and safe and well-maintained roadways. Northern owns and maintains vast wetland preserves, which, through proper maintenance, provide unique natural ecosystems for the community. Northern takes water quality issues associated with the surface water management systems very seriously. This interest is reflected in our investment in a program to install and maintain 499 aerators. The program provides an aesthetic value that is realized and appreciated by the residents. Northern's aquatic weed control program provides a level of service, which exceeds that required for storm water protection.

The proposed budget includes ongoing maintenance and upgrades that are consistent with the District's commitment to up-to-date technology and system integration that provides innovative operational capabilities.

In conclusion, maintaining service levels to the community is one of the main objectives of the Board of Supervisors. With careful management, long-range planning and conservative appropriations, the Fiscal Year 2020/2021 Budget efficiently meets this goal in a fiscally responsible manner.

The bottom-line for overall assessments of our tax roll is summarized in the charts below.



Parcels with proposed assessment increases are as follows:

Unit No. 53 (Arden), The proposed assessment rates for most land use classifications increased by 1-3%. The reason is twofold: 1) subdivision of land by platting resulted in tax roll changes, and 2) the maintenance budget has increased as construction is completed. Rates for townhomes were not included in the prior year because townhomes were not yet on the tax roll, but plats filed since last year's tax roll was finalized subdivided land to separate 120 townhome units, and an additional 304 single family residential units. The proposed rates for single family residential homes, zero lot line and traditional, increase by approximately \$12 and \$43, respectively, or 1% and 3%. The rate for commercial property increased by \$88, or 2%. However, the rate for undeveloped undifferentiated, land decreased by \$24, or 1% as a result of subdividing the property to more specific land use classifications.

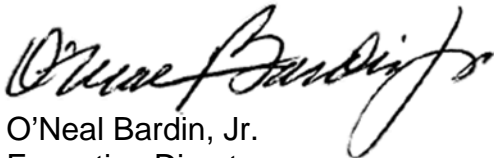
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The staff and I are prepared for the Budget, Banking and Audit Committee meetings to provide detailed information regarding the proposed budget. We strive to answer your questions and concerns fully.

Your support and direction throughout the budget process are greatly appreciated. Your dedication to effectively address the many challenges facing the District is invaluable in reinventing a functional, fiscally sound, balanced budget during this challenging economy. I would also thank all of those who have worked with us to arrive at a proposed plan that provides for improved service while actively managing assessment changes. We want to continue to work with Staff, elected officials and landowners to insure a financially stable future for Northern.

Respectfully submitted,

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT



O'Neal Bardin, Jr.
Executive Director

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Fiscal Year 2020 Recommended Budget Assessment Rates
for FINAL Roll

Units(s)	Description	Code	20/21 Tax Per Assessable Unit PROPOSED			19/20 Tax Per Assessable Unit FINAL			Incr / (Decr) TOTAL			Number of assessable units on tax roll	Definition of Assessable Unit	
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
1	ALL NON EXEMPT PARCELS	JA	-	54.10	54.10	-	55.47	55.47	-	(1.37)	(1.37)	-2%	929.0000	Nearest Whole Acre
2	ALL NON EXEMPT PARCELS	JB	-	30.99	30.99	-	31.95	31.95	(0.96)	(0.96)	(0.96)	-3%	3,236.0000	Nearest Whole Acre
2 and 28	ALL NON EXEMPT PARCELS	KP	-	30.99	30.99	-	31.95	31.95	(0.96)	(0.96)	(0.96)	-3%	252.0000	Nearest Whole Acre
2 and 2A	ALL NON EXEMPT PARCELS	IR	70.85	122.29	193.14	69.41	122.29	191.70	2.44	(2.52)	(0.08)	-1%	3,019.0000	Nearest Whole Acre
2 and 2A	MFR	IH	70.85	122.29	193.14	69.41	122.29	191.70	2.44	(2.52)	(0.08)	-1%	132.0000	Nearest Whole Acre
2 and 2A	SFE	II	70.85	122.29	193.14	69.41	122.29	191.70	2.44	(2.52)	(0.08)	-1%	33.0000	Nearest Whole Acre
2 and 2A	SFC	IJ	70.85	122.29	193.14	69.41	122.29	191.70	2.44	(2.52)	(0.08)	-1%	798.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	93A	70.85	122.29	193.14	69.41	122.29	191.70	2.44	(2.52)	(0.08)	-1%	39.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	93B	15,376.31	558.99	15,935.30	15,407.80	535.78	15,943.58	(31.49)	23.21	(8.28)	0%	39.3289	Actual Acreage
2, 2A and 2C	Community Only - Biotech A	111A	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	70.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech A	111B	10,815.54	393.13	11,208.67	10,838.16	376.83	11,214.99	(22.62)	16.30	(6.32)	0%	69.8669	Actual Acreage
2, 2A and 2C	Community Only - Biotech B	112A	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	7.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Office	112B	13,760.44	500.17	14,260.61	13,789.21	479.44	14,268.65	(28.77)	20.73	(8.04)	0%	6.5695	Actual Acreage
2, 2A and 2C	Community Only - Office	113A	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	26.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Office	113B	15,910.06	578.31	16,488.37	15,943.32	554.33	16,497.65	(33.26)	23.98	(9.28)	0%	26.4179	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	115A	11,428.82	415.42	11,844.24	11,452.72	398.20	11,850.92	(23.90)	17.22	(6.68)	0%	39.0523	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	115B	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	13.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Apartment	116A	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	12.7578	Actual Acreage
2, 2A and 2C	Community Only - Apartment	116B	11,211.38	489.20	11,710.58	11,234.82	478.51	11,713.33	(23.44)	20.69	(2.75)	0%	5.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Utility	119A	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	4.9894	Actual Acreage
2, 2A and 2C	Community Only - Utility	119B	3,685.85	133.98	3,819.83	3,693.56	128.42	3,821.98	(7.71)	5.56	(2.15)	0%	143.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C - Townhome - Residential	120A	444.80	65.03	509.83	444.15	66.92	511.14	0.65	(1.96)	(1.31)	0%	6.1103	Actual Acreage
2, 2A and 2C	Parcel C - Townhome - Residential	120B	18,933.05	688.19	19,621.24	18,972.63	659.66	19,632.29	(39.58)	28.53	(11.05)	0%	217.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C - Single Family - Residential	121A	1,261.88	94.73	1,356.61	1,262.93	95.46	1,358.39	(1.05)	(0.73)	(1.78)	0%	29.5319	Actual Acreage
2, 2A and 2C	Parcel C - Single Family - Residential	121B	9,473.85	344.36	9,818.21	9,493.66	330.08	9,823.74	(19.81)	14.28	(5.53)	0%	117.0000	Nearest Whole Acre
2, 2A and 2C	Parcel D - Single Family - Residential	122A	1,154.24	90.82	1,245.06	1,155.07	91.71	1,246.78	(0.83)	(0.89)	(1.72)	0%	16.1543	Actual Acreage
2, 2A and 2C	Parcel D - Single Family - Residential	122B	9,473.85	344.36	9,818.21	9,493.66	330.08	9,823.74	(19.81)	14.28	(5.53)	0%	199.0000	Nearest Whole Acre
2, 2A and 2C	Parcel E - Single Family - Residential	123A	1,153.31	90.79	1,244.10	1,154.14	91.67	1,245.81	(0.83)	(0.88)	(1.71)	0%	28.6451	Actual Acreage
2, 2A and 2C	Parcel E - Single Family - Residential	123B	9,473.85	344.36	9,818.21	9,493.66	330.08	9,823.74	(19.81)	14.28	(5.53)	0%	255.0000	Nearest Whole Acre
2, 2A and 2C	Parcel F - Townhome - Residential	124A	753.30	78.66	831.96	753.29	80.05	833.34	0.01	(1.39)	(1.38)	0%	10.3260	Actual Acreage
2, 2A and 2C	Parcel F - Townhome - Residential	124B	18,933.05	688.19	19,621.24	18,972.63	659.66	19,632.29	(39.58)	28.53	(11.05)	0%	469.0000	Nearest Whole Acre
2, 2A and 2C	Parcel G - Single Family - Residential	125A	1,273.22	95.14	1,368.36	1,274.29	95.85	1,370.14	(1.07)	(0.71)	(1.78)	0%	76.5881	Actual Acreage
2, 2A and 2C	Parcel G - Single Family - Residential	125B	9,473.85	344.36	9,818.21	9,493.66	330.08	9,823.74	(19.81)	14.28	(5.53)	0%	1,863.0000	Nearest Whole Acre
3	ALL NON EXEMPT PARCELS	JC	-	110.51	110.51	-	111.31	111.31	-	(0.80)	(0.80)	-1%	74.0000	Nearest Whole Acre
3 and 3A	PAR A	L7	506.59	272.63	779.22	507.58	274.09	781.67	(0.99)	(1.46)	(2.45)	0%	86.0000	Nearest Whole Acre
3 and 3A	PAR B	K2	479.45	263.95	743.40	480.39	265.37	745.76	(0.94)	(1.42)	(2.36)	0%	88.0000	Nearest Whole Acre
3 and 3A	PAR C	L2	458.82	256.39	715.21	456.72	257.78	714.50	(2.10)	(1.39)	(2.29)	0%	71.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 1	L3	509.96	273.71	783.67	510.96	275.17	786.13	(1.00)	(1.46)	(2.46)	0%	15.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 2	LY	456.72	256.68	713.40	457.62	258.07	715.69	(0.90)	(1.39)	(2.29)	0%	40.0000	Nearest Whole Acre
3 and 3A	PAR E	LZ	494.52	268.77	763.29	495.49	270.21	765.70	(0.97)	(1.44)	(2.41)	0%	136.0000	Nearest Whole Acre
3 and 3A	PAR F	01	181.96	168.74	350.70	182.31	169.78	352.09	(0.35)	(1.04)	(1.39)	0%	54.0000	Nearest Whole Acre
3 and 3A	PAR G	L8	548.23	285.96	834.19	549.30	287.47	836.77	(1.07)	(1.54)	(2.58)	0%	132.0000	Nearest Whole Acre
3 and 3A	PAR H	K1	570.31	293.03	863.34	571.43	294.57	866.00	(1.12)	(1.54)	(2.66)	0%	24.0000	Nearest Whole Acre
3 and 3A	PAR I	LX	321.83	213.51	535.34	322.46	214.72	537.18	(0.63)	(1.21)	(1.84)	0%	8.5644	Nearest Whole Acre
3 and 3A	PAR J	LX	3,578.81	1,255.85	4,834.66	3,585.83	1,261.29	4,847.12	(7.02)	(5.44)	(12.46)	0%	1,642.0000	Nearest Whole Acre
4	APTS & COMMERCIAL	L1	46.37	46.37	92.74	-	51.47	51.47	-	(0.72)	(0.72)	-2%	1,349.0000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	JD	-	36.23	36.23	-	36.95	36.95	-	(0.72)	(0.72)	-2%	128.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	JE	-	36.23	36.23	-	36.95	36.95	-	(0.72)	(0.72)	-2%	195.0000	Nearest Whole Acre
5 and 5A	ALL NON EXEMPT PARCELS	LM	-	218.27	218.27	-	220.52	220.52	-	(2.25)	(2.25)	-1%	136.0000	Nearest Whole Acre
5 and 5A	GOLF COURSE	J1	-	1,211.05	1,211.05	-	1,221.66	1,221.66	-	(10.61)	(10.61)	-1%	302.0000	Nearest Whole Acre
5 and 5A	INDUSTRIAL	JF	-	106.25	106.25	-	107.56	107.56	-	(1.31)	(1.31)	-1%	70.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	48	-	200.36	200.36	-	202.46	202.46	-	(2.10)	(2.10)	-1%	185.0000	Nearest Whole Acre
5 and 5A	Business Park Vista Center	49	-	204.06	204.06	-	206.19	206.19	-	(2.13)	(2.13)	-1%	184.0000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	64	-	131.49	131.49	-	133.01	133.01	-	(1.52)	(1.52)	-1%	184.0000	Nearest Whole Acre
5 and 5A	Links at Emerald Dunes	65	-	119.23	119.23	-	120.65	120.65	-	(1.42)	(1.42)	-1%		
5 and 5A	Villas at Emerald Dunes	66	-	119.23	119.23	-	120.65	120.65	-	(1.42)	(1.42)	-1%		

Units(s)	Description	Code	20/21 Tax Per Assessable Unit PROPOSED			19/20 Tax Per Assessable Unit FINAL			Incr / (Decr) TOTAL			Number of assessable units on tax roll	Definition of Assessable Unit	
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
5 and 5A	Vista Center Condos	76	-	427.84	427.84	-	431.85	431.85	-	(4.01)	(4.01)	-1%	12,000	Per Parcel
5 and 5B	RESIDENTIAL	KV	335.02	93.67	435.07	335.02	100.99	436.01	0.38	(1.32)	(0.94)	0%	1,082,000	Nearest Whole Acre
5 and 5B	COMMERCIAL	02	2,438.84	497.54	2,936.38	2,436.11	502.61	2,938.72	2.73	(5.07)	(2.34)	0%	7,000	Nearest Whole Acre
5 and 5B	Mezzano Condo	06	94.84	54.17	149.01	94.74	55.06	149.80	0.10	(0.89)	(0.79)	-1%	240,000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	L5	-	65.30	65.30	-	72.41	72.41	-	(7.11)	(7.11)	-10%	1,367,000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	IZ	-	107.21	107.21	-	118.13	118.13	-	(10.92)	(10.92)	-9%	32,000	Nearest Whole Acre
5 and 5D	San Michele condo	67	-	41.20	41.20	-	42.63	42.63	-	(1.43)	(1.43)	-3%	300,000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	LJ	-	142.78	142.78	-	158.80	158.80	-	(16.02)	(16.02)	-10%	881,000	Nearest Whole Acre
7	ALL NON EXEMPT PARCELS	JH	-	37.19	37.19	-	38.66	38.66	-	(1.47)	(1.47)	-4%	2,797,000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	JJ	-	56.19	56.19	-	58.41	58.41	-	(2.22)	(2.22)	-4%	333,000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	KO	-	56.19	56.19	-	58.41	58.41	-	(2.22)	(2.22)	-4%	90,000	Nearest Whole Acre
9, 9A and 9B	RESIDENTIAL/AC	LC	2,509.76	759.55	3,269.31	2,522.11	757.10	3,279.21	(12.35)	2.45	(9.90)	0%	943,440	NAV Factor
9, 9A and 9B	GOLF COURSE/AC	LD	759.84	252.89	1,012.73	764.09	253.22	1,017.31	(4.25)	(0.33)	(4.58)	0%	169,340	NAV Factor
9, 9A and 9B	COMMERCIAL/AC	LF	7,975.67	2,397.12	10,372.79	8,011.59	2,387.57	10,399.16	(35.92)	9.55	(26.37)	0%	217,940	NAV Factor
11	ALL NON EXEMPT PARCELS	JK	-	404.27	404.27	-	407.32	407.32	-	(3.05)	(3.05)	-1%	3,972,000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	JL	-	404.27	404.27	-	407.32	407.32	-	(3.05)	(3.05)	-1%	1,747,000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	JM	-	25.92	25.92	-	27.27	27.27	-	(1.35)	(1.35)	-5%	737,000	Nearest Whole Acre
12 and 31	GOLF COURSE - 12/28/31	J7	-	355.31	355.31	-	373.46	373.46	-	(18.15)	(18.15)	-5%	78,000	Nearest Whole Acre
12 and 31	RESIDENTIAL - 12/28/31	KH	-	529.14	529.14	-	556.17	556.17	-	(27.03)	(27.03)	-5%	1,057,000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	JZ	-	245.30	245.30	-	249.18	249.18	-	(3.88)	(3.88)	-2%	127,000	Nearest Whole Acre
14	A	JN	-	645.16	645.16	-	647.74	647.74	-	(2.58)	(2.58)	0%	416,000	Nearest Whole Acre
14	C (MARSH POINTE)	JO	-	356.54	356.54	-	357.64	357.64	-	(1.10)	(1.10)	0%	28,000	Nearest Whole Acre
14	B	KS	-	645.16	645.16	-	647.74	647.74	-	(2.58)	(2.58)	0%	698,000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	JP	-	160.15	160.15	-	161.42	161.42	-	(1.27)	(1.27)	-1%	4,606,000	Nearest Whole Acre
16	ALL NON EXEMPT PARCELS	JY	787.48	785.14	1,572.62	800.20	783.95	1,584.15	(12.72)	1.19	(11.53)	-1%	897,000	Nearest Whole Acre
18	APARTMENTS	IX	-	2,399.58	2,399.58	-	2,445.81	2,445.81	-	(46.23)	(46.23)	-2%	15,000	Nearest Whole Acre
18	COMMERCIAL	IY	-	5,375.88	5,375.88	-	5,479.46	5,479.46	-	(103.58)	(103.58)	-2%	15,000	Nearest Whole Acre
18	GOLF COURSE	J3	-	577.97	577.97	-	589.11	589.11	-	(11.14)	(11.14)	-2%	437,000	Nearest Whole Acre
18	PSO	J5	-	1,583.42	1,583.42	-	1,613.92	1,613.92	-	(30.50)	(30.50)	-2%	4,000	Nearest Whole Acre
18	ERU	JQ	-	627.96	627.96	-	640.06	640.06	-	(12.10)	(12.10)	-2%	1,862,000	Nearest Whole Acre
19	Non-condo Parcels	10	936.33	901.64	1,837.97	936.97	903.94	1,840.91	(0.64)	(2.30)	(2.94)	0%	103,000	Nearest Whole Acre
19 and 19A	52434205250010000	11	5,617.98	6,349.56	11,967.54	5,750.04	6,822.53	12,572.57	(132.06)	(472.97)	(605.03)	-5%	1,000	Per Parcel
19 and 19A	52434205260270051	12	1,872.66	2,126.75	3,999.41	1,916.68	2,289.40	4,206.08	(44.02)	(162.65)	(206.67)	-5%	1,000	Per Parcel
19 and 19A	52434205260270052	13	936.33	1,077.34	2,013.67	958.34	1,165.48	2,123.82	(22.01)	(88.14)	(110.15)	-5%	1,000	Per Parcel
19 and 19A	52434205260270062	15	936.33	1,148.78	2,085.11	958.34	1,271.83	2,230.17	(22.01)	(123.05)	(145.06)	-7%	1,000	Per Parcel
19 and 19A	52434205260270063	16	2,808.99	3,188.55	5,997.54	2,875.02	3,431.76	6,306.78	(66.03)	(243.21)	(309.24)	-5%	1,000	Per Parcel
19 and 19A	52434205260270064	17	2,808.99	3,216.28	6,025.27	2,875.02	3,473.04	6,348.06	(66.03)	(256.76)	(322.79)	-5%	1,000	Per Parcel
19 and 19A	52434205260270065	18	936.33	1,099.10	2,035.43	958.34	1,197.88	2,156.22	(22.01)	(98.78)	(120.79)	-6%	1,000	Per Parcel
19 and 19A	52434205260270066	19	936.33	1,078.57	2,014.90	958.34	1,167.32	2,125.66	(22.01)	(88.75)	(110.76)	-5%	1,000	Per Parcel
19 and 19A	52434205260270068	20	936.33	1,077.60	2,013.93	958.34	1,165.88	2,124.22	(22.01)	(88.28)	(110.29)	-5%	1,000	Per Parcel
19 and 19A	52434205260270069	21	936.33	1,090.63	2,026.96	958.34	1,185.27	2,143.61	(22.01)	(94.64)	(116.65)	-5%	1,000	Per Parcel
19 and 19A	2979 PGA CONDO	94	624.22	750.08	1,374.30	638.99	824.41	1,463.30	(14.67)	(74.33)	(89.00)	-6%	3,000	Per Parcel
19 and 19A	52434205270270042	23	4,681.65	2,181.89	4,054.55	4,791.70	2,371.48	4,288.16	(44.02)	(189.59)	(233.61)	-5%	1,000	Per Parcel
19 and 19A	52434206000001100	27	5,617.98	6,724.06	10,031.17	5,772.11	10,563.81	10,795.79	(110.05)	(488.73)	(608.78)	-6%	1,000	Per Parcel
19 and 19A	52434206000001000	28	5,617.98	6,724.06	10,031.17	5,772.11	10,563.81	10,795.79	(110.05)	(488.73)	(608.78)	-6%	1,000	Per Parcel
19 and 19A	52434206000001000	31	2,808.99	3,268.93	6,077.92	2,875.02	3,551.42	6,426.44	(66.03)	(282.49)	(348.52)	-5%	1,000	Per Parcel
19 and 19A	52434206000001000	32	2,808.99	3,274.88	6,083.87	2,875.02	3,560.27	6,435.29	(66.03)	(282.49)	(348.52)	-5%	1,000	Per Parcel
19 and 19A	52434206050000000	33	21,535.59	26,030.36	47,565.95	22,041.82	28,669.34	50,711.16	(506.23)	(2,638.98)	(3,145.21)	-6%	1,000	Per Parcel
19 and 19A	52434206060000000	34	5,617.98	6,820.82	12,438.80	5,750.04	7,524.06	13,274.10	(132.06)	(703.24)	(835.30)	-6%	1,000	Per Parcel
19 and 19A	52434206070010010	35	1,872.66	2,110.79	3,983.45	1,916.68	2,265.64	4,182.32	(44.02)	(154.85)	(198.87)	-5%	1,000	Per Parcel
19 and 19A	52434206070010020	36	936.33	1,100.01	2,036.34	958.34	1,199.23	2,157.57	(22.01)	(99.22)	(121.23)	-6%	1,000	Per Parcel
19 and 19A	52434206070020000	37	2,808.99	3,236.80	6,045.79	2,875.02	3,503.58	6,378.60	(66.03)	(266.78)	(332.81)	-5%	1,000	Per Parcel
19 and 19A	52434206080010000	38	1,872.66	2,107.11	3,979.77	1,916.68	2,260.17	4,176.85	(44.02)	(153.06)	(197.08)	-5%	1,000	Per Parcel
19 and 19A	52434206120010020	41	8,426.97	10,480.77	18,907.74	8,625.06	11,657.54	20,282.60	(198.09)	(1,176.77)	(1,374.86)	-7%	1,000	Per Parcel
19 and 19A	52434206120010040	135	1,872.66	2,231.09	4,103.75	1,916.68	2,444.73	4,361.41	(44.02)	(213.64)	(257.66)	-6%	1,000	Per Parcel
19 and 19A	52434206120020000	42	7,490.64	9,337.85	16,828.49	7,666.72	10,394.43	18,061.15	(176.08)	(1,056.58)	(1,232.66)	-7%	1,000	Per Parcel

Units(s)	Description	Code	20/21 Tax Per Assessable Unit PROPOSED			19/20 Tax Per Assessable Unit FINAL			Incr / (Decr) TOTAL			Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%	
19 and 19A	524342061200300000	43	936.33	1,166.06	2,102.39	958.34	1,297.57	2,255.91	(22.01)	(131.51)	(153.52)	-7%	Per Parcel
19 and 19A	52434206140010000	44	45,880.17	50,064.84	95,945.01	46,958.66	53,052.81	100,011.47	(1,078.49)	(2,987.97)	(4,066.46)	-4%	Per Parcel
19 and 19A	2701 PGA Blvd Condominium	68	234.08	266.16	500.24	234.24	286.65	520.89	(0.16)	(20.49)	(20.65)	-4%	Nearest Whole Acre
19 and 19A	Harbour Oaks (317 Units)	46	114.82	123.09	237.91	114.90	129.48	244.38	(0.08)	(6.39)	(6.47)	-3%	Nearest Whole Acre
19 and 19A	San Matera Condos - 710 sq ft	51	55.40	60.27	115.67	55.44	63.79	119.23	(0.04)	(3.52)	(3.56)	-3%	Nearest Whole Acre
19 and 19A	San Matera Condos - 783-816 sq ft	52	55.40	61.24	116.64	55.44	65.23	120.67	(0.04)	(3.99)	(4.03)	-3%	Nearest Whole Acre
19 and 19A	San Matera Condos - 896 sq ft	53	55.40	62.08	117.48	55.44	66.49	121.93	(0.04)	(4.41)	(4.45)	-4%	Nearest Whole Acre
19 and 19A	San Matera Condos - 999-1016 sq ft	54	55.40	63.19	118.59	55.44	68.14	123.58	(0.04)	(4.95)	(4.99)	-4%	Nearest Whole Acre
19 and 19A	San Matera Condos - 1081 sq ft	55	55.40	63.88	119.28	55.44	69.17	124.61	(0.04)	(5.29)	(5.33)	-4%	Nearest Whole Acre
19 and 19A	San Matera Condos - 1203 sq ft	56	55.40	65.07	120.47	55.44	70.94	126.38	(0.04)	(5.87)	(5.91)	-5%	Nearest Whole Acre
19 and 19A	San Matera Condos - 1288-1331 sq ft	57	55.40	66.17	121.57	55.44	72.57	128.01	(0.04)	(6.40)	(6.44)	-5%	Nearest Whole Acre
19 and 19A	San Matera Condos - 1370 sq ft	58	55.40	66.70	122.10	55.44	73.36	128.80	(0.04)	(6.66)	(6.70)	-5%	Nearest Whole Acre
19 and 19A	San Matera Condos - 1718-1730 sq ft	59	55.40	70.12	125.52	55.44	78.45	133.89	(0.04)	(8.33)	(8.37)	-6%	Nearest Whole Acre
19 and 19A	San Matera Condos - 1818-1832 sq ft	60	55.40	71.13	126.53	55.44	79.96	135.40	(0.04)	(8.83)	(8.87)	-7%	Nearest Whole Acre
19 and 19A	524342062300100000	80	617.05	710.41	1,327.46	631.55	768.72	1,400.27	(14.50)	(58.31)	(72.81)	-5%	Per Parcel
19 and 19A	524342062300200000	81	277.60	319.60	597.20	284.12	345.83	629.95	(6.52)	(26.23)	(32.75)	-5%	Per Parcel
19 and 19A	524342062300200010	82	747.77	860.91	1,608.68	765.34	931.57	1,696.91	(17.57)	(70.66)	(88.23)	-5%	Per Parcel
19 and 19A	524342062300200020	83	559.09	643.69	1,202.78	572.23	696.52	1,268.75	(13.14)	(52.83)	(65.97)	-5%	Per Parcel
19 and 19A	524342062300300000	84	760.80	875.91	1,636.71	778.68	947.80	1,726.48	(17.88)	(71.89)	(89.77)	-5%	Per Parcel
19 and 19A	524342062300300010	85	1,085.95	1,250.26	2,336.21	1,111.47	1,352.87	2,464.34	(25.52)	(102.61)	(128.13)	-5%	Per Parcel
19 and 19A	524342062300400000	87	418.22	481.50	899.72	428.05	521.02	949.07	(9.83)	(39.52)	(49.35)	-5%	Per Parcel
19 and 19A	524342062300500000	88	62.10	71.50	133.60	63.56	77.37	140.93	(1.46)	(5.87)	(7.33)	-5%	Per Parcel
19 and 19A	524342062300600000	89	362.28	417.13	779.41	370.83	451.35	822.18	(8.55)	(34.22)	(42.77)	-5%	Per Parcel
19 and 19A	Landmark at the Gardens Condos	75	28.20	31.72	59.92	28.22	34.02	62.24	(0.02)	(2.30)	(2.32)	-4%	Per Parcel
20	A	JS	-	307.04	307.04	-	307.55	307.55	-	(0.51)	(0.51)	0%	Nearest Whole Acre
20	B	JT	-	230.28	230.28	-	230.66	230.66	-	(0.38)	(0.38)	0%	Nearest Whole Acre
20	C	JU	-	153.52	153.52	-	153.77	153.77	-	(0.25)	(0.25)	0%	Nearest Whole Acre
20	D	JV	-	76.76	76.76	-	76.89	76.89	-	(0.13)	(0.13)	0%	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	JW	-	1,273.28	1,273.28	-	1,658.45	1,658.45	-	(385.17)	(385.17)	-23%	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	JX	-	262.19	262.19	-	264.57	264.57	-	(2.38)	(2.38)	-1%	Nearest Whole Acre
24 and 24A	ALL NON EXEMPT PARCELS	KJ	-	475.01	475.01	-	477.13	477.13	-	(2.12)	(2.12)	0%	Nearest Whole Acre
27B	Condo units - tax per unit	KD	-	202.39	601.31	403.13	256.63	659.76	(4.21)	(54.24)	(58.45)	-9%	Nearest Whole Acre
27B	Townhomes	IE	398.92	163.92	562.84	436.42	207.85	644.27	(4.55)	(43.93)	(48.48)	-8%	Nearest Whole Acre
27B	Single Family - 40 ft lots	03	431.87	256.47	688.34	682.80	325.19	1,007.99	(7.12)	(68.72)	(75.84)	-8%	Nearest Whole Acre
27B	Single Family - 50 ft lots	04	844.60	320.59	1,165.19	853.50	406.49	1,259.99	(8.90)	(85.90)	(94.80)	-8%	Nearest Whole Acre
27B	Single Family - Preserve lots	05	1,013.55	384.72	1,398.27	1,024.24	487.80	1,512.04	(10.69)	(103.08)	(113.77)	-8%	Nearest Whole Acre
27B	Commercial	IG	1,542.55	906.81	2,449.36	1,558.81	1,149.80	2,708.61	(16.26)	(242.99)	(259.25)	-10%	Actual Acreage
29	ALL NON EXEMPT PARCELS	KC	-	292.85	292.85	-	297.22	297.22	-	(4.37)	(4.37)	-1%	Nearest Whole Acre
31	Commercial	I1	-	3,448.08	3,448.08	-	3,624.01	3,624.01	-	(175.93)	(175.93)	-5%	Nearest Whole Acre
31	GOLF COURSE 28/31	J9	-	329.39	329.39	-	346.19	346.19	-	(16.80)	(16.80)	-5%	Nearest Whole Acre
31	RESIDENTIAL 28/31	KG	-	503.22	503.22	-	528.90	528.90	-	(25.68)	(25.68)	-5%	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	KL	-	318.90	318.90	-	319.18	319.18	-	(0.28)	(0.28)	0%	Nearest Whole Acre
32 and 32A	ALL NON EXEMPT PARCELS	KM	-	497.67	497.67	-	500.55	500.55	-	(2.88)	(2.88)	-1%	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	KN	-	177.88	177.88	-	180.40	180.40	-	(2.52)	(2.52)	-1%	Nearest Whole Acre
34	PER CONDO	K7	-	842.72	842.72	-	843.55	843.55	-	(0.83)	(0.83)	0%	Nearest Whole Acre
34	SINGLE FAM	KU	-	1,868.04	1,868.04	-	1,869.88	1,869.88	-	(1.84)	(1.84)	0%	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	LL	-	773.22	773.22	-	855.30	855.30	-	(82.08)	(82.08)	-10%	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	IW	-	110.11	110.11	-	115.98	115.98	-	(5.87)	(5.87)	-5%	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	LO	-	110.11	110.11	-	115.98	115.98	-	(5.87)	(5.87)	-5%	Nearest Whole Acre
43	SINGLE FAM	LQ	2,714.09	1,600.33	4,314.42	2,721.87	1,600.83	4,322.70	(7.78)	(0.50)	(8.28)	0%	Actual Acreage
43	MULTI FAM	LR	1,639.45	2,481.01	4,120.46	1,644.15	2,481.79	4,125.94	(4.70)	(0.78)	(5.48)	0%	Actual Acreage
43	SINGLE FAM OTHER	LS	2,037.16	1,231.91	3,269.07	2,043.00	1,232.30	3,275.30	(5.84)	(0.39)	(6.23)	0%	Actual Acreage
43	GOLF/PRIVATE	LT	1,028.67	622.04	1,650.71	1,031.62	622.24	1,653.86	(2.95)	(0.20)	(3.15)	0%	Actual Acreage
43	COMMERCIAL	LW	4,793.36	3,869.97	8,663.33	4,807.11	3,871.19	8,678.30	(13.75)	(10.22)	(14.97)	0%	Actual Acreage
43	CONDO	47	348.86	210.96	559.82	349.86	211.03	560.89	(1.00)	(0.07)	(1.07)	0%	Nearest Whole Acre
44	GOLF COURSE	16	1,454.20	124.01	1,578.21	1,473.91	117.87	1,591.78	(19.71)	6.14	(13.57)	-1%	Nearest Whole Acre

Unit(s)	Description	Code	20/21 Tax Per Assessable Unit PROPOSED			19/20 Tax Per Assessable Unit FINAL			Incr / (Decr)			Number of assessable units on tax roll	Definition of Assessable Unit	
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
44	RES COTTAGES	I7	1,920.42	163.77	2,084.19	1,946.45	155.67	2,102.12	(26.03)	8.10	(17.93)	-1%	24.0000	Nearest Whole Acre
44	SINGLE FAM RES	LV	6,301.15	537.34	6,838.49	6,386.55	510.76	6,897.31	(85.40)	26.58	(58.82)	-1%	44.0000	Per Parcel
44	SINGLE FAM RES - DBL LOT	M4	12,602.30	1,074.68	13,676.98	12,773.10	1,021.52	13,794.62	(170.80)	53.16	(117.64)	-1%	8.0000	Per Parcel
45	ALL NON EXEMPT PARCELS	IQ	855.52	796.40	1,651.92	862.00	793.42	1,655.42	(6.48)	2.98	(3.50)	0%	325.0000	Nearest Whole Acre
46	Sonoma Isles (fka Lakewood)	97	657.60	17.53	675.13	659.39	21.76	681.15	(1.79)	(4.23)	(6.02)	-1%	274.0000	Nearest Whole Acre
46	Jupiter CC- Single Family Lots	61	1,101.44	60.00	1,161.44	1,104.42	74.46	1,178.88	(2.98)	(14.46)	(17.44)	-1%	407.0000	Nearest Whole Acre
46	Jupiter CC-Multi Family Pod F Condos	74	1,081.33	58.90	1,140.23	1,084.27	73.10	1,157.37	(2.94)	(14.20)	(17.14)	-1%	149.0000	Per Parcel
47	ALL NON EXEMPT PARCELS	M1	-	85.45	85.45	-	85.51	85.51	-	(0.06)	(0.06)	0%	484.0000	Nearest Whole Acre
49	Parcels East of Congress	M2	-	1,426.15	1,426.15	-	1,429.67	1,429.67	-	(3.52)	(3.52)	0%	40.3169	Actual Acreage
49	Parcels West of Congress	78	-	345.50	345.50	-	346.35	346.35	-	(0.85)	(0.85)	0%	36.8288	Actual Acreage
51	SINGLE FAM	90	-	508.32	508.32	-	512.16	512.16	-	(3.84)	(3.84)	-1%	48.0000	Nearest Whole Acre
51	MULTI FAM	91	-	303.87	303.87	-	306.17	306.17	-	(2.30)	(2.30)	-1%	30.0000	Nearest Whole Acre
53	Lots - Townhome residential	134	973.81	22.30	996.11	-	-	-	973.81	22.30	996.11	N/A	120.0000	Nearest Whole Acre
53	Lots -SF residential - ZLL	128	1,235.03	28.29	1,263.32	1,233.78	17.87	1,251.65	1.25	10.42	11.67	1%	343.0000	Nearest Whole Acre
53	Lots -SF residential - traditional	130	1,343.39	30.77	1,374.16	1,312.33	19.00	1,331.33	31.06	11.77	42.83	3%	323.0000	Nearest Whole Acre
53	Commercial	132	3,811.41	87.30	3,898.71	3,755.84	54.39	3,810.23	55.57	32.91	88.48	2%	5.9014	Actual Acreage
53	Undeveloped undifferentiated	133	2,828.37	64.78	2,893.15	2,875.40	41.64	2,917.04	(47.03)	23.14	(23.89)	-1%	561.5549	Actual Acreage

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Summary of Assessment Rate Increases

Unit(s)	Description	Code	20/21 Tax Per Assessable Unit PROPOSED			19/20 Tax Per Assessable Unit FINAL			Incr / (Decr)			Number of assessable units on tax roll	Definition of Assessable Unit	
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
53	Lots - Townhome residential	134	973.81	22.30	996.11	-	-	-	973.81	22.30	996.11	N/A	120.0000	Nearest Whole Acre
53	Lots -SF residential - ZLL	128	1,235.03	28.29	1,263.32	1,233.78	17.87	1,251.65	1.25	10.42	11.67	1%	343.0000	Nearest Whole Acre
53	Lots -SF residential - traditional	130	1,343.39	30.77	1,374.16	1,312.33	19.00	1,331.33	31.06	11.77	42.83	3%	323.0000	Nearest Whole Acre
53	Commercial	132	3,811.41	87.30	3,898.71	3,755.84	54.39	3,810.23	55.57	32.91	88.48	2%	5.9014	Actual Acreage

Information regarding Assessment Increases

Listed below are assessments with increases over the prior year assessment. An explanation is provided for each.

Unit	<u>FY 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
53 Lots - Townhome residential	\$ 996.11	N/A	N/A	N/A
53 Lots -SF residential - ZLL	\$ 1,263.32	\$ 1,251.65	\$ 11.67	1%
53 Lots -SF residential - traditional	\$ 1,374.16	\$ 1,331.33	\$ 42.83	3%
53 Commercial	\$ 3,898.71	\$ 3,810.23	\$ 88.48	2%

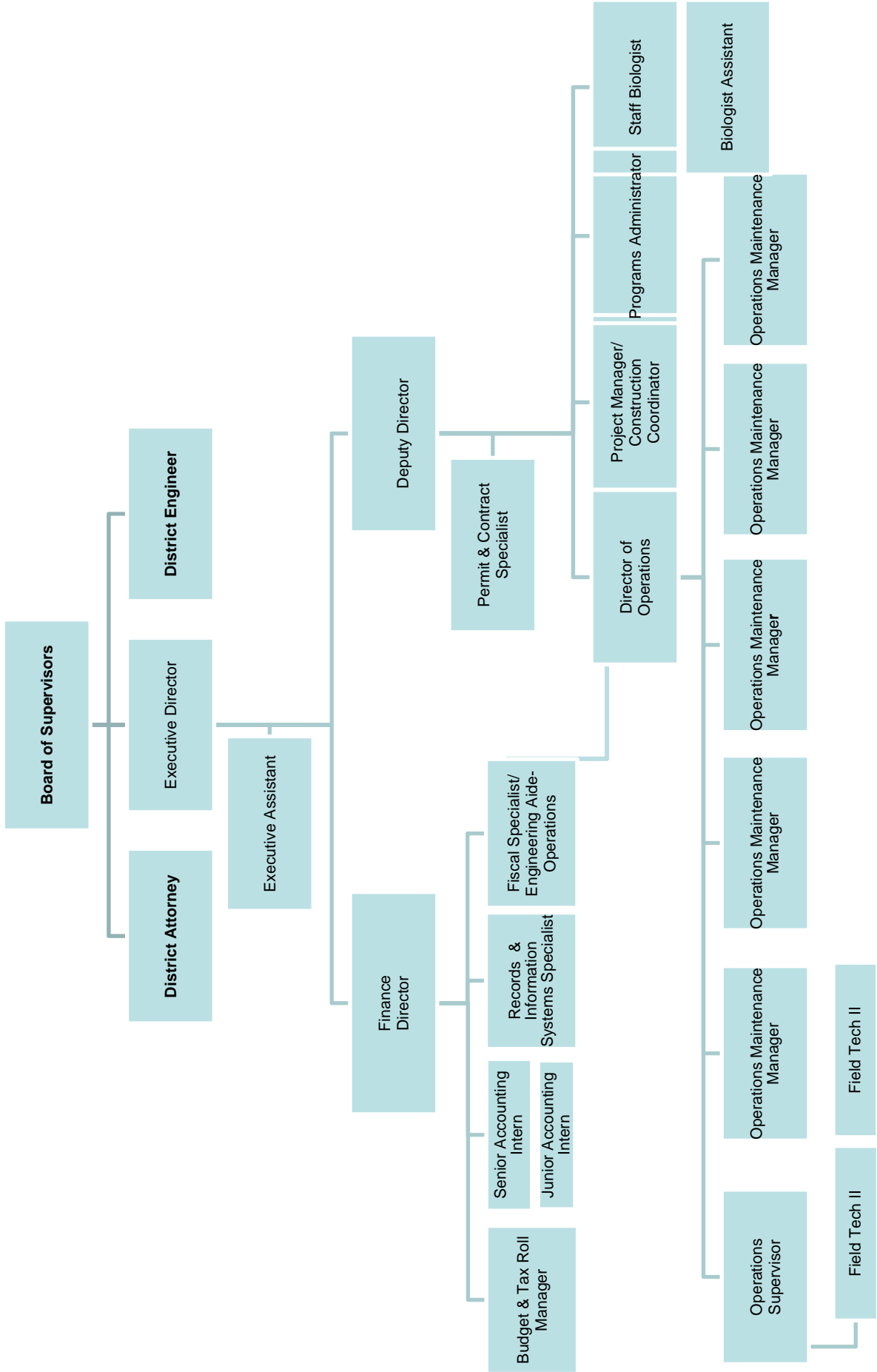
The Unit No. 53 Arden assessment increases are primarily attributable to the increase in maintenance costs as areas of construction are completed. Subdivision of land through platting also resulted in changes to proposed tax rates. Rates for townhomes were not included in the prior year because townhomes were not yet on the tax roll. Plats filed since then have further subdivided the land, resulting in new separate parcels for 120 townhome units, and 304 single family residential units. The rate for undeveloped undifferentiated land is not shown on the table above because it was a tax rate decrease. It decreased by \$24, or 1%, as a result of subdividing the property to more specific land use classifications.

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**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET CALENDAR
FISCAL YEAR 2021**

<u>Date</u>	<u>Activity</u>
January 16, 2020	Distribute Budget Worksheet Packages and instructions to District Staff.
February 28, 2020	Budget Packages due to Budget Manager.
March 1 – April 5, 2020	Review Draft Budget, Assessment Rates, Cost Allocation Analysis, and Common Area Acreage Analysis with Executive Director, Deputy Director, Finance Director, and Consultants.
May 13, 2020	Presentation of Draft Budget to Budget, Banking and Audit Committee by Executive Director.
April 5 – June 23, 2020	Landowner/POA/HOA meetings scheduled to Review Draft Budget and Assessment Rates.
May 27, 2020	Presentation of Draft Budget to Board of Supervisors by Executive Director.
May 27, 2020	First Release by Property Appraiser of 2021 Tax Roll data for NAV Assessment Roll.
May 27 – June 5, 2020	Analysis of changes in NAV Assessment Roll.
June 24, 2020	Presentation of FY 2021 TRIM Budget and Assessments Rates for approval by Board of Supervisors.
July 15, 2020	Deadline for submittal of FY 2021 TRIM Budget Assessments to Palm Beach County Property Appraiser and ISS.
July 24, 2020	Deadline for verification of the Assessment Roll for TRIM notices, and mailing of Chapter 197 notices for new assessments.
August 26, 2020	Public Hearing and Board of Supervisors Meeting for Final Certification of Assessment Roll and FY 2021 Budget.
September 15, 2020	Deadline for Certification of Final NAV Tax Roll to the Tax Collector.
October 1, 2020	Fiscal Year 2021 Approved Budget is implemented.

Northern Palm Beach County Improvement District



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

Background and Budgeting Information

How was Northern formed?

Northern Palm Beach County Improvement District ("Northern") is an independent special district created pursuant to Chapter 59-994, Florida Statutes filed with the Florida Secretary of State's Office on June 18, 1959. Prior to June 17, 1995, it was known as "Northern Palm Beach County Water Control District," but Northern's name was changed by the Legislature (see Chapter 95-489, Laws of Florida) to more accurately reflect its purposes. Northern encompasses approximately 128 square miles of land in the northeastern portion of Palm Beach County.

What type of local government is Northern?

As a special district, Northern has only those powers specifically delegated to it by the Legislature, or necessarily implied from powers specifically delegated to it. There have been subsequent periodic changes to its legislation, but, overall Northern was established for the purpose of reclaiming the lands within its boundaries for water control and water supply purposes, and to protect the land from the effects of water by means of the construction and maintenance of canals, ditches, dikes, pumping plants and other works and improvements. In 1987, Northern was further authorized to construct and operate water and sewer facilities, roads, parks and greenways. All service provided is subject to the local government development requirements for each location.

How is Northern governed?

The governing body of Northern is the Board of Supervisors ("the Board") which is comprised of five elected members. The Board is responsible for legislative and fiscal control of Northern. Originally, all five Board Members were elected in the Annual Landowners Election. In 2003, the Board of Supervisors embarked on a program of improving communication and educating our residents. A desire to be proactive about residents' and constituents' growing concerns regarding the election process utilized by Northern, as well as other issues facing them, led the Board to form the Mission Review Committee. Its purpose was to review the voting procedure of one acre, one vote versus other possible alternatives, adopt a mission statement, and to clarify authority over Board qualification issues. The culmination of the Committee's work resulted in Chapter 2005-302, F.S., which provides that two of the five Board Seats are elected in the General Election beginning in November 2006. In 2006, Marilyn Lew-Jacobs became the first popularly elected Board Member. If there is a vacancy on the Board, the remaining Supervisors fill such vacancy until the next annual election.

In May 2010, Governor Crist signed House Bill No. 759, which changed the manner in which Board Members are elected the District's Board of Supervisors. Two more seats, bringing the total of four out of five seats, are filled by popular vote in the General Election. The remaining seat will continue to be filled by landowner election. Beginning in 2012, Seats No. 4 and 5 were elected by popular vote in the November General Election. Also at that time, the requirements to qualify for those seats changed so that members elected to those seats must be residents of the District, must own, or have a beneficial interest in an entity that owns real property within the District, and must be electors of the District. In 2014, Seats No. 2 and 3 changed and have similar qualifying requirements.

Another major change within the House Bill was the landowner election qualifications. Votes are cast on a "one acre (or any portion of property thereof), one vote" basis at Northern's offices by landowners within Northern's boundaries. Beginning in 2010, landowners of real property within the District's boundaries, with the exception of landowners who own land not currently subject to the District's levy of assessments or who have not paid those assessments for the previous year, are qualified to vote in the landowner seat election process.

The Board schedules meetings regularly on the second and fourth Wednesdays of each month for the purpose of conducting the business of Northern.

What are Northern's Vision and Mission Statements?

The Board of Supervisors developed the following Vision and Mission Statements:

Vision Statement:

Northern will be the most respected special district within the State of Florida by presenting a transparent working relationship to the community utilizing progressive science and technology. We are committed to an atmosphere in which employees can fully utilize their potential.

Mission Statement:

Northern's mission is to improve the quality of life through excellent public service in the areas of flood protection, land stewardship and infrastructure development.

How is Northern funded?

Northern Palm Beach County Improvement District is funded by special assessments collected through Palm Beach County's Tax Collector's Office as allowed by Florida law. Each acre or part thereof is assessed based on the services provided to the property. Northern is comprised of multiple "Units of Development" which have varying levels of

service and assessments. Assessments (non ad valorem) require developed and undeveloped acres to be assessed by Northern at the same level. These assessments are not ad valorem taxes or millage taxes that vary depending on the appraised value of the property.

Assessments are levied on November 1st of each year, or as soon thereafter as the ad valorem tax roll is certified by the Palm Beach County Property Appraiser and delivered to the Palm Beach County Tax Collector. All unpaid assessments levied November 1st become delinquent April 1st of the following year. Discounts are allowed for early payment at a maximum rate of 4%. Assessment revenues are recognized when they become available. Delinquent assessments are considered fully collectible and therefore no allowance for uncollectible assessments is provided.

What type of projects does Northern do?

Northern's enabling legislation provides that it may undertake District-wide projects, and, in addition, the owners of a majority of the acreage within a particular portion of Northern, may petition the Board of Supervisors to designate that portion of Northern as a Unit of Development for the purposes of constructing and maintaining improvements in accordance with a plan of improvements. After formation of the unit, a Plan of Improvements is prepared detailing the improvements to be constructed within that Unit of Development. A public hearing is held to receive any objections and the Board may approve the Plan at that time and authorize the District Engineer to prepare a Report on the Plan of Improvements. Northern's District Engineer must prepare a Report on the Plan of Improvements (the Plan) detailing the amount of benefits and damages that will accrue to the land from the construction of the Plan. The Board, after a public hearing to receive any objections, may approve the Report. The approval and confirmation of Northern's District Engineer's Report by the Board establishes the amount and apportionment of assessments. Financing, generally in the form of issuance of bonds, will then be obtained for the purpose of constructing the Plan. Repayment of indebtedness for that purpose will then be secured by assessments on the lands in that unit, and will not be secured by assessments owing on any other district lands. Amendments to the Plan generally are made in the same manner as the adoption of the original Plan. In addition, many bonds issued prior to 1989 require the consent of the bondholders before a plan of improvements can be amended.

How many people work at Northern?

Northern has 20 full time employees, and two part time interns in Administration & Finance. These Staff manage numerous contracts with Consultants, Project and Consulting Engineers, and Annual Contractors to perform the work and services for each Unit throughout the 128 square mile area.

The law firm of Caldwell Pacetti Edwards Schoech & Viator LLP, West Palm Beach, Florida, is General Counsel for Northern, having served in that capacity since Northern's creation.

The engineering firm of Arcadis is Northern's District Engineer. Northern's enabling legislation provides that Northern shall retain the services of a District Engineer who shall have control of the engineering work within Northern and shall, among other things, file with certain Florida agencies a report outlining water control plans for Northern and costs thereof.

How does Northern issue bonds?

Under the enabling legislation, Northern may undertake District-wide projects, and in addition the enabling legislation provides that the owners of a majority of the acreage within a particular portion of Northern may petition the Board to designate that portion of Northern as a unit of development wherein improvements will be accomplished. Northern has a total of 48 units of development with individual budgets presented in its FY 2020/21 budget.

Northern may impose special assessments upon land benefitted by projects of Northern, and Northern may issue bonds payable from such assessments. If bonds are issued to finance improvements within a unit of development, only the lands within that particular unit are subject to the levy and collection of special assessments for the payment of principal and interest on the bonds issued for that unit of development. Units of development may overlap; that is, the same land may be included in more than one unit of development. However, each unit of development is a separate component of Northern for the implementation and financing of District projects.

Prior to construction of any improvements, Northern's Engineer must prepare and the Board must approve a water management plan detailing such improvements. Historically, upon approval of the water management plan, the Board was required to petition the circuit court to appoint three commissioners to assess the benefits and damages, if any, accruing to each parcel of land within the unit of development that would result from the implementation of the water management plan. The assessment of benefits was not an appraisal and was undertaken in part for the purpose of determining the maximum principal amount of bonds that could be issued to finance the implementation of the water management plan and the maximum amount of special assessments that may be imposed for the payment of such bonds. Ultimately, a hearing was held and if it was shown that the estimated cost of construction of improvements described in the water management plan was less than the benefits assessed by the commissioner's report, the court was required to approve and confirm the commissioner's report.

Effective May 1, 1997, however, the Florida Legislature amended the Act, and the procedures relative to the adoption of a water management plan described above are no longer applicable. In lieu thereof, Northern's Engineer is now required to prepare a report setting forth the amount of benefits and damages that will accrue to the land as a result of putting into effect a proposed water management plan. Notice is given to affected landowners and there is an opportunity to be heard, but ultimately the Board may levy assessments based upon benefits and damages determined by Northern's Engineer.

The maximum principal amount of bonds that may be issued in respect to a project cannot

exceed 90% of the benefits assessed against the lands in respect to such project. Northern may levy special assessments in an amount equal to 100% of the assessed benefits for the purpose of paying the principal of the bonds. There is no limit on the amount of special assessments that may be levied for the purpose of paying interest on such bonds.

Northern is responsible for the construction of all works to be undertaken pursuant to any water management plan, and for the maintenance of such works except in instances where improvements are conveyed to other governmental entities after completion. In addition to special assessments imposed to finance the completion of the improvements described in a water management plan, Northern levies annual installments of maintenance taxes on the lands in each unit of development in proportion to the benefits assessed to each parcel therein to pay for the ongoing maintenance of District improvements and administrative costs. There is no limit on the amount of such maintenance taxes.

Northern is obligated to complete a water management plan, but Northern is also authorized to amend an adopted water management plan. There are several alternative methods for amending a water management plan, but in no event may an amendment have the effect of reducing the amount of Drainage Taxes that could be levied with respect to the Bonds.

How does Northern prepare its Annual Budget?

Each year, Northern prepares a budget for the upcoming fiscal year (October 1st to September 30th). The preliminary budget is proposed by the Staff and presented to property owners, homeowners, property managers, residents, and Northern's Board at public meetings. The property owners have the opportunity during these meetings to ask questions about the proposed budget and to make requests for budget modifications. The final decisions regarding the budget are made by the Board of Supervisors. The Board carefully considers the public comments/requests when approving the final budget. When adopted, the budget becomes the official financial plan of Northern's departments. Consequently, this makes preparation of the budget one of the most important duties performed each year.

The following information is designed to provide staff members, elected officials and residents with an overview of the budget process and the basic tools necessary to create budgetary estimates, if appropriate. This document can be used as a road map for seeing how Northern creates its annual financial plan.

How is Budget information collected?

Northern's financial planning process begins in March, and a final balanced financial plan must be approved and assessment rates certified by September 15th each year.

The Department Directors present departmental budgets to the Budget Manager in a specified format with their requests for funding including explanations and justification for

their requests. When the budget detail is available, conferences are scheduled between the Budget Manager, each Department Director, the Finance Director, the Deputy Director and the Executive Director to review the department's specific detail.

During these meetings department directors are given the opportunity to justify their requests. Each request is examined to determine if it will be included in the budget during the upcoming year or cut from the funding process. This is accomplished depending on the merit and justification of the requests and availability of funding.

After the Budget Manager reviews and researches the departmental requests and revenue projections, a balanced financial plan is presented to the Executive Director. Once the Executive Director accepts the recommendations, the financial plan is presented to the Budget and Banking Review Committee for detailed review and discussion. This committee then makes a recommendation to the Board.

The financial plan is adopted on a basis consistent with generally accepted accounting principles (GAAP). Line item accounts (salaries, FICA, materials, etc.) within each department are monitored by the Budget Manager, the Finance Director, and the Deputy Director so that departments do not have unauthorized overexpenditures.

How does Northern maintain fiscal responsibility?

Northern has a tradition of sound financial management as evidenced by years of unmodified audit opinions. It is the policy of Administration and the Departments to continue this sound financial management to ensure fiscal strength through all economic trends. As has been learned most recently, market factors, global economic conditions, hurricanes and disasters, lifestyle changes, actions by regulatory agencies and executive, legislative and judicial decisions made by other governmental jurisdictions all have a direct impact on Northern.

The following financial goals have reviewed as part of the financial planning process and reaffirmed as the basis for developing this budget.

- **Budgeting**

A comprehensive annual financial plan will be prepared for all funds expended by Northern. Inclusion of all funds in the financial planning process enables the Board, the Executive Director and the public to consider all financial aspects of Northern's operations when preparing, modifying, and monitoring the plan, rather than deal with Northern's finances on a "piece meal" basis.

Northern's Financial Plan will be prepared in such a manner as to facilitate its understanding by citizens and elected officials. The Board will hold workshops as well as required public hearings which are open to the public in order to communicate effectively District finance issues to all who attend the meetings.

Financial priority will be given to the basic District services which provide the maximum level of services to the most citizens, in the most cost effective manner, with consideration given to all costs including economic, fiscal and social.

Northern will maintain its physical assets at a level adequate to protect Northern's capital investment and minimize future maintenance and replacement costs from current revenues where possible.

- **Debt Administration**

Northern will confine long-term borrowing to capital improvements that cannot be financed from current revenues or reserves.

Northern will publish and distribute an official statement for each bond issued. Northern will maintain good communications with bond rating agencies about its financial condition. Northern will follow a policy of full disclosure on every financial report and bond prospectus.

Northern will not issue notes to finance operating deficits.

Northern will analyze short-term borrowing for project requests that total less than \$1,000,000 in principal. Northern will evaluate the cost effectiveness of issuing bonds when projects exceed \$1,000,000 in principal.

- **Reserves**

Northern will maintain reserves to provide a sufficient cash flow for financial needs at all times and to offset significant economic downturns.

Northern will maintain sufficient cash reserves to enable Northern to continue to provide needed services to its citizens in the aftermath of a natural disaster or other serious widespread emergency.

- **Cash Management**

Northern observes a cash management policy which provides guidelines for the prudent investment of cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of Northern while protecting its pooled cash.

Northern adopts the Budget on a basis consistent with generally accepted accounting principles. All appropriations lapse at fiscal year end unless encumbered or specifically designated to be carried forward to the subsequent year.

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Focusing on the Future

Five Year Maintenance and Capital Projects Plan 2020/2021 – 2024/2025

The Five Year Maintenance and Capital Project Plan is used to forecast future projects based on priority and budgetary considerations. The plan specifically identifies projects in excess of \$10,000 and categorizes them into maintenance or capital depending on the funding source. Maintenance projects are typically funded through the annual budget where capital projects are typically funded through the issuance of debt. This document is updated annually during the budget process and is used as a tool for scheduling and budgeting projects. The Plan is intended to be a working document and is revised periodically to reflect the changing dynamics of the District.

The following pages consist of a detailed description of each project identified in the plan, the corresponding year for implementation, a budget estimate and timeline for implementation of each project.

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT NOVEMBER 2018



ACTIVE UNITS OF DEVELOPMENT

- UNIT 1 GRAMERCY PARK (CYPRESS RUN)
- UNIT 2 FRENCHMAN'S CREEK
- UNIT 2A MACARTHUR OVERLAY
- UNIT 2C ALTON
- UNIT 3 HORSESHOE ACRES/SQUARE LAKE
- UNIT 3A WOODBINE
- UNIT 4 WEST OF VILLAGES OF PALM BEACH LAKES
- UNIT 5 HENRY ROLF
- UNIT 5A VISTA CENTER OF PALM BEACH
- UNIT 5B BAYWINDS
- UNIT 5C RIVERWALK
- UNIT 5D ANDROS ISLE
- UNIT 7 DYER BOULEVARD
- UNIT 9 ADMIRALS COVE WEST
- UNIT 9A ABACOA I
- UNIT 9B ABACOA II
- UNIT 11 PGA NATIONAL
- UNIT 12A HIGHLAND PINES
- UNIT 12B GARDENS HUNT CLUB SUB-UNIT
- UNIT 14 EASTPOINTE
- UNIT 15 VILLAGES OF PALM BEACH LAKES
- UNIT 16 PALM BEACH PARK OF COMMERCE
- UNIT 18 IBIS GOLF & COUNTRY CLUB
- UNIT 19 REGIONAL CENTER
- UNIT 19A REGIONAL CENTER IRRIGATION
- UNIT 20 JUNO ISLES
- UNIT 21 OLD MARSH
- UNIT 23 THE SHORES
- UNIT 24 IRONHORSE
- UNIT 25 PALM BEACH INTERNATIONAL RACEWAY
- UNIT 27B BOTANICA
- UNIT 29 NORTH FORK DEVELOPMENT
- UNIT 31 BALLENSISLES COUNTRY CLUB
- UNIT 32 PALM COVE
- UNIT 32A PALM COVE SUB-UNIT
- UNIT 33 CYPRESS COVE
- UNIT 34 HIDDEN KEY
- UNIT 38 HARBOUR ISLES
- UNIT 41 MYSTIC COVE
- UNIT 43 MIRASOL
- UNIT 44 THE BEAR'S CLUB
- UNIT 45 PASEOS
- UNIT 46 JUPTER COUNTRY CLUB
- UNIT 47 JUPTER ISLES
- UNIT 49 NORTHERN PALM BEACH COUNTY BUSINESS PARK
- UNIT 51 FRENCHMAN'S HARBOR
- UNIT 53 ARDEN

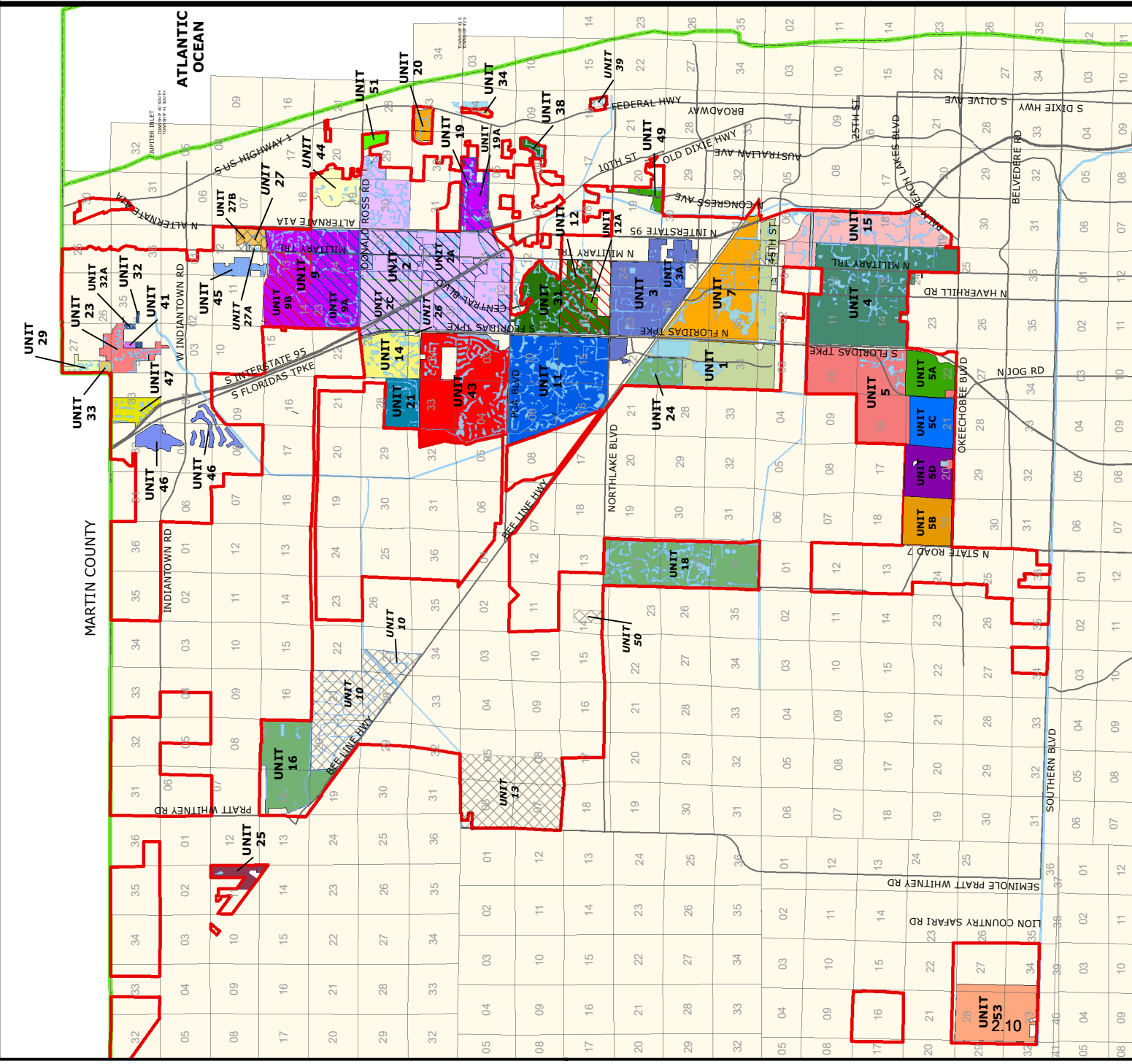
INACTIVE UNITS OF DEVELOPMENT

- UNIT 7A NORTH COUNTY PUD (NOT SHOWN)
- UNIT 10 CALOOSA
- UNIT 13 MECCA FARMS
- UNIT 16A PB PARK OF COMMERCE WATER/SEWER SUB-UNIT (NOT SHOWN)
- UNIT 22 WESTERN BUSINESS PARK (NOT SHOWN)
- UNIT 26 EASTPOINTE LAKE SEALING PROJECT
- UNIT 27 JUPTER HIGH TECH PARK
- UNIT 27A INACTIVE UNIT
- UNIT 28 WATER RESOURCE PROGRAM (NOT SHOWN)
- UNIT 39 MARINER'S KEY
- UNIT 40 PROSPERITY BAY VILLAGE (NOT SHOWN)
- UNIT 42 BLUE GREEN ENTERPRISES
- UNIT 50 BALSAMO

NPBCID JURISDICTIONAL BOUNDARIES



MAP SOURCE: NPBCID GIS AND PALM BEACH COUNTY GIS
MAP CREATED BY: FLIPSIDEGEO ON 11/20/2018



UNIT 1 – GRAMERCY PARK

2020/2021 Access Gate Repair: This project includes removal of an existing access gate which has deteriorated and the installation of a new aluminum gate.

UNIT 2A – MACARTHUR OVERLAY

2020/2025 EPB-3 Canal Maintenance: This project consists of the removal of sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section.

2020/2021 Telemetry Maintenance: Miscellaneous repairs to telemetry components such as cabinets, cards, metritapes and transmitters.

UNIT 2C – ALTON

2020/2021 Bond Improvements: All POI work associated with the design permitting and construction of remaining residential neighborhoods identified in the POI. Begin building fund balance for minor maintenance activities.

2020/2025 General Maintenance Activities: Minor roadway and sidewalk repair as may be required as well as culvert inspection and maintenance.

2023/2025 Catch Basin Inspection and Cleaning: This project consists of cleaning and visual inspection of catch basins either by diver or video camera to determine the internal condition of the structure. Deficiencies are noted and repairs will be facilitated accordingly.

UNIT 3 - HORSESHOE ACRES/SQUARE LAKE UNIT

2020/2025 Canal Maintenance: This project consists of the removal of sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section.

UNIT 3A - WOODBINE

2020/2025 Catch Basin Inspection and Cleaning: This project consists of cleaning and visual inspection of catch basins either by diver or video camera to determine the internal condition of the structure. Deficiencies are noted and repairs will be facilitated accordingly.

2020/2021 Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern's established Aerator Program.

2020/2021 Engineering Design: This project consists of design and permitting of projects related to water quality improvement.

2020/2021 Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.

UNIT 4 – WEST OF VILLAGES OF PALM BEACH LAKES

- 2020/2025** Canal Maintenance: This project consists of the removal of sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section.
- 2020/2021** Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern’s established Aerator Program.

UNIT 5 – HENRY ROLF

- 2020/2021** Lake interconnect pipe repair and lining: This project consists of slip-lining and repair of Lake interconnect pipe from Riverwalk to Vista Center.

UNIT 5A – VISTA CENTER

- 2020/2025** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.
- 2020/2025** Catch Basin Inspection and Cleaning: This project consists of cleaning and visual inspection of catch basins to determine the condition of the each structure. Deficiencies are noted and repairs will be facilitated accordingly.
- 2021/2025** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2022/2023** Upgrade Vista Parkway Median Street Lighting: This project consists of the up-grade and modification of the street lighting which Northern owns within the median of Vista Parkway. The up-grade will include the replacement of the existing light bulbs to more efficient LED bulbs.
- 2021/2023** Upgrade Master Irrigation System: This project consists of the up-grade and modification of the Master Irrigation system which Northern owns depending on the results of the Engineering Evaluation.

UNIT 5D – ANDROS ISLE

- 2020/2021** Other Improvements: Replacement of back-up generator automatic transfer switch.

UNIT 9A – ABACOA I

- 2020/2025** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing sidewalks that are owned and maintained by Northern.
- 2020/2025** Canal Maintenance: This project consists of the removal of sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section.

- 2020/2021** Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern’s established Aerator Program.
- 2020/2021** Telemetry Maintenance: Miscellaneous repairs to telemetry components such as cabinets, cards, metritapes and transmitters.

UNIT 9B – ABACOA II

- 2020/2025** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing sidewalks that are owned and maintained by Northern.
- 2021/2025** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2020/2021** Telemetry Maintenance: Miscellaneous repairs to telemetry components such as cabinets, cards, metritapes and transmitters.

UNIT 11 – PGA NATIONAL

- 2020/2021** Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern’s established Aerator Program.
- 2020/2025** Canal Maintenance: This project consists of the removal of sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section.
- 2020/2025** Pump Station Routine Repairs: This project consists of general building maintenance of the three pump stations within PGA.
- 2020/2025** Roadway Drainage Inlet, Catch Basin and Pipe Cleaning and Inspection: This project consists of cleaning and visual inspection of inlets, catch basins and roadway drainage pipes to determine the condition. Deficiencies will be noted and repairs will be facilitated accordingly.
- 2020/2022** Internal Roadway overlay: This project consists of the milling and asphalt overlay of Northern owned roadways within the Unit.
- 2020/2025** Building Repairs and Maintenance: Includes painting exterior of 2 pump stations-south and central and new roof at central pump station.
- 2020/2021** Engineering Design: This project consists of design and permitting of projects related to water quality improvement.
- 2020/2021** Telemetry Maintenance: Miscellaneous repairs to telemetry components such as cabinets, cards, metritapes and transmitters.

UNIT 14 - EASTPOINTE

- 2020/2025** Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern’s established Aerator Program.
- 2020/2025** Canal Maintenance: This project consists of the removal of sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section.

- 2021/2025** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2020/2021** Culvert Slip-lining: This project consists of slip-lining culvert C-1 identified through routine inspection. Slip-lining is a trenchless technology utilized to restore pipe integrity and efficiency with minimal disruption and restoration.
- 2020/2025** Pump Station Routine Repairs: This project consists of general building maintenance of the pump station within Eastpointe.

UNIT 15 - VILLAGES OF PALM BEACH LAKES

- 2020/2025** Canal Maintenance: This project consists of general canal clearing and isolated wash out repairs.
- 2020/2021** Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern’s established Aerator Program.
- 2022/2025** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2020/2025** Access Gate Repair: This project includes removal of an existing access gate which has deteriorated and the installation of a new aluminum gate.
- 2020/2025** Repair and Maintenance: General repair and maintenance of Northern’s facilities within the Unit of Development.
- 2020/2021** Weir replacement: This project consists of complete reconstruction of the existing W-3 and W-4 weir structures which are nearly 30 years old and are in need of replacement.

UNIT 16 – PALM BEACH PARK OF COMMERCE

- 2020/2025** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2020/2025** Roadway Repair and Maintenance: This project consists of general roadway maintenance and repair such as pot holes, restriping and utility cuts.
- 2020/2025** Canal Maintenance: This project consists of general canal clearing and isolated wash out repairs.
- 2020/2024** Catch Basin Inspection and Cleaning: This project consists of cleaning and visual inspection of catch basins to determine the condition of the each structure. Deficiencies are noted and repairs will be facilitated accordingly.
- 2020/2021** Engineering Design: This project consists of design and permitting of projects related to water quality improvement.

2020/2021 Telemetry Maintenance: Miscellaneous repairs to telemetry components such as cabinets, cards, metritapes and transmitters.

UNIT 18 - IBIS GOLF & COUNTRY CLUB

2020/2024 Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern's established Aerator Program.

2020/2023 Alum Application Project: This project consists of the application of alum to the significant lakes within the Ibis Development in an effort to reduce the phosphorus levels and as required as part of the amended maintenance agreement with the City of West Palm Beach.

2020/2025 Street Sweeping of Roadways: This project consists of street sweeping of all of Northern owned roadways within the unit as an element of the source control compliance order from SFWMD.

2020/2025 Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

2020/2025 Canal Maintenance: This project consists of general canal clearing and isolated wash out repairs.

2020/2025 Catch Basin Inspection and Cleaning: This project consists of cleaning and visual inspection of catch basins to determine the internal condition. Deficiencies are noted and repairs will be facilitated accordingly.

2020/2025 Pump Station Routine Repairs: This project consists of general building maintenance of the three pump stations within Ibis.

2020/2025 Engineering Design: This project consists of design and permitting of projects related to water quality improvement.

2020/2021 Telemetry Maintenance: Miscellaneous repairs to telemetry components such as cabinets, cards, metritapes and transmitters.

UNIT 19 – REGIONAL CENTER

2020/2025 Canal Maintenance: This project consists of general canal clearing and isolated wash out repairs.

2020/2025 Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

UNIT 19A – IRRIGATION UNIT

2020/2025 Irrigation controller replacement: This project consists of the replacement of one irrigation controller per year as a result of lightning strikes or other force majeure event.

2020/2025 Irrigation System Expansion: This project consists of the expansion of the master irrigation system to provide coverage for newly developed areas.

2022/2024 Upgrade Master Irrigation System: This project consists of the up-grade and modification of the Master Irrigation system which Northern owns depending on the results of the Engineering Evaluation.

UNIT 20 – JUNO ISLES

2020/2021 Engineering Design of Weir replacement: This project consists of the design and permitting for the replacement of the existing outfall weir and wing walls.

2021/2022 Weir replacement: This project consists of complete reconstruction of the existing outfall weir and wing walls.

2020/2021 Catch Basin Inspection and Cleaning: This project consists of cleaning and visual inspection of catch basins to determine the internal condition. Deficiencies are noted and repairs will be facilitated accordingly.

2020/2025 Canal Maintenance: This project consists of general canal clearing and isolated wash out repairs.

UNIT 21 – OLD MARSH

2020/2025 Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

2020/2021 Telemetry Maintenance: Miscellaneous repairs to telemetry components such as cabinets, cards, metritapes and transmitters.

UNIT 24 – IRON HORSE

2021/2025 Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

2020/2025 Pump Station Routine Repairs: This project consists of general building maintenance of the three pump stations within Iron Horse.

2020/2021 Telemetry Maintenance: Miscellaneous repairs to telemetry components such as cabinets, cards, metritapes and transmitters.

2020/2021 Other Improvements: Replacement of back-up generator automatic transfer switch.

UNIT 31 – BALLENISLES

2020/2025 Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

2020/2025 Building Repairs: This project consists of miscellaneous building repairs as needed in the interim prior to building replacement.

- 2020/2024** Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern's established Aerator Program.
- 2020/2025** Roadway Drainage Inlet, Catch Basin and Pipe Cleaning and Inspection: This project consists of cleaning and visual inspection of inlets, catch basins and roadway drainage pipes to determine the condition. Deficiencies will be noted and repairs will be facilitated accordingly.
- 2020/2021** Engineering and Administration Services: This project consists of design coordination and project review services for the PGA guardhouse. This project is endorsed by the POA.
- 2020/2021** PGA Blvd. entrance Guard House Planning and Design: This project consists of the design and approval of a new guard house that will replace the existing guard house at the PGA Blvd. Entrance. This project will be administered by the POA and funded by Northern through a separate funding agreement.
- 2020/2021** PGA Blvd. entrance Guard House Construction: This project consists of the construction of a new guard house that will replace the existing guard house at the PGA Blvd. entrance including roadway modifications. This project will be administered by the POA and funded by Northern through a separate funding agreement.
- 2020/2025** Internal Roadway Maintenance: This project consists of general roadway maintenance and repair such as pot holes, restriping and utility cuts.

UNIT 32 – ROEBUCK ROAD

- 2020/2021** Canal Maintenance: This project consists of general canal clearing and isolated wash out repairs.

UNIT 34 – HIDDEN KEY

- 2020/2025** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.
- 2020/2025** Irrigation Repair and Landscape Maintenance: This project includes the periodic repair of the irrigation system supplying Northern owned landscaping as well as maintenance of said landscaping.
- 2020/2025** Access Gate Repair: This project includes the periodic repair of the main vehicular access gate as a result of vehicle collisions.

UNIT 38 – HARBOUR ISLES

- 2020/2025** Catch Basin Inspection and Cleaning: This project consists of cleaning and visual inspection of catch basins to determine the internal condition. Deficiencies are noted and repairs will be facilitated accordingly.
- 2020/2025** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.

UNIT 43 – MIRASOL

- 2020/2021** Preserve Structures: This project consists of the replacement of the pedestrian bridges in the preserves along PGA Blvd.
- 2020/2025** Canal Maintenance: This project consists of the removal of sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section.
- 2020/2025** Pump Station Routine Repairs: This project consists of general building maintenance of the three pump stations within Mirasol.
- 2021/2025** Building Repairs: This project consists of miscellaneous building repairs as needed at the Mirasol pump station.
- 2020/2021** Telemetry Maintenance: Miscellaneous repairs to telemetry components such as cabinets, cards, metritapes and transmitters.
- 2020/2025** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.
- 2022/2024** Upgrade Master Irrigation System: This project consists of the up-grade and modification of the Master Irrigation system which Northern owns depending on the results of the Engineering Evaluation.

UNIT 44 – THE BEAR’S CLUB

- 2022/2025** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

UNIT 45 – PASEOS

- 2020/2025** Engineering Design: This project consists of design and permitting of projects related to roadway and sidewalk improvement.
- 2020/2025** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.
- 2020/2025** Roadway Drainage Inlet, Catch Basin and Pipe Cleaning and Inspection: This project consists of cleaning and visual inspection of inlets, catch basins and roadway drainage pipes to determine the condition. Deficiencies will be noted and repairs will be facilitated accordingly.
- 2020/2025** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

UNIT 47 – JUPITER ISLES

- 2020/2021** Canal Maintenance: This project consists of general canal clearing and isolated wash out repairs.

UNIT 51 – FRENCHMAN’S HARBOR

2020/2023 Bridge Inspections: This project consists of bridge inspections as required by the Florida Department of Transportation.

UNIT 53 – ARDEN

2020/2025 Plan of Improvement projects consisting of the design, permitting and construction of master stormwater management system, public roadways and back-bone water and sanitary sewer infrastructure. Begin building fund balance for minor maintenance activities.

2020/2025 Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

GENERAL FUND

2020/2021 Vehicle Replacement: One Vehicle replacement this year in Operations.

2020/2021 Computer Upgrades and Replacements

2020/2021 EOC Landscaping Improvements

2020/2021 EOC Building Maintenance

2020/2021 EOC water tank replacement

Northern Palm Beach County Improvement District
5 Year Maintenance and Capital Projects

Unit No.	Unit Name	Year 2020/2021 \$	Year 2021/2022 \$	Year 2022/2023 \$	Year 2023/2024 \$	Year 2024/2025 \$
1	Gramercy Park					
	Canal Maintenance	\$50,000				
2	Frenchman's Creek					
	Access Gate Replacement	\$22,000				
2A	MacArthur Overlay					
	Canal Maintenance	\$15,000	\$10,000	\$10,000	\$10,000	\$10,000
	Telemetry Maintenance	\$12,150				
2C	Alton					
	Bond Improvements	\$4,900,000				
	General Repairs and Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Roadway/Sidewalk repair and maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Culvert Inspection and Cleaning				\$40,000	\$40,000
3	Horseshoe Acres/Square Lake					
	Canal Maintenance including Engineering and Surveying	\$82,000	\$10,000	\$10,000	\$10,000	\$10,000
3A	Woodbine					
	Catch Basin Cleaning and Inspection	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000
	Aerator Refurbishment	\$12,500				
	Engineering and Surveying	\$12,000				
	Roadway/Sidewalk repair and maintenance	\$38,000				
4	West of Villages of Palm Beach Lakes					
	Aerator Refurbishment	\$10,000				
	Canal Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
5	Henry Rolf					
	Culvert Cleaning and restoration - Paid from loan proceeds	\$850,000				
5A	Vista Center of Palm Beach					
	Roadway/Sidewalk repair and maintenance	\$28,500	\$10,000	\$10,000	\$10,000	\$10,000
	Catch Basin Cleaning and Inspection	\$20,000	\$25,000	\$25,000	\$25,000	\$25,000
	Culvert Replacement		\$10,000	\$10,000	\$10,000	\$10,000
	Street Light LED Bulb upgrade and replacement	\$260,000				
	Upgrade master irrigation system			\$100,000	\$100,000	
5B	Baywinds					
5C	RiverWalk					
5D	Andros Isle					
	Back up generator transfer switch and panel	\$12,500				
7	Dyer Boulevard					
9	Admirals Cove West					

Northern Palm Beach County Improvement District
5 Year Maintenance and Capital Projects

Unit No.	Unit Name	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
		Year	Year	Year	Year	Year
		\$	\$	\$	\$	\$
9A	Abacoa I					
	Roadway and Sidewalk repair & maintenance	\$35,000	\$15,000	\$15,000	\$15,000	\$15,000
	Canal Maintenance including Staff Gauge conversion	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Aerator Refurbishment	\$12,500				
	Telemetry Maintenance	\$12,000			\$12,000	
9B	Abacoa II					
	Roadway and Sidewalk repair & maintenance	\$35,000	\$15,000	\$15,000	\$15,000	\$15,000
	Culvert Inspection and Cleaning	\$11,250	\$20,000	\$20,000	\$20,000	\$20,000
11	Telemetry Maintenance	\$10,000			\$10,000	
	PGA National					
	Aerator Refurbishment	\$31,250				
	Canal Maintenance	\$19,000	\$10,000	\$10,000	\$10,000	\$10,000
	Pump Station Repair and Maintenance	\$20,005	\$15,000	\$15,000	\$15,000	\$15,000
12A	Roadway Drainage Inlet, Catch Basin and Pipe Cleaning and Inspection Including Slip lining	\$38,750	\$50,000	\$50,000	\$50,000	\$50,000
	Maintenance of Northern owned Roadways, Ave of the Masters, Ryder Cup Blvd and Ave of Champions	\$306,000	\$250,000			
	Engineering design of multiple projects	\$43,000				
	Building repair and maintenance	\$69,700	\$10,000	\$10,000	\$10,000	\$10,000
	Telemetry Maintenance	\$10,000				
14	Gardens Hunt Club					
	Eastpointe					
	Culvert replacement C-1	\$282,000				
	Aerator Refurbishment	\$25,000	\$20,000	\$20,000	\$20,000	\$20,000
	Pump Station Repair and Maintenance	\$19,668	\$20,000	\$20,000	\$20,000	\$20,000
15	Canal Maintenance		\$10,000	\$10,000	\$10,000	\$10,000
	Culvert Inspection and Cleaning		\$20,000	\$20,000	\$20,000	\$20,000
	Villages of Palm Beach Lakes					
	Wier W3&W4 Replacement	\$490,000				
	Canal Maintenance/Trash Disposal	\$40,000	\$10,000	\$10,000	\$10,000	\$10,000
16	Repair and Maintenance	\$12,000	\$10,000	\$10,000	\$10,000	\$10,000
	Access gate replacement and repair	\$24,000	\$10,000	\$10,000	\$10,000	\$10,000
	Culvert Inspection and Cleaning			\$12,500	\$12,500	\$12,500
	Aerator Refurbishment	\$25,000				
	Palm Beach Park of Commerce					
Canal Maintenance	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	
Catch Basin Cleaning and Inspection	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	
Culvert Inspection and Cleaning		\$30,000	\$30,000	\$30,000	\$30,000	
Telemetry Maintenance	\$10,000					

Northern Palm Beach County Improvement District
5 Year Maintenance and Capital Projects

Unit No.	Unit Name	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
		Year	Year	Year	Year	Year
		\$	\$	\$	\$	\$
	Engineering design of multiple projects	\$33,000				
	Internal Roadway maintenance and overlay	\$385,000	\$225,000	\$20,000	\$20,000	\$20,000
18	Ibis Golf & Country Club					
	Aerator Refurbishment	\$25,000	\$20,000	\$20,000	\$20,000	
	Engineering design for multiple projects	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Repair and Maintenance Pump Stations Including Buildings	\$34,162	\$10,000	\$10,000	\$10,000	\$10,000
	Alum Application Treatment Project	\$300,000	\$300,000	\$300,000		
	Canal Maintenance	\$14,000	\$10,000	\$10,000	\$10,000	\$10,000
	Catch Basin Cleaning and Inspection	\$30,000	\$10,000	\$10,000	\$10,000	\$10,000
	Street sweeping and Road Repairs	\$64,000	\$30,700	\$30,700	\$30,700	\$30,700
	Culvert Inspection and Cleaning		\$10,000	\$10,000	\$10,000	\$10,000
	Telemetry Maintenance	\$29,000				
19	Regional Center					
	Canal Maintenance	\$15,000	\$10,000	\$10,000	\$10,000	\$10,000
	Culvert Inspection and Cleaning	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000
19A	Irrigation					
	Irrigation system modifications	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Misc. Satellite/valve/antennae repairs.	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Upgrade master irrigation system			\$100,000	\$100,000	
20	Juno Isles					
	Complete Weir and Wing Wall Replacement		\$1,500,000			
	Engineering Design and Permitting Weir and Wing Wall Replacement	\$150,500				
	Catch Basin Cleaning and Inspection	\$15,000				
	Canal Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
21	Old Marsh					
	Culvert Inspection and Cleaning		\$10,000	\$15,000	\$15,000	\$15,000
	Telemetry Maintenance	\$21,000				
23	The Shores					
24	Ironhorse					
	Pump Station Repairs and maintenance	\$22,000	\$15,000	\$15,000	\$15,000	\$15,000
	Telemetry Maintenance	\$10,500				
	Generator Transfer switch	\$11,000				
	Culvert Inspection and cleaning		\$15,000	\$15,000	\$15,000	\$15,000
27B	Botanica					
29	North Fork Development					
31	BallenIsles Country Club					
	Culvert Cleaning and Inspection		\$10,000	\$10,000	\$10,000	\$10,000

Northern Palm Beach County Improvement District
5 Year Maintenance and Capital Projects

Unit No.	Unit Name	Year 2020/2021 \$	Year 2021/2022 \$	Year 2022/2023 \$	Year 2023/2024 \$	Year 2024/2025 \$
	Misc. building repairs	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Aerator Refurbishment	\$31,250	\$20,000	\$20,000	\$20,000	\$20,000
	Catch Basin Cleaning and Inspection	\$30,000	\$50,000	\$50,000	\$50,000	\$50,000
	Roadway Modifications for PGA Blvd entrance Guard House	\$82,000				
	PGA Blvd entrance Guard House Coordination of Planning and Design	\$55,000				
	Construction of Improvements (PGA Blvd entrance Guard House)	\$1,500,000				
	Internal Roadway maintenance	\$25,000	\$10,000	\$10,000	\$10,000	\$10,000
32	Roebuck Road					
	Canal Maintenance	\$5,000				
32A	Palm Cove					
33	Cypress Cove					
34	Hidden Key					
	Sidewalk and roadway repairs	\$37,000	\$10,000	\$10,000	\$10,000	\$10,000
	Irrigation and Landscaping maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Repair and maintain gate	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
38	Harbour Isles					
	Catch Basin Cleaning and Inspection	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Internal Roadway maintenance	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000
41	Mystic Cove					
43	Mirasol					
	Preserve Structures	\$250,000				
	Canal Maintenance	\$15,000	\$10,000	\$10,000	\$10,000	\$10,000
	Pump Station Maintenance	\$14,536	\$15,000	\$15,000	\$15,000	\$15,000
	Building Maintenance		\$15,000	\$15,000	\$15,000	\$15,000
	Telemetry Maintenance	\$18,000				
	Internal Roadway maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Upgrade master irrigation system			\$100,000	\$100,000	
44	The Bear's Club					
	Culvert Inspection and Cleaning			\$15,000	\$15,000	\$15,000
45	Paseos					
	Engineering for Misc. Projects	\$13,000	\$10,000	\$10,000	\$10,000	\$10,000
	Roadway and Sidewalk repair & maintenance	\$123,000	\$100,000	\$100,000	\$100,000	\$100,000
	Roadway Drainage Inlet, Catch Basin and Pipe Cleaning, Inspection and Repair	\$10,000	\$50,000	\$50,000	\$50,000	\$50,000
	Culvert Inspection and Cleaning		\$10,000	\$15,000	\$15,000	\$15,000
46	Jupiter Country Club					
	Internal Roadway maintenance (tunnel repairs)					

Northern Palm Beach County Improvement District
5 Year Maintenance and Capital Projects

Unit No.	Unit Name	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
		Year	Year	Year	Year	Year
		\$	\$	\$	\$	\$
47	Jupiter Isles					
	Canal Maintenance	\$15,000	\$10,000	\$10,000	\$10,000	\$10,000
49	Northern Palm Beach County Business Park					
51	Frenchman's Harbor					
	Internal Roadway maintenance (bridge inspections)	\$10,000	\$10,000	\$10,000		
53	Arden (f.k.a. Highland Dunes)					
	Potential Bond Improvements	\$1,400,000	\$15,000,000			
	General Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	
	Internal Roadway Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	
	COMMON AREA					
	GENERAL FUND					
	Computer Upgrades and Replacements	\$36,620				
	Vehicle replacement	\$40,000				
	EOC Landscaping Improvements	\$24,000				
	EOC Building Maintenance	\$11,466				
	EOC water tank replacement	\$155,000				
	TOTAL MAINTENANCE PROJECTS	\$5,303,807	\$1,805,700	\$1,688,200	\$1,440,200	\$1,038,200
	TOTAL BOND PROJECTS	\$7,922,000	\$16,500,000	\$0	\$0	\$0
	TOTAL COMBINED PROJECTS	\$13,225,807	\$18,305,700	\$1,688,200	\$1,440,200	\$1,038,200

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR 2021**

Board of Supervisors

The Board of Supervisors is the policy-making body of the District charged with the responsibility of determining and enacting public policy necessary for the proper administration of the District’s responsibilities. These responsibilities involve reclaiming the lands within its boundaries for water control and water supply purposes and protecting the land from the effects of water by means of the construction and maintenance of canals and other drainage works and improvements. The District is empowered to construct, improve and maintain roadways and roads necessary to provide access to and efficient development of certain areas.

The Board of Supervisors seeks to serve the needs of its citizens for a safe, secure, and healthy environment and facilitates planned and managed growth and economic development. The Board fulfills its mission by ensuring that the highest quality of essential services are provided and by serving as a forum for identifying and addressing the needs of the community. The Board assumes a leadership role in determining the future direction of the District.

The following table presents the current board of supervisors and election information.

Seat #	Currently Held By	Next Election (November)	Election Format
Seat 1	Adrian M. Salee	2022	Landowner
Seat 2	Gregory Block	2022	Popular
Seat 3	L. Marc Cohn	2022	Popular
Seat 4	Vacant	2020	Popular
Seat 5	Matthew J. Boykin	2020	Popular

	Budget FY 2017	Budget FY 2018	Budget FY 2019	Budget FY 2020
Total Budget	30,878,297	33,277,024	36,706,298	34,583,540
Percent Change		7.8% Increase	10.3% Increase	5.8% Decrease

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR 2021**

Board of Supervisors

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**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR 2021**

Administration

The Executive Director is the chief administrative officer of the District, appointed by the Board of Supervisors and responsible for the execution of policies, directives and legislative action of the District as stipulated by the Florida Statutes. The Executive Director is responsible for the direction, control and coordination of all activities of the District. The Executive Director oversees the preparation of the annual operating and capital budget, supervises the expenditure of appropriated funds, and is responsible for the employment and discharge of personnel to ensure that the affairs of the District are conducted in the most efficient and effective manner possible to benefit the District. The Executive Director's office also conducts continuous, independent evaluations of the District's internal controls and financial operations to help ensure the integrity of the District's financial records through the annual external audit by certified public accountants. The Executive Director also works with other government representatives and staff to achieve the District's objectives and promote constructive relationships for the benefit of the District and its constituents.

The primary goal of this office is to promote and maintain a safe, pleasant environment throughout the District by providing public services through effective, efficient management and execution of policies established by the Board of Supervisors and to identify and address concerns and problems in accordance with legislative guidelines.

Authorized Positions	Budget FY 2018	Budget FY 2019	Budget FY 2020	Budget FY 2021
Executive Director	1	1	1	1
Finance Director	1	1	1	1
Budget Manager	1	1	1	1
Fiscal Specialist / Receptionist	1	1	1	1
Junior Accounting Intern	0	0	0	1
Senior Accounting Intern	1	1	1	1
Executive Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	6	6	6	7
	Budget FY 2018	Budget FY 2019	Budget FY 2020	Budget FY 2021
Administrative Budget	1,532,131	1,677,977	1,583,089	1,723,277
Percent Change		8.8% Increase	5.7% Decrease	8.9% Increase

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR 2021**

Department of Engineering, Maintenance and Operations

The goal of the Department of Engineering, Maintenance and Operations is to provide the District with an efficient, highly productive, construction and maintenance program; to improve maintenance standards and techniques; to provide optimal operations of our stormwater management systems; and to provide efficient infrastructure for the District.

The Department of Maintenance and Operations maintains approximately 128 square miles of the active units to provide drainage protection throughout the District, 15 Pump Stations, 72 Telemetry Stations, 36 Pumps, 15 fuel tanks, 15 backup generators, 49 operable control structures (operated by telemetry), 17 Mechanical Gates (operated manually), 499 Aerators, 77 Metritapes, 18 Metritape Docks, 19 Rain Gauges, 6 Recharge Wells, 80 Fixed Structures (permanent concrete/metal structures that have no moving parts), 70 Landscape Sites, 211 street lights, approximately 370 bodies of water, 2,000 acres of preserves, 39 miles of road right of way, and 50 miles of canal systems.

Authorized Positions	Budget FY 2018	Budget FY 2019	Budget FY 2020	Budget FY 2021
Deputy Director	1	1	1	1
Director of Operations	1	1	1	1
Project Mgr / Construction Coordinator	1	1	1	1
Staff Biologist	1	1	1	1
Full-time Biologist Assistant	0	0	0	1
Part-time Biologist Intern	0	1	1	0
Programs Administrator	1	1	1	1
Operations Supervisor	1	1	1	1
Operations Manager	4	5	5	5
Temporary Part-time GIS Interns	2	0	0	0
Full-time Records & IS Specialist	0	0	1	1
Part-time Records & IS Specialist	1	1	0	0
Permits & Contract Specialist	1	1	1	1
Field Technician II	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>
Total	15	15	15	16
	Budget FY 2018	Budget FY 2019	Budget FY 2020	Budget FY 2021
Total Funds Budgeted	2,216,054	2,239,333	2,441,656	2,627,207
Percent Change		1.1% Increase	9.0% Increase	7.6% Increase

GENERAL FUND

Fund Name: ADMINISTRATION	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Other					
32900 PERMIT FEES	500	-	-	-	-
33449 FEMA (Fed)- Hurricane Irma	2,269	-	500	-	-
33450 FEMA (State)- Hurricane Irma	89	-	-	-	-
36000 MISCELLANEOUS REVENUE	12,826	-	7,109	-	-
36002 MISC REV - INS CLAIMS	-	-	1,054	-	-
36110 INTEREST EARNINGS	8,533	-	2,656	-	-
38110 ADMINISTRAT TRANSFER IN	1,516,808	1,583,089	1,297,287	1,723,277	1,726,131
	1,541,025	1,583,089	1,308,606	1,723,277	1,726,131
TOTAL REVENUES	1,541,025	1,583,089	1,308,606	1,723,277	1,726,131
EXPENSES					
Personnel Services					
51201 ADM/OPS SALARIES	579,109	612,514	500,928	635,093	647,795
51202 COMP ABSENCES PAYOUTS	3,094	5,429	2,280	5,500	5,610
52100 FICA TAXES	33,827	33,971	29,560	35,172	35,876
52101 MEDICARE EXPENSE	8,819	8,881	7,712	9,209	9,393
52200 RETIREMENT CONTRIBUTIONS	104,437	108,080	89,793	112,157	114,400
52301 LIFE INSURANCE	2,370	2,484	2,204	2,733	2,897
52302 HEALTH INSURANCE	70,386	80,304	71,700	90,670	96,110
52303 DISABILITY INSURANCE	6,763	7,200	6,430	7,920	8,395
52304 DENTAL INSURANCE	2,999	2,804	2,608	3,084	3,269
52305 EMPLOYEE ASSISTANCE PROG	214	240	240	264	280
52401 WORKERS COMPENSATION INS	4,402	5,429	3,762	5,972	6,330
53410 SUPERVISORS EXPENSES	35,000	35,000	35,000	36,750	36,750
	851,420	902,336	752,217	944,524	967,105
Contractual Services					
53101 ENGINEERING FEES	30,856	70,000	36,975	50,000	50,000
53105 ENGINEERING-NPDES	12,500	12,500	12,500	12,500	12,500
53109 LEGAL SERVICES	96,495	110,000	105,649	110,000	110,000
53115 FINANCIAL CONS./ADVISOR	250	-	-	-	-
53116 IT SERVICES	53,182	36,244	56,234	123,261	123,261
53406 SECURITY SERVICES	4,348	5,371	5,412	4,392	4,392
53408 JANITORIAL	21,575	20,168	20,926	20,593	20,593
53409 LANDSCAPE MAINTENANCE	57,208	40,943	40,501	44,716	44,716
54901 PBC ISS/PA TAX ROLL PREP FEE	6,020	6,310	5,943	6,310	6,310
	282,434	301,536	284,140	371,772	371,772
Insurance					
54501 INSURANCE-GENERAL	199,040	216,965	214,951	234,769	248,855
54502 INSURANCE AUTO	1,397	1,467	1,449	1,773	1,880
	200,437	218,432	216,400	236,542	250,735
Utilities					
54101 TELEPHONE	17,677	21,852	21,364	22,641	22,641
54102 MOBILE COMMUNICATIONS	3,775	3,380	4,016	4,160	4,160

GENERAL FUND

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
ADMINISTRATION					
54104 INTERNET	2,804	2,268	2,130	2,500	2,500
54105 CABLE TV	2,035	1,827	2,492	2,040	2,040
54301 ELECTRICITY	19,589	24,804	14,586	24,804	24,804
	45,880	54,131	44,588	56,145	56,145
Supplies & Materials					
54201 POSTAGE	1,133	180	963	180	180
54701 PRINTING	570	500	-	500	500
54801 PUBLIC INFORMATION	17,511	20,980	7,545	21,000	21,000
54905 LEGAL ADS	616	13,200	11,694	6,600	6,600
55101 OFFICE SUPPLIES	5,497	6,248	4,866	6,873	6,873
55203 FUEL-VEHICLES	4,441	3,500	1,686	3,500	3,500
55209 MISC OFFICE EXPENSE	10,206	14,068	12,271	14,068	14,068
	39,974	58,676	39,025	52,721	52,721
Business & Travel					
54001 TRAVEL	1,392	500	108	500	500
54002 PERSONAL VEHICLE USE	209	500	92	500	500
55401 SEMINARS/EDUCATIONAL	3,634	5,000	1,770	5,000	5,000
55402 MEMBERSHIPS	14,904	14,723	16,067	16,653	16,653
	20,139	20,723	18,037	22,653	22,653
Repairs & Maintenance					
54603 REPAIR & MAINT-VEHICLES	1,673	3,000	585	3,000	3,000
54605 REPAIR & MAINT-OFF EQMT	1,748	2,000	2,314	2,000	2,000
	3,421	5,000	2,899	5,000	5,000
Capital Outlay					
56401 MACHINERY & EQUIPMENT	124,893	22,255	27,454	33,920	-
	124,893	22,255	27,454	33,920	-
Other					
99999 Add'l cash required/(available) for budget	(27,572)	-	-	-	-
	(27,572)	-	-	-	-
TOTAL EXPENSES	1,541,026	1,583,089	1,384,760	1,723,277	1,726,131

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
OPERATIONS					
REVENUES					
Other					
33449 FEMA (Fed)- Hurricane Irma	23,835	-	-	-	-
36002 MISC REV - INS CLAIMS	222	-	-	-	-
36110 INTEREST EARNINGS	7,860	-	3,122	-	-
36400 DISPOSITION OF FIXED ASSETS	7,050	-	-	-	-
38111 OPERATIONS TRANSFER IN	2,149,252	2,441,656	1,945,092	2,472,207	2,685,072
	2,188,219	2,441,656	1,948,214	2,472,207	2,685,072

GENERAL FUND

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
OPERATIONS					
TOTAL REVENUES	2,188,219	2,441,656	1,948,214	2,472,207	2,685,072
EXPENSES					
Personnel Services					
51201 ADM/OPS SALARIES	1,319,925	1,358,343	1,119,719	1,451,858	1,480,895
51202 COMP ABSENCES PAYOUTS	38,125	28,076	18,555	38,000	38,760
52100 FICA TAXES	82,083	82,599	68,952	86,722	88,456
52101 MEDICARE EXPENSE	19,600	19,696	16,493	21,052	21,473
52200 RETIREMENT CONTRIBUTIONS	243,464	249,555	204,889	268,174	273,538
52301 LIFE INSURANCE	6,947	7,224	6,822	8,476	8,985
52302 HEALTH INSURANCE	170,545	226,355	174,171	274,140	290,589
52303 DISABILITY INSURANCE	6,763	7,200	6,430	8,448	8,955
52304 DENTAL INSURANCE	8,170	8,411	7,825	9,869	10,462
52305 EMPLOYEE ASSISTANCE PROG	602	720	720	845	895
52401 WORKERS COMPENSATION INS	21,958	28,076	20,122	30,884	32,737
	1,918,182	2,016,255	1,644,698	2,198,468	2,255,745
Contractual Services					
53407 TRASH DISPOSAL	-	500	-	500	500
	-	500	-	500	500
Insurance					
54502 INSURANCE AUTO	18,167	19,075	18,838	23,052	24,435
	18,167	19,075	18,838	23,052	24,435
Utilities					
54102 MOBILE COMMUNICATIONS	14,010	15,140	14,413	15,512	15,512
	14,010	15,140	14,413	15,512	15,512
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	69	85	60	60	60
55201 FUEL-PUMP STATIONS	600	5,000	-	5,000	5,000
55203 FUEL-VEHICLES	33,418	31,500	29,293	31,500	31,500
55205 MAINTENANCE TOOLS	5,670	5,000	3,059	5,000	5,000
55206 MISCELLANEOUS SUPPLIES	3,813	5,000	3,354	6,000	6,000
55208 UNIFORMS	1,718	2,000	1,028	2,200	2,200
	45,288	48,585	36,794	49,760	49,760
Business & Travel					
54001 TRAVEL	905	-	715	-	-
55401 SEMINARS/EDUCATIONAL	14,252	19,100	14,240	15,000	15,000
	15,157	19,100	14,955	15,000	15,000
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	75	-	92	3,500	3,500
54603 REPAIR & MAINT-VEHICLES	22,077	22,600	22,751	22,500	22,500
54606 REPAIR & MAINT-BLDG	31,915	108,175	48,307	174,500	174,500
54608 REPAIR & MAINT - GENERAL	4,292	6,175	6,247	6,000	6,000
54610 REPAIR & MAINT-TELEMTRY	3,009	5,000	5,575	4,000	4,000

GENERAL FUND

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
OPERATIONS					
54616 R & M - HVAC REPAIRS	19,229	50,000	29,290	50,000	50,000
54619 R&M-GENERATORS	-	-	-	1,000	1,000
56706 FEMA - Dorian	8,566	-	-	-	-
	89,163	191,950	112,262	261,500	261,500
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	20,000	24,992	-	-
56401 MACHINERY & EQUIPMENT	41,060	90,245	75,870	42,700	42,000
	41,060	110,245	100,862	42,700	42,000
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	16,468	16,884	16,884	17,312	17,749
57201 DEBT SERVICE-INTEREST	4,428	3,922	3,922	3,403	2,871
	20,896	20,806	20,806	20,715	20,620
Other					
99999 Add'l cash required/(available) for budget	26,295	-	-	(155,000)	-
	26,295	-	-	(155,000)	-
TOTAL EXPENSES	2,188,218	2,441,656	1,963,628	2,472,207	2,685,072

Budget Highlights:

- > \$155,000 for the EOC water tank replacement (a/c #54606). Replacing 5,000 gallon steel water tank with 10,000 gallon tank.
- > Salary and benefit costs related to the addition of a full time staff position of Field Technician II is included in the 2021 budget.
- > \$40,000 for one vehicle replacement (a/c #56401).
- > Machinery & equipment (a/c #56401) includes \$36,620 for computer upgrades and replacements, primarily network servers.
- > Accounting intern program expanded to designate a junior and senior intern. The program consists of two part time temporary positions for qualifying students typically recruited from the Palm Beach Gardens High School Business Magnet Program.
- > \$10,000 to replace flag pole lights (a/c #54606).
- > Two of the five Board of Supervisors positions are up for re-election in November 2020, so the 2021 budget included extra funding to cover potential overlap expense resulting from seat changes. None of the positions were up for re-election in November 2019.
- > Using accumulated fund balance to offset cost of EOC water tank replacement.

Budget Notes:

- Transfers in come from charges to Units of Development for personnel, insurance, as well as all other administrative and operations expenditures. These charges are allocated among units based on timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.
- Landscape maintenance listed under the Administration fund represents the District's contribution to the common area fund, which is shown as a separate budget detailed in the Unit of Development section of this budget book. The common area fund pertains to the shared parking and landscape area between the building at 357 Hiatt Drive and the District's ADM/EOC building at 359 Hiatt Drive. The costs in this fund are split equally between the District and the owner of 357 Hiatt Drive, except for property tax, which is paid entirely by the owner of 357 Hiatt Drive.

Improvements Maintained:

Northern maintains the following Improvements at the Administrative Complex: 1 Telemetry Station; 1 Landscape Site; 1 Permanent Backup Generator; 2 Fuel Tanks; 2 portable 360 kw generators; 1 portable fuel tank.

Debt Outstanding as of 9/30/20:

GENERAL FUND

Description	Interest Rates	Outstanding	Final Maturity
6.33% of Units 11/14 2011 Pump Stn Renewal Note	3.075%	\$110,667	8/1/2026

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$17,312	\$3,403	\$20,715
2022	\$17,750	\$2,871	\$20,621
2023	\$18,199	\$2,325	\$20,524
2024	\$18,659	\$1,765	\$20,424
2025	\$19,131	\$1,191	\$20,322
THEREAFTER	\$19,616	\$603	\$20,219
Total	<u>\$110,667</u>	<u>\$12,158</u>	<u>\$122,825</u>

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2021**

UNITS OF DEVELOPMENT BUDGET INDEX

Unit	Description	Section 4 Page #'s	Unit	Description	Section 4 Page #'s
N/A	Common Area.....	1-2	19	Regional Center.....	74-77
1	Gramercy Park (Cypress Run).....	3-4	19A	Irrigation	78-84
2	Frenchman's Creek.....	5-7	20	Juno Isles 20A - 20B - 20C - 20D.....	85-87
2A	MacArthur Overlay.....	8-10	21	Old Marsh.....	88-90
2C	Alton.....	11-16	23	The Shores.....	91-92
3	Horseshoe Acres/Square Lake.....	17-19	24	Ironhorse.....	93-95
3A	Woodbine.....	20-23	27B	Botanica.....	96-99
4	West of Villages of Palm Beach Lakes...	24-26	29	North Fork Development.....	100-101
5	Henry Rolf.....	27-29	31	BallenIsles Country Club.....	102-104
5A	Vista Center of Palm Beach.....	30-32	32	Palm Cove.....	105-106
5B	Baywinds	33-36	32A	Palm Cove Sub-Unit.....	107-108
5C	RiverWalk.....	37-38	33	Cypress Cove.....	109-110
5D	Andros Isle	39-41	34	Hidden Key.....	111-113
7	Dyer Boulevard.....	42-43	38	Harbour Isles.....	114-115
9	Admirals Cove West.....	44-45	41	Mystic Cove.....	116-117
9A	Abacoa I.....	46-49	43	Mirasol	118-122
9B	Abacoa II.....	50-53	44	The Bear's Club	123-125
11	PGA National.....	54-56	45	Paseos	126-128
12	Highland Pines.....	57-58	46	Jupiter Country Club.....	129-131
12A	Gardens Hunt Club Sub-Unit.....	59-60	47	Jupiter Isles.....	132-133
14	Eastpointe 14A - 14B.....	61-63	49	Northern Palm Beach County Business Park ...	134-135
15	Villages of Palm Beach Lakes.....	64-66	51	Frenchman's Harbor	136-137
16	Palm Beach Park of Commerce.....	67-70	53	Arden.....	138-141
18	Ibis Golf & Country Club.....	71-73			

	Budget FY 2018	Budget FY 2019	Budget FY 2020	Budget FY 2021
Maintenance Funds Budgeted	11,982,242	12,263,860	15,207,319	12,597,114
Percent Change		2.4% Increase	24.0% Increase	17.2% Decrease
 Debt Service Budgeted	 15,137,868	 17,095,858	 17,474,234	 17,635,942
Percent Change		12.9% Decrease	2.2% Increase	0.9% Increase

NO UNIT - COMMON AREA

Fund Name: COMMON AREA	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Other					
33449 FEMA (Fed)- Hurricane Irma	6,310	-	-	-	-
33450 FEMA (State)- Hurricane Irma	45	-	-	-	-
36110 INTEREST EARNINGS	497	-	320	-	-
36600 CONTRIBUTIONS-LANDOWNERS	64,424	40,943	35,399	44,717	33,907
36601 CONTRIBUTIONS GOVERNMENTS	57,208	33,443	40,501	36,817	27,917
	128,484	74,386	76,220	81,534	61,824
TOTAL REVENUES	128,484	74,386	76,220	81,534	61,824
EXPENSES					
Personnel Services					
59117 Personnel Services	1,198	1,779	1,592	1,897	1,954
	1,198	1,779	1,592	1,897	1,954
Contractual Services					
53109 LEGAL SERVICES	550	-	-	-	-
53201 AUDITORS SERVICES	407	535	535	503	503
53407 TRASH DISPOSAL	9,112	12,000	13,154	13,300	13,300
53409 LANDSCAPE MAINTENANCE	14,990	15,740	19,957	21,357	21,357
59126 Insurance	647	737	730	556	589
	25,706	29,012	34,376	35,716	35,749
Utilities					
54301 ELECTRICITY	4,068	4,075	3,390	4,075	4,075
54302 WATER/SEWER	4,376	4,800	3,580	4,800	4,800
	8,444	8,875	6,970	8,875	8,875
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	7,469	7,500	7,848	7,900	7,900
	7,469	7,500	7,848	7,900	7,900
Business & Travel					
55402 MEMBERSHIPS	3,146	3,220	3,146	3,146	3,146
	3,146	3,220	3,146	3,146	3,146
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	98,996	24,000	11,510	19,800	-
54621 REPAIR & MAINT- STREET SWEEP	-	-	-	4,200	4,200
	98,996	24,000	11,510	24,000	4,200
Other					
99999 Add'l cash required/(available) for budget	(16,474)	-	-	-	-
	(16,474)	-	-	-	-
TOTAL EXPENSES	128,485	74,386	65,442	81,534	61,824

NO UNIT - COMMON AREA

Budget Highlights:

- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.

Budget Notes:

- The common area budget pertains to the shared parking and landscape area between the building at 357 Hiatt Drive and the District's Emergency Operation Center at 359 Hiatt Drive. The costs in this fund are split equally between the District and the owner of 357 Hiatt Drive, except for the property tax, which is paid entirely by the owner of 357 Hiatt Drive. The property tax is in the line item titled "GOV'NMTL REGISTRATION FEE".
 - Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.
-

UNIT 1 - GRAMERCY PARK

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	50,315	51,587	51,476	50,259	75,388
31901 AGREEMENT ASSESSMENTS	67,592	69,227	69,227	67,517	101,275
31903 Delinquent Taxes - Prior Year	58	-	-	-	-
	117,965	120,814	120,703	117,776	176,663
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(169)	(483)	(477)	(470)	(705)
54903 TAX DISCOUNT	(1,767)	(1,984)	(1,821)	(1,933)	(2,899)
54904 UNIQUE ASSMTS DISCOUNT	(2,704)	(3,321)	(2,769)	(3,239)	(4,858)
	(4,640)	(5,788)	(5,067)	(5,642)	(8,462)
Other					
32900 PERMIT FEES	500	-	500	-	-
36110 INTEREST EARNINGS	3,766	-	1,776	-	-
36132 INTEREST EARNINGS-TAXES	89	-	80	-	-
	4,355	-	2,356	-	-
TOTAL REVENUES	117,680	115,026	117,992	112,134	168,201
EXPENSES					
Personnel Services					
59117 Personnel Services	18,631	22,485	15,505	23,983	24,702
	18,631	22,485	15,505	23,983	24,702
Contractual Services					
53101 ENGINEERING FEES	-	4,000	4,850	4,000	4,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	638	825	825	821	821
53403 CHEMICAL WEED CONTROL	13,341	14,008	14,008	14,008	14,008
53405 MOWING SERVICES	28,140	28,140	28,140	28,140	28,140
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 LANDSCAPE MAINTENANCE	960	1,008	579	567	567
59126 Insurance	2,525	2,883	2,855	3,834	4,064
	45,604	52,364	51,257	52,870	53,100
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	2,500	8,000	4,100	50,000	50,000
54608 REPAIR & MAINT - GENERAL	850	2,500	1,000	2,500	2,500
54610 REPAIR & MAINT-TELEMETRY	-	1,000	-	1,000	1,000
54613 REPAIR & MAINT-CULVERTS	2,235	2,500	-	-	-
54614 REPAIR & MAINT - GATE	-	500	-	5,500	5,500
	5,585	14,500	5,100	59,000	59,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	3,600	3,344	-	-
56304 GIS	2,696	2,644	2,643	2,706	2,706

UNIT 1

GRAMERCY PARK

UNIT 1 - GRAMERCY PARK

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 1 - MAINTENANCE FUND	2,696	6,244	5,987	2,706	2,706
Other					
59110 ADMINISTRAT TRANSFER OUT	21,281	24,334	19,122	22,212	22,212
59111 OPERATIONS TRANSFER OUT	6,208	7,099	5,579	6,480	6,480
99999 Add'l cash required/(available) for budget	17,675	(12,000)	-	(55,117)	-
	45,164	19,433	24,701	(26,425)	28,692
TOTAL EXPENSES	117,680	115,026	102,550	112,134	168,200

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/21	FYE 9/30/20	<u>Incr/(Decr)</u>		FYE 9/30/21	FYE 9/30/20
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$54.10	\$55.47	(\$1.37)	-2%	2,177	2,178

Budget Highlights:

- > Aquatic Weed Control (a/c 53403) contract amended in February 2020 to allow extension through FYE 9/30/21 at existing prices, with option to renew annually four additional years.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > FY21 budget for Repair & Maint-CANAL/LAKE (a/c #54604) includes cut and clean up of all trees and brush that are growing in the canal right of way. FY20 included funding for new gauges (converting from NGVD to NAVD).
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Of the total assessable units, 1,248 taxable units relate to a special agreement between the District and the Solid Waste Authority. This special agreement assessment is invoiced directly by the District to the Solid Waste Authority as opposed to being part of real property tax bills from the Palm Beach County Tax Collector.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 1, Gramercy Park: 1 Fixed Structure; Canal Rights-Of-Way; Culverts; 1 Landscape Site.

UNIT 2 - FRENCHMAN'S CREEK

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	268,364	289,787	289,722	281,079	303,478
31901 AGREEMENT ASSESSMENTS	3,628	3,674	3,674	3,564	3,848
31903 Delinquent Taxes - Prior Year	46	-	7	-	-
	272,038	293,461	293,403	284,643	307,326
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(917)	(2,792)	(2,763)	(2,641)	(2,852)
54903 TAX DISCOUNT	(9,838)	(11,145)	(10,658)	(10,810)	(11,671)
54904 UNIQUE ASSMTS DISCOUNT	(145)	(176)	(147)	(171)	(185)
	(10,900)	(14,113)	(13,568)	(13,622)	(14,708)
Other					
32900 PERMIT FEES	1,750	-	1,250	-	-
32901 PLAT FEES	-	-	250	-	-
33449 FEMA (Fed)- Hurricane Irma	15,300	-	-	-	-
33450 FEMA (State)- Hurricane Irma	850	-	-	-	-
36110 INTEREST EARNINGS	6,231	-	2,801	-	-
36132 INTEREST EARNINGS-TAXES	171	-	179	-	-
	24,302	-	4,480	-	-
TOTAL REVENUES	285,440	279,348	284,315	271,021	292,618
EXPENSES					
Personnel Services					
59117 Personnel Services	65,218	78,319	55,078	84,341	86,871
	65,218	78,319	55,078	84,341	86,871
Contractual Services					
53101 ENGINEERING FEES	288	8,200	8,925	500	500
53109 LEGAL SERVICES	597	500	-	500	500
53201 AUDITORS SERVICES	1,406	1,824	1,824	1,838	1,838
53403 CHEMICAL WEED CONTROL	16,469	17,293	17,293	17,293	17,293
53405 MOWING SERVICES	11,124	11,124	11,124	11,124	11,124
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	7,567	9,024	8,938	12,629	13,387
	37,451	48,215	48,104	44,134	44,892
Utilities					
54301 ELECTRICITY	13,529	13,600	11,977	14,000	14,000
	13,529	13,600	11,977	14,000	14,000
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	15,209	25,328	18,669	30,401	30,401
54604 REPAIR & MAINT-CANAL/LAKE	-	8,000	7,050	8,000	8,000
54608 REPAIR & MAINT - GENERAL	3,910	4,500	530	4,500	4,500
54610 REPAIR & MAINT-TELEMETRY	-	1,500	-	1,500	1,500
54613 REPAIR & MAINT-CULVERTS	-	3,000	-	1,000	1,000

UNIT 2

FRENCHMAN'S CREEK

UNIT 2 - FRENCHMAN'S CREEK

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 2 - MAINTENANCE FUND					
54614 REPAIR & MAINT - GATE	-	500	-	800	800
54618 R&M-AERATOR REFURBISHMENTS	4,992	-	-	6,250	6,250
	24,111	42,828	26,249	52,451	52,451
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	27,000	19,904	22,000	-
56304 GIS	10,363	10,467	10,462	11,414	11,414
56401 MACHINERY & EQUIPMENT	20,139	38,000	26,774	-	-
	30,502	75,467	57,140	33,414	11,414
Other					
59110 ADMINISTRAT TRANSFER OUT	64,157	73,362	57,650	66,965	66,965
59111 OPERATIONS TRANSFER OUT	15,353	17,557	13,797	16,025	16,025
99999 Add'l cash required/(available) for budget	35,119	(70,000)	-	(40,309)	-
	114,629	20,919	71,447	42,681	82,990
TOTAL EXPENSES	285,440	279,348	269,995	271,021	292,618

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/21	FYE 9/30/20	<u>Incr/(Decr)</u>		FYE 9/30/21	FYE 9/30/20
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$30.99	\$31.95	(\$0.96)	-3%	9,185	9,185

Budget Highlights:

- > Aquatic Weed Control (a/c 53403) contract amended in February 2020 to allow extension through FYE 9/30/21 at existing prices, with option to renew annually four additional years.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > \$22,000 for two access gate replacements (a/c #56301).
- > FY20 Improvmnts Other Than Bldg (a/c #56301) included funding for new access gates at Epb-3 Canal right of way, and Data Flow upgrade/conversion.
- > FY20 budget included 2 new aerators (a/c #56401).
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Part of this unit is overlapped by Unit 2A and 2C.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Of the total assessable units, 115 taxable units relate to special agreements with the District, and are not assessed as part of real property tax bills from the Palm Beach County Tax Collector. These taxable units belong to the Palm Beach County School District. Special agreement assessments are invoiced directly by the District.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 2, Frenchman's Creek: 1 Fixed Structure; 6 Aerators; Canal Rights-of-Way; 2 Telemetry Stations; 2 Metritapes; Culvert; 1 Landscape Site.

UNIT 2 - FRENCHMAN'S CREEK

UNIT 2A - MACARTHUR UNIT

Fund Name: UNIT 2A - MAINTENANCE FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	93,389	122,860	122,860	114,152	117,390
	93,389	122,860	122,860	114,152	117,390
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(320)	(1,184)	(1,172)	(1,113)	(1,144)
54903 TAX DISCOUNT	(3,435)	(4,725)	(4,580)	(4,390)	(4,515)
	(3,755)	(5,909)	(5,752)	(5,503)	(5,659)
Other					
36110 INTEREST EARNINGS	4,080	-	1,818	-	-
36132 INTEREST EARNINGS-TAXES	52	-	71	-	-
	4,132	-	1,889	-	-
TOTAL REVENUES	93,766	116,951	118,997	108,649	111,731
EXPENSES					
Personnel Services					
59117 Personnel Services	50,825	59,290	44,407	63,848	65,764
	50,825	59,290	44,407	63,848	65,764
Contractual Services					
53101 ENGINEERING FEES	1,617	500	-	500	500
53109 LEGAL SERVICES	220	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	125	150	107	215	215
53201 AUDITORS SERVICES	821	1,089	1,089	1,079	1,079
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	5,400	6,894	2,664	2,394	2,394
57301 TRUSTEE FEES	-	500	500	500	500
59126 Insurance	4,825	4,942	4,895	5,102	5,408
	13,008	14,825	9,255	10,540	10,846
Utilities					
54301 ELECTRICITY	1,032	1,040	822	1,040	1,040
	1,032	1,040	822	1,040	1,040
Supplies & Materials					
54201 POSTAGE	15	-	-	-	-
	15	-	-	-	-
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	17,000	25,000	-	15,000	10,000
54608 REPAIR & MAINT - GENERAL	1,500	4,000	1,950	12,150	12,150
54610 REPAIR & MAINT-TELEMETRY	764	6,000	2,536	9,000	9,000
54613 REPAIR & MAINT-CULVERTS	350	2,000	-	-	-
54614 REPAIR & MAINT - GATE	-	500	-	1,200	1,200
	19,614	37,500	4,486	37,350	32,350

UNIT 2A

MACARTHUR UNIT

UNIT 2A - MACARTHUR UNIT

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 2A - MAINTENANCE FUND					
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	-	32,400	30,092	-	-
	-	32,400	30,092	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	1,380	1,578	1,240	1,440	1,440
59111 OPERATIONS TRANSFER OUT	278	318	250	291	291
99999 Add'l cash required/(available) for budget	7,615	(30,000)	-	(5,860)	-
	9,273	(28,104)	1,490	(4,129)	1,731
TOTAL EXPENSES	93,767	116,951	90,552	108,649	111,731

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 2A - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	382,235	387,447	387,447	395,485	402,294
	382,235	387,447	387,447	395,485	402,294
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,308)	(3,689)	(3,695)	(3,746)	(3,810)
54903 TAX DISCOUNT	(14,048)	(14,901)	(14,459)	(15,210)	(15,472)
	(15,356)	(18,590)	(18,154)	(18,956)	(19,282)
Other					
36110 INTEREST EARNINGS	4,161	-	1,453	-	-
36132 INTEREST EARNINGS-TAXES	212	-	225	-	-
	4,373	-	1,678	-	-
TOTAL REVENUES	371,252	368,857	370,971	376,529	383,012

EXPENSES

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	190,000	195,000	195,000	210,000	215,000
57201 DEBT SERVICE-INTEREST	191,812	184,212	184,212	176,412	168,012
	381,812	379,212	379,212	386,412	383,012
Other					
99999 Add'l cash required/(available) for budget	(10,560)	(10,355)	-	(9,883)	-
	(10,560)	(10,355)	-	(9,883)	-
TOTAL EXPENSES	371,252	368,857	379,212	376,529	383,012

	Tax per Assessable Unit				Number of Assessable Units	
	FYE 9/30/21	FYE 9/30/20	Incr/(Decr)		FYE 9/30/21	FYE 9/30/20
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$51.44	\$53.96				
ALL NON EXEMPT PARCELS - Debt	\$70.85	\$69.41				

UNIT 2A - MACARTHUR UNIT

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
Total	\$122.29	\$123.37	(\$1.08)	-1%	5,582	5,582

Budget Highlights:

- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > FY20 Repair & Maint-CANAL/LAKE (a/c #54604) included funding for new gauges (converting from NGVD to NAVD).
- > FY20 Improvments Other Than Bldg (a/c #56301) included funding for Data Flow upgrade/conversion.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Because this unit overlaps Unit 2, the Unit 2 budget and tax rates are also applicable. The rates shown above are cumulative.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.
- Part of this unit is overlapped by Unit 2C.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 2A, MacArthur Overlay: 9 Telemetry Stations; 9 Metritapes; 12 Control Gates; Culverts; 10 Landscape Sites; 1 Rain Gauge; 6 Aerators.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2013	4.00% - 5.25%	\$3,575,000	8/7/2033

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$210,000	\$176,413	\$386,413
2022	\$215,000	\$168,013	\$383,013
2023	\$220,000	\$159,413	\$379,413
2024	\$230,000	\$150,613	\$380,613
2025	\$245,000	\$139,113	\$384,113
THEREAFTER	\$2,455,000	\$609,363	\$3,064,363
Total	\$3,575,000	\$1,402,928	\$4,977,928

UNIT 2C - ALTON

Fund Name: UNIT 2C - MAINT FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	127,282	197,239	197,239	205,770	170,151
	127,282	197,239	197,239	205,770	170,151
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(438)	(1,878)	(1,890)	(1,960)	(1,621)
54903 TAX DISCOUNT	(5,064)	(7,586)	(7,780)	(7,914)	(6,544)
	(5,502)	(9,464)	(9,670)	(9,874)	(8,165)
Other					
32900 PERMIT FEES	3,750	-	-	-	-
36110 INTEREST EARNINGS	2,106	-	1,355	-	-
36132 INTEREST EARNINGS-TAXES	27	-	56	-	-
	5,883	-	1,411	-	-
TOTAL REVENUES	127,663	187,775	188,980	195,896	161,986
EXPENSES					
Personnel Services					
59117 Personnel Services	24,093	21,761	25,311	23,434	24,137
	24,093	21,761	25,311	23,434	24,137
Contractual Services					
53101 ENGINEERING FEES	1,366	-	1,050	5,000	-
53102 ENGINEERING-PERMITS	694	-	-	-	-
53115 FINANCIAL CONS./ADVISOR	125	150	214	430	430
53201 AUDITORS SERVICES	464	829	829	1,183	1,183
53403 CHEMICAL WEED CONTROL	-	1,491	1,491	1,491	1,491
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53413 PRESERVE/EXOTIC MAINT	38,456	50,000	41,690	85,000	85,000
57301 TRUSTEE FEES	1,500	1,555	1,500	1,555	1,555
59126 Insurance	1,526	1,609	1,594	6,444	6,831
	44,131	56,634	48,368	102,103	97,490
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	144	12,500	-	12,500	12,500
54608 REPAIR & MAINT - GENERAL	-	10,000	101	10,000	10,000
54611 REPAIR & MAINT-ROADS	-	10,000	252	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	9,478	10,000	111	-	-
54618 R&M-AERATOR REFURBISHMENTS	-	6,250	-	-	-
	9,622	48,750	464	32,500	32,500
Capital Outlay					
56401 MACHINERY & EQUIPMENT	6,257	-	-	-	-
	6,257	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	5,647	6,457	5,074	5,894	5,894

UNIT 2C - ALTON

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 2C - MAINT FUND					
59111 OPERATIONS TRANSFER OUT	1,883	2,153	1,692	1,965	1,965
99999 Add'l cash required/(available) for budget	36,030	52,020	-	30,000	-
	43,560	60,630	6,766	37,859	7,859
TOTAL EXPENSES	127,663	187,775	80,909	195,896	161,986

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 2C - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	5,629,770	5,623,613	5,623,628	5,611,880	5,667,696
	5,629,770	5,623,613	5,623,628	5,611,880	5,667,696
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(19,368)	(53,547)	(53,893)	(53,435)	(53,966)
54903 TAX DISCOUNT	(223,972)	(216,284)	(221,774)	(215,833)	(217,980)
	(243,340)	(269,831)	(275,667)	(269,268)	(271,946)
Other					
36110 INTEREST EARNINGS	154,800	-	94,351	-	-
36111 Net (incr) decr - fv of inves	83,326	-	-	-	-
36132 INTEREST EARNINGS-TAXES	1,187	-	1,596	-	-
	239,313	-	95,947	-	-
TOTAL REVENUES	5,625,743	5,353,782	5,443,908	5,342,612	5,395,750

EXPENSES

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	1,430,000	1,485,000	1,485,000	1,545,000	1,610,000
57201 DEBT SERVICE-INTEREST	3,962,112	3,910,662	3,910,662	3,849,462	3,785,750
	5,392,112	5,395,662	5,395,662	5,394,462	5,395,750
Other					
99999 Add'l cash required/(available) for budget	233,631	(41,880)	-	(51,850)	-
	233,631	(41,880)	-	(51,850)	-
TOTAL EXPENSES	5,625,743	5,353,782	5,395,662	5,342,612	5,395,750

	Tax per Assessable Unit				Number of Assessable Units	
	FYE 9/30/21	FYE 9/30/20	Incr/(Decr)		FYE 9/30/21	FYE 9/30/20
			\$	%		
Cmty Only - Apt (per acre) - Maint	\$499.20	\$478.51				
Cmty Only - Apt (per acre) - Debt	\$11,211.38	\$11,234.82				
Total	\$11,710.58	\$11,713.33	(\$2.75)	0%	13	13
Cmty Only - Apt (per computed acre) - Mai	\$51.44	\$53.96				
Cmty Only - Apt (per computed acre) - De	\$70.85	\$69.41				

UNIT 2C - ALTON

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
Total	\$122.29	\$123.37	(\$1.08)	-1%	13	13
Cmty Only - Bio A (per acre) - Maint	\$393.13	\$376.83				
Cmty Only - Bio A (per acre) - Debt	\$10,815.54	\$10,838.16				
Total	\$11,208.67	\$11,214.99	(\$6.32)	0%	70	70
Cmty Only - Bio A (per computed acre) - M	\$51.44	\$53.96				
Cmty Only - Bio A (per computed acre) - D	\$70.85	\$69.41				
Total	\$122.29	\$123.37	(\$1.08)	-1%	70	70
Cmty Only - Bio B (per acre) - Maint	\$500.17	\$479.44				
Cmty Only - Bio B (per acre) - Debt	\$13,760.44	\$13,789.21				
Total	\$14,260.61	\$14,268.65	(\$8.04)	0%	7	7
Cmty Only - Bio B (per computed acre) - M	\$51.44	\$53.96				
Cmty Only - Bio B (per computed acre) - D	\$70.85	\$69.41				
Total	\$122.29	\$123.37	(\$1.08)	-1%	7	7
Cmty Only - Com/Rtl (per acre) - Maint	\$415.42	\$398.20				
Cmty Only - Com/Rtl (per acre) - Debt	\$11,428.82	\$11,452.72				
Total	\$11,844.24	\$11,850.92	(\$6.68)	0%	39	39
Cmty Only - Com/Rtl (per computed acre)	\$51.44	\$53.96				
Cmty Only - Com/Rtl (per computed acre)	\$70.85	\$69.41				
Total	\$122.29	\$123.37	(\$1.08)	-1%	40	40
Cmty Only - Office (per acre) - Maint	\$578.31	\$554.33				
Cmty Only - Office (per acre) - Debt	\$15,910.06	\$15,943.32				
Total	\$16,488.37	\$16,497.65	(\$9.28)	0%	26	26
Cmty Only - Office (per computed acre) -	\$51.44	\$53.96				
Cmty Only - Office (per computed acre) -	\$70.85	\$69.41				
Total	\$122.29	\$123.37	(\$1.08)	-1%	26	26
Cmty Only - Utility (per acre) - Maint	\$133.98	\$128.42				
Cmty Only - Utility (per acre) - Debt	\$3,685.85	\$3,693.56				
Total	\$3,819.83	\$3,821.98	(\$2.15)	0%	5	5
Cmty Only - Utility (per computed acre) - M	\$51.44	\$53.96				
Cmty Only - Utility (per computed acre) - D	\$70.85	\$69.41				
Total	\$122.29	\$123.37	(\$1.08)	-1%	5	5
Par C -SF – Res (per acre) - Maint	\$344.36	\$330.08				

UNIT 2C - ALTON

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
Par C -SF – Res (per acre) - Debt	\$9,473.85	\$9,493.66				
Total	\$9,818.21	\$9,823.74	(\$5.53)	0%	30	30
Par C -SF – Res (per lot) - Maint	\$94.73	\$95.46				
Par C -SF – Res (per lot) - Debt	\$1,261.88	\$1,262.93				
Total	\$1,356.61	\$1,358.39	(\$1.78)	0%	217	217
Par C -TH – Res (per acre) - Maint	\$688.19	\$659.66				
Par C -TH – Res (per acre) - Debt	\$18,933.05	\$18,972.63				
Total	\$19,621.24	\$19,632.29	(\$11.05)	0%	6	6
Par C -TH – Res (per unit) - Maint	\$65.03	\$66.99				
Par C -TH – Res (per unit) - Debt	\$444.80	\$444.15				
Total	\$509.83	\$511.14	(\$1.31)	0%	143	143
Par D -SF – Res (per acre) - Maint	\$344.36	\$330.08				
Par D -SF – Res (per acre) - Debt	\$9,473.85	\$9,493.66				
Total	\$9,818.21	\$9,823.74	(\$5.53)	0%	16	16
Par D -SF – Res (per lot) - Maint	\$90.82	\$91.71				
Par D -SF – Res (per lot) - Debt	\$1,154.24	\$1,155.07				
Total	\$1,245.06	\$1,246.78	(\$1.72)	0%	117	117
Par E -SF – Res (per acre) - Maint	\$344.36	\$330.08				
Par E -SF – Res (per acre) - Debt	\$9,473.85	\$9,493.66				
Total	\$9,818.21	\$9,823.74	(\$5.53)	0%	29	29
Par E -SF – Res (per lot) - Maint	\$90.79	\$91.67				
Par E -SF – Res (per lot) - Debt	\$1,153.31	\$1,154.14				
Total	\$1,244.10	\$1,245.81	(\$1.71)	0%	199	199
Par F -TH – Res (per acre) - Maint	\$688.19	\$659.66				
Par F -TH – Res (per acre) - Debt	\$18,933.05	\$18,972.63				
Total	\$19,621.24	\$19,632.29	(\$11.05)	0%	10	10
Par F -TH – Res (per unit) - Maint	\$78.66	\$80.05				
Par F -TH – Res (per unit) - Debt	\$753.30	\$753.29				
Total	\$831.96	\$833.34	(\$1.38)	0%	255	255
Par G -SF – Res (per acre) - Maint	\$344.36	\$330.08				
Par G -SF – Res (per acre) - Debt	\$9,473.85	\$9,493.66				
Total	\$9,818.21	\$9,823.74	(\$5.53)	0%	77	77

UNIT 2C - ALTON

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
Par G -SF – Res (per lot) - Maint	\$95.14	\$95.85				
Par G -SF – Res (per lot) - Debt	\$1,273.22	\$1,274.29				
Total	\$1,368.36	\$1,370.14	(\$1.78)	0%	469	469
Undeveloped, undifferentiated (per acre) -	\$558.99	\$535.78				
Undeveloped, undifferentiated (per acre) -	\$15,376.31	\$15,407.80				
Total	\$15,935.30	\$15,943.58	(\$8.28)	0%	39	39
Undeveloped, undifferentiated (per comput	\$51.44	\$53.96				
Undeveloped, undifferentiated (per comput	\$70.85	\$69.41				
Total	\$122.29	\$123.37	(\$1.08)	-1%	39	39

Budget Highlights:

- > Due to this unit's early construction stage, budgeted maintenance costs are formitive.
- > Aquatic Weed Control (a/c 53403) contract amended in February 2020 to allow extension through FYE 9/30/21 at existing prices, with option to renew annually four additional years.
- > Preserve maintenance (a/c #53413) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Preserve maintenance (a/c #53413) includes monitoring well data collection, and annual monitoring and reports. Additional preserve work required within unit due to stage of development.
- > Northern's assessments are levied upon land within Alton according to specified land use classifications. At final buildout, there will be thirteen different land use classifications as follows: 1) Apartments, 2) Biotech A, 3) Biotech B, 4) Commercial/Retail, 5) Hotel, 6) Office, 7) Utility, 8) Parcel C - Single Family, 9) Parcel C - Townhomes, 10) Parcel D - Single Family, 11) Parcel E - Single Family, 12) Parcel F - Townhomes, 13) Parcel G - Single Family. Parcels classified as "Undeveloped, Undifferentiated" are all parcels yet to be divided into a single land use classification. In FYE 9/30/19, the total acreage classified as "Undeveloped, Undifferentiated" consisted of parcels not yet subdivided as Biotech B, Office, or Hotel. Tax rates will be affected as new plats are filed, because the number of taxable units will change with the designation of exempt acreage and creation individual lots.
- > Below is the calculated total of Northern's proposed FY 9/30/21 total assessment rates as applied to residential properties:
 Parcel C - SF: Acreage ranges from 0.1194 to 0.2211. Total assessment ranges from \$2,528.90 to \$3,527.42.
 Parcel C - TH: Acreage ranges from 0.0416 to 0.0463. Total assessment ranges from \$1,326.07 to \$1,418.29.
 Parcel D - SF: Acreage ranges from 0.116 to 0.242. Total assessment ranges from \$2,383.97 to \$3,621.07.
 Parcel E - SF: Acreage ranges from 0.119 to 0.344. Total assessment ranges from \$2,412.47 to \$4,621.56.
 Parcel F - TH: Acreage ranges from 0.039 to 0.044. Total assessment ranges from \$1,597.19 to \$1,695.29.
 Parcel G - SF: Acreage ranges from 0.1061 to 0.3194. Total assessment ranges from \$2,410.07 to \$4,504.30.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.
- Because this unit overlaps Units 2 and 2A, the budget and tax rates of Unit 2 and 2A are also applicable. The rates shown above are cumulative.

UNIT 2C - ALTON

- Assessments for Unit 2C are apportioned among the lands in Unit 2C in accordance with the relative benefits assessed thereto by the District Engineer. All taxable land within Unit 2C is assessed for a Community Infrastructure benefit. In addition to the assessment for a Community Infrastructure benefit, the land that is expected to be developed solely for residential uses is subject to an assessment for a Parcel Infrastructure benefit. The unit of measurement that is applied against each assessable parcel of land to determine the Community Infrastructure benefit is equal to the actual acreage for each property control number. The unit of measurement that is applied against each assessable parcel of land to determine the Parcel Infrastructure benefit is based on the number of "Taxing Units". Each separately subdivided lot or parcel of land (a "Lot") within a Category of Parcel Infrastructure that is less than or equal to 0.50 acres in actual area, shall be deemed to be one "Taxing Unit". Any Lot that is larger than 0.50 acres in actual area shall be deemed to be that number of Taxing Units obtained by dividing the actual area of such Lot by the Taxing Unit Factor (specified within the Engineer's Report) associated with the category of Parcel Infrastructure and rounding the result up to the nearest whole number.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 2C, Alton: Preserves; Internal Roadways.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
Water Control and Improvement Bonds - Series 2017	3.25%-5.00%	\$22,610,000	8/1/2046
Water Cntrl and Impr Bonds - Series 2014	4.50%-5.20%	\$55,475,000	8/1/2046
Total outstanding		<u>\$78,085,000</u>	

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$1,545,000	\$3,849,463	\$5,394,463
2022	\$1,610,000	\$3,785,750	\$5,395,750
2023	\$1,680,000	\$3,719,300	\$5,399,300
2024	\$1,760,000	\$3,646,200	\$5,406,200
2025	\$1,840,000	\$3,569,600	\$5,409,600
THEREAFTER	\$69,650,000	\$44,770,410	\$114,420,410
Total	<u>\$78,085,000</u>	<u>\$63,340,723</u>	<u>\$141,425,723</u>

UNIT 3 - HORSESHOE ACRES/SQUARE LAKE

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	267,633	301,094	301,094	298,045	240,606
31901 AGREEMENT ASSESSMENTS	10,975	11,607	11,607	5,640	4,553
31903 Delinquent Taxes - Prior Year	-	-	(143)	-	-
	278,608	312,701	312,558	303,685	245,159
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(911)	(2,856)	(2,864)	(2,845)	(2,296)
54903 TAX DISCOUNT	(9,845)	(11,580)	(11,115)	(11,463)	(9,254)
54904 UNIQUE ASSMTS DISCOUNT	(202)	(273)	-	(271)	(219)
	(10,958)	(14,709)	(13,979)	(14,579)	(11,769)
Other					
32900 PERMIT FEES	-	-	2,250	-	-
32901 PLAT FEES	250	-	-	-	-
33444 Local Grants	66,500	-	-	-	-
33449 FEMA (Fed)- Hurricane Irma	29,700	-	-	-	-
33450 FEMA (State)- Hurricane Irma	1,650	-	-	-	-
36110 INTEREST EARNINGS	6,519	-	2,663	-	-
36132 INTEREST EARNINGS-TAXES	212	-	193	-	-
	104,831	-	5,106	-	-
TOTAL REVENUES	372,481	297,992	303,685	289,106	233,390
EXPENSES					
Personnel Services					
59117 Personnel Services	71,933	68,297	55,058	74,471	76,705
	71,933	68,297	55,058	74,471	76,705
Contractual Services					
53101 ENGINEERING FEES	-	16,700	4,895	15,000	15,000
53109 LEGAL SERVICES	2,170	500	-	500	500
53201 AUDITORS SERVICES	975	1,326	1,326	1,327	1,327
53403 CHEMICAL WEED CONTROL	25,323	26,083	26,083	27,387	27,387
53405 MOWING SERVICES	38,046	38,046	38,046	38,046	38,046
53407 TRASH DISPOSAL	1,000	1,000	1,650	1,000	1,000
53409 LANDSCAPE MAINTENANCE	2,220	2,331	854	756	756
53413 PRESERVE/EXOTIC MAINT	2,761	4,800	-	4,800	4,800
59126 Insurance	3,716	4,481	4,438	5,566	5,900
	76,211	95,267	77,292	94,382	94,716
Utilities					
54301 ELECTRICITY	579	600	444	600	600
	579	600	444	600	600
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	-	-	-	3,786	3,786
54604 REPAIR & MAINT-CANAL/LAKE	187,830	226,000	192,870	67,000	10,000

UNIT 3

HORSESHOE ACRES/SQUARE LAKE

UNIT 3 - HORSESHOE ACRES/SQUARE LAKE

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 3 - MAINTENANCE FUND					
54608 REPAIR & MAINT - GENERAL	4,250	5,000	4,750	6,000	6,000
54610 REPAIR & MAINT-TELEMETRY	172	2,000	1,433	8,000	8,000
54613 REPAIR & MAINT-CULVERTS	550	5,000	-	-	-
54614 REPAIR & MAINT - GATE	6,300	3,000	2,700	700	700
	199,102	241,000	201,753	85,486	28,486
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	-	7,200	6,687	-	-
56304 GIS	3,002	3,356	3,354	3,425	3,425
	3,002	10,556	10,041	3,425	3,425
Other					
59110 ADMINISTRAT TRANSFER OUT	17,675	20,211	15,882	18,449	18,449
59111 OPERATIONS TRANSFER OUT	10,548	12,061	9,478	11,009	11,009
99999 Add'l cash required/(available) for budget	(6,567)	(150,000)	-	1,284	-
	21,656	(117,728)	25,360	30,742	29,458
TOTAL EXPENSES	372,483	297,992	369,948	289,106	233,390

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/21	FYE 9/30/20	<u>Incr/(Decr)</u>		FYE 9/30/21	FYE 9/30/20
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$110.51	\$111.31	(\$0.80)	-1%	2,748	2,756

Budget Highlights:

- > Engineering budget (a/c #53101) includes estimate for survey services for miscellaneous canals in Horseshoe Acres.
- > Aquatic Weed Control (a/c 53403) contract amended in February 2020 to allow extension through FYE 9/30/21, with option to renew annually four additional years. A change order approving a 5% increase to the contract for FYE 9/30/21 was also approved.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > Preserve maintenance (a/c #53413) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > FY21 budget for Repair & Maint-CANAL/LAKE (a/c #54604) includes canal and ROW clean up and removal of exotic trees and brush.
- > Building a fund balance reserve to help offset the cost of future maintenance repairs and replacements.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Part of this unit is overlapped by Unit 3A.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.

UNIT 3 - HORSESHOE ACRES/SQUARE LAKE

- Of the total assessable units, 51 taxable units relate to special agreements with the District, and are not assessed as part of real property tax bills from the Palm Beach County Tax Collector. These taxable units belong to the Palm Lake Coop. The District also has a special agreement with the Department of Veteran Affairs (DVA) for this Unit that requires the DVA pay the District annually for its Fair Share Usage Fee. The agreement with the DVA set forth an annual Fair Usage Fee of \$5,788.96 for years 2010-2014 and \$5,925.72 for years 2015-2019. A 5 year extension of the agreement for the years 2020-2024 will need to be negotiated in 2019. Special agreement assessments are invoiced directly by the District.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 3, Horseshoe Acres/Square Lake: 2 Operable Structures; 2 Telemetry Stations; 3 Metritapes; Canal Rights-of-Way, Culverts; 2 Landscape Sites; 1 Dock; 2 Rain Gauges.

UNIT 3A - WOODBINE

Fund Name: UNIT 3A - MAINTENANCE FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	141,148	136,278	136,278	135,729	181,102
31903 Delinquent Taxes - Prior Year	-	-	(143)	-	-
	141,148	136,278	136,135	135,729	181,102
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(478)	(1,296)	(1,293)	(1,292)	(1,724)
54903 TAX DISCOUNT	(5,237)	(5,241)	(5,046)	(5,220)	(6,965)
	(5,715)	(6,537)	(6,339)	(6,512)	(8,689)
Other					
32900 PERMIT FEES	500	-	-	-	-
33449 FEMA (Fed)- Hurricane Irma	-	-	64	-	-
36110 INTEREST EARNINGS	7,563	-	2,990	-	-
36132 INTEREST EARNINGS-TAXES	116	-	99	-	-
	8,179	-	3,153	-	-
TOTAL REVENUES	143,612	129,741	132,949	129,217	172,413
EXPENSES					
Personnel Services					
59117 Personnel Services	36,366	42,920	33,171	46,220	47,607
	36,366	42,920	33,171	46,220	47,607
Contractual Services					
53101 ENGINEERING FEES	-	1,500	1,212	12,000	12,000
53109 LEGAL SERVICES	816	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	125	150	107	215	215
53201 AUDITORS SERVICES	1,134	1,471	1,471	1,410	1,410
53403 CHEMICAL WEED CONTROL	7,285	7,504	7,503	7,879	7,879
53407 TRASH DISPOSAL	-	250	-	250	250
57301 TRUSTEE FEES	500	525	525	525	525
59126 Insurance	327	402	398	429	455
	10,187	12,302	11,216	23,208	23,234
Utilities					
54301 ELECTRICITY	25,490	25,000	17,882	25,500	25,500
	25,490	25,000	17,882	25,500	25,500
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	21,473	31,622	23,810	27,028	27,028
54608 REPAIR & MAINT - GENERAL	-	1,000	-	3,000	3,000
54611 REPAIR & MAINT-ROADS	-	3,000	-	23,000	23,000
54613 REPAIR & MAINT-CULVERTS	-	6,000	-	1,500	1,500
54617 Repairs & Maint - Catch Basins	-	174,000	79,170	20,000	10,000
54618 R&M-AERATOR REFURBISHMENTS	4,992	6,250	5,087	12,500	-
54621 REPAIR & MAINT- STREET SWEEP	-	-	-	15,000	-

UNIT 3A - WOODBINE

Fund Name: UNIT 3A - MAINTENANCE FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
	26,465	221,872	108,067	102,028	64,528
Other					
59110 ADMINISTRAT TRANSFER OUT	7,443	8,511	6,688	7,769	7,769
59111 OPERATIONS TRANSFER OUT	3,617	4,136	3,250	3,775	3,775
99999 Add'l cash required/(available) for budget	34,044	(185,000)	-	(79,283)	-
	45,104	(172,353)	9,938	(67,739)	11,544
TOTAL EXPENSES	143,612	129,741	180,274	129,217	172,413

Fund Name: UNIT 3A - DEBT FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	425,420	424,942	424,942	424,111	439,500
31903 Delinquent Taxes - Prior Year	-	-	(469)	-	-
	425,420	424,942	424,473	424,111	439,500
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,440)	(4,046)	(4,031)	(4,038)	(4,185)
54903 TAX DISCOUNT	(15,786)	(16,343)	(15,730)	(16,311)	(16,903)
	(17,226)	(20,389)	(19,761)	(20,349)	(21,088)
Other					
36110 INTEREST EARNINGS	4,278	-	1,395	-	-
36132 INTEREST EARNINGS-TAXES	351	-	309	-	-
	4,629	-	1,704	-	-
TOTAL REVENUES	412,823	404,553	406,416	403,762	418,412

EXPENSES

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	260,000	275,000	275,000	290,000	305,000
57201 DEBT SERVICE-INTEREST	157,756	143,781	143,781	129,000	113,412
	417,756	418,781	418,781	419,000	418,412
Other					
99999 Add'l cash required/(available) for budget	(4,934)	(14,228)	-	(15,238)	-
	(4,934)	(14,228)	-	(15,238)	-
TOTAL EXPENSES	412,822	404,553	418,781	403,762	418,412

	Tax per Assessable Unit				Number of Assessable Units	
	FYE 9/30/21	FYE 9/30/20	Incr/(Decr)		FYE 9/30/21	FYE 9/30/20
			\$	%		
APTS & COMMERCIAL - Maint	\$1,255.85	\$1,261.29				
APTS & COMMERCIAL - Debt	\$3,578.81	\$3,585.83				

UNIT 3A - WOODBINE

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
Total	\$4,834.66	\$4,847.12	(\$12.46)	0%	24	24
PAR A - Maint	\$272.63	\$274.09				
PAR A - Debt	\$506.59	\$507.58				
Total	\$779.22	\$781.67	(\$2.45)	0%	74	74
PAR B - Maint	\$263.95	\$265.37				
PAR B - Debt	\$479.45	\$480.39				
Total	\$743.40	\$745.76	(\$2.36)	0%	86	86
PAR C - Maint	\$256.39	\$257.78				
PAR C - Debt	\$455.82	\$456.72				
Total	\$712.21	\$714.50	(\$2.29)	0%	88	88
PAR D, PLAT 1 - Maint	\$273.71	\$275.17				
PAR D, PLAT 1 - Debt	\$509.96	\$510.96				
Total	\$783.67	\$786.13	(\$2.46)	0%	71	71
PAR D, PLAT 2 - Maint	\$256.68	\$258.07				
PAR D, PLAT 2 - Debt	\$456.72	\$457.62				
Total	\$713.40	\$715.69	(\$2.29)	0%	15	15
PAR E - Maint	\$268.77	\$270.21				
PAR E - Debt	\$494.52	\$495.49				
Total	\$763.29	\$765.70	(\$2.41)	0%	114	114
PAR F - Maint	\$168.74	\$169.78				
PAR F - Debt	\$181.96	\$182.31				
Total	\$350.70	\$352.09	(\$1.39)	0%	136	136
PAR G - Maint	\$285.96	\$287.47				
PAR G - Debt	\$548.23	\$549.30				
Total	\$834.19	\$836.77	(\$2.58)	0%	40	40
PAR H - Maint	\$293.03	\$294.57				
PAR H - Debt	\$570.31	\$571.43				
Total	\$863.34	\$866.00	(\$2.66)	0%	54	54
PAR J - Maint	\$213.51	\$214.72				
PAR J - Debt	\$321.83	\$322.46				
Total	\$535.34	\$537.18	(\$1.84)	0%	132	132

Budget Highlights:

UNIT 3A - WOODBINE

- > Engineering budget (a/c #53101) includes estimate for for study of speed humps and design for selected road depressions and repairs.
- > Road Repairs & Maintenance (a/c #54611) includes funding for patching cracks.
- > FY20 Repair & Maintenance - Catch Basins (a/c #54617) included funding to inspect and clean catch basins.
- > Aquatic Weed Control (a/c 53403) contract was amended in February 2020 to allow extension through FYE 9/30/21, with option to renew annually four additional years. A change order approving a 5% increase to the contract for FYE 9/30/21 was also approved.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Because this unit overlaps Unit 3, the Unit 3 budget and tax rates are also applicable. The rates shown above are cumulative.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 3A, Woodbine: 2 Fixed Structures; Lakes; Roads; Sidewalks; Culverts; 14 Aerators.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl & Impr Refunding Bonds - Taxable Series 2004B	5.375%	\$2,400,000	8/1/2027

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$290,000	\$129,000	\$419,000
2022	\$305,000	\$113,413	\$418,413
2023	\$325,000	\$97,019	\$422,019
2024	\$340,000	\$79,550	\$419,550
2025	\$360,000	\$61,275	\$421,275
THEREAFTER	\$780,000	\$63,425	\$843,425
Total	\$2,400,000	\$543,682	\$2,943,682

UNIT 4 - WEST OF VILLAGES OF PALM BEACH LAKES

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	410,950	440,686	440,532	397,113	351,576
31901 AGREEMENT ASSESSMENTS	11,573	12,391	12,391	11,164	9,884
31903 Delinquent Taxes - Prior Year	158	-	155	-	-
	422,681	453,077	453,078	408,277	361,460
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,371)	(4,233)	(4,102)	(3,803)	(3,367)
54903 TAX DISCOUNT	(14,238)	(16,949)	(15,296)	(15,273)	(13,522)
54904 UNIQUE ASSMTS DISCOUNT	(390)	(595)	(459)	(536)	(475)
	(15,999)	(21,777)	(19,857)	(19,612)	(17,364)
Other					
32900 PERMIT FEES	3,000	-	3,000	-	-
33449 FEMA (Fed)- Hurricane Irma	35,960	-	634	-	-
33450 FEMA (State)- Hurricane Irma	1,400	-	-	-	-
36000 MISCELLANEOUS REVENUE	6,077	-	-	-	-
36110 INTEREST EARNINGS	7,132	-	3,209	-	-
36132 INTEREST EARNINGS-TAXES	777	-	638	-	-
	54,346	-	7,481	-	-
TOTAL REVENUES	461,028	431,300	440,702	388,665	344,096
EXPENSES					
Personnel Services					
59117 Personnel Services	64,491	71,920	53,445	77,449	79,773
	64,491	71,920	53,445	77,449	79,773
Contractual Services					
53101 ENGINEERING FEES	62	500	62	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	1,665	2,164	2,164	2,138	2,138
53403 CHEMICAL WEED CONTROL	15,336	15,796	15,796	16,585	16,585
53405 MOWING SERVICES	19,158	19,158	19,158	19,158	19,158
53407 TRASH DISPOSAL	500	1,000	850	1,000	1,000
53409 LANDSCAPE MAINTENANCE	4,200	4,410	1,742	1,575	1,575
59126 Insurance	9,938	11,319	11,211	15,135	16,043
	50,859	54,847	50,983	56,591	57,499
Utilities					
54301 ELECTRICITY	35,535	39,400	28,302	40,000	40,000
	35,535	39,400	28,302	40,000	40,000
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	35,530	54,896	28,950	56,310	56,310
54604 REPAIR & MAINT-CANAL/LAKE	1,300	14,000	1,950	10,000	10,000
54608 REPAIR & MAINT - GENERAL	3,115	3,000	1,568	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	90	5,000	1,705	5,000	5,000

UNIT 4

UNIT 4 - WEST OF VILLAGES OF PALM BEACH LAKES

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 4 - MAINTENANCE FUND					
54613 REPAIR & MAINT-CULVERTS	5,665	6,500	-	2,000	2,000
54614 REPAIR & MAINT - GATE	16,000	5,000	4,600	800	-
54618 R&M-AERATOR REFURBISHMENTS	11,137	18,750	15,540	-	-
	72,837	107,146	54,313	84,110	83,310
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	10,800	10,031	7,000	-
56304 GIS	10,884	10,678	10,673	10,939	10,939
56401 MACHINERY & EQUIPMENT	48,681	57,000	44,868	-	-
	59,565	78,478	65,572	17,939	10,939
Other					
59110 ADMINISTRAT TRANSFER OUT	53,173	60,802	47,780	55,500	55,500
59111 OPERATIONS TRANSFER OUT	16,361	18,707	14,700	17,076	17,076
99999 Add'l cash required/(available) for budget	108,208	-	-	40,000	-
	177,742	79,509	62,480	112,576	72,576
TOTAL EXPENSES	461,029	431,300	315,095	388,665	344,097

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/21	FYE 9/30/20	<u>Incr/(Decr)</u>		FYE 9/30/21	FYE 9/30/20
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$46.37	\$51.47	(\$5.10)	-10%	8,805	8,803

Budget Highlights:

- > Aquatic Weed Control (a/c 53403) contract was amended in February 2020 to allow extension through FYE 9/30/21, with option to renew annually four additional years. A change order approving a 5% increase to the contract for FYE 9/30/21 was also approved.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > Repair & Maintenance - general (a/c #54608) includes funding to repair RTU sites.
- > Improvmnts Other Than Bldg (a/c #56301) includes funding for new railing down to water's edge of two access gates.
- > FY20 budget included 3 new aerators (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Of the total assessable units, 241 taxable units relate to special agreements with the District, and are not assessed as part of real property tax bills from the Palm Beach County Tax Collector. Of these taxable units, 196 taxable units belong to the Tennis Club, 25 taxable units belong to the Palm Beach County School District, and 20 assessable units to Lowe's. Special agreement assessments are invoiced directly by the District.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

UNIT 4 - WEST OF VILLAGES OF PALM BEACH LAKES

Northern maintains the following Improvements in the Unit No. 4, West of the Villages of Palm Beach Lakes: 3 Operable Structures; 3 Operable Gates; 4 Fixed Structures; 21 Aerators; Lakes; 3 Telemetry Stations; 3 Metritapes; Canal Rights-of-Way, Culverts; 5 Landscape Sites; 2 Rain Gauges; 1 Mechanical Gate.

UNIT 5 - HENRY ROLF / OKEECHOBEE CORRIDOR

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	127,149	299,738	299,701	293,898	271,650
31901 AGREEMENT ASSESSMENTS	766	1,805	1,805	1,769	1,635
31903 Delinquent Taxes - Prior Year	-	-	(116)	-	-
	127,915	301,543	301,390	295,667	273,285
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(433)	(2,819)	(2,849)	(2,834)	(2,619)
54903 TAX DISCOUNT	(4,704)	(11,528)	(11,095)	(11,303)	(10,447)
54904 UNIQUE ASSMTS DISCOUNT	(31)	(87)	(72)	(85)	(79)
	(5,168)	(14,434)	(14,016)	(14,222)	(13,145)
Other					
33449 FEMA (Fed)- Hurricane Irma	25,200	-	-	-	-
33450 FEMA (State)- Hurricane Irma	1,400	-	-	-	-
36110 INTEREST EARNINGS	3,374	-	2,201	-	-
36132 INTEREST EARNINGS-TAXES	95	-	212	-	-
	30,069	-	2,413	-	-
TOTAL REVENUES	152,816	287,109	289,787	281,445	260,140
EXPENSES					
Personnel Services					
59117 Personnel Services	12,695	15,109	9,845	16,175	16,660
	12,695	15,109	9,845	16,175	16,660
Contractual Services					
53101 ENGINEERING FEES	10,965	6,300	7,360	4,000	4,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	3,078	3,648	3,436	3,648	3,648
53201 AUDITORS SERVICES	653	845	845	1,194	1,194
53403 CHEMICAL WEED CONTROL	9,016	9,467	9,467	9,467	9,467
53405 MOWING SERVICES	11,742	11,742	11,742	11,742	11,742
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	7,106	8,225	8,146	11,613	12,310
	42,560	40,977	40,996	42,414	43,111
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,000	4,600	2,000	2,000
54608 REPAIR & MAINT - GENERAL	3,900	1,000	-	2,000	2,000
54613 REPAIR & MAINT-CULVERTS	-	150,000	-	-	-
54614 REPAIR & MAINT - GATE	6,500	2,000	1,400	500	500
	10,400	155,000	6,000	4,500	4,500
Capital Outlay					
56304 GIS	10,101	9,909	9,905	10,141	10,141
	10,101	9,909	9,905	10,141	10,141

UNIT 5 - HENRY ROLF / OKEECHOBEE CORRIDOR

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 5 - MAINTENANCE FUND					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	-	75,726	-	75,726	79,891
57201 DEBT SERVICE-INTEREST	-	53,625	-	53,625	49,460
	-	129,351	-	129,351	129,351
Other					
59110 ADMINISTRAT TRANSFER OUT	51,838	59,275	46,580	54,106	54,106
59111 OPERATIONS TRANSFER OUT	2,175	2,488	1,955	2,271	2,271
99999 Add'l cash required/(available) for budget	23,048	(125,000)	-	22,487	-
	77,061	(63,237)	48,535	78,864	56,377
TOTAL EXPENSES	152,817	287,109	115,281	281,445	260,140

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
ALL NON EXEMPT PARCELS - Maint	\$36.23	\$36.95	(\$0.72)	-2%	8,161	8,161

Budget Highlights:

- > Aquatic Weed Control (a/c 53403) contract amended in February 2020 to allow extension through FYE 9/30/21 at existing prices, with option to renew annually four additional years.
- > FY20 Culvert Repairs & Maintenance (a/c #54613) included partial funding of major Jog Road culvert repairs. The rest of the funding to come from a new proposed maintenance loan. The project includes cleaning the existing culvert, slip lining and restoration.
- > New proposed loan approximating \$975,000 for the Jog Road culvert project, payable over 10 years, assuming 5.5% interest rate. Debt service for the new loan is included the maintenance budget. Loan proceeds and expenditures will be recorded separately in a Capital Projects Fund.
- > Building fund balance to restore the working capital reserve target.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Part of this unit is overlapped by Units 5A, 5B, 5C, and 5D.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Of the total assessable units, 49 taxable units relate to special agreements with the District, and are not assessed as part of real property tax bills from the Palm Beach County Tax Collector. These taxable units belong to the Palm Beach County School District. Special agreement assessments are invoiced directly by the District.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 5, Henry Rolf / Okeechobee Corridor: Drainage Easement.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
Proposed loan for culvert cleaning and restoration	7.00%	\$899,274	8/1/2030

UNIT 5 - HENRY ROLF / OKEECHOBEE CORRIDOR

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$75,726	\$53,625	\$129,351
2022	\$79,891	\$49,460	\$129,351
2023	\$84,285	\$45,066	\$129,351
2024	\$88,921	\$40,430	\$129,351
2025	\$93,811	\$35,540	\$129,351
THEREAFTER	\$552,366	\$94,389	\$646,755
Total	<u>\$975,000</u>	<u>\$318,510</u>	<u>\$1,293,510</u>

UNIT 5A - VISTA CENTER OF PALM BEACH

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	363,744	348,106	348,106	345,201	254,945
31903 Delinquent Taxes - Prior Year	14	-	-	-	-
	363,758	348,106	348,106	345,201	254,945
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,248)	(3,313)	(3,328)	(3,287)	(2,427)
54903 TAX DISCOUNT	(12,964)	(13,388)	(12,281)	(13,276)	(9,805)
	(14,212)	(16,701)	(15,609)	(16,563)	(12,232)
Other					
32900 PERMIT FEES	2,500	-	1,000	-	-
33449 FEMA (Fed)- Hurricane Irma	7,085	-	-	-	-
33450 FEMA (State)- Hurricane Irma	394	-	-	-	-
36110 INTEREST EARNINGS	18,445	-	8,037	-	-
36132 INTEREST EARNINGS-TAXES	196	-	217	-	-
	28,620	-	9,254	-	-
TOTAL REVENUES	378,166	331,405	341,751	328,638	242,713
EXPENSES					
Personnel Services					
59117 Personnel Services	73,578	84,819	65,080	91,340	94,080
	73,578	84,819	65,080	91,340	94,080
Contractual Services					
53101 ENGINEERING FEES	2,300	16,000	16,923	8,000	8,000
53109 LEGAL SERVICES	578	2,000	11,082	1,000	1,000
53201 AUDITORS SERVICES	826	1,108	1,108	1,231	1,231
53402 MARSH MAINT-LITTORAL ZONE	1,727	5,800	5,800	15,568	15,568
53403 CHEMICAL WEED CONTROL	31,308	31,308	31,308	32,024	32,024
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	550	715	708	884	937
	37,289	57,181	66,929	58,957	59,010
Utilities					
54301 ELECTRICITY	12,009	14,000	7,267	13,000	13,000
	12,009	14,000	7,267	13,000	13,000
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,000	-	2,000	2,000
54608 REPAIR & MAINT - GENERAL	-	500	-	500	500
54611 REPAIR & MAINT-ROADS	81,346	31,000	8,694	28,500	10,000
54613 REPAIR & MAINT-CULVERTS	14,826	-	-	-	10,000
54617 Repairs & Maint - Catch Basins	125,711	300,000	66,202	20,000	25,000
	221,883	333,500	74,896	51,000	47,500
Capital Outlay					

UNIT 5A - VISTA CENTER OF PALM BEACH

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 5A - MAINTENANCE FUND					
56302 ROADS/BRIDGES	-	175,000	-	260,000	-
56303 CULVERTS/STRUCTURES	-	200,000	-	-	-
	-	375,000	-	260,000	-
Other					
59110 ADMINISTRAT TRANSFER OUT	13,364	15,281	12,008	13,948	13,948
59111 OPERATIONS TRANSFER OUT	14,538	16,624	13,064	15,175	15,175
99999 Add'l cash required/(available) for budget	5,504	(565,000)	-	(174,782)	-
	33,406	(533,095)	25,072	(145,659)	29,123
TOTAL EXPENSES	378,165	331,405	239,244	328,638	242,713

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/21	FYE 9/30/20	Incr/(Decr)		FYE 9/30/21	FYE 9/30/20
			\$	%		
Business Park Vista Center - Maint	\$200.36	\$202.46	(\$2.10)	-1%	136	136
Emerald Dunes Condos - Maint	\$106.25	\$107.56	(\$1.31)	-1%	302	302
GOLF COURSE - Maint	\$218.27	\$220.52	(\$2.25)	-1%	128	128
INDUSTRIAL - Maint	\$1,211.05	\$1,221.66	(\$10.61)	-1%	195	195
Links at Emerald Dunes - Maint	\$131.49	\$133.01	(\$1.52)	-1%	185	185
Ventura Greens at Emerald Dunes - Maint	\$204.06	\$206.19	(\$2.13)	-1%	70	70
Villas at Emerald Dunes - Maint	\$119.23	\$120.65	(\$1.42)	-1%	184	184
Vista Center Condos - Maint	\$427.84	\$431.85	(\$4.01)	-1%	12	12

Budget Highlights:

- > Repair & Maint Roads (a/c #54611) includes funding for LED conversion for Vista Center Parkway, North Vista Parkway, and South Vista Parkway, sign replacements, flashers, and swale restoration.
- > FY20 Repair & Maintenance - Catch Basins (a/c #54617) included funding to inspect and clean catch basins.
- > New contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) awarded in April 2020 for FYE 9/30/21, with option to renew annually four additional years.
- > Road Repairs & Maintenance (a/c #54611) includes funding for traffic sign replacements, sidewalk repairs, flashers, and swale restoration.
- > FY20 Repair & Maintenance - Catch Basins (a/c #54617) included funding to inspect and clean catch basins.
- > Roads/Bridges (a/c #56302) includes funding for LED street light upgrade and replacement program.
- > FY20 Culverts/Structures (a/c #56303) included funding for replacing C011, 235' 54" BCMP culvert.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Because this unit overlaps Unit 5, the Unit 5 budget and tax rates are also applicable. The rates shown above are cumulative.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

UNIT 5A - VISTA CENTER OF PALM BEACH

Northern maintains the following Improvements in Unit No. 5A, Vista Center: 3 Fixed Structures; Lakes; Marshes; Uplands; Major Roadways; Culverts; 67 Street Lights; Landscaping; Irrigation.

UNIT 5B - BAYWINDS

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	79,996	76,897	76,897	76,177	75,824
31903 Delinquent Taxes - Prior Year	-	-	(140)	-	-
	79,996	76,897	76,757	76,177	75,824
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(274)	(733)	(733)	(725)	(721)
54903 TAX DISCOUNT	(2,920)	(2,957)	(2,791)	(2,930)	(2,916)
	(3,194)	(3,690)	(3,524)	(3,655)	(3,637)
Other					
33449 FEMA (Fed)- Hurricane Irma	2,112	-	-	-	-
36110 INTEREST EARNINGS	2,569	-	926	-	-
36132 INTEREST EARNINGS-TAXES	48	-	45	-	-
	4,729	-	971	-	-
TOTAL REVENUES	81,531	73,207	74,204	72,522	72,187
EXPENSES					
Personnel Services					
59117 Personnel Services	28,217	23,682	20,247	25,811	26,585
	28,217	23,682	20,247	25,811	26,585
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	125	150	107	215	215
53201 AUDITORS SERVICES	385	533	533	673	673
53409 LANDSCAPE MAINTENANCE	4,800	5,040	2,803	2,730	2,730
57301 TRUSTEE FEES	500	525	500	525	525
59126 Insurance	4,811	4,940	4,893	4,341	4,601
	10,621	12,188	8,836	9,484	9,744
Utilities					
54301 ELECTRICITY	3,203	4,563	3,029	4,564	4,564
	3,203	4,563	3,029	4,564	4,564
Supplies & Materials					
55201 FUEL-PUMP STATIONS	486	3,000	513	1,000	1,000
	486	3,000	513	1,000	1,000
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	-	-	-	3,786	3,786
54602 REPAIR & MAINT-PUMP STATN	1,979	9,332	1,736	10,000	10,000
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	-	3,000	3,000
54606 REPAIR & MAINT-BLDG	69,481	5,075	19,509	10,000	-
54608 REPAIR & MAINT - GENERAL	933	1,000	375	2,000	2,000
54610 REPAIR & MAINT-TELEMETRY	-	1,500	89	1,500	1,500

UNIT 5B - BAYWINDS

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 5B - MAINTENANCE FUND					
54619 R&M-GENERATORS	-	-	-	1,000	1,000
	72,393	19,907	21,709	31,286	21,286
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	-	-	6,687	-	-
	-	-	6,687	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	5,628	6,436	5,058	5,875	5,875
59111 OPERATIONS TRANSFER OUT	3,001	3,431	2,696	3,132	3,132
99999 Add'l cash required/(available) for budget	(42,018)	-	-	(8,630)	-
	(33,389)	9,867	7,754	377	9,007
TOTAL EXPENSES	81,531	73,207	68,775	72,522	72,186
Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 5B - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	403,061	402,282	402,282	402,736	412,943
31903 Delinquent Taxes - Prior Year	-	-	(1,707)	-	-
	403,061	402,282	400,575	402,736	412,943
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,381)	(3,827)	(3,836)	(3,836)	(3,933)
54903 TAX DISCOUNT	(14,682)	(15,472)	(14,632)	(15,489)	(15,882)
	(16,063)	(19,299)	(18,468)	(19,325)	(19,815)
Other					
36110 INTEREST EARNINGS	3,711	-	1,128	-	-
36132 INTEREST EARNINGS-TAXES	244	-	237	-	-
	3,955	-	1,365	-	-
TOTAL REVENUES	390,953	382,983	383,472	383,411	393,128
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	336,889	344,401	344,401	352,081	359,933
57201 DEBT SERVICE-INTEREST	56,240	48,728	48,728	41,047	33,196
	393,129	393,129	393,129	393,128	393,129
Other					
99999 Add'l cash required/(available) for budget	(2,176)	(10,146)	-	(9,717)	-
	(2,176)	(10,146)	-	(9,717)	-
TOTAL EXPENSES	390,953	382,983	393,129	383,411	393,129

UNIT 5B - BAYWINDS

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
COMMERCIAL - Maint	\$497.54	\$502.61				
COMMERCIAL - Debt	\$2,438.84	\$2,436.11				
Total	\$2,936.38	\$2,938.72	(\$2.34)	0%	7	7
Mezzano Condo - Maint	\$54.17	\$55.06				
Mezzano Condo - Debt	\$94.84	\$94.74				
Total	\$149.01	\$149.80	(\$0.79)	-1%	240	240
RESIDENTIAL - Maint	\$99.67	\$100.99				
RESIDENTIAL - Debt	\$335.40	\$335.02				
Total	\$435.07	\$436.01	(\$0.94)	0%	1,082	1,082

Budget Highlights:

- > 2015 Bond refunding resulted in cash flow savings approximating \$95,000 each year through the final maturity of the bonds.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Because this unit overlaps Unit 5, the Unit 5 budget and tax rates are also applicable. The rates shown above are cumulative.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 5B, Lennar Homes (Baywinds): 1 Pump Station with 3 Pumps
 2 Mechanical Gates; 2 Telemetry Stations; 1 Landscape Site; 1 Metritape; 1 Permanent Backup Generator; 1 Fuel Tank.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2015	2.23%	\$1,840,691	8/1/2025

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$352,081	\$41,047	\$393,128
2022	\$359,933	\$33,196	\$393,129
2023	\$367,959	\$25,170	\$393,129
2024	\$376,165	\$16,964	\$393,129

UNIT 5B - BAYWINDS

2025	<u>\$384,553</u>	<u>\$8,576</u>	<u>\$393,129</u>
Total	<u>\$1,840,691</u>	<u>\$124,953</u>	<u>\$1,965,644</u>

UNIT 5C - RIVERWALK

Fund Name: UNIT 5C - MAINTENANCE FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	45,911	48,474	48,474	39,739	37,052
	45,911	48,474	48,474	39,739	37,052
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(156)	(468)	(460)	(380)	(354)
54903 TAX DISCOUNT	(1,682)	(1,864)	(1,780)	(1,528)	(1,425)
	(1,838)	(2,332)	(2,240)	(1,908)	(1,779)
Other					
36110 INTEREST EARNINGS	2,852	-	1,284	-	-
36132 INTEREST EARNINGS-TAXES	36	-	35	-	-
	2,888	-	1,319	-	-
TOTAL REVENUES	46,961	46,142	47,553	37,831	35,273
EXPENSES					
Personnel Services					
59117 Personnel Services	15,016	18,751	11,666	20,193	20,799
	15,016	18,751	11,666	20,193	20,799
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	461	591	591	584	584
53407 TRASH DISPOSAL	2,550	2,100	1,700	3,400	3,400
53409 LANDSCAPE MAINTENANCE	1,020	1,071	722	724	724
59126 Insurance	535	597	591	605	641
	4,566	5,359	3,604	6,313	6,349
Utilities					
54301 ELECTRICITY	183	1,200	136	1,000	1,000
	183	1,200	136	1,000	1,000
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	-	3,000	3,000
54608 REPAIR & MAINT - GENERAL	-	1,500	-	1,500	1,500
54610 REPAIR & MAINT-TELEMETRY	-	1,500	-	1,500	1,500
54613 REPAIR & MAINT-CULVERTS	-	10,000	-	-	-
	-	16,000	-	6,000	6,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	3,600	3,344	-	-
	-	3,600	3,344	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	765	875	688	799	799
59111 OPERATIONS TRANSFER OUT	312	357	281	326	326

UNIT 5C - RIVERWALK

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 5C - MAINTENANCE FUND					
99999 Add'l cash required/(available) for budget	26,119	-	-	3,200	-
	27,196	1,232	969	4,325	1,125
TOTAL EXPENSES	46,961	46,142	19,719	37,831	35,273

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
RESIDENTIAL - Maint	\$65.30	\$72.41				
Total	\$65.30	\$72.41	(\$7.11)	-10%	1,367	1,367

Budget Highlights:

- > The control structure modification construction was completed in FY 2018.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Because this unit overlaps Unit 5, the Unit 5 budget and tax rates are also applicable. The rates shown above are cumulative.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 5C, Riverwalk: Drainage Easement; 1 Dock; 1 Operable Structure; Lake Interconnect Pipes/ Culverts.

UNIT 5D - ANDROS ISLE

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	60,715	111,652	111,652	97,633	76,113
	60,715	111,652	111,652	97,633	76,113
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(207)	(984)	(1,063)	(867)	(676)
54903 TAX DISCOUNT	(2,235)	(4,294)	(4,147)	(3,755)	(2,927)
	(2,442)	(5,278)	(5,210)	(4,622)	(3,603)
Other					
33449 FEMA (Fed)- Hurricane Irma	1,886	-	-	-	-
36110 INTEREST EARNINGS	3,285	-	1,657	-	-
36132 INTEREST EARNINGS-TAXES	37	-	71	-	-
	5,208	-	1,728	-	-
TOTAL REVENUES	63,481	106,374	108,170	93,011	72,510
EXPENSES					
Personnel Services					
59117 Personnel Services	23,153	25,931	20,034	27,925	28,762
	23,153	25,931	20,034	27,925	28,762
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	719	926	926	856	856
53409 LANDSCAPE MAINTENANCE	2,400	2,520	2,621	2,762	2,762
59126 Insurance	2,839	2,942	2,914	2,694	2,856
	5,958	7,388	6,461	7,312	7,474
Utilities					
54301 ELECTRICITY	1,890	3,163	1,680	3,164	3,164
	1,890	3,163	1,680	3,164	3,164
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	-	25	25	-	-
55201 FUEL-PUMP STATIONS	617	5,000	-	1,500	1,500
	617	5,025	25	1,500	1,500
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	3,417	6,332	7,728	5,000	5,000
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	-	3,000	3,000
54606 REPAIR & MAINT-BLDG	33	550	-	10,000	10,000
54608 REPAIR & MAINT - GENERAL	858	1,000	822	3,000	3,000
54610 REPAIR & MAINT-TELEMETRY	420	1,500	-	1,500	1,500
54619 R&M-GENERATORS	-	-	-	1,000	1,000
	4,728	12,382	8,550	23,500	23,500

UNIT 5D

ANDROS ISLE

UNIT 5D - ANDROS ISLE

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 5D - MAINTENANCE FUND					
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	-	43,600	68,340	12,500	-
	-	43,600	68,340	12,500	-
Other					
59110 ADMINISTRAT TRANSFER OUT	5,110	5,844	4,592	5,334	5,334
59111 OPERATIONS TRANSFER OUT	2,660	3,041	2,390	2,776	2,776
99999 Add'l cash required/(available) for budget	19,364	-	-	9,000	-
	27,134	8,885	6,982	17,110	8,110
TOTAL EXPENSES	63,480	106,374	112,072	93,011	72,510

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 5D - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	386,315	-	-	-	-
	386,315	-	-	-	-
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,319)	-	-	-	-
54903 TAX DISCOUNT	(14,241)	-	-	-	-
	(15,560)	-	-	-	-
Other					
36110 INTEREST EARNINGS	3,397	-	17	-	-
36132 INTEREST EARNINGS-TAXES	238	-	-	-	-
	3,635	-	17	-	-
TOTAL REVENUES	374,390	-	17	-	-

EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	368,988	-	-	-	-
57201 DEBT SERVICE-INTEREST	9,409	-	-	-	-
	378,397	-	-	-	-
Other					
99999 Add'l cash required/(available) for budget	(4,007)	-	-	-	-
	(4,007)	-	-	-	-
TOTAL EXPENSES	374,390	-	-	-	-

	Tax per Assessable Unit				Number of Assessable Units	
	FYE 9/30/21	FYE 9/30/20	Incr/(Decr)		FYE 9/30/21	FYE 9/30/20
			\$	%		
COMMERCIAL/AC - Maint	\$107.21	\$118.13				

UNIT 5D - ANDROS ISLE

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
Total	\$107.21	\$118.13	(\$10.92)	-9%	32	32
RESIDENTIAL - Maint	\$142.78	\$158.80				
Total	\$142.78	\$158.80	(\$16.02)	-10%	881	881
San Michele condo - Maint	\$41.20	\$42.63				
Total	\$41.20	\$42.63	(\$1.43)	-3%	300	300

Budget Highlights:

- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > Repair & Main-Bldg (a/c #54606) includes funding for painting exterior of pump station building.
- > Improvmnts Other Than Bldg (a/c #56301) includes funding for back up generator transfer switch and panel.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Because this unit overlaps Unit 5, the Unit 5 budget and tax rates are also applicable. The rates shown above are cumulative.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 5D, Oakton Lakes (Andros Isle): 1 Pump Station with 3 Pumps; 1 Telemetry Station; 1 Metritape; 1 Landscape Site; 1 Mechanical Gate; 1 Permanent Backup Generator; 1 Fuel Tank; 1 Dock; 1 Rain Gauge.

UNIT 7 - DYER BOULEVARD

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	101,329	106,779	106,547	104,020	109,217
31903 Delinquent Taxes - Prior Year	80	-	-	-	-
	101,409	106,779	106,547	104,020	109,217
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(345)	(1,021)	(1,000)	(1,001)	(1,051)
54903 TAX DISCOUNT	(3,668)	(4,107)	(3,895)	(4,001)	(4,201)
	(4,013)	(5,128)	(4,895)	(5,002)	(5,252)
Other					
32900 PERMIT FEES	1,000	-	500	-	-
33003 Intgov'l rct - Exp Reimbursemt	2,288	-	1,627	-	-
36110 INTEREST EARNINGS	4,892	-	2,113	-	-
36132 INTEREST EARNINGS-TAXES	92	-	111	-	-
	8,272	-	4,351	-	-
TOTAL REVENUES	105,668	101,651	106,003	99,018	103,965
EXPENSES					
Personnel Services					
59117 Personnel Services	24,047	29,672	19,965	31,708	32,659
	24,047	29,672	19,965	31,708	32,659
Contractual Services					
53101 ENGINEERING FEES	37	500	100	500	500
53109 LEGAL SERVICES	192	500	-	500	500
53114 WATER QUALITY	2,949	3,697	3,323	3,697	3,697
53201 AUDITORS SERVICES	573	737	737	707	707
53403 CHEMICAL WEED CONTROL	4,985	5,234	5,234	5,234	5,234
53405 MOWING SERVICES	16,686	16,686	16,686	16,686	16,686
53407 TRASH DISPOSAL	-	1,200	-	1,200	1,200
53409 LANDSCAPE MAINTENANCE	360	378	252	252	252
59126 Insurance	2,568	2,982	2,954	4,141	4,389
	28,350	31,914	29,286	32,917	33,165
Utilities					
54301 ELECTRICITY	165	500	137	500	500
	165	500	137	500	500
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	3,000	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	-	1,000	175	1,000	1,000
54610 REPAIR & MAINT-TELEMETRY	-	1,000	-	-	-
54614 REPAIR & MAINT - GATE	-	500	-	2,000	2,000
	3,000	7,500	175	8,000	8,000
Capital Outlay					

UNIT 7 - DYER BOULEVARD

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 7 - MAINTENANCE FUND					
56304 GIS	3,417	3,352	3,351	3,432	3,432
	3,417	3,352	3,351	3,432	3,432
Other					
59110 ADMINISTRAT TRANSFER OUT	17,487	19,996	15,713	18,252	18,252
59111 OPERATIONS TRANSFER OUT	7,624	8,717	6,850	7,957	7,957
99999 Add'l cash required/(available) for budget	21,579	-	-	(3,748)	-
	46,690	28,713	22,563	22,461	26,209
TOTAL EXPENSES	105,669	101,651	75,477	99,018	103,965

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
ALL NON EXEMPT PARCELS - Maint	\$37.19	\$38.66	(\$1.47)	-4%	2,797	2,762

Budget Highlights:

- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > Aquatic Weed Control (a/c 53403) contract amended in February 2020 to allow extension through FYE 9/30/21 at existing prices, with option to renew annually four additional years.
- > Mowing (a/c 53405) contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 7, Dyer Boulevard: Canal Rights-of-Way; 1 fixed structure; 2 Landscape Sites; 1 Operable Gate; 1 RTU Site; 1 Metritape; 1 Rain Gauge.

UNIT 9 - ADMIRAL'S COVE

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	98,226	102,435	102,435	98,542	108,925
31901 AGREEMENT ASSESSMENTS	2,797	2,916	2,916	2,806	3,102
31903 Delinquent Taxes - Prior Year	-	-	24	-	-
	101,023	105,351	105,375	101,348	112,027
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(337)	(973)	(980)	(935)	(1,034)
54903 TAX DISCOUNT	(3,709)	(3,940)	(3,781)	(3,790)	(4,189)
54904 UNIQUE ASSMTS DISCOUNT	(112)	(140)	(117)	(135)	(149)
	(4,158)	(5,053)	(4,878)	(4,860)	(5,372)
Other					
32900 PERMIT FEES	-	-	500	-	-
33449 FEMA (Fed)- Hurricane Irma	8,100	-	-	-	-
33450 FEMA (State)- Hurricane Irma	450	-	-	-	-
36110 INTEREST EARNINGS	4,407	-	1,921	-	-
36132 INTEREST EARNINGS-TAXES	42	-	47	-	-
	12,999	-	2,468	-	-
TOTAL REVENUES	109,864	100,298	102,965	96,488	106,655
EXPENSES					
Personnel Services					
59117 Personnel Services	23,133	26,136	20,074	28,145	28,990
	23,133	26,136	20,074	28,145	28,990
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	4,915	5,510	3,803	5,510	5,510
53201 AUDITORS SERVICES	524	674	674	713	713
53403 CHEMICAL WEED CONTROL	3,384	3,553	3,553	3,553	3,553
53405 MOWING SERVICES	8,652	8,652	8,652	8,652	8,652
53407 TRASH DISPOSAL	-	-	-	1,000	1,000
53409 LANDSCAPE MAINTENANCE	600	630	382	378	378
59126 Insurance	2,311	2,619	2,594	3,308	3,506
	20,386	22,638	19,658	24,114	24,312
Utilities					
54301 ELECTRICITY	190	200	148	200	200
	190	200	148	200	200
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	2,400	5,000	5,000
54608 REPAIR & MAINT - GENERAL	175	1,500	475	1,500	1,500
54610 REPAIR & MAINT-TELEMTRY	1,124	1,500	-	4,500	4,500
54613 REPAIR & MAINT-CULVERTS	-	5,500	-	1,500	1,500

UNIT 9

ADMIRAL'S COVE

UNIT 9 - ADMIRAL'S COVE

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 9 - MAINTENANCE FUND					
54614 REPAIR & MAINT - GATE	-	500	-	500	500
	1,299	14,000	2,875	13,000	13,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	3,600	3,344	7,000	-
56304 GIS	2,233	2,190	2,189	2,241	2,241
	2,233	5,790	5,533	9,241	2,241
Other					
59110 ADMINISTRAT TRANSFER OUT	27,831	31,825	25,009	29,050	29,050
59111 OPERATIONS TRANSFER OUT	8,491	9,709	7,630	8,862	8,862
99999 Add'l cash required/(available) for budget	26,302	(10,000)	-	(16,124)	-
	62,624	31,534	32,639	21,788	37,912
TOTAL EXPENSES	109,865	100,298	80,927	96,488	106,655

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
ALL NON EXEMPT PARCELS - Maint	\$56.19	\$58.41	(\$2.22)	-4%	1,804	1,804

Budget Highlights:

- > Mowing (a/c 53405) contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > Aquatic Weed Control (a/c 53403) contract amended in February 2020 to allow extension through FYE 9/30/21 at existing prices, with option to renew annually four additional years.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > Improvmnts Other Than Bldg (a/c #56301) includes funding for new railing down to water's edge by access gate.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Part of this unit is overlapped by Units 9A and 9B.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Of the total assessable units, 50 taxable units relate to special agreements with the District, and are not assessed as part of real property tax bills from the Palm Beach County Tax Collector. These taxable units belong to the Palm Beach County School District. Special agreement assessments are invoiced directly by the District.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 9, Admirals Cove West: 1 Operable Structure; 2 Operable Gates; 1 Fixed Structure; Canal Rights-of-Way; 1 Telemetry Station; 2 Metritapes; 2 Landscape Sites; 1 Rain Gauge.

UNIT 9A - ABACOA I

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	627,457	643,985	643,986	653,812	582,368
31901 AGREEMENT ASSESSMENTS	4,550	4,550	4,686	4,550	4,053
31903 Delinquent Taxes - Prior Year	-	-	24	-	-
	632,007	648,535	648,696	658,362	586,421
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,148)	(6,136)	(6,150)	(6,226)	(5,546)
54903 TAX DISCOUNT	(23,319)	(24,768)	(23,869)	(25,146)	(22,398)
	(25,467)	(30,904)	(30,019)	(31,372)	(27,944)
Other					
32900 PERMIT FEES	3,000	-	1,000	-	-
33449 FEMA (Fed)- Hurricane Irma	-	-	7	-	-
36110 INTEREST EARNINGS	18,727	-	8,158	-	-
36132 INTEREST EARNINGS-TAXES	331	-	344	-	-
	22,058	-	9,509	-	-
TOTAL REVENUES	628,598	617,631	628,186	626,990	558,477
EXPENSES					
Personnel Services					
59117 Personnel Services	128,892	143,539	111,163	154,575	159,213
	128,892	143,539	111,163	154,575	159,213
Contractual Services					
53101 ENGINEERING FEES	537	1,000	-	1,000	1,000
53109 LEGAL SERVICES	2,062	1,000	275	500	500
53114 WATER QUALITY	1,168	1,384	1,951	1,384	1,384
53201 AUDITORS SERVICES	2,973	3,864	3,864	3,993	3,993
53403 CHEMICAL WEED CONTROL	22,052	23,210	23,210	23,906	23,906
53405 MOWING SERVICES	13,596	13,596	13,596	13,596	13,596
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	2,925	3,071	2,428	2,488	2,488
53412 BIOLOGICAL WEED CONTROL	-	5,000	-	-	-
53413 PRESERVE/EXOTIC MAINT	113,581	121,748	129,668	125,400	125,400
53414 UPLAND MAINTENANCE	9,627	10,999	11,028	11,329	11,329
59126 Insurance	7,600	7,991	7,915	8,194	8,685
	176,121	193,113	193,935	192,040	192,531
Utilities					
54301 ELECTRICITY	72,410	70,400	55,494	74,000	74,000
	72,410	70,400	55,494	74,000	74,000
Supplies & Materials					
54201 POSTAGE	30	-	-	-	-
	30	-	-	-	-

UNIT 9A - ABACOA I

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 9A - MAINTENANCE FUND					
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	57,724	55,440	42,543	66,941	66,941
54604 REPAIR & MAINT-CANAL/LAKE	-	11,000	-	10,000	10,000
54606 REPAIR & MAINT-BLDG	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	1,440	7,000	10,472	12,000	12,000
54610 REPAIR & MAINT-TELEMETRY	2,590	3,000	304	3,000	3,000
54611 REPAIR & MAINT-ROADS	23,120	25,000	20,119	35,000	15,000
54613 REPAIR & MAINT-CULVERTS	2,300	8,000	-	2,000	2,000
54614 REPAIR & MAINT - GATE	-	-	-	500	500
54618 R&M-AERATOR REFURBISHMENTS	12,051	12,500	10,173	12,500	-
54620 R & M - Preserve Structures	26,404	35,000	12,200	35,000	-
	125,629	161,940	95,811	181,941	114,441
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	21,600	20,061	-	-
56401 MACHINERY & EQUIPMENT	51,309	57,000	48,013	-	-
	51,309	78,600	68,074	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	11,002	12,581	9,886	11,484	11,484
59111 OPERATIONS TRANSFER OUT	6,522	7,458	5,861	6,808	6,808
99999 Add'l cash required/(available) for budget	56,681	(50,000)	-	6,142	-
	74,205	(29,961)	15,747	24,434	18,292
TOTAL EXPENSES	628,596	617,631	540,224	626,990	558,477
UNIT 9A - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	2,896,632	2,898,464	2,898,465	2,879,465	2,973,541
31903 Delinquent Taxes - Prior Year	-	-	193	-	-
	2,896,632	2,898,464	2,898,658	2,879,465	2,973,541
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(9,915)	(27,600)	(27,681)	(27,420)	(28,316)
54903 TAX DISCOUNT	(107,666)	(111,475)	(107,440)	(110,744)	(114,362)
	(117,581)	(139,075)	(135,121)	(138,164)	(142,678)
Other					
36110 INTEREST EARNINGS	27,717	-	13,575	-	-
36132 INTEREST EARNINGS-TAXES	1,523	-	1,546	-	-
	29,240	-	15,121	-	-
TOTAL REVENUES	2,808,291	2,759,389	2,778,658	2,741,301	2,830,863
EXPENSES					
Supplies & Materials					

UNIT 9A - ABACOA I

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 9A - DEBT FUND					
54907 BANK SERVICE CHARGES	40	-	65	-	-
	40	-	65	-	-
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	2,177,218	2,241,664	2,241,664	2,308,017	2,376,335
57201 DEBT SERVICE-INTEREST	653,644	589,199	589,199	522,845	454,528
	2,830,862	2,830,863	2,830,863	2,830,862	2,830,863
Other					
99999 Add'l cash required/(available) for budget	(22,611)	(71,474)	-	(89,561)	-
	(22,611)	(71,474)	-	(89,561)	-
TOTAL EXPENSES	2,808,291	2,759,389	2,830,928	2,741,301	2,830,863

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>
			<u>\$</u>	<u>%</u>		
COMMERCIAL/AC - Maint	\$2,397.12	\$2,387.57				
COMMERCIAL/AC - Debt	\$7,975.67	\$8,011.59				
Total	\$10,372.79	\$10,399.16	(\$26.37)	0%	218	218
GOLF COURSE/AC - Maint	\$252.89	\$253.22				
GOLF COURSE/AC - Debt	\$759.84	\$764.09				
Total	\$1,012.73	\$1,017.31	(\$4.58)	0%	169	169
RESIDENTIAL/AC - Maint	\$759.55	\$757.10				
RESIDENTIAL/AC - Debt	\$2,509.76	\$2,522.11				
Total	\$3,269.31	\$3,279.21	(\$9.90)	0%	943	943

Budget Highlights:

- > The contract for aquatic weed control, greenway and preserve maintenance (a/c #53403 and 53414) can be renewed annually for services through fiscal year ending 9/30/22.
- > Mowing (a/c 53405) contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > FY20 Biological Weed Control (a/c #53412) included funding for grass carp stocking.
- > Road Repairs & Maintenance (a/c #54611) includes funding for sidewalk repairs.
- > R & M - Preserve Structures (a/c #54620) includes funding for sign and fence repair and replacement in greenways.
- > FY20 Improvmnts Other Than Bldg (a/c #56301) included funding for Data Flow upgrade/conversion.
- > FY20 budget included 3 new aerators (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.
- > Building a fund balance reserve to help offset the cost of future maintenance repairs and replacements.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Because this unit overlaps Units 9 and 9B, the budget and tax rates of Unit 9 and 9B are also applicable. The rates shown above are cumulative.

UNIT 9A - ABACOA I

- The unit of measurement that is used to determine the assessment is based upon a factor which is the sum of the actual acreage of the lot plus the prorated share of tax exempt real property created by the same plat of record which created the real property. Examples of tax exempt real property are roads, common areas and recreation facilities. The assessment is determined by multiplying the factor by the assessment per whole acre.
- The District has a special agreement with the Jupiter Stadium that requires payment to the District annually for maintenance services provided on 6.85 acres of land. The agreement with the Jupiter Stadium automatically renews for another 5 year extension in 2019. Special agreement assessments are invoiced directly by the District.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 9A, Abacoa I: 5 Operable Structures; 5 Operable Gates; 27 Aerators; Greenway Trails; Preserves and Uplands; Lakes and Marshes; Fencing; 5 Telemetry Stations; 5 Metritapes; Culverts; 4 Observation Decks; 5 Landscape Sites; Canal Rights-of-Way; 1 Rain Gauge; Sidewalks.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2013	2.96%	\$17,663,695	8/1/2027

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$2,308,017	\$522,845	\$2,830,862
2022	\$2,376,335	\$454,528	\$2,830,863
2023	\$2,446,674	\$384,189	\$2,830,863
2024	\$2,519,096	\$311,767	\$2,830,863
2025	\$2,593,661	\$237,202	\$2,830,863
THEREAFTER	\$5,419,912	\$241,814	\$5,661,726
Total	\$17,663,695	\$2,152,345	\$19,816,040

UNIT 9B - ABACOA II

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	436,824	555,793	555,794	553,257	479,603
31903 Delinquent Taxes - Prior Year	-	-	24	-	-
	436,824	555,793	555,818	553,257	479,603
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,495)	(5,296)	(5,306)	(5,268)	(4,567)
54903 TAX DISCOUNT	(16,223)	(21,376)	(20,710)	(21,278)	(18,445)
	(17,718)	(26,672)	(26,016)	(26,546)	(23,012)
Other					
33449 FEMA (Fed)- Hurricane Irma	-	-	34	-	-
36110 INTEREST EARNINGS	12,896	-	6,057	-	-
36132 INTEREST EARNINGS-TAXES	224	-	298	-	-
	13,120	-	6,389	-	-
TOTAL REVENUES	432,226	529,121	536,191	526,711	456,591
EXPENSES					
Personnel Services					
59117 Personnel Services	108,683	119,982	96,880	129,208	133,084
	108,683	119,982	96,880	129,208	133,084
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	500	500
53109 LEGAL SERVICES	-	1,000	-	500	500
53115 FINANCIAL CONS./ADVISOR	125	150	107	215	215
53201 AUDITORS SERVICES	2,325	3,041	3,041	3,452	3,452
53403 CHEMICAL WEED CONTROL	9,421	9,915	9,915	10,213	10,213
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	2,045	2,147	1,829	1,890	1,890
53412 BIOLOGICAL WEED CONTROL	-	5,000	-	-	-
53413 PRESERVE/EXOTIC MAINT	111,031	121,748	121,797	125,400	125,400
53414 UPLAND MAINTENANCE	23,533	26,885	26,885	27,692	27,692
57301 TRUSTEE FEES	500	525	500	525	525
59126 Insurance	2,586	2,839	2,812	3,033	3,215
	151,566	174,500	166,886	173,670	173,852
Utilities					
54301 ELECTRICITY	45,923	46,600	32,411	46,000	46,000
	45,923	46,600	32,411	46,000	46,000
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	32,952	39,568	28,121	31,909	31,909
54604 REPAIR & MAINT-CANAL/LAKE	-	7,500	-	7,500	7,500
54606 REPAIR & MAINT-BLDG	-	5,000	350	5,000	5,000
54608 REPAIR & MAINT - GENERAL	634	7,000	11,207	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	326	3,000	-	3,000	3,000

UNIT 9B

ABACOA II

UNIT 9B - ABACOA II

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 9B - MAINTENANCE FUND					
54611 REPAIR & MAINT-ROADS	16,320	25,000	10,150	35,000	15,000
54613 REPAIR & MAINT-CULVERTS	-	45,000	-	11,250	20,000
54614 REPAIR & MAINT - GATE	-	-	-	400	-
54618 R&M-AERATOR REFURBISHMENTS	-	6,250	5,087	6,250	-
54620 R & M - Preserve Structures	110	35,000	6,600	35,000	-
	50,342	173,318	61,515	145,309	92,409
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	14,400	13,374	-	-
56401 MACHINERY & EQUIPMENT	-	38,000	37,552	-	-
	-	52,400	50,926	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	6,872	7,858	6,175	7,173	7,173
59111 OPERATIONS TRANSFER OUT	3,902	4,463	3,507	4,073	4,073
99999 Add'l cash required/(available) for budget	64,939	(50,000)	-	21,278	-
	75,713	(37,679)	9,682	32,524	11,246
TOTAL EXPENSES	432,227	529,121	418,300	526,711	456,591

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 9B - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	1,366,527	1,356,432	1,356,432	1,355,232	1,416,650
31903 Delinquent Taxes - Prior Year	-	-	193	-	-
	1,366,527	1,356,432	1,356,625	1,355,232	1,416,650
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(4,678)	(12,915)	(12,949)	(12,906)	(13,491)
54903 TAX DISCOUNT	(50,760)	(52,168)	(50,548)	(52,122)	(54,484)
	(55,438)	(65,083)	(63,497)	(65,028)	(67,975)
Other					
36110 INTEREST EARNINGS	27,871	-	8,945	-	-
36132 INTEREST EARNINGS-TAXES	702	-	727	-	-
	28,573	-	9,672	-	-
TOTAL REVENUES	1,339,662	1,291,349	1,302,800	1,290,204	1,348,675

EXPENSES

Debt Service

57101 DEBT SERVICE-PRINCIPAL	885,000	910,000	910,000	950,000	995,000
57201 DEBT SERVICE-INTEREST	455,025	428,475	428,475	401,175	353,675
	1,340,025	1,338,475	1,338,475	1,351,175	1,348,675

Other

99999 Add'l cash required/(available) for budget	(363)	(47,126)	-	(60,971)	-
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UNIT 9B - ABACOA II

Fund Name: UNIT 9B - DEBT FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
	(363)	(47,126)	-	(60,971)	-
TOTAL EXPENSES	1,339,662	1,291,349	1,338,475	1,290,204	1,348,675

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>
			<u>\$</u>	<u>%</u>		
COMMERCIAL/AC - Maint	\$2,397.12	\$2,387.57				
COMMERCIAL/AC - Debt	\$7,975.67	\$8,011.59				
Total	\$10,372.79	\$10,399.16	(\$26.37)	0%	218	218
GOLF COURSE/AC - Maint	\$252.89	\$253.22				
GOLF COURSE/AC - Debt	\$759.84	\$764.09				
Total	\$1,012.73	\$1,017.31	(\$4.58)	0%	169	169
RESIDENTIAL/AC - Maint	\$759.55	\$757.10				
RESIDENTIAL/AC - Debt	\$2,509.76	\$2,522.11				
Total	\$3,269.31	\$3,279.21	(\$9.90)	0%	943	943

Budget Highlights:

- > 2015 Bond refunding resulted in cash flow savings approximating \$460,000 each year through the final maturity of the bonds.
- > The contract for aquatic weed control, greenway and preserve maintenance (a/c #53403 and 53414) can be renewed annually for services through fiscal year ending 9/30/22.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > Road Repairs & Maintenance (a/c #54611) includes funding for sidewalk repairs.
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > R & M - Preserve Structures (a/c #54620) includes funding for sign and fence repair and replacement in greenways.
- > FY20 Improvmnts Other Than Bldg (a/c #56301) included funding for Data Flow upgrade/conversion.
- > FY20 budget included 2 new aerators (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.
- > Building a fund balance reserve to help offset the cost of future maintenance repairs and replacements.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Because this unit overlaps Units 9 and 9A, the budget and tax rates of Unit 9 and 9A are also applicable. The rates shown above are cumulative.
- The unit of measurement that is used to determine the assessment is based upon a factor which is the sum of the actual acreage of the lot plus the prorated share of tax exempt real property created by the same plat of record which created the real property. Examples of tax exempt real property are roads, common areas and recreation facilities. The assessment is determined by multiplying the factor by the assessment per whole acre.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 9B, Abacoa II: 4 Operable Structures; 4 Operable Gates; Greenway Trails; Preserves and Uplands; Lakes and Marshes; Fencing; 5 Telemetry Stations; 5 Metritapes; Culverts; 4 Landscape Sites; 12 Aerators; 1 Rain Gauge; Sidewalks.

UNIT 9B - ABACOA II

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2015	3.00%-5.00%	\$10,130,000	8/1/2029

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$950,000	\$401,175	\$1,351,175
2022	\$995,000	\$353,675	\$1,348,675
2023	\$1,045,000	\$303,925	\$1,348,925
2024	\$1,095,000	\$251,675	\$1,346,675
2025	\$1,135,000	\$196,925	\$1,331,925
THEREAFTER	\$4,910,000	\$421,000	\$5,331,000
Total	<u>\$10,130,000</u>	<u>\$1,928,375</u>	<u>\$12,058,375</u>

UNIT 11 - PGA NATIONAL

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	2,322,859	2,324,983	2,324,575	2,312,020	2,397,275
31903 Delinquent Taxes - Prior Year	460	-	450	-	-
	2,323,319	2,324,983	2,325,025	2,312,020	2,397,275
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(7,892)	(22,160)	(22,027)	(21,995)	(22,806)
54903 TAX DISCOUNT	(82,730)	(89,419)	(83,406)	(88,920)	(92,199)
	(90,622)	(111,579)	(105,433)	(110,915)	(115,005)
Other					
32900 PERMIT FEES	4,250	-	3,250	-	-
33449 FEMA (Fed)- Hurricane Irma	14,278	-	1,421	-	-
33450 FEMA (State)- Hurricane Irma	240	-	-	-	-
36110 INTEREST EARNINGS	52,269	-	23,699	-	-
36132 INTEREST EARNINGS-TAXES	2,691	-	1,946	-	-
36600 CONTRIBUTIONS-LANDOWNERS	16,038	-	-	-	-
	89,766	-	30,316	-	-
TOTAL REVENUES	2,322,463	2,213,404	2,249,908	2,201,105	2,282,270
EXPENSES					
Personnel Services					
59117 Personnel Services	343,631	382,061	304,200	411,437	423,780
	343,631	382,061	304,200	411,437	423,780
Contractual Services					
53101 ENGINEERING FEES	18,270	46,000	40,538	43,000	10,000
53102 ENGINEERING-PERMITS	500	-	-	-	-
53109 LEGAL SERVICES	16,877	3,000	5,315	1,000	1,000
53114 WATER QUALITY	13,805	14,145	14,060	14,145	14,145
53201 AUDITORS SERVICES	9,169	12,280	12,280	12,293	12,293
53402 MARSH MAINT-LITTORAL ZONE	342,755	349,750	349,750	349,750	349,750
53403 CHEMICAL WEED CONTROL	221,070	221,070	221,070	221,070	221,070
53405 MOWING SERVICES	33,001	33,001	33,001	33,001	33,001
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	6,260	6,573	9,233	9,949	9,949
53413 PRESERVE/EXOTIC MAINT	17,300	63,000	22,478	63,000	63,000
59126 Insurance	32,515	34,867	34,534	34,813	36,901
	711,522	783,936	742,259	782,271	751,359
Utilities					
54301 ELECTRICITY	160,325	165,400	128,475	170,000	170,000
54302 WATER/SEWER	278	272	266	272	272
	160,603	165,672	128,741	170,272	170,272
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	60	135	160	60	60

UNIT 11 - PGA NATIONAL

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 11 - MAINTENANCE FUND					
55201 FUEL-PUMP STATIONS	6,582	13,250	1,854	9,000	9,000
55207 FERTILIZER	10,300	10,300	10,300	10,300	10,300
	16,942	23,685	12,314	19,360	19,360
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	145,416	173,124	114,004	217,934	217,934
54602 REPAIR & MAINT-PUMP STATN	33,219	20,995	1,838	21,000	15,000
54604 REPAIR & MAINT-CANAL/LAKE	4,075	19,000	-	19,000	10,000
54606 REPAIR & MAINT-BLDG	255	10,300	7,048	70,000	10,000
54608 REPAIR & MAINT - GENERAL	4,090	7,000	3,854	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	1,124	5,000	1,511	8,000	8,000
54611 REPAIR & MAINT-ROADS	162,395	125,200	97,396	101,000	100,000
54612 EROSION GRANT PROGRAM	17,422	-	-	-	-
54613 REPAIR & MAINT-CULVERTS	-	55,000	-	13,750	13,750
54614 REPAIR & MAINT - GATE	-	500	-	3,500	3,500
54617 Repairs & Maint - Catch Basins	-	100,000	21,369	25,000	50,000
54618 R&M-AERATOR REFURBISHMENTS	25,214	31,250	25,839	31,250	-
54619 R&M-GENERATORS	-	-	-	1,000	1,000
	393,210	547,369	272,859	521,434	439,184
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	55,350	82,000	20,061	-	-
56302 ROADS/BRIDGES	-	420,000	571,137	205,000	150,000
56304 GIS	7,064	6,930	6,927	7,093	7,093
56401 MACHINERY & EQUIPMENT	47,550	57,000	47,284	-	-
	109,964	565,930	645,409	212,093	157,093
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	158,439	162,448	162,448	166,557	170,771
57201 DEBT SERVICE-INTEREST	42,607	37,735	37,735	32,740	27,618
	201,046	200,183	200,183	199,297	198,389
Other					
59110 ADMINISTRAT TRANSFER OUT	77,776	88,936	69,888	81,180	81,180
59111 OPERATIONS TRANSFER OUT	39,907	45,632	35,859	41,653	41,653
99999 Add'l cash required/(available) for budget	267,861	(590,000)	-	(237,892)	-
	385,544	(455,432)	105,747	(115,059)	122,833
TOTAL EXPENSES	2,322,462	2,213,404	2,411,712	2,201,105	2,282,270

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/21	9/30/20	\$	%	9/30/21	9/30/20
ALL NON EXEMPT PARCELS - Maint	\$404.27	\$407.32	(\$3.05)	-1%	5,719	5,708

Budget Highlights:

- > Engineering budget (a/c #53101) includes estimate for design and construction services related to roadway rehabilitation for Avenue of the Champions.
- > The contract for weed control (a/c #53403) and marsh maintenance (a/c #53402) can be renewed annually for services through fiscal year ending 9/30/22.

UNIT 11 - PGA NATIONAL

- > Mowing (a/c 53405) contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > Preserve maintenance (a/c #53413) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Repair & Main-Bldg (a/c #54606) includes funding for painting exterior of the south and central pump station buildings, and a new roof on the central pump station.
- > Road Repairs & Maintenance (a/c #54611) includes funding for sidewalk repairs, swale restorations, and sign refurbishments.
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Repairs & Maintenance - Catch Basins (a/c #54617) includes funding to inspect and clean catch basins.
- > FY20 Improvmnts Other Than Bldg (a/c #56301) included funding for replacement of existing convault tank to 2000 gallon steel tank, and Data Flow upgrade/conversion.
- > Funding for Avenue of the Champions overlay is represented in Roads/Bridges (a/c #56302).
- > FY20 budget included 3 new aerators (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 11, PGA National: 3 Pump Stations with 7 Pumps; 2 Mechanical Gates; 2 Fixed Structures; 1 Operable Structure; 1 Operable Gate; 80 Aerators; Preserves; Lakes and Marshes; Major Roadways; Sidewalks; 6 Telemetry Stations; 5 Metritapes; Culverts; 7 Landscape Sites; 2 Permanent Backup Generators; 3 Fuel Tanks; 4 Guardhouses; 1 Dock; 1 Rain Gauge; 2 Golf Cart Underpasses.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
60.94% of Units 11/14 2011 Pump Stn Renewal Note	3.075%	\$1,064,733	8/1/2026

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$166,557	\$32,740	\$199,297
2022	\$170,771	\$27,618	\$198,389
2023	\$175,092	\$22,367	\$197,459
2024	\$179,522	\$16,983	\$196,505
2025	\$184,064	\$11,463	\$195,527
THEREAFTER	\$188,726	\$5,803	\$194,529
Total	\$1,064,732	\$116,974	\$1,181,706

UNIT 12 - HIGHLAND PINES

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	50,875	54,513	54,513	51,814	59,712
	50,875	54,513	54,513	51,814	59,712
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(173)	(522)	(519)	(496)	(572)
54903 TAX DISCOUNT	(1,852)	(2,097)	(1,995)	(1,993)	(2,297)
	(2,025)	(2,619)	(2,514)	(2,489)	(2,869)
Other					
33449 FEMA (Fed)- Hurricane Irma	5,400	-	-	-	-
33450 FEMA (State)- Hurricane Irma	300	-	-	-	-
36110 INTEREST EARNINGS	2,418	-	1,032	-	-
36132 INTEREST EARNINGS-TAXES	45	-	42	-	-
	8,163	-	1,074	-	-
TOTAL REVENUES	57,013	51,894	53,073	49,325	56,843
EXPENSES					
Personnel Services					
59117 Personnel Services	9,844	11,382	8,221	12,319	12,688
	9,844	11,382	8,221	12,319	12,688
Contractual Services					
53201 AUDITORS SERVICES	270	347	347	400	400
53403 CHEMICAL WEED CONTROL	167	176	176	176	176
53405 MOWING SERVICES	2,163	2,163	2,163	2,163	2,163
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	960	1,008	579	567	567
59126 Insurance	2,629	2,927	2,899	3,816	4,045
	6,189	6,871	6,164	7,372	7,601
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	4,000	-	4,000	4,000
54608 REPAIR & MAINT - GENERAL	500	500	-	500	500
54610 REPAIR & MAINT-TELEMETRY	-	1,000	-	1,000	1,000
54614 REPAIR & MAINT - GATE	8	500	-	3,000	3,000
	508	6,000	-	8,500	8,500
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	7,200	6,687	-	-
56304 GIS	2,474	2,427	2,426	2,484	2,484
	2,474	9,627	9,113	2,484	2,484
Other					
59110 ADMINISTRAT TRANSFER OUT	19,795	22,635	17,787	20,661	20,661
59111 OPERATIONS TRANSFER OUT	4,704	5,379	4,227	4,910	4,910
99999 Add'l cash required/(available) for budget	13,498	(10,000)	-	(6,921)	-

UNIT 12

HIGHLAND PINES

UNIT 12 - HIGHLAND PINES

Fund Name: UNIT 12 - MAINTENANCE FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
	37,997	18,014	22,014	18,650	25,571
TOTAL EXPENSES	57,012	51,894	45,512	49,325	56,844

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/21	FYE 9/30/20	<u>Incr/(Decr)</u>		FYE 9/30/21	FYE 9/30/20
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$25.92	\$27.27	(\$1.35)	-5%	1,999	1,999

Budget Highlights:

- > Aquatic Weed Control (a/c 53403) contract amended in February 2020 to allow extension through FYE 9/30/21 at existing prices, with option to renew annually four additional years.
- > Mowing (a/c 53405) contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Part of this unit is overlapped by Unit 12A.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 12, Highland Pines: 2 Operable Structures; 4 Operable Gates; Canal Rights-of-Way; 2 Telemetry Stations; 2 Metritapes; 2 Landscaping Sites; 1 Rain Gauge.

UNIT 12A - GARDENS HUNT CLUB

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	20,776	28,183	28,183	27,861	22,535
	20,776	28,183	28,183	27,861	22,535
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(72)	(269)	(269)	(265)	(214)
54903 TAX DISCOUNT	(787)	(1,084)	(1,056)	(1,072)	(867)
	(859)	(1,353)	(1,325)	(1,337)	(1,081)
Other					
32900 PERMIT FEES	250	-	-	-	-
33449 FEMA (Fed)- Hurricane Irma	-	-	8	-	-
36110 INTEREST EARNINGS	1,588	-	634	-	-
36132 INTEREST EARNINGS-TAXES	4	-	12	-	-
	1,842	-	654	-	-
TOTAL REVENUES	21,759	26,830	27,512	26,524	21,454
EXPENSES					
Personnel Services					
59117 Personnel Services	4,562	5,706	4,638	6,126	6,310
	4,562	5,706	4,638	6,126	6,310
Contractual Services					
53201 AUDITORS SERVICES	109	142	142	170	170
53403 CHEMICAL WEED CONTROL	965	994	995	1,044	1,044
53407 TRASH DISPOSAL	-	-	-	250	250
59126 Insurance	38	48	48	51	54
	1,112	1,184	1,185	1,515	1,518
Utilities					
54301 ELECTRICITY	1,049	3,050	1,106	1,250	1,250
	1,049	3,050	1,106	1,250	1,250
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	765	10,554	4,738	7,831	7,831
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54608 REPAIR & MAINT - GENERAL	-	1,000	-	1,000	1,000
54613 REPAIR & MAINT-CULVERTS	-	2,500	-	-	-
54618 R&M-AERATOR REFURBISHMENTS	-	6,250	5,953	-	-
	765	20,804	10,691	9,331	9,331
Capital Outlay					
56401 MACHINERY & EQUIPMENT	-	19,000	18,690	-	-
	-	19,000	18,690	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	2,607	2,981	2,343	2,721	2,721

UNIT 12A

GARDENS HUNT CLUB

UNIT 12A - GARDENS HUNT CLUB

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 12A - MAINTENANCE FUND					
59111 OPERATIONS TRANSFER OUT	310	355	279	324	324
99999 Add'l cash required/(available) for budget	11,355	(26,250)	-	5,257	-
	14,272	(22,914)	2,622	8,302	3,045
TOTAL EXPENSES	21,760	26,830	38,932	26,524	21,454

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/21	FYE 9/30/20	<u>Incr/(Decr)</u>		FYE 9/30/21	FYE 9/30/20
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$245.30	\$249.18	(\$3.88)	-2%	127	127

Budget Highlights:

- > Aquatic Weed Control (a/c 53403) contract was amended in February 2020 to allow extension through FYE 9/30/21, with option to renew annually four additional years. A change order approving a 5% increase to the contract for FYE 9/30/21 was also approved.
- > FY20 budget included 1 new aerator (a/c #56401).
- > Building a fund balance reserve to help offset the cost of future maintenance repairs and replacements.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Because this unit overlaps Unit 12, the Unit 12 budget and tax rates are also applicable. The rates shown above are cumulative.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 12A, Gardens Hunt Club: 1 Fixed Structure; 1 Aerator; Lake; Culverts.

UNIT 14 - EASTPOINTE

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	731,163	730,949	730,949	728,691	772,341
	731,163	730,949	730,949	728,691	772,341
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,484)	(6,965)	(6,934)	(6,937)	(7,353)
54903 TAX DISCOUNT	(25,875)	(28,112)	(24,351)	(28,025)	(29,704)
	(28,359)	(35,077)	(31,285)	(34,962)	(37,057)
Other					
32900 PERMIT FEES	500	-	750	-	-
33449 FEMA (Fed)- Hurricane Irma	11,763	-	690	-	-
33450 FEMA (State)- Hurricane Irma	600	-	-	-	-
36002 MISC REV - INS CLAIMS	7,172	-	-	-	-
36110 INTEREST EARNINGS	9,297	-	4,650	-	-
36132 INTEREST EARNINGS-TAXES	787	-	643	-	-
36600 CONTRIBUTIONS-LANDOWNERS	35,984	-	-	-	-
	66,103	-	6,733	-	-
TOTAL REVENUES	768,907	695,872	706,397	693,729	735,284
EXPENSES					
Personnel Services					
59117 Personnel Services	107,849	118,413	89,097	127,133	130,947
	107,849	118,413	89,097	127,133	130,947
Contractual Services					
53101 ENGINEERING FEES	2,056	10,000	1,157	5,000	5,000
53109 LEGAL SERVICES	39,090	10,000	3,630	2,000	2,000
53114 WATER QUALITY	2,776	5,123	5,606	4,623	4,623
53118 OTHER PROFESSIONAL SVCS	2,400	-	-	-	-
53201 AUDITORS SERVICES	3,193	4,454	4,454	4,685	4,685
53403 CHEMICAL WEED CONTROL	32,845	33,830	33,830	35,521	35,521
53405 MOWING SERVICES	4,944	4,944	4,944	4,944	4,944
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 LANDSCAPE MAINTENANCE	1,295	1,360	2,235	2,431	2,431
59126 Insurance	10,683	11,351	11,243	10,680	11,321
	99,282	82,062	67,099	70,884	71,525
Utilities					
54301 ELECTRICITY	134,180	141,200	102,167	135,000	135,000
	134,180	141,200	102,167	135,000	135,000
Supplies & Materials					
54908 GOV/MNTL REGISTRATION FEE	60	85	85	60	60
55201 FUEL-PUMP STATIONS	878	3,250	-	2,500	2,500
	938	3,335	85	2,560	2,560

UNIT 14 - EASTPOINTE

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 14 - MAINTENANCE FUND					
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	115,452	124,120	90,055	143,005	143,005
54602 REPAIR & MAINT-PUMP STATN	8,720	20,332	7,268	20,000	20,000
54604 REPAIR & MAINT-CANAL/LAKE	1,680	10,000	950	-	10,000
54606 REPAIR & MAINT-BLDG	105	3,160	-	10,000	10,000
54608 REPAIR & MAINT - GENERAL	1,158	4,000	460	4,750	4,750
54610 REPAIR & MAINT-TELEMETRY	-	7,500	530	6,000	6,000
54613 REPAIR & MAINT-CULVERTS	-	20,000	-	5,000	20,000
54618 R&M-AERATOR REFURBISHMENTS	-	31,250	25,433	25,000	20,000
54619 R&M-GENERATORS	-	-	-	1,000	1,000
	127,115	220,362	124,696	214,755	234,755
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	10,800	10,031	-	-
56303 CULVERTS/STRUCTURES	57,795	75,000	-	-	-
56304 GIS	1,412	1,385	1,385	1,418	1,418
56401 MACHINERY & EQUIPMENT	16,807	38,000	37,979	-	-
	76,014	125,185	49,395	1,418	1,418
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	85,085	105,506	87,238	107,713	110,980
57201 DEBT SERVICE-INTEREST	22,881	33,200	20,264	30,518	26,763
	107,966	138,706	107,502	138,231	137,743
Other					
59110 ADMINISTRAT TRANSFER OUT	10,691	12,226	9,608	11,160	11,160
59111 OPERATIONS TRANSFER OUT	9,750	11,149	8,761	10,177	10,177
99999 Add'l cash required/(available) for budget	95,121	(156,766)	-	(17,589)	-
	115,562	(133,391)	18,369	3,748	21,337
TOTAL EXPENSES	768,906	695,872	558,410	693,729	735,285

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u> <u>9/30/21</u>	<u>FYE</u> <u>9/30/20</u>	<u>Incr/(Decr)</u>		<u>FYE</u> <u>9/30/21</u>	<u>FYE</u> <u>9/30/20</u>
			<u>\$</u>	<u>%</u>		
A - Maint	\$645.16	\$647.74	(\$2.58)	0%	416	416
B - Maint	\$645.16	\$647.74	(\$2.58)	0%	698	697
C - Maint	\$356.54	\$357.64	(\$1.10)	0%	28	28

Budget Highlights:

- > Aquatic Weed Control (a/c 53403) contract was amended in February 2020 to allow extension through FYE 9/30/21, with option to renew annually four additional years. A change order approving a 5% increase to the contract for FYE 9/30/21 was also approved.
- > Mowing (a/c 53405) contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > FY20 Repair & Maint-CANAL/LAKE (a/c #54604) included funding for new gauges (converting from NGVD to NAVD).
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > FY20 Improvmnts Other Than Bldg (a/c #56301) included funding for Data Flow upgrade/conversion.

UNIT 14 - EASTPOINTE

- > FY20 Culverts/Structures (a/c #56303) included partial funding of major culvert work. The rest of the funding to come from a new proposed maintenance loan.
- > FY20 budget included 2 new aerators (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.
- > New proposed loan approximating \$235,000 for the culvert replacement C-1 project, payable over 10 years, assuming 5.5% interest rate. Debt service for the new loan is included the maintenance budget. Loan proceeds and expenditures will be recorded separately in a Capital Projects Fund.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 14, Eastpointe: 1 Pump Station with 3 Pumps; 2 Recharge Wells; 59 Aerators; 3 Telemetry Stations; 3 Metritapes; Lakes; Culverts; Canal Right-of-Way; 2 Landscape Sites; 1 Dock; 1 Fuel Tank.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
Proposed loan for culvert replacement	7.00%	\$216,932	8/1/2030
32.73% of Units 11/14 2011 Pump Stn Renewal Note	3.075%	\$571,785	8/1/2026
	Total outstanding	\$788,717	

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$107,713	\$30,518	\$138,231
2022	\$110,980	\$26,763	\$137,743
2023	\$114,361	\$22,883	\$137,244
2024	\$117,858	\$18,873	\$136,731
2025	\$121,477	\$14,729	\$136,206
THEREAFTER	\$234,598	\$25,886	\$260,484
Total	\$806,987	\$139,652	\$946,639

UNIT 15 - VILLAGES OF PALM BEACH LAKES

Fund Name: UNIT 15 - MAINTENANCE FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	605,715	743,339	742,972	737,651	623,970
31901 AGREEMENT ASSESSMENTS	32,115	39,386	39,386	39,077	33,055
31903 Delinquent Taxes - Prior Year	338	-	138	-	-
	638,168	782,725	782,496	776,728	657,025
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,030)	(7,080)	(6,940)	(7,014)	(5,933)
54903 TAX DISCOUNT	(20,870)	(28,589)	(26,114)	(28,370)	(23,998)
54904 UNIQUE ASSMTS DISCOUNT	(142)	(1,890)	(119)	(1,875)	(1,586)
	(23,042)	(37,559)	(33,173)	(37,259)	(31,517)
Other					
32900 PERMIT FEES	500	-	-	-	-
33449 FEMA (Fed)- Hurricane Irma	18,040	-	674	-	-
33450 FEMA (State)- Hurricane Irma	620	-	-	-	-
36000 MISCELLANEOUS REVENUE	4,051	-	-	-	-
36110 INTEREST EARNINGS	5,584	-	3,850	-	-
36132 INTEREST EARNINGS-TAXES	1,089	-	1,017	-	-
	29,884	-	5,541	-	-
TOTAL REVENUES	645,010	745,166	754,864	739,469	625,508
EXPENSES					
Personnel Services					
59117 Personnel Services	65,319	74,437	60,184	80,430	82,843
	65,319	74,437	60,184	80,430	82,843
Contractual Services					
53101 ENGINEERING FEES	1,875	3,000	16,788	3,000	3,000
53109 LEGAL SERVICES	-	1,000	-	1,000	1,000
53201 AUDITORS SERVICES	2,371	3,322	3,322	3,682	3,682
53403 CHEMICAL WEED CONTROL	63,085	64,977	64,977	68,226	68,226
53405 MOWING SERVICES	9,888	9,888	9,888	9,888	9,888
53407 TRASH DISPOSAL	9,350	10,200	10,200	30,000	10,000
53409 LANDSCAPE MAINTENANCE	1,740	1,827	1,307	1,323	1,323
59126 Insurance	6,456	7,384	7,313	9,572	10,146
	94,765	101,598	113,795	126,691	107,265
Utilities					
54301 ELECTRICITY	132,380	128,200	100,584	131,000	131,000
	132,380	128,200	100,584	131,000	131,000
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	115,400	114,880	101,404	142,128	142,128
54604 REPAIR & MAINT-CANAL/LAKE	3,429	14,500	3,000	10,000	-
54608 REPAIR & MAINT - GENERAL	500	10,000	2,430	12,000	10,000
54610 REPAIR & MAINT-TELEMETRY	-	5,000	1,204	5,000	5,000

UNIT 15

VILLAGES OF PALM BEACH LAKES

UNIT 15 - VILLAGES OF PALM BEACH LAKES

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 15 - MAINTENANCE FUND					
54611 REPAIR & MAINT-ROADS	7,500	15,000	-	-	-
54613 REPAIR & MAINT-CULVERTS	48,436	20,000	-	-	-
54614 REPAIR & MAINT - GATE	-	3,000	-	500	-
54618 R&M-AERATOR REFURBISHMENTS	-	25,000	20,346	25,000	-
	175,265	207,380	128,384	194,628	157,128
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	-	-	10,031	24,000	10,000
56304 GIS	6,001	5,887	5,885	6,026	6,026
56401 MACHINERY & EQUIPMENT	-	76,000	74,500	-	-
	6,001	81,887	90,416	30,026	16,026
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	-	43,640	-	43,640	46,040
57201 DEBT SERVICE-INTEREST	-	30,903	-	30,903	28,503
	-	74,543	-	74,543	74,543
Other					
59110 ADMINISTRAT TRANSFER OUT	46,617	53,306	41,889	48,657	48,657
59111 OPERATIONS TRANSFER OUT	7,709	8,815	6,927	8,046	8,046
99999 Add'l cash required/(available) for budget	116,956	15,000	-	45,448	-
	171,282	77,121	48,816	102,151	56,703
TOTAL EXPENSES	645,012	745,166	542,179	739,469	625,508

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$160.15	\$161.42				
Total	\$160.15	\$161.42	(\$1.27)	-1%	4,850	4,849

Budget Highlights:

- > Aquatic Weed Control (a/c 53403) contract was amended in February 2020 to allow extension through FYE 9/30/21, with option to renew annually four additional years. A change order approving a 5% increase to the contract for FYE 9/30/21 was also approved.
- > Mowing (a/c 53405) contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > Trash Disposal (a/c 53407) increase due to the trash and debris coming from the Alley Canal business dumpsters.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > FY20 Repair & Maint-CANAL/LAKE (a/c #54604) included funding for new gauges (converting from NGVD to NAVD).
- > Repair & Maintenance - general (a/c #54608) includes funding to repair RTU sites.
- > FY20 Improvmnts Other Than Bldg (a/c #56301) included funding for two new access gates to canal right of way.
- > FY20 budget included 2 new aerators (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.

UNIT 15 - VILLAGES OF PALM BEACH LAKES

- > New proposed loan approximating \$562,000 for the telemetry upgrades/frequency conversion and wier W3 and W4 replacement project, payable over 10 years, assuming 5.5% interest rate. Debt service for the new loan is included the maintenance budget. Loan proceeds and expenditures will be recorded separately in a capital projects fund.
- > Building a fund balance reserve to help offset the cost of future maintenance repairs and replacements.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Of the total assessable units, 244 taxable units relate to special agreements with the District, and are not assessed as part of real property tax bills from the Palm Beach County Tax Collector. Of these taxable units, 190 taxable units belong to the Village Place Apartments, 27 taxable units belong to the Sterling, 17 taxable units to Morse, and 10 assessable units to Children's Place. Special agreement assessments are invoiced directly by the District.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 15, Villages of Palm Beach Lakes: 3 Operable Structures; 3 Operable Gates; 3 Fixed Structures; 52 Aerators; Lakes; Canal Rights-of-Way; 3 Telemetry Stations, 3 Metritapes; 4 Landscaping Sites; 1 Dock.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
Proposed loan for wier W3 & W4 replacements and telemetry upgrad		\$518,240	8/1/2030

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$43,640	\$30,903	\$74,543
2022	\$46,040	\$28,503	\$74,543
2023	\$48,573	\$25,971	\$74,544
2024	\$51,244	\$23,300	\$74,544
2025	\$54,062	\$20,481	\$74,543
THEREAFTER	\$318,322	\$54,395	\$372,717
Total	<u>\$561,881</u>	<u>\$183,553</u>	<u>\$745,434</u>

UNIT 16 - PALM BEACH PARK OF COMMERCE

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	728,206	703,203	702,419	704,271	949,404
31901 AGREEMENT ASSESSMENTS	19,506	18,815	18,815	18,843	25,402
	747,712	722,018	721,234	723,114	974,806
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,482)	(6,697)	(6,507)	(6,707)	(9,041)
54903 TAX DISCOUNT	(28,280)	(27,045)	(26,649)	(27,086)	(36,514)
54904 UNIQUE ASSMTS DISCOUNT	(786)	(903)	(753)	(904)	(1,219)
	(31,548)	(34,645)	(33,909)	(34,697)	(46,774)
Other					
32900 PERMIT FEES	5,000	-	5,000	-	-
32901 PLAT FEES	1,500	-	1,000	-	-
33449 FEMA (Fed)- Hurricane Irma	6,300	-	-	-	-
33450 FEMA (State)- Hurricane Irma	350	-	-	-	-
36000 MISCELLANEOUS REVENUE	-	-	3,978	-	-
36110 INTEREST EARNINGS	21,731	-	9,087	-	-
36132 INTEREST EARNINGS-TAXES	434	-	913	-	-
36600 CONTRIBUTIONS-LANDOWNERS	13,224	-	-	-	-
	48,539	-	19,978	-	-
TOTAL REVENUES	764,703	687,373	707,303	688,417	928,032
EXPENSES					
Personnel Services					
59117 Personnel Services	110,515	118,862	102,425	128,231	132,078
	110,515	118,862	102,425	128,231	132,078
Contractual Services					
53101 ENGINEERING FEES	6,979	10,000	6,984	33,000	33,000
53102 ENGINEERING-PERMITS	-	-	1,458	-	-
53108 ENVIRONMENTAL LIASON	13,750	22,000	22,000	25,031	25,031
53109 LEGAL SERVICES	17,631	5,000	29,421	5,000	5,000
53114 WATER QUALITY	4,481	5,666	5,501	5,416	5,416
53115 FINANCIAL CONS./ADVISOR	125	150	107	215	215
53201 AUDITORS SERVICES	3,055	4,129	4,129	4,086	4,086
53402 MARSH MAINT-LITTORAL ZONE	414	3,480	3,480	5,075	5,075
53403 CHEMICAL WEED CONTROL	11,148	11,148	11,148	36,708	36,708
53405 MOWING SERVICES	51,732	51,732	51,732	51,732	51,732
53406 SECURITY SERVICES	260,571	268,389	268,388	276,441	276,441
53407 TRASH DISPOSAL	-	5,000	1,650	5,000	5,000
53409 LANDSCAPE MAINTENANCE	7,577	7,577	7,577	7,577	7,577
53413 PRESERVE/EXOTIC MAINT	5,599	15,000	-	15,000	15,000
57301 TRUSTEE FEES	500	600	500	600	600
59126 Insurance	2,250	2,767	2,741	3,287	3,485
	385,812	412,638	416,816	474,168	474,366

UNIT 16 - PALM BEACH PARK OF COMMERCE

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 16 - MAINTENANCE FUND					
Utilities					
54301 ELECTRICITY	5,533	6,100	3,652	6,000	6,000
	5,533	6,100	3,652	6,000	6,000
Supplies & Materials					
54905 LEGAL ADS	774	-	-	-	-
55206 MISCELLANEOUS SUPPLIES	3,000	-	-	-	-
	3,774	-	-	-	-
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	850	20,000	-	20,000	20,000
54608 REPAIR & MAINT - GENERAL	-	1,000	349	1,000	1,000
54610 REPAIR & MAINT-TELEMETRY	-	-	-	10,000	20,000
54611 REPAIR & MAINT-ROADS	31,860	85,000	14,829	34,250	20,000
54613 REPAIR & MAINT-CULVERTS	11,174	20,000	-	-	30,000
54614 REPAIR & MAINT - GATE	-	4,000	3,600	500	500
54617 Repairs & Maint - Catch Basins	48,750	102,000	-	20,000	-
54621 REPAIR & MAINT- STREET SWEEP	6,236	7,500	6,236	7,750	7,750
	98,870	239,500	25,014	93,500	99,250
Capital Outlay					
56302 ROADS/BRIDGES	85,065	290,000	297,604	343,000	205,000
56304 GIS	1,098	1,105	1,104	1,144	1,144
	86,163	291,105	298,708	344,144	206,144
Other					
59110 ADMINISTRAT TRANSFER OUT	6,158	7,041	5,533	6,427	6,427
59111 OPERATIONS TRANSFER OUT	3,608	4,127	3,243	3,767	3,767
99999 Add'l cash required/(available) for budget	64,271	(392,000)	-	(367,820)	-
	74,037	(380,832)	8,776	(357,626)	10,194
TOTAL EXPENSES	764,704	687,373	855,391	688,417	928,032
UNIT 16 - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	708,028	717,779	716,979	706,370	752,271
31901 AGREEMENT ASSESSMENTS	18,965	19,205	19,205	18,900	20,128
	726,993	736,984	736,184	725,270	772,399
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,413)	(6,832)	(6,642)	(6,726)	(7,163)
54903 TAX DISCOUNT	(27,497)	(27,606)	(27,202)	(27,167)	(28,932)
54904 UNIQUE ASSMTS DISCOUNT	(755)	(921)	(768)	(907)	(966)
	(30,665)	(35,359)	(34,612)	(34,800)	(37,061)
Other					

UNIT 16 - PALM BEACH PARK OF COMMERCE

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 16 - DEBT FUND					
36110 INTEREST EARNINGS	22,287	-	7,337	-	-
36132 INTEREST EARNINGS-TAXES	422	-	932	-	-
	22,709	-	8,269	-	-
TOTAL REVENUES	719,037	701,625	709,841	690,470	735,338
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	420,000	440,000	440,000	465,000	490,000
57201 DEBT SERVICE-INTEREST	313,244	291,719	291,719	269,169	245,338
	733,244	731,719	731,719	734,169	735,338
Other					
99999 Add'l cash required/(available) for budget	(14,207)	(30,094)	-	(43,699)	-
	(14,207)	(30,094)	-	(43,699)	-
TOTAL EXPENSES	719,037	701,625	731,719	690,470	735,338

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$785.14	\$783.95				
ALL NON EXEMPT PARCELS - Debt	\$787.48	\$800.20				
Total	\$1,572.62	\$1,584.15	(\$11.53)	-1%	921	921

Budget Highlights:

- > Engineering budget (a/c #53101) includes estimate for design and construction services related to roadway rehabilitation projects and for study on long term drainage options.
- > Environmental Liason (a/c #53108) contract allows option to renew annually through 9/30/2022.
- > New contract for aquatic weed control and marsh maintenance (acct #53403 and 53402) awarded in April 2020 for FYE 9/30/21, with option to renew annually four additional years.
- > Mowing (a/c 53405) contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > Security services (a/c #53406) provided are through a annual contractual agreement with the Palm Beach County Sheriff's Office. The 2021 budget projects a 3% rate increase with no change in the level of service provided.
- > Preserve maintenance (a/c #53413) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Road Repairs & Maintenance (a/c #54611) includes funding for swale restoration, street sweeping program, and other miscellaneous repairs.
- > Repairs & Maintenance - Catch Basins (a/c #54617) includes funding to inspect and clean catch basins.
- > Roads/Bridges (acct #56302) includes funding to mill and overly selected roads.
- > The number of taxable units has been increased to reflect a special option agreement that is billed directly by Northern to the owner for a total of twenty four computed acres of property. The current term of the option agreements is through FYE 9/30/2020.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.

UNIT 16 - PALM BEACH PARK OF COMMERCE

- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 16, Palm Beach Park of Commerce: 6 Fixed Structures; Preserves; Canal Rights-Of-Way; Roadways; Sidewalks; Culverts; 1 Bridge; 40 Street Lights; Created Wetlands.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
Refunding Bonds - Series 2012	5.125% - 5.75%	\$4,785,000	8/1/2032

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$465,000	\$269,169	\$734,169
2022	\$490,000	\$245,338	\$735,338
2023	\$515,000	\$220,225	\$735,225
2024	\$550,000	\$190,613	\$740,613
2025	\$280,000	\$158,988	\$438,988
THEREAFTER	\$2,485,000	\$604,038	\$3,089,038
Total	<u>\$4,785,000</u>	<u>\$1,688,371</u>	<u>\$6,473,371</u>

UNIT 18 - IBIS GOLF & COUNTRY CLUB

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,530,126	1,574,568	1,574,568	1,544,800	1,536,069
31903 Delinquent Taxes - Prior Year	(1,696)	-	(14)	-	-
	1,528,430	1,574,568	1,574,554	1,544,800	1,536,069
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(5,191)	(15,006)	(14,896)	(14,717)	(14,634)
54903 TAX DISCOUNT	(55,024)	(60,558)	(53,509)	(59,413)	(59,077)
	(60,215)	(75,564)	(68,405)	(74,130)	(73,711)
Other					
32900 PERMIT FEES	750	-	2,750	-	-
33002 INTERGOVERNMENTAL RECEIPT	33,390	-	-	-	-
33003 Intgov'l rct - Exp Reimbursemt	64,415	255,000	48,564	255,000	253,559
33449 FEMA (Fed)- Hurricane Irma	27,511	-	1,180	-	-
33450 FEMA (State)- Hurricane Irma	873	-	-	-	-
36000 MISCELLANEOUS REVENUE	271	-	-	-	-
36110 INTEREST EARNINGS	32,223	-	15,176	-	-
36132 INTEREST EARNINGS-TAXES	1,528	-	1,524	-	-
36600 CONTRIBUTIONS-LANDOWNERS	13,946	22,047	17,102	22,047	21,922
	174,907	277,047	86,296	277,047	275,481
TOTAL REVENUES	1,643,122	1,776,051	1,592,445	1,747,717	1,737,839
EXPENSES					
Personnel Services					
59117 Personnel Services	240,076	276,629	192,595	297,898	306,835
	240,076	276,629	192,595	297,898	306,835
Contractual Services					
53101 ENGINEERING FEES	3,434	20,000	28,312	10,000	10,000
53109 LEGAL SERVICES	67,853	125,000	5,017	30,000	30,000
53110 LEGAL - SPECIAL SERVICES	27,295	-	-	-	-
53114 WATER QUALITY	96,383	340,899	75,074	340,899	340,899
53201 AUDITORS SERVICES	6,151	8,799	8,799	9,364	9,364
53402 MARSH MAINT-LITTORAL ZONE	319,458	329,043	329,043	338,914	338,914
53403 CHEMICAL WEED CONTROL	150,051	154,553	154,553	159,190	159,190
53407 TRASH DISPOSAL	271	1,600	275	1,900	1,900
53409 LANDSCAPE MAINTENANCE	6,255	6,568	14,059	15,477	15,477
59126 Insurance	23,120	24,729	24,493	23,883	25,316
	700,271	1,011,191	639,625	929,627	931,060
Utilities					
54301 ELECTRICITY	177,680	176,281	124,860	180,290	180,290
	177,680	176,281	124,860	180,290	180,290
Supplies & Materials					
54201 POSTAGE	98	-	-	-	-

UNIT 18 - IBIS GOLF & COUNTRY CLUB

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 18 - MAINTENANCE FUND					
54908 GOV'MNTL REGISTRATION FEE	-	50	50	-	-
54909 SETTLEMENT CHARGES	1,304	-	-	-	-
55201 FUEL-PUMP STATIONS	-	8,000	-	3,000	3,000
	1,402	8,050	50	3,000	3,000
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	119,059	147,760	125,774	147,087	147,087
54602 REPAIR & MAINT-PUMP STATN	19,607	37,663	38,604	20,000	10,000
54604 REPAIR & MAINT-CANAL/LAKE	3,200	14,000	-	14,000	14,000
54606 REPAIR & MAINT-BLDG	115	8,175	-	15,000	15,000
54608 REPAIR & MAINT - GENERAL	4,960	6,000	2,109	8,000	8,000
54610 REPAIR & MAINT-TELEMETRY	1,774	5,000	1,185	29,000	29,000
54611 REPAIR & MAINT-ROADS	32,881	45,000	2,710	35,000	30,700
54613 REPAIR & MAINT-CULVERTS	-	25,000	-	6,250	10,000
54614 REPAIR & MAINT - GATE	-	1,000	-	5,000	5,000
54617 Repairs & Maint - Catch Basins	-	220,000	54,886	30,000	1,000
54618 R&M-AERATOR REFURBISHMENTS	14,978	25,000	21,553	25,000	-
54619 R&M-GENERATORS	-	-	-	1,000	1,000
54621 REPAIR & MAINT- STREET SWEEP	25,283	27,747	26,907	29,000	29,000
	221,857	562,345	273,728	364,337	299,787
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	138,000	149,657	-	-
56304 GIS	2,887	2,832	2,831	2,899	2,899
56401 MACHINERY & EQUIPMENT	-	100,000	-	-	-
	2,887	240,832	152,488	2,899	2,899
Other					
59110 ADMINISTRAT TRANSFER OUT	8,770	10,028	7,880	9,154	9,154
59111 OPERATIONS TRANSFER OUT	4,612	5,274	4,144	4,814	4,814
99999 Add'l cash required/(available) for budget	285,566	(514,579)	-	(44,302)	-
	298,948	(499,277)	12,024	(30,334)	13,968
TOTAL EXPENSES	1,643,121	1,776,051	1,395,370	1,747,717	1,737,839

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>
			<u>\$</u>	<u>%</u>		
APARTMENTS - Maint	\$2,399.58	\$2,445.81	(\$46.23)	-2%	15	15
COMMERCIAL - Maint	\$5,375.88	\$5,479.46	(\$103.58)	-2%	15	15
ERU - Maint	\$627.96	\$640.06	(\$12.10)	-2%	1,862	1,862
GC - Maint	\$577.97	\$589.11	(\$11.14)	-2%	437	437
PSO - Maint	\$1,583.42	\$1,613.92	(\$30.50)	-2%	4	4

Budget Highlights:

- > Water quality (a/c #53114) includes costs of Alum treatment. 85% of costs associated with Alum treatment are reimbursed by the City of West Palm Beach (see intergovernmental revenue).
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) can be renewed annually for services through fiscal year ending 9/30/21.

UNIT 18 - IBIS GOLF & COUNTRY CLUB

- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > Road Repairs & Maintenance (a/c #54611) includes funding for street sweeping program, and other miscellaneous repairs. A portion of the street sweeping program is reimbursed by the Ibis POA (see Contribution-Landowners).
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Repairs & Maintenance - Catch Basins (a/c #54617) includes funding to inspect and clean catch basins.
- > FY20 Improvmnts Other Than Bldg (a/c #56301) included funding for replacement of 2 existing convault tanks to steel tanks, and Data Flow upgrade/conversion.
- > FY20 Machinery & equipment (a/c #56401) included funding for replacement of pump number 1 at Ibis East pump station.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 18, Ibis Golf & Country Club: 3 Pump Stations with 7 Pumps; 5 Mechanical Gates; 64 Aerators; Lake and Marshes; Major Roadways; Sidewalks; 6 Telemetry Stations; 4 Metritapes; Culverts; 3 Landscape Sites; 3 Docks; 3 Permanent Backup Generators; 3 Fuel Tanks; 1 Rain Gauge.

UNIT 19 - REGIONAL CENTER

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	291,379	312,651	312,651	311,854	344,199
31903 Delinquent Taxes - Prior Year	-	-	98	-	-
	291,379	312,651	312,749	311,854	344,199
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,001)	(2,979)	(2,985)	(2,972)	(3,280)
54903 TAX DISCOUNT	(10,895)	(12,025)	(12,093)	(11,994)	(13,238)
	(11,896)	(15,004)	(15,078)	(14,966)	(16,518)
Other					
32900 PERMIT FEES	1,000	-	500	-	-
33449 FEMA (Fed)- Hurricane Irma	-	-	15	-	-
36110 INTEREST EARNINGS	5,945	-	2,362	-	-
36132 INTEREST EARNINGS-TAXES	111	-	159	-	-
	7,056	-	3,036	-	-
TOTAL REVENUES	286,539	297,647	300,707	296,888	327,681
EXPENSES					
Personnel Services					
59117 Personnel Services	90,538	102,277	74,420	110,140	113,445
	90,538	102,277	74,420	110,140	113,445
Contractual Services					
53101 ENGINEERING FEES	300	1,000	162	1,000	1,000
53109 LEGAL SERVICES	1,595	500	82	500	500
53114 WATER QUALITY	12,060	12,650	13,120	12,400	12,400
53201 AUDITORS SERVICES	1,713	2,332	2,332	2,311	2,311
53402 MARSH MAINT-LITTORAL ZONE	1,163	11,600	11,600	15,568	15,568
53403 CHEMICAL WEED CONTROL	22,674	22,674	22,674	26,401	26,401
53405 MOWING SERVICES	4,326	4,326	4,326	4,326	4,326
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	780	819	563	567	567
53413 PRESERVE/EXOTIC MAINT	6,699	12,000	1,452	12,000	12,000
57301 TRUSTEE FEES	500	525	500	525	525
59126 Insurance	2,987	3,324	3,292	4,043	4,286
	54,797	72,000	60,103	79,891	80,134
Utilities					
54301 ELECTRICITY	38,376	45,500	40,357	40,000	40,000
	38,376	45,500	40,357	40,000	40,000
Supplies & Materials					
55207 FERTILIZER	762	762	762	762	762
	762	762	762	762	762
Repairs & Maintenance					

UNIT 19 - REGIONAL CENTER

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 19 - MAINTENANCE FUND					
54601 REPAIR & MAINT-AERATORS	34,384	35,416	37,536	49,048	49,048
54604 REPAIR & MAINT-CANAL/LAKE	-	17,500	332	15,000	10,000
54608 REPAIR & MAINT - GENERAL	1,250	2,000	575	2,000	2,000
54610 REPAIR & MAINT-TELEMETRY	1,084	3,000	156	6,000	6,000
54613 REPAIR & MAINT-CULVERTS	-	-	-	20,000	10,000
54614 REPAIR & MAINT - GATE	-	1,000	-	5,200	5,200
54618 R&M-AERATOR REFURBISHMENTS	5,263	6,250	5,199	6,250	-
	41,981	65,166	43,798	103,498	82,248
Capital Outlay					
56303 CULVERTS/STRUCTURES	-	-	150	-	-
56304 GIS	1,764	1,730	1,729	1,771	1,771
56401 MACHINERY & EQUIPMENT	54,251	76,000	63,502	-	-
	56,015	77,730	65,381	1,771	1,771
Other					
59110 ADMINISTRAT TRANSFER OUT	5,435	6,215	4,884	5,673	5,673
59111 OPERATIONS TRANSFER OUT	3,496	3,997	3,141	3,648	3,648
99999 Add'l cash required/(available) for budget	(4,861)	(76,000)	-	(48,495)	-
	4,070	(65,788)	8,025	(39,174)	9,321
TOTAL EXPENSES	286,539	297,647	292,846	296,888	327,681
UNIT 19 - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	325,326	324,071	324,071	323,848	-
31903 Delinquent Taxes - Prior Year	-	-	123	-	-
	325,326	324,071	324,194	323,848	-
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,118)	(3,085)	(3,094)	(3,080)	-
54903 TAX DISCOUNT	(12,167)	(12,464)	(12,533)	(12,455)	-
	(13,285)	(15,549)	(15,627)	(15,535)	-
Other					
36110 INTEREST EARNINGS	2,887	-	892	-	-
36132 INTEREST EARNINGS-TAXES	124	-	166	-	-
	3,011	-	1,058	-	-
TOTAL REVENUES	315,052	308,522	309,625	308,313	-
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	278,774	292,855	292,855	306,355	-
57201 DEBT SERVICE-INTEREST	39,948	27,264	27,264	13,939	-

UNIT 19 - REGIONAL CENTER

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 19 - DEBT FUND	318,722	320,119	320,119	320,294	-
Other					
99999 Add'l cash required/(available) for budget	(3,670)	(11,597)	-	(11,981)	-
	(3,670)	(11,597)	-	(11,981)	-
TOTAL EXPENSES	315,052	308,522	320,119	308,313	-

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>
			\$	%		
2701 PGA Blvd Condominium	\$225.41	\$225.99				
2701 PGA Blvd Condominium	\$234.08	\$234.24				
Total	\$459.49	\$460.23	(\$0.74)	0%	4	4
2979 PGA Condominium - Maint	\$601.09	\$602.63				
2979 PGA Condominium - Debt	\$624.22	\$624.65				
Total	\$1,225.31	\$1,227.28	(\$1.97)	0%	3	3
Harbour Oaks - Maint	\$110.57	\$110.85				
Harbour Oaks - Debt	\$114.82	\$114.90				
Total	\$225.39	\$225.75	(\$0.36)	0%	317	317
Landmark at the Gardens Condos - Maint	\$27.16	\$27.23				
Landmark at the Gardens Condos - Debt	\$28.20	\$28.22				
Total	\$55.36	\$55.45	(\$0.09)	0%	166	166
Non-condo parcels - Maint	\$901.64	\$903.94				
Non-condo parcels - Debt	\$936.33	\$936.97				
Total	\$1,837.97	\$1,840.91	(\$2.94)	0%	259	259
San Matera Condos - Maint	\$53.35	\$53.49				
San Matera Condos - Debt	\$55.40	\$55.44				
Total	\$108.75	\$108.93	(\$0.18)	0%	676	676

Budget Highlights:

- > New contract for aquatic weed control and marsh maintenance (acct #53403 and 53402) awarded in April 2020 for FYE 9/30/21, with option to renew annually four additional years.
- > Mowing (a/c 53405) contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > Preserve maintenance (a/c #53413) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > FY20 budget included 4 new aerators (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.

UNIT 19 - REGIONAL CENTER

> Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Part of this unit is overlapped by Unit 19A.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 19, Regional Center: 2 Operable Structures; 2 Operable Gates, 3 Fixed Structures; 13 Aerators; Uplands; Lakes and Marshes; 3 Telemetry Stations, 6 Metritapes; Culverts; 3 Landscape Maintenance Sites; 2 Docks; 1 Rain Gauge.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
2007 Refunding Loan	4.55%	\$306,355	8/1/2021

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$306,355	\$13,939	\$320,294
Total	\$306,355	\$13,939	\$320,294

UNIT 19A - REGIONAL CENTER IRRIGATION

Fund Name: UNIT 19A - MAINTENANCE FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	59,476	60,544	60,544	40,673	41,088
	59,476	60,544	60,544	40,673	41,088
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(204)	(574)	(577)	(388)	(392)
54903 TAX DISCOUNT	(2,276)	(2,329)	(2,319)	(1,564)	(1,580)
	(2,480)	(2,903)	(2,896)	(1,952)	(1,972)
Other					
36110 INTEREST EARNINGS	6,299	-	2,709	-	-
36132 INTEREST EARNINGS-TAXES	26	-	38	-	-
	6,325	-	2,747	-	-
TOTAL REVENUES	63,321	57,641	60,395	38,721	39,116
EXPENSES					
Personnel Services					
59117 Personnel Services	9,683	8,770	7,769	9,598	9,886
	9,683	8,770	7,769	9,598	9,886
Contractual Services					
53101 ENGINEERING FEES	-	5,000	-	1,000	1,000
53109 LEGAL SERVICES	2,768	1,000	15	500	500
53201 AUDITORS SERVICES	58	79	79	114	114
59126 Insurance	1,951	2,003	1,984	1,789	1,896
	4,777	8,082	2,078	3,403	3,510
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	3,135	10,000	-	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	4,000	-	750	-	-
	7,135	10,000	750	10,000	10,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	100,000	6,060	-	-
56401 MACHINERY & EQUIPMENT	12,732	30,000	-	15,000	15,000
	12,732	130,000	6,060	15,000	15,000
Other					
59110 ADMINISTRAT TRANSFER OUT	461	527	414	481	481
59111 OPERATIONS TRANSFER OUT	230	262	206	239	239
99999 Add'l cash required/(available) for budget	28,303	(100,000)	-	-	-
	28,994	(99,211)	620	720	720
TOTAL EXPENSES	63,321	57,641	17,277	38,721	39,116

UNIT 19A - REGIONAL CENTER IRRIGATION

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
2701 PGA Blvd Condominium	\$266.16	\$286.65				
2701 PGA Blvd Condominium	\$234.08	\$234.24				
Total	\$500.24	\$520.89	(\$20.65)	-4%	4	4
2979 PGA Condominium - Maint	\$750.08	\$824.41				
2979 PGA Condominium - Debt	\$624.22	\$624.65				
Total	\$1,374.30	\$1,449.06	(\$74.76)	-5%	3	3
52434205250010000 - Maint	\$6,349.56	\$6,822.53				
52434205250010000 - Debt	\$5,617.98	\$5,621.82				
Total	\$11,967.54	\$12,444.35	(\$476.81)	-4%	1	1
52434205260270051 - Maint	\$2,126.75	\$2,289.40				
52434205260270051 - Debt	\$1,872.66	\$1,873.94				
Total	\$3,999.41	\$4,163.34	(\$163.93)	-4%	1	1
52434205260270052 - Maint	\$1,077.34	\$1,165.48				
52434205260270052 - Debt	\$936.33	\$936.97				
Total	\$2,013.67	\$2,102.45	(\$88.78)	-4%	1	1
52434205260270062 - Maint	\$1,148.78	\$1,271.83				
52434205260270062 - Debt	\$936.33	\$936.97				
Total	\$2,085.11	\$2,208.80	(\$123.69)	-6%	1	1
52434205260270063 - Maint	\$3,188.55	\$3,431.76				
52434205260270063 - Debt	\$2,808.99	\$2,810.91				
Total	\$5,997.54	\$6,242.67	(\$245.13)	-4%	1	1
52434205260270064 - Maint	\$3,216.28	\$3,473.04				
52434205260270064 - Debt	\$2,808.99	\$2,810.91				
Total	\$6,025.27	\$6,283.95	(\$258.68)	-4%	1	1
52434205260270065 - Maint	\$1,099.10	\$1,197.88				
52434205260270065 - Debt	\$936.33	\$936.97				
Total	\$2,035.43	\$2,134.85	(\$99.42)	-5%	1	1
52434205260270067 - Maint	\$1,078.57	\$1,167.32				
52434205260270067 - Debt	\$936.33	\$936.97				
Total	\$2,014.90	\$2,104.29	(\$89.39)	-4%	1	1
52434205260270068 - Maint	\$1,077.60	\$1,165.88				
52434205260270068 - Debt	\$936.33	\$936.97				

UNIT 19A - REGIONAL CENTER IRRIGATION

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
Total	\$2,013.93	\$2,102.85	(\$88.92)	-4%	1	1
52434205260270069 - Maint	\$1,090.63	\$1,185.27				
52434205260270069 - Debt	\$936.33	\$936.97				
Total	\$2,026.96	\$2,122.24	(\$95.28)	-4%	1	1
52434205270270042 - Maint	\$2,181.89	\$2,371.48				
52434205270270042 - Debt	\$1,872.66	\$1,873.94				
Total	\$4,054.55	\$4,245.42	(\$190.87)	-4%	1	1
52434206000001100 - Maint	\$5,505.36	\$6,004.09				
52434206000001100 - Debt	\$4,681.65	\$4,684.85				
Total	\$10,187.01	\$10,688.94	(\$501.93)	-5%	1	1
52434206000003040 - Maint	\$5,349.52	\$5,772.11				
52434206000003040 - Debt	\$4,681.65	\$4,684.85				
Total	\$10,031.17	\$10,456.96	(\$425.79)	-4%	1	1
52434206030010000 - Maint	\$710.41	\$768.72				
52434206030010000 - Debt	\$617.05	\$617.47				
Total	\$1,327.46	\$1,386.19	(\$58.73)	-4%	1	1
52434206030030000 - Maint	\$3,274.88	\$3,560.27				
52434206030030000 - Debt	\$2,808.99	\$2,810.91				
Total	\$6,083.87	\$6,371.18	(\$287.31)	-5%	1	1
52434206050000000 - Maint	\$26,030.36	\$28,669.34				
52434206050000000 - Debt	\$21,535.59	\$21,550.31				
Total	\$47,565.95	\$50,219.65	(\$2,653.70)	-5%	1	1
52434206060000000 - Maint	\$6,820.82	\$7,524.06				
52434206060000000 - Debt	\$5,617.98	\$5,621.82				
Total	\$12,438.80	\$13,145.88	(\$707.08)	-5%	1	1
52434206070010010 - Maint	\$2,110.79	\$2,265.64				
52434206070010010 - Debt	\$1,872.66	\$1,873.94				
Total	\$3,983.45	\$4,139.58	(\$156.13)	-4%	1	1
52434206070010020 - Maint	\$1,100.01	\$1,199.23				
52434206070010020 - Debt	\$936.33	\$936.97				
Total	\$2,036.34	\$2,136.20	(\$99.86)	-5%	1	1
52434206070020000 - Maint	\$3,236.80	\$3,503.58				

UNIT 19A - REGIONAL CENTER IRRIGATION

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
52434206070020000 - Debt	\$2,808.99	\$2,810.91				
Total	\$6,045.79	\$6,314.49	(\$268.70)	-4%	1	1
52434206080010000 - Maint	\$2,107.11	\$2,260.17				
52434206080010000 - Debt	\$1,872.66	\$1,873.94				
Total	\$3,979.77	\$4,134.11	(\$154.34)	-4%	1	1
52434206120010020 - Maint	\$10,480.77	\$11,657.54				
52434206120010020 - Debt	\$8,426.97	\$8,432.73				
Total	\$18,907.74	\$20,090.27	(\$1,182.53)	-6%	1	1
52434206120010040 - Maint	\$2,231.09	\$2,444.73				
52434206120010040 - Debt	\$1,872.66	\$1,873.94				
Total	\$4,103.75	\$4,318.67	(\$214.92)	-5%	1	1
52434206120020000 - Maint	\$9,337.85	\$10,394.43				
52434206120020000 - Debt	\$7,490.64	\$7,495.76				
Total	\$16,828.49	\$17,890.19	(\$1,061.70)	-6%	1	1
52434206120030000 - Maint	\$1,166.06	\$1,297.57				
52434206120030000 - Debt	\$936.33	\$936.97				
Total	\$2,102.39	\$2,234.54	(\$132.15)	-6%	1	1
52434206140010000 - Maint	\$50,064.84	\$53,052.81				
52434206140010000 - Debt	\$45,880.17	\$45,911.53				
Total	\$95,945.01	\$98,964.34	(\$3,019.33)	-3%	1	1
52434206230010000 - Maint	\$3,268.93	\$3,551.42				
52434206230010000 - Debt	\$2,808.99	\$2,810.91				
Total	\$6,077.92	\$6,362.33	(\$284.41)	-4%	1	1
52434206230020000 - Maint	\$319.60	\$345.83				
52434206230020000 - Debt	\$277.60	\$277.79				
Total	\$597.20	\$623.62	(\$26.42)	-4%	1	1
52434206230020010 - Maint	\$860.91	\$931.57				
52434206230020010 - Debt	\$747.77	\$748.28				
Total	\$1,608.68	\$1,679.85	(\$71.17)	-4%	1	1
52434206230020020 - Maint	\$643.69	\$696.52				
52434206230020020 - Debt	\$559.09	\$559.47				
Total	\$1,202.78	\$1,255.99	(\$53.21)	-4%	1	1

UNIT 19A

REGIONAL CENTER IRRIGATION

UNIT 19A - REGIONAL CENTER IRRIGATION

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
52434206230030000 - Maint	\$875.91	\$947.80				
52434206230030000 - Debt	\$760.80	\$761.32				
Total	\$1,636.71	\$1,709.12	(\$72.41)	-4%	1	1
52434206230030010 - Maint	\$1,250.26	\$1,352.87				
52434206230030010 - Debt	\$1,085.95	\$1,086.69				
Total	\$2,336.21	\$2,439.56	(\$103.35)	-4%	1	1
52434206230030020 - Maint	\$837.14	\$905.85				
52434206230030020 - Debt	\$727.12	\$727.62				
Total	\$1,564.26	\$1,633.47	(\$69.21)	-4%	1	1
52434206230040000 - Maint	\$481.50	\$521.02				
52434206230040000 - Debt	\$418.22	\$418.50				
Total	\$899.72	\$939.52	(\$39.80)	-4%	1	1
52434206230050000 - Maint	\$71.50	\$77.37				
52434206230050000 - Debt	\$62.10	\$62.14				
Total	\$133.60	\$139.51	(\$5.91)	-4%	1	1
52434206230060000 - Maint	\$417.13	\$451.35				
52434206230060000 - Debt	\$362.28	\$362.54				
Total	\$779.41	\$813.89	(\$34.48)	-4%	1	1
Harbour Oaks (317 Units) - Maint	\$123.09	\$129.48				
Harbour Oaks (317 Units) - Debt	\$114.82	\$114.90				
Total	\$237.91	\$244.38	(\$6.47)	-3%	317	317
Landmark at the Gardens Condos - Maint	\$31.72	\$34.02				
Landmark at the Gardens Condos - Debt	\$28.20	\$28.22				
Total	\$59.92	\$62.24	(\$2.32)	-4%	166	166
San Matera Condos - 1081 sq ft - Maint	\$63.88	\$69.17				
San Matera Condos - 1081 sq ft - Debt	\$55.40	\$55.44				
Total	\$119.28	\$124.61	(\$5.33)	-4%	24	24
San Matera Condos - 1203 sq ft - Maint	\$65.07	\$70.94				
San Matera Condos - 1203 sq ft - Debt	\$55.40	\$55.44				
Total	\$120.47	\$126.38	(\$5.91)	-5%	24	24
San Matera Condos - 1288-1331 sq ft - M	\$66.17	\$72.57				
San Matera Condos - 1288-1331 sq ft - De	\$55.40	\$55.44				

UNIT 19A - REGIONAL CENTER IRRIGATION

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
Total	\$121.57	\$128.01	(\$6.44)	-5%	128	128
San Matera Condos - 1370 sq ft - Maint	\$66.70	\$73.36				
San Matera Condos - 1370 sq ft - Debt	\$55.40	\$55.44				
Total	\$122.10	\$128.80	(\$6.70)	-5%	44	44
San Matera Condos - 1718-1730 sq ft - M	\$70.12	\$78.45				
San Matera Condos - 1718-1730 sq ft - De	\$55.40	\$55.44				
Total	\$125.52	\$133.89	(\$8.37)	-6%	20	20
San Matera Condos - 1818-1832 sq ft - M	\$71.13	\$79.96				
San Matera Condos - 1818-1832 sq ft - De	\$55.40	\$55.44				
Total	\$126.53	\$135.40	(\$8.87)	-7%	16	16
San Matera Condos - 710 sq ft - Maint	\$60.27	\$63.79				
San Matera Condos - 710 sq ft - Debt	\$55.40	\$55.44				
Total	\$115.67	\$119.23	(\$3.56)	-3%	24	24
San Matera Condos - 783-816 sq ft - Maint	\$61.24	\$65.23				
San Matera Condos - 783-816 sq ft - Debt	\$55.40	\$55.44				
Total	\$116.64	\$120.67	(\$4.03)	-3%	166	166
San Matera Condos - 896 sq ft - Maint	\$62.08	\$66.49				
San Matera Condos - 896 sq ft - Debt	\$55.40	\$55.44				
Total	\$117.48	\$121.93	(\$4.45)	-4%	36	36
San Matera Condos - 999-1016 sq ft - Mai	\$63.19	\$68.14				
San Matera Condos - 999-1016 sq ft - Deb	\$55.40	\$55.44				
Total	\$118.59	\$123.58	(\$4.99)	-4%	194	194

Budget Highlights:

- > FY20 Improvmnts Other Than Bldg (a/c #56301) included funding for Data Flow upgrade/conversion.
- > FY20 Machinery & equipment (a/c #56401) included satellite/valve/antennae repairs.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Because this unit overlaps Unit 19, the Unit 19 budget and tax rates are also applicable. The rates shown above are cumulative.
- The Unit 19A assessment is allocated to all parcels of land in the Unit based on acreage of permeable area within each parcel.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 19A, Regional Center Irrigation: 2 Irrigation Pump Stations; 1 Recharge Irrigation Pump Station; 27 Satellite Irrigation Controllers.

UNIT 19A - REGIONAL CENTER IRRIGATION

UNIT 20 - JUNO ISLES

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	50,739	64,892	64,892	64,785	352,764
31901 AGREEMENT ASSESSMENTS	7,218	8,689	8,689	8,678	47,253
	57,957	73,581	73,581	73,463	400,017
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(174)	(617)	(615)	(616)	(3,354)
54903 TAX DISCOUNT	(1,781)	(2,496)	(2,382)	(2,492)	(13,569)
54904 UNIQUE ASSMTS DISCOUNT	(289)	(321)	-	(320)	(1,742)
	(2,244)	(3,434)	(2,997)	(3,428)	(18,665)
Other					
32900 PERMIT FEES	750	-	750	-	-
33449 FEMA (Fed)- Hurricane Irma	9,000	-	-	-	-
33450 FEMA (State)- Hurricane Irma	500	-	-	-	-
36110 INTEREST EARNINGS	3,871	-	1,774	-	-
36132 INTEREST EARNINGS-TAXES	40	-	43	-	-
	14,161	-	2,567	-	-
TOTAL REVENUES	69,874	70,147	73,151	70,035	381,352
EXPENSES					
Personnel Services					
59117 Personnel Services	13,625	14,612	13,190	15,658	16,128
	13,625	14,612	13,190	15,658	16,128
Contractual Services					
53101 ENGINEERING FEES	678	500	405	150,500	150,500
53109 LEGAL SERVICES	655	500	248	500	500
53114 WATER QUALITY	1,250	1,500	1,540	1,620	1,620
53201 AUDITORS SERVICES	491	642	642	609	609
53403 CHEMICAL WEED CONTROL	5,807	5,982	5,982	6,281	6,281
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	409	481	476	648	687
	9,290	9,855	9,293	160,408	160,447
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	11,050	15,000	1,200	10,000	10,000
54608 REPAIR & MAINT - GENERAL	6,775	7,000	6,514	13,500	13,500
54617 Repairs & Maint - Catch Basins	-	-	2,500	15,000	15,000
	17,825	22,000	10,214	38,500	38,500
Capital Outlay					
56304 GIS	476	469	468	478	478
	476	469	468	478	478
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	-	-	-	-	63,870

UNIT 20 - JUNO ISLES

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 20 - MAINTENANCE FUND					
57201 DEBT SERVICE-INTEREST	-	-	-	-	100,822
	-	-	-	-	164,692
Other					
59110 ADMINISTRAT TRANSFER OUT	690	788	619	719	719
59111 OPERATIONS TRANSFER OUT	370	423	332	387	387
99999 Add'l cash required/(available) for budget	27,599	22,000	-	(146,115)	-
	28,659	23,211	951	(145,009)	1,106
TOTAL EXPENSES	69,875	70,147	34,116	70,035	381,351

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/21	FYE 9/30/20	<u>Incr/(Decr)</u>		FYE 9/30/21	FYE 9/30/20
			\$	%		
A - Maint	\$307.04	\$307.55	(\$0.51)	0%	96	96
B - Maint	\$230.28	\$230.66	(\$0.38)	0%	52	52
C - Maint	\$153.52	\$153.77	(\$0.25)	0%	154	154
D - Maint	\$76.76	\$76.89	(\$0.13)	0%	83	83

Budget Highlights:

- > Engineering budget (a/c #53101) includes estimate for new salinity structure design.
- > Aquatic Weed Control (a/c 53403) contract was amended in February 2020 to allow extension through FYE 9/30/21, with option to renew annually four additional years. A change order approving a 5% increase to the contract for FYE 9/30/21 was also approved.
- > FY20 Repair & Maint-CANAL/LAKE (a/c #54604) included funding for new gauges (converting from NGVD to NAVD).
- > Repairs & Maintenance - Catch Basins (a/c #54617) includes funding to clean and inspect exfiltration trench in The Preserve at Juno Isles.
- > The Preserve at Juno Beach consists of 29 lots on approximately 12 acres of land that joined the unit by agreement. That agreement also specifies that the District will be responsible for the the maintenance and repair of the exfiltration system associated with this land. Included in the budget for agreement assessments is \$2,000 to be invoiced directly to The Preserve At Juno Beach Homeowners Association, Inc. to build a reserve for maintenance and repair cost of the exfiltration system.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Of the total assessable units, 29 taxable units in 20B relate to special agreements with the District, and are not assessed as part of real property tax bills from the Palm Beach County Tax Collector. These taxable units belong to the The Preserve at Juno Beach HOA. Special agreement assessments are invoiced directly by the District.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 20, Juno Isles: 1 Fixed Structure; Waterways; Bulkheads.

Debt Outstanding as of 9/30/20:

UNIT 20 - JUNO ISLES

Description	Interest Rates	Outstanding	Final Maturity
Proposed loan for wier and wing wall replacement	7.00%	\$518,240	8/1/2035

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$59,692	\$105,000	\$164,692
2022	\$63,870	\$100,822	\$164,692
2023	\$68,341	\$96,351	\$164,692
2024	\$73,125	\$91,567	\$164,692
THEREAFTER	\$1,234,972	\$576,640	\$1,811,612
Total	<u>\$1,500,000</u>	<u>\$970,380</u>	<u>\$2,470,380</u>

UNIT 21 - OLD MARSH

Fund Name: UNIT 21 - MAINTENANCE FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	462,876	504,169	504,169	385,804	507,220
	462,876	504,169	504,169	385,804	507,220
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,581)	(4,801)	(4,788)	(3,673)	(4,829)
54903 TAX DISCOUNT	(17,206)	(19,390)	(18,785)	(14,838)	(19,508)
	(18,787)	(24,191)	(23,573)	(18,511)	(24,337)
Other					
32900 PERMIT FEES	500	-	1,250	-	-
33449 FEMA (Fed)- Hurricane Irma	5,333	-	11	-	-
36110 INTEREST EARNINGS	16,165	-	6,734	-	-
36132 INTEREST EARNINGS-TAXES	273	-	349	-	-
	22,271	-	8,344	-	-
TOTAL REVENUES	466,360	479,978	488,940	367,293	482,883
EXPENSES					
Personnel Services					
59117 Personnel Services	137,120	162,350	123,070	174,141	179,365
	137,120	162,350	123,070	174,141	179,365
Contractual Services					
53101 ENGINEERING FEES	-	5,000	38,010	1,000	1,000
53109 LEGAL SERVICES	-	1,000	1,093	1,000	1,000
53114 WATER QUALITY	5,727	8,195	7,545	7,545	7,545
53201 AUDITORS SERVICES	2,014	2,734	2,734	2,877	2,877
53402 MARSH MAINT-LITTORAL ZONE	12,442	34,800	58,000	50,000	50,000
53403 CHEMICAL WEED CONTROL	50,574	50,574	50,574	25,000	25,000
53409 LANDSCAPE MAINTENANCE	360	378	196	189	189
53413 PRESERVE/EXOTIC MAINT	81,248	92,000	77,940	92,000	92,000
59126 Insurance	5,993	6,367	6,306	6,093	6,459
	158,358	201,048	242,398	185,704	186,070
Utilities					
54301 ELECTRICITY	10,903	21,800	7,658	12,000	12,000
	10,903	21,800	7,658	12,000	12,000
Supplies & Materials					
54908 GOV/MNTL REGISTRATION FEE	60	85	85	60	60
55201 FUEL-PUMP STATIONS	-	4,000	-	1,250	1,250
	60	4,085	85	1,310	1,310
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	15,437	20,806	15,111	39,880	39,880
54602 REPAIR & MAINT-PUMP STATN	379	13,332	2,872	5,000	15,000
54604 REPAIR & MAINT-CANAL/LAKE	900	9,000	-	9,000	9,000

UNIT 21

OLD MARSH

UNIT 21 - OLD MARSH

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 21 - MAINTENANCE FUND					
54606 REPAIR & MAINT-BLDG	92	8,140	4,200	5,000	5,000
54608 REPAIR & MAINT - GENERAL	1,783	2,500	2,517	4,000	4,000
54610 REPAIR & MAINT-TELEMETRY	2,730	5,000	530	21,000	21,000
54613 REPAIR & MAINT-CULVERTS	6,704	20,000	-	-	-
54619 R&M-GENERATORS	-	-	-	1,000	1,000
	28,025	78,778	25,230	84,880	94,880
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	50,800	72,307	-	-
56304 GIS	376	369	369	378	378
56401 MACHINERY & EQUIPMENT	47,672	451,020	344,502	-	-
	48,048	502,189	417,178	378	378
Other					
59110 ADMINISTRAT TRANSFER OUT	4,833	5,526	4,342	5,044	5,044
59111 OPERATIONS TRANSFER OUT	3,674	4,202	3,302	3,836	3,836
99999 Add'l cash required/(available) for budget	75,340	(500,000)	-	(100,000)	-
	83,847	(490,272)	7,644	(91,120)	8,880
TOTAL EXPENSES	466,361	479,978	823,263	367,293	482,883

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$1,273.28	\$1,658.45	(\$385.17)	-23%	303	304

Budget Highlights:

- > Marsh Main-Littoral Zone (a/c #53402) includes funding for significant additional marsh maintenance work.
- > New contract for aquatic weed control and marsh maintenance (acct #53403 and 53402) awarded in April 2020 for FYE 9/30/21, with option to renew annually four additional years.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > Preserve maintenance (a/c #53413) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > FY20 Repair & Maint-CANAL/LAKE (a/c #54604) included funding for new gauges (converting from NGVD to NAVD).
- > FY20 Improvmnts Other Than Bldg (a/c #56301) included funding for Data Flow upgrade/conversion.
- > FY20 Machinery & equipment (a/c #56401) included funding to install two pumps, one at the east pump station and the other at the west pump station.
- > FY20 budget included 6 new aerators (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.

UNIT 21 - OLD MARSH

- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 21, Old Marsh: 2 Pump Stations with 2 Pumps; 3 Mechanical Gates; 1 Fixed Structure; 4 Preserve Risers; Lakes and Marshes; Preserves; 3 Telemetry Stations, 2 Metritapes; Culverts; 2 Docks; 1 Permanent Backup Generator in Separate Building; 1 Fuel Tank; 3 Aerators.

UNIT 23 - THE SHORES

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	171,354	182,818	182,818	181,173	219,166
31901 AGREEMENT ASSESSMENTS	4,712	5,027	5,027	4,982	6,027
	176,066	187,845	187,845	186,155	225,193
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(589)	(1,738)	(1,752)	(1,725)	(2,087)
54903 TAX DISCOUNT	(6,290)	(7,031)	(6,789)	(6,968)	(8,429)
54904 UNIQUE ASSMTS DISCOUNT	(188)	(241)	(201)	(239)	(289)
	(7,067)	(9,010)	(8,742)	(8,932)	(10,805)
Other					
32900 PERMIT FEES	-	-	500	-	-
36110 INTEREST EARNINGS	4,066	-	1,908	-	-
36132 INTEREST EARNINGS-TAXES	95	-	97	-	-
	4,161	-	2,505	-	-
TOTAL REVENUES	173,160	178,835	181,608	177,223	214,388
EXPENSES					
Personnel Services					
59117 Personnel Services	49,306	51,606	40,550	55,650	57,320
	49,306	51,606	40,550	55,650	57,320
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	82	500	500
53114 WATER QUALITY	-	-	500	500	500
53201 AUDITORS SERVICES	948	1,226	1,226	1,156	1,156
53402 MARSH MAINT-LITTORAL ZONE	2,417	11,600	11,647	30,558	30,558
53403 CHEMICAL WEED CONTROL	12,516	12,516	12,516	33,600	33,600
53407 TRASH DISPOSAL	-	500	-	500	500
53409 LANDSCAPE MAINTENANCE	480	504	317	315	315
53412 BIOLOGICAL WEED CONTROL	239	1,000	-	-	-
53413 PRESERVE/EXOTIC MAINT	70,935	60,000	28,033	60,000	60,000
59126 Insurance	1,376	1,565	1,550	1,919	2,034
	88,911	89,911	55,871	129,548	129,663
Utilities					
54301 ELECTRICITY	165	275	126	275	275
	165	275	126	275	275
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	1,260	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	200	3,500	1,880	3,500	3,500
54610 REPAIR & MAINT-TELEMETRY	-	1,500	-	1,500	1,500
54613 REPAIR & MAINT-CULVERTS	-	5,000	-	-	-
54614 REPAIR & MAINT - GATE	-	-	-	200	200

UNIT 23

THE SHORES

UNIT 23 - THE SHORES

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 23 - MAINTENANCE FUND	1,460	15,000	1,880	10,200	10,200
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	-	3,600	3,344	-	-
56304 GIS	879	862	862	882	882
	879	4,462	4,206	882	882
Other					
59110 ADMINISTRAT TRANSFER OUT	10,249	11,719	9,209	10,697	10,697
59111 OPERATIONS TRANSFER OUT	5,126	5,862	4,607	5,351	5,351
99999 Add'l cash required/(available) for budget	17,063	-	-	(35,380)	-
	32,438	17,581	13,816	(19,332)	16,048
TOTAL EXPENSES	173,159	178,835	116,449	177,223	214,388

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$262.19	\$264.57				
Total	\$262.19	\$264.57	(\$2.38)	-1%	710	710

Budget Highlights:

- > New contract for aquatic weed control and marsh maintenance (acct #53403 and 53402) awarded in April 2020 for FYE 9/30/21, with option to renew annually four additional years.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > Preserve maintenance (a/c #53413) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Of the total assessable units, 19 taxable units relate to special agreements with the District, and are not assessed as part of real property tax bills from the Palm Beach County Tax Collector. These taxable units belong to the Palm Beach County School District. Special agreement assessments are invoiced directly by the District.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 23, The Shores of Jupiter: 1 Operable Structure; 1 Operable Gate; 10 Fixed Structures; Lakes and Marshes; Preserves; 1 Telemetry Station, 1 Metritape; Culverts; 1 Landscape Site; 1 Dock.

UNIT 24 - IRONHORSE

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	209,079	208,983	208,983	208,054	315,522
	209,079	208,983	208,983	208,054	315,522
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(711)	(1,507)	(1,990)	(1,982)	(3,006)
54903 TAX DISCOUNT	(7,668)	(8,037)	(7,669)	(8,002)	(12,135)
	(8,379)	(9,544)	(9,659)	(9,984)	(15,141)
Other					
33449 FEMA (Fed)- Hurricane Irma	10,616	-	-	-	-
33450 FEMA (State)- Hurricane Irma	150	-	-	-	-
36110 INTEREST EARNINGS	13,520	-	5,338	-	-
36132 INTEREST EARNINGS-TAXES	155	-	141	-	-
36600 CONTRIBUTIONS-LANDOWNERS	-	(483)	-	-	-
	24,441	(483)	5,479	-	-
TOTAL REVENUES	225,141	198,956	204,803	198,070	300,381
EXPENSES					
Personnel Services					
59117 Personnel Services	58,886	67,919	50,786	73,141	75,336
	58,886	67,919	50,786	73,141	75,336
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	1,034	1,346	1,346	1,356	1,356
53402 MARSH MAINT-LITTORAL ZONE	3,490	17,400	17,400	30,558	30,558
53403 CHEMICAL WEED CONTROL	20,472	20,726	20,726	34,100	34,100
53405 MOWING SERVICES	14,832	14,832	14,832	14,832	14,832
53407 TRASH DISPOSAL	-	500	-	500	500
53409 LANDSCAPE MAINTENANCE	3,140	3,297	5,005	5,418	5,418
53413 PRESERVE/EXOTIC MAINT	5,552	14,000	3,472	14,000	14,000
59126 Insurance	6,712	7,026	6,959	6,552	6,945
	55,232	80,127	69,740	108,316	108,709
Utilities					
54301 ELECTRICITY	6,992	8,100	5,431	8,103	8,103
	6,992	8,100	5,431	8,103	8,103
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	-	25	25	-	-
55201 FUEL-PUMP STATIONS	617	4,000	-	1,250	1,250
55207 FERTILIZER	1,318	1,318	1,318	1,318	1,318
	1,935	5,343	1,343	2,568	2,568
Repairs & Maintenance					

UNIT 24 - IRONHORSE

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 24 - MAINTENANCE FUND					
54601 REPAIR & MAINT-AERATORS	923	6,554	839	7,054	7,054
54602 REPAIR & MAINT-PUMP STATN	2,412	17,532	2,709	5,000	15,000
54604 REPAIR & MAINT-CANAL/LAKE	850	8,000	1,250	8,000	8,000
54606 REPAIR & MAINT-BLDG	59	5,090	4,950	10,000	10,000
54607 REPAIR & MAINT-WELLS	-	2,500	1,158	1,000	1,000
54608 REPAIR & MAINT - GENERAL	1,135	1,000	400	22,000	22,000
54610 REPAIR & MAINT-TELEMETRY	-	3,000	977	10,500	10,500
54613 REPAIR & MAINT-CULVERTS	-	10,000	-	2,500	15,000
54614 REPAIR & MAINT - GATE	-	2,000	1,400	500	500
54618 R&M-AERATOR REFURBISHMENTS	-	-	-	6,250	6,250
54619 R&M-GENERATORS	-	-	-	1,000	1,000
	5,379	55,676	13,683	73,804	96,304
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	48,375	3,600	3,344	11,000	-
56304 GIS	542	532	532	544	544
56401 MACHINERY & EQUIPMENT	2,187	6,000	78,459	-	-
	51,104	10,132	82,335	11,544	544
Other					
59110 ADMINISTRAT TRANSFER OUT	3,783	4,326	3,399	3,949	3,949
59111 OPERATIONS TRANSFER OUT	4,664	5,333	4,191	4,868	4,868
99999 Add'l cash required/(available) for budget	37,165	(38,000)	-	(88,223)	-
	45,612	(28,341)	7,590	(79,406)	8,817
TOTAL EXPENSES	225,140	198,956	230,908	198,070	300,381

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/21	FYE 9/30/20	Incr/(Decr) \$	%	FYE 9/30/21	FYE 9/30/20
ALL NON EXEMPT PARCELS - Maint	\$475.01	\$477.13	(\$2.12)	0%	438	438

Budget Highlights:

- > Marsh Main-Littoral Zone (a/c #53402) includes funding for additional marsh maintenance work.
- > New contract for aquatic weed control and marsh maintenance (acct #53403 and 53402) awarded in April 2020 for FYE 9/30/21, with option to renew annually four additional years.
- > Aquatic Weed Control (a/c 53403) contract amended in February 2020 to allow extension through FYE 9/30/21 at existing prices, with option to renew annually four additional years.
- > Mowing (a/c 53405) contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > Repair & Maintenance - general (a/c #54608) includes funding to repair RTU sites.
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Preserve maintenance (a/c #53413) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- This unit is overlapped by Unit 24A.

UNIT 24 - IRONHORSE

- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 24, Ironhorse: 1 Pump Station with 2 Pumps; 3 Mechanical Gates; 2 Recharge Wells, 2 Fixed Structures; 2 Aerators; Lakes and Marshes; Preserves; 2 Telemetry Stations, 2 Metritapes; Culverts; 1 Landscape Site; Canal Right-of-Way; 1 Dock; 1 Permanent Backup Generator; 1 Fuel Tank.

UNIT 27B - BOTANICA

Fund Name: UNIT 27B - MAINTENANCE FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	169,117	155,055	155,055	122,285	123,786
	169,117	155,055	155,055	122,285	123,786
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(578)	(1,478)	(1,479)	(1,162)	(1,176)
54903 TAX DISCOUNT	(6,211)	(5,963)	(4,017)	(4,703)	(4,761)
	(6,789)	(7,441)	(5,496)	(5,865)	(5,937)
Other					
36110 INTEREST EARNINGS	2,615	-	1,409	-	-
36132 INTEREST EARNINGS-TAXES	130	-	106	-	-
	2,745	-	1,515	-	-
TOTAL REVENUES	165,073	147,614	151,074	116,420	117,849
EXPENSES					
Personnel Services					
59117 Personnel Services	36,790	40,320	31,207	43,259	44,556
	36,790	40,320	31,207	43,259	44,556
Contractual Services					
53101 ENGINEERING FEES	1,018	500	300	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	125	150	107	215	215
53201 AUDITORS SERVICES	900	1,192	1,192	1,195	1,195
53402 MARSH MAINT-LITTORAL ZONE	690	11,600	11,600	15,568	15,568
53403 CHEMICAL WEED CONTROL	2,559	2,712	2,712	4,805	4,805
53407 TRASH DISPOSAL	-	250	-	250	250
53413 PRESERVE/EXOTIC MAINT	38,996	40,000	7,195	40,000	40,000
57301 TRUSTEE FEES	500	525	525	525	525
59126 Insurance	1,942	2,139	2,119	2,216	2,348
	46,730	59,568	25,750	65,774	65,906
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	1,000	-	1,000	1,000
54608 REPAIR & MAINT - GENERAL	8,482	2,000	531	2,000	2,000
	8,482	3,000	531	3,000	3,000
Capital Outlay					
56304 GIS	671	659	659	675	675
	671	659	659	675	675
Other					
59110 ADMINISTRAT TRANSFER OUT	1,968	2,250	1,768	2,054	2,054
59111 OPERATIONS TRANSFER OUT	1,589	1,817	1,428	1,658	1,658
99999 Add'l cash required/(available) for budget	68,843	40,000	-	-	-

UNIT 27B - BOTANICA

Fund Name: UNIT 27B - MAINTENANCE FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
	72,400	44,067	3,196	3,712	3,712
TOTAL EXPENSES	165,073	147,614	61,343	116,420	117,849

Fund Name: UNIT 27B - DEBT FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	288,533	284,575	284,575	281,606	300,473
	288,533	284,575	284,575	281,606	300,473
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(987)	(2,710)	(2,716)	(2,681)	(2,860)
54903 TAX DISCOUNT	(10,573)	(10,945)	(10,527)	(10,831)	(11,557)
	(11,560)	(13,655)	(13,243)	(13,512)	(14,417)
Other					
36110 INTEREST EARNINGS	9,471	-	3,073	-	-
36132 INTEREST EARNINGS-TAXES	222	-	195	-	-
	9,693	-	3,268	-	-
TOTAL REVENUES	286,666	270,920	274,600	268,094	286,056

EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	155,000	160,000	160,000	165,000	175,000
57201 DEBT SERVICE-INTEREST	129,675	124,056	124,056	117,656	111,056
	284,675	284,056	284,056	282,656	286,056
Other					
99999 Add'l cash required/(available) for budget	1,991	(13,136)	-	(14,562)	-
	1,991	(13,136)	-	(14,562)	-
TOTAL EXPENSES	286,666	270,920	284,056	268,094	286,056

	Tax per Assessable Unit				Number of Assessable Units	
	FYE 9/30/21	FYE 9/30/20	Incr/(Decr)		FYE 9/30/21	FYE 9/30/20
			\$	%		
Commercial - Maint	\$906.81	\$1,149.80				
Commercial - Debt	\$1,542.55	\$1,558.81				
Total	\$2,449.36	\$2,708.61	(\$259.25)	-10%	6	6
Condo units - Maint	\$202.39	\$256.63				
Condo units - Debt	\$398.92	\$403.13				
Total	\$601.31	\$659.76	(\$58.45)	-9%	265	265
Single Family - 40 ft lots - Maint	\$256.47	\$325.19				

UNIT 27B - BOTANICA

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
Single Family - 40 ft lots - Debt	\$675.68	\$682.80				
Total	\$932.15	\$1,007.99	(\$75.84)	-8%	60	60
Single Family - 50 ft lots - Maint	\$320.59	\$406.49				
Single Family - 50 ft lots - Debt	\$844.60	\$853.50				
Total	\$1,165.19	\$1,259.99	(\$94.80)	-8%	63	63
Single Family - Preserve lots - Maint	\$384.72	\$487.80				
Single Family - Preserve lots - Debt	\$1,013.55	\$1,024.24				
Total	\$1,398.27	\$1,512.04	(\$113.77)	-8%	15	15
Townhomes - Maint	\$163.92	\$207.85				
Townhomes - Debt	\$431.87	\$436.42				
Total	\$595.79	\$644.27	(\$48.48)	-8%	134	134

Budget Highlights:

- > Marsh Main-Littoral Zone (a/c #53402) includes funding for additional marsh maintenance work.
- > New contract for aquatic weed control and marsh maintenance (acct #53403 and 53402) awarded in April 2020 for FYE 9/30/21, with option to renew annually four additional years.
- > Preserve maintenance (a/c #53413) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- With the exception of undeveloped and commercial property, the unit of measurement that is applied against each assessable parcel of land to determine the assessment is equal to 1 for each property control number. For undeveloped and commercial property, the unit of measurement that is applied against each assessable parcel of land to determine the assessment is equal to actual acreage for each property control number.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 27B, Botanica: 3 Fixed Structures; Preserves; Lakes; Culverts.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2012	4.00% - 4.75%	\$2,605,000	8/1/2032

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$165,000	\$117,656	\$282,656
2022	\$175,000	\$111,056	\$286,056
2023	\$180,000	\$103,838	\$283,838
2024	\$190,000	\$95,963	\$285,963
2025	\$200,000	\$87,650	\$287,650
THEREAFTER	\$1,695,000	\$334,338	\$2,029,338

UNIT 27B - BOTANICA

Total	<u>\$2,605,000</u>	<u>\$850,501</u>	<u>\$3,455,501</u>
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UNIT 29 - NORTHFORK DEVELOPMENT

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	38,316	39,233	39,233	38,656	50,954
	38,316	39,233	39,233	38,656	50,954
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(131)	(374)	(378)	(367)	(484)
54903 TAX DISCOUNT	(1,450)	(1,509)	(1,473)	(1,487)	(1,960)
	(1,581)	(1,883)	(1,851)	(1,854)	(2,444)
Other					
32900 PERMIT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	3,020	-	1,261	-	-
36132 INTEREST EARNINGS-TAXES	16	-	8	-	-
	3,286	-	1,269	-	-
TOTAL REVENUES	40,021	37,350	38,651	36,802	48,510
EXPENSES					
Personnel Services					
59117 Personnel Services	11,567	11,955	11,177	12,874	13,261
	11,567	11,955	11,177	12,874	13,261
Contractual Services					
53101 ENGINEERING FEES	-	500	1,607	500	500
53109 LEGAL SERVICES	-	500	5,555	500	500
53114 WATER QUALITY	-	-	250	250	250
53201 AUDITORS SERVICES	198	255	255	280	280
53402 MARSH MAINT-LITTORAL ZONE	138	1,160	1,160	5,075	5,075
53403 CHEMICAL WEED CONTROL	5,118	5,118	5,118	9,720	9,720
53413 PRESERVE/EXOTIC MAINT	6,698	11,000	-	11,000	11,000
59126 Insurance	185	221	219	283	300
	12,337	18,754	14,164	27,608	27,625
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54613 REPAIR & MAINT-CULVERTS	-	6,000	-	1,500	1,500
	-	6,500	-	2,000	2,000
Capital Outlay					
56304 GIS	164	160	160	164	164
	164	160	160	164	164
Other					
59110 ADMINISTRAT TRANSFER OUT	4,297	4,914	3,862	4,485	4,485
59111 OPERATIONS TRANSFER OUT	933	1,067	838	975	975
99999 Add'l cash required/(available) for budget	10,723	(6,000)	-	(11,304)	-
	15,953	(19)	4,700	(5,844)	5,460

UNIT 29

NORTHFORK DEVELOPMENT

UNIT 29 - NORTHFORK DEVELOPMENT

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 29 - MAINTENANCE FUND					
TOTAL EXPENSES	40,021	37,350	30,201	36,802	48,510

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/21	9/30/20	\$	%	9/30/21	9/30/20
ALL NON EXEMPT PARCELS - Maint	\$292.85	\$297.22	(\$4.37)	-1%	132	132

Budget Highlights:

- > New contract for aquatic weed control and marsh maintenance (acct #53403 and 53402) awarded in April 2020 for FYE 9/30/21, with option to renew annually four additional years.
- > Preserve maintenance (a/c #53413) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 29, Northfork: 1 Fixed Structure; Lakes and Marshes; Preserves; Culverts.

UNIT 31 - BALLENISLES COUNTRY CLUB

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,095,325	990,166	990,166	942,094	(752,899)
	1,095,325	990,166	990,166	942,094	(752,899)
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,729)	(9,428)	(9,439)	(8,967)	7,166
54903 TAX DISCOUNT	(40,089)	(38,082)	(36,234)	(36,233)	28,957
	(43,818)	(47,510)	(45,673)	(45,200)	36,123
Other					
32900 PERMIT FEES	3,073	-	2,000	-	-
33449 FEMA (Fed)- Hurricane Irma	5,636	-	1,266	-	-
33450 FEMA (State)- Hurricane Irma	313	-	-	-	-
36002 MISC REV - INS CLAIMS	16,059	-	17,741	-	-
36110 INTEREST EARNINGS	79,400	-	28,444	-	-
36132 INTEREST EARNINGS-TAXES	877	-	669	-	-
	105,358	-	50,120	-	-
TOTAL REVENUES	1,156,865	942,656	994,613	896,894	(716,776)
EXPENSES					
Personnel Services					
59117 Personnel Services	144,371	161,489	116,987	173,905	179,123
	144,371	161,489	116,987	173,905	179,123
Contractual Services					
53101 ENGINEERING FEES	182,561	220,000	63,776	55,000	10,000
53109 LEGAL SERVICES	42,362	10,000	15,926	10,000	10,000
53114 WATER QUALITY	2,493	4,140	3,732	4,140	4,140
53201 AUDITORS SERVICES	3,037	3,959	3,959	4,002	4,002
53409 LANDSCAPE MAINTENANCE	600	630	438	441	441
59126 Insurance	17,453	19,074	18,892	18,532	19,644
	248,506	257,803	106,723	92,115	48,227
Utilities					
54301 ELECTRICITY	194,822	200,800	158,599	200,000	200,000
	194,822	200,800	158,599	200,000	200,000
Supplies & Materials					
54905 LEGAL ADS	943	-	922	-	-
	943	-	922	-	-
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	180,208	181,820	124,030	208,192	208,192
54604 REPAIR & MAINT-CANAL/LAKE	-	9,500	-	7,500	7,500
54606 REPAIR & MAINT-BLDG	23,987	15,000	17,361	15,000	15,000
54608 REPAIR & MAINT - GENERAL	4,783	5,000	450	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	-	3,000	-	2,000	2,000

UNIT 31

UNIT 31 - BALLENISLES COUNTRY CLUB

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 31 - MAINTENANCE FUND					
54611 REPAIR & MAINT-ROADS	14,280	15,000	10,869	25,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	25,000	-	6,250	10,000
54614 REPAIR & MAINT - GATE	-	-	-	500	10,000
54617 Repairs & Maint - Catch Basins	24,758	288,000	70,364	30,000	50,000
54618 R&M-AERATOR REFURBISHMENTS	21,868	31,250	20,346	31,250	20,000
	269,884	573,570	243,420	330,692	337,692
Capital Outlay					
56201 BUILDINGS	465,584	-	-	1,500,000	-
56301 IMPRVMENTS OTHER THAN BLDG	-	10,800	10,031	-	-
56302 ROADS/BRIDGES	703,484	1,000,000	646,508	82,000	-
56304 GIS	1,056	1,037	1,036	1,061	1,061
56401 MACHINERY & EQUIPMENT	106,047	114,000	104,412	-	-
	1,276,171	1,125,837	761,987	1,583,061	1,061
Other					
59110 ADMINISTRAT TRANSFER OUT	12,203	13,954	10,965	12,737	12,737
59111 OPERATIONS TRANSFER OUT	4,200	4,803	3,774	4,384	4,384
99999 Add'l cash required/(available) for budget	(994,235)	(1,395,600)	-	(1,500,000)	(1,500,000)
	(977,832)	(1,376,843)	14,739	(1,482,879)	(1,482,879)
TOTAL EXPENSES	1,156,865	942,656	1,403,377	896,894	(716,776)

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/21	FYE 9/30/20	<u>Incr/(Decr)</u>		FYE 9/30/21	FYE 9/30/20
			\$	%		
Commercial - Maint	\$3,448.08	\$3,624.01	(\$175.93)	-5%	2	2
ERU (Not overlapped by Unit 12) - Maint	\$503.22	\$528.90	(\$25.68)	-5%	518	518
ERU (Overlapped by Unit 12) - Maint	\$529.14	\$556.17	(\$27.03)	-5%	1,057	1,057
GC (Not overlapped by Unit 12) - Maint	\$329.39	\$346.19	(\$16.80)	-5%	355	355
GC (Overlapped by Unit 12) - Maint	\$355.31	\$373.46	(\$18.15)	-5%	78	78

Budget Highlights:

- > FY20 Engineering (a/c #53101) budget included design costs of guard house renovations. And BallenIsles Drive roadway rehabilitation.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > FY20 Repair & Maint-CANAL/LAKE (a/c #54604) included funding for new gauges (converting from NGVD to NAVD).
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Repairs & Maintenance - Catch Basins (a/c #54617) includes funding to inspect and clean catch basins.
- > FY21 Buildings (a/c #56201) includes funding for the construction of a new guardhouse at the PGA Blvd. entrance, replacing the existing guardhouse.
- > FY20 Improvmnts Other Than Bldg (a/c #56301) included funding for Data Flow upgrade/conversion.
- > FY20 Roads/Bridges (a/c #56302) budget included funding to mill and overlay BallenIsles Drive. The FY21 budget for this account includes funding for Phase 3 roadway rehabilitation north of PGA guardhouse.
- > FY20 budget included 6 new aerators (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

UNIT 31 - BALLENISLES COUNTRY CLUB

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.
- Because some of this unit overlaps Unit 12, the Unit 12 budget and tax rates are also applicable for some parcels. The rates shown above are cumulative.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 31, BallenIsles Country Club: 2 Operable Structures; 2 Operable Gates; 10 Fixed Structures; 81 Aerators; 3 Telemetry Stations; 5 Metritapes; Lakes; Culverts; 2 Landscape Sites; Major Roadways; Sidewalks; 2 Rain Gauges; 3 Guardhouses; 2 Entrance Features; 1 Dock; 1 Golf Cart Underpass.

UNIT 32 - ROEBUCK ROAD OUTFALL DITCH

Fund Name: UNIT 32 - MAINTENANCE FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	14,646	17,874	17,704	17,858	19,528
	14,646	17,874	17,704	17,858	19,528
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(49)	(171)	(168)	(170)	(186)
54903 TAX DISCOUNT	(489)	(687)	(598)	(687)	(751)
	(538)	(858)	(766)	(857)	(937)
Other					
36110 INTEREST EARNINGS	457	-	188	-	-
36132 INTEREST EARNINGS-TAXES	18	-	13	-	-
	475	-	201	-	-
TOTAL REVENUES	14,583	17,016	17,139	17,001	18,591
EXPENSES					
Personnel Services					
59117 Personnel Services	5,333	5,044	6,094	5,540	5,706
	5,333	5,044	6,094	5,540	5,706
Contractual Services					
53109 LEGAL SERVICES	-	-	236	-	-
53201 AUDITORS SERVICES	68	102	102	95	95
53403 CHEMICAL WEED CONTROL	1,553	1,630	1,630	1,630	1,630
53405 MOWING SERVICES	2,163	2,163	2,163	2,163	2,163
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	79	93	92	119	126
	3,863	4,238	4,223	4,257	4,264
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	21,000	27,400	5,000	5,000
54608 REPAIR & MAINT - GENERAL	-	-	-	1,000	1,000
54614 REPAIR & MAINT - GATE	-	500	-	2,400	2,400
	-	21,500	27,400	8,400	8,400
Capital Outlay					
56304 GIS	70	68	68	70	70
	70	68	68	70	70
Other					
59110 ADMINISTRAT TRANSFER OUT	74	85	67	78	78
59111 OPERATIONS TRANSFER OUT	71	81	64	73	73
99999 Add'l cash required/(available) for budget	5,173	(14,000)	-	(1,417)	-
	5,318	(13,834)	131	(1,266)	151
TOTAL EXPENSES	14,584	17,016	37,916	17,001	18,591

UNIT 32 - ROEBUCK ROAD OUTFALL DITCH

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
ALL NON EXEMPT PARCELS - Maint	\$318.90	\$319.18	(\$0.28)	0%	56	56

Budget Highlights:

- > Repair & Maint-CANAL/LAKE (a/c #54604) includes funding for restoration of outfall, and vegetation clean up.
- > Aquatic Weed Control (a/c 53403) contract amended in February 2020 to allow extension through FYE 9/30/21 at existing prices, with option to renew annually four additional years.
- > Mowing (a/c 53405) contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Part of this unit is overlapped by Unit 32A.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 32, Roebuck Road Outfall Ditch: Canal Rights-Of-Way; Reventment Matting.

UNIT 32A - PALM COVE

Fund Name: UNIT 32A - MAINTENANCE FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	5,121	5,260	5,260	5,184	3,349
	5,121	5,260	5,260	5,184	3,349
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(17)	(50)	(49)	(49)	(32)
54903 TAX DISCOUNT	(180)	(202)	(172)	(199)	(129)
	(197)	(252)	(221)	(248)	(161)
Other					
36110 INTEREST EARNINGS	478	-	201	-	-
36132 INTEREST EARNINGS-TAXES	6	-	6	-	-
	484	-	207	-	-
TOTAL REVENUES	5,408	5,008	5,246	4,936	3,188
EXPENSES					
Contractual Services					
53114 WATER QUALITY	-	-	250	250	250
53201 AUDITORS SERVICES	16	54	54	52	52
53405 MOWING SERVICES	2,163	2,163	2,163	2,163	2,163
59126 Insurance	6	8	8	8	9
	2,185	2,225	2,475	2,473	2,474
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	4,470	5,000	-	-	-
	4,470	5,000	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	236	270	212	246	246
59111 OPERATIONS TRANSFER OUT	449	513	403	469	469
99999 Add'l cash required/(available) for budget	(1,931)	(3,000)	-	1,748	-
	(1,246)	(2,217)	615	2,463	715
TOTAL EXPENSES	5,409	5,008	3,090	4,936	3,189

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
ALL NON EXEMPT PARCELS - Maint	\$497.67	\$500.55	(\$2.88)	-1%	29	29

Budget Highlights:

- > Mowing (a/c 53405) contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > Building a fund balance reserve to help offset the cost of future maintenance repairs and replacements.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.

UNIT 32A - PALM COVE

- Because this unit overlaps Unit 32, the Unit 32 budget and tax rates are also applicable. The rates shown above are cumulative.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 32A, Palm Cove: 1 Fixed Structure; Lake; Culverts.

UNIT 33 - CYPRESS COVE

Fund Name: UNIT 33 - MAINTENANCE FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	13,849	14,252	14,252	14,053	16,367
	13,849	14,252	14,252	14,053	16,367
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(48)	(136)	(137)	(135)	(157)
54903 TAX DISCOUNT	(507)	(548)	(540)	(540)	(629)
	(555)	(684)	(677)	(675)	(786)
Other					
36110 INTEREST EARNINGS	953	-	409	-	-
36132 INTEREST EARNINGS-TAXES	3	-	3	-	-
	956	-	412	-	-
TOTAL REVENUES	14,250	13,568	13,987	13,378	15,581
EXPENSES					
Personnel Services					
59117 Personnel Services	5,199	5,738	3,914	6,213	6,399
	5,199	5,738	3,914	6,213	6,399
Contractual Services					
53201 AUDITORS SERVICES	73	114	114	110	110
53403 CHEMICAL WEED CONTROL	1,745	1,832	1,832	1,832	1,832
53413 PRESERVE/EXOTIC MAINT	1,275	4,000	-	4,000	4,000
59126 Insurance	93	111	110	146	155
	3,186	6,057	2,056	6,088	6,097
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54608 REPAIR & MAINT - GENERAL	-	-	-	500	500
54613 REPAIR & MAINT-CULVERTS	2,234	2,500	-	-	-
	2,234	3,000	-	1,000	1,000
Capital Outlay					
56304 GIS	97	96	96	98	98
	97	96	96	98	98
Other					
59110 ADMINISTRAT TRANSFER OUT	1,435	1,641	1,290	1,498	1,498
59111 OPERATIONS TRANSFER OUT	469	536	421	489	489
99999 Add'l cash required/(available) for budget	1,630	(3,500)	-	(2,008)	-
	3,534	(1,323)	1,711	(21)	1,987
TOTAL EXPENSES	14,250	13,568	7,777	13,378	15,581

UNIT 33 - CYPRESS COVE

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
ALL NON EXEMPT PARCELS - Maint	\$177.88	\$180.40	(\$2.52)	-1%	79	79

Budget Highlights:

- > Aquatic Weed Control (a/c 53403) contract amended in February 2020 to allow extension through FYE 9/30/21 at existing prices, with option to renew annually four additional years.
- > Preserve maintenance (a/c #53413) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 33, Cypress Cove: 1 Fixed Structure; Lakes; Preserves; Culverts.

UNIT 34 - HIDDEN KEY

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	153,336	153,372	153,372	153,221	156,436
	153,336	153,372	153,372	153,221	156,436
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(514)	(1,461)	(1,400)	(1,458)	(1,489)
54903 TAX DISCOUNT	(5,211)	(5,899)	(5,030)	(5,893)	(6,017)
	(5,725)	(7,360)	(6,430)	(7,351)	(7,506)
Other					
32900 PERMIT FEES	-	-	500	-	-
33449 FEMA (Fed)- Hurricane Irma	17,451	-	-	-	-
33450 FEMA (State)- Hurricane Irma	970	-	-	-	-
36110 INTEREST EARNINGS	3,649	-	1,618	-	-
36132 INTEREST EARNINGS-TAXES	191	-	279	-	-
	22,261	-	2,397	-	-
TOTAL REVENUES	169,872	146,012	149,339	145,870	148,930
EXPENSES					
Personnel Services					
59117 Personnel Services	37,829	40,837	35,858	44,093	45,415
	37,829	40,837	35,858	44,093	45,415
Contractual Services					
53101 ENGINEERING FEES	175	3,000	7,171	5,000	5,000
53109 LEGAL SERVICES	852	500	1,101	500	500
53118 OTHER PROFESSIONAL SVCS	18,000	18,000	18,270	18,544	18,544
53201 AUDITORS SERVICES	1,046	1,362	1,362	1,311	1,311
53409 LANDSCAPE MAINTENANCE	7,274	8,338	11,823	12,747	12,747
59126 Insurance	921	1,018	1,008	1,001	1,061
	28,268	32,218	40,735	39,103	39,163
Utilities					
54101 TELEPHONE	1,292	1,404	1,339	1,404	1,404
54301 ELECTRICITY	462	700	346	700	700
54302 WATER/SEWER	2,222	1,920	1,977	2,100	2,100
	3,976	4,024	3,662	4,204	4,204
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	6,144	11,717	2,762	11,717	10,000
54611 REPAIR & MAINT-ROADS	9,783	11,000	2,940	37,000	10,000
54614 REPAIR & MAINT - GATE	7,648	10,000	657	10,000	10,000
54617 Repairs & Maint - Catch Basins	-	18,000	7,268	7,000	-
	23,575	50,717	13,627	65,717	30,000
Capital Outlay					
56304 GIS	116	113	113	116	116

UNIT 34

HIDDEN KEY

UNIT 34 - HIDDEN KEY

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 34 - MAINTENANCE FUND	116	113	113	116	116
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	21,668	21,668	21,668	21,668	21,668
57201 DEBT SERVICE-INTEREST	9,677	8,666	8,817	7,800	6,933
	31,345	30,334	30,485	29,468	28,601
Other					
59110 ADMINISTRAT TRANSFER OUT	716	819	644	748	748
59111 OPERATIONS TRANSFER OUT	656	750	589	684	684
99999 Add'l cash required/(available) for budget	43,389	(13,800)	-	(38,263)	-
	44,761	(12,231)	1,233	(36,831)	1,432
TOTAL EXPENSES	169,870	146,012	125,713	145,870	148,931

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/21	FYE 9/30/20	<u>Incr/(Decr)</u>		FYE 9/30/21	FYE 9/30/20
			\$	%		
PER CONDO - Maint	\$842.72	\$843.55	(\$0.83)	0%	20	20
SINGLE FAM - Maint	\$1,868.04	\$1,869.88	(\$1.84)	0%	73	73

Budget Highlights:

- > Other Professional Svcs (a/c #53118) includes property manager services.
- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > Repairs & Maintenance - Catch Basins (a/c #54617) includes funding to inspect and clean catch basins.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 34, Hidden Key: Roadways; Sidewalks; Entrance Landscaping; Security Gate; Culverts; 1 Landscape Site; Entrance Lights.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
2014 loan for road overlay and culvert repairs	4.00%, Recalculated at put option date on 2/1/2026	\$194,994	8/1/2029

The annual requirements to amortize all debt to maturity are as follows:

UNIT 34

HIDDEN KEY

UNIT 34 - HIDDEN KEY

Year Ending September 30,	Principal	Interest	Total
2021	\$21,668	\$7,800	\$29,468
2022	\$21,668	\$6,933	\$28,601
2023	\$21,668	\$6,066	\$27,734
2024	\$21,668	\$5,200	\$26,868
2025	\$21,668	\$4,333	\$26,001
THEREAFTER	\$86,656	\$8,665	\$95,321
Total	<u>\$194,996</u>	<u>\$38,997</u>	<u>\$233,993</u>

UNIT 38 - HARBOUR ISLES

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	75,599	84,675	84,675	76,549	51,804
	75,599	84,675	84,675	76,549	51,804
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(262)	(806)	(809)	(729)	(493)
54903 TAX DISCOUNT	(2,599)	(3,257)	(2,902)	(2,944)	(1,992)
	(2,861)	(4,063)	(3,711)	(3,673)	(2,485)
Other					
36110 INTEREST EARNINGS	3,584	-	1,700	-	-
36132 INTEREST EARNINGS-TAXES	60	-	42	-	-
	3,644	-	1,742	-	-
TOTAL REVENUES	76,382	80,612	82,706	72,876	49,319
EXPENSES					
Personnel Services					
59117 Personnel Services	18,982	22,283	21,588	23,896	24,613
	18,982	22,283	21,588	23,896	24,613
Contractual Services					
53101 ENGINEERING FEES	3,146	10,000	5,104	5,000	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	172	233	233	217	217
59126 Insurance	332	379	375	426	451
	3,650	11,112	5,712	6,143	1,668
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	1,000	-	1,000	1,000
54611 REPAIR & MAINT-ROADS	3,549	32,000	42,450	20,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	10,000	1,500	2,500	-
54617 Repairs & Maint - Catch Basins	-	75,000	47,200	10,000	10,000
	3,549	118,000	91,150	33,500	21,000
Capital Outlay					
56302 ROADS/BRIDGES	3,500	-	-	-	-
56304 GIS	123	120	120	123	123
	3,623	120	120	123	123
Other					
59110 ADMINISTRAT TRANSFER OUT	1,297	1,483	1,165	1,354	1,354
59111 OPERATIONS TRANSFER OUT	537	614	482	560	560
99999 Add'l cash required/(available) for budget	44,746	(73,000)	-	7,300	-
	46,580	(70,903)	1,647	9,214	1,914
TOTAL EXPENSES	76,384	80,612	120,217	72,876	49,318

UNIT 38 - HARBOUR ISLES

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
ALL NON EXEMPT PARCELS - Maint	\$773.22	\$855.30	(\$82.08)	-10%	99	99

Budget Highlights:

- > Road Repairs & Maintenance (a/c #54611) includes bridge repair maintenance and miscellaneous sidewalk/pot hole repairs.
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Repairs & Maintenance - Catch Basins (a/c #54617) includes funding to inspect and clean catch basins.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 38, Harbour Isles: 10 Fixed Structures; Roadways with Exfiltration Trenches; Sidewalks; Culverts; Bridge.

UNIT 41 - MYSTIC COVE

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	4,215	4,523	4,523	4,294	5,589
	4,215	4,523	4,523	4,294	5,589
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(15)	(43)	(44)	(42)	(55)
54903 TAX DISCOUNT	(153)	(174)	(165)	(165)	(215)
	(168)	(217)	(209)	(207)	(270)
Other					
36110 INTEREST EARNINGS	617	-	254	-	-
36132 INTEREST EARNINGS-TAXES	1	-	1	-	-
	618	-	255	-	-
TOTAL REVENUES	4,665	4,306	4,569	4,087	5,319
EXPENSES					
Personnel Services					
59117 Personnel Services	1,498	1,847	1,077	1,967	2,026
	1,498	1,847	1,077	1,967	2,026
Contractual Services					
53201 AUDITORS SERVICES	23	30	30	47	47
59126 Insurance	41	48	48	65	69
	64	78	78	112	116
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	3,000	-	1,000	1,000
	-	3,000	-	1,000	1,000
Capital Outlay					
56304 GIS	48	47	47	48	48
	48	47	47	48	48
Other					
59110 ADMINISTRAT TRANSFER OUT	1,329	1,520	1,194	1,387	1,387
59111 OPERATIONS TRANSFER OUT	712	814	640	743	743
99999 Add'l cash required/(available) for budget	1,014	(3,000)	-	(1,170)	-
	3,055	(666)	1,834	960	2,130
TOTAL EXPENSES	4,665	4,306	3,036	4,087	5,320

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
ALL NON EXEMPT PARCELS - Maint	\$110.11	\$115.98	(\$5.87)	-5%	39	39

Budget Highlights:

UNIT 41 - MYSTIC COVE

- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 41, Mystic Cove: Culverts; Fixed Structure.

UNIT 43 - MIRASOL

Fund Name: UNIT 43 - MAINTENANCE FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	781,864	823,015	823,016	822,755	821,255
31901 AGREEMENT ASSESSMENTS	4,422	3,457	5,369	3,457	3,451
	786,286	826,472	828,385	826,212	824,706
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,683)	(7,838)	(7,854)	(7,834)	(7,820)
54903 TAX DISCOUNT	(29,290)	(31,653)	(30,856)	(31,643)	(31,585)
	(31,973)	(39,491)	(38,710)	(39,477)	(39,405)
Other					
32900 PERMIT FEES	500	-	500	-	-
33449 FEMA (Fed)- Hurricane Irma	4,037	-	-	-	-
36110 INTEREST EARNINGS	17,195	-	7,377	-	-
36132 INTEREST EARNINGS-TAXES	398	-	429	-	-
	22,130	-	8,306	-	-
TOTAL REVENUES	776,443	786,981	797,981	786,735	785,301
EXPENSES					
Personnel Services					
59117 Personnel Services	180,967	206,456	163,163	222,484	229,158
	180,967	206,456	163,163	222,484	229,158
Contractual Services					
53101 ENGINEERING FEES	19,522	5,000	-	5,000	5,000
53109 LEGAL SERVICES	2,372	1,000	412	500	500
53115 FINANCIAL CONS./ADVISOR	125	150	107	215	215
53201 AUDITORS SERVICES	4,547	5,911	5,911	5,481	5,481
53403 CHEMICAL WEED CONTROL	125,525	125,525	125,525	125,525	125,525
53405 MOWING SERVICES	6,798	6,798	6,798	11,298	11,298
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 LANDSCAPE MAINTENANCE	2,680	2,814	3,777	4,058	4,058
53413 PRESERVE/EXOTIC MAINT	228,705	245,000	194,360	245,000	245,000
57301 TRUSTEE FEES	1,500	1,525	1,500	1,525	1,525
59126 Insurance	33,788	34,941	34,607	31,530	33,422
	425,562	429,664	372,997	431,132	433,024
Utilities					
54301 ELECTRICITY	35,128	30,570	24,388	37,000	37,000
	35,128	30,570	24,388	37,000	37,000
Supplies & Materials					
54201 POSTAGE	99	-	-	-	-
54905 LEGAL ADS	1,692	-	-	-	-
54908 GOV'MNTL REGISTRATION FEE	60	85	110	60	60
55201 FUEL-PUMP STATIONS	1,358	6,000	1,202	3,000	3,000
55207 FERTILIZER	1,483	1,483	1,483	1,483	1,483

UNIT 43

MIRASOL

UNIT 43 - MIRASOL

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
Fund Name: UNIT 43 - MAINTENANCE FUND	4,692	7,568	2,795	4,543	4,543
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	6,712	15,464	9,906	15,000	15,000
54604 REPAIR & MAINT-CANAL/LAKE	-	20,000	1,208	15,000	10,000
54606 REPAIR & MAINT-BLDG	11,121	15,260	-	10,000	15,000
54608 REPAIR & MAINT - GENERAL	3,069	7,000	5,750	7,000	7,000
54610 REPAIR & MAINT-TELEMETRY	2,752	6,000	4,046	18,000	18,000
54611 REPAIR & MAINT-ROADS	-	10,000	209,314	10,000	10,000
54614 REPAIR & MAINT - GATE	-	500	-	1,000	1,000
54619 R&M-GENERATORS	-	-	-	1,000	1,000
54620 R & M - Preserve Structures	-	-	-	250,000	-
	23,654	74,224	230,224	327,000	77,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	22,750	21,600	20,061	-	-
56304 GIS	951	933	933	955	955
56401 MACHINERY & EQUIPMENT	-	12,000	11,944	-	-
	23,701	34,533	32,938	955	955
Other					
59110 ADMINISTRAT TRANSFER OUT	2,369	2,709	2,129	2,473	2,473
59111 OPERATIONS TRANSFER OUT	1,099	1,257	988	1,148	1,148
99999 Add'l cash required/(available) for budget	79,269	-	-	(240,000)	-
	82,737	3,966	3,117	(236,379)	3,621
TOTAL EXPENSES	776,441	786,981	829,622	786,735	785,301
Fund Name: UNIT 43 - DEBT FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	1,285,772	1,269,773	1,269,773	1,266,143	1,289,105
31901 AGREEMENT ASSESSMENTS	12,470	12,470	12,470	12,470	12,696
	1,298,242	1,282,243	1,282,243	1,278,613	1,301,801
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(4,411)	(23,600)	(12,110)	(12,056)	(12,274)
54903 TAX DISCOUNT	(48,003)	(48,835)	(47,447)	(48,696)	(49,579)
	(52,414)	(72,435)	(59,557)	(60,752)	(61,853)
Other					
36110 INTEREST EARNINGS	13,574	-	4,612	-	-
36132 INTEREST EARNINGS-TAXES	687	-	697	-	-
	14,261	-	5,309	-	-
TOTAL REVENUES	1,260,089	1,209,808	1,227,995	1,217,861	1,239,948

UNIT 43 - MIRASOL

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	865,000	900,000	900,000	940,000	970,000
57201 DEBT SERVICE-INTEREST	383,918	347,561	347,562	309,613	269,948
	1,248,918	1,247,561	1,247,562	1,249,613	1,239,948
Other					
99999 Add'l cash required/(available) for budget	11,171	(26,243)	-	(31,752)	-
	11,171	(26,243)	-	(31,752)	-
TOTAL EXPENSES	1,260,089	1,221,318	1,247,562	1,217,861	1,239,948

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>
			<u>\$</u>	<u>%</u>		
COMMERCIAL - Maint	\$3,869.97	\$3,871.19				
COMMERCIAL - Debt	\$4,793.36	\$4,807.11				
Total	\$8,663.33	\$8,678.30	(\$14.97)	0%	15	15
CONDO - Maint	\$210.96	\$211.03				
CONDO - Debt	\$348.86	\$349.86				
Total	\$559.82	\$560.89	(\$1.07)	0%	32	32
GOLF/PRIVATE - Maint	\$622.04	\$622.24				
GOLF/PRIVATE - Debt	\$1,028.67	\$1,031.62				
Total	\$1,650.71	\$1,653.86	(\$3.15)	0%	328	328
MULTI FAM - Maint	\$2,481.01	\$2,481.79				
MULTI FAM - Debt	\$1,639.45	\$1,644.15				
Total	\$4,120.46	\$4,125.94	(\$5.48)	0%	31	31
SINGLE FAM - Maint	\$1,600.33	\$1,600.83				
SINGLE FAM - Debt	\$2,714.09	\$2,721.87				
Total	\$4,314.42	\$4,322.70	(\$8.28)	0%	83	83
SINGLE FAM OTHER - Maint	\$1,231.91	\$1,232.30				
SINGLE FAM OTHER - Debt	\$2,037.16	\$2,043.00				
Total	\$3,269.07	\$3,275.30	(\$6.23)	0%	280	280

Budget Highlights:

- > Aquatic Weed Control and Marsh Maintenance (a/c 53403) contract amended in February 2020 to allow extension through FYE 9/30/21, with option to renew annually four additional years. A change order approving a 5% increase to the contract for FYE 9/30/21 was also approved.
- > Mowing (a/c 53405) contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.

UNIT 43 - MIRASOL

- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > Preserve maintenance (a/c #53413) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > FY20 Repair & Maint-CANAL/LAKE (a/c #54604) included funding for new gauges (converting from NGVD to NAVD).
- > FY21 Repair & Maint-TELEMETRY (a/c #54610) includes funding for repairs to telmetry cabinet, cards, metritapes, and transmitter.
- > FY21 R & M-Preserve Structures (a/c #54620) includes funding for replace the pedestrian bridges in the preserves along PGA Blvd.
- > FY20 Improvmnts Other Than Bldg (a/c #56301) included funding for Data Flow upgrade/conversion.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- With the exception of condo units, the unit of measurement that is applied against each assessable parcel of land to determine the assessment is equal to actual acreage for each property control number. For condo units, the unit of measurement that is applied against each assessable parcel of land to determine the assessment is equal to 1 for each property control number.
- The "multi-family" is a Kolter apartment complex. "Single family other" is the Mirasol (Taylor Woodrow) Golf and Country Club gated community. "Single family" is the Mirabella (Kenco Communities) gated subdivision not in the country club.
- The District has a special agreement with the Mirasol shopping center that requires payment to the District an annual drainage fee. The annual drainage fee in the sum of a debt component which is the fixed sum of \$12,470 per year (and will cease upon retirement of the bond indebtedness that Northern has incurred for Unit 43), and a maintenance component which is based on an allocation formula. Special agreement assessments are invoiced directly by the District.
- Not all land tax categories change from year to year at the same percentage because the allocation of assessments for debt is different than for maintenance. For example, multi-family homes bear ~9% of the total maintenance budget, and ~4% of the total debt budget. The allocation percentages for debt were affected by a developer paydown in 2001.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 43, Mirasol: 3 Operable Structures; 3 Operable Gates; 3 Pump Stations with 8 Pumps; 23 Preserve Structures; Preserves; 6 Telemetry Stations; 8 Metritapes; 6 Landscape Sites 1 Fuel Tank; 1 Permanent Backup Generator; 104 Light Poles; Irrigation System, including Irrigation Pumps; 5 Docks; Lakes.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
2007A Refunding Bonds	4.55%	\$790,000	8/1/2021
2017B Refunding Bonds	2.48%	\$11,035,000	8/1/2031
	Total outstanding	\$11,825,000	

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$940,000	\$309,613	\$1,249,613
2022	\$970,000	\$269,948	\$1,239,948
2023	\$995,000	\$245,892	\$1,240,892
2024	\$1,020,000	\$221,216	\$1,241,216
2025	\$1,045,000	\$195,920	\$1,240,920
THEREAFTER	\$6,855,000	\$607,228	\$7,462,228
Total	\$11,825,000	\$1,849,817	\$13,674,817

UNIT 43 - MIRASOL

UNIT 44 - THE BEAR'S CLUB UNIT

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	47,647	48,762	48,762	51,300	50,102
	47,647	48,762	48,762	51,300	50,102
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(164)	(465)	(466)	(488)	(477)
54903 TAX DISCOUNT	(1,715)	(1,875)	(1,524)	(1,973)	(1,927)
	(1,879)	(2,340)	(1,990)	(2,461)	(2,404)
Other					
32900 PERMIT FEES	1,000	-	-	-	-
36110 INTEREST EARNINGS	7,458	-	3,079	-	-
36132 INTEREST EARNINGS-TAXES	33	-	30	-	-
	8,491	-	3,109	-	-
TOTAL REVENUES	54,259	46,422	49,881	48,839	47,698
EXPENSES					
Personnel Services					
59117 Personnel Services	22,161	32,359	18,785	34,309	35,338
	22,161	32,359	18,785	34,309	35,338
Contractual Services					
53101 ENGINEERING FEES	-	1,000	1,038	500	500
53109 LEGAL SERVICES	248	1,000	632	500	500
53115 FINANCIAL CONS./ADVISOR	125	150	107	215	215
53201 AUDITORS SERVICES	1,086	1,411	1,411	1,300	1,300
57301 TRUSTEE FEES	1,000	1,050	1,025	1,050	1,050
59126 Insurance	257	305	302	396	419
	2,716	4,916	4,515	3,961	3,984
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	15,000	-	4,000	-
	-	15,000	-	4,000	-
Capital Outlay					
56304 GIS	245	240	240	246	246
	245	240	240	246	246
Other					
59110 ADMINISTRAT TRANSFER OUT	5,436	6,216	4,885	5,674	5,674
59111 OPERATIONS TRANSFER OUT	2,353	2,691	2,115	2,456	2,456
99999 Add'l cash required/(available) for budget	21,349	(15,000)	-	(1,807)	-
	29,138	(6,093)	7,000	6,323	8,130
TOTAL EXPENSES	54,260	46,422	30,540	48,839	47,698

UNIT 44 - THE BEAR'S CLUB UNIT

Fund Name: UNIT 44 - DEBT FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	603,268	609,725	609,725	601,571	638,200
	603,268	609,725	609,725	601,571	638,200
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,070)	(5,806)	(5,823)	(5,728)	(6,077)
54903 TAX DISCOUNT	(21,716)	(23,450)	(19,052)	(23,136)	(24,545)
	(23,786)	(29,256)	(24,875)	(28,864)	(30,622)
Other					
36110 INTEREST EARNINGS	17,437	-	5,554	-	-
36132 INTEREST EARNINGS-TAXES	423	-	371	-	-
	17,860	-	5,925	-	-
TOTAL REVENUES	597,342	580,469	590,775	572,707	607,578
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	292,635	310,006	310,006	329,112	349,185
57201 DEBT SERVICE-INTEREST	317,424	299,272	299,272	279,341	258,393
	610,059	609,278	609,278	608,453	607,578
Other					
99999 Add'l cash required/(available) for budget	(12,719)	(28,809)	-	(35,746)	-
	(12,719)	(28,809)	-	(35,746)	-
TOTAL EXPENSES	597,340	580,469	609,278	572,707	607,578

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>
			<u>\$</u>	<u>%</u>		
GOLF COURSE - per acre - Maint	\$124.01	\$117.87				
GOLF COURSE - per acre - Debt	\$1,454.20	\$1,473.91				
Total	\$1,578.21	\$1,591.78	(\$13.57)	-1%	122	122
RES COTTAGES - per acre - Maint	\$163.77	\$155.67				
RES COTTAGES - per acre - Debt	\$1,920.42	\$1,946.45				
Total	\$2,084.19	\$2,102.12	(\$17.93)	-1%	24	24
SINGLE FAM RES - Maint	\$537.34	\$510.76				
SINGLE FAM RES - Debt	\$6,301.15	\$6,386.55				
Total	\$6,838.49	\$6,897.31	(\$58.82)	-1%	44	44
SINGLE FAM RES - DBL LOT - Maint	\$1,074.68	\$1,021.52				
SINGLE FAM RES - DBL LOT - Debt	\$12,602.30	\$12,773.10				

UNIT 44 - THE BEAR'S CLUB UNIT

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
Total	\$13,676.98	\$13,794.62	(\$117.64)	-1%	8	8

Budget Highlights:

- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is equal to 1 for each property control number.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 44, The Bear's Club Unit: Culverts; 3 Fixed Structures; Roadways; Lakes; Preserves.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2012A (Tax-exe)	6.51%	\$1,602,211	8/1/2024
Water Cntrl and Impr Refunding Bonds - Series 2010B (Taxable)	3.30%-4.50%	\$4,124,994	8/1/2031
Total outstanding		\$5,727,204	

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$329,112	\$279,341	\$608,453
2022	\$349,185	\$258,393	\$607,578
2023	\$370,582	\$236,058	\$606,640
2024	\$588,325	\$212,315	\$800,640
2025	\$510,000	\$178,588	\$688,588
THEREAFTER	\$3,580,000	\$575,613	\$4,155,613
Total	\$5,727,204	\$1,740,308	\$7,467,512

UNIT 45 - PASEOS

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	209,384	257,862	257,862	258,830	340,011
	209,384	257,862	257,862	258,830	340,011
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(718)	(2,455)	(2,459)	(2,462)	(3,234)
54903 TAX DISCOUNT	(7,721)	(9,917)	(9,580)	(9,955)	(13,077)
	(8,439)	(12,372)	(12,039)	(12,417)	(16,311)
Other					
33449 FEMA (Fed)- Hurricane Irma	26,684	-	-	-	-
33450 FEMA (State)- Hurricane Irma	1,482	-	-	-	-
36110 INTEREST EARNINGS	5,494	-	2,843	-	-
36132 INTEREST EARNINGS-TAXES	157	-	123	-	-
	33,817	-	2,966	-	-
TOTAL REVENUES	234,762	245,490	248,789	246,413	323,700
EXPENSES					
Personnel Services					
59117 Personnel Services	56,419	59,247	46,068	63,726	65,637
	56,419	59,247	46,068	63,726	65,637
Contractual Services					
53101 ENGINEERING FEES	2,955	3,000	5,740	13,000	10,000
53109 LEGAL SERVICES	-	500	-	1,000	1,000
53114 WATER QUALITY	-	-	650	650	650
53201 AUDITORS SERVICES	1,059	1,379	1,379	1,312	1,312
53402 MARSH MAINT-LITTORAL ZONE	138	1,160	1,160	5,075	5,075
53403 CHEMICAL WEED CONTROL	3,909	3,756	3,756	7,096	7,096
53413 PRESERVE/EXOTIC MAINT	33,344	45,000	24,778	45,000	45,000
59126 Insurance	675	819	811	992	1,052
	42,080	55,614	38,274	74,125	71,185
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	-	3,000	3,000
54608 REPAIR & MAINT - GENERAL	23	2,000	-	2,000	2,000
54611 REPAIR & MAINT-ROADS	26,620	160,000	43,900	106,500	100,000
54613 REPAIR & MAINT-CULVERTS	-	15,000	-	4,000	10,000
54617 Repairs & Maint - Catch Basins	700	110,000	92,005	10,000	50,000
54621 REPAIR & MAINT- STREET SWEEP	10,045	16,000	12,165	16,500	16,500
	37,388	306,000	148,070	142,000	181,500
Capital Outlay					
56304 GIS	402	395	394	404	404
	402	395	394	404	404
Other					

UNIT 45 - PASEOS

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 45 - MAINTENANCE FUND					
59110 ADMINISTRAT TRANSFER OUT	2,983	3,411	2,680	3,114	3,114
59111 OPERATIONS TRANSFER OUT	1,782	2,037	1,601	1,859	1,859
99999 Add'l cash required/(available) for budget	93,709	(181,214)	-	(38,815)	-
	98,474	(175,766)	4,281	(33,842)	4,973
TOTAL EXPENSES	234,763	245,490	237,087	246,413	323,699

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 45 - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	280,078	280,150	280,150	278,044	286,999
	280,078	280,150	280,150	278,044	286,999
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(961)	(2,666)	(2,672)	(2,647)	(2,732)
54903 TAX DISCOUNT	(10,328)	(10,775)	(10,409)	(10,694)	(11,038)
	(11,289)	(13,441)	(13,081)	(13,341)	(13,770)
Other					
36110 INTEREST EARNINGS	2,815	-	1,378	-	-
36132 INTEREST EARNINGS-TAXES	209	-	133	-	-
	3,024	-	1,511	-	-
TOTAL REVENUES	271,813	266,709	268,580	264,703	273,229

EXPENSES

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	167,159	172,725	172,725	178,477	184,420
57201 DEBT SERVICE-INTEREST	106,069	100,503	100,503	94,751	88,808
	273,228	273,228	273,228	273,228	273,228
Other					
99999 Add'l cash required/(available) for budget	(1,413)	(6,519)	-	(8,525)	-
	(1,413)	(6,519)	-	(8,525)	-
TOTAL EXPENSES	271,815	266,709	273,228	264,703	273,228

	Tax per Assessable Unit				Number of Assessable Units	
	FYE 9/30/21	FYE 9/30/20	Incr/(Decr)		FYE 9/30/21	FYE 9/30/20
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$796.40	\$793.42				
ALL NON EXEMPT PARCELS - Debt	\$855.52	\$862.00				
Total	\$1,651.92	\$1,655.42	(\$3.50)	0%	325	325

Budget Highlights:

- > Engineering budget (a/c #53101) includes estimate for concrete curb replacement at 121 Via Castilla.

UNIT 45 - PASEOS

- > New contract for aquatic weed control and marsh maintenance (acct #53403 and 53402) awarded in April 2020 for FYE 9/30/21, with option to renew annually four additional years.
- > Road Repairs & Maintenance (a/c #54611) includes drainage improvements, funding for street sweeping program, and repairs to signs and sidewalks.
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Repairs & Maintenance - Catch Basins (a/c #54617) includes funding to inspect and clean catch basins.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 45, Paseos: Culverts; Roads; Sidewalks; Lakes; Preserves; Street Signage.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
5D/45 Multi-unit Refunding Bonds - Series 2016	3.33%	\$2,845,384	8/1/2033

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$178,477	\$94,751	\$273,228
2022	\$184,420	\$88,808	\$273,228
2023	\$190,561	\$82,667	\$273,228
2024	\$196,907	\$76,321	\$273,228
2025	\$203,464	\$69,764	\$273,228
THEREAFTER	\$1,891,555	\$294,270	\$2,185,825
Total	<u>\$2,845,384</u>	<u>\$706,581</u>	<u>\$3,551,965</u>

UNIT 46 - JUPITER COUNTRY CLUB

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	30,955	47,159	47,159	37,999	33,350
	30,955	47,159	47,159	37,999	33,350
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(106)	(447)	(451)	(363)	(319)
54903 TAX DISCOUNT	(1,124)	(1,814)	(1,707)	(1,461)	(1,282)
	(1,230)	(2,261)	(2,158)	(1,824)	(1,601)
Other					
36110 INTEREST EARNINGS	3,355	-	1,381	-	-
36132 INTEREST EARNINGS-TAXES	21	-	30	-	-
	3,376	-	1,411	-	-
TOTAL REVENUES	33,101	44,898	46,412	36,175	31,749
EXPENSES					
Personnel Services					
59117 Personnel Services	14,801	15,402	12,958	16,778	17,282
	14,801	15,402	12,958	16,778	17,282
Contractual Services					
53101 ENGINEERING FEES	3,000	4,000	-	5,000	5,000
53109 LEGAL SERVICES	2,338	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	250	300	214	430	430
53201 AUDITORS SERVICES	886	1,202	1,202	1,184	1,184
57301 TRUSTEE FEES	2,000	2,050	2,050	2,050	2,050
59126 Insurance	653	841	833	1,180	1,250
	9,127	8,893	4,299	10,344	10,414
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	2,000	-	2,000	2,000
54611 REPAIR & MAINT-ROADS	950	16,500	16,800	5,000	-
	950	18,500	16,800	7,000	2,000
Capital Outlay					
56304 GIS	897	983	983	1,031	1,031
	897	983	983	1,031	1,031
Other					
59110 ADMINISTRAT TRANSFER OUT	598	683	537	623	623
59111 OPERATIONS TRANSFER OUT	382	437	343	399	399
99999 Add'l cash required/(available) for budget	6,348	-	-	-	-
	7,328	1,120	880	1,022	1,022
TOTAL EXPENSES	33,103	44,898	35,920	36,175	31,749

UNIT 46 - JUPITER COUNTRY CLUB

Fund Name: UNIT 46 - DEBT FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	792,895	791,728	791,728	789,587	820,192
	792,895	791,728	791,728	789,587	820,192
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,716)	(19,047)	(7,554)	(7,518)	(7,809)
54903 TAX DISCOUNT	(28,841)	(30,450)	(28,758)	(30,368)	(31,545)
	(31,557)	(49,497)	(36,312)	(37,886)	(39,354)
Other					
36110 INTEREST EARNINGS	21,789	-	7,428	-	-
36132 INTEREST EARNINGS-TAXES	524	-	512	-	-
	22,313	-	7,940	-	-
TOTAL REVENUES	783,651	742,231	763,356	751,701	780,838
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	350,000	365,000	365,000	520,000	405,000
57201 DEBT SERVICE-INTEREST	413,638	401,438	401,438	388,738	375,838
	763,638	766,438	766,438	908,738	780,838
Other					
99998 Release from Rsv Fund for Final Payment	-	-	-	(143,100)	-
99999 Add'l cash required/(available) for budget	20,013	(12,697)	-	(13,937)	-
	20,013	(12,697)	-	(157,037)	-
TOTAL EXPENSES	783,651	753,741	766,438	751,701	780,838

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>
			<u>\$</u>	<u>%</u>		
Multi Family Pod F - JCC Condos - Maint	\$58.90	\$73.10				
Multi Family Pod F - JCC Condos - Debt	\$1,081.33	\$1,084.27				
Total	\$1,140.23	\$1,157.37	(\$17.14)	-1%	149	149
Single Family Lots - Maint	\$60.00	\$74.46				
Single Family Lots - Debt	\$1,101.44	\$1,104.42				
Total	\$1,161.44	\$1,178.88	(\$17.44)	-1%	407	407
Sonoma Isles (fka Lakewood) - Maint	\$17.53	\$21.76				
Sonoma Isles (fka Lakewood) - Debt	\$657.60	\$659.39				
Total	\$675.14	\$681.15	(\$6.01)	-1%	274	274

Budget Highlights:

UNIT 46 - JUPITER COUNTRY CLUB

- > Tax rate calculations reflect the First Amendment To Agreement Between Northern Palm Beach County Improvement District And Lakewood Jupiter Development Company And Jupiter 19 Park, LLC For Inclusion Of Real Property As A Part Of Unit Of Development No. 46.
- > The final debt service payment on the Series 2016 Series B bonds on 8/1/2021 is completely funded through the reserve fund originally established with the bond issuance.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- With the exception of property that has not been subdivided into lots, the unit of measurement that is applied against each assessable parcel of land to determine the assessment is equal to 1 for each property control number. For property that has not been subdivided into lots, the unit of measurement that is applied against each assessable parcel of land to determine the assessment is equal to actual acreage for each property control number.

Improvements Maintained:

Northern maintains the following Improvement in Unit No. 46, Jupiter Country Club: Golf Cart Underpass at Indiantown Road.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2016B	4.00%	\$125,000	8/1/2021
Water Cntrl and Impr Refunding Bonds - Series 2016A	2.00%-3.625%	\$11,655,000	8/1/2041
Total outstanding		\$11,780,000	

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$520,000	\$388,738	\$908,738
2022	\$405,000	\$375,838	\$780,838
2023	\$425,000	\$363,688	\$788,688
2024	\$435,000	\$350,938	\$785,938
2025	\$445,000	\$340,063	\$785,063
THEREAFTER	\$9,550,000	\$3,118,031	\$12,668,031
Total	\$11,780,000	\$4,937,296	\$16,717,296

UNIT 47 - JUPITER ISLES

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	40,569	41,387	41,387	41,358	62,772
31903 Delinquent Taxes - Prior Year	-	-	(251)	-	-
	40,569	41,387	41,136	41,358	62,772
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(139)	(392)	(394)	(396)	(601)
54903 TAX DISCOUNT	(1,504)	(1,592)	(1,529)	(1,591)	(2,415)
	(1,643)	(1,984)	(1,923)	(1,987)	(3,016)
Other					
32900 PERMIT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	5,784	-	2,352	-	-
36132 INTEREST EARNINGS-TAXES	35	-	26	-	-
	6,069	-	2,378	-	-
TOTAL REVENUES	44,995	39,403	41,591	39,371	59,756
EXPENSES					
Personnel Services					
59117 Personnel Services	18,132	19,667	14,660	21,179	21,815
	18,132	19,667	14,660	21,179	21,815
Contractual Services					
53101 ENGINEERING FEES	220	500	346	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	220	283	283	306	306
53409 LANDSCAPE MAINTENANCE	1,440	1,512	786	756	756
59126 Insurance	1,337	1,434	1,420	2,723	2,887
	3,217	4,229	2,835	5,285	5,449
Utilities					
54301 ELECTRICITY	894	400	807	600	600
	894	400	807	600	600
Supplies & Materials					
54201 POSTAGE	20	-	-	-	-
	20	-	-	-	-
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	8,780	2,500	2,500
54608 REPAIR & MAINT - GENERAL	12,450	4,000	175	4,000	4,000
54610 REPAIR & MAINT-TELEMETRY	-	3,000	89	3,000	3,000
54611 REPAIR & MAINT-ROADS	-	3,000	-	3,000	3,000
54614 REPAIR & MAINT - GATE	-	-	-	500	500
54617 Repairs & Maint - Catch Basins	15,698	-	-	15,000	15,000
54621 REPAIR & MAINT- STREET SWEEP	-	-	-	3,000	3,000

UNIT 47 - JUPITER ISLES

Fund Name: UNIT 47 - MAINTENANCE FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
	28,148	15,000	9,044	31,000	31,000
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	-	7,200	10,031	-	-
56304 GIS	599	588	587	601	601
	599	7,788	10,618	601	601
Other					
59110 ADMINISTRAT TRANSFER OUT	171	195	153	178	178
59111 OPERATIONS TRANSFER OUT	108	124	97	113	113
99999 Add'l cash required/(available) for budget	(6,294)	(8,000)	-	(19,585)	-
	(6,015)	(7,681)	250	(19,294)	291
TOTAL EXPENSES	44,995	39,403	38,214	39,371	59,756

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
ALL NON EXEMPT PARCELS - Maint	\$85.45	\$85.51	(\$0.06)	0%	484	484

Budget Highlights:

- > The landscaping maintenance (a/c #53409) contract was cancelled with Tree Huggers in October 2019, and awarded to Grassroots. This contract can be renewed annually for services through fiscal year ending 9/30/23.
- > FY20 Repair & Maint-CANAL/LAKE (a/c #54604) included funding for new gauges (converting from NGVD to NAVD).
- > Repairs & Maintenance - Catch Basins (a/c #54617) includes funding to inspect and clean catch basins.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 47, Jupiter Isles: 2 RTU Sites; 2 Metritapes; 3 Operable Gates; 1 Operable Structure; 3 Landscape Sites; 1 Dock.

UNIT 49 - NPBC BUSINESS PARK

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	69,916	70,395	70,395	70,222	73,568
	69,916	70,395	70,395	70,222	73,568
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(241)	(671)	(678)	(668)	(700)
54903 TAX DISCOUNT	(2,730)	(2,707)	(2,559)	(2,701)	(2,830)
	(2,971)	(3,378)	(3,237)	(3,369)	(3,530)
Other					
32900 PERMIT FEES	1,500	-	500	-	-
36110 INTEREST EARNINGS	2,868	-	1,276	-	-
36132 INTEREST EARNINGS-TAXES	14	-	14	-	-
	4,382	-	1,790	-	-
TOTAL REVENUES	71,327	67,017	68,948	66,853	70,038
EXPENSES					
Personnel Services					
59117 Personnel Services	21,625	27,121	18,375	28,899	29,766
	21,625	27,121	18,375	28,899	29,766
Contractual Services					
53101 ENGINEERING FEES	274	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	363	466	466	433	433
53403 CHEMICAL WEED CONTROL	6,021	6,322	6,322	6,322	6,322
53405 MOWING SERVICES	2,472	2,472	2,472	2,472	2,472
53407 TRASH DISPOSAL	-	500	-	500	500
53413 PRESERVE/EXOTIC MAINT	13,744	25,000	14,392	25,000	25,000
59126 Insurance	200	245	243	290	308
	23,074	36,005	23,895	36,017	36,035
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,000	-	2,000	2,000
54608 REPAIR & MAINT - GENERAL	-	-	-	500	500
	-	2,000	-	2,500	2,500
Capital Outlay					
56304 GIS	95	94	94	96	96
	95	94	94	96	96
Other					
59110 ADMINISTRAT TRANSFER OUT	1,335	1,527	1,200	1,394	1,394
59111 OPERATIONS TRANSFER OUT	237	270	212	247	247
99999 Add'l cash required/(available) for budget	24,959	-	-	(2,300)	-
	26,531	1,797	1,412	(659)	1,641

UNIT 49 - NPBC BUSINESS PARK

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 49 - MAINTENANCE FUND					
TOTAL EXPENSES	71,325	67,017	43,776	66,853	70,038

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
Parcels East of Congress - Maint	\$1,426.15	\$1,429.67	(\$3.52)	0%	40	40
Parcels West of Congress - Maint	\$345.50	\$346.35	(\$0.85)	0%	37	37

Budget Highlights:

- > Aquatic Weed Control (a/c 53403) contract amended in February 2020 to allow extension through FYE 9/30/21 at existing prices, with option to renew annually four additional years.
- > Mowing (a/c 53405) contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > Preserve maintenance (a/c #53413) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is equal to actual acreage for each property control number.
- The Second Amendment to the Engineer's Report was approved in January 2009, and resulted in a revised allocation and apportionment of benefits. Pursuant to this Amended Engineer's Report, parcels east of Congress receive 81.88% of the Unit 49 Determined Benefit, and parcels west of Congress receive the remaining 18.12%. Assessments prior to 2009 were divided equally based on acreage.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 49, Northern Palm Beach County Business Park: Lakes and Preserves.

UNIT 51 - FRENCHMAN'S HARBOR

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	18,164	33,769	33,769	33,515	31,873
	18,164	33,769	33,769	33,515	31,873
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(62)	(321)	(322)	(318)	(302)
54903 TAX DISCOUNT	(601)	(1,299)	(1,099)	(1,289)	(1,226)
	(663)	(1,620)	(1,421)	(1,607)	(1,528)
Other					
36110 INTEREST EARNINGS	192	-	171	-	-
36132 INTEREST EARNINGS-TAXES	12	-	37	-	-
	204	-	208	-	-
TOTAL REVENUES	17,705	32,149	32,556	31,908	30,345
EXPENSES					
Personnel Services					
59117 Personnel Services	6,112	8,171	4,209	8,799	9,063
	6,112	8,171	4,209	8,799	9,063
Contractual Services					
53101 ENGINEERING FEES	4,468	8,000	-	8,000	8,000
53109 LEGAL SERVICES	6,163	500	-	500	500
53201 AUDITORS SERVICES	50	153	153	142	142
59126 Insurance	84	99	98	133	141
	10,765	8,752	251	8,775	8,783
Supplies & Materials					
54905 LEGAL ADS	605	-	-	-	-
	605	-	-	-	-
Repairs & Maintenance					
54611 REPAIR & MAINT-ROADS	-	10,000	-	10,000	10,000
	-	10,000	-	10,000	10,000
Capital Outlay					
56304 GIS	96	95	95	97	97
	96	95	95	97	97
Other					
59110 ADMINISTRAT TRANSFER OUT	1,197	1,369	1,076	1,250	1,250
59111 OPERATIONS TRANSFER OUT	1,104	1,262	992	1,152	1,152
99999 Add'l cash required/(available) for budget	(2,175)	2,500	-	1,835	-
	126	5,131	2,068	4,237	2,402
TOTAL EXPENSES	17,704	32,149	6,623	31,908	30,345

UNIT 51 - FRENCHMAN'S HARBOR

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
Multi Family Homes - Maint	\$303.87	\$306.17	(\$2.30)	-1%	30	30
Single Family Homes - Maint	\$508.32	\$512.16	(\$3.84)	-1%	48	48

Budget Highlights:

- > Building fund balance to restore the working capital reserve target.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvement in Unit No. 51, Frenchman's Harbor: Exfiltration Trench.

UNIT 53 - ARDEN

Fund Name: UNIT 53 - MAINT FUND	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	57,650	36,891	36,891	59,211	59,849
	57,650	36,891	36,891	59,211	59,849
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(206)	(351)	(366)	(564)	(570)
54903 TAX DISCOUNT	(200)	(1,419)	(292)	(2,277)	(2,302)
	(406)	(1,770)	(658)	(2,841)	(2,872)
Other					
32900 PERMIT FEES	1,500	-	1,250	-	-
32901 PERMIT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	1,379	-	655	-	-
36132 INTEREST EARNINGS-TAXES	13	-	11	-	-
	3,142	-	1,916	-	-
TOTAL REVENUES	60,386	35,121	38,149	56,370	56,977
EXPENSES					
Personnel Services					
59117 Personnel Services	12,273	11,237	10,845	12,447	12,820
	12,273	11,237	10,845	12,447	12,820
Contractual Services					
53101 ENGINEERING FEES	-	-	-	5,000	5,000
53115 FINANCIAL CONS./ADVISOR	125	150	214	430	430
53201 AUDITORS SERVICES	474	1,239	1,239	1,227	1,227
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
57301 TRUSTEE FEES	800	1,825	1,700	1,825	1,825
59126 Insurance	1,461	1,645	1,629	3,900	4,134
	2,860	5,859	4,782	13,382	13,616
Utilities					
54301 ELECTRICITY	219	250	169	250	250
	219	250	169	250	250
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	5,000	-	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	2,766	5,468	468	3,468	3,468
54611 REPAIR & MAINT-ROADS	-	-	15	10,000	10,000
	2,766	10,468	483	23,468	23,468
Capital Outlay					
56304 GIS	1,435	1,388	1,387	1,420	1,420
	1,435	1,388	1,387	1,420	1,420
Other					
59110 ADMINISTRAT TRANSFER OUT	3,764	4,304	3,382	3,929	3,929

UNIT 53

ARDEN

UNIT 53 - ARDEN

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 53 - MAINT FUND					
59111 OPERATIONS TRANSFER OUT	1,412	1,615	1,269	1,474	1,474
99999 Add'l cash required/(available) for budget	35,657	-	-	-	-
	40,833	5,919	4,651	5,403	5,403
TOTAL EXPENSES	60,386	35,121	22,317	56,370	56,977

Fund Name:	Actual FY 2019	Adopted Budget FY 2020	YTD + Enc FY 2020	Proposed Budget FY 2021	Estimated Budget FY 2022
UNIT 53 - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,752,914	2,547,473	2,547,473	2,585,165	2,610,907
	1,752,914	2,547,473	2,547,473	2,585,165	2,610,907
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(6,252)	(24,258)	(25,252)	(24,615)	(24,860)
54903 TAX DISCOUNT	(6,108)	(97,976)	(20,224)	(99,425)	(100,415)
	(12,360)	(122,234)	(45,476)	(124,040)	(125,275)
Other					
36110 INTEREST EARNINGS	80,496	-	23,257	-	-
36132 INTEREST EARNINGS-TAXES	408	-	782	-	-
38115 FUND EQUITY TRANSFER IN	1,750	-	-	-	-
38400 DEBT PROCEEDS	1,505,662	-	-	-	-
	1,588,316	-	24,039	-	-
TOTAL REVENUES	3,328,870	2,425,239	2,526,036	2,461,125	2,485,632

EXPENSES

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	405,000	585,000	585,000	610,000	640,000
57201 DEBT SERVICE-INTEREST	1,780,650	1,900,712	1,900,712	1,873,750	1,845,632
	2,185,650	2,485,712	2,485,712	2,483,750	2,485,632
Other					
57303 COST OF ISSUANCE	1,750	-	-	-	-
99999 Add'l cash required/(available) for budget	1,141,470	(60,473)	-	(22,625)	-
	1,143,220	(60,473)	-	(22,625)	-
TOTAL EXPENSES	3,328,870	2,425,239	2,485,712	2,461,125	2,485,632

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/21</u>	<u>FYE 9/30/20</u>
			\$	%		
Commercial - Maint	\$87.30	\$54.39				
Commercial - Debt	\$3,811.41	\$3,755.84				
Total	\$3,898.71	\$3,810.23	\$88.48	2%	6	6
Lots - Townhome res - Maint	\$22.30	\$0.00				

UNIT 53

ARDEN

UNIT 53 - ARDEN

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/21</u>	<u>9/30/20</u>	<u>\$</u>	<u>%</u>	<u>9/30/21</u>	<u>9/30/20</u>
Lots - Townhome res - Debt	\$973.81	\$0.00				
Total	\$996.11	\$0.00	\$996.11		120	0
Lots -SF res - traditional - Maint	\$30.77	\$19.00				
Lots -SF res - traditional - Debt	\$1,343.39	\$1,312.33				
Total	\$1,374.16	\$1,331.33	\$42.82	3%	323	252
Lots -SF res - ZLL - Maint	\$28.29	\$17.87				
Lots -SF res - ZLL - Debt	\$1,235.03	\$1,233.78				
Total	\$1,263.32	\$1,251.65	\$11.66	1%	343	213
Undeveloped undesignated - Maint	\$64.78	\$41.64				
Undeveloped undesignated - Debt	\$2,828.37	\$2,875.40				
Total	\$2,893.15	\$2,917.04	(\$23.88)	-1%	562	672

Budget Highlights:

- > Due to this unit's early construction stage, budgeted maintenance costs are formitive.
- > Road Repairs & Maintenance (a/c #54611) includes repairs to signs and sidewalks.
- > Unit 53 has two Series of Improvement bonds, Series 2015 and Series 2018. FY 2020 was the first year to include assessments for both series of bonds because the first year of debt service on the 2018 Series bonds was funded through a Capitalized Interest Fund established with the issuance of the bonds.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvement in Unit No. 53, Arden: Stormwater Management System; Roads; Fixed Weir.

Debt Outstanding as of 9/30/20:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Bonds - Series 2018	4.5%-5.625%	\$10,815,000	8/1/2049
Water Cntrl and Impr Bonds - Series 2015	4.65%-5.50%	\$23,955,000	8/1/2046
Total outstanding		\$34,770,000	

The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$610,000	\$1,873,750	\$2,483,750
2022	\$640,000	\$1,845,633	\$2,485,633
2023	\$670,000	\$1,816,128	\$2,486,128
2024	\$705,000	\$1,785,243	\$2,490,243
2025	\$740,000	\$1,752,745	\$2,492,745
THEREAFTER	\$31,405,000	\$23,589,654	\$54,994,654

UNIT 53 - ARDEN

Total	<u>\$34,770,000</u>	<u>\$32,663,153</u>	<u>\$67,433,153</u>
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Assessment Rate Presentation

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

TAX RATE HISTORY

TAX PER ASSESSABLE UNIT

MAINTENANCE AND DEBT COMBINED TOTAL												
Unit(s)	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13			
1	\$ 54.10	\$ 55.47	\$ 54.16	\$ 57.89	\$ 55.80	\$ 55.20	\$ 56.22	\$ 67.01	\$ 66.98			
2	\$ 30.99	\$ 31.95	\$ 31.55	\$ 33.04	\$ 32.05	\$ 31.31	\$ 32.50	\$ 32.48	\$ 32.38			
2 and 28	\$ 30.99	\$ 31.95	\$ 31.55	\$ 33.04	\$ 32.05	\$ 31.31	\$ 32.50	\$ 32.48	\$ 32.38			
2 and 2A	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96	\$ 137.92	\$ 150.87			
2 and 2A	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96	\$ 137.92	\$ 150.87			
2 and 2A	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96	\$ 137.92	\$ 150.87			
2, 2A and 2C	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96	\$ 137.92	\$ 2,029.27			
2, 2A and 2C	\$ 15,935.30	\$ 15,943.68	\$ 15,791.24	\$ 9,389.27	\$ 7,060.61							
2, 2A and 2C	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67							
2, 2A and 2C	\$ 11,208.67	\$ 11,214.99	\$ 11,095.30	\$ 7,904.44	\$ 9,623.35							
2, 2A and 2C	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04								
2, 2A and 2C	\$ 14,260.61	\$ 14,268.65	\$ 14,116.37	\$ 7,750.40								
2, 2A and 2C	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67							
2, 2A and 2C	\$ 16,488.37	\$ 16,497.65	\$ 16,321.59	\$ 8,759.08	\$ 10,663.84							
2, 2A and 2C	\$ 122.29	\$ 123.37	\$ 125.69									
2, 2A and 2C	\$ 41,689.71	\$ 41,713.18	\$ 41,268.02									
2, 2A and 2C	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67							
2, 2A and 2C	\$ 11,844.24	\$ 11,850.92	\$ 11,222.36	\$ 7,994.96	\$ 9,733.55							
2, 2A and 2C	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67							
2, 2A and 2C	\$ 11,710.58	\$ 11,713.33	\$ 11,558.58	\$ 8,235.23	\$ 9,801.65							
2, 2A and 2C	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67							
2, 2A and 2C	\$ 3,819.83	\$ 3,821.98	\$ 3,781.19	\$ 2,693.77	\$ 3,279.56							
2, 2A and 2C	\$ 509.83	\$ 511.14	\$ 509.38	\$ 407.38	\$ 464.46							
2, 2A and 2C	\$ 19,621.24	\$ 19,632.29	\$ 11,687.72	\$ 6,143.05	\$ 7,478.92							
2, 2A and 2C	\$ 1,356.61	\$ 1,358.39	\$ 1,347.49	\$ 1,004.46	\$ 1,191.38							
2, 2A and 2C	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86	\$ 4,021.16							
2, 2A and 2C	\$ 1,245.06	\$ 1,246.78	\$ 1,237.10	\$ 925.82	\$ 131.67							
2, 2A and 2C	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86								
2, 2A and 2C	\$ 1,244.10	\$ 1,245.81	\$ 1,236.16	\$ 925.15	\$ 131.67							
2, 2A and 2C	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86								
2, 2A and 2C	\$ 831.96	\$ 833.34	\$ 1,024.73	\$ 788.78	\$ 131.67							
2, 2A and 2C	\$ 19,621.24	\$ 19,632.29	\$ 11,687.72	\$ 6,143.05								
2, 2A and 2C	\$ 1,368.36	\$ 1,370.14	\$ 1,359.16	\$ 1,012.78								
2, 2A and 2C	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86								
3 and 3A	\$ 779.22	\$ 781.67	\$ 775.69	\$ 777.16	\$ 798.66	\$ 81.37	\$ 80.73	\$ 85.88	\$ 86.23			
3 and 3A	\$ 743.40	\$ 745.76	\$ 739.44	\$ 740.14	\$ 760.35	\$ 783.44	\$ 788.10	\$ 833.30	\$ 843.16			
3 and 3A	\$ 712.21	\$ 714.50	\$ 707.87	\$ 707.90	\$ 726.99	\$ 745.84	\$ 750.21	\$ 793.26	\$ 802.62			
3 and 3A	\$ 783.67	\$ 786.13	\$ 780.19	\$ 781.77	\$ 803.42	\$ 788.11	\$ 717.22	\$ 758.41	\$ 767.31			
3 and 3A	\$ 713.40	\$ 715.69	\$ 709.07	\$ 709.12	\$ 728.26	\$ 714.34	\$ 718.47	\$ 759.73	\$ 768.66			
3 and 3A	\$ 763.29	\$ 765.70	\$ 759.57	\$ 760.69	\$ 781.63	\$ 766.72	\$ 771.25	\$ 815.49	\$ 825.13			
3 and 3A	\$ 350.70	\$ 352.09	\$ 342.02	\$ 334.19	\$ 340.28	\$ 333.54	\$ 334.81	\$ 354.34	\$ 358.11			
3 and 3A	\$ 834.19	\$ 836.77	\$ 831.31	\$ 833.98	\$ 857.46	\$ 841.15	\$ 846.24	\$ 894.74	\$ 905.37			
3 and 3A	\$ 863.34	\$ 866.00	\$ 860.81	\$ 864.12	\$ 888.64	\$ 871.76	\$ 877.08	\$ 927.31	\$ 938.37			
3 and 3A	\$ 535.34	\$ 537.18	\$ 528.87	\$ 525.05	\$ 537.79	\$ 527.39	\$ 530.11	\$ 560.70	\$ 567.09			
3 and 3A	\$ 4,834.66	\$ 4,847.12	\$ 4,879.84	\$ 4,969.42	\$ 5,136.71	\$ 5,041.20	\$ 5,077.98	\$ 5,366.05	\$ 5,433.59			
4	\$ 46.37	\$ 51.47	\$ 48.07	\$ 51.98	\$ 34.59	\$ 34.37	\$ 33.98	\$ 35.13	\$ 35.17			
5	\$ 36.23	\$ 36.95	\$ 15.68	\$ 17.46	\$ 17.28	\$ 17.17	\$ 22.97	\$ 22.94	\$ 22.94			
5 and 5E	\$ 36.23	\$ 36.95	\$ 15.68	\$ 17.46	\$ 17.28	\$ 17.17	\$ 22.97	\$ 22.94	\$ 22.94			
5 and 5A	\$ 218.27	\$ 220.52	\$ 207.50	\$ 215.55	\$ 229.80	\$ 230.24	\$ 229.96	\$ 450.16	\$ 484.04			
5 and 5A	\$ 1,211.05	\$ 1,221.66	\$ 1,253.61	\$ 1,295.88	\$ 1,388.81	\$ 1,392.26	\$ 1,358.84	\$ 2,780.06	\$ 2,998.68			
5 and 5A	\$ 106.25	\$ 107.56	\$ 89.46	\$ 93.66	\$ 99.03	\$ 99.13	\$ 102.59	\$ 187.27	\$ 200.30			
5 and 5A	\$ 200.36	\$ 202.46	\$ 188.63	\$ 196.06	\$ 208.89	\$ 209.28	\$ 209.60	\$ 408.12	\$ 438.67			
5 and 5A	\$ 204.06	\$ 206.19	\$ 192.53	\$ 200.09	\$ 213.21	\$ 213.61	\$ 213.81	\$ 416.81	\$ 448.05			
5 and 5A	\$ 131.49	\$ 133.01	\$ 116.05	\$ 121.12	\$ 128.49	\$ 128.66	\$ 131.28	\$ 246.49	\$ 264.22			
5 and 5A	\$ 119.23	\$ 120.65	\$ 103.14	\$ 107.78	\$ 114.18	\$ 114.32	\$ 117.35	\$ 217.74	\$ 233.19			
5 and 5A	\$ 427.84	\$ 431.85	\$ 428.32	\$ 443.60	\$ 474.46	\$ 475.53	\$ 468.26	\$ 941.98	\$ 1,014.85			
5 and 5B	\$ 435.07	\$ 436.01	\$ 417.97	\$ 419.25	\$ 409.00	\$ 408.84	\$ 468.94	\$ 458.13	\$ 458.13			
5 and 5B	\$ 2,936.38	\$ 2,938.72	\$ 2,940.91	\$ 2,939.05	\$ 2,865.65	\$ 2,865.14	\$ 3,268.81	\$ 3,190.33	\$ 3,190.33			

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

TAX RATE HISTORY

TAX PER ASSESSABLE UNIT

MAINTENANCE AND DEBT COMBINED TOTAL												
Unit(s)	Description	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13		
5 and 5B	Mezzano Condo	\$ 149.01	\$ 149.80	\$ 129.44	\$ 131.08	\$ 128.04	\$ 127.93	\$ 149.20	\$ 146.12	\$ 146.12		
5 and 5C	RESIDENTIAL	\$ 65.30	\$ 72.41	\$ 49.29	\$ 105.16	\$ 243.78	\$ 382.67	\$ 330.40	\$ 306.70	\$ 306.70		
5 and 5D	COMMERCIAL/AC	\$ 107.21	\$ 118.13	\$ 340.68	\$ 346.98	\$ 346.75	\$ 348.53	\$ 363.06	\$ 363.00	\$ 363.00		
5 and 5D	San Michele condo	\$ 41.20	\$ 42.63	\$ 38.43	\$ 40.53	\$ 40.35	\$ 40.36	\$ 46.78	\$ 46.74	\$ 46.74		
5 and 5D	RESIDENTIAL	\$ 142.78	\$ 158.80	\$ 503.54	\$ 512.09	\$ 511.84	\$ 514.57	\$ 514.55	\$ 514.49	\$ 514.49		
7	ALL NON EXEMPT PARCELS	\$ 37.19	\$ 38.66	\$ 36.78	\$ 39.97	\$ 39.22	\$ 38.77	\$ 44.91	\$ 44.89	\$ 44.92		
9	ALL NON EXEMPT PARCELS	\$ 56.19	\$ 58.41	\$ 56.01	\$ 59.66	\$ 59.64	\$ 59.33	\$ 68.47	\$ 71.22	\$ 71.22		
9 and 28	ALL NON EXEMPT PARCELS	\$ 56.19	\$ 58.41	\$ 56.01	\$ 59.66	\$ 59.64	\$ 59.33	\$ 68.47	\$ 71.22	\$ 71.22		
9, 9A and 9B	RESIDENTIAL/AC	\$ 3,269.31	\$ 3,279.21	\$ 3,206.31	\$ 3,221.60	\$ 3,140.08	\$ 3,136.80	\$ 3,220.48	\$ 3,225.84	\$ 3,225.84		
9, 9A and 9B	GOLF COURSE/AC	\$ 1,012.73	\$ 1,017.31	\$ 1,000.19	\$ 1,003.74	\$ 981.63	\$ 978.46	\$ 1,044.62	\$ 1,049.98	\$ 1,049.98		
9, 9A and 9B	COMMERCIAL/AC	\$ 10,372.79	\$ 10,399.16	\$ 10,129.57	\$ 10,193.87	\$ 9,918.09	\$ 9,905.34	\$ 10,730.25	\$ 10,730.24	\$ 11,137.76		
11	ALL NON EXEMPT PARCELS	\$ 404.27	\$ 407.32	\$ 407.02	\$ 408.54	\$ 373.31	\$ 372.92	\$ 374.99	\$ 374.90	\$ 374.97		
11 and 11A	ALL NON EXEMPT PARCELS	\$ 404.27	\$ 407.32	\$ 407.02	\$ 408.54	\$ 373.31	\$ 372.92	\$ 374.99	\$ 374.90	\$ 374.97		
12	ALL NON EXEMPT PARCELS	\$ 25.92	\$ 27.27	\$ 25.45	\$ 26.28	\$ 25.41	\$ 24.83	\$ 29.42	\$ 37.40	\$ 37.46		
12 and 31	GOLF COURSE - 12/28/31	\$ 359.31	\$ 373.46	\$ 408.41	\$ 661.42	\$ 857.41	\$ 888.27	\$ 904.62	\$ 1,018.36	\$ 1,018.40		
12 and 31	RESIDENTIAL - 12/28/31	\$ 529.14	\$ 556.17	\$ 610.52	\$ 996.63	\$ 1,296.50	\$ 1,356.15	\$ 1,378.88	\$ 1,541.34	\$ 1,541.34		
12 and 12A	ALL NON EXEMPT PARCELS	\$ 245.30	\$ 249.18	\$ 189.04	\$ 183.19	\$ 182.14	\$ 177.89	\$ 173.74	\$ 181.42	\$ 182.61		
14	A	\$ 645.16	\$ 647.74	\$ 647.93	\$ 613.25	\$ 576.21	\$ 562.88	\$ 465.19	\$ 446.30	\$ 462.53		
14	B	\$ 645.16	\$ 647.74	\$ 647.93	\$ 613.25	\$ 576.21	\$ 562.88	\$ 465.19	\$ 446.30	\$ 462.53		
14	C	\$ 356.54	\$ 357.64	\$ 357.75	\$ 338.60	\$ 317.86	\$ 310.51	\$ 259.19	\$ 250.04	\$ 258.69		
15	ALL NON EXEMPT PARCELS	\$ 160.15	\$ 161.42	\$ 131.62	\$ 115.53	\$ 102.27	\$ 88.80	\$ 86.67	\$ 86.67	\$ 86.67		
15	ALL NON EXEMPT PARCELS	\$ 1,572.62	\$ 1,584.15	\$ 1,602.94	\$ 1,682.76	\$ 1,668.29	\$ 1,662.10	\$ 1,576.11	\$ 1,576.09	\$ 1,576.09		
16	ALL NON EXEMPT PARCELS	\$ 2,399.58	\$ 2,445.81	\$ 2,378.73	\$ 3,142.50	\$ 2,610.94	\$ 2,774.05	\$ 2,747.46	\$ 2,748.93	\$ 6,331.86		
18	APARTMENTS	\$ 5,375.88	\$ 5,479.46	\$ 5,329.17	\$ 7,040.28	\$ 5,849.40	\$ 5,179.03	\$ 5,124.40	\$ 6,147.92	\$ 14,366.90		
18	COMMERCIAL	\$ 577.97	\$ 589.11	\$ 572.95	\$ 756.91	\$ 628.88	\$ 668.17	\$ 654.25	\$ 656.76	\$ 1,400.56		
18	GOLF COURSE	\$ 1,583.42	\$ 1,613.92	\$ 1,569.66	\$ 2,073.65	\$ 1,722.89	\$ 1,830.52	\$ 1,814.92	\$ 1,816.86	\$ 4,025.65		
18	PSO	\$ 627.96	\$ 640.06	\$ 622.50	\$ 822.37	\$ 683.27	\$ 725.95	\$ 723.23	\$ 725.71	\$ 1,591.55		
18	ERU	\$ 1,837.97	\$ 1,840.91	\$ 1,783.03	\$ 1,736.12	\$ 1,685.31	\$ 1,645.42	\$ 1,614.41	\$ 1,614.39	\$ 1,614.39		
19	Non-condo Parcels	\$ 11,967.54	\$ 12,444.35	\$ 12,072.38	\$ 11,977.57	\$ 11,649.97	\$ 11,738.92	\$ 11,628.14	\$ 11,627.97	\$ 11,628.80		
19 and 19A	52434205250010000	\$ 3,999.41	\$ 4,163.34	\$ 4,039.08	\$ 4,009.51	\$ 3,900.06	\$ 3,933.28	\$ 3,897.18	\$ 3,897.12	\$ 3,897.40		
19 and 19A	52434205260270051	\$ 2,013.67	\$ 2,102.45	\$ 2,039.96	\$ 2,027.94	\$ 1,972.88	\$ 1,994.37	\$ 1,977.44	\$ 1,977.44	\$ 1,977.56		
19 and 19A	52434205260270062	\$ 2,085.11	\$ 2,208.80	\$ 2,144.43	\$ 2,146.61	\$ 2,089.82	\$ 2,136.27	\$ 2,125.05	\$ 2,125.02	\$ 2,125.24		
19 and 19A	52434205260270063	\$ 5,997.54	\$ 6,242.67	\$ 6,056.33	\$ 6,011.66	\$ 5,847.53	\$ 5,896.81	\$ 5,842.53	\$ 5,842.44	\$ 5,842.86		
19 and 19A	52434205260270064	\$ 6,025.27	\$ 6,283.95	\$ 6,096.88	\$ 6,057.71	\$ 5,892.91	\$ 5,951.88	\$ 5,899.82	\$ 5,899.73	\$ 5,900.17		
19 and 19A	52434205260270065	\$ 2,035.43	\$ 2,134.85	\$ 2,071.78	\$ 2,064.09	\$ 2,008.51	\$ 2,037.60	\$ 2,022.41	\$ 2,022.38	\$ 2,022.55		
19 and 19A	52434205260270067	\$ 2,014.90	\$ 2,104.29	\$ 2,041.76	\$ 2,029.99	\$ 1,974.90	\$ 1,996.82	\$ 1,979.98	\$ 1,979.95	\$ 1,980.11		
19 and 19A	52434205260270068	\$ 2,013.93	\$ 2,102.85	\$ 2,040.34	\$ 2,028.38	\$ 1,973.31	\$ 1,994.89	\$ 1,977.98	\$ 1,977.95	\$ 1,978.11		
19 and 19A	52434205260270069	\$ 2,026.96	\$ 2,122.24	\$ 2,059.40	\$ 2,050.03	\$ 1,994.64	\$ 2,020.77	\$ 2,004.91	\$ 2,004.88	\$ 2,005.04		
19 and 19A	2979 PGA CONDO	\$ 1,374.30	\$ 1,449.06	\$ 1,406.56	\$ 1,404.87	\$ 1,367.40	\$ 1,392.85	\$ 1,384.11	\$ 1,384.09	\$ 1,384.22		
19 and 19A	52434205270270042	\$ 4,054.55	\$ 4,245.42	\$ 4,119.72	\$ 4,101.10	\$ 3,990.31	\$ 4,042.80	\$ 4,011.11	\$ 4,011.05	\$ 4,011.38		
19 and 19A	52434206000001100	\$ 10,187.01	\$ 10,688.94	\$ 10,373.34	\$ 10,336.85	\$ 10,058.67	\$ 10,207.57	\$ 10,132.41	\$ 10,132.25	\$ 10,133.13		
19 and 19A	52434206000003040	\$ 10,031.17	\$ 10,456.96	\$ 10,145.46	\$ 10,078.02	\$ 9,803.61	\$ 9,898.07	\$ 9,810.42	\$ 9,810.28	\$ 9,811.02		
19 and 19A	52434206000003080	\$ -	\$ -	\$ -	\$ 10,559.85	\$ 10,278.42	\$ 10,474.23	\$ 10,409.82	\$ 10,409.66	\$ 10,410.65		
19 and 19A	52434206000003120	\$ -	\$ -	\$ -	\$ 2,039.74	\$ 1,984.51	\$ 2,008.48	\$ 1,992.11	\$ 1,992.08	\$ 1,992.24		
19 and 19A	524342060300010000	\$ 6,077.92	\$ 6,362.33	\$ 6,173.87	\$ 6,145.16	\$ 5,979.09	\$ 6,056.45	\$ 6,008.60	\$ 6,008.52	\$ 6,009.01		
19 and 19A	524342060300030000	\$ 6,083.87	\$ 6,371.18	\$ 6,182.57	\$ 6,155.04	\$ 5,988.82	\$ 6,068.26	\$ 6,020.89	\$ 6,020.80	\$ 6,021.30		
19 and 19A	5243420605000000000	\$ 47,565.95	\$ 50,219.65	\$ 48,749.40	\$ 48,721.68	\$ 47,424.98	\$ 48,356.47	\$ 48,067.25	\$ 48,066.51	\$ 48,071.14		
19 and 19A	5243420606000000000	\$ 12,438.80	\$ 13,145.88	\$ 12,761.54	\$ 12,760.32	\$ 12,421.92	\$ 12,674.90	\$ 12,601.88	\$ 12,601.69	\$ 12,602.92		
19 and 19A	52434206070010010	\$ 3,983.45	\$ 4,139.58	\$ 4,015.74	\$ 3,983.00	\$ 3,873.94	\$ 3,901.58	\$ 3,864.20	\$ 3,864.14	\$ 3,864.41		
19 and 19A	52434206070010020	\$ 2,036.34	\$ 2,136.20	\$ 2,073.11	\$ 2,065.60	\$ 2,009.99	\$ 2,039.40	\$ 2,024.28	\$ 2,024.25	\$ 2,024.43		
19 and 19A	52434206070020000	\$ 6,045.79	\$ 6,314.49	\$ 6,126.88	\$ 6,091.79	\$ 5,926.49	\$ 5,992.63	\$ 5,942.21	\$ 5,942.12	\$ 5,942.58		
19 and 19A	524342060800010000	\$ 3,979.77	\$ 4,134.11	\$ 4,010.37	\$ 3,976.90	\$ 3,867.93	\$ 3,894.29	\$ 3,856.61	\$ 3,856.56	\$ 3,856.82		
19 and 19A	524342061200010020	\$ 18,907.74	\$ 20,090.27	\$ 19,507.21	\$ 19,554.95	\$ 23,111.26	\$ 23,648.48	\$ 23,531.19	\$ 23,530.83	\$ 23,533.27		
19 and 19A	524342061200200000	\$ 16,828.49	\$ 17,890.19	\$ 17,371.35	\$ 17,418.08	\$ 16,960.18	\$ 17,383.33	\$ 17,305.47	\$ 17,305.19	\$ 17,307.05		
19 and 19A	524342061200300000	\$ 2,102.39	\$ 2,234.54	\$ 2,169.71	\$ 2,175.32	\$ 2,118.11	\$ 2,170.60	\$ 2,160.77	\$ 2,160.74	\$ 2,160.97		
19 and 19A	524342061400010000	\$ 95,945.01	\$ 98,964.34	\$ 95,973.66	\$ 94,843.83	\$ 92,211.74	\$ 92,312.86	\$ 91,264.79	\$ 91,263.50	\$ 91,268.64		
19 and 19A	2701 PGA Blvd Condominium	\$ 500.24	\$ 520.89	\$ 505.35	\$ 501.71	\$ 488.03	\$ 492.29	\$ 492.11	\$ 494.23	\$ 494.50		
19 and 19A	Harbour Oaks (317 Units)	\$ 237.91	\$ 244.38	\$ 236.95	\$ 233.69	\$ 227.16	\$ 226.64	\$ 228.87	\$ 231.35	\$ 231.65		

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

TAX RATE HISTORY

TAX PER ASSESSABLE UNIT

MAINTENANCE AND DEBT COMBINED TOTAL												
Unit(s)	Description	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13		
19 and 19A	San Matera Condos - 710 sq ft	\$ 115.67	\$ 119.23	\$ 115.63	\$ 114.22	\$ 111.04	\$ 111.10	\$ 115.23	\$ 117.88	\$ 118.19		
19 and 19A	San Matera Condos - 783-816 sq ft	\$ 116.64	\$ 120.67	\$ 117.04	\$ 115.83	\$ 112.63	\$ 113.02	\$ 117.22	\$ 119.87	\$ 120.19		
19 and 19A	San Matera Condos - 896 sq ft	\$ 117.48	\$ 121.93	\$ 118.28	\$ 117.23	\$ 114.01	\$ 114.70	\$ 118.97	\$ 121.62	\$ 121.93		
19 and 19A	San Matera Condos - 999-1016 sq ft	\$ 118.59	\$ 123.58	\$ 119.90	\$ 119.08	\$ 115.83	\$ 116.91	\$ 121.26	\$ 123.91	\$ 124.23		
19 and 19A	San Matera Condos - 1081 sq ft	\$ 119.28	\$ 124.61	\$ 120.92	\$ 120.23	\$ 116.96	\$ 118.28	\$ 122.70	\$ 125.35	\$ 125.67		
19 and 19A	San Matera Condos - 1203 sq ft	\$ 120.47	\$ 126.38	\$ 122.65	\$ 122.20	\$ 118.91	\$ 120.64	\$ 125.15	\$ 127.80	\$ 128.13		
19 and 19A	San Matera Condos - 1288-1331 sq ft	\$ 121.57	\$ 128.01	\$ 124.26	\$ 124.02	\$ 120.70	\$ 122.82	\$ 127.42	\$ 130.07	\$ 130.39		
19 and 19A	San Matera Condos - 1370 sq ft	\$ 122.10	\$ 123.89	\$ 125.03	\$ 124.91	\$ 121.57	\$ 123.88	\$ 128.52	\$ 131.17	\$ 131.49		
19 and 19A	San Matera Condos - 1718-1730 sq ft	\$ 125.52	\$ 138.80	\$ 130.03	\$ 130.58	\$ 127.16	\$ 130.66	\$ 135.57	\$ 138.22	\$ 138.54		
19 and 19A	San Matera Condos - 1818-1832 sq ft	\$ 126.53	\$ 135.40	\$ 131.52	\$ 132.27	\$ 128.83	\$ 132.68	\$ 137.68	\$ 140.33	\$ 140.65		
19 and 19A	52434206230010000	\$ 1,327.46	\$ 1,386.19	\$ 1,344.99	\$ 1,337.17	\$ 1,300.87	\$ 1,315.18	\$ 1,304.06	\$ 1,304.04	\$ 1,304.15		
19 and 19A	52434206230020000	\$ 597.20	\$ 623.62	\$ 605.09	\$ 601.57	\$ 585.24	\$ 591.68	\$ 586.67	\$ 586.67	\$ 586.72		
19 and 19A	52434206230020010	\$ 1,608.68	\$ 1,679.85	\$ 1,629.93	\$ 1,620.44	\$ 1,576.45	\$ 1,593.80	\$ 1,580.32	\$ 1,580.29	\$ 1,580.42		
19 and 19A	52434206230020020	\$ 1,202.78	\$ 1,255.99	\$ 1,218.66	\$ 1,211.57	\$ 1,178.68	\$ 1,191.65	\$ 1,181.58	\$ 1,181.56	\$ 1,181.65		
19 and 19A	52434206230030000	\$ 1,636.71	\$ 1,709.12	\$ 1,658.33	\$ 1,648.68	\$ 1,603.92	\$ 1,621.58	\$ 1,607.86	\$ 1,607.84	\$ 1,607.96		
19 and 19A	52434206230030010	\$ 2,336.21	\$ 2,439.56	\$ 2,367.07	\$ 2,353.28	\$ 2,289.41	\$ 2,314.60	\$ 2,295.02	\$ 2,294.99	\$ 2,295.16		
19 and 19A	52434206230030020	\$ 1,564.26	\$ 1,633.47	\$ 1,584.93	\$ 1,575.70	\$ 1,532.93	\$ 1,549.80	\$ 1,536.69	\$ 1,536.67	\$ 1,536.79		
19 and 19A	52434206230040000	\$ 899.72	\$ 939.52	\$ 911.60	\$ 906.30	\$ 881.69	\$ 891.39	\$ 883.86	\$ 883.84	\$ 883.92		
19 and 19A	52434206230050000	\$ 133.60	\$ 139.51	\$ 135.36	\$ 134.58	\$ 130.93	\$ 132.36	\$ 131.25	\$ 131.25	\$ 131.26		
19 and 19A	52434206230060000	\$ 779.41	\$ 813.89	\$ 789.70	\$ 785.08	\$ 763.79	\$ 772.20	\$ 765.65	\$ 765.64	\$ 765.68		
19 and 19A	52434206280010000	\$ 12,342.04	\$ 13,001.83	\$ 12,620.02								
19 and 19A	Landmark at the Gardens Condos	\$ 59.92	\$ 62.24	\$ 60.37	\$ 59.88	\$ 58.23	\$ 58.62	\$ 63.62	\$ 66.37	\$ 66.68		
20	A	\$ 307.04	\$ 307.55	\$ 239.90	\$ 216.43	\$ 203.60	\$ 205.68	\$ 204.42	\$ 157.59	\$ 157.59		
20	B	\$ 230.28	\$ 230.66	\$ 179.93	\$ 162.32	\$ 152.70	\$ 154.26	\$ 154.75	\$ 120.34	\$ 120.42		
20	C	\$ 153.52	\$ 153.77	\$ 119.95	\$ 108.22	\$ 101.80	\$ 102.84	\$ 105.08	\$ 83.08	\$ 83.24		
20	D	\$ 76.76	\$ 76.89	\$ 59.98	\$ 54.11	\$ 50.90	\$ 51.42	\$ 55.41	\$ 45.83	\$ 46.07		
21	ALL NON EXEMPT PARCELS	\$ 1,273.28	\$ 1,658.45	\$ 1,522.62	\$ 1,304.82	\$ 1,151.81	\$ 1,123.95	\$ 1,097.57	\$ 1,139.91	\$ 1,139.91		
23	ALL NON EXEMPT PARCELS	\$ 262.19	\$ 264.57	\$ 247.98	\$ 243.16	\$ 224.11	\$ 218.88	\$ 213.68	\$ 210.07	\$ 201.69		
24 and 24A	ALL NON EXEMPT PARCELS	\$ 475.01	\$ 477.13	\$ 477.35	\$ 503.96	\$ 488.10	\$ 486.39	\$ 491.34	\$ 557.64	\$ 557.64		
27B	Condo units	\$ 601.31	\$ 659.76	\$ 688.64	\$ 749.67	\$ 562.19	\$ 558.20	\$ 551.24	\$ 542.69	\$ 546.89		
27B	Condo sites						\$ 15,127.96	\$ 14,461.91	\$ 14,461.91	\$ 14,567.39		
27B	Townhomes	\$ 595.79	\$ 644.27	\$ 669.19	\$ 719.86	\$ 566.52	\$ 564.79	\$ 560.14	\$ 548.17	\$ 559.50		
27B	Single Family - 40 ft lots	\$ 932.15	\$ 1,007.99	\$ 1,046.98	\$ 1,126.25	\$ 886.35	\$ 883.64	\$ 873.11	\$ 852.81	\$ 870.34		
27B	Single Family - 50 ft lots	\$ 1,165.19	\$ 1,259.99	\$ 1,308.73	\$ 1,407.81	\$ 1,107.94	\$ 1,104.56	\$ 1,089.96	\$ 1,063.86	\$ 1,085.70		
27B	Single Family - Preserve lots	\$ 1,398.27	\$ 1,512.04	\$ 1,570.53	\$ 1,689.44	\$ 1,329.57	\$ 1,325.52	\$ 1,306.85	\$ 1,274.97	\$ 1,301.11		
27B	COMMERCIAL	\$ 2,449.36	\$ 2,708.61	\$ 2,834.59	\$ 3,105.29	\$ 2,268.57	\$ 2,247.32	\$ 2,196.46	\$ 2,160.81	\$ 2,160.82		
29	ALL NON EXEMPT PARCELS	\$ 292.85	\$ 297.22	\$ 290.27	\$ 289.22	\$ 284.94	\$ 278.86	\$ 277.95	\$ 280.89	\$ 498.24		
31	COMMERCIAL	\$ 3,448.08	\$ 3,624.01	\$ 4,008.91	\$ 6,648.82	\$ 8,709.50	\$ 9,122.17	\$ 9,252.18	\$ 10,372.38	\$ 10,372.38		
31	GOLF COURSE 28/31	\$ 329.39	\$ 346.19	\$ 382.96	\$ 635.14	\$ 832.00	\$ 863.44	\$ 880.94	\$ 989.53	\$ 989.83		
31	RESIDENTIAL 28/31	\$ 503.22	\$ 528.90	\$ 585.07	\$ 970.35	\$ 1,271.09	\$ 1,331.32	\$ 1,332.15	\$ 1,512.51	\$ 1,512.77		
32	ALL NON EXEMPT PARCELS	\$ 318.90	\$ 319.18	\$ 261.54	\$ 257.36	\$ 204.90	\$ 200.12	\$ 201.10	\$ 201.08	\$ 201.10		
32 and 32A	ALL NON EXEMPT PARCELS	\$ 497.67	\$ 500.55	\$ 438.14	\$ 415.81	\$ 552.35	\$ 539.38	\$ 540.26	\$ 574.31	\$ 574.48		
33	ALL NON EXEMPT PARCELS	\$ 177.88	\$ 180.40	\$ 175.31	\$ 176.50	\$ 168.27	\$ 164.64	\$ 160.76	\$ 160.74	\$ 162.40		
34	PER CONDO	\$ 842.72	\$ 843.55	\$ 843.35	\$ 825.54	\$ 818.80	\$ 817.09	\$ 709.46	\$ 599.21	\$ 576.20		
34	SINGLE FAM	\$ 1,868.04	\$ 1,869.88	\$ 1,869.44	\$ 1,829.96	\$ 1,815.01	\$ 1,811.23	\$ 1,565.66	\$ 1,317.83	\$ 1,266.44		
36	PER ACRE											
36	Per condo w/o landscape benefit											
36	PER CONDO											
36	Drainage - per acre											
36	Landscape - per acre											
36	Per condo - "1420 Cypress Dr Condos"											
38	ALL NON EXEMPT PARCELS	\$ 773.22	\$ 855.30	\$ 763.63	\$ 506.22	\$ 506.13	\$ 494.61	\$ 494.59	\$ 494.57	\$ 494.57		
41	ALL NON EXEMPT PARCELS - No Debt	\$ 110.11	\$ 115.98	\$ 108.07	\$ 136.41	\$ 149.88	\$ 146.74	\$ 145.88	\$ 145.86	\$ 157.06		
41	ALL NON EXEMPT PARCELS	\$ 110.11	\$ 115.98	\$ 108.07	\$ 136.41	\$ 149.88	\$ 146.74	\$ 145.88	\$ 145.86	\$ 1,057.00		
43	UNDESIGNATED/AC											
43	SINGLE FAM	\$ 4,314.42	\$ 4,322.70	\$ 4,276.96	\$ 4,757.89	\$ 4,707.85	\$ 4,634.71	\$ 4,602.38	\$ 4,544.49	\$ 4,544.49		
43	MULTI FAM	\$ 4,120.46	\$ 4,125.94	\$ 4,022.57	\$ 4,763.57	\$ 4,170.10	\$ 4,050.67	\$ 3,982.17	\$ 3,859.64	\$ 3,908.15		
43	SINGLE FAM OTHER	\$ 3,269.07	\$ 3,275.30	\$ 3,239.42	\$ 3,609.55	\$ 3,560.55	\$ 3,504.13	\$ 3,480.26	\$ 3,435.99	\$ 3,437.54		
43	GOLF/PRIVATE	\$ 1,650.71	\$ 1,653.86	\$ 1,635.75	\$ 1,822.64	\$ 1,797.91	\$ 1,769.41	\$ 1,760.20	\$ 1,739.11	\$ 1,739.81		

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
 TAX RATE HISTORY
 TAX PER ASSESSABLE UNIT

		MAINTENANCE ONLY										
		SRC										
Unit(s)	Description	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13		
1	ALL NON EXEMPT PARCELS	54.10	55.47	54.16	57.89	55.80	55.20	56.22	67.01	66.98		
2	ALL NON EXEMPT PARCELS	30.99	31.95	31.55	33.04	32.05	31.31	32.50	32.48	32.38		
2 and 28	ALL NON EXEMPT PARCELS	30.99	31.95	31.55	33.04	32.05	31.31	32.50	32.48	32.38		
2 and 2A	ALL NON EXEMPT PARCELS	51.44	53.96	49.97	50.86	49.59	48.75	50.28	51.37	53.42		
2 and 2A	MFR	51.44	53.96	49.97	50.86	49.59	48.75	50.28	51.37	53.42		
2 and 2A	SFC	51.44	53.96	49.97	50.86	49.59	48.75	50.28	51.37	53.42		
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	51.44	53.96	49.97	50.86	49.59	48.75	50.28	51.37	53.42		
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	558.99	535.78	349.08	212.60	35.34						
2, 2A and 2C	Community Only - Biotech A - Rate per Nearest Whole Acre	51.44	53.96	49.97	50.86	49.59						
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	393.13	376.83	245.28	177.94	48.18						
2, 2A and 2C	Community Only - Biotech B - Rate per Nearest Whole Acre	51.44	53.96	49.97	50.86							
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	500.17	479.44	312.06	174.47							
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	51.44	53.96	49.97	50.86	49.59						
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	578.31	554.33	360.81	197.18	53.39						
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	51.44	53.96	49.97								
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	1,462.22	1,401.59	912.29								
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Nearest Whole Acre	51.44	53.96	49.97	50.86	49.59						
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	415.42	398.20	248.09	179.98	48.73						
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	51.44	53.96	49.97	50.86	49.59						
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	499.20	478.51	311.46	225.95	60.04						
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	51.44	53.96	49.97	50.86	49.59						
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	133.98	128.42	83.59	60.64	16.42						
2, 2A and 2C	Parcel C - Townhome - Residential - Rate per Nearest Whole Acre	65.03	66.99	58.45	57.01	51.26						
2, 2A and 2C	Parcel C - Townhome - Residential - Rate per Actual Acreage	688.19	659.66	258.37	138.29	37.44						
2, 2A and 2C	Parcel C - Single Family - Residential - Rate per Nearest Whole Acre	94.73	95.46	76.98	70.45	54.90						
2, 2A and 2C	Parcel C - Single Family - Residential - Rate per Actual Acreage	344.36	330.08	183.03	75.19	20.13						
2, 2A and 2C	Parcel D - Single Family - Residential - Rate per Nearest Whole Acre	90.82	91.71	74.54	68.68	49.59						
2, 2A and 2C	Parcel D - Single Family - Residential - Rate per Actual Acreage	344.36	330.08	183.03	75.19	20.13						
2, 2A and 2C	Parcel E - Single Family - Residential - Rate per Nearest Whole Acre	90.79	91.67	74.52	68.67	49.59						
2, 2A and 2C	Parcel E - Single Family - Residential - Rate per Actual Acreage	344.36	330.08	183.03	75.19	20.13						
2, 2A and 2C	Parcel F - Townhome - Residential - Rate per Nearest Whole Acre	78.66	80.05	71.73	66.65	49.59						
2, 2A and 2C	Parcel F - Townhome - Residential - Rate per Actual Acreage	688.19	659.66	258.37	138.29							
2, 2A and 2C	Parcel G - Single Family - Residential - Rate per Nearest Whole Acre	95.14	95.85	77.24	70.64							
2, 2A and 2C	Parcel G - Single Family - Residential - Rate per Actual Acreage	344.36	330.08	183.03	75.19							
3	ALL NON EXEMPT PARCELS	110.51	111.31	98.94	85.89	83.35	81.37	80.73	85.88	86.23		
3 and 3A	PAR A	272.63	274.09	267.54	268.74	285.47	274.21	272.05	335.60	342.81		
3 and 3A	PAR B	263.95	265.37	258.51	258.95	274.65	263.88	261.80	322.22	329.07		
3 and 3A	PAR C	256.39	257.78	250.64	250.42	265.22	254.89	252.88	310.58	317.10		
3 and 3A	PAR D, PLAT 1	273.71	275.17	268.66	269.96	286.82	275.49	273.32	337.26	344.52		
3 and 3A	PAR D, PLAT 2	256.68	258.07	250.94	250.74	265.58	255.23	253.22	311.02	317.56		
3 and 3A	PAR E	268.77	270.21	263.52	264.38	280.66	269.62	267.49	329.65	336.70		
3 and 3A	PAR F	168.74	169.78	159.50	151.57	155.95	150.63	149.45	175.58	178.39		
3 and 3A	PAR G	285.96	287.47	281.39	283.77	302.09	290.06	287.77	356.13	363.90		
3 and 3A	PAR H	293.03	294.57	288.74	291.74	310.90	298.47	296.12	367.01	375.09		
3 and 3A	PAR J	213.51	214.72	206.05	202.05	211.76	203.88	202.27	244.52	249.23		
3 and 3A	APTS & COMMERCIAL	1,255.85	1,261.29	1,289.99	1,377.64	1,511.25	1,443.69	1,432.32	1,850.04	1,898.87		
4	ALL NON EXEMPT PARCELS	46.37	51.47	48.07	51.98	34.59	34.37	33.98	35.13	35.17		
5	ALL NON EXEMPT PARCELS	36.23	36.95	15.68	17.46	17.28	17.17	22.97	22.94	22.94		
5 and 5E	ALL NON EXEMPT PARCELS	36.23	36.95	15.68	17.46	17.28	17.17	22.97	22.94	22.94		
5 and 5A	GOLF COURSE	2,18.27	220.52	207.50	215.55	229.80	230.24	229.96	295.70	276.02		
5 and 5A	INDUSTRIAL	1,211.05	1,221.66	1,253.61	1,295.88	1,388.81	1,392.26	1,358.84	1,783.24	1,656.23		
5 and 5A	Emerald Dunes Condos	106.25	107.56	89.46	93.66	99.03	99.13	102.59	127.86	120.29		
5 and 5A	Business Park Vista Center	200.36	202.46	188.63	196.06	208.89	209.28	209.60	268.86	251.12		
5 and 5A	Ventura Greens at Emerald Dunes	204.06	206.19	192.53	200.09	213.21	213.61	213.81	274.41	256.27		

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
 TAX RATE HISTORY
 TAX PER ASSESSABLE UNIT

		MAINTENANCE ONLY										
		SRC										
Unit(s)	Description	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13		
5 and 5A	Links at Emerald Dunes	131.49	133.01	116.05	121.12	128.49	128.66	131.28	165.67	155.37		
5 and 5A	Villas at Emerald Dunes	119.23	120.65	103.14	107.78	114.18	114.32	117.35	147.31	138.34		
5 and 5A	Vista Center Condos	427.84	431.85	428.32	443.60	474.46	475.53	488.26	609.71	567.37		
5 and 5B	RESIDENTIAL	99.67	100.99	82.30	81.95	80.03	82.16	64.68	64.80	69.14		
5 and 5B	COMMERCIAL	497.54	502.61	500.12	486.41	473.58	489.73	326.56	327.59	359.21		
5 and 5B	Mezzano Condo	54.17	55.06	34.52	35.70	35.02	35.55	34.78	34.79	36.02		
5 and 5C	RESIDENTIAL	65.30	72.41	49.29	105.16	243.78	107.15	55.61	29.79	27.13		
5 and 5D	COMMERCIAL/AC	41.20	42.63	18.77	21.06	20.56	20.56	26.06	26.29	26.47		
5 and 5D	San Michele condo	142.78	158.80	81.94	94.64	87.52	89.93	86.69	92.13	95.87		
5 and 5D	RESIDENTIAL	37.19	38.66	36.78	39.97	39.22	38.77	44.91	44.89	44.92		
7	ALL NON EXEMPT PARCELS	56.19	58.41	56.01	59.66	59.64	59.33	68.47	71.22	61.18		
9	ALL NON EXEMPT PARCELS	56.19	58.41	56.01	59.66	59.64	59.33	68.47	71.22	61.18		
9 and 28	ALL NON EXEMPT PARCELS	759.55	757.10	679.84	678.79	625.97	599.26	568.50	522.02	565.00		
9, 9A and 9B	RESIDENTIAL/AC	252.89	253.22	235.51	234.56	219.81	213.72	217.43	208.25	217.74		
9, 9A and 9B	GOLF COURSE/AC	2,397.12	2,387.57	2,099.41	2,108.86	1,932.89	1,831.49	1,797.98	1,612.77	1,763.47		
11	ALL NON EXEMPT PARCELS	404.27	407.32	407.02	408.54	373.31	372.92	374.99	374.90	374.97		
11 and 11A	ALL NON EXEMPT PARCELS	404.27	407.32	407.02	408.54	373.31	372.92	374.99	374.90	374.97		
12	ALL NON EXEMPT PARCELS	25.92	27.27	25.45	26.28	25.41	24.83	29.42	37.40	37.46		
12 and 31	GOLF COURSE - 12/28/31	355.31	373.46	408.41	661.42	857.41	888.27	904.62	189.79	226.20		
12 and 31	RESIDENTIAL - 12/28/31	529.14	556.17	610.52	996.63	1,296.50	1,356.15	1,378.88	271.04	326.81		
12 and 12A	ALL NON EXEMPT PARCELS	245.30	249.18	189.04	183.19	182.14	177.89	173.74	181.42	182.61		
14	A	645.16	647.74	647.93	613.25	576.21	562.88	465.19	446.30	462.53		
14	B	645.16	647.74	647.93	613.25	576.21	562.88	465.19	446.30	462.53		
14	C	356.54	357.64	357.75	338.60	317.86	310.51	259.19	250.04	258.69		
15	ALL NON EXEMPT PARCELS	160.15	161.42	131.62	115.53	102.27	88.80	86.67	86.67	86.67		
16	ALL NON EXEMPT PARCELS	785.14	783.95	812.73	844.56	844.69	824.84	737.27	882.78	643.02		
18	APARTMENTS	2,399.58	2,445.81	2,378.73	3,142.50	2,610.94	2,774.05	2,747.46	2,748.93	1,688.20		
18	COMMERCIAL	5,375.88	5,479.46	5,329.17	7,040.28	5,849.40	5,179.03	5,124.40	6,147.92	3,822.22		
18	GOLF COURSE	577.97	589.11	572.95	756.91	628.88	668.17	654.25	656.76	378.50		
18	PSO	1,583.42	1,613.92	1,569.66	2,073.65	1,722.89	1,830.52	1,814.92	1,816.86	1,075.70		
18	ERU	627.96	640.06	622.50	822.37	683.27	725.95	723.23	725.71	429.23		
19	Non-condo Parcels	901.64	903.94	842.44	786.36	747.72	705.30	673.78	664.88	668.15		
19 and 19A	52434205250010000	6,349.56	6,822.53	6,428.84	6,279.01	6,024.43	6,098.20	5,930.36	5,930.91	4,600.26		
19 and 19A	52434205260270051	2,126.75	2,289.40	2,157.90	2,109.99	2,024.88	2,053.04	2,015.92	1,998.10	1,539.85		
19 and 19A	52434205260270052	1,077.34	1,165.48	1,099.37	1,078.18	1,035.29	1,054.25	1,036.81	1,027.90	778.71		
19 and 19A	52434205260270062	1,148.78	1,271.83	1,203.84	1,196.85	1,152.23	1,196.15	1,184.42	1,175.51	823.67		
19 and 19A	52434205260270063	3,188.55	3,431.76	3,234.56	3,162.38	3,034.76	3,076.45	3,020.64	2,993.91	2,308.79		
19 and 19A	52434205260270064	3,216.28	3,473.04	3,275.11	3,208.43	3,080.14	3,131.52	3,077.93	3,051.20	2,326.24		
19 and 19A	52434205260270065	1,099.10	1,197.88	1,131.19	1,114.33	1,070.92	1,097.48	1,081.78	1,072.87	792.41		
19 and 19A	52434205260270067	1,078.57	1,167.32	1,101.17	1,080.23	1,037.31	1,056.70	1,039.35	1,030.44	779.49		
19 and 19A	52434205260270068	1,077.60	1,165.88	1,099.75	1,078.62	1,035.72	1,054.77	1,037.35	1,028.44	778.88		
19 and 19A	52434205260270069	1,090.63	1,185.27	1,118.81	1,100.27	1,057.05	1,080.65	1,064.28	1,055.37	787.08		
19 and 19A	52434205270270041											
19 and 19A	2979 PGA CONDO	750.08	824.41	779.50	771.70	742.34	766.10	757.03	751.08	539.19		
19 and 19A	52434205270270042	2,181.89	2,371.48	2,238.54	2,201.58	2,115.13	2,162.56	2,129.85	2,112.03	1,574.55		
19 and 19A	52434206000001100	5,505.36	6,004.09	5,670.39	5,588.05	5,370.72	5,506.97	5,429.26	5,384.70	3,968.25		
19 and 19A	52434206000003040	5,349.52	5,772.11	5,442.51	5,329.22	5,115.66	5,197.47	5,107.27	5,062.73	3,870.19		
19 and 19A	52434206000003080			-	5,811.05	5,590.47	5,773.63	5,706.67	5,662.11	4,052.74		
19 and 19A	52434206000003120			-	1,089.98	1,046.92	1,068.36	1,051.48	1,042.57	783.18		
19 and 19A	524342060300010000	3,268.93	3,551.42	3,352.10	3,295.88	3,166.32	3,236.09	3,186.71	3,159.99	2,359.38		
19 and 19A	524342060300030000	3,274.88	3,560.27	3,360.80	3,305.76	3,176.05	3,247.90	3,199.00	3,172.27	2,363.12		
19 and 19A	524342060500000000	26,030.36	28,669.34	27,115.83	26,877.20	25,860.41	26,733.71	26,432.76	26,227.78	18,698.05		
19 and 19A	524342060600000000	6,820.82	7,524.06	7,118.06	7,061.76	6,795.78	7,034.18	6,958.10	6,904.63	4,896.82		

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

TAX RATE HISTORY

TAX PER ASSESSABLE UNIT

		MAINTENANCE ONLY										
		SRC										
Unit(s)	Description	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13		
19 and 19A	52434206070010010	2,110.79	2,265.64	2,134.56	2,083.48	1,998.76	2,021.34	1,982.94	1,965.12	1,529.81		
19 and 19A	52434206070010020	1,100.01	1,199.23	1,132.52	1,115.84	1,072.40	1,099.28	1,083.65	1,074.74	792.98		
19 and 19A	52434206070020000	3,236.80	3,503.58	3,305.11	3,242.51	3,113.72	3,172.27	3,120.32	3,093.59	2,339.15		
19 and 19A	52434206080010000	2,107.11	2,260.17	2,129.19	2,077.38	1,992.75	2,014.05	1,975.35	1,957.54	1,527.50		
19 and 19A	52434206120010020	10,480.77	11,657.54	11,041.90	11,007.11	12,797.77	13,307.16	13,184.26	13,086.22	9,107.77		
19 and 19A	52434206120020000	9,337.85	10,394.43	9,846.63	9,820.00	9,459.46	9,862.37	9,780.43	9,709.11	6,682.27		
19 and 19A	52434206120030000	1,166.06	1,297.57	1,229.12	1,225.56	1,180.52	1,230.48	1,220.14	1,211.23	834.55		
19 and 19A	52434206140010000	50,064.84	53,052.81	49,884.75	48,305.59	46,269.83	46,246.98	45,173.92	44,737.51	36,442.39		
19 and 19A	2701 PGA Blvd Condominium	266.16	286.65	270.20	264.27	253.63	257.26	256.95	256.85	199.35		
19 and 19A	Harbour Oaks (317 Units)	123.09	129.48	121.61	117.22	112.18	111.35	113.52	114.91	97.61		
19 and 19A	San Matera Condos - 710 sq ft	60.27	63.79	59.97	58.02	55.56	55.47	59.57	61.70	52.25		
19 and 19A	San Matera Condos - 783-816 sq ft	61.24	65.23	61.38	59.63	57.15	57.39	61.56	63.69	52.85		
19 and 19A	San Matera Condos - 896 sq ft	62.08	66.49	62.62	61.03	58.53	59.07	63.31	65.44	53.39		
19 and 19A	San Matera Condos - 999-1016 sq ft	63.19	68.14	64.24	62.88	60.35	61.28	65.60	67.73	54.09		
19 and 19A	San Matera Condos - 1081 sq ft	63.88	69.17	65.26	64.03	61.48	62.65	67.04	69.17	54.53		
19 and 19A	San Matera Condos - 1203 sq ft	65.07	70.94	66.99	66.00	63.43	65.01	69.49	71.62	55.28		
19 and 19A	San Matera Condos - 1288-1331 sq ft	66.17	72.57	68.60	67.82	65.22	67.19	71.76	73.89	55.97		
19 and 19A	San Matera Condos - 1370 sq ft	66.70	73.36	69.37	68.71	66.09	68.25	72.86	74.99	56.30		
19 and 19A	San Matera Condos - 1718-1730 sq ft	70.12	78.45	74.37	74.38	71.68	75.03	79.91	82.04	58.45		
19 and 19A	San Matera Condos - 1818-1832 sq ft	71.13	79.96	75.86	76.07	73.35	77.05	82.02	84.15	59.09		
19 and 19A	52434206230010000	710.41	768.72	725.14	711.27	682.99	695.64	684.18	678.31	513.46		
19 and 19A	52434206230020000	319.60	345.83	326.23	319.99	307.27	312.96	307.80	305.16	231.00		
19 and 19A	52434206230020010	860.91	931.57	878.76	861.95	827.68	843.01	829.12	822.00	622.23		
19 and 19A	52434206230020020	643.69	696.52	657.03	644.46	618.84	630.30	619.92	614.60	465.23		
19 and 19A	52434206230030000	875.91	947.80	894.07	876.97	842.10	857.70	843.57	836.33	633.07		
19 and 19A	52434206230030010	1,250.26	1,352.87	1,276.18	1,251.76	1,202.00	1,224.26	1,204.09	1,193.76	903.63		
19 and 19A	52434206230030020	837.14	905.85	854.50	838.15	804.83	819.73	806.23	799.31	605.05		
19 and 19A	52434206230040000	481.50	521.02	491.48	482.08	462.91	471.48	463.72	459.74	348.01		
19 and 19A	52434206230050000	71.50	77.37	72.98	71.59	68.74	70.01	68.86	68.27	51.68		
19 and 19A	52434206230060000	417.13	451.35	425.75	417.59	401.01	408.43	401.69	398.25	301.46		
19 and 19A	52434206280010000	6,724.06	7,380.01	6,976.48								
19 and 19A	Landmark at the Gardens Condos	31.72	34.02	32.04	31.27	29.99	30.30	35.29	37.77	31.62		
20	A	307.04	307.55	239.90	216.43	203.60	205.68	204.42	157.59	157.59		
20	B	230.28	230.66	179.93	162.32	152.70	154.26	154.75	120.34	120.42		
20	C	153.52	153.77	119.95	108.22	101.80	102.84	105.08	83.08	83.24		
20	D	76.76	76.89	59.98	54.11	50.90	51.42	55.41	45.83	46.07		
21	ALL NON EXEMPT PARCELS	1,273.28	1,658.45	1,522.62	1,304.82	1,151.81	1,123.95	1,097.57	1,139.91	1,139.91		
23	ALL NON EXEMPT PARCELS	262.19	264.57	247.98	243.16	224.11	218.88	213.68	210.07	201.69		
24 and 24A	ALL NON EXEMPT PARCELS	475.01	477.13	477.35	503.96	488.10	486.39	491.34	557.64	557.64		
27B	Condo units	202.39	256.63	279.90	336.43	154.36						
27B	Condo sites						3,925.40	3,602.65	3,840.90	3,167.06		
27B	Townhomes	163.92	207.85	226.70	272.49	125.02	117.33	113.15	123.29	103.41		
27B	Single Family - 40 ft lots	256.47	325.19	354.69	426.32	195.60	183.57	173.78	188.06	156.77		
27B	Single Family - 50 ft lots	320.59	406.49	443.36	532.90	244.50	229.47	215.79	232.93	193.74		
27B	Single Family - Preserve lots	384.72	487.80	532.05	639.51	293.41	275.37	257.81	277.82	230.72		
27B	COMMERCIAL	906.81	1,149.80	1,254.11	1,507.38	691.60	649.07	599.90	643.21	531.76		
29	ALL NON EXEMPT PARCELS	292.85	297.22	290.27	289.22	284.94	278.86	277.95	280.89	498.24		
31	COMMERCIAL	3,448.08	3,624.01	4,008.91	6,648.82	8,709.52	9,122.17	9,252.18	1,618.59	2,002.86		
31	GOLF COURSE 28/31	329.39	346.19	382.96	635.14	832.00	863.44	880.94	160.96	197.63		
31	RESIDENTIAL 28/31	503.22	528.90	585.07	970.35	1,271.09	1,331.32	1,332.15	242.21	298.24		
32	ALL NON EXEMPT PARCELS	318.90	319.18	261.54	257.36	204.90	200.12	201.10	201.08	201.10		
32 and 32A	ALL NON EXEMPT PARCELS	497.67	500.55	438.14	415.81	552.35	539.38	540.26	574.31	574.48		
33	ALL NON EXEMPT PARCELS	177.88	180.40	175.31	176.50	168.27	164.64	160.76	160.74	162.40		
34	PER CONDO	842.72	843.55	843.35	825.54	818.80	817.09	709.46	599.21	576.20		

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
 TAX RATE HISTORY
 TAX PER ASSESSABLE UNIT

Unit(s)	Description	MAINTENANCE ONLY											
		20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13			
34	SINGLE FAM	1,868.04	1,869.88	1,869.44	1,829.96	1,815.01	1,811.23	1,565.66	1,317.83	1,266.44			
36	PER ACRE												
36	Per condo w/o landscape benefit												
36	PER CONDO												
36	Drainage - per acre												
36	Landscape - per acre												
36	Per condo - "1420 Cypress Dr Condos"												
38	ALL NON EXEMPT PARCELS	773.22	855.30	763.63	506.22	506.13	494.61	494.59	494.57	494.57			
41	ALL NON EXEMPT PARCELS - No Debt	110.11	115.98	108.07	136.41	149.88	146.74	145.88	145.86	157.06			
41	ALL NON EXEMPT PARCELS	110.11	115.98	108.07	136.41	149.88	146.74	145.88	145.86	157.06			
43	UNDESIGNATED/AC												
43	SINGLE FAM	1,600.33	1,600.83	1,520.79	1,996.86	1,401.63	1,322.11	1,273.69	1,182.82	1,234.23			
43	MULTI FAM	2,481.01	2,481.79	2,357.70	3,095.77	2,172.97	2,049.69	1,971.47	1,829.02	1,908.57			
43	SINGLE FAM OTHER	1,231.91	1,232.30	1,170.68	1,537.16	1,078.95	1,017.74	981.79	912.56	962.35			
43	GOLF/PRIVATE	622.04	622.24	591.13	776.18	544.81	513.90	498.59	465.00	485.18			
43	COMMERCIAL	3,869.97	3,871.19	3,677.63	4,828.89	3,388.54	3,196.30	3,071.11	2,847.40	2,971.24			
43	CONDO	210.96	211.03	200.48	263.24	184.77	174.29	172.89	163.38	170.46			
44	GOLF COURSE	124.01	117.87	115.18	137.57	164.52	150.82	167.56	451.35	260.12			
44	RES COTTAGES	163.77	155.67	152.11	181.68	217.26	200.81	204.62	552.75	263.64			
44	SINGLE FAM RES	537.34	510.76	499.08	596.12	712.86	658.89	712.66	1,942.88	1,070.84			
44	SINGLE FAM RES - 1 1/2 LOT	806.01	766.14	748.62	894.18	1,069.29	988.34	1,066.12	2,910.04	1,601.82			
44	SINGLE FAM RES - DBL LOT	1,074.68	1,021.52	998.16	1,192.24	1,425.72	1,317.78	1,419.58	3,877.19	2,132.79			
45	ALL NON EXEMPT PARCELS	796.40	793.42	644.26	617.54	417.50	388.02	461.13	471.79	424.87			
46	Sonoma Isles (fka Lakewood)	17.53	21.76	20.57	21.38	38.24	19.06						
46	Jupiter CC- Single Family Lots	60.00	74.46	45.76	92.81	166.18	124.96	30.96	33.05	45.45			
46	Jupiter CC-Single Family Pod D						339.81	84.07	84.61	122.45			
46	Jupiter CC-Single Family Pod E - Undev												
46	Jupiter CC-Multi Family Pod F Undeveloped												
46	Jupiter CC-Multi Family Pod F Condos	58.90	73.10	44.93	91.11	163.14	119.06	29.55	31.69	43.42			
47	ALL NON EXEMPT PARCELS	85.45	85.51	83.82	78.87	72.07	70.36	69.21	69.19	69.19			
49	Parcels East of Congress	1,426.15	1,429.67	1,419.93	1,406.69	1,284.82	1,256.13	1,226.57	1,226.55	1,226.56			
49	Parcels West of Congress	345.50	346.35	344.00	340.79	322.78	315.57	312.44	314.56	357.70			
51	UNDEVELOPED												
51	SINGLE FAM	508.32	512.16	275.49	202.31	197.59	197.38	192.57	163.19	163.49			
51	MULTI FAM	303.87	306.17	164.69	120.94	118.12	117.99	117.43	101.00				
53	Lots - Townhome residential	22.30	-	-	-	-	-	-	-	-			
53	Undev - Townhome residential												
53	Lots -SF residential - ZLL	28.29	17.87	27.92	25.02								
53	Undev -SF residential - ZLL												
53	Lots -SF residential - traditional	30.77	19.00	29.70	26.61								
53	Undev -SF residential - traditional												
53	COMMERCIAL	87.30	54.39	79.28	-	-	-	-	-	-			
53	Undeveloped undesignated	64.78	41.64	65.07	57.04	12.06							

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
 TAX RATE HISTORY
 TAX PER ASSESSABLE UNIT

		SRC											DEBT ONLY				
Unit(s)	Description	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13							
1	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2 and 28	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2 and 2A	ALL NON EXEMPT PARCELS	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	\$ 86.55	\$ 97.45							
2 and 2A	MFR	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	\$ 86.55	\$ 97.45							
2 and 2A	SFC	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	\$ 86.55	\$ 97.45							
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	\$ 15,376.31	\$ 15,407.80	\$ 15,442.16	\$ 9,176.67	\$ 7,025.27											
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08											
2, 2A and 2C	Community Only - Biotech A - Rate per Nearest Whole Acre	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08											
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	\$ 10,815.54	\$ 10,838.16	\$ 10,850.02	\$ 7,226.50	\$ 9,575.17											
2, 2A and 2C	Community Only - Biotech B - Rate per Nearest Whole Acre	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08											
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	\$ 13,760.44	\$ 13,789.21	\$ 13,804.31	\$ 7,575.93												
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08											
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	\$ 15,910.06	\$ 15,943.32	\$ 15,960.78	\$ 8,561.90	\$ 10,610.45											
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08											
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	\$ 40,227.49	\$ 40,311.59	\$ 40,355.73													
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Nearest Whole Acre	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08											
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	\$ 11,428.82	\$ 11,452.72	\$ 10,974.27	\$ 7,814.98	\$ 9,684.82											
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08											
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	\$ 11,211.38	\$ 11,234.82	\$ 11,247.12	\$ 8,009.28	\$ 9,741.61											
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08											
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	\$ 3,685.85	\$ 3,693.56	\$ 3,697.60	\$ 2,633.13	\$ 3,263.14											
2, 2A and 2C	Parcel C - Townhome - Residential - Rate per Nearest Whole Acre	\$ 444.80	\$ 444.15	\$ 450.93	\$ 350.37	\$ 413.20											
2, 2A and 2C	Parcel C - Townhome - Residential - Rate per Actual Acreage	\$ 18,933.05	\$ 18,972.63	\$ 11,429.35	\$ 6,004.76	\$ 7,441.48											
2, 2A and 2C	Parcel C - Single Family - Residential - Rate per Nearest Whole Acre	\$ 1,261.88	\$ 1,262.93	\$ 1,270.51	\$ 934.01	\$ 1,136.48											
2, 2A and 2C	Parcel C - Single Family - Residential - Rate per Actual Acreage	\$ 9,473.85	\$ 9,493.66	\$ 8,096.63	\$ 3,264.67	\$ 4,001.03											
2, 2A and 2C	Parcel D - Single Family - Residential - Rate per Nearest Whole Acre	\$ 1,154.24	\$ 1,155.07	\$ 1,162.56	\$ 857.14	\$ 82.08											
2, 2A and 2C	Parcel D - Single Family - Residential - Rate per Actual Acreage	\$ 9,473.85	\$ 9,493.66	\$ 8,096.63	\$ 3,264.67												
2, 2A and 2C	Parcel E - Single Family - Residential - Rate per Nearest Whole Acre	\$ 1,153.31	\$ 1,154.14	\$ 1,161.64	\$ 856.48	\$ 82.08											
2, 2A and 2C	Parcel E - Single Family - Residential - Rate per Actual Acreage	\$ 9,473.85	\$ 9,493.66	\$ 8,096.63	\$ 3,264.67												
2, 2A and 2C	Parcel F - Townhome - Residential - Rate per Nearest Whole Acre	\$ 753.30	\$ 753.29	\$ 953.00	\$ 722.13	\$ 82.08											
2, 2A and 2C	Parcel F - Townhome - Residential - Rate per Actual Acreage	\$ 18,933.05	\$ 18,972.63	\$ 11,429.35	\$ 6,004.76												
2, 2A and 2C	Parcel G - Single Family - Residential - Rate per Nearest Whole Acre	\$ 1,273.22	\$ 1,274.29	\$ 1,281.92	\$ 942.14												
2, 2A and 2C	Parcel G - Single Family - Residential - Rate per Actual Acreage	\$ 9,473.85	\$ 9,493.66	\$ 8,096.63	\$ 3,264.67												
3	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
3 and 3A	PAR A	\$ 506.59	\$ 507.58	\$ 508.15	\$ 508.42	\$ 513.19	\$ 509.23	\$ 516.05	\$ 497.70	\$ 500.35							
3 and 3A	PAR B	\$ 479.45	\$ 480.39	\$ 480.93	\$ 481.19	\$ 485.70	\$ 481.96	\$ 488.41	\$ 471.04	\$ 473.55							
3 and 3A	PAR C	\$ 455.82	\$ 456.72	\$ 457.23	\$ 457.48	\$ 461.77	\$ 458.21	\$ 464.34	\$ 447.83	\$ 450.21							
3 and 3A	PAR D, PLAT 1	\$ 509.96	\$ 510.96	\$ 511.53	\$ 511.81	\$ 516.60	\$ 512.62	\$ 519.48	\$ 501.01	\$ 503.67							
3 and 3A	PAR D, PLAT 2	\$ 456.72	\$ 457.62	\$ 458.13	\$ 458.38	\$ 462.68	\$ 459.11	\$ 465.25	\$ 448.71	\$ 451.10							
3 and 3A	PAR E	\$ 494.52	\$ 495.49	\$ 496.05	\$ 496.31	\$ 500.97	\$ 497.10	\$ 503.76	\$ 485.84	\$ 488.43							
3 and 3A	PAR F	\$ 181.96	\$ 182.31	\$ 182.52	\$ 182.62	\$ 184.33	\$ 182.91	\$ 185.36	\$ 178.76	\$ 179.72							
3 and 3A	PAR G	\$ 548.23	\$ 549.30	\$ 549.92	\$ 550.21	\$ 555.37	\$ 551.09	\$ 558.47	\$ 538.61	\$ 541.47							
3 and 3A	PAR H	\$ 570.31	\$ 571.43	\$ 572.07	\$ 572.38	\$ 577.74	\$ 573.29	\$ 580.96	\$ 560.30	\$ 563.28							
3 and 3A	PAR J	\$ 321.83	\$ 322.46	\$ 322.82	\$ 323.00	\$ 327.03	\$ 323.51	\$ 327.84	\$ 316.18	\$ 317.86							
3 and 3A	APTS & COMMERCIAL	\$ 3,578.81	\$ 3,585.93	\$ 3,589.85	\$ 3,591.78	\$ 3,625.46	\$ 3,597.51	\$ 3,645.66	\$ 3,516.01	\$ 3,534.72							
4	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5 and 5E	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5 and 5A	GOLF COURSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5 and 5A	INDUSTRIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5 and 5A	Emerald Dunes Condos	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5 and 5A	Business Park Vista Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5 and 5A	Ventura Greens at Emerald Dunes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5 and 5A	Links at Emerald Dunes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5 and 5A	Villas at Emerald Dunes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5 and 5A	Vista Center Condos	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

TAX RATE HISTORY

TAX PER ASSESSABLE UNIT

DEBT ONLY											
Unit(s)	Description	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13	
	SRC										
41	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 899.94
43	UNDESIGNATED/AC										
43	SINGLE FAM	\$ 2,714.09	\$ 2,721.87	\$ 2,756.17	\$ 2,761.03	\$ 3,306.22	\$ 3,312.60	\$ 3,328.69	\$ 3,361.67	\$ 3,310.26	
43	MULTI FAM	\$ 1,639.45	\$ 1,644.15	\$ 1,664.87	\$ 1,667.80	\$ 1,997.13	\$ 2,000.98	\$ 2,010.70	\$ 2,030.62	\$ 1,999.58	
43	SINGLE FAM OTHER	\$ 2,037.16	\$ 2,043.00	\$ 2,068.74	\$ 2,072.39	\$ 2,481.60	\$ 2,486.39	\$ 2,498.47	\$ 2,523.43	\$ 2,485.19	
43	GOLF/PRIVATE	\$ 1,028.67	\$ 1,031.62	\$ 1,044.62	\$ 1,046.46	\$ 1,253.10	\$ 1,255.51	\$ 1,261.61	\$ 1,274.11	\$ 1,254.63	
43	COMMERCIAL	\$ 4,793.36	\$ 4,807.11	\$ 4,867.67	\$ 4,876.26	\$ 5,837.51	\$ 5,848.78	\$ 5,877.19	\$ 5,935.42	\$ 5,844.64	
43	CONDO	\$ 348.86	\$ 349.86	\$ 354.27	\$ 354.90	\$ 424.97	\$ 425.79	\$ 427.86	\$ 432.14	\$ 425.59	
44	GOLF COURSE	\$ 1,454.20	\$ 1,473.91	\$ 1,458.30	\$ 1,518.05	\$ 1,488.40	\$ 1,488.92	\$ 1,490.40	\$ 1,209.16	\$ 1,718.09	
44	RES COTTAGES	\$ 1,920.42	\$ 1,946.45	\$ 1,925.83	\$ 2,004.73	\$ 1,965.59	\$ 1,982.38	\$ 1,831.72	\$ 1,486.06	\$ 1,742.18	
44	SINGLE FAM RES	\$ 6,301.15	\$ 6,386.55	\$ 6,318.92	\$ 6,577.80	\$ 6,449.35	\$ 6,504.47	\$ 6,510.95	\$ 5,282.31	\$ 7,262.54	
44	SINGLE FAM RES - 1 1/2 LOT	\$ 9,451.73	\$ 9,579.83	\$ 9,478.38	\$ 9,866.70	\$ 9,674.03	\$ 9,756.71	\$ 9,766.43	\$ 7,923.47	\$ 10,893.81	
44	SINGLE FAM RES - DBL LOT	\$ 12,602.30	\$ 12,773.10	\$ 12,637.84	\$ 13,155.60	\$ 12,898.70	\$ 13,008.94	\$ 13,021.90	\$ 10,564.62	\$ 14,525.08	
45	ALL NON EXEMPT PARCELS	\$ 855.52	\$ 862.00	\$ 861.78	\$ 847.33	\$ 874.65	\$ 920.12	\$ 920.87	\$ 910.19	\$ 906.01	
46	Sonoma Isles (Ika Lakewood)	\$ 657.60	\$ 659.39	\$ 660.36	\$ 866.43	\$ 1,592.45	\$ 1,122.40				
46	Jupiter CC- Single Family Lots	\$ 1,101.44	\$ 1,104.42	\$ 1,106.05	\$ 1,106.94	\$ 1,119.45	\$ 1,384.00	\$ 1,815.08	\$ 1,815.41	\$ 1,804.34	
46	Jupiter CC- Single Family Pod D						\$ 3,763.67	\$ 5,638.46	\$ 5,639.53	\$ 5,604.80	
46	Jupiter CC- Single Family Pod E - Undev										
46	Jupiter CC- Multi Family Pod F Undeveloped	\$ -	\$ -	\$ 6,583.47	\$ 7,704.42	\$ 8,110.98	\$ 9,980.82	\$ 13,232.75	\$ 13,104.58	\$ 13,025.61	
46	Jupiter CC- Multi Family Pod F Condos	\$ 1,081.33	\$ 1,084.27	\$ 1,085.86	\$ 1,086.74	\$ 1,099.02	\$ 1,318.68	\$ 1,714.18	\$ 1,714.49	\$ 1,704.04	
47	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49	Parcels East of Congress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49	Parcels West of Congress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
51	UNDEVELOPED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
51	SINGLE FAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
51	MULTI FAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
53	Lots - Townhome residential	\$ 973.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
53	Undev - Townhome residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
53	Lots - SF residential - ZLL	\$ 1,235.03	\$ 1,233.78	\$ 848.97	\$ 668.49						
53	Undev - SF residential - ZLL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
53	Lots - SF residential - traditional	\$ 1,343.39	\$ 1,312.33	\$ 903.01	\$ 711.04						
53	Undev - SF residential - traditional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
53	COMMERCIAL	\$ 3,811.41	\$ 3,755.84	\$ 2,410.67	\$ -						
53	Undeveloped undesignated	\$ 2,828.37	\$ 2,875.40	\$ 1,978.56	\$ 1,524.02	\$ 1,163.87					

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Tax Per Computed Acre Worksheet

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
 BUDGET WORKSHEET - FISCAL YEAR ENDING 9/30/2021

Unit	10/1/20 Projected Total Fund Balance	Reserve Requirement Debt	Reserve for Debt Service 10/1/21 - 4/1/22	Reserve for Maintenance	10/1/20 Projected Cash Balance Available for 20-21 Budget	Proposed 20-21 Expense Budget	10/1/20 Account Status	10/1/20 Account Status Grossed Up 1% & 4%	Tax Base	10/1/20 Tax Per Computed Acre 1
Cmn-Maint	50,542	-	-	(50,542)	-	81,533	(81,533)	(85,642)	**	**
1-Maint	221,002	-	-	(165,885)	55,117	167,251	(112,134)	(117,785)	2,177	54.10
2-Maint	322,167	-	-	(281,858)	40,309	311,329	(271,020)	(284,679)	9,185	30.99
2A-Maint	237,462	-	-	(231,603)	5,860	114,509	(108,650)	(114,126)	5,582	20.45
2A-Debt	93,889	-	(84,006)	-	9,883	386,413	(376,530)	(395,507)	5,582	70.85
2C-Maint	171,461	-	-	(201,461)	(30,000)	165,897	(195,897)	(205,770)	*	*
2C-Debt	7,316,725	(5,372,000)	(1,892,875)	-	51,850	5,394,463	(5,342,613)	(5,611,880)	*	*
3-Maint	190,290	-	-	(191,574)	(1,284)	287,821	(289,105)	(303,676)	2,748	110.51
3A-Maint	317,069	-	-	(237,786)	79,283	208,500	(129,217)	(135,730)	*	*
3A-Debt	71,945	-	(56,706)	-	15,239	419,000	(403,762)	(424,111)	*	*
4-Maint	404,704	-	-	(444,704)	(40,000)	348,665	(388,665)	(408,254)	8,805	46.37
5-Maint	85,027	-	-	(107,514)	(22,487)	258,957	(281,444)	(295,629)	8,161	36.23
5A-Maint	656,304	-	-	(481,522)	174,782	503,420	(328,638)	(345,202)	*	*
5B-Maint	116,071	-	-	(107,442)	8,630	81,152	(72,522)	(76,178)	*	*
5B-Debt	26,315	-	(16,598)	-	9,717	393,129	(383,412)	(402,736)	*	*
5C-Maint	195,273	-	-	(198,473)	(3,200)	34,631	(37,831)	(39,737)	1,367	29.07
5D-Maint	208,811	-	-	(217,811)	(9,000)	84,012	(93,012)	(97,699)	*	*
5D-Debt	-	-	-	-	-	-	-	-	*	*
7-Maint	318,784	-	-	(315,036)	3,748	102,766	(99,018)	(104,009)	2,797	37.19
9-Maint	282,977	-	-	(266,853)	16,124	112,612	(96,488)	(101,351)	1,803.65	56.19
9A-Maint	1,072,216	-	-	(1,073,808)	(1,592)	620,848	(622,440)	(653,811)	*	*
9A-Debt	882,998	(566,173)	(227,264)	-	89,561	2,830,863	(2,741,302)	(2,879,463)	*	*
9B-Maint	730,015	-	-	(751,293)	(21,278)	505,433	(526,711)	(553,257)	*	*
9B-Debt	905,021	(667,213)	(176,838)	-	60,971	1,351,175	(1,290,204)	(1,355,231)	*	*
11-Maint	2,360,539	-	-	(2,122,647)	237,892	2,438,997	(2,201,105)	(2,312,041)	5,719	404.27
12-Maint	152,773	-	-	(145,852)	6,921	56,246	(49,325)	(51,811)	1,999	25.92
12A-Maint	82,497	-	-	(87,754)	(5,257)	21,267	(26,524)	(27,861)	127	219.38
14-Maint	313,944	-	-	(296,355)	17,589	711,318	(693,729)	(728,693)	*	*
15-Maint	267,609	-	-	(313,057)	(45,448)	694,021	(739,469)	(776,738)	4,850	160.15
16-Maint	871,956	-	-	(504,137)	367,820	1,056,237	(688,417)	(723,113)	921	785.14
16-Debt	891,168	(724,800)	(122,669)	-	43,699	734,169	(690,470)	(725,269)	921	787.48
18-Maint	1,371,126	-	-	(1,049,779)	321,347	1,792,019	(1,470,672)	(1,544,794)	*	*
19-Maint	221,281	-	-	(172,786)	48,495	345,384	(296,889)	(311,852)	*	*
19-Debt	11,981	-	-	-	11,981	320,294	(308,313)	(323,851)	*	*
19A-Maint	328,300	-	-	(328,300)	-	38,721	(38,721)	(40,673)	*	*
20-Maint	280,417	-	-	(132,302)	148,115	216,151	(68,036)	(71,465)	*	*
21-Maint	421,970	-	-	(321,970)	100,000	467,293	(367,293)	(385,804)	303	1,273.28
23-Maint	234,817	-	-	(199,437)	35,380	212,604	(177,224)	(186,156)	710	262.19
24-Maint	794,085	-	-	(705,862)	88,223	286,293	(198,070)	(208,053)	438	475.01
27B-Maint	196,535	-	-	(196,535)	-	116,419	(116,419)	(122,286)	*	*
27B-Debt	362,853	(292,763)	(55,528)	-	14,562	282,656	(268,095)	(281,607)	*	*

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
 BUDGET WORKSHEET - FISCAL YEAR ENDING 9/30/2021

Unit	10/1/20 Projected Total Fund Balance	Reserve Requirement Debt	Reserve for Debt Service 10/1/21 - 4/1/22	Reserve for Maintenance	10/1/20 Projected Cash Balance Available for 20-21 Budget	Proposed 20-21 Expense Budget	10/1/20 Account Status	10/1/20 Account Status Grossed Up 1% & 4%	Tax Base	10/1/20 Tax Per Computed Acre 1
29-Maint	192,341	-	-	(181,037)	11,304	48,106	(36,802)	(38,656)	132	292.85
31-Maint	3,068,378	-	-	(1,568,378)	1,500,000	2,396,895	(896,895)	(942,098)	*	*
32-Maint	16,183	-	-	(14,766)	1,417	18,418	(17,001)	(17,858)	56	318.90
32A-Maint	29,119	-	-	(30,867)	(1,748)	3,188	(4,936)	(5,184)	29	178.77
33-Maint	59,934	-	-	(57,926)	2,008	15,386	(13,378)	(14,052)	79	177.88
34-Maint	201,772	-	-	(163,509)	38,263	184,132	(145,869)	(153,221)	*	*
38-Maint	174,891	-	-	(182,191)	(7,300)	65,576	(72,876)	(76,549)	99	773.22
41-Maint	39,318	-	-	(38,148)	1,170	5,258	(4,088)	(4,294)	39	110.11
43-Maint	836,271	-	-	(592,814)	243,457	1,026,735	(783,278)	(822,755)	*	*
43-Debt	431,362	(252,167)	(134,974)	-	44,222	1,249,613	(1,205,391)	(1,266,143)	*	*
44-Maint	497,324	-	-	(495,517)	1,807	50,646	(48,839)	(51,300)	*	*
44-Debt	658,495	(493,270)	(129,478)	-	35,746	608,453	(572,707)	(601,571)	*	*
45-Maint	169,841	-	-	(131,026)	38,815	285,227	(246,412)	(258,831)	325	796.40
45-Debt	93,913	(40,984)	(44,404)	-	8,525	273,228	(264,703)	(278,044)	325	855.52
46-Maint	226,623	-	-	(226,623)	-	36,176	(36,176)	(37,999)	*	*
46-Debt	745,193	(400,238)	(187,919)	-	157,037	908,738	(751,701)	(789,587)	*	*
47-Maint	379,478	-	-	(359,893)	19,585	58,957	(39,372)	(41,356)	484	85.45
49-Maint	186,199	-	-	(183,899)	2,300	69,153	(66,853)	(70,222)	*	*
51-Maint	13,905	-	-	(15,740)	(1,835)	30,072	(31,907)	(33,515)	*	*
53-Maint	87,893	-	-	(87,893)	-	56,370	(56,370)	(59,211)	*	*
53-Debt	3,421,220	(2,475,779)	(922,816)	-	22,625	2,483,750	(2,461,125)	(2,585,166)	*	*
Totals	35,570,574	(11,285,386)	(4,052,075)	(16,232,167)	4,000,946	34,428,540	(30,427,593)	(31,961,144)		

* Assessments based on land use within unit. Detail of tax rates is shown on the table shown on the following page.

** The common area budget pertains to the shared parking and landscape are between the building at 357 Hiatt Drive and the District's Emergency Operation Center at 359 Hiatt Drive. The costs in this fund are split equally between the District and the owner of 357 Hiatt Drive, except for the property tax, which is paid entirely by the owner of 357 Hiatt Drive.

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET WORKSHEET - FISCAL YEAR ENDING 9/30/2021

Detail of tax rates by land use is shown on the table below.

UNIT	DESCRIPTION	Debt	Maint
02C	Cmty Only - Apt (per acre)	\$ 11,211.38	\$ 499.20
	Cmty Only - Bio A (per acre)	\$ 10,815.54	\$ 393.13
	Cmty Only - Bio B (per acre)	\$ 13,760.44	\$ 500.17
	Cmty Only - Com/Rtl (per acre)	\$ 11,428.82	\$ 415.42
	Cmty Only - Hotel (per acre)	\$ 40,227.49	\$ 1,462.22
	Cmty Only - Office (per acre)	\$ 15,910.06	\$ 578.31
	Cmty Only - Utility (per acre)	\$ 3,685.85	\$ 133.98
	Par C - SF - Res (per acre)	\$ 9,473.85	\$ 344.36
	Par C - SF - Res (per lot)	\$ 1,191.03	\$ 43.29
	Par C - TH - Res (per acre)	\$ 18,933.05	\$ 688.19
	Par C - TH - Res (per unit)	\$ 373.95	\$ 13.59
	Par D - SF - Res (per acre)	\$ 9,473.85	\$ 344.36
	Par D - SF - Res (per lot)	\$ 1,083.39	\$ 39.38
	Par E - SF - Res (per acre)	\$ 9,473.85	\$ 344.36
	Par E - SF - Res (per lot)	\$ 1,082.46	\$ 39.35
	Par F - TH - Res (per acre)	\$ 18,933.05	\$ 688.19
	Par F - TH - Res (per unit)	\$ 682.45	\$ 27.22
	Par G - SF - Res (per acre)	\$ 9,473.85	\$ 344.36
	Par G - SF - Res (per lot)	\$ 1,202.37	\$ 43.70
	Undeveloped, undifferentiated (per acre)	\$ 15,376.31	\$ 558.99
03A	APTS & COMMERCIAL	\$ 3,578.81	\$ 1,145.34
	PAR A	\$ 506.59	\$ 162.12
	PAR B	\$ 479.45	\$ 153.44
	PAR C	\$ 455.82	\$ 145.88
	PAR D, PLAT 1	\$ 509.96	\$ 163.20
	PAR D, PLAT 2	\$ 456.72	\$ 146.17
	PAR E	\$ 494.52	\$ 158.26
	PAR F	\$ 181.96	\$ 58.23
	PAR G	\$ 548.23	\$ 175.45
	PAR H	\$ 570.31	\$ 182.52
	PAR J	\$ 321.83	\$ 103.00
05A	Business Park Vista Center	\$ 164.13	\$ 70.02
	Emerald Dunes Condos	\$ 182.04	\$ 83.00
	GOLF COURSE	\$ 174.82	\$ 95.26
	INDUSTRIAL	\$ 167.83	\$ 83.00
	Links at Emerald Dunes	\$ 391.61	\$ 161.61
	Ventura Greens at Emerald Dunes	\$ 2,438.84	\$ 461.31
05B	COMMERCIAL	\$ 94.84	\$ 17.94
	CONDO	\$ 335.40	\$ 63.44
	RESIDENTIAL	\$ 70.98	\$ 4.97
05D	COMMERCIAL/AC	\$ 5,050.49	\$ 1,146.76
	PARCELS	\$ 626.43	\$ 142.24
	RESIDENTIAL	\$ 1,772.96	\$ 402.57
09A	COMMERCIAL/AC	\$ 5,050.49	\$ 1,146.76
	GOLF COURSE/AC	\$ 626.43	\$ 142.24
	RESIDENTIAL/AC	\$ 1,772.96	\$ 402.57

UNIT	DESCRIPTION	Debt	Maint
09B	COMMERCIAL/AC	\$ 2,925.18	\$ 1,194.17
	GOLF COURSE/AC	\$ 133.41	\$ 54.46
	RESIDENTIAL/AC	\$ 736.80	\$ 300.79
14	A		\$ 645.16
	B		\$ 645.16
	C		\$ 356.54
18	APARTMENTS		\$ 2,399.58
	COMMERCIAL		\$ 5,375.88
	ERU		\$ 627.96
	GC		\$ 577.97
	PSO		\$ 1,583.42
19	2701 PGA Blvd Condominium	\$ 234.08	\$ 225.41
	All except condos	\$ 936.33	\$ 901.64
	Harbour Oaks	\$ 114.82	\$ 110.57
	Landmark at the Gardens Condos	\$ 28.20	\$ 27.16
	San Matera Condos	\$ 55.40	\$ 53.35
19A	2701 PGA Blvd Condominium		\$ 40.75
	52434205250010000		\$ 939.72
	52434205260270051		\$ 323.47
	52434205260270052		\$ 175.70
	52434205260270062		\$ 247.14
	52434205260270063		\$ 483.63
	52434205260270064		\$ 511.36
	52434205260270065		\$ 197.46
	52434205260270067		\$ 176.93
	52434205260270068		\$ 175.96
	52434205260270069		\$ 188.99
	52434205270270041		\$ 446.96
	52434205270270042		\$ 378.61
	52434206000001100		\$ 997.16
	52434206000003040		\$ 841.32
	52434206030010000		\$ 564.01
	52434206030030000		\$ 569.96
	52434206050000000		\$ 5,292.64
	52434206060000000		\$ 1,410.98
	52434206070010010		\$ 307.51
	52434206070010020		\$ 198.37
	52434206070020000		\$ 531.88
	52434206080010000		\$ 303.83
	52434206120010020		\$ 2,366.01
	52434206120020000		\$ 2,124.73
	52434206120030000		\$ 264.42
	52434206140010000		\$ 5,884.48
	52434206140020000		\$ 757.37
	52434206210000010		\$ 40.75
	52434206210000020		\$ 940.28
	52434206280010000		\$ 1,314.22

UNIT	DESCRIPTION	Debt	Maint
19A	Continuation from previous column:		
	Harbour Oaks		\$ 12.52
	Landmark at the Gardens Condos		\$ 4.56
	San Matera Condos - 1081 sq ft		\$ 10.53
	San Matera Condos - 1203 sq ft		\$ 11.72
	San Matera Condos - 1288-1331 sq ft		\$ 12.82
	San Matera Condos - 1370 sq ft		\$ 13.35
	San Matera Condos - 1718-1730 sq ft		\$ 16.77
	San Matera Condos - 1818-1832 sq ft		\$ 17.78
	San Matera Condos - 710 sq ft		\$ 6.92
	San Matera Condos - 783-816 sq ft		\$ 7.89
	San Matera Condos - 896 sq ft		\$ 8.73
	San Matera Condos - 999-1016 sq ft		\$ 9.84
20	A		\$ 307.04
	B		\$ 230.28
	C		\$ 153.52
	D		\$ 76.76
27B	COMMERCIAL	\$ 1,542.55	\$ 906.81
	Condo units	\$ 398.92	\$ 202.39
	Single Family - 40 ft lots	\$ 675.68	\$ 256.47
	Single Family - 50 ft lots	\$ 844.60	\$ 320.59
	Single Family - Preserve lots	\$ 1,013.55	\$ 384.72
	Townhomes	\$ 431.87	\$ 163.92
31	COMMERCIAL		\$ 3,448.08
	ERU		\$ 503.22
	GC		\$ 329.39
34	Condo owners		\$ 842.72
	Homeowners		\$ 1,868.04
43	COMMERCIAL	\$ 4,793.36	\$ 3,869.97
	CONDO	\$ 348.86	\$ 210.96
	GOLF/PRIVATE	\$ 1,028.67	\$ 622.04
	MULTI FAM	\$ 1,639.45	\$ 2,481.01
	SINGLE FAM	\$ 2,714.09	\$ 1,600.33
	SINGLE FAM OTHER	\$ 2,037.16	\$ 1,231.91
44	GOLF COURSE - per acre	\$ 1,454.20	\$ 124.01
	RES COTTAGES - per acre	\$ 1,920.42	\$ 163.77
	SINGLE FAM RES	\$ 6,301.15	\$ 537.34
46	Multi Family Pods F - condos	\$ 1,081.33	\$ 58.90
	Single Family Lots	\$ 1,101.44	\$ 60.00
49	Sonoma Isles (fka Lakewood)	\$ 657.60	\$ 17.53
	Parcels East of Congress		\$ 1,426.15
	Parcels West of Congress		\$ 345.50
51	MULTI FAM		\$ 303.87
	SINGLE FAM		\$ 508.32
53	COMMERCIAL	\$ 3,811.41	\$ 87.30
	Lots - Townhome res	\$ 973.81	\$ 22.30
	Lots -SF res - traditional	\$ 1,343.39	\$ 30.77
	Lots -SF res - ZLL	\$ 1,235.03	\$ 28.29
	Undeveloped undesignated	\$ 2,828.37	\$ 64.78