



# Northern Palm Beach County Improvement District

## Budget Fiscal Year 2023

359 Hiatt Drive  
Palm Beach Gardens, FL 33418  
[www.npbcid.org](http://www.npbcid.org)

FINAL –for public hearing and presentation to Board of Supervisors on 8/24/2022

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
Budget  
Fiscal Year 2023**

**BOARD OF SUPERVISORS**

<b>Name</b>	<b>Position</b>	<b>Board Member Since</b>
<b>Matthew J. Boykin, CPA</b>	<b>President</b>	<b>2008</b>
<b>L. Marc Cohn</b>	<b>Vice-President</b>	<b>2011</b>
<b>Adrian M. Salee, CMC</b>	<b>Supervisor</b>	<b>2008</b>
<b>Gregory Block</b>	<b>Supervisor</b>	<b>2017</b>
<b>Ellen T. Baker</b>	<b>Supervisor</b>	<b>2020</b>

**Administrative Officials**

<b>C. Danvers Beatty, P.E.</b>	<b>Executive Director</b>
<b>Katie Roundtree, CPA, CPFO</b>	<b>Finance Director</b>



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About the Cover

Photographer: Lucas Schaffer, Environmental Technician for Northern Palm Beach County Improvement District.  
Subject: Blue Mistflower, a native South Florida wildflower.  
Location: Unit 49, NPBC Business Park, on the east side of Northern's preserve.

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET  
FISCAL YEAR 2023**

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**TO:** Matthew J. Boykin  
L. Marc Cohn  
Gregory Block  
Adrian M. Salee  
Ellen T. Baker

**FROM:** C. Danvers Beatty, P.E., Executive Director

**DATE:** August 24, 2022

**RE:** Final Budget Fiscal Year 2022/2023

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Part I: Letter of Transmittal

I respectfully present the Fiscal Year 2022/2023 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 with Northern's high quality essential, efficient services that are responsive to their needs and concerns. I believe the Fiscal Year 2022/2023 Budget complies with this mission, providing necessary revenue to support these services.

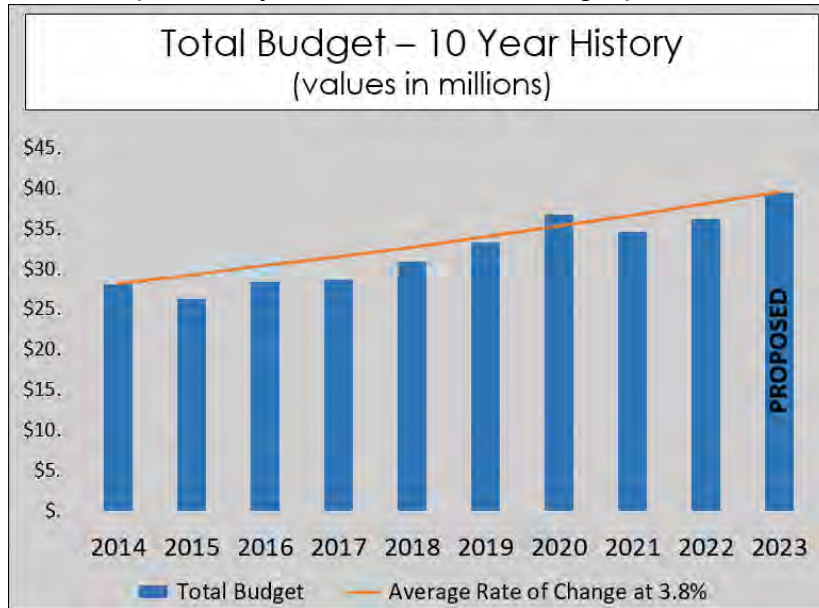
This document outlines Northern's spending guidelines for approval by the Board of Supervisors. Furthermore, it contains supplementary information designed to provide the landowners of the District with a better understanding of the budget and when, where, and how funds are to be spent. Prior to the adoption of the budget, Northern holds two public hearings to discuss the budget and provide the constituents with an opportunity for input into its formulation. Beginning April 21, 2022, Northern contacted approximately 30 representatives of Homeowner and Property Owner Associations to review the draft budgets for their communities.

The adoption of the budget and assessment roll each year is one of the most important actions the Board takes. It is the foremost challenge for Northern's Staff and Consultants to meet the Supervisors' goals with fiscally sound plans and a clear path for progress while being financially responsible.

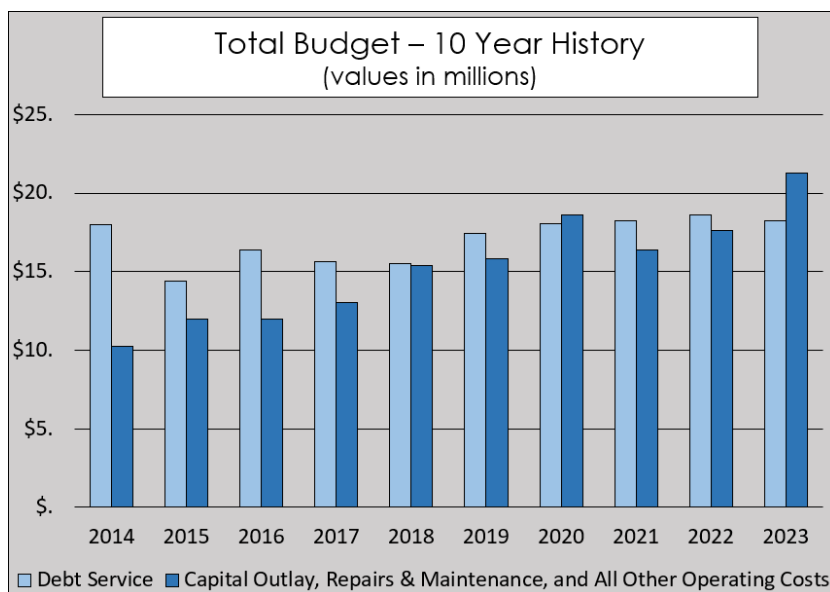
As a practice, we are maintaining between 20% and 25% of budgeted funds as undesignated reserves in each Unit of Development for potential emergencies. The proposed Fiscal Year 2022/2023 Budget will use some excess reserves to offset maintenance budgets; however, we are not planning to lower reserves below the established threshold.



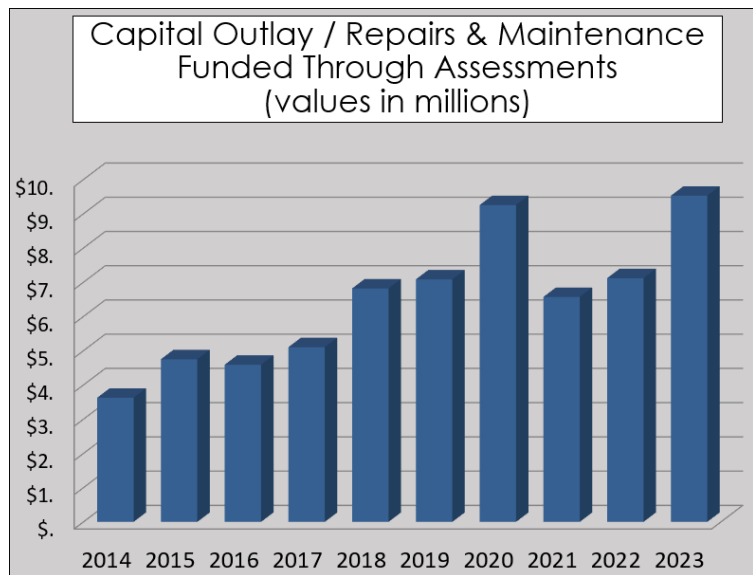
The total recommended Fiscal Year 2022/2023 Budget of \$39,499,544 is a 9.0% increase, or approximately \$3.3 million more than the Fiscal Year 2021/2022 Budget. The chart below depicts the District's overall proposed budget compared to the budgets of each of the past nine years. The total proposed 2023 budget is approximately \$11.3 million higher than the total budget of ten years ago. That represents an average rate of change of 3.8% over the past ten years as shown in the graph below.



As evidenced by the following graph, the percentage of the District's total budget relating to Debt Service (shown in light blue) has decreased from 64% in 2014 to about 46% in 2023. This change occurred even though Northern has issued five large Series of Bonds (Series 2014 and 2017 in Unit 2C, Alton, and Series 2015, 2018 and 2021 in Unit 53, Arden) within the same ten year time frame. 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. Major projects budgeted for 2023 are part of the Five-Year Maintenance and Capital Projects Plan which has been prepared for each unit of development. Many future major repair and replacement projects are planned to coincide with debt retirements. The graph below shows the District's costs in Repairs & Maintenance and Capital Outlay over the last 10 years that were funded from budgeted maintenance assessments rather than debt or borrowing.



As depicted in the graph above, although 2021 and 2022 are lower than 2019 and 2020, the general trend upwards is apparent when you compare the budgeted amounts over the past 10 years. The amount of capital outlay/repairs and maintenance projects is roughly 2.6 times what it was 10 years ago. The decrease in 2021 and 2022 was largely in response to the COVID-19 pandemic, some projects were scaled back or deferred. The proposed budget reflects a total of \$9,576,284 for capital improvement and repair projects, which is an increase of approximately \$2.4 million, or 34.2%, compared to last year. Most of the increase relates to major repairs and replacements of culverts, catch basins, and weirs, as well roadway maintenance. The increasing costs of repairs & maintenance correspond with the aging of District facilities.

This budget includes the following \$6,872,650 in major capital improvement and repair projects:

Unit	Name	Project Name	Amount
1	Gramercy Park	3 Access Gate Replacements	\$36,000
2	Frenchman's Creek	Salinity Weir	\$15,000
2C	Alton	Culvert Inspections	\$60,000

Unit	Name	Project Name	Amount
3	Horseshoe Acres/Square Lake	2 New Aerators	\$43,000
		Access Gate Enhancements	\$17,000
3A	Woodbine	Heavy Cleaning of Culverts	\$60,000
4	West of Villages of Palm Beach Lakes	Culvert Repair/Replacement	\$300,000
		Access Gate Replacement	\$13,500
		3 New Aerators	\$64,500
5	Henry Rolf	Culvert Cleaning and restoration (Funds on Hand Portion)	\$300,000
		2 Access Gates Replacement	\$19,600
5A	Vista Center of Palm Beach	5 Lake Interconnect Culvert Rehabilitations (Funds on Hand Portion)	\$500,000
		Roadway Catchbasin Cleaning and Inspection	\$125,000
		Street Lighting and Sidewalk Improvements	\$57,000
5B	Baywinds	Pump Station Site Enhancements	\$35,000
7	Dyer Boulevard	2 Access Gate Replacements	\$27,000
9	Admirals Cove West	Culvert Cleaning and restoration (Funds on Hand Portion)	\$60,000
9A	Abacoa I	Culvert Cleaning and restoration (Funds on Hand Portion)	\$50,000
		Construct Aluminum Catwalk for RTU Access at 3 Locations	\$45,000
		1 New Aerator	\$21,500
		2 Access Gate Replacements	\$23,500
		Preserve Structures - Repair & Replacement	\$100,000
9B	Abacoa II	Culvert Cleaning	\$20,000
		Construct Aluminum Catwalks for RTU Access at 3 Locations	\$45,000
		1 New Aerator	\$21,500
		Preserve Structures - Repair & Replacement	\$100,000
11	PGA National	Pump Station Enhancements	\$93,500



<b>Unit</b>	<b>Name</b>	<b>Project Name</b>	<b>Amount</b>
11	PGA National (continued)	Medalist and Tournament Intersection Overlay Project	\$150,000
		Pedestrian Crossing at Ryder Cup and Devonshire	\$25,000
		Sidewalk and Sign Repairs	\$80,000
		Swale Restoration and Apron Repair at Ryder Cup and the Legends	\$51,950
		Engineering Design of Multiple Projects	\$65,000
		Telemetry Upgrade and Electronic Control Enhancements	\$26,000
		1 New Aerator	\$21,500
		Aerator Electrical Reconfigurations	\$58,500
		Lake Interconnect Culvert Rehabilitation	\$100,000
		Fence Replacement	\$21,000
		Catch Basins Inspections and Cleaning	\$60,000
14	Eastpointe	Culvert Replacement C-1	\$357,500
		Culvert Cleaning	\$40,000
		1 New Aerator	\$21,500
		Construct Aluminum Catwalk for RTU Access	\$15,000
		Exotic Tree Removals	\$30,000
		Telemetry Upgrade and Electronic Control Enhancements	\$26,000
15	Villages of Palm Beach Lakes	Weir W3 & W4 Replacements	\$456,500
		Canal Maintenance	\$30,500
16	Palm Beach Park of Commerce	Drainage Improvements	\$292,000
		Culvert Cleaning	\$30,000
		Catch Basin Cleaning	\$20,000
		Internal Roadway Maintenance and Overlay	\$343,000
18	Ibis Golf & Country Club	Alum Application Treatment Project	\$300,000
		Pump Enhancements	\$55,000

<b>Unit</b>	<b>Name</b>	<b>Project Name</b>	<b>Amount</b>
18	Ibis Golf & Country Club (continued)	Telemetry Upgrade and Electronic Control Enhancements	\$26,000
		Road and Sidewalk Improvements	\$95,000
		Culvert Cleaning	\$100,000
		Catch Basin Cleaning	\$120,000
19	Regional Center	4 New Aerators	\$86,000
20	Juno Isles	Complete Weir and Wing Wall Replacement (Funds on Hand Portion)	\$200,000
		Boat Ramp for Maintenance Access	\$17,500
21	Old Marsh	Culvert Cleaning	\$20,000
		Generator Repairs	\$17,500
23	The Shores	Culvert Cleaning	\$80,000
24	Ironhorse	Culvert Inspections	\$100,000
29	North Fork Development	Culvert Cleaning	\$25,000
31	Ballensles Country Club	Culvert Repair and Cleaning	\$100,000
		Catch Basin Cleaning	\$100,000
		Right of Way Improvements	\$30,000
31	Ballensles Country Club (continued)	Aerator Electrical Reconfigurations	\$39,000
		6 New Aerators	\$129,000
34	Hidden Key	Road and Sidewalk Repairs	\$26,000
		Catch Basin Cleaning	\$20,000
38	Harbour Isles	Catch Basin Cleaning	\$20,000
44	The Bear's Club	Culvert Inspections	\$50,000
		Catch Basin Cleaning	\$50,000
45	Paseos	Preserve Structures - Repair & Replacement	\$50,000
		Tree Damage Mitigation	\$140,000
47	Jupiter Isles	Catch Basin Cleaning	\$25,000
53	Farden (Fka.Highland Dunes)	Culvert Inspections	\$30,000

Unit	Name	Project Name	Amount
General Fund	Adm/Ops	Computer Upgrades and Replacements	\$10,000
		Vehicle Purchase/Replacement	\$145,000
		EOC Building Improvements	\$93,000
		<b>Total</b>	<b>\$6,872,550</b>

In addition to the amounts listed above, the large maintenance projects planned in Units of Development No. 5 and 20 include funding from new maintenance loans. A loan of \$2,400,000 was issued in July 2022 for the culvert repair and replacement in Unit 5 (Henry Rolf), and an estimated \$1,000,000 loan is budgeted for the salinity weir and wing wall replacement in Unit 20 (Juno Isles). Prior to securing a loan, estimated project costs are reviewed, and market conditions evaluated to ensure the best loan amount, rate and term is obtained. The Fiscal Year 2022/2023 Budget reflects debt service for these loans, 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, professional management and administration. The following priorities are also incorporated in the Fiscal Year 2022/2023 Budget.

A. Fund Balance and Debt Service Reserves

Northern maintains undesignated reserves to provide sufficient cash flow for financial needs, offset significant economic downturns and enable the District to provide essential services in the aftermath of an emergency. Our experience with the 2004 and 2005 hurricane seasons and the economic downturn resulting from the Coronavirus pandemic has reinforced the need for fiscal planning. Northern continues to emphasize financial responsibility through maintaining adequate fund balances that provide financial security. In order to fund this practice, the Northern maintains 20% to 25% of the operating budget as unrestricted reserves. The Fiscal Year 2022/2023 Budget provides for these reserves and supports Northern’s financial well-being.

Staff has 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. These resulting restricted reserves are maintained at required levels in trust accounts. They 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 allocable to a Unit of Development. These general “overhead” type expenses are assigned to and funded by the individual Units of Development. The 2022/2023 Budget reflects a

combined 3.7% increase from last year's budget partially offset by the decrease in administration payroll expenses related to the retirement of the former executive director in December 2021. The proposed budget proposes no new staff additions, but includes salary adjustments based on merit and cost of living, technology upgrades, vehicle replacements, Administration/EOC building maintenance and increased insurance expenses at anticipated trends.

Salary freezes are employed in circumstances where employees reach the upper salary limit for their job description. Modest increases have helped contain salary costs over the past ten years. Historically, merit increases have been provided in lieu of adjustments for cost of living. This year, the Personnel Committee proposed, and the Board approved, a cost of living adjustment to help offset the unprecedented 40 year high rate of inflation. Job descriptions and salary ranges are compared with Palm Beach County employees and adjustments are made to achieve consistency. Northern has the ability to provide merit increases and/or 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 these bonuses are not compounded year after year. A combination of cost of living adjustments, merit increases and performance bonuses are incorporated into the 2022/2023 Budget.

### C. Debt

The 2022/2023 debt service budget decreases by approximately \$384,334 or 2.1% from 2021/2022.

Northern's Board and Staff are constantly striving to save our constituents money. Northern has issued many bonds in the past 20 – 30 years that have various interest rates. As opportunities are presented to save money, the bonds are refunded (similar to refinancing). Northern's policy is to consider bond refundings with net present value (NPV) savings greater than 3%. The FY23 budget is the first year to reflect savings achieved from bond refundings completed in December 2021.

The table below presents a summary of these recent refundings and the savings achieved.

Unit	Series	Old Debt Defeased		New Refunding Debt Issued			Cash Flow Savings	Economic Gain	Total # of Years Debt O/S	Average Savings Per Year
		Principal Amount Retired	Interest Rates	Dated	Principal Amount Issued	Interest Rates				
2A	2013	\$ 3,365,000	4.00%-5.25%	12/28/21	\$ 3,580,000	2.06%-2.61%	\$335,623	\$296,983	12	\$ 27,969
16	2012	\$4,320,000	5.125%-5.75%	12/28/21	\$ 3,275,000	2.41% - 3.65%	\$726,258	\$531,861	11	\$ 66,023
27B	2012	\$ 2,440,000	4.125%-4.75%	12/28/21	\$ 2,205,000	1.99% - 2.52%	\$322,745	\$252,083	11	\$ 29,340
44	2010B	\$1,038,092	6.51%	12/28/21	\$ 625,000	2.71%	\$ 83,546	\$ 62,855	10	\$ 8,355
44	2012A	\$4,360,000	3.75%-4.50%	12/28/21	\$4,160,000	2.22% - 3.5%	\$468,109	\$355,996	10	\$46,811

### 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 future assessments required to fund the budget for the next fiscal year. Interest earnings had been on an increasing trend until the first half of 2020, when the economic effects of the Coronavirus Pandemic began. Interest rates are now at historic lows and are expected to remain low for the foreseeable future.

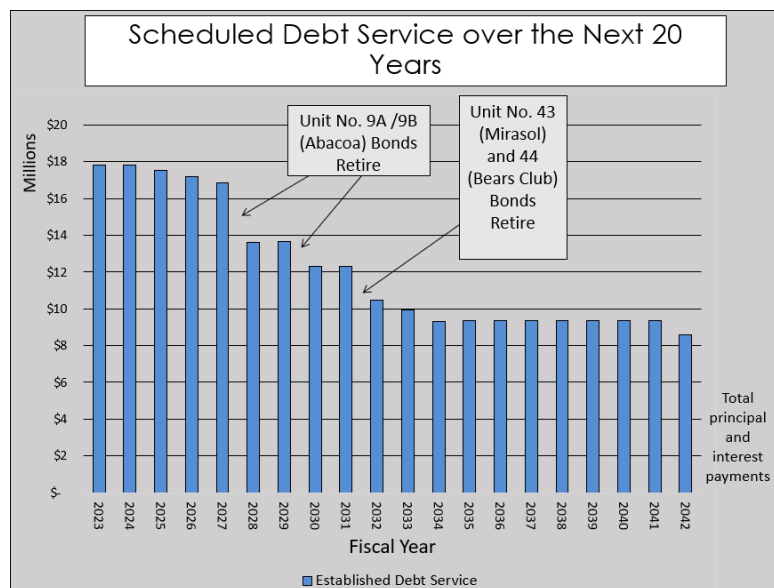
Northern places safety and financial security as the most important objective regarding its investments. Liquidity is second and investment income is third. These objectives have proven critically important during the current financial conditions.

Northern 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. In addition to insurance provided by the Federal Depository Insurance Corporation, deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public funds. Under Florida Statutes Chapter 280, Florida Security for Public Deposits Act, the State Treasurer requires all Florida qualified public depositories to deposit (eligible collateral) with the Treasurer or another banking institution. In the event of failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

#### E. Future Capital Projects and Debt Maturities

During the budget process, Staff works with Northern's professional consultants to fund ongoing operations, maintenance, capital improvements and new development projects. As Northern's facilities have begun to age, maintenance and/or replacement of original improvements is necessary and can be very expensive. The Fiscal Year 2022/2023 Budget includes a Five-Year Maintenance and Capital Projects Plan which forecasts major repair and replacement projects. Staff attempts 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.



## F. Environmental, Maintenance and Operations Projects

Northern owns the following improvements:

- 15 Pump Stations
- 15 Backup Generators
- 15 Fuel Tanks
- 38 Pumps
- 42 Operable Control Structures (operated by telemetry)
- 74 Telemetry Stations
- 17 Mechanical Gates (operated manually)
- 78 Fixed Structures (permanent concrete/metal structures with no moving parts)
- 79 Metritapes (water level monitoring device)
- 18 Metritape Docks
- 19 Rain Gauges
- 553 Aerators
- 6 Recharge Wells
- 70 Landscape Sites
- 211 Street Lights
- Approx. 2,000 Preserve Acres Managed & 370 Water Bodies
- 50 Miles of Canal System
- Approx. 44 Miles of Road Right of Way
- 74.5 Miles of Grass Treatment Swales
- 49 Miles of Ditches/ Water Conveyance Swales
- Approx. 77,000 Linear Feet of Roadway Drainage Pipes
- 924 Inlets/ Catch Basins
- 1,370 Linear Feet of Exfiltration Trenches/ French Drains
- 104,350 Linear Feet of Lake Interconnect Pipes

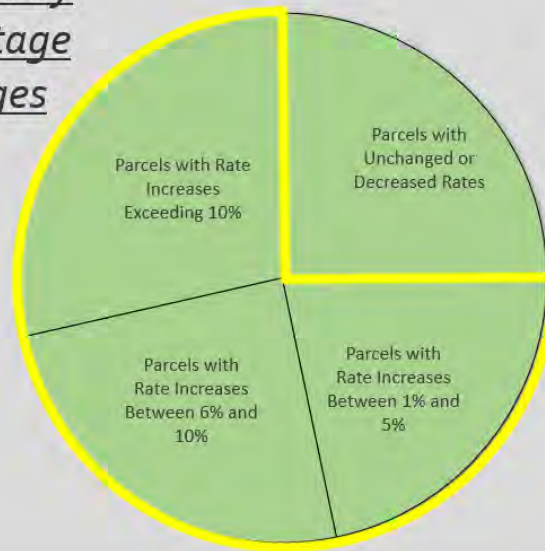
These improvements give Northern the ability to make a positive impact on the quality of life of the residents within its Units of Development. This impact goes far beyond provision of storm water protection and safe, well-maintained roadways. Northern owns and maintains vast wetland preserves, which, through proper care, 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 553 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 Northern's commitment to technology and system integration, providing innovative operational capabilities.

The bottom line for overall assessments of our tax roll is summarized in the charts found on the next page.



## Comparison of 2022 vs 2023 Proposed Assessment Rates

### Tax Rate Changes by Percentage Changes



This chart shows how parcels on the District's tax roll will be affected by rate changes as a percent increase or decrease from the prior year's assessment.

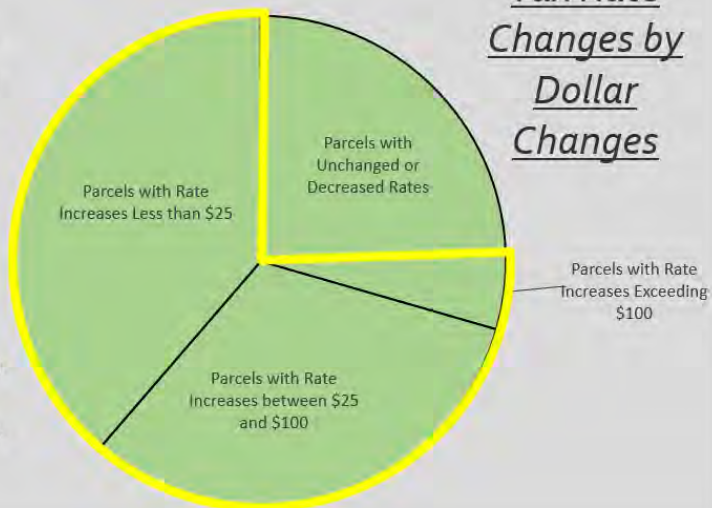
**The proposed rates result in 75% of parcels having increased assessments.**

## Comparison of 2022 vs 2023 Proposed Assessment Rates

### Tax Rate Changes by Dollar Changes

This chart shows how the parcels on the District's tax roll will be affected by rate changes as total dollar change from the prior year's assessment.

**The proposed rates result in 39% of parcels having assessments change by less than \$25.**



Assessments have increased over the prior year for most parcels in the District. The increase in maintenance contract costs, technology upgrades, and larger capital projects were the main contributors to the increase. Undesignated reserves were used sparingly to mitigate some increases. In most cases, reserves were used to fund extraordinary items rather than offset continuing maintenance costs.

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 2022/2023 Budget efficiently meets this goal in a fiscally responsible manner.

\* \* \* \* \*

The Staff and I are prepared 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 ensure a financially stable future for Northern.

Respectfully submitted,

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

C. Danvers Beatty, P.E.  
Executive Director

Fiscal Year 2023 Recommended Budget Assessment Rates  
for FINAL Roll

Unit(s)	Description	22/23 Tax Per Assessable Unit PROPOSED			21/22 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	%		
1	ALL NON EXEMPT PARCELS	-	59.29	59.29	-	63.37	63.37	-	(4.08)	(4.08)	-6%	929.0000	Nearest Whole Acre
2	ALL NON EXEMPT PARCELS	-	41.95	41.95	-	37.04	37.04	-	4.91	4.91	13%	3,235.0000	Nearest Whole Acre
2 and 28	ALL NON EXEMPT PARCELS	-	41.95	41.95	-	37.04	37.04	-	4.91	4.91	13%	252.0000	Nearest Whole Acre
2 and 2A	ALL NON EXEMPT PARCELS	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	3,020.0000	Nearest Whole Acre
2 and 2A	MFR	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	132.0000	Nearest Whole Acre
2 and 2A	SFE	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	33.0000	Nearest Whole Acre
2 and 2A	SFC	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	798.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	30.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	20,357.30	1,285.76	21,643.06	16,020.35	646.92	16,667.27	4,336.95	638.84	4,975.79	30%	29.5131	Actual Acreage
2, 2A and 2C	Community Only - Biotech A	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	70.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech A	10,805.57	682.52	11,488.09	10,808.38	436.45	11,244.83	(2.81)	246.07	243.26	2%	69.8669	Actual Acreage
2, 2A and 2C	Community Only - Biotech B	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	7.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech B	13,747.75	868.36	14,616.11	13,751.32	555.29	14,306.61	(3.57)	313.07	309.50	2%	6.5695	Actual Acreage
2, 2A and 2C	Community Only - Office	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	26.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Office	15,895.38	1,004.01	16,899.39	15,899.52	642.03	16,541.55	(4.14)	361.98	357.84	2%	26.4179	Actual Acreage
2, 2A and 2C	Community Only - Hotel	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	-	Nearest Whole Acre
2, 2A and 2C	Community Only - Hotel	40,190.39	2,538.57	42,728.96	40,200.84	1,623.33	41,824.17	(10.45)	915.24	904.79	2%	-	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	43.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Commercial/Retail	11,418.28	721.22	12,139.50	11,421.26	461.20	11,882.46	(2.98)	260.02	257.04	2%	39.3471	Actual Acreage
2, 2A and 2C	Community Only - Apartment	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	13.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Apartment	11,201.04	866.68	12,067.72	11,203.96	554.21	11,758.17	(2.92)	312.47	309.55	3%	12.7578	Actual Acreage
2, 2A and 2C	Community Only - Utility	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	5.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Utility	3,682.45	232.60	3,915.05	3,683.41	148.74	3,832.15	(0.96)	83.86	82.90	2%	4.9994	Actual Acreage
2, 2A and 2C	Parcel C -Townhome – Residential	434.98	88.77	523.75	444.34	73.31	517.65	(9.36)	15.46	6.10	1%	143.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Townhome – Residential	18,915.59	1,194.78	20,110.37	18,920.51	764.02	19,684.53	(4.92)	430.76	425.84	2%	6.1103	Actual Acreage
2, 2A and 2C	Parcel C -Single Family – Residential	1,251.30	140.33	1,391.63	1,260.87	106.28	1,367.15	(9.57)	34.05	24.48	2%	217.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Single Family – Residential	9,465.12	597.85	10,062.97	9,467.58	382.31	9,849.89	(2.46)	215.54	213.08	2%	29.5319	Actual Acreage
2, 2A and 2C	Parcel D -Single Family – Residential	1,143.76	133.54	1,277.30	1,153.30	101.94	1,255.24	(9.54)	31.60	22.06	2%	117.0000	Nearest Whole Acre
2, 2A and 2C	Parcel D -Single Family – Residential	9,465.12	597.85	10,062.97	9,467.58	382.31	9,849.89	(2.46)	215.54	213.08	2%	16.1543	Actual Acreage
2, 2A and 2C	Parcel E -Single Family – Residential	1,142.84	133.48	1,276.32	1,152.38	101.90	1,254.28	(9.54)	31.58	22.04	2%	199.0000	Nearest Whole Acre
2, 2A and 2C	Parcel E -Single Family – Residential	9,465.12	597.85	10,062.97	9,467.58	382.31	9,849.89	(2.46)	215.54	213.08	2%	28.6451	Actual Acreage
2, 2A and 2C	Parcel F -Townhome – Residential	743.19	112.43	855.62	752.63	88.44	841.07	(9.44)	23.99	14.55	2%	255.0000	Nearest Whole Acre
2, 2A and 2C	Parcel F -Townhome – Residential	18,915.59	1,194.78	20,110.37	18,920.51	764.02	19,684.53	(4.92)	430.76	425.84	2%	10.3260	Actual Acreage
2, 2A and 2C	Parcel G -Single Family – Residential	1,262.63	141.05	1,403.68	1,272.20	106.74	1,378.94	(9.57)	34.31	24.74	2%	469.0000	Nearest Whole Acre
2, 2A and 2C	Parcel G -Single Family – Residential	9,465.12	597.85	10,062.97	9,467.58	382.31	9,849.89	(2.46)	215.54	213.08	2%	76.5881	Actual Acreage
3	ALL NON EXEMPT PARCELS	-	129.65	129.65	-	136.86	136.86	-	(7.21)	(7.21)	-5%	1,863.0000	Nearest Whole Acre
3 and 3A	PAR A	515.35	412.81	928.16	509.83	340.15	849.98	5.52	72.66	78.18	9%	74.0000	Nearest Whole Acre
3 and 3A	PAR B	487.74	397.65	885.39	482.52	329.26	811.78	5.22	68.39	73.61	9%	86.0000	Nearest Whole Acre
3 and 3A	PAR C	463.71	384.44	848.15	458.74	319.78	778.52	4.97	64.66	69.63	9%	88.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 1	518.78	414.70	933.48	513.22	341.50	854.72	5.56	73.20	78.76	9%	71.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 2	464.62	384.94	849.56	459.64	320.14	779.78	4.98	64.80	69.78	9%	15.0000	Nearest Whole Acre
3 and 3A	PAR E	503.07	406.07	909.14	497.68	335.30	832.98	5.39	70.77	76.16	9%	114.0000	Nearest Whole Acre
3 and 3A	PAR F	185.10	231.36	416.46	183.12	209.88	393.00	1.98	21.48	23.46	6%	136.0000	Nearest Whole Acre
3 and 3A	PAR G	557.71	436.09	993.80	551.73	356.86	908.59	5.98	79.23	85.21	9%	40.0000	Nearest Whole Acre
3 and 3A	PAR H	580.17	448.43	1,028.60	573.96	365.72	939.68	6.21	82.71	88.92	9%	54.0000	Nearest Whole Acre
3 and 3A	PAR J	327.39	309.54	636.93	323.89	266.01	589.90	3.50	43.53	47.03	8%	132.0000	Nearest Whole Acre
3 and 3A	APTS & COMMERCIAL	3,640.70	2,130.08	5,770.78	3,601.71	1,572.99	5,174.70	38.99	557.09	596.08	12%	24.0000	Nearest Whole Acre
4	ALL NON EXEMPT PARCELS	-	65.49	65.49	-	64.83	64.83	-	0.66	0.66	1%	8,562.0000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	-	64.19	64.19	-	35.96	35.96	-	28.23	28.23	79%	1,642.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	-	64.19	64.19	-	35.96	35.96	-	28.23	28.23	79%	1,348.0000	Nearest Whole Acre
5 and 5A	GOLF COURSE	-	245.98	245.98	-	185.91	185.91	-	60.07	60.07	32%	128.0000	Nearest Whole Acre

1.14

Unit(s)	Description	22/23 Tax Per Assessable Unit PROPOSED			21/22 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	%		
5 and 5A	INDUSTRIAL	-	1,237.37	1,237.37	-	1,003.64	1,003.64	-	233.73	233.73	23%	195.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	-	134.11	134.11	-	93.64	93.64	-	40.47	40.47	43%	302.0000	Nearest Whole Acre
5 and 5A	Business Park Vista Center	-	228.09	228.09	-	171.15	171.15	-	56.94	56.94	33%	136.0000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	-	231.79	231.79	-	174.20	174.20	-	57.59	57.59	33%	70.0000	Nearest Whole Acre
5 and 5A	Links at Emerald Dunes	-	159.31	159.31	-	114.42	114.42	-	44.89	44.89	39%	185.0000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	-	147.08	147.08	-	104.33	104.33	-	42.75	42.75	41%	184.0000	Nearest Whole Acre
5 and 5A	Vista Center Condos	-	455.25	455.25	-	358.52	358.52	-	96.73	96.73	27%	12.0000	Per Parcel
5 and 5B	RESIDENTIAL	338.21	149.80	488.01	337.26	118.65	455.91	0.95	31.15	32.10	7%	1,082.0000	Nearest Whole Acre
5 and 5B	COMMERCIAL	2,459.24	686.69	3,145.93	2,452.36	637.20	3,089.56	6.88	49.49	56.37	2%	7.0000	Nearest Whole Acre
5 and 5B	Mezzano Condo	95.64	88.40	184.04	95.37	59.34	154.71	0.27	29.06	29.33	19%	240.0000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	-	98.54	98.54	-	69.14	69.14	-	29.40	29.40	43%	1,367.0000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	-	132.03	132.03	-	109.43	109.43	-	22.60	22.60	21%	32.0000	Nearest Whole Acre
5 and 5D	San Michele condo	-	68.94	68.94	-	41.10	41.10	-	27.84	27.84	68%	300.0000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	-	166.02	166.02	-	146.24	146.24	-	19.78	19.78	14%	881.0000	Nearest Whole Acre
7	ALL NON EXEMPT PARCELS	-	43.38	43.38	-	40.34	40.34	-	3.04	3.04	8%	2,798.0000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	-	69.38	69.38	-	66.99	66.99	-	2.39	2.39	4%	333.0000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	-	69.38	69.38	-	66.99	66.99	-	2.39	2.39	4%	90.0000	Nearest Whole Acre
9, 9A and 9B	RESIDENTIAL/AC	2,546.18	1,149.63	3,695.81	2,533.68	894.70	3,428.38	12.50	254.93	267.43	8%	943.4400	NAV Factor
9, 9A and 9B	GOLF COURSE/AC	770.47	373.09	1,143.56	766.77	302.86	1,069.63	3.70	70.23	73.93	7%	169.3400	NAV Factor
9, 9A and 9B	COMMERCIAL/AC	8,094.06	3,654.26	11,748.32	8,053.72	2,793.13	10,846.85	40.34	861.13	901.47	8%	217.9400	NAV Factor
11	ALL NON EXEMPT PARCELS	-	516.56	516.56	-	463.58	463.58	-	52.98	52.98	11%	3,971.0000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	-	516.56	516.56	-	463.58	463.58	-	52.98	52.98	11%	1,747.0000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	-	33.85	33.85	-	32.01	32.01	-	1.84	1.84	6%	737.0000	Nearest Whole Acre
12 and 31	GOLF COURSE - 12/28/31	-	276.66	276.66	-	334.50	334.50	-	(57.84)	(57.84)	-17%	78.0000	Nearest Whole Acre
12 and 31	RESIDENTIAL - 12/28/31	-	404.81	404.81	-	494.14	494.14	-	(89.33)	(89.33)	-18%	1,057.0000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	-	230.91	230.91	-	237.91	237.91	-	(7.00)	(7.00)	-3%	127.0000	Nearest Whole Acre
14	A	-	738.11	738.11	-	714.33	714.33	-	23.78	23.78	3%	416.0000	Nearest Whole Acre
14	C (MARSH POINTE)	-	407.90	407.90	-	394.77	394.77	-	13.13	13.13	3%	28.0000	Nearest Whole Acre
14	B	-	738.11	738.11	-	714.33	714.33	-	23.78	23.78	3%	698.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	-	198.46	198.46	-	181.15	181.15	-	17.31	17.31	10%	4,606.0000	Nearest Whole Acre
16	ALL NON EXEMPT PARCELS	617.61	1,375.41	1,993.02	864.23	1,071.94	1,936.17	(246.62)	303.47	56.85	3%	892.0000	Nearest Whole Acre
18	APARTMENTS	-	2,657.86	2,657.86	-	2,459.53	2,459.53	-	198.33	198.33	8%	15.0000	Nearest Whole Acre
18	COMMERCIAL	-	5,954.52	5,954.52	-	5,510.20	5,510.20	-	444.32	444.32	8%	15.0000	Nearest Whole Acre
18	GOLF COURSE	-	640.18	640.18	-	592.41	592.41	-	47.77	47.77	8%	437.0000	Nearest Whole Acre
18	PSO	-	1,753.85	1,753.85	-	1,622.98	1,622.98	-	130.87	130.87	8%	4.0000	Nearest Whole Acre
18	ERU	-	695.55	695.55	-	643.65	643.65	-	51.90	51.90	8%	1,862.0000	Nearest Whole Acre
19	Non-condo Parcels	-	1,511.73	1,511.73	-	1,660.48	1,660.48	-	(148.75)	(148.75)	-9%	103.0000	Nearest Whole Acre
19 and 19A	52434205250010000	-	10,046.23	10,046.23	-	10,954.46	10,954.46	-	(908.23)	(908.23)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270051	-	3,359.36	3,359.36	-	3,662.28	3,662.28	-	(302.92)	(302.92)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270052	-	1,694.18	1,694.18	-	1,845.87	1,845.87	-	(151.69)	(151.69)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270062	-	1,768.37	1,768.37	-	1,921.26	1,921.26	-	(152.89)	(152.89)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270063	-	5,037.42	5,037.42	-	5,491.76	5,491.76	-	(454.34)	(454.34)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270064	-	5,066.21	5,066.21	-	5,521.02	5,521.02	-	(454.81)	(454.81)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270065	-	1,716.78	1,716.78	-	1,868.84	1,868.84	-	(152.06)	(152.06)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270067	-	1,695.46	1,695.46	-	1,847.17	1,847.17	-	(151.71)	(151.71)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270068	-	1,694.45	1,694.45	-	1,846.15	1,846.15	-	(151.70)	(151.70)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270069	-	1,707.98	1,707.98	-	1,859.90	1,859.90	-	(151.92)	(151.92)	-8%	1.0000	Per Parcel
19 and 19A	2979 PGA CONDO	-	1,162.53	1,162.53	-	1,264.19	1,264.19	-	(101.66)	(101.66)	-8%	3.0000	Per Parcel
19 and 19A	52434205270270042	-	3,416.62	3,416.62	-	3,720.46	3,720.46	-	(303.84)	(303.84)	-8%	1.0000	Per Parcel
19 and 19A	52434206000001100	-	8,594.14	8,594.14	-	9,354.58	9,354.58	-	(760.44)	(760.44)	-8%	1.0000	Per Parcel
19 and 19A	52434206000003040	-	8,432.32	8,432.32	-	9,190.15	9,190.15	-	(757.83)	(757.83)	-8%	1.0000	Per Parcel
19 and 19A	52434206280010000	-	10,435.11	10,435.11	-	11,349.61	11,349.61	-	(914.50)	(914.50)	-8%	1.0000	Per Parcel
19 and 19A	52434206030010000	-	5,120.88	5,120.88	-	5,576.57	5,576.57	-	(455.69)	(455.69)	-8%	1.0000	Per Parcel

1.15

Unit(s)	Description	22/23 Tax Per Assessable Unit PROPOSED			21/22 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	%		
19 and 19A	52434206030030000	-	5,127.06	5,127.06	-	5,582.85	5,582.85	-	(455.79)	(455.79)	-8%	1.0000	Per Parcel
19 and 19A	52434206050000000	-	40,265.90	40,265.90	-	43,775.75	43,775.75	-	(3,509.85)	(3,509.85)	-8%	1.0000	Per Parcel
19 and 19A	52434206060000000	-	10,535.61	10,535.61	-	11,451.73	11,451.73	-	(916.12)	(916.12)	-8%	1.0000	Per Parcel
19 and 19A	52434206070010010	-	3,342.79	3,342.79	-	3,645.43	3,645.43	-	(302.64)	(302.64)	-8%	1.0000	Per Parcel
19 and 19A	52434206070010020	-	1,717.72	1,717.72	-	1,869.79	1,869.79	-	(152.07)	(152.07)	-8%	1.0000	Per Parcel
19 and 19A	52434206070020000	-	5,087.51	5,087.51	-	5,542.67	5,542.67	-	(455.16)	(455.16)	-8%	1.0000	Per Parcel
19 and 19A	52434206080010000	-	3,338.97	3,338.97	-	3,641.56	3,641.56	-	(302.59)	(302.59)	-8%	1.0000	Per Parcel
19 and 19A	52434206120010020	-	16,062.54	16,062.54	-	17,440.89	17,440.89	-	(1,378.35)	(1,378.35)	-8%	1.0000	Per Parcel
19 and 19A	52434206120010040	-	3,467.72	3,467.72	-	3,772.38	3,772.38	-	(304.66)	(304.66)	-8%	1.0000	Per Parcel
19 and 19A	52434206120020000	-	14,300.25	14,300.25	-	15,525.82	15,525.82	-	(1,225.57)	(1,225.57)	-8%	1.0000	Per Parcel
19 and 19A	52434206120030000	-	1,786.32	1,786.32	-	1,939.50	1,939.50	-	(153.18)	(153.18)	-8%	1.0000	Per Parcel
19 and 19A	52434206140010000	-	80,185.48	80,185.48	-	87,572.73	87,572.73	-	(7,387.25)	(7,387.25)	-8%	1.0000	Per Parcel
19 and 19A	2701 PGA Blvd Condominium	-	420.25	420.25	-	458.12	458.12	-	(37.87)	(37.87)	-8%	4.0000	Nearest Whole Acre
19 and 19A	Harbour Oaks (317 Units)	-	198.38	198.38	-	216.83	216.83	-	(18.45)	(18.45)	-9%	317.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 710 sq ft	-	96.64	96.64	-	105.55	105.55	-	(8.91)	(8.91)	-8%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 783-816 sq ft	-	97.64	97.64	-	106.57	106.57	-	(8.93)	(8.93)	-8%	166.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 896 sq ft	-	98.52	98.52	-	107.46	107.46	-	(8.94)	(8.94)	-8%	36.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 999-1016 sq ft	-	99.67	99.67	-	108.63	108.63	-	(8.96)	(8.96)	-8%	194.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1081 sq ft	-	100.39	100.39	-	109.37	109.37	-	(8.98)	(8.98)	-8%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1203 sq ft	-	101.62	101.62	-	110.62	110.62	-	(9.00)	(9.00)	-8%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1288-1331 sq ft	-	102.76	102.76	-	111.78	111.78	-	(9.02)	(9.02)	-8%	128.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1370 sq ft	-	103.31	103.31	-	112.34	112.34	-	(9.03)	(9.03)	-8%	44.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1718-1730 sq ft	-	106.86	106.86	-	115.94	115.94	-	(9.08)	(9.08)	-8%	20.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1818-1832 sq ft	-	107.92	107.92	-	117.02	117.02	-	(9.10)	(9.10)	-8%	16.0000	Nearest Whole Acre
19 and 19A	52434206230010000	-	1,116.94	1,116.94	-	1,216.91	1,216.91	-	(99.97)	(99.97)	-8%	1.0000	Per Parcel
19 and 19A	52434206230020000	-	502.49	502.49	-	547.47	547.47	-	(44.98)	(44.98)	-8%	1.0000	Per Parcel
19 and 19A	52434206230020010	-	1,353.55	1,353.55	-	1,474.71	1,474.71	-	(121.16)	(121.16)	-8%	1.0000	Per Parcel
19 and 19A	52434206230020020	-	1,012.03	1,012.03	-	1,102.61	1,102.61	-	(90.58)	(90.58)	-8%	1.0000	Per Parcel
19 and 19A	52434206230030000	-	1,377.14	1,377.14	-	1,500.40	1,500.40	-	(123.26)	(123.26)	-8%	1.0000	Per Parcel
19 and 19A	52434206230030010	-	1,965.70	1,965.70	-	2,141.64	2,141.64	-	(175.94)	(175.94)	-8%	1.0000	Per Parcel
19 and 19A	52434206230030020	-	1,316.19	1,316.19	-	1,433.99	1,433.99	-	(117.80)	(117.80)	-8%	1.0000	Per Parcel
19 and 19A	52434206230040000	-	757.03	757.03	-	824.79	824.79	-	(67.76)	(67.76)	-8%	1.0000	Per Parcel
19 and 19A	52434206230050000	-	112.41	112.41	-	122.47	122.47	-	(10.06)	(10.06)	-8%	1.0000	Per Parcel
19 and 19A	52434206230060000	-	655.79	655.79	-	714.49	714.49	-	(58.70)	(58.70)	-8%	1.0000	Per Parcel
19 and 19A	Landmark at the Gardens Condos	-	50.27	50.27	-	54.82	54.82	-	(4.55)	(4.55)	-8%	166.0000	Per Parcel
20	A	-	1,088.75	1,088.75	-	1,088.54	1,088.54	-	0.21	0.21	0%	96.0000	Nearest Whole Acre
20	B	-	816.56	816.56	-	816.40	816.40	-	0.16	0.16	0%	23.0000	Nearest Whole Acre
20	C	-	544.37	544.37	-	544.27	544.27	-	0.10	0.10	0%	154.0000	Nearest Whole Acre
20	D	-	272.19	272.19	-	272.13	272.13	-	0.06	0.06	0%	83.0000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	-	1,701.27	1,701.27	-	1,247.21	1,247.21	-	454.06	454.06	36%	303.0000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	-	452.29	452.29	-	287.44	287.44	-	164.85	164.85	57%	691.0000	Nearest Whole Acre
24 and 24A	ALL NON EXEMPT PARCELS	-	557.60	557.60	-	512.73	512.73	-	44.87	44.87	9%	438.0000	Nearest Whole Acre
27B	Condo units - tax per unit	329.37	298.96	628.33	416.26	204.50	620.76	(86.89)	94.46	7.57	1%	265.0000	Nearest Whole Acre
27B	Townhomes	356.57	242.14	598.71	450.63	165.63	616.26	(94.06)	76.51	(17.55)	-3%	134.0000	Nearest Whole Acre
27B	Single Family - 40 ft lots	557.87	378.84	936.71	705.03	259.14	964.17	(147.16)	119.70	(27.46)	-3%	60.0000	Nearest Whole Acre
27B	Single Family - 50 ft lots	697.34	473.55	1,170.89	881.29	323.93	1,205.22	(183.95)	149.62	(34.33)	-3%	63.0000	Nearest Whole Acre
27B	Single Family - Preserve lots	836.83	568.28	1,405.11	1,057.59	388.73	1,446.32	(220.76)	179.55	(41.21)	-3%	15.0000	Nearest Whole Acre
27B	Commercial	1,273.60	1,339.51	2,613.11	1,609.57	916.27	2,525.84	(335.97)	423.24	87.27	3%	5.8784	Actual Acreage
29	ALL NON EXEMPT PARCELS	-	371.05	371.05	-	319.94	319.94	-	51.11	51.11	16%	132.0000	Nearest Whole Acre
31	Commercial	-	2,541.83	2,541.83	-	3,166.51	3,166.51	-	(624.68)	(624.68)	-20%	2.0000	Nearest Whole Acre
31	GOLF COURSE 28/31	-	242.81	242.81	-	302.49	302.49	-	(59.68)	(59.68)	-20%	355.0000	Nearest Whole Acre
31	RESIDENTIAL 28/31	-	370.96	370.96	-	462.13	462.13	-	(91.17)	(91.17)	-20%	518.0000	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	-	369.47	369.47	-	366.07	366.07	-	3.40	3.40	1%	27.0000	Nearest Whole Acre

1.16



Unit(s)	Description	22/23 Tax Per Assessable Unit PROPOSED			21/22 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	%		
32 and 32A	ALL NON EXEMPT PARCELS	-	557.56	557.56	-	559.89	559.89	-	(2.33)	(2.33)	0%	29.0000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	-	215.04	215.04	-	185.38	185.38	-	29.66	29.66	16%	79.0000	Nearest Whole Acre
34	PER CONDO	-	1,038.39	1,038.39	-	972.54	972.54	-	65.85	65.85	7%	20.0000	Nearest Whole Acre
34	SINGLE FAM	-	2,301.78	2,301.78	-	2,155.82	2,155.82	-	145.96	145.96	7%	73.0000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	-	767.17	767.17	-	778.24	778.24	-	(11.07)	(11.07)	-1%	99.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	-	127.76	127.76	-	108.76	108.76	-	19.00	19.00	17%	10.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	-	127.76	127.76	-	108.76	108.76	-	19.00	19.00	17%	29.0000	Nearest Whole Acre
43	SINGLE FAM	2,712.60	1,914.86	4,627.46	2,714.44	1,706.16	4,420.60	(1.84)	208.70	206.86	5%	83.4207	Actual Acreage
43	MULTI FAM	1,638.55	2,968.64	4,607.19	1,639.66	2,645.09	4,284.75	(1.11)	323.55	322.44	8%	30.9283	Actual Acreage
43	SINGLE FAM OTHER	2,036.04	1,474.03	3,510.07	2,037.42	1,313.38	3,350.80	(1.38)	160.65	159.27	5%	279.5652	Actual Acreage
43	GOLF/PRIVATE	1,028.11	744.30	1,772.41	1,028.81	663.18	1,691.99	(0.70)	81.12	80.42	5%	327.6779	Actual Acreage
43	COMMERCIAL	4,790.73	4,630.59	9,421.32	4,793.98	4,125.91	8,919.89	(3.25)	504.68	501.43	6%	14.8688	Actual Acreage
43	CONDO	348.67	252.43	601.10	348.91	224.92	573.83	(0.24)	27.51	27.27	5%	32.0000	Nearest Whole Acre
44	GOLF COURSE	1,434.44	181.93	1,616.37	1,492.14	128.94	1,621.08	(57.70)	52.99	(4.71)	0%	122.0000	Nearest Whole Acre
44	RES COTTAGES	1,894.33	240.26	2,134.59	1,970.53	170.28	2,140.81	(76.20)	69.98	(6.22)	0%	24.0000	Nearest Whole Acre
44	SINGLE FAM RES	6,215.55	788.32	7,003.87	6,465.56	558.73	7,024.29	(250.01)	229.59	(20.42)	0%	46.0000	Per Parcel
44	SINGLE FAM RES - 1 1/2 LOT	9,323.33	1,182.48	10,505.81	9,698.34	838.10	10,536.44	(375.01)	344.38	(30.63)	0%	-	Per Parcel
44	SINGLE FAM RES - DBL LOT	12,431.10	1,576.64	14,007.74	12,931.12	1,117.46	14,048.58	(500.02)	459.18	(40.84)	0%	7.0000	Per Parcel
45	ALL NON EXEMPT PARCELS	867.56	1,327.65	2,195.21	865.20	1,333.54	2,198.74	2.36	(5.89)	(3.53)	0%	325.0000	Nearest Whole Acre
46	Sonoma Isles (fka Lakewood)	657.54	18.73	676.27	657.78	20.90	678.68	(0.24)	(2.17)	(2.41)	0%	274.0000	Nearest Whole Acre
46	Jupiter CC- Single Family Lots	1,101.33	64.10	1,165.43	1,101.72	71.53	1,173.25	(0.39)	(7.43)	(7.82)	-1%	407.0000	Nearest Whole Acre
46	Jupiter CC-Multi Family Pod F Condos	1,081.23	62.93	1,144.16	1,081.61	70.22	1,151.83	(0.38)	(7.29)	(7.67)	-1%	149.0000	Per Parcel
47	ALL NON EXEMPT PARCELS	-	104.63	104.63	-	91.21	91.21	-	13.42	13.42	15%	484.0000	Nearest Whole Acre
49	Parcels East of Congress	-	1,718.68	1,718.68	-	1,466.98	1,466.98	-	251.70	251.70	17%	40.3169	Actual Acreage
49	Parcels West of Congress	-	416.37	416.37	-	355.39	355.39	-	60.98	60.98	17%	36.8288	Actual Acreage
51	SINGLE FAM	-	649.76	649.76	-	516.61	516.61	-	133.15	133.15	26%	48.0000	Nearest Whole Acre
51	MULTI FAM	-	388.43	388.43	-	308.83	308.83	-	79.60	79.60	26%	30.0000	Nearest Whole Acre
53	Lots - Townhome residential	1,066.98	33.93	1,100.91	1,065.10	24.63	1,089.73	1.88	9.30	11.18	1%	228.0000	Nearest Whole Acre
53	Lots -SF residential - ZLL	1,423.98	45.28	1,469.26	1,421.48	32.87	1,454.35	2.50	12.41	14.91	1%	848.0000	Nearest Whole Acre
53	Lots -SF residential - traditional	1,516.38	48.22	1,564.60	1,513.71	35.01	1,548.72	2.67	13.21	15.88	1%	642.0000	Nearest Whole Acre
53	Commercial	-	-	-	4,588.73	106.12	4,694.85	(4,588.73)	(106.12)	(4,694.85)	-100%	-	Actual Acreage
53	Undeveloped undifferentiated	4,156.39	132.16	4,288.55	4,056.74	93.82	4,150.56	99.65	38.34	137.99	3%	187.6780	Actual Acreage

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# Summary of Assessment Rate Increases Exceeding 10%

Unit(s)	Description	22/23 Tax Per Assessable Unit PROPOSED			21/22 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	%		
2	ALL NON EXEMPT PARCELS	-	41.95	41.95	-	37.04	37.04	-	4.91	4.91	13%	3,235.0000	Nearest Whole Acre
2 and 28	ALL NON EXEMPT PARCELS	-	41.95	41.95	-	37.04	37.04	-	4.91	4.91	13%	252.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	20,357.30	1,285.76	21,643.06	16,020.35	646.92	16,667.27	4,336.95	638.84	4,975.79	30%	29.5131	Actual Acreage
3 and 3A	PAR H	580.17	448.43	1,028.60	573.96	365.72	939.68	6.21	82.71	88.92	9%	54.0000	Nearest Whole Acre
3 and 3A	APTS & COMMERCIAL	3,640.70	2,130.08	5,770.78	3,601.71	1,572.99	5,174.70	38.99	557.09	596.08	12%	24.0000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	-	64.19	64.19	-	35.96	35.96	-	28.23	28.23	79%	1,642.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	-	64.19	64.19	-	35.96	35.96	-	28.23	28.23	79%	1,348.0000	Nearest Whole Acre
5 and 5A	GOLF COURSE	-	245.98	245.98	-	185.91	185.91	-	60.07	60.07	32%	128.0000	Nearest Whole Acre
5 and 5A	INDUSTRIAL	-	1,237.37	1,237.37	-	1,003.64	1,003.64	-	233.73	233.73	23%	195.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	-	134.11	134.11	-	93.64	93.64	-	40.47	40.47	43%	302.0000	Nearest Whole Acre
5 and 5A	Business Park Vista Center	-	228.09	228.09	-	171.15	171.15	-	56.94	56.94	33%	136.0000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	-	231.79	231.79	-	174.20	174.20	-	57.59	57.59	33%	70.0000	Nearest Whole Acre
5 and 5A	Links at Emerald Dunes	-	159.31	159.31	-	114.42	114.42	-	44.89	44.89	39%	185.0000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	-	147.08	147.08	-	104.33	104.33	-	42.75	42.75	41%	184.0000	Nearest Whole Acre
5 and 5A	Vista Center Condos	-	455.25	455.25	-	358.52	358.52	-	96.73	96.73	27%	12.0000	Per Parcel
5 and 5B	Mezzano Condo	95.64	88.40	184.04	95.37	59.34	154.71	0.27	29.06	29.33	19%	240.0000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	-	98.54	98.54	-	69.14	69.14	-	29.40	29.40	43%	1,367.0000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	-	132.03	132.03	-	109.43	109.43	-	22.60	22.60	21%	32.0000	Nearest Whole Acre
5 and 5D	San Michele condo	-	68.94	68.94	-	41.10	41.10	-	27.84	27.84	68%	300.0000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	-	166.02	166.02	-	146.24	146.24	-	19.78	19.78	14%	881.0000	Nearest Whole Acre
11	ALL NON EXEMPT PARCELS	-	516.56	516.56	-	463.58	463.58	-	52.98	52.98	11%	3,971.0000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	-	516.56	516.56	-	463.58	463.58	-	52.98	52.98	11%	1,747.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	-	198.46	198.46	-	181.15	181.15	-	17.31	17.31	10%	4,606.0000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	-	1,701.27	1,701.27	-	1,247.21	1,247.21	-	454.06	454.06	36%	303.0000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	-	452.29	452.29	-	287.44	287.44	-	164.85	164.85	57%	691.0000	Nearest Whole Acre
29	ALL NON EXEMPT PARCELS	-	371.05	371.05	-	319.94	319.94	-	51.11	51.11	16%	132.0000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	-	215.04	215.04	-	185.38	185.38	-	29.66	29.66	16%	79.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	-	127.76	127.76	-	108.76	108.76	-	19.00	19.00	17%	10.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	-	127.76	127.76	-	108.76	108.76	-	19.00	19.00	17%	29.0000	Nearest Whole Acre
47	ALL NON EXEMPT PARCELS	-	104.63	104.63	-	91.21	91.21	-	13.42	13.42	15%	484.0000	Nearest Whole Acre
49	Parcels East of Congress	-	1,718.68	1,718.68	-	1,466.98	1,466.98	-	251.70	251.70	17%	40.3169	Actual Acreage
49	Parcels West of Congress	-	416.37	416.37	-	355.39	355.39	-	60.98	60.98	17%	36.8288	Actual Acreage
51	SINGLE FAM	-	649.76	649.76	-	516.61	516.61	-	133.15	133.15	26%	48.0000	Nearest Whole Acre
51	MULTI FAM	-	388.43	388.43	-	308.83	308.83	-	79.60	79.60	26%	30.0000	Nearest Whole Acre

## Information regarding Assessment Increases

Listed below are assessments with greater than ten percent (10%) increases over the prior year assessment. An explanation is provided for each.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
2 All Non Exempt Parcels	\$ 41.95	\$ 37.04	\$ 4.91	13%
2 And 28 All Non Exempt Parcels	\$ 41.95	\$ 37.04	\$ 4.91	13%

Increases to Unit No. 2 Frenchman's Creek assessment are primarily attributable to a replacement project comprised of removing three existing access gates which have deteriorated and the installing of three new aluminum gates.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
2, 2A And 2C Undeveloped, Undifferentiated	\$ 21,643.06	\$ 16,667.27	\$ 4,975.79	30%

The increase to Unit No. 2C Alton assessment is primarily attributable to undeveloped, undifferentiated, land being deeded to the property owner's association and becoming tax exempt, resulting in less taxable acreage in the undifferentiated land use category.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
3 And 3A Par H	\$ 1,028.60	\$ 939.68	\$ 88.92	9%
3 And 3A Apts & Commercial	\$ 5,770.78	\$ 5,174.70	\$ 596.08	12%

The Unit No. 3A Woodbine assessment increases are primarily attributable to an increase related to culvert repairs. 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.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
5 All Non Exempt Parcels	\$ 64.19	\$ 35.96	\$ 28.23	79%
5 And 5E All Non Exempt Parcels	\$ 64.19	\$ 35.96	\$ 28.23	79%

Increases to Unit No. 5 Henry Rolf / Okeechobee Corridor assessment are primarily attributable to major Jog Road culvert repairs. The project includes cleaning the existing culvert, slip lining, and restoration. The proposed budget includes partial funding of this project from reserves, and the rest of the funding to come from a \$2,400,000 loan. The budget includes debt service on the new loan with 3.53% interest, and a 10-year term.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
5 And 5A Golf Course	\$ 245.98	\$ 185.91	\$ 60.07	32%
5 And 5A Industrial	\$ 1,237.37	\$ 1,003.64	\$ 233.73	23%
5 And 5A Emerald Dunes Condos	\$ 134.11	\$ 93.64	\$ 40.47	43%
5 And 5A Business Park Vista Center	\$ 228.09	\$ 171.15	\$ 56.94	33%
5 And 5A Ventura Greens At Emerald Dunes	\$ 231.79	\$ 174.20	\$ 57.59	33%
5 And 5A Links At Emerald Dunes	\$ 159.31	\$ 114.42	\$ 44.89	39%
5 And 5A Villas At Emerald Dunes	\$ 147.08	\$ 104.33	\$ 42.75	41%
5 And 5A Vista Center Condos	\$ 455.25	\$ 358.52	\$ 96.73	27%

Increases to Unit No. 5A Vista Center assessment are partially attributable to the increase in the Unit 5 assessment explained above. Because this unit overlaps Unit 5, the Unit 5 budget and tax rates are also applicable. The rate shown above is cumulative. The increase is also attributable to a project of slip-lining lake interconnect culverts within the Unit identified through routine inspection. Slip-lining is a trenchless technology utilized to restore pipe integrity and efficiency with minimal disruption and restoration.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
5 And 5B Mezzano Condo	\$ 184.04	\$ 154.71	\$ 29.33	19%

Increases to Unit No. 5B Baywinds assessment are primarily attributable to the increase in the Unit 5 assessment explained above. Because this unit overlaps Unit 5, the Unit 5 budget and tax rates are also applicable. The rate shown above is cumulative.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
5 And 5C Residential	\$ 98.54	\$ 69.14	\$ 29.40	43%

Increases to Unit No. 5C Riverwalk assessment are primarily attributable to the increase in the Unit 5 assessment explained above. Because this unit overlaps Unit 5, the Unit 5 budget and tax rates are also applicable. The rate shown above is cumulative.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
5 And 5D Commercial/Ac	\$ 132.03	\$ 109.43	\$ 22.60	21%
5 And 5D San Michele Condo	\$ 68.94	\$ 41.10	\$ 27.84	68%
5 And 5D Residential	\$ 166.02	\$ 146.24	\$ 19.78	14%

Increases to Unit No. 5D Andros Isle assessment are primarily attributable to the increase in the Unit 5 assessment explained above. Because this unit overlaps Unit 5, the Unit 5 budget and tax rates are also applicable. The rate shown above is cumulative.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
11 All Non Exempt Parcels	\$ 516.56	\$ 463.58	\$ 52.98	11%
11 And 11A All Non Exempt Parcels	\$ 516.56	\$ 463.58	\$ 52.98	11%

The increases to Unit No. 11A PGA National assessment are primarily attributable to the overlay of Medalist and Tournament, sidewalk repairs, culvert and catch basins repairs, one new aerator and three aerator electrical conversions, Legacy RTU replacement, and



crosswalk at Ryder and Devonshire. The District is using available fund balance to partially offset the impact of the projects on assessments.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
15 All Non Exempt Parcels	\$ 198.46	\$ 181.15	\$ 17.31	10%

The Unit No. 15 Villages of Palm Beach Lakes assessment increase is attributable to the project of completely reconstructing the existing W-3 and W-4 weir structures which are nearly 30 years old and need replacement. The District is using available fund balance to partially offset the impact of the project on assessments.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
21 All Non Exempt Parcels	\$ 1,701.27	\$ 1,247.21	\$ 454.06	36%

Increases to the Unit No. 21 Old Marsh assessment are mostly attributable to the popular demand by residents for increased services related to preserve maintenance, combined with the corresponding contractor's price increase of approximately 65%. Other increased costs relate to culvert repairs and the replacement of a generator transfer switch, but the District is using available fund balance to offset the impact of those projects.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
23 All Non Exempt Parcels	\$ 452.29	\$ 287.44	\$ 164.85	57%

The increase to the Unit No. 23 The Shores assessment is primarily attributable to culvert cleaning and repairs, and an increase of approximately 65% in the price of preserve maintenance. The District is using available fund balance to partially offset the impact of the projects on assessments.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
29 All Non Exempt Parcels	\$ 371.05	\$ 319.94	\$ 51.11	16%

Increases to the Unit No. 29 Northfork Development assessment are primarily attributable to culvert cleaning and repairs, and an increase of approximately 65% in the price of preserve maintenance. The District is using available fund balance to partially offset the impact of the projects on assessments.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
33 All Non Exempt Parcels	\$ 215.04	\$ 185.38	\$ 29.66	16%

The increase to the Unit No. 33 Cypress Cove assessment is primarily attributable to culvert cleaning and repairs, and an increase of approximately 65% in the price of preserve maintenance. The District is using available fund balance to partially offset the impact of the projects on assessments.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
41 All Non Exempt Parcels - No Debt	\$ 127.76	\$ 108.76	\$ 19.00	17%
41 All Non Exempt Parcels	\$ 127.76	\$ 108.76	\$ 19.00	17%

Unit No. 41 Mystic Cove is a very small Unit with just 39 assessable units. Any increase to the budget translates to a rather large increase. The assessment increases can be attributed to using less fund balance to offset assessments.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
47 All Non Exempt Parcels	\$ 104.63	\$ 91.21	\$ 13.42	15%

The Unit No. 47 Jupiter Isles assessment increase can be attributed to the project of cleaning and inspecting the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
49 Parcels East Of Congress	\$ 1,718.68	\$ 1,466.98	\$ 251.70	17%
49 Parcels West Of Congress	\$ 416.37	\$ 355.39	\$ 60.98	17%

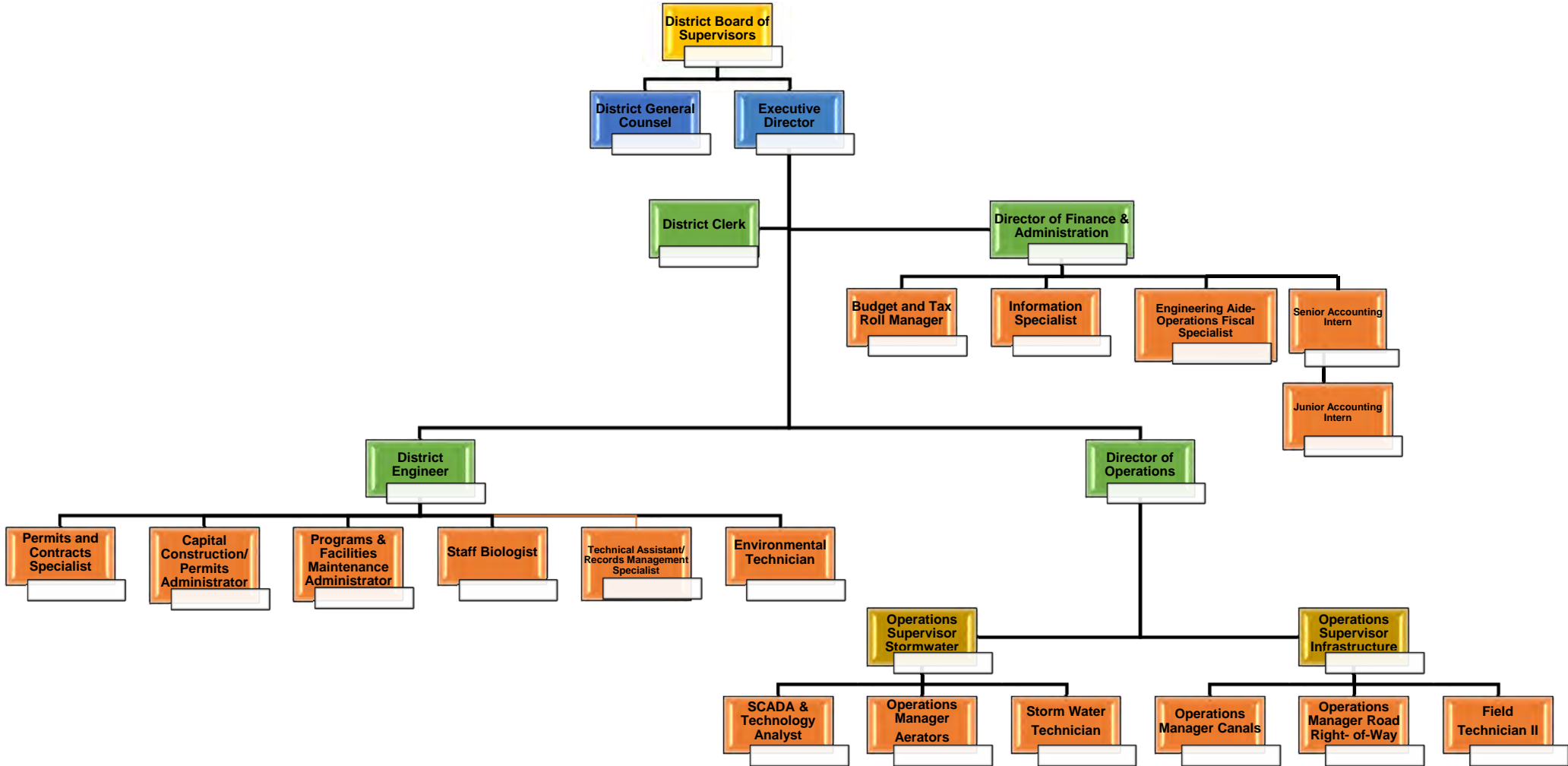
The Unit No. 49 NPBC Business Park assessment increases can be primarily attributable to culvert cleaning and repairs, and an increase of approximately 65% in the price of preserve maintenance. The District is using available fund balance to partially offset the impact of the projects on assessments.

<u>Unit</u>	<u>FY 2023 Assmt.</u>	<u>FY 2022 Assmt.</u>	<u>\$ and % Increase</u>	
51 Single Fam	\$ 649.76	\$ 516.61	\$ 133.15	26%
51 Multi Fam	\$ 388.43	\$ 308.83	\$ 79.60	26%

The Unit No. 51 Frenchman's Harbor assessment increases can be attributed to the increase in the engineering budget related to future engineering coordination for review and repairs of the bridges. There are a lot of mangroves in the area of the bridges and we may need direction from a structural or geotechnical engineer when planning maintenance activities at the bridges.

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET CALENDAR  
FISCAL YEAR 2023**

<b><u>Date</u></b>	<b><u>Activity</u></b>
January 27, 2022	Distribute Budget Worksheet Packages and instructions to District Staff.
March 1, 2022	Budget Packages due to Budget Manager.
March 1 – May 17, 2022	Review Draft Budget, Assessment Rates, Cost Allocation Analysis, and Common Area Acreage Analysis with Executive Director, Deputy Director, Finance Director, and Consultants.
April 5 – June 22, 2022	Landowner/POA/HOA meetings scheduled to Review Draft Budget and Assessment Rates.
May 25, 2022	Presentation of Draft Budget to Board of Supervisors by Executive Director.
May 27, 2022	First Release by Property Appraiser of 2022 Tax Roll data for NAV Assessment Roll.
May 27 – June 5, 2022	Analysis of changes in NAV Assessment Roll.
June 22, 2022	Presentation of FY 2023 TRIM Budget and Assessments Rates for approval by Board of Supervisors.
July 15, 2022	Deadline for submittal of FY 2023 TRIM Budget Assessments to Palm Beach County Property Appraiser and ISS.
July 22, 2022	Deadline for verification of the Assessment Roll for TRIM notices, and mailing of Chapter 197 notices for new assessments.
August 24, 2022	Public Hearing and Board of Supervisors Meeting for Final Certification of Assessment Roll and FY 2023 Budget.
September 15, 2022	Deadline for Certification of Final NAV Tax Roll to the Tax Collector.
October 1, 2022	Fiscal Year 2023 Approved Budget is implemented.



# **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 1<sup>st</sup> 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 1<sup>st</sup> become delinquent April 1<sup>st</sup> 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 22 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.

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. Kim Leser joined Northern as Staff Engineer in 2021 and was appointed as District Engineer by the Board of Supervisors in October 2021. Ms. Leser graduated from the University of Florida with a BS Degree in Environmental Engineering and is a licensed professional engineer. Prior to joining Northern, Kim worked with Northern for over 15 years as one of the District Engineers through the engineering firm of Arcadis.

### **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 30<sup>th</sup>). 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 15<sup>th</sup> 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 debt 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

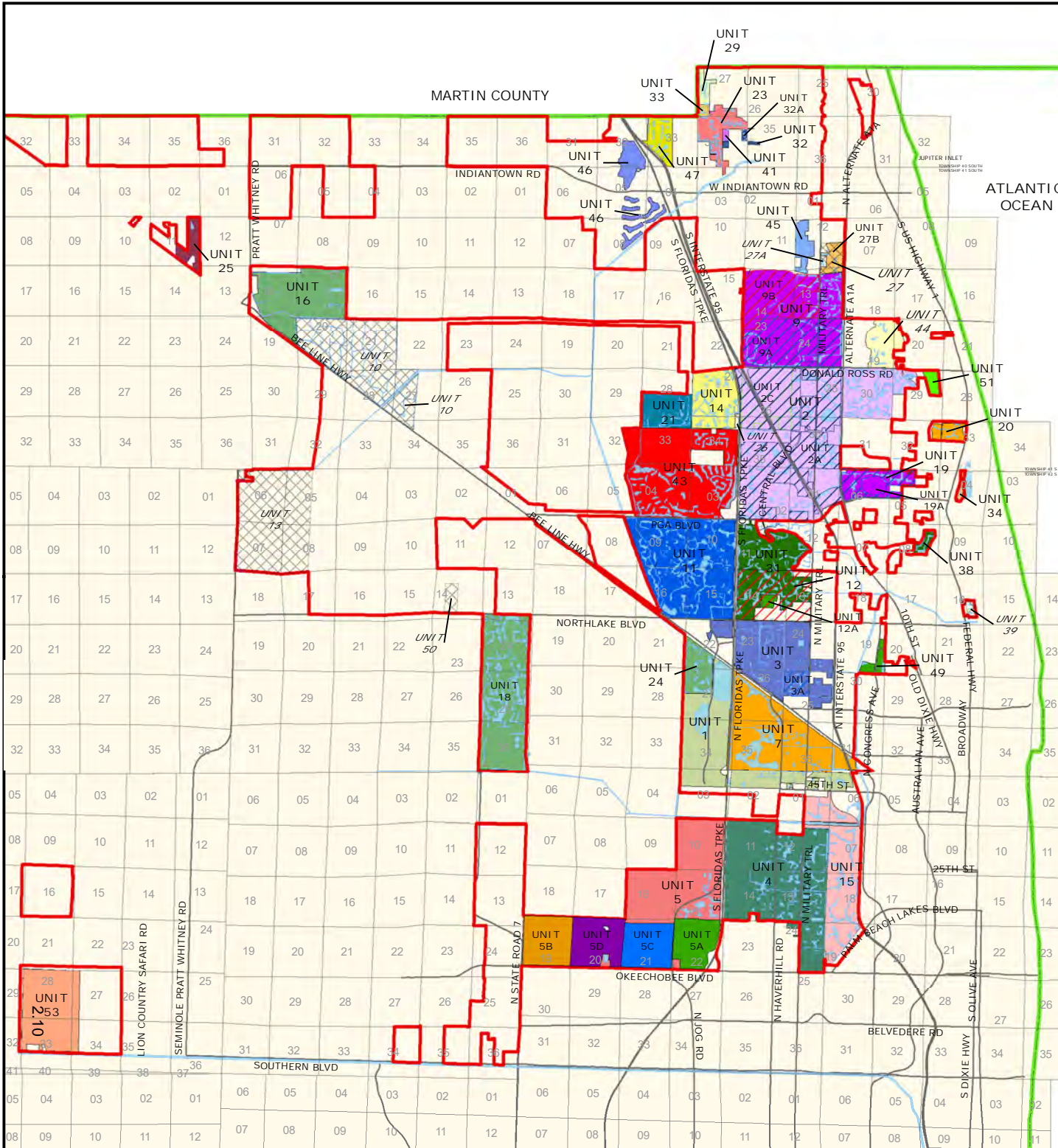
### Five Year Maintenance and Capital Projects Plan 2022/2023 – 2026/2027

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 12 HIGHLAND PINES
- UNIT 12A 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 BALLENSLES 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 JUPITER COUNTRY CLUB
- UNIT 47 JUPITER 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 JUPITER 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**

**2022/2023** Access Gate Replacement: This project includes removal of three existing access gates which have deteriorated and the installation of three new aluminum gates.

## **UNIT 2 – FRENCHMAN’S CREEK**

**2022/2023** Salinity Weir: This project includes refurbishment and bank stabilization adjacent to the existing concrete salinity weir.

## **UNIT 2C – ALTON**

**2022/2023** 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.

**2022/2023** 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 3 - HORSESHOE ACRES/SQUARE LAKE UNIT**

**2025/2026** Canal Maintenance and Sediment Removal: 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.

**2022/2023** Aerators: This project consists of the installation of two new Aerators as requested by the Unit and in accordance with Northern’s established Aerator Program.

**2022/2023** Access Gates Enhancements: This project includes removal of an existing access gate which has deteriorated and the installation of a new aluminum gate.

## **UNIT 3A - WOODBINE**

**2025/2026** Road Overlay: This project consists of the milling and asphalt overlay of Northern owned roadways within the Unit.

**2022/2024** Heavy Cleaning of Culverts: 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 4 – WEST OF VILLAGES OF PALM BEACH LAKES**

**2022/2026** Culvert Repair/Replacement: This project consists of slip-lining lake interconnect culverts within the Unit identified through routine inspection. Slip-lining is a trenchless technology utilized to restore pipe integrity and efficiency with minimal disruption and restoration.

- 2022/2023** Access Gate Replacement: This project includes removal of two existing access gates which have deteriorated and the installation of two new aluminum gates.
- 2022/2023** Aerators: This project consists of the installation of three new Aerators as requested by the Unit and in accordance with Northern's established Aerator Program.

**UNIT 5 – HENRY ROLF**

- 2022/2023** Culvert Cleaning and Restoration: 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** Access Gates Replacement: This project includes removal of two existing access gates which have deteriorated and the installation of two new aluminum gates.
- 2026/2027** Control Structure Rehabilitation: This project consists of rehabilitation of the existing control structure serving this Unit of Development.

**UNIT 5A – VISTA CENTER**

- 2022/2025** Lake Interconnect Culvert Rehabilitations: This project consists of slip-lining lake interconnect culverts within the Unit identified through routine inspection. Slip-lining is a trenchless technology utilized to restore pipe integrity and efficiency with minimal disruption and restoration.
- 2022/2023** Roadway Catch Basin Cleaning and Inspection: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff from Vista Parkway and discharge to the on-site lake system.
- 2022/2023** Street Lighting and Sidewalk Improvements: This project consists of sidewalk improvements and street lighting for improved pedestrian access and safety.
- 2024/2026** 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 5B – BAYWINDS**

- 2022/2023** Pump Station Site Enhancements: This project consists of pump station site enhancements including access improvements, roofing modifications and painting.
- 2024/2026** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.
- 2026/2027** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the Stormwater pump station.



## **UNIT 5C – RIVERWALK**

**2026/2027** Lake Interconnect Culvert Rehabilitation: This project consists of slip-lining lake interconnect culverts within the Unit identified through routine inspection. Slip-lining is a trenchless technology utilized to restore pipe integrity and efficiency with minimal disruption and restoration.

## **UNIT 5D – ANDROS ISLE**

**2024/2026** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.

**2026/2027** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the Stormwater pump station.

## **UNIT 7 – Dyer Boulevard**

**2022/2023** Access Gates Replacement: This project includes removal of two existing access gates which have deteriorated and the installation of two new aluminum gates.

## **UNIT 9 – ADMIRALS COVE WEST**

**2022/2023** Culvert 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.

**2026/2027** Lake Interconnect Culvert Rehabilitation: This project consists of slip-lining lake interconnect culverts within the Unit identified through routine inspection. Slip-lining is a trenchless technology utilized to restore pipe integrity and efficiency with minimal disruption and restoration.

## **UNIT 9A – ABACOA I**

**2022/2023** Culvert 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** Aluminum Catwalk Installation: This project consists of the construction of aluminum catwalks for safer access to five RTU sites that are owned and maintained by Northern.

**2022/2023** Aerator: This project consists of the installation of one new Aerator as requested by the Unit and in accordance with Northern's established Aerator Program.

**2022/2023** Access Gates Replacement: This project includes removal of two existing access gates which have deteriorated and the installation of two new aluminum gates.

**2022/2027** Preserve Structures Repair And Replacement: This project consists of the replacement of the protective Gopher Tortoise fence within the Abacoa Greenway System.

### **UNIT 9B – ABACOA II**

**2022/2023** 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** Aluminum Catwalk Installation: This project consists of the construction of aluminum catwalks for safer access to four RTU sites that are owned and maintained by Northern.

**2022/2023** Aerator: This project consists of the installation of one new Aerator as requested by the Unit and in accordance with Northern’s established Aerator Program.

**2026/2027** Preserve Structures Repair And Replacement: This project consists of the replacement of the protective Gopher Tortoise fence within the Abacoa Greenway System.

### **UNIT 11 – PGA NATIONAL**

**2022/2023** Pump Station Site Enhancements: This project consists of pump station site enhancements including access improvements, roofing modifications and painting.

**2022/2023** Pedestrian Crossing at Ryder Cup and Devonshire: This Project consist of Engineering design and construction of a pedestrian cross walk at the subject location.

**2022/2023** Sidewalk and Sign Repairs: This project consists of miscellaneous repairs of existing sidewalks as a result of damaged due to the growth of trees and subsequent root expansion as well as roadway informational signs which have faded and lost their reflective capabilities.

**2022/2023** Swale Restoration and Apron Repair: This project consists of the restoration of roadside drainage swales which have filled in overtime and lost some of the storage capacity as well as concrete aprons which allow the runoff to flow more efficiently into the swale.

**2021/2026** Internal Roadway Overlay: This project consists of the milling and asphalt overlay of the intersection at Tournament and Medalist as well as the incorporation of a pedestrian crosswalk at Ryder Cup and Devonshire in FY 2022/2023. Also includes the milling and asphalt overlay of other Northern owned roadways within the Unit in FY 2025/2026.

**2022/2023** Engineering Design: This project consists of multiple projects within Northern’s road right-of-way including pavement resurfacing, sidewalk restoration and pedestrian enhancements.

**2022/2023** Telemetry Maintenance: Power attenuation enhancements and telemetry card upgrades.

**2024/2026** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.

- 2022/2023** Aerator: This project consists of the installation of one new Aerator as requested by the Unit and in accordance with Northern's established Aerator Program as well as electrical improvements and reconfiguration for existing units.
- 2022/2023** Aerator Electrical Reconfigurations: This project consists of electrical improvements and reconfiguration for existing units.
- 2022/2026** Lake Interconnect Culvert Rehabilitation: This project consists of slip-lining lake interconnect culverts within the Unit identified through routine inspection. Slip-lining is a trenchless technology utilized to restore pipe integrity and efficiency with minimal disruption and restoration.
- 2022/2023** Fence Replacement: This project consists of the replacement of approximately 100 feet of adjacent to the PGA preserve which has deteriorated over time.
- 2022/2024** Roadway Catch Basin Cleaning and Inspection: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.
- 2026/2027** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the Stormwater pump station.
- 2026/2027** Replace Golf Tunnels Ave of Champions & Tournament Blvd: This project consists of the repair and replacement of the golf tunnels.

**UNIT 14 - EASTPOINTE**

- 2022/2023** Culvert Replacement: 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.
- 2022/2023** Culvert 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.
- 2024/2026** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.
- 2022/2023** Aerator: This project consists of the installation of one new Aerator as requested by the Unit and in accordance with Northern's established Aerator Program as well as electrical improvements and reconfiguration for existing units.
- 2022/2023** Aluminum Catwalk Installation: This project consists of the construction of an aluminum catwalk for safer access to the RTU site that is owned and maintained by Northern.
- 2022/2023** Exotic Tree Removals: This project consists of the removal of exotic tree species and vegetative material from within the canal channel.
- 2022/2023** Telemetry Upgrade and Electronic Control Enhancements: Power attenuation enhancements and telemetry card upgrades.
- 2026/2027** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the Stormwater pump station.

## **UNIT 15 - VILLAGES OF PALM BEACH LAKES**

- 2022/2023** 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 need replacement.
- 2022/2023** 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 16 – PALM BEACH PARK OF COMMERCE**

- 2023/2025** Drainage Improvements: This project consists of general drainage improvements and enhancements within the unit as a result of engineering evaluations.
- 2022/2023** Culvert 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** Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.
- 2022/2025** Internal Roadway Overlay: This project consists of the milling and asphalt overlay of Northern owned roadways within the Unit.

## **UNIT 18 - IBIS GOLF & COUNTRY CLUB**

- 2022/2023** 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.
- 2024/2026** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.
- 2022/2023** Pump Station Enhancements: This project consists of the installation of upgraded electrical equipment and more efficient exchange/transfer of power from electrical supply to backup generator.
- 2022/2023** Telemetry Maintenance: Power attenuation enhancements and telemetry card upgrades.
- 2022/2023** Roadway and Sidewalk Repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.
- 2022/2023** Culvert 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** Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.
- 2026/2027** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the Stormwater pump station.

### **UNIT 19 – REGIONAL CENTER**

- 2022/2023** Aerators: This project consists of the installation of four new Aerators as requested by the Unit and in accordance with Northern’s established Aerator Program.
- 2024/2025** Lake Interconnect Culvert Rehabilitation: 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.

### **UNIT 19A – IRRIGATION UNIT**

- 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**

- 2022/2023** Weir and Wing Wall Replacement: This project consists of complete reconstruction of the existing outfall weir and wing walls.
- 2022/2023** Boat Ramp: This project consists of design and construction of a limited use boat ramp which will allow improved access for Northern’s lake maintenance contractor.

### **UNIT 21 – OLD MARSH**

- 2022/2023** Culvert 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** Generator Repairs: This project consists of the installation of upgraded electrical equipment and more efficient exchange/transfer of power from electrical supply to backup generator.
- 2023/2024** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the stormwater pump station.

### **UNIT 23 – THE SHORES**

- 2022/2023** Culvert 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 24 – IRON HORSE**

- 2024/2026** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.
- 2022/2023** Culvert Inspections: 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.
- 2026/2027** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the Stormwater pump station.

#### **UNIT 29 – NORTH FOLK DEVELOPMENT**

- 2022/2023** 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 31 – BALLENISLES**

- 2022/2023** Culvert Repair 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** Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.
- 2022/2023** Right Of Way Improvements: This project consists of miscellaneous repairs of existing roadway and sidewalks.
- 2022/2023** Aerator Electrical Reconfigurations: This project consists of electrical improvements and reconfiguration for existing units.
- 2022/2024** Aerators: This project consists of the installation of new Aerators as requested by the Unit and in accordance with Northern's established Aerator Program as well as electrical improvements and reconfiguration for existing units.

#### **UNIT 34 – HIDDEN KEY**

- 2022/2023** Road and Sidewalk Repairs: This project consists of miscellaneous repairs of existing roadway and sidewalks.
- 2022/2023** Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.

### **UNIT 38 – HARBOUR ISLES**

**2022/2023** Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.

### **UNIT 43 – MIRASOL**

**2026/2027** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the Stormwater pump station.

**2024/2026** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.

**2023/2025** 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**

**2022/2023** Culvert Inspections: 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** Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.

### **UNIT 45 – PASEOS**

**2022/2023** Preserve Structures Repair And Replacement: This project consists of the replacement of a gazebo, signage, and fencing within the Paseos preserve.

**2022/2027** Tree Damage Mitigation: This project consists of miscellaneous repairs of existing roadway and sidewalks as a result of damage due to the growth of trees and subsequent root expansion.

### **UNIT 47 JUPITER ISLES**

**2022/2023** Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.

### **UNIT 53 – ARDEN**

**2022/2024** 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.

**2022/2023** Culvert Inspections: 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**

**2022/2023** Computer Upgrades and Replacements: Replacement of computer equipment as needed and upgrade servers.

**2022/2026** Vehicle Purchase/Replacement: Vehicle replacements as determined by the maintenance matrix and associated needs of the district.

**2022/2024** EOC Building Maintenance and Improvements: Includes the reconfiguration and remodeling of the Operations Department office space, the replacement of three exterior steel doors with fiberglass doors, roof repair over air conditioning chiller room and various other repairs.



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

Unit No.	Unit Name	Maintenance Projects <i>Debt Projects</i>	Year 2022/2023 \$	Year 2023/2024 \$	Year 2024/2025 \$	Year 2025/2026 \$	Year 2026/2027 \$
1	<b>Gramercy Park</b>						
	3 Access Gates Replacement		\$36,000				
2	<b>Frenchman's Creek</b>						
	Salinity Weir		\$15,000				
2C	<b>Alton</b>						
	<i>Bond Improvements</i>		\$1,000,000				
	Culvert Inspections		\$60,000				
3	<b>Horseshoe Acres/Square Lake</b>						
	Canal Maintenance and Sediment Removal					\$100,000	
	2 New Aerators		\$43,000				
	Access Gates Enhancements		\$17,000				
3A	<b>Woodbine</b>						
	Road Overlay					\$1,200,000	
	Heavy Cleaning Of Culverts		\$60,000	\$40,000			
4	<b>West Of Villages Of Palm Beach Lakes</b>						
	Culvert Repair/Replacement		\$300,000			\$30,000	
	Access Gate Replacement		\$13,500				
	3 New Aerators		\$64,500				
5	<b>Henry Rolf</b>						
	<i>Culvert Cleaning and Restoration (Financed Portion)</i>		\$2,362,000				
	Culvert Cleaning and Restoration (Funds On Hand Portion)		\$300,000				
	2 Access Gates Replacement		\$19,600				
	Control Structure Rehabilitation						\$1,000,000
5A	<b>Vista Center Of Palm Beach</b>						
	<i>5 Lake Interconnect Culvert Rehabilitations (Financed Portion)</i>			\$1,000,000	\$1,000,000		
	5 Lake Interconnect Culvert Rehabilitations (Funds On Hand Portion)		\$500,000				
	Roadway Catch Basin Cleaning and Inspection		\$125,000	\$125,000			
	Street Lighting and Sidewalk Improvements		\$57,000				
	Upgrade Master Irrigation System				\$100,000	\$100,000	
5B	<b>Baywinds</b>						
	Pump Station Site Enhancements		\$35,000				
	Pump Replacement				\$100,000	\$100,000	
	Generator Replacement						\$100,000
5C	<b>Riverwalk</b>						
	Lake Interconnect Culvert Rehabilitation						\$1,000,000
5D	<b>Andros Isle</b>						
	Pump Replacement				\$100,000	\$100,000	
	Generator Replacement						\$100,000
7	<b>Dyer Boulevard</b>						
	2 Access Gates Replacement		\$27,000				

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

Unit No.	Unit Name	Maintenance Projects <i>Debt Projects</i>	Year 2022/2023 \$	Year 2023/2024 \$	Year 2024/2025 \$	Year 2025/2026 \$	Year 2026/2027 \$
<b>9</b>	<b>Admirals Cove West</b>						
	Culvert Cleaning		\$60,000				
	Lake Interconnect Culvert Rehabilitation						\$1,000,000
<b>9A</b>	<b>Abacoa I</b>						
	Culvert Cleaning		\$50,000				
	Construct Aluminum Catwalks for Rtu Access at 3 Locations		\$45,000				
	1 New Aerator		\$21,500				
	2 Access Gates Replacement		\$23,500				
	Preserve Structures - Repair and Replacement		\$100,000				\$400,000
<b>9B</b>	<b>Abacoa II</b>						
	Culvert Cleaning		\$20,000				
	Construct Aluminum Catwalks for Rtu Access at 3 Locations		\$45,000				
	1 New Aerator		\$21,500				
	Preserve Structures - Repair and Replacement		\$100,000				\$400,000
<b>11</b>	<b>Pga National</b>						
	Pump Station Enhancements		\$93,500				
	Medalist and Tournament Overlay Project		\$150,000			\$500,000	
	Pedestrian Crossing at Ryder Cup and Devonshire		\$25,000				
	Sidewalk and Sign Repairs		\$80,000				
	Swale Restoration and Apron Repair at Ryder Cup and The Legends		\$51,950				
	Engineering Design Of Multiple Projects		\$65,000				
	Telemetry Upgrade and Electronic Control Enhancements		\$26,000				
	Pump Replacement				\$100,000	\$100,000	
	1 New Aerators		\$21,500				
	Aerator Electrical Reconfigurations		\$58,500				
	Lake Interconnect Culvert Rehabilitation		\$100,000	\$100,000	\$100,000	\$100,000	
	Fence Replacement		\$21,000				
	Catch Basins Inspections and Cleaning		\$60,000	\$70,000			
	Generator Replacement						\$100,000
	Replace Golf Tunnels Ave of Champions & Tournament Blvd						\$4,000,000
<b>12A</b>	<b>Gardens Hunt Club</b>						
<b>14</b>	<b>Eastpointe</b>						
	Culvert Replacement C-1		\$357,500				
	Culvert Cleaning		\$40,000				
	Pump Replacement				\$100,000	\$100,000	
	1 New Aerator		\$21,500				
	Construct Aluminum Catwalk for Rtu Access		\$15,000				
	Exotic Tree Removals		\$30,000				
	Telemetry Upgrade and Electronic Control Enhancements		\$26,000				

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

Unit No.	Unit Name	Maintenance Projects <i>Debt Projects</i>	Year 2022/2023 \$	Year 2023/2024 \$	Year 2024/2025 \$	Year 2025/2026 \$	Year 2026/2027 \$
	Generator Replacement						\$100,000
<b>15</b>	<b>Villages Of Palm Beach Lakes</b>						
	Weir W3&W4 Replacement		\$456,500				
	Canal Maintenance		\$30,500				
<b>16</b>	<b>Palm Beach Park Of Commerce</b>						
	Drainage Improvements		\$292,000	\$200,000	\$20,000		
	Culvert Cleaning		\$30,000				
	Catch Basin Cleaning		\$20,000				
	Internal Roadway Maintenance and Overlay		\$343,000	\$250,000	\$250,000		
<b>18</b>	<b>Ibis Golf &amp; Country Club</b>						
	Alum Application Treatment Project		\$300,000				
	Pump Replacement				\$100,000	\$100,000	\$100,000
	Pump Station Enhancements		\$55,000				
	Telemetry Upgrade and Electronic Control Enhancements		\$26,000				
	Road and Sidewalk Improvements		\$95,000				
	Culvert Cleaning		\$100,000				
	Catch Basin Cleaning		\$120,000				
	Generator Replacement						\$100,000
<b>19</b>	<b>Regional Center</b>						
	4 New Aerators		\$86,000				
	Lake Interconnect Culvert Rehabilitation				\$100,000		
<b>19A</b>	<b>Irrigation</b>						
	Upgrade Master Irrigation System			\$100,000	\$100,000		
<b>20</b>	<b>Juno Isles</b>						
	<i>Complete Weir and Wing Wall Replacement (Financed Portion)</i>		<i>\$1,000,000</i>				
	Complete Weir and Wing Wall Replacement (Funds On Hand Portion)		\$200,000				
	Boat Ramp for Maintenance Access		\$17,500				
<b>21</b>	<b>Old Marsh</b>						
	Culvert Cleaning		\$20,000				
	Generator Repairs		\$17,500				
	New Generator 100KW			\$75,000			
<b>23</b>	<b>The Shores</b>						
	Culvert Cleaning		\$80,000				
<b>24</b>	<b>Ironhorse</b>						
	Pump Replacement				\$100,000	\$100,000	
	Culvert Inspections		\$100,000				
	Generator Replacement						\$100,000
<b>27B</b>	<b>Botanica</b>						
<b>29</b>	<b>North Fork Development</b>						

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

Unit No.	Unit Name	Maintenance Projects <i>Debt Projects</i>	Year 2022/2023 \$	Year 2023/2024 \$	Year 2024/2025 \$	Year 2025/2026 \$	Year 2026/2027 \$
	Culvert Cleaning		\$25,000				
<b>31</b>	<b>Ballenises Country Club</b>						
	Culvert Repair and Cleaning		\$100,000				
	Catch Basin Cleaning		\$100,000				
	Right Of Way Improvements		\$30,000				
	Aerator Electrical Reconfigurations		\$39,000				
	New Aerators		\$129,000	\$120,000			
<b>32</b>	<b>Roebuck Road</b>						
<b>32A</b>	<b>Palm Cove</b>						
<b>33</b>	<b>Cypress Cove</b>						
<b>34</b>	<b>Hidden Key</b>						
	Road and Sidewalk Repairs		\$26,000				
	Catch Basin Cleaning		\$20,000				
<b>38</b>	<b>Harbour Isles</b>						
	Catch Basin Cleaning		\$20,000				
<b>41</b>	<b>Mystic Cove</b>						
<b>43</b>	<b>Mirasol</b>						
	Generator Replacement						\$100,000
	Pump Replacement				\$100,000	\$100,000	
	Upgrade Master Irrigation System			\$100,000	\$100,000		
<b>44</b>	<b>The Bear's Club</b>						
	Culvert Inspections		\$50,000				
	Catch Basin Cleaning		\$50,000				
<b>45</b>	<b>Paseos</b>						
	Preserve Structures - Repair and Replacement		\$50,000				
	Tree Damage Mitigation		\$140,000	\$150,000	\$150,000	\$150,000	\$150,000
<b>46</b>	<b>Jupiter Country Club</b>						
<b>47</b>	<b>Jupiter Isles</b>						
	Catch Basin Cleaning		\$25,000				
<b>49</b>	<b>Northern Palm Beach County Business Park</b>						
<b>51</b>	<b>Frenchman's Harbor</b>						
<b>53</b>	<b>Arden (Fka. Highland Dunes)</b>						
	<i>Potential Bond Improvements</i>		<i>\$4,000,000</i>				

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

Unit No.	Unit Name	Maintenance Projects <i>Debt Projects</i>	Year 2022/2023 \$	Year 2023/2024 \$	Year 2024/2025 \$	Year 2025/2026 \$	Year 2026/2027 \$
	Culvert Inspections		\$30,000				
	<b>Common Area</b>						
	<b>General Fund</b>						
	Computer Upgrades and Replacements		\$10,000				
	Vehicle Purchase/Replacement		\$145,000	\$90,000	\$135,000	\$95,000	
	EOC Building Improvements		\$93,000		\$210,000		
	<b>TOTAL MAINTENANCE PROJECTS</b>		<b>\$6,872,550</b>	<b>\$1,420,000</b>	<b>\$1,965,000</b>	<b>\$2,975,000</b>	<b>\$8,750,000</b>
	<b>TOTAL BOND/LOAN PROJECTS</b>		<b>\$8,362,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL COMBINED PROJECTS</b>		<b>\$15,234,550</b>	<b>\$2,420,000</b>	<b>\$1,038,200</b>	<b>\$2,975,000</b>	<b>\$8,750,000</b>

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**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET  
FISCAL YEAR 2023**

**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.

<b>Seat #</b>	<b>Currently Held By</b>	<b>Next Election (November)</b>	<b>Election Format</b>
Seat 1	Adrian M. Salee	2022	Landowner
Seat 2	Gregory Block	2022	Popular
Seat 3	L. Marc Cohn	2022	Popular
Seat 4	Ellen T. Baker	2024	Popular
Seat 5	Matthew J. Boykin	2024	Popular

	<b>Budget FY 2020</b>	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>	<b>Budget FY 2023</b>
Total Budget	36,706,299	34,583,538	36,235,946	39,499,544
Percent Change		5.8% Decrease	4.8% Increase	9.0% Increase

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET  
FISCAL YEAR 2023**

**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.

<b>Authorized Positions</b>	<b>Budget FY 2020</b>	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>	<b>Budget FY 2023</b>
Executive Director	1	1	1	1
Deputy Director	0	0	1	0
Finance Director	1	1	1	1
Budget Manager	1	1	1	1
Fiscal Specialist / Receptionist	1	1	1	1
Junior Accounting Intern	0	1	1	1
Senior Accounting Intern	1	1	1	1
District Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	6	7	8	7
	<b>Budget FY 2020</b>	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>	<b>Budget FY 2023</b>
Administrative Budget	1,583,089	1,723,277	1,903,306	1,879,010
Percent Change		8.9% Increase	10.4% Increase	1.3% Decrease



**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET  
FISCAL YEAR 2023**

**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 Engineering, Maintenance, and Operations maintains the infrastructure, water bodies, and preserves for most of the active Units of Development located within the 128 square miles of Northern’s jurisdictional boundaries. Northern owns, operates, and maintains improvements designed to positively impact the quality of life for the residents within its Units of Development. A list of improvements maintained is included with each individual Unit of Development budget presentation included in Section 4 of this budget workbook, and a more generalized list is included in Section 1 on page 1.10.

<b>Authorized Positions</b>	<b>Budget FY 2020</b>	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>	<b>Budget FY 2023</b>
Deputy Director	1	1	0	0
Staff Engineer	0	0	1	1
Director of Operations	1	1	1	1
Capital Const. & Permits Admin.	1	1	1	1
Staff Biologist	1	1	1	1
Full-time Biologist Assistant	0	1	0	0
Environmental Tech	0	0	1	1
Part-time Biologist Intern	1	0	0	0
Programs & Facilities Maint. Admin.	1	1	1	1
Operations Supervisor	1	1	1	2
Operations Manager	5	5	6	4
Full-time Records & IS Specialist / Technical Assistant	0	1	2	2
Part-time Records & IS Specialist	1	0	0	0
Permits & Contract Specialist	1	1	1	1
Field Technician II	<u>1</u>	<u>2</u>	<u>1</u>	<u>2</u>
Total	15	16	17	17
	<b>Budget FY 2020</b>	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>	<b>Budget FY 2023</b>
Total Funds Budgeted	2,441,656	2,627,207	2,838,561	3,053,605
Percent Change		7.6% Increase	8.0% Increase	7.6% Increase

**GENERAL FUND**

Fund Name: <b>ADMINISTRATION</b>	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Other					
36000 MISCELLANEOUS REVENUE	7,307	-	8,414	-	-
36002 MISC REV - INS CLAIMS	50	-	-	-	-
36110 INTEREST EARNINGS	296	-	541	-	-
36400 DISPOSITION OF FIXED ASSETS	-	-	37,088	-	-
38110 ADMINISTRAT TRANSFER IN	1,708,884	1,843,306	1,277,269	1,879,010	1,932,960
	1,716,537	1,843,306	1,323,312	1,879,010	1,932,960
<b>TOTAL REVENUES</b>	<b>1,716,537</b>	<b>1,843,306</b>	<b>1,323,312</b>	<b>1,879,010</b>	<b>1,932,960</b>
<b>EXPENSES</b>					
Personnel Services					
51201 ADM/OPS SALARIES	638,793	679,555	378,866	692,604	720,308
51202 COMP ABSENCES PAYOUTS	11,425	70,500	65,215	8,320	8,320
52100 FICA TAXES	37,399	46,503	26,227	43,437	44,306
52101 MEDICARE EXPENSE	9,762	10,876	6,739	10,159	10,362
52200 RETIREMENT CONTRIBUTIONS	114,712	131,510	78,597	126,109	125,131
52301 LIFE INSURANCE	2,630	3,006	2,370	3,156	3,346
52302 HEALTH INSURANCE	81,857	100,890	86,548	103,972	110,210
52303 DISABILITY INSURANCE	6,329	10,412	5,710	10,933	11,589
52304 DENTAL INSURANCE	2,399	4,073	2,549	4,277	4,533
52305 EMPLOYEE ASSISTANCE PROG	240	240	240	252	267
52401 WORKERS COMPENSATION INS	4,485	7,172	4,550	4,661	4,941
53410 SUPERVISORS EXPENSES	34,417	35,000	35,000	36,000	36,000
	944,448	1,099,737	692,611	1,043,880	1,079,313
Contractual Services					
53101 ENGINEERING FEES	61,880	50,000	5,758	50,000	50,000
53105 ENGINEERING-NPDES	12,500	12,500	12,500	13,750	13,750
53109 LEGAL SERVICES	96,774	130,000	69,213	120,000	120,000
53116 IT SERVICES	93,177	73,791	74,670	92,185	92,185
53118 OTHER PROFESSIONAL SVCS	-	15,000	75	-	-
53406 SECURITY SERVICES	5,270	5,500	5,985	6,724	6,724
53408 JANITORIAL	21,872	21,739	22,016	21,739	21,739
53409 MOWING AND LANDSCAPING	35,974	47,565	38,727	51,086	51,086
54901 PBC ISS/PA TAX ROLL PREP FEE	5,913	6,310	6,226	6,541	6,541
	333,360	362,405	235,170	362,025	362,025
Insurance					
54501 INSURANCE-GENERAL	219,677	252,835	266,430	293,857	311,489
54502 INSURANCE AUTO	1,590	1,749	1,819	1,910	2,025
	221,267	254,584	268,249	295,767	313,514
Utilities					
54101 TELEPHONE	19,928	23,709	30,388	29,269	29,269
54102 MOBILE COMMUNICATIONS	3,507	4,160	5,014	5,620	5,620
54104 INTERNET	4,136	2,500	2,852	3,780	3,780
54105 CABLE TV	1,914	2,575	2,413	2,534	2,534

**GENERAL FUND**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>ADMINISTRATION</b>					
54301 ELECTRICITY	18,479	24,804	15,096	25,655	26,425
	47,964	57,748	55,763	66,858	67,628
<b>Supplies &amp; Materials</b>					
54201 POSTAGE	942	780	705	980	980
54701 PRINTING	674	500	258	300	300
54801 PUBLIC INFORMATION	28,889	30,000	22,736	35,000	35,000
54905 LEGAL ADS	1,465	6,600	9,337	6,500	6,500
55101 OFFICE SUPPLIES	6,211	7,000	9,313	9,000	9,000
55203 FUEL-VEHICLES	1,538	3,500	1,070	3,500	3,500
55209 MISC OFFICE EXPENSE	12,759	16,000	6,902	16,000	16,000
	52,478	64,380	50,321	71,280	71,280
<b>Business &amp; Travel</b>					
54001 TRAVEL	2,566	500	400	2,000	2,000
54002 PERSONAL VEHICLE USE	-	500	72	200	200
55401 SEMINARS/EDUCATIONAL	1,541	5,000	6,297	5,000	5,000
55402 MEMBERSHIPS	15,186	18,952	16,247	22,000	22,000
	19,293	24,952	23,016	29,200	29,200
<b>Repairs &amp; Maintenance</b>					
54603 REPAIR & MAINT-VEHICLES	2,708	3,000	4,452	3,000	3,000
54605 REPAIR & MAINT-OFF EQMT	1,451	2,000	2,000	2,000	2,000
	4,159	5,000	6,452	5,000	5,000
<b>Capital Outlay</b>					
56401 MACHINERY & EQUIPMENT	83,224	34,500	77,631	5,000	5,000
	83,224	34,500	77,631	5,000	5,000
<b>Other</b>					
99999 Add'l cash required/(available) for budget	10,345	(60,000)	-	-	-
	10,345	(60,000)	-	-	-
<b>TOTAL EXPENSES</b>	<b>1,716,538</b>	<b>1,843,306</b>	<b>1,409,213</b>	<b>1,879,010</b>	<b>1,932,960</b>
	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>OPERATIONS</b>					
<b>REVENUES</b>					
<b>Other</b>					
36110 INTEREST EARNINGS	586	-	408	-	-
36400 DISPOSITION OF FIXED ASSETS	-	-	2,500	-	-
38111 OPERATIONS TRANSFER IN	2,543,482	2,803,561	2,001,097	3,158,605	3,148,265
	2,544,068	2,803,561	2,004,005	3,158,605	3,148,265
<b>TOTAL REVENUES</b>	<b>2,544,068</b>	<b>2,803,561</b>	<b>2,004,005</b>	<b>3,158,605</b>	<b>3,148,265</b>

**EXPENSES**

Personnel Services

**GENERAL FUND**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>OPERATIONS</b>					
51201 ADM/OPS SALARIES	1,538,870	1,562,972	1,290,268	1,723,342	1,757,809
51202 COMP ABSENCES PAYOUTS	77,969	38,000	17,654	37,450	38,199
52100 FICA TAXES	97,501	99,260	79,347	109,017	111,198
52101 MEDICARE EXPENSE	23,411	23,214	19,027	25,496	26,006
52200 RETIREMENT CONTRIBUTIONS	274,889	288,175	222,460	316,502	322,832
52301 LIFE INSURANCE	7,623	9,324	7,867	9,790	10,378
52302 HEALTH INSURANCE	218,206	305,974	264,805	297,014	314,835
52303 DISABILITY INSURANCE	6,329	7,593	5,710	7,973	8,451
52304 DENTAL INSURANCE	7,588	10,176	8,114	10,685	11,326
52305 EMPLOYEE ASSISTANCE PROG	720	816	720	800	848
52401 WORKERS COMPENSATION INS	22,850	30,884	23,138	23,566	24,980
	2,275,956	2,376,388	1,939,110	2,561,635	2,626,862
<b>Contractual Services</b>					
53101 ENGINEERING FEES	-	-	5,000	5,000	5,000
53407 TRASH DISPOSAL	-	250	-	250	250
	-	250	5,000	5,250	5,250
<b>Insurance</b>					
54502 INSURANCE AUTO	20,674	22,742	23,654	25,546	27,079
	20,674	22,742	23,654	25,546	27,079
<b>Utilities</b>					
54102 MOBILE COMMUNICATIONS	14,780	15,800	18,435	20,000	20,000
	14,780	15,800	18,435	20,000	20,000
<b>Supplies &amp; Materials</b>					
54908 GOV'MNTL REGISTRATION FEE	60	60	60	100	100
55201 FUEL-PUMP STATIONS	-	5,000	2,272	5,000	5,000
55203 FUEL-VEHICLES	35,542	31,500	47,000	31,500	31,500
55205 MAINTENANCE TOOLS	3,505	7,000	3,853	8,000	8,000
55206 MISCELLANEOUS SUPPLIES	9,640	8,000	3,002	10,000	10,000
55208 UNIFORMS	885	2,200	1,751	2,200	2,200
	49,632	53,760	57,938	56,800	56,800
<b>Business &amp; Travel</b>					
54001 TRAVEL	157	-	-	2,000	-
55401 SEMINARS/EDUCATIONAL	6,748	15,000	5,292	10,350	10,350
	6,905	15,000	5,292	12,350	10,350
<b>Repairs &amp; Maintenance</b>					
54602 REPAIR & MAINT-PUMP STATN	46	3,500	631	5,000	5,000
54603 REPAIR & MAINT-VEHICLES	33,672	28,000	33,742	25,000	25,000
54606 REPAIR & MAINT-BLDG	185,635	169,500	155,654	45,000	30,000
54608 REPAIR & MAINT - GENERAL	3,661	6,000	1,956	6,000	6,000
54610 REPAIR & MAINT-TELEMTRY	1,414	2,000	449	2,000	2,000
54616 R & M - HVAC REPAIRS	28,290	50,000	21,099	50,000	50,000
54619 R&M-GENERATORS	-	1,000	3,280	2,500	2,500

**GENERAL FUND**

Fund Name: <b>OPERATIONS</b>	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
	252,718	260,000	216,811	135,500	120,500
Capital Outlay					
52402 FURNITURE	-	-	3,181	18,000	18,000
56201 BUILDINGS	-	-	-	48,000	48,000
56401 MACHINERY & EQUIPMENT	49,816	74,000	59,029	150,000	90,000
	49,816	74,000	62,210	216,000	156,000
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	17,312	17,750	17,750	18,199	18,659
57201 DEBT SERVICE-INTEREST	3,403	2,871	2,871	2,325	1,765
	20,715	20,621	20,621	20,524	20,424
Other					
99999 Add'l cash required/(available) for budget	(147,126)	(35,000)	-	105,000	105,000
	(147,126)	(35,000)	-	105,000	105,000
<b>TOTAL EXPENSES</b>	<b>2,544,070</b>	<b>2,803,561</b>	<b>2,349,071</b>	<b>3,158,605</b>	<b>3,148,265</b>

**Budget Highlights:**

- > \$30,000 in Engineering Fees for additional NPDES reporting requirements.
- > \$145,000 for three replacement vehicles and a lift for the Kubota (a/c #56401).
- > \$28,000 for painting and replacing shutters as needed at EOC building (a/c # 54606).

**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 9/30/22:**

Description	Interest Rates	Outstanding	Final Maturity
6.33% of Units 11/14 2011 Pump Stn Renewal Note	3.075%	\$75,604	8/1/2026

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

Year Ending September 30,	Principal	Interest	Total
2023	\$18,199	\$2,325	\$20,524
2024	\$18,659	\$1,765	\$20,424
2025	\$19,131	\$1,191	\$20,322
2026	\$19,616	\$603	\$20,219

**GENERAL FUND**

Total	<u>\$75,605</u>	<u>\$5,884</u>	<u>\$81,489</u>
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**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2023**

**UNITS OF DEVELOPMENT BUDGET INDEX**

		<b>Section 4</b>			<b>Section 4</b>
<b>Unit</b>	<b>Description</b>	<b>Page #'s</b>	<b>Unit</b>	<b>Description</b>	<b>Page #'s</b>
N/A	Common Area.....	1-2	19	Regional Center.....	71-74
1	Gramercy Park (Cypress Run).....	3-4	19A	Irrigation .....	75-79
2	Frenchman's Creek.....	5-6	20	Juno Isles 20A - 20B - 20C - 20D.....	80-82
2A	MacArthur Overlay.....	7-9	21	Old Marsh.....	83-85
2C	Alton.....	10-15	23	The Shores.....	86-88
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4	West of Villages of Palm Beach Lakes...	23-25	29	North Fork Development.....	96-97
5	Henry Rolf.....	26-28	31	BallenIsles Country Club.....	98-100
5A	Vista Center of Palm Beach.....	29-31	32	Palm Cove.....	101-102
5B	Baywinds .....	32-34	32A	Palm Cove Sub-Unit.....	103-104
5C	RiverWalk.....	35-36	33	Cypress Cove.....	105-106
5D	Andros Isle .....	37-38	34	Hidden Key.....	107-109
7	Dyer Boulevard.....	39-40	38	Harbour Isles.....	110-111
9	Admirals Cove West.....	41-42	41	Mystic Cove.....	112-113
9A	Abacoa I.....	43-46	43	Mirasol .....	114-117
9B	Abacoa II.....	47-50	44	The Bear's Club .....	118-120
11	PGA National.....	51-53	45	Paseos .....	121-123
12	Highland Pines.....	54-55	46	Jupiter Country Club.....	124-126
12A	Gardens Hunt Club Sub-Unit.....	56-57	47	Jupiter Isles.....	127-128
14	Eastpointe 14A - 14B.....	58-60	49	Northern Palm Beach County Business Park ...	129-130
15	Villages of Palm Beach Lakes.....	61-63	51	Frenchman's Harbor .....	131-132
16	Palm Beach Park of Commerce.....	64-67	53	Arden.....	133-136
18	Ibis Golf & Country Club.....	68-70			

	<b>Budget FY 2020</b>	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>	<b>Budget FY 2023</b>
Maintenance Funds Budgeted	15,207,321	12,597,114	13,720,387	17,097,473
Percent Change		17.2% Decrease	8.9% Increase	24.6% Increase
 Debt Service Budgeted	 17,474,233	 17,635,940	 17,773,692	 17,469,456
Percent Change		0.9% Increase	0.8% Increase	1.7% Decrease

**NO UNIT - COMMON AREA**

Fund Name: COMMON AREA	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Other					
36110 INTEREST EARNINGS	56	-	95	-	-
36600 CONTRIBUTIONS-LANDOWNERS	43,414	47,565	22,890	51,137	51,266
36601 CONTRIBUTIONS GOVERNMENTS	35,974	39,364	38,727	42,534	42,642
	79,444	86,929	61,712	93,671	93,908
<b>TOTAL REVENUES</b>	<b>79,444</b>	<b>86,929</b>	<b>61,712</b>	<b>93,671</b>	<b>93,908</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	1,391	2,394	1,143	2,677	2,758
	1,391	2,394	1,143	2,677	2,758
Contractual Services					
53201 AUDITORS SERVICES	421	462	393	371	371
53407 TRASH DISPOSAL	13,628	15,000	14,348	15,000	15,000
53409 MOWING AND LANDSCAPING	21,357	22,425	22,425	29,374	29,374
59126 Insurance	518	570	600	571	605
	35,924	38,457	37,766	45,316	45,350
Utilities					
54301 ELECTRICITY	4,068	4,075	3,051	4,075	4,197
54302 WATER/SEWER	4,066	4,800	4,443	4,800	4,800
	8,134	8,875	7,494	8,875	8,997
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	8,117	8,200	8,167	8,500	8,500
	8,117	8,200	8,167	8,500	8,500
Business & Travel					
55402 MEMBERSHIPS	3,146	3,303	3,146	3,303	3,303
	3,146	3,303	3,146	3,303	3,303
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	5,034	20,700	4,350	15,000	15,000
54611 REPAIR & MAINT-ROADS	-	-	-	1,000	1,000
54617 Repairs & Maint - Catch Basins	-	-	-	4,000	4,000
54621 REPAIR & MAINT- STREET SWEEP	-	5,000	-	5,000	5,000
	5,034	25,700	4,350	25,000	25,000
Other					
99999 Add'l cash required/(available) for budget	17,698	-	-	(102)	-
	17,698	-	-	(102)	-
<b>TOTAL EXPENSES</b>	<b>79,444</b>	<b>86,929</b>	<b>62,066</b>	<b>93,569</b>	<b>93,908</b>



## NO UNIT - COMMON AREA

### 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.
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**UNIT 1 - GRAMERCY PARK**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	50,205	58,871	58,617	55,080	56,079
31901 AGREEMENT ASSESSMENTS	67,517	79,086	79,086	73,994	75,336
31903 Delinquent Taxes - Prior Year	346	-	-	-	-
	118,068	137,957	137,703	129,074	131,415
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(224)	(561)	(548)	(522)	(532)
54903 TAX DISCOUNT	(1,804)	(2,264)	(2,084)	(2,118)	(2,156)
54904 UNIQUE ASSMTS DISCOUNT	(2,701)	(3,795)	(3,163)	(3,550)	(3,614)
	(4,729)	(6,620)	(5,795)	(6,190)	(6,302)
Other					
32900 PERMIT FEES	-	-	2,000	-	-
36110 INTEREST EARNINGS	241	-	306	-	-
36132 INTEREST EARNINGS-TAXES	326	-	64	-	-
	567	-	2,370	-	-
<b>TOTAL REVENUES</b>	<b>113,906</b>	<b>131,337</b>	<b>134,278</b>	<b>122,884</b>	<b>125,113</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	23,372	26,692	15,386	22,605	23,283
	23,372	26,692	15,386	22,605	23,283
Contractual Services					
53101 ENGINEERING FEES	5,100	500	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	687	784	668	752	752
53403 CHEMICAL WEED CONTROL	14,008	14,464	14,464	14,897	14,897
53407 TRASH DISPOSAL	650	1,000	850	1,000	1,000
53409 MOWING AND LANDSCAPING	28,707	30,142	30,142	16,920	16,920
59126 Insurance	3,573	3,650	3,842	4,081	4,326
	52,725	51,040	49,966	39,150	39,395
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	45,000	10,000	2,950	10,000	10,000
54608 REPAIR & MAINT - GENERAL	350	2,500	1,484	3,000	3,000
54610 REPAIR & MAINT-TELEMETRY	1,417	5,000	-	5,000	5,000
54614 REPAIR & MAINT - GATE	3,900	500	-	500	500
54622 REPAIR & MAINT- RTU GATES	-	500	-	-	-
54623 R & M WATER STRUCTURES	-	-	-	1,000	1,000
	50,667	18,500	4,434	19,500	19,500
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	10,000	9,300	36,000	-
56304 GIS	2,527	2,776	2,688	2,739	2,739

**UNIT 1 - GRAMERCY PARK**

Fund Name: UNIT 1 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
	2,527	12,776	11,988	38,739	2,739
Other					
59110 ADMINISTRAT TRANSFER OUT	22,087	25,028	13,046	31,117	31,117
59111 OPERATIONS TRANSFER OUT	6,443	7,301	3,806	9,078	9,078
99999 Add'l cash required/(available) for budget	(43,917)	(10,000)	-	(37,305)	-
	(15,387)	22,329	16,852	2,890	40,195
<b>TOTAL EXPENSES</b>	<b>113,904</b>	<b>131,337</b>	<b>98,626</b>	<b>122,884</b>	<b>125,112</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/23	FYE 9/30/22	<u>Incr/(Decr)</u>		FYE 9/30/23	FYE 9/30/22
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$59.29	\$63.37	(\$4.08)	-6%	2,177	2,177

**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 and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022.
- > \$36,000 budgeted in Improvements Other than Building (a/c# 56301) for a three new access gates.
- > 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 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	281,018	335,916	335,731	380,235	373,148
31901 AGREEMENT ASSESSMENTS	3,564	4,260	4,260	4,824	4,734
31903 Delinquent Taxes - Prior Year	126	-	-	-	-
	284,708	340,176	339,991	385,059	377,882
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,267)	(3,223)	(3,200)	(3,642)	(3,574)
54903 TAX DISCOUNT	(10,365)	(12,919)	(12,455)	(14,624)	(14,351)
54904 UNIQUE ASSMTS DISCOUNT	(143)	(204)	(170)	(231)	(227)
	(11,775)	(16,346)	(15,825)	(18,497)	(18,152)
Other					
32900 PERMIT FEES	1,750	-	500	-	-
36110 INTEREST EARNINGS	380	-	561	-	-
36132 INTEREST EARNINGS-TAXES	161	-	164	-	-
	2,291	-	1,225	-	-
<b>TOTAL REVENUES</b>	<b>275,224</b>	<b>323,830</b>	<b>325,391</b>	<b>366,562</b>	<b>359,730</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	73,868	86,981	48,858	75,458	77,722
	73,868	86,981	48,858	75,458	77,722
Contractual Services					
53101 ENGINEERING FEES	3,158	500	-	2,000	2,000
53109 LEGAL SERVICES	11,770	500	-	500	500
53201 AUDITORS SERVICES	1,538	1,934	1,647	1,832	1,832
53403 CHEMICAL WEED CONTROL	17,293	17,855	17,855	18,390	18,390
53407 TRASH DISPOSAL	-	250	-	1,000	1,000
53409 MOWING AND LANDSCAPING	11,124	11,680	11,680	16,460	16,460
59126 Insurance	11,770	11,423	12,023	14,794	15,682
	56,653	44,142	43,205	54,976	55,864
Utilities					
54301 ELECTRICITY	19,074	16,000	17,094	20,670	21,290
	19,074	16,000	17,094	20,670	21,290
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	22,650	31,233	16,741	31,686	31,686
54604 REPAIR & MAINT-CANAL/LAKE	9,250	2,500	4,700	2,500	2,500
54608 REPAIR & MAINT - GENERAL	905	4,500	129	4,500	4,500
54610 REPAIR & MAINT-TELEMETRY	167	17,000	471	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	43,980	20,000	-	20,000	20,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54618 R&M-AERATOR REFURBISHMENTS	5,095	6,250	5,236	6,850	6,850
54622 REPAIR & MAINT- RTU GATES	-	500	-	-	-

UNIT 2

FRENCHMAN'S CREEK

**UNIT 2 - FRENCHMAN'S CREEK**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 2 - MAINTENANCE FUND					
54623 R & M WATER STRUCTURES	-	-	-	15,000	-
	82,047	82,483	27,277	86,036	71,036
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	18,900	-	-	-	-
56304 GIS	9,601	11,713	11,336	11,556	11,556
56401 MACHINERY & EQUIPMENT	-	6,000	-	6,000	6,000
	28,501	17,713	11,336	17,556	17,556
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	66,588	75,454	39,331	93,812	93,812
59111 OPERATIONS TRANSFER OUT	15,935	18,057	9,412	22,450	22,450
99999 Add'l cash required/(available) for budget	(67,443)	(17,000)	-	(4,396)	-
	15,080	76,511	48,743	111,866	116,262
<b>TOTAL EXPENSES</b>	<b>275,223</b>	<b>323,830</b>	<b>196,513</b>	<b>366,562</b>	<b>359,730</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/23	FYE 9/30/22	<u>Incr/(Decr)</u>		FYE 9/30/23	FYE 9/30/22
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$41.95	\$37.04	\$4.91	13%	9,179	9,184

**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 and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022.
- > Repairs & Maintenance -Water Structures (a/c #54623) includes \$15,000 for salinity weir and RTU gate maintenance.

**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; 13 Aerators; Canal Rights-of-Way; 2 Telemetry Stations; 2 Metritapes; Culvert; 1 Landscape Site.

**UNIT 2A - MACARTHUR UNIT**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	114,152	118,227	118,206	129,498	136,077
	114,152	118,227	118,206	129,498	136,077
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(514)	(1,114)	(1,126)	(1,247)	(1,310)
54903 TAX DISCOUNT	(4,238)	(4,547)	(4,397)	(4,980)	(5,233)
	(4,752)	(5,661)	(5,523)	(6,227)	(6,543)
Other					
33003 Intgov'l rct - Exp Reimbursemt	-	-	6,490	-	-
36110 INTEREST EARNINGS	278	-	382	-	-
36132 INTEREST EARNINGS-TAXES	65	-	60	-	-
	343	-	6,932	-	-
<b>TOTAL REVENUES</b>	<b>109,743</b>	<b>112,566</b>	<b>119,615</b>	<b>123,271</b>	<b>129,534</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	61,898	73,996	47,993	68,841	70,906
	61,898	73,996	47,993	68,841	70,906
Contractual Services					
53101 ENGINEERING FEES	1,220	500	2,828	5,000	5,000
53109 LEGAL SERVICES	4,042	500	24,505	2,000	2,000
53115 FINANCIAL CONS./ADVISOR	100	215	215	375	375
53201 AUDITORS SERVICES	903	1,084	923	1,452	1,452
53407 TRASH DISPOSAL	-	250	-	1,000	1,000
53409 MOWING AND LANDSCAPING	2,394	2,514	2,514	4,200	4,200
57301 TRUSTEE FEES	1,000	500	500	1,025	1,025
59126 Insurance	4,755	4,787	5,039	6,086	6,451
	14,414	10,350	36,524	21,138	21,503
Utilities					
54301 ELECTRICITY	1,076	1,070	927	1,126	1,160
	1,076	1,070	927	1,126	1,160
Supplies & Materials					
54201 POSTAGE	27	-	19	-	-
	27	-	19	-	-
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	2,900	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	14,980	3,000	210	3,000	3,000
54610 REPAIR & MAINT-TELEMETRY	2,050	10,000	2,732	9,000	9,000
54613 REPAIR & MAINT-CULVERTS	1,500	1,500	-	3,000	3,000
54614 REPAIR & MAINT - GATE	-	1,200	170	1,200	1,200
54622 REPAIR & MAINT- RTU GATES	-	4,500	250	-	-

UNIT 2A

MACARTHUR UNIT

**UNIT 2A - MACARTHUR UNIT**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 2A - MAINTENANCE FUND					
54623 R & M WATER STRUCTURES	-	-	-	8,000	8,000
	21,430	25,200	3,362	29,200	29,200
Capital Outlay					
56401 MACHINERY & EQUIPMENT	-	-	-	4,340	4,340
	-	-	-	4,340	4,340
Other					
59110 ADMINISTRAT TRANSFER OUT	1,432	1,623	846	2,018	2,018
59111 OPERATIONS TRANSFER OUT	289	327	170	407	407
99999 Add'l cash required/(available) for budget	9,176	-	-	(3,799)	-
	10,897	1,950	1,016	(1,374)	2,425
<b>TOTAL EXPENSES</b>	<b>109,742</b>	<b>112,566</b>	<b>89,841</b>	<b>123,271</b>	<b>129,534</b>
Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 2A - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	395,485	394,257	394,186	342,260	356,363
	395,485	394,257	394,186	342,260	356,363
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,781)	(3,730)	(3,756)	(3,251)	(3,385)
54903 TAX DISCOUNT	(14,702)	(15,163)	(14,687)	(13,163)	(13,705)
	(16,483)	(18,893)	(18,443)	(16,414)	(17,090)
Other					
36110 INTEREST EARNINGS	116	-	287	-	-
36132 INTEREST EARNINGS-TAXES	225	-	201	-	-
	341	-	488	-	-
<b>TOTAL REVENUES</b>	<b>379,343</b>	<b>375,364</b>	<b>376,231</b>	<b>325,846</b>	<b>339,273</b>
<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	210,000	215,000	190,000	270,000	275,000
57201 DEBT SERVICE-INTEREST	176,412	168,012	55,284	83,921	64,272
	386,412	383,012	245,284	353,921	339,272
Other					
58901 Payment to Escrow Agent	-	-	3,522,935	-	-
99999 Add'l cash required/(available) for budget	(7,070)	(7,648)	-	(28,075)	-
	(7,070)	(7,648)	3,522,935	(28,075)	-
<b>TOTAL EXPENSES</b>	<b>379,342</b>	<b>375,364</b>	<b>3,768,219</b>	<b>325,846</b>	<b>339,272</b>

**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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
ALL NON EXEMPT PARCELS - Maint	\$65.17	\$58.22				
ALL NON EXEMPT PARCELS - Debt	\$61.37	\$70.63				
<b>Total</b>	<b>\$126.54</b>	<b>\$128.85</b>	<b>(\$2.31)</b>	<b>-2%</b>	<b>5,577</b>	<b>5,582</b>

**Budget Highlights:**

- > Repairs & Maintenance -Water Structures (a/c #54623) includes \$8,000 for gate maintenance
- > Bonds were refunded in 2021 with a net present value saving of 8.83% and annual cash flow savings of approximately \$28,000. This reduced the debt assessment for the remaining term 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.
- 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 9/30/22:**

<u>Description</u>	<u>Interest Rates</u>	<u>Outstanding</u>	<u>Final Maturity</u>
Refunding Bonds - Series 2021	2.06%-2.61%	\$3,390,000	8/7/2033

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

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$270,000	\$83,921	\$353,921
2024	\$275,000	\$64,272	\$339,272
2025	\$285,000	\$58,607	\$343,607
2026	\$295,000	\$52,736	\$347,736
2027	\$300,000	\$46,659	\$346,659
THEREAFTER	\$1,965,000	\$144,921	\$2,109,921
<b>Total</b>	<b>\$3,390,000</b>	<b>\$451,116</b>	<b>\$3,841,116</b>



**UNIT 2C - ALTON**

Fund Name: UNIT 2C - MAINT FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	205,771	228,443	228,443	357,240	276,596
	205,771	228,443	228,443	357,240	276,596
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(933)	(2,176)	(2,188)	(3,401)	(2,633)
54903 TAX DISCOUNT	(7,983)	(8,786)	(8,728)	(13,739)	(10,638)
	(8,916)	(10,962)	(10,916)	(17,140)	(13,271)
Other					
32900 PERMIT FEES	1,250	-	1,000	-	-
32901 PLAT FEES	-	-	250	-	-
36110 INTEREST EARNINGS	295	-	529	-	-
36132 INTEREST EARNINGS-TAXES	37	-	49	-	-
	1,582	-	1,828	-	-
<b>TOTAL REVENUES</b>	<b>198,437</b>	<b>217,481</b>	<b>219,355</b>	<b>340,100</b>	<b>263,325</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	48,879	41,151	44,562	44,599	45,937
	48,879	41,151	44,562	44,599	45,937
Contractual Services					
53101 ENGINEERING FEES	4,645	5,000	225	5,000	-
53109 LEGAL SERVICES	908	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	200	430	430	375	375
53201 AUDITORS SERVICES	990	1,475	1,256	1,456	1,456
53403 CHEMICAL WEED CONTROL	1,491	1,540	1,540	1,586	1,586
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	-	-	-	3,330	3,330
53413 PRESERVE/EXOTIC MAINT	81,129	89,250	27,867	146,395	146,395
57301 TRUSTEE FEES	1,500	1,555	1,500	1,550	1,550
59126 Insurance	6,006	5,525	5,815	6,517	6,908
	96,869	106,275	38,633	167,709	163,100
Utilities					
54301 ELECTRICITY	247	200	225	270	278
	247	200	225	270	278
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	-	12,500	-	12,500	12,500
54608 REPAIR & MAINT - GENERAL	-	10,000	-	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	1,348	5,000	-	5,000	5,000
54611 REPAIR & MAINT-ROADS	7,642	10,000	-	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	3,500	-	60,000	3,500
54623 R & M WATER STRUCTURES	-	-	-	2,000	2,000

UNIT 2C

ALTON

**UNIT 2C - ALTON**

Fund Name: UNIT 2C - MAINT FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
	8,990	41,000	-	99,500	43,000
Other					
59110 ADMINISTRAT TRANSFER OUT	5,861	6,641	3,462	8,257	8,257
59111 OPERATIONS TRANSFER OUT	1,954	2,214	1,154	2,753	2,753
99999 Add'l cash required/(available) for budget	35,639	20,000	-	17,012	-
	43,454	28,855	4,616	28,022	11,010
<b>TOTAL EXPENSES</b>	<b>198,439</b>	<b>217,481</b>	<b>88,036</b>	<b>340,100</b>	<b>263,325</b>

Fund Name: UNIT 2C - DEBT FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	5,611,897	5,608,164	5,608,165	5,606,705	5,678,673
	5,611,897	5,608,164	5,608,165	5,606,705	5,678,673
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(25,451)	(53,400)	(53,712)	(53,385)	(54,071)
54903 TAX DISCOUNT	(217,694)	(215,690)	(214,193)	(215,634)	(218,402)
	(243,145)	(269,090)	(267,905)	(269,019)	(272,473)
Other					
36110 INTEREST EARNINGS	19,101	-	11,116	-	-
36111 Net (incr) decr - fv of inves	(12,707)	-	221	-	-
36132 INTEREST EARNINGS-TAXES	1,018	-	1,209	-	-
	7,412	-	12,546	-	-
<b>TOTAL REVENUES</b>	<b>5,376,164</b>	<b>5,339,074</b>	<b>5,352,806</b>	<b>5,337,686</b>	<b>5,406,200</b>

**EXPENSES**

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	1,545,000	1,610,000	1,610,000	1,680,000	1,760,000
57201 DEBT SERVICE-INTEREST	3,849,462	3,785,750	3,785,750	3,719,300	3,646,200
	5,394,462	5,395,750	5,395,750	5,399,300	5,406,200
Other					
99999 Add'l cash required/(available) for budget	(18,301)	(56,676)	-	(61,614)	-
	(18,301)	(56,676)	-	(61,614)	-
<b>TOTAL EXPENSES</b>	<b>5,376,161</b>	<b>5,339,074</b>	<b>5,395,750</b>	<b>5,337,686</b>	<b>5,406,200</b>

	<b>Tax per Assessable Unit</b>				<b>Number of Assessable Units</b>	
	FYE 9/30/23	FYE 9/30/22	Incr/(Decr)		FYE 9/30/23	FYE 9/30/22
			\$	%		
Cmty Only - Apt (per acre) - Maint	\$866.68	\$554.21				
Cmty Only - Apt (per acre) - Debt	\$11,201.04	\$11,203.96				

**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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
Total	\$12,067.72	\$11,758.17	\$309.55	3%	13	13
Cmty Only - Apt (per computed acre) - Mai	\$65.17	\$58.22				
Cmty Only - Apt (per computed acre) - De	\$61.37	\$70.63				
Total	\$126.54	\$128.85	(\$2.31)	-2%	13	13
Cmty Only - Bio A (per acre) - Maint	\$682.52	\$436.45				
Cmty Only - Bio A (per acre) - Debt	\$10,805.57	\$10,808.38				
Total	\$11,488.09	\$11,244.83	\$243.26	2%	70	70
Cmty Only - Bio A (per computed acre) - M	\$65.17	\$58.22				
Cmty Only - Bio A (per computed acre) - D	\$61.37	\$70.63				
Total	\$126.54	\$128.85	(\$2.31)	-2%	70	70
Cmty Only - Bio B (per acre) - Maint	\$868.36	\$555.29				
Cmty Only - Bio B (per acre) - Debt	\$13,747.75	\$13,751.32				
Total	\$14,616.11	\$14,306.61	\$309.50	2%	7	7
Cmty Only - Bio B (per computed acre) - M	\$65.17	\$58.22				
Cmty Only - Bio B (per computed acre) - D	\$61.37	\$70.63				
Total	\$126.54	\$128.85	(\$2.31)	-2%	7	7
Cmty Only - Com/Rtl (per acre) - Maint	\$721.22	\$461.20				
Cmty Only - Com/Rtl (per acre) - Debt	\$11,418.28	\$11,421.26				
Total	\$12,139.50	\$11,882.46	\$257.04	2%	39	39
Cmty Only - Com/Rtl (per computed acre)	\$65.17	\$58.22				
Cmty Only - Com/Rtl (per computed acre)	\$61.37	\$70.63				
Total	\$126.54	\$128.85	(\$2.31)	-2%	43	40
Cmty Only - Office (per acre) - Maint	\$1,004.01	\$642.03				
Cmty Only - Office (per acre) - Debt	\$15,895.38	\$15,899.52				
Total	\$16,899.39	\$16,541.55	\$357.84	2%	26	26
Cmty Only - Office (per computed acre) -	\$65.17	\$58.22				
Cmty Only - Office (per computed acre) -	\$61.37	\$70.63				
Total	\$126.54	\$128.85	(\$2.31)	-2%	26	26
Cmty Only - Utility (per acre) - Maint	\$232.60	\$148.74				
Cmty Only - Utility (per acre) - Debt	\$3,682.45	\$3,683.41				
Total	\$3,915.05	\$3,832.15	\$82.90	2%	5	5
Cmty Only - Utility (per computed acre) -	\$65.17	\$58.22				

**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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
Cmty Only - Utility (per computed acre) - D	\$61.37	\$70.63				
Total	\$126.54	\$128.85	(\$2.31)	-2%	5	5
Par C -SF – Res (per acre) - Maint	\$597.85	\$382.31				
Par C -SF – Res (per acre) - Debt	\$9,465.12	\$9,467.58				
Total	\$10,062.97	\$9,849.89	\$213.08	2%	30	30
Par C -SF – Res (per lot) - Maint	\$140.33	\$106.28				
Par C -SF – Res (per lot) - Debt	\$1,251.30	\$1,260.87				
Total	\$1,391.63	\$1,367.15	\$24.48	2%	217	217
Par C -TH – Res (per acre) - Maint	\$1,194.78	\$764.02				
Par C -TH – Res (per acre) - Debt	\$18,915.59	\$18,920.51				
Total	\$20,110.37	\$19,684.53	\$425.84	2%	6	6
Par C -TH – Res (per unit) - Maint	\$88.77	\$73.31				
Par C -TH – Res (per unit) - Debt	\$434.98	\$444.34				
Total	\$523.75	\$517.65	\$6.10	1%	143	143
Par D -SF – Res (per acre) - Maint	\$597.85	\$382.31				
Par D -SF – Res (per acre) - Debt	\$9,465.12	\$9,467.58				
Total	\$10,062.97	\$9,849.89	\$213.08	2%	16	16
Par D -SF – Res (per lot) - Maint	\$133.54	\$101.94				
Par D -SF – Res (per lot) - Debt	\$1,143.76	\$1,153.30				
Total	\$1,277.30	\$1,255.24	\$22.06	2%	117	117
Par E -SF – Res (per acre) - Maint	\$597.85	\$382.31				
Par E -SF – Res (per acre) - Debt	\$9,465.12	\$9,467.58				
Total	\$10,062.97	\$9,849.89	\$213.08	2%	29	29
Par E -SF – Res (per lot) - Maint	\$133.48	\$101.90				
Par E -SF – Res (per lot) - Debt	\$1,142.84	\$1,152.38				
Total	\$1,276.32	\$1,254.28	\$22.04	2%	199	199
Par F -TH – Res (per acre) - Maint	\$1,194.78	\$764.02				
Par F -TH – Res (per acre) - Debt	\$18,915.59	\$18,920.51				
Total	\$20,110.37	\$19,684.53	\$425.84	2%	10	10
Par F -TH – Res (per unit) - Maint	\$112.43	\$88.44				
Par F -TH – Res (per unit) - Debt	\$743.19	\$752.63				
Total	\$855.62	\$841.07	\$14.55	2%	255	255

**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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
Par G -SF – Res (per acre) - Maint	\$597.85	\$382.31				
Par G -SF – Res (per acre) - Debt	\$9,465.12	\$9,467.58				
<b>Total</b>	<b>\$10,062.97</b>	<b>\$9,849.89</b>	<b>\$213.08</b>	<b>2%</b>	<b>77</b>	<b>77</b>
Par G -SF – Res (per lot) - Maint	\$141.05	\$106.74				
Par G -SF – Res (per lot) - Debt	\$1,262.63	\$1,272.20				
<b>Total</b>	<b>\$1,403.68</b>	<b>\$1,378.94</b>	<b>\$24.74</b>	<b>2%</b>	<b>469</b>	<b>469</b>
Undeveloped, undifferentiated (per acre) -	\$1,285.76	\$646.92				
Undeveloped, undifferentiated (per acre) -	\$20,357.30	\$16,020.35				
<b>Total</b>	<b>\$21,643.06</b>	<b>\$16,667.27</b>	<b>\$4,975.79</b>	<b>30%</b>	<b>30</b>	<b>38</b>
Undeveloped, undifferentiated (per compu	\$65.17	\$58.22				
Undeveloped, undifferentiated (per compu	\$61.37	\$70.63				
<b>Total</b>	<b>\$126.54</b>	<b>\$128.85</b>	<b>(\$2.31)</b>	<b>-2%</b>	<b>30</b>	<b>38</b>

**Budget Highlights:**

- > Below is the calculated total of Northern's proposed FY 9/30/22 total assessment rates as applied to residential properties:  
 Parcel C - SF: Acreage ranges from 0.1194 to 0.2211. Total assessment ranges from \$2,589.73 to \$3,612.25.  
 Parcel C - TH: Acreage ranges from 0.0416 to 0.0463. Total assessment ranges from \$1,357.98 to \$1,452.42.  
 Parcel D - SF: Acreage ranges from 0.116 to 0.242. Total assessment ranges from \$2,441.31 to \$3,708.16.  
 Parcel E - SF: Acreage ranges from 0.119 to 0.344. Total assessment ranges from \$2,470.50 to \$4,732.72.  
 Parcel F - TH: Acreage ranges from 0.039 to 0.044. Total assessment ranges from \$1637.27 to \$1,737.74.  
 Parcel G - SF: Acreage ranges from 0.1061 to 0.3194. Total assessment ranges from \$2468.04 to \$4,612.63.
- > 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) includes monitoring well data collection, and annual monitoring and reports. Contractor increased labor cost per hour approximately 60% to adjust for market conditions. Board determined not cost effective to rebid.
- > 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.
- > 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.
- 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; Culverts; 2 RTU Sites, 3 Fixed Weirs.

**Debt Outstanding as of 9/30/22:**

Description	Interest Rates	Outstanding	Final Maturity
Water Control and Improvement Bonds - Series 2017	3.25%-5.00%	\$21,665,000	8/1/2046
Water Cntrl and Impr Bonds - Series 2014	4.50%-5.20%	\$53,265,000	8/1/2046
Total outstanding		<u>\$74,930,000</u>	

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

Year Ending September 30,	Principal	Interest	Total
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
2026	\$1,930,000	\$3,483,000	\$5,413,000
2027	\$2,020,000	\$3,392,150	\$5,412,150
THEREAFTER	<u>\$65,700,000</u>	<u>\$37,895,260</u>	<u>\$103,595,260</u>
Total	<u>\$74,930,000</u>	<u>\$55,705,510</u>	<u>\$130,635,510</u>

**UNIT 3 - HORSESHOE ACRES/SQUARE LAKE**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	298,045	369,111	368,975	349,666	285,672
31901 AGREEMENT ASSESSMENTS	11,566	6,985	-	6,617	5,406
31903 Delinquent Taxes - Prior Year	687	-	-	-	-
	310,298	376,096	368,975	356,283	291,078
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,342)	(3,507)	(3,498)	(3,339)	(2,728)
54903 TAX DISCOUNT	(10,847)	(14,196)	(13,710)	(13,448)	(10,987)
54904 UNIQUE ASSMTS DISCOUNT	-	(335)	-	(317)	(259)
	(12,189)	(18,038)	(17,208)	(17,104)	(13,974)
Other					
32900 PERMIT FEES	1,000	-	1,500	-	-
36110 INTEREST EARNINGS	343	-	584	-	-
36132 INTEREST EARNINGS-TAXES	1,121	-	245	-	-
36600 CONTRIBUTIONS-LANDOWNERS	-	-	8,100	11,556	9,441
	2,464	-	10,429	11,556	9,441
<b>TOTAL REVENUES</b>	<b>300,573</b>	<b>358,058</b>	<b>362,196</b>	<b>350,735</b>	<b>286,545</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	70,625	81,917	52,545	78,702	81,063
	70,625	81,917	52,545	78,702	81,063
Contractual Services					
53101 ENGINEERING FEES	38	1,000	-	1,000	1,000
53102 ENGINEERING-PERMITS	-	1,000	-	-	-
53109 LEGAL SERVICES	10,532	1,000	692	1,000	1,000
53201 AUDITORS SERVICES	1,110	1,376	1,172	1,293	1,293
53403 CHEMICAL WEED CONTROL	27,387	28,756	28,756	30,769	30,769
53407 TRASH DISPOSAL	850	2,500	2,250	2,500	2,500
53409 MOWING AND LANDSCAPING	31,302	42,092	40,292	46,140	46,140
53413 PRESERVE/EXOTIC MAINT	-	5,040	-	6,048	6,048
59126 Insurance	5,188	5,489	5,778	6,738	7,143
	76,407	88,253	78,940	95,488	95,893
Utilities					
54301 ELECTRICITY	611	4,200	530	7,946	8,185
	611	4,200	530	7,946	8,185
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	-	7,332	802	10,178	10,178
54604 REPAIR & MAINT-CANAL/LAKE	36,790	105,560	106,595	36,000	20,000
54608 REPAIR & MAINT - GENERAL	5,350	350	129	6,000	6,000
54610 REPAIR & MAINT-TELEMETRY	179	19,000	1,883	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	-	3,500	-	3,500	3,500

UNIT 3

HORSESHOE ACRES/SQUARE LAKE

**UNIT 3 - HORSESHOE ACRES/SQUARE LAKE**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 3 - MAINTENANCE FUND					
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54617 Repairs & Maint - Catch Basins	-	-	-	5,000	5,000
54622 REPAIR & MAINT- RTU GATES	-	1,000	-	-	-
54623 R & M WATER STRUCTURES	-	-	-	1,500	1,500
	42,319	137,242	109,409	67,678	51,678
<b>Capital Outlay</b>					
56301 IMPRVMNTS OTHER THAN BLDG	-	12,000	11,700	17,000	5,000
56304 GIS	3,256	6,254	6,151	3,458	3,458
56401 MACHINERY & EQUIPMENT	-	45,000	6,780	43,723	-
	3,256	63,254	24,631	64,181	8,458
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	18,345	20,788	10,836	25,846	25,846
59111 OPERATIONS TRANSFER OUT	10,947	12,404	6,466	15,422	15,422
99999 Add'l cash required/(available) for budget	78,063	(50,000)	-	(4,528)	-
	107,355	(16,808)	17,302	36,740	41,268
<b>TOTAL EXPENSES</b>	<b>300,573</b>	<b>358,058</b>	<b>283,357</b>	<b>350,735</b>	<b>286,545</b>

	<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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
ALL NON EXEMPT PARCELS - Maint	\$129.65	\$136.86	(\$7.21)	-5%	2,748	2,748

**Budget Highlights:**

- > Mowing and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022. A portion of the landscaping service is reimbursed by Steeplechase Safe Neighborhood Association (see contribution in a/c #36600).
- > 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.
- > FY22 budget for Repair & Maint-CANAL/LAKE (a/c #54604) included clean up of vegetation of western sides of EPB- 5 and EPB -6 canals, quarterly maintenance of newly cleaned areas and Steeplechase sediment excavation.
- > \$17,000 is included in Improvements Other than Building (a/c #56301) for fence replacement.
- > Machinery and Equipment (a/c #56401) includes 2 new aerators.

**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.
- 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. 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.



### **UNIT 3 - HORSESHOE ACRES/SQUARE LAKE**

#### **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; 2 Aerators.

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**UNIT 3A - WOODBINE**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	135,729	170,192	170,192	237,063	246,812
	135,729	170,192	170,192	237,063	246,812
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(611)	(1,622)	(1,625)	(2,256)	(2,349)
54903 TAX DISCOUNT	(4,950)	(6,546)	(6,500)	(9,117)	(9,492)
	(5,561)	(8,168)	(8,125)	(11,373)	(11,841)
Other					
32900 PERMIT FEES	500	-	-	-	-
36110 INTEREST EARNINGS	412	-	454	-	-
36132 INTEREST EARNINGS-TAXES	69	-	67	-	-
	981	-	521	-	-
<b>TOTAL REVENUES</b>	<b>131,149</b>	<b>162,024</b>	<b>162,588</b>	<b>225,690</b>	<b>234,971</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	54,187	52,137	36,984	56,953	58,662
	54,187	52,137	36,984	56,953	58,662
Contractual Services					
53101 ENGINEERING FEES	-	29,000	14,000	15,000	15,000
53109 LEGAL SERVICES	10,219	500	2,073	2,000	2,000
53115 FINANCIAL CONS./ADVISOR	100	215	215	188	188
53201 AUDITORS SERVICES	1,180	1,342	1,143	1,321	1,321
53403 CHEMICAL WEED CONTROL	7,879	8,273	8,273	8,852	8,852
53407 TRASH DISPOSAL	-	250	-	500	500
57301 TRUSTEE FEES	500	525	525	525	525
59126 Insurance	400	450	474	871	923
	20,278	40,555	26,703	29,257	29,309
Utilities					
54301 ELECTRICITY	25,871	25,500	20,317	26,810	27,615
	25,871	25,500	20,317	26,810	27,615
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	16,601	27,174	13,547	31,658	31,658
54608 REPAIR & MAINT - GENERAL	2,950	3,000	-	3,000	3,000
54611 REPAIR & MAINT-ROADS	-	23,000	1,500	23,000	23,000
54613 REPAIR & MAINT-CULVERTS	10,500	3,500	-	60,000	3,500
54617 Repairs & Maint - Catch Basins	41,483	45,000	12,365	10,000	10,000
54618 R&M-AERATOR REFURBISHMENTS	10,190	12,500	10,749	13,700	13,700
54621 REPAIR & MAINT- STREET SWEEP	13,800	16,650	17,480	18,354	18,354
	95,524	130,824	55,641	159,712	103,212
Other					

**UNIT 3A - WOODBINE**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 3A - MAINTENANCE FUND					
59110 ADMINISTRAT TRANSFER OUT	7,725	8,754	4,563	10,884	10,884
59111 OPERATIONS TRANSFER OUT	3,754	4,254	2,217	5,289	5,289
99999 Add'l cash required/(available) for budget	(76,190)	(100,000)	-	(63,215)	-
	(64,711)	(86,992)	6,780	(47,042)	16,173
<b>TOTAL EXPENSES</b>	<b>131,149</b>	<b>162,024</b>	<b>146,425</b>	<b>225,690</b>	<b>234,971</b>

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 3A - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	424,111	426,824	426,824	431,444	440,694
	424,111	426,824	426,824	431,444	440,694
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,909)	(4,064)	(4,076)	(4,107)	(4,195)
54903 TAX DISCOUNT	(15,467)	(16,416)	(16,297)	(16,593)	(16,949)
	(17,376)	(20,480)	(20,373)	(20,700)	(21,144)
Other					
36110 INTEREST EARNINGS	94	-	385	-	-
36132 INTEREST EARNINGS-TAXES	215	-	169	-	-
	309	-	554	-	-
<b>TOTAL REVENUES</b>	<b>407,044</b>	<b>406,344</b>	<b>407,005</b>	<b>410,744</b>	<b>419,550</b>

**EXPENSES**

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	290,000	305,000	305,000	325,000	340,000
57201 DEBT SERVICE-INTEREST	129,000	113,412	113,412	97,019	79,550
	419,000	418,412	418,412	422,019	419,550
Other					
99999 Add'l cash required/(available) for budget	(11,955)	(12,068)	-	(11,275)	-
	(11,955)	(12,068)	-	(11,275)	-
<b>TOTAL EXPENSES</b>	<b>407,045</b>	<b>406,344</b>	<b>418,412</b>	<b>410,744</b>	<b>419,550</b>

	<b>Tax per Assessable Unit</b>				<b>Number of Assessable Units</b>	
	<b>FYE 9/30/23</b>	<b>FYE 9/30/22</b>	<b>Incr/(Decr)</b>		<b>FYE 9/30/23</b>	<b>FYE 9/30/22</b>
			<b>\$</b>	<b>%</b>		
APTS & COMMERCIAL - Maint	\$2,130.08	\$1,572.99				
APTS & COMMERCIAL - Debt	\$3,640.70	\$3,601.71				
<b>Total</b>	<b>\$5,770.78</b>	<b>\$5,174.70</b>	<b>\$596.08</b>	<b>12%</b>	<b>24</b>	<b>24</b>
PAR A - Maint	\$412.81	\$340.15				
PAR A - Debt	\$515.35	\$509.83				

**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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
Total	\$928.16	\$849.98	\$78.18	9%	74	74
PAR B - Maint	\$397.65	\$329.26				
PAR B - Debt	\$487.74	\$482.52				
Total	\$885.39	\$811.78	\$73.61	9%	86	86
PAR C - Maint	\$384.44	\$319.78				
PAR C - Debt	\$463.71	\$458.74				
Total	\$848.15	\$778.52	\$69.63	9%	88	88
PAR D, PLAT 1 - Maint	\$414.70	\$341.50				
PAR D, PLAT 1 - Debt	\$518.78	\$513.22				
Total	\$933.48	\$854.72	\$78.76	9%	71	71
PAR D, PLAT 2 - Maint	\$384.94	\$320.14				
PAR D, PLAT 2 - Debt	\$464.62	\$459.64				
Total	\$849.56	\$779.78	\$69.78	9%	15	15
PAR E - Maint	\$406.07	\$335.30				
PAR E - Debt	\$503.07	\$497.68				
Total	\$909.14	\$832.98	\$76.16	9%	114	114
PAR F - Maint	\$231.36	\$209.88				
PAR F - Debt	\$185.10	\$183.12				
Total	\$416.46	\$393.00	\$23.46	6%	136	136
PAR G - Maint	\$436.09	\$356.86				
PAR G - Debt	\$557.71	\$551.73				
Total	\$993.80	\$908.59	\$85.21	9%	40	40
PAR H - Maint	\$448.43	\$365.72				
PAR H - Debt	\$580.17	\$573.96				
Total	\$1,028.60	\$939.68	\$88.92	9%	54	54
PAR J - Maint	\$309.54	\$266.01				
PAR J - Debt	\$327.39	\$323.89				
Total	\$636.93	\$589.90	\$47.03	8%	132	132

**Budget Highlights:**

- > FY22 Engineering budget (a/c #53101) included estimate for extracting data previously collected with LIDAR technology for incorporation into GIS as well as miscellaneous engineering costs.
- > Repair & Maintenance- Culverts (a/c # 54613) includes \$60,000 for heavy cleaning of nine interconnect culverts.

**UNIT 3A - WOODBINE**

- > FY 22 budget for Repair & Maintenance - Catch Basins (a/c #54617) includes \$25,000 to repair lifted roadway drainage pipe found during 20/21 inspections and \$20,000 for miscellaneous repairs.
- > 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 7% increase to the contract for FYE 9/30/23 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 9/30/22:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl & Impr Refunding Bonds - Taxable Series 2004B	5.375%	\$1,805,000	8/1/2027

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

Year Ending September 30,	Principal	Interest	Total
2023	\$325,000	\$97,019	\$422,019
2024	\$340,000	\$79,550	\$419,550
2025	\$360,000	\$61,275	\$421,275
2026	\$380,000	\$41,925	\$421,925
2027	\$400,000	\$21,500	\$421,500
<b>Total</b>	<b>\$1,805,000</b>	<b>\$301,269</b>	<b>\$2,106,269</b>

**UNIT 4 - WEST OF VILLAGES OF PALM BEACH LAKES**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	396,834	555,139	553,826	560,725	446,970
31901 AGREEMENT ASSESSMENTS	11,164	15,608	15,608	15,767	12,568
31903 Delinquent Taxes - Prior Year	275	-	47	-	-
	408,273	570,747	569,481	576,492	459,538
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,764)	(5,270)	(5,230)	(5,304)	(4,228)
54903 TAX DISCOUNT	(14,039)	(21,351)	(19,844)	(21,565)	(17,190)
54904 UNIQUE ASSMTS DISCOUNT	(395)	(749)	(526)	(756)	(603)
	(16,198)	(27,370)	(25,600)	(27,625)	(22,021)
Other					
32900 PERMIT FEES	500	-	500	-	-
32901 PLAT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	560	-	1,001	-	-
36132 INTEREST EARNINGS-TAXES	493	-	589	-	-
	1,803	-	2,090	-	-
<b>TOTAL REVENUES</b>	<b>393,878</b>	<b>543,377</b>	<b>545,971</b>	<b>548,867</b>	<b>437,517</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	76,398	84,914	54,998	79,921	82,319
	76,398	84,914	54,998	79,921	82,319
Contractual Services					
53101 ENGINEERING FEES	50	500	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	1,789	2,197	1,871	2,158	2,158
53403 CHEMICAL WEED CONTROL	16,585	17,415	17,415	18,634	18,634
53407 TRASH DISPOSAL	-	250	-	1,000	1,000
53409 MOWING AND LANDSCAPING	20,733	21,770	21,770	18,180	18,180
59126 Insurance	14,106	14,374	15,130	17,020	18,041
	53,263	57,006	56,186	58,492	59,513
Utilities					
54301 ELECTRICITY	38,964	45,400	32,149	51,900	53,457
	38,964	45,400	32,149	51,900	53,457
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	35,898	68,053	33,301	75,978	75,978
54604 REPAIR & MAINT-CANAL/LAKE	11,200	4,500	3,200	2,500	2,500
54608 REPAIR & MAINT - GENERAL	7,236	10,000	134	4,000	4,000
54610 REPAIR & MAINT-TELEMETRY	1,424	7,500	941	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	16,886	300,000	82,755	300,000	40,000
54614 REPAIR & MAINT - GATE	390	500	850	500	500
54618 R&M-AERATOR REFURBISHMENTS	-	12,500	10,472	-	-

UNIT 4

**UNIT 4 - WEST OF VILLAGES OF PALM BEACH LAKES**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 4 - MAINTENANCE FUND					
54622 REPAIR & MAINT- RTU GATES	-	1,500	-	-	-
54623 R & M WATER STRUCTURES	-	-	-	2,500	2,500
	73,034	404,553	131,653	390,478	130,478
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	6,400	13,500	-
56304 GIS	9,201	11,228	11,114	10,078	10,078
56401 MACHINERY & EQUIPMENT	-	58,500	54,125	65,585	-
	9,201	69,728	71,639	89,163	10,078
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	55,187	62,536	32,597	77,751	77,751
59111 OPERATIONS TRANSFER OUT	16,980	19,240	10,029	23,922	23,922
99999 Add'l cash required/(available) for budget	70,850	(200,000)	-	(222,760)	-
	143,017	(118,224)	42,626	(121,087)	101,673
<b>TOTAL EXPENSES</b>	<b>393,877</b>	<b>543,377</b>	<b>389,251</b>	<b>548,867</b>	<b>437,518</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/23	FYE 9/30/22	<u>Incr/(Decr)</u>		FYE 9/30/23	FYE 9/30/22
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$65.49	\$64.83	\$0.66	1%	8,803	8,804

**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 7% increase to the contract for FYE 9/30/23 was also approved.
- > Repair & Maintenance- Culverts (a/c #54613) includes funding to slip line or CIP two 66" culverts at F001 and end treatments for same (\$200,000). This was budgeted in FY22, but not completed.
- > \$13,500 is included in Improvements Other than Building (a/c #56301) for access gate and fence replacement.
- > FY23 budget includes 3 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.
- 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:**

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; 33 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 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	293,793	291,708	291,555	520,645	522,627
31901 AGREEMENT ASSESSMENTS	1,769	1,756	1,756	3,135	3,147
31903 Delinquent Taxes - Prior Year	2	-	6	-	-
	295,564	293,464	293,317	523,780	525,774
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,323)	(2,790)	(2,772)	(4,922)	(4,940)
54903 TAX DISCOUNT	(10,937)	(11,219)	(10,916)	(20,024)	(20,100)
54904 UNIQUE ASSMTS DISCOUNT	(71)	(84)	(70)	(150)	(151)
	(12,331)	(14,093)	(13,758)	(25,096)	(25,191)
Other					
36110 INTEREST EARNINGS	465	-	750	-	-
36132 INTEREST EARNINGS-TAXES	169	-	161	-	-
	634	-	911	-	-
<b>TOTAL REVENUES</b>	<b>283,867</b>	<b>279,371</b>	<b>280,470</b>	<b>498,684</b>	<b>500,583</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	22,682	17,064	17,065	24,523	25,258
	22,682	17,064	17,065	24,523	25,258
Contractual Services					
53101 ENGINEERING FEES	6,303	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	1,274	3,648	6,258	4,492	4,492
53118 OTHER PROFESSIONAL SVCS	-	-	8,000	8,000	8,000
53201 AUDITORS SERVICES	999	1,166	993	855	855
53403 CHEMICAL WEED CONTROL	9,467	9,774	9,774	10,067	10,067
53407 TRASH DISPOSAL	-	250	-	500	500
53409 MOWING AND LANDSCAPING	11,742	12,329	12,329	13,150	13,150
59126 Insurance	10,823	10,452	11,001	12,307	13,045
	40,608	39,119	48,355	50,871	51,609
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	4,000	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	2,900	2,000	-	2,000	2,000
54613 REPAIR & MAINT-CULVERTS	-	3,500	-	303,500	3,500
54614 REPAIR & MAINT - GATE	-	500	-	500	500
	6,900	11,000	-	311,000	11,000
Capital Outlay					
56203 Future Loan Project Costs	-	-	63,993	-	-
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	19,600	19,600
56304 GIS	8,530	10,407	10,072	9,269	9,269



**UNIT 5 - HENRY ROLF / OKEECHOBEE CORRIDOR**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 5 - MAINTENANCE FUND	8,530	10,407	74,065	28,869	28,869
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	-	119,257	-	66,773	224,469
57201 DEBT SERVICE-INTEREST	-	75,000	-	85,661	80,399
	-	194,257	-	152,434	304,868
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	53,801	60,965	31,779	75,798	75,798
59111 OPERATIONS TRANSFER OUT	2,258	2,559	1,334	3,181	3,181
99999 Add'l cash required/(available) for budget	149,088	(56,000)	-	(147,992)	-
	205,147	7,524	33,113	(69,013)	78,979
<b>TOTAL EXPENSES</b>	<b>283,867</b>	<b>279,371</b>	<b>172,598</b>	<b>498,684</b>	<b>500,583</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/23	FYE 9/30/22	<u>Incr/(Decr)</u>		FYE 9/30/23	FYE 9/30/22
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$64.19	\$35.96	\$28.23	79%	8,160	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.
- > Mowing and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022.
- > FY23 Culvert Repairs & Maintenance (a/c #54613) included partial funding of major Jog Road culvert repairs using reserves. The rest of the funding to come from a new proposed maintenance loan and will be accounted for in a separate fund. The project includes cleaning the existing culvert, slip lining and restoration.
- > New loan totalling \$2,400,000 for the Jog Road culvert project, payable over 10 years, with 3.53% 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.
- > Grants have been applied for to offset the cost of the Jog Road culvert repair. Award notice in June 2022.
- > \$19,600 is included in Improvements Other than Building (a/c #56301) for two access gates.
- > 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 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 9/30/22:**

UNIT 5

**UNIT 5 - HENRY ROLF / OKEECHOBEE CORRIDOR**

Description	Interest Rates	Outstanding	Final Maturity
2022 loan for culvert cleaning and restoration	3.53%	\$2,400,000	8/1/2032

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

Year Ending September 30,	Principal	Interest	Total
2023	\$66,773	\$85,661	\$152,434
2024	\$224,469	\$80,399	\$304,868
2025	\$232,462	\$72,406	\$304,868
2026	\$240,741	\$64,127	\$304,868
2027	\$249,314	\$55,554	\$304,868
THEREAFTER	\$1,386,241	\$138,099	\$1,524,340
Total	<u>\$2,400,000</u>	<u>\$496,246</u>	<u>\$2,896,246</u>

**UNIT 5A - VISTA CENTER OF PALM BEACH**

Fund Name: UNIT 5A - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	345,201	284,339	284,339	344,719	685,873
	345,201	284,339	284,339	344,719	685,873
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,563)	(2,708)	(2,711)	(3,281)	(6,529)
54903 TAX DISCOUNT	(12,679)	(10,936)	(10,937)	(13,258)	(26,379)
	(14,242)	(13,644)	(13,648)	(16,539)	(32,908)
Other					
32900 PERMIT FEES	2,500	-	250	-	-
36110 INTEREST EARNINGS	1,317	-	1,596	-	-
36132 INTEREST EARNINGS-TAXES	128	-	103	-	-
	3,945	-	1,949	-	-
<b>TOTAL REVENUES</b>	<b>334,904</b>	<b>270,695</b>	<b>272,640</b>	<b>328,180</b>	<b>652,965</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	89,198	100,266	79,790	110,481	113,796
	89,198	100,266	79,790	110,481	113,796
Contractual Services					
53101 ENGINEERING FEES	18,176	14,400	9,608	20,000	20,000
53109 LEGAL SERVICES	2,962	500	5,506	2,000	2,000
53201 AUDITORS SERVICES	1,030	1,303	1,109	1,296	1,296
53402 MARSH MAINT-LITTORAL ZONE	1,617	16,422	6,572	17,884	17,884
53403 CHEMICAL WEED CONTROL	32,024	34,675	34,675	36,409	36,409
53407 TRASH DISPOSAL	-	500	-	500	500
59126 Insurance	824	939	988	772	818
	56,633	68,739	58,458	78,861	78,907
Utilities					
54301 ELECTRICITY	10,075	13,000	8,301	13,062	13,454
	10,075	13,000	8,301	13,062	13,454
Supplies & Materials					
54905 LEGAL ADS	-	-	-	1,500	1,500
	-	-	-	1,500	1,500
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,000	-	2,000	2,000
54608 REPAIR & MAINT - GENERAL	-	1,000	-	3,000	3,000
54611 REPAIR & MAINT-ROADS	13,587	37,000	8,229	57,000	7,500
54613 REPAIR & MAINT-CULVERTS	109,015	5,000	199,782	500,000	5,000
54617 Repairs & Maint - Catch Basins	-	10,000	-	125,000	125,000
54623 R & M WATER STRUCTURES	-	-	-	3,000	3,000

UNIT 5A

VISTA CENTER OF PALM BEACH

**UNIT 5A - VISTA CENTER OF PALM BEACH**

Fund Name: UNIT 5A - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
	122,602	55,000	208,011	690,000	145,500
<b>Capital Outlay</b>					
56302 ROADS/BRIDGES	92,000	-	-	-	-
56304 GIS	125	875	1,125	-	-
	92,125	875	1,125	-	-
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	-	-	-	-	166,960
57201 DEBT SERVICE-INTEREST	-	-	-	-	92,050
	-	-	-	-	259,010
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	13,869	15,716	8,192	19,540	19,540
59111 OPERATIONS TRANSFER OUT	15,089	17,099	8,913	21,259	21,259
99999 Add'l cash required/(available) for budget	(64,688)	-	-	(606,523)	-
	(35,730)	32,815	17,105	(565,724)	40,799
<b>TOTAL EXPENSES</b>	<b>334,903</b>	<b>270,695</b>	<b>372,790</b>	<b>328,180</b>	<b>652,966</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/23	FYE 9/30/22	<u>Incr/(Decr)</u>		FYE 9/30/23	FYE 9/30/22
			\$	%		
Business Park Vista Center - Maint	\$228.09	\$171.15	\$56.94	33%	136	136
Emerald Dunes Condos - Maint	\$134.11	\$93.64	\$40.47	43%	302	302
GOLF COURSE - Maint	\$245.98	\$185.91	\$60.07	32%	128	128
INDUSTRIAL - Maint	\$1,237.37	\$1,003.64	\$233.73	23%	195	195
Links at Emerald Dunes - Maint	\$159.31	\$114.42	\$44.89	39%	185	185
Ventura Greens at Emerald Dunes - Maint	\$231.79	\$174.20	\$57.59	33%	70	70
Villas at Emerald Dunes - Maint	\$147.08	\$104.33	\$42.75	41%	184	184
Vista Center Condos - Maint	\$455.25	\$358.52	\$96.73	27%	12	12

**Budget Highlights:**

- >
- > Repair & Maint Roads (a/c #54611) includes miscellaneous repairs, light repairs, sign replacements, sidewalk repairs, and swale restoration.
- > 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. A change order for a 5% increase was approved for FY 23.
- > Repair & Maintenance- Catch Basins (a/c # 54617) includes \$125,000 to clean catch basins in Northern owned roads. This is the first of potentially two phases.
- > 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.

### **UNIT 5A - VISTA CENTER OF PALM BEACH**

- 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. 5A, Vista Center: 3 Fixed Structures; Lakes; Marshes; Uplands; Major Roadways; Culverts; 67 Street Lights; Landscaping; Irrigation.

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**UNIT 5B - BAYWINDS**

Fund Name: UNIT 5B - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	76,177	99,290	99,187	102,798	106,311
	76,177	99,290	99,187	102,798	106,311
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(344)	(949)	(949)	(979)	(1,012)
54903 TAX DISCOUNT	(2,771)	(3,819)	(3,678)	(3,954)	(4,089)
	(3,115)	(4,768)	(4,627)	(4,933)	(5,101)
Other					
36110 INTEREST EARNINGS	150	-	247	-	-
36132 INTEREST EARNINGS-TAXES	41	-	35	-	-
	191	-	282	-	-
<b>TOTAL REVENUES</b>	<b>73,253</b>	<b>94,522</b>	<b>94,842</b>	<b>97,865</b>	<b>101,210</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	25,144	28,521	21,205	31,823	32,777
	25,144	28,521	21,205	31,823	32,777
Contractual Services					
53101 ENGINEERING FEES	-	500	-	3,000	3,000
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	100	215	215	188	188
53201 AUDITORS SERVICES	563	742	632	731	731
53409 MOWING AND LANDSCAPING	2,730	2,866	2,867	4,916	4,916
57301 TRUSTEE FEES	500	525	500	525	525
59126 Insurance	4,046	5,356	5,638	5,920	6,276
	7,939	10,704	9,852	15,780	16,136
Utilities					
54301 ELECTRICITY	3,797	5,066	1,220	5,173	5,328
	3,797	5,066	1,220	5,173	5,328
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	-	-	-	100	100
55201 FUEL-PUMP STATIONS	-	1,000	5,708	1,500	1,500
	-	1,000	5,708	1,600	1,600
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	3,580	10,332	3,064	10,500	10,500
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	-	3,000	3,000
54606 REPAIR & MAINT-BLDG	167	10,000	450	35,000	10,000
54608 REPAIR & MAINT - GENERAL	375	750	62	1,000	1,000
54610 REPAIR & MAINT-TELEMETRY	22	14,000	8,569	5,000	5,000
54619 R&M-GENERATORS	-	1,000	6,283	2,500	2,500
54623 R & M WATER STRUCTURES	-	-	-	750	750

**UNIT 5B - BAYWINDS**

Fund Name: UNIT 5B - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
	4,144	39,082	18,428	57,750	32,750
Other					
59110 ADMINISTRAT TRANSFER OUT	5,842	6,620	3,451	8,231	8,231
59111 OPERATIONS TRANSFER OUT	3,114	3,529	1,840	4,387	4,387
99999 Add'l cash required/(available) for budget	23,272	-	-	(26,879)	-
	32,228	10,149	5,291	(14,261)	12,618
<b>TOTAL EXPENSES</b>	<b>73,252</b>	<b>94,522</b>	<b>61,704</b>	<b>97,865</b>	<b>101,209</b>

Fund Name: UNIT 5B - DEBT FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	402,736	404,971	404,546	406,112	412,949
	402,736	404,971	404,546	406,112	412,949
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,820)	(3,858)	(3,870)	(3,873)	(3,938)
54903 TAX DISCOUNT	(14,657)	(15,575)	(15,019)	(15,619)	(15,882)
	(16,477)	(19,433)	(18,889)	(19,492)	(19,820)
Other					
36110 INTEREST EARNINGS	69	-	357	-	-
36132 INTEREST EARNINGS-TAXES	217	-	144	-	-
	286	-	501	-	-
<b>TOTAL REVENUES</b>	<b>386,545</b>	<b>385,538</b>	<b>386,158</b>	<b>386,620</b>	<b>393,129</b>

<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	352,081	359,933	359,933	367,959	376,165
57201 DEBT SERVICE-INTEREST	41,047	33,196	33,196	25,170	16,964
	393,128	393,129	393,129	393,129	393,129
Other					
99999 Add'l cash required/(available) for budget	(6,584)	(7,591)	-	(6,509)	-
	(6,584)	(7,591)	-	(6,509)	-
<b>TOTAL EXPENSES</b>	<b>386,544</b>	<b>385,538</b>	<b>393,129</b>	<b>386,620</b>	<b>393,129</b>

	<b>Tax per Assessable Unit</b>				<b>Number of Assessable Units</b>	
	<b>FYE</b>	<b>FYE</b>	<b>Incr/(Decr)</b>		<b>FYE</b>	<b>FYE</b>
	<b>9/30/23</b>	<b>9/30/22</b>	<b>\$</b>	<b>%</b>	<b>9/30/23</b>	<b>9/30/22</b>
COMMERCIAL - Maint	\$686.69	\$637.20				
COMMERCIAL - Debt	\$2,459.24	\$2,452.36				
Total	\$3,145.93	\$3,089.56	\$56.37	2%	7	7

**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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
Mezzano Condo - Maint	\$88.40	\$59.34				
Mezzano Condo - Debt	\$95.64	\$95.37				
<b>Total</b>	<b>\$184.04</b>	<b>\$154.71</b>	<b>\$29.33</b>	<b>19%</b>	<b>240</b>	<b>240</b>
RESIDENTIAL - Maint	\$149.80	\$118.65				
RESIDENTIAL - Debt	\$338.21	\$337.26				
<b>Total</b>	<b>\$488.01</b>	<b>\$455.91</b>	<b>\$32.10</b>	<b>7%</b>	<b>1,082</b>	<b>1,082</b>

**Budget Highlights:**

- > Repair & Maintenance- Building (a/c# 54606) includes modifications to existing driveway and rolling gate replacement.
- > 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 9/30/22:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2015	2.23%	\$1,128,677	8/1/2025

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

Year Ending September 30,	Principal	Interest	Total
2023	\$367,959	\$25,170	\$393,129
2024	\$376,165	\$16,964	\$393,129
2025	\$384,553	\$8,576	\$393,129
<b>Total</b>	<b>\$1,128,677</b>	<b>\$50,710</b>	<b>\$1,179,387</b>



**UNIT 5C - RIVERWALK**

Fund Name: UNIT 5C - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	39,739	45,357	45,357	46,956	52,833
	39,739	45,357	45,357	46,956	52,833
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(178)	(432)	(431)	(445)	(501)
54903 TAX DISCOUNT	(1,465)	(1,744)	(1,667)	(1,806)	(2,032)
	(1,643)	(2,176)	(2,098)	(2,251)	(2,533)
Other					
36110 INTEREST EARNINGS	210	-	286	-	-
36132 INTEREST EARNINGS-TAXES	29	-	27	-	-
	239	-	313	-	-
<b>TOTAL REVENUES</b>	<b>38,335</b>	<b>43,181</b>	<b>43,572</b>	<b>44,705</b>	<b>50,300</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	18,302	21,560	13,517	21,470	22,114
	18,302	21,560	13,517	21,470	22,114
Contractual Services					
53101 ENGINEERING FEES	390	500	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	489	582	496	531	531
53407 TRASH DISPOSAL	3,400	3,400	-	3,400	3,400
53409 MOWING AND LANDSCAPING	724	761	761	1,080	1,080
59126 Insurance	564	611	643	2,570	2,724
	5,567	6,354	1,900	9,081	9,235
Utilities					
54301 ELECTRICITY	176	1,000	148	983	1,013
	176	1,000	148	983	1,013
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	3,400	1,500	1,500
54608 REPAIR & MAINT - GENERAL	100	1,500	-	1,500	1,500
54610 REPAIR & MAINT-TELEMETRY	-	5,000	1,004	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	-	3,500	4,852	7,000	7,000
54623 R & M WATER STRUCTURES	-	-	-	1,000	1,000
	100	13,000	9,256	16,000	16,000
Capital Outlay					
56401 MACHINERY & EQUIPMENT	-	-	-	362	362
	-	-	-	362	362
Other					
59110 ADMINISTRAT TRANSFER OUT	794	900	469	1,119	1,119

UNIT 5C

RIVERWALK

**UNIT 5C - RIVERWALK**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 5C - MAINTENANCE FUND					
59111 OPERATIONS TRANSFER OUT	324	367	191	457	457
99999 Add'l cash required/(available) for budget	13,071	-	-	(4,767)	-
	14,189	1,267	660	(3,191)	1,576
<b>TOTAL EXPENSES</b>	<b>38,334</b>	<b>43,181</b>	<b>25,481</b>	<b>44,705</b>	<b>50,300</b>

	<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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
RESIDENTIAL - Maint	\$98.54	\$69.14				
Total	\$98.54	\$69.14	\$29.40	43%	1,367	1,367

**Budget Highlights:**

- > Repair & Maintenance- Culverts (a/c # 54613) includes cleaning of 170 feet of pipe.
- > 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. 5C, Riverwalk: Drainage Easement; 1 Dock; 1 Operable Structure; Lake Interconnect Pipes/ Culverts.

**UNIT 5D - ANDROS ISLE**

Fund Name: UNIT 5D - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	97,633	101,050	101,050	93,308	97,502
	97,633	101,050	101,050	93,308	97,502
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(438)	(888)	(962)	(820)	(857)
54903 TAX DISCOUNT	(3,610)	(3,886)	(3,767)	(3,589)	(3,750)
	(4,048)	(4,774)	(4,729)	(4,409)	(4,607)
Other					
36110 INTEREST EARNINGS	261	-	326	-	-
36132 INTEREST EARNINGS-TAXES	74	-	56	-	-
	335	-	382	-	-
<b>TOTAL REVENUES</b>	<b>93,920</b>	<b>96,276</b>	<b>96,703</b>	<b>88,899</b>	<b>92,895</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	29,482	32,548	27,506	39,742	40,934
	29,482	32,548	27,506	39,742	40,934
Contractual Services					
53101 ENGINEERING FEES	-	500	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	716	928	790	840	840
53409 MOWING AND LANDSCAPING	2,761	2,900	2,900	2,566	2,566
59126 Insurance	2,511	2,763	2,908	3,650	3,869
	5,988	7,591	6,598	8,556	8,775
Utilities					
54301 ELECTRICITY	3,797	4,066	1,016	4,004	4,124
	3,797	4,066	1,016	4,004	4,124
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	25	-	-	100	100
55201 FUEL-PUMP STATIONS	1,050	1,000	708	1,500	1,500
	1,075	1,000	708	1,600	1,600
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	28,561	5,332	5,233	10,000	10,000
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	-	3,000	3,000
54606 REPAIR & MAINT-BLDG	1,700	10,000	6,760	3,000	3,000
54608 REPAIR & MAINT - GENERAL	300	600	53	1,000	1,000
54610 REPAIR & MAINT-TELEMETRY	105	14,000	11,045	5,000	5,000
54619 R&M-GENERATORS	-	1,000	2,198	2,500	2,500
54623 R & M WATER STRUCTURES	-	-	-	1,600	1,600
	30,666	33,932	25,289	26,100	26,100

UNIT 5D

ANDROS ISLE

**UNIT 5D - ANDROS ISLE**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 5D - MAINTENANCE FUND					
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	63,390	8,000	-	-	-
	63,390	8,000	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	5,304	6,010	3,133	7,472	7,472
59111 OPERATIONS TRANSFER OUT	2,760	3,129	1,631	3,890	3,890
99999 Add'l cash required/(available) for budget	(48,544)	-	-	(2,465)	-
	(40,480)	9,139	4,764	8,897	11,362
<b>TOTAL EXPENSES</b>	<b>93,918</b>	<b>96,276</b>	<b>65,881</b>	<b>88,899</b>	<b>92,895</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>
			\$	%		
COMMERCIAL/AC - Maint	\$132.03	\$109.43				
Total	\$132.03	\$109.43	\$22.60	21%	32	32
RESIDENTIAL - Maint	\$166.02	\$146.24				
Total	\$166.02	\$146.24	\$19.78	14%	881	881
San Michele condo - Maint	\$68.94	\$41.10				
Total	\$68.94	\$41.10	\$27.84	68%	300	300

**Budget Highlights:**

- > Repairs & Maintenance -Water Structures (a/c #54623) includes gate and structure maintenance
- > FY 22 Improvements Other Than Bldg. (a/c #56301) included funding for handrails for headwalls and flexible motor cable conduit connectors.

**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 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	103,834	112,871	112,791	121,377	152,996
31903 Delinquent Taxes - Prior Year	449	-	45	-	-
	104,283	112,871	112,836	121,377	152,996
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(468)	(1,073)	(1,076)	(1,151)	(1,450)
54903 TAX DISCOUNT	(3,829)	(4,341)	(4,200)	(4,668)	(5,884)
	(4,297)	(5,414)	(5,276)	(5,819)	(7,334)
Other					
32900 PERMIT FEES	2,500	-	1,000	-	-
32901 PLAT FEES	250	-	-	-	-
33003 Intgov'l rct - Exp Reimbursemt	4,346	-	383	-	-
36110 INTEREST EARNINGS	339	-	483	-	-
36132 INTEREST EARNINGS-TAXES	115	-	64	-	-
	7,550	-	1,930	-	-
<b>TOTAL REVENUES</b>	<b>107,536</b>	<b>107,457</b>	<b>109,490</b>	<b>115,558</b>	<b>145,662</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	26,410	32,928	19,201	34,498	35,532
	26,410	32,928	19,201	34,498	35,532
Contractual Services					
53101 ENGINEERING FEES	324	500	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	3,856	3,697	3,727	4,513	4,513
53201 AUDITORS SERVICES	592	737	627	675	675
53403 CHEMICAL WEED CONTROL	5,234	5,404	5,404	5,566	5,566
53407 TRASH DISPOSAL	-	1,200	-	1,200	1,200
53409 MOWING AND LANDSCAPING	16,938	17,785	17,785	15,740	15,740
59126 Insurance	3,859	3,757	3,954	4,236	4,491
	30,803	33,580	31,497	33,430	33,685
Utilities					
54301 ELECTRICITY	175	500	152	481	495
	175	500	152	481	495
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	2,950	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	175	350	85	1,000	1,000
54610 REPAIR & MAINT-TELEMETRY	89	-	941	-	-
54614 REPAIR & MAINT - GATE	1,900	2,000	-	2,000	2,000
54623 R & M WATER STRUCTURES	-	-	-	350	350
	5,114	7,350	1,026	8,350	8,350

UNIT 7

DYER BOULEVARD

**UNIT 7 - DYER BOULEVARD**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	27,000	27,000
56304 GIS	2,887	3,567	3,409	3,521	3,521
56401 MACHINERY & EQUIPMENT	-	-	-	362	362
	2,887	3,567	3,409	30,883	30,883
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	18,149	20,566	10,720	25,570	25,570
59111 OPERATIONS TRANSFER OUT	7,912	8,966	4,674	11,147	11,147
99999 Add'l cash required/(available) for budget	16,085	-	-	(28,801)	-
	42,146	29,532	15,394	7,916	36,717
<b>TOTAL EXPENSES</b>	<b>107,535</b>	<b>107,457</b>	<b>70,679</b>	<b>115,558</b>	<b>145,662</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/23	FYE 9/30/22	<u>Incr/(Decr)</u>		FYE 9/30/23	FYE 9/30/22
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$43.38	\$40.34	\$3.04	8%	2,798	2,798

**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 3% increase to the contract for FYE 9/30/23 was also approved.
- > Mowing and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022.
- > \$27,000 is included in Improvements Other than Building (a/c #56301) for two access gates.
- > 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 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	98,542	117,482	117,459	121,673	127,841
31901 AGREEMENT ASSESSMENTS	2,806	3,345	3,345	3,464	3,640
	101,348	120,827	120,804	125,137	131,481
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(447)	(1,117)	(1,124)	(1,155)	(1,214)
54903 TAX DISCOUNT	(3,656)	(4,518)	(4,410)	(4,680)	(4,917)
54904 UNIQUE ASSMTS DISCOUNT	(112)	(160)	(134)	(166)	(174)
	(4,215)	(5,795)	(5,668)	(6,001)	(6,305)
Other					
32900 PERMIT FEES	-	-	500	-	-
36110 INTEREST EARNINGS	301	-	420	-	-
36132 INTEREST EARNINGS-TAXES	34	-	50	-	-
	335	-	970	-	-
<b>TOTAL REVENUES</b>	<b>97,468</b>	<b>115,032</b>	<b>116,106</b>	<b>119,136</b>	<b>125,176</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	27,003	30,873	16,940	27,400	28,222
	27,003	30,873	16,940	27,400	28,222
Contractual Services					
53101 ENGINEERING FEES	97	500	-	1,000	1,000
53109 LEGAL SERVICES	358	500	-	500	500
53114 WATER QUALITY	3,690	5,510	7,308	6,549	6,549
53201 AUDITORS SERVICES	597	753	641	705	705
53403 CHEMICAL WEED CONTROL	3,553	3,668	3,668	3,778	3,778
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	9,030	9,482	9,482	5,660	5,660
59126 Insurance	3,083	3,178	3,345	3,533	3,745
	20,408	24,591	24,444	22,725	22,937
Utilities					
54301 ELECTRICITY	196	200	171	205	211
	196	200	171	205	211
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,500	-	2,500	2,500
54608 REPAIR & MAINT - GENERAL	503	5,350	25	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	45	17,000	471	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	6,960	3,500	-	60,000	3,500
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54622 REPAIR & MAINT- RTU GATES	-	500	-	-	-
54623 R & M WATER STRUCTURES	-	-	-	1,200	1,200

**UNIT 9 - ADMIRAL'S COVE**

Fund Name: UNIT 9 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
	7,508	29,350	496	74,200	17,700
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	6,400	-	-
56304 GIS	1,885	2,300	2,226	2,270	2,270
56401 MACHINERY & EQUIPMENT	-	-	-	723	723
	1,885	2,300	8,626	2,993	2,993
Other					
59110 ADMINISTRAT TRANSFER OUT	28,886	32,733	17,062	40,697	40,697
59111 OPERATIONS TRANSFER OUT	8,812	9,985	5,205	12,415	12,415
99999 Add'l cash required/(available) for budget	2,770	(15,000)	-	(61,499)	-
	40,468	27,718	22,267	(8,387)	53,112
<b>TOTAL EXPENSES</b>	<b>97,468</b>	<b>115,032</b>	<b>72,944</b>	<b>119,136</b>	<b>125,175</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/23	9/30/22	\$	%	9/30/23	9/30/22
ALL NON EXEMPT PARCELS - Maint	\$69.38	\$66.99	\$2.39	4%	1,804	1,804

**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 3% increase to the contract for FYE 9/30/23 was also approved.
- > Mowing and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022.
- > Repair & Maintenance- Culverts (a/c #54613) includes 1500 feet of diver pipe cleaning.
- > 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 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	653,813	810,911	810,641	1,019,285	981,476
31901 AGREEMENT ASSESSMENTS	4,827	4,550	4,971	4,550	4,381
	658,640	815,461	815,612	1,023,835	985,857
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,965)	(7,725)	(7,747)	(9,708)	(9,348)
54903 TAX DISCOUNT	(23,139)	(31,188)	(29,734)	(39,202)	(37,748)
	(26,104)	(38,913)	(37,481)	(48,910)	(47,096)
Other					
32900 PERMIT FEES	2,000	-	500	-	-
32901 PLAT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	1,252	-	1,629	-	-
36132 INTEREST EARNINGS-TAXES	244	-	383	-	-
	3,746	-	2,512	-	-
<b>TOTAL REVENUES</b>	<b>636,282</b>	<b>776,548</b>	<b>780,643</b>	<b>974,925</b>	<b>938,761</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	155,243	160,040	127,981	188,986	194,655
	155,243	160,040	127,981	188,986	194,655
Contractual Services					
53101 ENGINEERING FEES	3,712	1,000	-	1,000	1,000
53109 LEGAL SERVICES	2,722	500	644	1,000	1,000
53114 WATER QUALITY	1,219	1,724	2,363	2,384	2,384
53118 OTHER PROFESSIONAL SVCS	-	-	600	5,000	5,000
53201 AUDITORS SERVICES	3,342	4,186	3,564	4,101	4,101
53403 CHEMICAL WEED CONTROL	27,714	25,102	38,558	40,486	40,486
53407 TRASH DISPOSAL	-	250	-	500	500
53409 MOWING AND LANDSCAPING	16,084	16,889	16,889	11,720	11,720
53413 PRESERVE/EXOTIC MAINT	90,099	131,670	218,018	228,257	228,257
53414 UPLAND MAINTENANCE	9,456	11,895	31,610	33,191	33,191
59126 Insurance	7,637	11,914	12,540	14,522	15,393
	161,985	205,130	324,786	342,161	343,032
Utilities					
54301 ELECTRICITY	85,317	83,400	73,175	92,203	94,970
	85,317	83,400	73,175	92,203	94,970
Supplies & Materials					
54201 POSTAGE	14	-	-	-	-
	14	-	-	-	-
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	58,725	79,758	58,047	90,780	90,780

**UNIT 9A - ABACOA I**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 9A - MAINTENANCE FUND					
54604 REPAIR & MAINT-CANAL/LAKE	1,500	2,500	-	2,500	2,500
54606 REPAIR & MAINT-BLDG	-	5,000	750	5,000	5,000
54608 REPAIR & MAINT - GENERAL	1,799	16,450	154	4,000	4,000
54610 REPAIR & MAINT-TELEMETRY	2,008	5,000	941	5,000	5,000
54611 REPAIR & MAINT-ROADS	24,921	40,000	76,480	50,000	25,000
54613 REPAIR & MAINT-CULVERTS	-	30,000	46,840	50,000	20,000
54614 REPAIR & MAINT - GATE	-	500	280	500	500
54618 R&M-AERATOR REFURBISHMENTS	10,190	12,500	10,472	13,700	13,700
54620 R & M - Preserve Structures	25,751	145,000	146,365	100,000	100,000
54622 REPAIR & MAINT- RTU GATES	-	2,500	250	-	-
54623 R & M WATER STRUCTURES	-	-	-	4,000	4,000
	124,894	339,208	340,579	325,480	270,480
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	10,000	9,200	68,500	10,000
56401 MACHINERY & EQUIPMENT	-	133,500	43,964	23,128	-
	-	143,500	53,164	91,628	10,000
Other					
59110 ADMINISTRAT TRANSFER OUT	11,419	12,940	6,745	16,088	16,088
59111 OPERATIONS TRANSFER OUT	6,770	7,670	3,998	9,537	9,537
99999 Add'l cash required/(available) for budget	90,638	(175,340)	-	(91,158)	-
	108,827	(154,730)	10,743	(65,533)	25,625
<b>TOTAL EXPENSES</b>	<b>636,280</b>	<b>776,548</b>	<b>930,428</b>	<b>974,925</b>	<b>938,762</b>

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 9A - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	2,879,465	2,903,989	2,903,018	2,917,472	2,973,537
	2,879,465	2,903,989	2,903,018	2,917,472	2,973,537
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(13,057)	(27,650)	(27,744)	(27,778)	(28,312)
54903 TAX DISCOUNT	(101,908)	(111,687)	(106,487)	(112,206)	(114,362)
	(114,965)	(139,337)	(134,231)	(139,984)	(142,674)
Other					
36110 INTEREST EARNINGS	1,658	-	2,887	-	-
36132 INTEREST EARNINGS-TAXES	1,074	-	1,373	-	-
	2,732	-	4,260	-	-
<b>TOTAL REVENUES</b>	<b>2,767,232</b>	<b>2,764,652</b>	<b>2,773,047</b>	<b>2,777,488</b>	<b>2,830,863</b>

**EXPENSES**

Supplies & Materials					
54907 BANK SERVICE CHARGES	85	-	50	-	-

**UNIT 9A - ABACOA I**

Fund Name: UNIT 9A - DEBT FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
	85	-	50	-	-
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	2,308,017	2,376,335	2,376,335	2,446,674	2,519,096
57201 DEBT SERVICE-INTEREST	522,845	454,528	454,528	384,189	311,767
	2,830,862	2,830,863	2,830,863	2,830,863	2,830,863
Other					
99999 Add'l cash required/(available) for budget	(63,716)	(66,211)	-	(53,375)	-
	(63,716)	(66,211)	-	(53,375)	-
<b>TOTAL EXPENSES</b>	<b>2,767,231</b>	<b>2,764,652</b>	<b>2,830,913</b>	<b>2,777,488</b>	<b>2,830,863</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>
			<u>\$</u>	<u>%</u>		
COMMERCIAL/AC - Maint	\$3,654.26	\$2,793.13				
COMMERCIAL/AC - Debt	\$8,094.06	\$8,053.72				
<b>Total</b>	<b>\$11,748.32</b>	<b>\$10,846.85</b>	<b>\$901.47</b>	<b>8%</b>	<b>218</b>	<b>218</b>
GOLF COURSE/AC - Maint	\$373.09	\$302.86				
GOLF COURSE/AC - Debt	\$770.47	\$766.77				
<b>Total</b>	<b>\$1,143.56</b>	<b>\$1,069.63</b>	<b>\$73.93</b>	<b>7%</b>	<b>169</b>	<b>169</b>
RESIDENTIAL/AC - Maint	\$1,149.63	\$894.70				
RESIDENTIAL/AC - Debt	\$2,546.18	\$2,533.68				
<b>Total</b>	<b>\$3,695.81</b>	<b>\$3,428.38</b>	<b>\$267.43</b>	<b>8%</b>	<b>943</b>	<b>943</b>

**Budget Highlights:**

- > 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 9/30/23 was also approved.
- > Preserve maintenance (a/c #53413) includes monitoring well data collection, and annual monitoring and reports. Contractor increased labor cost per hour approximately 60% to adjust for market conditions. Board determined not cost effective to rebid.
- > Repair & Maintenance- General (a/c #54608) includes repair to erosion at Station 90.
- > Repairs & Maintenance- Roads (a/c #54611) includes funding for sidewalk repairs.
- > Repair & Maintenance- Culverts (a/c #54613) includes 200 feet of heavy pipe cleaning.
- > R & M - Preserve Structures (a/c #54620) includes funding for repair/rebuild wooden structures, repair after vandalism wooden improvements, gates and fences, illegal dumping and dead pine removal from bark beetles.
- > Improvements Other Than Bldg. (a/c #56301) includes funding for two new access gates and 3 catwalks.
- > FY22 budget includes 1 new aerator (a/c #56401).
- > FRDAP Grant awarded for preserve structure repairs in the amount of \$50,000.
- > 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 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 renewed 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; 38 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 9/30/22:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2013	2.96%	\$12,979,343	8/1/2027

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

Year Ending September 30,	Principal	Interest	Total
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
2026	\$2,670,433	\$160,429	\$2,830,862
2027	\$2,749,478	\$81,385	\$2,830,863
<b>Total</b>	<b>\$12,979,342</b>	<b>\$1,174,972</b>	<b>\$14,154,314</b>

**UNIT 9B - ABACOA II**

Fund Name: UNIT 9B - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	553,258	604,061	603,843	832,585	819,190
	553,258	604,061	603,843	832,585	819,190
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,509)	(5,752)	(5,769)	(7,923)	(7,795)
54903 TAX DISCOUNT	(19,313)	(23,232)	(22,058)	(32,021)	(31,506)
	(21,822)	(28,984)	(27,827)	(39,944)	(39,301)
Other					
36110 INTEREST EARNINGS	951	-	1,332	-	-
36132 INTEREST EARNINGS-TAXES	210	-	287	-	-
	1,161	-	1,619	-	-
<b>TOTAL REVENUES</b>	<b>532,597</b>	<b>575,077</b>	<b>577,635</b>	<b>792,641</b>	<b>779,889</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	133,355	142,462	111,283	150,091	154,594
	133,355	142,462	111,283	150,091	154,594
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	1,000	1,000
53115 FINANCIAL CONS./ADVISOR	100	215	215	188	188
53118 OTHER PROFESSIONAL SVCS	-	-	600	5,000	5,000
53201 AUDITORS SERVICES	2,889	3,503	2,982	3,199	3,199
53403 CHEMICAL WEED CONTROL	11,840	10,724	16,472	17,296	17,296
53407 TRASH DISPOSAL	-	250	-	1,000	1,000
53409 MOWING AND LANDSCAPING	1,890	1,984	1,984	2,440	2,440
53413 PRESERVE/EXOTIC MAINT	90,304	131,670	217,410	228,257	228,257
53414 UPLAND MAINTENANCE	23,115	29,077	77,270	81,133	81,133
57301 TRUSTEE FEES	500	525	500	525	525
59126 Insurance	2,827	3,548	3,735	4,855	5,147
	133,465	182,996	321,168	345,893	346,185
Utilities					
54301 ELECTRICITY	52,404	49,300	44,939	57,297	59,016
	52,404	49,300	44,939	57,297	59,016
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	29,766	32,997	23,077	37,989	37,989
54604 REPAIR & MAINT-CANAL/LAKE	10,720	2,500	-	2,500	2,500
54606 REPAIR & MAINT-BLDG	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	679	1,100	6,460	8,000	8,000
54610 REPAIR & MAINT-TELEMETRY	921	6,800	49	5,000	5,000
54611 REPAIR & MAINT-ROADS	19,068	40,000	41,563	50,000	25,000
54613 REPAIR & MAINT-CULVERTS	27,189	20,000	20,000	20,000	10,000

UNIT 9B

ABACOA II

**UNIT 9B - ABACOA II**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 9B - MAINTENANCE FUND					
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54618 R&M-AERATOR REFURBISHMENTS	5,207	6,250	5,236	6,850	6,850
54620 R & M - Preserve Structures	17,901	145,000	51,092	100,000	100,000
54622 REPAIR & MAINT- RTU GATES	-	2,000	-	-	-
54623 R & M WATER STRUCTURES	-	-	-	3,500	3,500
	111,451	262,147	147,477	239,339	204,339
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	45,000	-
56401 MACHINERY & EQUIPMENT	-	85,500	32,082	23,128	-
	-	85,500	32,082	68,128	-
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	7,133	8,082	4,213	10,048	10,048
59111 OPERATIONS TRANSFER OUT	4,050	4,590	2,393	5,707	5,707
99999 Add'l cash required/(available) for budget	90,740	(160,000)	-	(83,862)	-
	101,923	(147,328)	6,606	(68,107)	15,755
<b>TOTAL EXPENSES</b>	<b>532,598</b>	<b>575,077</b>	<b>663,555</b>	<b>792,641</b>	<b>779,889</b>

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 9B - DEBT FUND					
<b>REVENUES</b>					
<b>Assessments</b>					
31900 ASSMTS/CURR/REG/DEL	1,355,232	1,371,458	1,370,962	1,379,187	1,414,543
	1,355,232	1,371,458	1,370,962	1,379,187	1,414,543
<b>Tax Discount And Tax Collector Fee</b>					
54902 TAX COLLECTOR FEE	(6,145)	(13,056)	(13,099)	(13,128)	(13,464)
54903 TAX DISCOUNT	(47,309)	(52,746)	(50,082)	(53,044)	(54,404)
	(53,454)	(65,802)	(63,181)	(66,172)	(67,868)
<b>Other</b>					
36110 INTEREST EARNINGS	355	-	1,776	-	-
36132 INTEREST EARNINGS-TAXES	515	-	653	-	-
	870	-	2,429	-	-
<b>TOTAL REVENUES</b>	<b>1,302,648</b>	<b>1,305,656</b>	<b>1,310,210</b>	<b>1,313,015</b>	<b>1,346,675</b>

**EXPENSES**

**Debt Service**

57101 DEBT SERVICE-PRINCIPAL	950,000	995,000	995,000	1,045,000	1,095,000
57201 DEBT SERVICE-INTEREST	401,175	353,675	353,675	303,925	251,675
	1,351,175	1,348,675	1,348,675	1,348,925	1,346,675

**Other**

99999 Add'l cash required/(available) for budget	(48,526)	(43,019)	-	(35,910)	-
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**UNIT 9B - ABACOA II**

Fund Name: UNIT 9B - DEBT FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
	(48,526)	(43,019)	-	(35,910)	-
<b>TOTAL EXPENSES</b>	<b>1,302,649</b>	<b>1,305,656</b>	<b>1,348,675</b>	<b>1,313,015</b>	<b>1,346,675</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>
			\$	%		
COMMERCIAL/AC - Maint	\$3,654.26	\$2,793.13				
COMMERCIAL/AC - Debt	\$8,094.06	\$8,053.72				
<b>Total</b>	<b>\$11,748.32</b>	<b>\$10,846.85</b>	<b>\$901.47</b>	<b>8%</b>	<b>218</b>	<b>218</b>
GOLF COURSE/AC - Maint	\$373.09	\$302.86				
GOLF COURSE/AC - Debt	\$770.47	\$766.77				
<b>Total</b>	<b>\$1,143.56</b>	<b>\$1,069.63</b>	<b>\$73.93</b>	<b>7%</b>	<b>169</b>	<b>169</b>
RESIDENTIAL/AC - Maint	\$1,149.63	\$894.70				
RESIDENTIAL/AC - Debt	\$2,546.18	\$2,533.68				
<b>Total</b>	<b>\$3,695.81</b>	<b>\$3,428.38</b>	<b>\$267.43</b>	<b>8%</b>	<b>943</b>	<b>943</b>

**Budget Highlights:**

- > 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 9/30/23 was also approved.
- > Preserve maintenance (a/c #53413) includes monitoring well data collection, and annual monitoring and reports. Contractor increased labor cost per hour approximately 60% to adjust for market conditions. Board determined not cost effective to rebid.
- > Repairs & Maintenance- Roads (a/c #54611) includes funding for sidewalk repairs.
- > Repair & Maintenance- Culverts (a/c #54613) includes additional diving inspections on various culverts in accordance with maintenance schedule.
- > R & M - Preserve Structures (a/c #54620) includes funding for repair/rebuild wooden structures, repair after vandalism wooden improvements, gates and fences, illegal dumping and dead pine removal from bark beetles.
- > Machinery & Equipment (a/c # 56401) includes 1 new aerator.
- > Improvements Other than Building (a/c # 56301) includes catwalks at four RTU sites.
- > 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 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; 17 Aerators; 1 Rain Gauge; Sidewalks.

**Debt Outstanding as of 9/30/22:**

UNIT 9B

ABACOA II

**UNIT 9B - ABACOA II**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2015	3.00%-5.00%	\$8,185,000	8/1/2029

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

Year Ending September 30,	Principal	Interest	Total
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
2026	\$1,175,000	\$162,875	\$1,337,875
2027	\$1,205,000	\$126,156	\$1,331,156
THEREAFTER	\$2,530,000	\$131,969	\$2,661,969
Total	<u>\$8,185,000</u>	<u>\$1,173,525</u>	<u>\$9,358,525</u>



**UNIT 11 - PGA NATIONAL**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	2,311,616	2,651,214	2,650,287	2,953,690	2,751,204
31903 Delinquent Taxes - Prior Year	407	-	406	-	-
	2,312,023	2,651,214	2,650,693	2,953,690	2,751,204
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(10,405)	(25,255)	(25,253)	(28,099)	(26,173)
54903 TAX DISCOUNT	(83,805)	(101,966)	(96,094)	(113,599)	(105,811)
	(94,210)	(127,221)	(121,347)	(141,698)	(131,984)
Other					
32900 PERMIT FEES	3,250	-	2,000	-	-
36110 INTEREST EARNINGS	3,112	-	4,162	-	-
36132 INTEREST EARNINGS-TAXES	1,495	-	1,595	-	-
	7,857	-	7,757	-	-
<b>TOTAL REVENUES</b>	<b>2,225,670</b>	<b>2,523,993</b>	<b>2,537,103</b>	<b>2,811,992</b>	<b>2,619,220</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	404,502	441,791	329,010	474,102	488,325
	404,502	441,791	329,010	474,102	488,325
Contractual Services					
53101 ENGINEERING FEES	37,211	76,500	55,929	65,000	5,000
53109 LEGAL SERVICES	20,656	5,000	12,260	5,000	5,000
53114 WATER QUALITY	7,602	14,145	21,368	17,390	17,390
53201 AUDITORS SERVICES	10,287	12,178	10,368	11,242	11,242
53402 MARSH MAINT-LITTORAL ZONE	331,563	384,725	384,725	500,142	500,142
53403 CHEMICAL WEED CONTROL	221,070	243,177	243,177	316,130	316,130
53407 TRASH DISPOSAL	-	250	-	1,000	1,000
53409 MOWING AND LANDSCAPING	42,950	45,097	45,097	32,315	32,315
53413 PRESERVE/EXOTIC MAINT	65,860	66,150	29,798	109,250	109,250
59126 Insurance	32,446	38,419	40,439	45,242	47,957
	769,645	885,641	843,161	1,102,711	1,045,426
Utilities					
54301 ELECTRICITY	165,957	175,400	142,282	168,713	173,774
54302 WATER/SEWER	378	272	377	338	338
	166,335	175,672	142,659	169,051	174,112
Supplies & Materials					
54905 LEGAL ADS	-	-	-	1,000	1,000
54908 GOV'MNTL REGISTRATION FEE	135	2,250	60	300	300
55201 FUEL-PUMP STATIONS	6,541	6,000	26,898	7,500	7,500
55207 FERTILIZER	10,300	10,815	10,815	-	-
	16,976	19,065	37,773	8,800	8,800

**UNIT 11 - PGA NATIONAL**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>UNIT 11 - MAINTENANCE FUND</b>					
<b>Repairs &amp; Maintenance</b>					
54601 REPAIR & MAINT-AERATORS	209,181	228,117	139,933	195,026	195,026
54602 REPAIR & MAINT-PUMP STATN	10,325	20,995	27,652	30,000	10,000
54604 REPAIR & MAINT-CANAL/LAKE	12,000	12,000	12,850	12,000	12,000
54606 REPAIR & MAINT-BLDG	85	20,000	3,360	93,500	10,000
54608 REPAIR & MAINT - GENERAL	5,200	10,000	1,986	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	1,969	33,000	28,297	26,000	15,000
54611 REPAIR & MAINT-ROADS	88,579	125,000	97,371	131,950	25,000
54613 REPAIR & MAINT-CULVERTS	36,312	60,000	84,074	100,000	100,000
54614 REPAIR & MAINT - GATE	1,900	5,000	850	500	500
54617 Repairs & Maint - Catch Basins	31,318	25,000	19,200	60,000	70,000
54618 R&M-AERATOR REFURBISHMENTS	25,531	31,250	26,457	34,250	34,250
54619 R&M-GENERATORS	-	1,000	7,200	7,500	7,500
54622 REPAIR & MAINT- RTU GATES	-	500	-	-	-
54623 R & M WATER STRUCTURES	-	-	-	4,500	4,500
54624 R&M-PRESERVE STRUCTURES/INLETS	-	-	-	2,000	2,000
	<b>422,400</b>	<b>571,862</b>	<b>449,230</b>	<b>707,226</b>	<b>495,776</b>
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	-	82,000	89,250	21,000	15,000
56302 ROADS/BRIDGES	237,973	674,000	79,593	175,000	15,000
56304 GIS	7,466	10,668	11,170	8,196	8,196
56401 MACHINERY & EQUIPMENT	-	76,500	30,901	80,362	-
	<b>245,439</b>	<b>843,168</b>	<b>210,914</b>	<b>284,558</b>	<b>38,196</b>
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	166,557	170,771	170,771	175,092	179,522
57201 DEBT SERVICE-INTEREST	32,740	27,618	27,618	22,367	16,983
	<b>199,297</b>	<b>198,389</b>	<b>198,389</b>	<b>197,459</b>	<b>196,505</b>
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	80,722	91,471	47,680	113,726	113,726
59111 OPERATIONS TRANSFER OUT	41,418	46,934	24,465	58,354	58,354
99999 Add'l cash required/(available) for budget	(121,064)	(750,000)	-	(303,995)	-
	<b>1,076</b>	<b>(611,595)</b>	<b>72,145</b>	<b>(131,915)</b>	<b>172,080</b>
<b>TOTAL EXPENSES</b>	<b>2,225,670</b>	<b>2,523,993</b>	<b>2,283,281</b>	<b>2,811,992</b>	<b>2,619,220</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	<u>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
ALL NON EXEMPT PARCELS - Maint	\$516.56	\$463.58	\$52.98	11%	5,718	5,719

**Budget Highlights:**

- > Engineering budget (a/c #53101) includes estimate for design and construction services related to Tournament-Medalist intersection and Devonshire crosswalk.
- > The contract for weed control (a/c #53403) and marsh maintenance (a/c #53402) was renewed for services through fiscal year ending 9/30/22. A change order in the amount of 30% was approved to adjust for market conditions.

**UNIT 11 - PGA NATIONAL**

- > Preserve maintenance (a/c #53413) includes monitoring well data collection, and annual monitoring and reports. Contractor increased labor cost per hour approximately 60% to adjust for market conditions. Board determined not cost effective to rebid.
- > Mowing and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022.
- > Repair & Main-Bldg. (a/c #54606) includes funding resurfacing driveway, roof repair and new gate at central pump station building.
- > Repair & Maintenance-Telemetry (a/c #54610) includes funding for legacy RTU replacement and misc. repairs.
- > Repairs & Maintenance- Roads (a/c #54611) includes funding for sidewalk repairs, swale restorations, sign refurbishments, and repair apron at Ryder Cup and The Legends.
- > Repair & Maintenance- Culverts (a/c #54613) includes pipe repairs based on 2021 inspections.
- > Repair & Maintenance- Catch Basins (a/c #54617) completes inspections and cleaning of pipes for five year plan.
- > Machinery & Equipment (a/c# 56401) includes aerator electrical reconfiguration.
- > Improvements Other Than Bldg. (a/c #56301) includes funding for the replacement of 100 feet of fencing.
- > Roads/Bridges (a/c #56302) includes funding for Tournament and Medalist Intersection repairs and crosswalk at Ryder Cup and Devonshire.
- > FY23 budget includes 1 new aerator (a/c #56401) and 3 electrical conversions.
- > 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; 87 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 9/30/22:**

Description	Interest Rates	Outstanding	Final Maturity
60.94% of Units 11/14 2011 Pump Stn Renewal Note	3.075%	\$727,404	8/1/2026

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

Year Ending September 30,	Principal	Interest	Total
2023	\$175,092	\$22,367	\$197,459
2024	\$179,522	\$16,983	\$196,505
2025	\$184,064	\$11,463	\$195,527
2026	\$188,726	\$5,803	\$194,529
<b>Total</b>	<b>\$727,404</b>	<b>\$56,616</b>	<b>\$784,020</b>

**UNIT 12 - HIGHLAND PINES**

Fund Name: UNIT 12 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	51,814	63,988	63,988	67,666	74,400
	51,814	63,988	63,988	67,666	74,400
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(234)	(617)	(611)	(647)	(711)
54903 TAX DISCOUNT	(1,903)	(2,461)	(2,349)	(2,602)	(2,861)
	(2,137)	(3,078)	(2,960)	(3,249)	(3,572)
Other					
36110 INTEREST EARNINGS	158	-	227	-	-
36132 INTEREST EARNINGS-TAXES	25	-	28	-	-
	183	-	255	-	-
<b>TOTAL REVENUES</b>	<b>49,860</b>	<b>60,910</b>	<b>61,283</b>	<b>64,417</b>	<b>70,828</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	11,933	14,118	8,504	12,984	13,374
	11,933	14,118	8,504	12,984	13,374
Contractual Services					
53201 AUDITORS SERVICES	335	376	320	346	346
53403 CHEMICAL WEED CONTROL	176	181	182	187	187
53407 TRASH DISPOSAL	-	250	-	1,000	1,000
53409 MOWING AND LANDSCAPING	2,730	2,866	2,867	3,160	3,160
59126 Insurance	3,557	3,757	3,954	4,222	4,476
	6,798	7,430	7,323	8,915	9,169
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	1,200	1,000	-	1,000	1,000
54608 REPAIR & MAINT - GENERAL	93	500	84	1,000	1,000
54610 REPAIR & MAINT-TELEMETRY	45	5,000	471	5,000	5,000
54614 REPAIR & MAINT - GATE	1,900	500	-	500	500
54622 REPAIR & MAINT- RTU GATES	-	1,000	-	-	-
54623 R & M WATER STRUCTURES	-	-	-	1,000	1,000
	3,238	8,000	555	8,500	8,500
Capital Outlay					
56304 GIS	2,089	2,549	2,467	2,515	2,515
56401 MACHINERY & EQUIPMENT	-	-	-	1,447	1,447
	2,089	2,549	2,467	3,962	3,962
Other					
59110 ADMINISTRAT TRANSFER OUT	20,545	23,280	12,135	28,944	28,944
59111 OPERATIONS TRANSFER OUT	4,882	5,533	2,884	6,879	6,879
99999 Add'l cash required/(available) for budget	376	-	-	(5,767)	-

**UNIT 12 - HIGHLAND PINES**

Fund Name: UNIT 12 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
	25,803	28,813	15,019	30,056	35,823
<b>TOTAL EXPENSES</b>	<b>49,861</b>	<b>60,910</b>	<b>33,868</b>	<b>64,417</b>	<b>70,828</b>

	<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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
ALL NON EXEMPT PARCELS - Maint	\$33.85	\$32.01	\$1.84	6%	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 and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022.
- > 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: UNIT 12A - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	27,861	26,149	26,149	25,027	31,041
	27,861	26,149	26,149	25,027	31,041
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(126)	(249)	(252)	(238)	(295)
54903 TAX DISCOUNT	(1,045)	(1,006)	(963)	(963)	(1,194)
	(1,171)	(1,255)	(1,215)	(1,201)	(1,489)
Other					
36110 INTEREST EARNINGS	94	-	126	-	-
36132 INTEREST EARNINGS-TAXES	8	-	2	-	-
	102	-	128	-	-
<b>TOTAL REVENUES</b>	<b>26,792</b>	<b>24,894</b>	<b>25,062</b>	<b>23,826</b>	<b>29,552</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	7,603	9,389	5,065	7,392	7,613
	7,603	9,389	5,065	7,392	7,613
Contractual Services					
53201 AUDITORS SERVICES	142	142	121	138	138
53403 CHEMICAL WEED CONTROL	1,044	1,096	1,096	1,173	1,173
53407 TRASH DISPOSAL	-	250	-	1,500	1,500
59126 Insurance	48	54	57	125	133
	1,234	1,542	1,274	2,936	2,944
Utilities					
54301 ELECTRICITY	1,927	1,700	1,677	2,028	2,088
	1,927	1,700	1,677	2,028	2,088
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	1,330	7,332	1,741	7,641	7,641
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54608 REPAIR & MAINT - GENERAL	125	1,000	-	1,000	1,000
54613 REPAIR & MAiNT-CULVERTS	8,950	15,000	2,850	3,500	3,500
	10,405	23,832	4,591	12,641	12,641
Other					
59110 ADMINISTRAT TRANSFER OUT	2,706	3,066	1,598	3,812	3,812
59111 OPERATIONS TRANSFER OUT	322	365	190	453	453
99999 Add'l cash required/(available) for budget	2,595	(15,000)	-	(5,436)	-
	5,623	(11,569)	1,788	(1,171)	4,265
<b>TOTAL EXPENSES</b>	<b>26,792</b>	<b>24,894</b>	<b>14,395</b>	<b>23,826</b>	<b>29,551</b>

**UNIT 12A - GARDENS HUNT CLUB**

	<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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
ALL NON EXEMPT PARCELS - Maint	\$230.91	\$237.91	(\$7.00)	-3%	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 7% increase to the contract for FYE 9/30/22 was also approved.
- > FY 21 Repair & Maintenance- Culverts (a/c #54613) included funding to dive one pipe and inspect.
- > 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 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; 2 Aerators; Lake Culverts.

**UNIT 14 - EASTPOINTE**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	728,691	806,817	806,817	833,676	770,968
31903 Delinquent Taxes - Prior Year	447	-	-	-	-
	729,138	806,817	806,817	833,676	770,968
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,279)	(7,679)	(7,644)	(7,941)	(7,343)
54903 TAX DISCOUNT	(26,129)	(31,030)	(29,056)	(32,063)	(29,651)
	(29,408)	(38,709)	(36,700)	(40,004)	(36,994)
Other					
32900 PERMIT FEES	2,000	-	-	-	-
36110 INTEREST EARNINGS	749	-	1,193	-	-
36132 INTEREST EARNINGS-TAXES	478	-	628	-	-
	3,227	-	1,821	-	-
<b>TOTAL REVENUES</b>	<b>702,957</b>	<b>768,108</b>	<b>771,938</b>	<b>793,672</b>	<b>733,974</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	114,830	129,102	89,871	147,818	152,252
	114,830	129,102	89,871	147,818	152,252
Contractual Services					
53101 ENGINEERING FEES	62	500	152	1,000	1,000
53109 LEGAL SERVICES	5,115	500	15,171	5,000	5,000
53114 WATER QUALITY	3,816	4,623	5,408	5,480	5,480
53118 OTHER PROFESSIONAL SVCS	-	-	2,500	-	-
53201 AUDITORS SERVICES	3,921	4,632	3,944	3,898	3,898
53403 CHEMICAL WEED CONTROL	35,521	37,297	37,297	39,908	39,908
53407 TRASH DISPOSAL	-	1,000	700	1,000	1,000
53409 MOWING AND LANDSCAPING	7,375	7,743	7,744	9,391	9,391
59126 Insurance	9,954	11,845	12,468	13,413	14,218
	65,764	68,140	85,384	79,090	79,895
Utilities					
54301 ELECTRICITY	136,232	136,800	107,873	140,087	144,289
	136,232	136,800	107,873	140,087	144,289
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	85	750	60	100	100
55201 FUEL-PUMP STATIONS	-	2,500	9,039	2,500	2,500
	85	3,250	9,099	2,600	2,600
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	137,194	145,224	100,791	165,182	165,182
54602 REPAIR & MAINT-PUMP STATN	3,232	20,332	2,868	5,000	5,000
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	-	30,000	3,000



**UNIT 14 - EASTPOINTE**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 14 - MAINTENANCE FUND					
54606 REPAIR & MAINT-BLDG	45	10,000	545	1,000	1,000
54608 REPAIR & MAINT - GENERAL	560	920	60	1,000	1,000
54610 REPAIR & MAINT-TELEMETRY	70	5,000	471	26,000	5,000
54613 REPAIR & MAINT-CULVERTS	-	5,000	12,888	40,000	5,000
54618 R&M-AERATOR REFURBISHMENTS	20,380	25,000	20,944	27,400	27,400
54619 R&M-GENERATORS	-	1,000	2,498	2,500	2,500
54623 R & M WATER STRUCTURES	-	-	-	3,000	3,000
	161,481	215,476	141,065	301,082	218,082
<b>Capital Outlay</b>					
56203 Future Loan Project Costs	-	-	3,135	-	-
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	372,500	-
56304 GIS	1,193	1,456	1,408	1,437	1,437
56401 MACHINERY & EQUIPMENT	-	31,500	26,233	21,500	-
	1,193	32,956	30,776	395,437	1,437
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	89,445	123,510	91,708	94,028	96,407
57201 DEBT SERVICE-INTEREST	17,582	34,832	14,832	12,012	9,120
	107,027	158,342	106,540	106,040	105,527
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	11,097	12,575	6,555	15,635	15,635
59111 OPERATIONS TRANSFER OUT	10,120	11,467	5,977	14,256	14,256
99999 Add'l cash required/(available) for budget	95,129	-	-	(408,373)	-
	116,346	24,042	12,532	(378,482)	29,891
<b>TOTAL EXPENSES</b>	<b>702,958</b>	<b>768,108</b>	<b>583,140</b>	<b>793,672</b>	<b>733,973</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u> <u>9/30/23</u>	<u>FYE</u> <u>9/30/22</u>	<u>Incr/(Decr)</u>		<u>FYE</u> <u>9/30/23</u>	<u>FYE</u> <u>9/30/22</u>
			\$	%		
A - Maint	\$738.11	\$714.33	\$23.78	3%	416	416
B - Maint	\$738.11	\$714.33	\$23.78	3%	698	698
C - Maint	\$407.90	\$394.77	\$13.13	3%	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 7% increase to the contract for FYE 9/30/22 was also approved.
- > Mowing and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022.
- > Repair & Maintenance- Canal/Lake (a/c # 54604) includes \$30,000 to remove exotics/brush for 5000' on North/South perimeter canal
- > Repair & Maintenance- Telemetry (a/c# 54610) includes \$26,000 for legacy RTU replacement and misc. repairs.
- > Repair & Maintenance- Culverts (a/c# 54613) includes \$40,000 for cleaning and repairs of eight systems.
- > Improvements Other than Building (a/c # 56301) includes \$15,000 for catwalks at the pump station.
- > Machinery & Equipment (a/c# 56401) includes one new aerator.
- > Construction in Progress (a/c# 56501) includes the replacement of culvert C-1. This will be funded from reserves partially accumulated in FY21 when assessments increased due to a potential maintenance loan. Sufficient funds were on hand to complete the project without a loan, saving money in the long run.

**UNIT 14 - EASTPOINTE**

- > 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; 64 Aerators; 3 Telemetry Stations; 3 Metritapes; Lakes; Culverts; Canal Right-of-Way; 2 Landscape Sites; 1 Dock; 1 Fuel Tank.

**Debt Outstanding as of 9/30/22:**

Description	Interest Rates	Outstanding	Final Maturity
32.73% of Units 11/14 2011 Pump Stn Renewal Note	3.075%	\$390,632	8/1/2026
Total outstanding		\$390,632	

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

Year Ending September 30,	Principal	Interest	Total
2023	\$94,028	\$12,012	\$106,040
2024	\$96,407	\$9,120	\$105,527
2025	\$98,846	\$6,156	\$105,002
2026	\$101,351	\$3,116	\$104,467
Total	\$390,632	\$30,404	\$421,036

**UNIT 15 - VILLAGES OF PALM BEACH LAKES**

Fund Name: UNIT 15 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	736,530	834,377	833,290	914,107	721,895
31901 AGREEMENT ASSESSMENTS	39,077	44,201	44,201	48,424	38,242
31903 Delinquent Taxes - Prior Year	45	-	39	-	-
	<b>775,652</b>	<b>878,578</b>	<b>877,530</b>	<b>962,531</b>	<b>760,137</b>
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,289)	(7,936)	(7,884)	(8,705)	(6,875)
54903 TAX DISCOUNT	(26,240)	(32,090)	(30,049)	(35,157)	(27,764)
54904 UNIQUE ASSMTS DISCOUNT	(237)	(2,121)	(196)	(2,323)	(1,835)
	<b>(29,766)</b>	<b>(42,147)</b>	<b>(38,129)</b>	<b>(46,185)</b>	<b>(36,474)</b>
Other					
32900 PERMIT FEES	500	-	750	-	-
36110 INTEREST EARNINGS	645	-	1,143	-	-
36132 INTEREST EARNINGS-TAXES	736	-	721	-	-
	<b>1,881</b>	<b>-</b>	<b>2,614</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>747,767</b>	<b>836,431</b>	<b>842,015</b>	<b>916,346</b>	<b>723,663</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	79,068	88,284	58,593	87,007	89,618
	<b>79,068</b>	<b>88,284</b>	<b>58,593</b>	<b>87,007</b>	<b>89,618</b>
Contractual Services					
53101 ENGINEERING FEES	2,544	5,500	9,230	1,000	1,000
53109 LEGAL SERVICES	1,842	1,000	1,490	1,000	1,000
53118 OTHER PROFESSIONAL SVCS	-	-	2,500	2,500	2,500
53201 AUDITORS SERVICES	3,081	3,666	3,121	3,532	3,532
53403 CHEMICAL WEED CONTROL	68,226	71,638	71,637	76,652	76,652
53407 TRASH DISPOSAL	30,000	31,000	30,850	31,000	31,000
53409 MOWING AND LANDSCAPING	11,211	11,771	11,772	13,620	13,620
59126 Insurance	8,921	9,289	9,777	11,262	11,937
	<b>125,825</b>	<b>133,864</b>	<b>140,377</b>	<b>140,566</b>	<b>141,241</b>
Utilities					
54301 ELECTRICITY	147,988	140,200	121,391	161,423	166,265
	<b>147,988</b>	<b>140,200</b>	<b>121,391</b>	<b>161,423</b>	<b>166,265</b>
Supplies & Materials					
54201 POSTAGE	55	-	-	-	-
	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	111,043	177,724	124,270	143,514	143,514
54604 REPAIR & MAINT-CANAL/LAKE	9,580	5,000	4,895	30,500	30,500
54608 REPAIR & MAINT - GENERAL	9,260	12,000	9,239	12,000	12,000

UNIT 15

VILLAGES OF PALM BEACH LAKES

**UNIT 15 - VILLAGES OF PALM BEACH LAKES**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 15 - MAINTENANCE FUND					
54610 REPAIR & MAINT-TELEMETRY	1,718	17,000	2,354	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	12,480	10,000	-	30,000	10,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54618 R&M-AERATOR REFURBISHMENTS	22,301	25,000	25,363	27,400	27,400
54622 REPAIR & MAINT- RTU GATES	-	1,500	500	-	-
54623 R & M WATER STRUCTURES	-	-	-	11,000	11,000
	166,382	248,724	166,621	259,914	239,914
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	23,100	-	-	456,500	-
56304 GIS	6,318	6,185	5,985	6,103	6,103
56401 MACHINERY & EQUIPMENT	18,722	93,000	33,756	1,085	1,085
	48,140	99,185	39,741	463,688	7,188
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	-	44,682	-	-	-
57201 DEBT SERVICE-INTEREST	-	28,100	-	-	-
	-	72,782	-	-	-
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	48,383	54,825	28,578	68,164	68,164
59111 OPERATIONS TRANSFER OUT	8,001	9,067	4,726	11,273	11,273
99999 Add'l cash required/(available) for budget	123,924	(10,500)	-	(275,689)	-
	180,308	53,392	33,304	(196,252)	79,437
<b>TOTAL EXPENSES</b>	<b>747,766</b>	<b>836,431</b>	<b>560,027</b>	<b>916,346</b>	<b>723,663</b>

	<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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
ALL NON EXEMPT PARCELS - Maint	\$198.46	\$181.15				
Total	\$198.46	\$181.15	\$17.31	10%	4,850	4,850

**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 7% increase to the contract for FYE 9/30/22 was also approved.
- > Mowing and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022.
- > Trash Disposal (a/c 53407) mainly due to the trash and debris coming from the Alley Canal business dumpsters.
- > Repair & Maintenance- Canal/Lake (a/c # 54604) includes \$30,500 for trimming of australian pines on Brandywine outfall canal.
- > FY23 budget has the aerator expansion program on hold in order to use funds to replace W3 and W4 weirs.
- > Construction in Progress (a/c# 56501) includes the replacement the W3 and W4 weirs. This will be funded from reserves partially accumulated in FY21 when assessments increased due to a potential maintenance loan as well as delaying the aerator expansion program for the current year. Sufficient funds will be on hand to complete the project without a loan, saving money in the long run.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

## UNIT 15 - VILLAGES OF PALM BEACH LAKES

- 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; 64 Aerators; Lakes; Canal Rights-of-Way; 3 Telemetry Stations, 3 Metritapes; 4 Landscaping Sites; 1 Dock.

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**UNIT 16 - PALM BEACH PARK OF COMMERCE**

Fund Name: UNIT 16 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	704,271	956,170	955,099	1,226,866	1,458,938
31901 AGREEMENT ASSESSMENTS	-	-	66,490	33,010	39,254
	704,271	956,170	1,021,589	1,259,876	1,498,192
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,192)	(9,107)	(8,265)	(11,677)	(13,886)
54903 TAX DISCOUNT	(24,155)	(36,774)	(33,306)	(47,185)	(56,110)
54904 UNIQUE ASSMTS DISCOUNT	-	-	-	(1,584)	(1,884)
	(27,347)	(45,881)	(41,571)	(60,446)	(71,880)
Other					
32900 PERMIT FEES	2,800	-	4,000	-	-
32901 PLAT FEES	500	-	250	-	-
36110 INTEREST EARNINGS	1,166	-	1,674	-	-
36132 INTEREST EARNINGS-TAXES	231	-	3,013	-	-
36600 CONTRIBUTIONS-LANDOWNERS	32	-	-	-	-
	4,729	-	8,937	-	-
<b>TOTAL REVENUES</b>	<b>681,653</b>	<b>910,289</b>	<b>988,955</b>	<b>1,199,430</b>	<b>1,426,312</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	168,124	169,188	141,157	201,510	207,556
	168,124	169,188	141,157	201,510	207,556
Contractual Services					
53101 ENGINEERING FEES	39,497	193,500	17,751	55,000	55,000
53108 ENVIRONMENTAL LIASON	25,031	25,031	25,031	25,031	25,031
53109 LEGAL SERVICES	60,200	1,000	30,428	20,000	20,000
53114 WATER QUALITY	4,481	5,416	5,762	5,698	5,698
53115 FINANCIAL CONS./ADVISOR	100	215	215	188	188
53201 AUDITORS SERVICES	3,419	4,332	3,688	4,550	4,550
53402 MARSH MAINT-LITTORAL ZONE	1,617	5,404	669	6,082	6,082
53403 CHEMICAL WEED CONTROL	36,708	38,543	38,543	40,471	40,471
53406 SECURITY SERVICES	271,072	279,204	276,493	447,894	447,894
53407 TRASH DISPOSAL	5,240	5,000	1,200	5,000	5,000
53409 MOWING AND LANDSCAPING	59,309	62,275	62,274	43,360	43,360
53413 PRESERVE/EXOTIC MAINT	12,232	15,750	3,489	26,220	26,220
57301 TRUSTEE FEES	500	600	500	1,025	1,025
59126 Insurance	3,063	3,271	3,443	4,717	5,000
	522,469	639,541	469,486	685,236	685,519
Utilities					
54301 ELECTRICITY	5,111	6,000	3,998	6,101	6,284
	5,111	6,000	3,998	6,101	6,284
Supplies & Materials					

**UNIT 16 - PALM BEACH PARK OF COMMERCE**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 16 - MAINTENANCE FUND					
54905 LEGAL ADS	826	-	-	2,000	-
	826	-	-	2,000	-
<b>Repairs &amp; Maintenance</b>					
54604 REPAIR & MAINT-CANAL/LAKE	1,065	20,000	5,650	20,000	20,000
54608 REPAIR & MAINT - GENERAL	477	5,000	329	7,500	7,500
54610 REPAIR & MAINT-TELEMTRY	-	1,000	-	1,000	1,000
54611 REPAIR & MAINT-ROADS	18,906	225,000	50,818	292,000	200,000
54613 REPAIR & MAINT-CULVERTS	-	10,000	4,850	30,000	10,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54617 Repairs & Maint - Catch Basins	-	10,000	2,200	20,000	10,000
54621 REPAIR & MAINT- STREET SWEEP	6,236	8,650	6,236	6,550	6,550
54623 R & M WATER STRUCTURES	-	-	-	5,000	5,000
	26,684	280,150	70,083	382,550	260,550
<b>Capital Outlay</b>					
56302 ROADS/BRIDGES	-	-	-	343,000	250,000
56304 GIS	4,213	3,924	7,868	2,122	2,122
	4,213	3,924	7,868	345,122	252,122
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	6,391	7,242	3,775	9,004	9,004
59111 OPERATIONS TRANSFER OUT	3,746	4,244	2,212	5,277	5,277
99999 Add'l cash required/(available) for budget	(55,910)	(200,000)	-	(437,370)	-
	(45,773)	(188,514)	5,987	(423,089)	14,281
<b>TOTAL EXPENSES</b>	<b>681,654</b>	<b>910,289</b>	<b>698,579</b>	<b>1,199,430</b>	<b>1,426,312</b>
	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 16 - DEBT FUND					
<b>REVENUES</b>					
<b>Assessments</b>					
31900 ASSMTS/CURR/REG/DEL	706,370	770,893	770,029	550,908	587,731
31901 AGREEMENT ASSESSMENTS	-	-	58,805	14,823	15,814
	706,370	770,893	828,834	565,731	603,545
<b>Tax Discount And Tax Collector Fee</b>					
54902 TAX COLLECTOR FEE	(3,202)	(7,337)	(6,663)	(5,243)	(5,594)
54903 TAX DISCOUNT	(24,227)	(29,649)	(26,853)	(21,188)	(22,604)
54904 UNIQUE ASSMTS DISCOUNT	-	-	-	(711)	(759)
	(27,429)	(36,986)	(33,516)	(27,142)	(28,957)
<b>Other</b>					
36110 INTEREST EARNINGS	200	-	195	-	-
36132 INTEREST EARNINGS-TAXES	231	-	2,429	-	-
38500 Proceeds of Refunding Bonds	-	-	3,275,000	-	-
	431	-	3,277,624	-	-

**UNIT 16 - PALM BEACH PARK OF COMMERCE**

Fund Name: UNIT 16 - DEBT FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>TOTAL REVENUES</b>	<b>679,372</b>	<b>733,907</b>	<b>4,072,942</b>	<b>538,589</b>	<b>574,588</b>
<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	465,000	490,000	105,000	490,000	510,000
57201 DEBT SERVICE-INTEREST	269,169	245,338	60,799	76,397	64,588
	734,169	735,338	165,799	566,397	574,588
Other					
57303 COST OF ISSUANCE	-	-	58,660	-	-
99999 Add'l cash required/(available) for budget	(54,796)	(1,431)	-	(27,808)	-
	(54,796)	(1,431)	58,660	(27,808)	-
<b>TOTAL EXPENSES</b>	<b>679,373</b>	<b>733,907</b>	<b>224,459</b>	<b>538,589</b>	<b>574,588</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$1,375.41	\$1,071.94				
ALL NON EXEMPT PARCELS - Debt	\$617.61	\$864.23				
<b>Total</b>	<b>\$1,993.02</b>	<b>\$1,936.17</b>	<b>\$56.85</b>	<b>3%</b>	<b>916</b>	<b>892</b>

**Budget Highlights:**

- > Engineering budget (a/c #53101) includes estimate for Park of Commerce overlay project and drainage improvements at the bridge as well as other misc. services needed.
- > Environmental Liaison (a/c #53108) contract allows option to renew through 9/30/2023 with four additional one year renewals.
- > 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. A change order for a 5% increase was approved for FY 23.
- > Mowing and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022.
- > Preserve maintenance (a/c #53413) includes monitoring well data collection, and annual monitoring and reports. Contractor increased labor cost per hour approximately 60% to adjust for market conditions. Board determined not cost effective to rebid.
- > Security services (a/c #53406) provided are through a annual contractual agreement with the Palm Beach County Sheriff's Office. The 2023 budget projects a 3% rate increase as well as the addition of another deputy to provide enhanced service to the Park at the request of the landowners.
- > Repair & Maintenance- Roads (a/c #54611) includes funding for a bridge drainage project, road rehabilitation, as well as backfilling road edges at gutters on swales.
- > Repair & Maintenance- Culverts (a/c# 54613) includes \$30,000 for five year inspection of culverts.
- > Repair & Maintenance- Catch Basins (a/c #54617) includes \$20,000 to clean 800' of pipe adjacent to Amazon building.
- > Road/Bridges (a/c# 56302) is for the overlay of Park of Commerce Blvd, Commercial Circle e-w, as well as Venture Way from Corporate Road south.
- > 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.
- > Bonds were refunded in 2021 with a net present value saving of 12.32% and annual cash flow savings of approximately \$66,000. This reduced the debt assessment for the remaining term of the bonds.
- > 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 9/30/22:**

Description	Interest Rates	Outstanding	Final Maturity
Refunding Bonds - Series 2021	2.41% - 3.65%	\$3,170,000	8/1/2032

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

Year Ending September 30,	Principal	Interest	Total
2023	\$490,000	\$76,397	\$566,397
2024	\$510,000	\$64,588	\$574,588
2025	\$235,000	\$52,297	\$287,297
2026	\$250,000	\$46,634	\$296,634
2027	\$255,000	\$40,609	\$295,609
THEREAFTER	\$1,430,000	\$106,281	\$1,536,281
Total	<u>\$3,170,000</u>	<u>\$386,806</u>	<u>\$3,556,806</u>

**UNIT 18 - IBIS GOLF & COUNTRY CLUB**

Fund Name: UNIT 18 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,544,172	1,583,397	1,582,110	1,711,074	1,685,673
31903 Delinquent Taxes - Prior Year	(26)	-	-	-	-
	1,544,146	1,583,397	1,582,110	1,711,074	1,685,673
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(6,968)	(15,085)	(15,039)	(16,295)	(16,053)
54903 TAX DISCOUNT	(56,177)	(60,897)	(53,509)	(65,808)	(64,831)
	(63,145)	(75,982)	(68,548)	(82,103)	(80,884)
Other					
32900 PERMIT FEES	3,750	-	250	-	-
33003 Intgov'l rct - Exp Reimbursemt	46,591	255,000	12,597	255,000	251,214
36110 INTEREST EARNINGS	2,306	-	3,267	-	-
36132 INTEREST EARNINGS-TAXES	875	-	1,020	-	-
36600 CONTRIBUTIONS-LANDOWNERS	25,673	22,047	13,868	22,047	21,720
	79,195	277,047	31,002	277,047	272,934
<b>TOTAL REVENUES</b>	<b>1,560,196</b>	<b>1,784,462</b>	<b>1,544,564</b>	<b>1,906,018</b>	<b>1,877,723</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	272,631	299,683	204,630	301,946	311,004
	272,631	299,683	204,630	301,946	311,004
Contractual Services					
53101 ENGINEERING FEES	9,861	38,500	28,188	10,000	5,000
53109 LEGAL SERVICES	12,733	10,000	24,808	20,000	20,000
53114 WATER QUALITY	34,852	333,304	50,919	348,187	348,187
53201 AUDITORS SERVICES	7,836	8,796	7,489	7,880	7,880
53402 MARSH MAINT-LITTORAL ZONE	317,089	355,860	355,860	391,446	430,591
53403 CHEMICAL WEED CONTROL	159,191	167,149	167,148	183,864	183,864
53407 TRASH DISPOSAL	273	1,300	273	1,300	1,300
53409 MOWING AND LANDSCAPING	15,477	16,251	16,251	15,576	15,576
59126 Insurance	22,259	26,496	27,889	29,666	31,446
	579,571	957,656	678,825	1,007,919	1,043,844
Utilities					
54301 ELECTRICITY	173,745	179,299	138,308	178,890	184,257
	173,745	179,299	138,308	178,890	184,257
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	50	-	-	300	300
55201 FUEL-PUMP STATIONS	1,670	3,000	12,715	5,500	5,500
	1,720	3,000	12,715	5,800	5,800
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	134,158	196,175	133,934	148,662	148,662

**UNIT 18 - IBIS GOLF & COUNTRY CLUB**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 18 - MAINTENANCE FUND					
54602 REPAIR & MAINT-PUMP STATN	64,186	20,663	7,959	55,000	20,000
54604 REPAIR & MAINT-CANAL/LAKE	-	10,000	2,950	10,000	10,000
54606 REPAIR & MAINT-BLDG	133	15,000	2,885	1,500	1,500
54608 REPAIR & MAINT - GENERAL	1,200	2,100	1,291	3,000	3,000
54610 REPAIR & MAINT-TELEMETRY	40,280	23,000	23,258	26,000	10,000
54611 REPAIR & MAINT-ROADS	23,324	110,000	57,168	95,000	25,000
54613 REPAIR & MAINT-CULVERTS	24,558	40,000	9,002	100,000	15,000
54614 REPAIR & MAINT - GATE	4,200	1,000	-	1,000	1,000
54617 Repairs & Maint - Catch Basins	43,618	10,000	-	120,000	10,000
54618 R&M-AERATOR REFURBISHMENTS	20,380	25,000	21,770	27,400	27,400
54619 R&M-GENERATORS	-	7,000	6,825	7,500	7,500
54621 REPAIR & MAINT- STREET SWEEP	26,907	31,000	26,906	28,252	28,252
54623 R & M WATER STRUCTURES	-	-	-	3,000	3,000
	<b>382,944</b>	<b>490,938</b>	<b>293,948</b>	<b>626,314</b>	<b>310,314</b>
Capital Outlay					
56304 GIS	2,439	5,600	5,504	2,936	2,936
56401 MACHINERY & EQUIPMENT	-	18,000	21,612	-	-
	<b>2,439</b>	<b>23,600</b>	<b>27,116</b>	<b>2,936</b>	<b>2,936</b>
Other					
59110 ADMINISTRAT TRANSFER OUT	9,102	10,314	5,376	12,823	12,823
59111 OPERATIONS TRANSFER OUT	4,787	5,424	2,827	6,745	6,745
99999 Add'l cash required/(available) for budget	133,260	(185,452)	-	(237,355)	-
	<b>147,149</b>	<b>(169,714)</b>	<b>8,203</b>	<b>(217,787)</b>	<b>19,568</b>
<b>TOTAL EXPENSES</b>	<b>1,560,199</b>	<b>1,784,462</b>	<b>1,363,745</b>	<b>1,906,018</b>	<b>1,877,723</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u> <u>9/30/23</u>	<u>FYE</u> <u>9/30/22</u>	<u>Incr/(Decr)</u>		<u>FYE</u> <u>9/30/23</u>	<u>FYE</u> <u>9/30/22</u>
			<u>\$</u>	<u>%</u>		
APARTMENTS - Maint	\$2,657.86	\$2,459.53	\$198.33	8%	15	15
COMMERCIAL - Maint	\$5,954.52	\$5,510.20	\$444.32	8%	15	15
ERU - Maint	\$695.55	\$643.65	\$51.90	8%	1,862	1,862
GC - Maint	\$640.18	\$592.41	\$47.77	8%	437	437
PSO - Maint	\$1,753.85	\$1,622.98	\$130.87	8%	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). Also includes a 45% increase to testing prices to compensate for rising testing costs.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) was amended in May 2021 to allow extension through FYE 9/30/22, with option to renew annually four additional years. A change order for 10% was approved for FY 23.
- > Repair & Maintenance- Pump Station (a/c# 54602) includes funding for auto transfer switches at all pump stations.
- > Repair & Maintenance- Street Sweeping (a/c #54621) includes funding for street sweeping program on Northern owned roads and POA roads. A portion of the street sweeping program is reimbursed by the Ibis POA (see Contribution-Landowners).
- > Repair & Maintenance-Roads (a/c #54611) includes funding for East guardhouse road improvements and other misc. repairs.

### **UNIT 18 - IBIS GOLF & COUNTRY CLUB**

- > Repair & Maintenance-Telemetry (a/c #54610) includes funding for legacy RTU replacement and misc. repairs.
- > Repair & Maintenance- Culverts (a/c #54613) includes \$100,000 for the inspection/cleaning of entire culvert system.
- > Repair & Maintenance- Catch Basins (a/c #54617) includes \$120,000 for catch basin cleaning and sink hole repair.
- > 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; 67 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.

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**UNIT 19 - REGIONAL CENTER**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	311,854	574,312	574,313	522,865	435,262
	311,854	574,312	574,313	522,865	435,262
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,415)	(5,465)	(5,494)	(4,976)	(4,142)
54903 TAX DISCOUNT	(11,304)	(22,088)	(22,349)	(20,109)	(16,740)
	(12,719)	(27,553)	(27,843)	(25,085)	(20,882)
Other					
32900 PERMIT FEES	1,000	-	-	-	-
36110 INTEREST EARNINGS	335	-	624	-	-
36132 INTEREST EARNINGS-TAXES	102	-	145	-	-
38115 FUND EQUITY TRANSFER IN	-	-	7,016	-	-
	1,437	-	7,785	-	-
<b>TOTAL REVENUES</b>	<b>300,572</b>	<b>546,759</b>	<b>554,255</b>	<b>497,780</b>	<b>414,380</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	104,444	113,844	73,174	114,880	118,327
	104,444	113,844	73,174	114,880	118,327
Contractual Services					
53101 ENGINEERING FEES	707	500	-	1,000	1,000
53102 ENGINEERING-PERMITS	-	500	-	-	-
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	9,435	12,400	15,741	14,762	14,762
53201 AUDITORS SERVICES	1,934	2,475	2,107	2,020	2,020
53402 MARSH MAINT-LITTORAL ZONE	17,087	21,144	5,588	25,395	25,395
53403 CHEMICAL WEED CONTROL	26,401	27,721	27,721	29,107	29,107
53407 TRASH DISPOSAL	-	250	-	500	500
53409 MOWING AND LANDSCAPING	4,893	5,137	5,138	5,160	5,160
53413 PRESERVE/EXOTIC MAINT	6,359	12,600	3,119	20,706	20,706
57301 TRUSTEE FEES	500	-	-	-	-
59126 Insurance	3,768	4,211	4,432	5,384	5,707
	71,084	87,438	63,846	104,534	104,857
Utilities					
54301 ELECTRICITY	57,906	56,200	50,287	68,271	70,319
	57,906	56,200	50,287	68,271	70,319
Supplies & Materials					
54201 POSTAGE	27	-	-	-	-
55207 FERTILIZER	762	800	800	-	-
	789	800	800	-	-
Repairs & Maintenance					

**UNIT 19 - REGIONAL CENTER**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>UNIT 19 - MAINTENANCE FUND</b>					
54601 REPAIR & MAINT-AERATORS	35,298	57,407	41,154	69,676	69,676
54604 REPAIR & MAINT-CANAL/LAKE	15,000	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	1,928	7,000	114	7,000	7,000
54610 REPAIR & MAINT-TELEMETRY	223	5,000	2,354	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	14,168	30,000	-	20,000	10,000
54614 REPAIR & MAINT - GATE	4,000	500	-	500	500
54618 R&M-AERATOR REFURBISHMENTS	5,526	6,250	5,236	6,850	6,850
54622 REPAIR & MAINT- RTU GATES	-	1,000	-	-	-
54623 R & M WATER STRUCTURES	-	-	-	2,000	2,000
	<b>76,143</b>	<b>112,157</b>	<b>48,858</b>	<b>116,026</b>	<b>106,026</b>
<b>Capital Outlay</b>					
56304 GIS	1,490	1,817	1,759	1,793	1,793
56401 MACHINERY & EQUIPMENT	-	96,000	77,879	86,000	-
	<b>1,490</b>	<b>97,817</b>	<b>79,638</b>	<b>87,793</b>	<b>1,793</b>
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	5,641	6,392	3,332	7,947	7,947
59111 OPERATIONS TRANSFER OUT	3,627	4,111	2,143	5,111	5,111
99999 Add'l cash required/(available) for budget	(20,553)	68,000	-	(6,782)	-
	<b>(11,285)</b>	<b>78,503</b>	<b>5,475</b>	<b>6,276</b>	<b>13,058</b>
<b>TOTAL EXPENSES</b>	<b>300,571</b>	<b>546,759</b>	<b>322,078</b>	<b>497,780</b>	<b>414,380</b>
<b>UNIT 19 - DEBT FUND</b>					
<b>REVENUES</b>					
<b>Assessments</b>					
31900 ASSMTS/CURR/REG/DEL	323,848	-	-	-	-
	<b>323,848</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Tax Discount And Tax Collector Fee</b>					
54902 TAX COLLECTOR FEE	(1,470)	-	-	-	-
54903 TAX DISCOUNT	(11,740)	-	-	-	-
	<b>(13,210)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
36110 INTEREST EARNINGS	46	-	1	-	-
36132 INTEREST EARNINGS-TAXES	106	-	-	-	-
	<b>152</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>310,790</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>
<b>EXPENSES</b>					
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	306,355	-	-	-	-
57201 DEBT SERVICE-INTEREST	13,939	-	-	-	-

**UNIT 19 - REGIONAL CENTER**

Fund Name: UNIT 19 - DEBT FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
	320,294	-	-	-	-
Other					
99999 Add'l cash required/(available) for budget	(9,503)	-	-	-	-
	(9,503)	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>310,791</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>
			<u>\$</u>	<u>%</u>		
2701 PGA Blvd Condominium	\$377.93	\$415.12				
Total	\$377.93	\$415.12	(\$37.19)	-9%	4	4
2979 PGA Condominium - Maint	\$1,007.82	\$1,106.99				
Total	\$1,007.82	\$1,106.99	(\$99.17)	-9%	3	3
Harbour Oaks - Maint	\$185.38	\$203.62				
Total	\$185.38	\$203.62	(\$18.24)	-9%	317	317
Landmark at the Gardens Condos - Maint	\$45.53	\$50.01				
Total	\$45.53	\$50.01	(\$4.48)	-9%	166	166
Non-condo parcels - Maint	\$1,511.73	\$1,660.48				
Total	\$1,511.73	\$1,660.48	(\$148.75)	-9%	259	259
San Matera Condos - Maint	\$89.45	\$98.25				
Total	\$89.45	\$98.25	(\$8.80)	-9%	676	676

**Budget Highlights:**

- > 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. A change order for a 5% increase was approved for FY 23.
- > Mowing and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022.
- > Preserve maintenance (a/c #53413) includes monitoring well data collection, and annual monitoring and reports. Contractor increased labor cost per hour approximately 60% to adjust for market conditions. Board determined not cost effective to rebid.
- > Machinery & equipment (a/c #56401) includes funding for four new aerators.
- > 2007 Refunding Loan matured on August 1, 2021. Funds for the last debt service payment were collected in FY21, so FY 22 was the first year without debt service budgeted.

**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.

### **UNIT 19 - REGIONAL CENTER**

- 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; 27 Aerators; Uplands; Lakes and Marshes; 3 Telemetry Stations, 6 Metritapes; Culverts; 3 Landscape Maintenance Sites; 2 Docks; 1 Rain Gauge.

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**UNIT 19A - REGIONAL CENTER IRRIGATION**

Fund Name: UNIT 19A - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	40,674	42,917	42,916	42,237	132,619
	40,674	42,917	42,916	42,237	132,619
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(184)	(407)	(410)	(403)	(1,266)
54903 TAX DISCOUNT	(1,511)	(1,651)	(1,658)	(1,624)	(5,099)
	(1,695)	(2,058)	(2,068)	(2,027)	(6,365)
Other					
36110 INTEREST EARNINGS	420	-	566	-	-
36132 INTEREST EARNINGS-TAXES	17	-	13	-	-
	437	-	579	-	-
<b>TOTAL REVENUES</b>	<b>39,416</b>	<b>40,859</b>	<b>41,427</b>	<b>40,210</b>	<b>126,254</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	8,332	11,744	6,530	10,741	11,064
	8,332	11,744	6,530	10,741	11,064
Contractual Services					
53101 ENGINEERING FEES	-	500	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	95	92	78	88	88
59126 Insurance	1,667	2,211	2,327	2,447	2,593
	1,762	3,303	2,405	4,035	4,181
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	1,880	10,000	-	10,000	10,000
	1,880	10,000	-	10,000	10,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	15,945	-	-	-	100,000
56401 MACHINERY & EQUIPMENT	-	15,000	5,266	15,000	-
	15,945	15,000	5,266	15,000	100,000
Other					
59110 ADMINISTRAT TRANSFER OUT	478	542	283	674	674
59111 OPERATIONS TRANSFER OUT	238	270	141	335	335
99999 Add'l cash required/(available) for budget	10,780	-	-	(575)	-
	11,496	812	424	434	1,009
<b>TOTAL EXPENSES</b>	<b>39,415</b>	<b>40,859</b>	<b>14,625</b>	<b>40,210</b>	<b>126,254</b>

<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
FYE 9/30/23	FYE 9/30/22	Incr/(Decr)		FYE 9/30/23	FYE 9/30/22
		\$	%		

**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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
2701 PGA Blvd Condominium	\$420.25	\$458.12				
Total	\$420.25	\$458.12	(\$37.87)	-8%	4	4
2979 PGA Condominium - Maint	\$1,162.53	\$1,264.19				
Total	\$1,162.53	\$1,264.19	(\$101.66)	-8%	3	3
52434205250010000 - Maint	\$10,046.23	\$10,954.46				
Total	\$10,046.23	\$10,954.46	(\$908.23)	-8%	1	1
52434205260270051 - Maint	\$3,359.36	\$3,662.28				
Total	\$3,359.36	\$3,662.28	(\$302.92)	-8%	1	1
52434205260270052 - Maint	\$1,694.18	\$1,845.87				
Total	\$1,694.18	\$1,845.87	(\$151.69)	-8%	1	1
52434205260270062 - Maint	\$1,768.37	\$1,921.26				
Total	\$1,768.37	\$1,921.26	(\$152.89)	-8%	1	1
52434205260270063 - Maint	\$5,037.42	\$5,491.76				
Total	\$5,037.42	\$5,491.76	(\$454.34)	-8%	1	1
52434205260270064 - Maint	\$5,066.21	\$5,521.02				
Total	\$5,066.21	\$5,521.02	(\$454.81)	-8%	1	1
52434205260270065 - Maint	\$1,716.78	\$1,868.84				
Total	\$1,716.78	\$1,868.84	(\$152.06)	-8%	1	1
52434205260270067 - Maint	\$1,695.46	\$1,847.17				
Total	\$1,695.46	\$1,847.17	(\$151.71)	-8%	1	1
52434205260270068 - Maint	\$1,694.45	\$1,846.15				
Total	\$1,694.45	\$1,846.15	(\$151.70)	-8%	1	1
52434205260270069 - Maint	\$1,707.98	\$1,859.90				
Total	\$1,707.98	\$1,859.90	(\$151.92)	-8%	1	1
52434205270270042 - Maint	\$3,416.62	\$3,720.46				
Total	\$3,416.62	\$3,720.46	(\$303.84)	-8%	1	1
52434206000001100 - Maint	\$8,594.14	\$9,354.58				
Total	\$8,594.14	\$9,354.58	(\$760.44)	-8%	1	1
52434206000003040 - Maint	\$8,432.32	\$9,190.15				
Total	\$8,432.32	\$9,190.15	(\$757.83)	-8%	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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
52434206030010000 - Maint	\$1,116.94	\$1,216.91				
Total	\$1,116.94	\$1,216.91	(\$99.97)	-8%	1	1
52434206030030000 - Maint	\$5,127.06	\$5,582.85				
Total	\$5,127.06	\$5,582.85	(\$455.79)	-8%	1	1
52434206050000000 - Maint	\$40,265.90	\$43,775.75				
Total	\$40,265.90	\$43,775.75	(\$3,509.85)	-8%	1	1
52434206060000000 - Maint	\$10,535.61	\$11,451.73				
Total	\$10,535.61	\$11,451.73	(\$916.12)	-8%	1	1
52434206070010010 - Maint	\$3,342.79	\$3,645.43				
Total	\$3,342.79	\$3,645.43	(\$302.64)	-8%	1	1
52434206070010020 - Maint	\$1,717.72	\$1,869.79				
Total	\$1,717.72	\$1,869.79	(\$152.07)	-8%	1	1
52434206070020000 - Maint	\$5,087.51	\$5,542.67				
Total	\$5,087.51	\$5,542.67	(\$455.16)	-8%	1	1
52434206080010000 - Maint	\$3,338.97	\$3,641.56				
Total	\$3,338.97	\$3,641.56	(\$302.59)	-8%	1	1
52434206120010020 - Maint	\$16,062.54	\$17,440.89				
Total	\$16,062.54	\$17,440.89	(\$1,378.35)	-8%	1	1
52434206120010040 - Maint	\$3,467.72	\$3,772.38				
Total	\$3,467.72	\$3,772.38	(\$304.66)	-8%	1	1
52434206120020000 - Maint	\$14,300.25	\$15,525.82				
Total	\$14,300.25	\$15,525.82	(\$1,225.57)	-8%	1	1
52434206120030000 - Maint	\$1,786.32	\$1,939.50				
Total	\$1,786.32	\$1,939.50	(\$153.18)	-8%	1	1
52434206140010000 - Maint	\$80,185.48	\$87,572.73				
Total	\$80,185.48	\$87,572.73	(\$7,387.25)	-8%	1	1
52434206230010000 - Maint	\$5,120.88	\$5,576.57				
Total	\$5,120.88	\$5,576.57	(\$455.69)	-8%	1	1
52434206230020000 - Maint	\$502.49	\$547.47				
Total	\$502.49	\$547.47	(\$44.98)	-8%	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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
52434206230020010 - Maint	\$1,353.55	\$1,474.71				
Total	\$1,353.55	\$1,474.71	(\$121.16)	-8%	1	1
52434206230020020 - Maint	\$1,012.03	\$1,102.61				
Total	\$1,012.03	\$1,102.61	(\$90.58)	-8%	1	1
52434206230030000 - Maint	\$1,377.14	\$1,500.40				
Total	\$1,377.14	\$1,500.40	(\$123.26)	-8%	1	1
52434206230030010 - Maint	\$1,965.70	\$2,141.64				
Total	\$1,965.70	\$2,141.64	(\$175.94)	-8%	1	1
52434206230030020 - Maint	\$1,316.19	\$1,433.99				
Total	\$1,316.19	\$1,433.99	(\$117.80)	-8%	1	1
52434206230040000 - Maint	\$757.03	\$824.79				
Total	\$757.03	\$824.79	(\$67.76)	-8%	1	1
52434206230050000 - Maint	\$112.41	\$122.47				
Total	\$112.41	\$122.47	(\$10.06)	-8%	1	1
52434206230060000 - Maint	\$655.79	\$714.49				
Total	\$655.79	\$714.49	(\$58.70)	-8%	1	1
Harbour Oaks (317 Units) - Maint	\$198.38	\$216.83				
Total	\$198.38	\$216.83	(\$18.45)	-9%	317	317
Landmark at the Gardens Condos - Maint	\$50.27	\$54.82				
Total	\$50.27	\$54.82	(\$4.55)	-8%	166	166
San Matera Condos - 1081 sq ft - Maint	\$100.39	\$109.37				
Total	\$100.39	\$109.37	(\$8.98)	-8%	24	24
San Matera Condos - 1203 sq ft - Maint	\$101.62	\$110.62				
Total	\$101.62	\$110.62	(\$9.00)	-8%	24	24
San Matera Condos - 1288-1331 sq ft - M	\$102.76	\$111.78				
Total	\$102.76	\$111.78	(\$9.02)	-8%	128	128
San Matera Condos - 1370 sq ft - Maint	\$103.31	\$112.34				
Total	\$103.31	\$112.34	(\$9.03)	-8%	44	44
San Matera Condos - 1718-1730 sq ft - M	\$106.86	\$115.94				
Total	\$106.86	\$115.94	(\$9.08)	-8%	20	20

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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
San Matera Condos - 1818-1832 sq ft - M	\$107.92	\$117.02				
Total	\$107.92	\$117.02	(\$9.10)	-8%	16	16
San Matera Condos - 710 sq ft - Maint	\$96.64	\$105.55				
Total	\$96.64	\$105.55	(\$8.91)	-8%	24	24
San Matera Condos - 783-816 sq ft - Maint	\$97.64	\$106.57				
Total	\$97.64	\$106.57	(\$8.93)	-8%	166	166
San Matera Condos - 896 sq ft - Maint	\$98.52	\$107.46				
Total	\$98.52	\$107.46	(\$8.94)	-8%	36	36
San Matera Condos - 999-1016 sq ft - Mai	\$99.67	\$108.63				
Total	\$99.67	\$108.63	(\$8.96)	-8%	194	194

**Budget Highlights:**

- > Machinery & equipment (a/c #56401) includes potential irrigation controller replacement in case of force majeure.

**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 20 - JUNO ISLES**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>EXPENSES</b>					
Other					
59114 LANDOWNER REIMBURSEMENT	-	-	14,710	-	-
	-	-	14,710	-	-
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>-</b>	<b>14,710</b>	<b>-</b>	<b>-</b>
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	64,785	229,681	229,681	229,726	432,514
31901 AGREEMENT ASSESSMENTS	8,678	25,676	8,678	9,894	18,628
	73,463	255,357	238,359	239,620	451,142
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(292)	(2,186)	(2,189)	(2,189)	(4,121)
54903 TAX DISCOUNT	(2,393)	(8,834)	(8,344)	(8,835)	(16,634)
54904 UNIQUE ASSMTS DISCOUNT	(347)	(1,136)	-	(379)	(714)
	(3,032)	(12,156)	(10,533)	(11,403)	(21,469)
Other					
32900 PERMIT FEES	750	-	250	-	-
36110 INTEREST EARNINGS	294	-	501	-	-
36132 INTEREST EARNINGS-TAXES	36	-	96	-	-
	1,080	-	847	-	-
<b>TOTAL REVENUES</b>	<b>71,511</b>	<b>243,201</b>	<b>228,673</b>	<b>228,217</b>	<b>429,673</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	18,781	16,021	20,176	32,589	33,567
	18,781	16,021	20,176	32,589	33,567
Contractual Services					
53101 ENGINEERING FEES	2,445	-	170,490	5,000	5,000
53109 LEGAL SERVICES	788	1,000	1,925	1,000	1,000
53114 WATER QUALITY	1,480	1,620	1,500	1,577	1,577
53118 OTHER PROFESSIONAL SVCS	2,000	-	6,000	-	-
53201 AUDITORS SERVICES	510	622	530	562	562
53403 CHEMICAL WEED CONTROL	6,281	6,595	6,595	7,056	7,056
53407 TRASH DISPOSAL	-	250	-	500	500
59126 Insurance	604	599	630	1,295	1,373
	14,108	10,686	187,670	16,990	17,068
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	10,000	10,000	10,000	12,000	12,000
54608 REPAIR & MAINT - GENERAL	9,200	7,000	6,500	10,000	10,000
54617 Repairs & Maint - Catch Basins	-	3,500	-	5,000	5,000
54623 R & M WATER STRUCTURES	-	-	-	3,000	3,000

**UNIT 20 - JUNO ISLES**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 20 - MAINTENANCE FUND	19,200	20,500	16,500	30,000	30,000
<b>Capital Outlay</b>					
56301 IMPRVMNTS OTHER THAN BLDG	-	-	-	217,500	217,500
56304 GIS	402	491	475	484	484
	402	491	475	217,984	217,984
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	-	119,257	-	79,504	83,480
57201 DEBT SERVICE-INTEREST	-	75,000	-	50,000	46,025
	-	194,257	-	129,504	129,505
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	715	810	422	1,007	1,007
59111 OPERATIONS TRANSFER OUT	385	436	227	542	542
99999 Add'l cash required/(available) for budget	17,920	-	-	(200,399)	-
	19,020	1,246	649	(198,850)	1,549
<b>TOTAL EXPENSES</b>	<b>71,511</b>	<b>243,201</b>	<b>225,470</b>	<b>228,217</b>	<b>429,673</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>
			<u>\$</u>	<u>%</u>		
A - Maint	\$1,088.75	\$1,088.54	\$0.21	0%	96	96
B - Maint	\$816.56	\$816.40	\$0.16	0%	23	52
C - Maint	\$544.37	\$544.27	\$0.10	0%	154	154
D - Maint	\$272.19	\$272.13	\$0.06	0%	112	83

**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 7% increase to the contract for FYE 9/30/22 was also approved.
- > New proposed loan approximating \$1.0 M for the salinity structure replacement, payable over 10 years, assuming 5% interest rate. Debt service for the new loan is included the maintenance budget. Loan proceeds and expenditures will be recorded separately.
- > 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 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.
- > FY23 Improvements Other Than Building (a/c #56301) includes partial funding of the renovation of the salinity weir using reserves. The rest of the funding to come from a new proposed maintenance loan and will be accounted for in a separate 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.

**UNIT 20 - JUNO ISLES**

- 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 9/30/22:**

Description	Interest Rates	Outstanding	Final Maturity
Proposed loan for wier and wing wall replacement	5.00%	\$1,000,000	8/1/2032

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

Year Ending September 30,	Principal	Interest	Total
2023	\$79,504	\$50,000	\$129,504
2024	\$83,480	\$46,025	\$129,505
2025	\$87,654	\$41,851	\$129,505
2026	\$92,036	\$37,468	\$129,504
2027	\$96,638	\$32,866	\$129,504
THEREAFTER	\$560,688	\$86,836	\$647,524
<b>Total</b>	<b>\$1,000,000</b>	<b>\$295,046</b>	<b>\$1,295,046</b>



**UNIT 21 - OLD MARSH**

Fund Name: UNIT 21 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	385,804	377,905	377,905	515,485	650,482
	385,804	377,905	377,905	515,485	650,482
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,735)	(3,600)	(3,627)	(4,908)	(6,194)
54903 TAX DISCOUNT	(14,113)	(14,534)	(14,080)	(19,826)	(25,018)
	(15,848)	(18,134)	(17,707)	(24,734)	(31,212)
Other					
32900 PERMIT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	839	-	646	-	-
36132 INTEREST EARNINGS-TAXES	176	-	136	-	-
	1,265	-	782	-	-
<b>TOTAL REVENUES</b>	<b>371,221</b>	<b>359,771</b>	<b>360,980</b>	<b>490,751</b>	<b>619,270</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	160,420	163,703	123,999	185,085	190,638
	160,420	163,703	123,999	185,085	190,638
Contractual Services					
53101 ENGINEERING FEES	13,434	1,000	8,956	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	6,821	7,545	8,207	8,953	8,953
53201 AUDITORS SERVICES	2,408	2,983	2,540	2,647	2,647
53409 MOWING AND LANDSCAPING	189	198	198	300	300
53413 PRESERVE/EXOTIC MAINT	94,341	96,600	96,232	203,205	203,205
59126 Insurance	5,679	6,649	6,999	7,688	8,149
	122,872	115,475	123,132	224,293	224,754
Utilities					
54301 ELECTRICITY	12,581	12,000	11,281	13,230	13,627
	12,581	12,000	11,281	13,230	13,627
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	85	60	60	100	100
55201 FUEL-PUMP STATIONS	-	1,250	4,128	1,500	1,500
	85	1,310	4,188	1,600	1,600
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	31,589	45,560	22,014	48,830	48,830
54602 REPAIR & MAINT-PUMP STATN	543	5,332	1,870	5,000	5,000
54604 REPAIR & MAINT-CANAL/LAKE	-	9,000	1,800	9,000	9,000
54606 REPAIR & MAINT-BLDG	319	10,000	1,244	2,000	2,000
54608 REPAIR & MAINT - GENERAL	1,650	4,000	3,126	3,000	3,000
54610 REPAIR & MAINT-TELEMETRY	7,112	18,500	27,465	5,000	5,000

UNIT 21

OLD MARSH

**UNIT 21 - OLD MARSH**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 21 - MAINTENANCE FUND					
54613 REPAIR & MAINT-CULVERTS	-	5,000	-	20,000	5,000
54614 REPAIR & MAINT - GATE	-	-	-	500	500
54619 R&M-GENERATORS	-	1,000	2,180	17,500	17,500
54623 R & M WATER STRUCTURES	-	-	-	3,000	3,000
54624 R&M-PRESERVE STRUCTURES/INLETS	-	-	-	2,000	2,000
	41,213	98,392	59,699	115,830	100,830
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	60,670	-	-	-	-
56304 GIS	318	386	375	381	381
56401 MACHINERY & EQUIPMENT	389,406	-	199,095	-	75,000
	450,394	386	199,470	381	75,381
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	5,016	5,683	2,962	7,066	7,066
59111 OPERATIONS TRANSFER OUT	3,814	4,322	2,253	5,374	5,374
99999 Add'l cash required/(available) for budget	(425,171)	(41,500)	-	(62,108)	-
	(416,341)	(31,495)	5,215	(49,668)	12,440
<b>TOTAL EXPENSES</b>	<b>371,224</b>	<b>359,771</b>	<b>526,984</b>	<b>490,751</b>	<b>619,270</b>

	<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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
ALL NON EXEMPT PARCELS - Maint	\$1,701.27	\$1,247.21	\$454.06	36%	303	303

**Budget Highlights:**

- > Marsh Main-Littoral Zone (a/c #53402) and Chemical Weed Control (a/c# 53403) were taken over by the POA per a High Level Maintenance Agreement in 2020. Funds are no longer budgeted for these line items by Northern.
- > Preserve maintenance (a/c #53413) includes monitoring well data collection, and annual monitoring and reports. Contractor increased labor cost per hour approximately 60% to adjust for market conditions. Board determined not cost effective to rebid. In addition, more time was budgeted for preserve crews in the unit due to increased homeowner demand for services.
- > Repair & Maintenance-Culverts (a/c #54613) includes \$20,000 to fund the cleaning of two 24" pipes that are heavily impacted.
- > Repair & Maintenance-Generators (a/c #54619) includes \$15,000 to replace an auto transfer switch.
- > 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:**

**UNIT 21 - OLD MARSH**

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; 20 Aerators.

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**UNIT 23 - THE SHORES**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	181,173	198,621	198,621	312,532	302,528
31901 AGREEMENT ASSESSMENTS	4,982	5,461	5,461	8,594	8,319
	186,155	204,082	204,082	321,126	310,847
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(823)	(1,891)	(1,906)	(2,976)	(2,881)
54903 TAX DISCOUNT	(6,674)	(7,639)	(7,427)	(12,020)	(11,635)
54904 UNIQUE ASSMTS DISCOUNT	(199)	(262)	(218)	(412)	(399)
	(7,696)	(9,792)	(9,551)	(15,408)	(14,915)
Other					
32900 PERMIT FEES	500	-	250	-	-
36110 INTEREST EARNINGS	293	-	375	-	-
36132 INTEREST EARNINGS-TAXES	34	-	58	-	-
	827	-	683	-	-
<b>TOTAL REVENUES</b>	<b>179,286</b>	<b>194,290</b>	<b>195,214</b>	<b>305,718</b>	<b>295,932</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	55,594	63,615	43,031	58,173	59,919
	55,594	63,615	43,031	58,173	59,919
Contractual Services					
53101 ENGINEERING FEES	80	500	-	1,000	1,000
53109 LEGAL SERVICES	-	500	440	500	500
53114 WATER QUALITY	1,387	1,714	1,387	1,568	1,568
53201 AUDITORS SERVICES	967	1,271	1,082	1,258	1,258
53402 MARSH MAINT-LITTORAL ZONE	17,087	32,162	2,637	35,052	35,052
53403 CHEMICAL WEED CONTROL	33,600	35,280	35,280	37,044	37,044
53407 TRASH DISPOSAL	-	500	-	500	500
53409 MOWING AND LANDSCAPING	315	331	331	600	600
53413 PRESERVE/EXOTIC MAINT	62,673	63,000	63,902	103,531	103,531
59126 Insurance	1,789	1,954	2,057	2,398	2,542
	117,898	137,212	107,116	183,451	183,595
Utilities					
54301 ELECTRICITY	176	275	158	273	281
	176	275	158	273	281
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	2,520	5,000	5,000
54608 REPAIR & MAINT - GENERAL	2,380	3,500	7	4,000	4,000
54610 REPAIR & MAINT-TELEMETRY	1,357	5,000	235	-	-
54613 REPAIR & MAINT-CULVERTS	-	15,000	26,662	80,000	15,000
54614 REPAIR & MAINT - GATE	-	200	-	200	200
54622 REPAIR & MAINT- RTU GATES	-	500	-	-	-

UNIT 23

THE SHORES

**UNIT 23 - THE SHORES**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 23 - MAINTENANCE FUND					
54623 R & M WATER STRUCTURES	-	-	-	1,500	1,500
54624 R&M-PRESERVE STRUCTURES/INLETS	-	-	-	2,700	2,700
	3,737	29,200	29,424	93,400	28,400
<b>Capital Outlay</b>					
56304 GIS	742	905	1,126	893	893
56401 MACHINERY & EQUIPMENT	-	-	-	362	362
	742	905	1,126	1,255	1,255
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	10,637	12,053	6,283	14,986	14,986
59111 OPERATIONS TRANSFER OUT	5,321	6,030	3,143	7,496	7,496
99999 Add'l cash required/(available) for budget	(14,820)	(55,000)	-	(53,316)	-
	1,138	(36,917)	9,426	(30,834)	22,482
<b>TOTAL EXPENSES</b>	<b>179,285</b>	<b>194,290</b>	<b>190,281</b>	<b>305,718</b>	<b>295,932</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$452.29	\$287.44				
Total	\$452.29	\$287.44	\$164.85	57%	710	710

**Budget Highlights:**

- > 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. A change order for a 5% increase was approved for FY 23.
- > Preserve maintenance (a/c #53413) includes monitoring well data collection, and annual monitoring and reports. Contractor increased labor cost per hour approximately 60% to adjust for market conditions. Board determined not cost effective to rebid.
- > Water quality (a/c #53114) includes an increase to testing prices to compensate for rising testing costs.
- > Repair & Maintenance - Culverts (a/c# 54613) includes \$80,0000 for 1,200' of cleaning in four culverts based on 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 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:**

**UNIT 23 - THE SHORES**

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.

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**UNIT 24 - IRONHORSE**

Fund Name: UNIT 24 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	208,054	224,576	224,576	244,229	347,657
	208,054	224,576	224,576	244,229	347,657
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(936)	(2,136)	(2,161)	(2,325)	(3,310)
54903 TAX DISCOUNT	(7,766)	(8,637)	(8,444)	(9,393)	(13,371)
	(8,702)	(10,773)	(10,605)	(11,718)	(16,681)
Other					
32900 PERMIT FEES	-	-	500	-	-
36110 INTEREST EARNINGS	830	-	1,051	-	-
36132 INTEREST EARNINGS-TAXES	98	-	30	-	-
	928	-	1,581	-	-
<b>TOTAL REVENUES</b>	<b>200,280</b>	<b>213,803</b>	<b>215,552</b>	<b>232,511</b>	<b>330,976</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	75,708	92,979	65,561	97,341	100,261
	75,708	92,979	65,561	97,341	100,261
Contractual Services					
53101 ENGINEERING FEES	60	500	194	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	1,135	1,473	1,254	1,461	1,461
53402 MARSH MAINT-LITTORAL ZONE	30,623	40,031	23,196	45,782	45,782
53403 CHEMICAL WEED CONTROL	34,100	35,712	35,712	37,387	37,387
53407 TRASH DISPOSAL	-	500	-	1,000	1,000
53409 MOWING AND LANDSCAPING	20,250	21,263	21,263	23,225	23,225
53413 PRESERVE/EXOTIC MAINT	10,999	14,700	7,177	24,157	24,157
59126 Insurance	6,106	7,247	7,628	8,228	8,722
	103,273	121,926	96,424	142,740	143,234
Utilities					
54301 ELECTRICITY	8,198	8,106	4,268	8,095	8,338
	8,198	8,106	4,268	8,095	8,338
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	25	-	-	100	100
55201 FUEL-PUMP STATIONS	-	1,250	5,404	2,000	2,000
55207 FERTILIZER	1,318	1,384	1,384	-	-
	1,343	2,634	6,788	2,100	2,100
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	896	7,332	3,968	7,641	7,641
54602 REPAIR & MAINT-PUMP STATN	4,087	5,332	22,771	6,500	6,500
54604 REPAIR & MAINT-CANAL/LAKE	950	5,000	-	5,000	5,000

UNIT 24

IRONHORSE

**UNIT 24 - IRONHORSE**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 24 - MAINTENANCE FUND					
54606 REPAIR & MAINT-BLDG	25	10,000	1,390	5,000	5,000
54607 REPAIR & MAINT-WELLS	1,982	2,500	-	-	-
54608 REPAIR & MAINT - GENERAL	14,272	12,000	31	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	19,428	5,000	235	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	-	20,000	-	100,000	20,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54618 R&M-AERATOR REFURBISHMENTS	5,095	-	-	-	-
54619 R&M-GENERATORS	-	10,000	2,279	2,500	2,500
54623 R & M WATER STRUCTURES	-	-	-	2,000	2,000
	46,735	77,664	30,674	144,141	64,141
Capital Outlay					
56304 GIS	458	559	541	551	551
	458	559	541	551	551
Other					
59110 ADMINISTRAT TRANSFER OUT	3,927	4,450	2,320	5,533	5,533
59111 OPERATIONS TRANSFER OUT	4,841	5,485	2,859	6,819	6,819
99999 Add'l cash required/(available) for budget	(44,202)	(100,000)	-	(174,809)	-
	(35,434)	(90,065)	5,179	(162,457)	12,352
<b>TOTAL EXPENSES</b>	<b>200,281</b>	<b>213,803</b>	<b>209,435</b>	<b>232,511</b>	<b>330,977</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/23	FYE 9/30/22	<u>Incr/(Decr)</u>		FYE 9/30/23	FYE 9/30/22
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$557.60	\$512.73	\$44.87	9%	438	438

**Budget Highlights:**

- > 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. A change order for a 5% increase was approved for FY 23.
- > Mowing and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022.
- > Preserve maintenance (a/c #53413) includes monitoring well data collection, and annual monitoring and reports. Contractor increased labor cost per hour approximately 60% to adjust for market conditions. Board determined not cost effective to rebid.
- > Repair & Maintenance- Culverts (a/c #54613) includes \$100,000 for culvert inspections and possible repairs.
- > 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.
- 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 24 - IRONHORSE**

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.

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**UNIT 27B - BOTANICA**

Fund Name: UNIT 27B - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	122,285	123,560	122,947	180,634	185,233
	122,285	123,560	122,947	180,634	185,233
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(553)	(1,176)	(1,169)	(1,718)	(1,762)
54903 TAX DISCOUNT	(4,510)	(4,752)	(4,017)	(6,947)	(7,124)
	(5,063)	(5,928)	(5,186)	(8,665)	(8,886)
Other					
36110 INTEREST EARNINGS	245	-	346	-	-
36132 INTEREST EARNINGS-TAXES	68	-	58	-	-
	313	-	404	-	-
<b>TOTAL REVENUES</b>	<b>117,535</b>	<b>117,632</b>	<b>118,165</b>	<b>171,969</b>	<b>176,347</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	43,695	45,605	32,120	47,587	49,015
	43,695	45,605	32,120	47,587	49,015
Contractual Services					
53101 ENGINEERING FEES	68	500	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	100	215	215	188	188
53201 AUDITORS SERVICES	1,000	1,278	1,088	1,533	1,533
53402 MARSH MAINT-LITTORAL ZONE	7,708	16,422	669	7,155	7,155
53403 CHEMICAL WEED CONTROL	4,805	5,045	5,045	5,297	5,297
53407 TRASH DISPOSAL	-	250	-	250	250
53413 PRESERVE/EXOTIC MAINT	35,305	42,000	28,585	69,021	69,021
57301 TRUSTEE FEES	500	525	525	1,025	1,025
59126 Insurance	2,065	2,417	2,544	2,339	2,479
	51,551	69,152	38,671	88,308	88,448
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	1,000	-	1,000	1,000
54608 REPAIR & MAINT - GENERAL	-	2,000	850	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	-	5,000	-	10,000	5,000
54620 R & M - Preserve Structures	-	-	-	20,000	20,000
54623 R & M WATER STRUCTURES	-	-	-	2,000	2,000
	-	8,000	850	38,000	33,000
Capital Outlay					
56304 GIS	567	692	670	683	683
	567	692	670	683	683
Other					
59110 ADMINISTRAT TRANSFER OUT	2,042	2,314	1,206	2,877	2,877

**UNIT 27B - BOTANICA**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 27B - MAINTENANCE FUND					
59111 OPERATIONS TRANSFER OUT	1,649	1,869	974	2,324	2,324
99999 Add'l cash required/(available) for budget	18,030	(10,000)	-	(7,810)	-
	21,721	(5,817)	2,180	(2,609)	5,201
<b>TOTAL EXPENSES</b>	<b>117,534</b>	<b>117,632</b>	<b>74,491</b>	<b>171,969</b>	<b>176,347</b>

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 27B - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	281,606	293,842	292,593	232,507	232,891
	281,606	293,842	292,593	232,507	232,891
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,274)	(2,799)	(2,786)	(2,214)	(2,218)
54903 TAX DISCOUNT	(10,380)	(11,301)	(11,085)	(8,942)	(8,957)
	(11,654)	(14,100)	(13,871)	(11,156)	(11,175)
Other					
36110 INTEREST EARNINGS	109	-	224	-	-
36132 INTEREST EARNINGS-TAXES	146	-	134	-	-
	255	-	358	-	-
<b>TOTAL REVENUES</b>	<b>270,207</b>	<b>279,742</b>	<b>279,080</b>	<b>221,351</b>	<b>221,716</b>

**EXPENSES**

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	165,000	175,000	180,000	180,000	185,000
57201 DEBT SERVICE-INTEREST	117,656	111,056	49,314	40,298	36,716
	282,656	286,056	229,314	220,298	221,716
Other					
57303 COST OF ISSUANCE	-	-	39,775	-	-
99999 Add'l cash required/(available) for budget	(12,450)	(6,314)	-	1,053	-
	(12,450)	(6,314)	39,775	1,053	-
<b>TOTAL EXPENSES</b>	<b>270,206</b>	<b>279,742</b>	<b>269,089</b>	<b>221,351</b>	<b>221,716</b>

	<b>Tax per Assessable Unit</b>				<b>Number of Assessable Units</b>	
	<b>FYE</b>	<b>FYE</b>	<b>Incr/(Decr)</b>		<b>FYE</b>	<b>FYE</b>
	<b>9/30/23</b>	<b>9/30/22</b>	<b>\$</b>	<b>%</b>	<b>9/30/23</b>	<b>9/30/22</b>
Commercial - Maint	\$1,339.51	\$916.27				
Commercial - Debt	\$1,273.60	\$1,609.57				
<b>Total</b>	<b>\$2,613.11</b>	<b>\$2,525.84</b>	<b>\$87.27</b>	<b>3%</b>	<b>6</b>	<b>6</b>
Condo units - Maint	\$298.96	\$204.50				
Condo units - Debt	\$329.37	\$416.26				

**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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
Total	\$628.33	\$620.76	\$7.57	1%	265	265
Single Family - 40 ft lots - Maint	\$378.84	\$259.14				
Single Family - 40 ft lots - Debt	\$557.87	\$705.03				
Total	\$936.71	\$964.17	(\$27.46)	-3%	60	60
Single Family - 50 ft lots - Maint	\$473.55	\$323.93				
Single Family - 50 ft lots - Debt	\$697.34	\$881.29				
Total	\$1,170.89	\$1,205.22	(\$34.33)	-3%	63	63
Single Family - Preserve lots - Maint	\$568.28	\$388.73				
Single Family - Preserve lots - Debt	\$836.83	\$1,057.59				
Total	\$1,405.11	\$1,446.32	(\$41.21)	-3%	15	15
Townhomes - Maint	\$242.14	\$165.63				
Townhomes - Debt	\$356.57	\$450.63				
Total	\$598.71	\$616.26	(\$17.55)	-3%	134	134

**Budget Highlights:**

- > 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. A change order for a 5% increase was approved for FY 23.
- > Preserve maintenance (a/c #53413) includes monitoring well data collection, and annual monitoring and reports. Contractor increased labor cost per hour approximately 60% to adjust for market conditions. Board determined not cost effective to rebid.
- > Bonds were refunded in 2021 with a net present value saving of 9.34% and annual cash flow savings of approximately \$28,000. This reduced the debt assessment for the remaining term of the bonds.
- > 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 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 9/30/22:**

Description	Interest Rates	Outstanding	Final Maturity
Refunding Bonds - Series 2021	1.99% - 2.52%	\$2,025,000	8/1/2032

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

Year Ending September 30,	Principal	Interest	Total
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UNIT 27B

BOTANICA

**UNIT 27B - BOTANICA**

2023	\$180,000	\$40,298	\$220,298
2024	\$185,000	\$36,716	\$221,716
2025	\$190,000	\$33,034	\$223,034
2026	\$200,000	\$29,253	\$229,253
2027	\$200,000	\$25,273	\$225,273
THEREAFTER	\$1,070,000	\$64,675	\$1,134,675
Total	<u>\$2,025,000</u>	<u>\$229,249</u>	<u>\$2,254,249</u>

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**UNIT 29 - NORTHFORK DEVELOPMENT**

Fund Name: UNIT 29 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	38,656	42,232	42,232	48,979	76,437
	38,656	42,232	42,232	48,979	76,437
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(175)	(403)	(406)	(466)	(727)
54903 TAX DISCOUNT	(1,497)	(1,624)	(1,623)	(1,884)	(2,940)
	(1,672)	(2,027)	(2,029)	(2,350)	(3,667)
Other					
36110 INTEREST EARNINGS	185	-	227	-	-
36132 INTEREST EARNINGS-TAXES	5	-	3	-	-
	190	-	230	-	-
<b>TOTAL REVENUES</b>	<b>37,174</b>	<b>40,205</b>	<b>40,433</b>	<b>46,629</b>	<b>72,770</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	13,837	15,740	10,427	13,766	14,179
	13,837	15,740	10,427	13,766	14,179
Contractual Services					
53101 ENGINEERING FEES	-	500	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	1,387	1,714	1,387	1,568	1,568
53201 AUDITORS SERVICES	234	302	257	295	295
53402 MARSH MAINT-LITTORAL ZONE	650	5,404	669	6,082	6,082
53403 CHEMICAL WEED CONTROL	9,720	10,206	10,206	10,716	10,716
53413 PRESERVE/EXOTIC MAINT	15,824	15,750	5,993	26,220	26,220
59126 Insurance	264	269	283	372	395
	28,079	34,645	18,795	46,753	46,776
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54613 REPAIR & MAINT-CULVERTS	4,530	3,500	-	25,000	3,500
	4,530	4,000	-	25,500	4,000
Capital Outlay					
56304 GIS	138	168	163	166	166
	138	168	163	166	166
Other					
59110 ADMINISTRAT TRANSFER OUT	4,460	5,054	2,634	6,284	6,284
59111 OPERATIONS TRANSFER OUT	970	1,098	572	1,365	1,365
99999 Add'l cash required/(available) for budget	(14,840)	(20,500)	-	(47,205)	-
	(9,410)	(14,348)	3,206	(39,556)	7,649

**UNIT 29 - NORTHFORK DEVELOPMENT**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 29 - MAINTENANCE FUND					
<b>TOTAL EXPENSES</b>	<b>37,174</b>	<b>40,205</b>	<b>32,591</b>	<b>46,629</b>	<b>72,770</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/23	9/30/22	\$	%	9/30/23	9/30/22
ALL NON EXEMPT PARCELS - Maint	\$371.05	\$319.94	\$51.11	16%	132	132

**Budget Highlights:**

- > 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. A change order for a 5% increase was approved for FY 23.
- > Preserve maintenance (a/c #53413) includes monitoring well data collection, and annual monitoring and reports. Contractor increased labor cost per hour approximately 60% to adjust for market conditions. Board determined not cost effective to rebid.
- > Repair & Maintenance- Culverts (a/c #54613) includes \$25,000 for cleaning approximately 1,500 feet of pipe.
- > 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 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	942,094	865,166	865,166	694,482	1,089,899
	942,094	865,166	865,166	694,482	1,089,899
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(4,258)	(8,237)	(8,233)	(6,607)	(10,369)
54903 TAX DISCOUNT	(34,641)	(33,274)	(31,635)	(26,710)	(41,918)
	(38,899)	(41,511)	(39,868)	(33,317)	(52,287)
Other					
32900 PERMIT FEES	5,500	-	1,500	-	-
36002 MISC REV - INS CLAIMS	280,962	-	-	-	-
36110 INTEREST EARNINGS	3,931	-	4,233	-	-
36132 INTEREST EARNINGS-TAXES	445	-	462	-	-
	290,838	-	6,195	-	-
<b>TOTAL REVENUES</b>	<b>1,194,033</b>	<b>823,655</b>	<b>831,493</b>	<b>661,165</b>	<b>1,037,612</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	177,475	182,003	126,628	188,053	193,695
	177,475	182,003	126,628	188,053	193,695
Contractual Services					
53101 ENGINEERING FEES	17,565	70,000	13,985	10,000	5,000
53109 LEGAL SERVICES	24,282	10,000	10,133	10,000	10,000
53114 WATER QUALITY	3,324	4,140	5,164	5,140	5,140
53201 AUDITORS SERVICES	3,349	4,203	3,578	4,183	4,183
53409 MOWING AND LANDSCAPING	441	463	463	960	960
59126 Insurance	17,272	21,442	22,569	19,061	20,205
	66,233	110,248	55,892	49,344	45,488
Utilities					
54301 ELECTRICITY	216,334	211,800	183,583	246,577	253,974
	216,334	211,800	183,583	246,577	253,974
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	187,098	259,923	146,868	267,644	267,644
54604 REPAIR & MAINT-CANAL/LAKE	2,750	15,500	14,000	15,000	15,000
54606 REPAIR & MAINT-BLDG	45,336	15,000	1,295	5,000	5,000
54608 REPAIR & MAINT - GENERAL	11,912	550	8,503	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	1,756	5,000	2,368	5,000	5,000
54611 REPAIR & MAINT-ROADS	8,445	155,000	14,345	25,000	20,000
54613 REPAIR & MAINT-CULVERTS	34,473	20,000	2,388	100,000	20,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54617 Repairs & Maint - Catch Basins	8,456	20,000	-	100,000	20,000
54618 R&M-AERATOR REFURBISHMENTS	25,974	31,250	20,944	34,250	34,250
54622 REPAIR & MAINT- RTU GATES	-	1,000	-	-	-

UNIT 31

BALLENISLES COUNTRY CLUB



**UNIT 31 - BALLENISLES COUNTRY CLUB**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 31 - MAINTENANCE FUND					
54623 R & M WATER STRUCTURES	-	-	-	2,000	2,000
	326,200	523,723	210,711	564,394	399,394
<b>Capital Outlay</b>					
56201 BUILDINGS	-	-	2,189,248	-	-
56301 IMPRVMNTS OTHER THAN BLDG	-	-	12,000	30,000	-
56302 ROADS/BRIDGES	13,718	-	-	-	-
56304 GIS	1,268	3,589	4,151	1,075	1,075
56401 MACHINERY & EQUIPMENT	-	138,000	75,749	168,723	120,000
	14,986	141,589	2,281,148	199,798	121,075
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	12,665	14,352	7,481	17,844	17,844
59111 OPERATIONS TRANSFER OUT	4,359	4,940	2,575	6,142	6,142
99999 Add'l cash required/(available) for budget	375,779	(365,000)	-	(610,987)	-
	392,803	(345,708)	10,056	(587,001)	23,986
<b>TOTAL EXPENSES</b>	<b>1,194,031</b>	<b>823,655</b>	<b>2,868,018</b>	<b>661,165</b>	<b>1,037,612</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>
			\$	%		
Commercial - Maint	\$2,541.83	\$3,166.51	(\$624.68)	-20%	2	2
ERU (Not overlapped by Unit 12) - Maint	\$370.96	\$462.13	(\$91.17)	-20%	518	518
ERU (Overlapped by Unit 12) - Maint	\$404.81	\$494.14	(\$89.33)	-18%	1,057	1,057
GC (Not overlapped by Unit 12) - Maint	\$242.81	\$302.49	(\$59.68)	-20%	355	355
GC (Overlapped by Unit 12) - Maint	\$276.66	\$334.50	(\$57.84)	-17%	78	78

**Budget Highlights:**

- > Repair & Maintenance- Culverts (a/c #54613) includes \$100,000 for culvert inspections and possible repairs.
- > Repairs & Maintenance - Catch Basins (a/c #54617) includes \$100,000 for roadway culvert cleaning of entire system.
- > Improvements Other than Buildings (a/c# 56301) includes funding for fencing along Nursery and BallenIsles ROW line and catwalk at the outfall structure.
- > Machinery & Equipment (a/c# 56401) includes six new aerators and two electrical conversions.
- > 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:**

**UNIT 31 - BALLENSLES COUNTRY CLUB**

Northern maintains the following Improvements in Unit No. 31, BallenIsles Country Club: 2 Operable Structures; 2 Operable Gates; 10 Fixed Structures; 103 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.

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**UNIT 32 - PALM COVE**

Fund Name: UNIT 32 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	17,858	20,500	20,500	20,690	21,311
	17,858	20,500	20,500	20,690	21,311
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(80)	(196)	(194)	(197)	(203)
54903 TAX DISCOUNT	(658)	(788)	(744)	(796)	(820)
	(738)	(984)	(938)	(993)	(1,023)
Other					
36110 INTEREST EARNINGS	13	-	26	-	-
36132 INTEREST EARNINGS-TAXES	11	-	12	-	-
	24	-	38	-	-
<b>TOTAL REVENUES</b>	<b>17,144</b>	<b>19,516</b>	<b>19,600</b>	<b>19,697</b>	<b>20,288</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	7,369	7,861	4,456	5,802	5,976
	7,369	7,861	4,456	5,802	5,976
Contractual Services					
53101 ENGINEERING FEES	54	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	80	95	81	87	87
53403 CHEMICAL WEED CONTROL	1,630	1,683	1,683	1,734	1,734
53407 TRASH DISPOSAL	-	250	-	1,000	1,000
53409 MOWING AND LANDSCAPING	2,163	2,271	2,271	2,060	2,060
59126 Insurance	111	114	120	140	149
	4,038	5,413	4,155	6,021	6,030
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	2,800	5,000	5,000
54608 REPAIR & MAINT - GENERAL	-	1,000	-	2,500	2,500
54614 REPAIR & MAINT - GATE	1,900	500	-	500	500
	1,900	6,500	2,800	8,000	8,000
Capital Outlay					
56304 GIS	59	71	69	70	70
	59	71	69	70	70
Other					
59110 ADMINISTRAT TRANSFER OUT	78	88	46	109	109
59111 OPERATIONS TRANSFER OUT	73	83	43	103	103
99999 Add'l cash required/(available) for budget	3,629	(500)	-	(408)	-
	3,780	(329)	89	(196)	212

**UNIT 32 - PALM COVE**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 32 - MAINTENANCE FUND					
<b>TOTAL EXPENSES</b>	<b>17,146</b>	<b>19,516</b>	<b>11,569</b>	<b>19,697</b>	<b>20,288</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/23	9/30/22	\$	%	9/30/23	9/30/22
ALL NON EXEMPT PARCELS - Maint	\$369.47	\$366.07	\$3.40	1%	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. A change order for a 3% increase was approved for FY 23.
- > Mowing and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022.

**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 SUB-UNIT**

Fund Name: UNIT 32A - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	5,184	5,621	5,621	5,455	6,507
	5,184	5,621	5,621	5,455	6,507
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(23)	(54)	(52)	(52)	(62)
54903 TAX DISCOUNT	(181)	(216)	(185)	(210)	(250)
	(204)	(270)	(237)	(262)	(312)
Other					
36110 INTEREST EARNINGS	33	-	43	-	-
36132 INTEREST EARNINGS-TAXES	6	-	6	-	-
	39	-	49	-	-
<b>TOTAL REVENUES</b>	<b>5,019</b>	<b>5,351</b>	<b>5,433</b>	<b>5,193</b>	<b>6,195</b>
<b>EXPENSES</b>					
Contractual Services					
53114 WATER QUALITY	1,387	1,714	1,387	1,568	1,568
53201 AUDITORS SERVICES	44	52	44	44	44
53409 MOWING AND LANDSCAPING	2,163	2,271	2,271	2,060	2,060
59126 Insurance	7	9	9	20	21
	3,601	4,046	3,711	3,692	3,693
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	1,500	-	1,500	1,500
	-	1,500	-	1,500	1,500
Other					
59110 ADMINISTRAT TRANSFER OUT	245	277	144	344	344
59111 OPERATIONS TRANSFER OUT	466	528	275	657	657
99999 Add'l cash required/(available) for budget	707	(1,000)	-	(1,000)	-
	1,418	(195)	419	1	1,001
<b>TOTAL EXPENSES</b>	<b>5,019</b>	<b>5,351</b>	<b>4,130</b>	<b>5,193</b>	<b>6,194</b>

	<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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
ALL NON EXEMPT PARCELS - Maint	\$557.56	\$559.89	(\$2.33)	0%	29	29

**Budget Highlights:**

- > Mowing and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022.
- > 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 32, the Unit 32 budget and tax rates are also applicable. The rates shown above are cumulative.

### **UNIT 32A - PALM COVE SUB-UNIT**

- 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.

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**UNIT 33 - CYPRESS COVE**

Fund Name: UNIT 33 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	14,053	14,645	14,645	16,988	25,803
	14,053	14,645	14,645	16,988	25,803
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(63)	(139)	(141)	(164)	(249)
54903 TAX DISCOUNT	(537)	(563)	(536)	(653)	(992)
	(600)	(702)	(677)	(817)	(1,241)
Other					
36110 INTEREST EARNINGS	64	-	78	-	-
36132 INTEREST EARNINGS-TAXES	6	-	1	-	-
	70	-	79	-	-
<b>TOTAL REVENUES</b>	<b>13,523</b>	<b>13,943</b>	<b>14,047</b>	<b>16,171</b>	<b>24,562</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	6,835	7,050	4,476	6,282	6,470
	6,835	7,050	4,476	6,282	6,470
Contractual Services					
53114 WATER QUALITY	1,387	1,714	1,387	1,568	1,568
53201 AUDITORS SERVICES	92	110	94	107	107
53403 CHEMICAL WEED CONTROL	1,832	1,892	1,892	1,948	1,948
53407 TRASH DISPOSAL	-	-	-	500	500
53413 PRESERVE/EXOTIC MAINT	5,211	4,200	-	6,905	6,905
59126 Insurance	136	137	144	171	182
	8,658	8,053	3,517	11,199	11,210
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54608 REPAIR & MAINT - GENERAL	-	500	-	500	500
54613 REPAIR & MAINT-CULVERTS	2,850	1,500	-	3,000	3,000
	2,850	2,500	-	4,000	4,000
Capital Outlay					
56304 GIS	83	101	98	99	99
	83	101	98	99	99
Other					
59110 ADMINISTRAT TRANSFER OUT	1,490	1,688	880	2,099	2,099
59111 OPERATIONS TRANSFER OUT	486	551	287	684	684
99999 Add'l cash required/(available) for budget	(6,879)	(6,000)	-	(8,192)	-
	(4,903)	(3,761)	1,167	(5,409)	2,783
<b>TOTAL EXPENSES</b>	<b>13,523</b>	<b>13,943</b>	<b>9,258</b>	<b>16,171</b>	<b>24,562</b>

**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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
ALL NON EXEMPT PARCELS - Maint	\$215.04	\$185.38	\$29.66	16%	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. A change order for a 3% increase was approved for FY 23.
- > Preserve maintenance (a/c #53413) includes monitoring well data collection, and annual monitoring and reports. Contractor increased labor cost per hour approximately 60% to adjust for market conditions. Board determined not cost effective to rebid.
- > 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 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	153,221	176,826	176,826	188,798	184,738
	153,221	176,826	176,826	188,798	184,738
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(693)	(1,684)	(1,701)	(1,799)	(1,760)
54903 TAX DISCOUNT	(5,382)	(6,801)	(5,952)	(7,261)	(7,105)
	(6,075)	(8,485)	(7,653)	(9,060)	(8,865)
Other					
36110 INTEREST EARNINGS	251	-	355	-	-
36132 INTEREST EARNINGS-TAXES	132	-	199	-	-
	383	-	554	-	-
<b>TOTAL REVENUES</b>	<b>147,529</b>	<b>168,341</b>	<b>169,727</b>	<b>179,738</b>	<b>175,873</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	51,066	55,521	39,893	59,183	60,959
	51,066	55,521	39,893	59,183	60,959
Contractual Services					
53101 ENGINEERING FEES	348	29,800	2,800	7,000	7,000
53109 LEGAL SERVICES	-	500	-	500	500
53118 OTHER PROFESSIONAL SVCS	18,544	18,822	18,655	19,383	19,383
53201 AUDITORS SERVICES	1,097	1,248	1,063	1,080	1,080
53409 MOWING AND LANDSCAPING	12,747	13,384	13,384	10,907	10,907
59126 Insurance	933	1,122	1,181	1,516	1,607
	33,669	64,876	37,083	40,386	40,477
Utilities					
54101 TELEPHONE	344	-	-	-	-
54301 ELECTRICITY	375	700	277	705	726
54302 WATER/SEWER	2,706	2,160	2,237	2,220	2,220
	3,425	2,860	2,514	2,925	2,946
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	1,197	10,000	9,187	10,000	10,000
54611 REPAIR & MAINT-ROADS	17,976	48,000	6,356	26,000	20,000
54614 REPAIR & MAINT - GATE	8,595	24,000	13,493	10,000	10,000
54617 Repairs & Maint - Catch Basins	-	2,500	-	20,000	2,500
	27,768	84,500	29,036	66,000	42,500
Capital Outlay					
56304 GIS	97	869	865	117	117
	97	869	865	117	117
Debt Service					

**UNIT 34 - HIDDEN KEY**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 34 - MAINTENANCE FUND					
57101 DEBT SERVICE-PRINCIPAL	21,668	21,668	21,668	21,668	21,668
57201 DEBT SERVICE-INTEREST	7,922	6,933	7,022	6,066	5,200
	29,590	28,601	28,690	27,734	26,868
Other					
59110 ADMINISTRAT TRANSFER OUT	744	843	439	1,048	1,048
59111 OPERATIONS TRANSFER OUT	680	771	402	958	958
99999 Add'l cash required/(available) for budget	491	(70,500)	-	(18,613)	-
	1,915	(68,886)	841	(16,607)	2,006
<b>TOTAL EXPENSES</b>	<b>147,530</b>	<b>168,341</b>	<b>138,922</b>	<b>179,738</b>	<b>175,873</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>
			\$	%		
PER CONDO - Maint	\$1,038.39	\$972.54	\$65.85	7%	20	20
SINGLE FAM - Maint	\$2,301.78	\$2,155.82	\$145.96	7%	73	73

**Budget Highlights:**

- > Other Professional Svcs (a/c #53118) includes property manager services.
- > Repairs & Maintenance - Roads (a/c #54611) includes funding for misc. repairs, sidewalk repairs and sign replacement.
- > Repair & Maintenance- Catch Basins (a/c# 54617) includes \$20,000 to clean catch basins.
- > FY 22 Repairs & Maintenance - Gate (a/c #54614) included funding to replace three gate motors.
- > 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 9/30/22:**

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	\$151,659	8/1/2029

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

Year Ending September 30,	Principal	Interest	Total
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**UNIT 34 - HIDDEN KEY**

2023	\$21,668	\$6,066	\$27,734
2024	\$21,668	\$5,200	\$26,868
2025	\$21,668	\$4,333	\$26,001
2026	\$21,668	\$3,466	\$25,134
2027	\$21,668	\$2,600	\$24,268
THEREAFTER	\$43,320	\$2,599	\$45,919
Total	<u>\$151,660</u>	<u>\$24,264</u>	<u>\$175,924</u>

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**UNIT 38 - HARBOUR ISLES**

Fund Name: UNIT 38 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	76,549	77,046	77,046	75,950	69,691
	76,549	77,046	77,046	75,950	69,691
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(342)	(734)	(728)	(724)	(664)
54903 TAX DISCOUNT	(2,763)	(2,963)	(2,711)	(2,921)	(2,680)
	(3,105)	(3,697)	(3,439)	(3,645)	(3,344)
Other					
36110 INTEREST EARNINGS	208	-	334	-	-
36132 INTEREST EARNINGS-TAXES	74	-	51	-	-
	282	-	385	-	-
<b>TOTAL REVENUES</b>	<b>73,726</b>	<b>73,349</b>	<b>73,992</b>	<b>72,305</b>	<b>66,347</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	22,823	26,411	14,912	22,522	23,198
	22,823	26,411	14,912	22,522	23,198
Contractual Services					
53101 ENGINEERING FEES	128	10,000	-	5,000	5,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	182	238	203	237	237
59126 Insurance	397	417	439	570	605
	707	11,155	642	6,307	6,342
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	1,000	-	1,000	1,000
54611 REPAIR & MAINT-ROADS	85	20,000	-	20,000	20,000
54613 REPAIR & MAINT-CULVERTS	-	3,500	-	3,000	3,000
54617 Repairs & Maint - Catch Basins	-	10,000	-	20,000	10,000
	85	34,500	-	44,000	34,000
Capital Outlay					
56304 GIS	103	126	122	125	125
	103	126	122	125	125
Other					
59110 ADMINISTRAT TRANSFER OUT	1,346	1,526	795	1,897	1,897
59111 OPERATIONS TRANSFER OUT	557	631	329	784	784
99999 Add'l cash required/(available) for budget	48,105	(1,000)	-	(3,330)	-
	50,008	1,157	1,124	(649)	2,681
<b>TOTAL EXPENSES</b>	<b>73,726</b>	<b>73,349</b>	<b>16,800</b>	<b>72,305</b>	<b>66,346</b>

**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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
ALL NON EXEMPT PARCELS - Maint	\$767.17	\$778.24	(\$11.07)	-1%	99	99

**Budget Highlights:**

- > Repair & Maintenance- Roads (a/c #54611) includes sign repairs and miscellaneous sidewalk/pot hole repairs.
- > Repair & Maintenance- Catch Basins (a/c #54617) includes cleaning of entire 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.
- 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: UNIT 41 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	4,294	4,242	4,242	4,983	10,000
	4,294	4,242	4,242	4,983	10,000
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(20)	(42)	(41)	(48)	(96)
54903 TAX DISCOUNT	(153)	(163)	(157)	(192)	(385)
	(173)	(205)	(198)	(240)	(481)
Other					
36110 INTEREST EARNINGS	39	-	47	-	-
	39	-	47	-	-
<b>TOTAL REVENUES</b>	<b>4,160</b>	<b>4,037</b>	<b>4,091</b>	<b>4,743</b>	<b>9,519</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	1,607	2,466	1,196	2,709	2,791
	1,607	2,466	1,196	2,709	2,791
Contractual Services					
53114 WATER QUALITY	1,387	1,714	1,387	1,568	1,568
53201 AUDITORS SERVICES	39	47	40	35	35
59126 Insurance	61	60	63	86	91
	1,487	1,821	1,490	1,689	1,694
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	2,000	3,500	-	2,000	2,000
	2,000	3,500	-	2,000	2,000
Capital Outlay					
56304 GIS	41	50	48	49	49
	41	50	48	49	49
Other					
59110 ADMINISTRAT TRANSFER OUT	1,379	1,563	815	1,943	1,943
59111 OPERATIONS TRANSFER OUT	739	837	436	1,041	1,041
99999 Add'l cash required/(available) for budget	(3,092)	(6,200)	-	(4,688)	-
	(974)	(3,800)	1,251	(1,704)	2,984
<b>TOTAL EXPENSES</b>	<b>4,161</b>	<b>4,037</b>	<b>3,985</b>	<b>4,743</b>	<b>9,518</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/23	FYE 9/30/22	Incr/(Decr)		FYE 9/30/23	FYE 9/30/22
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$127.76	\$108.76	\$19.00	17%	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.

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**UNIT 43 - MIRASOL**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	822,754	877,167	877,166	984,461	1,132,706
31901 AGREEMENT ASSESSMENTS	8,413	3,457	5,575	3,457	3,978
	831,167	880,624	882,741	987,918	1,136,684
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,737)	(8,352)	(8,422)	(9,373)	(10,784)
54903 TAX DISCOUNT	(31,067)	(33,736)	(33,485)	(37,862)	(43,563)
	(34,804)	(42,088)	(41,907)	(47,235)	(54,347)
Other					
32900 PERMIT FEES	-	-	500	-	-
36110 INTEREST EARNINGS	1,091	-	1,561	-	-
36132 INTEREST EARNINGS-TAXES	234	-	187	-	-
	1,325	-	2,248	-	-
<b>TOTAL REVENUES</b>	<b>797,688</b>	<b>838,536</b>	<b>843,082</b>	<b>940,683</b>	<b>1,082,337</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	214,162	232,910	160,235	239,125	246,298
	214,162	232,910	160,235	239,125	246,298
Contractual Services					
53101 ENGINEERING FEES	440	2,000	10,500	5,000	5,000
53109 LEGAL SERVICES	82	2,000	-	2,000	2,000
53115 FINANCIAL CONS./ADVISOR	100	215	215	188	188
53118 OTHER PROFESSIONAL SVCS	-	-	4,800	5,000	5,000
53201 AUDITORS SERVICES	4,587	5,733	4,881	4,765	4,765
53403 CHEMICAL WEED CONTROL	125,525	125,525	125,525	125,525	125,525
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	15,356	16,124	16,124	14,524	14,524
53413 PRESERVE/EXOTIC MAINT	231,746	257,250	158,121	422,752	422,752
57301 TRUSTEE FEES	1,500	1,000	1,000	1,025	1,025
59126 Insurance	29,386	37,848	39,838	41,395	43,879
	408,722	448,695	361,004	623,174	625,658
Utilities					
54301 ELECTRICITY	21,117	37,000	10,696	32,078	33,041
	21,117	37,000	10,696	32,078	33,041
Supplies & Materials					
54201 POSTAGE	88	-	19	-	-
54908 GOV/MNTL REGISTRATION FEE	110	750	110	300	300
55201 FUEL-PUMP STATIONS	331	3,000	12,478	3,000	3,000
55207 FERTILIZER	1,483	1,557	1,557	-	-
	2,012	5,307	14,164	3,300	3,300



**UNIT 43 - MIRASOL**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>UNIT 43 - MAINTENANCE FUND</b>					
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	10,894	20,464	103,601	20,000	15,000
54604 REPAIR & MAINT-CANAL/LAKE	-	10,000	-	10,000	10,000
54606 REPAIR & MAINT-BLDG	3,063	10,000	1,040	5,000	5,000
54608 REPAIR & MAINT - GENERAL	2,200	2,500	6,522	7,000	7,000
54610 REPAIR & MAINT-TELEMETRY	4,019	41,100	35,954	10,000	10,000
54611 REPAIR & MAINT-ROADS	-	10,000	-	10,000	10,000
54614 REPAIR & MAINT - GATE	-	1,000	-	1,000	1,000
54619 R&M-GENERATORS	-	1,000	3,025	4,000	4,000
54620 R & M - Preserve Structures	-	-	-	20,000	-
54622 REPAIR & MAINT- RTU GATES	-	1,500	758	-	-
54623 R & M WATER STRUCTURES	-	-	-	4,000	4,000
54624 R&M-PRESERVE STRUCTURES/INLETS	-	-	-	2,000	2,000
	<b>20,176</b>	<b>97,564</b>	<b>150,900</b>	<b>93,000</b>	<b>68,000</b>
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	-	100,000
56304 GIS	803	980	948	967	967
56401 MACHINERY & EQUIPMENT	-	12,000	6,780	13,085	-
	<b>803</b>	<b>12,980</b>	<b>7,728</b>	<b>14,052</b>	<b>100,967</b>
Other					
59110 ADMINISTRAT TRANSFER OUT	2,459	2,787	1,453	3,465	3,465
59111 OPERATIONS TRANSFER OUT	1,142	1,293	674	1,607	1,607
99999 Add'l cash required/(available) for budget	127,095	-	-	(69,118)	-
	<b>130,696</b>	<b>4,080</b>	<b>2,127</b>	<b>(64,046)</b>	<b>5,072</b>
<b>TOTAL EXPENSES</b>	<b>797,688</b>	<b>838,536</b>	<b>706,854</b>	<b>940,683</b>	<b>1,082,336</b>
<b>UNIT 43 - DEBT FUND</b>					
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	1,266,143	1,266,308	1,266,308	1,265,449	1,290,418
31901 AGREEMENT ASSESSMENTS	12,470	12,470	12,470	12,470	12,716
	<b>1,278,613</b>	<b>1,278,778</b>	<b>1,278,778</b>	<b>1,277,919</b>	<b>1,303,134</b>
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(5,751)	(12,059)	(12,159)	(12,051)	(12,288)
54903 TAX DISCOUNT	(47,631)	(48,702)	(48,168)	(48,669)	(49,629)
	<b>(53,382)</b>	<b>(60,761)</b>	<b>(60,327)</b>	<b>(60,720)</b>	<b>(61,917)</b>
Other					
36110 INTEREST EARNINGS	380	-	1,279	-	-
36132 INTEREST EARNINGS-TAXES	383	-	286	-	-
	<b>763</b>	<b>-</b>	<b>1,565</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>1,225,994</b>	<b>1,218,017</b>	<b>1,220,016</b>	<b>1,217,199</b>	<b>1,241,217</b>

**UNIT 43 - MIRASOL**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	940,000	970,000	970,000	995,000	1,020,000
57201 DEBT SERVICE-INTEREST	309,633	269,948	269,958	245,892	221,216
	1,249,633	1,239,948	1,239,958	1,240,892	1,241,216
Other					
99999 Add'l cash required/(available) for budget	(23,639)	(21,931)	-	(23,693)	-
	(23,639)	(21,931)	-	(23,693)	-
<b>TOTAL EXPENSES</b>	<b>1,225,994</b>	<b>1,218,017</b>	<b>1,239,958</b>	<b>1,217,199</b>	<b>1,241,216</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/23</u>	<u>FYE 9/30/22</u>
			<u>\$</u>	<u>%</u>		
COMMERCIAL - Maint	\$4,630.59	\$4,125.91				
COMMERCIAL - Debt	\$4,790.73	\$4,793.98				
Total	\$9,421.32	\$8,919.89	\$501.43	6%	15	15
CONDO - Maint	\$252.43	\$224.92				
CONDO - Debt	\$348.67	\$348.91				
Total	\$601.10	\$573.83	\$27.27	5%	32	32
GOLF/PRIVATE - Maint	\$744.30	\$663.18				
GOLF/PRIVATE - Debt	\$1,028.11	\$1,028.81				
Total	\$1,772.41	\$1,691.99	\$80.42	5%	328	328
MULTI FAM - Maint	\$2,968.64	\$2,645.09				
MULTI FAM - Debt	\$1,638.55	\$1,639.66				
Total	\$4,607.19	\$4,284.75	\$322.44	8%	31	31
SINGLE FAM - Maint	\$1,914.86	\$1,706.16				
SINGLE FAM - Debt	\$2,712.60	\$2,714.44				
Total	\$4,627.46	\$4,420.60	\$206.86	5%	83	83
SINGLE FAM OTHER - Maint	\$1,474.03	\$1,313.38				
SINGLE FAM OTHER - Debt	\$2,036.04	\$2,037.42				
Total	\$3,510.07	\$3,350.80	\$159.27	5%	280	280

**Budget Highlights:**

- >
- > Other Professional Svcs (a/c #53118) includes an estimate for grant administration.
- > FRDAP Grant awarded for preserve walkway replacement in the amount of \$200,000.
- > 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.

**UNIT 43 - MIRASOL**

- > Preserve maintenance (a/c #53413) includes monitoring well data collection, and annual monitoring and reports. Contractor increased labor cost per hour approximately 60% to adjust for market conditions. Board determined not cost effective to rebid.
- > Mowing and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022.
- > Machinery & Equipment (a/c #56401) includes an estimate for light pole replacement.

**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 9/30/22:**

Description	Interest Rates	Outstanding	Final Maturity
2017B Refunding Bonds	2.48%	\$9,915,000	8/1/2031

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

Year Ending September 30,	Principal	Interest	Total
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
2026	\$1,075,000	\$170,004	\$1,245,004
2027	\$1,100,000	\$143,344	\$1,243,344
THEREAFTER	\$4,680,000	\$293,880	\$4,973,880
Total	\$9,915,000	\$1,270,256	\$11,185,256

**UNIT 44 - THE BEAR'S CLUB UNIT**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	51,300	53,341	53,341	75,261	144,834
	51,300	53,341	53,341	75,261	144,834
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(235)	(506)	(502)	(716)	(1,378)
54903 TAX DISCOUNT	(1,623)	(2,052)	(1,704)	(2,895)	(5,571)
	(1,858)	(2,558)	(2,206)	(3,611)	(6,949)
Other					
32900 PERMIT FEES	-	-	500	-	-
32901 PLAT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	486	-	631	-	-
36132 INTEREST EARNINGS-TAXES	8	-	52	-	-
	744	-	1,183	-	-
<b>TOTAL REVENUES</b>	<b>50,186</b>	<b>50,783</b>	<b>52,318</b>	<b>71,650</b>	<b>137,885</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	29,106	36,116	20,938	41,264	42,502
	29,106	36,116	20,938	41,264	42,502
Contractual Services					
53101 ENGINEERING FEES	-	11,900	11,900	1,000	1,000
53109 LEGAL SERVICES	1,128	500	358	500	500
53115 FINANCIAL CONS./ADVISOR	100	215	215	375	375
53201 AUDITORS SERVICES	1,088	1,339	1,140	2,052	2,052
57301 TRUSTEE FEES	1,000	1,050	1,050	2,050	2,050
59126 Insurance	369	374	394	534	566
	3,685	15,378	15,057	6,511	6,543
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	20,000	-	50,000	20,000
54617 Repairs & Maint - Catch Basins	-	-	-	50,000	50,000
54621 REPAIR & MAINT- STREET SWEEP	-	-	-	7,200	7,200
	-	20,000	-	107,200	77,200
Capital Outlay					
56304 GIS	207	2,628	2,619	249	249
	207	2,628	2,619	249	249
Other					
59110 ADMINISTRAT TRANSFER OUT	5,642	6,393	3,332	7,948	7,948
59111 OPERATIONS TRANSFER OUT	2,442	2,768	1,443	3,442	3,442
99999 Add'l cash required/(available) for budget	9,104	(32,500)	-	(94,964)	-
	17,188	(23,339)	4,775	(83,574)	11,390

**UNIT 44 - THE BEAR'S CLUB UNIT**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>UNIT 44 - MAINTENANCE FUND</b>					
<b>TOTAL EXPENSES</b>	<b>50,186</b>	<b>50,783</b>	<b>43,389</b>	<b>71,650</b>	<b>137,884</b>
<b>UNIT 44 - DEBT FUND</b>					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	601,571	617,267	617,267	593,399	581,946
	601,571	617,267	617,267	593,399	581,946
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,757)	(5,877)	(5,807)	(5,650)	(5,541)
54903 TAX DISCOUNT	(19,029)	(23,740)	(19,729)	(22,822)	(22,382)
	(21,786)	(29,617)	(25,536)	(28,472)	(27,923)
Other					
36110 INTEREST EARNINGS	206	-	288	-	-
36132 INTEREST EARNINGS-TAXES	93	-	603	-	-
	299	-	891	-	-
<b>TOTAL REVENUES</b>	<b>580,084</b>	<b>587,650</b>	<b>592,622</b>	<b>564,927</b>	<b>554,023</b>
<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	329,112	349,185	140,000	445,000	460,000
57201 DEBT SERVICE-INTEREST	279,444	258,393	83,152	105,496	94,024
	608,556	607,578	223,152	550,496	554,024
Other					
99999 Add'l cash required/(available) for budget	(28,470)	(19,928)	-	14,431	-
	(28,470)	(19,928)	-	14,431	-
<b>TOTAL EXPENSES</b>	<b>580,086</b>	<b>587,650</b>	<b>223,152</b>	<b>564,927</b>	<b>554,024</b>

	<b>Tax per Assessable Unit</b>				<b>Number of Assessable Units</b>	
	<b>FYE 9/30/23</b>	<b>FYE 9/30/22</b>	<b>Incr/(Decr)</b>		<b>FYE 9/30/23</b>	<b>FYE 9/30/22</b>
			<b>\$</b>	<b>%</b>		
GOLF COURSE - per acre - Maint	\$181.93	\$128.94				
GOLF COURSE - per acre - Debt	\$1,434.44	\$1,492.14				
<b>Total</b>	<b>\$1,616.37</b>	<b>\$1,621.08</b>	<b>(\$4.71)</b>	<b>0%</b>	<b>122</b>	<b>122</b>
RES COTTAGES - per acre - Maint	\$240.26	\$170.28				
RES COTTAGES - per acre - Debt	\$1,894.33	\$1,970.53				
<b>Total</b>	<b>\$2,134.59</b>	<b>\$2,140.81</b>	<b>(\$6.22)</b>	<b>0%</b>	<b>24</b>	<b>24</b>
SINGLE FAM RES - Maint	\$788.32	\$558.73				
SINGLE FAM RES - Debt	\$6,215.55	\$6,465.56				

**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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
Total	\$7,003.87	\$7,024.29	(\$20.42)	0%	46	44
SINGLE FAM RES - DBL LOT - Maint	\$1,576.64	\$1,117.46				
SINGLE FAM RES - DBL LOT - Debt	\$12,431.10	\$12,931.12				
Total	\$14,007.74	\$14,048.58	(\$40.84)	0%	7	8

**Budget Highlights:**

- > Repair & Maintenance - Culverts (a/c# 54613) includes \$50,000 for the first phase of interconnect pipe inspections.
- > Repair & Maintenance- Catch Basins (a/c# 54617) includes \$50,000 to clean catch basins. The High Level Maintenance Agreement was amended in 2022 having Northern responsible for catch basin maintenance.
- > Repair & Maintenance- Street Sweeping (a/c #54621) includes funding for street sweeping program on Northern owned roads. Due to amendment of High Level Maintenance Agreement.
- > Two issues of Bonds were refunded in 2021 with net present value savings of 6.05% and 8.17% and annual total cash flow savings of approximately \$55,000. This reduced the debt assessment for the remaining term of the bonds.
- > 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 9/30/22:**

Description	Interest Rates	Outstanding	Final Maturity
Refunding Bonds - Series 2021B	2.22% - 3.5%	\$4,160,000	8/1/2031
Refunding Bonds - Series 2021A	2.71%	\$485,000	8/1/2024
Total outstanding		\$4,645,000	

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

Year Ending September 30,	Principal	Interest	Total
2023	\$445,000	\$105,496	\$550,496
2024	\$460,000	\$94,024	\$554,024
2025	\$480,000	\$83,028	\$563,028
2026	\$500,000	\$72,372	\$572,372
2027	\$515,000	\$61,272	\$576,272
THEREAFTER	\$2,245,000	\$126,984	\$2,371,984
Total	\$4,645,000	\$543,176	\$5,188,176

**UNIT 45 - PASEOS**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	258,830	433,401	433,400	431,486	362,172
	258,830	433,401	433,400	431,486	362,172
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,172)	(4,129)	(4,130)	(4,108)	(3,448)
54903 TAX DISCOUNT	(9,602)	(16,669)	(16,421)	(16,595)	(13,929)
	(10,774)	(20,798)	(20,551)	(20,703)	(17,377)
Other					
33444 Local Grants	-	-	-	50,000	-
36110 INTEREST EARNINGS	321	-	561	-	-
36132 INTEREST EARNINGS-TAXES	118	-	147	-	-
	439	-	708	50,000	-
<b>TOTAL REVENUES</b>	<b>248,495</b>	<b>412,603</b>	<b>413,557</b>	<b>460,783</b>	<b>344,795</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	68,839	77,736	58,060	81,969	84,428
	68,839	77,736	58,060	81,969	84,428
Contractual Services					
53101 ENGINEERING FEES	7,070	17,800	12,726	25,000	7,500
53109 LEGAL SERVICES	1,182	1,000	248	1,000	1,000
53114 WATER QUALITY	1,387	1,714	1,387	1,568	1,568
53201 AUDITORS SERVICES	1,098	1,381	1,176	1,342	1,342
53402 MARSH MAINT-LITTORAL ZONE	1,617	5,404	2,637	6,082	6,082
53403 CHEMICAL WEED CONTROL	7,096	7,450	7,450	7,823	7,823
53413 PRESERVE/EXOTIC MAINT	47,700	49,875	35,498	81,962	81,962
59126 Insurance	925	976	1,027	2,026	2,148
	68,075	85,600	62,149	126,803	109,425
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	2,950	3,000	3,000
54608 REPAIR & MAINT - GENERAL	-	2,000	4,050	2,000	2,000
54611 REPAIR & MAINT-ROADS	184,904	290,000	158,004	140,000	150,000
54613 REPAIR & MAINT-CULVERTS	-	10,000	-	10,000	10,000
54617 Repairs & Maint - Catch Basins	-	10,000	1,150	3,000	3,000
54620 R & M - Preserve Structures	-	-	-	50,000	-
54621 REPAIR & MAINT- STREET SWEEP	12,165	16,750	16,700	17,535	17,535
	197,069	331,750	182,854	225,535	185,535
Capital Outlay					
56304 GIS	340	1,914	1,959	409	409
	340	1,914	1,959	409	409
Other					

**UNIT 45 - PASEOS**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 45 - MAINTENANCE FUND					
59110 ADMINISTRAT TRANSFER OUT	3,096	3,509	1,829	4,363	4,363
59111 OPERATIONS TRANSFER OUT	1,849	2,094	1,092	2,603	2,603
99999 Add'l cash required/(available) for budget	(90,772)	(90,000)	-	19,101	-
	(85,827)	(84,397)	2,921	26,067	6,966
<b>TOTAL EXPENSES</b>	<b>248,496</b>	<b>412,603</b>	<b>307,943</b>	<b>460,783</b>	<b>386,763</b>

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 45 - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	278,044	281,190	281,190	281,957	287,000
	278,044	281,190	281,190	281,957	287,000
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,259)	(2,676)	(2,679)	(2,686)	(2,734)
54903 TAX DISCOUNT	(10,318)	(10,815)	(10,651)	(10,844)	(11,038)
	(11,577)	(13,491)	(13,330)	(13,530)	(13,772)
Other					
36110 INTEREST EARNINGS	175	-	287	-	-
36132 INTEREST EARNINGS-TAXES	127	-	95	-	-
	302	-	382	-	-
<b>TOTAL REVENUES</b>	<b>266,769</b>	<b>267,699</b>	<b>268,242</b>	<b>268,427</b>	<b>273,228</b>

**EXPENSES**

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	178,477	184,420	184,420	190,561	196,907
57201 DEBT SERVICE-INTEREST	94,751	88,808	88,808	82,667	76,321
	273,228	273,228	273,228	273,228	273,228
Other					
99999 Add'l cash required/(available) for budget	(6,460)	(5,529)	-	(4,801)	-
	(6,460)	(5,529)	-	(4,801)	-
<b>TOTAL EXPENSES</b>	<b>266,768</b>	<b>267,699</b>	<b>273,228</b>	<b>268,427</b>	<b>273,228</b>

	<b>Tax per Assessable Unit</b>				<b>Number of Assessable Units</b>	
	<b>FYE</b>	<b>FYE</b>	<b>Incr/(Decr)</b>		<b>FYE</b>	<b>FYE</b>
	<b>9/30/23</b>	<b>9/30/22</b>	<b>\$</b>	<b>%</b>	<b>9/30/23</b>	<b>9/30/22</b>
ALL NON EXEMPT PARCELS - Maint	\$1,327.65	\$1,333.54				
ALL NON EXEMPT PARCELS - Debt	\$867.56	\$865.20				
<b>Total</b>	<b>\$2,195.21</b>	<b>\$2,198.74</b>	<b>(\$3.53)</b>	<b>0%</b>	<b>325</b>	<b>325</b>

**Budget Highlights:**

- > Engineering budget (a/c #53101) includes estimate to design exfiltration trenches to reduce standing water at 144 Via Catalunha and 158 Via Veracruz.



**UNIT 45 - PASEOS**

- > 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. A change order for a 5% increase was approved for FY 23.
- > Preserve maintenance (a/c #53413) includes monitoring well data collection, and annual monitoring and reports. Contractor increased labor cost per hour approximately 60% to adjust for market conditions. Board determined not cost effective to rebid.
- > Repair & Maintenance- Roads (a/c# 54611) includes \$140,000 for sidewalk and road repairs due to tree root encroachment as well as potholes and drainage improvements.
- > Repair & Maintenance- Preserve Structures (a/c# 54620) consists of the replacement of a gazebo, signage, and fencing within the Paseos preserve. 100% reimbursement for this project is budgeted to be received through a Florida Recreation Development Assistance Program (FRDAP) grant reflected in Local Grants revenue (a/c #33444).
- > Building fund balance to increase reserves.

**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 9/30/22:**

Description	Interest Rates	Outstanding	Final Maturity
5D/45 Multi-unit Refunding Bonds - Series 2016	3.33%	\$2,482,487	8/1/2033

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

Year Ending September 30,	Principal	Interest	Total
2023	\$190,561	\$82,667	\$273,228
2024	\$196,907	\$76,321	\$273,228
2025	\$203,464	\$69,764	\$273,228
2026	\$210,239	\$62,989	\$273,228
2027	\$217,240	\$55,988	\$273,228
THEREAFTER	\$1,464,076	\$175,293	\$1,639,369
Total	<u>\$2,482,487</u>	<u>\$523,022</u>	<u>\$3,005,509</u>

**UNIT 46 - JUPITER COUNTRY CLUB**

Fund Name: UNIT 46 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	37,999	45,302	45,302	40,597	42,568
	37,999	45,302	45,302	40,597	42,568
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(172)	(430)	(431)	(388)	(407)
54903 TAX DISCOUNT	(1,395)	(1,742)	(1,660)	(1,561)	(1,637)
	(1,567)	(2,172)	(2,091)	(1,949)	(2,044)
Other					
36110 INTEREST EARNINGS	225	-	312	-	-
36132 INTEREST EARNINGS-TAXES	17	-	23	-	-
	242	-	335	-	-
<b>TOTAL REVENUES</b>	<b>36,674</b>	<b>43,130</b>	<b>43,546</b>	<b>38,648</b>	<b>40,524</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	18,075	19,657	14,124	20,195	20,801
	18,075	19,657	14,124	20,195	20,801
Contractual Services					
53101 ENGINEERING FEES	85	5,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	200	430	430	188	188
53201 AUDITORS SERVICES	991	1,242	1,057	1,177	1,177
57301 TRUSTEE FEES	1,000	1,025	1,025	1,025	1,025
59126 Insurance	1,100	1,066	1,122	1,280	1,357
	3,376	9,263	3,634	5,170	5,247
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	2,000	-	2,000	2,000
54611 REPAIR & MAINT-ROADS	-	10,000	-	10,000	10,000
	-	12,000	-	12,000	12,000
Capital Outlay					
56304 GIS	868	1,058	1,024	1,044	1,044
	868	1,058	1,024	1,044	1,044
Other					
59110 ADMINISTRAT TRANSFER OUT	619	702	366	873	873
59111 OPERATIONS TRANSFER OUT	397	450	235	559	559
99999 Add'l cash required/(available) for budget	13,340	-	-	(1,193)	-
	14,356	1,152	601	239	1,432
<b>TOTAL EXPENSES</b>	<b>36,675</b>	<b>43,130</b>	<b>19,383</b>	<b>38,648</b>	<b>40,524</b>

**UNIT 46 - JUPITER COUNTRY CLUB**

Fund Name: UNIT 46 - DEBT FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	789,587	789,792	789,792	789,511	825,550
	789,587	789,792	789,792	789,511	825,550
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,573)	(7,520)	(7,519)	(7,518)	(7,861)
54903 TAX DISCOUNT	(29,091)	(30,375)	(29,018)	(30,365)	(31,751)
	(32,664)	(37,895)	(36,537)	(37,883)	(39,612)
Other					
36110 INTEREST EARNINGS	423	-	1,251	-	-
36132 INTEREST EARNINGS-TAXES	352	-	389	-	-
	775	-	1,640	-	-
<b>TOTAL REVENUES</b>	<b>757,698</b>	<b>751,897</b>	<b>754,895</b>	<b>751,628</b>	<b>785,938</b>

**EXPENSES**

Debt Service

57101 DEBT SERVICE-PRINCIPAL	520,000	405,000	405,000	425,000	435,000
57201 DEBT SERVICE-INTEREST	388,738	375,838	375,838	363,688	350,938
	908,738	780,838	780,838	788,688	785,938

Other

99999 Add'l cash required/(available) for budget	(151,039)	(28,941)	-	(37,060)	-
	(151,039)	(28,941)	-	(37,060)	-

**TOTAL EXPENSES**

**Tax per Assessable Unit**

**Number of Assessable Units**

	FYE		Incr/(Decr)		FYE	
	9/30/23	9/30/22	\$	%	9/30/23	9/30/22
Multi Family Pod F - JCC Condos - Maint	\$62.93	\$70.22				
Multi Family Pod F - JCC Condos - Debt	\$1,081.23	\$1,081.61				
<b>Total</b>	<b>\$1,144.16</b>	<b>\$1,151.83</b>	<b>(\$7.67)</b>	<b>-1%</b>	<b>149</b>	<b>149</b>
Single Family Lots - Maint	\$64.10	\$71.53				
Single Family Lots - Debt	\$1,101.33	\$1,101.72				
<b>Total</b>	<b>\$1,165.43</b>	<b>\$1,173.25</b>	<b>(\$7.82)</b>	<b>-1%</b>	<b>407</b>	<b>407</b>
Sonoma Isles (fka Lakewood) - Maint	\$18.73	\$20.90				
Sonoma Isles (fka Lakewood) - Debt	\$657.54	\$657.78				
<b>Total</b>	<b>\$676.27</b>	<b>\$678.68</b>	<b>(\$2.41)</b>	<b>0%</b>	<b>274</b>	<b>274</b>

**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.
- > Repair & Maintenance- Roads (a/c# 54611) includes funding for tunnel repairs.
- > The final debt service payment on the Series 2016 Series B bonds on 8/1/2021 was 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 9/30/22:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2016A	2.00%-3.625%	\$10,855,000	8/1/2041

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

Year Ending September 30,	Principal	Interest	Total
2023	\$425,000	\$363,688	\$788,688
2024	\$435,000	\$350,938	\$785,938
2025	\$445,000	\$340,063	\$785,063
2026	\$460,000	\$328,938	\$788,938
2027	\$470,000	\$315,138	\$785,138
THEREAFTER	\$8,620,000	\$2,473,956	\$11,093,956
Total	<u>\$10,855,000</u>	<u>\$4,172,721</u>	<u>\$15,027,721</u>

**UNIT 47 - JUPITER ISLES**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	41,358	44,146	44,146	50,641	79,080
	41,358	44,146	44,146	50,641	79,080
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(187)	(419)	(419)	(484)	(756)
54903 TAX DISCOUNT	(1,553)	(1,698)	(1,628)	(1,948)	(3,042)
	(1,740)	(2,117)	(2,047)	(2,432)	(3,798)
Other					
32900 PERMIT FEES	-	-	500	-	-
36110 INTEREST EARNINGS	365	-	485	-	-
36132 INTEREST EARNINGS-TAXES	15	-	29	-	-
	380	-	1,014	-	-
<b>TOTAL REVENUES</b>	<b>39,998</b>	<b>42,029</b>	<b>43,113</b>	<b>48,209</b>	<b>75,282</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	17,652	21,499	14,265	21,184	21,819
	17,652	21,499	14,265	21,184	21,819
Contractual Services					
53101 ENGINEERING FEES	140	3,300	2,300	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	1,387	1,714	1,387	1,568	1,568
53201 AUDITORS SERVICES	256	294	250	263	263
53409 MOWING AND LANDSCAPING	756	794	794	1,560	1,560
59126 Insurance	2,538	3,133	3,298	3,588	3,804
	5,077	9,735	8,029	8,479	8,695
Utilities					
54301 ELECTRICITY	1,395	1,600	542	1,619	1,668
	1,395	1,600	542	1,619	1,668
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	-	-	787	-	-
54604 REPAIR & MAINT-CANAL/LAKE	-	2,500	690	2,500	2,500
54608 REPAIR & MAINT - GENERAL	350	3,000	492	3,000	3,000
54610 REPAIR & MAINT-TELEMETRY	89	17,000	938	5,000	5,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54617 Repairs & Maint - Catch Basins	-	10,000	-	25,000	25,000
54621 REPAIR & MAINT- STREET SWEEP	-	1,500	-	3,000	3,000
54622 REPAIR & MAINT- RTU GATES	-	500	-	-	-
54623 R & M WATER STRUCTURES	-	-	-	2,000	2,000
	439	35,000	2,907	41,000	41,000
Capital Outlay					

**UNIT 47 - JUPITER ISLES**

Fund Name:	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
UNIT 47 - MAINTENANCE FUND					
56304 GIS	506	1,367	1,376	609	609
56401 MACHINERY & EQUIPMENT	-	-	-	1,085	1,085
	506	1,367	1,376	1,694	1,694
Other					
59110 ADMINISTRAT TRANSFER OUT	177	201	105	250	250
59111 OPERATIONS TRANSFER OUT	112	127	66	157	157
99999 Add'l cash required/(available) for budget	14,640	(27,500)	-	(26,174)	-
	14,929	(27,172)	171	(25,767)	407
<b>TOTAL EXPENSES</b>	<b>39,998</b>	<b>42,029</b>	<b>27,290</b>	<b>48,209</b>	<b>75,283</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/23	9/30/22	\$	%	9/30/23	9/30/22
ALL NON EXEMPT PARCELS - Maint	\$104.63	\$91.21	\$13.42	15%	484	484

**Budget Highlights:**

- > Repairs & Maintenance - Catch Basins (a/c #54617) includes \$25,000 for pipe inspections requiring divers and maintenance of traffic.
- > 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: UNIT 49 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	70,222	72,233	72,233	84,626	105,425
	70,222	72,233	72,233	84,626	105,425
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(321)	(688)	(695)	(806)	(1,004)
54903 TAX DISCOUNT	(2,505)	(2,778)	(2,811)	(3,255)	(4,055)
	(2,826)	(3,466)	(3,506)	(4,061)	(5,059)
Other					
32900 PERMIT FEES	750	-	1,000	-	-
36110 INTEREST EARNINGS	192	-	265	-	-
36132 INTEREST EARNINGS-TAXES	204	-	63	-	-
	1,146	-	1,328	-	-
<b>TOTAL REVENUES</b>	<b>68,542</b>	<b>68,767</b>	<b>70,055</b>	<b>80,565</b>	<b>100,366</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	23,855	29,195	18,838	32,154	33,118
	23,855	29,195	18,838	32,154	33,118
Contractual Services					
53101 ENGINEERING FEES	210	500	-	1,000	1,000
53109 LEGAL SERVICES	248	500	2,410	500	500
53201 AUDITORS SERVICES	362	462	393	381	381
53403 CHEMICAL WEED CONTROL	6,322	6,528	6,528	6,724	6,724
53407 TRASH DISPOSAL	350	500	-	1,000	1,000
53409 MOWING AND LANDSCAPING	2,472	2,596	2,596	4,260	4,260
53413 PRESERVE/EXOTIC MAINT	22,685	26,250	14,093	43,138	43,138
59126 Insurance	270	289	304	330	350
	32,919	37,625	26,324	57,333	57,353
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,000	-	2,000	2,000
54608 REPAIR & MAINT - GENERAL	-	500	-	500	500
54613 REPAIR & MAINT-CULVERTS	-	-	-	5,000	5,000
	-	2,500	-	7,500	7,500
Capital Outlay					
56304 GIS	81	98	1,265	97	97
	81	98	1,265	97	97
Other					
59110 ADMINISTRAT TRANSFER OUT	1,386	1,571	819	1,953	1,953
59111 OPERATIONS TRANSFER OUT	246	278	145	345	345
99999 Add'l cash required/(available) for budget	10,054	(2,500)	-	(18,817)	-

**UNIT 49 - NPBC BUSINESS PARK**

Fund Name: UNIT 49 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
	11,686	(651)	964	(16,519)	2,298
<b>TOTAL EXPENSES</b>	<b>68,541</b>	<b>68,767</b>	<b>47,391</b>	<b>80,565</b>	<b>100,366</b>

	<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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
Parcels East of Congress - Maint	\$1,718.68	\$1,466.98	\$251.70	17%	40	40
Parcels West of Congress - Maint	\$416.37	\$355.39	\$60.98	17%	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. Change order to increase the contract by 3% was approved for FY23.
- > Mowing and landscaping (a/c #53409) contract rebid April 2022, and awarded in May 2022.
- > Preserve maintenance (a/c #53413) includes monitoring well data collection, and annual monitoring and reports. Contractor increased labor cost per hour approximately 60% to adjust for market conditions. Board determined not cost effective to rebid.
- > 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: UNIT 51 - MAINTENANCE FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	33,515	34,062	34,062	42,841	38,324
	33,515	34,062	34,062	42,841	38,324
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(153)	(325)	(321)	(408)	(365)
54903 TAX DISCOUNT	(1,116)	(1,310)	(1,119)	(1,648)	(1,474)
	(1,269)	(1,635)	(1,440)	(2,056)	(1,839)
Other					
36110 INTEREST EARNINGS	48	-	91	-	-
36132 INTEREST EARNINGS-TAXES	2	-	42	-	-
	50	-	133	-	-
<b>TOTAL REVENUES</b>	<b>32,296</b>	<b>32,427</b>	<b>32,755</b>	<b>40,785</b>	<b>36,485</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	7,406	8,750	5,026	8,918	9,185
	7,406	8,750	5,026	8,918	9,185
Contractual Services					
53101 ENGINEERING FEES	-	100	-	8,000	8,000
53109 LEGAL SERVICES	688	500	385	500	500
53201 AUDITORS SERVICES	119	149	127	132	132
59126 Insurance	124	123	129	194	206
	931	872	641	8,826	8,838
Repairs & Maintenance					
54611 REPAIR & MAINT-ROADS	-	10,000	-	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	5,000	-	5,000	5,000
	-	15,000	-	15,000	15,000
Capital Outlay					
56304 GIS	82	99	96	98	98
	82	99	96	98	98
Other					
59110 ADMINISTRAT TRANSFER OUT	1,243	1,408	734	1,751	1,751
59111 OPERATIONS TRANSFER OUT	1,146	1,298	677	1,613	1,613
99999 Add'l cash required/(available) for budget	21,490	5,000	-	4,579	-
	23,879	7,706	1,411	7,943	3,364
<b>TOTAL EXPENSES</b>	<b>32,298</b>	<b>32,427</b>	<b>7,174</b>	<b>40,785</b>	<b>36,485</b>

FYE 9/30/23	Tax per Assessable Unit		Number of Assessable Units	
	FYE 9/30/22	Incr/(Decr) \$ %	FYE 9/30/23	FYE 9/30/22

**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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
Multi Family Homes - Maint	\$388.43	\$308.83	\$79.60	26%	30	30
Single Family Homes - Maint	\$649.76	\$516.61	\$133.15	26%	48	48

**Budget Highlights:**

- > Engineering Fees (a/c# 53101) includes engineering coordination for review and repairs to bridges. Environmentally sensitive land surrounds bridges, so additional direction may be required.
- > Building fund balance for future maintenance and repair cost of the exfiltration trench.

**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 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	59,211	73,976	73,976	101,894	81,460
	59,211	73,976	73,976	101,894	81,460
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(275)	(705)	(715)	(972)	(777)
54903 TAX DISCOUNT	(792)	(2,845)	(2,139)	(3,919)	(3,133)
	(1,067)	(3,550)	(2,854)	(4,891)	(3,910)
Other					
32900 PERMIT FEES	3,500	-	1,250	-	-
32901 PERMIT FEES	1,750	-	1,000	-	-
36110 INTEREST EARNINGS	137	-	262	-	-
36132 INTEREST EARNINGS-TAXES	14	-	20	-	-
	5,401	-	2,532	-	-
<b>TOTAL REVENUES</b>	<b>63,545</b>	<b>70,426</b>	<b>73,654</b>	<b>97,003</b>	<b>77,550</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	20,264	17,698	23,387	24,461	25,195
	20,264	17,698	23,387	24,461	25,195
Contractual Services					
53101 ENGINEERING FEES	-	5,000	-	5,000	5,000
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	300	430	430	562	562
53201 AUDITORS SERVICES	1,027	1,243	1,058	1,727	1,727
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
57301 TRUSTEE FEES	1,500	2,750	2,500	2,575	2,575
59126 Insurance	3,635	2,741	2,885	2,558	2,711
	6,462	13,664	6,873	13,922	14,075
Utilities					
54301 ELECTRICITY	223	250	185	255	262
	223	250	185	255	262
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	1,982	10,000	-	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	740	1,000	468	1,000	1,000
54611 REPAIR & MAINT-ROADS	-	10,000	2,990	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	10,000	-	30,000	7,500
	2,722	31,000	3,458	51,000	28,500
Capital Outlay					
56304 GIS	1,194	1,726	1,410	1,949	1,949
	1,194	1,726	1,410	1,949	1,949

**UNIT 53 - ARDEN**

Fund Name: UNIT 53 - MAINT FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
Other					
59110 ADMINISTRAT TRANSFER OUT	3,907	4,427	2,308	5,504	5,504
59111 OPERATIONS TRANSFER OUT	1,466	1,661	866	2,065	2,065
99999 Add'l cash required/(available) for budget	27,307	-	-	(2,153)	-
	32,680	6,088	3,174	5,416	7,569
<b>TOTAL EXPENSES</b>	<b>63,545</b>	<b>70,426</b>	<b>38,487</b>	<b>97,003</b>	<b>77,550</b>

Fund Name: UNIT 53 - DEBT FUND	Actual FY 2021	Adopted Budget FY 2022	YTD + Enc FY 2022	Proposed Budget FY 2023	Estimated Budget FY 2024
<b>REVENUES</b>					
Assessments					
31900 ASSMSTS/CURR/REG/DEL	2,585,165	3,198,750	3,198,750	3,204,385	3,240,736
	2,585,165	3,198,750	3,198,750	3,204,385	3,240,736
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(12,012)	(30,457)	(30,923)	(30,511)	(30,857)
54903 TAX DISCOUNT	(34,572)	(123,024)	(92,172)	(123,241)	(124,639)
	(46,584)	(153,481)	(123,095)	(153,752)	(155,496)
Other					
36110 INTEREST EARNINGS	1,315	-	5,611	-	-
36132 INTEREST EARNINGS-TAXES	612	-	848	-	-
38115 FUND EQUITY TRANSFER IN	5,750	-	-	-	-
38400 DEBT PROCEEDS	913,115	-	-	-	-
	920,792	-	6,459	-	-
<b>TOTAL REVENUES</b>	<b>3,459,373</b>	<b>3,045,269</b>	<b>3,082,114</b>	<b>3,050,633</b>	<b>3,085,240</b>

**EXPENSES**

Debt Service

57101 DEBT SERVICE-PRINCIPAL	610,000	860,000	860,000	670,000	935,000
57201 DEBT SERVICE-INTEREST	2,004,039	2,220,865	2,220,865	2,411,300	2,150,240
	2,614,039	3,080,865	3,080,865	3,081,300	3,085,240

Other

99999 Add'l cash required/(available) for budget	845,334	(35,596)	-	(30,667)	-
	845,334	(35,596)	-	(30,667)	-
<b>TOTAL EXPENSES</b>	<b>3,459,373</b>	<b>3,045,269</b>	<b>3,080,865</b>	<b>3,050,633</b>	<b>3,085,240</b>

	<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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
Commercial - Maint	\$0.00	\$106.12				
Commercial - Debt	\$0.00	\$4,588.73				
Total	\$0.00	\$4,694.85	(\$4,694.85)	-100%	0	6

**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>9/30/23</u>	<u>9/30/22</u>	<u>\$</u>	<u>%</u>	<u>9/30/23</u>	<u>9/30/22</u>
Lots - Townhome res - Maint	\$33.93	\$24.63				
Lots - Townhome res - Debt	\$1,066.98	\$1,065.10				
<b>Total</b>	<b>\$1,100.90</b>	<b>\$1,089.73</b>	<b>\$11.17</b>	<b>1%</b>	<b>228</b>	<b>120</b>
Lots -SF res - traditional - Maint	\$48.22	\$35.01				
Lots -SF res - traditional - Debt	\$1,516.38	\$1,513.71				
<b>Total</b>	<b>\$1,564.60</b>	<b>\$1,548.72</b>	<b>\$15.88</b>	<b>1%</b>	<b>642</b>	<b>539</b>
Lots -SF res - ZLL - Maint	\$45.28	\$32.87				
Lots -SF res - ZLL - Debt	\$1,423.98	\$1,421.48				
<b>Total</b>	<b>\$1,469.26</b>	<b>\$1,454.35</b>	<b>\$14.91</b>	<b>1%</b>	<b>848</b>	<b>516</b>
Undeveloped undesignated - Maint	\$132.16	\$93.82				
Undeveloped undesignated - Debt	\$4,156.39	\$4,056.74				
<b>Total</b>	<b>\$4,288.55</b>	<b>\$4,150.56</b>	<b>\$137.99</b>	<b>3%</b>	<b>188</b>	<b>368</b>

**Budget Highlights:**

- > Due to this unit's early construction stage, budgeted maintenance costs are formative.
- > Repair & Maintenance- Roads (a/c #54611) includes repairs to signs and sidewalks.
- > Repair & Maintenance- Culverts (a/c #54613) includes \$30,000 for lake interconnect inspections.
- > Unit 53 has three Series of Improvement bonds, Series 2015, Series 2018 and Series 2021. FY 22 was the first year to include assessments for all three series of bonds because part of the first year of debt service on the 2021 Series bonds was funded through a Capitalized Interest Fund established with the issuance of the bonds.
- > The allocation of assessments among different land use categories is based upon the Report of Engineer (ROE). On January 27, 2021, a Resolution adopting a First Amendment to the Plan of Improvements and First Amendment to the Report of Engineer was approved by Northern's Board of Supervisors for Unit of Development No. 53. Accordingly, the calculation of assessments for years beginning with tax year 2021 (i.e. FY22) is different than previous 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.
- 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.
- The allocation of assessments among different land use categories is based upon the Report of Engineer (ROE). On January 27, 2021, a Resolution adopting a First Amendment to the Plan of Improvements and First Amendment to the Report of Engineer was approved by Northern's Board of Supervisors for Unit of Development No. 53. Accordingly, the calculation of assessments for years beginning with tax year 2021 is different than previous years.

**Improvements Maintained:**

Northern maintains the following Improvement in Unit No. 53, Arden: Stormwater Management System; Roads; Fixed Weir; 1 RTU Site.

**Debt Outstanding as of 9/30/22:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Bonds - Series 2021	2.3%-4.00%	\$10,480,000	8/1/2051
Water Cntrl and Impr Bonds - Series 2018	4.5%-5.625%	\$10,480,000	8/1/2049

**UNIT 53 - ARDEN**

Water Cntrl and Impr Bonds - Series 2015	4.65%-5.50%	<u>\$23,040,000</u>	8/1/2046
	Total outstanding	<u><u>\$44,000,000</u></u>	

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

<b>Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$895,000	\$2,186,300	\$3,081,300
2024	\$935,000	\$2,150,240	\$3,085,240
2025	\$975,000	\$2,112,453	\$3,087,453
2026	\$1,015,000	\$2,072,188	\$3,087,188
2027	\$1,060,000	\$2,026,203	\$3,086,203
THEREAFTER	<u>\$39,120,000</u>	<u>\$25,277,823</u>	<u>\$64,397,823</u>
Total	<u><u>\$44,000,000</u></u>	<u><u>\$35,825,207</u></u>	<u><u>\$79,825,207</u></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								
		SRC								
Unit(s)	Description	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15
1	ALL NON EXEMPT PARCELS	\$ 59.29	\$ 63.37	\$ 54.10	\$ 55.47	\$ 54.16	\$ 57.89	\$ 55.80	\$ 55.20	\$ 56.22
2	ALL NON EXEMPT PARCELS	\$ 41.95	\$ 37.04	\$ 30.99	\$ 31.95	\$ 31.55	\$ 33.04	\$ 32.05	\$ 31.31	\$ 32.50
2 and 28	ALL NON EXEMPT PARCELS	\$ 41.95	\$ 37.04	\$ 30.99	\$ 31.95	\$ 31.55	\$ 33.04	\$ 32.05	\$ 31.31	\$ 32.50
2 and 2A	ALL NON EXEMPT PARCELS	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96
2 and 2A	MFR	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96
2 and 2A	SFC	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	\$ 21,643.06	\$ 16,667.27	\$ 15,935.30	\$ 15,943.58	\$ 15,791.24	\$ 9,389.27	\$ 7,060.61		
2, 2A and 2C	Community Only - Biotech A - Rate per Nearest Whole Acre	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67		
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	\$ 11,488.09	\$ 11,244.83	\$ 11,208.67	\$ 11,214.99	\$ 11,095.30	\$ 7,904.44	\$ 9,623.35		
2, 2A and 2C	Community Only - Biotech B - Rate per Nearest Whole Acre	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04			
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	\$ 14,616.11	\$ 14,306.61	\$ 14,260.61	\$ 14,268.65	\$ 14,116.37	\$ 7,750.40			
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67		
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	\$ 16,899.39	\$ 16,541.55	\$ 16,488.37	\$ 16,497.65	\$ 16,321.59	\$ 8,759.08	\$ 10,663.84		
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69				
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	\$ 42,728.96	\$ 41,824.17	\$ 41,689.71	\$ 41,713.18	\$ 41,268.02				
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Nearest Whole Acre	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67		
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	\$ 12,139.50	\$ 11,882.46	\$ 11,844.24	\$ 11,850.92	\$ 11,222.36	\$ 7,994.96	\$ 9,733.55		
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67		
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	\$ 12,067.72	\$ 11,758.17	\$ 11,710.58	\$ 11,713.33	\$ 11,558.58	\$ 8,235.23	\$ 9,801.65		
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67		
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	\$ 3,915.05	\$ 3,832.15	\$ 3,819.83	\$ 3,821.98	\$ 3,781.19	\$ 2,693.77	\$ 3,279.56		
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Nearest Whole Acre	\$ 523.75	\$ 517.65	\$ 509.83	\$ 511.14	\$ 509.38	\$ 407.38	\$ 464.46		
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Actual Acreage	\$ 20,110.37	\$ 19,684.53	\$ 19,621.24	\$ 19,632.29	\$ 11,687.72	\$ 6,143.05	\$ 7,478.92		
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,391.63	\$ 1,367.15	\$ 1,356.61	\$ 1,358.39	\$ 1,347.49	\$ 1,004.46	\$ 1,191.38		
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Actual Acreage	\$ 10,062.97	\$ 9,849.89	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86	\$ 4,021.16		
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,277.30	\$ 1,255.24	\$ 1,245.06	\$ 1,246.78	\$ 1,237.10	\$ 925.82	\$ 131.67		
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Actual Acreage	\$ 10,062.97	\$ 9,849.89	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86			
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,276.32	\$ 1,254.28	\$ 1,244.10	\$ 1,245.81	\$ 1,236.16	\$ 925.15	\$ 131.67		
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Actual Acreage	\$ 10,062.97	\$ 9,849.89	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86			
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Nearest Whole Acre	\$ 855.62	\$ 841.07	\$ 831.96	\$ 833.34	\$ 1,024.73	\$ 788.78	\$ 131.67		
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Actual Acreage	\$ 20,110.37	\$ 19,684.53	\$ 19,621.24	\$ 19,632.29	\$ 11,687.72	\$ 6,143.05			
2, 2A and 2C	Parcel G -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,403.68	\$ 1,378.94	\$ 1,368.36	\$ 1,370.14	\$ 1,359.16	\$ 1,012.78			
2, 2A and 2C	Parcel G -Single Family – Residential	\$ 10,062.97	\$ 9,849.89	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86			
3	ALL NON EXEMPT PARCELS	\$ 129.65	\$ 136.86	\$ 110.51	\$ 111.31	\$ 98.94	\$ 85.89	\$ 83.35	\$ 81.37	\$ 80.73
3 and 3A	PAR A	\$ 928.16	\$ 849.98	\$ 779.22	\$ 781.67	\$ 775.69	\$ 777.16	\$ 798.66	\$ 783.44	\$ 788.10
3 and 3A	PAR B	\$ 885.39	\$ 811.78	\$ 743.40	\$ 745.76	\$ 739.44	\$ 740.14	\$ 760.35	\$ 745.84	\$ 750.21
3 and 3A	PAR C	\$ 848.15	\$ 778.52	\$ 712.21	\$ 714.50	\$ 707.87	\$ 707.90	\$ 726.99	\$ 713.10	\$ 717.22
3 and 3A	PAR D, PLAT 1	\$ 933.48	\$ 854.72	\$ 783.67	\$ 786.13	\$ 780.19	\$ 781.77	\$ 803.42	\$ 788.11	\$ 792.80
3 and 3A	PAR D, PLAT 2	\$ 849.56	\$ 779.78	\$ 713.40	\$ 715.69	\$ 709.07	\$ 709.12	\$ 728.26	\$ 714.34	\$ 718.47
3 and 3A	PAR E	\$ 909.14	\$ 832.98	\$ 763.29	\$ 765.70	\$ 759.57	\$ 760.69	\$ 781.63	\$ 766.72	\$ 771.25
3 and 3A	PAR F	\$ 416.46	\$ 393.00	\$ 350.70	\$ 352.09	\$ 342.02	\$ 334.19	\$ 340.28	\$ 333.54	\$ 334.81
3 and 3A	PAR G	\$ 993.80	\$ 908.59	\$ 834.19	\$ 836.77	\$ 831.31	\$ 833.98	\$ 857.46	\$ 841.15	\$ 846.24
3 and 3A	PAR H	\$ 1,028.60	\$ 939.68	\$ 863.34	\$ 866.00	\$ 860.81	\$ 864.12	\$ 888.64	\$ 871.76	\$ 877.08
3 and 3A	PAR J	\$ 636.93	\$ 589.90	\$ 535.34	\$ 537.18	\$ 528.87	\$ 525.05	\$ 537.79	\$ 527.39	\$ 530.11
3 and 3A	APTS & COMMERCIAL	\$ 5,770.78	\$ 5,174.70	\$ 4,834.66	\$ 4,847.12	\$ 4,879.84	\$ 4,969.42	\$ 5,136.71	\$ 5,041.20	\$ 5,077.98
4	ALL NON EXEMPT PARCELS	\$ 65.49	\$ 64.83	\$ 46.37	\$ 51.47	\$ 48.07	\$ 51.98	\$ 34.59	\$ 34.37	\$ 33.98
5	ALL NON EXEMPT PARCELS	\$ 64.19	\$ 35.96	\$ 36.23	\$ 36.95	\$ 15.68	\$ 17.46	\$ 17.28	\$ 17.17	\$ 22.97
5 and 5E	ALL NON EXEMPT PARCELS	\$ 64.19	\$ 35.96	\$ 36.23	\$ 36.95	\$ 15.68	\$ 17.46	\$ 17.28	\$ 17.17	\$ 22.97
5 and 5A	GOLF COURSE	\$ 245.98	\$ 185.91	\$ 218.27	\$ 220.52	\$ 207.50	\$ 215.55	\$ 229.80	\$ 230.24	\$ 229.96
5 and 5A	INDUSTRIAL	\$ 1,237.37	\$ 1,003.64	\$ 1,211.05	\$ 1,221.66	\$ 1,253.61	\$ 1,295.88	\$ 1,388.81	\$ 1,392.26	\$ 1,358.84
5 and 5A	Emerald Dunes Condos	\$ 134.11	\$ 93.64	\$ 106.25	\$ 107.56	\$ 89.46	\$ 93.66	\$ 99.03	\$ 99.13	\$ 102.59
5 and 5A	Business Park Vista Center	\$ 228.09	\$ 171.15	\$ 200.36	\$ 202.46	\$ 188.63	\$ 196.06	\$ 208.89	\$ 209.28	\$ 209.60
5 and 5A	Ventura Greens at Emerald Dunes	\$ 231.79	\$ 174.20	\$ 204.06	\$ 206.19	\$ 192.53	\$ 200.09	\$ 213.21	\$ 213.61	\$ 213.81
5 and 5A	Links at Emerald Dunes	\$ 159.31	\$ 114.42	\$ 131.49	\$ 133.01	\$ 116.05	\$ 121.12	\$ 128.49	\$ 128.66	\$ 131.28
5 and 5A	Villas at Emerald Dunes	\$ 147.08	\$ 104.33	\$ 119.23	\$ 120.65	\$ 103.14	\$ 107.78	\$ 114.18	\$ 114.32	\$ 117.35
5 and 5A	Vista Center Condos	\$ 455.25	\$ 358.52	\$ 427.84	\$ 431.85	\$ 428.32	\$ 443.60	\$ 474.46	\$ 475.53	\$ 468.26
5 and 5B	RESIDENTIAL	\$ 488.01	\$ 455.91	\$ 435.07	\$ 436.01	\$ 417.97	\$ 419.25	\$ 409.00	\$ 408.84	\$ 468.94
5 and 5B	COMMERCIAL	\$ 3,145.93	\$ 3,089.56	\$ 2,936.38	\$ 2,938.72	\$ 2,940.91	\$ 2,939.05	\$ 2,865.65	\$ 2,865.14	\$ 3,268.81



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15
5 and 5B	Mezzano Condo	\$ 184.04	\$ 154.71	\$ 149.01	\$ 149.80	\$ 129.44	\$ 131.08	\$ 128.04	\$ 127.93	\$ 149.20
5 and 5C	RESIDENTIAL	\$ 98.54	\$ 69.14	\$ 65.30	\$ 72.41	\$ 49.29	\$ 105.16	\$ 243.78	\$ 382.67	\$ 330.40
5 and 5D	COMMERCIAL/AC	\$ 132.03	\$ 109.43	\$ 107.21	\$ 118.13	\$ 340.68	\$ 346.98	\$ 346.75	\$ 348.53	\$ 363.06
5 and 5D	San Michele condo	\$ 68.94	\$ 41.10	\$ 41.20	\$ 42.63	\$ 38.43	\$ 40.53	\$ 40.35	\$ 40.36	\$ 46.78
5 and 5D	RESIDENTIAL	\$ 166.02	\$ 146.24	\$ 142.78	\$ 158.80	\$ 503.54	\$ 512.09	\$ 511.84	\$ 514.57	\$ 514.55
7	ALL NON EXEMPT PARCELS	\$ 43.38	\$ 40.34	\$ 37.19	\$ 38.66	\$ 36.78	\$ 39.97	\$ 39.22	\$ 38.77	\$ 44.91
9	ALL NON EXEMPT PARCELS	\$ 69.38	\$ 66.99	\$ 56.19	\$ 58.41	\$ 56.01	\$ 59.66	\$ 59.64	\$ 59.33	\$ 68.47
9 and 28	ALL NON EXEMPT PARCELS	\$ 69.38	\$ 66.99	\$ 56.19	\$ 58.41	\$ 56.01	\$ 59.66	\$ 59.64	\$ 59.33	\$ 68.47
9, 9A and 9B	RESIDENTIAL/AC	\$ 3,695.81	\$ 3,428.38	\$ 3,269.31	\$ 3,279.21	\$ 3,206.31	\$ 3,221.60	\$ 3,140.08	\$ 3,136.80	\$ 3,220.48
9, 9A and 9B	GOLF COURSE/AC	\$ 1,143.56	\$ 1,069.63	\$ 1,012.73	\$ 1,017.31	\$ 1,000.19	\$ 1,003.74	\$ 981.63	\$ 978.46	\$ 1,044.62
9, 9A and 9B	COMMERCIAL/AC	\$ 11,748.32	\$ 10,846.85	\$ 10,372.79	\$ 10,399.16	\$ 10,129.57	\$ 10,193.87	\$ 9,918.09	\$ 9,905.34	\$ 10,730.25
11	ALL NON EXEMPT PARCELS	\$ 516.56	\$ 463.58	\$ 404.27	\$ 407.32	\$ 407.02	\$ 408.54	\$ 373.31	\$ 372.92	\$ 374.99
11 and 11A	ALL NON EXEMPT PARCELS	\$ 516.56	\$ 463.58	\$ 404.27	\$ 407.32	\$ 407.02	\$ 408.54	\$ 373.31	\$ 372.92	\$ 374.99
12	ALL NON EXEMPT PARCELS	\$ 33.85	\$ 32.01	\$ 25.92	\$ 27.27	\$ 25.45	\$ 26.28	\$ 25.41	\$ 24.83	\$ 29.42
12 and 31	GOLF COURSE - 12/28/31	\$ 276.66	\$ 334.50	\$ 355.31	\$ 373.46	\$ 408.41	\$ 661.42	\$ 857.41	\$ 888.27	\$ 904.62
12 and 31	RESIDENTIAL - 12/28/31	\$ 404.81	\$ 494.14	\$ 529.14	\$ 556.17	\$ 610.52	\$ 996.63	\$ 1,296.50	\$ 1,356.15	\$ 1,378.88
12 and 12A	ALL NON EXEMPT PARCELS	\$ 230.91	\$ 237.91	\$ 245.30	\$ 249.18	\$ 189.04	\$ 183.19	\$ 182.14	\$ 177.89	\$ 173.74
14	A	\$ 738.11	\$ 714.33	\$ 645.16	\$ 647.74	\$ 647.93	\$ 613.25	\$ 576.21	\$ 562.88	\$ 465.19
14	B	\$ 738.11	\$ 714.33	\$ 645.16	\$ 647.74	\$ 647.93	\$ 613.25	\$ 576.21	\$ 562.88	\$ 465.19
14	C	\$ 407.90	\$ 394.77	\$ 356.54	\$ 357.64	\$ 357.75	\$ 338.60	\$ 317.86	\$ 310.51	\$ 259.19
15	ALL NON EXEMPT PARCELS	\$ 198.46	\$ 181.15	\$ 160.15	\$ 161.42	\$ 131.62	\$ 115.53	\$ 102.27	\$ 88.80	\$ 86.67
16	ALL NON EXEMPT PARCELS	\$ 1,993.02	\$ 1,936.17	\$ 1,572.62	\$ 1,584.15	\$ 1,602.94	\$ 1,682.76	\$ 1,668.29	\$ 1,662.10	\$ 1,576.11
18	APARTMENTS	\$ 2,657.86	\$ 2,459.53	\$ 2,399.58	\$ 2,445.81	\$ 2,378.73	\$ 3,142.50	\$ 2,610.94	\$ 2,774.05	\$ 2,747.46
18	COMMERCIAL	\$ 5,954.52	\$ 5,510.20	\$ 5,375.88	\$ 5,479.46	\$ 5,329.17	\$ 7,040.28	\$ 5,849.40	\$ 5,179.03	\$ 5,124.40
18	GOLF COURSE	\$ 640.18	\$ 592.41	\$ 577.97	\$ 589.11	\$ 572.95	\$ 756.91	\$ 628.88	\$ 668.17	\$ 654.25
18	PSO	\$ 1,753.85	\$ 1,622.98	\$ 1,583.42	\$ 1,613.92	\$ 1,569.66	\$ 2,073.65	\$ 1,722.89	\$ 1,830.52	\$ 1,814.92
18	ERU	\$ 695.55	\$ 643.65	\$ 627.96	\$ 640.06	\$ 622.50	\$ 822.37	\$ 683.27	\$ 725.95	\$ 723.23
19	Non-condo Parcels	\$ 1,511.73	\$ 1,660.48	\$ 1,837.97	\$ 1,840.91	\$ 1,783.03	\$ 1,736.12	\$ 1,685.31	\$ 1,645.42	\$ 1,614.41
19 and 19A	52434205250010000	\$ 10,046.23	\$ 10,954.46	\$ 11,967.54	\$ 12,444.35	\$ 12,072.38	\$ 11,977.57	\$ 11,649.97	\$ 11,738.92	\$ 11,628.14
19 and 19A	52434205260270051	\$ 3,359.36	\$ 3,662.28	\$ 3,999.41	\$ 4,163.34	\$ 4,039.08	\$ 4,009.51	\$ 3,900.06	\$ 3,933.28	\$ 3,897.18
19 and 19A	52434205260270052	\$ 1,694.18	\$ 1,845.87	\$ 2,013.67	\$ 2,102.45	\$ 2,039.96	\$ 2,027.94	\$ 1,972.88	\$ 1,994.37	\$ 1,977.44
19 and 19A	52434205260270062	\$ 1,768.37	\$ 1,921.26	\$ 2,085.11	\$ 2,208.80	\$ 2,144.43	\$ 2,146.61	\$ 2,089.82	\$ 2,136.27	\$ 2,125.05
19 and 19A	52434205260270063	\$ 5,037.42	\$ 5,491.76	\$ 5,997.54	\$ 6,242.67	\$ 6,056.33	\$ 6,011.66	\$ 5,847.53	\$ 5,896.81	\$ 5,842.53
19 and 19A	52434205260270064	\$ 5,066.21	\$ 5,521.02	\$ 6,025.27	\$ 6,283.95	\$ 6,096.88	\$ 6,057.71	\$ 5,892.91	\$ 5,951.88	\$ 5,899.82
19 and 19A	52434205260270065	\$ 1,716.78	\$ 1,868.84	\$ 2,035.43	\$ 2,134.85	\$ 2,071.78	\$ 2,064.09	\$ 2,008.51	\$ 2,037.60	\$ 2,022.41
19 and 19A	52434205260270067	\$ 1,695.46	\$ 1,847.17	\$ 2,014.90	\$ 2,104.29	\$ 2,041.76	\$ 2,029.99	\$ 1,974.90	\$ 1,996.82	\$ 1,979.98
19 and 19A	52434205260270068	\$ 1,694.45	\$ 1,846.15	\$ 2,013.93	\$ 2,102.85	\$ 2,040.34	\$ 2,028.38	\$ 1,973.31	\$ 1,994.89	\$ 1,977.98
19 and 19A	52434205260270069	\$ 1,707.98	\$ 1,859.90	\$ 2,026.96	\$ 2,122.24	\$ 2,059.40	\$ 2,050.03	\$ 1,994.64	\$ 2,020.77	\$ 2,004.91
19 and 19A	52434205270270041									
19 and 19A	2979 PGA CONDO	\$ 1,162.53	\$ 1,264.19	\$ 1,374.30	\$ 1,449.06	\$ 1,406.56	\$ 1,404.87	\$ 1,367.40	\$ 1,392.85	\$ 1,384.11
19 and 19A	52434205270270042	\$ 3,416.62	\$ 3,720.46	\$ 4,054.55	\$ 4,245.42	\$ 4,119.72	\$ 4,101.10	\$ 3,990.31	\$ 4,042.80	\$ 4,011.11
19 and 19A	52434206000001100	\$ 8,594.14	\$ 9,354.58	\$ 10,187.01	\$ 10,688.94	\$ 10,373.34	\$ 10,336.85	\$ 10,058.67	\$ 10,207.57	\$ 10,132.41
19 and 19A	52434206000003040	\$ 8,432.32	\$ 9,190.15	\$ 10,031.17	\$ 10,456.96	\$ 10,145.46	\$ 10,078.02	\$ 9,803.61	\$ 9,898.07	\$ 9,810.42
19 and 19A	52434206000003080					\$ -	\$ 10,559.85	\$ 10,278.42	\$ 10,474.23	\$ 10,409.82
19 and 19A	52434206000003120					\$ -	\$ 2,039.74	\$ 1,984.51	\$ 2,008.48	\$ 1,992.11
19 and 19A	52434206030010000	\$ 5,120.88	\$ 5,576.57	\$ 6,077.92	\$ 6,362.33	\$ 6,173.87	\$ 6,145.16	\$ 5,979.09	\$ 6,056.45	\$ 6,008.60
19 and 19A	52434206030030000	\$ 5,127.06	\$ 5,582.85	\$ 6,083.87	\$ 6,371.18	\$ 6,182.57	\$ 6,155.04	\$ 5,988.82	\$ 6,068.26	\$ 6,020.89
19 and 19A	52434206050000000	\$ 40,265.90	\$ 43,775.75	\$ 47,565.95	\$ 50,219.65	\$ 48,749.40	\$ 48,721.68	\$ 47,424.98	\$ 48,356.47	\$ 48,067.25
19 and 19A	52434206060000000	\$ 10,535.61	\$ 11,451.73	\$ 12,438.80	\$ 13,145.88	\$ 12,761.54	\$ 12,760.32	\$ 12,421.32	\$ 12,674.90	\$ 12,601.88
19 and 19A	52434206070010010	\$ 3,342.79	\$ 3,645.43	\$ 3,983.45	\$ 4,139.58	\$ 4,015.74	\$ 3,983.00	\$ 3,873.94	\$ 3,901.58	\$ 3,864.20
19 and 19A	52434206070010020	\$ 1,717.72	\$ 1,869.79	\$ 2,036.34	\$ 2,136.20	\$ 2,073.11	\$ 2,065.60	\$ 2,009.99	\$ 2,039.40	\$ 2,024.28
19 and 19A	52434206070020000	\$ 5,087.51	\$ 5,542.67	\$ 6,045.79	\$ 6,314.49	\$ 6,126.88	\$ 6,091.79	\$ 5,926.49	\$ 5,992.63	\$ 5,942.21
19 and 19A	52434206080010000	\$ 3,338.97	\$ 3,641.56	\$ 3,979.77	\$ 4,134.11	\$ 4,010.37	\$ 3,976.90	\$ 3,867.93	\$ 3,894.29	\$ 3,856.61
19 and 19A	52434206120010020	\$ 16,062.54	\$ 17,440.89	\$ 18,907.74	\$ 20,090.27	\$ 19,507.21	\$ 19,554.95	\$ 23,111.26	\$ 23,648.48	\$ 23,531.19
19 and 19A	52434206120020000	\$ 14,300.25	\$ 15,525.82	\$ 16,828.49	\$ 17,890.19	\$ 17,371.35	\$ 17,418.08	\$ 16,960.18	\$ 17,383.33	\$ 17,305.47
19 and 19A	52434206120030000	\$ 1,786.32	\$ 1,939.50	\$ 2,102.39	\$ 2,234.54	\$ 2,169.71	\$ 2,175.32	\$ 2,118.11	\$ 2,170.60	\$ 2,160.77
19 and 19A	52434206140010000	\$ 80,185.48	\$ 87,572.73	\$ 95,945.01	\$ 98,964.34	\$ 95,973.66	\$ 94,843.83	\$ 92,211.74	\$ 92,312.86	\$ 91,264.79
19 and 19A	2701 PGA Blvd Condominium	\$ 420.25	\$ 458.12	\$ 500.24	\$ 520.89	\$ 505.35	\$ 501.71	\$ 488.03	\$ 492.29	\$ 492.11
19 and 19A	Harbour Oaks (317 Units)	\$ 198.38	\$ 216.83	\$ 237.91	\$ 244.38	\$ 236.95	\$ 233.69	\$ 227.16	\$ 226.64	\$ 228.87

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15
19 and 19A	San Matera Condos - 710 sq ft	\$ 96.64	\$ 105.55	\$ 115.67	\$ 119.23	\$ 115.63	\$ 114.22	\$ 111.04	\$ 111.10	\$ 115.23
19 and 19A	San Matera Condos - 783-816 sq ft	\$ 97.64	\$ 106.57	\$ 116.64	\$ 120.67	\$ 117.04	\$ 115.83	\$ 112.63	\$ 113.02	\$ 117.22
19 and 19A	San Matera Condos - 896 sq ft	\$ 98.52	\$ 107.46	\$ 117.48	\$ 121.93	\$ 118.28	\$ 117.23	\$ 114.01	\$ 114.70	\$ 118.97
19 and 19A	San Matera Condos - 999-1016 sq ft	\$ 99.67	\$ 108.63	\$ 118.59	\$ 123.58	\$ 119.90	\$ 119.08	\$ 115.83	\$ 116.91	\$ 121.26
19 and 19A	San Matera Condos - 1081 sq ft	\$ 100.39	\$ 109.37	\$ 119.28	\$ 124.61	\$ 120.92	\$ 120.23	\$ 116.96	\$ 118.28	\$ 122.70
19 and 19A	San Matera Condos - 1203 sq ft	\$ 101.62	\$ 110.62	\$ 120.47	\$ 126.38	\$ 122.65	\$ 122.20	\$ 118.91	\$ 120.64	\$ 125.15
19 and 19A	San Matera Condos - 1288-1331 sq ft	\$ 102.76	\$ 111.78	\$ 121.57	\$ 128.01	\$ 124.26	\$ 124.02	\$ 120.70	\$ 122.82	\$ 127.42
19 and 19A	San Matera Condos - 1370 sq ft	\$ 103.31	\$ 112.34	\$ 122.10	\$ 128.80	\$ 125.03	\$ 124.91	\$ 121.57	\$ 123.88	\$ 128.52
19 and 19A	San Matera Condos - 1718-1730 sq ft	\$ 106.86	\$ 115.94	\$ 125.52	\$ 133.89	\$ 130.03	\$ 130.58	\$ 127.16	\$ 130.66	\$ 135.57
19 and 19A	San Matera Condos - 1818-1832 sq ft	\$ 107.92	\$ 117.02	\$ 126.53	\$ 135.40	\$ 131.52	\$ 132.27	\$ 128.83	\$ 132.68	\$ 137.68
19 and 19A	52434206230010000	\$ 1,116.94	\$ 1,216.91	\$ 1,327.46	\$ 1,386.19	\$ 1,344.99	\$ 1,337.17	\$ 1,300.87	\$ 1,315.18	\$ 1,304.06
19 and 19A	52434206230020000	\$ 502.49	\$ 547.47	\$ 597.20	\$ 623.62	\$ 605.09	\$ 601.57	\$ 585.24	\$ 591.68	\$ 586.67
19 and 19A	52434206230020010	\$ 1,353.55	\$ 1,474.71	\$ 1,608.68	\$ 1,679.85	\$ 1,629.93	\$ 1,620.44	\$ 1,576.45	\$ 1,593.80	\$ 1,580.32
19 and 19A	52434206230020020	\$ 1,012.03	\$ 1,102.61	\$ 1,202.78	\$ 1,255.99	\$ 1,218.66	\$ 1,211.57	\$ 1,178.68	\$ 1,191.65	\$ 1,181.58
19 and 19A	52434206230030000	\$ 1,377.14	\$ 1,500.40	\$ 1,636.71	\$ 1,709.12	\$ 1,658.33	\$ 1,648.68	\$ 1,603.92	\$ 1,621.58	\$ 1,607.86
19 and 19A	52434206230030010	\$ 1,965.70	\$ 2,141.64	\$ 2,336.21	\$ 2,439.56	\$ 2,367.07	\$ 2,353.28	\$ 2,289.41	\$ 2,314.60	\$ 2,295.02
19 and 19A	52434206230030020	\$ 1,316.19	\$ 1,433.99	\$ 1,564.26	\$ 1,633.47	\$ 1,584.93	\$ 1,575.70	\$ 1,532.93	\$ 1,549.80	\$ 1,536.69
19 and 19A	52434206230040000	\$ 757.03	\$ 824.79	\$ 899.72	\$ 939.52	\$ 911.60	\$ 906.30	\$ 881.69	\$ 891.39	\$ 883.86
19 and 19A	52434206230050000	\$ 112.41	\$ 122.47	\$ 133.60	\$ 139.51	\$ 135.36	\$ 134.58	\$ 130.93	\$ 132.36	\$ 131.25
19 and 19A	52434206230060000	\$ 655.79	\$ 714.49	\$ 779.41	\$ 813.89	\$ 789.70	\$ 785.08	\$ 763.79	\$ 772.20	\$ 765.65
19 and 19A	52434206280010000	\$ 10,435.11	\$ 11,349.61	\$ 12,342.04	\$ 13,001.83	\$ 12,620.02				
19 and 19A	Landmark at the Gardens Condos	\$ 50.27	\$ 54.82	\$ 59.92	\$ 62.24	\$ 60.37	\$ 59.88	\$ 58.23	\$ 58.62	\$ 63.62
20	A	\$ 1,088.75	\$ 1,088.54	\$ 307.04	\$ 307.55	\$ 239.90	\$ 216.43	\$ 203.60	\$ 205.68	\$ 204.42
20	B	\$ 816.56	\$ 816.40	\$ 230.28	\$ 230.66	\$ 179.93	\$ 162.32	\$ 152.70	\$ 154.26	\$ 154.75
20	C	\$ 544.37	\$ 544.27	\$ 153.52	\$ 153.77	\$ 119.95	\$ 108.22	\$ 101.80	\$ 102.84	\$ 105.08
20	D	\$ 272.19	\$ 272.13	\$ 76.76	\$ 76.89	\$ 59.98	\$ 54.11	\$ 50.90	\$ 51.42	\$ 55.41
21	ALL NON EXEMPT PARCELS	\$ 1,701.27	\$ 1,247.21	\$ 1,273.28	\$ 1,658.45	\$ 1,522.62	\$ 1,304.82	\$ 1,151.81	\$ 1,123.95	\$ 1,097.57
23	ALL NON EXEMPT PARCELS	\$ 452.29	\$ 287.44	\$ 262.19	\$ 264.57	\$ 247.98	\$ 243.16	\$ 224.11	\$ 218.88	\$ 213.68
24 and 24A	ALL NON EXEMPT PARCELS	\$ 557.60	\$ 512.73	\$ 475.01	\$ 477.13	\$ 477.35	\$ 503.96	\$ 488.10	\$ 486.39	\$ 491.34
27B	Condo units	\$ 628.33	\$ 620.76	\$ 601.31	\$ 659.76	\$ 688.64	\$ 749.67	\$ 562.19	\$ 558.20	\$ 551.24
27B	Condo sites							\$ 15,127.96	\$ 14,801.61	
27B	Townhomes	\$ 598.71	\$ 616.26	\$ 595.79	\$ 644.27	\$ 669.19	\$ 719.86	\$ 566.52	\$ 564.79	\$ 560.14
27B	Single Family - 40 ft lots	\$ 936.71	\$ 964.17	\$ 932.15	\$ 1,007.99	\$ 1,046.98	\$ 1,126.25	\$ 886.35	\$ 883.64	\$ 873.11
27B	Single Family - 50 ft lots	\$ 1,170.89	\$ 1,205.22	\$ 1,165.19	\$ 1,259.99	\$ 1,308.73	\$ 1,407.81	\$ 1,107.94	\$ 1,104.56	\$ 1,089.96
27B	Single Family - Preserve lots	\$ 1,405.11	\$ 1,446.32	\$ 1,398.27	\$ 1,512.04	\$ 1,570.53	\$ 1,689.44	\$ 1,329.57	\$ 1,325.52	\$ 1,306.85
27B	COMMERCIAL	\$ 2,613.11	\$ 2,525.84	\$ 2,449.36	\$ 2,708.61	\$ 2,834.59	\$ 3,105.29	\$ 2,268.57	\$ 2,247.32	\$ 2,196.46
29	ALL NON EXEMPT PARCELS	\$ 371.05	\$ 319.94	\$ 292.85	\$ 297.22	\$ 290.27	\$ 289.22	\$ 284.94	\$ 278.86	\$ 277.95
31	COMMERCIAL	\$ 2,541.83	\$ 3,166.51	\$ 3,448.08	\$ 3,624.01	\$ 4,008.91	\$ 6,648.82	\$ 8,709.50	\$ 9,122.17	\$ 9,252.18
31	GOLF COURSE 28/31	\$ 242.81	\$ 302.49	\$ 329.39	\$ 346.19	\$ 382.96	\$ 635.14	\$ 832.00	\$ 863.44	\$ 880.94
31	RESIDENTIAL 28/31	\$ 370.96	\$ 462.13	\$ 503.22	\$ 528.90	\$ 585.07	\$ 970.35	\$ 1,271.09	\$ 1,331.32	\$ 1,332.15
32	ALL NON EXEMPT PARCELS	\$ 369.47	\$ 366.07	\$ 318.90	\$ 319.18	\$ 261.54	\$ 257.36	\$ 204.90	\$ 200.12	\$ 201.10
32 and 32A	ALL NON EXEMPT PARCELS	\$ 557.56	\$ 559.89	\$ 497.67	\$ 500.55	\$ 438.14	\$ 415.81	\$ 552.35	\$ 539.38	\$ 540.26
33	ALL NON EXEMPT PARCELS	\$ 215.04	\$ 185.38	\$ 177.88	\$ 180.40	\$ 175.31	\$ 176.50	\$ 168.27	\$ 164.64	\$ 160.76
34	PER CONDO	\$ 1,038.39	\$ 972.54	\$ 842.72	\$ 843.55	\$ 843.35	\$ 825.54	\$ 818.80	\$ 817.09	\$ 709.46
34	SINGLE FAM	\$ 2,301.78	\$ 2,155.82	\$ 1,868.04	\$ 1,869.88	\$ 1,869.44	\$ 1,829.96	\$ 1,815.01	\$ 1,811.23	\$ 1,565.66
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	\$ 767.17	\$ 778.24	\$ 773.22	\$ 855.30	\$ 763.63	\$ 506.22	\$ 506.13	\$ 494.61	\$ 494.59
41	ALL NON EXEMPT PARCELS - No Debt	\$ 127.76	\$ 108.76	\$ 110.11	\$ 115.98	\$ 108.07	\$ 136.41	\$ 149.88	\$ 146.74	\$ 145.88
41	ALL NON EXEMPT PARCELS	\$ 127.76	\$ 108.76	\$ 110.11	\$ 115.98	\$ 108.07	\$ 136.41	\$ 149.88	\$ 146.74	\$ 145.88
43	UNDESIGNATED/AC									
43	SINGLE FAM	\$ 4,627.46	\$ 4,420.60	\$ 4,314.42	\$ 4,322.70	\$ 4,276.96	\$ 4,757.89	\$ 4,707.85	\$ 4,634.71	\$ 4,602.38
43	MULTI FAM	\$ 4,607.19	\$ 4,284.75	\$ 4,120.46	\$ 4,125.94	\$ 4,022.57	\$ 4,763.57	\$ 4,170.10	\$ 4,050.67	\$ 3,982.17
43	SINGLE FAM OTHER	\$ 3,510.07	\$ 3,350.80	\$ 3,269.07	\$ 3,275.30	\$ 3,239.42	\$ 3,609.55	\$ 3,560.55	\$ 3,504.13	\$ 3,480.26
43	GOLF/PRIVATE	\$ 1,772.41	\$ 1,691.99	\$ 1,650.71	\$ 1,653.86	\$ 1,635.75	\$ 1,822.64	\$ 1,797.91	\$ 1,769.41	\$ 1,760.20

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15
43	COMMERCIAL	\$ 9,421.32	\$ 8,919.89	\$ 8,663.33	\$ 8,678.30	\$ 8,545.30	\$ 9,705.15	\$ 9,226.05	\$ 9,045.08	\$ 8,948.30
43	CONDO	\$ 601.10	\$ 573.83	\$ 559.82	\$ 560.89	\$ 554.75	\$ 618.14	\$ 609.74	\$ 600.08	\$ 600.75
44	GOLF COURSE	\$ 1,616.37	\$ 1,621.08	\$ 1,578.21	\$ 1,591.78	\$ 1,573.48	\$ 1,655.62	\$ 1,652.92	\$ 1,639.74	\$ 1,657.96
44	RES COTTAGES	\$ 2,134.59	\$ 2,140.81	\$ 2,084.19	\$ 2,102.12	\$ 2,077.94	\$ 2,186.41	\$ 2,182.85	\$ 2,183.19	\$ 2,036.34
44	SINGLE FAM RES	\$ 7,003.87	\$ 7,024.29	\$ 6,838.49	\$ 6,897.31	\$ 6,818.00	\$ 7,173.92	\$ 7,162.21	\$ 7,163.36	\$ 7,223.61
44	SINGLE FAM RES - 1 1/2 LOT	\$ 10,505.81	\$ 10,536.44	\$ 10,257.74	\$ 10,345.97	\$ 10,227.00	\$ 10,760.88	\$ 10,743.32	\$ 10,745.05	\$ 10,832.55
44	SINGLE FAM RES - DBL LOT	\$ 14,007.74	\$ 14,048.58	\$ 13,676.98	\$ 13,794.62	\$ 13,636.00	\$ 14,347.84	\$ 14,324.42	\$ 14,326.72	\$ 14,441.48
45	ALL NON EXEMPT PARCELS	\$ 2,195.21	\$ 2,198.74	\$ 1,651.92	\$ 1,655.42	\$ 1,506.04	\$ 1,464.87	\$ 1,292.15	\$ 1,308.14	\$ 1,382.00
46	Sonoma Isles (fka Lakewood)	\$ 676.27	\$ 678.68	\$ 675.13	\$ 681.15	\$ 680.93	\$ 887.81	\$ 1,630.69	\$ 1,141.46	
46	Jupiter CC- Single Family Lots	\$ 1,165.43	\$ 1,173.25	\$ 1,161.44	\$ 1,178.88	\$ 1,151.81	\$ 1,199.75	\$ 1,285.63	\$ 1,508.96	\$ 1,846.04
46	Jupiter CC-Single Family Pod D								\$ 4,103.48	\$ 5,722.53
46	Jupiter CC-Single Family Pod E - Undev									
46	Jupiter CC-Multi Family Pod F Undeveloped	\$ -	\$ -	\$ -	\$ -	\$ 6,855.85	\$ 8,350.39	\$ 9,315.03	\$ 10,881.97	\$ 13,422.33
46	Jupiter CC-Multi Family Pod F Condos	\$ 1,144.16	\$ 1,151.83	\$ 1,140.23	\$ 1,157.37	\$ 1,130.79	\$ 1,177.85	\$ 1,262.16	\$ 1,437.74	\$ 1,743.73
47	ALL NON EXEMPT PARCELS	\$ 104.63	\$ 91.21	\$ 85.45	\$ 85.51	\$ 83.82	\$ 78.87	\$ 72.07	\$ 70.36	\$ 69.21
49	Parcels East of Congress	\$ 1,718.68	\$ 1,466.98	\$ 1,426.15	\$ 1,429.67	\$ 1,419.93	\$ 1,406.69	\$ 1,284.82	\$ 1,256.13	\$ 1,226.57
49	Parcels West of Congress	\$ 416.37	\$ 355.39	\$ 345.50	\$ 346.35	\$ 344.00	\$ 340.79	\$ 322.78	\$ 315.57	\$ 312.44
51	UNDEVELOPED									
51	SINGLE FAM	\$ 649.76	\$ 516.61	\$ 508.32	\$ 512.16	\$ 275.49	\$ 202.31	\$ 197.59	\$ 197.38	\$ 192.57
51	MULTI FAM	\$ 388.43	\$ 308.83	\$ 303.87	\$ 306.17	\$ 164.69	\$ 120.94	\$ 118.12	\$ 117.99	\$ 117.43
53	Lots - Townhome residential	\$ 1,100.91	\$ 1,089.73	\$ 996.11	\$ -	\$ -	\$ -			
53	Undev - Townhome residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
53	Lots -SF residential - ZLL	\$ 1,469.26	\$ 1,454.35	\$ 1,263.32	\$ 1,251.65	\$ 876.89	\$ 693.51			
53	Undev -SF residential - ZLL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
53	Lots -SF residential - traditional	\$ 1,564.60	\$ 1,548.72	\$ 1,374.16	\$ 1,331.33	\$ 932.71	\$ 737.65			
53	Undev -SF residential - traditional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
53	COMMERCIAL	\$ -	\$ 4,694.85	\$ 3,898.71	\$ 3,810.23	\$ 2,489.95	\$ -			
53	Undeveloped undesignated	\$ 4,288.55	\$ 4,150.56	\$ 2,893.15	\$ 2,917.04	\$ 2,043.63	\$ 1,581.06	\$ 1,175.93		

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15
1	ALL NON EXEMPT PARCELS	59.29	63.37	54.10	55.47	54.16	57.89	55.80	55.20	56.22
2	ALL NON EXEMPT PARCELS	41.95	37.04	30.99	31.95	31.55	33.04	32.05	31.31	32.50
2 and 28	ALL NON EXEMPT PARCELS	41.95	37.04	30.99	31.95	31.55	33.04	32.05	31.31	32.50
2 and 2A	ALL NON EXEMPT PARCELS	65.17	58.22	51.44	53.96	49.97	50.86	49.59	48.75	50.28
2 and 2A	MFR	65.17	58.22	51.44	53.96	49.97	50.86	49.59	48.75	50.28
2 and 2A	SFC	65.17	58.22	51.44	53.96	49.97	50.86	49.59	48.75	50.28
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	65.17	58.22	51.44	53.96	49.97	50.86	49.59	48.75	50.28
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	1,285.76	646.92	558.99	535.78	349.08	212.60	35.34		
2, 2A and 2C	Community Only - Biotech A - Rate per Nearest Whole Acre	65.17	58.22	51.44	53.96	49.97	50.86	49.59		
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	682.52	436.45	393.13	376.83	245.28	177.94	48.18		
2, 2A and 2C	Community Only - Biotech B - Rate per Nearest Whole Acre	65.17	58.22	51.44	53.96	49.97	50.86			
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	868.36	555.29	500.17	479.44	312.06	174.47			
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	65.17	58.22	51.44	53.96	49.97	50.86	49.59		
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	1,004.01	642.03	578.31	554.33	360.81	197.18	53.39		
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	65.17	58.22	51.44	53.96	49.97				
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	2,538.57	1,623.33	1,462.22	1,401.59	912.29				
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Nearest Whole Acre	65.17	58.22	51.44	53.96	49.97	50.86	49.59		
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	721.22	461.20	415.42	398.20	248.09	179.98	48.73		
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	65.17	58.22	51.44	53.96	49.97	50.86	49.59		
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	866.68	554.21	499.20	478.51	311.46	225.95	60.04		
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	65.17	58.22	51.44	53.96	49.97	50.86	49.59		
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	232.60	148.74	133.98	128.42	83.59	60.64	16.42		
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Nearest Whole Acre	88.77	73.31	65.03	66.99	58.45	57.01	51.26		
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Actual Acreage	1,194.78	764.02	688.19	659.66	258.37	138.29	37.44		
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Nearest Whole Acre	140.33	106.28	94.73	95.46	76.98	70.45	54.90		
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Actual Acreage	597.85	382.31	344.36	330.08	183.03	75.19	20.13		
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Nearest Whole Acre	133.54	101.94	90.82	91.71	74.54	68.68	49.59		
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Actual Acreage	597.85	382.31	344.36	330.08	183.03	75.19			
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Nearest Whole Acre	133.48	101.90	90.79	91.67	74.52	68.67	49.59		
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Actual Acreage	597.85	382.31	344.36	330.08	183.03	75.19			
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Nearest Whole Acre	112.43	88.44	78.66	80.05	71.73	66.65	49.59		
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Actual Acreage	1,194.78	764.02	688.19	659.66	258.37	138.29			
2, 2A and 2C	Parcel G -Single Family – Residential - Rate per Nearest Whole Acre	141.05	106.74	95.14	95.85	77.24	70.64			
2, 2A and 2C	Parcel G -Single Family – Residential	597.85	382.31	344.36	330.08	183.03	75.19			
3	ALL NON EXEMPT PARCELS	129.65	136.86	110.51	111.31	98.94	85.89	83.35	81.37	80.73
3 and 3A	PAR A	412.81	340.15	272.63	274.09	267.54	268.74	285.47	274.21	272.05
3 and 3A	PAR B	397.65	329.26	263.95	265.37	258.51	258.95	274.65	263.88	261.80
3 and 3A	PAR C	384.44	319.78	256.39	257.78	250.64	250.42	265.22	254.89	252.88
3 and 3A	PAR D, PLAT 1	414.70	341.50	273.71	275.17	268.66	269.96	286.82	275.49	273.32
3 and 3A	PAR D, PLAT 2	384.94	320.14	256.68	258.07	250.94	250.74	265.58	255.23	253.22
3 and 3A	PAR E	406.07	335.30	268.77	270.21	263.52	264.38	280.66	269.62	267.49
3 and 3A	PAR F	231.36	209.88	168.74	169.78	159.50	151.57	155.95	150.63	149.45
3 and 3A	PAR G	436.09	356.86	285.96	287.47	281.39	283.77	302.09	290.06	287.77
3 and 3A	PAR H	448.43	365.72	293.03	294.57	288.74	291.74	310.90	298.47	296.12
3 and 3A	PAR J	309.54	266.01	213.51	214.72	206.05	202.05	211.76	203.88	202.27
3 and 3A	APTS & COMMERCIAL	2,130.08	1,572.99	1,255.85	1,261.29	1,289.99	1,377.64	1,511.25	1,443.69	1,432.32
4	ALL NON EXEMPT PARCELS	65.49	64.83	46.37	51.47	48.07	51.98	34.59	34.37	33.98
5	ALL NON EXEMPT PARCELS	64.19	35.96	36.23	36.95	15.68	17.46	17.28	17.17	22.97
5 and 5E	ALL NON EXEMPT PARCELS	64.19	35.96	36.23	36.95	15.68	17.46	17.28	17.17	22.97
5 and 5A	GOLF COURSE	245.98	185.91	218.27	220.52	207.50	215.55	229.80	230.24	229.96
5 and 5A	INDUSTRIAL	1,237.37	1,003.64	1,211.05	1,221.66	1,253.61	1,295.88	1,388.81	1,392.26	1,358.84
5 and 5A	Emerald Dunes Condos	134.11	93.64	106.25	107.56	89.46	93.66	99.03	99.13	102.59
5 and 5A	Business Park Vista Center	228.09	171.15	200.36	202.46	188.63	196.06	208.89	209.28	209.60
5 and 5A	Ventura Greens at Emerald Dunes	231.79	174.20	204.06	206.19	192.53	200.09	213.21	213.61	213.81

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15
5 and 5A	Links at Emerald Dunes	159.31	114.42	131.49	133.01	116.05	121.12	128.49	128.66	131.28
5 and 5A	Villas at Emerald Dunes	147.08	104.33	119.23	120.65	103.14	107.78	114.18	114.32	117.35
5 and 5A	Vista Center Condos	455.25	358.52	427.84	431.85	428.32	443.60	474.46	475.53	468.26
5 and 5B	RESIDENTIAL	149.80	118.65	99.67	100.99	82.30	81.95	80.03	82.16	64.68
5 and 5B	COMMERCIAL	686.69	637.20	497.54	502.61	500.12	486.41	473.58	489.73	326.56
5 and 5B	Mezzano Condo	88.40	59.34	54.17	55.06	34.52	35.70	35.02	35.55	34.78
5 and 5C	RESIDENTIAL	98.54	69.14	65.30	72.41	49.29	105.16	243.78	107.15	55.61
5 and 5D	COMMERCIAL/AC	132.03	109.43	107.21	118.13	59.82	68.88	64.07	65.64	67.06
5 and 5D	San Michele condo	68.94	41.10	41.20	42.63	18.77	21.06	20.56	20.56	26.06
5 and 5D	RESIDENTIAL	166.02	146.24	142.78	158.80	81.94	94.64	87.52	89.93	86.69
7	ALL NON EXEMPT PARCELS	43.38	40.34	37.19	38.66	36.78	39.97	39.22	38.77	44.91
9	ALL NON EXEMPT PARCELS	69.38	66.99	56.19	58.41	56.01	59.66	59.64	59.33	68.47
9 and 28	ALL NON EXEMPT PARCELS	69.38	66.99	56.19	58.41	56.01	59.66	59.64	59.33	68.47
9, 9A and 9B	RESIDENTIAL/AC	1,149.63	894.70	759.55	757.10	679.84	678.79	625.97	599.26	568.50
9, 9A and 9B	GOLF COURSE/AC	373.09	302.86	252.89	253.22	235.51	234.56	219.81	213.72	217.43
9, 9A and 9B	COMMERCIAL/AC	3,654.26	2,793.13	2,397.12	2,387.57	2,099.41	2,108.86	1,932.89	1,831.49	1,797.98
11	ALL NON EXEMPT PARCELS	516.56	463.58	404.27	407.32	407.02	408.54	373.31	372.92	374.99
11 and 11A	ALL NON EXEMPT PARCELS	516.56	463.58	404.27	407.32	407.02	408.54	373.31	372.92	374.99
12	ALL NON EXEMPT PARCELS	33.85	32.01	25.92	27.27	25.45	26.28	25.41	24.83	29.42
12 and 31	GOLF COURSE - 12/28/31	276.66	334.50	355.31	373.46	408.41	661.42	857.41	888.27	904.62
12 and 31	RESIDENTIAL - 12/28/31	404.81	494.14	529.14	556.17	610.52	996.63	1,296.50	1,356.15	1,378.88
12 and 12A	ALL NON EXEMPT PARCELS	230.91	237.91	245.30	249.18	189.04	183.19	182.14	177.89	173.74
14	A	738.11	714.33	645.16	647.74	647.93	613.25	576.21	562.88	465.19
14	B	738.11	714.33	645.16	647.74	647.93	613.25	576.21	562.88	465.19
14	C	407.90	394.77	356.54	357.64	357.75	338.60	317.86	310.51	259.19
15	ALL NON EXEMPT PARCELS	198.46	181.15	160.15	161.42	131.62	115.53	102.27	88.80	86.67
16	ALL NON EXEMPT PARCELS	1,375.41	1,071.94	785.14	783.95	812.73	844.56	844.69	824.84	737.27
18	APARTMENTS	2,657.86	2,459.53	2,399.58	2,445.81	2,378.73	3,142.50	2,610.94	2,774.05	2,747.46
18	COMMERCIAL	5,954.52	5,510.20	5,375.88	5,479.46	5,329.17	7,040.28	5,849.40	5,179.03	5,124.40
18	GOLF COURSE	640.18	592.41	577.97	589.11	572.95	756.91	628.88	668.17	654.25
18	PSO	1,753.85	1,622.98	1,583.42	1,613.92	1,569.66	2,073.65	1,722.89	1,830.52	1,814.92
18	ERU	695.55	643.65	627.96	640.06	622.50	822.37	683.27	725.95	723.23
19	Non-condo Parcels	1,511.73	1,660.48	901.64	903.94	842.44	786.36	747.72	705.30	673.78
19 and 19A	52434205250010000	10,046.23	10,954.46	6,349.56	6,822.53	6,428.84	6,279.01	6,024.43	6,098.20	5,984.36
19 and 19A	52434205260270051	3,359.36	3,662.28	2,126.75	2,289.40	2,157.90	2,109.99	2,024.88	2,053.04	2,015.92
19 and 19A	52434205260270052	1,694.18	1,845.87	1,077.34	1,165.48	1,099.37	1,078.18	1,035.29	1,054.25	1,036.81
19 and 19A	52434205260270062	1,768.37	1,921.26	1,148.78	1,271.83	1,203.84	1,196.85	1,152.23	1,196.15	1,184.42
19 and 19A	52434205260270063	5,037.42	5,491.76	3,188.55	3,431.76	3,234.56	3,162.38	3,034.76	3,076.45	3,020.64
19 and 19A	52434205260270064	5,066.21	5,521.02	3,216.28	3,473.04	3,275.11	3,208.43	3,080.14	3,131.52	3,077.93
19 and 19A	52434205260270065	1,716.78	1,868.84	1,099.10	1,197.88	1,131.19	1,114.33	1,070.92	1,097.48	1,081.78
19 and 19A	52434205260270067	1,695.46	1,847.17	1,078.57	1,167.32	1,101.17	1,080.23	1,037.31	1,056.70	1,039.35
19 and 19A	52434205260270068	1,694.45	1,846.15	1,077.60	1,165.88	1,099.75	1,078.62	1,035.72	1,054.77	1,037.35
19 and 19A	52434205260270069	1,707.98	1,859.90	1,090.63	1,185.27	1,118.81	1,100.27	1,057.05	1,080.65	1,064.28
19 and 19A	52434205270270041									
19 and 19A	2979 PGA CONDO	1,162.53	1,264.19	750.08	824.41	779.50	771.70	742.34	766.10	757.03
19 and 19A	52434205270270042	3,416.62	3,720.46	2,181.89	2,371.48	2,238.54	2,201.58	2,115.13	2,162.56	2,129.85
19 and 19A	52434206000001100	8,594.14	9,354.58	5,505.36	6,004.09	5,670.39	5,588.05	5,370.72	5,506.97	5,429.26
19 and 19A	52434206000003040	8,432.32	9,190.15	5,349.52	5,772.11	5,442.51	5,329.22	5,115.66	5,197.47	5,107.27
19 and 19A	52434206000003080						5,811.05	5,590.47	5,773.63	5,706.67
19 and 19A	52434206000003120						1,089.98	1,046.92	1,068.36	1,051.48
19 and 19A	52434206030010000	5,120.88	5,576.57	3,268.93	3,551.42	3,352.10	3,295.88	3,166.32	3,236.09	3,186.71
19 and 19A	52434206030030000	5,127.06	5,582.85	3,274.88	3,560.27	3,360.80	3,305.76	3,176.05	3,247.90	3,199.00
19 and 19A	52434206050000000	40,265.90	43,775.75	26,030.36	28,669.34	27,115.83	26,877.20	25,860.41	26,733.71	26,432.76
19 and 19A	52434206060000000	10,535.61	11,451.73	6,820.82	7,524.06	7,118.00	7,061.76	6,795.78	7,034.18	6,958.10

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15
19 and 19A	52434206070010010	3,342.79	3,645.43	2,110.79	2,265.64	2,134.56	2,083.48	1,998.76	2,021.34	1,982.94
19 and 19A	52434206070010020	1,717.72	1,869.79	1,100.01	1,199.23	1,132.52	1,115.84	1,072.40	1,099.28	1,083.65
19 and 19A	52434206070020000	5,087.51	5,542.67	3,236.80	3,503.58	3,305.11	3,242.51	3,113.72	3,172.27	3,120.32
19 and 19A	52434206080010000	3,338.97	3,641.56	2,107.11	2,260.17	2,129.19	2,077.38	1,992.75	2,014.05	1,975.35
19 and 19A	52434206120010020	16,062.54	17,440.89	10,480.77	11,657.54	11,041.90	11,007.11	12,797.77	13,307.16	13,184.26
19 and 19A	52434206120020000	14,300.25	15,525.82	9,337.85	10,394.43	9,846.63	9,820.00	9,459.46	9,862.37	9,780.43
19 and 19A	52434206120030000	1,786.32	1,939.50	1,166.06	1,297.57	1,229.12	1,225.56	1,180.52	1,230.48	1,220.14
19 and 19A	52434206140010000	80,185.48	87,572.73	50,064.84	53,052.81	49,884.75	48,305.59	46,269.83	46,246.98	45,173.92
19 and 19A	2701 PGA Blvd Condominium	420.25	458.12	266.16	286.65	270.20	264.27	253.63	257.26	256.95
19 and 19A	Harbour Oaks (317 Units)	198.38	216.83	123.09	129.48	121.61	117.22	112.18	111.35	113.52
19 and 19A	San Matera Condos - 710 sq ft	96.64	105.55	60.27	63.79	59.97	58.02	55.56	55.47	59.57
19 and 19A	San Matera Condos - 783-816 sq ft	97.64	106.57	61.24	65.23	61.38	59.63	57.15	57.39	61.56
19 and 19A	San Matera Condos - 896 sq ft	98.52	107.46	62.08	66.49	62.62	61.03	58.53	59.07	63.31
19 and 19A	San Matera Condos - 999-1016 sq ft	99.67	108.63	63.19	68.14	64.24	62.88	60.35	61.28	65.60
19 and 19A	San Matera Condos - 1081 sq ft	100.39	109.37	63.88	69.17	65.26	64.03	61.48	62.65	67.04
19 and 19A	San Matera Condos - 1203 sq ft	101.62	110.62	65.07	70.94	66.99	66.00	63.43	65.01	69.49
19 and 19A	San Matera Condos - 1288-1331 sq ft	102.76	111.78	66.17	72.57	68.60	67.82	65.22	67.19	71.76
19 and 19A	San Matera Condos - 1370 sq ft	103.31	112.34	66.70	73.36	69.37	68.71	66.09	68.25	72.86
19 and 19A	San Matera Condos - 1718-1730 sq ft	106.86	115.94	70.12	78.45	74.37	74.38	71.68	75.03	79.91
19 and 19A	San Matera Condos - 1818-1832 sq ft	107.92	117.02	71.13	79.96	75.86	76.07	73.15	77.05	82.02
19 and 19A	52434206230010000	1,116.94	1,216.91	710.41	768.72	725.14	711.27	682.99	695.64	684.18
19 and 19A	52434206230020000	502.49	547.47	319.60	345.83	326.23	319.99	307.27	312.96	307.80
19 and 19A	52434206230020010	1,353.55	1,474.71	860.91	931.57	878.76	861.95	827.68	843.01	829.12
19 and 19A	52434206230020020	1,012.03	1,102.61	643.69	696.52	657.03	644.46	618.84	630.30	619.92
19 and 19A	52434206230030000	1,377.14	1,500.40	875.91	947.80	894.07	876.97	842.10	857.70	843.57
19 and 19A	52434206230030010	1,965.70	2,141.64	1,250.26	1,352.87	1,276.18	1,251.76	1,202.00	1,224.26	1,204.09
19 and 19A	52434206230030020	1,316.19	1,433.99	837.14	905.85	854.50	838.15	804.83	819.73	806.23
19 and 19A	52434206230040000	757.03	824.79	481.50	521.02	491.48	482.08	462.91	471.48	463.72
19 and 19A	52434206230050000	112.41	122.47	71.50	77.37	72.98	71.59	68.74	70.01	68.86
19 and 19A	52434206230060000	655.79	714.49	417.13	451.35	425.75	417.59	401.01	408.43	401.69
19 and 19A	52434206280010000	10,435.11	11,349.61	6,724.06	7,380.01	6,976.48				
19 and 19A	Landmark at the Gardens Condos	50.27	54.82	31.72	34.02	32.04	31.27	29.99	30.30	35.29
20	A	1,088.75	1,088.54	307.04	307.55	239.90	216.43	203.60	205.68	204.42
20	B	816.56	816.40	230.28	230.66	179.93	162.32	152.70	154.26	154.75
20	C	544.37	544.27	153.52	153.77	119.95	108.22	101.80	102.84	105.08
20	D	272.19	272.13	76.76	76.89	59.98	54.11	50.90	51.42	55.41
21	ALL NON EXEMPT PARCELS	1,701.27	1,247.21	1,273.28	1,658.45	1,522.62	1,304.82	1,151.81	1,123.95	1,097.57
23	ALL NON EXEMPT PARCELS	452.29	287.44	262.19	264.57	247.98	243.16	224.11	218.88	213.68
24 and 24A	ALL NON EXEMPT PARCELS	557.60	512.73	475.01	477.13	477.35	503.96	488.10	486.39	491.34
27B	Condo units	298.96	204.50	202.39	256.63	279.90	336.43	154.36	144.87	138.35
27B	Condo sites								3,925.40	3,602.65
27B	Townhomes	242.14	165.63	163.92	207.85	226.70	272.49	125.02	117.33	113.15
27B	Single Family - 40 ft lots	378.84	259.14	256.47	325.19	354.69	426.32	195.60	183.57	173.78
27B	Single Family - 50 ft lots	473.55	323.93	320.59	406.49	443.36	532.90	244.50	229.47	215.79
27B	Single Family - Preserve lots	568.28	388.73	384.72	487.80	532.05	639.51	293.41	275.37	257.81
27B	COMMERCIAL	1,339.51	916.27	906.81	1,149.80	1,254.11	1,507.38	691.60	649.07	599.90
29	ALL NON EXEMPT PARCELS	371.05	319.94	292.85	297.22	290.27	289.22	284.94	278.86	277.95
31	COMMERCIAL	2,541.83	3,166.51	3,448.08	3,624.01	4,008.91	6,648.82	8,709.50	9,122.17	9,252.18
31	GOLF COURSE 28/31	242.81	302.49	329.39	346.19	382.96	635.14	832.00	863.44	880.94
31	RESIDENTIAL 28/31	370.96	462.13	503.22	528.90	585.07	970.35	1,271.09	1,331.32	1,332.15
32	ALL NON EXEMPT PARCELS	369.47	366.07	318.90	319.18	261.54	257.36	204.90	200.12	201.10
32 and 32A	ALL NON EXEMPT PARCELS	557.56	559.89	497.67	500.55	438.14	415.81	552.35	539.38	540.26
33	ALL NON EXEMPT PARCELS	215.04	185.38	177.88	180.40	175.31	176.50	168.27	164.64	160.76
34	PER CONDO	1,038.39	972.54	842.72	843.55	843.35	825.54	818.80	817.09	709.46

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15
34	SINGLE FAM	2,301.78	2,155.82	1,868.04	1,869.88	1,869.44	1,829.96	1,815.01	1,811.23	1,565.66
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	767.17	778.24	773.22	855.30	763.63	506.22	506.13	494.61	494.59
41	ALL NON EXEMPT PARCELS - No Debt	127.76	108.76	110.11	115.98	108.07	136.41	149.88	146.74	145.88
41	ALL NON EXEMPT PARCELS	127.76	108.76	110.11	115.98	108.07	136.41	149.88	146.74	145.88
43	UNDESIGNATED/AC									
43	SINGLE FAM	1,914.86	1,706.16	1,600.33	1,600.83	1,520.79	1,996.86	1,401.63	1,322.11	1,273.69
43	MULTI FAM	2,968.64	2,645.09	2,481.01	2,481.79	2,357.70	3,095.77	2,172.97	2,049.69	1,971.47
43	SINGLE FAM OTHER	1,474.03	1,313.38	1,231.91	1,232.30	1,170.68	1,537.16	1,078.95	1,017.74	981.79
43	GOLF/PRIVATE	744.30	663.18	622.04	622.24	591.13	776.18	544.81	513.90	498.59
43	COMMERCIAL	4,630.59	4,125.91	3,869.97	3,871.19	3,677.63	4,828.89	3,388.54	3,196.30	3,071.11
43	CONDO	252.43	224.92	210.96	211.03	200.48	263.24	184.77	174.29	172.89
44	GOLF COURSE	181.93	128.94	124.01	117.87	115.18	137.57	164.52	150.82	167.56
44	RES COTTAGES	240.26	170.28	163.77	155.67	152.11	181.68	217.26	200.81	204.62
44	SINGLE FAM RES	788.32	558.73	537.34	510.76	499.08	596.12	712.86	658.89	712.66
44	SINGLE FAM RES - 1 1/2 LOT	1,182.48	838.10	806.01	766.14	748.62	894.18	1,069.29	988.34	1,066.12
44	SINGLE FAM RES - DBL LOT	1,576.64	1,117.46	1,074.68	1,021.52	998.16	1,192.24	1,425.72	1,317.78	1,419.58
45	ALL NON EXEMPT PARCELS	1,327.65	1,333.54	796.40	793.42	644.26	617.54	417.50	388.02	461.13
46	Sonoma Isles (fka Lakewood)	18.73	20.90	17.53	21.76	20.57	21.38	38.24	19.06	
46	Jupiter CC- Single Family Lots	64.10	71.53	60.00	74.46	45.76	92.81	166.18	124.96	30.96
46	Jupiter CC-Single Family Pod D								339.81	84.07
46	Jupiter CC-Single Family Pod E - Undev									
46	Jupiter CC-Multi Family Pod F Undeveloped	-	-	-	-	272.38	645.97	1,204.05	901.15	189.58
46	Jupiter CC-Multi Family Pod F Condos	62.93	70.22	58.90	73.10	44.93	91.11	163.14	119.06	29.55
47	ALL NON EXEMPT PARCELS	104.63	91.21	85.45	85.51	83.82	78.87	72.07	70.36	69.21
49	Parcels East of Congress	1,718.68	1,466.98	1,426.15	1,429.67	1,419.93	1,406.69	1,284.82	1,256.13	1,226.57
49	Parcels West of Congress	416.37	355.39	345.50	346.35	344.00	340.79	322.78	315.57	312.44
51	UNDEVELOPED									
51	SINGLE FAM	649.76	516.61	508.32	512.16	275.49	202.31	197.59	197.38	192.57
51	MULTI FAM	388.43	308.83	303.87	306.17	164.69	120.94	118.12	117.99	117.43
53	Lots - Townhome residential	33.93	24.63	22.30	-	-	-	-	-	-
53	Undev - Townhome residential	-	-	-	-	-	-	-	-	-
53	Lots -SF residential - ZLL	45.28	32.87	28.29	17.87	27.92	25.02	-	-	-
53	Undev -SF residential - ZLL	-	-	-	-	-	-	-	-	-
53	Lots -SF residential - traditional	48.22	35.01	30.77	19.00	29.70	26.61	-	-	-
53	Undev -SF residential - traditional	-	-	-	-	-	-	-	-	-
53	COMMERCIAL	-	106.12	87.30	54.39	79.28	-	-	-	-
53	Undeveloped undesignated	132.16	93.82	64.78	41.64	65.07	57.04	12.06	-	-

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT											
TAX RATE HISTORY											
TAX PER ASSESSABLE UNIT											
		DEBT ONLY									
		SRC									
Unit(s)	Description	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15	
1	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 and 28	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 and 2A	ALL NON EXEMPT PARCELS	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	
2 and 2A	MFR	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	
2 and 2A	SFC	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	\$ 20,357.30	\$ 16,020.35	\$ 15,376.31	\$ 15,407.80	\$ 15,442.16	\$ 9,176.67	\$ 7,025.27			
2, 2A and 2C	Community Only - Biotech A - Rate per Nearest Whole Acre	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08			
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	\$ 10,805.57	\$ 10,808.38	\$ 10,815.54	\$ 10,838.16	\$ 10,850.02	\$ 7,726.50	\$ 9,575.17			
2, 2A and 2C	Community Only - Biotech B - Rate per Nearest Whole Acre	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18				
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	\$ 13,747.75	\$ 13,751.32	\$ 13,760.44	\$ 13,789.21	\$ 13,804.31	\$ 7,575.93				
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08			
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	\$ 15,895.38	\$ 15,899.52	\$ 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	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72					
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	\$ 40,190.39	\$ 40,200.84	\$ 40,227.49	\$ 40,311.59	\$ 40,355.73					
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Nearest Whole Acre	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08			
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	\$ 11,418.28	\$ 11,421.26	\$ 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	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08			
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	\$ 11,201.04	\$ 11,203.96	\$ 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	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08			
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	\$ 3,682.45	\$ 3,683.41	\$ 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	\$ 434.98	\$ 444.34	\$ 444.80	\$ 444.15	\$ 450.93	\$ 350.37	\$ 413.20			
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Actual Acreage	\$ 18,915.59	\$ 18,920.51	\$ 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	\$ 1,251.30	\$ 1,260.87	\$ 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	\$ 9,465.12	\$ 9,467.58	\$ 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	\$ 1,143.76	\$ 1,153.30	\$ 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	\$ 9,465.12	\$ 9,467.58	\$ 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	\$ 1,142.84	\$ 1,152.38	\$ 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	\$ 9,465.12	\$ 9,467.58	\$ 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	\$ 743.19	\$ 752.63	\$ 753.30	\$ 753.29	\$ 953.00	\$ 722.13	\$ 82.08			
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Actual Acreage	\$ 18,915.59	\$ 18,920.51	\$ 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	\$ 1,262.63	\$ 1,272.20	\$ 1,273.22	\$ 1,274.29	\$ 1,281.92	\$ 942.14				
2, 2A and 2C	Parcel G -Single Family – Residential - Rate per Actual Acreage	\$ 9,465.12	\$ 9,467.58	\$ 9,473.85	\$ 9,493.66	\$ 8,096.63	\$ 3,264.67				
3	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 and 3A	PAR A	\$ 515.35	\$ 509.83	\$ 506.59	\$ 507.58	\$ 508.15	\$ 508.42	\$ 513.19	\$ 509.23	\$ 516.05	
3 and 3A	PAR B	\$ 487.74	\$ 482.52	\$ 479.45	\$ 480.39	\$ 480.93	\$ 481.19	\$ 485.70	\$ 481.96	\$ 488.41	
3 and 3A	PAR C	\$ 463.71	\$ 458.74	\$ 455.82	\$ 456.72	\$ 457.23	\$ 457.48	\$ 461.77	\$ 458.21	\$ 464.34	
3 and 3A	PAR D, PLAT 1	\$ 518.78	\$ 513.22	\$ 509.96	\$ 510.96	\$ 511.53	\$ 511.81	\$ 516.60	\$ 512.62	\$ 519.48	
3 and 3A	PAR D, PLAT 2	\$ 464.62	\$ 459.64	\$ 456.72	\$ 457.62	\$ 458.13	\$ 458.38	\$ 462.68	\$ 459.11	\$ 465.25	
3 and 3A	PAR E	\$ 503.07	\$ 497.68	\$ 494.52	\$ 495.49	\$ 496.05	\$ 496.31	\$ 500.97	\$ 497.10	\$ 503.76	
3 and 3A	PAR F	\$ 185.10	\$ 183.12	\$ 181.96	\$ 182.31	\$ 182.52	\$ 182.62	\$ 184.33	\$ 182.91	\$ 185.36	
3 and 3A	PAR G	\$ 557.71	\$ 551.73	\$ 548.23	\$ 549.30	\$ 549.92	\$ 550.21	\$ 555.37	\$ 551.09	\$ 558.47	
3 and 3A	PAR H	\$ 580.17	\$ 573.96	\$ 570.31	\$ 571.43	\$ 572.07	\$ 572.38	\$ 577.74	\$ 573.29	\$ 580.96	
3 and 3A	PAR J	\$ 327.39	\$ 323.89	\$ 321.83	\$ 322.46	\$ 322.82	\$ 323.00	\$ 326.03	\$ 323.51	\$ 327.84	
3 and 3A	APTS & COMMERCIAL	\$ 3,640.70	\$ 3,601.71	\$ 3,578.81	\$ 3,585.83	\$ 3,589.85	\$ 3,591.78	\$ 3,625.46	\$ 3,597.51	\$ 3,645.66	
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								
		SRC								
Unit(s)	Description	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15
5 and 5B	RESIDENTIAL	\$ 338.21	\$ 337.26	\$ 335.40	\$ 335.02	\$ 335.67	\$ 337.30	\$ 328.97	\$ 326.68	\$ 404.26
5 and 5B	COMMERCIAL	\$ 2,459.24	\$ 2,452.36	\$ 2,438.84	\$ 2,436.11	\$ 2,440.79	\$ 2,452.64	\$ 2,392.07	\$ 2,375.41	\$ 2,942.25
5 and 5B	Mezzano Condo	\$ 95.64	\$ 95.37	\$ 94.84	\$ 94.74	\$ 94.92	\$ 95.38	\$ 93.02	\$ 92.38	\$ 114.42
5 and 5C	RESIDENTIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275.52	\$ 274.79
5 and 5D	COMMERCIAL/AC	\$ -	\$ -	\$ -	\$ -	\$ 280.86	\$ 278.10	\$ 282.68	\$ 282.89	\$ 296.00
5 and 5D	San Michele condo	\$ -	\$ -	\$ -	\$ -	\$ 19.66	\$ 19.47	\$ 19.79	\$ 19.80	\$ 20.72
5 and 5D	RESIDENTIAL	\$ -	\$ -	\$ -	\$ -	\$ 421.60	\$ 417.45	\$ 424.32	\$ 424.64	\$ 427.86
7	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 and 28	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9, 9A and 9B	RESIDENTIAL/AC	\$ 2,546.18	\$ 2,533.68	\$ 2,509.76	\$ 2,522.11	\$ 2,526.47	\$ 2,542.81	\$ 2,514.11	\$ 2,537.54	\$ 2,651.98
9, 9A and 9B	GOLF COURSE/AC	\$ 770.47	\$ 766.77	\$ 759.84	\$ 764.09	\$ 764.68	\$ 769.18	\$ 761.82	\$ 764.74	\$ 827.19
9, 9A and 9B	COMMERCIAL/AC	\$ 8,094.06	\$ 8,053.72	\$ 7,975.67	\$ 8,011.59	\$ 8,030.16	\$ 8,085.01	\$ 7,985.20	\$ 8,073.85	\$ 8,932.27
11	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 and 11A	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 and 31	GOLF COURSE - 12/28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 and 31	RESIDENTIAL - 12/28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 and 12A	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	ALL NON EXEMPT PARCELS	\$ 617.61	\$ 864.23	\$ 787.48	\$ 800.20	\$ 790.21	\$ 838.20	\$ 823.60	\$ 837.26	\$ 838.84
18	APARTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	COMMERCIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	GOLF COURSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	PSO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	ERU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Non-condo Parcels	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63
19 and 19A	52434205250010000	\$ -	\$ -	\$ 5,617.98	\$ 5,621.82	\$ 5,643.54	\$ 5,698.56	\$ 5,625.54	\$ 5,640.72	\$ 5,643.78
19 and 19A	52434205260270051	\$ -	\$ -	\$ 1,872.66	\$ 1,873.94	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24	\$ 1,881.26
19 and 19A	52434205260270052	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63
19 and 19A	52434205260270062	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63
19 and 19A	52434205260270063	\$ -	\$ -	\$ 2,808.99	\$ 2,810.91	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36	\$ 2,821.89
19 and 19A	52434205260270064	\$ -	\$ -	\$ 2,808.99	\$ 2,810.91	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36	\$ 2,821.89
19 and 19A	52434205260270065	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63
19 and 19A	52434205260270067	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63
19 and 19A	52434205260270068	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63
19 and 19A	52434205260270069	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63
19 and 19A	52434205270270041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 and 19A	2979 PGA CONDO	\$ -	\$ -	\$ 624.22	\$ 624.65	\$ 627.06	\$ 633.17	\$ 625.06	\$ 626.75	\$ 627.09
19 and 19A	52434205270270042	\$ -	\$ -	\$ 1,872.66	\$ 1,873.94	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24	\$ 1,881.26
19 and 19A	52434206000001100	\$ -	\$ -	\$ 4,681.65	\$ 4,684.85	\$ 4,702.95	\$ 4,748.80	\$ 4,687.95	\$ 4,700.60	\$ 4,703.15
19 and 19A	52434206000003040	\$ -	\$ -	\$ 4,681.65	\$ 4,684.85	\$ 4,702.95	\$ 4,748.80	\$ 4,687.95	\$ 4,700.60	\$ 4,703.15
19 and 19A	52434206000003080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,748.80	\$ 4,687.95	\$ 4,700.60	\$ 4,703.15
19 and 19A	52434206000003120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63
19 and 19A	52434206030010000	\$ -	\$ -	\$ 2,808.99	\$ 2,810.91	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36	\$ 2,821.89
19 and 19A	52434206030030000	\$ -	\$ -	\$ 2,808.99	\$ 2,810.91	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36	\$ 2,821.89
19 and 19A	52434206050000000	\$ -	\$ -	\$ 21,535.59	\$ 21,550.31	\$ 21,633.57	\$ 21,844.48	\$ 21,564.57	\$ 21,622.76	\$ 21,634.49
19 and 19A	52434206060000000	\$ -	\$ -	\$ 5,617.98	\$ 5,621.82	\$ 5,643.54	\$ 5,698.56	\$ 5,625.54	\$ 5,640.72	\$ 5,643.78
19 and 19A	52434206070010010	\$ -	\$ -	\$ 1,872.66	\$ 1,873.94	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24	\$ 1,881.26
19 and 19A	52434206070010020	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63
19 and 19A	52434206070020000	\$ -	\$ -	\$ 2,808.99	\$ 2,810.91	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36	\$ 2,821.89
19 and 19A	52434206080001000	\$ -	\$ -	\$ 1,872.66	\$ 1,873.94	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24	\$ 1,881.26
19 and 19A	52434206120010020	\$ -	\$ -	\$ 8,426.97	\$ 8,432.73	\$ 8,465.31	\$ 8,547.84	\$ 10,313.49	\$ 10,341.32	\$ 10,346.93
19 and 19A	52434206120020000	\$ -	\$ -	\$ 7,490.64	\$ 7,495.76	\$ 7,524.72	\$ 7,598.08	\$ 7,500.72	\$ 7,520.96	\$ 7,525.04

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT											
TAX RATE HISTORY											
TAX PER ASSESSABLE UNIT											
		DEBT ONLY									
		SRC									
Unit(s)	Description	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15	
19 and 19A	52434206120030000	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	
19 and 19A	52434206140010000	\$ -	\$ -	\$ 45,880.17	\$ 45,911.53	\$ 46,088.91	\$ 46,538.24	\$ 45,941.91	\$ 46,065.88	\$ 46,090.87	
19 and 19A	2701 PGA Blvd Condominium	\$ -	\$ -	\$ 234.08	\$ 234.24	\$ 235.15	\$ 237.44	\$ 234.40	\$ 235.03	\$ 235.16	
19 and 19A	Harbour Oaks (317 Units)	\$ -	\$ -	\$ 114.82	\$ 114.90	\$ 115.34	\$ 116.47	\$ 114.98	\$ 115.29	\$ 115.35	
19 and 19A	San Matera Condos - 710 sq ft	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	
19 and 19A	San Matera Condos - 783-816 sq ft	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	
19 and 19A	San Matera Condos - 896 sq ft	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	
19 and 19A	San Matera Condos - 999-1016 sq ft	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	
19 and 19A	San Matera Condos - 1081 sq ft	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	
19 and 19A	San Matera Condos - 1203 sq ft	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	
19 and 19A	San Matera Condos - 1288-1331 sq ft	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	
19 and 19A	San Matera Condos - 1370 sq ft	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	
19 and 19A	San Matera Condos - 1718-1730 sq ft	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	
19 and 19A	San Matera Condos - 1818-1832 sq ft	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	
19 and 19A	52434206230010000	\$ -	\$ -	\$ 617.05	\$ 617.47	\$ 619.85	\$ 625.90	\$ 617.88	\$ 619.54	\$ 619.88	
19 and 19A	52434206230020000	\$ -	\$ -	\$ 277.60	\$ 277.79	\$ 278.86	\$ 281.58	\$ 277.97	\$ 278.72	\$ 278.87	
19 and 19A	52434206230020010	\$ -	\$ -	\$ 747.77	\$ 748.28	\$ 751.17	\$ 758.49	\$ 748.77	\$ 750.79	\$ 751.20	
19 and 19A	52434206230020020	\$ -	\$ -	\$ 559.09	\$ 559.47	\$ 561.63	\$ 567.11	\$ 559.84	\$ 561.35	\$ 561.66	
19 and 19A	52434206230030000	\$ -	\$ -	\$ 760.80	\$ 761.32	\$ 764.26	\$ 771.71	\$ 761.82	\$ 763.88	\$ 764.29	
19 and 19A	52434206230030010	\$ -	\$ -	\$ 1,085.95	\$ 1,086.69	\$ 1,090.89	\$ 1,101.52	\$ 1,087.41	\$ 1,090.34	\$ 1,090.93	
19 and 19A	52434206230030020	\$ -	\$ -	\$ 727.12	\$ 727.62	\$ 730.43	\$ 737.55	\$ 728.10	\$ 730.07	\$ 730.46	
19 and 19A	52434206230040000	\$ -	\$ -	\$ 418.22	\$ 418.50	\$ 420.12	\$ 424.22	\$ 418.78	\$ 419.91	\$ 420.14	
19 and 19A	52434206230050000	\$ -	\$ -	\$ 62.10	\$ 62.14	\$ 62.38	\$ 62.99	\$ 62.19	\$ 62.35	\$ 62.39	
19 and 19A	52434206230060000	\$ -	\$ -	\$ 362.28	\$ 362.54	\$ 363.95	\$ 367.49	\$ 362.78	\$ 363.77	\$ 363.96	
19 and 19A	52434206280010000	\$ -	\$ -	\$ 5,617.98	\$ 5,621.82	\$ 5,643.54					
19 and 19A	Landmark at the Gardens Condos	\$ -	\$ -	\$ 28.20	\$ 28.22	\$ 28.33	\$ 28.61	\$ 28.24	\$ 28.32	\$ 28.33	
20	A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
23	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
24 and 24A	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
27B	Condo units	\$ 329.37	\$ 416.26	\$ 398.92	\$ 403.13	\$ 408.74	\$ 413.24	\$ 407.83	\$ 413.33	\$ 412.89	
27B	Condo sites								\$ 11,202.56	\$ 11,198.96	
27B	Townhomes	\$ 356.57	\$ 450.63	\$ 431.87	\$ 436.42	\$ 442.49	\$ 447.37	\$ 441.50	\$ 447.46	\$ 446.99	
27B	Single Family - 40 ft lots	\$ 557.87	\$ 705.03	\$ 675.68	\$ 682.80	\$ 692.29	\$ 699.93	\$ 690.75	\$ 700.07	\$ 699.33	
27B	Single Family - 50 ft lots	\$ 697.34	\$ 881.29	\$ 844.60	\$ 853.50	\$ 865.37	\$ 874.91	\$ 863.44	\$ 875.09	\$ 874.17	
27B	Single Family - Preserve lots	\$ 836.83	\$ 1,057.59	\$ 1,013.55	\$ 1,024.24	\$ 1,038.48	\$ 1,049.93	\$ 1,036.16	\$ 1,050.15	\$ 1,049.04	
27B	COMMERCIAL	\$ 1,273.60	\$ 1,609.57	\$ 1,542.55	\$ 1,558.81	\$ 1,580.48	\$ 1,597.91	\$ 1,576.97	\$ 1,598.25	\$ 1,596.56	
29	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31	COMMERCIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31	GOLF COURSE 28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31	RESIDENTIAL 28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32 and 32A	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
34	PER CONDO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
34	SINGLE FAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
41	ALL NON EXEMPT PARCELS - No Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		DEBT ONLY								
		SRC								
Unit(s)	Description	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15
41	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	UNDESIGNATED/AC									
43	SINGLE FAM	\$ 2,712.60	\$ 2,714.44	\$ 2,714.09	\$ 2,721.87	\$ 2,756.17	\$ 2,761.03	\$ 3,306.22	\$ 3,312.60	\$ 3,328.69
43	MULTI FAM	\$ 1,638.55	\$ 1,639.66	\$ 1,639.45	\$ 1,644.15	\$ 1,664.87	\$ 1,667.80	\$ 1,997.13	\$ 2,000.98	\$ 2,010.70
43	SINGLE FAM OTHER	\$ 2,036.04	\$ 2,037.42	\$ 2,037.16	\$ 2,043.00	\$ 2,068.74	\$ 2,072.39	\$ 2,481.60	\$ 2,486.39	\$ 2,498.47
43	GOLF/PRIVATE	\$ 1,028.11	\$ 1,028.81	\$ 1,028.67	\$ 1,031.62	\$ 1,044.62	\$ 1,046.46	\$ 1,253.10	\$ 1,255.51	\$ 1,261.61
43	COMMERCIAL	\$ 4,790.73	\$ 4,793.98	\$ 4,793.36	\$ 4,807.11	\$ 4,867.67	\$ 4,876.26	\$ 5,837.51	\$ 5,848.78	\$ 5,877.19
43	CONDO	\$ 348.67	\$ 348.91	\$ 348.86	\$ 349.86	\$ 354.27	\$ 354.90	\$ 424.97	\$ 425.79	\$ 427.86
44	GOLF COURSE	\$ 1,434.44	\$ 1,492.14	\$ 1,454.20	\$ 1,473.91	\$ 1,458.30	\$ 1,518.05	\$ 1,488.40	\$ 1,488.92	\$ 1,490.40
44	RES COTTAGES	\$ 1,894.33	\$ 1,970.53	\$ 1,920.42	\$ 1,946.45	\$ 1,925.83	\$ 2,004.73	\$ 1,965.59	\$ 1,982.38	\$ 1,831.72
44	SINGLE FAM RES	\$ 6,215.55	\$ 6,465.56	\$ 6,301.15	\$ 6,386.55	\$ 6,318.92	\$ 6,577.80	\$ 6,449.35	\$ 6,504.47	\$ 6,510.95
44	SINGLE FAM RES - 1 1/2 LOT	\$ 9,323.33	\$ 9,698.34	\$ 9,451.73	\$ 9,579.83	\$ 9,478.38	\$ 9,866.70	\$ 9,674.03	\$ 9,756.71	\$ 9,766.43
44	SINGLE FAM RES - DBL LOT	\$ 12,431.10	\$ 12,931.12	\$ 12,602.30	\$ 12,773.10	\$ 12,637.84	\$ 13,155.60	\$ 12,898.70	\$ 13,008.94	\$ 13,021.90
45	ALL NON EXEMPT PARCELS	\$ 867.56	\$ 865.20	\$ 855.52	\$ 862.00	\$ 861.78	\$ 847.33	\$ 874.65	\$ 920.12	\$ 920.87
46	Sonoma Isles (fka Lakewood)	\$ 657.54	\$ 657.78	\$ 657.60	\$ 659.39	\$ 660.36	\$ 866.43	\$ 1,592.45	\$ 1,122.40	
46	Jupiter CC- Single Family Lots	\$ 1,101.33	\$ 1,101.72	\$ 1,101.44	\$ 1,104.42	\$ 1,106.05	\$ 1,106.94	\$ 1,119.45	\$ 1,384.00	\$ 1,815.08
46	Jupiter CC-Single Family Pod D								\$ 3,763.67	\$ 5,638.46
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
46	Jupiter CC-Multi Family Pod F Condos	\$ 1,081.23	\$ 1,081.61	\$ 1,081.33	\$ 1,084.27	\$ 1,085.86	\$ 1,086.74	\$ 1,099.02	\$ 1,318.68	\$ 1,714.18
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	\$ 1,066.98	\$ 1,065.10	\$ 973.81	\$ -	\$ -	\$ -			
53	Undev - Townhome residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
53	Lots -SF residential - ZLL	\$ 1,423.98	\$ 1,421.48	\$ 1,235.03	\$ 1,233.78	\$ 848.97	\$ 668.49			
53	Undev -SF residential - ZLL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
53	Lots -SF residential - traditional	\$ 1,516.38	\$ 1,513.71	\$ 1,343.39	\$ 1,312.33	\$ 903.01	\$ 711.04			
53	Undev -SF residential - traditional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
53	COMMERCIAL	\$ -	\$ 4,588.73	\$ 3,811.41	\$ 3,755.84	\$ 2,410.67	\$ -			
53	Undeveloped undesignated	\$ 4,156.39	\$ 4,056.74	\$ 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 9/30/2023**

Unit	10/1/22 Projected Total Fund Balance	Reserve Requirement Debt	Reserve for Debt Service 10/1/23 - 4/1/24	Reserve for Maintenance	10/1/22 Projected Cash Balance Available for 22-23 Budget	Proposed 22-23 Expense Budget	10/1/22 Account Status	10/1/22 Account Status Grossed Up 1% & 4%	Tax Base	10/1/22 Tax Per Computed Acre 1
Cmn-Maint	26,079	-	-	(25,977)	102	93,671	(93,569)	(98,285)	**	**
1-Maint	42,569	-	-	(5,264)	37,305	160,190	(122,884)	(129,078)	2,177	59.29
2-Maint	103,216	-	-	(98,820)	4,396	370,959	(366,563)	(385,038)	9,179	41.95
2A-Maint	34,104	-	-	(30,305)	3,799	127,070	(123,271)	(129,484)	5,577	23.22
2A-Debt	60,211	-	(32,136)	-	28,075	353,921	(325,846)	(342,269)	5,577	61.37
2C-Maint	59,897	-	-	(76,909)	(17,012)	323,087	(340,099)	(357,240)	*	*
2C-Debt	7,256,714	(5,372,000)	(1,823,100)	-	61,614	5,399,300	(5,337,686)	(5,606,705)	*	*
3-Maint	123,470	-	-	(107,386)	16,084	355,264	(339,180)	(356,274)	2,748	129.65
3A-Maint	79,094	-	-	(15,879)	63,215	288,904	(225,689)	(237,063)	*	*
3A-Debt	51,050	-	(39,775)	-	11,275	422,019	(410,743)	(431,445)	*	*
4-Maint	224,594	-	-	(1,834)	222,760	771,626	(548,866)	(576,529)	8,803	65.49
5-Maint	101,448	-	-	46,543	147,992	646,676	(498,684)	(523,818)	8,160	64.19
5A-Maint	82,021	-	-	524,502	606,523	934,703	(328,180)	(344,720)	*	*
5B-Maint	28,641	-	-	(1,762)	26,879	124,743	(97,864)	(102,797)	*	*
5B-Debt	14,991	-	(8,482)	-	6,509	393,129	(386,620)	(406,106)	*	*
5C-Maint	13,084	-	-	(8,317)	4,767	49,471	(44,704)	(46,957)	1,367	34.35
5D-Maint	29,149	-	-	(26,684)	2,465	91,364	(88,899)	(93,380)	*	*
7-Maint	32,559	-	-	(3,758)	28,801	144,359	(115,558)	(121,382)	2,798	43.38
9-Maint	39,345	-	-	22,155	61,499	180,635	(119,135)	(125,140)	1,803.65	69.38
9A-Maint	287,884	-	-	(192,176)	95,708	1,066,083	(970,375)	(1,019,282)	*	*
9A-Debt	775,431	(566,173)	(155,883)	-	53,375	2,830,863	(2,777,488)	(2,917,473)	*	*
9B-Maint	222,249	-	-	(138,387)	83,862	876,502	(792,640)	(832,589)	*	*
9B-Debt	823,647	(661,900)	(125,838)	-	35,910	1,348,925	(1,313,015)	(1,379,191)	*	*
11-Maint	989,774	-	-	(685,779)	303,995	3,115,988	(2,811,993)	(2,953,718)	5,718	516.56
12-Maint	18,458	-	-	(12,691)	5,767	70,185	(64,418)	(67,665)	1,999	33.85
12A-Maint	12,043	-	-	(6,607)	5,436	29,262	(23,826)	(25,027)	127	197.06
14-Maint	232,736	-	-	175,636	408,373	1,202,045	(793,673)	(833,674)	*	*
15-Maint	256,460	-	-	19,229	275,689	1,192,035	(916,345)	(962,529)	4,850	198.46
16-Maint	335,819	-	-	101,551	437,370	1,636,799	(1,199,429)	(1,259,880)	916	1,375.41
16-Debt	60,102	-	(32,294)	-	27,808	566,397	(538,589)	(565,734)	916	617.61
18-Maint	595,500	-	-	(81,098)	514,402	2,143,371	(1,628,969)	(1,711,070)	*	*
19-Maint	145,267	-	-	(138,485)	6,782	504,563	(497,781)	(522,869)	*	*
19-Debt	-	-	-	-	-	-	-	-	*	*
19A-Maint	12,380	-	-	(11,805)	575	40,785	(40,210)	(42,237)	*	*
20-Maint	73,616	-	-	128,783	202,399	428,617	(226,218)	(237,619)	*	*
21-Maint	121,461	-	-	(59,353)	62,108	552,859	(490,751)	(515,485)	303	1,701.27
23-Maint	75,354	-	-	(22,038)	53,316	359,035	(305,719)	(321,127)	710	452.29
24-Maint	94,782	-	-	80,027	174,809	407,321	(232,512)	(244,230)	438	557.60
27B-Maint	38,642	-	-	(30,832)	7,810	179,778	(171,968)	(180,635)	*	*
27B-Debt	17,305	-	(18,358)	-	(1,053)	220,298	(221,350)	(232,506)	*	*
29-Maint	18,332	-	-	28,872	47,205	93,833	(46,629)	(48,979)	132	371.05

5.16

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET WORKSHEET - FISCAL YEAR ENDING 9/30/2023**

Unit	10/1/22 Projected Total Fund Balance	Reserve Requirement Debt	Reserve for Debt Service 10/1/23 - 4/1/24	Reserve for Maintenance	10/1/22 Projected Cash Balance Available for 22-23 Budget	Proposed 22-23 Expense Budget	10/1/22 Account Status	10/1/22 Account Status Grossed Up 1% & 4%	Tax Base	10/1/22 Tax Per Computed Acre 1
31-Maint	359,068	-	-	251,919	610,987	1,272,153	(661,166)	(694,489)	*	*
32-Maint	6,064	-	-	(5,656)	408	20,106	(19,698)	(20,690)	56	369.47
32A-Maint	1,922	-	-	(922)	1,000	6,193	(5,193)	(5,455)	29	188.09
33-Maint	6,025	-	-	2,167	8,192	24,365	(16,173)	(16,988)	79	215.04
34-Maint	72,158	-	-	(53,545)	18,613	198,351	(179,738)	(188,797)	*	*
38-Maint	22,525	-	-	(19,195)	3,330	75,636	(72,306)	(75,950)	99	767.17
41-Maint	3,084	-	-	1,604	4,688	9,431	(4,743)	(4,982)	39	127.76
43-Maint	254,066	-	-	(181,492)	72,575	1,009,801	(937,226)	(984,463)	*	*
43-Debt	398,937	(252,167)	(110,608)	-	36,163	1,240,892	(1,204,729)	(1,265,448)	*	*
44-Maint	25,137	-	-	69,828	94,964	166,614	(71,650)	(75,261)	*	*
44-Debt	32,581	-	(47,012)	-	(14,431)	550,496	(564,927)	(593,399)	*	*
45-Maint	152,020	-	-	(121,121)	30,899	441,682	(410,783)	(431,487)	325	1,327.65
45-Debt	83,946	(40,984)	(38,161)	-	4,801	273,228	(268,427)	(281,956)	325	867.56
46-Maint	13,068	-	-	(11,875)	1,193	39,841	(38,648)	(40,596)	*	*
46-Debt	612,766	(400,238)	(175,469)	-	37,060	788,688	(751,628)	(789,510)	*	*
47-Maint	20,984	-	-	5,189	26,174	74,384	(48,210)	(50,640)	484	104.63
49-Maint	21,587	-	-	(2,770)	18,817	99,382	(80,566)	(84,626)	*	*
51-Maint	8,326	-	-	(12,905)	(4,579)	36,206	(40,786)	(42,841)	*	*
53-Maint	21,339	-	-	(19,186)	2,153	99,157	(97,004)	(101,893)	*	*
53-Debt	4,176,582	(3,070,795)	(1,075,120)	-	30,667	3,081,300	(3,050,633)	(3,204,385)	*	*
Totals	19,901,661	(10,364,256)	(3,682,235)	(752,804)	5,102,366	39,604,542	(34,502,176)	(36,241,085)		

\* 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 9/30/2023**

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

UNIT	DESCRIPTION	Debt	Maint
02C	Cmty Only - Apt (per acre)	\$ 11,201.04	\$ 866.68
	Cmty Only - Bio A (per acre)	\$ 10,805.57	\$ 682.52
	Cmty Only - Bio B (per acre)	\$ 13,747.75	\$ 868.36
	Cmty Only - Com/Rtl (per acre)	\$ 11,418.28	\$ 721.22
	Cmty Only - Hotel (per acre)	\$ 40,190.39	\$ 2,538.57
	Cmty Only - Office (per acre)	\$ 15,895.38	\$ 1,004.01
	Cmty Only - Utility (per acre)	\$ 3,682.45	\$ 232.60
	Par C -SF - Res (per acre)	\$ 9,465.12	\$ 597.85
	Par C -SF - Res (per lot)	\$ 1,189.93	\$ 75.16
	Par C -TH - Res (per acre)	\$ 18,915.59	\$ 1,194.78
	Par C -TH - Res (per unit)	\$ 373.61	\$ 23.60
	Par D -SF - Res (per acre)	\$ 9,465.12	\$ 597.85
	Par D -SF - Res (per lot)	\$ 1,082.39	\$ 68.37
	Par E -SF - Res (per acre)	\$ 9,465.12	\$ 597.85
	Par E -SF - Res (per lot)	\$ 1,081.47	\$ 68.31
	Par F -TH - Res (per acre)	\$ 18,915.59	\$ 1,194.78
	Par F -TH - Res (per unit)	\$ 681.82	\$ 47.26
	Par G -SF - Res (per acre)	\$ 9,465.12	\$ 597.85
	Par G -SF - Res (per lot)	\$ 1,201.26	\$ 75.88
	Undeveloped, undifferentiated (per acre)	\$ 20,357.30	\$ 1,285.76
03A	APTS & COMMERCIAL	\$ 3,640.70	\$ 2,000.43
	PAR A	\$ 515.35	\$ 283.16
	PAR B	\$ 487.74	\$ 268.00
	PAR C	\$ 463.71	\$ 254.79
	PAR D, PLAT 1	\$ 518.78	\$ 285.05
	PAR D, PLAT 2	\$ 464.62	\$ 255.29
	PAR E	\$ 503.07	\$ 276.42
	PAR F	\$ 185.10	\$ 101.71
	PAR G	\$ 557.71	\$ 306.44
	PAR H	\$ 580.17	\$ 318.78
	PAR J	\$ 327.39	\$ 179.89
05A	Business Park Vista Center		\$ 163.90
	Emerald Dunes Condos		\$ 69.92
	GOLF COURSE		\$ 181.79
	INDUSTRIAL		\$ 1,173.18
	Links at Emerald Dunes		\$ 95.12
	Ventura Greens at Emerald Dunes		\$ 167.60
	Villas at Emerald Dunes		\$ 82.89
Vista Center Condos		\$ 391.06	
05B	COMMERCIAL	\$ 2,459.24	\$ 622.50
	CONDO	\$ 95.64	\$ 24.21
	RESIDENTIAL	\$ 338.21	\$ 85.61
05D	COMMERCIAL/AC		\$ 67.84
	PARCELS		\$ 617.18
	RESIDENTIAL		\$ 101.83
	San Michele condo		\$ 4.75
09A	COMMERCIAL/AC	\$ 5,117.16	\$ 1,787.79
	GOLF COURSE/AC	\$ 634.70	\$ 221.75
	RESIDENTIAL/AC	\$ 1,796.36	\$ 627.60

UNIT	DESCRIPTION	Debt	Maint
09B	COMMERCIAL/AC	\$ 2,976.90	\$ 1,797.09
	GOLF COURSE/AC	\$ 135.77	\$ 81.96
	RESIDENTIAL/AC	\$ 749.82	\$ 452.65
14	A		\$ 738.11
	B		\$ 738.11
	C		\$ 407.90
18	APARTMENTS		\$ 2,657.86
	COMMERCIAL		\$ 5,954.52
	ERU		\$ 695.55
	GC		\$ 640.18
	PSO		\$ 1,753.85
19	2701 PGA Blvd Condominium		\$ 377.93
	All except condos		\$ 1,511.73
	Harbour Oaks		\$ 185.38
	Landmark at the Gardens Condos		\$ 45.53
	San Matera Condos		\$ 89.45
19A	2701 PGA Blvd Condominium		\$ 42.32
	52434205250010000		\$ 975.85
	52434205260270051		\$ 335.90
	52434205260270052		\$ 182.45
	52434205260270062		\$ 256.64
	52434205260270063		\$ 502.23
	52434205260270064		\$ 531.02
	52434205260270065		\$ 205.05
	52434205260270067		\$ 183.73
	52434205260270068		\$ 182.72
	52434205260270069		\$ 196.25
	52434205270270041		\$ 464.14
	52434205270270042		\$ 393.16
	52434206000001100		\$ 1,035.49
	52434206000003040		\$ 873.67
	52434206030010000		\$ 585.69
52434206030030000		\$ 591.87	
52434206050000000		\$ 5,496.11	
52434206060000000		\$ 1,465.23	
52434206070010010		\$ 319.33	
52434206070010020		\$ 205.99	
52434206070020000		\$ 552.32	
52434206080010000		\$ 315.51	
52434206120010020		\$ 2,456.97	
52434206120020000		\$ 2,206.41	
52434206120030000		\$ 274.59	
52434206140010000		\$ 6,110.71	
52434206140020000		\$ 786.49	
52434206210000010		\$ 42.32	
52434206210000020		\$ 976.42	
52434206280010000		\$ 1,364.73	

UNIT	DESCRIPTION	Debt	Maint
19A	<i>Continuation from previous column:</i>		
	Harbour Oaks		\$ 13.00
	Landmark at the Gardens Condos		\$ 4.74
	San Matera Condos - 1081 sq ft		\$ 10.94
	San Matera Condos - 1203 sq ft		\$ 12.17
	San Matera Condos - 1288-1331 sq ft		\$ 13.31
	San Matera Condos - 1370 sq ft		\$ 13.86
	San Matera Condos - 1718-1730 sq ft		\$ 17.41
	San Matera Condos - 1818-1832 sq ft		\$ 18.47
	San Matera Condos - 710 sq ft		\$ 7.19
	San Matera Condos - 783-816 sq ft		\$ 8.19
	San Matera Condos - 896 sq ft		\$ 9.07
San Matera Condos - 999-1016 sq ft		\$ 10.22	
20	A		\$ 1,088.75
	B		\$ 816.56
	C		\$ 544.37
	D		\$ 272.19
27B	COMMERCIAL	\$ 1,273.60	\$ 1,339.51
	Condo units	\$ 329.37	\$ 298.96
	Single Family - 40 ft lots	\$ 557.87	\$ 378.84
	Single Family - 50 ft lots	\$ 697.34	\$ 473.55
	Single Family - Preserve lots	\$ 836.83	\$ 568.28
	Townhomes	\$ 356.57	\$ 242.14
31	COMMERCIAL		\$ 2,541.83
	ERU		\$ 370.96
	GC		\$ 242.81
34	Condo owners		\$ 1,038.39
	Homeowners		\$ 2,301.78
43	COMMERCIAL	\$ 4,790.73	\$ 4,630.59
	CONDO	\$ 348.67	\$ 252.43
	GOLF/PRIVATE	\$ 1,028.11	\$ 744.30
	MULTI FAM	\$ 1,638.55	\$ 2,968.64
	SINGLE FAM	\$ 2,712.60	\$ 1,914.86
44	SINGLE FAM OTHER	\$ 2,036.04	\$ 1,474.03
	GOLF COURSE - per acre	\$ 1,434.44	\$ 181.93
	RES COTTAGES - per acre	\$ 1,894.33	\$ 240.26
	SINGLE FAM RES	\$ 6,215.55	\$ 788.32
46	Multi Family Pods F - condos	\$ 1,081.23	\$ 62.93
	Single Family Lots	\$ 1,101.33	\$ 64.10
	Sonoma Isles (fka Lakewood)	\$ 657.54	\$ 18.73
49	Parcels East of Congress		\$ 1,718.68
	Parcels West of Congress		\$ 416.37
51	MULTI FAM		\$ 388.43
	SINGLE FAM		\$ 649.76
53	Lots - Townhome res	\$ 1,066.98	\$ 33.93
	Lots -SF res - traditional	\$ 1,516.38	\$ 48.22
	Lots -SF res - ZLL	\$ 1,423.98	\$ 45.28
	Undeveloped undesignated	\$ 4,156.39	\$ 132.16