

# Northern Palm Beach County Improvement District



**Budget**  
Fiscal Year 2022

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

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
Budget  
Fiscal Year 2022**

**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>O'Neal Bardin, Jr.</b>	<b>Executive Director</b>
<b>Dan Beatty, P.E.</b>	<b>Deputy Director</b>
<b>Katie Roundtree, CPA, CPFO</b>	<b>Finance Director</b>



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BUDGET  
FISCAL YEAR 2022**

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

**FROM:** O'Neal Bardin Jr., Executive Director

**DATE:** August 25, 2021

**RE:** Final Budget Fiscal Year 2021/2022

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#### Part I: Letter of Transmittal

I respectfully present the Fiscal Year 2021/2022 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 2021/2022 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, 2021, 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.

The events of the past year have been unprecedented. The Coronavirus pandemic forced the shutdown of non-essential businesses leading to a strained economic environment. As the economic fallout from the pandemic hit corporate and family budgets, our major source of revenue, real estate special assessments, were threatened. Assessment rates proposed for the prior year budget were reviewed several times and

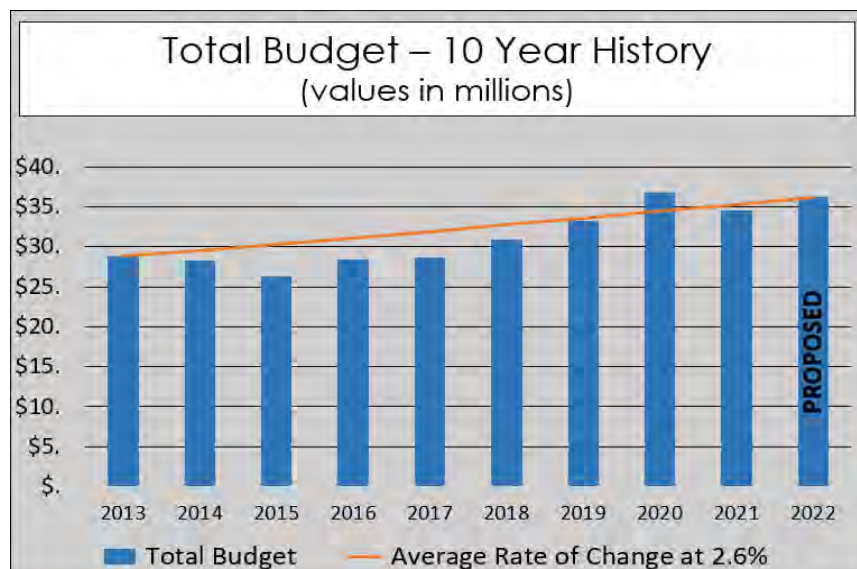
adjustments were made to keep rates flat or provide a slight decrease for almost all Units of Development. New aerator installations were suspended and only repairs and maintenance of existing aerators were performed.

A year has now passed and we are better able to assess the effects of Coronavirus on Northern’s revenue. Most businesses have reopened. Many people have returned to work and unemployment rates are coming down. Construction is strong and is expected to remain that way for the foreseeable future. Travel and tourism are still curtailed, but are beginning to pick up in the first quarter of 2021 with the rollout of Coronavirus vaccines.

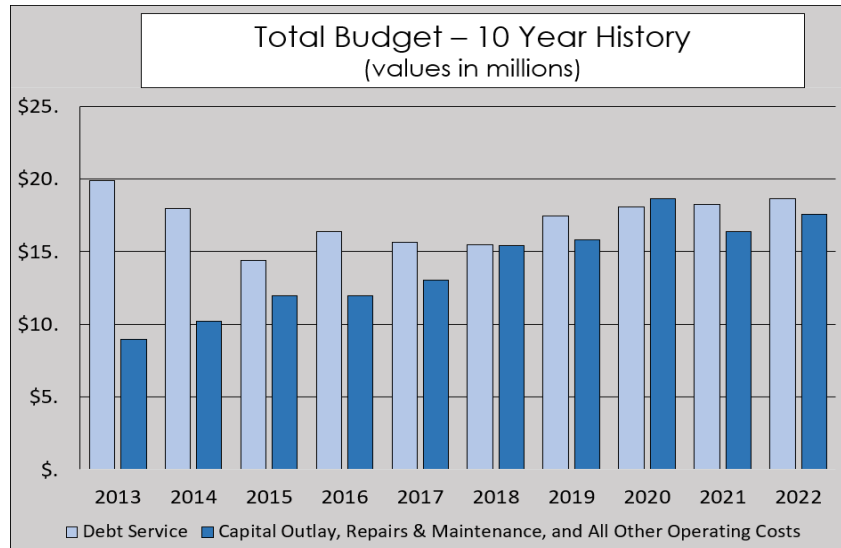
The prior year budget used some undesignated fund balance, along with savings associated with the suspended aerator program, to keep assessment rates from increasing. However, previously funded maintenance projects were included in order to stimulate the local economy. The 2021/2022 Proposed Budget continues to use undesignated reserves to keep rates at a sustainable increase, while addressing new maintenance projects and reinstating the aerator expansion program. This year, the 2021/2022 budget proposes to install 27 new aerators in 9 Units of Development at a cost of approximately \$526,500.

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 2021/2022 Budget will use some excess reserves to offset maintenance budgets; however, we are not planning to lower reserves below the established threshold.

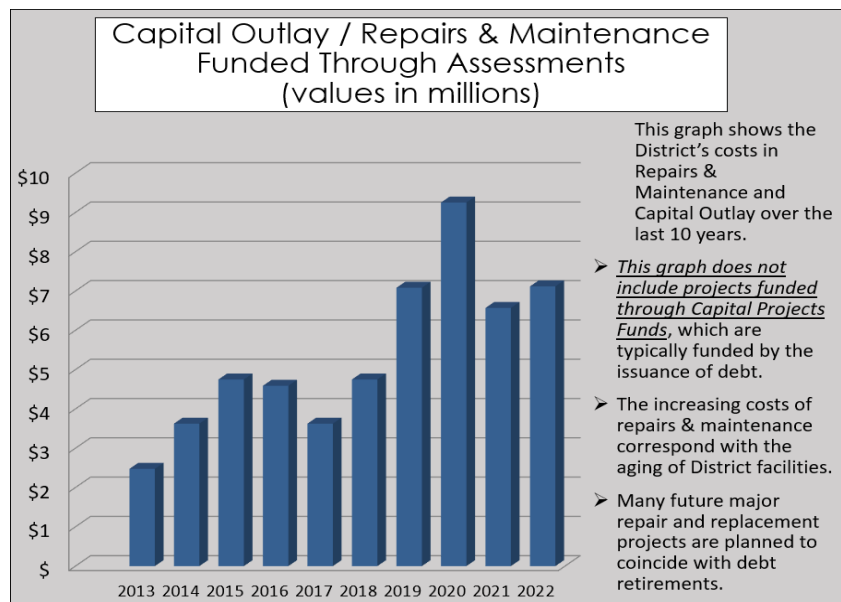
The total recommended Fiscal Year 2021/2022 Budget of \$36,235,946 is a 4.8% increase, or approximately \$1.6 million more than the Fiscal Year 2020/2021 Budget. The chart below depicts the District’s overall proposed budget compared to the budgets of each of the past nine years. The total proposed 2022 budget is approximately \$7.4 million higher than the total budget of ten years ago. That represents an average rate of change of 2.6% over the past ten years.



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 69% in 2013 to about 51.4% in 2022. This change occurred even though Northern has issued three large Series of Bonds (Series 2017 in Unit 2C, Alton, and Series 2018 and 2021 in Unit 53, Arden) in that same five years. Meanwhile, the District's budgets for Capital Outlay, Repairs & Maintenance, and All Other Operating Costs (shown in dark blue) have increased with the expansion and aging of District-owned facilities.



Although Northern is currently working on new large infrastructure projects, maintenance of older, existing infrastructure is still critical for successful operation of District facilities. This year, the budget includes major road, sidewalk and swale improvements, tree root damage mitigation, culvert repairs and replacements, and engineering design for multiple projects, as well as Light Detection and Ranging (LiDAR). Capital improvement and repair projects increased 8.6% this year compared to last year. The suspension of the aerator expansion program in Fiscal Year 2020/2021 and its reestablishment in Fiscal Year 2021/2022 contributed to some of the increase, as well as roadway maintenance and culvert repairs and replacements.



This budget includes the following \$4,189,560 in major capital improvement and repair projects:

<b>Unit</b>	<b>Name</b>	<b>Project Name</b>	<b>Amount</b>
1	Gramercy Park	Access Gate Replacement	\$10,000
2	Frenchman's Creek	Access Gate Replacement and Telemetry Upgrades	\$17,000
3	Horseshoe Acres/Square Lake	Canal Maintenance and Sediment Removal	\$105,560
		2 New Aerators	\$39,000
		Access Gate Replacement	\$12,000
		Telemetry Upgrade and Electronic Control Enhancements	\$19,000
3A	Woodbine	Engineering/Light Detection and Ranging (LiDAR) Project	\$29,000
4	West of Villages of Palm Beach Lakes	Culvert Repair/Replacement	\$300,000
		3 New Aerators	\$58,500
5A	Vista Center of Palm Beach	Engineering/Light Detection and Ranging (LiDAR) Project	\$14,400
5B	Baywinds	Telemetry Upgrade and Electronic Control Enhancements	\$14,000
5D	Andros Isle	Telemetry Upgrade and Electronic Control Enhancements	\$14,000
9	Admirals Cove West	Telemetry Upgrade and Electronic Control Enhancements	\$17,000
9A	Abacoa I	Construct Aluminum Catwalks for RTU Access at 5 Locations	\$75,000
		3 New Aerators	\$58,500
		Preserve Structures - Repair & Replacement	\$100,000
9B	Abacoa II	Construct Aluminum Catwalks for RTU Access at 4 Locations	\$60,000
		1 New Aerator	\$19,500
		Preserve Structures - Repair & Replacement	\$100,000
11	PGA National	South PS Fuel Tank Replacement & C-18 Access Gate Replacement	\$82,000



<b>Unit</b>	<b>Name</b>	<b>Project Name</b>	<b>Amount</b>
11	PGA National (continued)	Ave of the Masters Pavement Overlay Project	\$674,000
		Engineering Design of Multiple Projects and Light Detection and Ranging (LiDAR) Project	\$76,500
		Pedestrian Crossing and Sidewalk Repairs	\$125,000
		Telemetry Upgrade and Electronic Control Enhancements	\$33,000
		3 New Aerators	\$58,500
		Aerator Electrical Reconfigurations	\$18,000
14	Eastpointe	1 New Aerator	\$19,500
		Aerator Electrical Reconfigurations	\$12,000
15	Villages of Palm Beach Lakes	4 New Aerators	\$78,000
		Telemetry Upgrade and Electronic Control Enhancements	\$17,000
16	Palm Beach Park of Commerce	Roadway Drainage Improvements and Bridge Repair	\$125,000
		Engineering Design, Drainage Study and Light Detection and Ranging (LiDAR) Project	\$193,500
18	Ibis Golf & Country Club	Engineering Design for Multiple Projects and Light Detection and Ranging (LiDAR) Project	\$38,500
		Alum Application Treatment Project	\$300,000
		East Pump Station Access Road and Additional Swale Improvements	\$110,000
		Telemetry Upgrade and Electronic Control Enhancements	\$23,000
		Aerator Electrical Reconfigurations	\$18,000
19	Regional Center	4 New Aerators	\$78,000
		Aerator Electrical Reconfigurations	\$18,000
31	Ballensles Country Club	Roadway Modifications for PGA Blvd Entrance Guardhouse	\$100,000
		Engineering for Misc. Projects and Light Detection and Ranging (LiDAR) Project	\$60,000

Unit	Name	Project Name	Amount
31	BallenIsles Country Club (continued)	PGA Blvd Entrance Guardhouse Coordination of Planning and Design	\$10,000
		New Cross Walk at East Island Dr.	\$30,000
		6 New Aerators	\$117,000
34	Hidden Key	Light Detection and Ranging (LiDAR) Project	\$29,800
		Drainage Improvement Project	\$48,000
		Four Gate Motors	\$14,000
43	Mirasol	Telemetry Upgrade and Electronic Control Enhancements	\$41,000
45	Paseos	Light Detection and Ranging (LiDAR) Project	\$17,800
		Tree Damage Mitigation	\$290,000
General	Adm/Ops	Computer and Drone Upgrades and Replacements	\$46,000
		Vehicle Purchase/Replacement	\$56,500
		EOC Building Improvements	\$169,500
		<b>Total</b>	<b>\$4,189,560</b>

Large maintenance projects are also planned in Units of Development No. 5, 14 and 15 with proposed funding from a maintenance loan approved in the Fiscal Year 2021 Budget. The loan has not yet been obtained, since estimates are still being finalized for these projects. Market conditions will be evaluated prior to securing a loan to ensure a reasonable rate and term. In addition, the Unit of Development No. 20 project (replacement of the salinity weir) is planned using funds from proceeds of a new maintenance loan. The Fiscal Year 2021/2022 Budget reflects the estimated 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 2021/2022 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 2021/2022 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 2021/2022 Budget reflects a combined 9% increase from last year's budget mainly attributable to the addition of a Staff Engineer and an additional full-time Records Clerk, modest salary adjustments, technology upgrades, Administration/EOC building maintenance and increased insurance expenses at anticipated trends.

Northern Staff maintains an awareness of the economic situation for its landowners. 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. Merit increases are provided in lieu of adjustments for cost of living. Job descriptions and salary ranges are compared with Palm Beach County employees and adjustments are made to achieve consistency. Northern also has the ability to provide performance bonuses based upon the Performance Bonus Policy adopted March 28, 2012. One-time performance bonuses will not increase the salary of an employee and therefore have much less of an impact in future years, as these bonuses are not compounded year after year. A combination of merit increases and performance bonuses are incorporated into the 2021/2022 Budget.

#### C. Debt

The 2021/2022 debt service budget increases by approximately \$137,750 or 0.8% from 2020/2021. Northern has issued many bonds in the past 20 – 30 years with various interest rates. As opportunities are presented to save money, the bonds are refunded (aka refinanced).

#### 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.

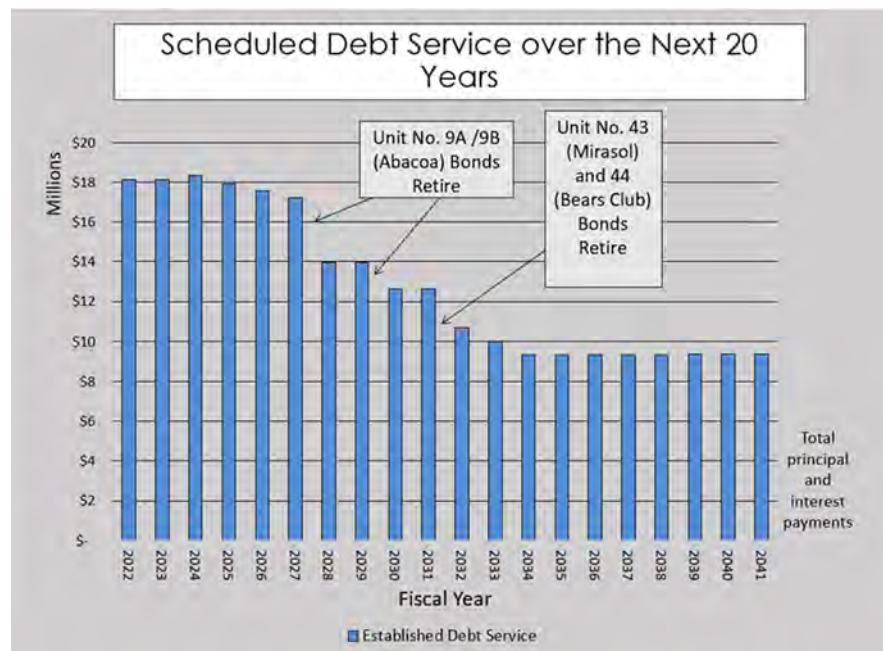
Northern places safety and financial security as the most important objective regarding its investments. Liquidity is second and investment income is third. These objectives have proven critically important during the current financial conditions.

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 2021/2022 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:

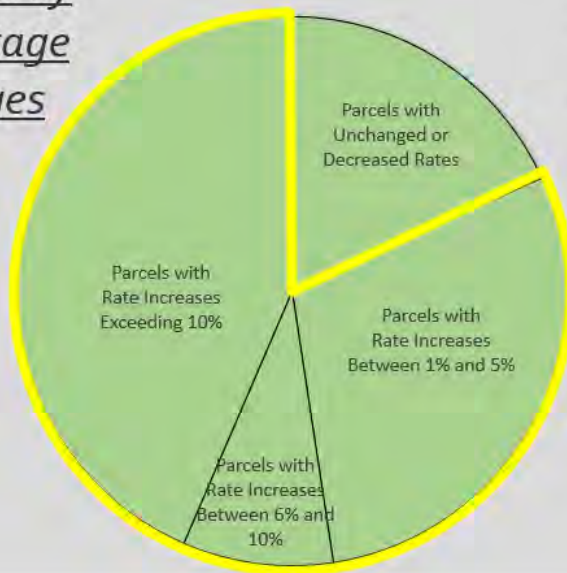
- 15 Pump Stations
- 15 Backup Generators
- 15 Fuel Tanks
- 38 Pumps
- 49 Operable Control Structures (operated by telemetry)
- 74 Telemetry Stations
- 17 Mechanical Gates (operated manually)
- 80 Fixed Structures (permanent concrete/metal structures with no moving parts)
- 79 Metritapes (water level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

These improvements give Northern the ability to 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 533 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 2021 vs 2022 Proposed Assessment Rates

### Tax Rate Changes by Percentage Changes



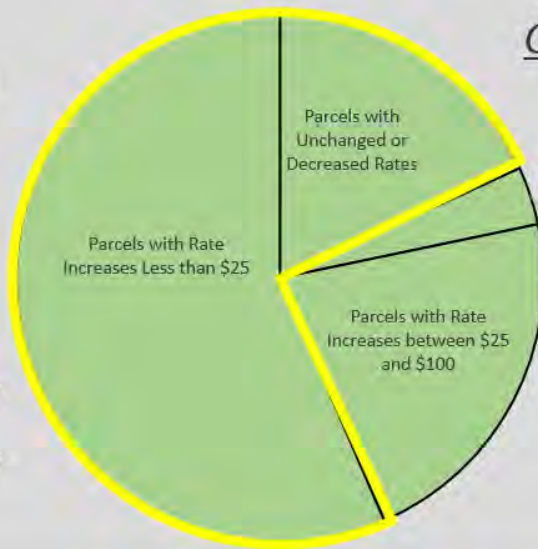
This chart shows how parcels on the District's tax roll will be affected by rate changes as a percent increase or decrease from the prior year's assessment.

**The proposed rates result in 82% of parcels having increased assessments.**

## Comparison of 2021 vs 2022 Proposed Assessment Rates

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 75% of parcels having assessments change by less than \$25.**



### Tax Rate Changes by Dollar Changes

Parcels with Rate Increases Exceeding \$100

Assessments have increased over the prior year for most parcels in the District. The increase in maintenance contract costs, technology upgrades, personnel modifications

and borrowing for 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 2021/2022 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



O'Neal Bardin, Jr.  
Executive Director

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Fiscal Year 2022 Recommended Budget Assessment Rates  
for FINAL Roll

Unit(s)	Description	Code	21/22 Tax Per Assessable Unit PROPOSED			20/21 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	JA	-	63.37	63.37	-	54.10	54.10	-	9.27	9.27	17%	929.0000	Nearest Whole Acre
2	ALL NON EXEMPT PARCELS	JB	-	37.04	37.04	-	30.99	30.99	-	6.05	6.05	20%	3,235.0000	Nearest Whole Acre
2 and 28	ALL NON EXEMPT PARCELS	KP	-	37.04	37.04	-	30.99	30.99	-	6.05	6.05	20%	252.0000	Nearest Whole Acre
2 and 2A	ALL NON EXEMPT PARCELS	IR	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	3,020.0000	Nearest Whole Acre
2 and 2A	MFR	IH	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	132.0000	Nearest Whole Acre
2 and 2A	SFE	II	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	33.0000	Nearest Whole Acre
2 and 2A	SFC	IJ	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	798.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	93A	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	38.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	93B	16,020.35	646.92	16,667.27	15,376.31	558.99	15,935.30	644.04	87.93	731.97	5%	37.7227	Actual Acreage
2, 2A and 2C	Community Only - Biotech A	111A	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	70.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech A	111B	10,808.38	436.45	11,244.83	10,815.54	393.13	11,208.67	(7.16)	43.32	36.16	0%	69.8669	Actual Acreage
2, 2A and 2C	Community Only - Biotech B	112A	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	7.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech B	112B	13,751.32	555.29	14,306.61	13,760.44	500.17	14,260.61	(9.12)	55.12	46.00	0%	6.5695	Actual Acreage
2, 2A and 2C	Community Only - Office	113A	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	26.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Office	113B	15,899.52	642.03	16,541.55	15,910.06	578.31	16,488.37	(10.54)	63.72	53.18	0%	26.4179	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	115A	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	40.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Commercial/Retail	115B	11,421.26	461.20	11,882.46	11,428.82	415.42	11,844.24	(7.56)	45.78	38.22	0%	39.0523	Actual Acreage
2, 2A and 2C	Community Only - Apartment	116A	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	13.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Apartment	116B	11,203.96	554.21	11,758.17	11,211.38	499.20	11,710.58	(7.42)	55.01	47.59	0%	12.7578	Actual Acreage
2, 2A and 2C	Community Only - Utility	119A	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	5.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Utility	119B	3,683.41	148.74	3,832.15	3,685.85	133.98	3,819.83	(2.44)	14.76	12.32	0%	4.9994	Actual Acreage
2, 2A and 2C	Parcel C -Townhome – Residential	120A	444.34	73.31	517.65	444.80	65.03	509.83	(0.46)	8.28	7.82	2%	143.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Townhome – Residential	120B	18,920.51	764.02	19,684.53	18,933.05	688.19	19,621.24	(12.54)	75.83	63.29	0%	6.1103	Actual Acreage
2, 2A and 2C	Parcel C -Single Family – Residential	121A	1,260.87	106.28	1,367.15	1,261.88	94.73	1,356.61	(1.01)	11.55	10.54	1%	217.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Single Family – Residential	121B	9,467.58	382.31	9,849.89	9,473.85	344.36	9,818.21	(6.27)	37.95	31.68	0%	29.5319	Actual Acreage
2, 2A and 2C	Parcel D -Single Family – Residential	122A	1,153.30	101.94	1,255.24	1,154.24	90.82	1,245.06	(0.94)	11.12	10.18	1%	117.0000	Nearest Whole Acre
2, 2A and 2C	Parcel D -Single Family – Residential	122B	9,467.58	382.31	9,849.89	9,473.85	344.36	9,818.21	(6.27)	37.95	31.68	0%	16.1543	Actual Acreage
2, 2A and 2C	Parcel E -Single Family – Residential	123A	1,152.38	101.90	1,254.28	1,153.31	90.79	1,244.10	(0.93)	11.11	10.18	1%	199.0000	Nearest Whole Acre
2, 2A and 2C	Parcel E -Single Family – Residential	123B	9,467.58	382.31	9,849.89	9,473.85	344.36	9,818.21	(6.27)	37.95	31.68	0%	28.6451	Actual Acreage
2, 2A and 2C	Parcel F -Townhome – Residential	124A	752.63	88.44	841.07	753.30	78.66	831.96	(0.67)	9.78	9.11	1%	255.0000	Nearest Whole Acre
2, 2A and 2C	Parcel F -Townhome – Residential	124B	18,920.51	764.02	19,684.53	18,933.05	688.19	19,621.24	(12.54)	75.83	63.29	0%	10.3260	Actual Acreage
2, 2A and 2C	Parcel G -Single Family – Residential	125A	1,272.20	106.74	1,378.94	1,273.22	95.14	1,368.36	(1.02)	11.60	10.58	1%	469.0000	Nearest Whole Acre
2, 2A and 2C	Parcel G -Single Family – Residential	125B	9,467.58	382.31	9,849.89	9,473.85	344.36	9,818.21	(6.27)	37.95	31.68	0%	76.5881	Actual Acreage
3	ALL NON EXEMPT PARCELS	JC	-	136.86	136.86	-	110.51	110.51	-	26.35	26.35	24%	1,863.0000	Nearest Whole Acre
3 and 3A	PAR A	L7	509.83	340.15	849.98	506.59	272.63	779.22	3.24	67.52	70.76	9%	74.0000	Nearest Whole Acre
3 and 3A	PAR B	K2	482.52	329.26	811.78	479.45	263.95	743.40	3.07	65.31	68.38	9%	86.0000	Nearest Whole Acre
3 and 3A	PAR C	L2	458.74	319.78	778.52	455.82	256.39	712.21	2.92	63.39	66.31	9%	88.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 1	L3	513.22	341.50	854.72	509.96	273.71	783.67	3.26	67.79	71.05	9%	71.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 2	LY	459.64	320.14	779.78	456.72	256.68	713.40	2.92	63.46	66.38	9%	15.0000	Nearest Whole Acre
3 and 3A	PAR E	LZ	497.68	335.30	832.98	494.52	268.77	763.29	3.16	66.53	69.69	9%	114.0000	Nearest Whole Acre
3 and 3A	PAR F	01	183.12	209.88	393.00	181.96	168.74	350.70	1.16	41.14	42.30	12%	136.0000	Nearest Whole Acre
3 and 3A	PAR G	L8	551.73	356.86	908.59	548.23	285.96	834.19	3.50	70.90	74.40	9%	40.0000	Nearest Whole Acre
3 and 3A	PAR H	K1	573.96	365.72	939.68	570.31	293.03	863.34	3.65	72.69	76.34	9%	54.0000	Nearest Whole Acre
3 and 3A	PAR J	LX	323.89	266.01	589.90	321.83	213.51	535.34	2.06	52.50	54.56	10%	132.0000	Nearest Whole Acre
3 and 3A	APTS & COMMERCIAL	L1	3,601.71	1,572.99	5,174.70	3,578.81	1,255.85	4,834.66	22.90	317.14	340.04	7%	24.0000	Nearest Whole Acre
4	ALL NON EXEMPT PARCELS	JD	-	64.83	64.83	-	46.37	46.37	-	18.46	18.46	40%	8,563.0000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	JE	-	35.96	35.96	-	36.23	36.23	-	(0.27)	(0.27)	-1%	1,642.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	LM	-	35.96	35.96	-	36.23	36.23	-	(0.27)	(0.27)	-1%	1,349.0000	Nearest Whole Acre
5 and 5A	GOLF COURSE	J1	-	185.91	185.91	-	218.27	218.27	-	(32.36)	(32.36)	-15%	128.0000	Nearest Whole Acre
5 and 5A	INDUSTRIAL	JF	-	1,003.64	1,003.64	-	1,211.05	1,211.05	-	(207.41)	(207.41)	-17%	195.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	48	-	93.64	93.64	-	106.25	106.25	-	(12.61)	(12.61)	-12%	302.0000	Nearest Whole Acre
5 and 5A	Business Park Vista Center	49	-	171.15	171.15	-	200.36	200.36	-	(29.21)	(29.21)	-15%	136.0000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	64	-	174.20	174.20	-	204.06	204.06	-	(29.86)	(29.86)	-15%	70.0000	Nearest Whole Acre
5 and 5A	Links at Emerald Dunes	65	-	114.42	114.42	-	131.49	131.49	-	(17.07)	(17.07)	-13%	185.0000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	66	-	104.33	104.33	-	119.23	119.23	-	(14.90)	(14.90)	-12%	184.0000	Nearest Whole Acre

1.14

Unit(s)	Description	Code	21/22 Tax Per Assessable Unit PROPOSED			20/21 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	Vista Center Condos	76	-	358.52	358.52	-	427.84	427.84	-	(69.32)	(69.32)	-16%	12.0000	Per Parcel
5 and 5B	RESIDENTIAL	KV	337.26	118.65	455.91	335.40	99.67	435.07	1.86	18.98	20.84	5%	1,082.0000	Nearest Whole Acre
5 and 5B	COMMERCIAL	O2	2,452.36	637.20	3,089.56	2,438.84	497.54	2,936.38	13.52	139.66	153.18	5%	7.0000	Nearest Whole Acre
5 and 5B	Mezzano Condo	06	95.37	59.34	154.71	94.84	54.17	149.01	0.53	5.17	5.70	4%	240.0000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	L5	-	69.14	69.14	-	65.30	65.30	-	3.84	3.84	6%	1,367.0000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	IZ	-	109.43	109.43	-	107.21	107.21	-	2.22	2.22	2%	32.0000	Nearest Whole Acre
5 and 5D	San Michele condo	67	-	41.10	41.10	-	41.20	41.20	-	(0.10)	(0.10)	0%	300.0000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	LJ	-	146.24	146.24	-	142.78	142.78	-	3.46	3.46	2%	881.0000	Nearest Whole Acre
7	ALL NON EXEMPT PARCELS	JH	-	40.34	40.34	-	37.19	37.19	-	3.15	3.15	8%	2,798.0000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	JI	-	66.99	66.99	-	56.19	56.19	-	10.80	10.80	19%	333.0000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	KO	-	66.99	66.99	-	56.19	56.19	-	10.80	10.80	19%	90.0000	Nearest Whole Acre
9, 9A and 9B	RESIDENTIAL/AC	LC	2,533.68	894.70	3,428.38	2,509.76	759.55	3,269.31	23.92	135.15	159.07	5%	943.4400	NAV Factor
9, 9A and 9B	GOLF COURSE/AC	LD	766.77	302.86	1,069.63	759.84	252.89	1,012.73	6.93	49.97	56.90	6%	169.3400	NAV Factor
9, 9A and 9B	COMMERCIAL/AC	LF	8,053.72	2,793.13	10,846.85	7,975.67	2,397.12	10,372.79	78.05	396.01	474.06	5%	217.9400	NAV Factor
11	ALL NON EXEMPT PARCELS	JK	-	463.58	463.58	-	404.27	404.27	-	59.31	59.31	15%	3,972.0000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	JL	-	463.58	463.58	-	404.27	404.27	-	59.31	59.31	15%	1,747.0000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	JM	-	32.01	32.01	-	25.92	25.92	-	6.09	6.09	23%	737.0000	Nearest Whole Acre
12 and 31	GOLF COURSE - 12/28/31	J7	-	334.50	334.50	-	355.31	355.31	-	(20.81)	(20.81)	-6%	78.0000	Nearest Whole Acre
12 and 31	RESIDENTIAL - 12/28/31	KH	-	494.14	494.14	-	529.14	529.14	-	(35.00)	(35.00)	-7%	1,057.0000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	JZ	-	237.91	237.91	-	245.30	245.30	-	(7.39)	(7.39)	-3%	127.0000	Nearest Whole Acre
14	A	JN	-	714.33	714.33	-	645.16	645.16	-	69.17	69.17	11%	416.0000	Nearest Whole Acre
14	C (MARSH POINTE)	JO	-	394.77	394.77	-	356.54	356.54	-	38.23	38.23	11%	28.0000	Nearest Whole Acre
14	B	KS	-	714.33	714.33	-	645.16	645.16	-	69.17	69.17	11%	698.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	JP	-	181.15	181.15	-	160.15	160.15	-	21.00	21.00	13%	4,606.0000	Nearest Whole Acre
16	ALL NON EXEMPT PARCELS	JY	864.23	1,071.94	1,936.17	787.48	785.14	1,572.62	76.75	286.80	363.55	23%	892.0000	Nearest Whole Acre
18	APARTMENTS	IX	-	2,459.53	2,459.53	-	2,399.58	2,399.58	-	59.95	59.95	2%	15.0000	Nearest Whole Acre
18	COMMERCIAL	IY	-	5,510.20	5,510.20	-	5,375.88	5,375.88	-	134.32	134.32	2%	15.0000	Nearest Whole Acre
18	GOLF COURSE	J3	-	592.41	592.41	-	577.97	577.97	-	14.44	14.44	2%	437.0000	Nearest Whole Acre
18	PSO	J5	-	1,622.98	1,622.98	-	1,583.42	1,583.42	-	39.56	39.56	2%	4.0000	Nearest Whole Acre
18	ERU	JQ	-	643.65	643.65	-	627.96	627.96	-	15.69	15.69	2%	1,862.0000	Nearest Whole Acre
19	Non-condo Parcels	10	-	1,660.48	1,660.48	936.33	901.64	1,837.97	(936.33)	758.84	(177.49)	-10%	103.0000	Nearest Whole Acre
19 and 19A	52434205250010000	11	-	10,954.46	10,954.46	5,753.16	6,349.56	12,102.72	(5,753.16)	4,604.90	(1,148.26)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270051	12	-	3,662.28	3,662.28	1,917.72	2,126.75	4,044.47	(1,917.72)	1,535.53	(382.19)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270052	13	-	1,845.87	1,845.87	958.86	1,077.34	2,036.20	(958.86)	768.53	(190.33)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270062	15	-	1,921.26	1,921.26	958.86	1,148.78	2,107.64	(958.86)	772.48	(186.38)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270063	16	-	5,491.76	5,491.76	2,876.58	3,188.55	6,065.13	(2,876.58)	2,303.21	(573.37)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270064	17	-	5,521.02	5,521.02	2,876.58	3,216.28	6,092.86	(2,876.58)	2,304.74	(571.84)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270065	18	-	1,868.84	1,868.84	958.86	1,099.10	2,057.96	(958.86)	769.74	(189.12)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270067	19	-	1,847.17	1,847.17	958.86	1,078.57	2,037.43	(958.86)	768.60	(190.26)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270068	20	-	1,846.15	1,846.15	958.86	1,077.60	2,036.46	(958.86)	768.55	(190.31)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270069	21	-	1,859.90	1,859.90	958.86	1,090.63	2,049.49	(958.86)	769.27	(189.59)	-9%	1.0000	Per Parcel
19 and 19A	2979 PGA CONDO	94	-	1,264.19	1,264.19	639.24	750.08	1,389.32	(639.24)	514.11	(125.13)	-9%	3.0000	Per Parcel
19 and 19A	52434205270270042	23	-	3,720.46	3,720.46	1,917.72	2,181.89	4,099.61	(1,917.72)	1,538.57	(379.15)	-9%	1.0000	Per Parcel
19 and 19A	52434206000001100	27	-	9,354.58	9,354.58	4,794.30	5,505.36	10,299.66	(4,794.30)	3,849.22	(945.08)	-9%	1.0000	Per Parcel
19 and 19A	52434206000003040	28	-	9,190.15	9,190.15	4,794.30	5,349.52	10,143.82	(4,794.30)	3,840.63	(953.67)	-9%	1.0000	Per Parcel
19 and 19A	52434206280010000	136	-	11,349.61	11,349.61	5,753.16	6,724.06	12,477.22	(5,753.16)	4,625.55	(1,127.61)	-9%	1.0000	Per Parcel
19 and 19A	52434206030010000	31	-	5,576.57	5,576.57	2,876.58	3,268.93	6,145.51	(2,876.58)	2,307.64	(568.94)	-9%	1.0000	Per Parcel
19 and 19A	52434206030030000	32	-	5,582.85	5,582.85	2,876.58	3,274.88	6,151.46	(2,876.58)	2,307.97	(568.61)	-9%	1.0000	Per Parcel
19 and 19A	52434206050000000	33	-	43,775.75	43,775.75	22,053.78	26,030.36	48,084.14	(22,053.78)	17,745.39	(4,308.39)	-9%	1.0000	Per Parcel
19 and 19A	52434206060000000	34	-	11,451.73	11,451.73	5,753.16	6,820.82	12,573.98	(5,753.16)	4,630.91	(1,122.25)	-9%	1.0000	Per Parcel
19 and 19A	52434206070010010	35	-	3,645.43	3,645.43	1,917.72	2,110.79	4,028.51	(1,917.72)	1,534.64	(383.08)	-10%	1.0000	Per Parcel
19 and 19A	52434206070010020	36	-	1,869.79	1,869.79	958.86	1,100.01	2,058.87	(958.86)	769.78	(189.08)	-9%	1.0000	Per Parcel
19 and 19A	52434206070020000	37	-	5,542.67	5,542.67	2,876.58	3,236.80	6,113.38	(2,876.58)	2,305.87	(570.71)	-9%	1.0000	Per Parcel
19 and 19A	52434206080010000	38	-	3,641.56	3,641.56	1,917.72	2,107.11	4,024.83	(1,917.72)	1,534.45	(383.27)	-10%	1.0000	Per Parcel
19 and 19A	52434206120010020	41	-	17,440.89	17,440.89	8,629.74	10,480.77	19,110.51	(8,629.74)	6,960.12	(1,669.62)	-9%	1.0000	Per Parcel
19 and 19A	52434206120010040	135	-	3,772.38	3,772.38	1,917.72	2,231.09	4,148.81	(1,917.72)	1,541.29	(376.43)	-9%	1.0000	Per Parcel
19 and 19A	52434206120020000	42	-	15,525.82	15,525.82	7,670.88	9,337.85	17,008.73	(7,670.88)	6,187.97	(1,482.91)	-9%	1.0000	Per Parcel

1.15

Unit(s)	Description	Code	21/22 Tax Per Assessable Unit			20/21 Tax Per Assessable Unit			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			PROPOSED			FINAL			Debt	Maint	TOTAL	%		
			Debt	Maint	TOTAL	Debt	Maint	TOTAL						
19 and 19A	52434206120030000	43	-	1,939.50	1,939.50	958.86	1,166.06	2,124.92	(958.86)	773.44	(185.42)	-9%	1.0000	Per Parcel
19 and 19A	52434206140010000	44	-	87,572.73	87,572.73	46,984.14	50,064.84	97,048.98	(46,984.14)	37,507.89	(9,476.25)	-10%	1.0000	Per Parcel
19 and 19A	2701 PGA Blvd Condominium	68	-	458.12	458.12	234.08	266.16	500.24	(234.08)	191.96	(42.12)	-8%	4.0000	Nearest Whole Acre
19 and 19A	Harbour Oaks (317 Units)	46	-	216.83	216.83	114.82	123.09	237.91	(114.82)	93.74	(21.08)	-9%	317.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 710 sq ft	51	-	105.55	105.55	55.40	60.27	115.67	(55.40)	45.28	(10.12)	-9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 783-816 sq ft	52	-	106.57	106.57	55.40	61.24	116.64	(55.40)	45.33	(10.07)	-9%	166.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 896 sq ft	53	-	107.46	107.46	55.40	62.08	117.48	(55.40)	45.38	(10.02)	-9%	36.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 999-1016 sq ft	54	-	108.63	108.63	55.40	63.19	118.59	(55.40)	45.44	(9.96)	-8%	194.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1081 sq ft	55	-	109.37	109.37	55.40	63.88	119.28	(55.40)	45.49	(9.91)	-8%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1203 sq ft	56	-	110.62	110.62	55.40	65.07	120.47	(55.40)	45.55	(9.85)	-8%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1288-1331 sq ft	57	-	111.78	111.78	55.40	66.17	121.57	(55.40)	45.61	(9.79)	-8%	128.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1370 sq ft	58	-	112.34	112.34	55.40	66.70	122.10	(55.40)	45.64	(9.76)	-8%	44.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1718-1730 sq ft	59	-	115.94	115.94	55.40	70.12	125.52	(55.40)	45.82	(9.58)	-8%	20.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1818-1832 sq ft	60	-	117.02	117.02	55.40	71.13	126.53	(55.40)	45.89	(9.51)	-8%	16.0000	Nearest Whole Acre
19 and 19A	52434206230010000	80	-	1,216.91	1,216.91	631.89	710.41	1,342.30	(631.89)	506.50	(125.39)	-9%	1.0000	Per Parcel
19 and 19A	52434206230020000	81	-	547.47	547.47	284.28	319.60	603.88	(284.28)	227.87	(56.41)	-9%	1.0000	Per Parcel
19 and 19A	52434206230020010	82	-	1,474.71	1,474.71	765.76	860.91	1,626.67	(765.76)	613.80	(151.96)	-9%	1.0000	Per Parcel
19 and 19A	52434206230020020	83	-	1,102.61	1,102.61	572.54	643.69	1,216.23	(572.54)	458.92	(113.62)	-9%	1.0000	Per Parcel
19 and 19A	52434206230030000	84	-	1,500.40	1,500.40	779.10	875.91	1,655.01	(779.10)	624.49	(154.61)	-9%	1.0000	Per Parcel
19 and 19A	52434206230030010	85	-	2,141.64	2,141.64	1,112.08	1,250.26	2,362.34	(1,112.08)	891.38	(220.70)	-9%	1.0000	Per Parcel
19 and 19A	52434206230030020	86	-	1,433.99	1,433.99	744.62	837.14	1,581.76	(744.62)	596.85	(147.77)	-9%	1.0000	Per Parcel
19 and 19A	52434206230040000	87	-	824.79	824.79	428.28	481.50	909.78	(428.28)	343.29	(84.99)	-9%	1.0000	Per Parcel
19 and 19A	52434206230050000	88	-	122.47	122.47	63.60	71.50	135.10	(63.60)	50.97	(12.63)	-9%	1.0000	Per Parcel
19 and 19A	52434206230060000	89	-	714.49	714.49	371.01	417.13	788.14	(371.01)	297.36	(73.65)	-9%	1.0000	Per Parcel
19 and 19A	Landmark at the Gardens Condos	75	-	54.82	54.82	28.20	31.72	59.92	(28.20)	23.10	(5.10)	-9%	166.0000	Per Parcel
20	A	JS	-	1,088.54	1,088.54	-	307.04	307.04	-	781.50	781.50	255%	96.0000	Nearest Whole Acre
20	B	JT	-	816.40	816.40	-	230.28	230.28	-	586.12	586.12	255%	23.0000	Nearest Whole Acre
20	C	JU	-	544.27	544.27	-	153.52	153.52	-	390.75	390.75	255%	154.0000	Nearest Whole Acre
20	D	JV	-	272.13	272.13	-	76.76	76.76	-	195.37	195.37	255%	83.0000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	JW	-	1,247.21	1,247.21	-	1,273.28	1,273.28	-	(26.07)	(26.07)	-2%	303.0000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	JX	-	287.44	287.44	-	262.19	262.19	-	25.25	25.25	10%	691.0000	Nearest Whole Acre
24 and 24A	ALL NON EXEMPT PARCELS	KJ	-	512.73	512.73	-	475.01	475.01	-	37.72	37.72	8%	438.0000	Nearest Whole Acre
27B	Condo units - tax per unit	ID	416.26	204.50	620.76	398.92	202.39	601.31	17.34	2.11	19.45	3%	265.0000	Nearest Whole Acre
27B	Townhomes	IE	450.63	165.63	616.26	431.87	163.92	595.79	18.76	1.71	20.47	3%	134.0000	Nearest Whole Acre
27B	Single Family - 40 ft lots	03	705.03	259.14	964.17	675.68	256.47	932.15	29.35	2.67	32.02	3%	60.0000	Nearest Whole Acre
27B	Single Family - 50 ft lots	04	881.29	323.93	1,205.22	844.60	320.59	1,165.19	36.69	3.34	40.03	3%	63.0000	Nearest Whole Acre
27B	Single Family - Preserve lots	05	1,057.59	388.73	1,446.32	1,013.55	384.72	1,398.27	44.04	4.01	48.05	3%	15.0000	Nearest Whole Acre
27B	Commercial	IG	1,609.57	916.27	2,525.84	1,542.55	906.81	2,449.36	67.02	9.46	76.48	3%	5.8784	Actual Acreage
29	ALL NON EXEMPT PARCELS	KC	-	319.94	319.94	-	292.85	292.85	-	27.09	27.09	9%	132.0000	Nearest Whole Acre
31	Commercial	I1	-	3,166.51	3,166.51	-	3,448.08	3,448.08	-	(281.57)	(281.57)	-8%	2.0000	Nearest Whole Acre
31	GOLF COURSE 28/31	J9	-	302.49	302.49	-	329.39	329.39	-	(26.90)	(26.90)	-8%	355.0000	Nearest Whole Acre
31	RESIDENTIAL 28/31	KG	-	462.13	462.13	-	503.22	503.22	-	(41.09)	(41.09)	-8%	518.0000	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	KL	-	366.07	366.07	-	318.90	318.90	-	47.17	47.17	15%	27.0000	Nearest Whole Acre
32 and 32A	ALL NON EXEMPT PARCELS	KM	-	559.89	559.89	-	497.67	497.67	-	62.22	62.22	13%	29.0000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	KN	-	185.38	185.38	-	177.88	177.88	-	7.50	7.50	4%	79.0000	Nearest Whole Acre
34	PER CONDO	K7	-	972.54	972.54	-	842.72	842.72	-	129.82	129.82	15%	20.0000	Nearest Whole Acre
34	SINGLE FAM	KU	-	2,155.82	2,155.82	-	1,868.04	1,868.04	-	287.78	287.78	15%	73.0000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	LL	-	778.24	778.24	-	773.22	773.22	-	5.02	5.02	1%	99.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	IW	-	108.76	108.76	-	110.11	110.11	-	(1.35)	(1.35)	-1%	10.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	LO	-	108.76	108.76	-	110.11	110.11	-	(1.35)	(1.35)	-1%	29.0000	Nearest Whole Acre
43	SINGLE FAM	LQ	2,714.44	1,706.16	4,420.60	2,714.09	1,600.33	4,314.42	0.35	105.83	106.18	2%	83.4207	Actual Acreage
43	MULTI FAM	LR	1,639.66	2,645.09	4,284.75	1,639.45	2,481.01	4,120.46	0.21	164.08	164.29	4%	30.9283	Actual Acreage
43	SINGLE FAM OTHER	LS	2,037.42	1,313.38	3,350.80	2,037.16	1,231.91	3,269.07	0.26	81.47	81.73	3%	279.5652	Actual Acreage
43	GOLF/PRIVATE	LT	1,028.81	663.18	1,691.99	1,028.67	622.04	1,650.71	0.14	41.14	41.28	3%	327.6779	Actual Acreage
43	COMMERCIAL	LW	4,793.98	4,125.91	8,919.89	4,793.36	3,869.97	8,663.33	0.62	255.94	256.56	3%	14.8688	Actual Acreage
43	CONDO	47	348.91	224.92	573.83	348.86	210.96	559.82	0.05	13.96	14.01	3%	32.0000	Nearest Whole Acre
44	GOLF COURSE	I6	1,492.14	128.94	1,621.08	1,454.20	124.01	1,578.21	37.94	4.93	42.87	3%	122.0000	Nearest Whole Acre

1.16

Unit(s)	Description	Code	21/22 Tax Per Assessable Unit PROPOSED			20/21 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
44	RES COTTAGES	I7	1,970.53	170.28	2,140.81	1,920.42	163.77	2,084.19	50.11	6.51	56.62	3%	24.0000	Nearest Whole Acre
44	SINGLE FAM RES	LV	6,465.56	558.73	7,024.29	6,301.15	537.34	6,838.49	164.41	21.39	185.80	3%	44.0000	Per Parcel
44	SINGLE FAM RES - DBL LOT	M4	12,931.12	1,117.46	14,048.58	12,602.30	1,074.68	13,676.98	328.82	42.78	371.60	3%	8.0000	Per Parcel
45	ALL NON EXEMPT PARCELS	IQ	865.20	1,333.54	2,198.74	855.52	796.40	1,651.92	9.68	537.14	546.82	33%	325.0000	Nearest Whole Acre
46	Sonoma Isles (fka Lakewood)	97	657.78	20.90	678.68	657.60	17.53	675.13	0.18	3.37	3.55	1%	274.0000	Nearest Whole Acre
46	Jupiter CC- Single Family Lots	61	1,101.72	71.53	1,173.25	1,101.44	60.00	1,161.44	0.28	11.53	11.81	1%	407.0000	Nearest Whole Acre
46	Jupiter CC-Multi Family Pod F Condos	74	1,081.61	70.22	1,151.83	1,081.33	58.90	1,140.23	0.28	11.32	11.60	1%	149.0000	Per Parcel
47	ALL NON EXEMPT PARCELS	M1	-	91.21	91.21	-	85.45	85.45	-	5.76	5.76	7%	484.0000	Nearest Whole Acre
49	Parcels East of Congress	M2	-	1,466.98	1,466.98	-	1,426.15	1,426.15	-	40.83	40.83	3%	40.3169	Actual Acreage
49	Parcels West of Congress	78	-	355.39	355.39	-	345.50	345.50	-	9.89	9.89	3%	36.8288	Actual Acreage
51	SINGLE FAM	90	-	516.61	516.61	-	508.32	508.32	-	8.29	8.29	2%	48.0000	Nearest Whole Acre
51	MULTI FAM	91	-	308.83	308.83	-	303.87	303.87	-	4.96	4.96	2%	30.0000	Nearest Whole Acre
53	Lots - Townhome residential	134	1,065.10	24.63	1,089.73	973.81	22.30	996.11	91.29	2.33	93.62	9%	120.0000	Nearest Whole Acre
53	Lots -SF residential - ZLL	128	1,421.48	32.87	1,454.35	1,235.03	28.29	1,263.32	186.45	4.58	191.03	15%	516.0000	Nearest Whole Acre
53	Lots -SF residential - traditional	130	1,513.71	35.01	1,548.72	1,343.39	30.77	1,374.16	170.32	4.24	174.56	13%	539.0000	Nearest Whole Acre
53	Commercial	132	4,588.73	106.12	4,694.85	3,811.41	87.30	3,898.71	777.32	18.82	796.14	20%	5.9014	Actual Acreage
53	Undeveloped undifferentiated	133	4,056.74	93.82	4,150.56	2,828.37	64.78	2,893.15	1,228.37	29.04	1,257.41	43%	368.3954	Actual Acreage

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# Summary of Assessment Rate Increases Exceeding 10%

Unit(s)	Description	Code	21/22 Tax Per Assessable Unit PROPOSED			20/21 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	JA	-	63.37	63.37	-	54.10	54.10	-	9.27	9.27	17%	929.0000	Nearest Whole Acre
2	ALL NON EXEMPT PARCELS	JB	-	37.04	37.04	-	30.99	30.99	-	6.05	6.05	20%	3,235.0000	Nearest Whole Acre
2 and 28	ALL NON EXEMPT PARCELS	KP	-	37.04	37.04	-	30.99	30.99	-	6.05	6.05	20%	252.0000	Nearest Whole Acre
3	ALL NON EXEMPT PARCELS	JC	-	136.86	136.86	-	110.51	110.51	-	26.35	26.35	24%	1,863.0000	Nearest Whole Acre
3 and 3A	PAR F	01	183.12	209.88	393.00	181.96	168.74	350.70	1.16	41.14	42.30	12%	136.0000	Nearest Whole Acre
3 and 3A	PAR J	LX	323.89	266.01	589.90	321.83	213.51	535.34	2.06	52.50	54.56	10%	132.0000	Nearest Whole Acre
4	ALL NON EXEMPT PARCELS	JD	-	64.83	64.83	-	46.37	46.37	-	18.46	18.46	40%	8,563.0000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	JI	-	66.99	66.99	-	56.19	56.19	-	10.80	10.80	19%	333.0000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	KO	-	66.99	66.99	-	56.19	56.19	-	10.80	10.80	19%	90.0000	Nearest Whole Acre
11	ALL NON EXEMPT PARCELS	JK	-	463.58	463.58	-	404.27	404.27	-	59.31	59.31	15%	3,972.0000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	JL	-	463.58	463.58	-	404.27	404.27	-	59.31	59.31	15%	1,747.0000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	JM	-	32.01	32.01	-	25.92	25.92	-	6.09	6.09	23%	737.0000	Nearest Whole Acre
14	A	JN	-	714.33	714.33	-	645.16	645.16	-	69.17	69.17	11%	416.0000	Nearest Whole Acre
14	C (MARSH POINTE)	JO	-	394.77	394.77	-	356.54	356.54	-	38.23	38.23	11%	28.0000	Nearest Whole Acre
14	B	KS	-	714.33	714.33	-	645.16	645.16	-	69.17	69.17	11%	698.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	JP	-	181.15	181.15	-	160.15	160.15	-	21.00	21.00	13%	4,606.0000	Nearest Whole Acre
16	ALL NON EXEMPT PARCELS	JY	864.23	1,071.94	1,936.17	787.48	785.14	1,572.62	76.75	286.80	363.55	23%	892.0000	Nearest Whole Acre
20	A	JS	-	1,088.54	1,088.54	-	307.04	307.04	-	781.50	781.50	255%	96.0000	Nearest Whole Acre
20	B	JT	-	816.40	816.40	-	230.28	230.28	-	586.12	586.12	255%	23.0000	Nearest Whole Acre
20	C	JU	-	544.27	544.27	-	153.52	153.52	-	390.75	390.75	255%	154.0000	Nearest Whole Acre
20	D	JV	-	272.13	272.13	-	76.76	76.76	-	195.37	195.37	255%	83.0000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	JX	-	287.44	287.44	-	262.19	262.19	-	25.25	25.25	10%	691.0000	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	KL	-	366.07	366.07	-	318.90	318.90	-	47.17	47.17	15%	27.0000	Nearest Whole Acre
32 and 32A	ALL NON EXEMPT PARCELS	KM	-	559.89	559.89	-	497.67	497.67	-	62.22	62.22	13%	29.0000	Nearest Whole Acre
34	PER CONDO	K7	-	972.54	972.54	-	842.72	842.72	-	129.82	129.82	15%	20.0000	Nearest Whole Acre
34	SINGLE FAM	KU	-	2,155.82	2,155.82	-	1,868.04	1,868.04	-	287.78	287.78	15%	73.0000	Nearest Whole Acre
45	ALL NON EXEMPT PARCELS	IQ	865.20	1,333.54	2,198.74	855.52	796.40	1,651.92	9.68	537.14	546.82	33%	325.0000	Nearest Whole Acre
53	Lots -SF residential - ZLL	128	1,421.48	32.87	1,454.35	1,235.03	28.29	1,263.32	186.45	4.58	191.03	15%	516.0000	Nearest Whole Acre
53	Lots -SF residential - traditional	130	1,513.71	35.01	1,548.72	1,343.39	30.77	1,374.16	170.32	4.24	174.56	13%	539.0000	Nearest Whole Acre
53	Commercial	132	4,588.73	106.12	4,694.85	3,811.41	87.30	3,898.71	777.32	18.82	796.14	20%	5.9014	Actual Acreage
53	Undeveloped undifferentiated	133	4,056.74	93.82	4,150.56	2,828.37	64.78	2,893.15	1,228.37	29.04	1,257.41	43%	368.3954	Actual Acreage



## 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 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>	
1 All Non Exempt Parcels	\$ 63.37	\$ 54.10	\$ 9.27	17%

The increase to Unit No. 1 Grammercy Park (Cypress Run) assessment is primarily attributable to an access gate replacement and using less reserves to offset assessments than in prior year.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>	
2 All Non Exempt Parcels	\$ 37.04	\$ 30.99	\$ 6.05	20%
2 And 28 All Non Exempt Parcels	\$ 37.04	\$ 30.99	\$ 6.05	20%

Increases to Unit No. 2 Frenchman's Creek assessment are primarily attributable to telemetry repairs, dive inspections of culverts, and using less reserves to offset assessments than in prior years.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>	
3 All Non Exempt Parcels	\$ 136.86	\$ 110.51	\$ 26.35	24%

The Unit No. 3 Horseshoe Acres/Square Lake assessment increase is primarily attributable to clean up of vegetation in the EPB-5 and EPB-6 canals, Steeplechase canals sediment excavation, a new access gate at EPB-7, and two new aerators. The District is using available fund balance to partially offset the impact of the projects on assessments.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>	
3 And 3A Par F	\$ 209.88	\$ 168.74	\$ 41.14	24%
3 And 3A Par J	\$ 266.01	\$ 213.51	\$ 52.50	25%

The Unit No. 3A Par F Woodbine assessment increase is primarily attributable to the increase in the Unit 3 assessment explained above. Because this unit overlaps Unit 3, the Unit 3 budget and tax rates are also applicable. The rate shown above is cumulative.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>	
4 All Non Exempt Parcels	\$ 64.83	\$ 46.37	\$ 18.46	40%

The increase to Unit No. 4 West of Villages of Palm Beach Lakes assessment is primarily attributable to a large culvert in need of repair or replacement and three new aerators. The District is using available fund balance to partially offset the impact of the projects on assessments.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>	
9 All Non Exempt Parcels	\$ 66.99	\$ 56.19	\$ 10.80	19%
9 And 28 All Non Exempt Parcels	\$ 66.99	\$ 56.19	\$ 10.80	19%

Increases to Unit No. 9 Admirals Cove West assessment are primarily attributable to repairing erosion at RTU Station #93, telemetry power conditioning, and culvert inspections. The District is using available fund balance to partially offset the impact of the projects on assessments.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>	
11 All Non Exempt Parcels	\$ 463.58	\$ 404.27	\$ 59.31	15%
11 And 11A All Non Exempt Parcels	\$ 463.58	\$ 404.27	\$ 59.31	15%

The increases to Unit No. 11 PGA National assessment are primarily attributable to the overlay of Avenue of the Masters, replacement of the fuel tank at the south pump station, three new aerators and extracting data previously collected with LIDAR technology for incorporation into GIS. The District is using available fund balance to partially offset the impact of the projects on assessments.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>	
12 All Non Exempt Parcels	\$ 32.01	\$ 25.92	\$ 6.09	23%

The increase to Unit No. 12 Highland Pines assessment is primarily attributable to using less reserves to offset assessments than in prior year.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>	
14 A	\$ 714.33	\$ 645.16	\$ 69.17	11%
14 C (Marsh Pointe)	\$ 394.77	\$ 356.54	\$ 38.23	11%
14 B	\$ 714.33	\$ 645.16	\$ 69.17	11%

Increases to Unit No. 14 Eastpointe assessment are primarily attributable to two new aerators and adjustment to the amount of the estimated loan to fund the C-1 culvert replacement.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>	
15 All Non Exempt Parcels	\$ 181.15	\$ 160.15	\$ 21.00	13%

The Unit No. 15 Villages of Palm Beach Lakes assessment increase is attributable culvert inspections, telemetry upgrades, four new aerators and erosion repair at telemetry Station #37. The District is using available fund balance to partially offset the impact of the projects on assessments.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>	
16 All Non Exempt Parcels	\$ 1,071.94	\$ 785.14	\$ 286.80	37%

The increase in the Unit No. 16, Palm Beach Park of Commerce assessment is mostly attributable to additional costs related to a comprehensive engineering drainage study and necessary road repairs while awaiting results of the drainage study. Also contributing to the increase is a loss of taxable acreage with conveyance of land to exempt status. The District is using available fund balance to partially offset the impact of the projects on assessments.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>
20 A	\$ 1,088.54	\$ 307.04	\$ 781.50 255%
20 B	\$ 816.40	\$ 230.28	\$ 586.12 255%
20 C	\$ 544.27	\$ 153.52	\$ 390.75 255%
20 D	\$ 272.13	\$ 76.76	\$ 195.37 255%

The Unit No. 20 Juno Isles assessment increase is primarily attributable to the inclusion of a loan to fund the replacement of the salt water weir. The loan is estimated at \$1.5 million payable over 10 years at an estimated 5% interest rate.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>
23 All Non Exempt Parcels	\$ 287.44	\$ 262.19	\$ 25.25 10%

The increase to Unit No. 23 The Shores assessment is primarily attributable to culvert inspections and telemetry repairs. The District is using available fund balance to partially offset the impact of the projects on assessments.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>
32 All Non Exempt Parcels	\$ 366.07	\$ 318.90	\$ 47.17 15%

The Unit No. 32 Roebuck Road Outfall Ditch assessment increase is primarily attributable to vendor price increases and using less fund balance to offset assessments than in the prior year.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>
32 And 32A All Non Exempt Parcels	\$ 559.89	\$ 497.67	\$ 62.22 13%

The Unit No. 32A Palm Cove assessment increase is primarily attributable to the increase in the Unit 32 assessment explained above. Because this unit overlaps Unit 32, the Unit 32 budget and tax rates are also applicable. The rates shown above are cumulative.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>
34 Per Condo	\$ 972.54	\$ 842.72	\$ 129.82 15%
34 Single Fam	\$ 2,155.82	\$ 1,868.04	\$ 287.78 15%

The Unit 34 Hidden Key assessment increase is mostly attributable to a drainage improvement project, extracting data previously collected with LIDAR technology for incorporation into GIS, and replacing four gate motors. The District is using available fund balance to partially offset the impact of the projects on assessments.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>
45 All Non Exempt Parcels	\$ 1,333.54	\$ 796.40	\$ 537.14 67%

The Unit 45 Paseos assessment increase is mostly attributable to extracting data previously collected with LIDAR technology for incorporation into GIS and tree damage mitigation to roads and sidewalks. The District is using available fund balance to partially offset the impact of the projects on assessments.

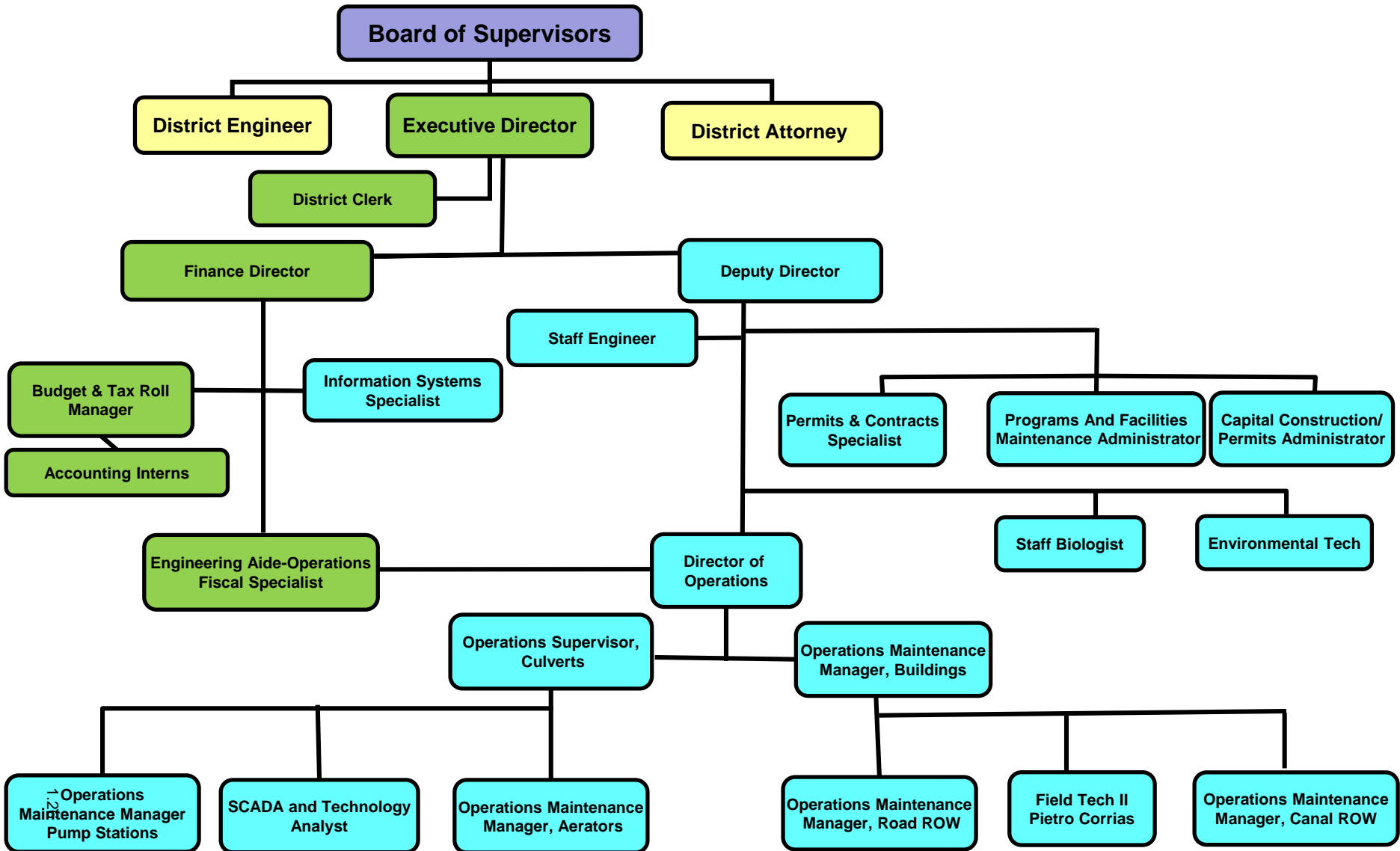
<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>	
53 Lots -Sf Residential - ZII	\$ 32.87	\$ 28.29	\$ 4.58	16%
53 Lots -Sf Residential - Traditional	\$ 35.01	\$ 30.77	\$ 4.24	14%
53 Commercial	\$ 106.12	\$ 87.30	\$ 18.82	22%
53 Undeveloped Undifferentiated	\$ 93.82	\$ 64.78	\$ 29.04	45%

The Unit No. 53 Arden assessment increase is primarily attributable to the FY 2022 assessments being the first year to collect for a debt service the new Series 2021 Bonds. The increase to the rate of the undeveloped undifferentiated land use category is also attributable the its acreage becoming a more dense taxable acreage due to platting activity during the year which resulted in previously undeveloped undifferentiated land being reclassified into the single family homes designations.

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET CALENDAR  
FISCAL YEAR 2022**

<b><u>Date</u></b>	<b><u>Activity</u></b>
January 21, 2021	Distribute Budget Worksheet Packages and instructions to District Staff.
March 1, 2021	Budget Packages due to Budget Manager.
March 1 – April 5, 2021	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 23, 2021	Landowner/POA/HOA meetings scheduled to Review Draft Budget and Assessment Rates.
May 26, 2021	Presentation of Draft Budget to Board of Supervisors by Executive Director.
May 27, 2021	First Release by Property Appraiser of 2021 Tax Roll data for NAV Assessment Roll.
May 27 – June 5, 2021	Analysis of changes in NAV Assessment Roll.
June 23, 2021	Presentation of FY 2022 TRIM Budget and Assessments Rates for approval by Board of Supervisors.
July 15, 2021	Deadline for submittal of FY 2022 TRIM Budget Assessments to Palm Beach County Property Appraiser and ISS.
July 23, 2021	Deadline for verification of the Assessment Roll for TRIM notices, and mailing of Chapter 197 notices for new assessments.
August 25, 2021	Public Hearing and Board of Supervisors Meeting for Final Certification of Assessment Roll and FY 2022 Budget.
September 15, 2021	Deadline for Certification of Final NAV Tax Roll to the Tax Collector.
October 1, 2021	Fiscal Year 2022 Approved Budget is implemented.

# Northern Palm Beach County Improvement District Organization Chart



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

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

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

### **How does Northern issue bonds?**

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

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

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

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

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

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

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

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

### **How does Northern prepare its Annual Budget?**

Each year, Northern prepares a budget for the upcoming fiscal year (October 1st to September 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 bonds when projects exceed \$1,000,000 in principal.

- **Reserves**

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

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

- **Cash Management**

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

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

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## Focusing on the Future

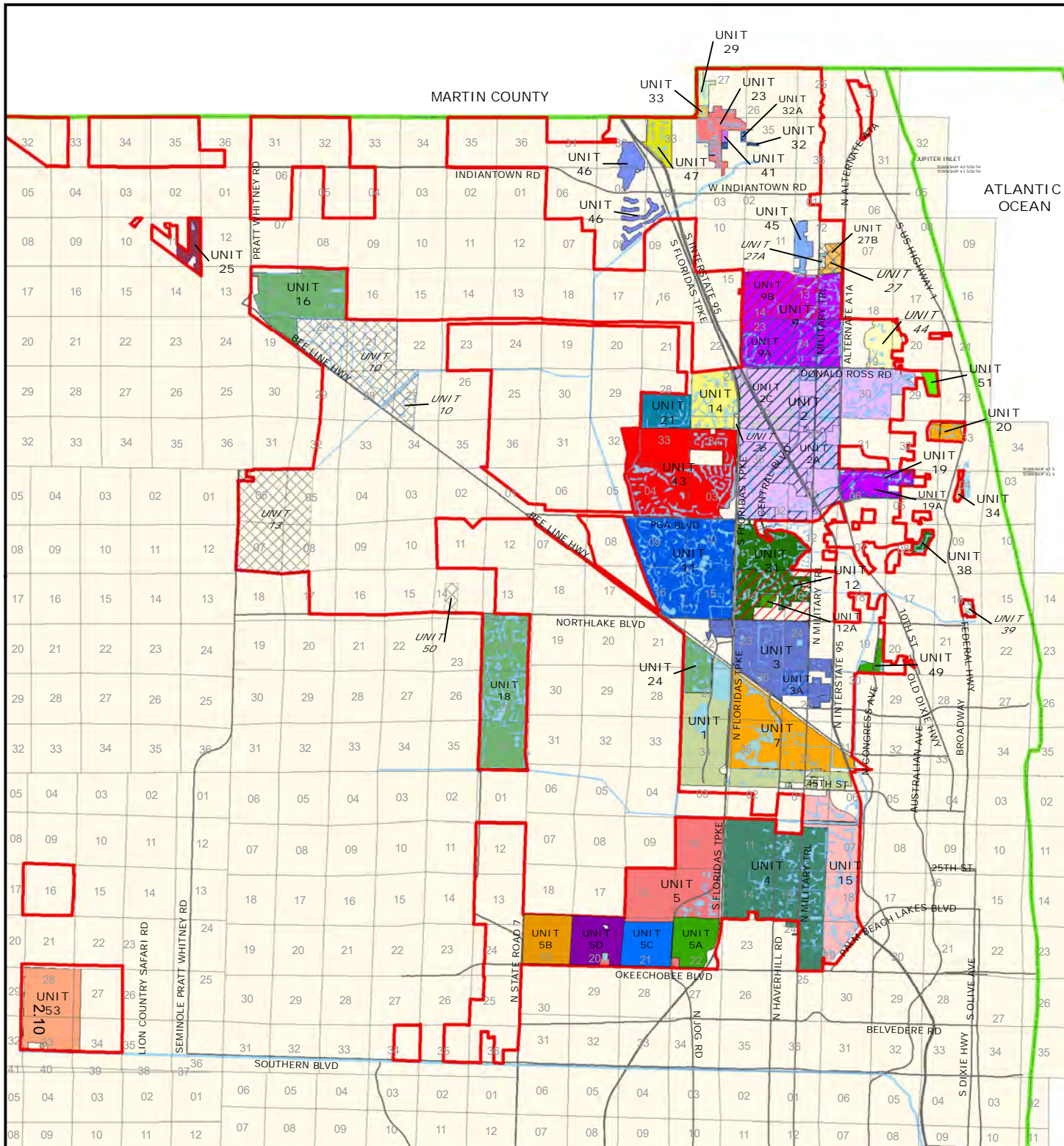
### Five Year Maintenance and Capital Projects Plan 2021/2022 – 2025/2026

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

NPBC ID JURISDICTIONAL BOUNDARIES



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





### **UNIT 1 – GRAMERCY PARK**

**2021/2022** Access Gate Repair: This project includes removal of an existing access gate which has deteriorated and the installation of a new aluminum gate.

### **UNIT 2 – FRENCHMAN’S CREEK**

**2021/2022** Telemetry Maintenance: Power attenuation enhancements and telemetry card upgrades.

### **UNIT 2C – ALTON**

**2021/2022** 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.

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

**2021/2025** Canal Maintenance: This project consists of the removal of sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section.

**2021/2022** 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.

**2021/2022** Access Gate Repair: This project includes removal of an existing access gate which has deteriorated and the installation of a new aluminum gate.

**2021/2022** Telemetry Maintenance: Power attenuation enhancements and telemetry card upgrades.

### **UNIT 3A - WOODBINE**

**2021/2022** Engineering Design: This project consists of developing a data base of existing improvements within Northern’s road right-of-way utilizing Light Detection and Ranging technology (LIDAR).

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

### **UNIT 4 – WEST OF VILLAGES OF PALM BEACH LAKES**

**2021/2022** Culvert Slip-lining: This project consists of slip-lining three large 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.

**2021/2022** 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.

**2025/2026** Culvert Repair: 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 5 – HENRY ROLF**

**2021/2022** Lake interconnect pipe repair and lining: This project consists of slip-lining and repair of Lake interconnect pipe from Riverwalk to Vista Center.

#### **UNIT 5A – VISTA CENTER**

**2021/2022** Engineering Design: This project consists of the development of a data base of existing improvements within Northern’s road right-of-way utilizing Light Detection and Ranging technology (LIDAR).

**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 5B – BAYWINDS**

**2021/2022** Telemetry Maintenance: Power attenuation enhancements and telemetry card upgrades.

**2022/2024** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.

#### **UNIT 5D – ANDROS ISLE**

**2021/2022** Telemetry Maintenance: Power attenuation enhancements and telemetry card upgrades.

**2023/2025** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.

#### **UNIT 9 – ADMIRALS COVE WEST**

**2021/2022** Telemetry Maintenance: Power attenuation enhancements and telemetry card upgrades.

#### **UNIT 9A – ABACOA I**

**2021/2022** 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.

**2021/2022** 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.

**2021/2026** Preserve Structures - Repair & Replacement: This project consists of the repair and replacement of miscellaneous assets within the greenway tracts such as fences, gates, monument signs and trail markers.

## **UNIT 9B – ABACOA II**

- 2021/2022** 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.
- 2021/2022** Aerators: This project consists of the installation of one new Aerator as requested by the Unit and in accordance with Northern’s established Aerator Program.
- 2021/2026** Preserve Structures - Repair & Replacement: This project consists of the repair and replacement of miscellaneous assets within the greenway tracts such as fences, gates, monument signs and trail markers.

## **UNIT 11 – PGA NATIONAL**

- 2021/2022** Fuel Tank Replacement: This project consists of the replacement of existing above ground emergency fuel storage tank at the PGA South pump station.
- 2021/2022** Access Gate Repair: This project includes removal of an existing access gate which has deteriorated and the installation of a new aluminum gate.
- 2021/2026** Internal Roadway overlay: This project consists of the milling and asphalt overlay of Avenue of The Masters as well as the incorporation of a pedestrian crosswalk at Lexington Green in FY 2021/2022. Also includes the milling and asphalt overlay of other Northern owned roadways within the Unit in FY 2025/2026.
- 2021/2022** Engineering Design: This project consists of the development of a data base of existing improvements within Northern’s road right-of-way utilizing Light Detection and Ranging technology (LIDAR) as well as engineering design for various projects within the Unit.
- 2021/2022** Telemetry Maintenance: Power attenuation enhancements and telemetry card upgrades.
- 2023/2025** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.
- 2021/2022** 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 as well as electrical improvements and reconfiguration for existing units.
- 2023/2024** Preserve Fence Replacement: This project consists of the replacing the fence along the preserve area within the Unit.

## **UNIT 14 - EASTPOINTE**

- 2021/2022** Culvert Slip-lining: This project consists of slip-lining culvert C-1 identified through routine inspection. Slip-lining is a trenchless technology utilized to restore pipe integrity and efficiency with minimal disruption and restoration.
- 2023/2025** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.

**2021/2022** 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 as well as electrical improvements and reconfiguration for existing units.

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

**2021/2022** 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.

**2021/2022** 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.

**2021/2022** Telemetry Maintenance: Power attenuation enhancements and telemetry card upgrades.

### **UNIT 16 – PALM BEACH PARK OF COMMERCE**

**2021/2022** Roadway Drainage and Bridge Repair: This project consists of general roadway drainage improvements and bridge repair.

**2021/2022** Engineering Design: This project consists of the development of a data base of existing improvements within Northern's road right-of-way utilizing Light Detection and Ranging technology (LIDAR) as well as engineering design and studies for various projects within the Unit.

**2022/2024** Drainage Improvements: This project consists of general drainage improvements and enhancements within the unit as a result of engineering evaluations.

**2022/2023** 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**

**2021/2022** Engineering Design: This project consists of the development of a data base of existing improvements within Northern's road right-of-way utilizing Light Detection and Ranging technology (LIDAR) as well as engineering design and studies for various projects within the Unit.

**2021/2023** 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.

**2021/2022** East Pump Station Access Road: This project consists of repaving and reconstruction of the access roadway to the East Pump Station site.

**2021/2022** Swale Restoration: This project consists of reconstruction of swales at selected areas along Ibis Blvd.

**2023/2026** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.

- 2021/2022** Telemetry Maintenance: Power attenuation enhancements and telemetry card upgrades.
- 2021/2022** Aerators: This project consists of electrical improvements and reconfiguration for existing units.

**UNIT 19 – REGIONAL CENTER**

- 2021/2022** 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.
- 2021/2022** Aerators: This project consists of electrical improvements and reconfiguration for existing units.

**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**

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

**UNIT 24 – IRON HORSE**

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

**UNIT 31 – BALLENISLES**

- 2021/2022** Engineering Design: This project consists of the development of a data base of existing improvements within Northern’s road right-of-way utilizing Light Detection and Ranging technology (LIDAR) as well as engineering design and studies for various projects within the Unit.
- 2021/2022** Engineering and Administration Services: This project consists of design coordination and project review services for the PGA guardhouse. This project is endorsed by the POA.
- 2021/2022** PGA Blvd. entrance Guard House Planning and Design: This project consists of the design and approval of a new guard house that will replace the existing guard house at the PGA Blvd. Entrance. This project will be administered by the POA and funded by Northern through a separate funding agreement.
- 2021/2022** Internal Roadway Modifications: This project consists of roadway resurfacing in conjunction with the new Guardhouse facility as well as a pedestrian crosswalk at East Island Drive.
- 2021/2022** Aerators: This project consists of the installation of six new Aerators as requested by the Unit and in accordance with Northern’s established

### **UNIT 34 – HIDDEN KEY**

- 2021/2022** Engineering Design: This project consists of the development of a data base of existing improvements within Northern’s road right-of-way utilizing Light Detection and Ranging technology (LIDAR).
- 2021/2022** Drainage Improvements: This project consists of general drainage improvements and enhancements within the unit.
- 2021/2022** Access Gate Motors: This project includes the periodic repair of the motors which actuate the main vehicular access gate.

### **UNIT 43 – MIRASOL**

- 2021/2022** 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.
- 2022/2024** 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 45 – PASEOS**

- 2021/2022** Engineering Design: This project consists of the development of a data base of existing improvements within Northern’s road right-of-way utilizing Light Detection and Ranging technology (LIDAR).
- 2021/2026** Roadway and sidewalk repair: 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 53 – ARDEN**

- 2021/2023** 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.

### **GENERAL FUND**

- 2021/2026** Vehicle Replacement: Vehicle replacements as determined by the maintenance matrix and associated needs of the district.
- 2021/2023** Computer Upgrades and Replacements: Replacement of computer equipment as needed and upgrade servers.
- 2021/2023** 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 2021/2022 \$	Year 2022/2023 \$	Year 2023/2024 \$	Year 2024/2025 \$	Year 2025/2026 \$
1	<b>Gramercy Park</b>						
	Access Gate Replacement		\$10,000				
2	<b>Frenchman's Creek</b>						
	Telemetry Upgrades		\$17,000				
2A	<b>MacArthur Overlay</b>						
2C	<b>Alton</b>						
	<i>Bond Improvements</i>		\$3,000,000				
3	<b>Horseshoe Acres/Square Lake</b>						
	Canal Maintenance and sediment removal		\$105,560				\$100,000
	2 New Aerators		\$39,000				
	Access Gate Replacement		\$12,000				
	Telemetry upgrade and electronic control enhancements		\$19,000				
3A	<b>Woodbine</b>						
	Engineering/Light Detection and Ranging (LiDAR) Project		\$29,000				
	Road overlay						\$1,200,000
4	<b>West of Villages of Palm Beach Lakes</b>						
	Culvert Repair/Replacement		\$300,000				
	3 New Aerators		\$58,500				
	Culvert Repair						\$30,000
5	<b>Henry Rolf</b>						
	<i>Culvert Cleaning and restoration</i>		\$1,750,000				
5A	<b>Vista Center of Palm Beach</b>						
	Engineering/Light Detection and Ranging (LiDAR) Project		\$14,400				
	Upgrade master irrigation system			\$100,000	\$100,000		
5B	<b>Baywinds</b>						
	Telemetry upgrade and electronic control enhancements		\$14,000				
	Pump Replacement				\$100,000	\$100,000	
5C	<b>RiverWalk</b>						
5D	<b>Andros Isle</b>						
	Telemetry upgrade and electronic control enhancements		\$14,000				
	Pump Replacement				\$100,000	\$100,000	
7	<b>Dyer Boulevard</b>						
9	<b>Admirals Cove West</b>						
	Telemetry upgrade and electronic control enhancements		\$17,000				
9A	<b>Abacoa I</b>						
	Construct Alluminum Catwalks for RTU access at 5 locations		\$75,000				
	3 New Aerators		\$58,500				

2.17

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

Unit No.	Unit Name	Maintenance Projects <i>Debt Projects</i>	Year 2021/2022 \$	Year 2022/2023 \$	Year 2023/2024 \$	Year 2024/2025 \$	Year 2025/2026 \$
	Preserve Fence Replacement						\$100,000
<b>9B</b>	<b>Abacoa II</b>						
	Construct Aluminum Catwalks for RTU access at 4 locations		\$60,000				
	1 New Aerator		\$19,500				
	Preserve Structures - Repair & Replacement		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<b>11</b>	<b>PGA National</b>						
	South PS Fuel Tank Replacement & C-18 Access Gate Replacement		\$82,000				
	Ave of the Masters Pavement Overlay Project		\$674,000				
	Medalist and Tournament Overlay Project						\$500,000
	Engineering design of multiple projects and Light Detection and Ranging (LiDAR) Project		\$76,500				
	Pedestrian Crossing and sidewalk repairs		\$125,000				
	Telemetry upgrade and electronic control enhancements		\$33,000				
	Pump Replacement				\$100,000	\$100,000	
	3 New Aerators		\$58,500				
	Aerator Electrical Reconfigurations		\$18,000				
	Preserve Structures - Repair & Replacement		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<b>12A</b>	<b>Gardens Hunt Club</b>						
<b>14</b>	<b>Eastpointe</b>						
	<i>Culvert replacement C-1</i>		\$400,000				
	Pump Replacement				\$100,000	\$100,000	
	1 New Aerator		\$19,500				
	Aerator Electrical Reconfigurations		\$12,000				
<b>15</b>	<b>Villages of Palm Beach Lakes</b>						
	<i>Weir W3&amp;W4 Replacement</i>		\$500,000				
	4 New Aerators		\$78,000				
	Telemetry upgrade and electronic control enhancements		\$17,000				
<b>16</b>	<b>Palm Beach Park of Commerce</b>						
	Roadway Drainage Improvements and Bridge Repair		\$125,000				
	Engineering design, Drainage Study and Light Detection and Ranging (LiDAR) Project		\$193,500				
	Drainage Improvements			\$200,000	\$200,000		
	Internal Roadway maintenance and overlay			\$270,000			\$20,000
<b>18</b>	<b>Ibis Golf &amp; Country Club</b>						
	Engineering design for multiple projects and Light Detection and Ranging (LiDAR) Project		\$38,500				
	Alum Application Treatment Project		\$300,000	\$300,000			
	East Pump Station Access Road and additional swale improvements		\$110,000				
	Pump Replacement				\$100,000	\$100,000	\$100,000

2.18



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

Unit No.	Unit Name	Maintenance Projects <i>Debt Projects</i>	Year 2021/2022 \$	Year 2022/2023 \$	Year 2023/2024 \$	Year 2024/2025 \$	Year 2025/2026 \$
	Telemetry upgrade and electronic control enhancements		\$23,000				
	Aerator Electrical Reconfigurations		\$18,000				
<b>19</b>	<b>Regional Center</b>						
	4 New Aerators		\$78,000				
	Aerator Electrical Reconfigurations		\$18,000				
<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</i>		<i>\$1,500,000</i>				
<b>21</b>	<b>Old Marsh</b>						
<b>23</b>	<b>The Shores</b>						
<b>24</b>	<b>Ironhorse</b>						
	Pump Replacement					\$100,000	\$100,000
<b>27B</b>	<b>Botanica</b>						
<b>29</b>	<b>North Fork Development</b>						
<b>31</b>	<b>BallenIsles Country Club</b>						
	Roadway Modifications for PGA Blvd entrance Guard House		\$100,000				
	Engineering for misc. projects and Light Detection and Ranging (LiDAR) Project		\$60,000				
	PGA Blvd entrance Guard House Coordination of Planning and Design		\$10,000				
	New cross walk at East Island Dr.		\$30,000				
	6 New Aerators		\$117,000				
<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>						
	Light Detection and Ranging (LiDAR) Project		\$29,800				
	Drainage Improvement Project		\$48,000				
	Four gate motors		\$14,000				
<b>38</b>	<b>Harbour Isles</b>						
<b>41</b>	<b>Mystic Cove</b>						

2.19

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

Unit No.	Unit Name	Maintenance Projects <i>Debt Projects</i>	Year 2021/2022 \$	Year 2022/2023 \$	Year 2023/2024 \$	Year 2024/2025 \$	Year 2025/2026 \$
43	<b>Mirasol</b>						
	Telemetry upgrade and electronic control enhancements		\$41,000				
	Pump Replacement					\$100,000	\$100,000
	Upgrade master irrigation system			\$100,000	\$100,000		
44	<b>The Bear's Club</b>						
45	<b>Paseos</b>						
	Light Detection and Ranging (LiDAR) Project		\$17,800				
	Tree Damage Mitigation		\$290,000	\$250,000	\$250,000	\$250,000	\$250,000
46	<b>Jupiter Country Club</b>						
47	<b>Jupiter Isles</b>						
49	<b>Northern Palm Beach County Business Park</b>						
51	<b>Frenchman's Harbor</b>						
53	<b>Arden (f.k.a. Highland Dunes)</b>						
	<i>Potential Bond Improvements</i>		<i>\$7,500,000</i>	<i>\$4,000,000</i>			
	<b>COMMON AREA</b>						
	<b>GENERAL FUND</b>						
	Computer and Drone Upgrades and Replacements		\$46,000	\$10,000			
	Vehicle purchase/replacement		\$56,500	\$126,000	\$90,000	\$135,000	\$95,000
	EOC Building Improvements		\$179,500	\$150,000			
	<b>TOTAL MAINTENANCE PROJECTS</b>		<b>\$4,199,560</b>	<b>\$1,806,000</b>	<b>\$1,540,000</b>	<b>\$1,038,200</b>	<b>\$2,795,000</b>
	<b>TOTAL BOND/LOAN PROJECTS</b>		<b>\$14,650,000</b>	<b>\$4,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL COMBINED PROJECTS</b>		<b>\$18,849,560</b>	<b>\$5,806,000</b>	<b>\$1,540,000</b>	<b>\$1,038,200</b>	<b>\$2,795,000</b>

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET  
FISCAL YEAR 2022**

**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 2019</b>	<b>Budget FY 2020</b>	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>
Total Budget	33,277,024	36,706,298	34,583,540	36,235,946
Percent Change		10.3% Increase	5.8% Decrease	4.8% Increase

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET  
FISCAL YEAR 2022**

**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 2019</b>	<b>Budget FY 2020</b>	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>
Executive Director	1	1	1	1
Deputy Director	0	0	0	1
Finance Director	1	1	1	1
Budget Manager	1	1	1	1
Fiscal Specialist / Receptionist	1	1	1	1
Junior Accounting Intern	0	0	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	6	7	8
	<b>Budget FY 2019</b>	<b>Budget FY 2020</b>	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>
Administrative Budget	1,677,977	1,583,089	1,723,277	1,903,306
Percent Change		5.7% Decrease	8.9% Increase	10.4% Increase

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET  
FISCAL YEAR 2022**

**Department of Engineering, Maintenance and Operations**

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

The Department of Maintenance and Operations maintains approximately 128 square miles of the active units to provide drainage protection throughout the District, 15 Pump Stations, 72 Telemetry Stations, 36 Pumps, 15 fuel tanks, 15 backup generators, 49 operable control structures (operated by telemetry), 17 Mechanical Gates (operated manually), 531 Aerators, 77 Metritapes, 18 Metritape Docks, 19 Rain Gauges, 6 Recharge Wells, 80 Fixed Structures (permanent concrete/metal structures that have no moving parts), 70 Landscape Sites, 211 street lights, approximately 370 bodies of water, 2,000 acres of preserves, 39 miles of road right of way, and 50 miles of canal systems.

<b>Authorized Positions</b>	<b>Budget FY 2019</b>	<b>Budget FY 2020</b>	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>
Deputy Director	1	1	1	0
Staff Engineer	0	0	0	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	0	1	1
Part-time Biologist Intern	0	1	0	0
Programs & Facilities Maint. Admin.	1	1	1	1
Operations Supervisor	1	1	1	1
Operations Manager	4	5	5	6
Temporary Part-time GIS Interns	2	0	0	0
Full-time Records & IS Specialist	0	0	1	2
Part-time Records & IS Specialist	1	1	0	0
Permits & Contract Specialist	1	1	1	1
Field Technician II	<u>1</u>	<u>1</u>	<u>2</u>	<u>1</u>
Total	15	15	16	17
	<b>Budget FY 2019</b>	<b>Budget FY 2020</b>	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>
Total Funds Budgeted	2,239,333	2,441,656	2,627,207	2,838,561
Percent Change		9.0% Increase	7.6% Increase	8.0% Increase

**GENERAL FUND**

Fund Name: <b>ADMINISTRATION</b>	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Other					
33449 FEMA (Fed)- Hurricane Irma	500	-	-	-	-
36000 MISCELLANEOUS REVENUE	8,468	-	-	-	-
36002 MISC REV - INS CLAIMS	1,054	-	-	-	-
36110 INTEREST EARNINGS	2,786	-	245	-	-
38110 ADMINISTRAT TRANSFER IN	1,500,154	1,723,277	1,237,938	1,843,306	1,847,740
	1,512,962	1,723,277	1,238,183	1,843,306	1,847,740
<b>TOTAL REVENUES</b>	<b>1,512,962</b>	<b>1,723,277</b>	<b>1,238,183</b>	<b>1,843,306</b>	<b>1,847,740</b>
<b>EXPENSES</b>					
Personnel Services					
51201 ADM/OPS SALARIES	611,086	635,093	496,406	679,555	673,146
51202 COMP ABSENCES PAYOUTS	6,414	5,500	6,615	70,500	12,000
52100 FICA TAXES	36,096	35,172	28,398	46,503	47,433
52101 MEDICARE EXPENSE	9,357	9,209	7,657	10,876	11,093
52200 RETIREMENT CONTRIBUTIONS	110,105	112,157	88,726	131,510	130,640
52301 LIFE INSURANCE	2,200	2,733	2,633	3,006	3,186
52302 HEALTH INSURANCE	69,741	90,670	91,208	100,890	106,944
52303 DISABILITY INSURANCE	6,173	7,920	6,251	10,412	11,037
52304 DENTAL INSURANCE	2,608	3,084	2,834	4,073	4,317
52305 EMPLOYEE ASSISTANCE PROG	240	264	240	240	254
52401 WORKERS COMPENSATION INS	3,762	5,972	4,485	7,172	7,602
53410 SUPERVISORS EXPENSES	35,583	36,750	34,417	35,000	35,000
	893,365	944,524	769,870	1,099,737	1,042,652
Contractual Services					
53101 ENGINEERING FEES	39,532	50,000	58,616	50,000	50,000
53105 ENGINEERING-NPDES	12,500	12,500	12,500	12,500	12,500
53109 LEGAL SERVICES	134,640	110,000	65,988	130,000	130,000
53116 IT SERVICES	53,147	123,261	88,307	73,791	73,791
53118 OTHER PROFESSIONAL SVCS	-	-	-	15,000	15,000
53406 SECURITY SERVICES	5,107	4,392	5,219	5,500	5,500
53408 JANITORIAL	21,346	20,593	21,334	21,739	21,739
53409 LANDSCAPE MAINTENANCE	40,501	44,716	35,974	47,565	47,565
54901 PBC ISS/PA TAX ROLL PREP FEE	5,943	6,310	5,913	6,310	6,310
	312,716	371,772	293,851	362,405	362,405
Insurance					
54501 INSURANCE-GENERAL	214,951	234,769	219,670	252,835	268,005
54502 INSURANCE AUTO	1,449	1,773	1,590	1,749	1,854
	216,400	236,542	221,260	254,584	269,859
Utilities					
54101 TELEPHONE	21,204	22,641	21,340	23,709	23,709
54102 MOBILE COMMUNICATIONS	3,806	4,160	3,780	4,160	4,160
54104 INTERNET	2,282	2,500	3,722	2,500	2,500
54105 CABLE TV	2,491	2,040	1,956	2,575	2,575

**GENERAL FUND**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>ADMINISTRATION</b>					
54301 ELECTRICITY	18,144	24,804	12,935	24,804	25,548
	47,927	56,145	43,733	57,748	58,492
<b>Supplies &amp; Materials</b>					
54201 POSTAGE	918	180	735	780	780
54701 PRINTING	240	500	674	500	500
54801 PUBLIC INFORMATION	7,281	21,000	26,713	30,000	30,000
54905 LEGAL ADS	5,805	6,600	5,875	6,600	6,600
55101 OFFICE SUPPLIES	4,478	6,873	5,394	7,000	7,000
55203 FUEL-VEHICLES	2,306	3,500	1,249	3,500	3,500
55209 MISC OFFICE EXPENSE	13,178	14,068	12,583	16,000	16,000
	34,206	52,721	53,223	64,380	64,380
<b>Business &amp; Travel</b>					
54001 TRAVEL	108	500	1,920	500	500
54002 PERSONAL VEHICLE USE	92	500	-	500	500
55401 SEMINARS/EDUCATIONAL	1,855	5,000	1,291	5,000	5,000
55402 MEMBERSHIPS	14,539	16,653	17,124	18,952	18,952
	16,594	22,653	20,335	24,952	24,952
<b>Repairs &amp; Maintenance</b>					
54603 REPAIR & MAINT-VEHICLES	742	3,000	1,182	3,000	3,000
54605 REPAIR & MAINT-OFF EQMT	1,805	2,000	2,000	2,000	2,000
	2,547	5,000	3,182	5,000	5,000
<b>Capital Outlay</b>					
56401 MACHINERY & EQUIPMENT	27,454	33,920	83,224	34,500	20,000
	27,454	33,920	83,224	34,500	20,000
<b>Other</b>					
99999 Add'l cash required/(available) for budget	(38,251)	-	-	(60,000)	-
	(38,251)	-	-	(60,000)	-
<b>TOTAL EXPENSES</b>	<b>1,512,958</b>	<b>1,723,277</b>	<b>1,488,678</b>	<b>1,843,306</b>	<b>1,847,740</b>
	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>OPERATIONS</b>					
<b>REVENUES</b>					
<b>Other</b>					
36110 INTEREST EARNINGS	3,270	-	468	-	-
38111 OPERATIONS TRANSFER IN	2,351,765	2,472,207	2,135,930	2,803,561	2,944,447
	2,355,035	2,472,207	2,136,398	2,803,561	2,944,447
<b>TOTAL REVENUES</b>	<b>2,355,035</b>	<b>2,472,207</b>	<b>2,136,398</b>	<b>2,803,561</b>	<b>2,944,447</b>
<b>EXPENSES</b>					
<b>Personnel Services</b>					
51201 ADM/OPS SALARIES	1,370,411	1,451,858	1,175,906	1,562,972	1,594,231

**GENERAL FUND**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>OPERATIONS</b>					
51202 COMP ABSENCES PAYOUTS	40,052	38,000	19,175	38,000	38,760
52100 FICA TAXES	85,801	86,722	71,390	99,260	101,245
52101 MEDICARE EXPENSE	20,433	21,052	17,305	23,214	23,678
52200 RETIREMENT CONTRIBUTIONS	253,883	268,174	204,691	288,175	293,938
52301 LIFE INSURANCE	6,809	8,476	7,631	9,324	9,884
52302 HEALTH INSURANCE	165,885	274,140	240,069	305,974	324,333
52303 DISABILITY INSURANCE	6,173	8,448	6,251	7,593	8,048
52304 DENTAL INSURANCE	7,825	9,869	8,979	10,176	10,787
52305 EMPLOYEE ASSISTANCE PROG	720	845	720	816	865
52401 WORKERS COMPENSATION INS	20,122	30,884	22,850	30,884	32,737
	1,978,114	2,198,468	1,774,967	2,376,388	2,438,506
<b>Contractual Services</b>					
53407 TRASH DISPOSAL	-	500	-	250	250
	-	500	-	250	250
<b>Insurance</b>					
54502 INSURANCE AUTO	18,838	23,052	20,674	22,742	24,107
	18,838	23,052	20,674	22,742	24,107
<b>Utilities</b>					
54102 MOBILE COMMUNICATIONS	14,019	15,512	15,612	15,800	15,800
	14,019	15,512	15,612	15,800	15,800
<b>Supplies &amp; Materials</b>					
54908 GOV'MNTL REGISTRATION FEE	60	60	60	60	60
55201 FUEL-PUMP STATIONS	-	5,000	-	5,000	5,000
55203 FUEL-VEHICLES	29,453	31,500	26,171	31,500	31,500
55205 MAINTENANCE TOOLS	4,034	5,000	2,011	7,000	7,000
55206 MISCELLANEOUS SUPPLIES	4,200	6,000	8,679	8,000	8,000
55208 UNIFORMS	1,407	2,200	619	2,200	2,200
	39,154	49,760	37,540	53,760	53,760
<b>Business &amp; Travel</b>					
54001 TRAVEL	715	-	157	-	-
55401 SEMINARS/EDUCATIONAL	14,692	15,000	5,986	15,000	15,000
	15,407	15,000	6,143	15,000	15,000
<b>Repairs &amp; Maintenance</b>					
54602 REPAIR & MAINT-PUMP STATN	92	3,500	46	3,500	3,500
54603 REPAIR & MAINT-VEHICLES	26,615	22,500	29,017	28,000	28,000
54606 REPAIR & MAINT-BLDG	44,114	174,500	175,684	169,500	150,000
54608 REPAIR & MAINT - GENERAL	6,500	6,000	3,673	6,000	6,000
54610 REPAIR & MAINT-TELEMTRY	5,575	4,000	1,391	2,000	2,000
54616 R & M - HVAC REPAIRS	30,002	50,000	27,609	50,000	50,000
54619 R&M-GENERATORS	-	1,000	-	1,000	1,000
	112,898	261,500	237,420	260,000	240,500
<b>Capital Outlay</b>					



**GENERAL FUND**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>OPERATIONS</b>					
56301 IMPRVMENTS OTHER THAN BLDG	24,992	-	-	-	-
56401 MACHINERY & EQUIPMENT	77,071	42,700	44,616	74,000	136,000
	102,063	42,700	44,616	74,000	136,000
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	16,884	17,312	17,312	17,750	18,199
57201 DEBT SERVICE-INTEREST	3,922	3,403	3,403	2,871	2,325
	20,806	20,715	20,715	20,621	20,524
<b>Other</b>					
99999 Add'l cash required/(available) for budget	53,736	(155,000)	-	(35,000)	-
	53,736	(155,000)	-	(35,000)	-
<b>TOTAL EXPENSES</b>	<b>2,355,035</b>	<b>2,472,207</b>	<b>2,157,687</b>	<b>2,803,561</b>	<b>2,944,447</b>

**Budget Highlights:**

- > \$30,000 in Engineering Fees for additional NPDES reporting requirements.
- > Salary and benefit costs related to the addition of a full time staff position of Records Clerk is included in the 2022 budget.
- > \$54,000 for van equipped for telemetry operations (a/c #56401).
- > Machinery & equipment (a/c #56401) includes \$34,500 for computer upgrades and replacements, primarily network servers.
- > Machinery & equipment (a/c #56401) includes \$9,000 for computer upgrades and replace drones and controllers.
- > \$75,000 for roof repair at the EOC over the air conditioning chilling tower (a/c # 54606).
- > \$59,500 to replace three exterior steel doors with fiberglass doors in EOC, flag pole light replacement and other miscellaneous repairs (a/c # 54606).
- > Other Professional Svcs (a/c #53118) includes grant writer consulting for potential funding of future projects.

**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 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
6.33% of Units 11/14 2011 Pump Stn Renewal Note	3.075%	\$93,355	8/1/2026

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

Year Ending September 30,	Principal	Interest	Total
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**GENERAL FUND**

2022	\$17,750	\$2,871	\$20,621
2023	\$18,199	\$2,325	\$20,524
2024	\$18,659	\$1,765	\$20,424
2025	\$19,131	\$1,191	\$20,322
2026	\$19,616	\$603	\$20,219
Total	<u>\$93,355</u>	<u>\$8,755</u>	<u>\$102,110</u>

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**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2022**

**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 .....	75-81
2	Frenchman's Creek.....	5-6	20	Juno Isles 20A - 20B - 20C - 20D.....	82-84
2A	MacArthur Overlay.....	7-10	21	Old Marsh.....	85-87
2C	Alton.....	11-15	23	The Shores.....	88-89
3	Horseshoe Acres/Square Lake.....	16-18	24	Ironhorse.....	90-92
3A	Woodbine.....	19-22	27B	Botanica.....	93-96
4	West of Villages of Palm Beach Lakes...	23-25	29	North Fork Development.....	97-98
5	Henry Rolf.....	26-28	31	BallenIsles Country Club.....	99-101
5A	Vista Center of Palm Beach.....	29-30	32	Palm Cove.....	102-103
5B	Baywinds .....	31-33	32A	Palm Cove Sub-Unit.....	104-105
5C	RiverWalk.....	34-35	33	Cypress Cove.....	106-107
5D	Andros Isle .....	36-38	34	Hidden Key.....	108-110
7	Dyer Boulevard.....	39-40	38	Harbour Isles.....	111-112
9	Admirals Cove West.....	41-42	41	Mystic Cove.....	113-114
9A	Abacoa I.....	43-46	43	Mirasol .....	115-118
9B	Abacoa II.....	47-50	44	The Bear's Club .....	119-121
11	PGA National.....	51-53	45	Paseos .....	122-124
12	Highland Pines.....	54-55	46	Jupiter Country Club.....	125-127
12A	Gardens Hunt Club Sub-Unit.....	56-57	47	Jupiter Isles.....	128-129
14	Eastpointe 14A - 14B.....	58-60	49	Northern Palm Beach County Business Park ..	130-131
15	Villages of Palm Beach Lakes.....	61-63	51	Frenchman's Harbor .....	132-133
16	Palm Beach Park of Commerce.....	64-67	53	Arden.....	134-137
18	Ibis Golf & Country Club.....	68-70			

	<b>Budget FY 2019</b>	<b>Budget FY 2020</b>	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>
Maintenance Funds Budgeted	12,263,860	15,207,319	12,597,114	13,720,387
Percent Change		24.0% Increase	17.2% Decrease	8.9% Increase
Debt Service Budgeted	17,095,858	17,474,234	17,635,942	17,773,692
Percent Change		2.2% Increase	0.9% Increase	0.8% Increase

**NO UNIT - COMMON AREA**

Fund Name: COMMON AREA	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Other					
36110 INTEREST EARNINGS	335	-	43	-	-
36600 CONTRIBUTIONS-LANDOWNERS	45,544	44,717	32,324	47,565	36,363
36601 CONTRIBUTIONS GOVERNMENTS	40,501	36,817	35,974	39,364	30,094
	86,380	81,534	68,341	86,929	66,457
<b>TOTAL REVENUES</b>	<b>86,380</b>	<b>81,534</b>	<b>68,341</b>	<b>86,929</b>	<b>66,457</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	1,846	1,897	968	2,394	2,466
	1,846	1,897	968	2,394	2,466
Contractual Services					
53201 AUDITORS SERVICES	429	503	503	462	462
53407 TRASH DISPOSAL	13,203	13,300	13,453	15,000	15,000
53409 LANDSCAPE MAINTENANCE	19,957	21,357	21,357	22,425	22,425
59126 Insurance	730	556	517	570	604
	34,319	35,716	35,830	38,457	38,491
Utilities					
54301 ELECTRICITY	4,068	4,075	3,051	4,075	4,197
54302 WATER/SEWER	3,521	4,800	3,759	4,800	4,800
	7,589	8,875	6,810	8,875	8,997
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	7,848	7,900	8,117	8,200	8,200
	7,848	7,900	8,117	8,200	8,200
Business & Travel					
55402 MEMBERSHIPS	3,146	3,146	3,146	3,303	3,303
	3,146	3,146	3,146	3,303	3,303
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	13,864	19,800	4,384	20,700	-
54621 REPAIR & MAINT- STREET SWEEP	-	4,200	-	5,000	5,000
	13,864	24,000	4,384	25,700	5,000
Other					
99999 Add'l cash required/(available) for budget	17,768	-	-	-	-
	17,768	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>86,380</b>	<b>81,534</b>	<b>59,255</b>	<b>86,929</b>	<b>66,457</b>

**Budget Notes:**

**NO UNIT - COMMON AREA**

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

**UNIT 1 - GRAMERCY PARK**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	51,476	50,259	50,205	58,871	57,535
31901 AGREEMENT ASSESSMENTS	69,227	67,517	67,517	79,086	77,292
31903 Delinquent Taxes - Prior Year	211	-	113	-	-
	120,914	117,776	117,835	137,957	134,827
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(175)	(470)	(474)	(561)	(548)
54903 TAX DISCOUNT	(1,821)	(1,933)	(1,804)	(2,264)	(2,213)
54904 UNIQUE ASSMTS DISCOUNT	(2,769)	(3,239)	(2,701)	(3,795)	(3,709)
	(4,765)	(5,642)	(4,979)	(6,620)	(6,470)
Other					
32900 PERMIT FEES	1,000	-	-	-	-
36110 INTEREST EARNINGS	1,843	-	204	-	-
36132 INTEREST EARNINGS-TAXES	80	-	105	-	-
	2,923	-	309	-	-
<b>TOTAL REVENUES</b>	<b>119,072</b>	<b>112,134</b>	<b>113,165</b>	<b>131,337</b>	<b>128,357</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	19,324	23,983	17,927	26,692	27,493
	19,324	23,983	17,927	26,692	27,493
Contractual Services					
53101 ENGINEERING FEES	4,850	4,000	5,100	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	662	821	821	784	784
53403 CHEMICAL WEED CONTROL	13,985	14,008	14,008	14,464	14,464
53405 MOWING SERVICES	28,140	28,140	28,140	29,547	29,547
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 LANDSCAPE MAINTENANCE	579	567	567	595	595
59126 Insurance	2,855	3,834	3,562	3,650	3,869
	51,071	52,870	52,198	51,040	51,259
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	7,080	50,000	45,000	10,000	10,000
54608 REPAIR & MAINT - GENERAL	1,000	2,500	1,040	2,500	2,500
54610 REPAIR & MAINT-TELEMETRY	1,488	1,000	81	5,000	1,000
54614 REPAIR & MAINT - GATE	-	5,500	3,900	500	500
54622 REPAIR & MAINT- RTU GATES	-	-	-	500	500
	9,568	59,000	50,021	18,500	14,500
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	3,344	-	-	10,000	-
56304 GIS	2,381	2,706	2,688	2,776	2,776

**UNIT 1 - GRAMERCY PARK**

Fund Name: UNIT 1 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
	5,725	2,706	2,688	12,776	2,776
Other					
59110 ADMINISTRAT TRANSFER OUT	20,914	22,212	19,647	25,028	25,028
59111 OPERATIONS TRANSFER OUT	6,101	6,480	5,732	7,301	7,301
99999 Add'l cash required/(available) for budget	6,368	(55,117)	-	(10,000)	-
	33,383	(26,425)	25,379	22,329	32,329
<b>TOTAL EXPENSES</b>	<b>119,071</b>	<b>112,134</b>	<b>148,213</b>	<b>131,337</b>	<b>128,357</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/22	FYE 9/30/21	<u>Incr/(Decr)</u>		FYE 9/30/22	FYE 9/30/21
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$63.37	\$54.10	\$9.27	17%	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.
- > \$10,000 budgeted in Improvements Other than Building (a/c# 56301) for a new fence and access gate at the EPB-10 outfall near Cheney Brothers.
- > FY21 budget for Repair & Maint-CANAL/LAKE (a/c #54604) included cut and clean up of all trees and brush that are growing in the canal right of way.
- > 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 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	289,722	281,079	281,018	335,916	316,492
31901 AGREEMENT ASSESSMENTS	3,674	3,564	3,564	4,260	4,014
31903 Delinquent Taxes - Prior Year	7	-	64	-	-
	293,403	284,643	284,646	340,176	320,506
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,016)	(2,641)	(2,678)	(3,223)	(3,037)
54903 TAX DISCOUNT	(10,658)	(10,810)	(10,365)	(12,919)	(12,172)
54904 UNIQUE ASSMTS DISCOUNT	(147)	(171)	(143)	(204)	(192)
	(11,821)	(13,622)	(13,186)	(16,346)	(15,401)
Other					
32900 PERMIT FEES	1,500	-	2,500	-	-
32901 PLAT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	2,907	-	316	-	-
36132 INTEREST EARNINGS-TAXES	179	-	159	-	-
	4,836	-	2,975	-	-
<b>TOTAL REVENUES</b>	<b>286,418</b>	<b>271,021</b>	<b>274,435</b>	<b>323,830</b>	<b>305,105</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	67,508	84,341	57,382	86,981	89,591
	67,508	84,341	57,382	86,981	89,591
Contractual Services					
53101 ENGINEERING FEES	8,925	500	3,158	500	500
53109 LEGAL SERVICES	-	500	11,385	500	500
53201 AUDITORS SERVICES	1,463	1,838	1,838	1,934	1,934
53403 CHEMICAL WEED CONTROL	17,264	17,293	17,293	17,855	17,855
53405 MOWING SERVICES	11,124	11,124	11,124	11,680	11,680
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	8,938	12,629	11,733	11,423	12,108
	47,714	44,134	56,531	44,142	44,827
Utilities					
54301 ELECTRICITY	15,727	14,000	13,586	16,000	16,480
	15,727	14,000	13,586	16,000	16,480
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	18,447	30,401	14,039	31,233	31,233
54604 REPAIR & MAINT-CANAL/LAKE	7,050	8,000	9,250	2,500	2,500
54608 REPAIR & MAINT - GENERAL	530	4,500	905	4,500	4,500
54610 REPAIR & MAINT-TELEMETRY	451	1,500	167	17,000	1,500
54613 REPAIR & MAINT-CULVERTS	-	1,000	42,280	20,000	2,000
54614 REPAIR & MAINT - GATE	-	800	-	500	500
54618 R&M-AERATOR REFURBISHMENTS	-	6,250	5,095	6,250	6,250

UNIT 2

FRENCHMAN'S CREEK



**UNIT 2 - FRENCHMAN'S CREEK**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 2 - MAINTENANCE FUND					
54622 REPAIR & MAINT- RTU GATES	-	-	-	500	500
	26,478	52,451	71,736	82,483	48,983
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	19,904	22,000	18,900	-	-
56304 GIS	9,425	11,414	11,336	11,713	11,713
56401 MACHINERY & EQUIPMENT	26,774	-	-	6,000	-
	56,103	33,414	30,236	17,713	11,713
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	63,051	66,965	59,233	75,454	75,454
59111 OPERATIONS TRANSFER OUT	15,089	16,025	14,175	18,057	18,057
99999 Add'l cash required/(available) for budget	(5,253)	(40,309)	-	(17,000)	-
	72,887	42,681	73,408	76,511	93,511
<b>TOTAL EXPENSES</b>	<b>286,417</b>	<b>271,021</b>	<b>302,879</b>	<b>323,830</b>	<b>305,105</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/22	FYE 9/30/21	<u>Incr/(Decr)</u>		FYE 9/30/22	FYE 9/30/21
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$37.04	\$30.99	\$6.05	20%	9,184	9,185

**Budget Highlights:**

- > Aquatic Weed Control (a/c #53403) contract amended in February 2020 to allow extension through FYE 9/30/21 at existing prices, with option to renew annually four additional years.
- > FY 21 budget had \$22,000 for two access gate replacements (a/c #56301).
- > Repairs & Maintenance - Telemetry (a/c #54610) includes \$17,000 for RTU maintenance and structure power conditioning at RTU #46.
- > \$6,000 for EIM replacement budgeted in Machinery and Equipment (a/c #56401)
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

Northern maintains the following Improvements in Unit No. 2, Frenchman's Creek: 1 Fixed Structure; 13 Aerators; Canal Rights-of-Way; 2 Telemetry Stations; 2 Metritapes; Culvert; 1 Landscape Site.

**UNIT 2A - MACARTHUR UNIT**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	122,860	114,152	114,152	118,227	124,571
	122,860	114,152	114,152	118,227	124,571
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(431)	(1,113)	(1,087)	(1,114)	(1,174)
54903 TAX DISCOUNT	(4,580)	(4,390)	(4,238)	(4,547)	(4,791)
	(5,011)	(5,503)	(5,325)	(5,661)	(5,965)
Other					
36110 INTEREST EARNINGS	1,891	-	224	-	-
36132 INTEREST EARNINGS-TAXES	71	-	65	-	-
	1,962	-	289	-	-
<b>TOTAL REVENUES</b>	<b>119,811</b>	<b>108,649</b>	<b>109,116</b>	<b>112,566</b>	<b>118,606</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	58,100	63,848	47,197	73,996	76,216
	58,100	63,848	47,197	73,996	76,216
Contractual Services					
53101 ENGINEERING FEES	357	500	-	500	500
53109 LEGAL SERVICES	-	500	1,292	500	500
53115 FINANCIAL CONS./ADVISOR	107	215	100	215	215
53201 AUDITORS SERVICES	874	1,079	1,079	1,084	1,084
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	2,664	2,394	2,394	2,514	2,514
57301 TRUSTEE FEES	500	500	1,000	500	500
59126 Insurance	4,895	5,102	4,740	4,787	5,075
	9,397	10,540	10,605	10,350	10,638
Utilities					
54301 ELECTRICITY	1,061	1,040	760	1,070	1,102
	1,061	1,040	760	1,070	1,102
Supplies & Materials					
54201 POSTAGE	98	-	27	-	-
	98	-	27	-	-
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	14,701	15,000	2,900	5,000	10,000
54608 REPAIR & MAINT - GENERAL	4,983	12,150	14,463	3,000	3,000
54610 REPAIR & MAINT-TELEMETRY	8,539	9,000	1,093	10,000	9,000
54613 REPAIR & MAINT-CULVERTS	-	-	1,500	1,500	1,000
54614 REPAIR & MAINT - GATE	-	1,200	-	1,200	1,200
54622 REPAIR & MAINT- RTU GATES	-	-	-	4,500	4,500

UNIT 2A

MACARTHUR UNIT

**UNIT 2A - MACARTHUR UNIT**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 2A - MAINTENANCE FUND	28,223	37,350	19,956	25,200	28,700
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	30,092	-	-	-	-
	30,092	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	1,356	1,440	1,274	1,623	1,623
59111 OPERATIONS TRANSFER OUT	273	291	257	327	327
99999 Add'l cash required/(available) for budget	(8,790)	(5,860)	-	-	-
	(7,161)	(4,129)	1,531	1,950	1,950
<b>TOTAL EXPENSES</b>	<b>119,810</b>	<b>108,649</b>	<b>80,076</b>	<b>112,566</b>	<b>118,606</b>

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 2A - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	387,447	395,485	395,485	394,257	398,508
	387,447	395,485	395,485	394,257	398,508
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,359)	(3,746)	(3,765)	(3,730)	(3,770)
54903 TAX DISCOUNT	(14,459)	(15,210)	(14,702)	(15,163)	(15,327)
	(15,818)	(18,956)	(18,467)	(18,893)	(19,097)
Other					
36110 INTEREST EARNINGS	1,478	-	96	-	-
36132 INTEREST EARNINGS-TAXES	225	-	225	-	-
	1,703	-	321	-	-
<b>TOTAL REVENUES</b>	<b>373,332</b>	<b>376,529</b>	<b>377,339</b>	<b>375,364</b>	<b>379,411</b>

<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	195,000	210,000	210,000	215,000	220,000
57201 DEBT SERVICE-INTEREST	184,212	176,412	176,412	168,012	159,412
	379,212	386,412	386,412	383,012	379,412
Other					
99999 Add'l cash required/(available) for budget	(5,881)	(9,883)	-	(7,648)	-
	(5,881)	(9,883)	-	(7,648)	-
<b>TOTAL EXPENSES</b>	<b>373,331</b>	<b>376,529</b>	<b>386,412</b>	<b>375,364</b>	<b>379,412</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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>

**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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
ALL NON EXEMPT PARCELS - Maint	\$58.22	\$51.44				
ALL NON EXEMPT PARCELS - Debt	\$70.63	\$70.85				
<b>Total</b>	<b>\$128.85</b>	<b>\$122.29</b>	<b>\$6.56</b>	<b>5%</b>	<b>5,582</b>	<b>5,582</b>

**Budget Highlights:**

- > Repair & Maint-telemetry (a/c #54610) includes funding for metritape replacement and other scheduled maintenance.
- > Debt in this unit is currently being analyzed for a potential refinancing. If it is determined that an economic gain and cash flow savings can be achieved, a debt refunding will proceed. Savings will be used to reduce tax rates.

**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 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2013	4.00% - 5.25%	\$3,365,000	8/7/2033

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

Year Ending September 30,	Principal	Interest	Total
2022	\$215,000	\$168,013	\$383,013
2023	\$220,000	\$159,413	\$379,413
2024	\$230,000	\$150,613	\$380,613
2025	\$245,000	\$139,113	\$384,113
2026	\$260,000	\$126,863	\$386,863
THEREAFTER	\$2,195,000	\$482,500	\$2,677,500
<b>Total</b>	<b>\$3,365,000</b>	<b>\$1,226,515</b>	<b>\$4,591,515</b>

**UNIT 2C - ALTON**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	197,239	205,770	205,771	228,443	197,008
	197,239	205,770	205,771	228,443	197,008
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(695)	(1,960)	(1,972)	(2,176)	(1,877)
54903 TAX DISCOUNT	(7,780)	(7,914)	(7,983)	(8,786)	(7,577)
	(8,475)	(9,874)	(9,955)	(10,962)	(9,454)
Other					
32900 PERMIT FEES	1,500	-	1,250	-	-
32901 PLAT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	1,416	-	233	-	-
36132 INTEREST EARNINGS-TAXES	56	-	37	-	-
	3,222	-	1,520	-	-
<b>TOTAL REVENUES</b>	<b>191,986</b>	<b>195,896</b>	<b>197,336</b>	<b>217,481</b>	<b>187,554</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	31,694	23,434	36,523	41,151	42,386
	31,694	23,434	36,523	41,151	42,386
Contractual Services					
53101 ENGINEERING FEES	1,050	5,000	4,645	5,000	-
53109 LEGAL SERVICES	-	-	-	500	500
53115 FINANCIAL CONS./ADVISOR	214	430	200	430	430
53201 AUDITORS SERVICES	665	1,183	1,183	1,475	1,475
53403 CHEMICAL WEED CONTROL	1,489	1,491	1,491	1,540	1,540
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53413 PRESERVE/EXOTIC MAINT	43,626	85,000	42,992	89,250	89,250
57301 TRUSTEE FEES	1,500	1,555	1,500	1,555	1,555
59126 Insurance	1,594	6,444	5,987	5,525	5,857
	50,138	102,103	57,998	106,275	101,607
Utilities					
54301 ELECTRICITY	11	-	169	200	206
	11	-	169	200	206
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	-	12,500	-	12,500	12,500
54608 REPAIR & MAINT - GENERAL	114	10,000	-	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	-	-	13	5,000	1,000
54611 REPAIR & MAINT-ROADS	441	10,000	7,642	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	111	-	-	3,500	1,000
	666	32,500	7,655	41,000	34,500
Other					

**UNIT 2C - ALTON**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 2C - MAINT FUND					
59110 ADMINISTRAT TRANSFER OUT	5,549	5,894	5,213	6,641	6,641
59111 OPERATIONS TRANSFER OUT	1,850	1,965	1,738	2,214	2,214
99999 Add'l cash required/(available) for budget	102,078	30,000	-	20,000	-
	109,477	37,859	6,951	28,855	8,855
<b>TOTAL EXPENSES</b>	<b>191,986</b>	<b>195,896</b>	<b>109,296</b>	<b>217,481</b>	<b>187,554</b>

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 2C - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	5,623,628	5,611,880	5,611,897	5,608,164	5,671,425
	5,623,628	5,611,880	5,611,897	5,608,164	5,671,425
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(19,823)	(53,435)	(53,792)	(53,400)	(54,002)
54903 TAX DISCOUNT	(221,774)	(215,833)	(217,694)	(215,690)	(218,123)
	(241,597)	(269,268)	(271,486)	(269,090)	(272,125)
Other					
36110 INTEREST EARNINGS	94,495	-	9,619	-	-
36111 Net (incr) decr - fv of inves	(1,010)	-	(12,486)	-	-
36132 INTEREST EARNINGS-TAXES	1,596	-	1,018	-	-
	95,081	-	(1,849)	-	-
<b>TOTAL REVENUES</b>	<b>5,477,112</b>	<b>5,342,612</b>	<b>5,338,562</b>	<b>5,339,074</b>	<b>5,399,300</b>

**EXPENSES**

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	1,485,000	1,545,000	1,545,000	1,610,000	1,680,000
57201 DEBT SERVICE-INTEREST	3,910,662	3,849,462	3,849,462	3,785,750	3,719,300
	5,395,662	5,394,462	5,394,462	5,395,750	5,399,300
Other					
99999 Add'l cash required/(available) for budget	81,449	(51,850)	-	(56,676)	-
	81,449	(51,850)	-	(56,676)	-
<b>TOTAL EXPENSES</b>	<b>5,477,111</b>	<b>5,342,612</b>	<b>5,394,462</b>	<b>5,339,074</b>	<b>5,399,300</b>

	<b>Tax per Assessable Unit</b>				<b>Number of Assessable Units</b>	
	<b>FYE 9/30/22</b>	<b>FYE 9/30/21</b>	<b>Incr/(Decr)</b>		<b>FYE 9/30/22</b>	<b>FYE 9/30/21</b>
			<b>\$</b>	<b>%</b>		
Cmty Only - Apt (per acre) - Maint	\$554.21	\$499.20				
Cmty Only - Apt (per acre) - Debt	\$11,203.96	\$11,211.38				
<b>Total</b>	<b>\$11,758.17</b>	<b>\$11,710.58</b>	<b>\$47.59</b>	<b>0%</b>	<b>13</b>	<b>13</b>
Cmty Only - Apt (per computed acre) - Mai	\$58.22	\$51.44				

**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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
Cmty Only - Apt (per computed acre) - De	\$70.63	\$70.85				
Total	\$128.85	\$122.29	\$6.56	5%	13	13
Cmty Only - Bio A (per acre) - Maint	\$436.45	\$393.13				
Cmty Only - Bio A (per acre) - Debt	\$10,808.38	\$10,815.54				
Total	\$11,244.83	\$11,208.67	\$36.16	0%	70	70
Cmty Only - Bio A (per computed acre) - M	\$58.22	\$51.44				
Cmty Only - Bio A (per computed acre) - D	\$70.63	\$70.85				
Total	\$128.85	\$122.29	\$6.56	5%	70	70
Cmty Only - Bio B (per acre) - Maint	\$555.29	\$500.17				
Cmty Only - Bio B (per acre) - Debt	\$13,751.32	\$13,760.44				
Total	\$14,306.61	\$14,260.61	\$46.00	0%	7	7
Cmty Only - Bio B (per computed acre) - M	\$58.22	\$51.44				
Cmty Only - Bio B (per computed acre) - D	\$70.63	\$70.85				
Total	\$128.85	\$122.29	\$6.56	5%	7	7
Cmty Only - Com/Rtl (per acre) - Maint	\$461.20	\$415.42				
Cmty Only - Com/Rtl (per acre) - Debt	\$11,421.26	\$11,428.82				
Total	\$11,882.46	\$11,844.24	\$38.22	0%	39	39
Cmty Only - Com/Rtl (per computed acre)	\$58.22	\$51.44				
Cmty Only - Com/Rtl (per computed acre)	\$70.63	\$70.85				
Total	\$128.85	\$122.29	\$6.56	5%	40	40
Cmty Only - Office (per acre) - Maint	\$642.03	\$578.31				
Cmty Only - Office (per acre) - Debt	\$15,899.52	\$15,910.06				
Total	\$16,541.55	\$16,488.37	\$53.18	0%	26	26
Cmty Only - Office (per computed acre) -	\$58.22	\$51.44				
Cmty Only - Office (per computed acre) -	\$70.63	\$70.85				
Total	\$128.85	\$122.29	\$6.56	5%	26	26
Cmty Only - Utility (per acre) - Maint	\$148.74	\$133.98				
Cmty Only - Utility (per acre) - Debt	\$3,683.41	\$3,685.85				
Total	\$3,832.15	\$3,819.83	\$12.32	0%	5	5
Cmty Only - Utility (per computed acre) -	\$58.22	\$51.44				
Cmty Only - Utility (per computed acre) - D	\$70.63	\$70.85				
Total	\$128.85	\$122.29	\$6.56	5%	5	5

**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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
Par C -SF – Res (per acre) - Maint	\$382.31	\$344.36				
Par C -SF – Res (per acre) - Debt	\$9,467.58	\$9,473.85				
<b>Total</b>	<b>\$9,849.89</b>	<b>\$9,818.21</b>	<b>\$31.68</b>	<b>0%</b>	<b>30</b>	<b>30</b>
Par C -SF – Res (per lot) - Maint	\$106.28	\$94.73				
Par C -SF – Res (per lot) - Debt	\$1,260.87	\$1,261.88				
<b>Total</b>	<b>\$1,367.15</b>	<b>\$1,356.61</b>	<b>\$10.54</b>	<b>1%</b>	<b>217</b>	<b>217</b>
Par C -TH – Res (per acre) - Maint	\$764.02	\$688.19				
Par C -TH – Res (per acre) - Debt	\$18,920.51	\$18,933.05				
<b>Total</b>	<b>\$19,684.53</b>	<b>\$19,621.24</b>	<b>\$63.29</b>	<b>0%</b>	<b>6</b>	<b>6</b>
Par C -TH – Res (per unit) - Maint	\$73.31	\$65.03				
Par C -TH – Res (per unit) - Debt	\$444.34	\$444.80				
<b>Total</b>	<b>\$517.65</b>	<b>\$509.83</b>	<b>\$7.82</b>	<b>2%</b>	<b>143</b>	<b>143</b>
Par D -SF – Res (per acre) - Maint	\$382.31	\$344.36				
Par D -SF – Res (per acre) - Debt	\$9,467.58	\$9,473.85				
<b>Total</b>	<b>\$9,849.89</b>	<b>\$9,818.21</b>	<b>\$31.68</b>	<b>0%</b>	<b>16</b>	<b>16</b>
Par D -SF – Res (per lot) - Maint	\$101.94	\$90.82				
Par D -SF – Res (per lot) - Debt	\$1,153.30	\$1,154.24				
<b>Total</b>	<b>\$1,255.24</b>	<b>\$1,245.06</b>	<b>\$10.18</b>	<b>1%</b>	<b>117</b>	<b>117</b>
Par E -SF – Res (per acre) - Maint	\$382.31	\$344.36				
Par E -SF – Res (per acre) - Debt	\$9,467.58	\$9,473.85				
<b>Total</b>	<b>\$9,849.89</b>	<b>\$9,818.21</b>	<b>\$31.68</b>	<b>0%</b>	<b>29</b>	<b>29</b>
Par E -SF – Res (per lot) - Maint	\$101.90	\$90.79				
Par E -SF – Res (per lot) - Debt	\$1,152.38	\$1,153.31				
<b>Total</b>	<b>\$1,254.28</b>	<b>\$1,244.10</b>	<b>\$10.18</b>	<b>1%</b>	<b>199</b>	<b>199</b>
Par F -TH – Res (per acre) - Maint	\$764.02	\$688.19				
Par F -TH – Res (per acre) - Debt	\$18,920.51	\$18,933.05				
<b>Total</b>	<b>\$19,684.53</b>	<b>\$19,621.24</b>	<b>\$63.29</b>	<b>0%</b>	<b>10</b>	<b>10</b>
Par F -TH – Res (per unit) - Maint	\$88.44	\$78.66				
Par F -TH – Res (per unit) - Debt	\$752.63	\$753.30				
<b>Total</b>	<b>\$841.07</b>	<b>\$831.96</b>	<b>\$9.11</b>	<b>1%</b>	<b>255</b>	<b>255</b>
Par G -SF – Res (per acre) - Maint	\$382.31	\$344.36				
Par G -SF – Res (per acre) - Debt	\$9,467.58	\$9,473.85				



**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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
Total	\$9,849.89	\$9,818.21	\$31.68	0%	77	77
Par G -SF – Res (per lot) - Maint	\$106.74	\$95.14				
Par G -SF – Res (per lot) - Debt	\$1,272.20	\$1,273.22				
Total	\$1,378.94	\$1,368.36	\$10.58	1%	469	469
Undeveloped, undifferentiated (per acre) -	\$646.92	\$558.99				
Undeveloped, undifferentiated (per acre) -	\$16,020.35	\$15,376.31				
Total	\$16,667.27	\$15,935.30	\$731.97	5%	38	39
Undeveloped, undifferentiated (per compu	\$58.22	\$51.44				
Undeveloped, undifferentiated (per compu	\$70.63	\$70.85				
Total	\$128.85	\$122.29	\$6.56	5%	38	39

**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 \$2,543.22 to \$3,544.95.  
 Parcel C - TH: Acreage ranges from 0.0416 to 0.0463. Total assessment ranges from \$1,336.52 to \$1,429.03.  
 Parcel D - SF: Acreage ranges from 0.116 to 0.242. Total assessment ranges from \$2,397.82 to \$3,638.90.  
 Parcel E - SF: Acreage ranges from 0.119 to 0.344. Total assessment ranges from \$2,426.41 to \$4,642.63.  
 Parcel F - TH: Acreage ranges from 0.039 to 0.044. Total assessment ranges from \$1,608.76 to \$1,707.18.  
 Parcel G - SF: Acreage ranges from 0.1061 to 0.3194. Total assessment ranges from \$2,424.00 to \$4,524.98.
- > Due to this unit's early construction stage, budgeted maintenance costs are formative.
- > 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. Additional preserve work required within unit due to stage of development.
- > Northern's assessments are levied upon land within Alton according to specified land use classifications. At final buildout, there will be thirteen different land use classifications as follows: 1) Apartments, 2) Biotech A, 3) Biotech B, 4) Commercial/Retail, 5) Hotel, 6) Office, 7) Utility, 8) Parcel C - Single Family, 9) Parcel C - Townhomes, 10) Parcel D - Single Family, 11) Parcel E - Single Family, 12) Parcel F - Townhomes, 13) Parcel G - Single Family. Parcels classified as "Undeveloped, Undifferentiated" are all parcels yet to be divided into a single land use classification. In FYE 9/30/19, the total acreage classified as "Undeveloped, Undifferentiated" consisted of parcels not yet subdivided as Biotech B, Office, or Hotel. Tax rates will be affected as new plats are filed, because the number of taxable units will change with the designation of exempt acreage and creation individual lots.
- > 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 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
Water Control and Improvement Bonds - Series 2017	3.25%-5.00%	\$22,145,000	8/1/2046
Water Cntrl and Impr Bonds - Series 2014	4.50%-5.20%	\$54,395,000	8/1/2046
Total outstanding		<u>\$76,540,000</u>	

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

Year Ending September 30,	Principal	Interest	Total
2022	\$1,610,000	\$3,785,750	\$5,395,750
2023	\$1,680,000	\$3,719,300	\$5,399,300
2024	\$1,760,000	\$3,646,200	\$5,406,200
2025	\$1,840,000	\$3,569,600	\$5,409,600
2026	\$1,930,000	\$3,483,000	\$5,413,000
THEREAFTER	<u>\$67,720,000</u>	<u>\$41,287,410</u>	<u>\$109,007,410</u>
Total	<u>\$76,540,000</u>	<u>\$59,491,260</u>	<u>\$136,031,260</u>

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

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	301,094	298,045	298,045	369,111	252,472
31901 AGREEMENT ASSESSMENTS	11,607	5,640	5,640	6,985	4,778
31903 Delinquent Taxes - Prior Year	(143)	-	-	-	-
	312,558	303,685	303,685	376,096	257,250
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,053)	(2,845)	(2,837)	(3,507)	(2,399)
54903 TAX DISCOUNT	(11,115)	(11,463)	(10,847)	(14,196)	(9,710)
54904 UNIQUE ASSMTS DISCOUNT	-	(271)	-	(335)	(229)
	(12,168)	(14,579)	(13,684)	(18,038)	(12,338)
Other					
32900 PERMIT FEES	3,000	-	750	-	-
36110 INTEREST EARNINGS	2,740	-	276	-	-
36132 INTEREST EARNINGS-TAXES	193	-	171	-	-
	5,933	-	1,197	-	-
<b>TOTAL REVENUES</b>	<b>306,323</b>	<b>289,106</b>	<b>291,198</b>	<b>358,058</b>	<b>244,912</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	67,097	74,471	54,414	81,917	84,375
	67,097	74,471	54,414	81,917	84,375
Contractual Services					
53101 ENGINEERING FEES	5,022	15,000	38	1,000	1,000
53102 ENGINEERING-PERMITS	-	-	-	1,000	1,000
53109 LEGAL SERVICES	192	500	7,838	1,000	1,000
53201 AUDITORS SERVICES	1,064	1,327	1,327	1,376	1,376
53403 CHEMICAL WEED CONTROL	26,083	27,387	27,387	28,756	28,756
53405 MOWING SERVICES	38,046	38,046	29,046	41,298	41,298
53407 TRASH DISPOSAL	1,650	1,000	850	2,500	2,500
53409 LANDSCAPE MAINTENANCE	854	756	756	794	794
53413 PRESERVE/EXOTIC MAINT	-	4,800	-	5,040	5,040
59126 Insurance	4,438	5,566	5,171	5,489	5,819
	77,349	94,382	72,413	88,253	88,583
Utilities					
54301 ELECTRICITY	588	600	438	4,200	4,326
	588	600	438	4,200	4,326
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	-	3,786	802	7,332	7,332
54604 REPAIR & MAINT-CANAL/LAKE	197,350	67,000	36,790	105,560	10,000
54608 REPAIR & MAINT - GENERAL	4,750	6,000	1,900	350	350
54610 REPAIR & MAINT-TELEMTRY	1,884	8,000	179	19,000	8,000
54613 REPAIR & MAINT-CULVERTS	-	-	-	3,500	1,000

UNIT 3

HORSESHOE ACRES/SQUARE LAKE

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

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 3 - MAINTENANCE FUND					
54614 REPAIR & MAINT - GATE	2,700	700	-	500	500
54622 REPAIR & MAINT- RTU GATES	-	-	-	1,000	1,000
	206,684	85,486	39,671	137,242	28,182
<b>Capital Outlay</b>					
56301 IMPRVMNTS OTHER THAN BLDG	6,687	-	-	12,000	-
56304 GIS	3,022	3,425	3,401	6,254	6,254
56401 MACHINERY & EQUIPMENT	-	-	-	45,000	-
	9,709	3,425	3,401	63,254	6,254
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	17,370	18,449	16,319	20,788	20,788
59111 OPERATIONS TRANSFER OUT	10,366	11,009	9,738	12,404	12,404
99999 Add'l cash required/(available) for budget	(82,841)	1,284	-	(50,000)	-
	(55,105)	30,742	26,057	(16,808)	33,192
<b>TOTAL EXPENSES</b>	<b>306,322</b>	<b>289,106</b>	<b>196,394</b>	<b>358,058</b>	<b>244,912</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/22</u>	<u>FYE 9/30/21</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/22</u>	<u>FYE 9/30/21</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$136.86	\$110.51	\$26.35	24%	2,748	2,748

**Budget Highlights:**

- > FY 21 budget had an Engineering budget (a/c #53101) that included an estimate for survey services for miscellaneous canals in Horseshoe Acres.
- > Aquatic Weed Control (a/c 53403) contract amended in February 2020 to allow extension through FYE 9/30/21, with option to renew annually four additional years. A change order approving a 5% increase to the contract for FYE 9/30/21 was also approved.
- > FY22 budget for Repair & Maint-CANAL/LAKE (a/c #54604) includes clean up of vegetation of western sides of EPB- 5 and EPB -6 canals, quarterly maintenance of newly cleaned areas and Steeplechase sediment excavation.
- > FY21 budget for Repair & Maint-CANAL/LAKE (a/c #54604) included canal and ROW clean up and removal of exotic trees and brush.
- > \$12,000 is included in Improvements Other than Building (a/c #56301) for a new access gate at EPB-7 at the end of Leo Lane.
- > Machinery and Equipment (a/c #56401) includes 2 new aerators and replacing one EIM.
- > 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 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.

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

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

**Improvements Maintained:**

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

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**UNIT 3A - WOODBINE**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	136,278	135,729	135,729	170,192	238,320
31903 Delinquent Taxes - Prior Year	(143)	-	-	-	-
	136,135	135,729	135,729	170,192	238,320
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(475)	(1,292)	(1,291)	(1,622)	(2,271)
54903 TAX DISCOUNT	(5,046)	(5,220)	(4,950)	(6,546)	(9,166)
	(5,521)	(6,512)	(6,241)	(8,168)	(11,437)
Other					
32900 PERMIT FEES	250	-	500	-	-
33449 FEMA (Fed)- Hurricane Irma	64	-	-	-	-
36110 INTEREST EARNINGS	3,109	-	342	-	-
36132 INTEREST EARNINGS-TAXES	99	-	69	-	-
	3,522	-	911	-	-
<b>TOTAL REVENUES</b>	<b>134,136</b>	<b>129,217</b>	<b>130,399</b>	<b>162,024</b>	<b>226,883</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	41,398	46,220	40,061	52,137	53,702
	41,398	46,220	40,061	52,137	53,702
Contractual Services					
53101 ENGINEERING FEES	1,212	12,000	-	29,000	29,000
53109 LEGAL SERVICES	-	500	7,264	500	500
53115 FINANCIAL CONS./ADVISOR	107	215	100	215	215
53201 AUDITORS SERVICES	1,180	1,410	1,410	1,342	1,342
53403 CHEMICAL WEED CONTROL	7,504	7,879	7,879	8,273	8,273
53407 TRASH DISPOSAL	-	250	-	250	250
57301 TRUSTEE FEES	500	525	525	525	525
59126 Insurance	398	429	399	450	478
	10,901	23,208	17,577	40,555	40,583
Utilities					
54301 ELECTRICITY	24,011	25,500	19,277	25,500	26,265
	24,011	25,500	19,277	25,500	26,265
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	23,336	27,028	12,340	27,174	27,174
54608 REPAIR & MAINT - GENERAL	-	3,000	2,950	3,000	3,000
54611 REPAIR & MAINT-ROADS	-	23,000	-	23,000	23,000
54613 REPAIR & MAINT-CULVERTS	-	1,500	10,500	3,500	1,000
54617 Repairs & Maint - Catch Basins	104,230	20,000	57,383	45,000	10,000
54618 R&M-AERATOR REFURBISHMENTS	5,087	12,500	10,190	12,500	12,500
54621 REPAIR & MAINT- STREET SWEEP	-	15,000	13,800	16,650	16,650

**UNIT 3A - WOODBINE**

Fund Name: UNIT 3A - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
	132,653	102,028	107,163	130,824	93,324
Other					
59110 ADMINISTRAT TRANSFER OUT	7,315	7,769	6,872	8,754	8,754
59111 OPERATIONS TRANSFER OUT	3,555	3,775	3,339	4,254	4,254
99999 Add'l cash required/(available) for budget	(85,695)	(79,283)	-	(100,000)	-
	(74,825)	(67,739)	10,211	(86,992)	13,008
<b>TOTAL EXPENSES</b>	<b>134,138</b>	<b>129,217</b>	<b>194,289</b>	<b>162,024</b>	<b>226,882</b>

Fund Name: UNIT 3A - DEBT FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	424,942	424,111	424,111	426,824	443,289
31903 Delinquent Taxes - Prior Year	(469)	-	-	-	-
	424,473	424,111	424,111	426,824	443,289
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,483)	(4,038)	(4,034)	(4,064)	(4,221)
54903 TAX DISCOUNT	(15,730)	(16,311)	(15,467)	(16,416)	(17,049)
	(17,213)	(20,349)	(19,501)	(20,480)	(21,270)
Other					
36110 INTEREST EARNINGS	1,414	-	78	-	-
36132 INTEREST EARNINGS-TAXES	309	-	215	-	-
	1,723	-	293	-	-
<b>TOTAL REVENUES</b>	<b>408,983</b>	<b>403,762</b>	<b>404,903</b>	<b>406,344</b>	<b>422,019</b>

**EXPENSES**

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	275,000	290,000	290,000	305,000	325,000
57201 DEBT SERVICE-INTEREST	143,781	129,000	129,000	113,412	97,019
	418,781	419,000	419,000	418,412	422,019
Other					
99999 Add'l cash required/(available) for budget	(9,797)	(15,238)	-	(12,068)	-
	(9,797)	(15,238)	-	(12,068)	-
<b>TOTAL EXPENSES</b>	<b>408,984</b>	<b>403,762</b>	<b>419,000</b>	<b>406,344</b>	<b>422,019</b>

	<b>Tax per Assessable Unit</b>				<b>Number of Assessable Units</b>	
	FYE 9/30/22	FYE 9/30/21	Incr/(Decr)		FYE 9/30/22	FYE 9/30/21
			\$	%		
APTS & COMMERCIAL - Maint	\$1,572.99	\$1,255.85				
APTS & COMMERCIAL - Debt	\$3,601.71	\$3,578.81				

**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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
Total	\$5,174.70	\$4,834.66	\$340.04	7%	24	24
PAR A - Maint	\$340.15	\$272.63				
PAR A - Debt	\$509.83	\$506.59				
Total	\$849.98	\$779.22	\$70.76	9%	74	74
PAR B - Maint	\$329.26	\$263.95				
PAR B - Debt	\$482.52	\$479.45				
Total	\$811.78	\$743.40	\$68.38	9%	86	86
PAR C - Maint	\$319.78	\$256.39				
PAR C - Debt	\$458.74	\$455.82				
Total	\$778.52	\$712.21	\$66.31	9%	88	88
PAR D, PLAT 1 - Maint	\$341.50	\$273.71				
PAR D, PLAT 1 - Debt	\$513.22	\$509.96				
Total	\$854.72	\$783.67	\$71.05	9%	71	71
PAR D, PLAT 2 - Maint	\$320.14	\$256.68				
PAR D, PLAT 2 - Debt	\$459.64	\$456.72				
Total	\$779.78	\$713.40	\$66.38	9%	15	15
PAR E - Maint	\$335.30	\$268.77				
PAR E - Debt	\$497.68	\$494.52				
Total	\$832.98	\$763.29	\$69.69	9%	114	114
PAR F - Maint	\$209.88	\$168.74				
PAR F - Debt	\$183.12	\$181.96				
Total	\$393.00	\$350.70	\$42.30	12%	136	136
PAR G - Maint	\$356.86	\$285.96				
PAR G - Debt	\$551.73	\$548.23				
Total	\$908.59	\$834.19	\$74.40	9%	40	40
PAR H - Maint	\$365.72	\$293.03				
PAR H - Debt	\$573.96	\$570.31				
Total	\$939.68	\$863.34	\$76.34	9%	54	54
PAR J - Maint	\$266.01	\$213.51				
PAR J - Debt	\$323.89	\$321.83				
Total	\$589.90	\$535.34	\$54.56	10%	132	132

**Budget Highlights:**



**UNIT 3A - WOODBINE**

- > Engineering budget (a/c #53101) includes estimate for extracting data previously collected with LIDAR technology for incorporation into GIS as well as miscellaneous engineering costs.
- > 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 5% increase to the contract for FYE 9/30/21 was also approved.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

**Debt Outstanding as of 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl & Impr Refunding Bonds - Taxable Series 2004B	5.375%	\$2,110,000	8/1/2027

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

Year Ending September 30,	Principal	Interest	Total
2022	\$305,000	\$113,413	\$418,413
2023	\$325,000	\$97,019	\$422,019
2024	\$340,000	\$79,550	\$419,550
2025	\$360,000	\$61,275	\$421,275
2026	\$380,000	\$41,925	\$421,925
THEREAFTER	\$400,000	\$21,500	\$421,500
Total	\$2,110,000	\$414,682	\$2,524,682

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

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	440,532	397,113	396,834	555,139	401,659
31901 AGREEMENT ASSESSMENTS	12,391	11,164	11,164	15,608	11,293
31903 Delinquent Taxes - Prior Year	324	-	85	-	-
	453,247	408,277	408,083	570,747	412,952
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,509)	(3,803)	(3,729)	(5,270)	(3,813)
54903 TAX DISCOUNT	(15,296)	(15,273)	(14,039)	(21,351)	(15,448)
54904 UNIQUE ASSMTS DISCOUNT	(459)	(536)	(395)	(749)	(542)
	(17,264)	(19,612)	(18,163)	(27,370)	(19,803)
Other					
32900 PERMIT FEES	4,000	-	500	-	-
32901 PLAT FEES	-	-	250	-	-
33449 FEMA (Fed)- Hurricane Irma	634	-	-	-	-
36110 INTEREST EARNINGS	3,346	-	454	-	-
36132 INTEREST EARNINGS-TAXES	638	-	477	-	-
	8,618	-	1,681	-	-
<b>TOTAL REVENUES</b>	<b>444,601</b>	<b>388,665</b>	<b>391,601</b>	<b>543,377</b>	<b>393,149</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	66,255	77,449	58,270	84,914	87,462
	66,255	77,449	58,270	84,914	87,462
Contractual Services					
53101 ENGINEERING FEES	425	500	50	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	1,736	2,138	2,138	2,197	2,197
53403 CHEMICAL WEED CONTROL	15,796	16,585	16,585	17,415	17,415
53405 MOWING SERVICES	19,158	19,158	19,158	20,116	20,116
53407 TRASH DISPOSAL	850	1,000	-	250	250
53409 LANDSCAPE MAINTENANCE	1,742	1,575	1,575	1,654	1,654
59126 Insurance	11,211	15,135	14,062	14,374	15,236
	50,918	56,591	53,568	57,006	57,868
Utilities					
54301 ELECTRICITY	37,266	40,000	28,986	45,400	46,762
	37,266	40,000	28,986	45,400	46,762
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	34,673	56,310	28,955	68,053	68,053
54604 REPAIR & MAINT-CANAL/LAKE	1,950	10,000	11,200	4,500	9,000
54608 REPAIR & MAINT - GENERAL	1,568	10,000	5,636	10,000	10,000
54610 REPAIR & MAINT-TELEMTRY	2,381	5,000	89	7,500	5,000
54613 REPAIR & MAINT-CULVERTS	-	2,000	16,886	300,000	2,000

UNIT 4

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

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 4 - MAINTENANCE FUND					
54614 REPAIR & MAINT - GATE	4,600	800	390	500	-
54618 R&M-AERATOR REFURBISHMENTS	15,540	-	-	12,500	12,500
54622 REPAIR & MAINT- RTU GATES	-	-	-	1,500	1,500
	60,712	84,110	63,156	404,553	108,053
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	10,031	7,000	6,400	-	-
56304 GIS	9,615	10,939	10,864	11,228	11,228
56401 MACHINERY & EQUIPMENT	44,868	-	-	58,500	-
	64,514	17,939	17,264	69,728	11,228
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	52,256	55,500	49,092	62,536	62,536
59111 OPERATIONS TRANSFER OUT	16,078	17,076	15,104	19,240	19,240
99999 Add'l cash required/(available) for budget	96,604	40,000	-	(200,000)	-
	164,938	112,576	64,196	(118,224)	81,776
<b>TOTAL EXPENSES</b>	<b>444,603</b>	<b>388,665</b>	<b>285,440</b>	<b>543,377</b>	<b>393,149</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/22	FYE 9/30/21	<u>Incr/(Decr)</u>		FYE 9/30/22	FYE 9/30/21
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$64.83	\$46.37	\$18.46	40%	8,804	8,805

**Budget Highlights:**

- > Aquatic Weed Control (a/c 53403) contract was amended in February 2020 to allow extension through FYE 9/30/21, with option to renew annually four additional years. A change order approving a 5% increase to the contract for FYE 9/30/21 was also approved.
- > Repair & Maintenance - general (a/c #54608) includes funding for maintenance to RTU sites and erosion repair at Station 39.
- > 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). Also includes repair to Shenandoah Culvert (\$100,000)
- > FY22 budget includes 3 new aerators (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

Northern maintains the following Improvements in the Unit No. 4, West of the Villages of Palm Beach Lakes: 3 Operable Structures; 3 Operable Gates; 4 Fixed Structures; 30 Aerators; Lakes; 3 Telemetry Stations; 3 Metritapes; Canal Rights-of-Way, Culverts; 5 Landscape Sites; 2 Rain Gauges; 1 Mechanical Gate.

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

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	299,701	293,898	293,793	291,708	347,716
31901 AGREEMENT ASSESSMENTS	1,805	1,769	1,769	1,756	2,093
31903 Delinquent Taxes - Prior Year	(98)	-	-	-	-
	301,408	295,667	295,562	293,464	349,809
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,048)	(2,834)	(2,796)	(2,790)	(3,326)
54903 TAX DISCOUNT	(11,095)	(11,303)	(10,937)	(11,219)	(13,373)
54904 UNIQUE ASSMTS DISCOUNT	(72)	(85)	(71)	(84)	(100)
	(12,215)	(14,222)	(13,804)	(14,093)	(16,799)
Other					
36110 INTEREST EARNINGS	2,307	-	373	-	-
36132 INTEREST EARNINGS-TAXES	212	-	169	-	-
	2,519	-	542	-	-
<b>TOTAL REVENUES</b>	<b>291,712</b>	<b>281,445</b>	<b>282,300</b>	<b>279,371</b>	<b>333,010</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	12,267	16,175	15,835	17,064	17,576
	12,267	16,175	15,835	17,064	17,576
Contractual Services					
53101 ENGINEERING FEES	7,448	4,000	5,876	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	3,180	3,648	3,648	3,648	3,648
53201 AUDITORS SERVICES	678	1,194	1,194	1,166	1,166
53403 CHEMICAL WEED CONTROL	9,451	9,467	9,467	9,774	9,774
53405 MOWING SERVICES	11,742	11,742	11,742	12,329	12,329
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	8,146	11,613	10,789	10,452	11,079
	40,645	42,414	42,716	39,119	39,746
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	4,600	2,000	4,000	5,000	5,000
54608 REPAIR & MAINT - GENERAL	-	2,000	2,900	2,000	2,000
54613 REPAIR & MAINT-CULVERTS	-	-	-	3,500	-
54614 REPAIR & MAINT - GATE	1,400	500	-	500	500
	6,000	4,500	6,900	11,000	7,500
Capital Outlay					
56304 GIS	8,923	10,141	10,072	10,407	10,407
	8,923	10,141	10,072	10,407	10,407
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	-	75,726	-	119,257	125,220

UNIT 5

HENRY ROLF / OKEECHOBEE CORRIDOR

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

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 5 - MAINTENANCE FUND					
57201 DEBT SERVICE-INTEREST	-	53,625	-	75,000	69,037
	-	129,351	-	194,257	194,257
Other					
59110 ADMINISTRAT TRANSFER OUT	50,944	54,106	47,859	60,965	60,965
59111 OPERATIONS TRANSFER OUT	2,138	2,271	2,009	2,559	2,559
99999 Add'l cash required/(available) for budget	170,794	22,487	-	(56,000)	-
	223,876	78,864	49,868	7,524	63,524
<b>TOTAL EXPENSES</b>	<b>291,711</b>	<b>281,445</b>	<b>125,391</b>	<b>279,371</b>	<b>333,010</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/22	FYE 9/30/21	<u>Incr/(Decr)</u>		FYE 9/30/22	FYE 9/30/21
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$35.96	\$36.23	(\$0.27)	-1%	8,161	8,161

**Budget Highlights:**

- > Aquatic Weed Control (a/c 53403) contract amended in February 2020 to allow extension through FYE 9/30/21 at existing prices, with option to renew annually four additional years.
- > FY20 Culvert Repairs & Maintenance (a/c #54613) included partial funding of major Jog Road culvert repairs. The rest of the funding to come from a new proposed maintenance loan. The project includes cleaning the existing culvert, slip lining and restoration.
- > New proposed loan approximating \$1,500,000 for the Jog Road culvert project, 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 in a Capital Projects Fund.

**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 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
Proposed loan for culvert cleaning and restoration	5.00%	\$1,500,000	8/1/2032

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

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

<b>Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$119,257	\$75,000	\$194,257
2023	\$125,220	\$69,037	\$194,257
2024	\$131,481	\$62,776	\$194,257
2025	\$138,055	\$56,202	\$194,257
2026	\$144,957	\$49,299	\$194,256
THEREAFTER	\$841,030	\$130,254	\$971,284
Total	<u>\$1,500,000</u>	<u>\$442,568</u>	<u>\$1,942,568</u>

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

Fund Name: UNIT 5A - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	348,106	345,201	345,201	284,339	369,899
	348,106	345,201	345,201	284,339	369,899
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,224)	(3,287)	(3,303)	(2,708)	(3,523)
54903 TAX DISCOUNT	(12,281)	(13,276)	(12,679)	(10,936)	(14,227)
	(13,505)	(16,563)	(15,982)	(13,644)	(17,750)
Other					
32900 PERMIT FEES	1,000	-	2,500	-	-
36110 INTEREST EARNINGS	8,394	-	1,064	-	-
36132 INTEREST EARNINGS-TAXES	217	-	128	-	-
	9,611	-	3,692	-	-
<b>TOTAL REVENUES</b>	<b>344,212</b>	<b>328,638</b>	<b>332,911</b>	<b>270,695</b>	<b>352,149</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	80,707	91,340	67,428	100,266	103,274
	80,707	91,340	67,428	100,266	103,274
Contractual Services					
53101 ENGINEERING FEES	17,310	8,000	21,966	14,400	14,400
53109 LEGAL SERVICES	13,059	1,000	2,962	500	500
53201 AUDITORS SERVICES	889	1,231	1,231	1,303	1,303
53402 MARSH MAINT-LITTORAL ZONE	715	15,568	638	16,422	16,422
53403 CHEMICAL WEED CONTROL	31,308	32,024	32,024	34,675	34,675
53407 TRASH DISPOSAL	-	250	-	500	500
59126 Insurance	708	884	821	939	995
	63,989	58,957	59,642	68,739	68,795
Utilities					
54301 ELECTRICITY	9,730	13,000	6,799	13,000	13,390
	9,730	13,000	6,799	13,000	13,390
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,000	-	2,000	2,000
54608 REPAIR & MAINT - GENERAL	-	500	-	1,000	1,000
54611 REPAIR & MAINT-ROADS	8,729	28,500	11,460	37,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	-	-	5,000	10,000
54617 Repairs & Maint - Catch Basins	50,493	20,000	-	10,000	10,000
	59,222	51,000	11,460	55,000	33,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	-	100,000
56302 ROADS/BRIDGES	-	260,000	92,000	-	-
56304 GIS	-	-	125	875	875

UNIT 5A

VISTA CENTER OF PALM BEACH



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

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 5A - MAINTENANCE FUND	-	260,000	92,125	875	100,875
Other					
59110 ADMINISTRAT TRANSFER OUT	13,133	13,948	12,338	15,716	15,716
59111 OPERATIONS TRANSFER OUT	14,288	15,175	13,423	17,099	17,099
99999 Add'l cash required/(available) for budget	103,142	(174,782)	-	-	-
	130,563	(145,659)	25,761	32,815	32,815
<b>TOTAL EXPENSES</b>	<b>344,211</b>	<b>328,638</b>	<b>263,215</b>	<b>270,695</b>	<b>352,149</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/22	FYE 9/30/21	<u>Incr/(Decr)</u>		FYE 9/30/22	FYE 9/30/21
			\$	%		
Business Park Vista Center - Maint	\$171.15	\$200.36	(\$29.21)	-15%	136	136
Emerald Dunes Condos - Maint	\$93.64	\$106.25	(\$12.61)	-12%	302	302
GOLF COURSE - Maint	\$185.91	\$218.27	(\$32.36)	-15%	128	128
INDUSTRIAL - Maint	\$1,003.64	\$1,211.05	(\$207.41)	-17%	195	195
Links at Emerald Dunes - Maint	\$114.42	\$131.49	(\$17.07)	-13%	185	185
Ventura Greens at Emerald Dunes - Maint	\$174.20	\$204.06	(\$29.86)	-15%	70	70
Villas at Emerald Dunes - Maint	\$104.33	\$119.23	(\$14.90)	-12%	184	184
Vista Center Condos - Maint	\$358.52	\$427.84	(\$69.32)	-16%	12	12

**Budget Highlights:**

- > Repair & Maint Roads (a/c #54611) includes miscellaneous repairs, sign replacements, sidewalk repairs, and swale restoration.
- > Engineering budget (a/c #53101) includes estimate for extracting data previously collected with LIDAR technology for incorporation into GIS as well as miscellaneous engineering costs.
- > 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.
- > FY 21 budget for Roads/Bridges (a/c #56302) included funding for LED street light upgrade and replacement program.

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

**UNIT 5B - BAYWINDS**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	76,897	76,177	76,177	99,290	78,102
31903 Delinquent Taxes - Prior Year	(140)	-	-	-	-
	76,757	76,177	76,177	99,290	78,102
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(270)	(725)	(728)	(949)	(746)
54903 TAX DISCOUNT	(2,791)	(2,930)	(2,771)	(3,819)	(3,004)
	(3,061)	(3,655)	(3,499)	(4,768)	(3,750)
Other					
36110 INTEREST EARNINGS	963	-	121	-	-
36132 INTEREST EARNINGS-TAXES	45	-	41	-	-
	1,008	-	162	-	-
<b>TOTAL REVENUES</b>	<b>74,704</b>	<b>72,522</b>	<b>72,840</b>	<b>94,522</b>	<b>74,352</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	24,419	25,811	18,826	28,521	29,377
	24,419	25,811	18,826	28,521	29,377
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	107	215	100	215	215
53201 AUDITORS SERVICES	428	673	673	742	742
53409 LANDSCAPE MAINTENANCE	2,803	2,730	2,730	2,866	2,866
57301 TRUSTEE FEES	500	525	500	525	525
59126 Insurance	4,893	4,341	4,033	5,356	5,677
	8,731	9,484	8,036	10,704	11,025
Utilities					
54301 ELECTRICITY	5,146	4,564	2,151	5,066	5,218
	5,146	4,564	2,151	5,066	5,218
Supplies & Materials					
55201 FUEL-PUMP STATIONS	513	1,000	-	1,000	1,000
	513	1,000	-	1,000	1,000
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	-	3,786	-	-	-
54602 REPAIR & MAINT-PUMP STATN	482	10,000	4,772	10,332	10,332
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	-	3,000	3,000
54606 REPAIR & MAINT-BLDG	18,142	10,000	75	10,000	1,000
54608 REPAIR & MAINT - GENERAL	398	2,000	375	750	750
54610 REPAIR & MAINT-TELEMETRY	540	1,500	22	14,000	1,500
54619 R&M-GENERATORS	-	1,000	-	1,000	1,000

**UNIT 5B - BAYWINDS**

Fund Name: UNIT 5B - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
	19,562	31,286	5,244	39,082	17,582
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	6,687	-	-	-	-
	6,687	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	5,531	5,875	5,197	6,620	6,620
59111 OPERATIONS TRANSFER OUT	2,949	3,132	2,770	3,529	3,529
99999 Add'l cash required/(available) for budget	1,167	(8,630)	-	-	-
	9,647	377	7,967	10,149	10,149
<b>TOTAL EXPENSES</b>	<b>74,705</b>	<b>72,522</b>	<b>42,224</b>	<b>94,522</b>	<b>74,351</b>

Fund Name: UNIT 5B - DEBT FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	402,282	402,736	402,736	404,971	412,945
31903 Delinquent Taxes - Prior Year	(1,707)	-	-	-	-
	400,575	402,736	402,736	404,971	412,945
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,411)	(3,836)	(3,847)	(3,858)	(3,934)
54903 TAX DISCOUNT	(14,632)	(15,489)	(14,657)	(15,575)	(15,882)
	(16,043)	(19,325)	(18,504)	(19,433)	(19,816)
Other					
36110 INTEREST EARNINGS	1,136	-	59	-	-
36132 INTEREST EARNINGS-TAXES	237	-	217	-	-
	1,373	-	276	-	-
<b>TOTAL REVENUES</b>	<b>385,905</b>	<b>383,411</b>	<b>384,508</b>	<b>385,538</b>	<b>393,129</b>

**EXPENSES**

Debt Service

57101 DEBT SERVICE-PRINCIPAL	344,401	352,081	352,081	359,933	367,959
57201 DEBT SERVICE-INTEREST	48,728	41,047	41,047	33,196	25,170
	393,129	393,128	393,128	393,129	393,129

Other

99999 Add'l cash required/(available) for budget	(7,224)	(9,717)	-	(7,591)	-
	(7,224)	(9,717)	-	(7,591)	-
<b>TOTAL EXPENSES</b>	<b>385,905</b>	<b>383,411</b>	<b>393,128</b>	<b>385,538</b>	<b>393,129</b>

**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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
COMMERCIAL - Maint	\$637.20	\$497.54				
COMMERCIAL - Debt	\$2,452.36	\$2,438.84				
Total	\$3,089.56	\$2,936.38	\$153.18	5%	7	7
Mezzano Condo - Maint	\$59.34	\$54.17				
Mezzano Condo - Debt	\$95.37	\$94.84				
Total	\$154.71	\$149.01	\$5.70	4%	240	240
RESIDENTIAL - Maint	\$118.65	\$99.67				
RESIDENTIAL - Debt	\$337.26	\$335.40				
Total	\$455.91	\$435.07	\$20.84	5%	1,082	1,082

**Budget Highlights:**

- > Repair & Maintenance- Telemetry (a/c# 54610) includes upgrades to PLC cards

**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 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2015	2.23%	\$1,488,610	8/1/2025

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

Year Ending September 30,	Principal	Interest	Total
2022	\$359,933	\$33,196	\$393,129
2023	\$367,959	\$25,170	\$393,129
2024	\$376,165	\$16,964	\$393,129
2025	\$384,553	\$8,576	\$393,129
Total	\$1,488,610	\$83,906	\$1,572,516

**UNIT 5C - RIVERWALK**

Fund Name: UNIT 5C - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	48,474	39,739	39,739	45,357	39,804
	48,474	39,739	39,739	45,357	39,804
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(169)	(380)	(376)	(432)	(379)
54903 TAX DISCOUNT	(1,780)	(1,528)	(1,465)	(1,744)	(1,530)
	(1,949)	(1,908)	(1,841)	(2,176)	(1,909)
Other					
36110 INTEREST EARNINGS	1,343	-	169	-	-
36132 INTEREST EARNINGS-TAXES	35	-	29	-	-
	1,378	-	198	-	-
<b>TOTAL REVENUES</b>	<b>47,903</b>	<b>37,831</b>	<b>38,096</b>	<b>43,181</b>	<b>37,895</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	14,569	20,193	13,702	21,560	22,207
	14,569	20,193	13,702	21,560	22,207
Contractual Services					
53101 ENGINEERING FEES	128	500	390	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	474	584	584	582	582
53407 TRASH DISPOSAL	2,550	3,400	3,400	3,400	3,400
53409 LANDSCAPE MAINTENANCE	722	724	725	761	761
59126 Insurance	591	605	562	611	647
	4,465	6,313	5,661	6,354	6,390
Utilities					
54301 ELECTRICITY	173	1,000	123	1,000	1,030
	173	1,000	123	1,000	1,030
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	-	3,000	3,000
54608 REPAIR & MAINT - GENERAL	-	1,500	100	1,500	1,500
54610 REPAIR & MAINT-TELEMETRY	225	1,500	-	5,000	1,500
54613 REPAIR & MAINT-CULVERTS	-	-	-	3,500	1,000
	225	6,000	100	13,000	7,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	3,344	-	-	-	-
	3,344	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	752	799	707	900	900
59111 OPERATIONS TRANSFER OUT	307	326	288	367	367

UNIT 5C

RIVERWALK

**UNIT 5C - RIVERWALK**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 5C - MAINTENANCE FUND					
99999 Add'l cash required/(available) for budget	24,067	3,200	-	-	-
	25,126	4,325	995	1,267	1,267
<b>TOTAL EXPENSES</b>	<b>47,902</b>	<b>37,831</b>	<b>20,581</b>	<b>43,181</b>	<b>37,894</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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
RESIDENTIAL - Maint	\$69.14	\$65.30				
Total	\$69.14	\$65.30	\$3.84	6%	1,367	1,367

**Budget Highlights:**

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

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 5D - ANDROS ISLE**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	111,652	97,633	97,633	101,050	80,860
	111,652	97,633	97,633	101,050	80,860
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(391)	(867)	(927)	(888)	(711)
54903 TAX DISCOUNT	(4,147)	(3,755)	(3,610)	(3,886)	(3,110)
	(4,538)	(4,622)	(4,537)	(4,774)	(3,821)
Other					
36110 INTEREST EARNINGS	1,733	-	216	-	-
36132 INTEREST EARNINGS-TAXES	71	-	74	-	-
	1,804	-	290	-	-
<b>TOTAL REVENUES</b>	<b>108,918</b>	<b>93,011</b>	<b>93,386</b>	<b>96,276</b>	<b>77,039</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	25,248	27,925	22,200	32,548	33,524
	25,248	27,925	22,200	32,548	33,524
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	743	856	856	928	928
53409 LANDSCAPE MAINTENANCE	2,621	2,762	2,761	2,900	2,900
59126 Insurance	2,914	2,694	2,503	2,763	2,929
	6,278	7,312	6,120	7,591	7,757
Utilities					
54301 ELECTRICITY	3,889	3,164	2,601	4,066	4,188
	3,889	3,164	2,601	4,066	4,188
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	25	-	25	-	-
55201 FUEL-PUMP STATIONS	-	1,500	-	1,000	1,000
	25	1,500	25	1,000	1,000
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	7,728	5,000	26,625	5,332	5,332
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	-	3,000	3,000
54606 REPAIR & MAINT-BLDG	-	10,000	1,736	10,000	10,000
54608 REPAIR & MAINT - GENERAL	822	3,000	300	600	600
54610 REPAIR & MAINT-TELEMETRY	225	1,500	105	14,000	1,500
54619 R&M-GENERATORS	-	1,000	-	1,000	1,000
	8,775	23,500	28,766	33,932	21,432
Capital Outlay					

UNIT 5D

ANDROS ISLE

**UNIT 5D - ANDROS ISLE**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 5D - MAINTENANCE FUND					
56301 IMPRVMENTS OTHER THAN BLDG	4,950	12,500	63,390	8,000	-
	4,950	12,500	63,390	8,000	-
Other					
59110 ADMINISTRAT TRANSFER OUT	5,023	5,334	4,718	6,010	6,010
59111 OPERATIONS TRANSFER OUT	2,614	2,776	2,455	3,129	3,129
99999 Add'l cash required/(available) for budget	52,116	9,000	-	-	-
	59,753	17,110	7,173	9,139	9,139
<b>TOTAL EXPENSES</b>	<b>108,918</b>	<b>93,011</b>	<b>130,275</b>	<b>96,276</b>	<b>77,040</b>

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 5D - DEBT FUND					
<b>REVENUES</b>					
Other					
36110 INTEREST EARNINGS	17	-	-	-	-
	17	-	-	-	-
<b>TOTAL REVENUES</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>EXPENSES</b>					
Other					
99999 Add'l cash required/(available) for budget	17	-	-	-	-
	17	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
COMMERCIAL/AC - Maint	\$109.43	\$107.21				
Total	\$109.43	\$107.21	\$2.22	2%	32	32
RESIDENTIAL - Maint	\$146.24	\$142.78				
Total	\$146.24	\$142.78	\$3.46	2%	881	881
San Michele condo - Maint	\$41.10	\$41.20				
Total	\$41.10	\$41.20	(\$0.10)	0%	300	300

**Budget Highlights:**

- > Repair & Maintenance-Telemetry (a/c #54610) includes funding for regular telemetry maintenance and upgrade of PLC card.
- > Improvements Other Than Bldg. (a/c #56301) includes 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.



### **UNIT 5D - ANDROS ISLE**

- 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.

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**UNIT 7 - DYER BOULEVARD**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	106,547	104,020	103,834	112,871	114,162
31903 Delinquent Taxes - Prior Year	236	-	232	-	-
	106,783	104,020	104,066	112,871	114,162
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(368)	(1,001)	(990)	(1,073)	(1,085)
54903 TAX DISCOUNT	(3,895)	(4,001)	(3,829)	(4,341)	(4,391)
	(4,263)	(5,002)	(4,819)	(5,414)	(5,476)
Other					
32900 PERMIT FEES	500	-	1,500	-	-
32901 PLAT FEES	-	-	250	-	-
33003 Intgov'l rct - Exp Reimbursemt	1,627	-	-	-	-
36110 INTEREST EARNINGS	2,207	-	274	-	-
36132 INTEREST EARNINGS-TAXES	111	-	96	-	-
	4,445	-	2,120	-	-
<b>TOTAL REVENUES</b>	<b>106,965</b>	<b>99,018</b>	<b>101,367</b>	<b>107,457</b>	<b>108,686</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	24,172	31,708	19,963	32,928	33,916
	24,172	31,708	19,963	32,928	33,916
Contractual Services					
53101 ENGINEERING FEES	100	500	324	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	2,939	3,697	3,697	3,697	3,697
53201 AUDITORS SERVICES	591	707	707	737	737
53403 CHEMICAL WEED CONTROL	5,225	5,234	5,234	5,404	5,404
53405 MOWING SERVICES	16,686	16,686	16,686	17,520	17,520
53407 TRASH DISPOSAL	-	1,200	-	1,200	1,200
53409 LANDSCAPE MAINTENANCE	252	252	252	265	265
59126 Insurance	2,954	4,141	3,847	3,757	3,983
	28,747	32,917	30,747	33,580	33,806
Utilities					
54301 ELECTRICITY	170	500	126	500	515
	170	500	126	500	515
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	2,950	5,000	5,000
54608 REPAIR & MAINT - GENERAL	175	1,000	175	350	350
54610 REPAIR & MAINT-TELEMETRY	-	-	89	-	-
54614 REPAIR & MAINT - GATE	-	2,000	1,900	2,000	2,000
	175	8,000	5,114	7,350	7,350

UNIT 7

DYER BOULEVARD

**UNIT 7 - DYER BOULEVARD**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 7 - MAINTENANCE FUND					
Capital Outlay					
56304 GIS	3,019	3,432	3,409	3,567	3,567
	3,019	3,432	3,409	3,567	3,567
Other					
59110 ADMINISTRAT TRANSFER OUT	17,186	18,252	16,145	20,566	20,566
59111 OPERATIONS TRANSFER OUT	7,492	7,957	7,038	8,966	8,966
99999 Add'l cash required/(available) for budget	26,006	(3,748)	-	-	-
	50,684	22,461	23,183	29,532	29,532
<b>TOTAL EXPENSES</b>	<b>106,967</b>	<b>99,018</b>	<b>82,542</b>	<b>107,457</b>	<b>108,686</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/22	9/30/21	\$	%	9/30/22	9/30/21
ALL NON EXEMPT PARCELS - Maint	\$40.34	\$37.19	\$3.15	8%	2,798	2,797

**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.

**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 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	102,435	98,542	98,542	117,482	119,140
31901 AGREEMENT ASSESSMENTS	2,916	2,806	2,806	3,345	3,392
31903 Delinquent Taxes - Prior Year	24	-	-	-	-
	105,375	101,348	101,348	120,827	122,532
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(361)	(935)	(944)	(1,117)	(1,133)
54903 TAX DISCOUNT	(3,781)	(3,790)	(3,656)	(4,518)	(4,582)
54904 UNIQUE ASSMTS DISCOUNT	(117)	(135)	(112)	(160)	(162)
	(4,259)	(4,860)	(4,712)	(5,795)	(5,877)
Other					
32900 PERMIT FEES	500	-	-	-	-
36110 INTEREST EARNINGS	2,004	-	244	-	-
36132 INTEREST EARNINGS-TAXES	47	-	34	-	-
	2,551	-	278	-	-
<b>TOTAL REVENUES</b>	<b>103,667</b>	<b>96,488</b>	<b>96,914</b>	<b>115,032</b>	<b>116,655</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	24,520	28,145	21,083	30,873	31,799
	24,520	28,145	21,083	30,873	31,799
Contractual Services					
53101 ENGINEERING FEES	-	500	97	500	500
53109 LEGAL SERVICES	-	500	358	500	500
53114 WATER QUALITY	4,882	5,510	5,436	5,510	5,510
53201 AUDITORS SERVICES	541	713	713	753	753
53403 CHEMICAL WEED CONTROL	3,547	3,553	3,553	3,668	3,668
53405 MOWING SERVICES	8,652	8,652	8,652	9,085	9,085
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 LANDSCAPE MAINTENANCE	382	378	378	397	397
59126 Insurance	2,594	3,308	3,073	3,178	3,369
	20,598	24,114	22,260	24,591	24,782
Utilities					
54301 ELECTRICITY	190	200	140	200	206
	190	200	140	200	206
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	2,400	2,500	2,500
54608 REPAIR & MAINT - GENERAL	475	1,500	503	5,350	5,350
54610 REPAIR & MAINT-TELEMETRY	225	4,500	45	17,000	4,500
54613 REPAIR & MAINT-CULVERTS	-	1,500	6,960	3,500	1,500
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54622 REPAIR & MAINT- RTU GATES	-	-	-	500	500

UNIT 9

ADMIRAL'S COVE

**UNIT 9 - ADMIRAL'S COVE**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 9 - MAINTENANCE FUND	700	13,000	9,908	29,350	14,850
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	3,344	7,000	6,400	-	-
56304 GIS	1,972	2,241	2,226	2,300	2,300
	5,316	9,241	8,626	2,300	2,300
Other					
59110 ADMINISTRAT TRANSFER OUT	27,352	29,050	25,696	32,733	32,733
59111 OPERATIONS TRANSFER OUT	8,344	8,862	7,839	9,985	9,985
99999 Add'l cash required/(available) for budget	16,648	(16,124)	-	(15,000)	-
	52,344	21,788	33,535	27,718	42,718
<b>TOTAL EXPENSES</b>	<b>103,668</b>	<b>96,488</b>	<b>95,552</b>	<b>115,032</b>	<b>116,655</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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
ALL NON EXEMPT PARCELS - Maint	\$66.99	\$56.19	\$10.80	19%	1,804	1,804

**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.
- > Repair & Maintenance- General (a/c #54608) includes repair to erosion at Station 93.
- > Repair & Maintenance- Telemetry (a/c #54610) includes structure power conditioning at RTU #9.
- > 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 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	643,986	653,812	653,813	810,911	793,010
31901 AGREEMENT ASSESSMENTS	4,686	4,550	4,827	4,550	4,450
31903 Delinquent Taxes - Prior Year	24	-	-	-	-
	648,696	658,362	658,640	815,461	797,460
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,262)	(6,226)	(6,266)	(7,725)	(7,554)
54903 TAX DISCOUNT	(23,869)	(25,146)	(23,139)	(31,188)	(30,500)
	(26,131)	(31,372)	(29,405)	(38,913)	(38,054)
Other					
32900 PERMIT FEES	1,000	-	1,500	-	-
33449 FEMA (Fed)- Hurricane Irma	7	-	-	-	-
36110 INTEREST EARNINGS	8,484	-	1,017	-	-
36132 INTEREST EARNINGS-TAXES	344	-	244	-	-
	9,835	-	2,761	-	-
<b>TOTAL REVENUES</b>	<b>632,400</b>	<b>626,990</b>	<b>631,996</b>	<b>776,548</b>	<b>759,406</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	135,651	154,575	113,861	160,040	164,841
	135,651	154,575	113,861	160,040	164,841
Contractual Services					
53101 ENGINEERING FEES	330	1,000	3,612	1,000	1,000
53109 LEGAL SERVICES	1,485	500	908	500	500
53114 WATER QUALITY	1,605	1,384	1,310	1,724	1,724
53201 AUDITORS SERVICES	3,099	3,993	3,993	4,186	4,186
53403 CHEMICAL WEED CONTROL	22,989	23,906	23,906	25,102	25,102
53405 MOWING SERVICES	13,596	13,596	13,596	14,276	14,276
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	2,428	2,488	2,488	2,613	2,613
53413 PRESERVE/EXOTIC MAINT	125,107	125,400	125,400	131,670	131,670
53414 UPLAND MAINTENANCE	8,290	11,329	11,329	11,895	11,895
59126 Insurance	7,915	8,194	7,613	11,914	12,629
	186,844	192,040	194,155	205,130	205,845
Utilities					
54301 ELECTRICITY	76,126	74,000	60,739	83,400	85,902
	76,126	74,000	60,739	83,400	85,902
Supplies & Materials					
54201 POSTAGE	-	-	14	-	-
	-	-	14	-	-
Repairs & Maintenance					

**UNIT 9A - ABACOA I**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 9A - MAINTENANCE FUND					
54601 REPAIR & MAINT-AERATORS	52,978	66,941	41,049	79,758	79,758
54604 REPAIR & MAINT-CANAL/LAKE	-	10,000	1,500	2,500	2,500
54606 REPAIR & MAINT-BLDG	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	5,992	12,000	3,549	16,450	16,450
54610 REPAIR & MAINT-TELEMETRY	2,950	3,000	673	5,000	3,000
54611 REPAIR & MAINT-ROADS	20,119	35,000	24,921	40,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	2,000	-	30,000	5,000
54614 REPAIR & MAINT - GATE	-	500	280	500	500
54618 R&M-AERATOR REFURBISHMENTS	10,173	12,500	10,190	12,500	12,500
54620 R & M - Preserve Structures	12,200	35,000	25,503	145,000	145,000
54622 REPAIR & MAINT- RTU GATES	-	-	-	2,500	2,500
	<b>104,412</b>	<b>181,941</b>	<b>107,665</b>	<b>339,208</b>	<b>282,208</b>
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	20,061	-	-	10,000	-
56401 MACHINERY & EQUIPMENT	48,013	-	-	133,500	-
	<b>68,074</b>	<b>-</b>	<b>-</b>	<b>143,500</b>	<b>-</b>
Other					
59110 ADMINISTRAT TRANSFER OUT	10,813	11,484	10,158	12,940	12,940
59111 OPERATIONS TRANSFER OUT	6,410	6,808	6,022	7,670	7,670
99999 Add'l cash required/(available) for budget	44,068	6,142	-	(175,340)	-
	<b>61,291</b>	<b>24,434</b>	<b>16,180</b>	<b>(154,730)</b>	<b>20,610</b>
<b>TOTAL EXPENSES</b>	<b>632,398</b>	<b>626,990</b>	<b>492,614</b>	<b>776,548</b>	<b>759,406</b>
Fund Name: UNIT 9A - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	2,898,465	2,879,465	2,879,465	2,903,989	2,973,537
31903 Delinquent Taxes - Prior Year	193	-	-	-	-
	<b>2,898,658</b>	<b>2,879,465</b>	<b>2,879,465</b>	<b>2,903,989</b>	<b>2,973,537</b>
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(10,182)	(27,420)	(27,596)	(27,650)	(28,312)
54903 TAX DISCOUNT	(107,440)	(110,744)	(101,908)	(111,687)	(114,362)
	<b>(117,622)</b>	<b>(138,164)</b>	<b>(129,504)</b>	<b>(139,337)</b>	<b>(142,674)</b>
Other					
36110 INTEREST EARNINGS	13,669	-	1,413	-	-
36132 INTEREST EARNINGS-TAXES	1,546	-	1,074	-	-
	<b>15,215</b>	<b>-</b>	<b>2,487</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>2,796,251</b>	<b>2,741,301</b>	<b>2,752,448</b>	<b>2,764,652</b>	<b>2,830,863</b>
<b>EXPENSES</b>					
Supplies & Materials					

**UNIT 9A - ABACOA I**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 9A - DEBT FUND					
54907 BANK SERVICE CHARGES	75	-	70	-	-
	75	-	70	-	-
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	2,241,664	2,308,017	2,308,017	2,376,335	2,446,674
57201 DEBT SERVICE-INTEREST	589,199	522,845	522,845	454,528	384,189
	2,830,863	2,830,862	2,830,862	2,830,863	2,830,863
<b>Other</b>					
99999 Add'l cash required/(available) for budget	(34,686)	(89,561)	-	(66,211)	-
	(34,686)	(89,561)	-	(66,211)	-
<b>TOTAL EXPENSES</b>	<b>2,796,252</b>	<b>2,741,301</b>	<b>2,830,932</b>	<b>2,764,652</b>	<b>2,830,863</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/22</u>	<u>FYE 9/30/21</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/22</u>	<u>FYE 9/30/21</u>
			<u>\$</u>	<u>%</u>		
COMMERCIAL/AC - Maint	\$2,793.13	\$2,397.12				
COMMERCIAL/AC - Debt	\$8,053.72	\$7,975.67				
<b>Total</b>	<b>\$10,846.85</b>	<b>\$10,372.79</b>	<b>\$474.06</b>	<b>5%</b>	<b>218</b>	<b>218</b>
GOLF COURSE/AC - Maint	\$302.86	\$252.89				
GOLF COURSE/AC - Debt	\$766.77	\$759.84				
<b>Total</b>	<b>\$1,069.63</b>	<b>\$1,012.73</b>	<b>\$56.90</b>	<b>6%</b>	<b>169</b>	<b>169</b>
RESIDENTIAL/AC - Maint	\$894.70	\$759.55				
RESIDENTIAL/AC - Debt	\$2,533.68	\$2,509.76				
<b>Total</b>	<b>\$3,428.38</b>	<b>\$3,269.31</b>	<b>\$159.07</b>	<b>5%</b>	<b>943</b>	<b>943</b>

**Budget Highlights:**

- > The contract for aquatic weed control, greenway and preserve maintenance (a/c #53403 and 53414) can be renewed annually for services through fiscal year ending 9/30/22.
- > 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 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.
- > Improvements Other Than Bldg. (a/c #56301) includes funding for a new access gate off of Indian Creek Blvd.
- > FY22 budget includes 3 new aerators (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.
- > Machinery & Equipment (a/c # 56401) includes catwalks at five 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 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; 35 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 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2013	2.96%	\$15,355,677	8/1/2027

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

Year Ending September 30,	Principal	Interest	Total
2022	\$2,376,335	\$454,528	\$2,830,863
2023	\$2,446,674	\$384,189	\$2,830,863
2024	\$2,519,096	\$311,767	\$2,830,863
2025	\$2,593,661	\$237,202	\$2,830,863
2026	\$2,670,433	\$160,429	\$2,830,862
THEREAFTER	\$2,749,478	\$81,385	\$2,830,863
<b>Total</b>	<b>\$15,355,677</b>	<b>\$1,629,500</b>	<b>\$16,985,177</b>

**UNIT 9B - ABACOA II**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	555,794	553,257	553,258	604,061	647,301
31903 Delinquent Taxes - Prior Year	24	-	-	-	-
	555,818	553,257	553,258	604,061	647,301
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,952)	(5,268)	(5,302)	(5,752)	(6,164)
54903 TAX DISCOUNT	(20,710)	(21,278)	(19,313)	(23,232)	(24,895)
	(22,662)	(26,546)	(24,615)	(28,984)	(31,059)
Other					
33449 FEMA (Fed)- Hurricane Irma	34	-	-	-	-
36110 INTEREST EARNINGS	6,300	-	772	-	-
36132 INTEREST EARNINGS-TAXES	298	-	210	-	-
	6,632	-	982	-	-
<b>TOTAL REVENUES</b>	<b>539,788</b>	<b>526,711</b>	<b>529,625</b>	<b>575,077</b>	<b>616,242</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	119,030	129,208	102,062	142,462	146,736
	119,030	129,208	102,062	142,462	146,736
Contractual Services					
53101 ENGINEERING FEES	-	500	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	107	215	100	215	215
53201 AUDITORS SERVICES	2,439	3,452	3,452	3,503	3,503
53403 CHEMICAL WEED CONTROL	9,821	10,213	10,213	10,724	10,724
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	1,829	1,890	1,890	1,984	1,984
53413 PRESERVE/EXOTIC MAINT	117,236	125,400	125,485	131,670	131,670
53414 UPLAND MAINTENANCE	20,194	27,692	27,692	29,077	29,077
57301 TRUSTEE FEES	500	525	500	525	525
59126 Insurance	2,812	3,033	2,818	3,548	3,760
	154,938	173,670	172,150	182,996	183,208
Utilities					
54301 ELECTRICITY	44,747	46,000	37,611	49,300	50,779
	44,747	46,000	37,611	49,300	50,779
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	32,067	31,909	25,691	32,997	32,997
54604 REPAIR & MAINT-CANAL/LAKE	-	7,500	10,720	2,500	2,500
54606 REPAIR & MAINT-BLDG	350	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	5,757	10,000	1,371	1,100	1,100
54610 REPAIR & MAINT-TELEMETRY	1,127	3,000	921	6,800	3,000
54611 REPAIR & MAINT-ROADS	13,000	35,000	19,068	40,000	15,000

UNIT 9B

ABACOA II

**UNIT 9B - ABACOA II**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 9B - MAINTENANCE FUND					
54613 REPAIR & MAINT-CULVERTS	-	11,250	27,189	20,000	10,000
54614 REPAIR & MAINT - GATE	-	400	-	500	-
54618 R&M-AERATOR REFURBISHMENTS	5,087	6,250	5,207	6,250	6,250
54620 R & M - Preserve Structures	8,650	35,000	17,901	145,000	145,000
54622 REPAIR & MAINT- RTU GATES	-	-	-	2,000	2,000
	66,038	145,309	108,068	262,147	222,847
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	13,374	-	-	-	-
56401 MACHINERY & EQUIPMENT	37,552	-	-	85,500	-
	50,926	-	-	85,500	-
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	6,754	7,173	6,345	8,082	8,082
59111 OPERATIONS TRANSFER OUT	3,836	4,073	3,603	4,590	4,590
99999 Add'l cash required/(available) for budget	93,520	21,278	-	(160,000)	-
	104,110	32,524	9,948	(147,328)	12,672
<b>TOTAL EXPENSES</b>	<b>539,789</b>	<b>526,711</b>	<b>429,839</b>	<b>575,077</b>	<b>616,242</b>

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 9B - DEBT FUND					
<b>REVENUES</b>					
<b>Assessments</b>					
31900 ASSMETS/CURR/REG/DEL	1,356,432	1,355,232	1,355,232	1,371,458	1,416,908
31903 Delinquent Taxes - Prior Year	193	-	-	-	-
	1,356,625	1,355,232	1,355,232	1,371,458	1,416,908
<b>Tax Discount And Tax Collector Fee</b>					
54902 TAX COLLECTOR FEE	(4,763)	(12,906)	(12,988)	(13,056)	(13,489)
54903 TAX DISCOUNT	(50,548)	(52,122)	(47,309)	(52,746)	(54,494)
	(55,311)	(65,028)	(60,297)	(65,802)	(67,983)
<b>Other</b>					
36110 INTEREST EARNINGS	9,010	-	285	-	-
36132 INTEREST EARNINGS-TAXES	727	-	515	-	-
	9,737	-	800	-	-
<b>TOTAL REVENUES</b>	<b>1,311,051</b>	<b>1,290,204</b>	<b>1,295,735</b>	<b>1,305,656</b>	<b>1,348,925</b>

**EXPENSES**

**Debt Service**

57101 DEBT SERVICE-PRINCIPAL	910,000	950,000	950,000	995,000	1,045,000
57201 DEBT SERVICE-INTEREST	428,475	401,175	401,175	353,675	303,925
	1,338,475	1,351,175	1,351,175	1,348,675	1,348,925

**Other**

99999 Add'l cash required/(available) for budget	(27,424)	(60,971)	-	(43,019)	-
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**UNIT 9B - ABACOA II**

Fund Name: UNIT 9B - DEBT FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
	(27,424)	(60,971)	-	(43,019)	-
<b>TOTAL EXPENSES</b>	<b>1,311,051</b>	<b>1,290,204</b>	<b>1,351,175</b>	<b>1,305,656</b>	<b>1,348,925</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/22</u>	<u>FYE 9/30/21</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/22</u>	<u>FYE 9/30/21</u>
			\$	%		
COMMERCIAL/AC - Maint	\$2,793.13	\$2,397.12				
COMMERCIAL/AC - Debt	\$8,053.72	\$7,975.67				
<b>Total</b>	<b>\$10,846.85</b>	<b>\$10,372.79</b>	<b>\$474.06</b>	<b>5%</b>	<b>218</b>	<b>218</b>
GOLF COURSE/AC - Maint	\$302.86	\$252.89				
GOLF COURSE/AC - Debt	\$766.77	\$759.84				
<b>Total</b>	<b>\$1,069.63</b>	<b>\$1,012.73</b>	<b>\$56.90</b>	<b>6%</b>	<b>169</b>	<b>169</b>
RESIDENTIAL/AC - Maint	\$894.70	\$759.55				
RESIDENTIAL/AC - Debt	\$2,533.68	\$2,509.76				
<b>Total</b>	<b>\$3,428.38</b>	<b>\$3,269.31</b>	<b>\$159.07</b>	<b>5%</b>	<b>943</b>	<b>943</b>

**Budget Highlights:**

- > The contract for aquatic weed control, greenway and preserve maintenance (a/c #53403 and 53414) can be renewed annually for services through fiscal year ending 9/30/22.
- > Road Repairs & Maintenance (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.
- > FY22 budget includes 1 new aerator (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.
- > Machinery & Equipment (a/c # 56401) 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; 16 Aerators; 1 Rain Gauge; Sidewalks.

**Debt Outstanding as of 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
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UNIT 9B

ABACOA II

**UNIT 9B - ABACOA II**

Water Cntrl and Impr Refunding Bonds - Series 2015      3.00%-5.00%      \$9,180,000      8/1/2029

**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>
2022	\$995,000	\$353,675	\$1,348,675
2023	\$1,045,000	\$303,925	\$1,348,925
2024	\$1,095,000	\$251,675	\$1,346,675
2025	\$1,135,000	\$196,925	\$1,331,925
2026	\$1,175,000	\$162,875	\$1,337,875
THEREAFTER	\$3,735,000	\$258,125	\$3,993,125
<b>Total</b>	<b>\$9,180,000</b>	<b>\$1,527,200</b>	<b>\$10,707,200</b>

**UNIT 11 - PGA NATIONAL**

Fund Name: UNIT 11 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	2,324,575	2,312,020	2,311,616	2,651,214	2,393,756
31903 Delinquent Taxes - Prior Year	450	-	-	-	-
	2,325,025	2,312,020	2,311,616	2,651,214	2,393,756
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(8,102)	(21,995)	(21,990)	(25,255)	(22,802)
54903 TAX DISCOUNT	(83,406)	(88,920)	(83,805)	(101,966)	(92,064)
	(91,508)	(110,915)	(105,795)	(127,221)	(114,866)
Other					
32900 PERMIT FEES	3,750	-	1,500	-	-
33449 FEMA (Fed)- Hurricane Irma	1,421	-	-	-	-
36110 INTEREST EARNINGS	24,535	-	2,562	-	-
36132 INTEREST EARNINGS-TAXES	1,946	-	1,458	-	-
	31,652	-	5,520	-	-
<b>TOTAL REVENUES</b>	<b>2,265,169</b>	<b>2,201,105</b>	<b>2,211,341</b>	<b>2,523,993</b>	<b>2,278,890</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	376,887	411,437	303,268	441,791	455,045
	376,887	411,437	303,268	441,791	455,045
Contractual Services					
53101 ENGINEERING FEES	28,678	43,000	44,817	76,500	10,000
53109 LEGAL SERVICES	11,832	1,000	17,215	5,000	5,000
53114 WATER QUALITY	13,975	14,145	13,955	14,145	14,145
53201 AUDITORS SERVICES	9,850	12,293	12,293	12,178	12,178
53402 MARSH MAINT-LITTORAL ZONE	337,159	349,750	349,750	384,725	384,725
53403 CHEMICAL WEED CONTROL	221,070	221,070	221,070	243,177	243,177
53405 MOWING SERVICES	33,001	33,001	33,001	34,651	34,651
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	9,233	9,949	9,949	10,446	10,446
53413 PRESERVE/EXOTIC MAINT	24,686	63,000	65,860	66,150	66,150
59126 Insurance	34,534	34,813	32,344	38,419	40,724
	724,018	782,271	800,254	885,641	821,446
Utilities					
54301 ELECTRICITY	164,934	170,000	96,624	175,400	180,662
54302 WATER/SEWER	265	272	330	272	272
	165,199	170,272	96,954	175,672	180,934
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	160	60	135	2,250	2,250
55201 FUEL-PUMP STATIONS	2,352	9,000	1,723	6,000	6,000
55207 FERTILIZER	10,300	10,300	10,300	10,815	10,815

**UNIT 11 - PGA NATIONAL**

Fund Name: UNIT 11 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
	12,812	19,360	12,158	19,065	19,065
<b>Repairs &amp; Maintenance</b>					
54601 REPAIR & MAINT-AERATORS	133,036	217,934	167,321	228,117	228,117
54602 REPAIR & MAINT-PUMP STATN	2,736	21,000	10,013	20,995	15,000
54604 REPAIR & MAINT-CANAL/LAKE	-	19,000	12,000	12,000	12,000
54606 REPAIR & MAINT-BLDG	7,048	70,000	300	20,000	10,000
54608 REPAIR & MAINT - GENERAL	3,554	10,000	5,440	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	2,863	8,000	633	33,000	8,000
54611 REPAIR & MAINT-ROADS	128,509	101,000	84,699	125,000	100,000
54613 REPAIR & MAINT-CULVERTS	-	13,750	36,312	60,000	10,000
54614 REPAIR & MAINT - GATE	-	3,500	1,900	5,000	5,000
54617 Repairs & Maint - Catch Basins	48,544	25,000	31,318	25,000	25,000
54618 R&M-AERATOR REFURBISHMENTS	25,839	31,250	25,531	31,250	31,250
54619 R&M-GENERATORS	-	1,000	-	1,000	1,000
54622 REPAIR & MAINT- RTU GATES	-	-	-	500	500
	352,129	521,434	375,467	571,862	455,867
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	20,061	-	-	82,000	-
56302 ROADS/BRIDGES	583,291	205,000	325,164	674,000	-
56304 GIS	6,991	7,093	7,545	10,668	10,668
56401 MACHINERY & EQUIPMENT	47,284	-	-	76,500	-
	657,627	212,093	332,709	843,168	10,668
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	162,448	166,557	166,557	170,771	175,092
57201 DEBT SERVICE-INTEREST	37,735	32,740	32,740	27,618	22,367
	200,183	199,297	199,297	198,389	197,459
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	76,436	81,180	71,807	91,471	91,471
59111 OPERATIONS TRANSFER OUT	39,218	41,653	36,844	46,934	46,934
99999 Add'l cash required/(available) for budget	(339,342)	(237,892)	-	(750,000)	-
	(223,688)	(115,059)	108,651	(611,595)	138,405
<b>TOTAL EXPENSES</b>	<b>2,265,167</b>	<b>2,201,105</b>	<b>2,228,758</b>	<b>2,523,993</b>	<b>2,278,889</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/22	9/30/21	\$	%	9/30/22	9/30/21
ALL NON EXEMPT PARCELS - Maint	\$463.58	\$404.27	\$59.31	15%	5,719	5,719

**Budget Highlights:**

- > Engineering budget (a/c #53101) includes estimate for design and construction services related to overlay of Avenue of the Masters and Lexington Green crosswalk. Estimate for extracting data previously collected with LIDAR technology for incorporation into GIS and annual berm inspection.
- > The contract for weed control (a/c #53403) and marsh maintenance (a/c #53402) can be renewed annually for services through fiscal year ending 9/30/22.
- > Repair & Main-Bldg. (a/c #54606) includes funding for painting interior of central pump station building.

**UNIT 11 - PGA NATIONAL**

- > Repair & Maintenance-Telemetry (a/c #54610) includes funding for regular telemetry maintenance and upgrade of PLC card.
- > Repairs & Maintenance- Roads (a/c #54611) includes funding for sidewalk repairs, swale restorations, sign refurbishments, and pedestrian crosswalk at Lexington Green and Ave. of the Masters.
- > Repair & Maintenance- Culverts (a/c #54613) includes inspections and repairs of various culverts including culvert in Squire course in accordance with maintenance schedule.
- > Machinery & Equipment (a/c# 56401) includes aerator electrical reconfiguration.
- > Improvements Other Than Bldg. (a/c #56301) includes funding for new access gate at C-18 and replacement of fuel tank at the south pump station.
- > Funding for Avenue of the Masters overlay is represented in Roads/Bridges (a/c #56302).
- > FY22 budget includes 3 new aerators (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

Northern maintains the following Improvements in Unit No. 11, PGA National: 3 Pump Stations with 7 Pumps; 2 Mechanical Gates; 2 Fixed Structures; 1 Operable Structure; 1 Operable Gate; 84 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 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
60.94% of Units 11/14 2011 Pump Stn Renewal Note	3.075%	\$898,175	8/1/2026

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

Year Ending September 30,	Principal	Interest	Total
2022	\$170,771	\$27,618	\$198,389
2023	\$175,092	\$22,367	\$197,459
2024	\$179,522	\$16,983	\$196,505
2025	\$184,064	\$11,463	\$195,527
2026	\$188,726	\$5,803	\$194,529
<b>Total</b>	<b>\$898,175</b>	<b>\$84,234</b>	<b>\$982,409</b>



**UNIT 12 - HIGHLAND PINES**

Fund Name: UNIT 12 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	54,513	51,814	51,814	63,988	60,467
	54,513	51,814	51,814	63,988	60,467
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(191)	(496)	(495)	(617)	(583)
54903 TAX DISCOUNT	(1,995)	(1,993)	(1,903)	(2,461)	(2,326)
	(2,186)	(2,489)	(2,398)	(3,078)	(2,909)
Other					
36110 INTEREST EARNINGS	1,076	-	128	-	-
36132 INTEREST EARNINGS-TAXES	42	-	25	-	-
	1,118	-	153	-	-
<b>TOTAL REVENUES</b>	<b>53,445</b>	<b>49,325</b>	<b>49,569</b>	<b>60,910</b>	<b>57,558</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	10,031	12,319	9,083	14,118	14,541
	10,031	12,319	9,083	14,118	14,541
Contractual Services					
53201 AUDITORS SERVICES	278	400	400	376	376
53403 CHEMICAL WEED CONTROL	176	176	176	181	181
53405 MOWING SERVICES	2,163	2,163	2,163	2,271	2,271
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	579	567	567	595	595
59126 Insurance	2,899	3,816	3,545	3,757	3,982
	6,095	7,372	6,851	7,430	7,655
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	4,000	1,200	1,000	1,000
54608 REPAIR & MAINT - GENERAL	-	500	93	500	500
54610 REPAIR & MAINT-TELEMETRY	451	1,000	45	5,000	1,000
54614 REPAIR & MAINT - GATE	-	3,000	1,900	500	500
54622 REPAIR & MAINT- RTU GATES	-	-	-	1,000	1,000
	451	8,500	3,238	8,000	4,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	6,687	-	-	-	-
56304 GIS	2,186	2,484	2,467	2,549	2,549
	8,873	2,484	2,467	2,549	2,549
Other					
59110 ADMINISTRAT TRANSFER OUT	19,454	20,661	18,276	23,280	23,280
59111 OPERATIONS TRANSFER OUT	4,623	4,910	4,343	5,533	5,533
99999 Add'l cash required/(available) for budget	3,918	(6,921)	-	-	-

**UNIT 12 - HIGHLAND PINES**

Fund Name: UNIT 12 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
	27,995	18,650	22,619	28,813	28,813
<b>TOTAL EXPENSES</b>	<b>53,445</b>	<b>49,325</b>	<b>44,258</b>	<b>60,910</b>	<b>57,558</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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
ALL NON EXEMPT PARCELS - Maint	\$32.01	\$25.92	\$6.09	23%	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.
- > FY 21 used 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 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	28,183	27,861	27,861	26,149	31,754
	28,183	27,861	27,861	26,149	31,754
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(99)	(265)	(266)	(249)	(302)
54903 TAX DISCOUNT	(1,056)	(1,072)	(1,045)	(1,006)	(1,222)
	(1,155)	(1,337)	(1,311)	(1,255)	(1,524)
Other					
33449 FEMA (Fed)- Hurricane Irma	8	-	-	-	-
36110 INTEREST EARNINGS	659	-	77	-	-
36132 INTEREST EARNINGS-TAXES	12	-	8	-	-
	679	-	85	-	-
<b>TOTAL REVENUES</b>	<b>27,707</b>	<b>26,524</b>	<b>26,635</b>	<b>24,894</b>	<b>30,230</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	5,715	6,126	6,144	9,389	9,671
	5,715	6,126	6,144	9,389	9,671
Contractual Services					
53201 AUDITORS SERVICES	114	170	170	142	142
53403 CHEMICAL WEED CONTROL	995	1,044	1,044	1,096	1,096
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	48	51	47	54	57
	1,157	1,515	1,261	1,542	1,545
Utilities					
54301 ELECTRICITY	1,557	1,250	2,125	1,700	1,751
	1,557	1,250	2,125	1,700	1,751
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	4,575	7,831	1,659	7,332	7,332
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54608 REPAIR & MAINT - GENERAL	-	1,000	125	1,000	1,000
54613 REPAIR & MAiNT-CULVERTS	-	-	8,950	15,000	5,000
54618 R&M-AERATOR REFURBISHMENTS	5,953	-	-	-	-
	10,528	9,331	10,734	23,832	13,832
Capital Outlay					
56401 MACHINERY & EQUIPMENT	18,690	-	-	-	-
	18,690	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	2,562	2,721	2,407	3,066	3,066
59111 OPERATIONS TRANSFER OUT	305	324	287	365	365

UNIT 12A

GARDENS HUNT CLUB

**UNIT 12A - GARDENS HUNT CLUB**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 12A - MAINTENANCE FUND					
99999 Add'l cash required/(available) for budget	(12,806)	5,257	-	(15,000)	-
	(9,939)	8,302	2,694	(11,569)	3,431
<b>TOTAL EXPENSES</b>	<b>27,708</b>	<b>26,524</b>	<b>22,958</b>	<b>24,894</b>	<b>30,230</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/22	9/30/21	\$	%	9/30/22	9/30/21
ALL NON EXEMPT PARCELS - Maint	\$237.91	\$245.30	(\$7.39)	-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 5% increase to the contract for FYE 9/30/21 was also approved.
- > Repair & Maintenance- Culverts (a/c #54613) includes 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: UNIT 14 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	730,949	728,691	728,691	806,817	777,779
31903 Delinquent Taxes - Prior Year	-	-	447	-	-
	730,949	728,691	729,138	806,817	777,779
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,550)	(6,937)	(6,930)	(7,679)	(7,403)
54903 TAX DISCOUNT	(24,351)	(28,025)	(26,129)	(31,030)	(29,913)
	(26,901)	(34,962)	(33,059)	(38,709)	(37,316)
Other					
32900 PERMIT FEES	750	-	1,500	-	-
33449 FEMA (Fed)- Hurricane Irma	690	-	-	-	-
36110 INTEREST EARNINGS	4,813	-	613	-	-
36132 INTEREST EARNINGS-TAXES	643	-	478	-	-
	6,896	-	2,591	-	-
<b>TOTAL REVENUES</b>	<b>710,944</b>	<b>693,729</b>	<b>698,670</b>	<b>768,108</b>	<b>740,463</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	109,438	127,133	86,835	129,102	132,975
	109,438	127,133	86,835	129,102	132,975
Contractual Services					
53101 ENGINEERING FEES	1,442	5,000	62	500	500
53109 LEGAL SERVICES	5,912	2,000	3,108	500	500
53114 WATER QUALITY	5,974	4,623	4,623	4,623	4,623
53118 OTHER PROFESSIONAL SVCS	-	-	2,500	-	-
53201 AUDITORS SERVICES	3,573	4,685	4,685	4,632	4,632
53403 CHEMICAL WEED CONTROL	33,830	35,521	35,521	37,297	37,297
53405 MOWING SERVICES	4,944	4,944	4,944	5,191	5,191
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 LANDSCAPE MAINTENANCE	2,235	2,431	2,431	2,552	2,552
59126 Insurance	11,243	10,680	9,923	11,845	12,556
	69,153	70,884	67,797	68,140	68,851
Utilities					
54301 ELECTRICITY	129,569	135,000	97,558	136,800	140,904
	129,569	135,000	97,558	136,800	140,904
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	85	60	85	750	750
55201 FUEL-PUMP STATIONS	-	2,500	-	2,500	2,500
	85	2,560	85	3,250	3,250
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	114,485	143,005	92,631	145,224	145,224

**UNIT 14 - EASTPOINTE**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 14 - MAINTENANCE FUND					
54602 REPAIR & MAINT-PUMP STATN	1,119	20,000	3,232	20,332	20,000
54604 REPAIR & MAINT-CANAL/LAKE	950	-	-	3,000	1,000
54606 REPAIR & MAINT-BLDG	-	10,000	160	10,000	10,000
54608 REPAIR & MAINT - GENERAL	460	4,750	560	920	920
54610 REPAIR & MAINT-TELEMETRY	1,206	6,000	70	5,000	3,000
54613 REPAIR & MAINT-CULVERTS	-	5,000	12,888	5,000	5,000
54618 R&M-AERATOR REFURBISHMENTS	25,433	25,000	20,380	25,000	25,000
54619 R&M-GENERATORS	-	1,000	-	1,000	1,000
	143,653	214,755	129,921	215,476	211,144
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	10,031	-	-	-	-
56304 GIS	1,247	1,418	1,408	1,456	1,456
56401 MACHINERY & EQUIPMENT	37,979	-	-	31,500	-
	49,257	1,418	1,408	32,956	1,456
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	87,238	107,713	89,445	123,510	127,420
57201 DEBT SERVICE-INTEREST	20,264	30,518	17,582	34,832	30,421
	107,502	138,231	107,027	158,342	157,841
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	10,508	11,160	9,872	12,575	12,575
59111 OPERATIONS TRANSFER OUT	9,582	10,177	9,002	11,467	11,467
99999 Add'l cash required/(available) for budget	82,197	(17,589)	-	-	-
	102,287	3,748	18,874	24,042	24,042
<b>TOTAL EXPENSES</b>	<b>710,944</b>	<b>693,729</b>	<b>509,505</b>	<b>768,108</b>	<b>740,463</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u> <u>9/30/22</u>	<u>FYE</u> <u>9/30/21</u>	<u>Incr/(Decr)</u>		<u>FYE</u> <u>9/30/22</u>	<u>FYE</u> <u>9/30/21</u>
			\$	%		
A - Maint	\$714.33	\$645.16	\$69.17	11%	416	416
B - Maint	\$714.33	\$645.16	\$69.17	11%	698	698
C - Maint	\$394.77	\$356.54	\$38.23	11%	28	28

**Budget Highlights:**

- > Aquatic Weed Control (a/c 53403) contract was amended in February 2020 to allow extension through FYE 9/30/21, with option to renew annually four additional years. A change order approving a 5% increase to the contract for FYE 9/30/21 was also approved.
- > Machinery & Equipment (a/c# 56401) includes aerator electrical reconfiguration.
- > FY22 budget includes 1 new aerators (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.
- > New proposed loan approximating \$400,000 for the culvert replacement C-1 project, 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 in a Capital Projects Fund.

**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 14 - EASTPOINTE**

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

**Improvements Maintained:**

Northern maintains the following Improvements in Unit No. 14, Eastpointe: 1 Pump Station with 3 Pumps; 2 Recharge Wells; 63 Aerators; 3 Telemetry Stations; 3 Metritapes; Lakes; Culverts; Canal Right-of-Way; 2 Landscape Sites; 1 Dock 1 Fuel Tank.

**Debt Outstanding as of 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
Proposed loan for culvert replacement	5.00%	\$400,000	8/1/2032
32.73% of Units 11/14 2011 Pump Stn Renewal Note	3.075%	\$482,340	8/1/2026
Total outstanding		\$882,340	

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

Year Ending September 30,	Principal	Interest	Total
2022	\$123,510	\$34,832	\$158,342
2023	\$127,420	\$30,421	\$157,841
2024	\$131,469	\$25,861	\$157,330
2025	\$135,661	\$21,143	\$156,804
2026	\$140,006	\$16,263	\$156,269
THEREAFTER	\$224,274	\$34,734	\$259,008
Total	\$882,340	\$163,254	\$1,045,594

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

Fund Name: UNIT 15 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	742,972	737,651	736,530	834,377	935,540
31901 AGREEMENT ASSESSMENTS	39,386	39,077	39,077	44,201	49,560
31903 Delinquent Taxes - Prior Year	138	-	-	-	-
	<b>782,496</b>	<b>776,728</b>	<b>775,607</b>	<b>878,578</b>	<b>985,100</b>
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,552)	(7,014)	(6,952)	(7,936)	(8,898)
54903 TAX DISCOUNT	(26,114)	(28,370)	(26,240)	(32,090)	(35,981)
54904 UNIQUE ASSMTS DISCOUNT	(119)	(1,875)	(237)	(2,121)	(2,378)
	<b>(28,785)</b>	<b>(37,259)</b>	<b>(33,429)</b>	<b>(42,147)</b>	<b>(47,257)</b>
Other					
32900 PERMIT FEES	500	-	500	-	-
33449 FEMA (Fed)- Hurricane Irma	674	-	-	-	-
36000 MISCELLANEOUS REVENUE	12,276	-	-	-	-
36110 INTEREST EARNINGS	3,999	-	525	-	-
36132 INTEREST EARNINGS-TAXES	1,017	-	727	-	-
	<b>18,466</b>	<b>-</b>	<b>1,752</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>772,177</b>	<b>739,469</b>	<b>743,930</b>	<b>836,431</b>	<b>937,843</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	77,211	80,430	60,489	88,284	90,933
	<b>77,211</b>	<b>80,430</b>	<b>60,489</b>	<b>88,284</b>	<b>90,933</b>
Contractual Services					
53101 ENGINEERING FEES	9,418	3,000	16,568	5,500	5,500
53109 LEGAL SERVICES	-	1,000	1,842	1,000	1,000
53201 AUDITORS SERVICES	2,665	3,682	3,682	3,666	3,666
53403 CHEMICAL WEED CONTROL	64,977	68,226	68,226	71,638	71,638
53405 MOWING SERVICES	9,888	9,888	9,888	10,382	10,382
53407 TRASH DISPOSAL	10,200	30,000	30,000	31,000	31,000
53409 LANDSCAPE MAINTENANCE	1,307	1,323	1,323	1,389	1,389
59126 Insurance	7,313	9,572	8,893	9,289	9,846
	<b>105,768</b>	<b>126,691</b>	<b>140,422</b>	<b>133,864</b>	<b>134,421</b>
Utilities					
54301 ELECTRICITY	128,577	131,000	101,000	140,200	144,406
	<b>128,577</b>	<b>131,000</b>	<b>101,000</b>	<b>140,200</b>	<b>144,406</b>
Supplies & Materials					
54201 POSTAGE	-	-	55	-	-
	<b>-</b>	<b>-</b>	<b>55</b>	<b>-</b>	<b>-</b>
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	108,766	142,128	72,422	177,724	177,724

UNIT 15

VILLAGES OF PALM BEACH LAKES



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

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 15 - MAINTENANCE FUND					
54604 REPAIR & MAINT-CANAL/LAKE	15,276	10,000	9,580	5,000	5,000
54608 REPAIR & MAINT - GENERAL	2,430	12,000	4,560	12,000	10,000
54610 REPAIR & MAINT-TELEMETRY	3,143	5,000	382	17,000	5,000
54613 REPAIR & MAINT-CULVERTS	-	-	12,480	10,000	1,000
54614 REPAIR & MAINT - GATE	-	500	-	500	-
54618 R&M-AERATOR REFURBISHMENTS	26,568	25,000	22,301	25,000	25,000
54622 REPAIR & MAINT- RTU GATES	-	-	-	1,500	1,500
	156,183	194,628	121,725	248,724	225,224
<b>Capital Outlay</b>					
56301 IMPRVMNTS OTHER THAN BLDG	10,031	24,000	23,100	-	200,000
56304 GIS	5,301	6,026	5,985	6,185	6,185
56401 MACHINERY & EQUIPMENT	55,778	-	18,722	93,000	-
	71,110	30,026	47,807	99,185	206,185
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	-	43,640	-	44,682	46,916
57201 DEBT SERVICE-INTEREST	-	30,903	-	28,100	25,866
	-	74,543	-	72,782	72,782
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	45,814	48,657	43,039	54,825	54,825
59111 OPERATIONS TRANSFER OUT	7,576	8,046	7,117	9,067	9,067
99999 Add'l cash required/(available) for budget	179,935	45,448	-	(10,500)	-
	233,325	102,151	50,156	53,392	63,892
<b>TOTAL EXPENSES</b>	<b>772,174</b>	<b>739,469</b>	<b>521,654</b>	<b>836,431</b>	<b>937,843</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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
ALL NON EXEMPT PARCELS - Maint	\$181.15	\$160.15				
Total	\$181.15	\$160.15	\$21.00	13%	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 5% increase to the contract for FYE 9/30/21 was also approved.
- > Trash Disposal (a/c 53407) mainly due to the trash and debris coming from the Alley Canal business dumpsters.
- > Repair & Maintenance - general (a/c #54608) includes funding for erosion repair Station 37.
- > Repair & Maintenance- Telemetry (a/c# 54610) includes structure power condition for RTU #36.
- > FY22 budget includes 4 new aerators (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.
- > New proposed loan approximating \$562,000 for the telemetry upgrades/frequency conversion and weir W3 and W4 replacement project, 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 in a capital projects fund.

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

**Debt Outstanding as of 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
Proposed loan for wier W3 & W4 replacements and telemetry upgrad	5.00%	\$562,000	8/1/2032

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

Year Ending September 30,	Principal	Interest	Total
2022	\$44,682	\$28,100	\$72,782
2023	\$46,916	\$25,866	\$72,782
2024	\$49,261	\$23,520	\$72,781
2025	\$51,724	\$21,057	\$72,781
2026	\$54,311	\$18,471	\$72,782
THEREAFTER	\$315,106	\$48,802	\$363,908
Total	\$562,000	\$165,816	\$727,816

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

Fund Name: UNIT 16 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	702,419	704,271	704,271	956,170	1,209,792
31901 AGREEMENT ASSESSMENTS	18,815	18,843	-	-	-
	721,234	723,114	704,271	956,170	1,209,792
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,393)	(6,707)	(6,746)	(9,107)	(11,523)
54903 TAX DISCOUNT	(27,370)	(27,086)	(24,155)	(36,774)	(46,528)
54904 UNIQUE ASSMTS DISCOUNT	(753)	(904)	-	-	-
	(30,516)	(34,697)	(30,901)	(45,881)	(58,051)
Other					
32900 PERMIT FEES	6,000	-	2,050	-	-
32901 PLAT FEES	1,000	-	250	-	-
36000 MISCELLANEOUS REVENUE	3,978	-	-	-	-
36110 INTEREST EARNINGS	9,401	-	955	-	-
36132 INTEREST EARNINGS-TAXES	372	-	231	-	-
36600 CONTRIBUTIONS-LANDOWNERS	-	-	32	-	-
	20,751	-	3,518	-	-
<b>TOTAL REVENUES</b>	<b>711,469</b>	<b>688,417</b>	<b>676,888</b>	<b>910,289</b>	<b>1,151,741</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	127,775	128,231	124,560	169,188	174,264
	127,775	128,231	124,560	169,188	174,264
Contractual Services					
53101 ENGINEERING FEES	9,368	33,000	38,272	193,500	193,500
53108 ENVIRONMENTAL LIASON	13,750	25,031	25,031	25,031	25,031
53109 LEGAL SERVICES	33,251	5,000	49,719	1,000	1,000
53114 WATER QUALITY	4,481	5,416	5,416	5,416	5,416
53115 FINANCIAL CONS./ADVISOR	107	215	100	215	215
53201 AUDITORS SERVICES	3,312	4,086	4,086	4,332	4,332
53402 MARSH MAINT-LITTORAL ZONE	429	5,075	638	5,404	5,404
53403 CHEMICAL WEED CONTROL	11,148	36,708	36,708	38,543	38,543
53405 MOWING SERVICES	51,732	51,732	51,732	54,319	54,319
53406 SECURITY SERVICES	268,388	276,441	271,072	279,204	279,204
53407 TRASH DISPOSAL	1,650	5,000	4,140	5,000	5,000
53409 LANDSCAPE MAINTENANCE	7,577	7,577	7,577	7,956	7,956
53413 PRESERVE/EXOTIC MAINT	-	15,000	-	15,750	15,750
57301 TRUSTEE FEES	500	600	500	600	600
59126 Insurance	2,741	3,287	3,054	3,271	3,467
	408,434	474,168	498,045	639,541	639,737
Utilities					
54301 ELECTRICITY	4,981	6,000	3,424	6,000	6,180

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

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 16 - MAINTENANCE FUND	4,981	6,000	3,424	6,000	6,180
<b>Repairs &amp; Maintenance</b>					
54604 REPAIR & MAINT-CANAL/LAKE	-	20,000	1,065	20,000	20,000
54608 REPAIR & MAINT - GENERAL	326	1,000	477	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	-	10,000	-	1,000	1,000
54611 REPAIR & MAINT-ROADS	16,734	34,250	18,892	225,000	270,000
54613 REPAIR & MAINT-CULVERTS	-	-	-	10,000	1,000
54614 REPAIR & MAINT - GATE	3,600	500	-	500	500
54617 Repairs & Maint - Catch Basins	-	20,000	-	10,000	10,000
54621 REPAIR & MAINT- STREET SWEEP	6,236	7,750	6,236	8,650	8,650
	26,896	93,500	26,670	280,150	316,150
<b>Capital Outlay</b>					
56302 ROADS/BRIDGES	297,604	343,000	-	-	-
56304 GIS	3,620	1,144	2,262	3,924	3,924
	301,224	344,144	2,262	3,924	3,924
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	6,051	6,427	5,685	7,242	7,242
59111 OPERATIONS TRANSFER OUT	3,547	3,767	3,332	4,244	4,244
99999 Add'l cash required/(available) for budget	(167,438)	(367,820)	-	(200,000)	-
	(157,840)	(357,626)	9,017	(188,514)	11,486
<b>TOTAL EXPENSES</b>	<b>711,470</b>	<b>688,417</b>	<b>663,978</b>	<b>910,289</b>	<b>1,151,741</b>
<b>Fund Name: UNIT 16 - DEBT FUND</b>					
<b>REVENUES</b>					
<b>Assessments</b>					
31900 ASSMTS/CURR/REG/DEL	716,979	706,370	706,370	770,893	772,278
31901 AGREEMENT ASSESSMENTS	19,205	18,900	-	-	-
	736,184	725,270	706,370	770,893	772,278
<b>Tax Discount And Tax Collector Fee</b>					
54902 TAX COLLECTOR FEE	(2,443)	(6,726)	(6,767)	(7,337)	(7,350)
54903 TAX DISCOUNT	(27,939)	(27,167)	(24,227)	(29,649)	(29,702)
54904 UNIQUE ASSMTS DISCOUNT	(768)	(907)	-	-	-
	(31,150)	(34,800)	(30,994)	(36,986)	(37,052)
<b>Other</b>					
36110 INTEREST EARNINGS	7,383	-	162	-	-
36132 INTEREST EARNINGS-TAXES	380	-	231	-	-
	7,763	-	393	-	-
<b>TOTAL REVENUES</b>	<b>712,797</b>	<b>690,470</b>	<b>675,769</b>	<b>733,907</b>	<b>735,226</b>

**EXPENSES**

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

Fund Name: UNIT 16 - DEBT FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	440,000	465,000	465,000	490,000	515,000
57201 DEBT SERVICE-INTEREST	291,719	269,169	269,169	245,338	220,225
	731,719	734,169	734,169	735,338	735,225
<b>Other</b>					
99999 Add'l cash required/(available) for budget	(18,922)	(43,699)	-	(1,431)	-
	(18,922)	(43,699)	-	(1,431)	-
<b>TOTAL EXPENSES</b>	<b>712,797</b>	<b>690,470</b>	<b>734,169</b>	<b>733,907</b>	<b>735,225</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/22</u>	<u>FYE 9/30/21</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/22</u>	<u>FYE 9/30/21</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$1,071.94	\$785.14				
ALL NON EXEMPT PARCELS - Debt	\$864.23	\$787.48				
<b>Total</b>	<b>\$1,936.17</b>	<b>\$1,572.62</b>	<b>\$363.55</b>	<b>23%</b>	<b>892</b>	<b>921</b>

**Budget Highlights:**

- > Engineering budget (a/c #53101) includes estimate for comprehensive engineering drainage study, extract data previously collected with LIDAR to incorporate into GIS, engineer overlay of multiple roads and bridge maintenance.
- > Environmental Liaison (a/c #53108) contract allows option to renew annually through 9/30/2022.
- > New contract for aquatic weed control and marsh maintenance (acct #53403 and 53402) awarded in April 2020 for FYE 9/30/21, with option to renew annually four additional years.
- > Security services (a/c #53406) provided are through a annual contractual agreement with the Palm Beach County Sheriff's Office. The 2022 budget projects a 3% rate increase with no change in the level of service provided.
- > Repairs & Maintenance- Roads (a/c #54611) includes funding for construction of drainage improvements design in FY 21, swale restoration and maintenance, two solar powered stop signs, stabilize erosion at bridge and add reflectors, and misc. other repairs.
- > The number of taxable units in FY21 reflected a special option agreement billed directly by Northern to the owner for a total of twenty four computed acres of property. The taxable units and agreement assessment revenue associated with this special option agreement was removed from the FY22 budget since the agreement has been terminated.
- > Debt in this unit is currently being analyzed for a potential refinancing. If it is determined that an economic gain and cash flow savings can be achieved, a debt refunding will proceed. Savings will be used to reduce tax rates.
- > 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 16 - PALM BEACH PARK OF COMMERCE**

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 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
Refunding Bonds - Series 2012	5.125% - 5.75%	\$4,320,000	8/1/2032

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

Year Ending September 30,	Principal	Interest	Total
2022	\$490,000	\$245,338	\$735,338
2023	\$515,000	\$220,225	\$735,225
2024	\$550,000	\$190,613	\$740,613
2025	\$280,000	\$158,988	\$438,988
2026	\$300,000	\$142,888	\$442,888
THEREAFTER	\$2,185,000	\$461,150	\$2,646,150
Total	<u>\$4,320,000</u>	<u>\$1,419,202</u>	<u>\$5,739,202</u>

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

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,574,568	1,544,800	1,544,172	1,583,397	1,593,999
31903 Delinquent Taxes - Prior Year	2,626	-	(26)	-	-
	1,577,194	1,544,800	1,544,146	1,583,397	1,593,999
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(5,479)	(14,717)	(14,727)	(15,085)	(15,186)
54903 TAX DISCOUNT	(56,542)	(59,413)	(53,509)	(60,897)	(61,305)
	(62,021)	(74,130)	(68,236)	(75,982)	(76,491)
Other					
32900 PERMIT FEES	3,750	-	3,750	-	-
33003 Intgov'l rct - Exp Reimbursemt	48,564	255,000	37,350	255,000	256,707
33449 FEMA (Fed)- Hurricane Irma	1,180	-	-	-	-
36110 INTEREST EARNINGS	15,789	-	1,890	-	-
36132 INTEREST EARNINGS-TAXES	1,524	-	875	-	-
36600 CONTRIBUTIONS-LANDOWNERS	20,501	22,047	17,221	22,047	22,195
	91,308	277,047	61,086	277,047	278,902
<b>TOTAL REVENUES</b>	<b>1,606,481</b>	<b>1,747,717</b>	<b>1,536,996</b>	<b>1,784,462</b>	<b>1,796,410</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	237,627	297,898	205,148	299,683	308,673
	237,627	297,898	205,148	299,683	308,673
Contractual Services					
53101 ENGINEERING FEES	1,717	10,000	12,381	38,500	10,000
53109 LEGAL SERVICES	5,154	30,000	12,238	10,000	10,000
53114 WATER QUALITY	64,348	340,899	45,764	333,304	333,304
53201 AUDITORS SERVICES	7,058	9,364	9,364	8,796	8,796
53402 MARSH MAINT-LITTORAL ZONE	306,644	338,914	338,914	355,860	355,860
53403 CHEMICAL WEED CONTROL	154,553	159,190	159,191	167,149	167,149
53407 TRASH DISPOSAL	275	1,900	273	1,300	1,300
53409 LANDSCAPE MAINTENANCE	14,059	15,477	15,477	16,251	16,251
59126 Insurance	24,493	23,883	22,189	26,496	28,086
	578,301	929,627	615,791	957,656	930,746
Utilities					
54301 ELECTRICITY	170,456	180,290	121,763	179,299	184,678
	170,456	180,290	121,763	179,299	184,678
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	50	-	50	-	-
55201 FUEL-PUMP STATIONS	-	3,000	-	3,000	3,000
	50	3,000	50	3,000	3,000
Repairs & Maintenance					

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

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 18 - MAINTENANCE FUND					
54601 REPAIR & MAINT-AERATORS	147,430	147,087	109,890	196,175	196,175
54602 REPAIR & MAINT-PUMP STATN	38,890	20,000	57,247	20,663	10,000
54604 REPAIR & MAINT-CANAL/LAKE	-	14,000	-	10,000	10,000
54606 REPAIR & MAINT-BLDG	-	15,000	259	15,000	15,000
54608 REPAIR & MAINT - GENERAL	2,109	8,000	1,200	2,100	2,100
54610 REPAIR & MAINT-TELEMETRY	2,087	29,000	40,280	23,000	9,000
54611 REPAIR & MAINT-ROADS	29,210	35,000	20,824	110,000	30,700
54613 REPAIR & MAINT-CULVERTS	-	6,250	-	40,000	10,000
54614 REPAIR & MAINT - GATE	-	5,000	4,200	1,000	1,000
54617 Repairs & Maint - Catch Basins	59,391	30,000	43,618	10,000	1,000
54618 R&M-AERATOR REFURBISHMENTS	21,553	25,000	20,380	25,000	25,000
54619 R&M-GENERATORS	-	1,000	-	7,000	7,000
54621 REPAIR & MAINT- STREET SWEEP	26,907	29,000	26,906	31,000	31,000
	<b>327,577</b>	<b>364,337</b>	<b>324,804</b>	<b>490,938</b>	<b>347,975</b>
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	149,657	-	-	-	-
56304 GIS	2,551	2,899	2,879	5,600	5,600
56401 MACHINERY & EQUIPMENT	-	-	-	18,000	-
	<b>152,208</b>	<b>2,899</b>	<b>2,879</b>	<b>23,600</b>	<b>5,600</b>
Other					
59110 ADMINISTRAT TRANSFER OUT	8,619	9,154	8,097	10,314	10,314
59111 OPERATIONS TRANSFER OUT	4,533	4,814	4,258	5,424	5,424
99999 Add'l cash required/(available) for budget	127,112	(44,302)	-	(185,452)	-
	<b>140,264</b>	<b>(30,334)</b>	<b>12,355</b>	<b>(169,714)</b>	<b>15,738</b>
<b>TOTAL EXPENSES</b>	<b>1,606,483</b>	<b>1,747,717</b>	<b>1,282,790</b>	<b>1,784,462</b>	<b>1,796,410</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u> <u>9/30/22</u>	<u>FYE</u> <u>9/30/21</u>	<u>Incr/(Decr)</u>		<u>FYE</u> <u>9/30/22</u>	<u>FYE</u> <u>9/30/21</u>
			<u>\$</u>	<u>%</u>		
APARTMENTS - Maint	\$2,459.53	\$2,399.58	\$59.95	2%	15	15
COMMERCIAL - Maint	\$5,510.20	\$5,375.88	\$134.32	2%	15	15
ERU - Maint	\$643.65	\$627.96	\$15.69	2%	1,862	1,862
GC - Maint	\$592.41	\$577.97	\$14.44	2%	437	437
PSO - Maint	\$1,622.98	\$1,583.42	\$39.56	2%	4	4

**Budget Highlights:**

- > Engineering budget (a/c #53101) includes estimate to extract data previously collected with LIDAR to incorporate into GIS, engineer pump station access road.
- > Water quality (a/c #53114) includes costs of Alum treatment. 85% of costs associated with Alum treatment are reimbursed by the City of West Palm Beach (see intergovernmental revenue).
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) was amended in May 2021 to allow extension through FYE 9/30/22 with a 3% increase, with option to renew annually four additional years. .
- > Road Repairs & Maintenance (a/c #54611) includes funding for street sweeping program, and other miscellaneous repairs. A portion of the street sweeping program is reimbursed by the Ibis POA (see Contribution-Landowners).
- > Road Repairs & Maintenance (a/c #54611) includes funding for construction of an access road to the east pump station, and swale restoration along Ibis Blvd.



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

- > Repair & Maintenance-Telemetry (a/c #54610) includes funding for regular telemetry maintenance and upgrade of PLC card.
- > Machinery & equipment (a/c #56401) includes funding for aerator electrical reconfiguration.
- > 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 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	312,651	311,854	311,854	574,312	384,562
31903 Delinquent Taxes - Prior Year	1,981	-	-	-	-
	314,632	311,854	311,854	574,312	384,562
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,098)	(2,972)	(2,991)	(5,465)	(3,659)
54903 TAX DISCOUNT	(12,093)	(11,994)	(11,304)	(22,088)	(14,790)
	(13,191)	(14,966)	(14,295)	(27,553)	(18,449)
Other					
32900 PERMIT FEES	500	-	1,000	-	-
33449 FEMA (Fed)- Hurricane Irma	15	-	-	-	-
36110 INTEREST EARNINGS	2,445	-	279	-	-
36132 INTEREST EARNINGS-TAXES	159	-	102	-	-
	3,119	-	1,381	-	-
<b>TOTAL REVENUES</b>	<b>304,560</b>	<b>296,888</b>	<b>298,940</b>	<b>546,759</b>	<b>366,113</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	91,514	110,140	80,200	113,844	117,259
	91,514	110,140	80,200	113,844	117,259
Contractual Services					
53101 ENGINEERING FEES	162	1,000	707	500	500
53102 ENGINEERING-PERMITS	-	-	-	500	500
53109 LEGAL SERVICES	82	500	-	500	500
53114 WATER QUALITY	12,060	12,400	12,400	12,400	12,400
53201 AUDITORS SERVICES	1,871	2,311	2,311	2,475	2,475
53402 MARSH MAINT-LITTORAL ZONE	1,431	15,568	9,339	21,144	21,144
53403 CHEMICAL WEED CONTROL	22,674	26,401	26,401	27,721	27,721
53405 MOWING SERVICES	4,326	4,326	4,326	4,542	4,542
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	563	567	567	595	595
53413 PRESERVE/EXOTIC MAINT	3,162	12,000	4,285	12,600	12,600
57301 TRUSTEE FEES	500	525	500	-	-
59126 Insurance	3,292	4,043	3,756	4,211	4,463
	50,123	79,891	64,592	87,438	87,690
Utilities					
54301 ELECTRICITY	51,544	40,000	40,114	56,200	57,886
	51,544	40,000	40,114	56,200	57,886
Supplies & Materials					
54201 POSTAGE	-	-	27	-	-
55207 FERTILIZER	762	762	762	800	800

**UNIT 19 - REGIONAL CENTER**

Fund Name: UNIT 19 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
	762	762	789	800	800
<b>Repairs &amp; Maintenance</b>					
54601 REPAIR & MAINT-AERATORS	42,882	49,048	27,101	57,407	57,407
54604 REPAIR & MAINT-CANAL/LAKE	482	15,000	15,000	5,000	5,000
54608 REPAIR & MAINT - GENERAL	575	2,000	1,928	7,000	7,000
54610 REPAIR & MAINT-TELEMETRY	1,283	6,000	223	5,000	3,000
54613 REPAIR & MAINT-CULVERTS	-	20,000	14,168	30,000	10,000
54614 REPAIR & MAINT - GATE	-	5,200	4,000	500	500
54618 R&M-AERATOR REFURBISHMENTS	5,199	6,250	5,526	6,250	6,250
54622 REPAIR & MAINT- RTU GATES	-	-	-	1,000	1,000
	50,421	103,498	67,946	112,157	90,157
<b>Capital Outlay</b>					
56304 GIS	1,558	1,771	1,759	1,817	1,817
56401 MACHINERY & EQUIPMENT	63,502	-	-	96,000	-
	65,060	1,771	1,759	97,817	1,817
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	5,341	5,673	5,018	6,392	6,392
59111 OPERATIONS TRANSFER OUT	3,435	3,648	3,227	4,111	4,111
99999 Add'l cash required/(available) for budget	(13,639)	(48,495)	-	68,000	-
	(4,863)	(39,174)	8,245	78,503	10,503
<b>TOTAL EXPENSES</b>	<b>304,561</b>	<b>296,888</b>	<b>263,645</b>	<b>546,759</b>	<b>366,112</b>

Fund Name: UNIT 19 - DEBT FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
<b>Assessments</b>					
31900 ASSMTS/CURR/REG/DEL	324,071	323,848	323,848	-	-
31903 Delinquent Taxes - Prior Year	2,484	-	-	-	-
	326,555	323,848	323,848	-	-
<b>Tax Discount And Tax Collector Fee</b>					
54902 TAX COLLECTOR FEE	(1,138)	(3,080)	(3,106)	-	-
54903 TAX DISCOUNT	(12,533)	(12,455)	(11,740)	-	-
	(13,671)	(15,535)	(14,846)	-	-
<b>Other</b>					
36110 INTEREST EARNINGS	895	-	40	-	-
36132 INTEREST EARNINGS-TAXES	166	-	106	-	-
	1,061	-	146	-	-
<b>TOTAL REVENUES</b>	<b>313,945</b>	<b>308,313</b>	<b>309,148</b>	<b>-</b>	<b>-</b>

**EXPENSES**

Debt Service

**UNIT 19 - REGIONAL CENTER**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 19 - DEBT FUND					
57101 DEBT SERVICE-PRINCIPAL	292,855	306,355	306,355	-	-
57201 DEBT SERVICE-INTEREST	27,264	13,939	13,939	-	-
	320,119	320,294	320,294	-	-
Other					
99999 Add'l cash required/(available) for budget	(6,173)	(11,981)	-	-	-
	(6,173)	(11,981)	-	-	-
<b>TOTAL EXPENSES</b>	<b>313,946</b>	<b>308,313</b>	<b>320,294</b>	<b>-</b>	<b>-</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/22</u>	<u>FYE 9/30/21</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/22</u>	<u>FYE 9/30/21</u>
			\$	%		
2701 PGA Blvd Condominium	\$415.12	\$225.41				
2701 PGA Blvd Condominium	\$0.00	\$234.08				
Total	\$415.12	\$459.49	(\$44.37)	-10%	4	4
2979 PGA Condominium - Maint	\$1,106.99	\$601.09				
2979 PGA Condominium - Debt	\$0.00	\$624.22				
Total	\$1,106.99	\$1,225.31	(\$118.32)	-10%	3	3
Harbour Oaks - Maint	\$203.62	\$110.57				
Harbour Oaks - Debt	\$0.00	\$114.82				
Total	\$203.62	\$225.39	(\$21.77)	-10%	317	317
Landmark at the Gardens Condos - Maint	\$50.01	\$27.16				
Landmark at the Gardens Condos - Debt	\$0.00	\$28.20				
Total	\$50.01	\$55.36	(\$5.35)	-10%	166	166
Non-condo parcels - Maint	\$1,660.48	\$901.64				
Non-condo parcels - Debt	\$0.00	\$936.33				
Total	\$1,660.48	\$1,837.97	(\$177.49)	-10%	259	259
San Matera Condos - Maint	\$98.25	\$53.35				
San Matera Condos - Debt	\$0.00	\$55.40				
Total	\$98.25	\$108.75	(\$10.50)	-10%	676	676

**Budget Highlights:**

- > New contract for aquatic weed control and marsh maintenance (acct #53403 and 53402) awarded in April 2020 for FYE 9/30/21, with option to renew annually four additional years.
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Machinery & equipment (a/c #56401) includes funding for aerator electrical reconfiguration.
- > FY22 budget includes 4 new aerators (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.
- > 2007 Refunding Loan matures on August 1, 2021. Funds for the last debt service payment were collected in FY21, so FY 22 is the first year without debt service budgeted.

**Budget Notes:**

## UNIT 19 - REGIONAL CENTER

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

### Improvements Maintained:

Northern maintains the following Improvements in Unit No. 19, Regional Center: 2 Operable Structures; 2 Operable Gates, 3 Fixed Structures; 23 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 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	60,544	40,673	40,674	42,917	132,707
	60,544	40,673	40,674	42,917	132,707
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(212)	(388)	(389)	(407)	(1,259)
54903 TAX DISCOUNT	(2,319)	(1,564)	(1,511)	(1,651)	(5,105)
	(2,531)	(1,952)	(1,900)	(2,058)	(6,364)
Other					
36110 INTEREST EARNINGS	2,833	-	337	-	-
36132 INTEREST EARNINGS-TAXES	38	-	17	-	-
	2,871	-	354	-	-
<b>TOTAL REVENUES</b>	<b>60,884</b>	<b>38,721</b>	<b>39,128</b>	<b>40,859</b>	<b>126,343</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	9,944	9,598	6,400	11,744	12,096
	9,944	9,598	6,400	11,744	12,096
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	500	500
53109 LEGAL SERVICES	15	500	-	500	500
53201 AUDITORS SERVICES	63	114	114	92	92
59126 Insurance	1,984	1,789	1,662	2,211	2,343
	2,062	3,403	1,776	3,303	3,435
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	521	10,000	1,880	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	270	-	-	-	-
	791	10,000	1,880	10,000	10,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	14,508	-	17,940	-	100,000
56401 MACHINERY & EQUIPMENT	-	15,000	-	15,000	-
	14,508	15,000	17,940	15,000	100,000
Other					
59110 ADMINISTRAT TRANSFER OUT	453	481	425	542	542
59111 OPERATIONS TRANSFER OUT	225	239	211	270	270
99999 Add'l cash required/(available) for budget	32,900	-	-	-	-
	33,578	720	636	812	812
<b>TOTAL EXPENSES</b>	<b>60,883</b>	<b>38,721</b>	<b>28,632</b>	<b>40,859</b>	<b>126,343</b>

**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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
2701 PGA Blvd Condominium	\$458.12	\$266.16				
2701 PGA Blvd Condominium	\$0.00	\$234.08				
Total	\$458.12	\$500.24	(\$42.12)	-8%	4	4
2979 PGA Condominium - Maint	\$1,264.19	\$750.08				
2979 PGA Condominium - Debt	\$0.00	\$624.22				
Total	\$1,264.19	\$1,374.30	(\$110.11)	-8%	3	3
52434205250010000 - Maint	\$10,954.46	\$6,349.56				
52434205250010000 - Debt	\$0.00	\$5,617.98				
Total	\$10,954.46	\$11,967.54	(\$1,013.08)	-8%	1	1
52434205260270051 - Maint	\$3,662.28	\$2,126.75				
52434205260270051 - Debt	\$0.00	\$1,872.66				
Total	\$3,662.28	\$3,999.41	(\$337.13)	-8%	1	1
52434205260270052 - Maint	\$1,845.87	\$1,077.34				
52434205260270052 - Debt	\$0.00	\$936.33				
Total	\$1,845.87	\$2,013.67	(\$167.80)	-8%	1	1
52434205260270062 - Maint	\$1,921.26	\$1,148.78				
52434205260270062 - Debt	\$0.00	\$936.33				
Total	\$1,921.26	\$2,085.11	(\$163.85)	-8%	1	1
52434205260270063 - Maint	\$5,491.76	\$3,188.55				
52434205260270063 - Debt	\$0.00	\$2,808.99				
Total	\$5,491.76	\$5,997.54	(\$505.78)	-8%	1	1
52434205260270064 - Maint	\$5,521.02	\$3,216.28				
52434205260270064 - Debt	\$0.00	\$2,808.99				
Total	\$5,521.02	\$6,025.27	(\$504.25)	-8%	1	1
52434205260270065 - Maint	\$1,868.84	\$1,099.10				
52434205260270065 - Debt	\$0.00	\$936.33				
Total	\$1,868.84	\$2,035.43	(\$166.59)	-8%	1	1
52434205260270067 - Maint	\$1,847.17	\$1,078.57				
52434205260270067 - Debt	\$0.00	\$936.33				
Total	\$1,847.17	\$2,014.90	(\$167.73)	-8%	1	1
52434205260270068 - Maint	\$1,846.15	\$1,077.60				
52434205260270068 - Debt	\$0.00	\$936.33				

**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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
Total	\$1,846.15	\$2,013.93	(\$167.78)	-8%	1	1
52434205260270069 - Maint	\$1,859.90	\$1,090.63				
52434205260270069 - Debt	\$0.00	\$936.33				
Total	\$1,859.90	\$2,026.96	(\$167.06)	-8%	1	1
52434205270270042 - Maint	\$3,720.46	\$2,181.89				
52434205270270042 - Debt	\$0.00	\$1,872.66				
Total	\$3,720.46	\$4,054.55	(\$334.09)	-8%	1	1
52434206000001100 - Maint	\$9,354.58	\$5,505.36				
52434206000001100 - Debt	\$0.00	\$4,681.65				
Total	\$9,354.58	\$10,187.01	(\$832.43)	-8%	1	1
52434206000003040 - Maint	\$9,190.15	\$5,349.52				
52434206000003040 - Debt	\$0.00	\$4,681.65				
Total	\$9,190.15	\$10,031.17	(\$841.02)	-8%	1	1
52434206030010000 - Maint	\$1,216.91	\$710.41				
52434206030010000 - Debt	\$0.00	\$617.05				
Total	\$1,216.91	\$1,327.46	(\$110.55)	-8%	1	1
52434206030030000 - Maint	\$5,582.85	\$3,274.88				
52434206030030000 - Debt	\$0.00	\$2,808.99				
Total	\$5,582.85	\$6,083.87	(\$501.02)	-8%	1	1
52434206050000000 - Maint	\$43,775.75	\$26,030.36				
52434206050000000 - Debt	\$0.00	\$21,535.59				
Total	\$43,775.75	\$47,565.95	(\$3,790.20)	-8%	1	1
52434206060000000 - Maint	\$11,451.73	\$6,820.82				
52434206060000000 - Debt	\$0.00	\$5,617.98				
Total	\$11,451.73	\$12,438.80	(\$987.07)	-8%	1	1
52434206070010010 - Maint	\$3,645.43	\$2,110.79				
52434206070010010 - Debt	\$0.00	\$1,872.66				
Total	\$3,645.43	\$3,983.45	(\$338.02)	-8%	1	1
52434206070010020 - Maint	\$1,869.79	\$1,100.01				
52434206070010020 - Debt	\$0.00	\$936.33				
Total	\$1,869.79	\$2,036.34	(\$166.55)	-8%	1	1
52434206070020000 - Maint	\$5,542.67	\$3,236.80				



**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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
52434206070020000 - Debt	\$0.00	\$2,808.99				
Total	\$5,542.67	\$6,045.79	(\$503.12)	-8%	1	1
52434206080010000 - Maint	\$3,641.56	\$2,107.11				
52434206080010000 - Debt	\$0.00	\$1,872.66				
Total	\$3,641.56	\$3,979.77	(\$338.21)	-8%	1	1
52434206120010020 - Maint	\$17,440.89	\$10,480.77				
52434206120010020 - Debt	\$0.00	\$8,426.97				
Total	\$17,440.89	\$18,907.74	(\$1,466.85)	-8%	1	1
52434206120010040 - Maint	\$3,772.38	\$2,231.09				
52434206120010040 - Debt	\$0.00	\$1,872.66				
Total	\$3,772.38	\$4,103.75	(\$331.37)	-8%	1	1
52434206120020000 - Maint	\$15,525.82	\$9,337.85				
52434206120020000 - Debt	\$0.00	\$7,490.64				
Total	\$15,525.82	\$16,828.49	(\$1,302.67)	-8%	1	1
52434206120030000 - Maint	\$1,939.50	\$1,166.06				
52434206120030000 - Debt	\$0.00	\$936.33				
Total	\$1,939.50	\$2,102.39	(\$162.89)	-8%	1	1
52434206140010000 - Maint	\$87,572.73	\$50,064.84				
52434206140010000 - Debt	\$0.00	\$45,880.17				
Total	\$87,572.73	\$95,945.01	(\$8,372.28)	-9%	1	1
52434206230010000 - Maint	\$5,576.57	\$3,268.93				
52434206230010000 - Debt	\$0.00	\$2,808.99				
Total	\$5,576.57	\$6,077.92	(\$501.35)	-8%	1	1
52434206230020000 - Maint	\$547.47	\$319.60				
52434206230020000 - Debt	\$0.00	\$277.60				
Total	\$547.47	\$597.20	(\$49.73)	-8%	1	1
52434206230020010 - Maint	\$1,474.71	\$860.91				
52434206230020010 - Debt	\$0.00	\$747.77				
Total	\$1,474.71	\$1,608.68	(\$133.97)	-8%	1	1
52434206230020020 - Maint	\$1,102.61	\$643.69				
52434206230020020 - Debt	\$0.00	\$559.09				
Total	\$1,102.61	\$1,202.78	(\$100.17)	-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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
52434206230030000 - Maint	\$1,500.40	\$875.91				
52434206230030000 - Debt	\$0.00	\$760.80				
<b>Total</b>	<b>\$1,500.40</b>	<b>\$1,636.71</b>	<b>(\$136.31)</b>	<b>-8%</b>	<b>1</b>	<b>1</b>
52434206230030010 - Maint	\$2,141.64	\$1,250.26				
52434206230030010 - Debt	\$0.00	\$1,085.95				
<b>Total</b>	<b>\$2,141.64</b>	<b>\$2,336.21</b>	<b>(\$194.57)</b>	<b>-8%</b>	<b>1</b>	<b>1</b>
52434206230030020 - Maint	\$1,433.99	\$837.14				
52434206230030020 - Debt	\$0.00	\$727.12				
<b>Total</b>	<b>\$1,433.99</b>	<b>\$1,564.26</b>	<b>(\$130.27)</b>	<b>-8%</b>	<b>1</b>	<b>1</b>
52434206230040000 - Maint	\$824.79	\$481.50				
52434206230040000 - Debt	\$0.00	\$418.22				
<b>Total</b>	<b>\$824.79</b>	<b>\$899.72</b>	<b>(\$74.93)</b>	<b>-8%</b>	<b>1</b>	<b>1</b>
52434206230050000 - Maint	\$122.47	\$71.50				
52434206230050000 - Debt	\$0.00	\$62.10				
<b>Total</b>	<b>\$122.47</b>	<b>\$133.60</b>	<b>(\$11.13)</b>	<b>-8%</b>	<b>1</b>	<b>1</b>
52434206230060000 - Maint	\$714.49	\$417.13				
52434206230060000 - Debt	\$0.00	\$362.28				
<b>Total</b>	<b>\$714.49</b>	<b>\$779.41</b>	<b>(\$64.92)</b>	<b>-8%</b>	<b>1</b>	<b>1</b>
Harbour Oaks (317 Units) - Maint	\$216.83	\$123.09				
Harbour Oaks (317 Units) - Debt	\$0.00	\$114.82				
<b>Total</b>	<b>\$216.83</b>	<b>\$237.91</b>	<b>(\$21.08)</b>	<b>-9%</b>	<b>317</b>	<b>317</b>
Landmark at the Gardens Condos - Maint	\$54.82	\$31.72				
Landmark at the Gardens Condos - Debt	\$0.00	\$28.20				
<b>Total</b>	<b>\$54.82</b>	<b>\$59.92</b>	<b>(\$5.10)</b>	<b>-9%</b>	<b>166</b>	<b>166</b>
San Matera Condos - 1081 sq ft - Maint	\$109.37	\$63.88				
San Matera Condos - 1081 sq ft - Debt	\$0.00	\$55.40				
<b>Total</b>	<b>\$109.37</b>	<b>\$119.28</b>	<b>(\$9.91)</b>	<b>-8%</b>	<b>24</b>	<b>24</b>
San Matera Condos - 1203 sq ft - Maint	\$110.62	\$65.07				
San Matera Condos - 1203 sq ft - Debt	\$0.00	\$55.40				
<b>Total</b>	<b>\$110.62</b>	<b>\$120.47</b>	<b>(\$9.85)</b>	<b>-8%</b>	<b>24</b>	<b>24</b>
San Matera Condos - 1288-1331 sq ft - M	\$111.78	\$66.17				
San Matera Condos - 1288-1331 sq ft - De	\$0.00	\$55.40				

**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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
Total	\$111.78	\$121.57	(\$9.79)	-8%	128	128
San Matera Condos - 1370 sq ft - Maint	\$112.34	\$66.70				
San Matera Condos - 1370 sq ft - Debt	\$0.00	\$55.40				
Total	\$112.34	\$122.10	(\$9.76)	-8%	44	44
San Matera Condos - 1718-1730 sq ft - M	\$115.94	\$70.12				
San Matera Condos - 1718-1730 sq ft - De	\$0.00	\$55.40				
Total	\$115.94	\$125.52	(\$9.58)	-8%	20	20
San Matera Condos - 1818-1832 sq ft - M	\$117.02	\$71.13				
San Matera Condos - 1818-1832 sq ft - De	\$0.00	\$55.40				
Total	\$117.02	\$126.53	(\$9.51)	-8%	16	16
San Matera Condos - 710 sq ft - Maint	\$105.55	\$60.27				
San Matera Condos - 710 sq ft - Debt	\$0.00	\$55.40				
Total	\$105.55	\$115.67	(\$10.12)	-9%	24	24
San Matera Condos - 783-816 sq ft - Maint	\$106.57	\$61.24				
San Matera Condos - 783-816 sq ft - Debt	\$0.00	\$55.40				
Total	\$106.57	\$116.64	(\$10.07)	-9%	166	166
San Matera Condos - 896 sq ft - Maint	\$107.46	\$62.08				
San Matera Condos - 896 sq ft - Debt	\$0.00	\$55.40				
Total	\$107.46	\$117.48	(\$10.02)	-9%	36	36
San Matera Condos - 999-1016 sq ft - Mai	\$108.63	\$63.19				
San Matera Condos - 999-1016 sq ft - Deb	\$0.00	\$55.40				
Total	\$108.63	\$118.59	(\$9.96)	-8%	194	194

**Budget Highlights:**

- > FY21 Improvements Other Than Bldg. (a/c #56301) included funding extension of irrigation system to outparcel.
- > 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:**

**UNIT 19A - REGIONAL CENTER IRRIGATION**

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.

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**UNIT 20 - JUNO ISLES**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	64,892	64,785	64,785	229,681	230,168
31901 AGREEMENT ASSESSMENTS	8,689	8,678	8,678	25,676	25,730
	73,581	73,463	73,463	255,357	255,898
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(226)	(616)	(617)	(2,186)	(2,191)
54903 TAX DISCOUNT	(2,382)	(2,492)	(2,393)	(8,834)	(8,853)
54904 UNIQUE ASSMTS DISCOUNT	-	(320)	(347)	(1,136)	(1,138)
	(2,608)	(3,428)	(3,357)	(12,156)	(12,182)
Other					
32900 PERMIT FEES	750	-	750	-	-
36110 INTEREST EARNINGS	1,853	-	238	-	-
36132 INTEREST EARNINGS-TAXES	43	-	36	-	-
	2,646	-	1,024	-	-
<b>TOTAL REVENUES</b>	<b>73,619</b>	<b>70,035</b>	<b>71,130</b>	<b>243,201</b>	<b>243,716</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	15,814	15,658	12,855	16,021	16,501
	15,814	15,658	12,855	16,021	16,501
Contractual Services					
53101 ENGINEERING FEES	405	150,500	1,675	-	-
53109 LEGAL SERVICES	1,155	500	513	1,000	1,000
53114 WATER QUALITY	1,375	1,620	1,530	1,620	1,620
53118 OTHER PROFESSIONAL SVCS	-	-	4,500	-	-
53201 AUDITORS SERVICES	515	609	609	622	622
53403 CHEMICAL WEED CONTROL	5,982	6,281	6,281	6,595	6,595
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	476	648	602	599	635
	9,908	160,408	15,710	10,686	10,722
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	1,200	10,000	10,000	10,000	10,000
54608 REPAIR & MAINT - GENERAL	6,514	13,500	9,225	7,000	7,000
54617 Repairs & Maint - Catch Basins	2,500	15,000	-	3,500	3,500
	10,214	38,500	19,225	20,500	20,500
Capital Outlay					
56304 GIS	422	478	475	491	491
	422	478	475	491	491
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	-	-	-	119,257	125,220
57201 DEBT SERVICE-INTEREST	-	-	-	75,000	69,037

**UNIT 20 - JUNO ISLES**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 20 - MAINTENANCE FUND	-	-	-	194,257	194,257
Other					
59110 ADMINISTRAT TRANSFER OUT	677	719	636	810	810
59111 OPERATIONS TRANSFER OUT	364	387	342	436	436
99999 Add'l cash required/(available) for budget	36,219	(146,115)	-	-	-
	37,260	(145,009)	978	1,246	1,246
<b>TOTAL EXPENSES</b>	<b>73,618</b>	<b>70,035</b>	<b>49,243</b>	<b>243,201</b>	<b>243,717</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/22	FYE 9/30/21	<u>Incr/(Decr)</u>		FYE 9/30/22	FYE 9/30/21
			\$	%		
A - Maint	\$1,088.54	\$307.04	\$781.50	255%	96	96
B - Maint	\$816.40	\$230.28	\$586.12	255%	52	52
C - Maint	\$544.27	\$153.52	\$390.75	255%	154	154
D - Maint	\$272.13	\$76.76	\$195.37	255%	83	83

**Budget Highlights:**

- > FY 21 Engineering budget (a/c #53101) included an estimate for new salinity structure design.
- > Aquatic Weed Control (a/c 53403) contract was amended in February 2020 to allow extension through FYE 9/30/21, with option to renew annually four additional years. A change order approving a 5% increase to the contract for FYE 9/30/21 was also approved.
- > New proposed loan approximating \$1.5 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 in a Capital Projects Fund.
- > 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.

**Budget Notes:**

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

**Improvements Maintained:**

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

**Debt Outstanding as of 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
Proposed loan for wier and wing wall replacement	5.00%	\$1,500,000	8/1/2032

**UNIT 20 - JUNO ISLES**

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>
2022	\$119,257	\$75,000	\$194,257
2023	\$125,220	\$69,037	\$194,257
2024	\$131,481	\$62,776	\$194,257
2025	\$138,055	\$56,202	\$194,257
2026	\$144,957	\$49,299	\$194,256
THEREAFTER	\$841,030	\$130,254	\$971,284
Total	<u>\$1,500,000</u>	<u>\$442,568</u>	<u>\$1,942,568</u>

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**UNIT 21 - OLD MARSH**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	504,169	385,804	385,804	377,905	419,226
	504,169	385,804	385,804	377,905	419,226
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,761)	(3,673)	(3,666)	(3,600)	(3,994)
54903 TAX DISCOUNT	(18,785)	(14,838)	(14,113)	(14,534)	(16,123)
	(20,546)	(18,511)	(17,779)	(18,134)	(20,117)
Other					
32900 PERMIT FEES	1,250	-	-	-	-
33449 FEMA (Fed)- Hurricane Irma	11	-	-	-	-
36110 INTEREST EARNINGS	7,019	-	718	-	-
36132 INTEREST EARNINGS-TAXES	349	-	176	-	-
	8,629	-	894	-	-
<b>TOTAL REVENUES</b>	<b>492,252</b>	<b>367,293</b>	<b>368,919</b>	<b>359,771</b>	<b>399,109</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	151,513	174,141	120,409	163,703	168,614
	151,513	174,141	120,409	163,703	168,614
Contractual Services					
53101 ENGINEERING FEES	38,010	1,000	22,390	1,000	1,000
53109 LEGAL SERVICES	3,403	1,000	-	500	500
53114 WATER QUALITY	5,359	7,545	7,455	7,545	7,545
53201 AUDITORS SERVICES	2,193	2,877	2,877	2,983	2,983
53402 MARSH MAINT-LITTORAL ZONE	9,531	50,000	-	-	-
53403 CHEMICAL WEED CONTROL	50,574	25,000	-	-	-
53409 LANDSCAPE MAINTENANCE	196	189	189	198	198
53413 PRESERVE/EXOTIC MAINT	89,930	92,000	82,256	96,600	96,600
59126 Insurance	6,306	6,093	5,661	6,649	7,048
	205,502	185,704	120,828	115,475	115,874
Utilities					
54301 ELECTRICITY	9,807	12,000	8,383	12,000	12,360
	9,807	12,000	8,383	12,000	12,360
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	85	60	85	60	60
55201 FUEL-PUMP STATIONS	-	1,250	-	1,250	1,250
	85	1,310	85	1,310	1,310
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	20,992	39,880	31,429	45,560	45,560
54602 REPAIR & MAINT-PUMP STATN	3,054	5,000	463	5,332	15,000
54604 REPAIR & MAINT-CANAL/LAKE	-	9,000	-	9,000	9,000

UNIT 21

OLD MARSH



**UNIT 21 - OLD MARSH**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 21 - MAINTENANCE FUND					
54606 REPAIR & MAINT-BLDG	4,200	5,000	420	10,000	10,000
54608 REPAIR & MAINT - GENERAL	2,217	4,000	1,890	4,000	4,000
54610 REPAIR & MAINT-TELEMETRY	1,206	21,000	22,593	18,500	5,000
54613 REPAIR & MAINT-CULVERTS	-	-	-	5,000	1,000
54619 R&M-GENERATORS	-	1,000	-	1,000	1,000
	31,669	84,880	56,795	98,392	90,560
<b>Capital Outlay</b>					
56301 IMPRVMNTS OTHER THAN BLDG	11,637	-	60,670	-	-
56304 GIS	332	378	375	386	386
56401 MACHINERY & EQUIPMENT	36,861	-	553,090	-	-
	48,830	378	614,135	386	386
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	4,749	5,044	4,462	5,683	5,683
59111 OPERATIONS TRANSFER OUT	3,611	3,836	3,393	4,322	4,322
99999 Add'l cash required/(available) for budget	36,482	(100,000)	-	(41,500)	-
	44,842	(91,120)	7,855	(31,495)	10,005
<b>TOTAL EXPENSES</b>	<b>492,248</b>	<b>367,293</b>	<b>928,490</b>	<b>359,771</b>	<b>399,109</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/22	FYE 9/30/21	Incr/(Decr) \$	%	FYE 9/30/22	FYE 9/30/21
ALL NON EXEMPT PARCELS - Maint	\$1,247.21	\$1,273.28	(\$26.07)	-2%	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) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Repair & Maintenance-Telemetry (a/c #54610) includes funding for regular telemetry maintenance and upgrade of PLC card.
- > FY20 Machinery & equipment (a/c #56401) included funding to install two pumps, one at the east pump station and the other at the west pump station.
- > 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. 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.

**UNIT 21 - OLD MARSH**

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**UNIT 23 - THE SHORES**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	182,818	181,173	181,173	198,621	240,570
31901 AGREEMENT ASSESSMENTS	5,027	4,982	4,982	5,461	6,614
	187,845	186,155	186,155	204,082	247,184
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(645)	(1,725)	(1,740)	(1,891)	(2,290)
54903 TAX DISCOUNT	(6,789)	(6,968)	(6,674)	(7,639)	(9,252)
54904 UNIQUE ASSMTS DISCOUNT	(201)	(239)	(199)	(262)	(317)
	(7,635)	(8,932)	(8,613)	(9,792)	(11,859)
Other					
32900 PERMIT FEES	500	-	-	-	-
36110 INTEREST EARNINGS	1,986	-	242	-	-
36132 INTEREST EARNINGS-TAXES	97	-	34	-	-
	2,583	-	276	-	-
<b>TOTAL REVENUES</b>	<b>182,793</b>	<b>177,223</b>	<b>177,818</b>	<b>194,290</b>	<b>235,325</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	50,110	55,650	43,058	63,615	65,523
	50,110	55,650	43,058	63,615	65,523
Contractual Services					
53101 ENGINEERING FEES	-	500	80	500	500
53109 LEGAL SERVICES	82	500	-	500	500
53114 WATER QUALITY	207	500	1,387	1,714	1,714
53201 AUDITORS SERVICES	983	1,156	1,156	1,271	1,271
53402 MARSH MAINT-LITTORAL ZONE	1,478	30,558	7,406	32,162	32,162
53403 CHEMICAL WEED CONTROL	12,516	33,600	33,600	35,280	35,280
53407 TRASH DISPOSAL	-	500	-	500	500
53409 LANDSCAPE MAINTENANCE	317	315	315	331	331
53413 PRESERVE/EXOTIC MAINT	46,992	60,000	59,173	63,000	63,000
59126 Insurance	1,550	1,919	1,783	1,954	2,072
	64,125	129,548	104,900	137,212	137,330
Utilities					
54301 ELECTRICITY	171	275	130	275	283
	171	275	130	275	283
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	1,880	3,500	2,716	3,500	3,500
54610 REPAIR & MAINT-TELEMETRY	875	1,500	22	5,000	3,000
54613 REPAIR & MAINT-CULVERTS	-	-	-	15,000	1,000
54614 REPAIR & MAINT - GATE	-	200	-	200	200
54622 REPAIR & MAINT- RTU GATES	-	-	-	500	500

UNIT 23

THE SHORES

**UNIT 23 - THE SHORES**

Fund Name: UNIT 23 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
	2,755	10,200	2,738	29,200	13,200
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	3,344	-	-	-	-
56304 GIS	776	882	876	905	905
	4,120	882	876	905	905
Other					
59110 ADMINISTRAT TRANSFER OUT	10,072	10,697	9,462	12,053	12,053
59111 OPERATIONS TRANSFER OUT	5,038	5,351	4,733	6,030	6,030
99999 Add'l cash required/(available) for budget	46,401	(35,380)	-	(55,000)	-
	61,511	(19,332)	14,195	(36,917)	18,083
<b>TOTAL EXPENSES</b>	<b>182,792</b>	<b>177,223</b>	<b>165,897</b>	<b>194,290</b>	<b>235,324</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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
ALL NON EXEMPT PARCELS - Maint	\$287.44	\$262.19				
Total	\$287.44	\$262.19	\$25.25	10%	710	710

**Budget Highlights:**

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

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 24 - IRONHORSE**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	208,983	208,054	208,054	224,576	336,059
	208,983	208,054	208,054	224,576	336,059
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(732)	(1,982)	(1,979)	(2,136)	(3,196)
54903 TAX DISCOUNT	(7,669)	(8,002)	(7,766)	(8,637)	(12,925)
	(8,401)	(9,984)	(9,745)	(10,773)	(16,121)
Other					
36110 INTEREST EARNINGS	5,573	-	676	-	-
36132 INTEREST EARNINGS-TAXES	141	-	98	-	-
	5,714	-	774	-	-
<b>TOTAL REVENUES</b>	<b>206,296</b>	<b>198,070</b>	<b>199,083</b>	<b>213,803</b>	<b>319,938</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	63,062	73,141	58,510	92,979	95,768
	63,062	73,141	58,510	92,979	95,768
Contractual Services					
53101 ENGINEERING FEES	-	500	60	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	1,080	1,356	1,356	1,473	1,473
53402 MARSH MAINT-LITTORAL ZONE	2,146	30,558	18,041	40,031	40,031
53403 CHEMICAL WEED CONTROL	20,717	34,100	34,543	35,712	35,712
53405 MOWING SERVICES	14,832	14,832	14,832	15,574	15,574
53407 TRASH DISPOSAL	-	500	-	500	500
53409 LANDSCAPE MAINTENANCE	5,005	5,418	5,418	5,689	5,689
53413 PRESERVE/EXOTIC MAINT	5,059	14,000	10,999	14,700	14,700
59126 Insurance	6,959	6,552	6,087	7,247	7,682
	55,798	108,316	91,336	121,926	122,361
Utilities					
54301 ELECTRICITY	7,511	8,103	5,695	8,106	8,349
	7,511	8,103	5,695	8,106	8,349
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	25	-	25	-	-
55201 FUEL-PUMP STATIONS	-	1,250	-	1,250	1,250
55207 FERTILIZER	1,318	1,318	1,318	1,384	1,384
	1,343	2,568	1,343	2,634	2,634
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	838	7,054	1,089	7,332	7,332
54602 REPAIR & MAINT-PUMP STATN	2,784	5,000	4,087	5,332	15,000
54604 REPAIR & MAINT-CANAL/LAKE	1,250	8,000	950	5,000	5,000

UNIT 24

IRONHORSE

**UNIT 24 - IRONHORSE**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 24 - MAINTENANCE FUND					
54606 REPAIR & MAINT-BLDG	4,950	10,000	90	10,000	10,000
54607 REPAIR & MAINT-WELLS	1,158	1,000	1,982	2,500	2,500
54608 REPAIR & MAINT - GENERAL	400	22,000	14,272	12,000	12,000
54610 REPAIR & MAINT-TELEMETRY	1,203	10,500	18,132	5,000	3,000
54613 REPAIR & MAINT-CULVERTS	-	2,500	-	20,000	15,000
54614 REPAIR & MAINT - GATE	1,400	500	-	500	500
54618 R&M-AERATOR REFURBISHMENTS	-	6,250	5,095	-	-
54619 R&M-GENERATORS	-	1,000	-	10,000	10,000
	13,983	73,804	45,697	77,664	80,332
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	3,344	11,000	-	-	-
56304 GIS	479	544	541	559	559
56401 MACHINERY & EQUIPMENT	78,459	-	-	-	-
	82,282	11,544	541	559	559
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	3,718	3,949	3,493	4,450	4,450
59111 OPERATIONS TRANSFER OUT	4,583	4,868	4,306	5,485	5,485
99999 Add'l cash required/(available) for budget	(25,982)	(88,223)	-	(100,000)	-
	(17,681)	(79,406)	7,799	(90,065)	9,935
<b>TOTAL EXPENSES</b>	<b>206,298</b>	<b>198,070</b>	<b>210,921</b>	<b>213,803</b>	<b>319,938</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/22	FYE 9/30/21	<u>Incr/(Decr)</u>		FYE 9/30/22	FYE 9/30/21
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$512.73	\$475.01	\$37.72	8%	438	438

**Budget Highlights:**

- > New contract for aquatic weed control and marsh maintenance (acct #53403 and 53402) awarded in April 2020 for FYE 9/30/21, with option to renew annually four additional years.
- > 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.
- > Repair & Maintenance - general (a/c #54608) includes funding for maintenance of RTU sites and heavy pruning of vegetation on western perimeter.
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Preserve maintenance (a/c #53413) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- This unit is overlapped by Unit 24A.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.

## **UNIT 24 - IRONHORSE**

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

### **Improvements Maintained:**

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

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**UNIT 27B - BOTANICA**

Fund Name: UNIT 27B - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	155,055	122,285	122,285	123,560	131,453
	155,055	122,285	122,285	123,560	131,453
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(544)	(1,162)	(1,168)	(1,176)	(1,251)
54903 TAX DISCOUNT	(5,735)	(4,703)	(4,017)	(4,752)	(5,056)
	(6,279)	(5,865)	(5,185)	(5,928)	(6,307)
Other					
36110 INTEREST EARNINGS	1,471	-	200	-	-
36132 INTEREST EARNINGS-TAXES	106	-	68	-	-
	1,577	-	268	-	-
<b>TOTAL REVENUES</b>	<b>150,353</b>	<b>116,420</b>	<b>117,368</b>	<b>117,632</b>	<b>125,146</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	38,533	43,259	32,712	45,605	46,974
	38,533	43,259	32,712	45,605	46,974
Contractual Services					
53101 ENGINEERING FEES	300	500	68	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	107	215	100	215	215
53201 AUDITORS SERVICES	956	1,195	1,195	1,278	1,278
53402 MARSH MAINT-LITTORAL ZONE	1,431	15,568	7,696	16,422	16,422
53403 CHEMICAL WEED CONTROL	2,700	4,805	4,805	5,045	5,045
53407 TRASH DISPOSAL	-	250	-	250	250
53413 PRESERVE/EXOTIC MAINT	24,379	40,000	27,929	42,000	42,000
57301 TRUSTEE FEES	500	525	525	525	525
59126 Insurance	2,119	2,216	2,059	2,417	2,562
	32,492	65,774	44,377	69,152	69,297
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	1,000	-	1,000	1,000
54608 REPAIR & MAINT - GENERAL	266	2,000	266	2,000	2,000
54613 REPAIR & MAINT-CULVERTS	-	-	-	5,000	1,000
	266	3,000	266	8,000	4,000
Capital Outlay					
56304 GIS	594	675	670	692	692
	594	675	670	692	692
Other					
59110 ADMINISTRAT TRANSFER OUT	1,934	2,054	1,817	2,314	2,314
59111 OPERATIONS TRANSFER OUT	1,562	1,658	1,467	1,869	1,869
99999 Add'l cash required/(available) for budget	74,974	-	-	(10,000)	-



**UNIT 27B - BOTANICA**

Fund Name: UNIT 27B - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
	78,470	3,712	3,284	(5,817)	4,183
<b>TOTAL EXPENSES</b>	<b>150,355</b>	<b>116,420</b>	<b>81,309</b>	<b>117,632</b>	<b>125,146</b>

Fund Name: UNIT 27B - DEBT FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	284,575	281,606	281,606	293,842	298,144
	284,575	281,606	281,606	293,842	298,144
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(999)	(2,681)	(2,693)	(2,799)	(2,840)
54903 TAX DISCOUNT	(10,527)	(10,831)	(10,380)	(11,301)	(11,466)
	(11,526)	(13,512)	(13,073)	(14,100)	(14,306)
Other					
36110 INTEREST EARNINGS	3,093	-	88	-	-
36132 INTEREST EARNINGS-TAXES	195	-	146	-	-
	3,288	-	234	-	-
<b>TOTAL REVENUES</b>	<b>276,337</b>	<b>268,094</b>	<b>268,767</b>	<b>279,742</b>	<b>283,838</b>

<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	160,000	165,000	165,000	175,000	180,000
57201 DEBT SERVICE-INTEREST	124,056	117,656	117,656	111,056	103,838
	284,056	282,656	282,656	286,056	283,838
Other					
99999 Add'l cash required/(available) for budget	(7,720)	(14,562)	-	(6,314)	-
	(7,720)	(14,562)	-	(6,314)	-
<b>TOTAL EXPENSES</b>	<b>276,336</b>	<b>268,094</b>	<b>282,656</b>	<b>279,742</b>	<b>283,838</b>

	<b>Tax per Assessable Unit</b>				<b>Number of Assessable Units</b>	
	<b>FYE 9/30/22</b>	<b>FYE 9/30/21</b>	<b>Incr/(Decr)</b>		<b>FYE 9/30/22</b>	<b>FYE 9/30/21</b>
			<b>\$</b>	<b>%</b>		
Commercial - Maint	\$916.27	\$906.81				
Commercial - Debt	\$1,609.57	\$1,542.55				
<b>Total</b>	<b>\$2,525.84</b>	<b>\$2,449.36</b>	<b>\$76.48</b>	<b>3%</b>	<b>6</b>	<b>6</b>
Condo units - Maint	\$204.50	\$202.39				
Condo units - Debt	\$416.26	\$398.92				
<b>Total</b>	<b>\$620.76</b>	<b>\$601.31</b>	<b>\$19.45</b>	<b>3%</b>	<b>265</b>	<b>265</b>
Single Family - 40 ft lots - Maint	\$259.14	\$256.47				

**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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
Single Family - 40 ft lots - Debt	\$705.03	\$675.68				
Total	\$964.17	\$932.15	\$32.02	3%	60	60
Single Family - 50 ft lots - Maint	\$323.93	\$320.59				
Single Family - 50 ft lots - Debt	\$881.29	\$844.60				
Total	\$1,205.22	\$1,165.19	\$40.03	3%	63	63
Single Family - Preserve lots - Maint	\$388.73	\$384.72				
Single Family - Preserve lots - Debt	\$1,057.59	\$1,013.55				
Total	\$1,446.32	\$1,398.27	\$48.05	3%	15	15
Townhomes - Maint	\$165.63	\$163.92				
Townhomes - Debt	\$450.63	\$431.87				
Total	\$616.26	\$595.79	\$20.47	3%	134	134

**Budget Highlights:**

- > New contract for aquatic weed control and marsh maintenance (acct #53403 and 53402) awarded in April 2020 for FYE 9/30/21, with option to renew annually four additional years.
- > Preserve maintenance (a/c #53413) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Debt in this unit is currently being analyzed for a potential refinancing. If it is determined that an economic gain and cash flow savings can be achieved, a debt refunding will proceed. Savings will be used to reduce tax rates.
- > 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; Culvert;

**Debt Outstanding as of 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2012	4.00% - 4.75%	\$2,440,000	8/1/2032

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

Year Ending September 30,	Principal	Interest	Total
2022	\$175,000	\$111,056	\$286,056
2023	\$180,000	\$103,838	\$283,838
2024	\$190,000	\$95,963	\$285,963
2025	\$200,000	\$87,650	\$287,650

**UNIT 27B - BOTANICA**

2026	\$210,000	\$78,900	\$288,900
THEREAFTER	\$1,485,000	\$255,438	\$1,740,438
Total	<u>\$2,440,000</u>	<u>\$732,845</u>	<u>\$3,172,845</u>

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**UNIT 29 - NORTHFORK DEVELOPMENT**

Fund Name: UNIT 29 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	39,233	38,656	38,656	42,232	61,652
	39,233	38,656	38,656	42,232	61,652
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(139)	(367)	(371)	(403)	(588)
54903 TAX DISCOUNT	(1,473)	(1,487)	(1,497)	(1,624)	(2,371)
	(1,612)	(1,854)	(1,868)	(2,027)	(2,959)
Other					
36110 INTEREST EARNINGS	1,316	-	151	-	-
36132 INTEREST EARNINGS-TAXES	8	-	5	-	-
	1,324	-	156	-	-
<b>TOTAL REVENUES</b>	<b>38,945</b>	<b>36,802</b>	<b>36,944</b>	<b>40,205</b>	<b>58,693</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	14,380	12,874	11,017	15,740	16,212
	14,380	12,874	11,017	15,740	16,212
Contractual Services					
53101 ENGINEERING FEES	1,607	500	-	500	500
53109 LEGAL SERVICES	5,555	500	-	500	500
53114 WATER QUALITY	207	250	1,387	1,714	1,714
53201 AUDITORS SERVICES	205	280	280	302	302
53402 MARSH MAINT-LITTORAL ZONE	143	5,075	638	5,404	5,404
53403 CHEMICAL WEED CONTROL	5,118	9,720	9,720	10,206	10,206
53413 PRESERVE/EXOTIC MAINT	9,115	11,000	15,824	15,750	15,750
59126 Insurance	219	283	263	269	285
	22,169	27,608	28,112	34,645	34,661
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54613 REPAIR & MAINT-CULVERTS	-	1,500	4,530	3,500	1,000
	-	2,000	4,530	4,000	1,500
Capital Outlay					
56304 GIS	144	164	163	168	168
	144	164	163	168	168
Other					
59110 ADMINISTRAT TRANSFER OUT	4,223	4,485	3,967	5,054	5,054
59111 OPERATIONS TRANSFER OUT	917	975	862	1,098	1,098
99999 Add'l cash required/(available) for budget	(2,888)	(11,304)	-	(20,500)	-
	2,252	(5,844)	4,829	(14,348)	6,152

**UNIT 29 - NORTHFORK DEVELOPMENT**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 29 - MAINTENANCE FUND					
<b>TOTAL EXPENSES</b>	<b>38,945</b>	<b>36,802</b>	<b>48,651</b>	<b>40,205</b>	<b>58,693</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/22	9/30/21	\$	%	9/30/22	9/30/21
ALL NON EXEMPT PARCELS - Maint	\$319.94	\$292.85	\$27.09	9%	132	132

**Budget Highlights:**

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

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 31 - BALLENISLES COUNTRY CLUB**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	990,166	942,094	942,094	865,166	(645,726)
	990,166	942,094	942,094	865,166	(645,726)
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,472)	(8,967)	(8,999)	(8,237)	6,148
54903 TAX DISCOUNT	(36,234)	(36,233)	(34,641)	(33,274)	24,834
	(39,706)	(45,200)	(43,640)	(41,511)	30,982
Other					
32900 PERMIT FEES	2,000	-	500	-	-
33449 FEMA (Fed)- Hurricane Irma	1,266	-	-	-	-
36002 MISC REV - INS CLAIMS	17,741	-	270,709	-	-
36110 INTEREST EARNINGS	29,612	-	3,145	-	-
36132 INTEREST EARNINGS-TAXES	669	-	445	-	-
	51,288	-	274,799	-	-
<b>TOTAL REVENUES</b>	<b>1,001,748</b>	<b>896,894</b>	<b>1,173,253</b>	<b>823,655</b>	<b>(614,744)</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	145,324	173,905	131,767	182,003	187,464
	145,324	173,905	131,767	182,003	187,464
Contractual Services					
53101 ENGINEERING FEES	52,100	55,000	15,114	70,000	10,000
53109 LEGAL SERVICES	28,267	10,000	16,995	10,000	10,000
53114 WATER QUALITY	4,115	4,140	4,140	4,140	4,140
53201 AUDITORS SERVICES	3,176	4,002	4,002	4,203	4,203
53409 LANDSCAPE MAINTENANCE	438	441	441	463	463
59126 Insurance	18,892	18,532	17,218	21,442	22,728
	106,988	92,115	57,910	110,248	51,534
Utilities					
54301 ELECTRICITY	203,830	200,000	151,845	211,800	218,154
	203,830	200,000	151,845	211,800	218,154
Supplies & Materials					
54905 LEGAL ADS	922	-	-	-	-
	922	-	-	-	-
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	137,830	208,192	150,821	259,923	259,923
54604 REPAIR & MAINT-CANAL/LAKE	-	7,500	2,750	15,500	15,500
54606 REPAIR & MAINT-BLDG	10,400	15,000	48,336	15,000	15,000
54608 REPAIR & MAINT - GENERAL	275	5,000	1,233	550	550
54610 REPAIR & MAINT-TELEMETRY	676	2,000	421	5,000	2,000
54611 REPAIR & MAINT-ROADS	10,869	25,000	8,445	155,000	10,000

UNIT 31

BALLENISLES COUNTRY CLUB

**UNIT 31 - BALLENISLES COUNTRY CLUB**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 31 - MAINTENANCE FUND					
54613 REPAIR & MAINT-CULVERTS	-	6,250	34,473	20,000	10,000
54614 REPAIR & MAINT - GATE	-	500	-	500	10,000
54617 Repairs & Maint - Catch Basins	70,364	30,000	8,456	20,000	50,000
54618 R&M-AERATOR REFURBISHMENTS	25,433	31,250	25,974	31,250	31,250
54622 REPAIR & MAINT- RTU GATES	-	-	-	1,000	1,000
	255,847	330,692	280,909	523,723	405,223
<b>Capital Outlay</b>					
56201 BUILDINGS	-	1,500,000	-	-	-
56301 IMPRVMENTS OTHER THAN BLDG	10,031	-	-	-	-
56302 ROADS/BRIDGES	676,057	82,000	13,718	-	-
56304 GIS	934	1,061	1,054	3,589	3,589
56401 MACHINERY & EQUIPMENT	104,412	-	-	138,000	-
	791,434	1,583,061	14,772	141,589	3,589
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	11,993	12,737	11,266	14,352	14,352
59111 OPERATIONS TRANSFER OUT	4,128	4,384	3,878	4,940	4,940
99999 Add'l cash required/(available) for budget	(518,718)	(1,500,000)	-	(365,000)	(1,500,000)
	(502,597)	(1,482,879)	15,144	(345,708)	(1,480,708)
<b>TOTAL EXPENSES</b>	<b>1,001,748</b>	<b>896,894</b>	<b>652,347</b>	<b>823,655</b>	<b>(614,744)</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/22	FYE 9/30/21	<u>Incr/(Decr)</u>		FYE 9/30/22	FYE 9/30/21
			\$	%		
Commercial - Maint	\$3,166.51	\$3,448.08	(\$281.57)	-8%	2	2
ERU (Not overlapped by Unit 12) - Maint	\$462.13	\$503.22	(\$41.09)	-8%	518	518
ERU (Overlapped by Unit 12) - Maint	\$494.14	\$529.14	(\$35.00)	-7%	1,057	1,057
GC (Not overlapped by Unit 12) - Maint	\$302.49	\$329.39	(\$26.90)	-8%	355	355
GC (Overlapped by Unit 12) - Maint	\$334.50	\$355.31	(\$20.81)	-6%	78	78

**Budget Highlights:**

- > Engineering budget (a/c #53101) includes estimate to extract data previously collected with LIDAR to incorporate into GIS, details of East Island Ave. pedestrian crossing and PGA guardhouse construction coordination.
- > Repairs & Maintenance - Canal/Lake (a/c #54604) includes funding to stabilize access ROW to Unit 31 outfall structure.
- > Repairs & Maintenance- Roads (a/c# 54611) includes funding for the construction of a pedestrian crosswalk at East Island Ave. and miscellaneous repairs.
- > FY21 Buildings (a/c #56201) includes funding for the construction of a new guardhouse at the PGA Blvd. entrance, replacing the existing guardhouse.
- > FY20 Roads/Bridges (a/c #56302) budget included funding to mill and overlay BallenIsles Drive. The FY21 budget for this account included funding for Phase 3 roadway rehabilitation north of PGA guardhouse.
- > FY22 budget includes 6 new aerators (a/c #56401). Aerator expansion program on hold due to COVID-19 recession in FY21.
- > Machinery & Equipment (a/c# 56401) includes funding for the replacement of one EIM and construction of a catwalk at RTU #31.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

### **UNIT 31 - BALLENISLES COUNTRY CLUB**

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

**Improvements Maintained:**

Northern maintains the following Improvements in Unit No. 31, Ballenisles Country Club: 2 Operable Structures; 2 Operable Gates; 10 Fixed Structures; 97 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 Underpas

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**UNIT 32 - ROEBUCK ROAD OUTFALL DITCH**

Fund Name: UNIT 32 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	17,704	17,858	17,858	20,500	21,279
31903 Delinquent Taxes - Prior Year	180	-	-	-	-
	17,884	17,858	17,858	20,500	21,279
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(62)	(170)	(169)	(196)	(203)
54903 TAX DISCOUNT	(598)	(687)	(658)	(788)	(818)
	(660)	(857)	(827)	(984)	(1,021)
Other					
36110 INTEREST EARNINGS	193	-	11	-	-
36132 INTEREST EARNINGS-TAXES	13	-	11	-	-
	206	-	22	-	-
<b>TOTAL REVENUES</b>	<b>17,430</b>	<b>17,001</b>	<b>17,053</b>	<b>19,516</b>	<b>20,258</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	7,246	5,540	5,967	7,861	8,097
	7,246	5,540	5,967	7,861	8,097
Contractual Services					
53101 ENGINEERING FEES	-	-	54	500	500
53109 LEGAL SERVICES	236	-	-	500	500
53201 AUDITORS SERVICES	82	95	95	95	95
53403 CHEMICAL WEED CONTROL	1,628	1,630	1,766	1,683	1,683
53405 MOWING SERVICES	2,163	2,163	2,163	2,271	2,271
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	92	119	111	114	120
	4,201	4,257	4,189	5,413	5,419
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	27,400	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	-	1,000	-	1,000	1,000
54614 REPAIR & MAINT - GATE	-	2,400	1,900	500	500
	27,400	8,400	1,900	6,500	6,500
Capital Outlay					
56304 GIS	61	70	69	71	71
	61	70	69	71	71
Other					
59110 ADMINISTRAT TRANSFER OUT	73	78	69	88	88
59111 OPERATIONS TRANSFER OUT	70	73	65	83	83
99999 Add'l cash required/(available) for budget	(21,620)	(1,417)	-	(500)	-
	(21,477)	(1,266)	134	(329)	171

**UNIT 32 - ROEBUCK ROAD OUTFALL DITCH**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 32 - MAINTENANCE FUND					
<b>TOTAL EXPENSES</b>	<b>17,431</b>	<b>17,001</b>	<b>12,259</b>	<b>19,516</b>	<b>20,258</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/22	9/30/21	\$	%	9/30/22	9/30/21
ALL NON EXEMPT PARCELS - Maint	\$366.07	\$318.90	\$47.17	15%	56	56

**Budget Highlights:**

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

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 32A - PALM COVE**

Fund Name: UNIT 32A - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	5,260	5,184	5,184	5,621	6,146
	5,260	5,184	5,184	5,621	6,146
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(18)	(49)	(48)	(54)	(59)
54903 TAX DISCOUNT	(172)	(199)	(181)	(216)	(236)
	(190)	(248)	(229)	(270)	(295)
Other					
36110 INTEREST EARNINGS	211	-	26	-	-
36132 INTEREST EARNINGS-TAXES	6	-	6	-	-
	217	-	32	-	-
<b>TOTAL REVENUES</b>	<b>5,287</b>	<b>4,936</b>	<b>4,987</b>	<b>5,351</b>	<b>5,851</b>
<b>EXPENSES</b>					
Contractual Services					
53114 WATER QUALITY	207	250	1,387	1,714	1,714
53201 AUDITORS SERVICES	43	52	52	52	52
53405 MOWING SERVICES	2,163	2,163	2,163	2,271	2,271
59126 Insurance	8	8	7	9	9
	2,421	2,473	3,609	4,046	4,046
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	-	-	1,500	1,000
	-	-	-	1,500	1,000
Other					
59110 ADMINISTRAT TRANSFER OUT	232	246	218	277	277
59111 OPERATIONS TRANSFER OUT	441	469	415	528	528
99999 Add'l cash required/(available) for budget	2,192	1,748	-	(1,000)	-
	2,865	2,463	633	(195)	805
<b>TOTAL EXPENSES</b>	<b>5,286</b>	<b>4,936</b>	<b>4,242</b>	<b>5,351</b>	<b>5,851</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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
ALL NON EXEMPT PARCELS - Maint	\$559.89	\$497.67	\$62.22	13%	29	29

**Budget Highlights:**

- > Mowing (a/c 53405) contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > 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 32A - PALM COVE**

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

**Improvements Maintained:**

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

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**UNIT 33 - CYPRESS COVE**

Fund Name: UNIT 33 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	14,252	14,053	14,053	14,645	20,653
	14,252	14,053	14,053	14,645	20,653
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(50)	(135)	(133)	(139)	(196)
54903 TAX DISCOUNT	(540)	(540)	(537)	(563)	(794)
	(590)	(675)	(670)	(702)	(990)
Other					
36110 INTEREST EARNINGS	427	-	53	-	-
36132 INTEREST EARNINGS-TAXES	3	-	6	-	-
	430	-	59	-	-
<b>TOTAL REVENUES</b>	<b>14,092</b>	<b>13,378</b>	<b>13,442</b>	<b>13,943</b>	<b>19,663</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	5,000	6,213	5,018	7,050	7,262
	5,000	6,213	5,018	7,050	7,262
Contractual Services					
53114 WATER QUALITY	207	-	1,387	1,714	1,714
53201 AUDITORS SERVICES	91	110	110	110	110
53403 CHEMICAL WEED CONTROL	1,829	1,832	1,985	1,892	1,892
53413 PRESERVE/EXOTIC MAINT	-	4,000	-	4,200	4,200
59126 Insurance	110	146	136	137	145
	2,237	6,088	3,618	8,053	8,061
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	1,000
	-	1,000	2,850	2,500	2,000
Capital Outlay					
56304 GIS	86	98	98	101	101
	86	98	98	101	101
Other					
59110 ADMINISTRAT TRANSFER OUT	1,410	1,498	1,325	1,688	1,688
59111 OPERATIONS TRANSFER OUT	461	489	433	551	551
99999 Add'l cash required/(available) for budget	4,896	(2,008)	-	(6,000)	-
	6,767	(21)	1,758	(3,761)	2,239
<b>TOTAL EXPENSES</b>	<b>14,090</b>	<b>13,378</b>	<b>13,342</b>	<b>13,943</b>	<b>19,663</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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
ALL NON EXEMPT PARCELS - Maint	\$185.38	\$177.88	\$7.50	4%	79	79

**Budget Highlights:**

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

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 34 - HIDDEN KEY**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	153,372	153,221	153,221	176,826	194,565
	153,372	153,221	153,221	176,826	194,565
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(515)	(1,458)	(1,465)	(1,684)	(1,853)
54903 TAX DISCOUNT	(5,030)	(5,893)	(5,382)	(6,801)	(7,483)
	(5,545)	(7,351)	(6,847)	(8,485)	(9,336)
Other					
32900 PERMIT FEES	500	-	-	-	-
36110 INTEREST EARNINGS	1,682	-	205	-	-
36132 INTEREST EARNINGS-TAXES	279	-	132	-	-
	2,461	-	337	-	-
<b>TOTAL REVENUES</b>	<b>150,288</b>	<b>145,870</b>	<b>146,711</b>	<b>168,341</b>	<b>185,229</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	43,300	44,093	39,628	55,521	57,187
	43,300	44,093	39,628	55,521	57,187
Contractual Services					
53101 ENGINEERING FEES	7,363	5,000	348	29,800	29,800
53109 LEGAL SERVICES	2,308	500	-	500	500
53118 OTHER PROFESSIONAL SVCS	18,270	18,544	18,544	18,822	18,822
53201 AUDITORS SERVICES	1,093	1,311	1,311	1,248	1,248
53409 LANDSCAPE MAINTENANCE	11,823	12,747	12,747	13,384	13,384
59126 Insurance	1,008	1,001	930	1,122	1,190
	41,865	39,103	33,880	64,876	64,944
Utilities					
54101 TELEPHONE	1,338	1,404	1,280	-	-
54301 ELECTRICITY	432	700	268	700	721
54302 WATER/SEWER	1,993	2,100	2,486	2,160	2,160
	3,763	4,204	4,034	2,860	2,881
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	2,762	11,717	2,064	10,000	10,000
54611 REPAIR & MAINT-ROADS	2,940	37,000	17,736	48,000	10,000
54614 REPAIR & MAINT - GATE	657	10,000	8,595	24,000	10,000
54617 Repairs & Maint - Catch Basins	7,268	7,000	-	2,500	-
	13,627	65,717	28,395	84,500	30,000
Capital Outlay					
56304 GIS	102	116	115	869	869
	102	116	115	869	869

**UNIT 34 - HIDDEN KEY**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>UNIT 34 - MAINTENANCE FUND</b>					
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	21,668	21,668	21,668	21,668	21,668
57201 DEBT SERVICE-INTEREST	8,817	7,800	7,899	6,933	6,066
	30,485	29,468	29,567	28,601	27,734
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	704	748	662	843	843
59111 OPERATIONS TRANSFER OUT	645	684	605	771	771
99999 Add'l cash required/(available) for budget	15,799	(38,263)	-	(70,500)	-
	17,148	(36,831)	1,267	(68,886)	1,614
<b>TOTAL EXPENSES</b>	<b>150,290</b>	<b>145,870</b>	<b>136,886</b>	<b>168,341</b>	<b>185,229</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/22</u>	<u>FYE 9/30/21</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/22</u>	<u>FYE 9/30/21</u>
			<u>\$</u>	<u>%</u>		
PER CONDO - Maint	\$972.54	\$842.72	\$129.82	15%	20	20
SINGLE FAM - Maint	\$2,155.82	\$1,868.04	\$287.78	15%	73	73

**Budget Highlights:**

- > Engineering budget (a/c #53101) includes estimate to extract data previously collected with LIDAR to incorporate into GIS and design of improvements to cul-de-sac at Lakeshore Place.
- > Other Professional Svcs (a/c #53118) includes property manager services.
- > Repairs & Maintenance - Roads (a/c #54611) includes funding for improvements to cul-de-sac drainage at Lakeshore Place and misc. repairs.
- > Repairs & Maintenance - Gate (a/c #54614) includes 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 9/30/21:**

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	\$173,328	8/1/2029

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



**UNIT 34 - HIDDEN KEY**

<b>Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$21,668	\$6,933	\$28,601
2023	\$21,668	\$6,066	\$27,734
2024	\$21,668	\$5,200	\$26,868
2025	\$21,668	\$4,333	\$26,001
2026	\$21,668	\$3,466	\$25,134
THEREAFTER	\$64,988	\$5,198	\$70,186
Total	<u>\$173,328</u>	<u>\$31,196</u>	<u>\$204,524</u>

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**UNIT 38 - HARBOUR ISLES**

Fund Name: UNIT 38 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	84,675	76,549	76,549	77,046	57,421
	84,675	76,549	76,549	77,046	57,421
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(298)	(729)	(723)	(734)	(547)
54903 TAX DISCOUNT	(2,902)	(2,944)	(2,763)	(2,963)	(2,208)
	(3,200)	(3,673)	(3,486)	(3,697)	(2,755)
Other					
36110 INTEREST EARNINGS	1,757	-	165	-	-
36132 INTEREST EARNINGS-TAXES	42	-	74	-	-
	1,799	-	239	-	-
<b>TOTAL REVENUES</b>	<b>83,274</b>	<b>72,876</b>	<b>73,302</b>	<b>73,349</b>	<b>54,666</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	25,931	23,896	17,723	26,411	27,203
	25,931	23,896	17,723	26,411	27,203
Contractual Services					
53101 ENGINEERING FEES	5,104	5,000	128	10,000	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	187	217	217	238	238
59126 Insurance	375	426	396	417	442
	5,666	6,143	741	11,155	1,680
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	1,000	-	1,000	1,000
54611 REPAIR & MAINT-ROADS	57,221	20,000	85	20,000	10,000
54613 REPAIR & MAINT-CULVERTS	1,500	2,500	-	3,500	2,500
54617 Repairs & Maint - Catch Basins	45,200	10,000	-	10,000	10,000
	103,921	33,500	85	34,500	23,500
Capital Outlay					
56304 GIS	108	123	122	126	126
	108	123	122	126	126
Other					
59110 ADMINISTRAT TRANSFER OUT	1,275	1,354	1,198	1,526	1,526
59111 OPERATIONS TRANSFER OUT	528	560	495	631	631
99999 Add'l cash required/(available) for budget	(54,155)	7,300	-	(1,000)	-
	(52,352)	9,214	1,693	1,157	2,157
<b>TOTAL EXPENSES</b>	<b>83,274</b>	<b>72,876</b>	<b>20,364</b>	<b>73,349</b>	<b>54,666</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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
ALL NON EXEMPT PARCELS - Maint	\$778.24	\$773.22	\$5.02	1%	99	99

**Budget Highlights:**

- > Engineering budget (a/c# 53101) includes funding for miscellaneous engineering.
- > Road Repairs & Maintenance (a/c #54611) includes sign repairs and miscellaneous sidewalk/pot hole 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.
- 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 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	4,523	4,294	4,294	4,242	8,212
	4,523	4,294	4,294	4,242	8,212
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(16)	(42)	(41)	(42)	(81)
54903 TAX DISCOUNT	(165)	(165)	(153)	(163)	(316)
	(181)	(207)	(194)	(205)	(397)
Other					
36110 INTEREST EARNINGS	266	-	32	-	-
36132 INTEREST EARNINGS-TAXES	1	-	-	-	-
	267	-	32	-	-
<b>TOTAL REVENUES</b>	<b>4,609</b>	<b>4,087</b>	<b>4,132</b>	<b>4,037</b>	<b>7,815</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	1,385	1,967	1,226	2,466	2,540
	1,385	1,967	1,226	2,466	2,540
Contractual Services					
53114 WATER QUALITY	207	-	1,387	1,714	1,714
53201 AUDITORS SERVICES	24	47	47	47	47
59126 Insurance	48	65	60	60	64
	279	112	1,494	1,821	1,825
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	1,000	2,000	3,500	1,000
	-	1,000	2,000	3,500	1,000
Capital Outlay					
56304 GIS	43	48	48	50	50
	43	48	48	50	50
Other					
59110 ADMINISTRAT TRANSFER OUT	1,306	1,387	1,227	1,563	1,563
59111 OPERATIONS TRANSFER OUT	700	743	657	837	837
99999 Add'l cash required/(available) for budget	896	(1,170)	-	(6,200)	-
	2,902	960	1,884	(3,800)	2,400
<b>TOTAL EXPENSES</b>	<b>4,609</b>	<b>4,087</b>	<b>6,652</b>	<b>4,037</b>	<b>7,815</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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
ALL NON EXEMPT PARCELS - Maint	\$108.76	\$110.11	(\$1.35)	-1%	39	39

## **UNIT 41 - MYSTIC COVE**

### **Budget Highlights:**

- > 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 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	823,016	822,755	822,754	877,167	947,049
31901 AGREEMENT ASSESSMENTS	5,369	3,457	8,413	3,457	3,732
	828,385	826,212	831,167	880,624	950,781
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,889)	(7,834)	(7,899)	(8,352)	(9,017)
54903 TAX DISCOUNT	(30,856)	(31,643)	(31,067)	(33,736)	(36,424)
	(33,745)	(39,477)	(38,966)	(42,088)	(45,441)
Other					
32900 PERMIT FEES	500	-	-	-	-
36110 INTEREST EARNINGS	7,638	-	887	-	-
36132 INTEREST EARNINGS-TAXES	429	-	234	-	-
	8,567	-	1,121	-	-
<b>TOTAL REVENUES</b>	<b>803,207</b>	<b>786,735</b>	<b>793,322</b>	<b>838,536</b>	<b>905,340</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	200,152	222,484	163,827	232,910	239,897
	200,152	222,484	163,827	232,910	239,897
Contractual Services					
53101 ENGINEERING FEES	-	5,000	440	2,000	2,000
53109 LEGAL SERVICES	412	500	82	2,000	2,000
53115 FINANCIAL CONS./ADVISOR	107	215	100	215	215
53201 AUDITORS SERVICES	4,741	5,481	5,481	5,733	5,733
53403 CHEMICAL WEED CONTROL	125,525	125,525	125,525	125,525	125,525
53405 MOWING SERVICES	6,798	11,298	11,298	11,863	11,863
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 LANDSCAPE MAINTENANCE	3,777	4,058	4,058	4,261	4,261
53413 PRESERVE/EXOTIC MAINT	244,352	245,000	172,696	257,250	257,250
57301 TRUSTEE FEES	1,500	1,525	1,500	1,000	1,000
59126 Insurance	34,607	31,530	29,294	37,848	40,119
	421,819	431,132	350,474	448,695	450,966
Utilities					
54301 ELECTRICITY	29,408	37,000	16,069	37,000	38,110
	29,408	37,000	16,069	37,000	38,110
Supplies & Materials					
54201 POSTAGE	73	-	88	-	-
54908 GOV'MNTL REGISTRATION FEE	110	60	110	750	750
55201 FUEL-PUMP STATIONS	1,368	3,000	331	3,000	3,000
55207 FERTILIZER	1,483	1,483	1,483	1,557	1,557
	3,034	4,543	2,012	5,307	5,307

**UNIT 43 - MIRASOL**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>UNIT 43 - MAINTENANCE FUND</b>					
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	4,484	15,000	100,886	20,464	15,000
54604 REPAIR & MAINT-CANAL/LAKE	1,208	15,000	-	10,000	10,000
54606 REPAIR & MAINT-BLDG	-	10,000	3,250	10,000	15,000
54608 REPAIR & MAINT - GENERAL	5,750	7,000	2,200	2,500	2,500
54610 REPAIR & MAINT-TELEMETRY	7,034	18,000	2,877	41,100	10,000
54611 REPAIR & MAINT-ROADS	209,314	10,000	-	10,000	10,000
54614 REPAIR & MAINT - GATE	-	1,000	-	1,000	1,000
54619 R&M-GENERATORS	-	1,000	-	1,000	1,000
54620 R & M - Preserve Structures	-	250,000	-	-	-
54622 REPAIR & MAINT- RTU GATES	-	-	-	1,500	1,500
	<b>227,790</b>	<b>327,000</b>	<b>109,213</b>	<b>97,564</b>	<b>66,000</b>
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	20,061	-	-	-	100,000
56304 GIS	840	955	948	980	980
56401 MACHINERY & EQUIPMENT	11,944	-	-	12,000	-
	<b>32,845</b>	<b>955</b>	<b>948</b>	<b>12,980</b>	<b>100,980</b>
Other					
59110 ADMINISTRAT TRANSFER OUT	2,328	2,473	2,187	2,787	2,787
59111 OPERATIONS TRANSFER OUT	1,080	1,148	1,015	1,293	1,293
99999 Add'l cash required/(available) for budget	(115,251)	(240,000)	-	-	-
	<b>(111,843)</b>	<b>(236,379)</b>	<b>3,202</b>	<b>4,080</b>	<b>4,080</b>
<b>TOTAL EXPENSES</b>	<b>803,205</b>	<b>786,735</b>	<b>645,745</b>	<b>838,536</b>	<b>905,340</b>
<b>UNIT 43 - DEBT FUND</b>					
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	1,269,773	1,266,143	1,266,143	1,266,308	1,290,090
31901 AGREEMENT ASSESSMENTS	12,470	12,470	12,470	12,470	12,704
	<b>1,282,243</b>	<b>1,278,613</b>	<b>1,278,613</b>	<b>1,278,778</b>	<b>1,302,794</b>
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(4,454)	(12,056)	(12,155)	(12,059)	(12,285)
54903 TAX DISCOUNT	(47,447)	(48,696)	(47,631)	(48,702)	(49,617)
	<b>(51,901)</b>	<b>(60,752)</b>	<b>(59,786)</b>	<b>(60,761)</b>	<b>(61,902)</b>
Other					
36110 INTEREST EARNINGS	4,684	-	313	-	-
36132 INTEREST EARNINGS-TAXES	697	-	383	-	-
	<b>5,381</b>	<b>-</b>	<b>696</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>1,235,723</b>	<b>1,217,861</b>	<b>1,219,523</b>	<b>1,218,017</b>	<b>1,240,892</b>
<b>EXPENSES</b>					

**UNIT 43 - MIRASOL**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 43 - DEBT FUND					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	900,000	940,000	940,000	970,000	995,000
57201 DEBT SERVICE-INTEREST	347,562	309,613	309,633	269,948	245,892
	1,247,562	1,249,613	1,249,633	1,239,948	1,240,892
Other					
99999 Add'l cash required/(available) for budget	(11,838)	(31,752)	-	(21,931)	-
	(11,838)	(31,752)	-	(21,931)	-
<b>TOTAL EXPENSES</b>	<b>1,235,724</b>	<b>1,217,861</b>	<b>1,249,633</b>	<b>1,218,017</b>	<b>1,240,892</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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
COMMERCIAL - Maint	\$4,125.91	\$3,869.97				
COMMERCIAL - Debt	\$4,793.98	\$4,793.36				
Total	\$8,919.89	\$8,663.33	\$256.56	3%	15	15
CONDO - Maint	\$224.92	\$210.96				
CONDO - Debt	\$348.91	\$348.86				
Total	\$573.83	\$559.82	\$14.01	3%	32	32
GOLF/PRIVATE - Maint	\$663.18	\$622.04				
GOLF/PRIVATE - Debt	\$1,028.81	\$1,028.67				
Total	\$1,691.99	\$1,650.71	\$41.28	3%	328	328
MULTI FAM - Maint	\$2,645.09	\$2,481.01				
MULTI FAM - Debt	\$1,639.66	\$1,639.45				
Total	\$4,284.75	\$4,120.46	\$164.29	4%	31	31
SINGLE FAM - Maint	\$1,706.16	\$1,600.33				
SINGLE FAM - Debt	\$2,714.44	\$2,714.09				
Total	\$4,420.60	\$4,314.42	\$106.18	2%	83	83
SINGLE FAM OTHER - Maint	\$1,313.38	\$1,231.91				
SINGLE FAM OTHER - Debt	\$2,037.42	\$2,037.16				
Total	\$3,350.80	\$3,269.07	\$81.73	3%	280	280

**Budget Highlights:**

- > Aquatic Weed Control and Marsh Maintenance (a/c 53403) contract amended in February 2020 to allow extension through FYE 9/30/21, with option to renew annually four additional years. A change order approving a 5% increase to the contract for FYE 9/30/21 was also approved.
- > Preserve maintenance (a/c #53413) contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years. Requested 5% increase for FY 22.
- > Repair & Maint-Telemetry (a/c #54610) includes funding for electrical disconnect replacement, two metritape replacements and PLC card upgrade.



**UNIT 43 - MIRASOL**

- > FY21 R & M-Preserve Structures (a/c #54620) includes funding for replace the pedestrian bridges in the preserves along PGA Blvd. It was determined later in the fiscal year that replacement was not needed at this time.
- > Machinery & Equipment (a/c #56401) includes replacement of two EIMs.

**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 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
2017B Refunding Bonds	2.48%	\$10,885,000	8/1/2031

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

Year Ending September 30,	Principal	Interest	Total
2022	\$970,000	\$269,948	\$1,239,948
2023	\$995,000	\$245,892	\$1,240,892
2024	\$1,020,000	\$221,216	\$1,241,216
2025	\$1,045,000	\$195,920	\$1,240,920
2026	\$1,075,000	\$170,004	\$1,245,004
THEREAFTER	\$5,780,000	\$437,224	\$6,217,224
Total	\$10,885,000	\$1,540,204	\$12,425,204

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

Fund Name: UNIT 44 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	48,762	51,300	51,300	53,341	71,833
	48,762	51,300	51,300	53,341	71,833
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(171)	(488)	(497)	(506)	(681)
54903 TAX DISCOUNT	(1,524)	(1,973)	(1,623)	(2,052)	(2,763)
	(1,695)	(2,461)	(2,120)	(2,558)	(3,444)
Other					
36110 INTEREST EARNINGS	3,219	-	391	-	-
36132 INTEREST EARNINGS-TAXES	30	-	8	-	-
	3,249	-	399	-	-
<b>TOTAL REVENUES</b>	<b>50,316</b>	<b>48,839</b>	<b>49,579</b>	<b>50,783</b>	<b>68,389</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	23,126	34,309	20,681	36,116	37,199
	23,126	34,309	20,681	36,116	37,199
Contractual Services					
53101 ENGINEERING FEES	1,038	500	-	11,900	11,900
53109 LEGAL SERVICES	688	500	165	500	500
53115 FINANCIAL CONS./ADVISOR	107	215	100	215	215
53201 AUDITORS SERVICES	1,132	1,300	1,300	1,339	1,339
57301 TRUSTEE FEES	1,000	1,050	1,025	1,050	1,050
59126 Insurance	302	396	368	374	396
	4,267	3,961	2,958	15,378	15,400
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	4,000	-	20,000	4,000
	-	4,000	-	20,000	4,000
Capital Outlay					
56304 GIS	216	246	244	2,628	2,628
	216	246	244	2,628	2,628
Other					
59110 ADMINISTRAT TRANSFER OUT	5,342	5,674	5,019	6,393	6,393
59111 OPERATIONS TRANSFER OUT	2,313	2,456	2,172	2,768	2,768
99999 Add'l cash required/(available) for budget	15,050	(1,807)	-	(32,500)	-
	22,705	6,323	7,191	(23,339)	9,161
<b>TOTAL EXPENSES</b>	<b>50,314</b>	<b>48,839</b>	<b>31,074</b>	<b>50,783</b>	<b>68,388</b>

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

Fund Name: UNIT 44 - DEBT FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	609,725	601,571	601,571	617,267	637,214
	609,725	601,571	601,571	617,267	637,214
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,142)	(5,728)	(5,826)	(5,877)	(6,067)
54903 TAX DISCOUNT	(19,052)	(23,136)	(19,029)	(23,740)	(24,507)
	(21,194)	(28,864)	(24,855)	(29,617)	(30,574)
Other					
36110 INTEREST EARNINGS	5,599	-	162	-	-
36132 INTEREST EARNINGS-TAXES	371	-	93	-	-
	5,970	-	255	-	-
<b>TOTAL REVENUES</b>	<b>594,501</b>	<b>572,707</b>	<b>576,971</b>	<b>587,650</b>	<b>606,640</b>
<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	310,006	329,112	329,112	349,185	370,582
57201 DEBT SERVICE-INTEREST	299,272	279,341	279,444	258,393	236,058
	609,278	608,453	608,556	607,578	606,640
Other					
99999 Add'l cash required/(available) for budget	(14,777)	(35,746)	-	(19,928)	-
	(14,777)	(35,746)	-	(19,928)	-
<b>TOTAL EXPENSES</b>	<b>594,501</b>	<b>572,707</b>	<b>608,556</b>	<b>587,650</b>	<b>606,640</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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
GOLF COURSE - per acre - Maint	\$128.94	\$124.01				
GOLF COURSE - per acre - Debt	\$1,492.14	\$1,454.20				
Total	\$1,621.08	\$1,578.21	\$42.87	3%	122	122
RES COTTAGES - per acre - Maint	\$170.28	\$163.77				
RES COTTAGES - per acre - Debt	\$1,970.53	\$1,920.42				
Total	\$2,140.81	\$2,084.19	\$56.62	3%	24	24
SINGLE FAM RES - Maint	\$558.73	\$537.34				
SINGLE FAM RES - Debt	\$6,465.56	\$6,301.15				
Total	\$7,024.29	\$6,838.49	\$185.80	3%	44	44
SINGLE FAM RES - DBL LOT - Maint	\$1,117.46	\$1,074.68				
SINGLE FAM RES - DBL LOT - Debt	\$12,931.12	\$12,602.30				

**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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
Total	\$14,048.58	\$13,676.98	\$371.60	3%	8	8

**Budget Highlights:**

- > Engineering budget (a/c #53101) includes estimate to extract data previously collected with LIDAR to incorporate into GIS.
- > Debt in this unit is currently being analyzed for a potential refinancing. If it is determined that an economic gain and cash flow savings can be achieved, a debt refunding will proceed. Savings will be used to reduce tax rates.
- > 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 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2012A (Tax-exe	6.51%	\$4,360,000	8/1/2031
Water Cntrl and Impr Refunding Bonds - Series 2010B (Taxable	3.30%-4.50%	\$1,038,092	8/1/2024
Total outstanding		\$5,398,092	

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

Year Ending September 30,	Principal	Interest	Total
2022	\$349,185	\$258,393	\$607,578
2023	\$370,582	\$236,058	\$606,640
2024	\$588,325	\$212,315	\$800,640
2025	\$510,000	\$178,588	\$688,588
2026	\$535,000	\$156,913	\$691,913
THEREAFTER	\$3,045,000	\$418,700	\$3,463,700
Total	\$5,398,092	\$1,460,967	\$6,859,059

**UNIT 45 - PASEOS**

Fund Name: UNIT 45 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	257,862	258,830	258,830	433,401	473,937
	257,862	258,830	258,830	433,401	473,937
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(904)	(2,462)	(2,477)	(4,129)	(4,515)
54903 TAX DISCOUNT	(9,580)	(9,955)	(9,602)	(16,669)	(18,228)
	(10,484)	(12,417)	(12,079)	(20,798)	(22,743)
Other					
36110 INTEREST EARNINGS	2,963	-	266	-	-
36132 INTEREST EARNINGS-TAXES	123	-	118	-	-
	3,086	-	384	-	-
<b>TOTAL REVENUES</b>	<b>250,464</b>	<b>246,413</b>	<b>247,135</b>	<b>412,603</b>	<b>451,194</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	58,936	63,726	52,965	77,736	80,068
	58,936	63,726	52,965	77,736	80,068
Contractual Services					
53101 ENGINEERING FEES	6,458	13,000	7,070	17,800	10,000
53109 LEGAL SERVICES	-	1,000	1,182	1,000	1,000
53114 WATER QUALITY	207	650	1,387	1,714	1,714
53201 AUDITORS SERVICES	1,106	1,312	1,312	1,381	1,381
53402 MARSH MAINT-LITTORAL ZONE	143	5,075	1,604	5,404	5,404
53403 CHEMICAL WEED CONTROL	3,768	7,096	7,096	7,450	7,450
53413 PRESERVE/EXOTIC MAINT	34,414	45,000	40,764	49,875	49,875
59126 Insurance	811	992	922	976	1,035
	46,907	74,125	61,337	85,600	77,859
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	-	3,000	3,000
54608 REPAIR & MAINT - GENERAL	-	2,000	-	2,000	2,000
54611 REPAIR & MAINT-ROADS	43,900	106,500	184,470	290,000	250,000
54613 REPAIR & MAINT-CULVERTS	-	4,000	-	10,000	4,000
54617 Repairs & Maint - Catch Basins	92,005	10,000	-	10,000	10,000
54621 REPAIR & MAINT- STREET SWEEP	12,165	16,500	12,165	16,750	16,750
	148,070	142,000	196,635	331,750	285,750
Capital Outlay					
56304 GIS	355	404	401	1,914	1,914
	355	404	401	1,914	1,914
Other					
59110 ADMINISTRAT TRANSFER OUT	2,932	3,114	2,754	3,509	3,509
59111 OPERATIONS TRANSFER OUT	1,751	1,859	1,644	2,094	2,094

UNIT 45  
 PASEOS

**UNIT 45 - PASEOS**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 45 - MAINTENANCE FUND					
99999 Add'l cash required/(available) for budget	(8,488)	(38,815)	-	(90,000)	-
	(3,805)	(33,842)	4,398	(84,397)	5,603
<b>TOTAL EXPENSES</b>	<b>250,463</b>	<b>246,413</b>	<b>315,736</b>	<b>412,603</b>	<b>451,194</b>

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 45 - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	280,150	278,044	278,044	281,190	286,998
	280,150	278,044	278,044	281,190	286,998
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(983)	(2,647)	(2,661)	(2,676)	(2,732)
54903 TAX DISCOUNT	(10,409)	(10,694)	(10,318)	(10,815)	(11,038)
	(11,392)	(13,341)	(12,979)	(13,491)	(13,770)
Other					
36110 INTEREST EARNINGS	1,393	-	149	-	-
36132 INTEREST EARNINGS-TAXES	133	-	127	-	-
	1,526	-	276	-	-
<b>TOTAL REVENUES</b>	<b>270,284</b>	<b>264,703</b>	<b>265,341</b>	<b>267,699</b>	<b>273,228</b>

**EXPENSES**

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	172,725	178,477	178,477	184,420	190,561
57201 DEBT SERVICE-INTEREST	100,503	94,751	94,751	88,808	82,667
	273,228	273,228	273,228	273,228	273,228
Other					
99999 Add'l cash required/(available) for budget	(2,943)	(8,525)	-	(5,529)	-
	(2,943)	(8,525)	-	(5,529)	-
<b>TOTAL EXPENSES</b>	<b>270,285</b>	<b>264,703</b>	<b>273,228</b>	<b>267,699</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>9/30/22</b>	<b>9/30/21</b>	<b>\$</b>	<b>%</b>	<b>9/30/22</b>	<b>9/30/21</b>
ALL NON EXEMPT PARCELS - Maint	\$1,333.54	\$796.40				
ALL NON EXEMPT PARCELS - Debt	\$865.20	\$855.52				
<b>Total</b>	<b>\$2,198.74</b>	<b>\$1,651.92</b>	<b>\$546.82</b>	<b>33%</b>	<b>325</b>	<b>325</b>

**Budget Highlights:**

- > Engineering budget (a/c #53101) includes estimate to extract data previously collected with LIDAR to incorporate into GIS and misc. engineering.
- > New contract for aquatic weed control and marsh maintenance (acct #53403 and 53402) awarded in April 2020 for FYE 9/30/21, with option to renew annually four additional years.

**UNIT 45 - PASEOS**

- > Road Repairs & Maintenance (a/c #54611) includes drainage improvements at Via Castilla, curb/ gutter rehab at Via Veracruz, and repairs to signs, streets and sidewalks.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

**Debt Outstanding as of 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
5D/45 Multi-unit Refunding Bonds - Series 2016	3.33%	\$2,666,907	8/1/2033

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

Year Ending September 30,	Principal	Interest	Total
2022	\$184,420	\$88,808	\$273,228
2023	\$190,561	\$82,667	\$273,228
2024	\$196,907	\$76,321	\$273,228
2025	\$203,464	\$69,764	\$273,228
2026	\$210,239	\$62,989	\$273,228
THEREAFTER	\$1,681,316	\$231,281	\$1,912,597
Total	\$2,666,907	\$611,830	\$3,278,737

**UNIT 46 - JUPITER COUNTRY CLUB**

Fund Name: UNIT 46 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	47,159	37,999	37,999	45,302	40,737
	47,159	37,999	37,999	45,302	40,737
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(166)	(363)	(364)	(430)	(387)
54903 TAX DISCOUNT	(1,707)	(1,461)	(1,395)	(1,742)	(1,566)
	(1,873)	(1,824)	(1,759)	(2,172)	(1,953)
Other					
36110 INTEREST EARNINGS	1,443	-	181	-	-
36132 INTEREST EARNINGS-TAXES	30	-	17	-	-
	1,473	-	198	-	-
<b>TOTAL REVENUES</b>	<b>46,759</b>	<b>36,175</b>	<b>36,438</b>	<b>43,130</b>	<b>38,784</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	15,763	16,778	13,438	19,657	20,247
	15,763	16,778	13,438	19,657	20,247
Contractual Services					
53101 ENGINEERING FEES	-	5,000	85	5,000	5,000
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	214	430	200	430	430
53201 AUDITORS SERVICES	964	1,184	1,184	1,242	1,242
57301 TRUSTEE FEES	2,100	2,050	2,050	1,025	1,025
59126 Insurance	833	1,180	1,096	1,066	1,130
	4,111	10,344	4,615	9,263	9,327
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	2,000	-	2,000	2,000
54611 REPAIR & MAINT-ROADS	16,800	5,000	-	10,000	5,000
	16,800	7,000	-	12,000	7,000
Capital Outlay					
56304 GIS	886	1,031	1,024	1,058	1,058
	886	1,031	1,024	1,058	1,058
Other					
59110 ADMINISTRAT TRANSFER OUT	587	623	551	702	702
59111 OPERATIONS TRANSFER OUT	376	399	353	450	450
99999 Add'l cash required/(available) for budget	8,237	-	-	-	-
	9,200	1,022	904	1,152	1,152
<b>TOTAL EXPENSES</b>	<b>46,760</b>	<b>36,175</b>	<b>19,981</b>	<b>43,130</b>	<b>38,784</b>



**UNIT 46 - JUPITER COUNTRY CLUB**

Fund Name: UNIT 46 - DEBT FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	791,728	789,587	789,587	789,792	828,437
	791,728	789,587	789,587	789,792	828,437
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,778)	(7,518)	(7,551)	(7,520)	(7,888)
54903 TAX DISCOUNT	(28,758)	(30,368)	(29,091)	(30,375)	(31,861)
	(31,536)	(37,886)	(36,642)	(37,895)	(39,749)
Other					
36110 INTEREST EARNINGS	7,530	-	346	-	-
36132 INTEREST EARNINGS-TAXES	512	-	352	-	-
	8,042	-	698	-	-
<b>TOTAL REVENUES</b>	<b>768,234</b>	<b>751,701</b>	<b>753,643</b>	<b>751,897</b>	<b>788,688</b>
<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	365,000	520,000	520,000	405,000	425,000
57201 DEBT SERVICE-INTEREST	401,438	388,738	388,738	375,838	363,688
	766,438	908,738	908,738	780,838	788,688
Other					
99998 Release from Rsv Fund for Final Payment	-	(143,100)	-	-	-
99999 Add'l cash required/(available) for budget	1,796	(13,937)	-	(28,941)	-
	1,796	(157,037)	-	(28,941)	-
<b>TOTAL EXPENSES</b>	<b>768,234</b>	<b>751,701</b>	<b>908,738</b>	<b>751,897</b>	<b>788,688</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/22</u>	<u>FYE 9/30/21</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/22</u>	<u>FYE 9/30/21</u>
			<u>\$</u>	<u>%</u>		
Multi Family Pod F - JCC Condos - Maint	\$70.22	\$58.90				
Multi Family Pod F - JCC Condos - Debt	\$1,081.61	\$1,081.33				
<b>Total</b>	<b>\$1,151.83</b>	<b>\$1,140.23</b>	<b>\$11.60</b>	<b>1%</b>	<b>149</b>	<b>149</b>
Single Family Lots - Maint	\$71.53	\$60.00				
Single Family Lots - Debt	\$1,101.72	\$1,101.44				
<b>Total</b>	<b>\$1,173.25</b>	<b>\$1,161.44</b>	<b>\$11.81</b>	<b>1%</b>	<b>407</b>	<b>407</b>
Sonoma Isles (fka Lakewood) - Maint	\$20.90	\$17.53				
Sonoma Isles (fka Lakewood) - Debt	\$657.78	\$657.60				
<b>Total</b>	<b>\$678.68</b>	<b>\$675.14</b>	<b>\$3.54</b>	<b>1%</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 and erosion issues.
- > 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 9/30/21:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2016A	2.00%-3.625%	\$11,260,000	8/1/2041

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

Year Ending September 30,	Principal	Interest	Total
2022	\$405,000	\$375,838	\$780,838
2023	\$425,000	\$363,688	\$788,688
2024	\$435,000	\$350,938	\$785,938
2025	\$445,000	\$340,063	\$785,063
2026	\$460,000	\$328,938	\$788,938
THEREAFTER	\$9,090,000	\$2,789,094	\$11,879,094
Total	<u>\$11,260,000</u>	<u>\$4,548,559</u>	<u>\$15,808,559</u>

**UNIT 47 - JUPITER ISLES**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	41,387	41,358	41,358	44,146	61,352
31903 Delinquent Taxes - Prior Year	(251)	-	-	-	-
	41,136	41,358	41,358	44,146	61,352
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(145)	(396)	(395)	(419)	(582)
54903 TAX DISCOUNT	(1,529)	(1,591)	(1,553)	(1,698)	(2,360)
	(1,674)	(1,987)	(1,948)	(2,117)	(2,942)
Other					
36110 INTEREST EARNINGS	2,456	-	293	-	-
36132 INTEREST EARNINGS-TAXES	26	-	15	-	-
	2,482	-	308	-	-
<b>TOTAL REVENUES</b>	<b>41,944</b>	<b>39,371</b>	<b>39,718</b>	<b>42,029</b>	<b>58,410</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	17,847	21,179	13,455	21,499	22,144
	17,847	21,179	13,455	21,499	22,144
Contractual Services					
53101 ENGINEERING FEES	346	1,000	140	3,300	3,300
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	207	-	1,387	1,714	1,714
53201 AUDITORS SERVICES	227	306	306	294	294
53409 LANDSCAPE MAINTENANCE	786	756	756	794	794
59126 Insurance	1,420	2,723	2,530	3,133	3,321
	2,986	5,285	5,119	9,735	9,923
Utilities					
54301 ELECTRICITY	1,594	600	1,042	1,600	1,648
	1,594	600	1,042	1,600	1,648
Supplies & Materials					
54201 POSTAGE	24	-	-	-	-
	24	-	-	-	-
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	5,140	2,500	-	2,500	2,500
54608 REPAIR & MAINT - GENERAL	925	4,000	350	3,000	3,000
54610 REPAIR & MAINT-TELEMETRY	2,852	3,000	89	17,000	5,000
54611 REPAIR & MAINT-ROADS	-	3,000	-	-	-
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54617 Repairs & Maint - Catch Basins	-	15,000	-	10,000	10,000
54621 REPAIR & MAINT- STREET SWEEP	-	3,000	-	1,500	1,500
54622 REPAIR & MAINT- RTU GATES	-	-	-	500	500

UNIT 47

JUPITER ISLES

**UNIT 47 - JUPITER ISLES**

Fund Name: UNIT 47 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
	8,917	31,000	439	35,000	23,000
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	10,031	-	-	-	-
56304 GIS	529	601	597	1,367	1,367
	10,560	601	597	1,367	1,367
Other					
59110 ADMINISTRAT TRANSFER OUT	168	178	157	201	201
59111 OPERATIONS TRANSFER OUT	107	113	100	127	127
99999 Add'l cash required/(available) for budget	(259)	(19,585)	-	(27,500)	-
	16	(19,294)	257	(27,172)	328
<b>TOTAL EXPENSES</b>	<b>41,944</b>	<b>39,371</b>	<b>20,909</b>	<b>42,029</b>	<b>58,410</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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
ALL NON EXEMPT PARCELS - Maint	\$91.21	\$85.45	\$5.76	7%	484	484

**Budget Highlights:**

- > Engineering budget (a/c #53101) includes estimate to extract data previously collected with LIDAR to incorporate into GIS and misc. engineering.
- > Repairs & Maintenance - Telemetry (a/c #54610) includes funding for RTU maintenance and structure power conditioning at RTU #33.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 49 - NPBC BUSINESS PARK**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	70,395	70,222	70,222	72,233	75,798
	70,395	70,222	70,222	72,233	75,798
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(250)	(668)	(679)	(688)	(722)
54903 TAX DISCOUNT	(2,559)	(2,701)	(2,505)	(2,778)	(2,915)
	(2,809)	(3,369)	(3,184)	(3,466)	(3,637)
Other					
32900 PERMIT FEES	500	-	500	-	-
36110 INTEREST EARNINGS	1,330	-	155	-	-
36132 INTEREST EARNINGS-TAXES	14	-	204	-	-
	1,844	-	859	-	-
<b>TOTAL REVENUES</b>	<b>69,430</b>	<b>66,853</b>	<b>67,897</b>	<b>68,767</b>	<b>72,161</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	23,488	28,899	18,275	29,195	30,071
	23,488	28,899	18,275	29,195	30,071
Contractual Services					
53101 ENGINEERING FEES	-	500	210	500	500
53109 LEGAL SERVICES	-	500	248	500	500
53201 AUDITORS SERVICES	374	433	433	462	462
53403 CHEMICAL WEED CONTROL	6,312	6,322	6,849	6,528	6,528
53405 MOWING SERVICES	2,472	2,472	2,472	2,596	2,596
53407 TRASH DISPOSAL	-	500	350	500	500
53413 PRESERVE/EXOTIC MAINT	29,891	25,000	18,223	26,250	26,250
59126 Insurance	243	290	269	289	307
	39,292	36,017	29,054	37,625	37,643
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,000	-	2,000	2,000
54608 REPAIR & MAINT - GENERAL	-	500	-	500	500
	-	2,500	-	2,500	2,500
Capital Outlay					
56304 GIS	84	96	95	98	98
	84	96	95	98	98
Other					
59110 ADMINISTRAT TRANSFER OUT	1,312	1,394	1,233	1,571	1,571
59111 OPERATIONS TRANSFER OUT	232	247	218	278	278
99999 Add'l cash required/(available) for budget	5,023	(2,300)	-	(2,500)	-
	6,567	(659)	1,451	(651)	1,849

**UNIT 49 - NPBC BUSINESS PARK**

Fund Name:	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
UNIT 49 - MAINTENANCE FUND					
<b>TOTAL EXPENSES</b>	<b>69,431</b>	<b>66,853</b>	<b>48,875</b>	<b>68,767</b>	<b>72,161</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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
Parcels East of Congress - Maint	\$1,466.98	\$1,426.15	\$40.83	3%	40	40
Parcels West of Congress - Maint	\$355.39	\$345.50	\$9.89	3%	37	37

**Budget Highlights:**

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

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 51 - FRENCHMAN'S HARBOR**

Fund Name: UNIT 51 - MAINTENANCE FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	33,769	33,515	33,515	34,062	24,892
	33,769	33,515	33,515	34,062	24,892
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(118)	(318)	(324)	(325)	(238)
54903 TAX DISCOUNT	(1,099)	(1,289)	(1,116)	(1,310)	(957)
	(1,217)	(1,607)	(1,440)	(1,635)	(1,195)
Other					
36110 INTEREST EARNINGS	180	-	37	-	-
36132 INTEREST EARNINGS-TAXES	37	-	2	-	-
	217	-	39	-	-
<b>TOTAL REVENUES</b>	<b>32,769</b>	<b>31,908</b>	<b>32,114</b>	<b>32,427</b>	<b>23,697</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	5,195	8,799	5,302	8,750	9,013
	5,195	8,799	5,302	8,750	9,013
Contractual Services					
53101 ENGINEERING FEES	-	8,000	-	100	100
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	123	142	142	149	149
59126 Insurance	98	133	124	123	130
	221	8,775	266	872	879
Repairs & Maintenance					
54611 REPAIR & MAINT-ROADS	-	10,000	-	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	-	-	5,000	1,000
	-	10,000	-	15,000	11,000
Capital Outlay					
56304 GIS	85	97	96	99	99
	85	97	96	99	99
Other					
59110 ADMINISTRAT TRANSFER OUT	1,177	1,250	1,106	1,408	1,408
59111 OPERATIONS TRANSFER OUT	1,085	1,152	1,019	1,298	1,298
99999 Add'l cash required/(available) for budget	25,006	1,835	-	5,000	-
	27,268	4,237	2,125	7,706	2,706
<b>TOTAL EXPENSES</b>	<b>32,769</b>	<b>31,908</b>	<b>7,789</b>	<b>32,427</b>	<b>23,697</b>

FYE 9/30/22	Tax per Assessable Unit		Number of Assessable Units	
	FYE 9/30/21	Incr/(Decr) \$ %	FYE 9/30/22	FYE 9/30/21

**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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
Multi Family Homes - Maint	\$308.83	\$303.87	\$4.96	2%	30	30
Single Family Homes - Maint	\$516.61	\$508.32	\$8.29	2%	48	48

**Budget Highlights:**

- > 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 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	36,891	59,211	59,211	73,976	68,413
	36,891	59,211	59,211	73,976	68,413
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(135)	(564)	(581)	(705)	(652)
54903 TAX DISCOUNT	(292)	(2,277)	(792)	(2,845)	(2,631)
	(427)	(2,841)	(1,373)	(3,550)	(3,283)
Other					
32900 PERMIT FEES	1,250	-	3,000	-	-
32901 PERMIT FEES	-	-	1,500	-	-
36110 INTEREST EARNINGS	694	-	105	-	-
36132 INTEREST EARNINGS-TAXES	11	-	14	-	-
	1,955	-	4,619	-	-
<b>TOTAL REVENUES</b>	<b>38,419</b>	<b>56,370</b>	<b>62,457</b>	<b>70,426</b>	<b>65,130</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	12,715	12,447	14,140	17,698	18,229
	12,715	12,447	14,140	17,698	18,229
Contractual Services					
53101 ENGINEERING FEES	-	5,000	-	5,000	5,000
53109 LEGAL SERVICES	-	-	-	500	500
53115 FINANCIAL CONS./ADVISOR	214	430	300	430	430
53201 AUDITORS SERVICES	994	1,227	1,227	1,243	1,243
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
57301 TRUSTEE FEES	1,700	1,825	1,500	2,750	2,750
59126 Insurance	1,629	3,900	3,623	2,741	2,906
	4,537	13,382	6,650	13,664	13,829
Utilities					
54301 ELECTRICITY	217	250	156	250	258
	217	250	156	250	258
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	10,000	1,982	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	468	3,468	468	1,000	1,000
54611 REPAIR & MAINT-ROADS	15	10,000	-	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	-	-	10,000	4,000
	483	23,468	2,450	31,000	25,000
Capital Outlay					
56304 GIS	1,250	1,420	1,410	1,726	1,726
	1,250	1,420	1,410	1,726	1,726

UNIT 53

ARDEN

**UNIT 53 - ARDEN**

Fund Name: UNIT 53 - MAINT FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
Other					
59110 ADMINISTRAT TRANSFER OUT	3,699	3,929	3,475	4,427	4,427
59111 OPERATIONS TRANSFER OUT	1,388	1,474	1,304	1,661	1,661
99999 Add'l cash required/(available) for budget	14,131	-	-	-	-
	19,218	5,403	4,779	6,088	6,088
<b>TOTAL EXPENSES</b>	<b>38,420</b>	<b>56,370</b>	<b>29,585</b>	<b>70,426</b>	<b>65,130</b>

Fund Name: UNIT 53 - DEBT FUND	Actual FY 2020	Adopted Budget FY 2021	YTD + Enc FY 2021	Proposed Budget FY 2022	Estimated Budget FY 2023
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	2,547,473	2,585,165	2,585,165	3,198,750	3,236,597
	2,547,473	2,585,165	2,585,165	3,198,750	3,236,597
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(9,288)	(24,615)	(25,387)	(30,457)	(30,817)
54903 TAX DISCOUNT	(20,224)	(99,425)	(34,572)	(123,024)	(124,480)
	(29,512)	(124,040)	(59,959)	(153,481)	(155,297)
Other					
36110 INTEREST EARNINGS	23,590	-	989	-	-
36132 INTEREST EARNINGS-TAXES	782	-	612	-	-
38400 DEBT PROCEEDS	-	-	913,115	-	-
	24,372	-	914,716	-	-
<b>TOTAL REVENUES</b>	<b>2,542,333</b>	<b>2,461,125</b>	<b>3,439,922</b>	<b>3,045,269</b>	<b>3,081,300</b>

**EXPENSES**

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	585,000	610,000	610,000	860,000	895,000
57201 DEBT SERVICE-INTEREST	1,900,712	1,873,750	1,873,750	2,220,865	2,186,300
	2,485,712	2,483,750	2,483,750	3,080,865	3,081,300
Other					
99999 Add'l cash required/(available) for budget	56,621	(22,625)	-	(35,596)	-
	56,621	(22,625)	-	(35,596)	-
<b>TOTAL EXPENSES</b>	<b>2,542,333</b>	<b>2,461,125</b>	<b>2,483,750</b>	<b>3,045,269</b>	<b>3,081,300</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>9/30/22</b>	<b>9/30/21</b>	<b>\$</b>	<b>%</b>	<b>9/30/22</b>	<b>9/30/21</b>
Commercial - Maint	\$106.12	\$87.30				
Commercial - Debt	\$4,588.73	\$3,811.41				
<b>Total</b>	<b>\$4,694.85</b>	<b>\$3,898.71</b>	<b>\$796.14</b>	<b>20%</b>	<b>6</b>	<b>6</b>
Lots - Townhome res - Maint	\$24.63	\$22.30				

**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>9/30/22</u>	<u>9/30/21</u>	<u>\$</u>	<u>%</u>	<u>9/30/22</u>	<u>9/30/21</u>
Lots - Townhome res - Debt	\$1,065.10	\$973.81				
Total	\$1,089.73	\$996.11	\$93.62	9%	120	120
Lots -SF res - traditional - Maint	\$35.01	\$30.77				
Lots -SF res - traditional - Debt	\$1,513.71	\$1,343.39				
Total	\$1,548.72	\$1,374.16	\$174.56	13%	539	323
Lots -SF res - ZLL - Maint	\$32.87	\$28.29				
Lots -SF res - ZLL - Debt	\$1,421.48	\$1,235.03				
Total	\$1,454.35	\$1,263.32	\$191.04	15%	516	343
Undeveloped undesignated - Maint	\$93.82	\$64.78				
Undeveloped undesignated - Debt	\$4,056.74	\$2,828.37				
Total	\$4,150.56	\$2,893.15	\$1,257.41	43%	368	562

**Budget Highlights:**

- > Due to this unit's early construction stage, budgeted maintenance costs are formative.
- > Road Repairs & Maintenance (a/c #54611) includes repairs to signs and sidewalks.
- > Repair & Maintenance- Culverts (a/c #54613) includes funding for culvert inspections.
- > Unit 53 has three Series of Improvement bonds, Series 2015, Series 2018 and Series 2021. FY 22 is 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 9/30/21:**

<u>Description</u>	<u>Interest Rates</u>	<u>Outstanding</u>	<u>Final Maturity</u>
Water Cntrl and Impr Bonds - Series 2021	2.3%-4.00%	\$10,700,000	8/1/2051
Water Cntrl and Impr Bonds - Series 2018	4.5%-5.625%	\$10,650,000	8/1/2049
Water Cntrl and Impr Bonds - Series 2015	4.65%-5.50%	\$23,510,000	8/1/2046

**UNIT 53 - ARDEN**

Total outstanding	\$44,860,000
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The annual requirements to amortize all debt to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	\$860,000	\$2,220,865	\$3,080,865
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
THEREAFTER	\$40,180,000	\$27,304,025	\$67,484,025
Total	\$44,860,000	\$38,046,071	\$82,906,071

# 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	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14
1	ALL NON EXEMPT PARCELS	\$ 63.37	\$ 54.10	\$ 55.47	\$ 54.16	\$ 57.89	\$ 55.80	\$ 55.20	\$ 56.22	\$ 67.01
2	ALL NON EXEMPT PARCELS	\$ 37.04	\$ 30.99	\$ 31.95	\$ 31.55	\$ 33.04	\$ 32.05	\$ 31.31	\$ 32.50	\$ 32.48
2 and 28	ALL NON EXEMPT PARCELS	\$ 37.04	\$ 30.99	\$ 31.95	\$ 31.55	\$ 33.04	\$ 32.05	\$ 31.31	\$ 32.50	\$ 32.48
2 and 2A	ALL NON EXEMPT PARCELS	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96	\$ 137.92
2 and 2A	MFR	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96	\$ 137.92
2 and 2A	SFC	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96	\$ 137.92
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96	\$ 137.92
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	\$ 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	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67			
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	\$ 11,244.83	\$ 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	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04				
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	\$ 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	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67			
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	\$ 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	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69					
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	\$ 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	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67			
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	\$ 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	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67			
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	\$ 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	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67			
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	\$ 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	\$ 517.65	\$ 509.83	\$ 511.14	\$ 509.38	\$ 407.38	\$ 464.46			
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Actual Acreage	\$ 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	\$ 1,367.15	\$ 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	\$ 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	\$ 1,255.24	\$ 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	\$ 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	\$ 1,254.28	\$ 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	\$ 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	\$ 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	\$ 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	\$ 1,378.94	\$ 1,368.36	\$ 1,370.14	\$ 1,359.16	\$ 1,012.78				
2, 2A and 2C	Parcel G -Single Family – Residential	\$ 9,849.89	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86				
3	ALL NON EXEMPT PARCELS	\$ 136.86	\$ 110.51	\$ 111.31	\$ 98.94	\$ 85.89	\$ 83.35	\$ 81.37	\$ 80.73	\$ 85.88
3 and 3A	PAR A	\$ 849.98	\$ 779.22	\$ 781.67	\$ 775.69	\$ 777.16	\$ 798.66	\$ 783.44	\$ 788.10	\$ 833.30
3 and 3A	PAR B	\$ 811.78	\$ 743.40	\$ 745.76	\$ 739.44	\$ 740.14	\$ 760.35	\$ 745.84	\$ 750.21	\$ 793.26
3 and 3A	PAR C	\$ 778.52	\$ 712.21	\$ 714.50	\$ 707.87	\$ 707.90	\$ 726.99	\$ 713.10	\$ 717.22	\$ 758.41
3 and 3A	PAR D, PLAT 1	\$ 854.72	\$ 783.67	\$ 786.13	\$ 780.19	\$ 781.77	\$ 803.42	\$ 788.11	\$ 792.80	\$ 838.27
3 and 3A	PAR D, PLAT 2	\$ 779.78	\$ 713.40	\$ 715.69	\$ 709.07	\$ 709.12	\$ 728.26	\$ 714.34	\$ 718.47	\$ 759.73
3 and 3A	PAR E	\$ 832.98	\$ 763.29	\$ 765.70	\$ 759.57	\$ 760.69	\$ 781.63	\$ 766.72	\$ 771.25	\$ 815.49
3 and 3A	PAR F	\$ 393.00	\$ 350.70	\$ 352.09	\$ 342.02	\$ 334.19	\$ 340.28	\$ 333.54	\$ 334.81	\$ 354.34
3 and 3A	PAR G	\$ 908.59	\$ 834.19	\$ 836.77	\$ 831.31	\$ 833.98	\$ 857.46	\$ 841.15	\$ 846.24	\$ 894.74
3 and 3A	PAR H	\$ 939.68	\$ 863.34	\$ 866.00	\$ 860.81	\$ 864.12	\$ 888.64	\$ 871.76	\$ 877.08	\$ 927.31
3 and 3A	PAR J	\$ 589.90	\$ 535.34	\$ 537.18	\$ 528.87	\$ 525.05	\$ 537.79	\$ 527.39	\$ 530.11	\$ 560.70
3 and 3A	APTS & COMMERCIAL	\$ 5,174.70	\$ 4,834.66	\$ 4,847.12	\$ 4,879.84	\$ 4,969.42	\$ 5,136.71	\$ 5,041.20	\$ 5,077.98	\$ 5,366.05
4	ALL NON EXEMPT PARCELS	\$ 64.83	\$ 46.37	\$ 51.47	\$ 48.07	\$ 51.98	\$ 34.59	\$ 34.37	\$ 33.98	\$ 35.13
5	ALL NON EXEMPT PARCELS	\$ 35.96	\$ 36.23	\$ 36.95	\$ 15.68	\$ 17.46	\$ 17.28	\$ 17.17	\$ 22.97	\$ 22.94
5 and 5E	ALL NON EXEMPT PARCELS	\$ 35.96	\$ 36.23	\$ 36.95	\$ 15.68	\$ 17.46	\$ 17.28	\$ 17.17	\$ 22.97	\$ 22.94
5 and 5A	GOLF COURSE	\$ 185.91	\$ 218.27	\$ 220.52	\$ 207.50	\$ 215.55	\$ 229.80	\$ 230.24	\$ 229.96	\$ 450.16
5 and 5A	INDUSTRIAL	\$ 1,003.64	\$ 1,211.05	\$ 1,221.66	\$ 1,253.61	\$ 1,295.88	\$ 1,388.81	\$ 1,392.26	\$ 1,358.84	\$ 2,780.06
5 and 5A	Emerald Dunes Condos	\$ 93.64	\$ 106.25	\$ 107.56	\$ 89.46	\$ 93.66	\$ 99.03	\$ 99.13	\$ 102.59	\$ 187.27
5 and 5A	Business Park Vista Center	\$ 171.15	\$ 200.36	\$ 202.46	\$ 188.63	\$ 196.06	\$ 208.89	\$ 209.28	\$ 209.60	\$ 408.12
5 and 5A	Ventura Greens at Emerald Dunes	\$ 174.20	\$ 204.06	\$ 206.19	\$ 192.53	\$ 200.09	\$ 213.21	\$ 213.61	\$ 213.81	\$ 416.81
5 and 5A	Links at Emerald Dunes	\$ 114.42	\$ 131.49	\$ 133.01	\$ 116.05	\$ 121.12	\$ 128.49	\$ 128.66	\$ 131.28	\$ 246.49
5 and 5A	Villas at Emerald Dunes	\$ 104.33	\$ 119.23	\$ 120.65	\$ 103.14	\$ 107.78	\$ 114.18	\$ 114.32	\$ 117.35	\$ 217.74
5 and 5A	Vista Center Condos	\$ 358.52	\$ 427.84	\$ 431.85	\$ 428.32	\$ 443.60	\$ 474.46	\$ 475.53	\$ 468.26	\$ 941.98
5 and 5B	RESIDENTIAL	\$ 455.91	\$ 435.07	\$ 436.01	\$ 417.97	\$ 419.25	\$ 409.00	\$ 408.84	\$ 468.94	\$ 458.13
5 and 5B	COMMERCIAL	\$ 3,089.56	\$ 2,936.38	\$ 2,938.72	\$ 2,940.91	\$ 2,939.05	\$ 2,865.65	\$ 2,865.14	\$ 3,268.81	\$ 3,190.33

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14
5 and 5B	Mezzano Condo	\$ 154.71	\$ 149.01	\$ 149.80	\$ 129.44	\$ 131.08	\$ 128.04	\$ 127.93	\$ 149.20	\$ 146.12
5 and 5C	RESIDENTIAL	\$ 69.14	\$ 65.30	\$ 72.41	\$ 49.29	\$ 105.16	\$ 243.78	\$ 382.67	\$ 330.40	\$ 306.70
5 and 5D	COMMERCIAL/AC	\$ 109.43	\$ 107.21	\$ 118.13	\$ 340.68	\$ 346.98	\$ 346.75	\$ 348.53	\$ 363.06	\$ 363.00
5 and 5D	San Michele condo	\$ 41.10	\$ 41.20	\$ 42.63	\$ 38.43	\$ 40.53	\$ 40.35	\$ 40.36	\$ 46.78	\$ 46.74
5 and 5D	RESIDENTIAL	\$ 146.24	\$ 142.78	\$ 158.80	\$ 503.54	\$ 512.09	\$ 511.84	\$ 514.57	\$ 514.55	\$ 514.49
7	ALL NON EXEMPT PARCELS	\$ 40.34	\$ 37.19	\$ 38.66	\$ 36.78	\$ 39.97	\$ 39.22	\$ 38.77	\$ 44.91	\$ 44.89
9	ALL NON EXEMPT PARCELS	\$ 66.99	\$ 56.19	\$ 58.41	\$ 56.01	\$ 59.66	\$ 59.64	\$ 59.33	\$ 68.47	\$ 71.22
9 and 28	ALL NON EXEMPT PARCELS	\$ 66.99	\$ 56.19	\$ 58.41	\$ 56.01	\$ 59.66	\$ 59.64	\$ 59.33	\$ 68.47	\$ 71.22
9, 9A and 9B	RESIDENTIAL/AC	\$ 3,428.38	\$ 3,269.31	\$ 3,279.21	\$ 3,206.31	\$ 3,221.60	\$ 3,140.08	\$ 3,136.80	\$ 3,220.48	\$ 3,225.84
9, 9A and 9B	GOLF COURSE/AC	\$ 1,069.63	\$ 1,012.73	\$ 1,017.31	\$ 1,000.19	\$ 1,003.74	\$ 981.63	\$ 978.46	\$ 1,044.62	\$ 1,049.98
9, 9A and 9B	COMMERCIAL/AC	\$ 10,846.85	\$ 10,372.79	\$ 10,399.16	\$ 10,129.57	\$ 10,193.87	\$ 9,918.09	\$ 9,905.34	\$ 10,730.25	\$ 10,730.24
11	ALL NON EXEMPT PARCELS	\$ 463.58	\$ 404.27	\$ 407.32	\$ 407.02	\$ 408.54	\$ 373.31	\$ 372.92	\$ 374.99	\$ 374.90
11 and 11A	ALL NON EXEMPT PARCELS	\$ 463.58	\$ 404.27	\$ 407.32	\$ 407.02	\$ 408.54	\$ 373.31	\$ 372.92	\$ 374.99	\$ 374.90
12	ALL NON EXEMPT PARCELS	\$ 32.01	\$ 25.92	\$ 27.27	\$ 25.45	\$ 26.28	\$ 25.41	\$ 24.83	\$ 29.42	\$ 37.40
12 and 31	GOLF COURSE - 12/28/31	\$ 334.50	\$ 355.31	\$ 373.46	\$ 408.41	\$ 661.42	\$ 857.41	\$ 888.27	\$ 904.62	\$ 1,018.36
12 and 31	RESIDENTIAL - 12/28/31	\$ 494.14	\$ 529.14	\$ 556.17	\$ 610.52	\$ 996.63	\$ 1,296.50	\$ 1,356.15	\$ 1,378.88	\$ 1,541.34
12 and 12A	ALL NON EXEMPT PARCELS	\$ 237.91	\$ 245.30	\$ 249.18	\$ 189.04	\$ 183.19	\$ 182.14	\$ 177.89	\$ 173.74	\$ 181.42
14	A	\$ 714.33	\$ 645.16	\$ 647.74	\$ 647.93	\$ 613.25	\$ 576.21	\$ 562.88	\$ 465.19	\$ 446.30
14	B	\$ 714.33	\$ 645.16	\$ 647.74	\$ 647.93	\$ 613.25	\$ 576.21	\$ 562.88	\$ 465.19	\$ 446.30
14	C	\$ 394.77	\$ 356.54	\$ 357.64	\$ 357.75	\$ 338.60	\$ 317.86	\$ 310.51	\$ 259.19	\$ 250.04
15	ALL NON EXEMPT PARCELS	\$ 181.15	\$ 160.15	\$ 161.42	\$ 131.62	\$ 115.53	\$ 102.27	\$ 88.80	\$ 86.67	\$ 86.67
16	ALL NON EXEMPT PARCELS	\$ 1,936.17	\$ 1,572.62	\$ 1,584.15	\$ 1,602.94	\$ 1,682.76	\$ 1,668.29	\$ 1,662.10	\$ 1,576.11	\$ 1,576.09
18	APARTMENTS	\$ 2,459.53	\$ 2,399.58	\$ 2,445.81	\$ 2,378.73	\$ 3,142.50	\$ 2,610.94	\$ 2,774.05	\$ 2,747.46	\$ 2,748.93
18	COMMERCIAL	\$ 5,510.20	\$ 5,375.88	\$ 5,479.46	\$ 5,329.17	\$ 7,040.28	\$ 5,849.40	\$ 5,179.03	\$ 5,124.40	\$ 6,147.92
18	GOLF COURSE	\$ 592.41	\$ 577.97	\$ 589.11	\$ 572.95	\$ 756.91	\$ 628.88	\$ 668.17	\$ 654.25	\$ 656.76
18	PSO	\$ 1,622.98	\$ 1,583.42	\$ 1,613.92	\$ 1,569.66	\$ 2,073.65	\$ 1,722.89	\$ 1,830.52	\$ 1,814.92	\$ 1,816.86
18	ERU	\$ 643.65	\$ 627.96	\$ 640.06	\$ 622.50	\$ 822.37	\$ 683.27	\$ 725.95	\$ 723.23	\$ 725.71
19	Non-condo Parcels	\$ 1,660.48	\$ 1,837.97	\$ 1,840.91	\$ 1,783.03	\$ 1,736.12	\$ 1,685.31	\$ 1,645.42	\$ 1,614.41	\$ 1,614.39
19 and 19A	52434205250010000	\$ 10,954.46	\$ 11,967.54	\$ 12,444.35	\$ 12,072.38	\$ 11,977.57	\$ 11,649.97	\$ 11,738.92	\$ 11,628.14	\$ 11,627.97
19 and 19A	52434205260270051	\$ 3,662.28	\$ 3,999.41	\$ 4,163.34	\$ 4,039.08	\$ 4,009.51	\$ 3,900.06	\$ 3,933.28	\$ 3,897.18	\$ 3,897.12
19 and 19A	52434205260270052	\$ 1,845.87	\$ 2,013.67	\$ 2,102.45	\$ 2,039.96	\$ 2,027.94	\$ 1,972.88	\$ 1,994.37	\$ 1,977.44	\$ 1,977.41
19 and 19A	52434205260270062	\$ 1,921.26	\$ 2,085.11	\$ 2,208.80	\$ 2,144.43	\$ 2,146.61	\$ 2,089.82	\$ 2,136.27	\$ 2,125.05	\$ 2,125.02
19 and 19A	52434205260270063	\$ 5,491.76	\$ 5,997.54	\$ 6,242.67	\$ 6,056.33	\$ 6,011.66	\$ 5,847.53	\$ 5,896.81	\$ 5,842.53	\$ 5,842.44
19 and 19A	52434205260270064	\$ 5,521.02	\$ 6,025.27	\$ 6,283.95	\$ 6,096.88	\$ 6,057.71	\$ 5,892.91	\$ 5,951.88	\$ 5,899.82	\$ 5,899.73
19 and 19A	52434205260270065	\$ 1,868.84	\$ 2,035.43	\$ 2,134.85	\$ 2,071.78	\$ 2,064.09	\$ 2,008.51	\$ 2,037.60	\$ 2,022.41	\$ 2,022.38
19 and 19A	52434205260270067	\$ 1,847.17	\$ 2,014.90	\$ 2,104.29	\$ 2,041.76	\$ 2,029.99	\$ 1,974.90	\$ 1,996.82	\$ 1,979.98	\$ 1,979.95
19 and 19A	52434205260270068	\$ 1,846.15	\$ 2,013.93	\$ 2,102.85	\$ 2,040.34	\$ 2,028.38	\$ 1,973.31	\$ 1,994.89	\$ 1,977.98	\$ 1,977.95
19 and 19A	52434205260270069	\$ 1,859.90	\$ 2,026.96	\$ 2,122.24	\$ 2,059.40	\$ 2,050.03	\$ 1,994.64	\$ 2,020.77	\$ 2,004.91	\$ 2,004.88
19 and 19A	52434205270270041									
19 and 19A	2979 PGA CONDO	\$ 1,264.19	\$ 1,374.30	\$ 1,449.06	\$ 1,406.56	\$ 1,404.87	\$ 1,367.40	\$ 1,392.85	\$ 1,384.11	\$ 1,384.09
19 and 19A	52434205270270042	\$ 3,720.46	\$ 4,054.55	\$ 4,245.42	\$ 4,119.72	\$ 4,101.10	\$ 3,990.31	\$ 4,042.80	\$ 4,011.11	\$ 4,011.05
19 and 19A	52434206000001100	\$ 9,354.58	\$ 10,187.01	\$ 10,688.94	\$ 10,373.34	\$ 10,336.85	\$ 10,058.67	\$ 10,207.57	\$ 10,132.41	\$ 10,132.25
19 and 19A	52434206000003040	\$ 9,190.15	\$ 10,031.17	\$ 10,456.96	\$ 10,145.46	\$ 10,078.02	\$ 9,803.61	\$ 9,898.07	\$ 9,810.42	\$ 9,810.28
19 and 19A	52434206000003080				\$ -	\$ 10,559.85	\$ 10,278.42	\$ 10,474.23	\$ 10,409.82	\$ 10,409.66
19 and 19A	52434206000003120				\$ -	\$ 2,039.74	\$ 1,984.51	\$ 2,008.48	\$ 1,992.11	\$ 1,992.08
19 and 19A	52434206030010000	\$ 5,576.57	\$ 6,077.92	\$ 6,362.33	\$ 6,173.87	\$ 6,145.16	\$ 5,979.09	\$ 6,056.45	\$ 6,008.60	\$ 6,008.52
19 and 19A	52434206030030000	\$ 5,582.85	\$ 6,083.87	\$ 6,371.18	\$ 6,182.57	\$ 6,155.04	\$ 5,988.82	\$ 6,068.26	\$ 6,020.89	\$ 6,020.80
19 and 19A	52434206050000000	\$ 43,775.75	\$ 47,565.95	\$ 50,219.65	\$ 48,749.40	\$ 48,721.68	\$ 47,424.98	\$ 48,356.47	\$ 48,067.25	\$ 48,066.51
19 and 19A	52434206060000000	\$ 11,451.73	\$ 12,438.80	\$ 13,145.88	\$ 12,761.54	\$ 12,760.32	\$ 12,421.32	\$ 12,674.90	\$ 12,601.88	\$ 12,601.69
19 and 19A	52434206070010010	\$ 3,645.43	\$ 3,983.45	\$ 4,139.58	\$ 4,015.74	\$ 3,983.00	\$ 3,873.94	\$ 3,901.58	\$ 3,864.20	\$ 3,864.14
19 and 19A	52434206070010020	\$ 1,869.79	\$ 2,036.34	\$ 2,136.20	\$ 2,073.11	\$ 2,065.60	\$ 2,009.99	\$ 2,039.40	\$ 2,024.28	\$ 2,024.25
19 and 19A	52434206070020000	\$ 5,542.67	\$ 6,045.79	\$ 6,314.49	\$ 6,126.88	\$ 6,091.79	\$ 5,926.49	\$ 5,992.63	\$ 5,942.21	\$ 5,942.12
19 and 19A	52434206080010000	\$ 3,641.56	\$ 3,979.77	\$ 4,134.11	\$ 4,010.37	\$ 3,976.90	\$ 3,867.93	\$ 3,894.29	\$ 3,856.61	\$ 3,856.56
19 and 19A	52434206120010020	\$ 17,440.89	\$ 18,907.74	\$ 20,090.27	\$ 19,507.21	\$ 19,554.95	\$ 23,111.26	\$ 23,648.48	\$ 23,531.19	\$ 23,530.83
19 and 19A	52434206120020000	\$ 15,525.82	\$ 16,828.49	\$ 17,890.19	\$ 17,371.35	\$ 17,418.08	\$ 16,960.18	\$ 17,383.33	\$ 17,305.47	\$ 17,305.19
19 and 19A	52434206120030000	\$ 1,939.50	\$ 2,102.39	\$ 2,234.54	\$ 2,169.71	\$ 2,175.32	\$ 2,118.11	\$ 2,170.60	\$ 2,160.77	\$ 2,160.74
19 and 19A	52434206140010000	\$ 87,572.73	\$ 95,945.01	\$ 98,964.34	\$ 95,973.66	\$ 94,843.83	\$ 92,211.74	\$ 92,312.86	\$ 91,264.79	\$ 91,263.50
19 and 19A	2701 PGA Blvd Condominium	\$ 458.12	\$ 500.24	\$ 520.89	\$ 505.35	\$ 501.71	\$ 488.03	\$ 492.29	\$ 492.11	\$ 494.23
19 and 19A	Harbour Oaks (317 Units)	\$ 216.83	\$ 237.91	\$ 244.38	\$ 236.95	\$ 233.69	\$ 227.16	\$ 226.64	\$ 228.87	\$ 231.35

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14
19 and 19A	San Matera Condos - 710 sq ft	\$ 105.55	\$ 115.67	\$ 119.23	\$ 115.63	\$ 114.22	\$ 111.04	\$ 111.10	\$ 115.23	\$ 117.88
19 and 19A	San Matera Condos - 783-816 sq ft	\$ 106.57	\$ 116.64	\$ 120.67	\$ 117.04	\$ 115.83	\$ 112.63	\$ 113.02	\$ 117.22	\$ 119.87
19 and 19A	San Matera Condos - 896 sq ft	\$ 107.46	\$ 117.48	\$ 121.93	\$ 118.28	\$ 117.23	\$ 114.01	\$ 114.70	\$ 118.97	\$ 121.62
19 and 19A	San Matera Condos - 999-1016 sq ft	\$ 108.63	\$ 118.59	\$ 123.58	\$ 119.90	\$ 119.08	\$ 115.83	\$ 116.91	\$ 121.26	\$ 123.91
19 and 19A	San Matera Condos - 1081 sq ft	\$ 109.37	\$ 119.28	\$ 124.61	\$ 120.92	\$ 120.23	\$ 116.96	\$ 118.28	\$ 122.70	\$ 125.35
19 and 19A	San Matera Condos - 1203 sq ft	\$ 110.62	\$ 120.47	\$ 126.38	\$ 122.65	\$ 122.20	\$ 118.91	\$ 120.64	\$ 125.15	\$ 127.80
19 and 19A	San Matera Condos - 1288-1331 sq ft	\$ 111.78	\$ 121.57	\$ 128.01	\$ 124.26	\$ 124.02	\$ 120.70	\$ 122.82	\$ 127.42	\$ 130.07
19 and 19A	San Matera Condos - 1370 sq ft	\$ 112.34	\$ 122.10	\$ 128.80	\$ 125.03	\$ 124.91	\$ 121.57	\$ 123.88	\$ 128.52	\$ 131.17
19 and 19A	San Matera Condos - 1718-1730 sq ft	\$ 115.94	\$ 125.52	\$ 133.89	\$ 130.03	\$ 130.58	\$ 127.16	\$ 130.66	\$ 135.57	\$ 138.22
19 and 19A	San Matera Condos - 1818-1832 sq ft	\$ 117.02	\$ 126.53	\$ 135.40	\$ 131.52	\$ 132.27	\$ 128.83	\$ 132.68	\$ 137.68	\$ 140.33
19 and 19A	52434206230010000	\$ 1,216.91	\$ 1,327.46	\$ 1,386.19	\$ 1,344.99	\$ 1,337.17	\$ 1,300.87	\$ 1,315.18	\$ 1,304.06	\$ 1,304.04
19 and 19A	52434206230020000	\$ 547.47	\$ 597.20	\$ 623.62	\$ 605.09	\$ 601.57	\$ 585.24	\$ 591.68	\$ 586.67	\$ 586.67
19 and 19A	52434206230020010	\$ 1,474.71	\$ 1,608.68	\$ 1,679.85	\$ 1,629.93	\$ 1,620.44	\$ 1,576.45	\$ 1,593.80	\$ 1,580.32	\$ 1,580.29
19 and 19A	52434206230020020	\$ 1,102.61	\$ 1,202.78	\$ 1,255.99	\$ 1,218.66	\$ 1,211.57	\$ 1,178.68	\$ 1,191.65	\$ 1,181.58	\$ 1,181.56
19 and 19A	52434206230030000	\$ 1,500.40	\$ 1,636.71	\$ 1,709.12	\$ 1,658.33	\$ 1,648.68	\$ 1,603.92	\$ 1,621.58	\$ 1,607.86	\$ 1,607.84
19 and 19A	52434206230030010	\$ 2,141.64	\$ 2,336.21	\$ 2,439.56	\$ 2,367.07	\$ 2,353.28	\$ 2,289.41	\$ 2,314.60	\$ 2,295.02	\$ 2,294.99
19 and 19A	52434206230030020	\$ 1,433.99	\$ 1,564.26	\$ 1,633.47	\$ 1,584.93	\$ 1,575.70	\$ 1,532.93	\$ 1,549.80	\$ 1,536.69	\$ 1,536.67
19 and 19A	52434206230040000	\$ 824.79	\$ 899.72	\$ 939.52	\$ 911.60	\$ 906.30	\$ 881.69	\$ 891.39	\$ 883.86	\$ 883.84
19 and 19A	52434206230050000	\$ 122.47	\$ 133.60	\$ 139.51	\$ 135.36	\$ 134.58	\$ 130.93	\$ 132.36	\$ 131.25	\$ 131.25
19 and 19A	52434206230060000	\$ 714.49	\$ 779.41	\$ 813.89	\$ 789.70	\$ 785.08	\$ 763.79	\$ 772.20	\$ 765.65	\$ 765.64
19 and 19A	52434206280010000	\$ 11,349.61	\$ 12,342.04	\$ 13,001.83	\$ 12,620.02					
19 and 19A	Landmark at the Gardens Condos	\$ 54.82	\$ 59.92	\$ 62.24	\$ 60.37	\$ 59.88	\$ 58.23	\$ 58.62	\$ 63.62	\$ 66.37
20	A	\$ 1,088.54	\$ 307.04	\$ 307.55	\$ 239.90	\$ 216.43	\$ 203.60	\$ 205.68	\$ 204.42	\$ 157.59
20	B	\$ 816.40	\$ 230.28	\$ 230.66	\$ 179.93	\$ 162.32	\$ 152.70	\$ 154.26	\$ 154.75	\$ 120.34
20	C	\$ 544.27	\$ 153.52	\$ 153.77	\$ 119.95	\$ 108.22	\$ 101.80	\$ 102.84	\$ 105.08	\$ 83.08
20	D	\$ 272.13	\$ 76.76	\$ 76.89	\$ 59.98	\$ 54.11	\$ 50.90	\$ 51.42	\$ 55.41	\$ 45.83
21	ALL NON EXEMPT PARCELS	\$ 1,247.21	\$ 1,273.28	\$ 1,658.45	\$ 1,522.62	\$ 1,304.82	\$ 1,151.81	\$ 1,123.95	\$ 1,097.57	\$ 1,139.91
23	ALL NON EXEMPT PARCELS	\$ 287.44	\$ 262.19	\$ 264.57	\$ 247.98	\$ 243.16	\$ 224.11	\$ 218.88	\$ 213.68	\$ 210.07
24 and 24A	ALL NON EXEMPT PARCELS	\$ 512.73	\$ 475.01	\$ 477.13	\$ 477.35	\$ 503.96	\$ 488.10	\$ 486.39	\$ 491.34	\$ 557.64
27B	Condo units	\$ 620.76	\$ 601.31	\$ 659.76	\$ 688.64	\$ 749.67	\$ 562.19	\$ 558.20	\$ 551.24	\$ 542.69
27B	Condo sites							\$ 15,127.96	\$ 14,801.61	\$ 14,461.91
27B	Townhomes	\$ 616.26	\$ 595.79	\$ 644.27	\$ 669.19	\$ 719.86	\$ 566.52	\$ 564.79	\$ 560.14	\$ 548.17
27B	Single Family - 40 ft lots	\$ 964.17	\$ 932.15	\$ 1,007.99	\$ 1,046.98	\$ 1,126.25	\$ 886.35	\$ 883.64	\$ 873.11	\$ 852.81
27B	Single Family - 50 ft lots	\$ 1,205.22	\$ 1,165.19	\$ 1,259.99	\$ 1,308.73	\$ 1,407.81	\$ 1,107.94	\$ 1,104.56	\$ 1,089.96	\$ 1,063.86
27B	Single Family - Preserve lots	\$ 1,446.32	\$ 1,398.27	\$ 1,512.04	\$ 1,570.53	\$ 1,689.44	\$ 1,329.57	\$ 1,325.52	\$ 1,306.85	\$ 1,274.97
27B	COMMERCIAL	\$ 2,525.84	\$ 2,449.36	\$ 2,708.61	\$ 2,834.59	\$ 3,105.29	\$ 2,268.57	\$ 2,247.32	\$ 2,196.46	\$ 2,160.81
29	ALL NON EXEMPT PARCELS	\$ 319.94	\$ 292.85	\$ 297.22	\$ 290.27	\$ 289.22	\$ 284.94	\$ 278.86	\$ 277.95	\$ 280.89
31	COMMERCIAL	\$ 3,166.51	\$ 3,448.08	\$ 3,624.01	\$ 4,008.91	\$ 6,648.82	\$ 8,709.50	\$ 9,122.17	\$ 9,252.18	\$ 10,372.38
31	GOLF COURSE 28/31	\$ 302.49	\$ 329.39	\$ 346.19	\$ 382.96	\$ 635.14	\$ 832.00	\$ 863.44	\$ 880.94	\$ 989.53
31	RESIDENTIAL 28/31	\$ 462.13	\$ 503.22	\$ 528.90	\$ 585.07	\$ 970.35	\$ 1,271.09	\$ 1,331.32	\$ 1,332.15	\$ 1,512.51
32	ALL NON EXEMPT PARCELS	\$ 366.07	\$ 318.90	\$ 319.18	\$ 261.54	\$ 257.36	\$ 204.90	\$ 200.12	\$ 201.10	\$ 201.08
32 and 32A	ALL NON EXEMPT PARCELS	\$ 559.89	\$ 497.67	\$ 500.55	\$ 438.14	\$ 415.81	\$ 552.35	\$ 539.38	\$ 540.26	\$ 574.31
33	ALL NON EXEMPT PARCELS	\$ 185.38	\$ 177.88	\$ 180.40	\$ 175.31	\$ 176.50	\$ 168.27	\$ 164.64	\$ 160.76	\$ 160.74
34	PER CONDO	\$ 972.54	\$ 842.72	\$ 843.55	\$ 843.35	\$ 825.54	\$ 818.80	\$ 817.09	\$ 709.46	\$ 599.21
34	SINGLE FAM	\$ 2,155.82	\$ 1,868.04	\$ 1,869.88	\$ 1,869.44	\$ 1,829.96	\$ 1,815.01	\$ 1,811.23	\$ 1,565.66	\$ 1,317.83
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	\$ 778.24	\$ 773.22	\$ 855.30	\$ 763.63	\$ 506.22	\$ 506.13	\$ 494.61	\$ 494.59	\$ 494.57
41	ALL NON EXEMPT PARCELS - No Debt	\$ 108.76	\$ 110.11	\$ 115.98	\$ 108.07	\$ 136.41	\$ 149.88	\$ 146.74	\$ 145.88	\$ 145.86
41	ALL NON EXEMPT PARCELS	\$ 108.76	\$ 110.11	\$ 115.98	\$ 108.07	\$ 136.41	\$ 149.88	\$ 146.74	\$ 145.88	\$ 145.86
43	UNDESIGNATED/AC									
43	SINGLE FAM	\$ 4,420.60	\$ 4,314.42	\$ 4,322.70	\$ 4,276.96	\$ 4,757.89	\$ 4,707.85	\$ 4,634.71	\$ 4,602.38	\$ 4,544.49
43	MULTI FAM	\$ 4,284.75	\$ 4,120.46	\$ 4,125.94	\$ 4,022.57	\$ 4,763.57	\$ 4,170.10	\$ 4,050.67	\$ 3,982.17	\$ 3,859.64
43	SINGLE FAM OTHER	\$ 3,350.80	\$ 3,269.07	\$ 3,275.30	\$ 3,239.42	\$ 3,609.55	\$ 3,560.55	\$ 3,504.13	\$ 3,480.26	\$ 3,435.99
43	GOLF/PRIVATE	\$ 1,691.99	\$ 1,650.71	\$ 1,653.86	\$ 1,635.75	\$ 1,822.64	\$ 1,797.91	\$ 1,769.41	\$ 1,760.20	\$ 1,739.11



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14
43	COMMERCIAL	\$ 8,919.89	\$ 8,663.33	\$ 8,678.30	\$ 8,545.30	\$ 9,705.15	\$ 9,226.05	\$ 9,045.08	\$ 8,948.30	\$ 8,782.82
43	CONDO	\$ 573.83	\$ 559.82	\$ 560.89	\$ 554.75	\$ 618.14	\$ 609.74	\$ 600.08	\$ 600.75	\$ 595.52
44	GOLF COURSE	\$ 1,621.08	\$ 1,578.21	\$ 1,591.78	\$ 1,573.48	\$ 1,655.62	\$ 1,652.92	\$ 1,639.74	\$ 1,657.96	\$ 1,660.51
44	RES COTTAGES	\$ 2,140.81	\$ 2,084.19	\$ 2,102.12	\$ 2,077.94	\$ 2,186.41	\$ 2,182.85	\$ 2,183.19	\$ 2,036.34	\$ 2,038.81
44	SINGLE FAM RES	\$ 7,024.29	\$ 6,838.49	\$ 6,897.31	\$ 6,818.00	\$ 7,173.92	\$ 7,162.21	\$ 7,163.36	\$ 7,223.61	\$ 7,225.19
44	SINGLE FAM RES - 1 1/2 LOT	\$ 10,536.44	\$ 10,257.74	\$ 10,345.97	\$ 10,227.00	\$ 10,760.88	\$ 10,743.32	\$ 10,745.05	\$ 10,832.55	\$ 10,833.51
44	SINGLE FAM RES - DBL LOT	\$ 14,048.58	\$ 13,676.98	\$ 13,794.62	\$ 13,636.00	\$ 14,347.84	\$ 14,324.42	\$ 14,326.72	\$ 14,441.48	\$ 14,441.81
45	ALL NON EXEMPT PARCELS	\$ 2,198.74	\$ 1,651.92	\$ 1,655.42	\$ 1,506.04	\$ 1,464.87	\$ 1,292.15	\$ 1,308.14	\$ 1,382.00	\$ 1,381.98
46	Sonoma Isles (fka Lakewood)	\$ 678.68	\$ 675.13	\$ 681.15	\$ 680.93	\$ 887.81	\$ 1,630.69	\$ 1,141.46		
46	Jupiter CC- Single Family Lots	\$ 1,173.25	\$ 1,161.44	\$ 1,178.88	\$ 1,151.81	\$ 1,199.75	\$ 1,285.63	\$ 1,508.96	\$ 1,846.04	\$ 1,848.46
46	Jupiter CC-Single Family Pod D							\$ 4,103.48	\$ 5,722.53	\$ 5,724.14
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	\$ 13,289.83
46	Jupiter CC-Multi Family Pod F Condos	\$ 1,151.83	\$ 1,140.23	\$ 1,157.37	\$ 1,130.79	\$ 1,177.85	\$ 1,262.16	\$ 1,437.74	\$ 1,743.73	\$ 1,746.18
47	ALL NON EXEMPT PARCELS	\$ 91.21	\$ 85.45	\$ 85.51	\$ 83.82	\$ 78.87	\$ 72.07	\$ 70.36	\$ 69.21	\$ 69.19
49	Parcels East of Congress	\$ 1,466.98	\$ 1,426.15	\$ 1,429.67	\$ 1,419.93	\$ 1,406.69	\$ 1,284.82	\$ 1,256.13	\$ 1,226.57	\$ 1,226.55
49	Parcels West of Congress	\$ 355.39	\$ 345.50	\$ 346.35	\$ 344.00	\$ 340.79	\$ 322.78	\$ 315.57	\$ 312.44	\$ 314.56
51	UNDEVELOPED									\$ 206.65
51	SINGLE FAM	\$ 516.61	\$ 508.32	\$ 512.16	\$ 275.49	\$ 202.31	\$ 197.59	\$ 197.38	\$ 192.57	\$ 163.19
51	MULTI FAM	\$ 308.83	\$ 303.87	\$ 306.17	\$ 164.69	\$ 120.94	\$ 118.12	\$ 117.99	\$ 117.43	\$ 101.00
53	Lots - Townhome residential	\$ 1,089.73	\$ 996.11	\$ -	\$ -	\$ -				
53	Undev - Townhome residential	\$ -	\$ -	\$ -	\$ -	\$ -				
53	Lots -SF residential - ZLL	\$ 1,454.35	\$ 1,263.32	\$ 1,251.65	\$ 876.89	\$ 693.51				
53	Undev -SF residential - ZLL	\$ -	\$ -	\$ -	\$ -	\$ -				
53	Lots -SF residential - traditional	\$ 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	\$ 4,150.56	\$ 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	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14
1	ALL NON EXEMPT PARCELS	63.37	54.10	55.47	54.16	57.89	55.80	55.20	56.22	67.01
2	ALL NON EXEMPT PARCELS	37.04	30.99	31.95	31.55	33.04	32.05	31.31	32.50	32.48
2 and 28	ALL NON EXEMPT PARCELS	37.04	30.99	31.95	31.55	33.04	32.05	31.31	32.50	32.48
2 and 2A	ALL NON EXEMPT PARCELS	58.22	51.44	53.96	49.97	50.86	49.59	48.75	50.28	51.37
2 and 2A	MFR	58.22	51.44	53.96	49.97	50.86	49.59	48.75	50.28	51.37
2 and 2A	SFC	58.22	51.44	53.96	49.97	50.86	49.59	48.75	50.28	51.37
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	58.22	51.44	53.96	49.97	50.86	49.59	48.75	50.28	51.37
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	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	58.22	51.44	53.96	49.97	50.86	49.59			
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	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	58.22	51.44	53.96	49.97	50.86				
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	555.29	500.17	479.44	312.06	174.47				
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	58.22	51.44	53.96	49.97	50.86	49.59			
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	642.03	578.31	554.33	360.81	197.18	53.39			
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	58.22	51.44	53.96	49.97					
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	1,623.33	1,462.22	1,401.59	912.29					
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Nearest Whole Acre	58.22	51.44	53.96	49.97	50.86	49.59			
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	461.20	415.42	398.20	248.09	179.98	48.73			
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	58.22	51.44	53.96	49.97	50.86	49.59			
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	554.21	499.20	478.51	311.46	225.95	60.04			
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	58.22	51.44	53.96	49.97	50.86	49.59			
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	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	73.31	65.03	66.99	58.45	57.01	51.26			
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Actual Acreage	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	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	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	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	382.31	344.36	330.08	183.03	75.19				
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Nearest Whole Acre	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	382.31	344.36	330.08	183.03	75.19				
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Nearest Whole Acre	88.44	78.66	80.05	71.73	66.65	49.59			
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Actual Acreage	764.02	688.19	659.66	258.37	138.29				
2, 2A and 2C	Parcel G -Single Family – Residential - Rate per Nearest Whole Acre	106.74	95.14	95.85	77.24	70.64				
2, 2A and 2C	Parcel G -Single Family – Residential	382.31	344.36	330.08	183.03	75.19				
3	ALL NON EXEMPT PARCELS	136.86	110.51	111.31	98.94	85.89	83.35	81.37	80.73	85.88
3 and 3A	PAR A	340.15	272.63	274.09	267.54	268.74	285.47	274.21	272.05	335.60
3 and 3A	PAR B	329.26	263.95	265.37	258.51	258.95	274.65	263.88	261.80	322.22
3 and 3A	PAR C	319.78	256.39	257.78	250.64	250.42	265.22	254.89	252.88	310.58
3 and 3A	PAR D, PLAT 1	341.50	273.71	275.17	268.66	269.96	286.82	275.49	273.32	337.26
3 and 3A	PAR D, PLAT 2	320.14	256.68	258.07	250.94	250.74	265.58	255.23	253.22	311.02
3 and 3A	PAR E	335.30	268.77	270.21	263.52	264.38	280.66	269.62	267.49	329.65
3 and 3A	PAR F	209.88	168.74	169.78	159.50	151.57	155.95	150.63	149.45	175.58
3 and 3A	PAR G	356.86	285.96	287.47	281.39	283.77	302.09	290.06	287.77	356.13
3 and 3A	PAR H	365.72	293.03	294.57	288.74	291.74	310.90	298.47	296.12	367.01
3 and 3A	PAR J	266.01	213.51	214.72	206.05	202.05	211.76	203.88	202.27	244.52
3 and 3A	APTS & COMMERCIAL	1,572.99	1,255.85	1,261.29	1,289.99	1,377.64	1,511.25	1,443.69	1,432.32	1,850.04
4	ALL NON EXEMPT PARCELS	64.83	46.37	51.47	48.07	51.98	34.59	34.37	33.98	35.13
5	ALL NON EXEMPT PARCELS	35.96	36.23	36.95	15.68	17.46	17.28	17.17	22.97	22.94
5 and 5E	ALL NON EXEMPT PARCELS	35.96	36.23	36.95	15.68	17.46	17.28	17.17	22.97	22.94
5 and 5A	GOLF COURSE	185.91	218.27	220.52	207.50	215.55	229.80	230.24	229.96	295.70
5 and 5A	INDUSTRIAL	1,003.64	1,211.05	1,221.66	1,253.61	1,295.88	1,388.81	1,392.26	1,358.84	1,783.24
5 and 5A	Emerald Dunes Condos	93.64	106.25	107.56	89.46	93.66	99.03	99.13	102.59	127.86
5 and 5A	Business Park Vista Center	171.15	200.36	202.46	188.63	196.06	208.89	209.28	209.60	268.86
5 and 5A	Ventura Greens at Emerald Dunes	174.20	204.06	206.19	192.53	200.09	213.21	213.61	213.81	274.41

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14
5 and 5A	Links at Emerald Dunes	114.42	131.49	133.01	116.05	121.12	128.49	128.66	131.28	165.67
5 and 5A	Villas at Emerald Dunes	104.33	119.23	120.65	103.14	107.78	114.18	114.32	117.35	147.31
5 and 5A	Vista Center Condos	358.52	427.84	431.85	428.32	443.60	474.46	475.53	468.26	609.71
5 and 5B	RESIDENTIAL	118.65	99.67	100.99	82.30	81.95	80.03	82.16	64.68	64.80
5 and 5B	COMMERCIAL	637.20	497.54	502.61	500.12	486.41	473.58	489.73	326.56	327.59
5 and 5B	Mezzano Condo	59.34	54.17	55.06	34.52	35.70	35.02	35.55	34.78	34.79
5 and 5C	RESIDENTIAL	69.14	65.30	72.41	49.29	105.16	243.78	107.15	55.61	29.79
5 and 5D	COMMERCIAL/AC	109.43	107.21	118.13	59.82	68.88	64.07	65.64	67.06	70.81
5 and 5D	San Michele condo	41.10	41.20	42.63	18.77	21.06	20.56	20.56	26.06	26.29
5 and 5D	RESIDENTIAL	146.24	142.78	158.80	81.94	94.64	87.52	89.93	86.69	92.13
7	ALL NON EXEMPT PARCELS	40.34	37.19	38.66	36.78	39.97	39.22	38.77	44.91	44.89
9	ALL NON EXEMPT PARCELS	66.99	56.19	58.41	56.01	59.66	59.64	59.33	68.47	71.22
9 and 28	ALL NON EXEMPT PARCELS	66.99	56.19	58.41	56.01	59.66	59.64	59.33	68.47	71.22
9, 9A and 9B	RESIDENTIAL/AC	894.70	759.55	757.10	679.84	678.79	625.97	599.26	568.50	522.02
9, 9A and 9B	GOLF COURSE/AC	302.86	252.89	253.22	235.51	234.56	219.81	213.72	217.43	208.25
9, 9A and 9B	COMMERCIAL/AC	2,793.13	2,397.12	2,387.57	2,099.41	2,108.86	1,932.89	1,831.49	1,797.98	1,612.77
11	ALL NON EXEMPT PARCELS	463.58	404.27	407.32	407.02	408.54	373.31	372.92	374.99	374.90
11 and 11A	ALL NON EXEMPT PARCELS	463.58	404.27	407.32	407.02	408.54	373.31	372.92	374.99	374.90
12	ALL NON EXEMPT PARCELS	32.01	25.92	27.27	25.45	26.28	25.41	24.83	29.42	37.40
12 and 31	GOLF COURSE - 12/28/31	334.50	355.31	373.46	408.41	661.42	857.41	888.27	904.62	189.79
12 and 31	RESIDENTIAL - 12/28/31	494.14	529.14	556.17	610.52	996.63	1,296.50	1,356.15	1,378.88	271.04
12 and 12A	ALL NON EXEMPT PARCELS	237.91	245.30	249.18	189.04	183.19	182.14	177.89	173.74	181.42
14	A	714.33	645.16	647.74	647.93	613.25	576.21	562.88	465.19	446.30
14	B	714.33	645.16	647.74	647.93	613.25	576.21	562.88	465.19	446.30
14	C	394.77	356.54	357.64	357.75	338.60	317.86	310.51	259.19	250.04
15	ALL NON EXEMPT PARCELS	181.15	160.15	161.42	131.62	115.53	102.27	88.80	86.67	86.67
16	ALL NON EXEMPT PARCELS	1,071.94	785.14	783.95	812.73	844.56	844.69	824.84	737.27	882.78
18	APARTMENTS	2,459.53	2,399.58	2,445.81	2,378.73	3,142.50	2,610.94	2,774.05	2,747.46	2,748.93
18	COMMERCIAL	5,510.20	5,375.88	5,479.46	5,329.17	7,040.28	5,849.40	5,179.03	5,124.40	6,147.92
18	GOLF COURSE	592.41	577.97	589.11	572.95	756.91	628.88	668.17	654.25	656.76
18	PSO	1,622.98	1,583.42	1,613.92	1,569.66	2,073.65	1,722.89	1,830.52	1,814.92	1,816.86
18	ERU	643.65	627.96	640.06	622.50	822.37	683.27	725.95	723.23	725.71
19	Non-condo Parcels	1,660.48	901.64	903.94	842.44	786.36	747.72	705.30	673.78	664.88
19 and 19A	52434205250010000	10,954.46	6,349.56	6,822.53	6,428.84	6,279.01	6,024.43	6,098.20	5,984.36	5,930.91
19 and 19A	52434205260270051	3,662.28	2,126.75	2,289.40	2,157.90	2,109.99	2,024.88	2,053.04	2,015.92	1,998.10
19 and 19A	52434205260270052	1,845.87	1,077.34	1,165.48	1,099.37	1,078.18	1,035.29	1,054.25	1,036.81	1,027.90
19 and 19A	52434205260270062	1,921.26	1,148.78	1,271.83	1,203.84	1,196.85	1,152.23	1,196.15	1,184.42	1,175.51
19 and 19A	52434205260270063	5,491.76	3,188.55	3,431.76	3,234.56	3,162.38	3,034.76	3,076.45	3,020.64	2,993.91
19 and 19A	52434205260270064	5,521.02	3,216.28	3,473.04	3,275.11	3,208.43	3,080.14	3,131.52	3,077.93	3,051.20
19 and 19A	52434205260270065	1,868.84	1,099.10	1,197.88	1,131.19	1,114.33	1,070.92	1,097.48	1,081.78	1,072.87
19 and 19A	52434205260270067	1,847.17	1,078.57	1,167.32	1,101.17	1,080.23	1,037.31	1,056.70	1,039.35	1,030.44
19 and 19A	52434205260270068	1,846.15	1,077.60	1,165.88	1,099.75	1,078.62	1,035.72	1,054.77	1,037.35	1,028.44
19 and 19A	52434205260270069	1,859.90	1,090.63	1,185.27	1,118.81	1,100.27	1,057.05	1,080.65	1,064.28	1,055.37
19 and 19A	52434205270270041									
19 and 19A	2979 PGA CONDO	1,264.19	750.08	824.41	779.50	771.70	742.34	766.10	757.03	751.08
19 and 19A	52434205270270042	3,720.46	2,181.89	2,371.48	2,238.54	2,201.58	2,115.13	2,162.56	2,129.85	2,112.03
19 and 19A	52434206000001100	9,354.58	5,505.36	6,004.09	5,670.39	5,588.05	5,370.72	5,506.97	5,429.26	5,384.70
19 and 19A	52434206000003040	9,190.15	5,349.52	5,772.11	5,442.51	5,329.22	5,115.66	5,197.47	5,107.27	5,062.73
19 and 19A	52434206000003080					5,811.05	5,590.47	5,773.63	5,706.67	5,662.11
19 and 19A	52434206000003120					1,089.98	1,046.92	1,068.36	1,051.48	1,042.57
19 and 19A	52434206030010000	5,576.57	3,268.93	3,551.42	3,352.10	3,295.88	3,166.32	3,236.09	3,186.71	3,159.99
19 and 19A	52434206030030000	5,582.85	3,274.88	3,560.27	3,360.80	3,305.76	3,176.05	3,247.90	3,199.00	3,172.27
19 and 19A	52434206050000000	43,775.75	26,030.36	28,669.34	27,115.83	26,877.20	25,860.41	26,733.71	26,432.76	26,227.78
19 and 19A	52434206060000000	11,451.73	6,820.82	7,524.06	7,118.00	7,061.76	6,795.78	7,034.18	6,958.10	6,904.63

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14
19 and 19A	52434206070010010	3,645.43	2,110.79	2,265.64	2,134.56	2,083.48	1,998.76	2,021.34	1,982.94	1,965.12
19 and 19A	52434206070010020	1,869.79	1,100.01	1,199.23	1,132.52	1,115.84	1,072.40	1,099.28	1,083.65	1,074.74
19 and 19A	52434206070020000	5,542.67	3,236.80	3,503.58	3,305.11	3,242.51	3,113.72	3,172.27	3,120.32	3,093.59
19 and 19A	52434206080010000	3,641.56	2,107.11	2,260.17	2,129.19	2,077.38	1,992.75	2,014.05	1,975.35	1,957.54
19 and 19A	52434206120010020	17,440.89	10,480.77	11,657.54	11,041.90	11,007.11	12,797.77	13,307.16	13,184.26	13,086.22
19 and 19A	52434206120020000	15,525.82	9,337.85	10,394.43	9,846.63	9,820.00	9,459.46	9,862.37	9,780.43	9,709.11
19 and 19A	52434206120030000	1,939.50	1,166.06	1,297.57	1,229.12	1,225.56	1,180.52	1,230.48	1,220.14	1,211.23
19 and 19A	52434206140010000	87,572.73	50,064.84	53,052.81	49,884.75	48,305.59	46,269.83	46,246.98	45,173.92	44,737.51
19 and 19A	2701 PGA Blvd Condominium	458.12	266.16	286.65	270.20	264.27	253.63	257.26	256.95	256.85
19 and 19A	Harbour Oaks (317 Units)	216.83	123.09	129.48	121.61	117.22	112.18	111.35	113.52	114.91
19 and 19A	San Matera Condos - 710 sq ft	105.55	60.27	63.79	59.97	58.02	55.56	55.47	59.57	61.70
19 and 19A	San Matera Condos - 783-816 sq ft	106.57	61.24	65.23	61.38	59.63	57.15	57.39	61.56	63.69
19 and 19A	San Matera Condos - 896 sq ft	107.46	62.08	66.49	62.62	61.03	58.53	59.07	63.31	65.44
19 and 19A	San Matera Condos - 999-1016 sq ft	108.63	63.19	68.14	64.24	62.88	60.35	61.28	65.60	67.73
19 and 19A	San Matera Condos - 1081 sq ft	109.37	63.88	69.17	65.26	64.03	61.48	62.65	67.04	69.17
19 and 19A	San Matera Condos - 1203 sq ft	110.62	65.07	70.94	66.99	66.00	63.43	65.01	69.49	71.62
19 and 19A	San Matera Condos - 1288-1331 sq ft	111.78	66.17	72.57	68.60	67.82	65.22	67.19	71.76	73.89
19 and 19A	San Matera Condos - 1370 sq ft	112.34	66.70	73.36	69.37	68.71	66.09	68.25	72.86	74.99
19 and 19A	San Matera Condos - 1718-1730 sq ft	115.94	70.12	78.45	74.37	74.38	71.68	75.03	79.91	82.04
19 and 19A	San Matera Condos - 1818-1832 sq ft	117.02	71.13	79.96	75.86	76.07	73.35	77.05	82.02	84.15
19 and 19A	52434206230010000	1,216.91	710.41	768.72	725.14	711.27	682.99	695.64	684.18	678.31
19 and 19A	52434206230020000	547.47	319.60	345.83	326.23	319.99	307.27	312.96	307.80	305.16
19 and 19A	52434206230020010	1,474.71	860.91	931.57	878.76	861.95	827.68	843.01	829.12	822.00
19 and 19A	52434206230020020	1,102.61	643.69	696.52	657.03	644.46	618.84	630.30	619.92	614.60
19 and 19A	52434206230030000	1,500.40	875.91	947.80	894.07	876.97	842.10	857.70	843.57	836.33
19 and 19A	52434206230030010	2,141.64	1,250.26	1,352.87	1,276.18	1,251.76	1,202.00	1,224.26	1,204.09	1,193.76
19 and 19A	52434206230030020	1,433.99	837.14	905.85	854.50	838.15	804.83	819.73	806.23	799.31
19 and 19A	52434206230040000	824.79	481.50	521.02	491.48	482.08	462.91	471.48	463.72	459.74
19 and 19A	52434206230050000	122.47	71.50	77.37	72.98	71.59	68.74	70.01	68.86	68.27
19 and 19A	52434206230060000	714.49	417.13	451.35	425.75	417.59	401.01	408.43	401.69	398.25
19 and 19A	52434206280010000	11,349.61	6,724.06	7,380.01	6,976.48					
19 and 19A	Landmark at the Gardens Condos	54.82	31.72	34.02	32.04	31.27	29.99	30.30	35.29	37.77
20	A	1,088.54	307.04	307.55	239.90	216.43	203.60	205.68	204.42	157.59
20	B	816.40	230.28	230.66	179.93	162.32	152.70	154.26	154.75	120.34
20	C	544.27	153.52	153.77	119.95	108.22	101.80	102.84	105.08	83.08
20	D	272.13	76.76	76.89	59.98	54.11	50.90	51.42	55.41	45.83
21	ALL NON EXEMPT PARCELS	1,247.21	1,273.28	1,658.45	1,522.62	1,304.82	1,151.81	1,123.95	1,097.57	1,139.91
23	ALL NON EXEMPT PARCELS	287.44	262.19	264.57	247.98	243.16	224.11	218.88	213.68	210.07
24 and 24A	ALL NON EXEMPT PARCELS	512.73	475.01	477.13	477.35	503.96	488.10	486.39	491.34	557.64
27B	Condo units	204.50	202.39	256.63	279.90	336.43	154.36	144.87	138.35	150.22
27B	Condo sites							3,925.40	3,602.65	3,840.90
27B	Townhomes	165.63	163.92	207.85	226.70	272.49	125.02	117.33	113.15	123.29
27B	Single Family - 40 ft lots	259.14	256.47	325.19	354.69	426.32	195.60	183.57	173.78	188.06
27B	Single Family - 50 ft lots	323.93	320.59	406.49	443.36	532.90	244.50	229.47	215.79	232.93
27B	Single Family - Preserve lots	388.73	384.72	487.80	532.05	639.51	293.41	275.37	257.81	277.82
27B	COMMERCIAL	916.27	906.81	1,149.80	1,254.11	1,507.38	691.60	649.07	599.90	643.21
29	ALL NON EXEMPT PARCELS	319.94	292.85	297.22	290.27	289.22	284.94	278.86	277.95	280.89
31	COMMERCIAL	3,166.51	3,448.08	3,624.01	4,008.91	6,648.82	8,709.50	9,122.17	9,252.18	1,618.59
31	GOLF COURSE 28/31	302.49	329.39	346.19	382.96	635.14	832.00	863.44	880.94	160.96
31	RESIDENTIAL 28/31	462.13	503.22	528.90	585.07	970.35	1,271.09	1,331.32	1,332.15	242.21
32	ALL NON EXEMPT PARCELS	366.07	318.90	319.18	261.54	257.36	204.90	200.12	201.10	201.08
32 and 32A	ALL NON EXEMPT PARCELS	559.89	497.67	500.55	438.14	415.81	552.35	539.38	540.26	574.31
33	ALL NON EXEMPT PARCELS	185.38	177.88	180.40	175.31	176.50	168.27	164.64	160.76	160.74
34	PER CONDO	972.54	842.72	843.55	843.35	825.54	818.80	817.09	709.46	599.21

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14
34	SINGLE FAM	2,155.82	1,868.04	1,869.88	1,869.44	1,829.96	1,815.01	1,811.23	1,565.66	1,317.83
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	778.24	773.22	855.30	763.63	506.22	506.13	494.61	494.59	494.57
41	ALL NON EXEMPT PARCELS - No Debt	108.76	110.11	115.98	108.07	136.41	149.88	146.74	145.88	145.86
41	ALL NON EXEMPT PARCELS	108.76	110.11	115.98	108.07	136.41	149.88	146.74	145.88	145.86
43	UNDESIGNATED/AC									
43	SINGLE FAM	1,706.16	1,600.33	1,600.83	1,520.79	1,996.86	1,401.63	1,322.11	1,273.69	1,182.82
43	MULTI FAM	2,645.09	2,481.01	2,481.79	2,357.70	3,095.77	2,172.97	2,049.69	1,971.47	1,829.02
43	SINGLE FAM OTHER	1,313.38	1,231.91	1,232.30	1,170.68	1,537.16	1,078.95	1,017.74	981.79	912.56
43	GOLF/PRIVATE	663.18	622.04	622.24	591.13	776.18	544.81	513.90	498.59	465.00
43	COMMERCIAL	4,125.91	3,869.97	3,871.19	3,677.63	4,828.89	3,388.54	3,196.30	3,071.11	2,847.40
43	CONDO	224.92	210.96	211.03	200.48	263.24	184.77	174.29	172.89	163.38
44	GOLF COURSE	128.94	124.01	117.87	115.18	137.57	164.52	150.82	167.56	451.35
44	RES COTTAGES	170.28	163.77	155.67	152.11	181.68	217.26	200.81	204.62	552.75
44	SINGLE FAM RES	558.73	537.34	510.76	499.08	596.12	712.86	658.89	712.66	1,942.88
44	SINGLE FAM RES - 1 1/2 LOT	838.10	806.01	766.14	748.62	894.18	1,069.29	988.34	1,066.12	2,910.04
44	SINGLE FAM RES - DBL LOT	1,117.46	1,074.68	1,021.52	998.16	1,192.24	1,425.72	1,317.78	1,419.58	3,877.19
45	ALL NON EXEMPT PARCELS	1,333.54	796.40	793.42	644.26	617.54	417.50	388.02	461.13	471.79
46	Sonoma Isles (fka Lakewood)	20.90	17.53	21.76	20.57	21.38	38.24	19.06		
46	Jupiter CC- Single Family Lots	71.53	60.00	74.46	45.76	92.81	166.18	124.96	30.96	33.05
46	Jupiter CC-Single Family Pod D							339.81	84.07	84.61
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	185.25
46	Jupiter CC-Multi Family Pod F Condos	70.22	58.90	73.10	44.93	91.11	163.14	119.06	29.55	31.69
47	ALL NON EXEMPT PARCELS	91.21	85.45	85.51	83.82	78.87	72.07	70.36	69.21	69.19
49	Parcels East of Congress	1,466.98	1,426.15	1,429.67	1,419.93	1,406.69	1,284.82	1,256.13	1,226.57	1,226.55
49	Parcels West of Congress	355.39	345.50	346.35	344.00	340.79	322.78	315.57	312.44	314.56
51	UNDEVELOPED									206.65
51	SINGLE FAM	516.61	508.32	512.16	275.49	202.31	197.59	197.38	192.57	163.19
51	MULTI FAM	308.83	303.87	306.17	164.69	120.94	118.12	117.99	117.43	101.00
53	Lots - Townhome residential	24.63	22.30	-	-	-				
53	Undev - Townhome residential	-	-	-	-	-				
53	Lots -SF residential - ZLL	32.87	28.29	17.87	27.92	25.02				
53	Undev -SF residential - ZLL	-	-	-	-	-				
53	Lots -SF residential - traditional	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	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	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14
1	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 and 28	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 and 2A	ALL NON EXEMPT PARCELS	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	\$ 86.55
2 and 2A	MFR	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	\$ 86.55
2 and 2A	SFC	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	\$ 86.55
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	\$ 86.55
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	\$ 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	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08			
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	\$ 10,808.38	\$ 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	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18				
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	\$ 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	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08			
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	\$ 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	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72					
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	\$ 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	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08			
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	\$ 11,421.26	\$ 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	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08			
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	\$ 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	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08			
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	\$ 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	\$ 444.34	\$ 444.80	\$ 444.15	\$ 450.93	\$ 350.37	\$ 413.20			
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Actual Acreage	\$ 18,920.51	\$ 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	\$ 1,260.87	\$ 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	\$ 9,467.58	\$ 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	\$ 1,153.30	\$ 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	\$ 9,467.58	\$ 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	\$ 1,152.38	\$ 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	\$ 9,467.58	\$ 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	\$ 752.63	\$ 753.30	\$ 753.29	\$ 953.00	\$ 722.13	\$ 82.08			
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Actual Acreage	\$ 18,920.51	\$ 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	\$ 1,272.20	\$ 1,273.22	\$ 1,274.29	\$ 1,281.92	\$ 942.14				
2, 2A and 2C	Parcel G -Single Family – Residential	\$ 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	\$ 509.83	\$ 506.59	\$ 507.58	\$ 508.15	\$ 508.42	\$ 513.19	\$ 509.23	\$ 516.05	\$ 497.70
3 and 3A	PAR B	\$ 482.52	\$ 479.45	\$ 480.39	\$ 480.93	\$ 481.19	\$ 485.70	\$ 481.96	\$ 488.41	\$ 471.04
3 and 3A	PAR C	\$ 458.74	\$ 455.82	\$ 456.72	\$ 457.23	\$ 457.48	\$ 461.77	\$ 458.21	\$ 464.34	\$ 447.83
3 and 3A	PAR D, PLAT 1	\$ 513.22	\$ 509.96	\$ 510.96	\$ 511.53	\$ 511.81	\$ 516.60	\$ 512.62	\$ 519.48	\$ 501.01
3 and 3A	PAR D, PLAT 2	\$ 459.64	\$ 456.72	\$ 457.62	\$ 458.13	\$ 458.38	\$ 462.68	\$ 459.11	\$ 465.25	\$ 448.71
3 and 3A	PAR E	\$ 497.68	\$ 494.52	\$ 495.49	\$ 496.05	\$ 496.31	\$ 500.97	\$ 497.10	\$ 503.76	\$ 485.84
3 and 3A	PAR F	\$ 183.12	\$ 181.96	\$ 182.31	\$ 182.52	\$ 182.62	\$ 184.33	\$ 182.91	\$ 185.36	\$ 178.76
3 and 3A	PAR G	\$ 551.73	\$ 548.23	\$ 549.30	\$ 549.92	\$ 550.21	\$ 555.37	\$ 551.09	\$ 558.47	\$ 538.61
3 and 3A	PAR H	\$ 573.96	\$ 570.31	\$ 571.43	\$ 572.07	\$ 572.38	\$ 577.74	\$ 573.29	\$ 580.96	\$ 560.30
3 and 3A	PAR J	\$ 323.89	\$ 321.83	\$ 322.46	\$ 322.82	\$ 323.00	\$ 326.03	\$ 323.51	\$ 327.84	\$ 316.18
3 and 3A	APTS & COMMERCIAL	\$ 3,601.71	\$ 3,578.81	\$ 3,585.83	\$ 3,589.85	\$ 3,591.78	\$ 3,625.46	\$ 3,597.51	\$ 3,645.66	\$ 3,516.01
4	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 and 5E	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 and 5A	GOLF COURSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154.46
5 and 5A	INDUSTRIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 996.82
5 and 5A	Emerald Dunes Condos	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59.41
5 and 5A	Business Park Vista Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139.26
5 and 5A	Ventura Greens at Emerald Dunes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142.40
5 and 5A	Links at Emerald Dunes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80.82
5 and 5A	Villas at Emerald Dunes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70.43
5 and 5A	Vista Center Condos	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332.27

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT											
TAX RATE HISTORY											
TAX PER ASSESSABLE UNIT											
		DEBT ONLY									
		SRC									
Unit(s)	Description	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14	
5 and 5B	RESIDENTIAL	\$ 337.26	\$ 335.40	\$ 335.02	\$ 335.67	\$ 337.30	\$ 328.97	\$ 326.68	\$ 404.26	\$ 393.33	
5 and 5B	COMMERCIAL	\$ 2,452.36	\$ 2,438.84	\$ 2,436.11	\$ 2,440.79	\$ 2,452.64	\$ 2,392.07	\$ 2,375.41	\$ 2,942.25	\$ 2,862.74	
5 and 5B	Mezzano Condo	\$ 95.37	\$ 94.84	\$ 94.74	\$ 94.92	\$ 95.38	\$ 93.02	\$ 92.38	\$ 114.42	\$ 111.33	
5 and 5C	RESIDENTIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275.52	\$ 274.79	\$ 276.91	
5 and 5D	COMMERCIAL/AC	\$ -	\$ -	\$ -	\$ 280.86	\$ 278.10	\$ 282.68	\$ 282.89	\$ 296.00	\$ 292.19	
5 and 5D	San Michele condo	\$ -	\$ -	\$ -	\$ 19.66	\$ 19.79	\$ 19.79	\$ 19.80	\$ 20.72	\$ 20.45	
5 and 5D	RESIDENTIAL	\$ -	\$ -	\$ -	\$ 421.60	\$ 417.45	\$ 424.32	\$ 424.64	\$ 427.86	\$ 422.36	
7	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9 and 28	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9, 9A and 9B	RESIDENTIAL/AC	\$ 2,533.68	\$ 2,509.76	\$ 2,522.11	\$ 2,526.47	\$ 2,542.81	\$ 2,514.11	\$ 2,537.54	\$ 2,651.98	\$ 2,703.82	
9, 9A and 9B	GOLF COURSE/AC	\$ 766.77	\$ 759.84	\$ 764.09	\$ 764.68	\$ 769.18	\$ 761.82	\$ 764.74	\$ 827.19	\$ 841.73	
9, 9A and 9B	COMMERCIAL/AC	\$ 8,053.72	\$ 7,975.67	\$ 8,011.59	\$ 8,030.16	\$ 8,085.01	\$ 7,985.20	\$ 8,073.85	\$ 8,932.27	\$ 9,117.47	
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 828.57	
12 and 31	RESIDENTIAL - 12/28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,270.30	
12 and 12A	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16	ALL NON EXEMPT PARCELS	\$ 864.23	\$ 787.48	\$ 800.20	\$ 790.21	\$ 838.20	\$ 823.60	\$ 837.26	\$ 838.84	\$ 693.31	
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	\$ 949.51	
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	\$ 5,697.06	
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	\$ 1,899.02	
19 and 19A	52434205260270052	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	
19 and 19A	52434205260270062	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	
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	\$ 2,848.53	
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	\$ 2,848.53	
19 and 19A	52434205260270065	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	
19 and 19A	52434205260270067	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	
19 and 19A	52434205260270068	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	
19 and 19A	52434205260270069	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	
19 and 19A	52434205270270041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
19 and 19A	2979 PGA CONDO	\$ -	\$ 624.22	\$ 624.65	\$ 627.06	\$ 633.17	\$ 625.06	\$ 626.75	\$ 627.09	\$ 633.01	
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	\$ 1,899.02	
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	\$ 4,747.55	
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	\$ 4,747.55	
19 and 19A	52434206000003080	\$ -	\$ -	\$ -	\$ -	\$ 4,748.80	\$ 4,687.95	\$ 4,700.60	\$ 4,703.15	\$ 4,747.55	
19 and 19A	52434206000003120	\$ -	\$ -	\$ -	\$ -	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	
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	\$ 2,848.53	
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	\$ 2,848.53	
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	\$ 21,838.73	
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	\$ 5,697.06	
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	\$ 1,899.02	
19 and 19A	52434206070010020	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	
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	\$ 2,848.53	
19 and 19A	52434206080010000	\$ -	\$ 1,872.66	\$ 1,873.94	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24	\$ 1,881.26	\$ 1,899.02	
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	\$ 10,444.61	
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	\$ 7,596.08	

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT											
TAX RATE HISTORY											
TAX PER ASSESSABLE UNIT											
		DEBT ONLY									
		SRC									
Unit(s)	Description	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14	
19 and 19A	52434206120030000	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	
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	\$ 46,525.99	
19 and 19A	2701 PGA Blvd Condominium	\$ -	\$ 234.08	\$ 234.24	\$ 235.15	\$ 237.44	\$ 234.40	\$ 235.03	\$ 235.16	\$ 237.38	
19 and 19A	Harbour Oaks (317 Units)	\$ -	\$ 114.82	\$ 114.90	\$ 115.34	\$ 116.47	\$ 114.98	\$ 115.29	\$ 115.35	\$ 116.44	
19 and 19A	San Matera Condos - 710 sq ft	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	
19 and 19A	San Matera Condos - 783-816 sq ft	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	
19 and 19A	San Matera Condos - 896 sq ft	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	
19 and 19A	San Matera Condos - 999-1016 sq ft	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	
19 and 19A	San Matera Condos - 1081 sq ft	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	
19 and 19A	San Matera Condos - 1203 sq ft	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	
19 and 19A	San Matera Condos - 1288-1331 sq ft	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	
19 and 19A	San Matera Condos - 1370 sq ft	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	
19 and 19A	San Matera Condos - 1718-1730 sq ft	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	
19 and 19A	San Matera Condos - 1818-1832 sq ft	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	
19 and 19A	52434206230010000	\$ -	\$ 617.05	\$ 617.47	\$ 619.85	\$ 625.90	\$ 617.88	\$ 619.54	\$ 619.88	\$ 625.73	
19 and 19A	52434206230020000	\$ -	\$ 277.60	\$ 277.79	\$ 278.86	\$ 281.58	\$ 277.97	\$ 278.72	\$ 278.87	\$ 281.51	
19 and 19A	52434206230020010	\$ -	\$ 747.77	\$ 748.28	\$ 751.17	\$ 758.49	\$ 748.77	\$ 750.79	\$ 751.20	\$ 758.29	
19 and 19A	52434206230020020	\$ -	\$ 559.09	\$ 559.47	\$ 561.63	\$ 567.11	\$ 559.84	\$ 561.35	\$ 561.66	\$ 566.96	
19 and 19A	52434206230030000	\$ -	\$ 760.80	\$ 761.32	\$ 764.26	\$ 771.71	\$ 761.82	\$ 763.88	\$ 764.29	\$ 771.51	
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	\$ 1,101.23	
19 and 19A	52434206230030020	\$ -	\$ 727.12	\$ 727.62	\$ 730.43	\$ 737.55	\$ 728.10	\$ 730.07	\$ 730.46	\$ 737.36	
19 and 19A	52434206230040000	\$ -	\$ 418.22	\$ 418.50	\$ 420.12	\$ 424.22	\$ 418.78	\$ 419.91	\$ 420.14	\$ 424.10	
19 and 19A	52434206230050000	\$ -	\$ 62.10	\$ 62.14	\$ 62.38	\$ 62.99	\$ 62.19	\$ 62.35	\$ 62.39	\$ 62.98	
19 and 19A	52434206230060000	\$ -	\$ 362.28	\$ 362.54	\$ 363.95	\$ 367.49	\$ 362.78	\$ 363.77	\$ 363.96	\$ 367.39	
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	\$ 28.60	
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	\$ 416.26	\$ 398.92	\$ 403.13	\$ 408.74	\$ 413.24	\$ 407.83	\$ 413.33	\$ 412.89	\$ 392.47	
27B	Condo sites							\$ 11,202.56	\$ 11,198.96	\$ 10,621.01	
27B	Townhomes	\$ 450.63	\$ 431.87	\$ 436.42	\$ 442.49	\$ 447.37	\$ 441.50	\$ 447.46	\$ 446.99	\$ 424.88	
27B	Single Family - 40 ft lots	\$ 705.03	\$ 675.68	\$ 682.80	\$ 692.29	\$ 699.93	\$ 690.75	\$ 700.07	\$ 699.33	\$ 664.75	
27B	Single Family - 50 ft lots	\$ 881.29	\$ 844.60	\$ 853.50	\$ 865.37	\$ 874.91	\$ 863.44	\$ 875.09	\$ 874.17	\$ 830.93	
27B	Single Family - Preserve lots	\$ 1,057.59	\$ 1,013.55	\$ 1,024.24	\$ 1,038.48	\$ 1,049.93	\$ 1,036.16	\$ 1,050.15	\$ 1,049.04	\$ 997.15	
27B	COMMERCIAL	\$ 1,609.57	\$ 1,542.55	\$ 1,558.81	\$ 1,580.48	\$ 1,597.91	\$ 1,576.97	\$ 1,598.25	\$ 1,596.56	\$ 1,517.60	
29	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31	COMMERCIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,753.79	
31	GOLF COURSE 28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 828.57	
31	RESIDENTIAL 28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,270.30	
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	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14
41	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	UNDESIGNATED/AC									
43	SINGLE FAM	\$ 2,714.44	\$ 2,714.09	\$ 2,721.87	\$ 2,756.17	\$ 2,761.03	\$ 3,306.22	\$ 3,312.60	\$ 3,328.69	\$ 3,361.67
43	MULTI FAM	\$ 1,639.66	\$ 1,639.45	\$ 1,644.15	\$ 1,664.87	\$ 1,667.80	\$ 1,997.13	\$ 2,000.98	\$ 2,010.70	\$ 2,030.62
43	SINGLE FAM OTHER	\$ 2,037.42	\$ 2,037.16	\$ 2,043.00	\$ 2,068.74	\$ 2,072.39	\$ 2,481.60	\$ 2,486.39	\$ 2,498.47	\$ 2,523.43
43	GOLF/PRIVATE	\$ 1,028.81	\$ 1,028.67	\$ 1,031.62	\$ 1,044.62	\$ 1,046.46	\$ 1,253.10	\$ 1,255.51	\$ 1,261.61	\$ 1,274.11
43	COMMERCIAL	\$ 4,793.98	\$ 4,793.36	\$ 4,807.11	\$ 4,867.67	\$ 4,876.26	\$ 5,837.51	\$ 5,848.78	\$ 5,877.19	\$ 5,935.42
43	CONDO	\$ 348.91	\$ 348.86	\$ 349.86	\$ 354.27	\$ 354.90	\$ 424.97	\$ 425.79	\$ 427.86	\$ 432.14
44	GOLF COURSE	\$ 1,492.14	\$ 1,454.20	\$ 1,473.91	\$ 1,458.30	\$ 1,518.05	\$ 1,488.40	\$ 1,488.92	\$ 1,490.40	\$ 1,209.16
44	RES COTTAGES	\$ 1,970.53	\$ 1,920.42	\$ 1,946.45	\$ 1,925.83	\$ 2,004.73	\$ 1,965.59	\$ 1,982.38	\$ 1,831.72	\$ 1,486.06
44	SINGLE FAM RES	\$ 6,465.56	\$ 6,301.15	\$ 6,386.55	\$ 6,318.92	\$ 6,577.80	\$ 6,449.35	\$ 6,504.47	\$ 6,510.95	\$ 5,282.31
44	SINGLE FAM RES - 1 1/2 LOT	\$ 9,698.34	\$ 9,451.73	\$ 9,579.83	\$ 9,478.38	\$ 9,866.70	\$ 9,674.03	\$ 9,756.71	\$ 9,766.43	\$ 7,923.47
44	SINGLE FAM RES - DBL LOT	\$ 12,931.12	\$ 12,602.30	\$ 12,773.10	\$ 12,637.84	\$ 13,155.60	\$ 12,898.70	\$ 13,008.94	\$ 13,021.90	\$ 10,564.62
45	ALL NON EXEMPT PARCELS	\$ 865.20	\$ 855.52	\$ 862.00	\$ 861.78	\$ 847.33	\$ 874.65	\$ 920.12	\$ 920.87	\$ 910.19
46	Sonoma Isles (fka Lakewood)	\$ 657.78	\$ 657.60	\$ 659.39	\$ 660.36	\$ 866.43	\$ 1,592.45	\$ 1,122.40		
46	Jupiter CC- Single Family Lots	\$ 1,101.72	\$ 1,101.44	\$ 1,104.42	\$ 1,106.05	\$ 1,106.94	\$ 1,119.45	\$ 1,384.00	\$ 1,815.08	\$ 1,815.41
46	Jupiter CC-Single Family Pod D							\$ 3,763.67	\$ 5,638.46	\$ 5,639.53
46	Jupiter CC-Single Family Pod E - Undev									
46	Jupiter CC-Multi Family Pod F Undeveloped	\$ -	\$ -	\$ -	\$ 6,583.47	\$ 7,704.42	\$ 8,110.98	\$ 9,980.82	\$ 13,232.75	\$ 13,104.58
46	Jupiter CC-Multi Family Pod F Condos	\$ 1,081.61	\$ 1,081.33	\$ 1,084.27	\$ 1,085.86	\$ 1,086.74	\$ 1,099.02	\$ 1,318.68	\$ 1,714.18	\$ 1,714.49
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	\$ 1,065.10	\$ 973.81	\$ -	\$ -	\$ -				
53	Undev - Townhome residential	\$ -	\$ -	\$ -	\$ -	\$ -				
53	Lots -SF residential - ZLL	\$ 1,421.48	\$ 1,235.03	\$ 1,233.78	\$ 848.97	\$ 668.49				
53	Undev -SF residential - ZLL	\$ -	\$ -	\$ -	\$ -	\$ -				
53	Lots -SF residential - traditional	\$ 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	\$ 4,056.74	\$ 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 9/30/2022**

Unit	10/1/21 Projected Total Fund Balance	Reserve Requirement Debt	Reserve for Debt Service 10/1/22 - 4/1/23	Reserve for Maintenance	10/1/21 Projected Cash Balance Available for 21-22 Budget	Proposed 21-22 Expense Budget	10/1/21 Account Status	10/1/21 Account Status Grossed Up 1% & 4%	Tax Base	10/1/21 Tax Per Computed Acre 1
Cmn-Maint	24,460	-	-	(24,460)	-	86,929	(86,929)	(91,311)	**	**
1-Maint	50,316	-	-	(40,316)	10,000	141,338	(131,338)	(137,957)	2,177	63.37
2-Maint	94,191	-	-	(77,191)	17,000	340,830	(323,830)	(340,151)	9,184	37.04
2A-Maint	34,687	-	-	(34,687)	-	112,567	(112,567)	(118,240)	5,582	21.18
2A-Debt	87,354	-	(79,706)	-	7,648	383,013	(375,365)	(394,283)	5,582	70.63
2C-Maint	50,357	-	-	(70,357)	(20,000)	197,482	(217,482)	(228,443)	*	*
2C-Debt	7,288,326	(5,372,000)	(1,859,650)	-	56,676	5,395,750	(5,339,074)	(5,608,164)	*	*
3-Maint	87,200	-	-	(37,200)	50,000	408,059	(358,059)	(376,106)	2,748	136.86
3A-Maint	62,938	-	-	37,062	100,000	262,024	(162,024)	(170,190)	*	*
3A-Debt	60,577	-	(48,509)	-	12,068	418,413	(406,345)	(426,824)	*	*
4-Maint	105,740	-	-	94,260	200,000	743,377	(543,377)	(570,763)	8,804	64.83
5-Maint	78,538	-	-	(22,538)	56,000	335,371	(279,371)	(293,451)	8,161	35.96
5A-Maint	152,012	-	-	(152,012)	-	270,695	(270,695)	(284,338)	*	*
5B-Maint	24,563	-	-	(24,563)	-	94,522	(94,522)	(99,286)	*	*
5B-Debt	20,176	-	(12,585)	-	7,591	393,129	(385,538)	(404,969)	*	*
5C-Maint	10,503	-	-	(10,503)	-	43,181	(43,181)	(45,357)	1,367	33.18
5D-Maint	25,463	-	-	(25,463)	-	96,275	(96,275)	(101,127)	*	*
5D-Debt	-	-	-	-	-	-	-	-	*	*
7-Maint	31,130	-	-	(31,130)	-	107,457	(107,457)	(112,873)	2,798	40.34
9-Maint	34,064	-	-	(19,064)	15,000	130,032	(115,032)	(120,830)	1,803.65	66.99
9A-Maint	188,122	-	-	(8,232)	179,890	951,888	(771,998)	(810,907)	*	*
9A-Debt	824,478	(566,173)	(192,094)	-	66,211	2,830,863	(2,764,652)	(2,903,991)	*	*
9B-Maint	153,210	-	-	6,790	160,000	735,076	(575,076)	(604,060)	*	*
9B-Debt	858,694	(663,713)	(151,963)	-	43,019	1,348,675	(1,305,656)	(1,371,461)	*	*
11-Maint	738,298	-	-	11,702	750,000	3,273,994	(2,523,994)	(2,651,203)	5,719	463.58
12-Maint	17,023	-	-	(17,023)	-	60,911	(60,911)	(63,981)	1,999	32.01
12A-Maint	6,460	-	-	8,540	15,000	39,894	(24,894)	(26,149)	127	205.90
14-Maint	215,477	-	-	(215,477)	-	768,108	(768,108)	(806,820)	*	*
15-Maint	210,311	-	-	(199,811)	10,500	846,931	(836,431)	(878,587)	4,850	181.15
16-Maint	318,883	-	-	(118,883)	200,000	1,110,290	(910,290)	(956,168)	892	1,071.94
16-Debt	836,344	(724,800)	(110,113)	-	1,431	735,338	(733,906)	(770,895)	892	864.23
18-Maint	542,021	-	-	(79,524)	462,497	1,969,914	(1,507,417)	(1,583,391)	*	*
19-Maint	104,507	-	-	(172,507)	(68,000)	478,760	(546,760)	(574,316)	*	*
19-Debt	-	-	-	-	-	-	-	-	*	*
19A-Maint	11,733	-	-	(11,733)	-	40,858	(40,858)	(42,917)	*	*
20-Maint	65,030	-	-	(63,030)	2,000	243,200	(241,200)	(253,357)	*	*
21-Maint	141,290	-	-	(99,790)	41,500	401,272	(359,772)	(377,905)	303	1,247.21
23-Maint	64,298	-	-	(9,298)	55,000	249,290	(194,290)	(204,082)	710	287.44
24-Maint	86,483	-	-	13,518	100,000	313,801	(213,801)	(224,577)	438	512.73
27B-Maint	35,275	-	-	(25,275)	10,000	127,632	(117,632)	(123,561)	*	*
27B-Debt	350,996	(292,763)	(51,919)	-	6,314	286,056	(279,742)	(293,841)	*	*

5.16

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET WORKSHEET - FISCAL YEAR ENDING 9/30/2022**

Unit	10/1/21 Projected Total Fund Balance	Reserve Requirement Debt	Reserve for Debt Service 10/1/22 - 4/1/23	Reserve for Maintenance	10/1/21 Projected Cash Balance Available for 21-22 Budget	Proposed 21-22 Expense Budget	10/1/21 Account Status	10/1/21 Account Status Grossed Up 1% & 4%	Tax Base	10/1/21 Tax Per Computed Acre 1
29-Maint	14,542	-	-	5,958	20,500	60,706	(40,206)	(42,232)	132	319.94
31-Maint	721,758	-	-	(356,758)	365,000	1,188,655	(823,655)	(865,167)	*	*
32-Maint	5,576	-	-	(5,076)	500	20,016	(19,516)	(20,500)	56	366.07
32A-Maint	971	-	-	29	1,000	6,351	(5,351)	(5,621)	29	193.82
33-Maint	4,656	-	-	1,344	6,000	19,942	(13,942)	(14,645)	79	185.38
34-Maint	55,677	-	-	14,823	70,500	238,841	(168,341)	(176,826)	*	*
38-Maint	19,892	-	-	(18,892)	1,000	74,349	(73,349)	(77,046)	99	778.24
41-Maint	1,590	-	-	4,610	6,200	10,238	(4,038)	(4,242)	39	108.76
43-Maint	310,371	-	-	(306,914)	3,457	838,537	(835,080)	(877,168)	*	*
43-Debt	409,513	(252,167)	(122,946)	-	34,401	1,239,948	(1,205,547)	(1,266,307)	*	*
44-Maint	15,340	-	-	17,160	32,500	83,282	(50,782)	(53,342)	*	*
44-Debt	631,421	(493,270)	(118,223)	-	19,928	607,578	(587,650)	(617,268)	*	*
45-Maint	86,307	-	-	3,693	90,000	502,604	(412,604)	(433,399)	325	1,333.54
45-Debt	87,847	(40,984)	(41,333)	-	5,529	273,228	(267,699)	(281,191)	325	865.20
46-Maint	10,961	-	-	(10,961)	-	43,130	(43,130)	(45,304)	*	*
46-Debt	611,022	(400,238)	(181,844)	-	28,941	780,838	(751,897)	(789,792)	*	*
47-Maint	17,806	-	-	9,694	27,500	69,529	(42,029)	(44,147)	484	91.21
49-Maint	20,946	-	-	(18,446)	2,500	71,267	(68,767)	(72,233)	*	*
51-Maint	9,117	-	-	(14,117)	(5,000)	27,428	(32,428)	(34,062)	*	*
53-Maint	17,080	-	-	(17,080)	-	70,426	(70,426)	(73,976)	*	*
53-Debt	4,014,454	(3,070,795)	(908,064)	-	35,596	3,080,865	(3,045,269)	(3,198,751)	*	*
Totals	21,158,373	(11,876,901)	(3,878,948)	(2,109,128)	3,293,396	36,080,952	(32,787,556)	(34,440,049)		

\* 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 9/30/2022**

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

UNIT	DESCRIPTION	Debt	Maint
02C	Cmty Only - Apt (per acre)	\$ 11,203.96	\$ 554.21
	Cmty Only - Bio A (per acre)	\$ 10,808.38	\$ 436.45
	Cmty Only - Bio B (per acre)	\$ 13,751.32	\$ 555.29
	Cmty Only - Com/Rtl (per acre)	\$ 11,421.26	\$ 461.20
	Cmty Only - Hotel (per acre)	\$ 40,200.84	\$ 1,623.33
	Cmty Only - Office (per acre)	\$ 15,899.52	\$ 642.03
	Cmty Only - Utility (per acre)	\$ 3,683.41	\$ 148.74
	Par C -SF - Res (per acre)	\$ 9,467.58	\$ 382.31
	Par C -SF - Res (per lot)	\$ 1,190.24	\$ 48.06
	Par C -TH - Res (per acre)	\$ 18,920.51	\$ 764.02
	Par C -TH - Res (per unit)	\$ 373.71	\$ 15.09
	Par D -SF - Res (per acre)	\$ 9,467.58	\$ 382.31
	Par D -SF - Res (per lot)	\$ 1,082.67	\$ 43.72
	Par E -SF - Res (per acre)	\$ 9,467.58	\$ 382.31
	Par E -SF - Res (per lot)	\$ 1,081.75	\$ 43.68
	Par F -TH - Res (per acre)	\$ 18,920.51	\$ 764.02
	Par F -TH - Res (per unit)	\$ 682.00	\$ 30.22
	Par G -SF - Res (per acre)	\$ 9,467.58	\$ 382.31
	Par G -SF - Res (per lot)	\$ 1,201.57	\$ 48.52
	Undeveloped, undifferentiated (per acre)	\$ 16,020.35	\$ 646.92
	03A	APTS & COMMERCIAL	\$ 3,601.71
PAR A		\$ 509.83	\$ 203.29
PAR B		\$ 482.52	\$ 192.40
PAR C		\$ 458.74	\$ 182.92
PAR D, PLAT 1		\$ 513.22	\$ 204.64
PAR D, PLAT 2		\$ 459.64	\$ 183.28
PAR E		\$ 497.68	\$ 198.44
PAR F		\$ 183.12	\$ 73.02
PAR G		\$ 551.73	\$ 220.00
PAR H		\$ 573.96	\$ 228.86
PAR J		\$ 323.89	\$ 129.15
05A		Business Park Vista Center	
	Emerald Dunes Condos		\$ 57.68
	GOLF COURSE		\$ 149.95
	INDUSTRIAL		\$ 967.68
	Links at Emerald Dunes		\$ 78.46
	Ventura Greens at Emerald Dunes		\$ 138.24
	Villas at Emerald Dunes		\$ 68.37
	Vista Center Condos		\$ 322.56
05B	COMMERCIAL	\$ 2,452.36	\$ 601.24
	CONDO	\$ 95.37	\$ 23.38
	RESIDENTIAL	\$ 337.26	\$ 82.69
05D	COMMERCIAL/AC		\$ 73.47
	PARCELS		\$ 668.39
	RESIDENTIAL		\$ 110.28
	San Michele condo		\$ 5.14
09A	COMMERCIAL/AC	\$ 5,093.51	\$ 1,422.31
	GOLF COURSE/AC	\$ 631.76	\$ 176.41
	RESIDENTIAL/AC	\$ 1,788.06	\$ 499.30

UNIT	DESCRIPTION	Debt	Maint
09B	COMMERCIAL/AC	\$ 2,960.21	\$ 1,303.83
	GOLF COURSE/AC	\$ 135.01	\$ 59.46
	RESIDENTIAL/AC	\$ 745.62	\$ 328.41
14	A		\$ 714.33
	B		\$ 714.33
	C		\$ 394.77
18	APARTMENTS		\$ 2,459.53
	COMMERCIAL		\$ 5,510.20
	ERU		\$ 643.65
	GC		\$ 592.41
	PSO		\$ 1,622.98
19	2701 PGA Blvd Condominium		\$ 415.12
	All except condos		\$ 1,660.48
	Harbour Oaks		\$ 203.62
	Landmark at the Gardens Condos		\$ 50.01
	San Matera Condos		\$ 98.25
19A	2701 PGA Blvd Condominium		\$ 43.00
	52434205250010000		\$ 991.58
	52434205260270051		\$ 341.32
	52434205260270052		\$ 185.39
	52434205260270062		\$ 260.78
	52434205260270063		\$ 510.32
	52434205260270064		\$ 539.58
	52434205260270065		\$ 208.36
	52434205260270067		\$ 186.69
	52434205260270068		\$ 185.67
	52434205260270069		\$ 199.42
	52434205270270041		\$ 471.62
	52434205270270042		\$ 399.50
	5243420600001100		\$ 1,052.18
	52434206000003040		\$ 887.75
52434206030010000		\$ 595.13	
52434206030030000		\$ 601.41	
52434206050000000		\$ 5,584.71	
52434206060000000		\$ 1,488.85	
52434206070010010		\$ 324.47	
52434206070010020		\$ 209.31	
52434206070020000		\$ 561.23	
52434206080010000		\$ 320.60	
52434206120010020		\$ 2,496.57	
52434206120020000		\$ 2,241.98	
52434206120030000		\$ 279.02	
52434206140010000		\$ 6,209.21	
52434206140020000		\$ 799.16	
52434206210000010		\$ 43.00	
52434206210000020		\$ 992.16	
52434206280010000		\$ 1,386.73	

UNIT	DESCRIPTION	Debt	Maint
19A	<i>Continuation from previous column:</i>		
	Harbour Oaks		\$ 13.21
	Landmark at the Gardens Condos		\$ 4.81
	San Matera Condos - 1081 sq ft		\$ 11.12
	San Matera Condos - 1203 sq ft		\$ 12.37
	San Matera Condos - 1288-1331 sq ft		\$ 13.53
	San Matera Condos - 1370 sq ft		\$ 14.09
	San Matera Condos - 1718-1730 sq ft		\$ 17.69
	San Matera Condos - 1818-1832 sq ft		\$ 18.77
	San Matera Condos - 710 sq ft		\$ 7.30
	San Matera Condos - 783-816 sq ft		\$ 8.32
San Matera Condos - 896 sq ft		\$ 9.21	
San Matera Condos - 999-1016 sq ft		\$ 10.38	
20	A		\$ 1,088.54
	B		\$ 816.40
	C		\$ 544.27
	D		\$ 272.13
27B	COMMERCIAL	\$ 1,609.57	\$ 916.27
	Condo units	\$ 416.26	\$ 204.50
	Single Family - 40 ft lots	\$ 705.03	\$ 259.14
	Single Family - 50 ft lots	\$ 881.29	\$ 323.93
	Single Family - Preserve lots	\$ 1,057.59	\$ 388.73
	Townhomes	\$ 450.63	\$ 165.63
31	COMMERCIAL		\$ 3,166.51
	ERU		\$ 462.13
	GC		\$ 302.49
34	Condo owners		\$ 972.54
	Homeowners		\$ 2,155.82
43	COMMERCIAL	\$ 4,793.98	\$ 4,125.91
	CONDO	\$ 348.91	\$ 224.92
	GOLF/PRIVATE	\$ 1,028.81	\$ 663.18
	MULTI FAM	\$ 1,639.66	\$ 2,645.09
	SINGLE FAM	\$ 2,714.44	\$ 1,706.16
44	SINGLE FAM OTHER	\$ 2,037.42	\$ 1,313.38
	GOLF COURSE - per acre	\$ 1,492.14	\$ 128.94
	RES COTTAGES - per acre	\$ 1,970.53	\$ 170.28
	SINGLE FAM RES	\$ 6,465.56	\$ 558.73
46	Multi Family Pods F - condos	\$ 1,081.61	\$ 70.22
	Single Family Lots	\$ 1,101.72	\$ 71.53
	Sonoma Isles (fka Lakewood)	\$ 657.78	\$ 20.90
49	Parcels East of Congress		\$ 1,466.98
	Parcels West of Congress		\$ 355.39
51	MULTI FAM		\$ 308.83
	SINGLE FAM		\$ 516.61
53	COMMERCIAL	\$ 4,588.73	\$ 106.12
	Lots - Townhome res	\$ 1,065.10	\$ 24.63
	Lots -SF res - traditional	\$ 1,513.71	\$ 35.01
	Lots -SF res - ZLL	\$ 1,421.48	\$ 32.87
Undeveloped undesignated	\$ 4,056.74	\$ 93.82	

5.18