

Northern Palm Beach County Improvement District

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



**Budget
Fiscal Year 2020**



FINAL —For public hearing and presentation to Board of Supervisors on 8/28/2019

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
Budget
Fiscal Year 2020**

BOARD OF SUPERVISORS

Name	Position	Board Member Since
Matthew J. Boykin, CPA	President	2008
L. Marc Cohn	Vice-President	2011
Adrian M. Salee, CMC	Supervisor	2008
John P. Cohen	Supervisor	2012
Gregory Block	Supervisor	2017

Administrative Officials

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



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**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR 2020**

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Northern Palm Beach County Improvement District
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TO: Matthew J. Boykin
L. Marc Cohn
Adrian M. Salee
John P. Cohen
Gregory Block

FROM: O'Neal Bardin, Jr.
Executive Director

DATE: **August 28, 2019**

RE: **Final Budget Fiscal Year 2019/2020**

Part I: Letter of Transmittal

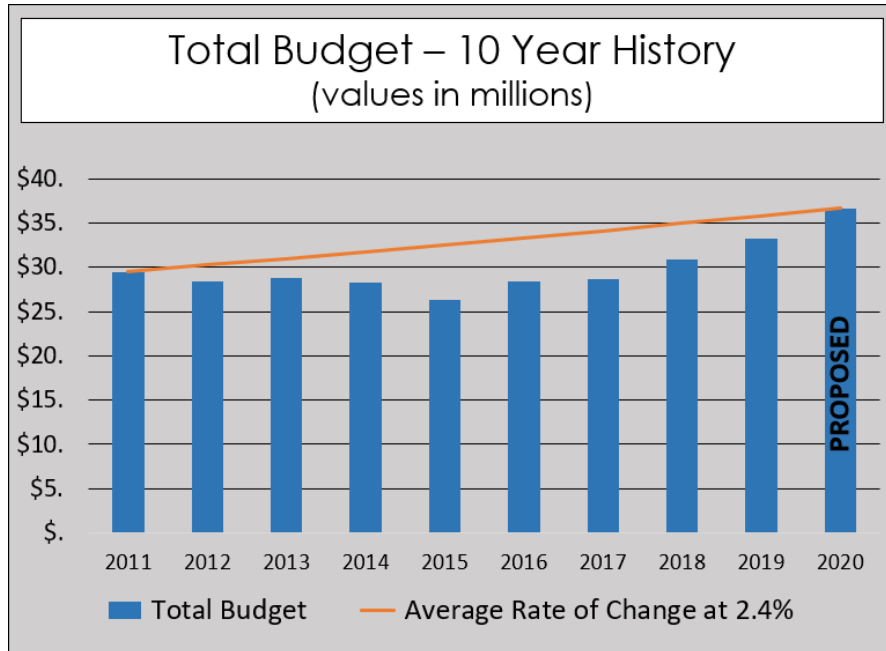
I respectfully present the Fiscal Year (FY) 2019/2020 Budget for your review, consideration and approval. This Budget is presented under the concept that the Northern Palm Beach County Improvement District (Northern) exists to provide the individual residents of the District, the owners of undeveloped land and the local governments whose jurisdictions are shared or overlap Northern's high quality essential, efficient services that are responsive to their needs and concerns. I believe the FY 2019/2020 Budget complies with this mission providing necessary revenue to support these services.

This document outlines Northern's spending guidelines for approval by the Board of Supervisors. Furthermore, it contains supplementary information designed to provide the landowners of the District with a better understanding of the budget and where funds are to be spent. Preceding the adoption of the budget, the Board will hold two public hearings and committee meetings to discuss the budget and to provide the constituents with an opportunity for input into its formulation. Beginning April 15, 2019, Northern contacted approximately 30 representatives of Homeowner and Property Owner Associations to review their individual draft budgets.

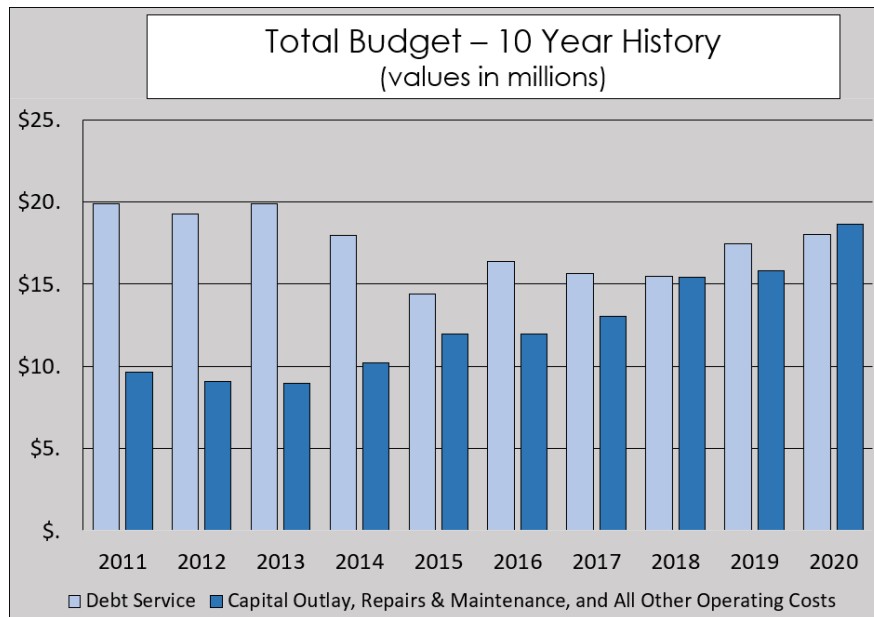
The budget and assessment roll adoption each year is one of the most important actions the Board takes. It is one of the foremost challenges for your Staff and Consultants to meet your goals with fiscally sound plans and options that provide an innovative yet clear path for progress while being financially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

The total recommended FY 2019/2020 Budget of \$36,706,298 is an increase of 10.3%, or approximately \$3.4 million, over the FY 2018/2019 Budget of \$33,277,024. The chart below depicts the District's overall

proposed budget compared to the adopted total budgets of the past nine years. The total proposed 2020 budget is approximately \$7.17 million higher than the total budget of ten years ago, totaling an average rate of change at 2.4% over the past ten years.

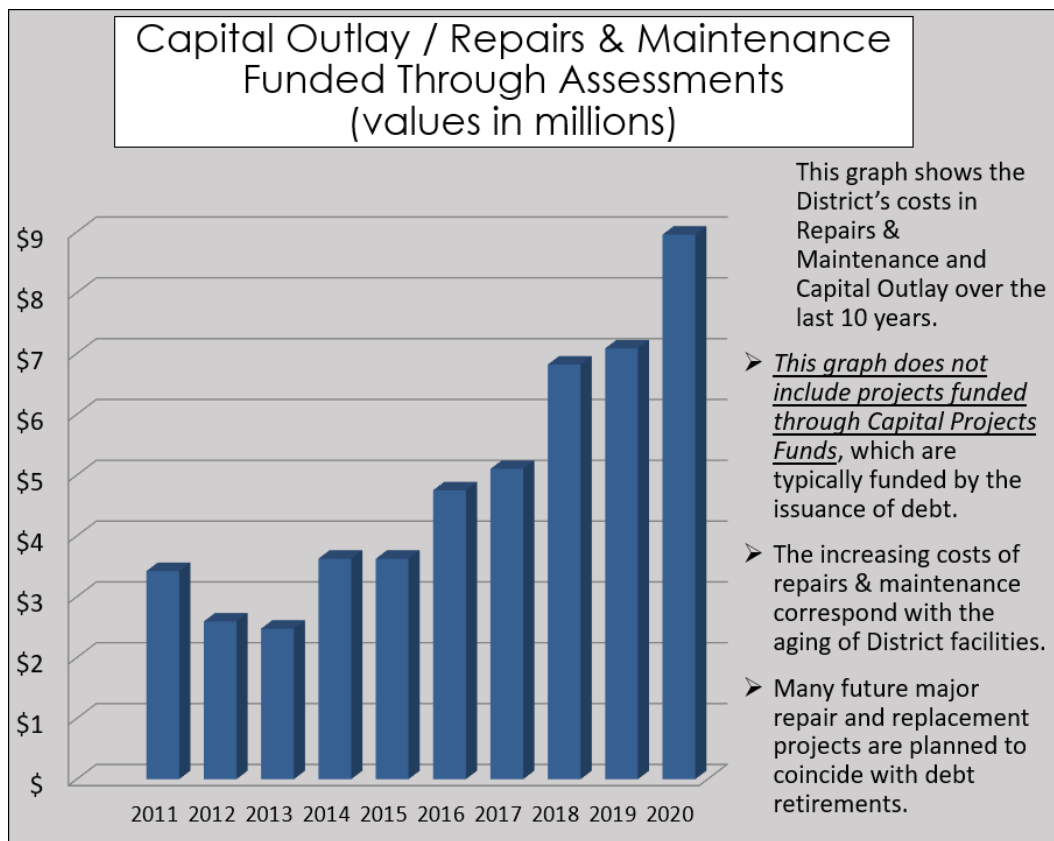


As evidenced by the following graph, even with the addition of three large bond issues in the past five years to fund new construction (Series 2014 and 2017 in Unit 2C, Alton, and Series 2015 in Unit 53, Arden), the percentage of the District’s total budget relating to Debt Service (shown in light blue) has decreased from 67% in 2011 to about 49% in 2020. Meanwhile, the District’s budgets for Capital Outlay, Repairs & Maintenance, and All Other Operating Costs have increased with the expansion and aging of District owned facilities.



I have worked with Staff and your professional consultants to include projects planned for new development as well as ongoing maintenance and operations of existing capital improvements.

Although Northern is currently working on new large infrastructure projects, maintenance of older, existing infrastructure is still critical for successful operation of District facilities. This year the budget includes major road overlay/maintenance in two developments, guardhouse renewal, pump installations, sidewalk replacements, installation of new aerators, canal bank maintenance, catch basin inspections and repairs, culvert repairs and replacement, and upgrading and converting staff gauges and telemetry throughout the District from a NGVD to NAVD system. Capital improvement and repair projects increased 31% this year compared to last year.



This budget includes the following \$9,271,012 in major capital improvement and repair projects:

Projects Funded through Maintenance Assessments:

Managing and administering the budget is a monumental challenge for both the Board and Staff. This fiscally responsible budget provides the residents of the District with high quality essential services through professional management and administration. The following priorities are also incorporated in the FY 2019/2020 Budget.

Unit	Name	Project Name	Amount
2	Frenchman's Creek	Access Gate Replacement and Telemetry Upgrades	\$27,000
		2 Aerators	\$38,000
2A	MacArthur Overlay	Canal Maintenance including Staff Gauge conversion	\$25,000
		Telemetry Upgrades and Frequency Conversion	\$32,400
2C	Alton	General Repairs and Maintenance	\$10,000
		Roadway/Sidewalk repair and maintenance	\$10,000
		Culvert Inspection and Cleaning	\$10,000
3	Horseshoe Acres/Square Lake	Canal Maintenance including Engineering and Surveying	\$242,700
3A	Woodbine	Catch Basin Cleaning and Inspection	\$174,000
4	West of Villages of Palm Beach Lakes	3 Aerators	\$57,000
		Aerator Refurbishment	\$18,750
		Canal Maintenance	\$14,000
		Telemetry Upgrades and Frequency Conversion	\$10,800
5	Henry Rolf	Culvert Cleaning and restoration (Amount not funded through loan proceeds)	\$150,000
5A	Vista Center of Palm Beach	Roadway/Sidewalk repair and maintenance	\$31,000
		Catch Basin Cleaning and Inspection	\$300,000
		Culvert Replacement	\$200,000
		Street Light LED Bulb upgrade and replacement	\$175,000
5C	Riverwalk	Culvert Inspection and Cleaning	\$10,000
5D	Andros Isle	Telemetry Upgrades/Frequency Conversion and fuel tank replacemnt	\$43,600
9A	Abacoa I	Roadway and Sidewalk repair & maintenance	\$25,000
		3 Aerators	\$57,000
		Canal Maintenance including Staff Gauge	\$11,000
		Aerator Refurbishment	\$12,500
		Telemetry Upgrades and Frequency Conversion	\$21,600

Unit	Name	Project Name	Amount
9B	Abacoa II	Roadway and Sidewalk repair & maintenance	\$25,000
		2 Aerators	\$38,000
		Culvert Inspection and Cleaning	\$45,000
		Telemetry Upgrades and Frequency Conversion	\$14,400
11	PGA National	3 Aerators	\$57,000
		Aerator Refurbishment	\$31,250
		Canal Maintenance	\$19,000
		Roadway Drainage Inlet, Catch Basin and Pipe Cleaning and Inspection Including Slip lining	\$100,000
		Maintenance of Northern owned Roadways, Ave of the Masters, Ryder Cup Blvd and Ave of Champions	\$545,200
		Engineering design of multiple projects	\$46,000
		Building repair and maintenance	\$10,000
		Improve culverts under Rabbits Run to North pump station	\$55,000
		Fuel Tank Inspection and cleaning	\$13,250
		Telemetry Upgrades and Frequency Conversion	\$82,000
12A	Gardens Hunt Club	1 Aerator	\$19,000
14	Eastpointe	Culvert replacement C-1 (Amount not funded through loan proceeds)	\$75,000
		2 Aerators	\$38,000
		Aerator Refurbishment	\$31,250
		Pump Station Repair and Maintenance	\$20,000
		Canal Maintenance	\$10,000
		Culvert Inspection and Cleaning	\$20,000
		Telemetry Upgrades and Frequency Conversion	\$10,800
15	Villages of Palm Beach Lakes	Canal Maintenance	\$14,500
		Repair and Maintenance	\$10,000
		Guardrail repairs and maintenance	\$15,000
		Culvert Inspection and Cleaning	\$20,000
		Aerator Refurbishment	\$25,000
		4 Aerators	\$76,000

Unit	Name	Project Name	Amount
16	Palm Beach Park of Commerce	Canal Maintenance	\$20,000
		Catch Basin Cleaning and Inspection	\$102,000
		Culvert Inspection and Cleaning	\$20,000
		Internal Roadway maintenance	\$382,500
18	Ibis Golf & Country Club	Aerator Refurbishment	\$25,000
		Engineering design for multiple projects	\$20,000
		Repair and Maintenance Pump Stations	\$37,000
		Pump Replacement at Ibis East (Pump No 1)	\$100,000
		Canal Maintenance	\$14,000
		Catch Basin Cleaning and Inspection	\$220,000
		Street sweeping	\$30,700
		Overlay road at east gate	\$20,000
		Culvert Inspection and Cleaning	\$25,000
		Telemetry Upgrades/Frequency Conversion and fuel tank replacemnt	\$138,000
19	Regional Center	Canal Maintenance	\$17,500
		4 Aerators	\$76,000
19A	Regional Center Irrigation	Irrigation system modifications	\$10,000
		Addition irrigation zone to provide coverage to new project	\$100,000
		Misc. Satellite/valve/antennae repairs.	\$30,000
20	Juno Isles	Canal Maintenance	\$12,000
21	Old Marsh	Culvert Inspection and Cleaning	\$20,000
		Pump Station Up-grades with additional pumps	\$375,000
		Pump Station Repairs and maintenance	\$13,000
		Telemetry Upgrades/Frequency Conversion and fuel tank replacemnt	\$50,800
		6 Aerators	\$76,020
24	Ironhorse	Pump Station Repairs and maintenance	\$17,200
		Culvert Inspection and cleaning	\$10,000
31	BallenIsles Country Club	Culvert Cleaning and Inspection	\$25,000
		Misc. building repairs	\$15,000
		Aerator Refurbishment	\$31,250
		6 Aerators	\$114,000

Unit	Name	Project Name	Amount
31	BallenIsles Country Club	Catch Basin Cleaning and Inspection	\$288,000
		Engineering design and construction management services	\$20,000
		PGA Blvd entrance Guard House Planning and Design	\$200,000
		Internal Roadway maintenance	\$1,015,000
32	Roebuck Road	Canal Maintenance	\$21,000
34	Hidden Key	Sidewalk and roadway repairs	\$11,000
		Catch Basin Cleaning and Inspection	\$18,000
		Irrigation and Landscaping maintenance	\$10,000
		Repair and maintain gate	\$10,000
38	Harbour Isles	Catch Basin Cleaning and Inspection	\$75,000
		Engineering design and construction management services	\$10,000
		Culvert Inspection and Cleaning	\$10,000
		Internal Roadway maintenance	\$32,000
43	Mirasol	Canal Maintenance	\$20,000
		Pump Station Maintenance	\$15,000
		Building Maintenance	\$15,000
		Telemetry Upgrades and Frequency Conversion	\$21,600
		Upgraded electronic gate actuator	\$12,000
		Internal Roadway maintenance	\$10,000
44	The Bear's Club	Culvert Inspection and Cleaning	\$15,000
45	Paseos	Roadway and Sidewalk repair & maintenance	\$176,000
		Roadway Drainage Inlet, Catch Basin and Pipe Cleaning, Inspection and Repair	\$110,000
		Culvert Inspection and Cleaning	\$15,000
46	Jupiter Country Club	Internal Roadway maintenance (tunnel repairs)	\$16,500
51	Frenchman's Harbor	Internal Roadway maintenance (bridge inspections)	\$10,000
General	Adm/Ops	Computer Upgrades and Replacements	\$25,000
		Vehicle replacement	\$38,000
		Telemetry repair tools	\$12,000
		New lobby lighting	\$10,000
		New EOC fueling platform	\$30,000
		Data flow upgrade/conversion	\$20,000
		EOC water tank replacement	\$65,000
		HVAC Repairs	\$50,000
		Total	\$7,725,070

The following projects will be funded through the issuance of debt and therefore only projected debt service is presented in the budget:

Projects Funded through Issuance of Debt:

Unit	Name	Project Name	Amount
5	Henry Rolf	Culvert Cleaning and restoration	\$850,000
14	Eastpointe	Culvert replacement C-1	\$282,000
15	Villages of Palm Beach Lakes	Telemetry Upgrades/Frequency Conversion and Wier W3&W4 Repl.	\$510,800
Total			\$1,642,800

Managing and administering the budget is a monumental challenge for both the Board and Staff. This fiscally responsible budget provides the residents of the District with high quality essential services through professional management and administration. The following priorities are also incorporated in the FY 2019/2020 Budget.

A. Fund Balance and Debt Service Reserves

Northern maintains undesignated reserves to provide sufficient cash flow for financial needs, to offset significant economic downturns and enable the District to provide essential services in the aftermath of an emergency. The 2004 and 2005 hurricane seasons reinforced the need for fiscal planning. Northern continues to emphasize financial responsibility through maintenance of adequate fund balances that provide financial security. To adequately fund this policy, the District maintains 20% to 25% of the operating budget as unrestricted reserves. The Fiscal Year 2019/2020 Budget provides for these reserves and maintains the District's financial well-being.

Staff reviewed the fund balance for each Unit of Development and recommends each fund balance reserve to the Budget and Banking Committee. 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 documents to maintain a debt service reserve fund for most of its bond issues. The funds are held at required levels in trust accounts. Funds are used in the event that funds are not available to pay required debt service payments or may be used to pay the final debt service payment on the bond.

B. Budget Preparation Information

Florida's taxpayers continue to send a clear message to elected officials

regarding escalating property taxes and cost effective services. As a Special District, Northern assesses for services or benefits provided to specific geographic areas. Northern's Department Managers review each line item carefully with emphasis on fiscal responsibility and efficiency.

It is frequently difficult to reduce administrative overhead; however, Northern has made significant strides in several areas by planning for changes during the past several budget cycles. This is evidenced by focusing on the following areas:

1. Software Implementation and Integration
2. Contract Bid and Procurement
3. Compensation Adjustments

1. Software Implementation and Integration

Geographic Information System – Northern began development of its Geographic Information System (GIS) in 2004. A geographic information system is a system of hardware and software designed to capture, store, manipulate, analyze, manage, and present all types of geographical data. Since that time, layers have been added to the GIS creating a system that is a useful, map-based program designed to access a wide variety of information rapidly. Funding is included in the annual budget process to continue to develop this system.

This powerful tool is used enterprise wide in the following ways:

1. Record facility information such as size of pipes and pump service data to track Northern's maintenance program and provide information for maintenance responsibilities.
2. Create the annual Facility Reports (previously created in a separate database) which now are instantly accessible by all users of the GIS system.
3. Enter permit and plat information to visually track where permits and plats are located on a map and how they affect Northern's interests.
4. Track sign inventory to record the type, condition and placement of signs to be used in the case of loss or damage.
5. Map locations and facilities for contract proposals and providing information for bidding of projects.

6. Answer questions for residents about the surface water management system and flowage information.
7. Recent additions include a mobile site to assist with Northern's maintenance responsibilities. A tablet computer can be brought to different maintenance sites to record data and condition of assets.
8. Projects planned for 2019/2020 include support for NPDES (National Pollutant Discharge Elimination System) reporting, development of a public facing mapping website and integration with the telemetry system. All Operations staff are being trained to input into the system using tablets and will track facility maintenance using the GIS system in the future.

Records Management – Northern has made a commitment to improved records management and implemented a digital filing information system, referred to as the "IS". The 2018/2019 budget included a line item to invest in a new and modern digital information retention system. Conversion to the new system is currently in process. Information is retained in accordance with Florida records management requirements. The specific digital requirements are observed, and numerous critical records are now available electronically. Various Staff work in the records management area to address the addition of past records, and there continues to be regular IS input and work review. The investment in digital records management is another tremendous help and has helped elevate Northern's administrative abilities greatly.

2. Contract Bid and Procurement

None of Northern's annual service contracts required rebidding for fiscal year ending 2020. The District was pleased with the contractors' performance and extending the contracts rather than rebidding the contracts saved the District the cost of bidding and preparing new contracts.

3. Compensation Adjustments

Staff and the Board are highly aware of the current economic situation for its landowners. A combination of staff reductions, salary freezes and modest increases have helped contain salary costs over the past ten years. Merit increases are in lieu of adjustments for cost of living. Salaries are compared against Palm Beach County position averages, and found to be consistent. Northern also has the ability to provide Performance Bonuses based upon the Performance Bonus Policy adopted March 28,

2012. One time performance bonuses will not increase the salary of an employee and therefore have much less of an impact in future years, as the salary is not compounded each year. A combination of merit increases and performance bonuses is incorporated into the 2019/2020 Budget.

C. Overview of Administrative & Operations Budgets

Administrative and Operations budgets account for expenses not directly associated with a Unit of Development. These general “overhead” type expenses are allocated to the individual Units of Development and are funded through transfers from those Units. The 2019/2020 budget reflects a combined 2.7% increase from last year’s budget mainly attributable to the transitioning the part-time biologist intern position to a full-time biologist assistant position, along with other modifications to personnel, modest salary adjustments, and increases to insurance costs per anticipated trends.

D. Debt

The 2019/2020 debt service budget increases by approximately \$378,374 or 2.2% from 2018/2019. The increase is attributable to Unit 53 (Arden). The 2019/2020 debt service budget is the first to include the Unit 53 Series 2018 Bonds.

Northern’s Board and Staff are constantly striving to save our constituents money. Northern has issued many bonds in the past 20 – 30 years that have various interest rates. As opportunities are presented to save money, the bonds are refunded (similar to refinancing).

E. Interest Earnings

Northern does not budget to receive interest earnings; however, each unit receives its prorated credit for interest earnings. This credit serves to offset the assessment required to fulfill the budget obligation. Unfortunately, interest earnings have been and appear to remain low for the foreseeable future.

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

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

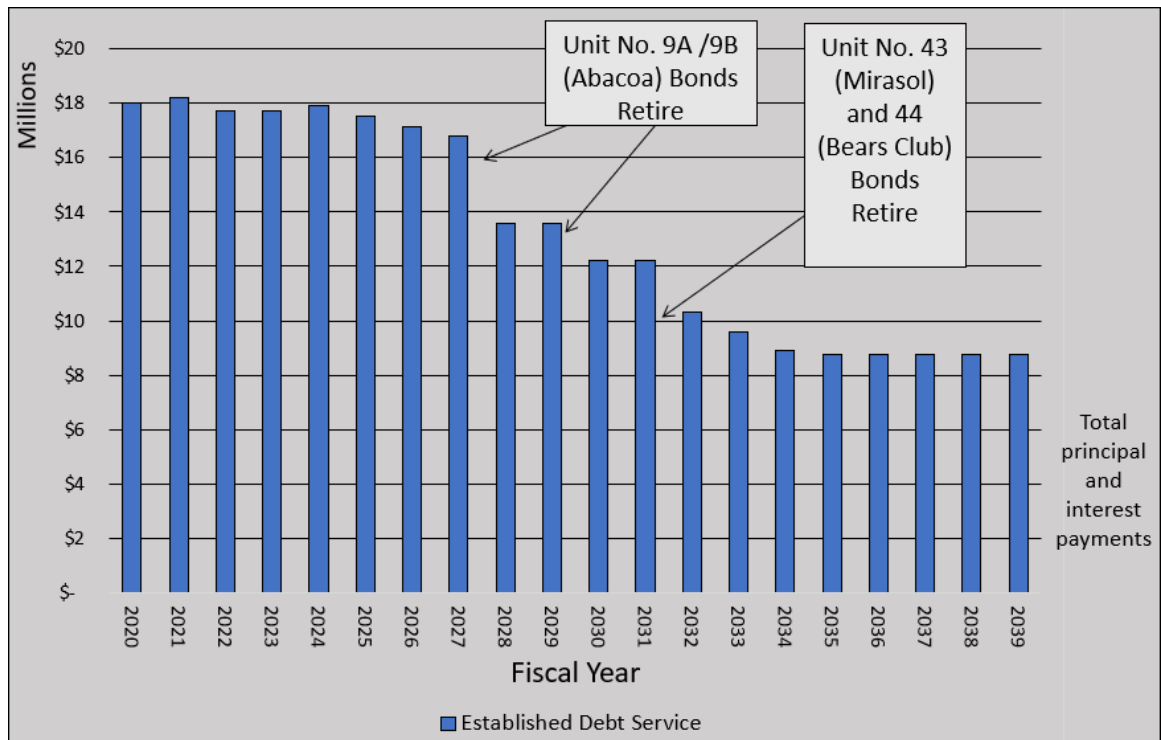
maximize earnings.

F. Future Capital Projects and Debt Maturities

The budget process involves Staff working with your professional consultants to fund ongoing operations, maintenance, capital improvements and projects for new development. As Northern's facilities age, maintenance and potential replacement of original improvements are required and can be very expensive. The FY 2019/2020 Budget includes a Five Year Maintenance and Capital Projects Plan which forecasts major repair and replacement projects. We attempt to plan large replacement projects to coincide with debt maturities in order to alleviate large fluctuations in total assessments.

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

Scheduled Debt Maturities over the Next 20 Years



*Note: Does not include future debt issues

Specific planned projects based on significant debt assessment reductions include:

Unit No. 31 BallenIsles. The annual debt service was approximately \$2,240,000 and the debt reached final maturity in November 2015. During FY 2014/2015 Northern reviewed cost estimates and prioritization of several major projects including repair or replacement of the master

irrigation system, sidewalks, the gatehouses at the entrances to the development, as well as the milling and overlay of the BallenIsles roadways. Remaining projects will be completed from the proceeds of maintenance assessments.

Units No. 9A and 9B Abacoa. Forecasts for major repair or replacement in this Unit will be provided in 2021 as the facilities age.

G. Storm Water Management

Northern is responsible for storm water management in a 128 square mile jurisdiction in northern Palm Beach County. Northern's boundaries extend north from Southern Boulevard (State Road 80) to the Palm Beach/Martin County line. Within the area, Northern maintains an extensive network of storm water management systems in 4 regional basins. This jurisdiction includes portions of ten local governments – City of West Palm Beach, City of Riviera Beach, Town of Lake Park, Village of North Palm Beach, City of Palm Beach Gardens, Town of Jupiter, Town of Juno Beach, Village of Tequesta, Palm Beach County and South Florida Water Management District. Northern utilizes an advanced telemetry system to monitor and operate facilities in 75 sites throughout the area. This system allows staff to operate pump stations, gates and control water levels remotely utilizing highly advanced technology.

Both the 2004 and 2005 hurricane seasons tested Northern's systems. Northern was successful in providing storm water management and prevented flooding of structures. Limited street flooding occurred but the duration was short and first responders were able to provide emergency services. These services are critically important to all local governments during disasters and emergencies.

Northern Staff have worked to improve response in multiple areas – communications, debris removal, redundant telemetry operations, canal clearing, backup generators and portable generators. The Emergency Operations Center is designed to withstand a "Category 5" hurricane and houses telemetry, communications, fuel, redundant standby emergency generators and support for essential staff. The Emergency Operations Center includes above ground storage for diesel fuel for pump stations and gasoline for vehicles and equipment.

H. Environmental, Maintenance and Operations Projects

Northern owns the following improvements:

- 13 Pump Stations
- 15 Backup Generators
- 15 Fuel Tanks
- 35 Pumps
- 47 Operable Control Structures (operated by telemetry)
- 72 Telemetry Stations

- 17 Mechanical Gates (operated manually)
- 80 Fixed Structures (permanent concrete/metal structures with no moving parts)
- 75 Metritapes
- 18 Metritape Docks
- 19 Rain Gauges
- 454 Aerators
- 6 Recharge Wells
- 70 Landscape Sites
- 211 Street Lights
- Approx. 2,000 Preserve Acres Managed & 370 Water Bodies
- 50 Miles of Canal System
- 39 Miles of Road Right of Way

These improvements give Northern the ability to impact, in a positive manner, the quality of life of the residents within its Units of Development. This impact goes far beyond provision of storm water protection and safe and well-maintained roadways. Northern owns and maintains vast wetland preserves, which, through proper maintenance, provide unique natural ecosystems for the community. Northern takes water quality issues associated with the surface water management systems very seriously. This interest is reflected in our investment in a program to install and maintain approximately 500 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. Enhanced aesthetic values are the purpose served and expected by residents and Property Owner's Associations.

I. Fleet, Equipment & Facilities Management

Northern has a systematic replacement program for water control structures. The original structures, primarily steel sheet pile weirs and risers were designed and constructed in accordance with the criteria common at that time. Unfortunately, these structures have exceeded their useful life. A new standard was proposed by Northern's Structural Engineer and adopted. This new standard requires concrete structures and disallows the use of steel in most cases. The result is structures that now have a design life of 50 years, as opposed to the 25-year useful life. In many cases, the cost of the new, concrete structures is less than or equal to the previous construction criteria. Northern's Operations Department continues a rotating five-year Culvert and Catch Basin Inspection Plan to monitor conditions of the pipes and the surrounding area. This plan also includes a schedule of diving inspections. Necessary maintenance, improvements and replacements are included in the annual budget preparation process.

Another major water control infrastructure area upon which Northern

focuses is Pump Stations. Northern has some of the best designed, most reliable and safest pump stations. The pump manufacturer shows our stations to their clients from all over the world. The stations are well lit and the pumps are located in a wet well below the building floor so that the operators do not work outdoors during an event.

Northern maintains water levels in many of its Units of Development with Operable Gates which enable Staff to discharge excess storm water in a pre-storm scenario in order to achieve additional storage when it is most needed. Staff can also utilize the operable facilities to reduce the duration of flood events. This is accomplished through our ability to discharge quantities of storm water in excess of that which is permitted so long as the peak in the storm hydrograph has passed. In other words, staff can open these gates after the storm has passed (when the peak stage in the receiving waters has begun to decline) resulting in a shorter period of inundation.

The implementation of Radio Telemetry was the linchpin of Staff's ability to utilize these operable gates. First, Radio Telemetry was implemented as a tool to expand the capability of the Operations Team without increasing staff. With Radio Telemetry, we have the ability to remotely monitor and operate these systems. Our ability to remotely monitor and operate the system has been a critical issue in gaining the confidence of the South Florida Water Management District (SFWMD). In several instances Northern actually financed and constructed facilities for SFWMD in order that they can monitor stages in their storm water systems. Implementation of the Hyper Supervisory Control and Data Acquisition (SCADA) "Hyper SCADA System" involved software and hardware upgrades that provided access to our rainfall data without actually accessing our live systems and databases. This type of access was requested by the Town of Jupiter and the City of Palm Beach Gardens, and other entities.

Telemetry works by measuring and communicating data through wireless radio signals from remote sources to receiving stations. Northern's system operates through 72 wireless radio units. It uses programmable logic controllers for monitoring telemetry stations throughout Northern's jurisdiction, which covers 128 square miles of Palm Beach County. Licensing is required through the Federal Communications Commission. The system can monitor a total of 180 different points within a single pump station. With the advent of the telemetry system, Northern had expanded its capacity and in doing so, greatly decreased its response time to any situation requiring attention, which could be anything from blockage in a drainage system to rising water levels due to a rainstorm.

The Operations Staff manages all aspects of monitoring, even from their homes, through remote access. The Hyper SCADA Server has improved the efficiency of Northern's storm water management systems in the following ways:

- 72 different sites are monitored at once from a remote central location.
- The system actually monitors itself and is able to dial on-call staff via computer modem for any emergency alert during evening or weekend hours.
- Remote control of emergency operable gates and canal water levels.
- Security is also monitored at all sites, especially pump stations.

Prior to a storm, the operations team can begin monitoring water elevations to determine whether there is a need to lower or "draw down" the levels to prevent flooding. As Northern mastered the telemetry system, its reputation grew as a water control district that could manage its jurisdiction efficiently. Quick response is crucial in Florida because of the number of unpredictable storms that may cause flooding.

This emphasis has resulted in the first Memorandum of Understanding from South Florida Water Management District to Northern providing for Northern to operate its system as needed without prior approval from SFWMD. Northern is the only entity granted this autonomy, which is critically important during storm events and emergencies. This has been granted based on the proven track record of responsible maintenance and management of the storm water systems Northern has constructed and monitors.

Northern developed specific operating criteria for gates in units with cascading basins, such as Unit No. 2A MacArthur Overlay and Unit No. 9A/9B Abacoa through hydrological modeling.

Northern Staff use laptops and wireless technology to access the system from the office, out in the field, traveling, or at home. Northern continuously upgrades technology, both hardware and software, and security to provide up-to-date access and extensive resources for the Operations Department.

With regard to Fleet, the District provides for ongoing maintenance in the FY 2019/2020 Budget. Vehicles are evaluated on the basis of age, mileage or hours, condition, reliability, type of service, purchase price and trade-in value and life.

The proposed budget also includes ongoing maintenance and upgrades that are consistent with the District's commitment to up-to-date technology and system integration that provides innovative operational capabilities. A network upgrade was completed recently which provides for increased capacity and redundancy among servers.

J. Public Information

Northern's Board of Supervisors went through detailed Strategic Planning for the District several years ago. The Board and Staff held several workshops to create a Vision Statement, Goals and Objectives and a new Mission Statement.

* * * * *

NORTHERN'S 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.

OUR CORE VALUES

- *Integrity*
- *Knowledge*
- *Accountability*
- *Competence*
- *Discipline*
- *Loyalty To The Mission*

NORTHERN'S 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.

This has been a very productive process as we are in a unique phase in our existence where new development is beginning to increase again and at the same time we are maintaining and replacing many of the structures that were built years ago. This is the first time in Northern's history that the repair and maintenance budget is actually higher than the debt service budget. This change precipitates a different way of operating both on an organizational basis and on how we communicate to our many taxpayers.

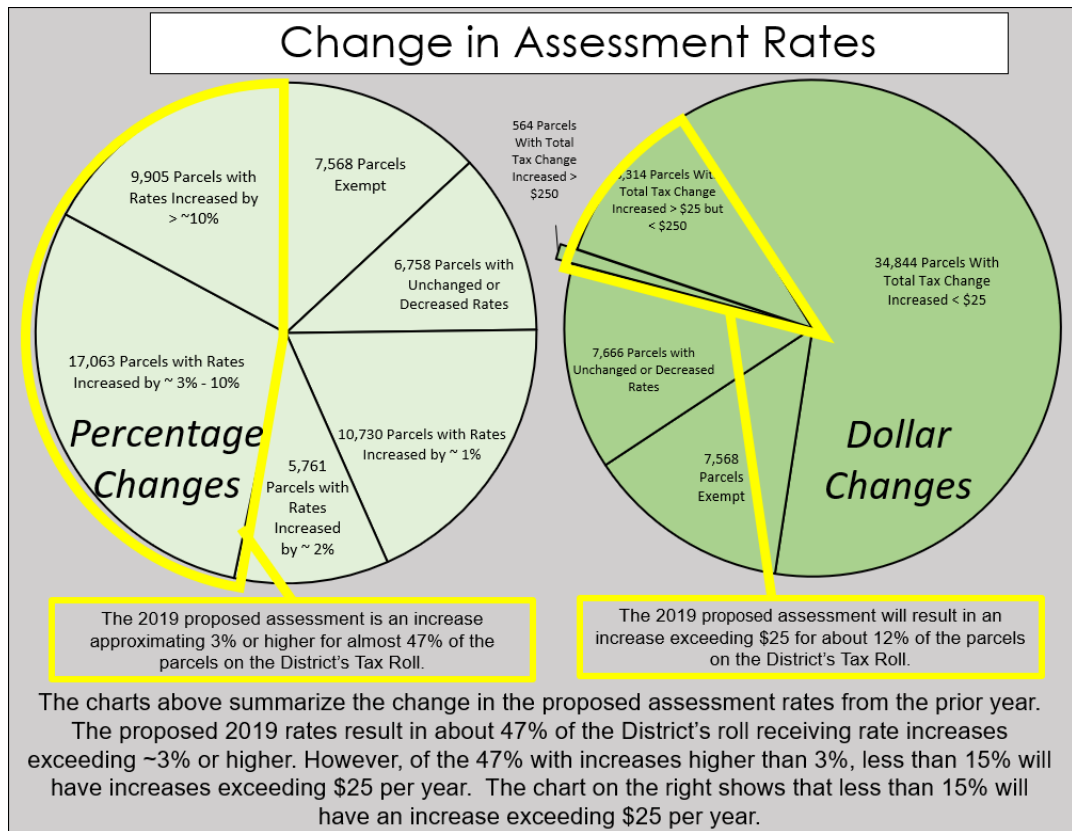
Northern utilizes its website, www.npbcid.org, as a key component of its public information system. News articles, helpful information, bid requests as well as emergency communications are posted real time and updated

frequently. Northern continues with public outreach with newspaper articles, and participation in community events.

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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 FY 2019/2020 Budget efficiently meets this goal in a fiscally responsible manner.

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



Of the parcels with a change greater than \$25, many are large parcels such as golf course, apartment, commercial property, or designated but undeveloped land. Residential parcels with proposed assessment increases exceeding ten percent (10%) and \$25 per parcel are as follows:

1. Unit 2C (Alton), The proposed assessment rate to be applied to each parcel's actual acreage for FY 2020 increased for Single Family Residential by about 19%, or \$1,544.08, and for Townhomes by about 68%, or \$7,944.57. The actual lot size for Single Family Residential is between 0.1061 and 0.3440 acres, so the amount of the increase for Single Family Residential ranges

between \$163.83 and \$531.16. The actual lot size for Townhome Residential is between 0.0390 and 0.0463 acres, so the amount of the increase for Townhome Residential ranges between \$309.84 and \$367.83. The increases are primarily a result of platting activity which resulted in the loss of taxable acreage. Since construction is not yet completed, the majority of the planned build out of Single Family and Townhomes has not been completed, so the number of homeowners affected by the rate increase is limited to those in Parcel C, which has a total of 217 Single Family Residential homes, and 143 Townhomes.

2. Unit 12A (Gardens Hunt Club), 127 parcels with a total assessment increase approximating \$60 per parcel. This represents a rate increase of about 32% from the prior year, and is primarily attributable to the POA request to increase the number of aerators in this unit from one to two in order to enhance water quality. The District used available fund balance to partially offset the cost of the purchase price of the aerator, but not the additional operating costs.
3. Unit 15 (Villages of Palm Beach Lakes), 4,849 parcels with a total assessment increase approximating \$30 per parcel. This represents a rate increase of 23% from the prior year, and is primarily attributable to a major project to replace two weirs, and also a telemetry upgrade and conversion project. The budget also reflects an estimate for debt service on a new loan approximating \$235,000 to fund the project.
4. Unit 20 (Juno Isles), 96 parcels with a total assessment increase approximating \$67 per parcel, 53 parcels with a total assessment increase approximating \$50 per parcel, and 154 parcels with a total assessment increase approximating \$33 per parcel. This represents rate increases of about 28% from the prior year, and is mostly attributable to the FY 2020 budget including a boat ramp project, and building fund balance to offset the cost of a future weir replacement project.
5. Unit 32 (Roebuck Road Outfall Ditch), 56 parcels with a total assessment increase approximating \$58 per parcel. This represents a rate increase of about 22% from the prior year, and is mostly primarily attributable a rip/rap restoration project budgeted in FY 2020. The District used available fund balance to partially offset the impact of the project on assessments.
6. Unit 32A (Palm Cove), 29 parcels with a total assessment increase approximating \$62 per parcel. This represents a rate increase of about 14% from the prior year, and 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 included.
7. Unit 38 (Harbour Isles), 99 parcels with a total assessment increase approximating \$92 per parcel. This represents a rate increase of about 12% from the prior year, and is mostly attributable to the FY 2020 budget including major catch basin repairs.
8. Unit 45 (Paseos), 325 parcels with a total assessment increase

approximating \$149 per parcel. This represents a rate increase of about 10% from the prior year, and is mostly attributable to the FY 2020 budget including major drainage improvements.

9. Unit No. 51 (Frenchman's Harbor), 48 single family parcels with a total assessment increase approximating \$237 per parcel, and 30 multi family parcels with a total assessment increase approximating \$141 per parcel. This represents a rate increase of about 86% from the prior year, and is mostly attributable to restoring fund balance after it had been depleted to almost zero due to unbudgeted costs associated with closing out the Plan of Improvement on the unit.
10. Unit No. 53 (Arden), The proposed assessment rates for FY 2020 are the first to include funding for annual debt service related to this Unit's second bond issue, the Series 2017 Bonds. This additional debt service expense is responsible for an increase of about 43% to residential land use classifications. The increase amounts to approximately \$375 to \$400 per residential lot. For the commercial land use classification, in addition to the new debt assessment, replatting resulted in the loss of taxable acreage, so the increase approximates 53% per acre.

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

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

Respectfully submitted,

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

O'Neal Bardin, Jr.
Executive Director

Fiscal Year 2020 Recommended Budget Assessment Rates
for FINAL Roll

Unit(s)	Description	Code	19/20 Tax Per Assessable Unit			18/19 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						
1	ALL NON EXEMPT PARCELS	JA	-	55.47	55.47	-	54.16	54.16	-	1.31	1.31	2%	930.0000	Nearest Whole Acre
2	ALL NON EXEMPT PARCELS	JB	-	31.95	31.95	-	31.55	31.55	-	0.40	0.40	1%	3,236.0000	Nearest Whole Acre
2 and 28	ALL NON EXEMPT PARCELS	KP	-	31.95	31.95	-	31.55	31.55	-	0.40	0.40	1%	252.0000	Nearest Whole Acre
2 and 2A	ALL NON EXEMPT PARCELS	IR	69.41	53.96	123.37	75.72	49.97	125.69	(6.31)	3.99	(2.32)	-2%	3,019.0000	Nearest Whole Acre
2 and 2A	MFR	IH	69.41	53.96	123.37	75.72	49.97	125.69	(6.31)	3.99	(2.32)	-2%	132.0000	Nearest Whole Acre
2 and 2A	SFE	II	69.41	53.96	123.37	75.72	49.97	125.69	(6.31)	3.99	(2.32)	-2%	33.0000	Nearest Whole Acre
2 and 2A	SFC	IJ	69.41	53.96	123.37	75.72	49.97	125.69	(6.31)	3.99	(2.32)	-2%	798.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	93A	69.41	53.96	123.37	75.72	49.97	125.69	(6.31)	3.99	(2.32)	-2%	39.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	93B	15,407.80	535.78	15,943.58	15,442.16	349.08	15,791.24	(34.36)	186.70	152.34	1%	39,3289	Actual Acreage
2, 2A and 2C	Community Only - Biotech A	111A	69.41	53.96	123.37	75.72	49.97	125.69	(6.31)	3.99	(2.32)	-2%	70.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech A	111B	10,838.16	376.83	11,214.99	10,850.02	245.28	11,095.30	(11.86)	131.55	119.69	1%	69,8669	Actual Acreage
2, 2A and 2C	Community Only - Biotech B	112A	69.41	53.96	123.37	75.72	49.97	125.69	(6.31)	3.99	(2.32)	-2%	7.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech B	112B	13,789.21	479.44	14,268.65	13,804.31	312.06	14,116.37	(15.10)	167.38	152.28	1%	6,5695	Actual Acreage
2, 2A and 2C	Community Only - Office	113A	69.41	53.96	123.37	75.72	49.97	125.69	(6.31)	3.99	(2.32)	-2%	26.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Office	113B	15,943.32	554.33	16,497.65	15,960.78	360.81	16,321.59	(17.46)	193.52	176.06	1%	26,4179	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	115A	69.41	53.96	123.37	75.72	49.97	125.69	(6.31)	3.99	(2.32)	-2%	40.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Commercial/Retail	115B	11,452.72	398.20	11,850.92	10,974.27	248.09	11,222.36	478.45	150.11	628.56	6%	39,0523	Actual Acreage
2, 2A and 2C	Community Only - Apartment	116A	69.41	53.96	123.37	75.72	49.97	125.69	(6.31)	3.99	(2.32)	-2%	13.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Apartment	116B	11,234.82	478.51	11,713.33	11,247.12	311.46	11,558.58	(12.30)	167.05	154.75	1%	12,7578	Actual Acreage
2, 2A and 2C	Community Only - Utility	119A	69.41	53.96	123.37	75.72	49.97	125.69	(6.31)	3.99	(2.32)	-2%	5.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Utility	119B	3,693.56	128.42	3,821.98	3,697.60	83.59	3,781.19	(4.04)	44.83	40.79	1%	4,9994	Actual Acreage
2, 2A and 2C	Parcel C -Townhome – Residential	120A	444.15	66.99	511.14	450.93	58.45	509.38	(6.78)	8.54	1.76	0%	143.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Townhome – Residential	120B	18,972.63	659.66	19,632.29	11,429.35	258.37	11,687.72	7,543.28	401.29	7,944.57	68%	6,1103	Actual Acreage
2, 2A and 2C	Parcel C -Single Family – Residential	121A	1,262.93	95.46	1,358.39	1,270.51	76.98	1,347.49	(7.58)	18.48	10.90	1%	217.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Single Family – Residential	121B	9,493.66	330.08	9,823.74	8,096.63	183.03	8,279.66	1,397.03	147.05	1,544.08	19%	29,5319	Actual Acreage
2, 2A and 2C	Parcel D -Single Family – Residential	122A	1,155.07	91.71	1,246.78	1,162.56	74.54	1,237.10	(7.49)	17.17	9.68	1%	117.0000	Nearest Whole Acre
2, 2A and 2C	Parcel D -Single Family – Residential	122B	9,493.66	330.08	9,823.74	8,096.63	183.03	8,279.66	1,397.03	147.05	1,544.08	19%	16,1543	Actual Acreage
2, 2A and 2C	Parcel E -Single Family – Residential	123A	1,154.14	91.67	1,245.81	1,161.64	74.52	1,236.16	(7.50)	17.15	9.65	1%	199.0000	Nearest Whole Acre
2, 2A and 2C	Parcel E -Single Family – Residential	123B	9,493.66	330.08	9,823.74	8,096.63	183.03	8,279.66	1,397.03	147.05	1,544.08	19%	28,6451	Actual Acreage
2, 2A and 2C	Parcel F -Townhome – Residential	124A	753.29	80.05	833.34	953.00	71.73	1,024.73	(199.71)	8.32	(191.39)	-19%	255.0000	Nearest Whole Acre
2, 2A and 2C	Parcel F -Townhome – Residential	124B	18,972.63	659.66	19,632.29	11,429.35	258.37	11,687.72	7,543.28	401.29	7,944.57	68%	10,3272	Actual Acreage
2, 2A and 2C	Parcel G -Single Family – Residential	125A	1,274.29	95.85	1,370.14	1,281.92	77.24	1,359.16	(7.63)	18.61	10.98	1%	469.0000	Nearest Whole Acre
2, 2A and 2C	Parcel G -Single Family – Residential	125B	9,493.66	330.08	9,823.74	8,096.63	183.03	8,279.66	1,397.03	147.05	1,544.08	19%	76,5881	Actual Acreage
3	ALL NON EXEMPT PARCELS	JC	-	111.31	111.31	-	98.94	98.94	-	12.37	12.37	13%	1,871.0000	Nearest Whole Acre
3 and 3A	PAR A	L7	507.58	274.09	781.67	508.15	267.54	775.69	(0.57)	6.55	5.98	1%	74.0000	Nearest Whole Acre
3 and 3A	PAR B	K2	480.39	265.37	745.76	480.93	258.51	739.44	(0.54)	6.86	6.32	1%	86.0000	Nearest Whole Acre
3 and 3A	PAR C	L2	456.72	257.78	714.50	457.23	250.64	707.87	(0.51)	7.14	6.63	1%	88.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 1	L3	510.96	275.17	786.13	511.53	268.66	780.19	(0.57)	6.51	5.94	1%	71.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 2	LY	457.62	258.07	715.69	458.13	250.94	709.07	(0.51)	7.13	6.62	1%	15.0000	Nearest Whole Acre
3 and 3A	PAR E	LZ	495.49	270.21	765.70	496.05	263.52	759.57	(0.56)	6.69	6.13	1%	114.0000	Nearest Whole Acre
3 and 3A	PAR F	O1	182.31	169.78	352.09	182.52	159.50	342.02	(0.21)	10.28	10.07	3%	136.0000	Nearest Whole Acre
3 and 3A	PAR G	L8	549.30	287.47	836.77	549.92	281.39	831.31	(0.62)	6.08	5.46	1%	40.0000	Nearest Whole Acre
3 and 3A	PAR H	K1	571.43	294.57	866.00	572.07	288.74	860.81	(0.64)	5.83	5.19	1%	54.0000	Nearest Whole Acre
3 and 3A	PAR J	LX	322.46	214.72	537.18	322.82	206.05	528.87	(0.36)	8.67	8.31	2%	132.0000	Nearest Whole Acre
3 and 3A	APTS & COMMERCIAL	L1	3,585.83	1,261.29	4,847.12	3,589.85	1,289.99	4,879.84	(4.02)	(28.70)	(32.72)	-1%	24.0000	Nearest Whole Acre
4	ALL NON EXEMPT PARCELS	JD	-	51.47	51.47	-	48.07	48.07	-	3.40	3.40	7%	8,562.0000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	JE	-	36.95	36.95	-	15.68	15.68	-	21.27	21.27	136%	1,642.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	LM	-	36.95	36.95	-	15.68	15.68	-	21.27	21.27	136%	1,349.0000	Nearest Whole Acre
5 and 5A	GOLF COURSE	J1	-	220.52	220.52	-	207.50	207.50	-	13.02	13.02	6%	128.0000	Nearest Whole Acre
5 and 5A	INDUSTRIAL	JF	-	1,221.66	1,221.66	-	1,253.61	1,253.61	-	(31.95)	(31.95)	-3%	195.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	48	-	107.56	107.56	-	89.46	89.46	-	18.10	18.10	20%	302.0000	Nearest Whole Acre
5 and 5A	Business Park Vista Center	49	-	202.46	202.46	-	188.63	188.63	-	13.83	13.83	7%	136.0000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	64	-	206.19	206.19	-	192.53	192.53	-	13.66	13.66	7%	70.0000	Nearest Whole Acre
5 and 5A	Links at Emerald Dunes	65	-	133.01	133.01	-	116.05	116.05	-	16.96	16.96	15%	185.0000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	66	-	120.65	120.65	-	103.14	103.14	-	17.51	17.51	17%	184.0000	Nearest Whole Acre

1.22

Unit(s)	Description	Code	19/20 Tax Per Assessable Unit PROPOSED			18/19 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	-	431.85	431.85	-	428.32	428.32	-	3.53	3.53	1%	12.0000	Per Parcel
5 and 5B	RESIDENTIAL	KV	335.02	100.99	436.01	335.67	82.30	417.97	(0.65)	18.69	18.04	4%	1,082.0000	Nearest Whole Acre
5 and 5B	COMMERCIAL	O2	2,436.11	502.61	2,938.72	2,440.79	500.12	2,940.91	(4.68)	2.49	(2.19)	0%	7.0000	Nearest Whole Acre
5 and 5B	Mezzano Condo	O6	94.74	55.06	149.80	94.92	34.52	129.44	(0.18)	20.54	20.36	16%	240.0000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	L5	-	72.41	72.41	-	49.29	49.29	-	23.12	23.12	47%	1,367.0000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	IZ	-	118.13	118.13	280.86	59.82	340.68	(280.86)	58.31	(222.55)	-65%	32.0000	Nearest Whole Acre
5 and 5D	San Michele condo	67	-	42.63	42.63	19.66	18.77	38.43	(19.66)	23.86	4.20	11%	300.0000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	LJ	-	158.80	158.80	421.60	81.94	503.54	(421.60)	76.86	(344.74)	-68%	881.0000	Nearest Whole Acre
7	ALL NON EXEMPT PARCELS	JH	-	38.66	38.66	-	36.78	36.78	-	1.88	1.88	5%	2,762.0000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	JI	-	58.41	58.41	-	56.01	56.01	-	2.40	2.40	4%	333.0000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	KO	-	58.41	58.41	-	56.01	56.01	-	2.40	2.40	4%	90.0000	Nearest Whole Acre
9, 9A and 9B	RESIDENTIAL/AC	LC	2,522.11	757.10	3,279.21	2,526.47	679.84	3,206.31	(4.36)	77.26	72.90	2%	943.4400	NAV Factor
9, 9A and 9B	GOLF COURSE/AC	LD	764.09	253.22	1,017.31	764.68	235.51	1,000.19	(0.59)	17.71	17.12	2%	169.3400	NAV Factor
9, 9A and 9B	COMMERCIAL/AC	LF	8,011.59	2,387.57	10,399.16	8,030.16	2,099.41	10,129.57	(18.57)	288.16	269.59	3%	217.9400	NAV Factor
11	ALL NON EXEMPT PARCELS	JK	-	407.32	407.32	-	407.02	407.02	-	0.30	0.30	0%	3,961.0000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	JL	-	407.32	407.32	-	407.02	407.02	-	0.30	0.30	0%	1,747.0000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	JM	-	27.27	27.27	-	25.45	25.45	-	1.82	1.82	7%	737.0000	Nearest Whole Acre
12 and 31	GOLF COURSE - 12/28/31	J7	-	373.46	373.46	-	408.41	408.41	-	(34.95)	(34.95)	-9%	78.0000	Nearest Whole Acre
12 and 31	RESIDENTIAL - 12/28/31	KH	-	556.17	556.17	-	610.52	610.52	-	(54.35)	(54.35)	-9%	1,057.0000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	JZ	-	249.18	249.18	-	189.04	189.04	-	60.14	60.14	32%	127.0000	Nearest Whole Acre
14	A	JN	-	647.74	647.74	-	647.93	647.93	-	(0.19)	(0.19)	0%	416.0000	Nearest Whole Acre
14	C (MARSH POINTE)	JO	-	357.64	357.64	-	357.75	357.75	-	(0.11)	(0.11)	0%	28.0000	Nearest Whole Acre
14	B	KS	-	647.74	647.74	-	647.93	647.93	-	(0.19)	(0.19)	0%	697.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	JP	-	161.42	161.42	-	131.62	131.62	-	29.80	29.80	23%	4,605.0000	Nearest Whole Acre
16	ALL NON EXEMPT PARCELS	JY	800.20	783.95	1,584.15	790.21	812.73	1,602.94	9.99	(28.78)	(18.79)	-1%	897.0000	Nearest Whole Acre
18	APARTMENTS	IX	-	2,445.81	2,445.81	-	2,378.73	2,378.73	-	67.08	67.08	3%	15.0000	Nearest Whole Acre
18	COMMERCIAL	IY	-	5,479.46	5,479.46	-	5,329.17	5,329.17	-	150.29	150.29	3%	15.0000	Nearest Whole Acre
18	GOLF COURSE	J3	-	589.11	589.11	-	572.95	572.95	-	16.16	16.16	3%	437.0000	Nearest Whole Acre
18	PSO	J5	-	1,613.92	1,613.92	-	1,569.66	1,569.66	-	44.26	44.26	3%	4.0000	Nearest Whole Acre
18	ERU	JQ	-	640.06	640.06	-	622.50	622.50	-	17.56	17.56	3%	1,862.0000	Nearest Whole Acre
19	Non-condo Parcels	10	936.97	903.94	1,840.91	940.59	842.44	1,783.03	(3.62)	61.50	57.88	3%	103.0000	Nearest Whole Acre
19 and 19A	52434205250010000	11	5,621.82	6,822.53	12,444.35	5,643.54	6,428.84	12,072.38	(21.72)	393.69	371.97	3%	1.0000	Per Parcel
19 and 19A	52434205260270051	12	1,873.94	2,289.40	4,163.34	1,881.18	2,157.90	4,039.08	(7.24)	131.50	124.26	3%	1.0000	Per Parcel
19 and 19A	52434205260270052	13	936.97	1,165.48	2,102.45	940.59	1,099.37	2,039.96	(3.62)	66.11	62.49	3%	1.0000	Per Parcel
19 and 19A	52434205260270062	15	936.97	1,271.83	2,208.80	940.59	1,203.84	2,144.43	(3.62)	67.99	64.37	3%	1.0000	Per Parcel
19 and 19A	52434205260270063	16	2,810.91	3,431.76	6,242.67	2,821.77	3,234.56	6,056.33	(10.86)	197.20	186.34	3%	1.0000	Per Parcel
19 and 19A	52434205260270064	17	2,810.91	3,473.04	6,283.95	2,821.77	3,275.11	6,096.88	(10.86)	197.93	187.07	3%	1.0000	Per Parcel
19 and 19A	52434205260270065	18	936.97	1,197.88	2,134.85	940.59	1,131.19	2,071.78	(3.62)	66.69	63.07	3%	1.0000	Per Parcel
19 and 19A	52434205260270067	19	936.97	1,167.32	2,104.29	940.59	1,101.17	2,041.76	(3.62)	66.15	62.53	3%	1.0000	Per Parcel
19 and 19A	52434205260270068	20	936.97	1,165.88	2,102.85	940.59	1,099.75	2,040.34	(3.62)	66.13	62.51	3%	1.0000	Per Parcel
19 and 19A	52434205260270069	21	936.97	1,185.27	2,122.24	940.59	1,118.81	2,059.40	(3.62)	66.46	62.84	3%	1.0000	Per Parcel
19 and 19A	2979 PGA CONDO	94	624.65	824.41	1,449.06	627.06	779.50	1,406.56	(2.41)	44.91	42.50	3%	3.0000	Per Parcel
19 and 19A	52434205270270042	23	1,873.94	2,371.48	4,245.42	1,881.18	2,238.54	4,119.72	(7.24)	132.94	125.70	3%	1.0000	Per Parcel
19 and 19A	5243420600001100	27	4,684.85	6,004.09	10,688.94	4,702.95	5,670.39	10,373.34	(18.10)	333.70	315.60	3%	1.0000	Per Parcel
19 and 19A	5243420600003040	28	4,684.85	5,772.11	10,456.96	4,702.95	5,442.51	10,145.46	(18.10)	329.60	311.50	3%	1.0000	Per Parcel
19 and 19A	52434206280010000	136	5,621.82	7,380.01	13,001.83	5,643.54	6,976.48	12,620.02	(21.72)	403.53	381.81	3%	1.0000	Per Parcel
19 and 19A	52434206030010000	31	2,810.91	3,551.42	6,362.33	2,821.77	3,352.10	6,173.87	(10.86)	199.32	188.46	3%	1.0000	Per Parcel
19 and 19A	52434206030030000	32	2,810.91	3,560.27	6,371.18	2,821.77	3,360.80	6,182.57	(10.86)	199.47	188.61	3%	1.0000	Per Parcel
19 and 19A	52434206050000000	33	21,550.31	28,669.34	50,219.65	21,633.57	27,115.83	48,749.40	(83.26)	1,553.51	1,470.25	3%	1.0000	Per Parcel
19 and 19A	52434206060000000	34	5,621.82	7,524.06	13,145.88	5,643.54	7,118.00	12,761.54	(21.72)	406.06	384.34	3%	1.0000	Per Parcel
19 and 19A	52434206070010010	35	1,873.94	2,265.64	4,139.58	1,881.18	2,134.56	4,015.74	(7.24)	131.08	123.84	3%	1.0000	Per Parcel
19 and 19A	52434206070010020	36	936.97	1,199.23	2,136.20	940.59	1,132.52	2,073.11	(3.62)	66.71	63.09	3%	1.0000	Per Parcel
19 and 19A	52434206070020000	37	2,810.91	3,503.58	6,314.49	2,821.77	3,305.11	6,126.88	(10.86)	198.47	187.61	3%	1.0000	Per Parcel
19 and 19A	52434206080010000	38	1,873.94	2,260.17	4,134.11	1,881.18	2,129.19	4,010.37	(7.24)	130.98	123.74	3%	1.0000	Per Parcel
19 and 19A	52434206120010020	41	8,432.73	11,657.54	20,090.27	8,465.31	11,041.90	19,507.21	(32.58)	615.64	583.06	3%	1.0000	Per Parcel
19 and 19A	52434206120010040	135	1,873.94	2,444.73	4,318.67	1,881.18	2,310.50	4,191.68	(7.24)	134.23	126.99	3%	1.0000	Per Parcel
19 and 19A	52434206120020000	42	7,495.76	10,394.43	17,890.19	7,524.72	9,846.63	17,371.35	(28.96)	547.80	518.84	3%	1.0000	Per Parcel

1.23

Unit(s)	Description	Code	19/20 Tax Per Assessable Unit PROPOSED			18/19 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
19 and 19A	52434206120030000	43	936.97	1,297.57	2,234.54	940.59	1,229.12	2,169.71	(3.62)	68.45	64.83	3%	1.0000	Per Parcel
19 and 19A	52434206140010000	44	45,911.53	53,052.81	98,964.34	46,088.91	49,884.75	95,973.66	(177.38)	3,168.06	2,990.68	3%	1.0000	Per Parcel
19 and 19A	2701 PGA Blvd Condominium	68	234.24	286.65	520.89	235.15	270.20	505.35	(0.91)	16.45	15.54	3%	4.0000	Nearest Whole Acre
19 and 19A	Harbour Oaks (317 Units)	46	114.90	129.48	244.38	115.34	121.61	236.95	(0.44)	7.87	7.43	3%	317.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 710 sq ft	51	55.44	63.79	119.23	55.66	59.97	115.63	(0.22)	3.82	3.60	3%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 783-816 sq ft	52	55.44	65.23	120.67	55.66	61.38	117.04	(0.22)	3.85	3.63	3%	166.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 896 sq ft	53	55.44	66.49	121.93	55.66	62.62	118.28	(0.22)	3.87	3.65	3%	36.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 999-1016 sq ft	54	55.44	68.14	123.58	55.66	64.24	119.90	(0.22)	3.90	3.68	3%	194.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1081 sq ft	55	55.44	69.17	124.61	55.66	65.26	120.92	(0.22)	3.91	3.69	3%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1203 sq ft	56	55.44	70.94	126.38	55.66	66.99	122.65	(0.22)	3.95	3.73	3%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1288-1331 sq ft	57	55.44	72.57	128.01	55.66	68.60	124.26	(0.22)	3.97	3.75	3%	128.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1370 sq ft	58	55.44	73.36	128.80	55.66	69.37	125.03	(0.22)	3.99	3.77	3%	44.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1718-1730 sq ft	59	55.44	78.45	133.89	55.66	74.37	130.03	(0.22)	4.08	3.86	3%	20.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1818-1832 sq ft	60	55.44	79.96	135.40	55.66	75.86	131.52	(0.22)	4.10	3.88	3%	16.0000	Nearest Whole Acre
19 and 19A	52434206230010000	80	617.47	768.72	1,386.19	619.85	725.14	1,344.99	(2.38)	43.58	41.20	3%	1.0000	Per Parcel
19 and 19A	52434206230020000	81	277.79	345.83	623.62	278.86	326.23	605.09	(1.07)	19.60	18.53	3%	1.0000	Per Parcel
19 and 19A	52434206230020010	82	748.28	931.57	1,679.85	751.17	878.76	1,629.93	(2.89)	52.81	49.92	3%	1.0000	Per Parcel
19 and 19A	52434206230020020	83	559.47	696.52	1,255.99	561.63	657.03	1,218.66	(2.16)	39.49	37.33	3%	1.0000	Per Parcel
19 and 19A	52434206230030000	84	761.32	947.80	1,709.12	764.26	894.07	1,658.33	(2.94)	53.73	50.79	3%	1.0000	Per Parcel
19 and 19A	52434206230030010	85	1,086.69	1,352.87	2,439.56	1,090.89	1,276.18	2,367.07	(4.20)	76.69	72.49	3%	1.0000	Per Parcel
19 and 19A	52434206230030020	86	727.62	905.85	1,633.47	730.43	854.50	1,584.93	(2.81)	51.35	48.54	3%	1.0000	Per Parcel
19 and 19A	52434206230040000	87	418.50	521.02	939.52	420.12	491.48	911.60	(1.62)	29.54	27.92	3%	1.0000	Per Parcel
19 and 19A	52434206230050000	88	62.14	77.37	139.51	62.38	72.98	135.36	(0.24)	4.39	4.15	3%	1.0000	Per Parcel
19 and 19A	52434206230060000	89	362.54	451.35	813.89	363.95	425.75	789.70	(1.41)	25.60	24.19	3%	1.0000	Per Parcel
19 and 19A	Landmark at the Gardens Condos	75	28.22	34.02	62.24	28.33	32.04	60.37	(0.11)	1.98	1.87	3%	166.0000	Per Parcel
20	A	JS	-	307.55	307.55	-	239.90	239.90	-	67.65	67.65	28%	96.0000	Nearest Whole Acre
20	B	JT	-	230.66	230.66	-	179.93	179.93	-	50.73	50.73	28%	23.0000	Nearest Whole Acre
20	C	JU	-	153.77	153.77	-	119.95	119.95	-	33.82	33.82	28%	154.0000	Nearest Whole Acre
20	D	JV	-	76.89	76.89	-	59.98	59.98	-	16.91	16.91	28%	83.0000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	JW	-	1,658.45	1,658.45	-	1,522.62	1,522.62	-	135.83	135.83	9%	304.0000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	JX	-	264.57	264.57	-	247.98	247.98	-	16.59	16.59	7%	691.0000	Nearest Whole Acre
24 and 24A	ALL NON EXEMPT PARCELS	KJ	-	477.13	477.13	-	477.35	477.35	-	(0.22)	(0.22)	0%	438.0000	Nearest Whole Acre
27B	Condo units - tax per unit	ID	403.13	256.63	659.76	408.74	279.90	688.64	(5.61)	(23.27)	(28.88)	-4%	265.0000	Nearest Whole Acre
27B	Townhomes	IE	436.42	207.85	644.27	442.49	226.70	669.19	(6.07)	(18.85)	(24.92)	-4%	134.0000	Nearest Whole Acre
27B	Single Family - 40 ft lots	03	682.80	325.19	1,007.99	692.29	354.69	1,046.98	(9.49)	(29.50)	(38.99)	-4%	60.0000	Nearest Whole Acre
27B	Single Family - 50 ft lots	04	853.50	406.49	1,259.99	865.37	443.36	1,308.73	(11.87)	(36.87)	(48.74)	-4%	63.0000	Nearest Whole Acre
27B	Single Family - Preserve lots	05	1,024.24	487.80	1,512.04	1,038.48	532.05	1,570.53	(14.24)	(44.25)	(58.49)	-4%	15.0000	Nearest Whole Acre
27B	Commercial	IG	1,558.81	1,149.80	2,708.61	1,580.48	1,254.11	2,834.59	(21.67)	(104.31)	(125.98)	-4%	5.8784	Actual Acreage
29	ALL NON EXEMPT PARCELS	KC	-	297.22	297.22	-	290.27	290.27	-	6.95	6.95	2%	132.0000	Nearest Whole Acre
31	Commercial	I1	-	3,624.01	3,624.01	-	4,008.91	4,008.91	-	(384.90)	(384.90)	-10%	2.0000	Nearest Whole Acre
31	GOLF COURSE 28/31	J9	-	346.19	346.19	-	382.96	382.96	-	(36.77)	(36.77)	-10%	355.0000	Nearest Whole Acre
31	RESIDENTIAL 28/31	KG	-	528.90	528.90	-	585.07	585.07	-	(56.17)	(56.17)	-10%	518.0000	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	KL	-	319.18	319.18	-	261.54	261.54	-	57.64	57.64	22%	27.0000	Nearest Whole Acre
32 and 32A	ALL NON EXEMPT PARCELS	KM	-	500.55	500.55	-	438.14	438.14	-	62.41	62.41	14%	29.0000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	KN	-	180.40	180.40	-	175.31	175.31	-	5.09	5.09	3%	79.0000	Nearest Whole Acre
34	PER CONDO	K7	-	843.55	843.55	-	843.35	843.35	-	0.20	0.20	0%	20.0000	Nearest Whole Acre
34	SINGLE FAM	KU	-	1,869.88	1,869.88	-	1,869.44	1,869.44	-	0.44	0.44	0%	73.0000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	LL	-	855.30	855.30	-	763.63	763.63	-	91.67	91.67	12%	99.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	IW	-	115.98	115.98	-	108.07	108.07	-	7.91	7.91	7%	10.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	LO	-	115.98	115.98	-	108.07	108.07	-	7.91	7.91	7%	29.0000	Nearest Whole Acre
43	SINGLE FAM	LQ	2,721.87	1,600.83	4,322.70	2,756.17	1,520.79	4,276.96	(34.30)	80.04	45.74	1%	83.4207	Actual Acreage
43	MULTI FAM	LR	1,644.15	2,481.79	4,125.94	1,664.87	2,357.70	4,022.57	(20.72)	124.09	103.37	3%	30.9283	Actual Acreage
43	SINGLE FAM OTHER	LS	2,043.00	1,232.30	3,275.30	2,068.74	1,170.68	3,239.42	(25.74)	61.62	35.88	1%	279.5652	Actual Acreage
43	GOLF/PRIVATE	LT	1,031.62	622.24	1,653.86	1,044.62	591.13	1,635.75	(13.00)	31.11	18.11	1%	327.6779	Actual Acreage
43	COMMERCIAL	LW	4,807.11	3,871.19	8,678.30	4,867.67	3,677.63	8,545.30	(60.56)	193.56	133.00	2%	14.8688	Actual Acreage
43	CONDO	47	349.86	211.03	560.89	354.27	200.48	554.75	(4.41)	10.55	6.14	1%	32.0000	Nearest Whole Acre
44	GOLF COURSE	I6	1,473.91	117.87	1,591.78	1,458.30	115.18	1,573.48	15.61	2.69	18.30	1%	122.0000	Nearest Whole Acre

1.24

Unit(s)	Description	Code	19/20 Tax Per Assessable Unit PROPOSED			18/19 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	1,946.45	155.67	2,102.12	1,925.83	152.11	2,077.94	20.62	3.56	24.18	1%	24.0000	Nearest Whole Acre
44	SINGLE FAM RES	LV	6,386.55	510.76	6,897.31	6,318.92	499.08	6,818.00	67.63	11.68	79.31	1%	44.0000	Per Parcel
44	SINGLE FAM RES - DBL LOT	M4	12,773.10	1,021.52	13,794.62	12,637.84	998.16	13,636.00	135.26	23.36	158.62	1%	8.0000	Per Parcel
45	ALL NON EXEMPT PARCELS	IQ	862.00	793.42	1,655.42	861.78	644.26	1,506.04	0.22	149.16	149.38	10%	325.0000	Nearest Whole Acre
46	Sonoma Isles (fka Lakewood)	97	659.39	21.76	681.15	660.36	20.57	680.93	(0.97)	1.19	0.22	0%	274.0000	Nearest Whole Acre
46	Jupiter CC- Single Family Lots	61	1,104.42	74.46	1,178.88	1,106.05	45.76	1,151.81	(1.63)	28.70	27.07	2%	407.0000	Nearest Whole Acre
46	Jupiter CC-Multi Family Pod F Condos	74	1,084.27	73.10	1,157.37	1,085.86	44.93	1,130.79	(1.59)	28.17	26.58	2%	149.0000	Per Parcel
47	ALL NON EXEMPT PARCELS	M1	-	85.51	85.51	-	83.82	83.82	-	1.69	1.69	2%	484.0000	Nearest Whole Acre
49	Parcels East of Congress	M2	-	1,429.67	1,429.67	-	1,419.93	1,419.93	-	9.74	9.74	1%	40.3169	Actual Acreage
49	Parcels West of Congress	78	-	346.35	346.35	-	344.00	344.00	-	2.35	2.35	1%	36.8283	Actual Acreage
51	SINGLE FAM	90	-	512.16	512.16	-	275.49	275.49	-	236.67	236.67	86%	48.0000	Nearest Whole Acre
51	MULTI FAM	91	-	306.17	306.17	-	164.69	164.69	-	141.48	141.48	86%	30.0000	Nearest Whole Acre
53	Lots -SF residential - ZLL	128	1,233.78	17.87	1,251.65	848.97	27.92	876.89	384.81	(10.05)	374.76	43%	213.0000	Nearest Whole Acre
53	Lots -SF residential - traditional	130	1,312.33	19.00	1,331.33	903.01	29.70	932.71	409.32	(10.70)	398.62	43%	252.0000	Nearest Whole Acre
53	Commercial	132	3,755.84	54.39	3,810.23	2410.67	79.28	2489.95	1,345.17	(24.89)	1,320.28	53%	5.9014	Actual Acreage
53	Undeveloped undifferentiated	133	2,875.40	41.64	2,917.04	1,978.56	65.07	2,043.63	896.84	(23.43)	873.41	43%	671.8390	Actual Acreage

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Summary of Assessment Rate Increases Exceeding 10%

Unit(s)	Description	Code	19/20 Tax Per Assessable Unit PROPOSED			18/19 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
2, 2A and 2C	Parcel C -Townhome – Residential	120B	18,972.63	659.66	19,632.29	11,429.35	258.37	11,687.72	7,543.28	401.29	7,944.57	68%	6.1103	Actual Acreage
2, 2A and 2C	Parcel C -Single Family – Residential	121B	9,493.66	330.08	9,823.74	8,096.63	183.03	8,279.66	1,397.03	147.05	1,544.08	19%	29.5319	Actual Acreage
2, 2A and 2C	Parcel D -Single Family – Residential	122B	9,493.66	330.08	9,823.74	8,096.63	183.03	8,279.66	1,397.03	147.05	1,544.08	19%	16.1543	Actual Acreage
2, 2A and 2C	Parcel E -Single Family – Residential	123B	9,493.66	330.08	9,823.74	8,096.63	183.03	8,279.66	1,397.03	147.05	1,544.08	19%	28.6451	Actual Acreage
2, 2A and 2C	Parcel F -Townhome – Residential	124B	18,972.63	659.66	19,632.29	11,429.35	258.37	11,687.72	7,543.28	401.29	7,944.57	68%	10.3272	Actual Acreage
2, 2A and 2C	Parcel G -Single Family – Residential	125B	9,493.66	330.08	9,823.74	8,096.63	183.03	8,279.66	1,397.03	147.05	1,544.08	19%	76.5881	Actual Acreage
3	ALL NON EXEMPT PARCELS	JC	-	111.31	111.31	-	98.94	98.94	-	12.37	12.37	13%	1,871.0000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	JE	-	36.95	36.95	-	15.68	15.68	-	21.27	21.27	136%	1,642.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	LM	-	36.95	36.95	-	15.68	15.68	-	21.27	21.27	136%	1,349.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	48	-	107.56	107.56	-	89.46	89.46	-	18.10	18.10	20%	302.0000	Nearest Whole Acre
5 and 5A	Links at Emerald Dunes	65	-	133.01	133.01	-	116.05	116.05	-	16.96	16.96	15%	185.0000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	66	-	120.65	120.65	-	103.14	103.14	-	17.51	17.51	17%	184.0000	Nearest Whole Acre
5 and 5B	Mezzano Condo	06	94.74	55.06	149.80	94.92	34.52	129.44	(0.18)	20.54	20.36	16%	240.0000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	L5	-	72.41	72.41	-	49.29	49.29	-	23.12	23.12	47%	1,367.0000	Nearest Whole Acre
5 and 5D	San Michele condo	67	-	42.63	42.63	19.66	18.77	38.43	(19.66)	23.86	4.20	11%	300.0000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	JZ	-	249.18	249.18	-	189.04	189.04	-	60.14	60.14	32%	127.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	JP	-	161.42	161.42	-	131.62	131.62	-	29.80	29.80	23%	4,605.0000	Nearest Whole Acre
20	A	JS	-	307.55	307.55	-	239.90	239.90	-	67.65	67.65	28%	96.0000	Nearest Whole Acre
20	B	JT	-	230.66	230.66	-	179.93	179.93	-	50.73	50.73	28%	23.0000	Nearest Whole Acre
20	C	JU	-	153.77	153.77	-	119.95	119.95	-	33.82	33.82	28%	154.0000	Nearest Whole Acre
20	D	JV	-	76.89	76.89	-	59.98	59.98	-	16.91	16.91	28%	83.0000	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	KL	-	319.18	319.18	-	261.54	261.54	-	57.64	57.64	22%	27.0000	Nearest Whole Acre
32 and 32A	ALL NON EXEMPT PARCELS	KM	-	500.55	500.55	-	438.14	438.14	-	62.41	62.41	14%	29.0000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	LL	-	855.30	855.30	-	763.63	763.63	-	91.67	91.67	12%	99.0000	Nearest Whole Acre
45	ALL NON EXEMPT PARCELS	IQ	862.00	793.42	1,655.42	861.78	644.26	1,506.04	0.22	149.16	149.38	10%	325.0000	Nearest Whole Acre
51	SINGLE FAM	90	-	512.16	512.16	-	275.49	275.49	-	236.67	236.67	86%	48.0000	Nearest Whole Acre
51	MULTI FAM	91	-	306.17	306.17	-	164.69	164.69	-	141.48	141.48	86%	30.0000	Nearest Whole Acre
53	Lots -SF residential - ZLL	128	1,233.78	17.87	1,251.65	848.97	27.92	876.89	384.81	(10.05)	374.76	43%	213.0000	Nearest Whole Acre
53	Lots -SF residential - traditional	130	1,312.33	19.00	1,331.33	903.01	29.70	932.71	409.32	(10.70)	398.62	43%	252.0000	Nearest Whole Acre
53	Commercial	132	3,755.84	54.39	3,810.23	2410.67	79.28	2489.95	1,345.17	(24.89)	1,320.28	53%	5.9014	Actual Acreage
53	Undeveloped undifferentiated	133	2,875.40	41.64	2,917.04	1,978.56	65.07	2,043.63	896.84	(23.43)	873.41	43%	671.8390	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 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
<i>2, 2A and 2C - Rates Applied to Actual Acreage</i>				
Parcel C -Townhome – Residential	\$ 19,632.29	\$ 11,687.72	\$ 7,944.57	68%
Parcel C -Single Family – Residential	\$ 9,823.74	\$ 8,279.66	\$ 1,544.08	19%
Parcel D -Single Family – Residential	\$ 9,823.74	\$ 8,279.66	\$ 1,544.08	19%
Parcel E -Single Family – Residential	\$ 9,823.74	\$ 8,279.66	\$ 1,544.08	19%
Parcel F -Townhome – Residential	\$ 19,632.29	\$ 11,687.72	\$ 7,944.57	68%
Parcel G -Single Family – Residential	\$ 9,823.74	\$ 8,279.66	\$ 1,544.08	19%

Increases to Unit No. 2C Alton assessment are primarily attributable to the loss of taxable acreage with the platting of previously undeveloped land. Although all residential rates were affected by this loss of taxable acreage, there was a higher proportion of taxable land lost in the townhome classification as opposed to the single family classification.

<u>Unit</u>	<u>FY 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
3 All Non Exempt Parcels	\$ 111.31	\$ 98.94	\$ 12.37	13%

The Unit No. 3 Horseshoe Acres/Square Lake assessment increase is primarily attributable to phase II of a major canal restoration and repair project budgeted in FY 2020. The District used available fund balance to partially offset the impact of the project on assessments.

<u>Unit</u>	<u>FY 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
5 All Non Exempt Parcels	\$ 36.95	\$ 15.68	\$ 21.27	136%

The Unit No. 5 Henry Rolf / Okeechobee Corridor assessment increase is primarily attributable to a major culvert restoration and repair project budgeted in FY 2020. The District used available fund balance to partially offset the impact of the project on assessments. The budget also reflects an estimate for debt service on a new loan approximating \$975,000 to fund the project.

<u>Unit</u>	<u>FY 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
5 And 5A Emerald Dunes Condos	\$ 107.56	\$ 89.46	\$ 18.10	20%
5 And 5A Links At Emerald Dunes	\$ 133.01	\$ 116.05	\$ 16.96	15%
5 And 5A Villas At Emerald Dunes	\$ 120.65	\$ 103.14	\$ 17.51	17%

The Unit No. 5A Vista Center of Palm Beach assessment increase is primarily attributable to the increase in the Unit 5 assessment explained above. Because this unit overlaps Unit 5, the Unit 5 budget and tax rates are also applicable. The rates shown above are cumulative.

<u>Unit</u>	<u>FY 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
5 And 5B Mezzano Condo	\$ 149.80	\$ 129.44	\$ 20.36	16%

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

<u>Unit</u>	<u>FY 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
5 And 5C Residential	\$ 72.41	\$ 49.29	\$ 23.12	47%

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

<u>Unit</u>	<u>FY 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
5 And 5D San Michele Condo	\$ 42.63	\$ 38.43	\$ 4.20	11%

The Unit No. 5D Vista Center of Palm Beach assessment increase is primarily attributable to the increase in the Unit 5 assessment explained above. Because this unit overlaps Unit 5, the Unit 5 budget and tax rates are also applicable. The rates shown above are cumulative.

<u>Unit</u>	<u>FY 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
12 And 12A All Non Exempt Parcels	\$ 249.18	\$ 189.04	\$ 60.14	32%

The Unit No. 12A Gardens Hunt Club assessment increase is primarily attributable to the POA request to increase the number of aerators in this unit from one to two in order to enhance water quality. The District used available fund balance to offset the cost of the purchase price of the aerator, but not the additional operating costs.

<u>Unit</u>	<u>FY 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
15 All Non Exempt Parcels	\$ 161.42	\$ 131.62	\$ 29.80	23%

The Unit No. 15 Villages of Palm Beach Lakes assessment increase is attributable to a major project to replace two weirs, and also a telemetry upgrade and conversion project. The budget also reflects an estimate for debt service on a new loan approximating \$235,000 to fund the project.

<u>Unit</u>	<u>FY 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
20 A	\$ 307.55	\$ 239.90	\$ 67.65	28%
20 B	\$ 230.66	\$ 179.93	\$ 50.73	28%
20 C	\$ 153.77	\$ 119.95	\$ 33.82	28%
20 D	\$ 76.89	\$ 59.98	\$ 16.91	28%

The Unit No. 20 Juno Isles assessment increase is primarily attributable to the FY 2020 budget including a boat ramp project, and building fund balance to offset the cost of a future weir replacement project.

<u>Unit</u>	<u>FY 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
32 All Non Exempt Parcels	\$ 319.18	\$ 261.54	\$ 57.64	22%

The Unit No. 32 Roebuck Road Outfall Ditch assessment increase is primarily attributable a rip/rap restoration project budgeted in FY 2020. The District used available fund balance to partially offset the impact of the project on assessments.

<u>Unit</u>	<u>FY 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
32 And 32A All Non Exempt Parcels	\$ 500.55	\$ 438.14	\$ 62.41	14%

The Unit No. 32A Palm Cove Assessment 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 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
38 All Non Exempt Parcels	\$ 855.30	\$ 763.63	\$ 91.67	12%

The Unit 38 Harbour Isles assessment increase is mostly attributable to the FY 2020 budget including major catch basin repairs.

<u>Unit</u>	<u>FY 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
45 All Non Exempt Parcels	\$ 1,655.42	\$ 1,506.04	\$ 149.38	10%

The Unit 45 Paseos assessment increase is mostly attributable to the FY 2020 budget including major drainage improvements.

<u>Unit</u>	<u>FY 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
51 Single Fam	\$ 512.16	\$ 275.49	\$ 236.67	86%
51 Multi Fam	\$ 306.17	\$ 164.69	\$ 141.48	86%

The Unit No. 51 Frenchman’s Harbor assessment increase is attributable to restoring fund balance after it had been depleted to almost zero due to unbudgeted costs associated with closing out the Plan of Improvement on the unit.

<u>Unit</u>	<u>FY 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
53 Lots -Sf Residential - Zll	\$ 1,251.65	\$ 876.89	\$ 374.76	43%
53 Lots -Sf Residential - Traditional	\$ 1,331.33	\$ 932.71	\$ 398.62	43%
53 Commercial	\$ 3,810.23	\$ 2,489.95	\$ 1,320.28	53%
53 Undeveloped Undifferentiated	\$ 2,917.04	\$ 2,043.63	\$ 873.41	43%

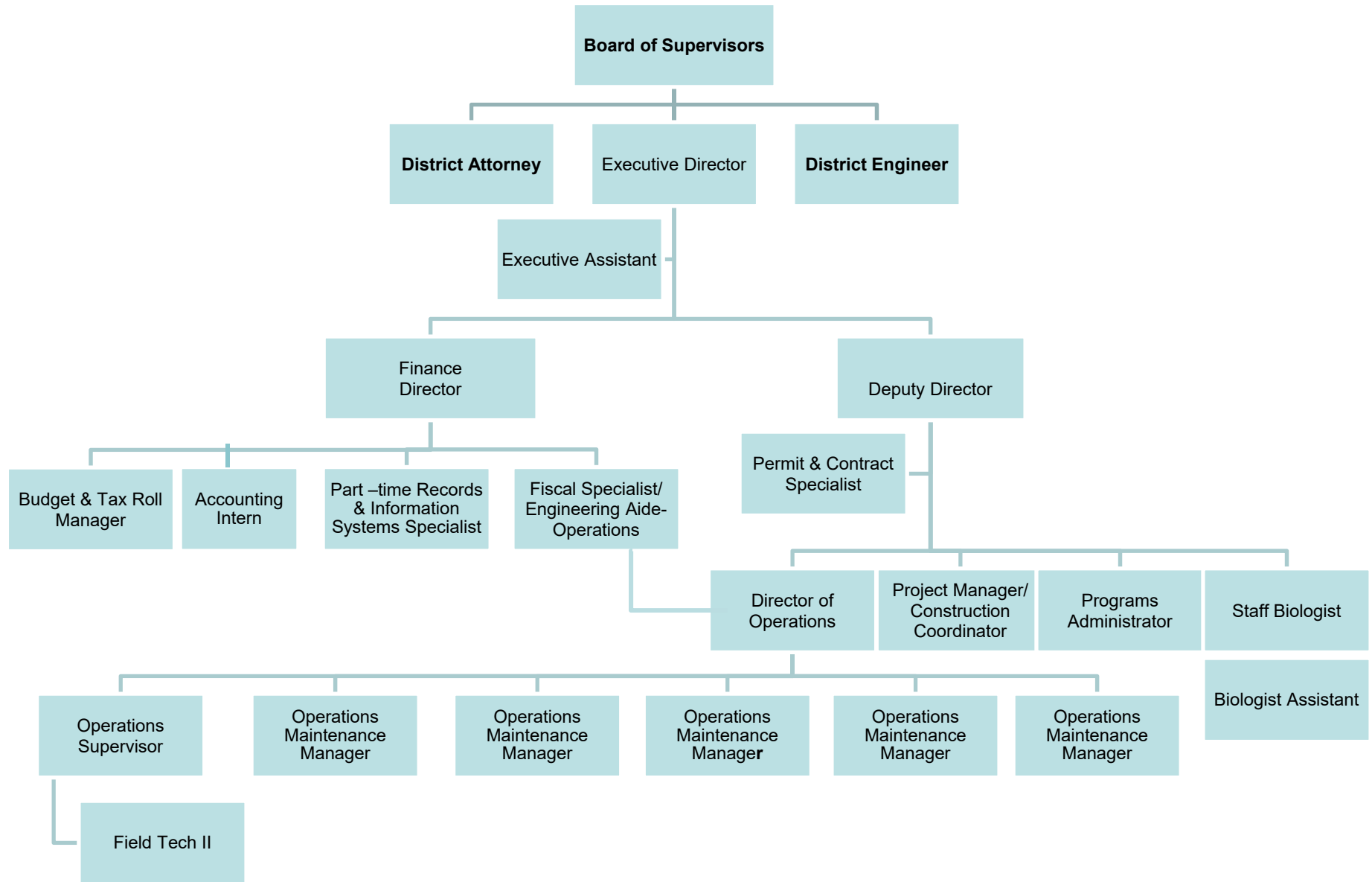
The Unit No. 53 Arden assessment increase is primarily attributable to the FY 2020 assessments being the first year to collect for a debt service the new Series 2018 Bonds. The Commercial land use category had a higher increase than other categories because it lost taxable acreage as a result of replatting.

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**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET CALENDAR
FISCAL YEAR 2020**

<u>Date</u>	<u>Activity</u>
January 16, 2019	Distribute Budget Worksheet Packages and instructions to District Staff.
February 26, 2019	Budget Packages due to Budget Manager.
March 1 – April 5, 2019	Review Draft Budget, Assessment Rates, Cost Allocation Analysis, and Common Area Acreage Analysis with Executive Director, Deputy Director, Finance Director, and Consultants.
May 8, 2019	Presentation of Draft Budget to Budget and Banking Review Committee by Executive Director.
April 5 – June 25, 2019	Landowner/POA/HOA meetings scheduled to Review Draft Budget and Assessment Rates.
May 22, 2019	Presentation of Draft Budget to Board of Supervisors by Executive Director.
May 30, 2019	First Release by Property Appraiser of 2020 Tax Roll data for NAV Assessment Roll.
May 31 – June 7, 2019	Analysis of changes in NAV Assessment Roll.
June 26, 2019	Presentation of FY 2020 TRIM Budget and Assessments Rates for approval by Board of Supervisors.
July 15, 2019	Deadline for submittal of FY 2020 TRIM Budget Assessments to Palm Beach County Property Appraiser and ISS.
July 31, 2019	Deadline for verification of the Assessment Roll for TRIM notices, and mailing of Chapter 197 notices for new assessments.
August 28, 2019	Public Hearing and Board of Supervisors Meeting for Final Certification of Assessment Roll and FY 2020 Budget.
September 13, 2019	Deadline for Certification of Final NAV Tax Roll to the Tax Collector.
October 1, 2019	Fiscal Year 2020 Approved Budget is implemented.

Northern Palm Beach County Improvement District



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

Background and Budgeting Information

How was Northern formed?

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

What type of local government is Northern?

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

How is Northern governed?

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

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

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

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

What are Northern's Vision and Mission Statements?

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

Vision Statement:

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

Mission Statement:

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

How is Northern funded?

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

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

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

What type of projects does Northern do?

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

How many people work at Northern?

Northern has 20 full time employees, and one part time intern 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 2018/19 budget.

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

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

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

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

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

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

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

How does Northern prepare its Annual Budget?

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

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

How is Budget information collected?

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

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

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

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

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

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

How does Northern maintain fiscal responsibility?

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

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

- **Budgeting**

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

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

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

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

- **Debt Administration**

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

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

Northern will not issue notes to finance operating deficits.

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

- **Reserves**

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

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

- **Cash Management**

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

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

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Focusing on the Future

Five Year Maintenance and Capital Projects Plan 2019/2020 – 2023/2024

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 ABACOIA 1
- UNIT 9B ABACOIA 2
- UNIT 11 PGA NATIONAL
- UNIT 12A HIGHLAND PINES
- UNIT 12B GARDENS HUNT CLUB SUB-UNIT
- UNIT 14 EASTPOINTE
- UNIT 15 VILLAGES OF PALM BEACH LAKES
- UNIT 16 PALM BEACH PARK OF COMMERCE
- UNIT 18 IBIS GOLF & COUNTRY CLUB
- UNIT 19 REGIONAL CENTER
- UNIT 19A REGIONAL CENTER IRRIGATION
- UNIT 20 JUNO ISLES
- UNIT 21 OLD MARSH
- UNIT 23 THE SHORES
- UNIT 24 IRONHORSE
- UNIT 25 PALM BEACH INTERNATIONAL RACEWAY
- UNIT 27B BOTANICA
- UNIT 29 NORTH FORK DEVELOPMENT
- UNIT 31 BALLENSISLES COUNTRY CLUB
- UNIT 32 PALM COVE
- UNIT 32A PALM COVE SUB-UNIT
- UNIT 33 CYPRESS COVE
- UNIT 34 HIDDEN KEY
- UNIT 38 HARBOUR ISLES
- UNIT 41 MYSTIC COVE
- UNIT 43 MIRASOL
- UNIT 44 THE BEAR'S CLUB
- UNIT 45 PASEOS
- UNIT 46 JUPITER COUNTRY CLUB
- UNIT 47 JUPITER ISLES
- UNIT 49 NORTHERN PALM BEACH COUNTY BUSINESS PARK
- UNIT 51 FRENCHMAN'S HARBOR
- UNIT 53 ARDEN

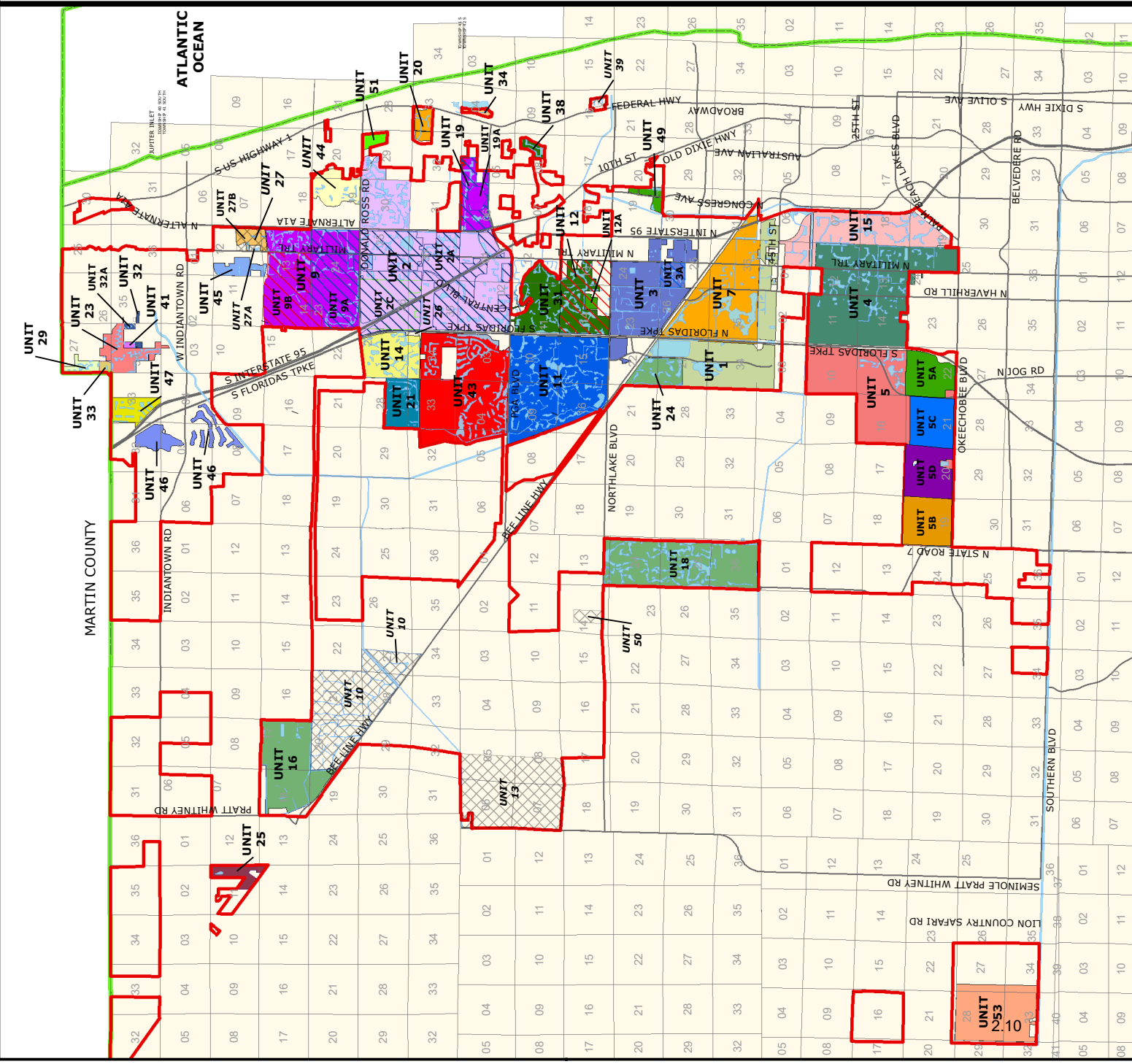
INACTIVE UNITS OF DEVELOPMENT

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

NPBCID JURISDICTIONAL BOUNDARIES



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



UNIT 2 – FRENCHMAN’S CREEK

- 2019/2020** 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.
- 2019/2020** Access Gate Repair: This project includes removal of an existing access gate which has deteriorated and the installation of a new aluminum gate.
- 2019/2020** Telemetry Upgrades: Upgrade existing telemetry frequency which will avoid interference from obstructions and other frequencies.

UNIT 2A – MACARTHUR OVERLAY

- 2019/2024** EPB-3 Canal Maintenance: This project consists of the removal of sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section.
- 2019/2020** Telemetry Upgrades: Upgrade existing telemetry frequency which will avoid interference from obstructions and other frequencies.

UNIT 2C – ALTON

- 2019/2020** Bond Improvements:
PCD Buffer: All landscape, lighting and irrigation associated with the required PCD buffers as well as the buffers adjacent to Alton Road.
Additional Neighborhood 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.
- 2019/2024** General Maintenance Activities: Minor roadway and sidewalk repair as may be required as well as culvert inspection and maintenance.

UNIT 3 - HORSESHOE ACRES/SQUARE LAKE UNIT

- 2019/2024** Canal Maintenance: This project consists of the removal of sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section.

UNIT 3A - WOODBINE

- 2019/2024** Catch Basin Inspection and Cleaning: This project consists of cleaning and visual inspection of catch basins either by diver or video camera to determine the internal condition of the structure. Deficiencies are noted and repairs will be facilitated accordingly.

UNIT 4 – WEST OF VILLAGES OF PALM BEACH LAKES

- 2019/2020** 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.

- 2019/2020** Telemetry Upgrades: Upgrade existing telemetry frequency which will avoid interference from obstructions and other frequencies.
- 2019/2024** 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 within the Epb-11 canal approximately 4,000 linear feet east of Military Trail and Roebuck Road to the Saratoga outfall culverts.
- 2019/2020** Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern's established Aerator Program.

UNIT 5 – HENRY ROLF

- 2019/2021** Lake interconnect pipe repair and lining: This project consists of slip-lining and repair of Lake interconnect pipe from Riverwalk to Vista Center.

UNIT 5A – VISTA CENTER

- 2019/2024** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.
- 2019/2024** Catch Basin Inspection and Cleaning: This project consists of cleaning and visual inspection of catch basins to determine the condition of the each structure. Deficiencies are noted and repairs will be facilitated accordingly.
- 2019/2024** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2019/2020** Upgrade Vista Parkway Median Street Lighting: This project consists of the up-grade and modification of the street lighting which Northern owns within the median of Vista Parkway. The up-grade will include the replacement of the existing light bulbs to more efficient LED bulbs.
- 2021/2023** Upgrade Master Irrigation System: This project consists of the up-grade and modification of the Master Irrigation system which Northern owns depending on the results of the Engineering Evaluation.

UNIT 5C - RIVERWALK

- 2019/2024** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

UNIT 5D – ANDROS ISLE

- 2019/2020** Telemetry Upgrades: Upgrade existing telemetry frequency which will avoid interference from obstructions and other frequencies.

2019/2020 Fuel Tank Replacement: This project consists of the replacement of existing above ground emergency fuel storage tank at the Andros Isle pump station.

UNIT 9A – ABACOA I

2019/2024 Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing sidewalks that are owned and maintained by Northern.

2019/2020 Aerators: This project consists of the installation of three new Aerators as requested by the POA and in accordance with Northern’s established Aerator Program.

2019/2024 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.

2019/2020 Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern’s established Aerator Program.

2019/2020 Telemetry Upgrades: Upgrade existing telemetry frequency which will avoid interference from obstructions and other frequencies.

UNIT 9B – ABACOA II

2019/2024 Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing sidewalks that are owned and maintained by Northern.

2019/2020 Aerators: This project consists of the installation of two new Aerators as requested by the POA and in accordance with Northern’s established Aerator Program.

2019/2024 Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

2019/2020 Telemetry Upgrades: Upgrade existing telemetry frequency which will avoid interference from obstructions and other frequencies.

UNIT 11 – PGA NATIONAL

2019/2020 Aerators: Three traditional aerators are scheduled for installation this year as requested by the POA and in accordance with Northern’s established Aerator Program.

2019/2020 Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern’s established Aerator Program.

2019/2023 Roadway Repair and Maintenance: This project consists of general roadway maintenance and repair such as pot holes, restriping and utility cuts.

2019/2024 Pump Station Routine Repairs: This project consists of general building maintenance of the three pump stations within PGA.

- 2019/2024** Roadway Drainage Inlet, Catch Basin and Pipe Cleaning and Inspection: This project consists of cleaning and visual inspection of inlets, catch basins and roadway drainage pipes to determine the condition. Deficiencies will be noted and repairs will be facilitated accordingly.
- 2019/2021** Internal Roadway overlay: This project consists of the milling and asphalt overlay of Northern owned roadways within the Unit.
- 2019/2020** Rabbits Run Drainage Study: Engineering evaluation to improve the efficiency of the drainage basin known as Rabbits Run which distributes flow to the North Pump Station.
- 2019/2020** Lake interconnect pipe improvements: Potential culvert improvements as a result of the Rabbits Run Drainage Basin evaluation.
- 2019/2020** Fuel Tank Inspection: This project consists of the inspection and cleaning of existing above ground emergency fuel storage tanks at the pump stations.
- 2019/2024** 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.
- 2019/2020** Telemetry Upgrades: Upgrade existing telemetry frequency which will avoid interference from obstructions and other frequencies.

UNIT 12 – GARDENS HUNT CLUB

- 2019/2020** Aerator: One traditional aerator is scheduled for installation this year as requested by the POA and in accordance with Northern’s established Aerator Program.

UNIT 14 - EASTPOINTE

- 2019/2020** Aerators: This project consists of the installation of four new aerators as requested by the HOA and in accordance with Northern’s established Aerator Program.
- 2019/2020** Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern’s established Aerator Program.
- 2019/2024** 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.
- 2019/2024** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2019/2020** Culvert Slip-lining: This project consists of slip-lining two culverts identified through routine inspection. Slip-lining is a trenchless technology utilized to restore pipe integrity and efficiency with minimal disruption and restoration.
- 2019/2024** Pump Station Routine Repairs: This project consists of general building maintenance of the pump station within Eastpointe.

2019/2020 Telemetry Upgrades: Upgrade existing telemetry frequency which will avoid interference from obstructions and other frequencies.

UNIT 15 - VILLAGES OF PALM BEACH LAKES

2019/2024 Canal Maintenance: This project consists of general canal clearing and isolated wash out repairs.

2019/2020 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.

2019/2020 Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern's established Aerator Program.

2019/2024 Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

2019/2020 Guardrail Repair: This project includes replacement of a section of guardrail adjacent to Northern's facilities which has deteriorated and is in need of replacement.

2019/2020 Telemetry Upgrades: Upgrade existing telemetry frequency which will avoid interference from obstructions and other frequencies.

2019/2020 Weir replacement: This project consists of complete reconstruction of the existing W-3 and W-4 weir structures which are nearly 30 years old and are in need of replacement.

UNIT 16 – PALM BEACH PARK OF COMMERCE

2019/2024 Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

2019/2024 Roadway Repair and Maintenance: This project consists of general roadway maintenance and repair such as pot holes, restriping and utility cuts.

2019/2024 Canal Maintenance: This project consists of general canal clearing and isolated wash out repairs.

2019/2024 Catch Basin Inspection and Cleaning: This project consists of cleaning and visual inspection of catch basins to determine the condition of the each structure. Deficiencies are noted and repairs will be facilitated accordingly.

UNIT 18 - IBIS GOLF & COUNTRY CLUB

2019/2020 Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern's established Aerator Program.

2019/2020 Overlay road at east gate.

- 2019/2024** Street Sweeping of Roadways: This project consists of street sweeping of all of Northern owned roadways within the unit as an element of the source control compliance order from SFWMD.
- 2019/2024** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2019/2024** Catch Basin Inspection and Cleaning: This project consists of cleaning and visual inspection of catch basins to determine the internal condition. Deficiencies are noted and repairs will be facilitated accordingly.
- 2019/2024** Pump Station Routine Repairs: This project consists of general building maintenance of the three pump stations within Ibis.
- 2019/2020** Engineering Design: This project consists of design and permitting of projects related to water quality improvement.
- 2019/2021** Telemetry Upgrades: Upgrade existing telemetry frequency which will avoid interference from obstructions and other frequencies.

UNIT 19 – REGIONAL CENTER

- 2019/2024** Canal Maintenance: This project consists of general canal clearing and isolated wash out repairs.
- 2019/2020** 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.

UNIT 19A – IRRIGATION UNIT

- 2019/2024** Irrigation controller replacement: This project consists of the replacement of one irrigation controller per year as a result of lightning strikes or other force majeure event.
- 2019/2020** Irrigation System Expansion: This project consists of the expansion of the master irrigation system to provide coverage for newly developed areas.
- 2020/2022** 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

- 2023/2024** Weir replacement: This project consists of complete reconstruction of the existing outfall weir and wing walls.
- 2019/2024** Canal Maintenance: This project consists of general canal clearing and isolated wash out repairs.

UNIT 21 – OLD MARSH

- 2019/2020** Aerators: This project consists of the installation of six new Aerators as requested by the POA.

- 2019/2024** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2019/2024** Pump Station Routine Repairs: This project consists of general maintenance of the two pump stations.
- 2019/2020** Pump Station Improvements: This project consists of the installation of an additional pump within the existing storm-water pump station which will provide improved operation and redundancy.
- 2019/2021** Telemetry Upgrades: Upgrade existing telemetry frequency which will avoid interference from obstructions and other frequencies.

UNIT 24 – IRON HORSE

- 2019/2024** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2019/2024** Pump Station Routine Repairs: This project consists of general building maintenance of the three pump stations within Iron Horse.

UNIT 31 – BALLENSLES

- 2019/2024** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2019/2024** Building Repairs: This project consists of miscellaneous building repairs as needed in the interim prior to building replacement.
- 2019/2020** Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern’s established Aerator Program.
- 2019/2020** Aerators: This project consists of the installation of six new Aerators as requested by the POA and in accordance with Northern’s established Aerator Program.
- 2019/2024** Roadway Drainage Inlet, Catch Basin and Pipe Cleaning and Inspection: This project consists of cleaning and visual inspection of inlets, catch basins and roadway drainage pipes to determine the condition. Deficiencies will be noted and repairs will be facilitated accordingly.
- 2019/2020** 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.
- 2019/2020** PGA Blvd. entrance Guard House Planning and Design: This project consists of the design and approval of a new guard house that will replace the existing guard house at the PGA Blvd. Entrance. This project will be administered by the POA and funded by Northern through a separate funding agreement.

- 2020/2021** PGA Blvd. entrance Guard House Construction: This project consists of the construction of a new guard house that will replace the existing guard house at the PGA Blvd. Entrance. This project will be administered by the POA and funded by Northern through a separate funding agreement.
- 2019/2020** Internal Roadway overlay: This project consists of the overlay of BallenIsles Drive.
- 2019/2021** Telemetry Upgrades: Upgrade existing telemetry frequency which will avoid interference from obstructions and other frequencies.

UNIT 32 – ROEBUCK ROAD

- 2019/2020** Canal Maintenance: This project consists of general canal clearing and isolated wash out repairs.

UNIT 34 – HIDDEN KEY

- 2019/2024** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.
- 2019/2024** Catch Basin Inspection and Cleaning: This project consists of cleaning and visual inspection of catch basins to determine the internal condition. Deficiencies are noted and repairs will be facilitated accordingly.
- 2019/2024** Irrigation Repair and Landscape Maintenance: This project includes the periodic repair of the irrigation system supplying Northern owned landscaping as well as maintenance of said landscaping.
- 2019/2024** Access Gate Repair: This project includes the periodic repair of the main vehicular access gate as a result of vehicle collisions.

UNIT 38 – HARBOUR ISLES

- 2019/2024** Catch Basin Inspection and Cleaning: This project consists of cleaning and visual inspection of catch basins to determine the internal condition. Deficiencies are noted and repairs will be facilitated accordingly.
- 2019/2024** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2019/2024** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.

UNIT 43 – MIRASOL

- 2019/2024** 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.
- 2019/2024** Pump Station Routine Repairs: This project consists of general building maintenance of the three pump stations within Mirasol.
- 2019/2024** Building Repairs: This project consists of miscellaneous building repairs as needed at the Mirasol pump station.

- 2019/2020** Telemetry Upgrades: Upgrade existing telemetry frequency which will avoid interference from obstructions and other frequencies.
- 2019/2022** Upgrade Electronic Gate Actuator: This project consists of the replacement of an existing automated gate actuator which is over 20 years old and has malfunctioned on occasion.
- 2019/2024** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.
- 2020/2023** Upgrade Master Irrigation System: This project consists of the up-grade and modification of the Master Irrigation system which Northern owns depending on the results of the Engineering Evaluation.

UNIT 44 – THE BEAR’S CLUB

- 2019/2024** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

UNIT 45 – PASEOS

- 2019/2024** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.
- 2019/2024** Roadway Drainage Inlet, Catch Basin and Pipe Cleaning and Inspection: This project consists of cleaning and visual inspection of inlets, catch basins and roadway drainage pipes to determine the condition. Deficiencies will be noted and repairs will be facilitated accordingly.
- 2019/2024** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

UNIT 46 – JUPITER COUNTRY CLUB

- 2019/2020** Tunnel Repair and Maintenance: This project consists of miscellaneous minor repairs to the tunnel under Indian Town Road.

UNIT 51 – FRENCHMAN’S HARBOR

- 2019/2020** Bridge Inspections: This project consists of bridge inspections as required by the Florida Department of Transportation.

UNIT 53 – ARDEN

- 2019/2024** Plan of Improvement projects consisting of the design, permitting and construction of master stormwater management system, public roadways and back-bone water and sanitary sewer infrastructure. Begin building fund balance for minor maintenance activities.

2019/2024 Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

GENERAL FUND

2019/2020 Vehicle Replacement: One Vehicle replacement this year in Operations.
2019/2020 Office Equipment: Upgrade Electronic Document Management System.
2019/2020 HVAC Repairs: Includes miscellaneous maintenance and repair including computer software and hardware.
2019/2020 Computer Upgrades and Replacements
2019/2020 Remotely operated underwater vehicle
2019/2020 Telemetry repair tools
2019/2020 New lobby lighting
2019/2020 New EOC fueling platform
2019/2020 Data flow upgrade/conversion
2019/2020 EOC water tank replacement
2019/2020 HVAC Repairs

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

Unit No.	Unit Name	Maintenance Projects <i>Capital Projects</i>	Year 2019/2020 \$	Year 2020/2021 \$	Year 2021/2022 \$	Year 2022/2023 \$	Year 2023/2024 \$
1	Gramercy Park						
2	Frenchman's Creek						
	2 Aerators		\$38,000				
	Access Gate Replacement and Data Flow Upgrades		\$27,000				
2A	MacArthur Overlay						
	Canal Maintenance including Staff Gauge conversion		\$25,000	\$10,000	\$10,000	\$10,000	\$10,000
	Telemetry Upgrades and Frequency Conversion		\$32,400				
2C	Alton						
	<i>Bond Improvements</i>		\$5,000,000				
	General Repairs and Maintenance		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Roadway/Sidewalk repair and maintenance		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Culvert Inspection and Cleaning		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
3	Horseshoe Acres/Square Lake						
	Canal Maintenance including Engineering and Surveying		\$242,700	\$10,000	\$10,000	\$10,000	\$10,000
3A	Woodbine						
	Catch Basin Cleaning and Inspection		\$174,000	\$10,000	\$10,000	\$10,000	\$10,000
4	West of Villages of Palm Beach Lakes						
	3 Aerators		\$57,000				
	Aerator Refurbishment		\$18,750				
	Canal Maintenance		\$14,000	\$10,000	\$10,000	\$10,000	\$10,000
	Telemetry Upgrades and Frequency Conversion		\$10,800				
5	Henry Rolf						
	<i>Culvert Cleaning and restoration - Paid from loan proceeds</i>		\$850,000				
	Culvert Cleaning and restoration - Paid from maint funds on hand		\$150,000				
5A	Vista Center of Palm Beach						
	Roadway/Sidewalk repair and maintenance		\$31,000	\$10,000	\$10,000	\$10,000	\$10,000
	Catch Basin Cleaning and Inspection		\$300,000		\$25,000	\$25,000	\$25,000
	Culvert Replacement		\$200,000	\$10,000	\$10,000	\$10,000	\$10,000
	Street Light LED Bulb upgrade and replacement		\$175,000				
	Upgrade master irrigation system			\$100,000	\$100,000		
5B	Baywinds						
5C	RiverWalk						
	Culvert Inspection and Cleaning		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
5D	Andros Isle						
	Telemetry Upgrades/Frequency Conversion and fuel tank replacemnt		\$43,600				
7	Dyer Boulevard						
9	Admirals Cove West						

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

Unit No.	Unit Name	Maintenance Projects <i>Capital Projects</i>	Year 2019/2020 \$	Year 2020/2021 \$	Year 2021/2022 \$	Year 2022/2023 \$	Year 2023/2024 \$
9A	Abacoa I						
	Roadway and Sidewalk repair & maintenance		\$25,000	\$15,000	\$15,000	\$15,000	\$15,000
	3 Aerators		\$57,000				
	Canal Maintenance including Staff Gauge conversion		\$11,000	\$10,000	\$10,000	\$10,000	\$10,000
	Aerator Refurbishment		\$12,500				
	Telemetry Upgrades and Frequency Conversion		\$21,600				
9B	Abacoa II						
	Roadway and Sidewalk repair & maintenance		\$25,000	\$15,000	\$15,000	\$15,000	\$15,000
	2 Aerators		\$38,000				
	Culvert Inspection and Cleaning		\$45,000	\$20,000	\$20,000	\$20,000	\$20,000
	Telemetry Upgrades and Frequency Conversion		\$14,400				
11	PGA National						
	3 Aerators		\$57,000				
	Aerator Refurbishment		\$31,250				
	Canal Maintenance		\$19,000	\$10,000	\$10,000	\$10,000	\$10,000
	Pump Station Repair and Maintenance		\$20,000	\$15,000	\$15,000	\$15,000	\$15,000
	Roadway Drainage Inlet, Catch Basin and Pipe Cleaning and Inspection Including Slip lining		\$100,000	\$50,000	\$50,000	\$50,000	\$50,000
	Maintenance of Northern owned Roadways, Ave of the Masters, Ryder Cup Blvd and Ave of Champions		\$545,200	\$500,000	\$250,000		
	Engineering design of multiple projects		\$46,000				
	Building repair and maintenance		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Improve culverts under Rabbits Run to North pump station		\$55,000				
	Fuel Tank Inspection and cleaning		\$13,250				
	Telemetry Upgrades and Frequency Conversion		\$82,000				
12A	Gardens Hunt Club						
	1 Aerator		\$19,000				
14	Eastpointe						
	<i>Culvert replacement C-1</i>		<i>\$282,000</i>				
	Culvert replacement - Paid from maint funds on hand		\$75,000				
	4 Aerators		\$38,000	\$38,000			
	Aerator Refurbishment		\$31,250				
	Pump Station Repair and Maintenance		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	Canal Maintenance		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Culvert Inspection and Cleaning		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	Telemetry Upgrades and Frequency Conversion		\$10,800				
15	Villages of Palm Beach Lakes						
	<i>Telemetry Upgrades/Frequency Conversion and Wier W3&W4 Repl.</i>		<i>\$510,800</i>				
	Canal Maintenance		\$14,500	\$10,000	\$10,000	\$10,000	\$10,000

2.22

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

Unit No.	Unit Name	Maintenance Projects	Year	Year	Year	Year	Year
		Capital Projects	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
			\$	\$	\$	\$	\$
	Repair and Maintenance		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Guardrail repairs and maintenance		\$15,000	\$10,000	\$10,000	\$10,000	\$10,000
	Culvert Inspection and Cleaning		\$20,000	\$12,500	\$12,500	\$12,500	\$12,500
	Aerator Refurbishment		\$25,000				
	4 Aerators		\$76,000				
16	Palm Beach Park of Commerce						
	Canal Maintenance		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	Catch Basin Cleaning and Inspection		\$102,000				
	Culvert Inspection and Cleaning		\$20,000	\$30,000	\$30,000	\$30,000	\$30,000
	Internal Roadway maintenance		\$382,500	\$310,000	\$225,000	\$20,000	\$20,000
18	Ibis Golf & Country Club						
	Aerator Refurbishment		\$25,000				
	Engineering design for multiple projects		\$20,000				
	Repair and Maintenance Pump Stations		\$37,000	\$10,000	\$10,000	\$10,000	\$10,000
	Pump Replacement at Ibis East (Pump No 1)		\$100,000				
	Canal Maintenance		\$14,000	\$10,000	\$10,000	\$10,000	\$10,000
	Catch Basin Cleaning and Inspection		\$220,000	\$10,000	\$10,000	\$10,000	\$10,000
	Street sweeping		\$30,700	\$30,700	\$30,700	\$30,700	\$30,700
	Overlay road at east gate		\$20,000				
	Culvert Inspection and Cleaning		\$25,000	\$10,000	\$10,000	\$10,000	\$10,000
	Telemetry Upgrades/Frequency Conversion and fuel tank replacemnt		\$138,000	\$40,000			
19	Regional Center						
	Canal Maintenance		\$17,500	\$10,000	\$10,000	\$10,000	\$10,000
	4 Aerators		\$76,000				
19A	Irrigation						
	Irrigation system modifications		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Addition irrigation zone to provide coverage to new project		\$100,000				
	Misc. Satellite/valve/antennae repairs.		\$30,000				
	Upgrade master irrigation system			\$100,000	\$100,000		
20	Juno Isles						
	<i>Complete Weir and Wing Wall Replacement</i>						\$500,000
	Canal Maintenance		\$12,000	\$10,000	\$10,000	\$10,000	\$10,000
21	Old Marsh						
	Culvert Inspection and Cleaning		\$20,000	\$10,000	\$10,000	\$15,000	\$15,000
	Pump Station Up-grades with additional pumps		\$375,000				
	Pump Station Repairs and maintenance		\$13,000	\$15,000	\$15,000	\$15,000	\$15,000
	Telemetry Upgrades/Frequency Conversion and fuel tank replacemnt		\$50,800				
	6 Aerators		\$76,020				
23	The Shores						

2.23

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

Unit No.	Unit Name	Year 2019/2020 \$	Year 2020/2021 \$	Year 2021/2022 \$	Year 2022/2023 \$	Year 2023/2024 \$
24	Ironhorse					
	Pump Station Repairs and maintenance	\$17,200	\$15,000	\$15,000	\$15,000	\$15,000
	Culvert Inspection and cleaning	\$10,000	\$10,000	\$15,000	\$15,000	\$15,000
27B	Botanica					
29	North Fork Development					
31	BallenIsles Country Club					
	Culvert Cleaning and Inspection	\$25,000	\$10,000	\$10,000	\$10,000	\$10,000
	Misc. building repairs	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Aerator Refurbishment	\$31,250				
	6 Aerators	\$114,000				
	Catch Basin Cleaning and Inspection	\$288,000	\$50,000	\$50,000	\$50,000	\$50,000
	Engineering design and construction management services	\$20,000				
	PGA Blvd entrance Guard House Planning and Design	\$200,000				
	Construction of Improvements (PGA Blvd entrance Guard House) Planning and design		\$1,500,000			
	Internal Roadway maintenance	\$1,015,000	\$10,000	\$10,000	\$10,000	\$10,000
	Telemetry Upgrades and Frequency Conversion					
32	Roebuck Road					
	Canal Maintenance	\$21,000				
32A	Palm Cove					
33	Cypress Cove					
34	Hidden Key					
	Sidewalk and roadway repairs	\$11,000	\$10,000	\$10,000	\$10,000	\$10,000
	Catch Basin Cleaning and Inspection	\$18,000	\$10,000	\$10,000	\$10,000	\$10,000
	Irrigation and Landscaping maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Repair and maintain gate	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
38	Harbour Isles					
	Catch Basin Cleaning and Inspection	\$75,000	\$10,000	\$10,000	\$10,000	\$10,000
	Engineering design and construction management services	\$10,000				
	Culvert Inspection and Cleaning	\$10,000	\$10,000	\$10,000	\$15,000	\$15,000
	Internal Roadway maintenance	\$32,000	\$15,000	\$10,000	\$10,000	\$10,000
41	Mystic Cove					
43	Mirasol					
	Canal Maintenance	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000
	Pump Station Maintenance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000

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

Unit No.	Unit Name	Maintenance Projects <i>Capital Projects</i>	Year	Year	Year	Year	Year
			2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
			\$	\$	\$	\$	\$
	Building Maintenance		\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Telemetry Upgrades and Frequency Conversion		\$21,600				
	Upgraded electronic gate actuator		\$12,000				
	Internal Roadway maintenance		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Upgrade master irrigation system			\$100,000	\$100,000		
44	The Bear's Club						
	Culvert Inspection and Cleaning		\$15,000	\$10,000	\$10,000	\$15,000	\$15,000
45	Paseos						
	Roadway and Sidewalk repair & maintenance		\$176,000	\$100,000	\$100,000	\$100,000	\$100,000
	Roadway Drainage Inlet, Catch Basin and Pipe Cleaning, Inspection and Repair		\$110,000	\$50,000	\$50,000	\$50,000	\$50,000
	Culvert Inspection and Cleaning		\$15,000	\$10,000	\$10,000	\$15,000	\$15,000
46	Jupiter Country Club						
	Internal Roadway maintenance (tunnel repairs)		\$16,500				
47	Jupiter Isles						
49	Northern Palm Beach County Business Park						
51	Frenchman's Harbor						
	Internal Roadway maintenance (bridge inspections)		\$10,000				
53	Arden (f.k.a. Highland Dunes)						
		<i>Potential Bond Improvements</i>	<i>\$2,000,000</i>				
	COMMON AREA						
	GENERAL FUND						
	Computer Upgrades and Replacements		\$25,000				
	Vehicle replacement		\$38,000				
	Remotely operated underwater vehicle			\$42,000			
	Telemetry repair tools		\$12,000				
	New lobby lighting		\$10,000				
	New EOC fueling platform		\$30,000				
	Data flow upgrade/conversion		\$20,000				
	EOC water tank replacement		\$65,000				
	HVAC Repairs		\$50,000				
		TOTAL MAINTENANCE PROJECTS	\$7,745,070	\$3,648,200	\$1,718,200	\$983,200	\$1,483,200
		TOTAL BOND PROJECTS	\$8,642,800	\$0	\$0	\$0	\$0
		TOTAL COMBINED PROJECTS	\$16,387,870	\$3,648,200	\$1,718,200	\$983,200	\$1,483,200

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**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR 2020**

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.

Authorized Positions:	Budget FY 2017	Budget FY 2018	Budget FY 2019	Budget FY 2020
Supervisors	5	5	5	5
Workload Indicators:				
Regular Meetings	12	12	12	12
Committee Meetings	18	12	12	12
Workshops	1	1	1	1
	Budget FY 2017	Budget FY 2018	Budget FY 2019	Budget FY 2020
Total Budget	28,672,405	30,878,297	33,277,024	36,706,298
Percent Change		7.7% Increase	7.8% Increase	10.3% Increase

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR 2020**

Administration

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

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

Authorized Positions	Budget FY 2017	Budget FY 2018	Budget FY 2019	Budget FY 2020
Executive Director	1	1	1	1
Finance Director	1	1	1	1
Budget Manager	1	1	1	1
Fiscal Specialist / Receptionist	1	1	1	1
Temporary Part-time Accounting Intern	1	1	1	1
Executive Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	6	6	6	6
	Budget FY 2017	Budget FY 2018	Budget FY 2019	Budget FY 2020
Administrative Budget	1,448,437	1,532,131	1,677,977	1,583,089

Percent Change

5.8% Increase 8.8% Increase 5.7% Decrease

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR 2020**

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, 63 Telemetry Stations, 35 Pumps, 15 fuel tanks, 16 backup generators, 49 operable control structures (operated by telemetry), 21 Mechanical Gates (operated manually), 454 Aerators, 77 Metritapes, 18 Metritape Docks, 19 Rain Gauges, 6 Recharge Wells, 79 Fixed Structures (permanent concrete/metal structures that have no moving parts), 69 Landscape Sites, 211 street lights, approximately 370 bodies of water, 2,000 acres of preserves, 36 miles of road right of way, and 50 miles of canal systems.

Authorized Positions	Budget FY 2017	Budget FY 2018	Budget FY 2019	Budget FY 2020
Deputy Director	1	1	1	1
Director of Operations	1	1	1	1
Project Mgr / Construction Coordinator	1	1	1	1
Staff Biologist	1	1	1	1
Full-time Biologist Assistant	0	0	0	1
Part-time Biologist Intern	0	1	1	0
Programs Administrator	1	1	1	1
Operations Supervisor	1	1	1	1
Operations Manager	4	5	5	5
Temporary Part-time GIS Interns	2	0	0	0
Full-time Records & IS Specialist	0	0	1	1
Part-time Records & IS Specialist	1	1	0	0
Permits & Contract Specialist	1	1	1	1
Field Technician II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	15	15	15	15
	Budget FY 2017	Budget FY 2018	Budget FY 2019	Budget FY 2020
Total Funds Budgeted	2,036,916	2,216,054	2,239,333	2,441,656
Percent Change (With Storage Facility Debt Service)		8.8% Increase	1.1% Increase	9.0% Increase
Ops Budget (w/o Storage Facility Debt Service)	2,016,805	2,195,903	2,219,222	2,420,850
Percent Change (w/o Storage Facility Debt Service)		8.9% Increase	1.1% Increase	9.0% Increase

GENERAL FUND

Fund Name: ADMINISTRATION	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	-	-	2,269	-	-
33450 FEMA (State)- Hurricane Irma	-	-	89	-	-
	-	-	2,358	-	-
Other					
36000 MISCELLANEOUS REVENUE	7,172	-	6,541	-	-
36002 MISC REV - INS CLAIMS	300	-	-	-	-
36110 INTEREST EARNINGS	4,432	-	4,069	-	-
36400 DISPOSITION OF FIXED ASSETS	14,755	-	-	-	-
38110 ADMINISTRAT TRANSFER IN	1,445,953	1,577,976	1,200,888	1,583,089	1,595,224
	1,472,612	1,577,976	1,211,498	1,583,089	1,595,224
TOTAL REVENUES	1,472,612	1,577,976	1,213,856	1,583,089	1,595,224
EXPENSES					
Personnel Services					
51201 ADM/OPS SALARIES	559,052	586,867	413,313	612,514	624,764
51202 COMP ABSENCES PAYOUTS	5,040	5,348	-	5,429	5,538
52100 FICA TAXES	32,703	36,386	23,017	33,971	34,650
52101 MEDICARE EXPENSE	8,560	8,510	7,421	8,881	9,059
52200 RETIREMENT CONTRIBUTIONS	100,581	105,636	74,126	108,080	110,241
52301 LIFE INSURANCE	1,894	2,425	2,370	2,484	2,633
52302 HEALTH INSURANCE	76,788	86,575	77,697	80,304	85,122
52303 DISABILITY INSURANCE	5,887	6,078	6,730	7,200	7,632
52304 DENTAL INSURANCE	2,554	2,829	2,999	2,804	2,972
52305 EMPLOYEE ASSISTANCE PROG	240	240	214	240	254
52401 WORKERS COMPENSATION INS	4,511	5,809	4,462	5,429	5,755
53410 SUPERVISORS EXPENSES	35,000	36,750	35,000	35,000	35,000
	832,810	883,453	647,349	902,336	923,620
Contractual Services					
53101 ENGINEERING FEES	43,210	60,000	22,434	70,000	70,000
53105 ENGINEERING-NPDES	12,500	12,500	12,500	12,500	12,500
53109 LEGAL SERVICES	109,799	110,000	72,124	110,000	110,000
53115 FINANCIAL CONS./ADVISOR	-	-	250	-	-
53116 IT SERVICES	32,097	40,054	51,947	36,244	36,244
53118 OTHER PROFESSIONAL SVCS	-	-	2,750	-	-
53119 Special Legislative Activities	-	5,000	-	-	-
53406 SECURITY SERVICES	4,848	4,997	4,574	5,371	5,371
53408 JANITORIAL	21,063	23,003	20,327	20,168	20,168
53409 LANDSCAPE MAINTENANCE	41,489	73,176	57,208	40,943	40,943
54901 PBC ISS/PA TAX ROLL PREP FEE	6,051	6,784	6,284	6,310	6,310
	271,057	335,514	250,398	301,536	301,536
Insurance					
54501 INSURANCE-GENERAL	192,352	218,006	199,040	216,965	229,983
54502 INSURANCE AUTO	1,351	1,490	1,397	1,467	1,555

GENERAL FUND

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
ADMINISTRATION	193,703	219,496	200,437	218,432	231,538
Utilities					
54101 TELEPHONE	15,104	14,145	13,414	21,852	21,852
54102 MOBILE COMMUNICATIONS	3,589	3,216	4,004	3,380	3,380
54104 INTERNET	10,677	1,838	2,488	2,268	2,268
54105 CABLE TV	1,810	1,807	2,596	1,827	1,827
54301 ELECTRICITY	20,675	25,284	11,531	24,804	24,804
	51,855	46,290	34,033	54,131	54,131
Supplies & Materials					
54201 POSTAGE	1,117	1,000	1,166	180	180
54701 PRINTING	715	500	195	500	500
54801 PUBLIC INFORMATION	11,005	20,980	18,220	20,980	20,980
54905 LEGAL ADS	1,981	12,700	13,413	13,200	13,200
55101 OFFICE SUPPLIES	4,962	5,680	4,993	6,248	6,248
55203 FUEL-VEHICLES	2,462	3,500	3,502	3,500	3,500
55209 MISC OFFICE EXPENSE	9,581	12,760	12,300	14,068	14,068
	31,823	57,120	53,789	58,676	58,676
Business & Travel					
54001 TRAVEL	912	500	427	500	500
54002 PERSONAL VEHICLE USE	419	500	75	500	500
55401 SEMINARS/EDUCATIONAL	3,381	5,000	2,077	5,000	5,000
55402 MEMBERSHIPS	13,922	14,548	14,837	14,723	14,723
	18,634	20,548	17,416	20,723	20,723
Repairs & Maintenance					
54603 REPAIR & MAINT-VEHICLES	710	2,855	1,619	3,000	3,000
54605 REPAIR & MAINT-OFF EQMT	1,930	2,500	2,000	2,000	2,000
	2,640	5,355	3,619	5,000	5,000
Capital Outlay					
56401 MACHINERY & EQUIPMENT	53,788	110,200	124,995	22,255	-
	53,788	110,200	124,995	22,255	-
Other					
99999 Add'l cash required/(available) for budget	16,301	(100,000)	-	-	-
	16,301	(100,000)	-	-	-
TOTAL EXPENSES	1,472,611	1,577,976	1,332,036	1,583,089	1,595,224
Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
OPERATIONS					
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	-	-	23,835	-	-

GENERAL FUND

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
OPERATIONS	-	-	23,835	-	-
Other					
36002 MISC REV - INS CLAIMS	11,857	-	222	-	-
36110 INTEREST EARNINGS	3,909	-	3,590	-	-
36400 DISPOSITION OF FIXED ASSETS	15,000	-	7,050	-	-
38111 OPERATIONS TRANSFER IN	2,136,305	2,239,333	1,528,308	2,441,656	2,425,909
	2,167,071	2,239,333	1,539,170	2,441,656	2,425,909
TOTAL REVENUES	2,167,071	2,239,333	1,563,005	2,441,656	2,425,909
EXPENSES					
Personnel Services					
51201 ADM/OPS SALARIES	1,226,889	1,285,569	934,784	1,358,343	1,385,509
51202 COMP ABSENCES PAYOUTS	31,146	38,456	13,025	28,076	28,638
52100 FICA TAXES	76,839	79,705	54,141	82,599	84,250
52101 MEDICARE EXPENSE	18,133	18,641	16,296	19,696	20,090
52200 RETIREMENT CONTRIBUTIONS	211,979	231,402	168,865	249,555	254,546
52301 LIFE INSURANCE	5,186	6,341	6,947	7,224	7,658
52302 HEALTH INSURANCE	171,219	229,999	184,602	226,355	239,936
52303 DISABILITY INSURANCE	6,053	6,078	6,730	7,200	7,632
52304 DENTAL INSURANCE	6,597	7,897	8,170	8,411	8,916
52305 EMPLOYEE ASSISTANCE PROG	576	672	602	720	763
52401 WORKERS COMPENSATION INS	22,937	30,042	22,263	28,076	29,761
	1,777,554	1,934,802	1,416,425	2,016,255	2,067,699
Contractual Services					
53407 TRASH DISPOSAL	-	500	-	500	500
	-	500	-	500	500
Insurance					
54502 INSURANCE AUTO	17,566	19,373	18,167	19,075	20,220
	17,566	19,373	18,167	19,075	20,220
Utilities					
54102 MOBILE COMMUNICATIONS	13,567	13,692	14,527	15,140	15,140
	13,567	13,692	14,527	15,140	15,140
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	85	85	94	85	85
55201 FUEL-PUMP STATIONS	1,756	2,000	600	5,000	5,000
55203 FUEL-VEHICLES	24,612	31,500	28,659	31,500	31,500
55205 MAINTENANCE TOOLS	3,266	5,000	3,659	5,000	5,000
55206 MISCELLANEOUS SUPPLIES	1,565	5,000	2,389	5,000	5,000
55208 UNIFORMS	996	2,000	957	2,000	2,000
	32,280	45,585	36,358	48,585	48,585
Business & Travel					
55401 SEMINARS/EDUCATIONAL	7,293	15,000	10,102	19,100	19,100

GENERAL FUND

Fund Name: OPERATIONS	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
	7,293	15,000	10,102	19,100	19,100
Repairs & Maintenance					
54603 REPAIR & MAINT-VEHICLES	23,817	22,600	18,654	22,600	22,600
54606 REPAIR & MAINT-BLDG	94,580	23,894	30,067	108,175	108,175
54608 REPAIR & MAINT - GENERAL	867	5,675	4,436	6,175	6,175
54610 REPAIR & MAINT-TELEMETRY	1,111	6,000	2,782	5,000	5,000
54616 R & M - HVAC REPAIRS	33,637	80,400	20,125	50,000	50,000
56705 FEMA- Irma	3,162	-	-	-	-
	157,174	138,569	76,064	191,950	191,950
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	20,000	-
56304 GIS	-	10,000	2,720	-	-
56401 MACHINERY & EQUIPMENT	62,420	41,700	41,163	90,245	42,000
	62,420	51,700	43,883	110,245	42,000
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	16,061	16,468	16,468	16,884	17,312
57201 DEBT SERVICE-INTEREST	4,559	3,644	4,428	3,922	3,403
	20,620	20,112	20,896	20,806	20,715
Other					
99999 Add'l cash required/(available) for budget	78,594	-	-	-	-
	78,594	-	-	-	-
TOTAL EXPENSES	2,167,068	2,239,333	1,636,422	2,441,656	2,425,909

Budget Highlights:

- > \$12,000 for telemetry repair tools.
- > \$38,000 for one vehicle replacement.
- > \$65,000 for the EOC water tank replacement.
- > Machinery & equipment (a/c #56401) includes \$25,000 to update computers and software due to Windows 7 no longer being supported by Microsoft after January 14, 2020.
- > Salary and benefit costs related to the conversion from a part time intern to a full time staff position of Biologist is included in the 2020 budget.
- > Seminars/educational (a/c #55401) includes \$6,000 for Data Flow telemetry system training.
- > Three of the five Board of Supervisors positions were up for re-election in November 2018, so the 2019 budget included extra funding to cover potential overlap expense resulting from seat changes. None of the positions are up for re-election in November 2019.

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.

GENERAL FUND

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 9/30/19:

Description	Interest Rates	Outstanding	Final Maturity
6.33% of Units 11/14 2011 Pump Stn Renewal Note	3.075%	\$127,551	8/1/2026

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

Year Ending September 30,	Principal	Interest	Total
2020	\$16,884	\$3,922	\$20,806
2021	\$17,312	\$3,403	\$20,715
2022	\$17,750	\$2,871	\$20,621
2023	\$18,199	\$2,325	\$20,524
2024	\$18,659	\$1,765	\$20,424
THEREAFTER	\$38,747	\$1,795	\$40,542
Total	<u>\$127,551</u>	<u>\$16,081</u>	<u>\$143,632</u>

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2020**

UNITS OF DEVELOPMENT BUDGET INDEX

		Section 4			Section 4
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2A	MacArthur Overlay.....	8-10	21	Old Marsh.....	87-89
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18	Ibis Golf & Country Club.....	71-73			

	Budget FY 2017	Budget FY 2018	Budget FY 2019	Budget FY 2020
Maintenance Funds Budgeted	9,911,021	11,982,242	12,263,860	15,245,319
Percent Change		20.9% Increase	2.4% Increase	24.3% Increase
Debt Service Budgeted	15,276,032	15,137,868	17,095,858	17,474,234
Percent Change		0.9% Decrease	12.9% Decrease	2.2% Increase

NO UNIT - COMMON AREA

Fund Name: COMMON AREA	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	-	-	6,310	-	-
33450 FEMA (State)- Hurricane Irma	-	-	45	-	-
	-	-	6,355	-	-
Other					
36110 INTEREST EARNINGS	340	-	400	-	-
36600 CONTRIBUTIONS-LANDOWNERS	48,531	80,449	29,950	40,943	27,787
36601 CONTRIBUTIONS GOVERNMENTS	41,489	73,176	57,208	33,443	22,697
	90,360	153,625	87,558	74,386	50,484
TOTAL REVENUES	90,360	153,625	93,913	74,386	50,484
EXPENSES					
Personnel Services					
59117 Personnel Services	945	1,780	871	1,779	1,832
	945	1,780	871	1,779	1,832
Contractual Services					
53201 AUDITORS SERVICES	446	530	407	535	535
53407 TRASH DISPOSAL	8,699	12,000	9,280	12,000	12,000
53409 LANDSCAPE MAINTENANCE	28,020	14,990	14,990	15,740	15,740
59126 Insurance	628	707	637	737	782
	37,793	28,227	25,314	29,012	29,057
Utilities					
54301 ELECTRICITY	4,023	4,075	3,051	4,075	4,075
54302 WATER/SEWER	3,491	4,800	4,647	4,800	4,800
	7,514	8,875	7,698	8,875	8,875
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	7,272	7,273	7,469	7,500	7,500
	7,272	7,273	7,469	7,500	7,500
Business & Travel					
55402 MEMBERSHIPS	3,147	3,220	3,220	3,220	3,220
	3,147	3,220	3,220	3,220	3,220
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	7,798	121,250	95,207	24,000	-
	7,798	121,250	95,207	24,000	-
Other					
99999 Add'l cash required/(available) for budget	25,891	(17,000)	-	-	-
	25,891	(17,000)	-	-	-
TOTAL EXPENSES	90,360	153,625	139,779	74,386	50,484

NO UNIT
 COMMON AREA

NO UNIT - COMMON AREA

Budget Highlights:

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Prior year budget included \$121,250 for parking lot overlay and restriping.

Budget Notes:

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

UNIT 1 - GRAMERCY PARK

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	53,664	50,369	48,783	51,587	57,349
31901 AGREEMENT ASSESSMENTS	72,247	67,592	67,592	69,227	76,959
31903 Delinquent Taxes - Prior Year	56	-	58	-	-
	125,967	117,961	116,433	120,814	134,308
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(199)	(473)	(470)	(483)	(537)
54903 TAX DISCOUNT	(1,855)	(1,937)	(1,767)	(1,984)	(2,206)
54904 UNIQUE ASSMTS DISCOUNT	(2,890)	(3,243)	(2,704)	(3,321)	(3,692)
	(4,944)	(5,653)	(4,941)	(5,788)	(6,435)
Other					
32900 PERMIT FEES	1,000	-	500	-	-
36110 INTEREST EARNINGS	2,113	-	1,851	-	-
36132 INTEREST EARNINGS-TAXES	63	-	43	-	-
	3,176	-	2,394	-	-
TOTAL REVENUES	124,199	112,308	113,886	115,026	127,873
EXPENSES					
Personnel Services					
59117 Personnel Services	18,506	22,599	12,808	22,485	23,159
	18,506	22,599	12,808	22,485	23,159
Contractual Services					
53101 ENGINEERING FEES	-	500	-	4,000	4,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	668	831	638	825	825
53403 CHEMICAL WEED CONTROL	12,941	13,329	13,341	14,008	14,008
53405 MOWING SERVICES	28,140	28,140	28,140	28,140	28,140
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 LANDSCAPE MAINTENANCE	309	960	960	1,008	1,008
59126 Insurance	2,576	2,759	2,484	2,883	3,056
	44,634	48,019	45,563	52,364	52,537
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	29,750	5,000	2,500	8,000	8,000
54608 REPAIR & MAINT - GENERAL	493	2,500	-	2,500	2,500
54610 REPAIR & MAINT-TELEMETRY	-	1,000	-	1,000	1,000
54613 REPAIR & MAINT-CULVERTS	-	2,500	2,235	2,500	2,500
54614 REPAIR & MAINT - GATE	-	500	-	500	500
	30,243	11,500	4,735	14,500	14,500
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	3,600	3,600
56304 GIS	2,344	2,682	2,849	2,644	2,644

UNIT 1 - GRAMERCY PARK

Fund Name: UNIT 1 - MAINTENANCE FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
	2,344	2,682	2,849	6,244	6,244
Other					
59110 ADMINISTRAT TRANSFER OUT	21,422	21,296	17,516	24,334	24,334
59111 OPERATIONS TRANSFER OUT	6,248	6,212	5,109	7,099	7,099
99999 Add'l cash required/(available) for budget	802	-	-	(12,000)	-
	28,472	27,508	22,625	19,433	31,433
TOTAL EXPENSES	124,199	112,308	88,580	115,026	127,873

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/20	FYE 9/30/19	<u>Incr/(Decr)</u>		FYE 9/30/20	FYE 9/30/19
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$55.47	\$54.16	\$1.31	2%	2,178	2,178

Budget Highlights:

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Mowing contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- 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 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	-	-	15,300	-	-
33450 FEMA (State)- Hurricane Irma	-	-	850	-	-
	-	-	16,150	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	272,778	268,364	265,738	289,787	297,974
31901 AGREEMENT ASSESSMENTS	3,800	3,628	3,628	3,674	3,778
31903 Delinquent Taxes - Prior Year	40	-	3	-	-
	276,618	271,992	269,369	293,461	301,752
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,034)	(2,592)	(2,559)	(2,792)	(2,871)
54903 TAX DISCOUNT	(10,027)	(10,321)	(9,838)	(11,145)	(11,460)
54904 UNIQUE ASSMTS DISCOUNT	(152)	(174)	(145)	(176)	(181)
	(11,213)	(13,087)	(12,542)	(14,113)	(14,512)
Other					
32900 PERMIT FEES	-	-	1,250	-	-
32901 PLAT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	3,479	-	3,044	-	-
36132 INTEREST EARNINGS-TAXES	101	-	88	-	-
	3,830	-	4,382	-	-
TOTAL REVENUES	269,235	258,905	277,359	279,348	287,240
EXPENSES					
Personnel Services					
59117 Personnel Services	62,681	78,468	46,717	78,319	80,669
	62,681	78,468	46,717	78,319	80,669
Contractual Services					
53101 ENGINEERING FEES	1,305	500	288	8,200	8,200
53109 LEGAL SERVICES	-	500	359	500	500
53201 AUDITORS SERVICES	1,491	1,832	1,406	1,824	1,824
53403 CHEMICAL WEED CONTROL	15,975	16,454	16,469	17,293	17,293
53405 MOWING SERVICES	11,124	11,124	11,124	11,124	11,124
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	7,721	8,268	7,444	9,024	9,566
	37,616	38,928	37,090	48,215	48,757
Utilities					
54301 ELECTRICITY	9,269	10,200	8,709	13,600	13,600
	9,269	10,200	8,709	13,600	13,600
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	11,751	19,184	12,153	25,328	25,328
54604 REPAIR & MAINT-CANAL/LAKE	700	5,000	-	8,000	8,000

UNIT 2

FRENCHMAN'S CREEK

UNIT 2 - FRENCHMAN'S CREEK

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 2 - MAINTENANCE FUND					
54608 REPAIR & MAINT - GENERAL	2,093	4,500	3,460	4,500	4,500
54610 REPAIR & MAINT-TELEMTRY	-	1,000	-	1,500	1,500
54613 REPAIR & MAINT-CULVERTS	7,796	5,000	-	3,000	3,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54618 R&M-AERATOR REFURBISHMENTS	4,760	6,250	4,992	-	-
	27,100	41,434	20,605	42,828	42,828
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	27,000	-
56304 GIS	8,977	10,309	10,950	10,467	10,467
56401 MACHINERY & EQUIPMENT	-	20,000	20,139	38,000	-
	8,977	30,309	31,089	75,467	10,467
Other					
59110 ADMINISTRAT TRANSFER OUT	64,580	64,202	52,806	73,362	73,362
59111 OPERATIONS TRANSFER OUT	15,455	15,364	12,637	17,557	17,557
99999 Add'l cash required/(available) for budget	43,556	(20,000)	-	(70,000)	-
	123,591	59,566	65,443	20,919	90,919
TOTAL EXPENSES	269,234	258,905	209,653	279,348	287,240

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/20	FYE 9/30/19	<u>Incr/(Decr)</u>		FYE 9/30/20	FYE 9/30/19
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$31.95	\$31.55	\$0.40	1%	9,185	8,621

Budget Highlights:

- > 2 new aerators.
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Mowing contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > Improvmnts Other Than Bldg (a/c #56301) includes funding for new access gates at Epb-3 Canal right of way, and Data Flow upgrade/conversion.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

UNIT 2 - FRENCHMAN'S CREEK

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

Improvements Maintained:

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

UNIT 2A - MACARTHUR UNIT

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	85,910	93,389	92,607	122,860	106,762
31903 Delinquent Taxes - Prior Year	68	-	-	-	-
	85,978	93,389	92,607	122,860	106,762
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(325)	(902)	(892)	(1,184)	(1,029)
54903 TAX DISCOUNT	(3,167)	(3,592)	(3,435)	(4,725)	(4,106)
	(3,492)	(4,494)	(4,327)	(5,909)	(5,135)
Other					
36110 INTEREST EARNINGS	2,332	-	1,954	-	-
36132 INTEREST EARNINGS-TAXES	36	-	27	-	-
	2,368	-	1,981	-	-
TOTAL REVENUES	84,854	88,895	90,261	116,951	101,627
EXPENSES					
Personnel Services					
59117 Personnel Services	48,921	61,055	36,084	59,290	61,069
	48,921	61,055	36,084	59,290	61,069
Contractual Services					
53101 ENGINEERING FEES	324	500	1,105	500	500
53109 LEGAL SERVICES	1,225	500	220	500	500
53115 FINANCIAL CONS./ADVISOR	188	150	150	150	150
53201 AUDITORS SERVICES	861	1,069	821	1,089	1,089
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	3,523	5,400	5,400	6,894	6,894
57301 TRUSTEE FEES	500	500	500	500	500
59126 Insurance	4,658	5,272	4,746	4,942	5,239
	11,279	13,641	12,942	14,825	15,122
Utilities					
54301 ELECTRICITY	1,015	1,040	640	1,040	1,040
	1,015	1,040	640	1,040	1,040
Supplies & Materials					
54201 POSTAGE	-	-	15	-	-
	-	-	15	-	-
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	18,000	17,000	25,000	10,000
54608 REPAIR & MAINT - GENERAL	-	3,000	1,500	4,000	4,000
54610 REPAIR & MAINT-TELEMETRY	3,022	3,000	172	6,000	6,000
54613 REPAIR & MAINT-CULVERTS	-	2,000	350	2,000	2,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500

UNIT 2A

MACARTHUR UNIT

UNIT 2A - MACARTHUR UNIT

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 2A - MAINTENANCE FUND	3,022	26,500	19,022	37,500	22,500
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	-	-	-	32,400	-
	-	-	-	32,400	-
Other					
59110 ADMINISTRAT TRANSFER OUT	1,389	1,381	1,136	1,578	1,578
59111 OPERATIONS TRANSFER OUT	280	278	229	318	318
99999 Add'l cash required/(available) for budget	18,947	(15,000)	-	(30,000)	-
	20,616	(13,341)	1,365	(28,104)	1,896
TOTAL EXPENSES	84,853	88,895	70,068	116,951	101,627

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 2A - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	401,011	383,900	379,018	387,447	405,887
31903 Delinquent Taxes - Prior Year	165	-	-	-	-
	401,176	383,900	379,018	387,447	405,887
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,519)	(3,646)	(3,650)	(3,689)	(3,864)
54903 TAX DISCOUNT	(14,753)	(14,765)	(14,048)	(14,901)	(15,610)
	(16,272)	(18,411)	(17,698)	(18,590)	(19,474)
Other					
36110 INTEREST EARNINGS	3,233	-	2,580	-	-
36132 INTEREST EARNINGS-TAXES	158	-	110	-	-
	3,391	-	2,690	-	-
TOTAL REVENUES	388,295	365,489	364,010	368,857	386,413

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 2A - DEBT FUND					
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	185,000	190,000	190,000	195,000	210,000
57201 DEBT SERVICE-INTEREST	199,212	191,812	191,812	184,212	176,412
	384,212	381,812	381,812	379,212	386,412
Other					
99999 Add'l cash required/(available) for budget	4,083	(16,323)	-	(10,355)	-
	4,083	(16,323)	-	(10,355)	-
TOTAL EXPENSES	388,295	365,489	381,812	368,857	386,412

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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
ALL NON EXEMPT PARCELS - Maint	\$53.96	\$49.97				
ALL NON EXEMPT PARCELS - Debt	\$69.41	\$75.72				
Total	\$123.37	\$125.69	(\$2.32)	-2%	5,582	5,070

Budget Highlights:

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Landscape Maintenance (a/c #53409) includes funding for additional mowing area.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Improvmnts Other Than Bldg (a/c #56301) includes funding for Data Flow upgrade/conversion.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

Improvements Maintained:

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

Debt Outstanding as of 9/30/19:

<u>Description</u>	<u>Interest Rates</u>	<u>Outstanding</u>	<u>Final Maturity</u>
Water Cntrl and Impr Refunding Bonds - Series 2013	4.00% - 5.25%	\$3,770,000	8/7/2033

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

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$195,000	\$184,213	\$379,213
2021	\$210,000	\$176,413	\$386,413
2022	\$215,000	\$168,013	\$383,013
2023	\$220,000	\$159,413	\$379,413
2024	\$230,000	\$150,613	\$380,613
THEREAFTER	\$2,700,000	\$748,475	\$3,448,475
Total	\$3,770,000	\$1,587,140	\$5,357,140

UNIT 2C - ALTON

Fund Name: UNIT 2C - MAINT FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	93,137	128,382	127,282	197,239	136,820
	93,137	128,382	127,282	197,239	136,820
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(355)	(1,222)	(1,222)	(1,878)	(1,303)
54903 TAX DISCOUNT	(3,713)	(4,938)	(5,064)	(7,586)	(5,262)
	(4,068)	(6,160)	(6,286)	(9,464)	(6,565)
Other					
32900 PERMIT FEES	7,000	-	3,000	-	-
32901 PLAT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	682	-	1,023	-	-
36132 INTEREST EARNINGS-TAXES	7	-	25	-	-
	7,939	-	4,048	-	-
TOTAL REVENUES	97,008	122,222	125,044	187,775	130,255
EXPENSES					
Personnel Services					
59117 Personnel Services	14,606	19,710	15,056	21,761	22,414
	14,606	19,710	15,056	21,761	22,414
Contractual Services					
53115 FINANCIAL CONS./ADVISOR	188	150	150	150	150
53201 AUDITORS SERVICES	434	604	464	829	829
53403 CHEMICAL WEED CONTROL	-	-	-	1,491	1,491
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53413 PRESERVE/EXOTIC MAINT	2,764	40,000	8,167	50,000	50,000
57301 TRUSTEE FEES	1,500	1,555	1,525	1,555	1,555
59126 Insurance	302	1,668	1,502	1,609	1,706
	5,188	44,977	11,808	56,634	56,731
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	-	-	-	12,500	12,500
54608 REPAIR & MAINT - GENERAL	-	5,000	-	10,000	10,000
54611 REPAIR & MAINT-ROADS	4,241	10,000	-	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	10,000	9,589	10,000	10,000
54618 R&M-AERATOR REFURBISHMENTS	-	-	-	6,250	-
	4,241	25,000	9,589	48,750	42,500
Capital Outlay					
56401 MACHINERY & EQUIPMENT	-	15,000	6,257	-	-
	-	15,000	6,257	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	5,684	5,651	4,648	6,457	6,457
59111 OPERATIONS TRANSFER OUT	1,895	1,884	1,550	2,153	2,153

UNIT 2C - ALTON

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 2C - MAINT FUND					
99999 Add'l cash required/(available) for budget	65,394	10,000	-	52,020	-
	72,973	17,535	6,198	60,630	8,610
TOTAL EXPENSES	97,008	122,222	48,908	187,775	130,255

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 2C - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	4,011,892	5,629,770	5,629,770	5,623,613	5,666,343
	4,011,892	5,629,770	5,629,770	5,623,613	5,666,343
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(15,301)	(53,605)	(54,059)	(53,547)	(53,954)
54903 TAX DISCOUNT	(159,918)	(216,521)	(223,972)	(216,284)	(217,927)
	(175,219)	(270,126)	(278,031)	(269,831)	(271,881)
Other					
36110 INTEREST EARNINGS	136,075	-	95,946	-	-
36111 Net (incr) decr - fv of inves	(53,297)	-	-	-	-
36132 INTEREST EARNINGS-TAXES	291	-	1,102	-	-
	83,069	-	97,048	-	-
TOTAL REVENUES	3,919,742	5,359,644	5,448,787	5,353,782	5,394,462

EXPENSES

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	955,000	1,430,000	1,430,000	1,485,000	1,545,000
57201 DEBT SERVICE-INTEREST	3,997,925	3,962,112	3,962,112	3,910,662	3,849,462
	4,952,925	5,392,112	5,392,112	5,395,662	5,394,462
Other					
99998 Interest paid through Capitalized Interest Fund	(1,115,625)	-	-	-	-
99999 Add'l cash required/(available) for budget	82,442	(32,468)	-	(41,880)	-
	(1,033,183)	(32,468)	-	(41,880)	-
TOTAL EXPENSES	3,919,742	5,359,644	5,392,112	5,353,782	5,394,462

	Tax per Assessable Unit				Number of Assessable Units	
	FYE 9/30/20	FYE 9/30/19	Incr/(Decr)		FYE 9/30/20	FYE 9/30/19
			\$	%		
Cmty Only - Apt (per acre) - Maint	\$478.51	\$311.46				
Cmty Only - Apt (per acre) - Debt	\$11,234.82	\$11,247.12				
Total	\$11,713.33	\$11,558.58	\$154.75	1%	13	13
Cmty Only - Apt (per computed acre) - Mai	\$53.96	\$49.97				
Cmty Only - Apt (per computed acre) - De	\$69.41	\$75.72				

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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
Total	\$123.37	\$125.69	(\$2.32)	-2%	13	13
Cmty Only - Bio A (per acre) - Maint	\$376.83	\$245.28				
Cmty Only - Bio A (per acre) - Debt	\$10,838.16	\$10,850.02				
Total	\$11,214.99	\$11,095.30	\$119.69	1%	70	70
Cmty Only - Bio A (per computed acre) - M	\$53.96	\$49.97				
Cmty Only - Bio A (per computed acre) - D	\$69.41	\$75.72				
Total	\$123.37	\$125.69	(\$2.32)	-2%	70	70
Cmty Only - Bio B (per acre) - Maint	\$479.44	\$312.06				
Cmty Only - Bio B (per acre) - Debt	\$13,789.21	\$13,804.31				
Total	\$14,268.65	\$14,116.37	\$152.28	1%	7	7
Cmty Only - Bio B (per computed acre) - M	\$53.96	\$49.97				
Cmty Only - Bio B (per computed acre) - D	\$69.41	\$75.72				
Total	\$123.37	\$125.69	(\$2.32)	-2%	7	7
Cmty Only - Com/Rtl (per acre) - Maint	\$398.20	\$248.09				
Cmty Only - Com/Rtl (per acre) - Debt	\$11,452.72	\$10,974.27				
Total	\$11,850.92	\$11,222.36	\$628.56	6%	39	41
Cmty Only - Com/Rtl (per computed acre)	\$53.96	\$49.97				
Cmty Only - Com/Rtl (per computed acre)	\$69.41	\$75.72				
Total	\$123.37	\$125.69	(\$2.32)	-2%	40	41
Cmty Only - Office (per acre) - Maint	\$554.33	\$360.81				
Cmty Only - Office (per acre) - Debt	\$15,943.32	\$15,960.78				
Total	\$16,497.65	\$16,321.59	\$176.06	1%	26	26
Cmty Only - Office (per computed acre) -	\$53.96	\$49.97				
Cmty Only - Office (per computed acre) -	\$69.41	\$75.72				
Total	\$123.37	\$125.69	(\$2.32)	-2%	26	26
Cmty Only - Utility (per acre) - Maint	\$128.42	\$83.59				
Cmty Only - Utility (per acre) - Debt	\$3,693.56	\$3,697.60				
Total	\$3,821.98	\$3,781.19	\$40.79	1%	5	5
Cmty Only - Utility (per computed acre) - M	\$53.96	\$49.97				
Cmty Only - Utility (per computed acre) - D	\$69.41	\$75.72				
Total	\$123.37	\$125.69	(\$2.32)	-2%	5	5
Par C -SF – Res (per acre) - Maint	\$330.08	\$183.03				

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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
Par C -SF – Res (per acre) - Debt	\$9,493.66	\$8,096.63				
Total	\$9,823.74	\$8,279.66	\$1,544.08	19%	30	30
Par C -SF – Res (per lot) - Maint	\$95.46	\$76.98				
Par C -SF – Res (per lot) - Debt	\$1,262.93	\$1,270.51				
Total	\$1,358.39	\$1,347.49	\$10.90	1%	217	217
Par C -TH – Res (per acre) - Maint	\$659.66	\$258.37				
Par C -TH – Res (per acre) - Debt	\$18,972.63	\$11,429.35				
Total	\$19,632.29	\$11,687.72	\$7,944.57	68%	6	6
Par C -TH – Res (per unit) - Maint	\$66.99	\$58.45				
Par C -TH – Res (per unit) - Debt	\$444.15	\$450.93				
Total	\$511.14	\$509.38	\$1.76	0%	143	143
Par D -SF – Res (per acre) - Maint	\$330.08	\$183.03				
Par D -SF – Res (per acre) - Debt	\$9,493.66	\$8,096.63				
Total	\$9,823.74	\$8,279.66	\$1,544.08	19%	16	28
Par D -SF – Res (per lot) - Maint	\$91.71	\$74.54				
Par D -SF – Res (per lot) - Debt	\$1,155.07	\$1,162.56				
Total	\$1,246.78	\$1,237.10	\$9.68	1%	117	117
Par E -SF – Res (per acre) - Maint	\$330.08	\$183.03				
Par E -SF – Res (per acre) - Debt	\$9,493.66	\$8,096.63				
Total	\$9,823.74	\$8,279.66	\$1,544.08	19%	29	43
Par E -SF – Res (per lot) - Maint	\$91.67	\$74.52				
Par E -SF – Res (per lot) - Debt	\$1,154.14	\$1,161.64				
Total	\$1,245.81	\$1,236.16	\$9.65	1%	199	199
Par F -TH – Res (per acre) - Maint	\$659.66	\$258.37				
Par F -TH – Res (per acre) - Debt	\$18,972.63	\$11,429.35				
Total	\$19,632.29	\$11,687.72	\$7,944.57	68%	10	21
Par F -TH – Res (per unit) - Maint	\$80.05	\$71.73				
Par F -TH – Res (per unit) - Debt	\$753.29	\$953.00				
Total	\$833.34	\$1,024.73	(\$191.39)	-19%	255	199
Par G -SF – Res (per acre) - Maint	\$330.08	\$183.03				
Par G -SF – Res (per acre) - Debt	\$9,493.66	\$8,096.63				
Total	\$9,823.74	\$8,279.66	\$1,544.08	19%	77	77

UNIT 2C - ALTON

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
Par G -SF – Res (per lot) - Maint	\$95.85	\$77.24				
Par G -SF – Res (per lot) - Debt	\$1,274.29	\$1,281.92				
Total	\$1,370.14	\$1,359.16	\$10.98	1%	469	469
Undeveloped, undifferentiated (per acre) -	\$535.78	\$349.08				
Undeveloped, undifferentiated (per acre) -	\$15,407.80	\$15,442.16				
Total	\$15,943.58	\$15,791.24	\$152.34	1%	39	38
Undeveloped, undifferentiated (per comput	\$53.96	\$49.97				
Undeveloped, undifferentiated (per comput	\$69.41	\$75.72				
Total	\$123.37	\$125.69	(\$2.32)	-2%	39	39

Budget Highlights:

- > Due to this unit's early construction stage, budgeted maintenance costs are formitive.
- > 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.
- > Preserve/exotic maintenance (a/c 53413) includes monitoring well data collection, and annual monitoring and reports.
- > Unit 2C has two Series of Improvement bonds, Series 2014 and Series 2017. FY 2019 was the first year to include assessments for both series of bonds because the first year of debt service on the 2017 Series bonds was funded through a Capitalized Interest Fund established with the issuance of the bonds.
- > Below is the calculated total of Northern's FY 9/30/20 total assessment rates as applied to residential properties:
 Parcel C - SF: Acreage ranges from 0.1194 to 0.2211. Total assessment ranges from \$2,531.54 to \$3,530.42.
 Parcel C - TH: Acreage ranges from 0.0416 to 0.0463. Total assessment ranges from \$1,327.84 to \$1,420.12.
 Parcel D - SF: Acreage ranges from 0.116 to 0.242. Total assessment ranges from \$2,386.33 to \$3,624.13.
 Parcel E - SF: Acreage ranges from 0.119 to 0.344. Total assessment ranges from \$2,414.84 to \$4,625.18.
 Parcel F - TH: Acreage ranges from 0.039 to 0.044. Total assessment ranges from \$1,599.00 to \$1,697.16.
 Parcel G - SF: Acreage ranges from 0.1061 to 0.3194. Total assessment ranges from \$2,412.44 to \$4,507.84.

Budget Notes:

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

UNIT 2C - ALTON

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

Improvements Maintained:

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

Debt Outstanding as of 9/30/19:

Description	Interest Rates	Outstanding	Final Maturity
Water Control and Improvement Bonds - Series 2017	3.25%-5.00%	\$23,060,000	8/1/2046
Water Cntrl and Impr Bonds - Series 2014	4.50%-5.20%	\$56,510,000	8/1/2046
Total outstanding		<u>\$79,570,000</u>	

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

Year Ending September 30,	Principal	Interest	Total
2020	\$1,485,000	\$3,910,663	\$5,395,663
2021	\$1,545,000	\$3,849,463	\$5,394,463
2022	\$1,610,000	\$3,785,750	\$5,395,750
2023	\$1,680,000	\$3,719,300	\$5,399,300
2024	\$1,760,000	\$3,646,200	\$5,406,200
THEREAFTER	\$71,490,000	\$48,340,010	\$119,830,010
Total	<u>\$79,570,000</u>	<u>\$67,251,386</u>	<u>\$146,821,386</u>

UNIT 3 - HORSESHOE ACRES/SQUARE LAKE

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	-	-	29,700	-	-
33450 FEMA (State)- Hurricane Irma	-	-	1,650	-	-
	-	-	31,350	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	203,216	268,424	263,972	301,094	229,474
31901 AGREEMENT ASSESSMENTS	10,309	10,975	10,975	11,607	8,846
31903 Delinquent Taxes - Prior Year	(1,081)	-	-	-	-
	212,444	279,399	274,947	312,701	238,320
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(769)	(2,549)	(2,542)	(2,856)	(2,177)
54903 TAX DISCOUNT	(7,237)	(10,324)	(9,845)	(11,580)	(8,826)
54904 UNIQUE ASSMTS DISCOUNT	-	(242)	(202)	(273)	(208)
	(8,006)	(13,115)	(12,589)	(14,709)	(11,211)
Other					
33444 Local Grants	-	-	33,250	-	-
36110 INTEREST EARNINGS	3,439	-	3,502	-	-
36132 INTEREST EARNINGS-TAXES	89	-	98	-	-
	3,528	-	36,850	-	-
TOTAL REVENUES	207,966	266,284	330,558	297,992	227,109
EXPENSES					
Personnel Services					
59117 Personnel Services	54,918	65,000	51,906	68,297	70,346
	54,918	65,000	51,906	68,297	70,346
Contractual Services					
53101 ENGINEERING FEES	195	500	-	16,700	16,700
53109 LEGAL SERVICES	15	500	1,482	500	500
53201 AUDITORS SERVICES	959	1,270	975	1,326	1,326
53403 CHEMICAL WEED CONTROL	24,827	25,323	25,323	26,083	26,083
53405 MOWING SERVICES	38,046	38,046	38,046	38,046	38,046
53407 TRASH DISPOSAL	850	1,000	1,000	1,000	1,000
53409 LANDSCAPE MAINTENANCE	1,236	2,220	2,220	2,331	2,331
53413 PRESERVE/EXOTIC MAINT	4,461	4,800	-	4,800	4,800
59126 Insurance	3,750	4,060	3,655	4,481	4,750
	74,339	77,719	72,701	95,267	95,536
Utilities					
54301 ELECTRICITY	569	612	375	600	600
	569	612	375	600	600
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	10,000	216,900	179,600	226,000	10,000

UNIT 3

HORSESHOE ACRES/SQUARE LAKE

UNIT 3 - HORSESHOE ACRES/SQUARE LAKE

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 3 - MAINTENANCE FUND					
54608 REPAIR & MAINT - GENERAL	9,337	5,000	4,250	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	805	2,000	172	2,000	2,000
54613 REPAIR & MAINT-CULVERTS	4,750	5,000	-	5,000	5,000
54614 REPAIR & MAINT - GATE	8,690	6,900	6,300	3,000	3,000
56705 FEMA- Irma	10,000	-	-	-	-
	43,582	235,800	190,322	241,000	25,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	7,200	-
56304 GIS	2,952	2,986	3,172	3,356	3,356
	2,952	2,986	3,172	10,556	3,356
Other					
59110 ADMINISTRAT TRANSFER OUT	17,792	17,687	14,547	20,211	20,211
59111 OPERATIONS TRANSFER OUT	10,617	10,555	8,681	12,061	12,061
99999 Add'l cash required/(available) for budget	3,196	(144,075)	-	(150,000)	-
	31,605	(115,833)	23,228	(117,728)	32,272
TOTAL EXPENSES	207,965	266,284	341,704	297,992	227,110

	<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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
ALL NON EXEMPT PARCELS - Maint	\$111.31	\$98.94	\$12.37	13%	2,756	2,764

Budget Highlights:

- > Engineering budget includes estimate for survey services for miscellaneous canals in Horseshoe Acres.
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes completion of Steeplechase excavation project, as well as canal and ROW clean up and removal of exotic trees and brush. Also includes funding for new gauges (converting from NGVD to NAVD).
- > Mowing 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 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.
- 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. The District also has a special agreement with the Department of Veteran Affairs (DVA) for this Unit that requires the DVA pay the District annually for its Fair Share Usage Fee. The agreement with the DVA set forth an annual Fair Usage Fee of \$5,788.96 for years 2010-2014 and \$5,925.72 for years 2015-2019. A 5 year extension of the agreement for the years 2020-2024 will need to be negotiated in 2019. Special agreement assessments are invoiced directly by the District.

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.

UNIT 3A - WOODBINE

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	688	-	-	-	-
33450 FEMA (State)- Hurricane Irma	115	-	-	-	-
	803	-	-	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	153,081	141,148	138,611	136,278	153,149
	153,081	141,148	138,611	136,278	153,149
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(578)	(1,344)	(1,334)	(1,296)	(1,456)
54903 TAX DISCOUNT	(5,648)	(5,429)	(5,237)	(5,241)	(5,890)
	(6,226)	(6,773)	(6,571)	(6,537)	(7,346)
Other					
32900 PERMIT FEES	500	-	500	-	-
36110 INTEREST EARNINGS	4,144	-	3,594	-	-
36132 INTEREST EARNINGS-TAXES	72	-	38	-	-
	4,716	-	4,132	-	-
TOTAL REVENUES	152,374	134,375	136,172	129,741	145,803
EXPENSES					
Personnel Services					
59117 Personnel Services	34,918	42,449	25,739	42,920	44,208
	34,918	42,449	25,739	42,920	44,208
Contractual Services					
53101 ENGINEERING FEES	-	2,000	-	1,500	1,500
53109 LEGAL SERVICES	-	1,000	816	500	500
53115 FINANCIAL CONS./ADVISOR	188	150	150	150	150
53201 AUDITORS SERVICES	1,186	1,477	1,134	1,471	1,471
53403 CHEMICAL WEED CONTROL	7,142	7,285	7,285	7,504	7,504
53407 TRASH DISPOSAL	-	250	-	250	250
57301 TRUSTEE FEES	500	525	525	525	525
59126 Insurance	378	357	321	402	426
	9,394	13,044	10,231	12,302	12,326
Utilities					
54301 ELECTRICITY	24,430	25,500	17,124	25,000	25,000
	24,430	25,500	17,124	25,000	25,000
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	15,758	27,064	14,636	31,622	31,622
54608 REPAIR & MAINT - GENERAL	-	1,000	-	1,000	1,000
54611 REPAIR & MAINT-ROADS	-	3,000	-	3,000	3,000
54613 REPAIR & MAINT-CULVERTS	-	5,000	-	6,000	6,000
54617 Repairs & Maint - Catch Basins	-	65,000	-	174,000	10,000

UNIT 3A - WOODBINE

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 3A - MAINTENANCE FUND					
54618 R&M-AERATOR REFURBISHMENTS	4,760	6,250	4,992	6,250	-
56705 FEMA- Irma	864	-	-	-	-
	21,382	107,314	19,628	221,872	51,622
Other					
59110 ADMINISTRAT TRANSFER OUT	7,492	7,448	6,126	8,511	8,511
59111 OPERATIONS TRANSFER OUT	3,641	3,620	2,977	4,136	4,136
99999 Add'l cash required/(available) for budget	51,118	(65,000)	-	(185,000)	-
	62,251	(53,932)	9,103	(172,353)	12,647
TOTAL EXPENSES	152,375	134,375	81,825	129,741	145,803

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 3A - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	425,649	425,420	417,771	424,942	440,117
	425,649	425,420	417,771	424,942	440,117
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,606)	(4,051)	(4,020)	(4,046)	(4,191)
54903 TAX DISCOUNT	(15,703)	(16,362)	(15,786)	(16,343)	(16,927)
	(17,309)	(20,413)	(19,806)	(20,389)	(21,118)
Other					
36110 INTEREST EARNINGS	3,420	-	2,750	-	-
36132 INTEREST EARNINGS-TAXES	199	-	115	-	-
	3,619	-	2,865	-	-
TOTAL REVENUES	411,959	405,007	400,830	404,553	418,999

EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	245,000	260,000	260,000	275,000	290,000
57201 DEBT SERVICE-INTEREST	170,925	157,756	157,756	143,781	129,000
	415,925	417,756	417,756	418,781	419,000
Other					
99999 Add'l cash required/(available) for budget	(3,966)	(12,749)	-	(14,228)	-
	(3,966)	(12,749)	-	(14,228)	-
TOTAL EXPENSES	411,959	405,007	417,756	404,553	419,000

	Tax per Assessable Unit				Number of Assessable Units	
	FYE 9/30/20	FYE 9/30/19	Incr/(Decr)		FYE 9/30/20	FYE 9/30/19
			\$	%		
APTS & COMMERCIAL - Maint	\$1,261.29	\$1,289.99				
APTS & COMMERCIAL - Debt	\$3,585.83	\$3,589.85				

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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
Total	\$4,847.12	\$4,879.84	(\$32.72)	-1%	24	24
PAR A - Maint	\$274.09	\$267.54				
PAR A - Debt	\$507.58	\$508.15				
Total	\$781.67	\$775.69	\$5.98	1%	74	74
PAR B - Maint	\$265.37	\$258.51				
PAR B - Debt	\$480.39	\$480.93				
Total	\$745.76	\$739.44	\$6.32	1%	86	86
PAR C - Maint	\$257.78	\$250.64				
PAR C - Debt	\$456.72	\$457.23				
Total	\$714.50	\$707.87	\$6.63	1%	88	88
PAR D, PLAT 1 - Maint	\$275.17	\$268.66				
PAR D, PLAT 1 - Debt	\$510.96	\$511.53				
Total	\$786.13	\$780.19	\$5.94	1%	71	71
PAR D, PLAT 2 - Maint	\$258.07	\$250.94				
PAR D, PLAT 2 - Debt	\$457.62	\$458.13				
Total	\$715.69	\$709.07	\$6.62	1%	15	15
PAR E - Maint	\$270.21	\$263.52				
PAR E - Debt	\$495.49	\$496.05				
Total	\$765.70	\$759.57	\$6.13	1%	114	114
PAR F - Maint	\$169.78	\$159.50				
PAR F - Debt	\$182.31	\$182.52				
Total	\$352.09	\$342.02	\$10.07	3%	136	136
PAR G - Maint	\$287.47	\$281.39				
PAR G - Debt	\$549.30	\$549.92				
Total	\$836.77	\$831.31	\$5.46	1%	40	40
PAR H - Maint	\$294.57	\$288.74				
PAR H - Debt	\$571.43	\$572.07				
Total	\$866.00	\$860.81	\$5.19	1%	54	54
PAR J - Maint	\$214.72	\$206.05				
PAR J - Debt	\$322.46	\$322.82				
Total	\$537.18	\$528.87	\$8.31	2%	132	132

Budget Highlights:

UNIT 3A - WOODBINE

- > Catch Basins Repairs & Maintenance (a/c #54617) includes funding to inspect and clean catch basins.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- 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 9/30/19:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl & Impr Refunding Bonds - Taxable Series 2004B	5.375%	\$2,675,000	8/1/2027

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

Year Ending September 30,	Principal	Interest	Total
2020	\$275,000	\$143,781	\$418,781
2021	\$290,000	\$129,000	\$419,000
2022	\$305,000	\$113,413	\$418,413
2023	\$325,000	\$97,019	\$422,019
2024	\$340,000	\$79,550	\$419,550
THEREAFTER	\$1,140,000	\$124,700	\$1,264,700
Total	\$2,675,000	\$687,463	\$3,362,463

UNIT 4 - WEST OF VILLAGES OF PALM BEACH LAKES

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	364	-	35,960	-	-
33450 FEMA (State)- Hurricane Irma	61	-	1,400	-	-
	425	-	37,360	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	443,753	411,191	396,852	440,686	345,954
31901 AGREEMENT ASSESSMENTS	12,514	11,573	10,611	12,391	9,727
31903 Delinquent Taxes - Prior Year	1,148	-	103	-	-
	457,415	422,764	407,566	453,077	355,681
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,651)	(3,897)	(3,828)	(4,233)	(3,323)
54903 TAX DISCOUNT	(15,284)	(15,814)	(14,238)	(16,949)	(13,306)
54904 UNIQUE ASSMTS DISCOUNT	(501)	(555)	(390)	(595)	(467)
	(17,436)	(20,266)	(18,456)	(21,777)	(17,096)
Other					
32900 PERMIT FEES	3,000	-	1,500	-	-
32901 PLAT FEES	250	-	-	-	-
36000 MISCELLANEOUS REVENUE	-	-	6,077	-	-
36110 INTEREST EARNINGS	3,237	-	3,401	-	-
36132 INTEREST EARNINGS-TAXES	524	-	361	-	-
	7,011	-	11,339	-	-
TOTAL REVENUES	447,415	402,498	437,809	431,300	338,585
EXPENSES					
Personnel Services					
59117 Personnel Services	61,918	69,694	43,798	71,920	74,077
	61,918	69,694	43,798	71,920	74,077
Contractual Services					
53101 ENGINEERING FEES	100	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	1,582	2,169	1,665	2,164	2,164
53403 CHEMICAL WEED CONTROL	15,035	15,336	15,336	15,796	15,796
53405 MOWING SERVICES	19,158	19,158	19,158	19,158	19,158
53407 TRASH DISPOSAL	250	1,000	500	1,000	1,000
53409 LANDSCAPE MAINTENANCE	2,225	4,200	4,200	4,410	4,410
59126 Insurance	9,929	10,859	9,776	11,319	11,998
	48,279	53,722	50,635	54,847	55,526
Utilities					
54301 ELECTRICITY	32,076	42,120	22,016	39,400	39,400
	32,076	42,120	22,016	39,400	39,400
Repairs & Maintenance					

UNIT 4 - WEST OF VILLAGES OF PALM BEACH LAKES

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 4 - MAINTENANCE FUND					
54601 REPAIR & MAINT-AERATORS	28,019	52,552	26,457	54,896	54,896
54604 REPAIR & MAINT-CANAL/LAKE	36,200	10,000	1,300	14,000	10,000
54608 REPAIR & MAINT - GENERAL	1,080	3,000	3,440	3,000	3,000
54610 REPAIR & MAINT-TELEMETRY	340	2,000	90	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	-	5,000	1,800	6,500	6,500
54614 REPAIR & MAINT - GATE	13,105	16,000	16,000	5,000	-
54618 R&M-AERATOR REFURBISHMENTS	9,864	12,500	11,137	18,750	-
56705 FEMA- Irma	40,000	-	-	-	-
	128,608	101,052	60,224	107,146	79,396
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	10,800	-
56304 GIS	9,467	10,828	11,505	10,678	10,678
56401 MACHINERY & EQUIPMENT	49,882	55,500	-	57,000	-
	59,349	66,328	11,505	78,478	10,678
Other					
59110 ADMINISTRAT TRANSFER OUT	53,524	53,210	43,765	60,802	60,802
59111 OPERATIONS TRANSFER OUT	16,468	16,372	13,466	18,707	18,707
99999 Add'l cash required/(available) for budget	47,193	-	-	-	-
	117,185	69,582	57,231	79,509	79,509
TOTAL EXPENSES	447,415	402,498	245,409	431,300	338,586

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/20	FYE 9/30/19	<u>Incr/(Decr)</u>		FYE 9/30/20	FYE 9/30/19
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$51.47	\$48.07	\$3.40	7%	8,803	8,795

Budget Highlights:

- > 3 new aerators.
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Mowing contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > Improvmnts Other Than Bldg (a/c #56301) includes funding for Data Flow upgrade/conversion.

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.

UNIT 4 - WEST OF VILLAGES OF PALM BEACH LAKES

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

Improvements Maintained:

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

UNIT 5 - HENRY ROLF / OKEECHOBEE CORRIDOR

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	-	-	25,200	-	-
33450 FEMA (State)- Hurricane Irma	-	-	1,400	-	-
	-	-	26,600	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	141,618	127,212	125,612	299,738	274,627
31901 AGREEMENT ASSESSMENTS	853	766	766	1,805	1,654
31903 Delinquent Taxes - Prior Year	52	-	-	-	-
	142,523	127,978	126,378	301,543	276,281
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(534)	(1,186)	(1,209)	(2,819)	(2,583)
54903 TAX DISCOUNT	(5,202)	(4,893)	(4,704)	(11,528)	(10,562)
54904 UNIQUE ASSMTS DISCOUNT	(34)	(37)	(31)	(87)	(80)
	(5,770)	(6,116)	(5,944)	(14,434)	(13,225)
Other					
36110 INTEREST EARNINGS	1,795	-	1,633	-	-
36132 INTEREST EARNINGS-TAXES	77	-	47	-	-
	1,872	-	1,680	-	-
TOTAL REVENUES	138,625	121,862	148,714	287,109	263,056
EXPENSES					
Personnel Services					
59117 Personnel Services	12,305	15,177	8,703	15,109	15,563
	12,305	15,177	8,703	15,109	15,563
Contractual Services					
53101 ENGINEERING FEES	220	500	208	6,300	6,300
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	1,980	2,070	3,206	3,648	3,648
53201 AUDITORS SERVICES	687	850	653	845	845
53403 CHEMICAL WEED CONTROL	8,745	9,008	9,016	9,467	9,467
53405 MOWING SERVICES	11,742	11,742	11,742	11,742	11,742
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	7,239	7,765	6,991	8,225	8,718
	30,613	32,685	31,816	40,977	41,470
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	1,800	2,000	-	2,000	2,000
54608 REPAIR & MAINT - GENERAL	1,000	1,000	3,900	1,000	1,000
54613 REPAIR & MAINT-CULVERTS	-	-	-	150,000	-
54614 REPAIR & MAINT - GATE	-	6,900	6,500	2,000	2,000
	2,800	9,900	10,400	155,000	5,000
Capital Outlay					

UNIT 5 - HENRY ROLF / OKEECHOBEE CORRIDOR

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 5 - MAINTENANCE FUND					
56304 GIS	8,784	10,049	10,677	9,909	9,909
	8,784	10,049	10,677	9,909	9,909
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	-	-	-	75,726	79,891
57201 DEBT SERVICE-INTEREST	-	-	-	53,625	49,460
	-	-	-	129,351	129,351
Other					
59110 ADMINISTRAT TRANSFER OUT	52,180	51,874	42,666	59,275	59,275
59111 OPERATIONS TRANSFER OUT	2,189	2,177	1,791	2,488	2,488
99999 Add'l cash required/(available) for budget	29,752	-	-	(125,000)	-
	84,121	54,051	44,457	(63,237)	61,763
TOTAL EXPENSES	138,623	121,862	106,053	287,109	263,056

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/20	FYE 9/30/19	<u>Incr/(Decr)</u>		FYE 9/30/20	FYE 9/30/19
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$36.95	\$15.68	\$21.27	136%	8,161	8,162

Budget Highlights:

- > Increased water quality sampling.
- > Culvert Repairs & Maintenance (a/c #54613) includes partial funding of major Jog Road culvert repairs. The rest of the funding to come from a new proposed maintenance loan. The project includes cleaning the existing culvert, slip lining and restoration.
- > New proposed loan approximating \$975,000 for the Jog Road culvert project, payable over 10 years, assuming 5.5% interest rate. Debt service for the new loan is included the maintenance budget. Loan proceeds and expenditures will be recorded separately in a Capital Projects Fund.
- > Mowing 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 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 9/30/19:

UNIT 5 - HENRY ROLF / OKEECHOBEE CORRIDOR

Description	Interest Rates	Outstanding	Final Maturity
Proposed loan for culvert cleaning and restoration	5.50%	\$975,000	8/1/2029

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

Year Ending September 30,	Principal	Interest	Total
2020	\$75,726	\$53,625	\$129,351
2021	\$79,891	\$49,460	\$129,351
2022	\$84,285	\$45,066	\$129,351
2023	\$88,921	\$40,430	\$129,351
2024	\$93,811	\$35,540	\$129,351
THEREAFTER	\$552,366	\$94,389	\$646,755
Total	<u>\$975,000</u>	<u>\$318,510</u>	<u>\$1,293,510</u>

UNIT 5A - VISTA CENTER OF PALM BEACH

Fund Name: UNIT 5A - MAINTENANCE FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	-	-	7,085	-	-
33450 FEMA (State)- Hurricane Irma	-	-	394	-	-
	-	-	7,479	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	375,643	363,744	361,302	348,106	328,765
31903 Delinquent Taxes - Prior Year	201	-	-	-	-
	375,844	363,744	361,302	348,106	328,765
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,385)	(3,462)	(3,484)	(3,313)	(3,129)
54903 TAX DISCOUNT	(13,967)	(13,990)	(12,964)	(13,388)	(12,644)
	(15,352)	(17,452)	(16,448)	(16,701)	(15,773)
Other					
32900 PERMIT FEES	2,000	-	2,000	-	-
36110 INTEREST EARNINGS	11,165	-	8,730	-	-
36132 INTEREST EARNINGS-TAXES	439	-	117	-	-
	13,604	-	10,847	-	-
TOTAL REVENUES	374,096	346,292	363,180	331,405	312,992
EXPENSES					
Personnel Services					
59117 Personnel Services	71,175	80,924	52,265	84,819	87,363
	71,175	80,924	52,265	84,819	87,363
Contractual Services					
53101 ENGINEERING FEES	15,178	5,000	2,300	16,000	16,000
53109 LEGAL SERVICES	5,102	5,000	220	2,000	2,000
53201 AUDITORS SERVICES	812	1,076	826	1,108	1,108
53402 MARSH MAINT-LITTORAL ZONE	5,274	5,800	5,800	5,800	5,800
53403 CHEMICAL WEED CONTROL	16,325	31,308	31,308	31,308	31,308
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	459	601	541	715	758
	43,150	49,035	40,995	57,181	57,224
Utilities					
54301 ELECTRICITY	12,675	15,912	8,365	14,000	14,000
	12,675	15,912	8,365	14,000	14,000
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	1,500	2,000	-	2,000	2,000
54608 REPAIR & MAINT - GENERAL	-	500	-	500	500
54611 REPAIR & MAINT-ROADS	30,960	95,000	71,901	31,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	10,000	14,826	-	10,000
54617 Repairs & Maint - Catch Basins	17,611	165,000	125,711	300,000	-

UNIT 5A

VISTA CENTER OF PALM BEACH

UNIT 5A - VISTA CENTER OF PALM BEACH

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 5A - MAINTENANCE FUND	50,071	272,500	212,438	333,500	22,500
Capital Outlay					
56302 ROADS/BRIDGES	192,499	-	-	175,000	-
56303 CULVERTS/STRUCTURES	-	-	-	200,000	100,000
	192,499	-	-	375,000	100,000
Other					
59110 ADMINISTRAT TRANSFER OUT	13,451	13,373	10,999	15,281	15,281
59111 OPERATIONS TRANSFER OUT	14,634	14,548	11,966	16,624	16,624
99999 Add'l cash required/(available) for budget	(23,560)	(100,000)	-	(565,000)	-
	4,525	(72,079)	22,965	(533,095)	31,905
TOTAL EXPENSES	374,095	346,292	337,028	331,405	312,992

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/20</u>	<u>FYE 9/30/19</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/20</u>	<u>FYE 9/30/19</u>
			<u>\$</u>	<u>%</u>		
Business Park Vista Center - Maint	\$202.46	\$188.63	\$13.83	7%	136	136
Emerald Dunes Condos - Maint	\$107.56	\$89.46	\$18.10	20%	302	302
GOLF COURSE - Maint	\$220.52	\$207.50	\$13.02	6%	128	128
INDUSTRIAL - Maint	\$1,221.66	\$1,253.61	(\$31.95)	-3%	195	195
Links at Emerald Dunes - Maint	\$133.01	\$116.05	\$16.96	15%	185	185
Ventura Greens at Emerald Dunes - Maint	\$206.19	\$192.53	\$13.66	7%	70	70
Villas at Emerald Dunes - Maint	\$120.65	\$103.14	\$17.51	17%	184	184
Vista Center Condos - Maint	\$431.85	\$428.32	\$3.53	1%	12	12

Budget Highlights:

- > Catch Basins Repairs & Maintenance (a/c #54617) includes funding to inspect and clean catch basins.
- > New contract for aquatic weed control and marsh maintenance awarded in March 2018 for FYE 9/30/19, with option to renew annually four additional years.
- > Culverts/Structures (a/c #56303) includes funding for replacing C011, 235' 54" BCMP culvert.
- > Road Repairs & Maintenance (a/c #54611) includes funding for traffic sign replacements, sidewalk repairs, flashers, and swale restoration.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

Improvements Maintained:

UNIT 5A - VISTA CENTER OF PALM BEACH

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

UNIT 5B - BAYWINDS

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	-	-	2,112	-	-
	-	-	2,112	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	77,438	79,996	79,387	76,897	72,624
	77,438	79,996	79,387	76,897	72,624
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(294)	(760)	(765)	(733)	(692)
54903 TAX DISCOUNT	(2,809)	(3,077)	(2,920)	(2,957)	(2,793)
	(3,103)	(3,837)	(3,685)	(3,690)	(3,485)
Other					
36110 INTEREST EARNINGS	1,575	-	1,423	-	-
36132 INTEREST EARNINGS-TAXES	27	-	29	-	-
	1,602	-	1,452	-	-
TOTAL REVENUES	75,937	76,159	79,266	73,207	69,139
EXPENSES					
Personnel Services					
59117 Personnel Services	19,602	22,233	18,830	23,682	24,393
	19,602	22,233	18,830	23,682	24,393
Contractual Services					
53101 ENGINEERING FEES	-	5,000	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	188	150	150	150	150
53201 AUDITORS SERVICES	366	501	385	533	533
53409 LANDSCAPE MAINTENANCE	1,865	4,800	4,800	5,040	5,040
57301 TRUSTEE FEES	525	525	500	525	525
59126 Insurance	4,580	5,257	4,733	4,940	5,236
	7,524	16,733	10,568	12,188	12,484
Utilities					
54301 ELECTRICITY	4,808	4,651	1,327	4,563	4,563
	4,808	4,651	1,327	4,563	4,563
Supplies & Materials					
55201 FUEL-PUMP STATIONS	-	3,000	486	3,000	3,000
	-	3,000	486	3,000	3,000
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	357	5,832	1,499	9,332	9,332
54604 REPAIR & MAINT-CANAL/LAKE	-	-	-	3,000	3,000
54606 REPAIR & MAINT-BLDG	600	30,075	76,506	5,075	-
54608 REPAIR & MAINT - GENERAL	961	1,000	933	1,000	1,000

UNIT 5B - BAYWINDS

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 5B - MAINTENANCE FUND					
54610 REPAIR & MAINT-TELEMTRY	23	1,000	-	1,500	1,500
	1,941	37,907	78,938	19,907	14,832
Capital Outlay					
56401 MACHINERY & EQUIPMENT	2,096	-	-	-	-
	2,096	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	5,665	5,632	4,632	6,436	6,436
59111 OPERATIONS TRANSFER OUT	3,022	3,003	2,470	3,431	3,431
99999 Add'l cash required/(available) for budget	31,282	(17,000)	-	-	-
	39,969	(8,365)	7,102	9,867	9,867
TOTAL EXPENSES	75,940	76,159	117,251	73,207	69,139
Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 5B - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	405,018	403,061	399,996	402,282	412,938
	405,018	403,061	399,996	402,282	412,938
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,535)	(3,840)	(3,854)	(3,827)	(3,928)
54903 TAX DISCOUNT	(14,728)	(15,502)	(14,682)	(15,472)	(15,882)
	(16,263)	(19,342)	(18,536)	(19,299)	(19,810)
Other					
36110 INTEREST EARNINGS	3,068	-	2,513	-	-
36132 INTEREST EARNINGS-TAXES	144	-	145	-	-
	3,212	-	2,658	-	-
TOTAL REVENUES	391,967	383,719	384,118	382,983	393,128
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	329,540	336,889	336,889	344,401	352,081
57201 DEBT SERVICE-INTEREST	63,589	56,240	56,240	48,728	41,047
	393,129	393,129	393,129	393,129	393,128
Other					
99999 Add'l cash required/(available) for budget	(1,161)	(9,410)	-	(10,146)	-
	(1,161)	(9,410)	-	(10,146)	-
TOTAL EXPENSES	391,968	383,719	393,129	382,983	393,128

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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
COMMERCIAL - Maint	\$502.61	\$500.12				
COMMERCIAL - Debt	\$2,436.11	\$2,440.79				
Total	\$2,938.72	\$2,940.91	(\$2.19)	0%	7	7
Mezzano Condo - Maint	\$55.06	\$34.52				
Mezzano Condo - Debt	\$94.74	\$94.92				
Total	\$149.80	\$129.44	\$20.36	16%	240	240
RESIDENTIAL - Maint	\$100.99	\$82.30				
RESIDENTIAL - Debt	\$335.02	\$335.67				
Total	\$436.01	\$417.97	\$18.04	4%	1,082	1,082

Budget Highlights:

- > 2015 Bond refunding resulted in cash flow savings approximating \$95,000 each year through the final maturity of the bonds.
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).

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 9/30/19:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2015	2.23%	\$2,185,093	8/1/2025

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

Year Ending September 30,	Principal	Interest	Total
2020	\$344,401	\$48,728	\$393,129
2021	\$352,081	\$41,047	\$393,128
2022	\$359,933	\$33,196	\$393,129
2023	\$367,959	\$25,170	\$393,129

UNIT 5B - BAYWINDS

2024	\$376,165	\$16,964	\$393,129
THEREAFTER	\$384,553	\$8,576	\$393,129
Total	<u>\$2,185,092</u>	<u>\$173,681</u>	<u>\$2,358,773</u>

UNIT 5C - RIVERWALK

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	119,886	45,945	45,273	48,474	45,321
	119,886	45,945	45,273	48,474	45,321
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(453)	(441)	(436)	(468)	(438)
54903 TAX DISCOUNT	(4,378)	(1,767)	(1,682)	(1,864)	(1,743)
	(4,831)	(2,208)	(2,118)	(2,332)	(2,181)
Other					
36110 INTEREST EARNINGS	1,649	-	1,327	-	-
36132 INTEREST EARNINGS-TAXES	53	-	16	-	-
	1,702	-	1,343	-	-
TOTAL REVENUES	116,757	43,737	44,498	46,142	43,140
EXPENSES					
Personnel Services					
59117 Personnel Services	24,611	17,530	10,723	18,751	19,314
	24,611	17,530	10,723	18,751	19,314
Contractual Services					
53101 ENGINEERING FEES	4,602	1,000	-	500	500
53109 LEGAL SERVICES	5,769	500	-	500	500
53201 AUDITORS SERVICES	505	600	461	591	591
53407 TRASH DISPOSAL	350	4,200	1,200	2,100	2,100
53409 LANDSCAPE MAINTENANCE	233	1,020	1,020	1,071	1,071
59126 Insurance	537	585	527	597	633
	11,996	7,905	3,208	5,359	5,395
Utilities					
54301 ELECTRICITY	105	1,224	117	1,200	1,200
	105	1,224	117	1,200	1,200
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	1,580	3,000	-	3,000	3,000
54608 REPAIR & MAINT - GENERAL	350	1,000	-	1,500	1,500
54610 REPAIR & MAINT-TELEMETRY	-	2,000	-	1,500	1,500
54613 REPAIR & MAINT-CULVERTS	-	10,000	-	10,000	10,000
	1,930	16,000	-	16,000	16,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	120,442	-	-	3,600	-
56304 GIS	85	-	-	-	-
	120,527	-	-	3,600	-
Other					
59110 ADMINISTRAT TRANSFER OUT	771	766	630	875	875

UNIT 5C - RIVERWALK

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 5C - MAINTENANCE FUND					
59111 OPERATIONS TRANSFER OUT	314	312	257	357	357
99999 Add'l cash required/(available) for budget	(43,496)	-	-	-	-
	(42,411)	1,078	887	1,232	1,232
TOTAL EXPENSES	116,758	43,737	14,935	46,142	43,141

	<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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
RESIDENTIAL - Maint	\$72.41	\$49.29				
Total	\$72.41	\$49.29	\$23.12	47%	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 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	-	-	1,886	-	-
	-	-	1,886	-	-
Assessments					
31900 ASSMNTS/CURR/REG/DEL	70,772	60,759	60,097	111,652	66,890
31903 Delinquent Taxes - Prior Year	48	-	-	-	-
	70,820	60,759	60,097	111,652	66,890
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(268)	(579)	(579)	(984)	(590)
54903 TAX DISCOUNT	(2,596)	(2,337)	(2,235)	(4,294)	(2,573)
	(2,864)	(2,916)	(2,814)	(5,278)	(3,163)
Other					
36110 INTEREST EARNINGS	1,847	-	1,546	-	-
36132 INTEREST EARNINGS-TAXES	39	-	18	-	-
	1,886	-	1,564	-	-
TOTAL REVENUES	69,842	57,843	60,733	106,374	63,727
EXPENSES					
Personnel Services					
59117 Personnel Services	24,452	25,998	15,997	25,931	26,709
	24,452	25,998	15,997	25,931	26,709
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	722	937	719	926	926
53409 LANDSCAPE MAINTENANCE	1,741	2,400	2,400	2,520	2,520
59126 Insurance	2,726	3,102	2,793	2,942	3,118
	5,189	7,439	5,912	7,388	7,564
Utilities					
54301 ELECTRICITY	4,696	3,223	705	3,163	3,163
	4,696	3,223	705	3,163	3,163
Supplies & Materials					
54908 GOV/MNTL REGISTRATION FEE	25	25	25	25	25
55201 FUEL-PUMP STATIONS	-	3,000	617	5,000	5,000
	25	3,025	642	5,025	5,025
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	15,602	6,332	3,232	6,332	6,332
54604 REPAIR & MAINT-CANAL/LAKE	-	-	-	3,000	3,000
54606 REPAIR & MAINT-BLDG	-	50	50	550	550
54608 REPAIR & MAINT - GENERAL	900	1,000	858	1,000	1,000

UNIT 5D

ANDROS ISLE

UNIT 5D - ANDROS ISLE

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 5D - MAINTENANCE FUND					
54610 REPAIR & MAINT-TELEMETRY	55	3,000	-	1,500	1,500
	16,557	10,382	4,140	12,382	12,382
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	-	-	-	43,600	-
	-	-	-	43,600	-
Other					
59110 ADMINISTRAT TRANSFER OUT	5,144	5,114	4,206	5,844	5,844
59111 OPERATIONS TRANSFER OUT	2,678	2,662	2,189	3,041	3,041
99999 Add'l cash required/(available) for budget	11,103	-	-	-	-
	18,925	7,776	6,395	8,885	8,885
TOTAL EXPENSES	69,844	57,843	33,791	106,374	63,728
Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 5D - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	382,792	386,596	382,383	-	-
31903 Delinquent Taxes - Prior Year	283	-	-	-	-
	383,075	386,596	382,383	-	-
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,450)	(3,683)	(3,682)	-	-
54903 TAX DISCOUNT	(14,022)	(14,868)	(14,241)	-	-
	(15,472)	(18,551)	(17,923)	-	-
Other					
36110 INTEREST EARNINGS	1,981	-	2,168	-	-
36132 INTEREST EARNINGS-TAXES	215	-	114	-	-
	2,196	-	2,282	-	-
TOTAL REVENUES	369,799	368,045	366,742	-	-
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	359,812	368,988	368,988	-	-
57201 DEBT SERVICE-INTEREST	18,584	9,409	9,409	-	-
	378,396	378,397	378,397	-	-
Other					
99999 Add'l cash required/(available) for budget	(8,598)	(10,352)	-	-	-
	(8,598)	(10,352)	-	-	-
TOTAL EXPENSES	369,798	368,045	378,397	-	-

UNIT 5D - ANDROS ISLE

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
COMMERCIAL/AC - Maint	\$118.13	\$59.82				
COMMERCIAL/AC - Debt	\$0.00	\$280.86				
Total	\$118.13	\$340.68	(\$222.55)	-65%	32	33
RESIDENTIAL - Maint	\$158.80	\$81.94				
RESIDENTIAL - Debt	\$0.00	\$421.60				
Total	\$158.80	\$503.54	(\$344.74)	-68%	881	881
San Michele condo - Maint	\$42.63	\$18.77				
San Michele condo - Debt	\$0.00	\$19.66				
Total	\$42.63	\$38.43	\$4.20	11%	300	300

Budget Highlights:

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Improvmnts Other Than Bldg (a/c #56301) includes funding for replacement of existing 1000 gallon convault tank to 500 gallon steel tank, and Data Flow upgrade/conversion.

Budget Notes:

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

Improvements Maintained:

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

UNIT 7 - DYER BOULEVARD

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	110,237	101,550	100,042	106,779	107,903
31903 Delinquent Taxes - Prior Year	39	-	80	-	-
	110,276	101,550	100,122	106,779	107,903
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(418)	(962)	(964)	(1,021)	(1,032)
54903 TAX DISCOUNT	(3,970)	(3,906)	(3,668)	(4,107)	(4,150)
	(4,388)	(4,868)	(4,632)	(5,128)	(5,182)
Other					
32900 PERMIT FEES	1,000	-	-	-	-
33003 Intgov'l rct - Exp Reimbursemt	1,591	-	2,288	-	-
36110 INTEREST EARNINGS	2,695	-	2,314	-	-
36132 INTEREST EARNINGS-TAXES	48	-	52	-	-
	5,334	-	4,654	-	-
TOTAL REVENUES	111,222	96,682	100,144	101,651	102,721
EXPENSES					
Personnel Services					
59117 Personnel Services	22,578	29,833	17,035	29,672	30,563
	22,578	29,833	17,035	29,672	30,563
Contractual Services					
53101 ENGINEERING FEES	603	500	37	500	500
53109 LEGAL SERVICES	270	500	-	500	500
53114 WATER QUALITY	1,591	2,034	3,136	3,697	3,697
53201 AUDITORS SERVICES	592	746	573	737	737
53403 CHEMICAL WEED CONTROL	4,835	4,980	4,985	5,234	5,234
53405 MOWING SERVICES	16,686	16,686	16,686	16,686	16,686
53407 TRASH DISPOSAL	600	1,200	-	1,200	1,200
53409 LANDSCAPE MAINTENANCE	1,113	360	360	378	378
59126 Insurance	2,596	2,806	2,526	2,982	3,161
	28,886	29,812	28,303	31,914	32,093
Utilities					
54301 ELECTRICITY	164	510	105	500	500
	164	510	105	500	500
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	3,000	5,000	5,000
54608 REPAIR & MAINT - GENERAL	493	1,500	-	1,000	1,000
54610 REPAIR & MAINT-TELEMETRY	-	1,000	-	1,000	1,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
	493	8,000	3,000	7,500	7,500
Capital Outlay					

UNIT 7

DYER BOULEVARD

UNIT 7 - DYER BOULEVARD

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 7 - MAINTENANCE FUND					
56304 GIS	2,972	3,399	3,612	3,352	3,352
	2,972	3,399	3,612	3,352	3,352
Other					
59110 ADMINISTRAT TRANSFER OUT	17,602	17,499	14,393	19,996	19,996
59111 OPERATIONS TRANSFER OUT	7,674	7,629	6,275	8,717	8,717
99999 Add'l cash required/(available) for budget	30,854	-	-	-	-
	56,130	25,128	20,668	28,713	28,713
TOTAL EXPENSES	111,223	96,682	72,723	101,651	102,721

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/20	FYE 9/30/19	<u>Incr/(Decr)</u>		FYE 9/30/20	FYE 9/30/19
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$38.66	\$36.78	\$1.88	5%	2,762	2,761

Budget Highlights:

- > Increased water quality sampling.
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Mowing contract amended in March 2018 to allow extension through FYE 9/30/19 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: UNIT 9 - MAINTENANCE FUND

REVENUES

33449 FEMA (Fed)- Hurricane Irma
 33450 FEMA (State)- Hurricane Irma

	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
33449 FEMA (Fed)- Hurricane Irma	-	-	8,100	-	-
33450 FEMA (State)- Hurricane Irma	-	-	450	-	-
	-	-	8,550	-	-

Assessments

31900 ASSMTS/CURR/REG/DEL
 31901 AGREEMENT ASSESSMENTS
 31903 Delinquent Taxes - Prior Year

31900 ASSMTS/CURR/REG/DEL	104,840	98,226	97,703	102,435	109,932
31901 AGREEMENT ASSESSMENTS	2,979	2,797	2,797	2,916	3,129
31903 Delinquent Taxes - Prior Year	31	-	-	-	-
	107,850	101,023	100,500	105,351	113,061

Tax Discount And Tax Collector Fee

54902 TAX COLLECTOR FEE
 54903 TAX DISCOUNT
 54904 UNIQUE ASSMTS DISCOUNT

54902 TAX COLLECTOR FEE	(399)	(933)	(940)	(973)	(1,044)
54903 TAX DISCOUNT	(3,807)	(3,778)	(3,709)	(3,940)	(4,228)
54904 UNIQUE ASSMTS DISCOUNT	(119)	(134)	(112)	(140)	(150)
	(4,325)	(4,845)	(4,761)	(5,053)	(5,422)

Other

36110 INTEREST EARNINGS
 36132 INTEREST EARNINGS-TAXES

36110 INTEREST EARNINGS	2,446	-	2,082	-	-
36132 INTEREST EARNINGS-TAXES	25	-	25	-	-
	2,471	-	2,107	-	-

TOTAL REVENUES

	105,996	96,178	106,396	100,298	107,639
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EXPENSES

Personnel Services

59117 Personnel Services

59117 Personnel Services	24,161	27,208	16,410	26,136	26,920
	24,161	27,208	16,410	26,136	26,920

Contractual Services

53101 ENGINEERING FEES
 53109 LEGAL SERVICES
 53114 WATER QUALITY
 53201 AUDITORS SERVICES
 53403 CHEMICAL WEED CONTROL
 53405 MOWING SERVICES
 53409 LANDSCAPE MAINTENANCE
 59126 Insurance

53101 ENGINEERING FEES	540	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	4,227	4,357	5,085	5,510	5,510
53201 AUDITORS SERVICES	510	682	524	674	674
53403 CHEMICAL WEED CONTROL	3,282	3,381	3,384	3,553	3,553
53405 MOWING SERVICES	8,652	8,652	8,652	8,652	8,652
53409 LANDSCAPE MAINTENANCE	494	600	600	630	630
59126 Insurance	2,283	2,525	2,273	2,619	2,776
	19,988	21,197	20,518	22,638	22,795

Utilities

54301 ELECTRICITY

54301 ELECTRICITY	187	204	117	200	200
	187	204	117	200	200

Repairs & Maintenance

54604 REPAIR & MAINT-CANAL/LAKE
 54608 REPAIR & MAINT - GENERAL
 54610 REPAIR & MAINT-TELEMETRY

54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	493	1,500	175	1,500	1,500
54610 REPAIR & MAINT-TELEMETRY	150	2,000	-	1,500	1,500

UNIT 9

ADMIRAL'S COVE

UNIT 9 - ADMIRAL'S COVE

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 9 - MAINTENANCE FUND					
54613 REPAIR & MAINT-CULVERTS	-	-	-	5,500	5,500
54614 REPAIR & MAINT - GATE	19,575	500	-	500	500
	20,218	9,000	175	14,000	14,000
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	-	-	-	3,600	-
56304 GIS	1,939	2,221	2,359	2,190	2,190
	1,939	2,221	2,359	5,790	2,190
Other					
59110 ADMINISTRAT TRANSFER OUT	28,015	27,851	22,907	31,825	31,825
59111 OPERATIONS TRANSFER OUT	8,547	8,497	6,989	9,709	9,709
99999 Add'l cash required/(available) for budget	2,940	-	-	(10,000)	-
	39,502	36,348	29,896	31,534	41,534
TOTAL EXPENSES	105,995	96,178	69,475	100,298	107,639

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/20	FYE 9/30/19	<u>Incr/(Decr)</u>		FYE 9/30/20	FYE 9/30/19
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$58.41	\$56.01	\$2.40	4%	1,804	1,804

Budget Highlights:

- > Increased water quality sampling.
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Mowing 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 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 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	70	-	-	-	-
33450 FEMA (State)- Hurricane Irma	12	-	-	-	-
	82	-	-	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	591,944	627,457	622,749	643,985	569,628
31901 AGREEMENT ASSESSMENTS	4,417	3,699	4,550	4,550	4,025
31903 Delinquent Taxes - Prior Year	298	-	-	-	-
	596,659	631,156	627,299	648,535	573,653
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,249)	(5,968)	(5,995)	(6,136)	(5,428)
54903 TAX DISCOUNT	(21,351)	(24,132)	(23,319)	(24,768)	(21,908)
	(23,600)	(30,100)	(29,314)	(30,904)	(27,336)
Other					
32900 PERMIT FEES	-	-	2,000	-	-
36002 PERMIT INSPECTION FEES	764	-	-	-	-
36110 INTEREST EARNINGS	10,154	-	9,335	-	-
36132 INTEREST EARNINGS-TAXES	198	-	184	-	-
	11,116	-	11,519	-	-
TOTAL REVENUES	584,257	601,056	609,504	617,631	546,317
EXPENSES					
Personnel Services					
59117 Personnel Services	122,399	142,336	90,948	143,539	147,845
	122,399	142,336	90,948	143,539	147,845
Contractual Services					
53101 ENGINEERING FEES	395	1,000	100	1,000	1,000
53109 LEGAL SERVICES	858	1,000	578	1,000	1,000
53114 WATER QUALITY	-	-	1,514	1,384	1,384
53201 AUDITORS SERVICES	2,998	3,873	2,973	3,864	3,864
53403 CHEMICAL WEED CONTROL	21,898	22,105	22,105	23,210	23,210
53405 MOWING SERVICES	13,596	13,596	13,596	13,596	13,596
53407 TRASH DISPOSAL	4	250	-	250	250
53409 LANDSCAPE MAINTENANCE	3,987	2,925	2,925	3,071	3,071
53412 BIOLOGICAL WEED CONTROL	-	-	-	5,000	5,000
53413 PRESERVE/EXOTIC MAINT	105,882	115,950	118,500	121,748	121,748
53414 UPLAND MAINTENANCE	9,989	10,475	10,475	10,999	10,999
59126 Insurance	7,433	8,305	7,477	7,991	8,471
	167,040	179,479	180,243	193,113	193,593
Utilities					
54301 ELECTRICITY	64,140	62,724	45,039	70,400	70,400

UNIT 9A - ABACOA I

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 9A - MAINTENANCE FUND	64,140	62,724	45,039	70,400	70,400
Supplies & Materials					
54201 POSTAGE	-	-	15	-	-
	-	-	15	-	-
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	43,690	62,280	40,575	55,440	55,440
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	11,000	11,000
54606 REPAIR & MAINT-BLDG	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	112	7,000	1,425	7,000	7,000
54610 REPAIR & MAINT-TELEMETRY	2,174	3,000	45	3,000	3,000
54611 REPAIR & MAINT-ROADS	11,051	15,000	23,120	25,000	15,000
54613 REPAIR & MAINT-CULVERTS	-	-	2,300	8,000	8,000
54618 R&M-AERATOR REFURBISHMENTS	9,864	12,500	12,051	12,500	-
54620 R & M - Preserve Structures	14,572	30,000	26,759	35,000	-
	81,463	139,780	106,275	161,940	104,440
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	21,600	-
56303 CULVERTS/STRUCTURES	-	-	-	-	10,000
56401 MACHINERY & EQUIPMENT	71,964	55,500	51,309	57,000	-
	71,964	55,500	51,309	78,600	10,000
Other					
59110 ADMINISTRAT TRANSFER OUT	11,075	11,010	9,056	12,581	12,581
59111 OPERATIONS TRANSFER OUT	6,565	6,527	5,368	7,458	7,458
99999 Add'l cash required/(available) for budget	59,612	3,700	-	(50,000)	-
	77,252	21,237	14,424	(29,961)	20,039
TOTAL EXPENSES	584,258	601,056	488,253	617,631	546,317

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 9A - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	2,911,133	2,896,631	2,874,896	2,898,464	2,973,539
31903 Delinquent Taxes - Prior Year	1,584	-	-	-	-
	2,912,717	2,896,631	2,874,896	2,898,464	2,973,539
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(11,061)	(27,585)	(27,675)	(27,600)	(28,315)
54903 TAX DISCOUNT	(105,006)	(111,404)	(107,666)	(111,475)	(114,362)
	(116,067)	(138,989)	(135,341)	(139,075)	(142,677)
Other					
36110 INTEREST EARNINGS	16,081	-	17,041	-	-
36132 INTEREST EARNINGS-TAXES	983	-	847	-	-

UNIT 9A - ABACOA I

Fund Name: UNIT 9A - DEBT FUND

	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
	17,064	-	17,888	-	-
TOTAL REVENUES	2,813,714	2,757,642	2,757,443	2,759,389	2,830,862
EXPENSES					
Supplies & Materials					
54907 BANK SERVICE CHARGES	75	-	55	-	-
	75	-	55	-	-
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	2,114,626	2,177,218	2,177,218	2,241,664	2,308,017
57201 DEBT SERVICE-INTEREST	716,237	653,644	653,644	589,199	522,845
	2,830,863	2,830,862	2,830,862	2,830,863	2,830,862
Other					
99999 Add'l cash required/(available) for budget	(17,224)	(73,220)	-	(71,474)	-
	(17,224)	(73,220)	-	(71,474)	-
TOTAL EXPENSES	2,813,714	2,757,642	2,830,917	2,759,389	2,830,862

	<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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
COMMERCIAL/AC - Maint	\$2,387.57	\$2,099.41				
COMMERCIAL/AC - Debt	\$8,011.59	\$8,030.16				
Total	\$10,399.16	\$10,129.57	\$269.59	3%	218	218
GOLF COURSE/AC - Maint	\$253.22	\$235.51				
GOLF COURSE/AC - Debt	\$764.09	\$764.68				
Total	\$1,017.31	\$1,000.19	\$17.12	2%	169	169
RESIDENTIAL/AC - Maint	\$757.10	\$679.84				
RESIDENTIAL/AC - Debt	\$2,522.11	\$2,526.47				
Total	\$3,279.21	\$3,206.31	\$72.90	2%	943	943

Budget Highlights:

- > 3 new aerators.
- > Increased water quality sampling.
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Mowing contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > Road Repairs & Maintenance (a/c #54611) includes repairs sidewalks.
- > Improvmnts Other Than Bldg (a/c #56301) includes funding for Data Flow upgrade/conversion.
- > Sign and fence repair and replacement in greenways.
- > 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.

UNIT 9A - ABACOA I

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

Improvements Maintained:

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

Debt Outstanding as of 9/30/19:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2013	2.96%	\$19,905,359	8/1/2027

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

Year Ending September 30,	Principal	Interest	Total
2020	\$2,241,664	\$589,199	\$2,830,863
2021	\$2,308,017	\$522,845	\$2,830,862
2022	\$2,376,335	\$454,528	\$2,830,863
2023	\$2,446,674	\$384,189	\$2,830,863
2024	\$2,519,096	\$311,767	\$2,830,863
THEREAFTER	\$8,013,573	\$479,016	\$8,492,589
Total	\$19,905,359	\$2,741,544	\$22,646,903

UNIT 9B - ABACOA II

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	364	-	-	-	-
33450 FEMA (State)- Hurricane Irma	61	-	-	-	-
	425	-	-	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	468,175	436,824	433,520	555,793	517,055
31903 Delinquent Taxes - Prior Year	257	-	-	-	-
	468,432	436,824	433,520	555,793	517,055
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,778)	(4,162)	(4,173)	(5,296)	(4,927)
54903 TAX DISCOUNT	(16,964)	(16,800)	(16,223)	(21,376)	(19,886)
	(18,742)	(20,962)	(20,396)	(26,672)	(24,813)
Other					
36110 INTEREST EARNINGS	6,867	-	6,328	-	-
36132 INTEREST EARNINGS-TAXES	163	-	122	-	-
	7,030	-	6,450	-	-
TOTAL REVENUES	457,145	415,862	419,574	529,121	492,242
EXPENSES					
Personnel Services					
59117 Personnel Services	104,596	117,332	75,588	119,982	123,582
	104,596	117,332	75,588	119,982	123,582
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	1,000	-	1,000	1,000
53115 FINANCIAL CONS./ADVISOR	188	150	150	150	150
53201 AUDITORS SERVICES	2,287	3,028	2,325	3,041	3,041
53403 CHEMICAL WEED CONTROL	9,355	9,443	9,443	9,915	9,915
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	3,106	2,045	2,045	2,147	2,147
53412 BIOLOGICAL WEED CONTROL	-	-	-	5,000	5,000
53413 PRESERVE/EXOTIC MAINT	105,882	115,950	115,950	121,748	121,748
53414 UPLAND MAINTENANCE	24,416	25,605	25,605	26,885	26,885
57301 TRUSTEE FEES	525	525	500	525	525
59126 Insurance	2,574	2,826	2,544	2,839	3,010
	148,333	161,822	158,562	174,500	174,671
Utilities					
54301 ELECTRICITY	42,656	38,862	29,878	46,600	46,600
	42,656	38,862	29,878	46,600	46,600
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	14,952	27,064	22,535	39,568	39,568

UNIT 9B

ABACOA II

UNIT 9B - ABACOA II

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 9B - MAINTENANCE FUND					
54604 REPAIR & MAINT-CANAL/LAKE	-	-	-	7,500	7,500
54606 REPAIR & MAINT-BLDG	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	1,098	7,000	634	7,000	7,000
54610 REPAIR & MAINT-TELEMETRY	1,455	3,000	-	3,000	3,000
54611 REPAIR & MAINT-ROADS	9,588	15,000	15,040	25,000	15,000
54613 REPAIR & MAINT-CULVERTS	-	-	-	45,000	20,000
54618 R&M-AERATOR REFURBISHMENTS	-	-	-	6,250	-
54620 R & M - Preserve Structures	7,768	30,000	110	35,000	-
	34,861	87,064	38,319	173,318	97,068
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	14,400	-
56401 MACHINERY & EQUIPMENT	32,020	-	-	38,000	38,000
	32,020	-	-	52,400	38,000
Other					
59110 ADMINISTRAT TRANSFER OUT	6,917	6,877	5,656	7,858	7,858
59111 OPERATIONS TRANSFER OUT	3,928	3,905	3,212	4,463	4,463
99999 Add'l cash required/(available) for budget	83,835	-	-	(50,000)	-
	94,680	10,782	8,868	(37,679)	12,321
TOTAL EXPENSES	457,146	415,862	311,215	529,121	492,242
UNIT 9B - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	1,380,156	1,366,526	1,356,189	1,356,432	1,419,274
31903 Delinquent Taxes - Prior Year	815	-	-	-	-
	1,380,971	1,366,526	1,356,189	1,356,432	1,419,274
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(5,242)	(13,014)	(13,056)	(12,915)	(13,514)
54903 TAX DISCOUNT	(50,010)	(52,557)	(50,760)	(52,168)	(54,585)
	(55,252)	(65,571)	(63,816)	(65,083)	(68,099)
Other					
36110 INTEREST EARNINGS	20,325	-	18,204	-	-
36132 INTEREST EARNINGS-TAXES	485	-	383	-	-
	20,810	-	18,587	-	-
TOTAL REVENUES	1,346,529	1,300,955	1,310,960	1,291,349	1,351,175
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	865,000	885,000	885,000	910,000	950,000
57201 DEBT SERVICE-INTEREST	480,975	455,025	455,025	428,475	401,175

UNIT 9B - ABACOA II

Fund Name: UNIT 9B - DEBT FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
	1,345,975	1,340,025	1,340,025	1,338,475	1,351,175
Other					
99999 Add'l cash required/(available) for budget	555	(39,070)	-	(47,126)	-
	555	(39,070)	-	(47,126)	-
TOTAL EXPENSES	1,346,530	1,300,955	1,340,025	1,291,349	1,351,175

	<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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
COMMERCIAL/AC - Maint	\$2,387.57	\$2,099.41				
COMMERCIAL/AC - Debt	\$8,011.59	\$8,030.16				
Total	\$10,399.16	\$10,129.57	\$269.59	3%	218	218
GOLF COURSE/AC - Maint	\$253.22	\$235.51				
GOLF COURSE/AC - Debt	\$764.09	\$764.68				
Total	\$1,017.31	\$1,000.19	\$17.12	2%	169	169
RESIDENTIAL/AC - Maint	\$757.10	\$679.84				
RESIDENTIAL/AC - Debt	\$2,522.11	\$2,526.47				
Total	\$3,279.21	\$3,206.31	\$72.90	2%	943	943

Budget Highlights:

- > 2 new aerators.
- > 2015 Bond refunding resulted in cash flow savings approximating \$460,000 each year through the final maturity of the bonds.
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Road Repairs & Maintenance (a/c #54611) includes repairs sidewalks.
- > Improvmnts Other Than Bldg (a/c #56301) includes funding for Data Flow upgrade/conversion.
- > Sign and fence repair and replacement in greenways.
- > 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.
- > 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:

UNIT 9B - ABACOA II

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

Debt Outstanding as of 9/30/19:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2015	3.00%-5.00%	\$11,040,000	8/1/2029

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

Year Ending September 30,	Principal	Interest	Total
2020	\$910,000	\$428,475	\$1,338,475
2021	\$950,000	\$401,175	\$1,351,175
2022	\$995,000	\$353,675	\$1,348,675
2023	\$1,045,000	\$303,925	\$1,348,925
2024	\$1,095,000	\$251,675	\$1,346,675
THEREAFTER	\$6,045,000	\$617,925	\$6,662,925
Total	\$11,040,000	\$2,356,850	\$13,396,850

UNIT 11 - PGA NATIONAL

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	14,977	-	14,278	-	-
33450 FEMA (State)- Hurricane Irma	2,496	-	240	-	-
	17,473	-	14,518	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	2,331,659	2,323,270	2,284,903	2,324,983	2,646,328
31903 Delinquent Taxes - Prior Year	934	-	456	-	-
	2,332,593	2,323,270	2,285,359	2,324,983	2,646,328
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(8,793)	(22,119)	(22,029)	(22,160)	(25,223)
54903 TAX DISCOUNT	(83,376)	(89,353)	(82,730)	(89,419)	(101,778)
	(92,169)	(111,472)	(104,759)	(111,579)	(127,001)
Other					
32900 PERMIT FEES	2,750	-	3,500	-	-
36110 INTEREST EARNINGS	28,630	-	26,035	-	-
36132 INTEREST EARNINGS-TAXES	1,396	-	1,517	-	-
	32,776	-	31,052	-	-
TOTAL REVENUES	2,290,673	2,211,798	2,226,170	2,213,404	2,519,327
EXPENSES					
Personnel Services					
59117 Personnel Services	343,916	382,113	241,828	382,061	393,523
	343,916	382,113	241,828	382,061	393,523
Contractual Services					
53101 ENGINEERING FEES	18,388	50,000	27,858	46,000	30,000
53109 LEGAL SERVICES	8,165	5,000	9,602	3,000	3,000
53114 WATER QUALITY	9,381	9,656	13,890	14,145	14,145
53201 AUDITORS SERVICES	8,612	11,944	9,169	12,280	12,280
53402 MARSH MAINT-LITTORAL ZONE	352,548	349,750	349,750	349,750	349,750
53403 CHEMICAL WEED CONTROL	220,620	221,070	221,070	221,070	221,070
53405 MOWING SERVICES	33,001	33,001	33,001	33,001	33,001
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	8,478	6,260	6,260	6,573	6,573
53413 PRESERVE/EXOTIC MAINT	38,516	53,000	9,741	63,000	63,000
59126 Insurance	31,494	35,529	31,986	34,867	36,959
	729,203	775,460	712,327	783,936	770,028
Utilities					
54301 ELECTRICITY	157,680	197,996	91,559	165,400	165,400
54302 WATER/SEWER	206	272	280	272	272
	157,886	198,268	91,839	165,672	165,672
Supplies & Materials					

UNIT 11 - PGA NATIONAL

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 11 - MAINTENANCE FUND					
54908 GOV'MNTL REGISTRATION FEE	135	135	135	135	135
55201 FUEL-PUMP STATIONS	-	8,000	6,582	13,250	13,250
55207 FERTILIZER	10,300	10,300	10,300	10,300	10,300
	10,435	18,435	17,017	23,685	23,685
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	137,670	166,688	123,926	173,124	173,124
54602 REPAIR & MAINT-PUMP STATN	32,608	15,995	30,293	20,995	15,000
54604 REPAIR & MAINT-CANAL/LAKE	1,950	10,000	3,375	19,000	10,000
54606 REPAIR & MAINT-BLDG	1,900	10,300	357	10,300	10,000
54608 REPAIR & MAINT - GENERAL	7,753	5,000	4,090	7,000	7,000
54610 REPAIR & MAINT-TELEMETRY	9,955	5,000	-	5,000	5,000
54611 REPAIR & MAINT-ROADS	136,639	246,000	116,398	125,200	100,000
54612 EROSION GRANT PROGRAM	-	40,000	17,422	-	-
54613 REPAIR & MAINT-CULVERTS	19,441	4,000	-	55,000	55,000
54614 REPAIR & MAINT - GATE	350	500	-	500	500
54617 Repairs & Maint - Catch Basins	71,102	80,000	-	100,000	50,000
54618 R&M-AERATOR REFURBISHMENTS	25,507	31,250	25,214	31,250	-
56705 FEMA- Irma	15,793	-	-	-	-
	460,668	614,733	321,075	547,369	425,624
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	55,000	55,350	82,000	-
56302 ROADS/BRIDGES	-	-	-	420,000	400,000
56304 GIS	6,143	7,028	7,467	6,930	6,930
56401 MACHINERY & EQUIPMENT	50,356	55,500	47,550	57,000	-
	56,499	117,528	110,367	565,930	406,930
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	154,530	158,439	158,439	162,448	166,557
57201 DEBT SERVICE-INTEREST	43,861	35,056	42,607	37,735	32,740
	198,391	193,495	201,046	200,183	199,297
Other					
59110 ADMINISTRAT TRANSFER OUT	78,289	77,831	64,016	88,936	88,936
59111 OPERATIONS TRANSFER OUT	40,170	39,935	32,846	45,632	45,632
99999 Add'l cash required/(available) for budget	215,215	(206,000)	-	(590,000)	-
	333,674	(88,234)	96,862	(455,432)	134,568
TOTAL EXPENSES	2,290,672	2,211,798	1,792,361	2,213,404	2,519,327

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/20	FYE 9/30/19	Incr/(Decr) \$	%	FYE 9/30/20	FYE 9/30/19
ALL NON EXEMPT PARCELS - Maint	\$407.32	\$407.02	\$0.30	0%	5,708	5,708

Budget Highlights:

- > 3 new aerators.
- > Engineering budget includes estimate for design and construction services related to roadway rehabilitation for Ryder Cup Blvd.

UNIT 11 - PGA NATIONAL

- > Increased water quality sampling.
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Catch Basins Repairs & Maintenance (a/c #54617) includes funding to inspect and clean catch basins.
- > Mowing 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 contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Road Repairs & Maintenance (a/c #54611) includes funding for Ryder Cup overlay and tunnel repairs, Tournament and Avenue of the Champions repairs, sidewalk repairs, and sign refurbishment.
- > Improvmnts Other Than Bldg (a/c #56301) includes funding for replacement of existing convault tank to 2000 gallon steel tank, and Data Flow upgrade/conversion.
- > The contract for weed control (a/c #53403) and marsh maintenance (a/c #53402) was rebid for FY 2018, with option to renew annually four additional years.
- > Using accumulated fund balance to offset assessments.
- > Funding for Ryder Cup overlay is represented in Roads/Bridges (a/c #56302).

Budget Notes:

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

Improvements Maintained:

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

Debt Outstanding as of 9/30/19:

Description	Interest Rates	Outstanding	Final Maturity
60.94% of Units 11/14 2011 Pump Stn Renewal Note	3.075%	\$1,227,180	8/1/2026

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

Year Ending September 30,	Principal	Interest	Total
2020	\$162,448	\$37,735	\$200,183
2021	\$166,557	\$32,740	\$199,297
2022	\$170,771	\$27,618	\$198,389
2023	\$175,092	\$22,367	\$197,459
2024	\$179,522	\$16,983	\$196,505
THEREAFTER	\$372,790	\$17,266	\$390,056
Total	\$1,227,180	\$154,709	\$1,381,889

UNIT 12 - HIGHLAND PINES

Fund Name: UNIT 12 - MAINTENANCE FUND

REVENUES

33449 FEMA (Fed)- Hurricane Irma
 33450 FEMA (State)- Hurricane Irma

	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
33449 FEMA (Fed)- Hurricane Irma	-	-	5,400	-	-
33450 FEMA (State)- Hurricane Irma	-	-	300	-	-
	-	-	5,700	-	-

Assessments

31900 ASSMTS/CURR/REG/DEL
 31903 Delinquent Taxes - Prior Year

31900 ASSMTS/CURR/REG/DEL	52,534	50,875	50,088	54,513	57,998
31903 Delinquent Taxes - Prior Year	25	-	-	-	-
	52,559	50,875	50,088	54,513	57,998

Tax Discount And Tax Collector Fee

54902 TAX COLLECTOR FEE
 54903 TAX DISCOUNT

54902 TAX COLLECTOR FEE	(199)	(487)	(482)	(522)	(555)
54903 TAX DISCOUNT	(1,920)	(1,957)	(1,852)	(2,097)	(2,231)
	(2,119)	(2,444)	(2,334)	(2,619)	(2,786)

Other

36110 INTEREST EARNINGS
 36132 INTEREST EARNINGS-TAXES

36110 INTEREST EARNINGS	1,342	-	1,137	-	-
36132 INTEREST EARNINGS-TAXES	23	-	21	-	-
	1,365	-	1,158	-	-

TOTAL REVENUES

	51,805	48,431	54,612	51,894	55,212
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EXPENSES

Personnel Services

59117 Personnel Services

59117 Personnel Services	9,344	11,189	7,167	11,382	11,724
	9,344	11,189	7,167	11,382	11,724

Contractual Services

53201 AUDITORS SERVICES
 53403 CHEMICAL WEED CONTROL
 53405 MOWING SERVICES
 53407 TRASH DISPOSAL
 53409 LANDSCAPE MAINTENANCE
 59126 Insurance

53201 AUDITORS SERVICES	287	352	270	347	347
53403 CHEMICAL WEED CONTROL	162	167	167	176	176
53405 MOWING SERVICES	2,163	2,163	2,163	2,163	2,163
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	742	960	960	1,008	1,008
59126 Insurance	2,634	2,873	2,586	2,927	3,103
	5,988	6,765	6,146	6,871	7,047

Repairs & Maintenance

54604 REPAIR & MAINT-CANAL/LAKE
 54608 REPAIR & MAINT - GENERAL
 54610 REPAIR & MAINT-TELEMETRY
 54614 REPAIR & MAINT - GATE

54604 REPAIR & MAINT-CANAL/LAKE	-	1,000	-	4,000	4,000
54608 REPAIR & MAINT - GENERAL	-	500	500	500	500
54610 REPAIR & MAINT-TELEMETRY	-	2,000	-	1,000	1,000
54614 REPAIR & MAINT - GATE	-	-	8	500	500
	-	3,500	508	6,000	6,000

Capital Outlay

56301 IMPRVMENTS OTHER THAN BLDG
 56304 GIS

56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	7,200	-
56304 GIS	2,151	2,461	2,615	2,427	2,427
	2,151	2,461	2,615	9,627	2,427

UNIT 12 - HIGHLAND PINES

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 12 - MAINTENANCE FUND					
Other					
59110 ADMINISTRAT TRANSFER OUT	19,926	19,809	16,293	22,635	22,635
59111 OPERATIONS TRANSFER OUT	4,735	4,707	3,871	5,379	5,379
99999 Add'l cash required/(available) for budget	9,660	-	-	(10,000)	-
	34,321	24,516	20,164	18,014	28,014
TOTAL EXPENSES	51,804	48,431	36,600	51,894	55,212

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/20	FYE 9/30/19	<u>Incr/(Decr)</u>		FYE 9/30/20	FYE 9/30/19
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$27.27	\$25.45	\$1.82	7%	1,999	1,999

Budget Highlights:

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Mowing 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 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 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	81	-	-	-	-
33450 FEMA (State)- Hurricane Irma	14	-	-	-	-
	95	-	-	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	19,928	20,776	20,776	28,183	29,416
	19,928	20,776	20,776	28,183	29,416
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(76)	(198)	(200)	(269)	(281)
54903 TAX DISCOUNT	(748)	(799)	(787)	(1,084)	(1,131)
	(824)	(997)	(987)	(1,353)	(1,412)
Other					
32900 PERMIT FEES	-	-	250	-	-
36110 INTEREST EARNINGS	844	-	740	-	-
36132 INTEREST EARNINGS-TAXES	1	-	4	-	-
	845	-	994	-	-
TOTAL REVENUES	20,044	19,779	20,783	26,830	28,004
EXPENSES					
Personnel Services					
59117 Personnel Services	4,547	5,738	3,239	5,706	5,878
	4,547	5,738	3,239	5,706	5,878
Contractual Services					
53201 AUDITORS SERVICES	118	142	109	142	142
53403 CHEMICAL WEED CONTROL	947	966	965	994	994
59126 Insurance	48	41	37	48	50
	1,113	1,149	1,111	1,184	1,186
Utilities					
54301 ELECTRICITY	1,100	1,247	687	3,050	3,050
	1,100	1,247	687	3,050	3,050
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	385	5,726	749	10,554	10,554
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54608 REPAIR & MAINT - GENERAL	-	1,000	-	1,000	1,000
54613 REPAIR & MAINT-CULVERTS	-	2,500	-	2,500	2,500
54618 R&M-AERATOR REFURBISHMENTS	-	-	-	6,250	-
56705 FEMA- Irma	108	-	-	-	-
	493	9,726	749	20,804	14,554
Capital Outlay					
56401 MACHINERY & EQUIPMENT	-	-	-	19,000	-

UNIT 12A

GARDENS HUNT CLUB

UNIT 12A - GARDENS HUNT CLUB

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 12A - MAINTENANCE FUND	-	-	-	19,000	-
Other					
59110 ADMINISTRAT TRANSFER OUT	2,624	2,609	2,146	2,981	2,981
59111 OPERATIONS TRANSFER OUT	312	310	255	355	355
99999 Add'l cash required/(available) for budget	9,855	(1,000)	-	(26,250)	-
	12,791	1,919	2,401	(22,914)	3,336
TOTAL EXPENSES	20,044	19,779	8,187	26,830	28,004

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/20	FYE 9/30/19	<u>Incr/(Decr)</u>		FYE 9/30/20	FYE 9/30/19
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$249.18	\$189.04	\$60.14	32%	127	127

Budget Highlights:

- > 1 new aerator.
- > 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; 1 Aerator; Lake; Culverts.

UNIT 14 - EASTPOINTE

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	7,384	-	11,763	-	-
33450 FEMA (State)- Hurricane Irma	1,231	-	600	-	-
	8,615	-	12,363	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	692,028	731,163	731,163	730,949	776,266
31903 Delinquent Taxes - Prior Year	(52)	-	-	-	-
	691,976	731,163	731,163	730,949	776,266
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,607)	(6,966)	(6,933)	(6,965)	(7,397)
54903 TAX DISCOUNT	(24,693)	(28,121)	(25,875)	(28,112)	(29,855)
	(27,300)	(35,087)	(32,808)	(35,077)	(37,252)
Other					
32900 PERMIT FEES	500	-	500	-	-
36110 INTEREST EARNINGS	5,090	-	6,070	-	-
36132 INTEREST EARNINGS-TAXES	380	-	776	-	-
	5,970	-	7,346	-	-
TOTAL REVENUES	679,261	696,076	718,064	695,872	739,014
EXPENSES					
Personnel Services					
59117 Personnel Services	102,458	116,013	87,303	118,413	121,966
	102,458	116,013	87,303	118,413	121,966
Contractual Services					
53101 ENGINEERING FEES	62	3,000	1,360	10,000	10,000
53109 LEGAL SERVICES	490	500	36,404	10,000	10,000
53114 WATER QUALITY	2,463	2,518	4,330	5,123	5,123
53118 OTHER PROFESSIONAL SVCS	-	-	2,400	-	-
53201 AUDITORS SERVICES	2,947	4,159	3,193	4,454	4,454
53403 CHEMICAL WEED CONTROL	32,201	32,845	32,845	33,830	33,830
53405 MOWING SERVICES	4,944	4,944	4,944	4,944	4,944
53407 TRASH DISPOSAL	250	1,000	-	1,000	1,000
53409 LANDSCAPE MAINTENANCE	2,297	1,295	1,295	1,360	1,360
59126 Insurance	10,679	11,673	10,683	11,351	12,032
	56,333	61,934	97,454	82,062	82,743
Utilities					
54301 ELECTRICITY	133,423	131,340	96,684	141,200	141,200
	133,423	131,340	96,684	141,200	141,200
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	110	85	85	85	85
55201 FUEL-PUMP STATIONS	-	2,000	878	3,250	3,250

UNIT 14 - EASTPOINTE

Fund Name: UNIT 14 - MAINTENANCE FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
	110	2,085	963	3,335	3,335
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	96,429	122,440	79,941	124,120	124,120
54602 REPAIR & MAINT-PUMP STATN	15,201	8,332	5,166	20,332	20,000
54604 REPAIR & MAINT-CANAL/LAKE	25,000	10,000	1,680	10,000	10,000
54606 REPAIR & MAINT-BLDG	-	2,160	160	3,160	3,160
54608 REPAIR & MAINT - GENERAL	3,128	4,000	1,158	4,000	4,000
54610 REPAIR & MAINT-TELEMETRY	1,522	3,000	-	7,500	7,500
54613 REPAIR & MAINT-CULVERTS	-	-	-	20,000	20,000
54618 R&M-AERATOR REFURBISHMENTS	-	-	-	31,250	-
56705 FEMA- Irma	9,359	-	-	-	-
	150,639	149,932	88,105	220,362	188,780
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	58,125	-	-	10,800	-
56303 CULVERTS/STRUCTURES	-	130,000	57,795	75,000	-
56304 GIS	1,227	1,405	1,405	1,385	1,385
56401 MACHINERY & EQUIPMENT	73,736	19,000	16,807	38,000	38,000
	133,088	150,405	76,007	125,185	39,385
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	82,986	85,085	85,085	105,506	108,717
57201 DEBT SERVICE-INTEREST	23,555	18,826	22,881	33,200	29,513
	106,541	103,911	107,966	138,706	138,230
Other					
59110 ADMINISTRAT TRANSFER OUT	10,762	10,699	9,780	12,226	12,226
59111 OPERATIONS TRANSFER OUT	9,816	9,757	8,919	11,149	11,149
99999 Add'l cash required/(available) for budget	(23,909)	(40,000)	-	(156,766)	-
	(3,331)	(19,544)	18,699	(133,391)	23,375
TOTAL EXPENSES	679,261	696,076	573,181	695,872	739,014

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/20	FYE 9/30/19	<u>Incr/(Decr)</u>		FYE 9/30/20	FYE 9/30/19
			\$	%		
A - Maint	\$647.74	\$647.93	(\$0.19)	0%	416	416
B - Maint	\$647.74	\$647.93	(\$0.19)	0%	697	697
C - Maint	\$357.64	\$357.75	(\$0.11)	0%	28	28

Budget Highlights:

- > 2 new aerators.
- > Increased water quality sampling.
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.

UNIT 14 - EASTPOINTE

- > New proposed loan approximating \$235,000 for the culvert replacement C-1 project, payable over 10 years, assuming 5.5% interest rate. Debt service for the new loan is included the maintenance budget. Loan proceeds and expenditures will be recorded separately in a Capital Projects Fund.
- > Culverts/Structures (a/c #56303) includes funding for a pipe requiring slip lining repairs.
- > Mowing contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > Improvmnts Other Than Bldg (a/c #56301) includes funding for Data Flow upgrade/conversion.
- > Using accumulated fund balance to offset assessments.
- > Culverts/Structures (a/c #56303) includes partial funding of major culvert work. The rest of the funding to come from a new proposed maintenance loan.

Budget Notes:

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

Improvements Maintained:

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

Debt Outstanding as of 9/30/19:

Description	Interest Rates	Outstanding	Final Maturity
Proposed loan for culvert replacement	5.50%	\$235,200	8/1/2029
32.73% of Units 11/14 2011 Pump Stn Renewal Note	3.075%	\$659,023	8/1/2026
	Total outstanding	<u>\$894,223</u>	

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

Year Ending September 30,	Principal	Interest	Total
2020	\$105,506	\$33,200	\$138,706
2021	\$108,717	\$29,513	\$138,230
2022	\$112,040	\$25,703	\$137,743
2023	\$115,479	\$21,765	\$137,244
2024	\$119,037	\$17,694	\$136,731
THEREAFTER	\$333,444	\$32,042	\$365,486
Total	<u>\$894,223</u>	<u>\$159,917</u>	<u>\$1,054,140</u>

UNIT 15 - VILLAGES OF PALM BEACH LAKES

Fund Name: UNIT 15 - MAINTENANCE FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	3,187	-	18,040	-	-
33450 FEMA (State)- Hurricane Irma	531	-	620	-	-
	3,718	-	18,660	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	531,669	606,110	587,254	743,339	610,342
31901 AGREEMENT ASSESSMENTS	28,189	32,115	32,115	39,386	32,339
31903 Delinquent Taxes - Prior Year	612	-	228	-	-
	560,470	638,225	619,597	782,725	642,681
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,993)	(5,751)	(5,666)	(7,080)	(5,813)
54903 TAX DISCOUNT	(18,259)	(23,311)	(20,870)	(28,589)	(23,474)
54904 UNIQUE ASSMTS DISCOUNT	(46)	(1,541)	(142)	(1,890)	(1,552)
	(20,298)	(30,603)	(26,678)	(37,559)	(30,839)
Other					
32900 PERMIT FEES	750	-	-	-	-
36000 MISCELLANEOUS REVENUE	-	-	4,051	-	-
36110 INTEREST EARNINGS	4,195	-	2,888	-	-
36132 INTEREST EARNINGS-TAXES	493	-	526	-	-
	5,438	-	7,465	-	-
TOTAL REVENUES	549,328	607,622	619,044	745,166	611,842
EXPENSES					
Personnel Services					
59117 Personnel Services	71,117	70,633	46,850	74,437	76,670
	71,117	70,633	46,850	74,437	76,670
Contractual Services					
53101 ENGINEERING FEES	14,715	500	1,750	3,000	3,000
53109 LEGAL SERVICES	-	500	-	1,000	1,000
53201 AUDITORS SERVICES	2,508	3,088	2,371	3,322	3,322
53403 CHEMICAL WEED CONTROL	61,848	63,085	63,085	64,977	64,977
53405 MOWING SERVICES	9,888	9,888	9,888	9,888	9,888
53407 TRASH DISPOSAL	-	11,000	9,350	10,200	10,200
53409 LANDSCAPE MAINTENANCE	1,793	1,740	1,740	1,827	1,827
59126 Insurance	6,579	7,054	6,351	7,384	7,827
	97,331	96,855	94,535	101,598	102,041
Utilities					
54301 ELECTRICITY	114,786	121,440	82,061	128,200	128,200
	114,786	121,440	82,061	128,200	128,200
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	74,051	123,560	69,711	114,880	114,880

UNIT 15

VILLAGES OF PALM BEACH LAKES

UNIT 15 - VILLAGES OF PALM BEACH LAKES

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 15 - MAINTENANCE FUND					
54604 REPAIR & MAINT-CANAL/LAKE	2,800	10,000	3,429	14,500	10,000
54608 REPAIR & MAINT - GENERAL	12,818	10,000	500	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	9	2,000	-	5,000	5,000
54611 REPAIR & MAINT-ROADS	-	-	7,500	15,000	10,000
54613 REPAIR & MAINT-CULVERTS	2,390	12,500	73,678	20,000	12,500
54614 REPAIR & MAINT - GATE	-	13,800	-	3,000	-
54618 R&M-AERATOR REFURBISHMENTS	9,865	12,500	-	25,000	-
56705 FEMA- Irma	22,625	-	-	-	-
	124,558	184,360	154,818	207,380	162,380
Capital Outlay					
56303 CULVERTS/STRUCTURES	164,820	-	-	-	-
56304 GIS	5,219	5,970	6,343	5,887	5,887
56401 MACHINERY & EQUIPMENT	73,508	74,000	-	76,000	-
	243,547	79,970	6,343	81,887	5,887
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	-	-	-	43,640	46,040
57201 DEBT SERVICE-INTEREST	-	-	-	30,903	28,503
	-	-	-	74,543	74,543
Other					
59110 ADMINISTRAT TRANSFER OUT	46,924	46,650	38,369	53,306	53,306
59111 OPERATIONS TRANSFER OUT	7,760	7,714	6,345	8,815	8,815
99999 Add'l cash required/(available) for budget	(156,693)	-	-	15,000	-
	(102,009)	54,364	44,714	77,121	62,121
TOTAL EXPENSES	549,330	607,622	429,321	745,166	611,842

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/20</u>	<u>FYE 9/30/19</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/20</u>	<u>FYE 9/30/19</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$161.42	\$131.62				
Total	\$161.42	\$131.62	\$29.80	23%	4,849	4,849

Budget Highlights:

- > 4 new aerators.
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > New proposed loan approximating \$562,000 for the telemetry upgrades/frequency conversion and wier W3 and @4 replacement project, payable over 10 years, assuming 5.5% interest rate. Debt service for the new loan is included the maintenance budget. Loan proceeds and expenditures will be recorded separately in a capital projects fund.
- > Mowing contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > Building fund balance to restore the working capital reserve target.

Budget Notes:

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

UNIT 15 - VILLAGES OF PALM BEACH LAKES

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

Improvements Maintained:

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

Debt Outstanding as of 9/30/19:

Description	Interest Rates	Outstanding	Final Maturity
Proposed loan for wier W3 & W4 replacements and telemetry upgrad	5.50%	\$561,880	8/1/2029

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

Year Ending September 30,	Principal	Interest	Total
2020	\$43,640	\$30,903	\$74,543
2021	\$46,040	\$28,503	\$74,543
2022	\$48,573	\$25,971	\$74,544
2023	\$51,244	\$23,300	\$74,544
2024	\$54,062	\$20,481	\$74,543
THEREAFTER	\$318,322	\$54,395	\$372,717
Total	\$561,881	\$183,553	\$745,434

UNIT 16 - PALM BEACH PARK OF COMMERCE

Fund Name: UNIT 16 - MAINTENANCE FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	-	-	6,300	-	-
33450 FEMA (State)- Hurricane Irma	-	-	350	-	-
	-	-	6,650	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	748,377	720,079	720,892	703,203	939,759
31901 AGREEMENT ASSESSMENTS	20,117	19,506	19,506	18,815	25,144
31903 Delinquent Taxes - Prior Year	(4,873)	-	-	-	-
	763,621	739,585	740,398	722,018	964,903
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,823)	(7,797)	(6,927)	(6,697)	(8,950)
54903 TAX DISCOUNT	(28,338)	(27,694)	(28,280)	(27,045)	(36,143)
54904 UNIQUE ASSMTS DISCOUNT	(805)	-	(786)	(903)	(1,207)
	(31,966)	(35,491)	(35,993)	(34,645)	(46,300)
Other					
32900 PERMIT FEES	4,750	-	3,000	-	-
32901 PLAT FEES	250	-	250	-	-
36110 INTEREST EARNINGS	11,851	-	10,778	-	-
36132 INTEREST EARNINGS-TAXES	479	-	204	-	-
36600 CONTRIBUTIONS-LANDOWNERS	2,000	-	-	-	-
	19,330	-	14,232	-	-
TOTAL REVENUES	750,985	704,094	725,287	687,373	918,603
EXPENSES					
Personnel Services					
59117 Personnel Services	104,181	113,473	76,200	118,862	122,427
	104,181	113,473	76,200	118,862	122,427
Contractual Services					
53101 ENGINEERING FEES	12,014	3,000	2,710	10,000	10,000
53108 ENVIRONMENTAL LIASON	14,155	22,000	22,000	22,000	22,000
53109 LEGAL SERVICES	10,274	5,000	4,128	5,000	5,000
53114 WATER QUALITY	3,337	3,337	5,501	5,666	5,666
53115 FINANCIAL CONS./ADVISOR	188	150	150	150	150
53201 AUDITORS SERVICES	3,195	3,979	3,055	4,129	4,129
53402 MARSH MAINT-LITTORAL ZONE	9,130	3,480	3,480	3,480	3,480
53403 CHEMICAL WEED CONTROL	8,163	11,148	11,148	11,148	11,148
53405 MOWING SERVICES	51,732	51,732	51,732	51,732	51,732
53406 SECURITY SERVICES	252,982	260,572	260,571	268,389	268,389
53407 TRASH DISPOSAL	450	7,500	-	5,000	5,000
53409 LANDSCAPE MAINTENANCE	7,577	7,577	7,577	7,577	7,577
53413 PRESERVE/EXOTIC MAINT	-	15,000	5,599	15,000	15,000
57301 TRUSTEE FEES	600	600	500	600	600
59126 Insurance	2,987	2,459	2,214	2,767	2,933

UNIT 16 - PALM BEACH PARK OF COMMERCE

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 16 - MAINTENANCE FUND	376,784	397,534	380,365	412,638	412,804
Utilities					
54301 ELECTRICITY	5,676	6,222	3,745	6,100	6,100
	5,676	6,222	3,745	6,100	6,100
Supplies & Materials					
55206 MISCELLANEOUS SUPPLIES	-	-	3,000	-	-
	-	-	3,000	-	-
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	23,750	20,000	850	20,000	20,000
54608 REPAIR & MAINT - GENERAL	-	1,000	-	1,000	1,000
54611 REPAIR & MAINT-ROADS	35,885	37,500	28,836	92,500	20,000
54613 REPAIR & MAINT-CULVERTS	21,373	15,000	11,174	20,000	30,000
54614 REPAIR & MAINT - GATE	-	500	-	4,000	4,000
54617 Repairs & Maint - Catch Basins	22,250	102,000	48,750	102,000	-
	103,258	176,000	89,610	239,500	75,000
Capital Outlay					
56302 ROADS/BRIDGES	335,600	-	87,495	290,000	290,000
56304 GIS	1,982	1,092	1,161	1,105	1,105
	337,582	1,092	88,656	291,105	291,105
Other					
59110 ADMINISTRAT TRANSFER OUT	6,198	6,162	5,068	7,041	7,041
59111 OPERATIONS TRANSFER OUT	3,632	3,611	2,970	4,127	4,127
99999 Add'l cash required/(available) for budget	(186,327)	-	-	(392,000)	-
	(176,497)	9,773	8,038	(380,832)	11,168
TOTAL EXPENSES	750,984	704,094	649,614	687,373	918,604
Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 16 - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	742,758	700,126	700,916	717,779	751,072
31901 AGREEMENT ASSESSMENTS	20,269	18,965	18,965	19,205	20,096
31903 Delinquent Taxes - Prior Year	(2,207)	-	-	-	-
	760,820	719,091	719,881	736,984	771,168
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,802)	(7,572)	(6,735)	(6,832)	(7,149)
54903 TAX DISCOUNT	(28,125)	(26,927)	(27,497)	(27,606)	(28,886)
54904 UNIQUE ASSMTS DISCOUNT	(811)	-	(755)	(921)	(964)
	(31,738)	(34,499)	(34,987)	(35,359)	(36,999)
Other					

UNIT 16 - PALM BEACH PARK OF COMMERCE

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 16 - DEBT FUND					
36110 INTEREST EARNINGS	11,769	-	14,775	-	-
36132 INTEREST EARNINGS-TAXES	473	-	198	-	-
	12,242	-	14,973	-	-
TOTAL REVENUES	741,324	684,592	699,867	701,625	734,169
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	395,000	420,000	420,000	440,000	465,000
57201 DEBT SERVICE-INTEREST	333,488	313,244	313,244	291,719	269,169
	728,488	733,244	733,244	731,719	734,169
Other					
99999 Add'l cash required/(available) for budget	12,836	(48,652)	-	(30,094)	-
	12,836	(48,652)	-	(30,094)	-
TOTAL EXPENSES	741,324	684,592	733,244	701,625	734,169

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/20</u>	<u>FYE 9/30/19</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/20</u>	<u>FYE 9/30/19</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$783.95	\$812.73				
ALL NON EXEMPT PARCELS - Debt	\$800.20	\$790.21				
Total	\$1,584.15	\$1,602.94	(\$18.79)	-1%	921	910

Budget Highlights:

- > Increased water quality sampling.
- > Catch Basins Repairs & Maintenance (a/c #54617) includes funding to inspect and clean catch basins.
- > Mowing contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > New contract for aquatic weed control and marsh maintenance awarded in March 2018 for FYE 9/30/19, with option to renew annually four additional years.
- > Preserve maintenance contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Road Repairs & Maintenance (a/c #54611) includes funding for swale restoration, street sweeping program, and other miscellaneous repairs.
- > Security services provided are through a annual contractual agreement with the Palm Beach County Sheriff's Office. The 2020 budget projects a 3% rate increase with no change in the level of service provided.
- > The number of taxable units has been increased to reflect a special option agreement that is billed directly by Northern to the owner for a total of twenty four computed acres of property. The current term of the option agreements is through FYE 9/30/2020.
- > Funding to mill and overlay Corporate Road North-Seminole Pratt Whitney to Walgreens is represented in Roads/Bridges (a/c #56302).

Budget Notes:

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

UNIT 16 - PALM BEACH PARK OF COMMERCE

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

Improvements Maintained:

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

Debt Outstanding as of 9/30/19:

Description	Interest Rates	Outstanding	Final Maturity
Refunding Bonds - Series 2012	5.125% - 5.75%	\$5,225,000	8/1/2032

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

Year Ending September 30,	Principal	Interest	Total
2020	\$440,000	\$291,719	\$731,719
2021	\$465,000	\$269,169	\$734,169
2022	\$490,000	\$245,338	\$735,338
2023	\$515,000	\$220,225	\$735,225
2024	\$550,000	\$190,613	\$740,613
THEREAFTER	\$2,765,000	\$763,025	\$3,528,025
Total	<u>\$5,225,000</u>	<u>\$1,980,089</u>	<u>\$7,205,089</u>

UNIT 18 - IBIS GOLF & COUNTRY CLUB

Fund Name: UNIT 18 - MAINTENANCE FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	12,637	-	27,511	-	-
33450 FEMA (State)- Hurricane Irma	2,106	-	873	-	-
	14,743	-	28,384	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	2,021,414	1,531,371	1,503,661	1,574,568	1,528,159
31903 Delinquent Taxes - Prior Year	1,834	-	109	-	-
	2,023,248	1,531,371	1,503,770	1,574,568	1,528,159
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(7,623)	(14,583)	(14,490)	(15,006)	(14,564)
54903 TAX DISCOUNT	(72,794)	(58,897)	(53,509)	(60,558)	(58,773)
	(80,417)	(73,480)	(67,999)	(75,564)	(73,337)
Other					
32900 PERMIT FEES	2,750	-	750	-	-
33002 INTERGOVERNMENTAL RECEIPT	-	-	33,390	-	-
33003 Intgov'l rct - Exp Reimbursemt	-	-	20,340	255,000	247,484
36000 MISCELLANEOUS REVENUE	281	-	271	-	-
36002 MISC REV - INS CLAIMS	8,555	-	-	-	-
36110 INTEREST EARNINGS	17,069	-	15,910	-	-
36132 INTEREST EARNINGS-TAXES	1,193	-	711	-	-
36600 CONTRIBUTIONS-LANDOWNERS	-	-	10,827	22,047	21,397
	29,848	-	82,199	277,047	268,881
TOTAL REVENUES	1,987,422	1,457,891	1,546,354	1,776,051	1,723,703
EXPENSES					
Personnel Services					
59117 Personnel Services	247,986	268,435	171,266	276,629	284,928
	247,986	268,435	171,266	276,629	284,928
Contractual Services					
53101 ENGINEERING FEES	23,646	30,000	18,596	20,000	10,000
53109 LEGAL SERVICES	154,449	50,000	55,395	125,000	125,000
53110 LEGAL - SPECIAL SERVICES	472,508	-	66,353	-	-
53114 WATER QUALITY	28,124	90,000	130,183	340,899	340,899
53201 AUDITORS SERVICES	5,858	8,013	6,151	8,799	8,799
53402 MARSH MAINT-LITTORAL ZONE	290,465	319,460	302,085	329,043	329,043
53403 CHEMICAL WEED CONTROL	145,363	150,051	151,645	154,553	154,553
53407 TRASH DISPOSAL	294	1,300	271	1,600	1,600
53409 LANDSCAPE MAINTENANCE	9,436	6,255	6,255	6,568	6,568
59126 Insurance	22,411	25,263	22,744	24,729	26,213
	1,152,554	680,342	759,678	1,011,191	1,002,675
Utilities					
54301 ELECTRICITY	179,237	179,793	116,508	176,281	176,281

UNIT 18 - IBIS GOLF & COUNTRY CLUB

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 18 - MAINTENANCE FUND	179,237	179,793	116,508	176,281	176,281
Supplies & Materials					
54201 POSTAGE	-	-	76	-	-
54801 PUBLIC INFORMATION	305	10,000	-	-	-
54905 LEGAL ADS	1,792	-	-	-	-
54908 GOV'MNTL REGISTRATION FEE	50	50	50	50	50
55201 FUEL-PUMP STATIONS	-	8,000	-	8,000	8,000
	2,147	18,050	126	8,050	8,050
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	132,607	116,420	71,767	147,760	147,760
54602 REPAIR & MAINT-PUMP STATN	12,038	26,663	19,492	37,663	10,000
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	3,200	14,000	14,000
54606 REPAIR & MAINT-BLDG	-	8,175	175	8,175	8,175
54608 REPAIR & MAINT - GENERAL	602	5,000	4,990	6,000	6,000
54610 REPAIR & MAINT-TELEMETRY	726	5,000	92	5,000	5,000
54611 REPAIR & MAINT-ROADS	21,022	124,000	27,641	72,747	30,700
54613 REPAIR & MAINT-CULVERTS	5,996	10,000	-	25,000	10,000
54614 REPAIR & MAINT - GATE	-	1,000	-	1,000	1,000
54617 Repairs & Maint - Catch Basins	43,174	50,000	-	220,000	1,000
54618 R&M-AERATOR REFURBISHMENTS	15,847	18,750	14,978	25,000	-
56705 FEMA- Irma	16,090	-	-	-	-
	248,102	370,008	142,335	562,345	233,635
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	138,000	-
56304 GIS	2,511	2,872	3,052	2,832	2,832
56401 MACHINERY & EQUIPMENT	95,089	-	-	100,000	-
	97,600	2,872	3,052	240,832	2,832
Other					
59110 ADMINISTRAT TRANSFER OUT	8,828	8,776	7,218	10,028	10,028
59111 OPERATIONS TRANSFER OUT	4,642	4,615	3,796	5,274	5,274
99999 Add'l cash required/(available) for budget	46,327	(75,000)	-	(514,579)	-
	59,797	(61,609)	11,014	(499,277)	15,302
TOTAL EXPENSES	1,987,423	1,457,891	1,203,979	1,776,051	1,723,703

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/20	FYE 9/30/19	Incr/(Decr)		FYE 9/30/20	FYE 9/30/19
			\$	%		
APARTMENTS - Maint	\$2,445.81	\$2,378.73	\$67.08	3%	15	15
COMMERCIAL - Maint	\$5,479.46	\$5,329.17	\$150.29	3%	15	15
ERU - Maint	\$640.06	\$622.50	\$17.56	3%	1,862	1,862
GC - Maint	\$589.11	\$572.95	\$16.16	3%	437	437
PSO - Maint	\$1,613.92	\$1,569.66	\$44.26	3%	4	4

Budget Highlights:

UNIT 18 - IBIS GOLF & COUNTRY CLUB

- > Engineering budget includes estimate for work related to swale restoration and water quality enhancements.
- > Increased water quality costs. 85% of costs associated with Alum treatment are reimbursed by the City of West Palm Beach (see intergovernmental revenue).
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Catch Basins Repairs & Maintenance (a/c #54617) includes funding to inspect and clean catch basins.
- > Machinery & equipment (a/c #56401) includes replacement of pump number 1 at Ibis East pump station.
- > 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).
- > Improvmnts Other Than Bldg (a/c #56301) includes funding for replacement of 2 existing convault tanks to steel tanks, and Data Flow upgrade/conversion.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) can be renewed annually for services through fiscal year ending 9/30/21. Costs have increased related to compliance with the revised Operations and Maintenance Agreement to eliminate the use of copper sulfate and limiting the use of other herbicides for phosphorus control.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

Improvements Maintained:

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

UNIT 19 - REGIONAL CENTER

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	162	-	-	-	-
33450 FEMA (State)- Hurricane Irma	27	-	-	-	-
	189	-	-	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	271,981	291,379	290,372	312,651	301,640
31903 Delinquent Taxes - Prior Year	133	-	-	-	-
	272,114	291,379	290,372	312,651	301,640
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,035)	(2,775)	(2,795)	(2,979)	(2,874)
54903 TAX DISCOUNT	(10,355)	(11,206)	(10,895)	(12,025)	(11,601)
	(11,390)	(13,981)	(13,690)	(15,004)	(14,475)
Other					
32900 PERMIT FEES	1,250	-	1,000	-	-
36110 INTEREST EARNINGS	3,238	-	3,031	-	-
36132 INTEREST EARNINGS-TAXES	66	-	76	-	-
	4,554	-	4,107	-	-
TOTAL REVENUES	265,467	277,398	280,789	297,647	287,165
EXPENSES					
Personnel Services					
59117 Personnel Services	87,671	101,042	64,312	102,277	105,345
	87,671	101,042	64,312	102,277	105,345
Contractual Services					
53101 ENGINEERING FEES	876	1,000	300	1,000	1,000
53109 LEGAL SERVICES	318	500	440	500	500
53114 WATER QUALITY	7,763	8,467	12,315	12,650	12,650
53201 AUDITORS SERVICES	1,841	2,232	1,713	2,332	2,332
53402 MARSH MAINT-LITTORAL ZONE	1,851	5,800	5,800	11,600	11,600
53403 CHEMICAL WEED CONTROL	8,227	22,674	22,674	22,674	22,674
53405 MOWING SERVICES	4,326	4,326	4,326	4,326	4,326
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	927	780	780	819	819
53413 PRESERVE/EXOTIC MAINT	10,598	12,000	6,699	12,000	12,000
57301 TRUSTEE FEES	500	525	500	525	525
59126 Insurance	3,049	3,264	2,939	3,324	3,523
	40,276	61,818	58,486	72,000	72,199
Utilities					
54301 ELECTRICITY	38,164	44,466	23,839	45,500	45,500
	38,164	44,466	23,839	45,500	45,500
Supplies & Materials					

UNIT 19 - REGIONAL CENTER

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 19 - MAINTENANCE FUND					
55207 FERTILIZER	762	762	762	762	762
	762	762	762	762	762
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	30,546	37,368	25,921	35,416	35,416
54604 REPAIR & MAINT-CANAL/LAKE	2,500	10,000	-	17,500	10,000
54608 REPAIR & MAINT - GENERAL	-	2,000	1,775	2,000	2,000
54610 REPAIR & MAINT-TELEMTRY	2,890	2,000	-	3,000	3,000
54614 REPAIR & MAINT - GATE	350	1,000	-	1,000	1,000
54618 R&M-AERATOR REFURBISHMENTS	5,011	6,250	5,263	6,250	-
56705 FEMA- Irma	216	-	-	-	-
	41,513	58,618	32,959	65,166	51,416
Capital Outlay					
56304 GIS	1,875	1,755	1,864	1,730	1,730
56401 MACHINERY & EQUIPMENT	-	75,500	28,101	76,000	-
	1,875	77,255	29,965	77,730	1,730
Other					
59110 ADMINISTRAT TRANSFER OUT	5,471	5,439	4,474	6,215	6,215
59111 OPERATIONS TRANSFER OUT	3,518	3,498	2,877	3,997	3,997
99999 Add'l cash required/(available) for budget	46,216	(75,500)	-	(76,000)	-
	55,205	(66,563)	7,351	(65,788)	10,212
TOTAL EXPENSES	265,466	277,398	217,674	297,647	287,164
Fund Name: UNIT 19 - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	328,499	325,326	324,202	324,071	336,436
31903 Delinquent Taxes - Prior Year	166	-	-	-	-
	328,665	325,326	324,202	324,071	336,436
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,250)	(3,100)	(3,121)	(3,085)	(3,202)
54903 TAX DISCOUNT	(12,501)	(12,512)	(12,167)	(12,464)	(12,940)
	(13,751)	(15,612)	(15,288)	(15,549)	(16,142)
Other					
36110 INTEREST EARNINGS	2,513	-	1,898	-	-
36132 INTEREST EARNINGS-TAXES	80	-	85	-	-
	2,593	-	1,983	-	-
TOTAL REVENUES	317,507	309,714	310,897	308,522	320,294

EXPENSES

Debt Service

UNIT 19 - REGIONAL CENTER

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 19 - DEBT FUND					
57101 DEBT SERVICE-PRINCIPAL	269,218	278,774	278,774	292,855	306,355
57201 DEBT SERVICE-INTEREST	52,198	39,948	39,948	27,264	13,939
	321,416	318,722	318,722	320,119	320,294
Other					
99999 Add'l cash required/(available) for budget	(3,908)	(9,008)	-	(11,597)	-
	(3,908)	(9,008)	-	(11,597)	-
TOTAL EXPENSES	317,508	309,714	318,722	308,522	320,294

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/20</u>	<u>FYE 9/30/19</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/20</u>	<u>FYE 9/30/19</u>
			<u>\$</u>	<u>%</u>		
2701 PGA Blvd Condominium	\$225.99	\$210.61				
2701 PGA Blvd Condominium	\$234.24	\$235.15				
Total	\$460.23	\$445.76	\$14.47	3%	4	4
2979 PGA Condominium - Maint	\$602.63	\$561.63				
2979 PGA Condominium - Debt	\$624.65	\$627.06				
Total	\$1,227.28	\$1,188.69	\$38.59	3%	3	3
Harbour Oaks - Maint	\$110.85	\$103.31				
Harbour Oaks - Debt	\$114.90	\$115.34				
Total	\$225.75	\$218.65	\$7.10	3%	317	317
Landmark at the Gardens Condos - Maint	\$27.23	\$25.37				
Landmark at the Gardens Condos - Debt	\$28.22	\$28.33				
Total	\$55.45	\$53.70	\$1.75	3%	166	166
Non-condo parcels - Maint	\$903.94	\$842.44				
Non-condo parcels - Debt	\$936.97	\$940.59				
Total	\$1,840.91	\$1,783.03	\$57.88	3%	259	259
San Matera Condos - Maint	\$53.49	\$49.85				
San Matera Condos - Debt	\$55.44	\$55.66				
Total	\$108.93	\$105.51	\$3.42	3%	676	676

Budget Highlights:

- > 4 new aerators.
- > Increased water quality sampling.
- > Marsh Main-Littoral Zone (a/c #53402) includes funding for additional marsh maintenance work.
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Mowing contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.

UNIT 19 - REGIONAL CENTER

- > New contract for aquatic weed control and marsh maintenance awarded in March 2018 for FYE 9/30/19, with option to renew annually four additional years.
- > Preserve maintenance 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.
- Part of this unit is overlapped by Unit 19A.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

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

Debt Outstanding as of 9/30/19:

Description	Interest Rates	Outstanding	Final Maturity
2007 Refunding Loan	4.55%	\$599,209	8/1/2021

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

Year Ending September 30,	Principal	Interest	Total
2020	\$292,855	\$27,264	\$320,119
2021	\$306,355	\$13,939	\$320,294
Total	\$599,210	\$41,203	\$640,413

UNIT 19A - REGIONAL CENTER IRRIGATION

Fund Name: UNIT 19A - MAINTENANCE FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	67,557	59,476	59,200	60,544	134,472
31903 Delinquent Taxes - Prior Year	53	-	-	-	-
	67,610	59,476	59,200	60,544	134,472
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(257)	(564)	(569)	(574)	(1,275)
54903 TAX DISCOUNT	(2,593)	(2,287)	(2,276)	(2,329)	(5,173)
	(2,850)	(2,851)	(2,845)	(2,903)	(6,448)
Other					
36110 INTEREST EARNINGS	3,615	-	2,943	-	-
36132 INTEREST EARNINGS-TAXES	21	-	17	-	-
	3,636	-	2,960	-	-
TOTAL REVENUES	68,396	56,625	59,315	57,641	128,024
EXPENSES					
Personnel Services					
59117 Personnel Services	6,962	7,727	6,811	8,770	9,033
	6,962	7,727	6,811	8,770	9,033
Contractual Services					
53101 ENGINEERING FEES	-	500	5,225	5,000	5,000
53109 LEGAL SERVICES	-	500	2,768	1,000	1,000
53201 AUDITORS SERVICES	58	75	58	79	79
59126 Insurance	1,875	2,132	1,919	2,003	2,123
	1,933	3,207	9,970	8,082	8,202
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	5,000	3,135	10,000	10,000
	-	5,000	3,135	10,000	10,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	100,000	100,000
56401 MACHINERY & EQUIPMENT	43,376	40,000	10,477	30,000	-
	43,376	40,000	10,477	130,000	100,000
Other					
59110 ADMINISTRAT TRANSFER OUT	464	461	379	527	527
59111 OPERATIONS TRANSFER OUT	231	230	189	262	262
99999 Add'l cash required/(available) for budget	15,432	-	-	(100,000)	-
	16,127	691	568	(99,211)	789
TOTAL EXPENSES	68,398	56,625	30,961	57,641	128,024

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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
2701 PGA Blvd Condominium	\$286.65	\$270.20				
2701 PGA Blvd Condominium	\$234.24	\$235.15				
Total	\$520.89	\$505.35	\$15.54	3%	4	4
2979 PGA Condominium - Maint	\$824.41	\$779.50				
2979 PGA Condominium - Debt	\$624.65	\$627.06				
Total	\$1,449.06	\$1,406.56	\$42.50	3%	3	3
52434205250010000 - Maint	\$6,822.53	\$6,428.84				
52434205250010000 - Debt	\$5,621.82	\$5,643.54				
Total	\$12,444.35	\$12,072.38	\$371.97	3%	1	1
52434205260270051 - Maint	\$2,289.40	\$2,157.90				
52434205260270051 - Debt	\$1,873.94	\$1,881.18				
Total	\$4,163.34	\$4,039.08	\$124.26	3%	1	1
52434205260270052 - Maint	\$1,165.48	\$1,099.37				
52434205260270052 - Debt	\$936.97	\$940.59				
Total	\$2,102.45	\$2,039.96	\$62.49	3%	1	1
52434205260270062 - Maint	\$1,271.83	\$1,203.84				
52434205260270062 - Debt	\$936.97	\$940.59				
Total	\$2,208.80	\$2,144.43	\$64.37	3%	1	1
52434205260270063 - Maint	\$3,431.76	\$3,234.56				
52434205260270063 - Debt	\$2,810.91	\$2,821.77				
Total	\$6,242.67	\$6,056.33	\$186.34	3%	1	1
52434205260270064 - Maint	\$3,473.04	\$3,275.11				
52434205260270064 - Debt	\$2,810.91	\$2,821.77				
Total	\$6,283.95	\$6,096.88	\$187.07	3%	1	1
52434205260270065 - Maint	\$1,197.88	\$1,131.19				
52434205260270065 - Debt	\$936.97	\$940.59				
Total	\$2,134.85	\$2,071.78	\$63.07	3%	1	1
52434205260270067 - Maint	\$1,167.32	\$1,101.17				
52434205260270067 - Debt	\$936.97	\$940.59				
Total	\$2,104.29	\$2,041.76	\$62.53	3%	1	1
52434205260270068 - Maint	\$1,165.88	\$1,099.75				
52434205260270068 - Debt	\$936.97	\$940.59				

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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
Total	\$2,102.85	\$2,040.34	\$62.51	3%	1	1
52434205260270069 - Maint	\$1,185.27	\$1,118.81				
52434205260270069 - Debt	\$936.97	\$940.59				
Total	\$2,122.24	\$2,059.40	\$62.84	3%	1	1
52434205270270042 - Maint	\$2,371.48	\$2,238.54				
52434205270270042 - Debt	\$1,873.94	\$1,881.18				
Total	\$4,245.42	\$4,119.72	\$125.70	3%	1	1
52434206000001100 - Maint	\$6,004.09	\$5,670.39				
52434206000001100 - Debt	\$4,684.85	\$4,702.95				
Total	\$10,688.94	\$10,373.34	\$315.60	3%	1	1
52434206000003040 - Maint	\$5,772.11	\$5,442.51				
52434206000003040 - Debt	\$4,684.85	\$4,702.95				
Total	\$10,456.96	\$10,145.46	\$311.50	3%	1	1
52434206030010000 - Maint	\$768.72	\$725.14				
52434206030010000 - Debt	\$617.47	\$619.85				
Total	\$1,386.19	\$1,344.99	\$41.20	3%	1	1
52434206030030000 - Maint	\$3,560.27	\$3,360.80				
52434206030030000 - Debt	\$2,810.91	\$2,821.77				
Total	\$6,371.18	\$6,182.57	\$188.61	3%	1	1
52434206050000000 - Maint	\$28,669.34	\$27,115.83				
52434206050000000 - Debt	\$21,550.31	\$21,633.57				
Total	\$50,219.65	\$48,749.40	\$1,470.25	3%	1	1
52434206060000000 - Maint	\$7,524.06	\$7,118.00				
52434206060000000 - Debt	\$5,621.82	\$5,643.54				
Total	\$13,145.88	\$12,761.54	\$384.34	3%	1	1
52434206070010010 - Maint	\$2,265.64	\$2,134.56				
52434206070010010 - Debt	\$1,873.94	\$1,881.18				
Total	\$4,139.58	\$4,015.74	\$123.84	3%	1	1
52434206070010020 - Maint	\$1,199.23	\$1,132.52				
52434206070010020 - Debt	\$936.97	\$940.59				
Total	\$2,136.20	\$2,073.11	\$63.09	3%	1	1
52434206070020000 - Maint	\$3,503.58	\$3,305.11				

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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
52434206070020000 - Debt	\$2,810.91	\$2,821.77				
Total	\$6,314.49	\$6,126.88	\$187.61	3%	1	1
52434206080010000 - Maint	\$2,260.17	\$2,129.19				
52434206080010000 - Debt	\$1,873.94	\$1,881.18				
Total	\$4,134.11	\$4,010.37	\$123.74	3%	1	1
52434206120010020 - Maint	\$11,657.54	\$11,041.90				
52434206120010020 - Debt	\$8,432.73	\$8,465.31				
Total	\$20,090.27	\$19,507.21	\$583.06	3%	1	1
52434206120010040 - Maint	\$2,444.73	\$2,310.50				
52434206120010040 - Debt	\$1,873.94	\$1,881.18				
Total	\$4,318.67	\$4,191.68	\$126.99	3%	1	1
52434206120020000 - Maint	\$10,394.43	\$9,846.63				
52434206120020000 - Debt	\$7,495.76	\$7,524.72				
Total	\$17,890.19	\$17,371.35	\$518.84	3%	1	1
52434206120030000 - Maint	\$1,297.57	\$1,229.12				
52434206120030000 - Debt	\$936.97	\$940.59				
Total	\$2,234.54	\$2,169.71	\$64.83	3%	1	1
52434206140010000 - Maint	\$53,052.81	\$49,884.75				
52434206140010000 - Debt	\$45,911.53	\$46,088.91				
Total	\$98,964.34	\$95,973.66	\$2,990.68	3%	1	1
52434206230010000 - Maint	\$3,551.42	\$3,352.10				
52434206230010000 - Debt	\$2,810.91	\$2,821.77				
Total	\$6,362.33	\$6,173.87	\$188.46	3%	1	1
52434206230020000 - Maint	\$345.83	\$326.23				
52434206230020000 - Debt	\$277.79	\$278.86				
Total	\$623.62	\$605.09	\$18.53	3%	1	1
52434206230020010 - Maint	\$931.57	\$878.76				
52434206230020010 - Debt	\$748.28	\$751.17				
Total	\$1,679.85	\$1,629.93	\$49.92	3%	1	1
52434206230020020 - Maint	\$696.52	\$657.03				
52434206230020020 - Debt	\$559.47	\$561.63				
Total	\$1,255.99	\$1,218.66	\$37.33	3%	1	1

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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
52434206230030000 - Maint	\$947.80	\$894.07				
52434206230030000 - Debt	\$761.32	\$764.26				
Total	\$1,709.12	\$1,658.33	\$50.79	3%	1	1
52434206230030010 - Maint	\$1,352.87	\$1,276.18				
52434206230030010 - Debt	\$1,086.69	\$1,090.89				
Total	\$2,439.56	\$2,367.07	\$72.49	3%	1	1
52434206230030020 - Maint	\$905.85	\$854.50				
52434206230030020 - Debt	\$727.62	\$730.43				
Total	\$1,633.47	\$1,584.93	\$48.54	3%	1	1
52434206230040000 - Maint	\$521.02	\$491.48				
52434206230040000 - Debt	\$418.50	\$420.12				
Total	\$939.52	\$911.60	\$27.92	3%	1	1
52434206230050000 - Maint	\$77.37	\$72.98				
52434206230050000 - Debt	\$62.14	\$62.38				
Total	\$139.51	\$135.36	\$4.15	3%	1	1
52434206230060000 - Maint	\$451.35	\$425.75				
52434206230060000 - Debt	\$362.54	\$363.95				
Total	\$813.89	\$789.70	\$24.19	3%	1	1
Harbour Oaks (317 Units) - Maint	\$129.48	\$121.61				
Harbour Oaks (317 Units) - Debt	\$114.90	\$115.34				
Total	\$244.38	\$236.95	\$7.43	3%	317	317
Landmark at the Gardens Condos - Maint	\$34.02	\$32.04				
Landmark at the Gardens Condos - Debt	\$28.22	\$28.33				
Total	\$62.24	\$60.37	\$1.87	3%	166	166
San Matera Condos - 1081 sq ft - Maint	\$69.17	\$65.26				
San Matera Condos - 1081 sq ft - Debt	\$55.44	\$55.66				
Total	\$124.61	\$120.92	\$3.69	3%	24	24
San Matera Condos - 1203 sq ft - Maint	\$70.94	\$66.99				
San Matera Condos - 1203 sq ft - Debt	\$55.44	\$55.66				
Total	\$126.38	\$122.65	\$3.73	3%	24	24
San Matera Condos - 1288-1331 sq ft - M	\$72.57	\$68.60				
San Matera Condos - 1288-1331 sq ft - De	\$55.44	\$55.66				

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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
Total	\$128.01	\$124.26	\$3.75	3%	128	128
San Matera Condos - 1370 sq ft - Maint	\$73.36	\$69.37				
San Matera Condos - 1370 sq ft - Debt	\$55.44	\$55.66				
Total	\$128.80	\$125.03	\$3.77	3%	44	44
San Matera Condos - 1718-1730 sq ft - M	\$78.45	\$74.37				
San Matera Condos - 1718-1730 sq ft - De	\$55.44	\$55.66				
Total	\$133.89	\$130.03	\$3.86	3%	20	20
San Matera Condos - 1818-1832 sq ft - M	\$79.96	\$75.86				
San Matera Condos - 1818-1832 sq ft - De	\$55.44	\$55.66				
Total	\$135.40	\$131.52	\$3.88	3%	16	16
San Matera Condos - 710 sq ft - Maint	\$63.79	\$59.97				
San Matera Condos - 710 sq ft - Debt	\$55.44	\$55.66				
Total	\$119.23	\$115.63	\$3.60	3%	24	24
San Matera Condos - 783-816 sq ft - Maint	\$65.23	\$61.38				
San Matera Condos - 783-816 sq ft - Debt	\$55.44	\$55.66				
Total	\$120.67	\$117.04	\$3.63	3%	166	166
San Matera Condos - 896 sq ft - Maint	\$66.49	\$62.62				
San Matera Condos - 896 sq ft - Debt	\$55.44	\$55.66				
Total	\$121.93	\$118.28	\$3.65	3%	36	36
San Matera Condos - 999-1016 sq ft - Mai	\$68.14	\$64.24				
San Matera Condos - 999-1016 sq ft - Deb	\$55.44	\$55.66				
Total	\$123.58	\$119.90	\$3.68	3%	194	194

Budget Highlights:

- > Machinery & equipment (a/c #56401) includes satellite/valve/antennae repairs.
- > Improvmnts Other Than Bldg (a/c #56301) includes funding for Data Flow upgrade/conversion.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

UNIT 20 - JUNO ISLES

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	-	-	9,000	-	-
33450 FEMA (State)- Hurricane Irma	-	-	500	-	-
	-	-	9,500	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	45,668	50,799	50,320	64,892	40,347
31901 AGREEMENT ASSESSMENTS	6,707	7,218	7,218	8,689	5,402
	52,375	58,017	57,538	73,581	45,749
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(171)	(388)	(486)	(617)	(384)
54903 TAX DISCOUNT	(1,631)	(1,954)	(1,781)	(2,496)	(1,552)
54904 UNIQUE ASSMTS DISCOUNT	(268)	(346)	(289)	(321)	(200)
	(2,070)	(2,688)	(2,556)	(3,434)	(2,136)
Other					
32900 PERMIT FEES	750	-	250	-	-
36110 INTEREST EARNINGS	2,006	-	1,832	-	-
36132 INTEREST EARNINGS-TAXES	31	-	26	-	-
	2,787	-	2,108	-	-
TOTAL REVENUES	53,092	55,329	66,590	70,147	43,613
EXPENSES					
Personnel Services					
59117 Personnel Services	12,240	14,282	9,599	14,612	15,050
	12,240	14,282	9,599	14,612	15,050
Contractual Services					
53101 ENGINEERING FEES	787	1,000	390	500	500
53109 LEGAL SERVICES	-	500	490	500	500
53114 WATER QUALITY	1,350	1,620	1,500	1,500	1,500
53201 AUDITORS SERVICES	536	639	491	642	642
53403 CHEMICAL WEED CONTROL	5,693	5,807	5,807	5,982	5,982
53407 TRASH DISPOSAL	-	500	-	250	250
59126 Insurance	389	447	402	481	510
	8,755	10,513	9,080	9,855	9,884
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	3,700	2,000	11,050	15,000	10,000
54608 REPAIR & MAINT - GENERAL	4,950	7,000	6,775	7,000	7,000
56705 FEMA- Irma	10,000	-	-	-	-
	18,650	9,000	17,825	22,000	17,000
Capital Outlay					
56304 GIS	414	474	504	469	469

UNIT 20 - JUNO ISLES

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 20 - MAINTENANCE FUND	414	474	504	469	469
Other					
59110 ADMINISTRAT TRANSFER OUT	694	690	568	788	788
59111 OPERATIONS TRANSFER OUT	372	370	304	423	423
99999 Add'l cash required/(available) for budget	11,965	20,000	-	22,000	-
	13,031	21,060	872	23,211	1,211
TOTAL EXPENSES	53,090	55,329	37,880	70,147	43,614

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/20	FYE 9/30/19	<u>Incr/(Decr)</u>		FYE 9/30/20	FYE 9/30/19
			\$	%		
A - Maint	\$307.55	\$239.90	\$67.65	28%	96	96
B - Maint	\$230.66	\$179.93	\$50.73	28%	52	53
C - Maint	\$153.77	\$119.95	\$33.82	28%	154	154
D - Maint	\$76.89	\$59.98	\$16.91	28%	83	83

Budget Highlights:

- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > The Preserve at Juno Beach consists of 29 lots on approximately 12 acres of land that joined the unit by agreement. That agreement also specifies that the District will be responsible for the the maintenance and repair of the exfiltration system associated with this land. Included in the budget for agreement assessments is \$2,000 to be invoiced directly to The Preserve At Juno Beach Homeowners Association, Inc. to build a reserve for maintenance and repair cost of the exfiltration system.
- > Building a fund balance reserve to help offset the cost of salinity weir and wing wall replacement in 5-10 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.
- 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.

UNIT 21 - OLD MARSH

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	122	-	5,333	-	-
33450 FEMA (State)- Hurricane Irma	20	-	-	-	-
	142	-	5,333	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	396,665	462,876	458,309	504,169	499,023
	396,665	462,876	458,309	504,169	499,023
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,517)	(4,407)	(4,411)	(4,801)	(4,752)
54903 TAX DISCOUNT	(14,736)	(17,802)	(17,206)	(19,390)	(19,192)
	(16,253)	(22,209)	(21,617)	(24,191)	(23,944)
Other					
32900 PERMIT FEES	-	-	500	-	-
36110 INTEREST EARNINGS	8,959	-	7,705	-	-
36132 INTEREST EARNINGS-TAXES	29	-	129	-	-
	8,988	-	8,334	-	-
TOTAL REVENUES	389,542	440,667	450,359	479,978	475,079
EXPENSES					
Personnel Services					
59117 Personnel Services	133,368	161,897	95,642	162,350	167,221
	133,368	161,897	95,642	162,350	167,221
Contractual Services					
53101 ENGINEERING FEES	1,230	10,000	-	5,000	5,000
53109 LEGAL SERVICES	4,746	1,000	-	1,000	1,000
53114 WATER QUALITY	4,402	4,542	7,409	8,195	8,195
53201 AUDITORS SERVICES	1,959	2,624	2,014	2,734	2,734
53402 MARSH MAINT-LITTORAL ZONE	15,651	23,200	23,200	34,800	34,800
53403 CHEMICAL WEED CONTROL	26,086	50,574	50,574	50,574	50,574
53409 LANDSCAPE MAINTENANCE	309	360	360	378	378
53413 PRESERVE/EXOTIC MAINT	94,152	80,000	59,247	92,000	92,000
59126 Insurance	6,355	6,549	5,896	6,367	6,749
	154,890	178,849	148,700	201,048	201,430
Utilities					
54301 ELECTRICITY	7,597	27,630	6,147	21,800	21,800
	7,597	27,630	6,147	21,800	21,800
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	85	85	85	85	85
55201 FUEL-PUMP STATIONS	-	4,000	-	4,000	4,000
	85	4,085	85	4,085	4,085

UNIT 21 - OLD MARSH

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 21 - MAINTENANCE FUND					
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	7,652	20,347	3,881	20,806	20,806
54602 REPAIR & MAINT-PUMP STATN	6,778	8,332	332	13,332	15,000
54604 REPAIR & MAINT-CANAL/LAKE	3,000	3,000	900	9,000	9,000
54606 REPAIR & MAINT-BLDG	300	8,140	140	8,140	8,140
54608 REPAIR & MAINT - GENERAL	1,358	2,000	1,783	2,500	2,500
54610 REPAIR & MAINT-TELEMETRY	1,417	5,000	-	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	-	12,500	6,704	20,000	10,000
	20,505	59,319	13,740	78,778	70,446
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	37,300	-	-	50,800	-
56304 GIS	327	374	398	369	369
56401 MACHINERY & EQUIPMENT	75,711	176,020	-	451,020	-
	113,338	176,394	398	502,189	369
Other					
59110 ADMINISTRAT TRANSFER OUT	4,865	4,836	3,978	5,526	5,526
59111 OPERATIONS TRANSFER OUT	3,699	3,677	3,024	4,202	4,202
99999 Add'l cash required/(available) for budget	(48,805)	(176,020)	-	(500,000)	-
	(40,241)	(167,507)	7,002	(490,272)	9,728
TOTAL EXPENSES	389,542	440,667	271,714	479,978	475,079

	Tax per Assessable Unit				Number of Assessable Units	
	FYE	FYE	Incr/(Decr)		FYE	FYE
	9/30/20	9/30/19	\$	%	9/30/20	9/30/19
ALL NON EXEMPT PARCELS - Maint	\$1,658.45	\$1,522.62	\$135.83	9%	304	304

Budget Highlights:

- > 6 new aerators.
- > Increased water quality sampling.
- > Marsh Main-Littoral Zone (a/c #53402) includes funding for additional marsh maintenance work.
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Machinery & equipment (a/c #56401) includes funding to install two pumps, one at the east pump station and the other at the west pump station.
- > New contract for aquatic weed control and marsh maintenance awarded in March 2018 for FYE 9/30/19, with option to renew annually four additional years. Increased service levels added with rebid.
- > Preserve maintenance contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Improvmnts Other Than Bldg (a/c #56301) includes funding for Data Flow upgrade/conversion.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

UNIT 21 - OLD MARSH

- 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; 3 Aerators.

UNIT 23 - THE SHORES

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	168,024	171,354	170,610	182,818	180,816
31901 AGREEMENT ASSESSMENTS	4,620	4,712	4,712	5,027	4,972
	172,644	176,066	175,322	187,845	185,788
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(640)	(1,636)	(1,644)	(1,738)	(1,719)
54903 TAX DISCOUNT	(6,078)	(6,590)	(6,290)	(7,031)	(6,954)
54904 UNIQUE ASSMTS DISCOUNT	(185)	(226)	(188)	(241)	(238)
	(6,903)	(8,452)	(8,122)	(9,010)	(8,911)
Other					
36110 INTEREST EARNINGS	2,224	-	2,056	-	-
36132 INTEREST EARNINGS-TAXES	34	-	70	-	-
	2,258	-	2,126	-	-
TOTAL REVENUES	167,999	167,614	169,326	178,835	176,877
EXPENSES					
Personnel Services					
59117 Personnel Services	44,369	48,239	32,489	51,606	53,154
	44,369	48,239	32,489	51,606	53,154
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	989	1,235	948	1,226	1,226
53402 MARSH MAINT-LITTORAL ZONE	777	11,600	11,600	11,600	11,600
53403 CHEMICAL WEED CONTROL	25,129	12,516	12,516	12,516	12,516
53407 TRASH DISPOSAL	-	500	-	500	500
53409 LANDSCAPE MAINTENANCE	556	480	480	504	504
53412 BIOLOGICAL WEED CONTROL	-	-	-	1,000	1,000
53413 PRESERVE/EXOTIC MAINT	62,577	60,000	27,802	60,000	60,000
59126 Insurance	1,415	1,503	1,353	1,565	1,659
	91,443	88,834	54,699	89,911	90,005
Utilities					
54301 ELECTRICITY	164	281	108	275	275
	164	281	108	275	275
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	1,260	5,000	5,000
54608 REPAIR & MAINT - GENERAL	985	3,000	200	3,500	3,500
54610 REPAIR & MAINT-TELEMETRY	791	5,000	-	1,500	1,500
54613 REPAIR & MAINT-CULVERTS	-	5,000	-	5,000	5,000
	1,776	18,000	1,460	15,000	15,000
Capital Outlay					

UNIT 23 - THE SHORES

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 23 - MAINTENANCE FUND					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	3,600	-
56304 GIS	764	874	929	862	862
	764	874	929	4,462	862
Other					
59110 ADMINISTRAT TRANSFER OUT	10,316	10,256	8,436	11,719	11,719
59111 OPERATIONS TRANSFER OUT	5,160	5,130	4,219	5,862	5,862
99999 Add'l cash required/(available) for budget	14,004	(4,000)	-	-	-
	29,480	11,386	12,655	17,581	17,581
TOTAL EXPENSES	167,996	167,614	102,340	178,835	176,877

	<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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
ALL NON EXEMPT PARCELS - Maint	\$264.57	\$247.98				
Total	\$264.57	\$247.98	\$16.59	7%	710	710

Budget Highlights:

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > New contract for aquatic weed control and marsh maintenance awarded in March 2018 for FYE 9/30/19, with option to renew annually four additional years.
- > Preserve maintenance contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- 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 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	-	-	10,616	-	-
33450 FEMA (State)- Hurricane Irma	-	-	150	-	-
	-	-	10,766	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	220,734	209,079	206,215	208,983	236,218
	220,734	209,079	206,215	208,983	236,218
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(833)	(1,991)	(1,986)	(1,507)	(1,703)
54903 TAX DISCOUNT	(8,017)	(8,041)	(7,668)	(8,037)	(9,084)
	(8,850)	(10,032)	(9,654)	(9,544)	(10,787)
Other					
36110 INTEREST EARNINGS	7,820	-	6,361	-	-
36132 INTEREST EARNINGS-TAXES	107	-	66	-	-
36600 CONTRIBUTIONS-LANDOWNERS	-	-	-	(483)	(546)
	7,927	-	6,427	(483)	(546)
TOTAL REVENUES	219,811	199,047	213,754	198,956	224,885
EXPENSES					
Personnel Services					
59117 Personnel Services	58,045	65,586	41,565	67,919	69,957
	58,045	65,586	41,565	67,919	69,957
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	1,143	1,347	1,034	1,346	1,346
53402 MARSH MAINT-LITTORAL ZONE	5,037	11,600	11,600	17,400	15,000
53403 CHEMICAL WEED CONTROL	20,030	20,468	20,472	20,726	20,726
53405 MOWING SERVICES	14,832	14,832	14,832	14,832	14,832
53407 TRASH DISPOSAL	-	500	-	500	500
53409 LANDSCAPE MAINTENANCE	5,006	3,140	3,140	3,297	3,297
53413 PRESERVE/EXOTIC MAINT	7,563	14,000	134	14,000	14,000
59126 Insurance	6,405	7,334	6,603	7,026	7,448
	60,016	74,221	57,815	80,127	78,149
Utilities					
54301 ELECTRICITY	8,256	6,931	4,716	8,100	8,100
	8,256	6,931	4,716	8,100	8,100
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	25	25	25	25	25
55201 FUEL-PUMP STATIONS	-	5,000	617	4,000	4,000
55207 FERTILIZER	1,318	1,318	1,318	1,318	1,318

UNIT 24

IRONHORSE

UNIT 24 - IRONHORSE

Fund Name: UNIT 24 - MAINTENANCE FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
	1,343	6,343	1,960	5,343	5,343
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	6,381	6,452	770	6,554	6,554
54602 REPAIR & MAINT-PUMP STATN	23,165	15,332	2,331	17,532	15,000
54604 REPAIR & MAINT-CANAL/LAKE	3,425	5,000	850	8,000	8,000
54606 REPAIR & MAINT-BLDG	-	5,090	90	5,090	5,090
54607 REPAIR & MAINT-WELLS	1,200	-	-	2,500	2,500
54608 REPAIR & MAINT - GENERAL	617	1,000	958	1,000	1,000
54610 REPAIR & MAINT-TELEMETRY	-	3,000	-	3,000	3,000
54613 REPAIR & MAINT-CULVERTS	-	2,000	-	10,000	10,000
54614 REPAIR & MAINT - GATE	-	500	-	2,000	2,000
56705 FEMA- Irma	6,670	-	-	-	-
	41,458	38,374	4,999	55,676	53,144
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	48,375	3,600	-
56304 GIS	471	539	573	532	532
56401 MACHINERY & EQUIPMENT	2,096	83,600	80,646	6,000	-
	2,567	84,139	129,594	10,132	532
Other					
59110 ADMINISTRAT TRANSFER OUT	3,808	3,786	3,114	4,326	4,326
59111 OPERATIONS TRANSFER OUT	4,695	4,667	3,839	5,333	5,333
99999 Add'l cash required/(available) for budget	39,622	(85,000)	-	(38,000)	-
	48,125	(76,547)	6,953	(28,341)	9,659
TOTAL EXPENSES	219,810	199,047	247,602	198,956	224,884

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/20	FYE 9/30/19	<u>Incr/(Decr)</u>		FYE 9/30/20	FYE 9/30/19
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$477.13	\$477.35	(\$0.22)	0%	438	438

Budget Highlights:

- > Marsh Main-Littoral Zone (a/c #53402) includes funding for additional marsh maintenance work.
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Mowing contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.
- > New contract for aquatic weed control and marsh maintenance awarded in March 2018 for FYE 9/30/19, with option to renew annually four additional years.
- > Preserve maintenance contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

UNIT 24 - IRONHORSE

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

Improvements Maintained:

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

UNIT 27B - BOTANICA

Fund Name: UNIT 27B - MAINTENANCE FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	203,273	169,117	167,438	155,055	114,444
	203,273	169,117	167,438	155,055	114,444
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(770)	(1,609)	(1,613)	(1,478)	(1,091)
54903 TAX DISCOUNT	(7,492)	(6,504)	(4,017)	(5,963)	(4,401)
	(8,262)	(8,113)	(5,630)	(7,441)	(5,492)
Other					
36110 INTEREST EARNINGS	1,029	-	1,264	-	-
36132 INTEREST EARNINGS-TAXES	69	-	77	-	-
	1,098	-	1,341	-	-
TOTAL REVENUES	196,109	161,004	163,149	147,614	108,952
EXPENSES					
Personnel Services					
59117 Personnel Services	33,755	40,545	26,683	40,320	41,530
	33,755	40,545	26,683	40,320	41,530
Contractual Services					
53101 ENGINEERING FEES	-	500	250	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	188	150	150	150	150
53201 AUDITORS SERVICES	909	1,173	900	1,192	1,192
53402 MARSH MAINT-LITTORAL ZONE	511	5,800	5,800	11,600	11,600
53403 CHEMICAL WEED CONTROL	3,987	2,712	2,559	2,712	2,712
53407 TRASH DISPOSAL	-	250	-	250	250
53413 PRESERVE/EXOTIC MAINT	27,735	40,000	26,991	40,000	40,000
57301 TRUSTEE FEES	500	525	525	525	525
59126 Insurance	676	2,122	1,910	2,139	2,267
	34,506	53,732	39,085	59,568	59,696
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	1,000	1,000
54608 REPAIR & MAINT - GENERAL	-	2,000	8,450	2,000	2,000
54620 R & M - Preserve Structures	176,330	-	-	-	-
	176,330	2,500	8,450	3,000	3,000
Capital Outlay					
56304 GIS	584	668	710	659	659
	584	668	710	659	659
Other					
59110 ADMINISTRAT TRANSFER OUT	1,981	1,969	1,619	2,250	2,250
59111 OPERATIONS TRANSFER OUT	1,599	1,590	1,308	1,817	1,817
99999 Add'l cash required/(available) for budget	(52,648)	60,000	-	40,000	-

UNIT 27B - BOTANICA

Fund Name: UNIT 27B - MAINTENANCE FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
	(49,068)	63,559	2,927	44,067	4,067
TOTAL EXPENSES	196,107	161,004	77,855	147,614	108,952

Fund Name: UNIT 27B - DEBT FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	291,713	288,533	286,081	284,575	296,902
	291,713	288,533	286,081	284,575	296,902
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,106)	(2,749)	(2,756)	(2,710)	(2,827)
54903 TAX DISCOUNT	(10,730)	(11,097)	(10,573)	(10,945)	(11,419)
	(11,836)	(13,846)	(13,329)	(13,655)	(14,246)
Other					
36110 INTEREST EARNINGS	6,520	-	6,148	-	-
36132 INTEREST EARNINGS-TAXES	98	-	144	-	-
	6,618	-	6,292	-	-
TOTAL REVENUES	286,495	274,687	279,044	270,920	282,656

EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	150,000	155,000	155,000	160,000	165,000
57201 DEBT SERVICE-INTEREST	134,925	129,675	129,675	124,056	117,656
	284,925	284,675	284,675	284,056	282,656
Other					
99999 Add'l cash required/(available) for budget	1,570	(9,988)	-	(13,136)	-
	1,570	(9,988)	-	(13,136)	-
TOTAL EXPENSES	286,495	274,687	284,675	270,920	282,656

	Tax per Assessable Unit				Number of Assessable Units	
	FYE 9/30/20	FYE 9/30/19	Incr/(Decr)		FYE 9/30/20	FYE 9/30/19
			\$	%		
Commercial - Maint	\$1,149.80	\$1,254.11				
Commercial - Debt	\$1,558.81	\$1,580.48				
Total	\$2,708.61	\$2,834.59	(\$125.98)	-4%	6	6
Condo units - Maint	\$256.63	\$279.90				
Condo units - Debt	\$403.13	\$408.74				
Total	\$659.76	\$688.64	(\$28.88)	-4%	265	265
Single Family - 40 ft lots - Maint	\$325.19	\$354.69				

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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
Single Family - 40 ft lots - Debt	\$682.80	\$692.29				
Total	\$1,007.99	\$1,046.98	(\$38.99)	-4%	60	60
Single Family - 50 ft lots - Maint	\$406.49	\$443.36				
Single Family - 50 ft lots - Debt	\$853.50	\$865.37				
Total	\$1,259.99	\$1,308.73	(\$48.74)	-4%	63	63
Single Family - Preserve lots - Maint	\$487.80	\$532.05				
Single Family - Preserve lots - Debt	\$1,024.24	\$1,038.48				
Total	\$1,512.04	\$1,570.53	(\$58.49)	-4%	15	15
Townhomes - Maint	\$207.85	\$226.70				
Townhomes - Debt	\$436.42	\$442.49				
Total	\$644.27	\$669.19	(\$24.92)	-4%	134	134

Budget Highlights:

- > Marsh Main-Littoral Zone (a/c #53402) includes funding for additional marsh maintenance work.
- > New contract for aquatic weed control and marsh maintenance awarded in March 2018 for FYE 9/30/19, with option to renew annually four additional years.
- > Preserve maintenance contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Building a fund balance reserve to help offset the cost of future maintenance repairs and replacements.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- 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 9/30/19:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2012	4.00% - 4.75%	\$2,765,000	8/1/2032

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

Year Ending September 30,	Principal	Interest	Total
2020	\$160,000	\$124,056	\$284,056
2021	\$165,000	\$117,656	\$282,656
2022	\$175,000	\$111,056	\$286,056
2023	\$180,000	\$103,838	\$283,838
2024	\$190,000	\$95,963	\$285,963

UNIT 27B - BOTANICA

THEREAFTER	\$1,895,000	\$421,988	\$2,316,988
Total	<u>\$2,765,000</u>	<u>\$974,557</u>	<u>\$3,739,557</u>

UNIT 29 - NORTHFORK DEVELOPMENT

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	38,177	38,316	38,025	39,233	45,926
	38,177	38,316	38,025	39,233	45,926
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(146)	(365)	(366)	(374)	(438)
54903 TAX DISCOUNT	(1,452)	(1,474)	(1,450)	(1,509)	(1,766)
	(1,598)	(1,839)	(1,816)	(1,883)	(2,204)
Other					
36110 INTEREST EARNINGS	1,687	-	1,428	-	-
36132 INTEREST EARNINGS-TAXES	3	-	7	-	-
	1,690	-	1,435	-	-
TOTAL REVENUES	38,269	36,477	37,644	37,350	43,722
EXPENSES					
Personnel Services					
59117 Personnel Services	10,193	11,842	7,770	11,955	12,314
	10,193	11,842	7,770	11,955	12,314
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	214	258	198	255	255
53402 MARSH MAINT-LITTORAL ZONE	100	1,160	1,160	1,160	1,160
53403 CHEMICAL WEED CONTROL	6,398	5,118	5,118	5,118	5,118
53413 PRESERVE/EXOTIC MAINT	4,146	11,000	-	11,000	11,000
59126 Insurance	201	202	182	221	234
	11,059	18,738	6,658	18,754	18,767
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54613 REPAIR & MAINT-CULVERTS	-	-	-	6,000	6,000
	-	500	-	6,500	6,500
Capital Outlay					
56304 GIS	142	163	173	160	160
	142	163	173	160	160
Other					
59110 ADMINISTRAT TRANSFER OUT	4,325	4,300	3,537	4,914	4,914
59111 OPERATIONS TRANSFER OUT	940	934	768	1,067	1,067
99999 Add'l cash required/(available) for budget	11,610	-	-	(6,000)	-
	16,875	5,234	4,305	(19)	5,981
TOTAL EXPENSES	38,269	36,477	18,906	37,350	43,722

UNIT 29 - NORTHFORK DEVELOPMENT

	<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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
ALL NON EXEMPT PARCELS - Maint	\$297.22	\$290.27	\$6.95	2%	132	132

Budget Highlights:

- > New contract for aquatic weed control and marsh maintenance awarded in March 2018 for FYE 9/30/19, with option to renew annually four additional years.
- > Preserve maintenance 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: UNIT 31 - MAINTENANCE FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	10,207	-	5,636	-	-
33450 FEMA (State)- Hurricane Irma	1,701	-	313	-	-
	11,908	-	5,949	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,816,615	1,095,325	1,080,751	990,166	724,982
31903 Delinquent Taxes - Prior Year	1,271	-	-	-	-
	1,817,886	1,095,325	1,080,751	990,166	724,982
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(6,887)	(10,423)	(10,409)	(9,428)	(6,903)
54903 TAX DISCOUNT	(67,209)	(42,126)	(40,089)	(38,082)	(27,883)
	(74,096)	(52,549)	(50,498)	(47,510)	(34,786)
Other					
32900 PERMIT FEES	2,000	-	1,500	-	-
36002 MISC REV - INS CLAIMS	-	-	4,900	-	-
36110 INTEREST EARNINGS	49,111	-	39,989	-	-
36132 INTEREST EARNINGS-TAXES	784	-	423	-	-
	51,895	-	46,812	-	-
TOTAL REVENUES	1,807,593	1,042,776	1,083,014	942,656	690,196
EXPENSES					
Personnel Services					
59117 Personnel Services	117,682	126,025	100,309	161,489	166,334
	117,682	126,025	100,309	161,489	166,334
Contractual Services					
53101 ENGINEERING FEES	37,650	200,000	140,616	220,000	30,000
53109 LEGAL SERVICES	4,463	10,000	26,063	10,000	10,000
53114 WATER QUALITY	2,191	2,266	3,936	4,140	4,140
53201 AUDITORS SERVICES	3,173	3,956	3,037	3,959	3,959
53409 LANDSCAPE MAINTENANCE	556	600	600	630	630
59126 Insurance	16,010	19,071	17,169	19,074	20,219
	64,043	235,893	191,421	257,803	68,948
Utilities					
54301 ELECTRICITY	187,516	190,320	119,472	200,800	200,800
	187,516	190,320	119,472	200,800	200,800
Supplies & Materials					
54905 LEGAL ADS	1,871	-	943	-	-
	1,871	-	943	-	-
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	150,378	175,090	137,694	181,820	181,820

UNIT 31

BALLENISLES COUNTRY CLUB

UNIT 31 - BALLENISLES COUNTRY CLUB

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 31 - MAINTENANCE FUND					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	9,500	9,500
54606 REPAIR & MAINT-BLDG	8,001	15,000	14,080	15,000	15,000
54608 REPAIR & MAINT - GENERAL	-	5,000	4,783	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	9	7,000	-	3,000	3,000
54611 REPAIR & MAINT-ROADS	24,665	12,500	14,280	15,000	10,000
54613 REPAIR & MAINT-CULVERTS	21,000	10,000	-	25,000	10,000
54617 Repairs & Maint - Catch Basins	43,328	170,000	24,758	288,000	-
54618 R&M-AERATOR REFURBISHMENTS	20,902	25,000	21,868	31,250	-
56705 FEMA- Irma	11,349	-	-	-	-
	279,632	424,590	217,463	573,570	234,320
Capital Outlay					
56201 BUILDINGS	226,840	1,000,000	516,850	-	1,500,000
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	10,800	-
56302 ROADS/BRIDGES	-	1,000,000	773,364	1,000,000	-
56304 GIS	919	1,051	1,117	1,037	1,037
56401 MACHINERY & EQUIPMENT	101,136	111,000	110,554	114,000	-
	328,895	2,112,051	1,401,885	1,125,837	1,501,037
Other					
59110 ADMINISTRAT TRANSFER OUT	12,284	12,212	10,044	13,954	13,954
59111 OPERATIONS TRANSFER OUT	4,228	4,203	3,457	4,803	4,803
99999 Add'l cash required/(available) for budget	811,444	(2,062,518)	-	(1,395,600)	(1,500,000)
	827,956	(2,046,103)	13,501	(1,376,843)	(1,481,243)
TOTAL EXPENSES	1,807,595	1,042,776	2,044,994	942,656	690,196

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/20	FYE 9/30/19	<u>Incr/(Decr)</u>		FYE 9/30/20	FYE 9/30/19
			\$	%		
Commercial - Maint	\$3,624.01	\$4,008.91	(\$384.90)	-10%	2	2
ERU (Not overlapped by Unit 12) - Maint	\$528.90	\$585.07	(\$56.17)	-10%	518	518
ERU (Overlapped by Unit 12) - Maint	\$556.17	\$610.52	(\$54.35)	-9%	1,057	1,057
GC (Not overlapped by Unit 12) - Maint	\$346.19	\$382.96	(\$36.77)	-10%	355	355
GC (Overlapped by Unit 12) - Maint	\$373.46	\$408.41	(\$34.95)	-9%	78	78

Budget Highlights:

- > \$118,000 for catch basin cleaning and inspection.
- > 6 new aerators.
- > Increased water quality sampling.
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Catch Basins Repairs & Maintenance (a/c #54617) includes funding to inspect and clean catch basins.
- > Prior year budget included \$1,000,000 for design and construction costs of the Northlake guard house renovations, and the 2020 proposed budget includes \$200,000 for the design costs of the PGA guard house renovations.
- > Prior year budget included \$1,000,000 for median landscaping project.
- > Improvmnts Other Than Bldg (a/c #56301) includes funding for Data Flow upgrade/conversion.

UNIT 31 - BALLENSLES COUNTRY CLUB

- > Using accumulated fund balance to offset assessments.
- > Funding to mill and overly BallenIsles Drive is represented in Roads/Bridges (a/c #56302).

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.
- Because some of this unit overlaps Unit 12, the Unit 12 budget and tax rates are also applicable for some parcels. The rates shown above are cumulative.

Improvements Maintained:

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

UNIT 32 - ROEBUCK ROAD OUTFALL DITCH

Fund Name: UNIT 32 - MAINTENANCE FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	14,670	14,646	14,123	17,874	32,746
31903 Delinquent Taxes - Prior Year	410	-	-	-	-
	15,080	14,646	14,123	17,874	32,746
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(55)	(140)	(136)	(171)	(313)
54903 TAX DISCOUNT	(472)	(563)	(489)	(687)	(1,259)
	(527)	(703)	(625)	(858)	(1,572)
Other					
36110 INTEREST EARNINGS	225	-	215	-	-
36132 INTEREST EARNINGS-TAXES	39	-	3	-	-
	264	-	218	-	-
TOTAL REVENUES	14,817	13,943	13,716	17,016	31,174
EXPENSES					
Personnel Services					
59117 Personnel Services	5,582	5,090	3,657	5,044	5,196
	5,582	5,090	3,657	5,044	5,196
Contractual Services					
53201 AUDITORS SERVICES	64	88	68	102	102
53403 CHEMICAL WEED CONTROL	1,506	1,551	1,553	1,630	1,630
53405 MOWING SERVICES	2,163	2,163	2,163	2,163	2,163
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	85	86	77	93	99
	3,818	4,138	3,861	4,238	4,244
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	21,000	21,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
	-	5,500	-	21,500	21,500
Capital Outlay					
56304 GIS	61	70	75	68	68
	61	70	75	68	68
Other					
59110 ADMINISTRAT TRANSFER OUT	75	74	61	85	85
59111 OPERATIONS TRANSFER OUT	71	71	58	81	81
99999 Add'l cash required/(available) for budget	5,210	(1,000)	-	(14,000)	-
	5,356	(855)	119	(13,834)	166
TOTAL EXPENSES	14,817	13,943	7,712	17,016	31,174

UNIT 32 - ROEBUCK ROAD OUTFALL DITCH

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
ALL NON EXEMPT PARCELS - Maint	\$319.18	\$261.54	\$57.64	22%	56	56

Budget Highlights:

- > Canal/Lake Repairs & Maintenance (a/c #54604) includes restoration of re/rap along outfall, and vegetation clean up.
- > Mowing 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:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	4,595	5,121	4,945	5,260	8,411
31903 Delinquent Taxes - Prior Year	695	-	-	-	-
	5,290	5,121	4,945	5,260	8,411
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(17)	(48)	(48)	(50)	(80)
54903 TAX DISCOUNT	(141)	(197)	(180)	(202)	(323)
	(158)	(245)	(228)	(252)	(403)
Other					
36110 INTEREST EARNINGS	297	-	224	-	-
36132 INTEREST EARNINGS-TAXES	57	-	1	-	-
	354	-	225	-	-
TOTAL REVENUES	5,486	4,876	4,942	5,008	8,008
EXPENSES					
Contractual Services					
53201 AUDITORS SERVICES	17	21	16	54	54
53405 MOWING SERVICES	2,163	2,163	2,163	2,163	2,163
59126 Insurance	7	7	6	8	8
	2,187	2,191	2,185	2,225	2,225
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	5,000	4,470	5,000	5,000
	-	5,000	4,470	5,000	5,000
Other					
59110 ADMINISTRAT TRANSFER OUT	237	236	194	270	270
59111 OPERATIONS TRANSFER OUT	452	449	369	513	513
99999 Add'l cash required/(available) for budget	2,610	(3,000)	-	(3,000)	-
	3,299	(2,315)	563	(2,217)	783
TOTAL EXPENSES	5,486	4,876	7,218	5,008	8,008

	<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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
ALL NON EXEMPT PARCELS - Maint	\$500.55	\$438.14	\$62.41	14%	29	29

Budget Highlights:

- > Mowing 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.

UNIT 33 - CYPRESS COVE

Fund Name: UNIT 33 - MAINTENANCE FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	13,944	13,849	13,849	14,252	18,118
	13,944	13,849	13,849	14,252	18,118
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(53)	(132)	(133)	(136)	(173)
54903 TAX DISCOUNT	(520)	(533)	(507)	(548)	(697)
	(573)	(665)	(640)	(684)	(870)
Other					
36110 INTEREST EARNINGS	565	-	451	-	-
36132 INTEREST EARNINGS-TAXES	1	-	2	-	-
	566	-	453	-	-
TOTAL REVENUES	13,937	13,184	13,662	13,568	17,248
EXPENSES					
Personnel Services					
59117 Personnel Services	5,305	5,742	3,551	5,738	5,911
	5,305	5,742	3,551	5,738	5,911
Contractual Services					
53201 AUDITORS SERVICES	79	95	73	114	114
53403 CHEMICAL WEED CONTROL	1,692	1,743	1,745	1,832	1,832
53413 PRESERVE/EXOTIC MAINT	2,641	4,000	-	4,000	4,000
59126 Insurance	100	102	92	111	118
	4,512	5,940	1,910	6,057	6,064
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54613 REPAIR & MAINT-CULVERTS	-	2,500	2,234	2,500	2,500
	-	3,000	2,234	3,000	3,000
Capital Outlay					
56304 GIS	85	97	103	96	96
	85	97	103	96	96
Other					
59110 ADMINISTRAT TRANSFER OUT	1,445	1,436	1,181	1,641	1,641
59111 OPERATIONS TRANSFER OUT	472	469	386	536	536
99999 Add'l cash required/(available) for budget	2,118	(3,500)	-	(3,500)	-
	4,035	(1,595)	1,567	(1,323)	2,177
TOTAL EXPENSES	13,937	13,184	9,365	13,568	17,248

FYE 9/30/20	Tax per Assessable Unit		Number of Assessable Units	
	FYE 9/30/19	Incr/(Decr) \$ %	FYE 9/30/20	FYE 9/30/19

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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
ALL NON EXEMPT PARCELS - Maint	\$180.40	\$175.31	\$5.09	3%	79	79

Budget Highlights:

- > Preserve maintenance 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 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	-	-	17,451	-	-
33450 FEMA (State)- Hurricane Irma	-	-	970	-	-
	-	-	18,421	-	-
Assessments					
31900 ASSMNTS/CURR/REG/DEL	150,098	153,336	148,754	153,372	157,054
	150,098	153,336	148,754	153,372	157,054
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(563)	(1,459)	(1,436)	(1,461)	(1,496)
54903 TAX DISCOUNT	(4,764)	(5,897)	(5,211)	(5,899)	(6,041)
	(5,327)	(7,356)	(6,647)	(7,360)	(7,537)
Other					
36110 INTEREST EARNINGS	1,755	-	1,772	-	-
36132 INTEREST EARNINGS-TAXES	120	-	51	-	-
	1,875	-	1,823	-	-
TOTAL REVENUES	146,646	145,980	162,351	146,012	149,517
EXPENSES					
Personnel Services					
59117 Personnel Services	44,104	35,368	26,432	40,837	42,063
	44,104	35,368	26,432	40,837	42,063
Contractual Services					
53101 ENGINEERING FEES	-	3,000	-	3,000	3,000
53109 LEGAL SERVICES	2,156	1,000	-	500	500
53118 OTHER PROFESSIONAL SVCS	2,250	15,000	18,000	18,000	18,000
53201 AUDITORS SERVICES	1,337	1,362	1,046	1,362	1,362
53409 LANDSCAPE MAINTENANCE	11,723	7,160	7,274	8,338	8,338
59126 Insurance	891	1,006	906	1,018	1,080
	18,357	28,528	27,226	32,218	32,280
Utilities					
54101 TELEPHONE	1,133	1,044	1,215	1,404	1,404
54301 ELECTRICITY	528	714	285	700	700
54302 WATER/SEWER	1,502	1,920	2,182	1,920	1,920
	3,163	3,678	3,682	4,024	4,024
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	793	11,717	7,861	11,717	10,000
54611 REPAIR & MAINT-ROADS	5,924	17,000	8,468	11,000	10,000
54614 REPAIR & MAINT - GATE	99	10,000	6,353	10,000	10,000
54617 Repairs & Maint - Catch Basins	-	7,000	-	18,000	10,000
	6,816	45,717	22,682	50,717	40,000

UNIT 34

HIDDEN KEY

UNIT 34 - HIDDEN KEY

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 34 - MAINTENANCE FUND					
Capital Outlay					
56304 GIS	185	115	122	113	113
	185	115	122	113	113
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	21,668	21,668	21,668	21,668	21,668
57201 DEBT SERVICE-INTEREST	10,552	9,533	9,651	8,666	7,800
	32,220	31,201	31,319	30,334	29,468
Other					
59110 ADMINISTRAT TRANSFER OUT	721	717	590	819	819
59111 OPERATIONS TRANSFER OUT	660	656	540	750	750
99999 Add'l cash required/(available) for budget	40,419	-	-	(13,800)	-
	41,800	1,373	1,130	(12,231)	1,569
TOTAL EXPENSES	146,645	145,980	112,593	146,012	149,517

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/20	FYE 9/30/19	<u>Incr/(Decr)</u>		FYE 9/30/20	FYE 9/30/19
			\$	%		
PER CONDO - Maint	\$843.55	\$843.35	\$0.20	0%	20	20
SINGLE FAM - Maint	\$1,869.88	\$1,869.44	\$0.44	0%	73	73

Budget Highlights:

- > Budget includes \$18,000 in other professional services (a/c #53118) for property manager services.
- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Landscape Maintenance (a/c #53409) includes funding for additional mowing area.
- > Catch Basins Repairs & Maintenance (a/c #54617) includes funding to inspect and clean catch basins.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

Improvements Maintained:

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

Debt Outstanding as of 9/30/19:

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	\$216,662	8/1/2029

UNIT 34 - HIDDEN KEY

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

Year Ending September 30,	Principal	Interest	Total
2020	\$21,668	\$8,666	\$30,334
2021	\$21,668	\$7,800	\$29,468
2022	\$21,668	\$6,933	\$28,601
2023	\$21,668	\$6,066	\$27,734
2024	\$21,668	\$5,200	\$26,868
THEREAFTER	\$108,323	\$12,998	\$121,321
Total	<u>\$216,663</u>	<u>\$47,663</u>	<u>\$264,326</u>

UNIT 38 - HARBOUR ISLES

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	50,116	75,599	75,599	84,675	65,967
	50,116	75,599	75,599	84,675	65,967
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(188)	(719)	(730)	(806)	(628)
54903 TAX DISCOUNT	(1,763)	(2,908)	(2,599)	(3,257)	(2,537)
	(1,951)	(3,627)	(3,329)	(4,063)	(3,165)
Other					
36110 INTEREST EARNINGS	1,745	-	1,661	-	-
36132 INTEREST EARNINGS-TAXES	34	-	59	-	-
	1,779	-	1,720	-	-
TOTAL REVENUES	49,944	71,972	73,990	80,612	62,802
EXPENSES					
Personnel Services					
59117 Personnel Services	16,513	22,428	13,673	22,283	22,951
	16,513	22,428	13,673	22,283	22,951
Contractual Services					
53101 ENGINEERING FEES	-	8,000	3,146	10,000	500
53109 LEGAL SERVICES	74	500	-	500	500
53201 AUDITORS SERVICES	159	224	172	233	233
59126 Insurance	324	363	327	379	401
	557	9,087	3,645	11,112	1,634
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	500	-	1,000	1,000
54611 REPAIR & MAINT-ROADS	3,703	13,000	3,549	32,000	15,000
54613 REPAIR & MAINT-CULVERTS	-	-	-	10,000	10,000
54617 Repairs & Maint - Catch Basins	-	50,000	-	75,000	10,000
	3,703	63,500	3,549	118,000	36,000
Capital Outlay					
56302 ROADS/BRIDGES	-	-	3,500	-	-
56304 GIS	107	122	130	120	120
	107	122	3,630	120	120
Other					
59110 ADMINISTRAT TRANSFER OUT	1,305	1,298	1,068	1,483	1,483
59111 OPERATIONS TRANSFER OUT	540	537	442	614	614
99999 Add'l cash required/(available) for budget	27,219	(25,000)	-	(73,000)	-
	29,064	(23,165)	1,510	(70,903)	2,097
TOTAL EXPENSES	49,944	71,972	26,007	80,612	62,802

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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
ALL NON EXEMPT PARCELS - Maint	\$855.30	\$763.63	\$91.67	12%	99	99

Budget Highlights:

- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Catch Basins Repairs & Maintenance (a/c #54617) includes funding to inspect and clean catch basins.
- > Road Repairs & Maintenance (a/c #54611) includes bridge repair maintenance 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 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	5,320	4,215	4,215	4,523	7,735
	5,320	4,215	4,215	4,523	7,735
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(20)	(41)	(41)	(43)	(74)
54903 TAX DISCOUNT	(205)	(162)	(153)	(174)	(298)
	(225)	(203)	(194)	(217)	(372)
Other					
36110 INTEREST EARNINGS	358	-	288	-	-
36132 INTEREST EARNINGS-TAXES	-	-	1	-	-
	358	-	289	-	-
TOTAL REVENUES	5,453	4,012	4,310	4,306	7,363
EXPENSES					
Personnel Services					
59117 Personnel Services	1,525	1,847	1,071	1,847	1,902
	1,525	1,847	1,071	1,847	1,902
Contractual Services					
53201 AUDITORS SERVICES	24	30	23	30	30
59126 Insurance	44	45	41	48	51
	68	75	64	78	81
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	-	-	3,000	3,000
	-	-	-	3,000	3,000
Capital Outlay					
56304 GIS	42	48	51	47	47
	42	48	51	47	47
Other					
59110 ADMINISTRAT TRANSFER OUT	1,338	1,330	1,094	1,520	1,520
59111 OPERATIONS TRANSFER OUT	717	712	586	814	814
99999 Add'l cash required/(available) for budget	1,763	-	-	(3,000)	-
	3,818	2,042	1,680	(666)	2,334
TOTAL EXPENSES	5,453	4,012	2,866	4,306	7,364

	<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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
ALL NON EXEMPT PARCELS - Maint	\$115.98	\$108.07	\$7.91	7%	39	39

Budget Highlights:

UNIT 41 - MYSTIC COVE

- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

Improvements Maintained:

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

UNIT 43 - MIRASOL

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	-	-	4,037	-	-
	-	-	4,037	-	-
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,026,624	781,864	778,093	823,015	902,459
31901 AGREEMENT ASSESSMENTS	9,929	3,457	-	3,457	3,791
	1,036,553	785,321	778,093	826,472	906,250
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,907)	(7,447)	(7,489)	(7,838)	(8,595)
54903 TAX DISCOUNT	(38,382)	(30,070)	(29,290)	(31,653)	(34,708)
	(42,289)	(37,517)	(36,779)	(39,491)	(43,303)
Other					
36110 INTEREST EARNINGS	9,754	-	8,578	-	-
36132 INTEREST EARNINGS-TAXES	210	-	273	-	-
	9,964	-	8,851	-	-
TOTAL REVENUES	1,004,228	747,804	754,202	786,981	862,947
EXPENSES					
Personnel Services					
59117 Personnel Services	183,244	193,890	129,511	206,456	212,650
	183,244	193,890	129,511	206,456	212,650
Contractual Services					
53101 ENGINEERING FEES	6,410	10,000	19,522	5,000	5,000
53109 LEGAL SERVICES	3,994	4,000	1,297	1,000	1,000
53115 FINANCIAL CONS./ADVISOR	188	150	150	150	150
53201 AUDITORS SERVICES	4,681	5,923	4,547	5,911	5,911
53403 CHEMICAL WEED CONTROL	125,525	130,546	125,525	125,525	125,525
53405 MOWING SERVICES	6,798	6,798	6,798	6,798	6,798
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 LANDSCAPE MAINTENANCE	3,832	2,680	2,680	2,814	2,814
53413 PRESERVE/EXOTIC MAINT	215,350	220,000	158,943	245,000	245,000
57301 TRUSTEE FEES	1,500	1,050	1,500	1,525	1,525
59126 Insurance	31,719	36,920	33,238	34,941	37,037
	399,997	419,067	354,200	429,664	431,760
Utilities					
54301 ELECTRICITY	33,168	31,181	15,478	30,570	30,570
	33,168	31,181	15,478	30,570	30,570
Supplies & Materials					
54201 POSTAGE	-	-	89	-	-
54908 GOV/MNTL REGISTRATION FEE	85	85	85	85	85
55201 FUEL-PUMP STATIONS	-	6,000	1,139	6,000	6,000

UNIT 43 - MIRASOL

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 43 - MAINTENANCE FUND					
55207 FERTILIZER	1,483	1,483	1,483	1,483	1,483
	1,568	7,568	2,796	7,568	7,568
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	3,713	15,464	6,585	15,464	15,000
54604 REPAIR & MAINT-CANAL/LAKE	-	10,000	-	20,000	10,000
54606 REPAIR & MAINT-BLDG	166,529	15,260	11,210	15,260	15,000
54608 REPAIR & MAINT - GENERAL	1,139	7,000	2,275	7,000	7,000
54610 REPAIR & MAINT-TELEMETRY	4,916	5,000	190	6,000	6,000
54611 REPAIR & MAINT-ROADS	-	10,000	-	10,000	10,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
	176,297	63,224	20,260	74,224	63,500
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	22,750	21,600	100,000
56304 GIS	1,167	946	1,005	933	933
56401 MACHINERY & EQUIPMENT	-	-	-	12,000	12,000
	1,167	946	23,755	34,533	112,933
Other					
59110 ADMINISTRAT TRANSFER OUT	2,385	2,371	1,950	2,709	2,709
59111 OPERATIONS TRANSFER OUT	1,107	1,100	905	1,257	1,257
99999 Add'l cash required/(available) for budget	205,296	28,457	-	-	-
	208,788	31,928	2,855	3,966	3,966
TOTAL EXPENSES	1,004,229	747,804	548,855	786,981	862,947
Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 43 - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	1,288,040	1,285,773	1,279,071	1,269,773	1,299,191
31901 AGREEMENT ASSESSMENTS	12,470	12,470	-	12,470	12,759
	1,300,510	1,298,243	1,279,071	1,282,243	1,311,950
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(4,901)	(12,245)	(12,313)	(23,600)	(24,147)
54903 TAX DISCOUNT	(48,137)	(49,451)	(48,003)	(48,835)	(49,966)
	(53,038)	(61,696)	(60,316)	(72,435)	(74,113)
Other					
36110 INTEREST EARNINGS	10,415	-	8,684	-	-
36132 INTEREST EARNINGS-TAXES	278	-	466	-	-
38500 Proceeds of Refunding Bonds	-	-	-	11,510	11,777
	10,693	-	9,150	11,510	11,777
TOTAL REVENUES	1,258,165	1,236,547	1,227,905	1,221,318	1,249,614

UNIT 43 - MIRASOL

Fund Name: UNIT 43 - DEBT FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	825,000	865,000	865,000	900,000	940,000
57201 DEBT SERVICE-INTEREST	418,557	383,917	383,918	347,561	309,613
	1,243,557	1,248,917	1,248,918	1,247,561	1,249,613
Other					
99999 Add'l cash required/(available) for budget	14,608	(12,370)	-	(26,243)	-
	14,608	(12,370)	-	(26,243)	-
TOTAL EXPENSES	1,258,165	1,236,547	1,248,918	1,221,318	1,249,613

	<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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
COMMERCIAL - Maint	\$3,871.19	\$3,677.63				
COMMERCIAL - Debt	\$4,807.11	\$4,867.67				
Total	\$8,678.30	\$8,545.30	\$133.00	2%	15	15
CONDO - Maint	\$211.03	\$200.48				
CONDO - Debt	\$349.86	\$354.27				
Total	\$560.89	\$554.75	\$6.14	1%	32	32
GOLF/PRIVATE - Maint	\$622.24	\$591.13				
GOLF/PRIVATE - Debt	\$1,031.62	\$1,044.62				
Total	\$1,653.86	\$1,635.75	\$18.11	1%	328	328
MULTI FAM - Maint	\$2,481.79	\$2,357.70				
MULTI FAM - Debt	\$1,644.15	\$1,664.87				
Total	\$4,125.94	\$4,022.57	\$103.37	3%	31	31
SINGLE FAM - Maint	\$1,600.83	\$1,520.79				
SINGLE FAM - Debt	\$2,721.87	\$2,756.17				
Total	\$4,322.70	\$4,276.96	\$45.74	1%	83	83
SINGLE FAM OTHER - Maint	\$1,232.30	\$1,170.68				
SINGLE FAM OTHER - Debt	\$2,043.00	\$2,068.74				
Total	\$3,275.30	\$3,239.42	\$35.88	1%	280	280

Budget Highlights:

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Mowing contract amended in March 2018 to allow extension through FYE 9/30/19 at existing prices, with option to renew annually four additional years.

UNIT 43 - MIRASOL

- > Preserve maintenance contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Improvmnts Other Than Bldg (a/c #56301) includes funding for Data Flow upgrade/conversion.

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 9/30/19:

Description	Interest Rates	Outstanding	Final Maturity
2017B Refunding Bonds	2.48%	\$11,180,000	8/1/2031
2007A Refunding Bonds	4.55%	\$1,545,000	8/1/2021
Total outstanding		<u>\$12,725,000</u>	

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

Year Ending September 30,	Principal	Interest	Total
2020	\$900,000	\$347,561	\$1,247,561
2021	\$940,000	\$309,613	\$1,249,613
2022	\$970,000	\$269,948	\$1,239,948
2023	\$995,000	\$245,892	\$1,240,892
2024	\$1,020,000	\$221,216	\$1,241,216
THEREAFTER	\$7,900,000	\$803,148	\$8,703,148
Total	<u>\$12,725,000</u>	<u>\$2,197,378</u>	<u>\$14,922,378</u>

UNIT 44 - THE BEAR'S CLUB UNIT

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	56,911	47,647	47,343	48,762	60,306
31903 Delinquent Taxes - Prior Year	713	-	-	-	-
	57,624	47,647	47,343	48,762	60,306
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(218)	(453)	(456)	(465)	(575)
54903 TAX DISCOUNT	(1,928)	(1,833)	(1,715)	(1,875)	(2,319)
	(2,146)	(2,286)	(2,171)	(2,340)	(2,894)
Other					
32900 PERMIT FEES	1,000	-	1,000	-	-
32901 PLAT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	4,248	-	3,474	-	-
36132 INTEREST EARNINGS-TAXES	63	-	24	-	-
36400 DISPOSITION OF FIXED ASSETS	11,350	-	-	-	-
	16,911	-	4,498	-	-
TOTAL REVENUES	72,389	45,361	49,670	46,422	57,412
EXPENSES					
Personnel Services					
59117 Personnel Services	22,926	32,427	15,388	32,359	33,330
	22,926	32,427	15,388	32,359	33,330
Contractual Services					
53101 ENGINEERING FEES	2,590	1,000	-	1,000	1,000
53109 LEGAL SERVICES	11,834	1,000	-	1,000	1,000
53115 FINANCIAL CONS./ADVISOR	188	150	150	150	150
53201 AUDITORS SERVICES	1,136	1,414	1,086	1,411	1,411
57301 TRUSTEE FEES	1,000	1,050	1,025	1,050	1,050
59126 Insurance	293	281	253	305	324
	17,041	4,895	2,514	4,916	4,935
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	-	-	15,000	10,000
	-	-	-	15,000	10,000
Capital Outlay					
56304 GIS	553	244	259	240	240
	553	244	259	240	240
Other					
59110 ADMINISTRAT TRANSFER OUT	5,472	5,440	4,474	6,216	6,216
59111 OPERATIONS TRANSFER OUT	2,368	2,355	1,937	2,691	2,691
99999 Add'l cash required/(available) for budget	24,030	-	-	(15,000)	-
	31,870	7,795	6,411	(6,093)	8,907

UNIT 44 - THE BEAR'S CLUB UNIT

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 44 - MAINTENANCE FUND					
TOTAL EXPENSES	72,390	45,361	24,572	46,422	57,412
UNIT 44 - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	627,984	603,268	599,416	609,725	639,119
31903 Delinquent Taxes - Prior Year	6,449	-	-	-	-
	634,433	603,268	599,416	609,725	639,119
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,402)	(5,744)	(5,779)	(5,806)	(6,086)
54903 TAX DISCOUNT	(21,275)	(23,202)	(21,716)	(23,450)	(24,581)
	(23,677)	(28,946)	(27,495)	(29,256)	(30,667)
Other					
36110 INTEREST EARNINGS	12,201	-	11,244	-	-
36132 INTEREST EARNINGS-TAXES	585	-	298	-	-
	12,786	-	11,542	-	-
TOTAL REVENUES	623,542	574,322	583,463	580,469	608,452
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	276,064	292,635	292,635	310,006	329,112
57201 DEBT SERVICE-INTEREST	334,670	317,424	317,424	299,272	279,341
	610,734	610,059	610,059	609,278	608,453
Other					
99999 Add'l cash required/(available) for budget	12,808	(35,737)	-	(28,809)	-
	12,808	(35,737)	-	(28,809)	-
TOTAL EXPENSES	623,542	574,322	610,059	580,469	608,453

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/20</u>	<u>FYE 9/30/19</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/20</u>	<u>FYE 9/30/19</u>
			<u>\$</u>	<u>%</u>		
GOLF COURSE - per acre - Maint	\$117.87	\$115.18				
GOLF COURSE - per acre - Debt	\$1,473.91	\$1,458.30				
Total	\$1,591.78	\$1,573.48	\$18.30	1%	122	122
RES COTTAGES - per acre - Maint	\$155.67	\$152.11				
RES COTTAGES - per acre - Debt	\$1,946.45	\$1,925.83				
Total	\$2,102.12	\$2,077.94	\$24.18	1%	24	24
SINGLE FAM RES - Maint	\$510.76	\$499.08				
SINGLE FAM RES - Debt	\$6,386.55	\$6,318.92				

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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
Total	\$6,897.31	\$6,818.00	\$79.31	1%	44	44
SINGLE FAM RES - DBL LOT - Maint	\$1,021.52	\$998.16				
SINGLE FAM RES - DBL LOT - Debt	\$12,773.10	\$12,637.84				
Total	\$13,794.62	\$13,636.00	\$158.62	1%	8	8

Budget Highlights:

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

Budget Notes:

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

Improvements Maintained:

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

Debt Outstanding as of 9/30/19:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2012A (Tax-exe	6.51%	\$1,627,211	8/1/2024
Water Cntrl and Impr Refunding Bonds - Series 2010B (Taxable	3.30%-4.50%	\$4,410,000	8/1/2031
Total outstanding		\$6,037,211	

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

Year Ending September 30,	Principal	Interest	Total
2020	\$310,006	\$299,272	\$609,278
2021	\$329,112	\$279,341	\$608,453
2022	\$349,185	\$258,393	\$607,578
2023	\$370,582	\$236,058	\$606,640
2024	\$588,325	\$212,315	\$800,640
THEREAFTER	\$4,090,000	\$754,200	\$4,844,200
Total	\$6,037,210	\$2,039,579	\$8,076,789

UNIT 45 - PASEOS

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
33449 FEMA (Fed)- Hurricane Irma	-	-	26,684	-	-
33450 FEMA (State)- Hurricane Irma	-	-	1,482	-	-
	-	-	28,166	-	-
Assessments					
31900 ASSMNTS/CURR/REG/DEL	200,700	209,385	208,096	257,862	302,023
	200,700	209,385	208,096	257,862	302,023
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(765)	(1,994)	(2,005)	(2,455)	(2,875)
54903 TAX DISCOUNT	(7,438)	(8,053)	(7,721)	(9,917)	(11,615)
	(8,203)	(10,047)	(9,726)	(12,372)	(14,490)
Other					
36110 INTEREST EARNINGS	2,556	-	2,646	-	-
36132 INTEREST EARNINGS-TAXES	33	-	115	-	-
	2,589	-	2,761	-	-
TOTAL REVENUES	195,086	199,338	229,297	245,490	287,533
EXPENSES					
Personnel Services					
59117 Personnel Services	52,965	59,636	39,034	59,247	61,025
	52,965	59,636	39,034	59,247	61,025
Contractual Services					
53101 ENGINEERING FEES	-	3,000	3,922	3,000	3,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	1,029	1,380	1,059	1,379	1,379
53402 MARSH MAINT-LITTORAL ZONE	347	1,160	1,160	1,160	1,160
53403 CHEMICAL WEED CONTROL	7,261	3,756	3,909	3,756	3,756
53413 PRESERVE/EXOTIC MAINT	48,348	45,000	20,887	45,000	45,000
59126 Insurance	587	738	664	819	869
	57,572	55,534	31,601	55,614	55,664
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	-	3,000	3,000
54608 REPAIR & MAINT - GENERAL	-	2,000	23	2,000	2,000
54611 REPAIR & MAINT-ROADS	33,145	49,000	36,916	176,000	100,000
54613 REPAIR & MAINT-CULVERTS	-	-	-	15,000	10,000
54617 Repairs & Maint - Catch Basins	-	65,000	-	110,000	50,000
56705 FEMA- Irma	21,400	-	-	-	-
	54,545	119,000	36,939	306,000	165,000
Capital Outlay					
56304 GIS	350	400	425	395	395

UNIT 45 - PASEOS

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 45 - MAINTENANCE FUND	350	400	425	395	395
Other					
59110 ADMINISTRAT TRANSFER OUT	3,002	2,985	2,455	3,411	3,411
59111 OPERATIONS TRANSFER OUT	1,793	1,783	1,467	2,037	2,037
99999 Add'l cash required/(available) for budget	24,858	(40,000)	-	(181,214)	-
	29,653	(35,232)	3,922	(175,766)	5,448
TOTAL EXPENSES	195,085	199,338	111,921	245,490	287,532

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 45 - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	275,382	280,079	278,355	280,150	286,998
	275,382	280,079	278,355	280,150	286,998
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,050)	(2,667)	(2,681)	(2,666)	(2,731)
54903 TAX DISCOUNT	(10,205)	(10,772)	(10,328)	(10,775)	(11,038)
	(11,255)	(13,439)	(13,009)	(13,441)	(13,769)
Other					
36110 INTEREST EARNINGS	1,656	-	1,682	-	-
36132 INTEREST EARNINGS-TAXES	45	-	153	-	-
	1,701	-	1,835	-	-
TOTAL REVENUES	265,828	266,640	267,181	266,709	273,229

EXPENSES

Debt Service

57101 DEBT SERVICE-PRINCIPAL	161,772	167,159	167,159	172,725	178,477
57201 DEBT SERVICE-INTEREST	111,456	106,069	106,069	100,503	94,751
	273,228	273,228	273,228	273,228	273,228

Other

99999 Add'l cash required/(available) for budget	(7,400)	(6,588)	-	(6,519)	-
	(7,400)	(6,588)	-	(6,519)	-

TOTAL EXPENSES

265,828	266,640	273,228	266,709	273,228
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Tax per Assessable Unit

Number of Assessable Units

	FYE 9/30/20	FYE 9/30/19	Incr/(Decr)		FYE 9/30/20	FYE 9/30/19
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$793.42	\$644.26				
ALL NON EXEMPT PARCELS - Debt	\$862.00	\$861.78				
Total	\$1,655.42	\$1,506.04	\$149.38	10%	325	325

UNIT 45 - PASEOS

Budget Highlights:

- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Catch Basins Repairs & Maintenance (a/c #54617) includes funding to inspect and clean catch basins.
- > New contract for aquatic weed control and marsh maintenance awarded in March 2018 for FYE 9/30/19, with option to renew annually four additional years.
- > Road Repairs & Maintenance (a/c #54611) includes drainage improvements at Via el Bosque/Cul-de-sac due to trees, funding for street sweeping program, and miscellaneous repairs to signs 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 9/30/19:

Description	Interest Rates	Outstanding	Final Maturity
5D/45 Multi-unit Refunding Bonds - Series 2016	3.33%	\$3,018,109	8/1/2033

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

Year Ending September 30,	Principal	Interest	Total
2020	\$172,725	\$100,503	\$273,228
2021	\$178,477	\$94,751	\$273,228
2022	\$184,420	\$88,808	\$273,228
2023	\$190,561	\$82,667	\$273,228
2024	\$196,907	\$76,321	\$273,228
THEREAFTER	\$2,095,019	\$364,034	\$2,459,053
Total	<u>\$3,018,109</u>	<u>\$807,084</u>	<u>\$3,825,193</u>

UNIT 46 - JUPITER COUNTRY CLUB

Fund Name: UNIT 46 - MAINTENANCE FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	55,818	30,955	30,707	47,159	30,367
	55,818	30,955	30,707	47,159	30,367
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(212)	(293)	(296)	(447)	(288)
54903 TAX DISCOUNT	(2,052)	(1,191)	(1,124)	(1,814)	(1,168)
	(2,264)	(1,484)	(1,420)	(2,261)	(1,456)
Other					
36110 INTEREST EARNINGS	1,898	-	1,569	-	-
36132 INTEREST EARNINGS-TAXES	15	-	13	-	-
	1,913	-	1,582	-	-
TOTAL REVENUES	55,467	29,471	30,869	44,898	28,911
EXPENSES					
Personnel Services					
59117 Personnel Services	14,368	14,383	10,548	15,402	15,864
	14,368	14,383	10,548	15,402	15,864
Contractual Services					
53101 ENGINEERING FEES	-	4,000	3,000	4,000	4,000
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	375	300	300	300	300
53201 AUDITORS SERVICES	976	1,154	886	1,202	1,202
57301 TRUSTEE FEES	2,000	2,050	2,050	2,050	2,050
59126 Insurance	596	713	642	841	892
	3,947	8,717	6,878	8,893	8,944
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	2,000	-	2,000	2,000
54611 REPAIR & MAINT-ROADS	-	2,500	950	16,500	-
	-	4,500	950	18,500	2,000
Capital Outlay					
56304 GIS	663	891	938	983	983
	663	891	938	983	983
Other					
59110 ADMINISTRAT TRANSFER OUT	602	598	492	683	683
59111 OPERATIONS TRANSFER OUT	384	382	314	437	437
99999 Add'l cash required/(available) for budget	35,503	-	-	-	-
	36,489	980	806	1,120	1,120
TOTAL EXPENSES	55,467	29,471	20,120	44,898	28,911

UNIT 46 - JUPITER COUNTRY CLUB

Fund Name: UNIT 46 - DEBT FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	793,533	792,895	786,745	791,728	954,537
	793,533	792,895	786,745	791,728	954,537
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,024)	(7,548)	(7,581)	(19,047)	(22,964)
54903 TAX DISCOUNT	(27,966)	(30,495)	(28,841)	(30,450)	(36,712)
	(30,990)	(38,043)	(36,422)	(49,497)	(59,676)
Other					
36110 INTEREST EARNINGS	15,055	-	13,572	-	-
36132 INTEREST EARNINGS-TAXES	233	-	327	-	-
38500 Proceeds of Refunding Bonds	-	-	-	11,510	13,877
	15,288	-	13,899	11,510	13,877
TOTAL REVENUES	777,831	754,852	764,222	753,741	908,738
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	340,000	350,000	350,000	365,000	520,000
57201 DEBT SERVICE-INTEREST	425,438	413,638	413,638	401,438	388,738
	765,438	763,638	763,638	766,438	908,738
Other					
99999 Add'l cash required/(available) for budget	12,393	(8,786)	-	(12,697)	-
	12,393	(8,786)	-	(12,697)	-
TOTAL EXPENSES	777,831	754,852	763,638	753,741	908,738

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/20</u>	<u>FYE 9/30/19</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/20</u>	<u>FYE 9/30/19</u>
			<u>\$</u>	<u>%</u>		
Multi Family Pod F - JCC Condos - Maint	\$73.10	\$44.93				
Multi Family Pod F - JCC Condos - Debt	\$1,084.27	\$1,085.86				
Total	\$1,157.37	\$1,130.79	\$26.58	2%	149	125
Multi Family Pod F - Undeveloped - Maint	\$0.00	\$272.38				
Multi Family Pod F - Undeveloped - Debt	\$0.00	\$6,583.47				
Total	\$0.00	\$6,855.85	(\$6,855.85)	-100%	0	4
Single Family Lots - Maint	\$74.46	\$45.76				
Single Family Lots - Debt	\$1,104.42	\$1,106.05				
Total	\$1,178.88	\$1,151.81	\$27.07	2%	407	407
Sonoma Isles (fka Lakewood) - Maint	\$21.76	\$20.57				
Sonoma Isles (fka Lakewood) - Debt	\$659.39	\$660.36				

UNIT 46 - JUPITER COUNTRY CLUB

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
Total	\$681.15	\$680.93	\$0.22	0%	274	274

Budget Highlights:

- > 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.

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 9/30/19:

<u>Description</u>	<u>Interest Rates</u>	<u>Outstanding</u>	<u>Final Maturity</u>
Water Cntrl and Impr Refunding Bonds - Series 2016B	4.00%	\$395,000	8/1/2021
Water Cntrl and Impr Refunding Bonds - Series 2016A	2.00%-3.625%	\$11,750,000	8/1/2041
Total outstanding		\$12,145,000	

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

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$365,000	\$401,438	\$766,438
2021	\$520,000	\$388,738	\$908,738
2022	\$405,000	\$375,838	\$780,838
2023	\$425,000	\$363,688	\$788,688
2024	\$435,000	\$350,938	\$785,938
THEREAFTER	\$9,995,000	\$3,458,094	\$13,453,094
Total	\$12,145,000	\$5,338,734	\$17,483,734

UNIT 47 - JUPITER ISLES

Fund Name: UNIT 47 - MAINTENANCE FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	38,173	40,569	40,234	41,387	42,937
31903 Delinquent Taxes - Prior Year	72	-	-	-	-
	38,245	40,569	40,234	41,387	42,937
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(145)	(385)	(387)	(392)	(407)
54903 TAX DISCOUNT	(1,388)	(1,560)	(1,504)	(1,592)	(1,652)
	(1,533)	(1,945)	(1,891)	(1,984)	(2,059)
Other					
32900 PERMIT FEES	-	-	250	-	-
36110 INTEREST EARNINGS	3,454	-	2,757	-	-
36132 INTEREST EARNINGS-TAXES	16	-	25	-	-
	3,470	-	3,032	-	-
TOTAL REVENUES	40,182	38,624	41,375	39,403	40,878
EXPENSES					
Personnel Services					
59117 Personnel Services	17,923	19,153	12,560	19,667	20,257
	17,923	19,153	12,560	19,667	20,257
Contractual Services					
53101 ENGINEERING FEES	3,065	1,000	220	500	500
53109 LEGAL SERVICES	3,503	1,000	-	500	500
53201 AUDITORS SERVICES	215	287	220	283	283
53409 LANDSCAPE MAINTENANCE	1,222	1,440	1,440	1,512	1,512
59126 Insurance	1,360	1,461	1,315	1,434	1,520
	9,365	5,188	3,195	4,229	4,315
Utilities					
54301 ELECTRICITY	414	408	370	400	400
	414	408	370	400	400
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	18	4,000	12,450	4,000	4,000
54610 REPAIR & MAINT-TELEMETRY	485	2,000	-	3,000	3,000
54611 REPAIR & MAINT-ROADS	-	2,500	-	3,000	3,000
54613 REPAIR & MAINT-CULVERTS	3,100	-	-	-	-
54617 Repairs & Maint - Catch Basins	14,238	6,000	15,698	-	-
	17,841	15,000	28,148	15,000	15,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	7,200	-
56304 GIS	1,031	596	633	588	588

UNIT 47 - JUPITER ISLES

Fund Name: UNIT 47 - MAINTENANCE FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
	1,031	596	633	7,788	588
Other					
59110 ADMINISTRAT TRANSFER OUT	172	171	141	195	195
59111 OPERATIONS TRANSFER OUT	108	108	89	124	124
99999 Add'l cash required/(available) for budget	(6,671)	(2,000)	-	(8,000)	-
	(6,391)	(1,721)	230	(7,681)	319
TOTAL EXPENSES	40,183	38,624	45,136	39,403	40,879

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/20	FYE 9/30/19	<u>Incr/(Decr)</u>		FYE 9/30/20	FYE 9/30/19
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$85.51	\$83.82	\$1.69	2%	484	484

Budget Highlights:

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for new gauges (converting from NGVD to NAVD).
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- 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 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	69,264	69,916	69,916	70,395	71,266
	69,264	69,916	69,916	70,395	71,266
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(264)	(666)	(672)	(671)	(679)
54903 TAX DISCOUNT	(2,771)	(2,689)	(2,730)	(2,707)	(2,740)
	(3,035)	(3,355)	(3,402)	(3,378)	(3,419)
Other					
32900 PERMIT FEES	500	-	1,000	-	-
36110 INTEREST EARNINGS	1,489	-	1,369	-	-
36132 INTEREST EARNINGS-TAXES	5	-	13	-	-
	1,994	-	2,382	-	-
TOTAL REVENUES	68,223	66,561	68,896	67,017	67,847
EXPENSES					
Personnel Services					
59117 Personnel Services	24,241	27,213	14,896	27,121	27,935
	24,241	27,213	14,896	27,121	27,935
Contractual Services					
53101 ENGINEERING FEES	-	500	75	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	396	473	363	466	466
53403 CHEMICAL WEED CONTROL	5,841	6,016	6,021	6,322	6,322
53405 MOWING SERVICES	2,472	2,472	2,472	2,472	2,472
53407 TRASH DISPOSAL	-	500	-	500	500
53413 PRESERVE/EXOTIC MAINT	17,785	25,000	4,187	25,000	25,000
59126 Insurance	229	219	197	245	260
	26,723	35,680	13,315	36,005	36,020
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,000	-	2,000	2,000
	-	2,000	-	2,000	2,000
Capital Outlay					
56304 GIS	85	95	101	94	94
	85	95	101	94	94
Other					
59110 ADMINISTRAT TRANSFER OUT	1,344	1,336	1,099	1,527	1,527
59111 OPERATIONS TRANSFER OUT	238	237	195	270	270
99999 Add'l cash required/(available) for budget	15,593	-	-	-	-
	17,175	1,573	1,294	1,797	1,797

UNIT 49 - NPBC BUSINESS PARK

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 49 - MAINTENANCE FUND					
TOTAL EXPENSES	68,224	66,561	29,606	67,017	67,846

	<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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
Parcels East of Congress - Maint	\$1,429.67	\$1,419.93	\$9.74	1%	40	40
Parcels West of Congress - Maint	\$346.35	\$344.00	\$2.35	1%	37	37

Budget Highlights:

- > Mowing 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 contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- 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 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	13,339	18,164	17,889	33,769	20,903
	13,339	18,164	17,889	33,769	20,903
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(51)	(172)	(173)	(45,941)	(28,437)
54903 TAX DISCOUNT	(462)	(699)	(601)	(1,299)	(804)
	(513)	(871)	(774)	(47,240)	(29,241)
Other					
36110 INTEREST EARNINGS	176	-	99	-	-
36132 INTEREST EARNINGS-TAXES	1	-	3	-	-
36600 CONTRIBUTIONS-LANDOWNERS	-	-	-	45,620	28,238
	177	-	102	45,620	28,238
TOTAL REVENUES	13,003	17,293	17,217	32,149	19,900
EXPENSES					
Personnel Services					
59117 Personnel Services	6,935	6,237	4,685	8,171	8,416
	6,935	6,237	4,685	8,171	8,416
Contractual Services					
53101 ENGINEERING FEES	7,876	8,000	7,293	8,000	8,000
53109 LEGAL SERVICES	2,034	500	6,163	500	500
53201 AUDITORS SERVICES	53	65	50	153	153
59126 Insurance	88	92	83	99	105
	10,051	8,657	13,589	8,752	8,758
Supplies & Materials					
54905 LEGAL ADS	-	-	605	-	-
	-	-	605	-	-
Repairs & Maintenance					
54611 REPAIR & MAINT-ROADS	-	5,000	-	10,000	-
	-	5,000	-	10,000	-
Capital Outlay					
56304 GIS	84	96	102	95	95
	84	96	102	95	95
Other					
59110 ADMINISTRAT TRANSFER OUT	1,205	1,198	985	1,369	1,369
59111 OPERATIONS TRANSFER OUT	1,111	1,105	909	1,262	1,262
99999 Add'l cash required/(available) for budget	(6,382)	(5,000)	-	2,500	-
	(4,066)	(2,697)	1,894	5,131	2,631

UNIT 51 - FRENCHMAN'S HARBOR

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 51 - MAINTENANCE FUND					
TOTAL EXPENSES	13,004	17,293	20,875	32,149	19,900

	<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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
Multi Family Homes - Maint	\$306.17	\$164.69	\$141.48	86%	30	30
Single Family Homes - Maint	\$512.16	\$275.49	\$236.67	86%	48	48

Budget Highlights:

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

Budget Notes:

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

Improvements Maintained:

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

UNIT 53 - ARDEN

Fund Name: UNIT 53 - MAINT FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	51,659	57,650	57,592	36,891	37,349
	51,659	57,650	57,592	36,891	37,349
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(205)	(554)	(574)	(351)	(355)
54903 TAX DISCOUNT	(41)	(2,217)	(200)	(1,419)	(1,437)
	(246)	(2,771)	(774)	(1,770)	(1,792)
Other					
32900 PERMIT FEES	-	-	1,500	-	-
32901 PERMIT FEES	2,250	-	250	-	-
36110 INTEREST EARNINGS	580	-	607	-	-
36132 INTEREST EARNINGS-TAXES	6	-	11	-	-
	2,836	-	2,368	-	-
TOTAL REVENUES	54,249	54,879	59,186	35,121	35,557
EXPENSES					
Personnel Services					
59117 Personnel Services	13,098	10,739	8,561	11,237	11,574
	13,098	10,739	8,561	11,237	11,574
Contractual Services					
53115 FINANCIAL CONS./ADVISOR	188	150	150	150	150
53201 AUDITORS SERVICES	440	618	474	1,239	1,239
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
57301 TRUSTEE FEES	800	800	800	1,825	1,825
59126 Insurance	1,308	1,596	1,437	1,645	1,744
	2,736	4,164	2,861	5,859	5,958
Utilities					
54102 MOBILE COMMUNICATIONS	-	168	-	-	-
54301 ELECTRICITY	65	1,200	132	250	250
	65	1,368	132	250	250
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	5,000	-	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	483	7,000	2,766	5,468	5,468
54613 REPAIR & MAINT-CULVERTS	-	10,000	-	-	-
	483	22,000	2,766	10,468	10,468
Capital Outlay					
56304 GIS	1,286	1,428	1,520	1,388	1,388
	1,286	1,428	1,520	1,388	1,388
Other					
59110 ADMINISTRAT TRANSFER OUT	3,790	3,767	3,098	4,304	4,304

UNIT 53

ARDEN

UNIT 53 - ARDEN

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 53 - MAINT FUND					
59111 OPERATIONS TRANSFER OUT	1,421	1,413	1,162	1,615	1,615
99999 Add'l cash required/(available) for budget	31,372	10,000	-	-	-
	36,583	15,180	4,260	5,919	5,919
TOTAL EXPENSES	54,251	54,879	20,100	35,121	35,557

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 53 - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,380,267	1,752,914	1,751,163	2,547,473	2,608,933
	1,380,267	1,752,914	1,751,163	2,547,473	2,608,933
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(5,470)	(16,688)	(17,451)	(24,258)	(24,843)
54903 TAX DISCOUNT	(1,086)	(67,417)	(6,108)	(97,976)	(100,340)
	(6,556)	(84,105)	(23,559)	(122,234)	(125,183)
Other					
36110 INTEREST EARNINGS	32,924	-	48,753	-	-
36132 INTEREST EARNINGS-TAXES	167	-	328	-	-
38400 DEBT PROCEEDS	-	-	1,505,662	-	-
	33,091	-	1,554,743	-	-
TOTAL REVENUES	1,406,802	1,668,809	3,282,347	2,425,239	2,483,750

EXPENSES

Debt Service

57101 DEBT SERVICE-PRINCIPAL	-	405,000	405,000	585,000	610,000
57201 DEBT SERVICE-INTEREST	1,324,282	1,324,282	1,483,019	1,900,712	1,873,750
	1,324,282	1,729,282	1,888,019	2,485,712	2,483,750

Other

99999 Add'l cash required/(available) for budget	82,519	(60,473)	-	(60,473)	-
	82,519	(60,473)	-	(60,473)	-
TOTAL EXPENSES	1,406,801	1,668,809	1,888,019	2,425,239	2,483,750

Tax per Assessable Unit

Number of Assessable Units

	FYE		Incr/(Decr)		FYE	
	9/30/20	9/30/19	\$	%	9/30/20	9/30/19
Commercial - Maint	\$54.39	\$79.28				
Commercial - Debt	\$3,755.84	\$2,410.67				
Total	\$3,810.23	\$2,489.94	\$1,320.29	53%	6	6
Lots -SF res - traditional - Maint	\$19.00	\$29.70				
Lots -SF res - traditional - Debt	\$1,312.33	\$903.01				

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>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
Total	\$1,331.33	\$932.71	\$398.62	43%	252	252
Lots -SF res - ZLL - Maint	\$17.87	\$27.92				
Lots -SF res - ZLL - Debt	\$1,233.78	\$848.97				
Total	\$1,251.65	\$876.89	\$374.76	43%	213	213
Undeveloped undesignated - Maint	\$41.64	\$65.07				
Undeveloped undesignated - Debt	\$2,875.40	\$1,978.56				
Total	\$2,917.04	\$2,043.63	\$873.41	43%	672	672

Budget Highlights:

- > Due to this unit's early construction stage, budgeted maintenance costs are formitive.
- > Unit 53 has two Series of Improvement bonds, Series 2015 and Series 2018. FY 2020 is the first year to include assessments for both series of bonds because the first year of debt service on the 2018 Series bonds was funded through a Capitalized Interest Fund established with the issuance of the bonds.

Budget Notes:

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

Improvements Maintained:

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

Debt Outstanding as of 9/30/19:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Bonds - Series 2018	4.5%-5.625%	\$10,975,000	8/1/2049
Water Cntrl and Impr Bonds - Series 2015	4.65%-5.50%	\$24,380,000	8/1/2046
Total outstanding		\$35,355,000	

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

Year Ending September 30,	Principal	Interest	Total
2020	\$585,000	\$1,900,713	\$2,485,713
2021	\$610,000	\$1,873,750	\$2,483,750
2022	\$640,000	\$1,845,633	\$2,485,633
2023	\$670,000	\$1,816,128	\$2,486,128
2024	\$705,000	\$1,785,243	\$2,490,243
THEREAFTER	\$32,145,000	\$25,342,399	\$57,487,399
Total	\$35,355,000	\$34,563,866	\$69,918,866

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Assessment Rate Presentation

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12
1	ALL NON EXEMPT PARCELS	\$ 55.47	\$ 54.16	\$ 57.89	\$ 55.80	\$ 55.20	\$ 56.22	\$ 67.01	\$ 66.98	\$ 70.63
2	ALL NON EXEMPT PARCELS	\$ 31.95	\$ 31.55	\$ 33.04	\$ 32.05	\$ 31.31	\$ 32.50	\$ 32.48	\$ 32.38	\$ 33.81
2 and 28	ALL NON EXEMPT PARCELS	\$ 31.95	\$ 31.55	\$ 33.04	\$ 32.05	\$ 31.31	\$ 32.50	\$ 32.48	\$ 32.38	\$ 33.81
2 and 2A	ALL NON EXEMPT PARCELS	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96	\$ 137.92	\$ 150.87	\$ 158.27
2 and 2A	MFR	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96	\$ 137.92	\$ 150.87	\$ 158.27
2 and 2A	SFC	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96	\$ 137.92	\$ 150.87	\$ 158.27
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96	\$ 137.92	\$ 2,029.27	
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	\$ 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	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67					
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	\$ 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	\$ 123.37	\$ 125.69	\$ 134.04						
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	\$ 14,268.65	\$ 14,116.37	\$ 7,750.40						
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67					
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	\$ 16,497.65	\$ 16,321.59	\$ 8,759.08	\$ 10,663.84					
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	\$ 123.37	\$ 125.69							
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	\$ 41,713.18	\$ 41,268.02							
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Nearest Whole Acre	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67					
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	\$ 11,850.92	\$ 11,222.36	\$ 7,994.96	\$ 9,733.55					
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67					
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	\$ 11,713.33	\$ 11,558.58	\$ 8,235.23	\$ 9,801.65					
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67					
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	\$ 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	\$ 511.14	\$ 509.38	\$ 407.38	\$ 464.46					
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Actual Acreage	\$ 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	\$ 1,358.39	\$ 1,347.49	\$ 1,004.46	\$ 1,191.38					
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Actual Acreage	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86	\$ 4,021.16					
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,246.78	\$ 1,237.10	\$ 925.82	\$ 131.67					
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Actual Acreage	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86						
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,245.81	\$ 1,236.16	\$ 925.15	\$ 131.67					
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Actual Acreage	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86						
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Nearest Whole Acre	\$ 833.34	\$ 1,024.73	\$ 788.78	\$ 131.67					
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Actual Acreage	\$ 19,632.29	\$ 11,687.72	\$ 6,143.05						
2, 2A and 2C	Parcel G -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,370.14	\$ 1,359.16	\$ 1,012.78						
2, 2A and 2C	Parcel G -Single Family – Residential	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86						
3	ALL NON EXEMPT PARCELS	\$ 111.31	\$ 98.94	\$ 85.89	\$ 83.35	\$ 81.37	\$ 80.73	\$ 85.88	\$ 86.23	\$ 85.62
3 and 3A	PAR A	\$ 781.67	\$ 775.69	\$ 777.16	\$ 798.66	\$ 783.44	\$ 788.10	\$ 833.30	\$ 843.16	\$ 833.72
3 and 3A	PAR B	\$ 745.76	\$ 739.44	\$ 740.14	\$ 760.35	\$ 745.84	\$ 750.21	\$ 793.26	\$ 802.62	\$ 793.65
3 and 3A	PAR C	\$ 714.50	\$ 707.87	\$ 707.90	\$ 726.99	\$ 713.10	\$ 717.22	\$ 758.41	\$ 767.31	\$ 758.76
3 and 3A	PAR D, PLAT 1	\$ 786.13	\$ 780.19	\$ 781.77	\$ 803.42	\$ 788.11	\$ 792.80	\$ 838.27	\$ 848.19	\$ 838.70
3 and 3A	PAR D, PLAT 2	\$ 715.69	\$ 709.07	\$ 709.12	\$ 728.26	\$ 714.34	\$ 718.47	\$ 759.73	\$ 768.66	\$ 760.08
3 and 3A	PAR E	\$ 765.70	\$ 759.57	\$ 760.69	\$ 781.63	\$ 766.72	\$ 771.25	\$ 815.49	\$ 825.13	\$ 815.90
3 and 3A	PAR F	\$ 352.09	\$ 342.02	\$ 334.19	\$ 340.28	\$ 333.54	\$ 334.81	\$ 354.34	\$ 358.11	\$ 354.33
3 and 3A	PAR G	\$ 836.77	\$ 831.31	\$ 833.98	\$ 857.46	\$ 841.15	\$ 846.24	\$ 894.74	\$ 905.37	\$ 895.21
3 and 3A	PAR H	\$ 866.00	\$ 860.81	\$ 864.12	\$ 888.64	\$ 871.76	\$ 877.08	\$ 927.31	\$ 938.37	\$ 927.82
3 and 3A	PAR J	\$ 537.18	\$ 528.87	\$ 525.05	\$ 537.79	\$ 527.39	\$ 530.11	\$ 560.70	\$ 567.09	\$ 560.88
3 and 3A	APTS & COMMERCIAL	\$ 4,847.12	\$ 4,879.84	\$ 4,969.42	\$ 5,136.71	\$ 5,041.20	\$ 5,077.98	\$ 5,366.05	\$ 5,433.59	\$ 5,370.61
4	ALL NON EXEMPT PARCELS	\$ 51.47	\$ 48.07	\$ 51.98	\$ 34.59	\$ 34.37	\$ 33.98	\$ 35.13	\$ 35.17	\$ 37.94
5	ALL NON EXEMPT PARCELS	\$ 36.95	\$ 15.68	\$ 17.46	\$ 17.28	\$ 17.17	\$ 22.97	\$ 22.94	\$ 22.94	\$ 20.84
5 and 5E	ALL NON EXEMPT PARCELS	\$ 36.95	\$ 15.68	\$ 17.46	\$ 17.28	\$ 17.17	\$ 22.97	\$ 22.94	\$ 22.94	\$ 20.84
5 and 5A	GOLF COURSE	\$ 220.52	\$ 207.50	\$ 215.55	\$ 229.80	\$ 230.24	\$ 229.96	\$ 450.16	\$ 484.04	\$ 479.40
5 and 5A	INDUSTRIAL	\$ 1,221.66	\$ 1,253.61	\$ 1,295.88	\$ 1,388.81	\$ 1,392.26	\$ 1,358.84	\$ 2,780.06	\$ 2,998.68	\$ 2,980.16
5 and 5A	Emerald Dunes Condos	\$ 107.56	\$ 89.46	\$ 93.66	\$ 99.03	\$ 99.13	\$ 102.59	\$ 187.27	\$ 200.30	\$ 197.22
5 and 5A	Business Park Vista Center	\$ 202.46	\$ 188.63	\$ 196.06	\$ 208.89	\$ 209.28	\$ 209.60	\$ 408.12	\$ 438.67	\$ 434.28
5 and 5A	Ventura Greens at Emerald Dunes	\$ 206.19	\$ 192.53	\$ 200.09	\$ 213.21	\$ 213.61	\$ 213.81	\$ 416.81	\$ 448.05	\$ 443.60
5 and 5A	Links at Emerald Dunes	\$ 133.01	\$ 116.05	\$ 121.12	\$ 128.49	\$ 128.66	\$ 131.28	\$ 246.49	\$ 264.22	\$ 260.78
5 and 5A	Villas at Emerald Dunes	\$ 120.65	\$ 103.14	\$ 107.78	\$ 114.18	\$ 114.32	\$ 117.35	\$ 217.74	\$ 233.19	\$ 229.92
5 and 5A	Vista Center Condos	\$ 431.85	\$ 428.32	\$ 443.60	\$ 474.46	\$ 475.53	\$ 468.26	\$ 941.98	\$ 1,014.85	\$ 1,007.28
5 and 5B	RESIDENTIAL	\$ 436.01	\$ 417.97	\$ 419.25	\$ 409.00	\$ 408.84	\$ 468.94	\$ 458.13	\$ 458.13	\$ 460.16
5 and 5B	COMMERCIAL	\$ 2,938.72	\$ 2,940.91	\$ 2,939.05	\$ 2,865.65	\$ 2,865.14	\$ 3,268.81	\$ 3,190.33	\$ 3,190.33	\$ 3,218.28
5 and 5B	Mezzano Condo	\$ 149.80	\$ 129.44	\$ 131.08	\$ 128.04	\$ 127.93	\$ 149.20	\$ 146.12	\$ 146.12	\$ 145.18

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12
5 and 5C	RESIDENTIAL	\$ 72.41	\$ 49.29	\$ 105.16	\$ 243.78	\$ 382.67	\$ 330.40	\$ 306.70	\$ 306.70	\$ 298.72
5 and 5D	COMMERCIAL/AC	\$ 118.13	\$ 340.68	\$ 346.98	\$ 346.75	\$ 348.53	\$ 363.06	\$ 363.00	\$ 363.00	\$ 368.23
5 and 5D	San Michele condo	\$ 42.63	\$ 38.43	\$ 40.53	\$ 40.35	\$ 40.36	\$ 46.78	\$ 46.74	\$ 46.74	\$ 45.16
5 and 5D	RESIDENTIAL	\$ 158.80	\$ 503.54	\$ 512.09	\$ 511.84	\$ 514.57	\$ 514.55	\$ 514.49	\$ 514.49	\$ 522.98
7	ALL NON EXEMPT PARCELS	\$ 38.66	\$ 36.78	\$ 39.97	\$ 39.22	\$ 38.77	\$ 44.91	\$ 44.89	\$ 44.92	\$ 35.30
9	ALL NON EXEMPT PARCELS	\$ 58.41	\$ 56.01	\$ 59.66	\$ 59.64	\$ 59.33	\$ 68.47	\$ 71.22	\$ 61.18	\$ 55.78
9 and 28	ALL NON EXEMPT PARCELS	\$ 58.41	\$ 56.01	\$ 59.66	\$ 59.64	\$ 59.33	\$ 68.47	\$ 71.22	\$ 61.18	\$ 55.78
9, 9A and 9B	RESIDENTIAL/AC	\$ 3,279.21	\$ 3,206.31	\$ 3,221.60	\$ 3,140.08	\$ 3,136.80	\$ 3,220.48	\$ 3,225.84	\$ 3,355.75	\$ 3,408.85
9, 9A and 9B	GOLF COURSE/AC	\$ 1,017.31	\$ 1,000.19	\$ 1,003.74	\$ 981.63	\$ 978.46	\$ 1,044.62	\$ 1,049.98	\$ 1,093.47	\$ 1,107.36
9, 9A and 9B	COMMERCIAL/AC	\$ 10,399.16	\$ 10,129.57	\$ 10,193.87	\$ 9,918.09	\$ 9,905.34	\$ 10,730.25	\$ 10,730.24	\$ 11,137.76	\$ 11,317.73
11	ALL NON EXEMPT PARCELS	\$ 407.32	\$ 407.02	\$ 408.54	\$ 373.31	\$ 372.92	\$ 374.99	\$ 374.90	\$ 374.97	\$ 390.65
11 and 11A	ALL NON EXEMPT PARCELS	\$ 407.32	\$ 407.02	\$ 408.54	\$ 373.31	\$ 372.92	\$ 374.99	\$ 374.90	\$ 374.97	\$ 464.81
12	ALL NON EXEMPT PARCELS	\$ 27.27	\$ 25.45	\$ 26.28	\$ 25.41	\$ 24.83	\$ 29.42	\$ 37.40	\$ 37.46	\$ 39.51
12 and 31	GOLF COURSE - 12/28/31	\$ 373.46	\$ 408.41	\$ 661.42	\$ 857.41	\$ 888.27	\$ 904.62	\$ 1,018.36	\$ 1,018.40	\$ 998.98
12 and 31	RESIDENTIAL - 12/28/31	\$ 556.17	\$ 610.52	\$ 996.63	\$ 1,296.50	\$ 1,356.15	\$ 1,378.88	\$ 1,541.34	\$ 1,541.34	\$ 1,510.49
12 and 12A	ALL NON EXEMPT PARCELS	\$ 249.18	\$ 189.04	\$ 183.19	\$ 182.14	\$ 177.89	\$ 173.74	\$ 181.42	\$ 182.61	\$ 186.86
14	A	\$ 647.74	\$ 647.93	\$ 613.25	\$ 576.21	\$ 562.88	\$ 465.19	\$ 446.30	\$ 462.53	\$ 462.83
14	B	\$ 647.74	\$ 647.93	\$ 613.25	\$ 576.21	\$ 562.88	\$ 465.19	\$ 446.30	\$ 462.53	\$ 462.83
14	C	\$ 357.64	\$ 357.75	\$ 338.60	\$ 317.86	\$ 310.51	\$ 259.19	\$ 250.04	\$ 258.69	\$ 258.96
15	ALL NON EXEMPT PARCELS	\$ 161.42	\$ 131.62	\$ 115.53	\$ 102.27	\$ 88.80	\$ 86.67	\$ 86.67	\$ 86.67	\$ 82.60
16	ALL NON EXEMPT PARCELS	\$ 1,584.15	\$ 1,602.94	\$ 1,682.76	\$ 1,668.29	\$ 1,662.10	\$ 1,576.11	\$ 1,576.09	\$ 1,576.09	\$ 1,538.45
18	APARTMENTS	\$ 2,445.81	\$ 2,378.73	\$ 3,142.50	\$ 2,610.94	\$ 2,774.05	\$ 2,747.46	\$ 2,748.93	\$ 6,331.86	\$ 6,447.73
18	COMMERCIAL	\$ 5,479.46	\$ 5,329.17	\$ 7,040.28	\$ 5,849.40	\$ 5,179.03	\$ 5,124.40	\$ 6,147.92	\$ 14,366.90	\$ 14,629.71
18	GOLF COURSE	\$ 589.11	\$ 572.95	\$ 756.91	\$ 628.88	\$ 668.17	\$ 654.25	\$ 656.76	\$ 1,400.56	\$ 1,517.79
18	PSO	\$ 1,613.92	\$ 1,569.66	\$ 2,073.65	\$ 1,722.89	\$ 1,830.52	\$ 1,814.92	\$ 1,816.86	\$ 4,025.65	\$ 4,099.35
18	ERU	\$ 640.06	\$ 622.50	\$ 822.37	\$ 683.27	\$ 725.95	\$ 723.23	\$ 725.71	\$ 1,591.55	\$ 1,620.72
19	Non-condo Parcels	\$ 1,840.91	\$ 1,783.03	\$ 1,736.12	\$ 1,685.31	\$ 1,645.42	\$ 1,614.41	\$ 1,614.39	\$ 1,614.39	\$ 1,577.72
19 and 19A	52434205250010000	\$ 12,444.35	\$ 12,072.38	\$ 11,977.57	\$ 11,649.97	\$ 11,738.92	\$ 11,628.14	\$ 11,627.97	\$ 11,628.80	\$ 13,480.61
19 and 19A	52434205260270051	\$ 4,163.34	\$ 4,039.08	\$ 4,009.51	\$ 3,900.06	\$ 3,933.28	\$ 3,897.18	\$ 3,897.12	\$ 3,897.40	\$ 4,537.22
19 and 19A	52434205260270052	\$ 2,102.45	\$ 2,039.96	\$ 2,027.94	\$ 1,972.88	\$ 1,994.37	\$ 1,977.44	\$ 1,977.41	\$ 1,977.56	\$ 2,328.26
19 and 19A	52434205260270062	\$ 2,208.80	\$ 2,144.43	\$ 2,146.61	\$ 2,089.82	\$ 2,136.27	\$ 2,125.05	\$ 2,125.02	\$ 2,125.24	\$ 2,633.44
19 and 19A	52434205260270063	\$ 6,242.67	\$ 6,056.33	\$ 6,011.66	\$ 5,847.53	\$ 5,896.81	\$ 5,842.53	\$ 5,842.44	\$ 5,842.86	\$ 6,799.13
19 and 19A	52434205260270064	\$ 6,283.95	\$ 6,096.88	\$ 6,057.71	\$ 5,892.91	\$ 5,951.88	\$ 5,899.82	\$ 5,899.73	\$ 5,900.17	\$ 6,917.58
19 and 19A	52434205260270065	\$ 2,134.85	\$ 2,071.78	\$ 2,064.09	\$ 2,008.51	\$ 2,037.60	\$ 2,022.41	\$ 2,022.38	\$ 2,022.55	\$ 2,421.22
19 and 19A	52434205260270067	\$ 2,104.29	\$ 2,041.76	\$ 2,029.99	\$ 1,974.90	\$ 1,996.82	\$ 1,979.98	\$ 1,979.95	\$ 1,980.11	\$ 2,333.52
19 and 19A	52434205260270068	\$ 2,102.85	\$ 2,040.34	\$ 2,028.38	\$ 1,973.31	\$ 1,994.89	\$ 1,977.98	\$ 1,977.95	\$ 1,978.11	\$ 2,329.38
19 and 19A	52434205260270069	\$ 2,122.24	\$ 2,059.40	\$ 2,050.03	\$ 1,994.64	\$ 2,020.77	\$ 2,004.91	\$ 2,004.88	\$ 2,005.04	\$ 2,385.04
19 and 19A	52434205270270041									\$ 5,064.74
19 and 19A	2979 PGA CONDO	\$ 1,449.06	\$ 1,406.56	\$ 1,404.87	\$ 1,367.40	\$ 1,392.85	\$ 1,384.11	\$ 1,384.09	\$ 1,384.22	
19 and 19A	52434205270270042	\$ 4,245.42	\$ 4,119.72	\$ 4,101.10	\$ 3,990.31	\$ 4,042.80	\$ 4,011.11	\$ 4,011.05	\$ 4,011.38	\$ 4,772.77
19 and 19A	52434206000001100	\$ 10,688.94	\$ 10,373.34	\$ 10,336.85	\$ 10,058.67	\$ 10,207.57	\$ 10,132.41	\$ 10,132.25	\$ 10,133.13	\$ 12,148.24
19 and 19A	52434206000003040	\$ 10,456.96	\$ 10,145.46	\$ 10,078.02	\$ 9,803.61	\$ 9,898.07	\$ 9,810.42	\$ 9,810.28	\$ 9,811.02	\$ 11,482.56
19 and 19A	52434206000003080		\$ -	\$ 10,559.85	\$ 10,278.42	\$ 10,474.23	\$ 10,409.82	\$ 10,409.66	\$ 10,410.65	\$ 12,721.77
19 and 19A	52434206000003120		\$ -	\$ 2,039.74	\$ 1,984.51	\$ 2,008.48	\$ 1,992.11	\$ 1,992.08	\$ 1,992.24	\$ 2,358.59
19 and 19A	52434206030010000	\$ 6,362.33	\$ 6,173.87	\$ 6,145.16	\$ 5,979.09	\$ 6,056.45	\$ 6,008.60	\$ 6,008.52	\$ 6,009.01	\$ 7,142.49
19 and 19A	52434206030030000	\$ 6,371.18	\$ 6,182.57	\$ 6,155.04	\$ 5,988.82	\$ 6,068.26	\$ 6,020.89	\$ 6,020.80	\$ 6,021.30	\$ 7,167.89
19 and 19A	52434206050000000	\$ 50,219.65	\$ 48,749.40	\$ 48,721.68	\$ 47,424.98	\$ 48,356.47	\$ 48,067.25	\$ 48,066.51	\$ 48,071.14	\$ 58,896.57
19 and 19A	52434206060000000	\$ 13,145.88	\$ 12,761.54	\$ 12,760.32	\$ 12,421.32	\$ 12,674.90	\$ 12,601.88	\$ 12,601.69	\$ 12,602.92	\$ 15,493.74
19 and 19A	52434206070010010	\$ 4,139.58	\$ 4,015.74	\$ 3,983.00	\$ 3,873.94	\$ 3,901.58	\$ 3,864.20	\$ 3,864.14	\$ 3,864.41	\$ 4,469.04
19 and 19A	52434206070010020	\$ 2,136.20	\$ 2,073.11	\$ 2,065.60	\$ 2,009.99	\$ 2,039.40	\$ 2,024.28	\$ 2,024.25	\$ 2,024.43	\$ 2,425.10
19 and 19A	52434206070020000	\$ 6,314.49	\$ 6,126.88	\$ 6,091.79	\$ 5,926.49	\$ 5,992.63	\$ 5,942.21	\$ 5,942.12	\$ 5,942.58	\$ 7,005.22
19 and 19A	52434206080010000	\$ 4,134.11	\$ 4,010.37	\$ 3,976.90	\$ 3,867.93	\$ 3,894.29	\$ 3,856.61	\$ 3,856.56	\$ 3,856.82	\$ 4,453.35
19 and 19A	52434206120010020	\$ 20,090.27	\$ 19,507.21	\$ 19,554.95	\$ 23,111.26	\$ 23,648.48	\$ 23,531.19	\$ 23,530.83	\$ 23,533.27	\$ 29,289.52
19 and 19A	52434206120020000	\$ 17,890.19	\$ 17,371.35	\$ 17,418.08	\$ 16,960.18	\$ 17,383.33	\$ 17,305.47	\$ 17,305.19	\$ 17,307.05	\$ 21,698.15
19 and 19A	52434206120030000	\$ 2,234.54	\$ 2,169.71	\$ 2,175.32	\$ 2,118.11	\$ 2,170.60	\$ 2,160.77	\$ 2,160.74	\$ 2,160.97	\$ 2,707.28
19 and 19A	52434206140010000	\$ 98,964.34	\$ 95,973.66	\$ 94,843.83	\$ 92,211.74	\$ 92,312.86	\$ 91,264.79	\$ 91,263.50	\$ 91,268.64	\$ 102,445.51
19 and 19A	2701 PGA Blvd Condominium	\$ 920.89	\$ 505.35	\$ 501.71	\$ 488.03	\$ 492.29	\$ 492.11	\$ 494.23	\$ 494.50	\$ 575.34
19 and 19A	Harbour Oaks (317 Units)	\$ 244.38	\$ 236.95	\$ 233.69	\$ 227.16	\$ 226.64	\$ 228.87	\$ 231.35	\$ 231.65	\$ 254.95
19 and 19A	San Matera Condos - 710 sq ft	\$ 119.23	\$ 115.63	\$ 114.22	\$ 111.04	\$ 111.10	\$ 115.23	\$ 117.88	\$ 118.19	\$ 131.49
19 and 19A	San Matera Condos - 783-816 sq ft	\$ 120.67	\$ 117.04	\$ 115.83	\$ 112.63	\$ 113.02	\$ 117.22	\$ 119.87	\$ 120.19	\$ 135.62

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
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SRC										
Unit(s)	Description	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12
19 and 19A	San Matera Condos - 896 sq ft	\$ 121.93	\$ 118.28	\$ 117.23	\$ 114.01	\$ 114.70	\$ 118.97	\$ 121.62	\$ 121.93	\$ 139.24
19 and 19A	San Matera Condos - 999-1016 sq ft	\$ 123.58	\$ 119.90	\$ 119.08	\$ 115.83	\$ 116.91	\$ 121.26	\$ 123.91	\$ 124.23	\$ 143.98
19 and 19A	San Matera Condos - 1081 sq ft	\$ 124.61	\$ 120.92	\$ 120.23	\$ 116.96	\$ 118.28	\$ 122.70	\$ 125.35	\$ 125.67	\$ 146.94
19 and 19A	San Matera Condos - 1203 sq ft	\$ 126.38	\$ 122.65	\$ 122.20	\$ 118.91	\$ 120.64	\$ 125.15	\$ 127.80	\$ 128.13	\$ 152.02
19 and 19A	San Matera Condos - 1288-1331 sq ft	\$ 128.01	\$ 124.26	\$ 124.02	\$ 120.70	\$ 122.82	\$ 127.42	\$ 130.07	\$ 130.39	\$ 156.71
19 and 19A	San Matera Condos - 1370 sq ft	\$ 128.80	\$ 125.03	\$ 124.91	\$ 121.57	\$ 123.88	\$ 128.52	\$ 131.17	\$ 131.49	\$ 158.97
19 and 19A	San Matera Condos - 1718-1730 sq ft	\$ 133.89	\$ 130.03	\$ 130.58	\$ 127.16	\$ 130.66	\$ 135.57	\$ 138.22	\$ 138.54	\$ 173.56
19 and 19A	San Matera Condos - 1818-1832 sq ft	\$ 135.40	\$ 131.52	\$ 132.27	\$ 128.83	\$ 132.68	\$ 137.68	\$ 140.33	\$ 140.65	\$ 177.91
19 and 19A	52434206230010000	\$ 1,386.19	\$ 1,344.99	\$ 1,337.17	\$ 1,300.87	\$ 1,315.18	\$ 1,304.06	\$ 1,304.04	\$ 1,304.15	\$ 1,536.23
19 and 19A	52434206230020000	\$ 623.62	\$ 605.09	\$ 601.57	\$ 585.24	\$ 591.68	\$ 586.67	\$ 586.67	\$ 586.72	\$ 691.12
19 and 19A	52434206230020010	\$ 1,679.85	\$ 1,629.93	\$ 1,620.44	\$ 1,576.45	\$ 1,593.80	\$ 1,580.32	\$ 1,580.29	\$ 1,580.42	\$ 1,861.67
19 and 19A	52434206230020020	\$ 1,255.99	\$ 1,218.66	\$ 1,211.57	\$ 1,178.68	\$ 1,191.65	\$ 1,181.58	\$ 1,181.56	\$ 1,181.65	\$ 1,391.94
19 and 19A	52434206230030000	\$ 1,709.12	\$ 1,658.33	\$ 1,648.68	\$ 1,603.92	\$ 1,621.58	\$ 1,607.86	\$ 1,607.84	\$ 1,607.96	\$ 1,894.11
19 and 19A	52434206230030010	\$ 2,439.56	\$ 2,367.07	\$ 2,353.28	\$ 2,289.41	\$ 2,314.60	\$ 2,295.02	\$ 2,294.99	\$ 2,295.16	\$ 2,703.62
19 and 19A	52434206230030020	\$ 1,633.47	\$ 1,584.93	\$ 1,575.70	\$ 1,532.93	\$ 1,549.80	\$ 1,536.69	\$ 1,536.67	\$ 1,536.79	\$ 1,810.28
19 and 19A	52434206230040000	\$ 939.52	\$ 911.60	\$ 906.30	\$ 881.69	\$ 891.39	\$ 883.86	\$ 883.84	\$ 883.92	\$ 1,041.21
19 and 19A	52434206230050000	\$ 139.51	\$ 135.36	\$ 134.58	\$ 130.93	\$ 132.36	\$ 131.25	\$ 131.25	\$ 131.26	\$ 154.61
19 and 19A	52434206230060000	\$ 813.89	\$ 789.70	\$ 785.08	\$ 763.79	\$ 772.20	\$ 765.65	\$ 765.64	\$ 765.68	\$ 901.96
19 and 19A	52434206280010000	\$ 13,001.83	\$ 12,620.02							
19 and 19A	Landmark at the Gardens Condos	\$ 62.24	\$ 60.37	\$ 59.88	\$ 58.23	\$ 58.62	\$ 63.62	\$ 66.37	\$ 66.68	\$ 75.86
20	A	\$ 307.55	\$ 239.90	\$ 216.43	\$ 203.60	\$ 205.68	\$ 204.42	\$ 157.59	\$ 157.59	\$ 154.35
20	B	\$ 230.66	\$ 179.93	\$ 162.32	\$ 152.70	\$ 154.26	\$ 154.75	\$ 120.34	\$ 120.42	\$ 118.05
20	C	\$ 153.77	\$ 119.95	\$ 108.22	\$ 101.80	\$ 102.84	\$ 105.08	\$ 83.08	\$ 83.24	\$ 81.74
20	D	\$ 76.89	\$ 59.98	\$ 54.11	\$ 50.90	\$ 51.42	\$ 55.41	\$ 45.83	\$ 46.07	\$ 45.43
21	ALL NON EXEMPT PARCELS	\$ 1,658.45	\$ 1,522.62	\$ 1,304.82	\$ 1,151.81	\$ 1,123.95	\$ 1,097.57	\$ 1,139.91	\$ 1,139.91	\$ 1,140.52
23	ALL NON EXEMPT PARCELS	\$ 264.57	\$ 247.98	\$ 243.16	\$ 224.11	\$ 218.88	\$ 213.68	\$ 210.07	\$ 201.69	\$ 197.62
24 and 24A	ALL NON EXEMPT PARCELS	\$ 477.13	\$ 477.35	\$ 503.96	\$ 488.10	\$ 486.39	\$ 491.34	\$ 557.64	\$ 557.64	\$ 1,178.92
27B	Condo units	\$ 659.76	\$ 688.64	\$ 749.67	\$ 562.19	\$ 558.20	\$ 551.24	\$ 542.69	\$ 546.89	\$ 589.92
27B	Condo sites					\$ 15,127.96	\$ 14,801.61	\$ 14,461.91	\$ 14,567.39	\$ 15,726.53
27B	Townhomes	\$ 644.27	\$ 669.19	\$ 719.86	\$ 566.52	\$ 564.79	\$ 560.14	\$ 548.17	\$ 559.50	\$ 609.94
27B	Single Family - 40 ft lots	\$ 1,007.99	\$ 1,046.98	\$ 1,126.25	\$ 886.35	\$ 883.64	\$ 873.11	\$ 852.81	\$ 870.34	\$ 949.13
27B	Single Family - 50 ft lots	\$ 1,259.99	\$ 1,308.73	\$ 1,407.81	\$ 1,107.94	\$ 1,104.56	\$ 1,089.96	\$ 1,063.86	\$ 1,085.70	\$ 1,184.13
27B	Single Family - Preserve lots	\$ 1,512.04	\$ 1,570.53	\$ 1,689.44	\$ 1,329.57	\$ 1,325.52	\$ 1,306.85	\$ 1,274.97	\$ 1,301.11	\$ 1,419.18
27B	COMMERCIAL	\$ 2,708.61	\$ 2,834.59	\$ 3,105.29	\$ 2,268.57	\$ 2,247.32	\$ 2,196.46	\$ 2,160.81	\$ 2,160.82	\$ 2,317.85
29	ALL NON EXEMPT PARCELS	\$ 297.22	\$ 290.27	\$ 289.22	\$ 284.94	\$ 278.86	\$ 277.95	\$ 280.89	\$ 498.24	\$ 528.13
31	COMMERCIAL	\$ 3,624.01	\$ 4,008.91	\$ 6,648.82	\$ 8,709.50	\$ 9,122.17	\$ 9,252.18	\$ 10,372.38	\$ 10,372.38	\$ 10,145.84
31	GOLF COURSE 28/31	\$ 346.19	\$ 382.96	\$ 635.14	\$ 832.00	\$ 863.44	\$ 880.94	\$ 989.53	\$ 989.83	\$ 968.59
31	RESIDENTIAL 28/31	\$ 528.90	\$ 585.07	\$ 970.35	\$ 1,271.09	\$ 1,331.32	\$ 1,332.15	\$ 1,512.51	\$ 1,512.77	\$ 1,480.10
32	ALL NON EXEMPT PARCELS	\$ 319.18	\$ 261.54	\$ 257.36	\$ 204.90	\$ 200.12	\$ 201.10	\$ 201.08	\$ 201.10	\$ 213.09
32 and 32A	ALL NON EXEMPT PARCELS	\$ 500.55	\$ 438.14	\$ 415.81	\$ 552.35	\$ 539.38	\$ 540.26	\$ 574.31	\$ 574.48	\$ 604.29
33	ALL NON EXEMPT PARCELS	\$ 180.40	\$ 175.31	\$ 176.50	\$ 168.27	\$ 164.64	\$ 160.76	\$ 160.74	\$ 162.40	\$ 373.35
34	PER CONDO	\$ 843.55	\$ 843.35	\$ 825.54	\$ 818.80	\$ 817.09	\$ 709.46	\$ 599.21	\$ 576.20	\$ 502.87
34	SINGLE FAM	\$ 1,869.88	\$ 1,869.44	\$ 1,829.96	\$ 1,815.01	\$ 1,811.23	\$ 1,565.66	\$ 1,317.83	\$ 1,266.44	\$ 1,103.62
36	PER ACRE									
36	Per condo w/o landscape benefit									
36	PER CONDO									
36	Drainage - per acre									
43	SINGLE FAM	\$ 4,322.70	\$ 4,276.96	\$ 4,757.89	\$ 4,707.85	\$ 4,634.71	\$ 4,602.38	\$ 4,544.49	\$ 4,544.49	\$ 4,418.20
43	MULTI FAM	\$ 4,125.94	\$ 4,022.57	\$ 4,763.57	\$ 4,170.10	\$ 4,050.67	\$ 3,982.17	\$ 3,859.64	\$ 3,908.15	\$ 3,737.33
43	SINGLE FAM OTHER	\$ 3,275.30	\$ 3,239.42	\$ 3,609.55	\$ 3,560.55	\$ 3,504.13	\$ 3,480.26	\$ 3,435.99	\$ 3,437.54	\$ 3,340.88
43	COMMERCIAL	\$ 8,678.30	\$ 8,545.30	\$ 9,705.15	\$ 9,226.05	\$ 9,045.08	\$ 8,948.30	\$ 8,782.82	\$ 8,815.88	\$ 8,527.54
43	CONDO	\$ 560.89	\$ 554.75	\$ 618.14	\$ 609.74	\$ 600.08	\$ 600.75	\$ 595.52	\$ 596.05	\$ 579.68
44	GOLF COURSE	\$ 1,591.78	\$ 1,573.48	\$ 1,655.62	\$ 1,652.92	\$ 1,639.74	\$ 1,657.96	\$ 1,660.51	\$ 1,978.21	\$ 2,011.81
44	RES COTTAGES	\$ 2,102.12	\$ 2,077.94	\$ 2,186.41	\$ 2,182.85	\$ 2,183.19	\$ 2,036.34	\$ 2,038.81	\$ 2,005.82	\$ 2,006.33
44	SINGLE FAM RES	\$ 6,897.31	\$ 6,818.00	\$ 7,173.92	\$ 7,162.21	\$ 7,163.36	\$ 7,223.61	\$ 7,225.19	\$ 8,333.38	\$ 8,334.80
44	SINGLE FAM RES - 1 1/2 LOT	\$ 10,345.97	\$ 10,227.00	\$ 10,760.88	\$ 10,743.32	\$ 10,745.05	\$ 10,832.55	\$ 10,833.51	\$ 12,495.63	\$ 12,497.64
44	SINGLE FAM RES - DBL LOT	\$ 13,794.62	\$ 13,636.00	\$ 14,347.84	\$ 14,324.42	\$ 14,326.72	\$ 14,441.48	\$ 14,441.81	\$ 16,657.87	\$ 16,660.48
45	ALL NON EXEMPT PARCELS	\$ 1,655.42	\$ 1,506.04	\$ 1,464.87	\$ 1,292.15	\$ 1,308.14	\$ 1,382.00	\$ 1,381.98	\$ 1,330.88	\$ 1,273.17
46	Sonoma Isles (fka Lakewood)	\$ 681.15	\$ 680.93	\$ 887.81	\$ 1,630.69	\$ 1,141.46				
46	Jupiter CC- Single Family Lots	\$ 1,178.88	\$ 1,151.81	\$ 1,199.75	\$ 1,285.63	\$ 1,508.96	\$ 1,846.04	\$ 1,848.46	\$ 1,849.79	\$ 1,854.35

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12
46	Jupiter CC-Single Family Pod D					\$ 4,103.48	\$ 5,722.53	\$ 5,724.14	\$ 5,727.25	\$ 5,740.92
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	\$ 13,298.41	\$ 13,329.90
46	Jupiter CC-Multi Family Pod F Condos	\$ 1,157.37	\$ 1,130.79	\$ 1,177.85	\$ 1,262.16	\$ 1,437.74	\$ 1,743.73	\$ 1,746.18	\$ 1,747.46	\$ 1,751.77
47	ALL NON EXEMPT PARCELS	\$ 85.51	\$ 83.82	\$ 78.87	\$ 72.07	\$ 70.36	\$ 69.21	\$ 69.19	\$ 69.19	\$ 75.88
49	Parcels West of Congress	\$ 346.35	\$ 344.00	\$ 340.79	\$ 322.78	\$ 315.57	\$ 312.44	\$ 314.56	\$ 357.70	\$ 388.58
51	UNDEVELOPED							\$ 206.65	\$ 471.00	\$ 171.40
51	SINGLE FAM	\$ 512.16	\$ 275.49	\$ 202.31	\$ 197.59	\$ 197.38	\$ 192.57	\$ 163.19	\$ 163.49	
51	MULTI FAM	\$ 306.17	\$ 164.69	\$ 120.94	\$ 118.12	\$ 117.99	\$ 117.43	\$ 101.00		
53	Lots - Townhome residential	\$ -	\$ -	\$ -						
53	Undev - Townhome residential	\$ -	\$ -	\$ -						
53	Lots -SF residential - ZLL	\$ 1,251.65	\$ 876.89	\$ 693.51						
53	Undev -SF residential - ZLL	\$ -	\$ -	\$ -						
53	COMMERCIAL	\$ 3,810.23	\$ 2,489.95	\$ -						

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12
1	ALL NON EXEMPT PARCELS	55.47	54.16	57.89	55.80	55.20	56.22	67.01	66.98	70.63
2	ALL NON EXEMPT PARCELS	31.95	31.55	33.04	32.05	31.31	32.50	32.48	32.38	33.81
2 and 28	ALL NON EXEMPT PARCELS	31.95	31.55	33.04	32.05	31.31	32.50	32.48	32.38	33.81
2 and 2A	ALL NON EXEMPT PARCELS	53.96	49.97	50.86	49.59	48.75	50.28	51.37	53.42	58.34
2 and 2A	MFR	53.96	49.97	50.86	49.59	48.75	50.28	51.37	53.42	58.34
2 and 2A	SFC	53.96	49.97	50.86	49.59	48.75	50.28	51.37	53.42	58.34
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	53.96	49.97	50.86	49.59	48.75	50.28	51.37	53.42	
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	535.78	349.08	212.60	35.34					
2, 2A and 2C	Community Only - Biotech A - Rate per Nearest Whole Acre	53.96	49.97	50.86	49.59					
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	376.83	245.28	177.94	48.18					
2, 2A and 2C	Community Only - Biotech B - Rate per Nearest Whole Acre	53.96	49.97	50.86						
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	479.44	312.06	174.47						
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	53.96	49.97	50.86	49.59					
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	554.33	360.81	197.18	53.39					
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	53.96	49.97							
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	1,401.59	912.29							
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Nearest Whole Acre	53.96	49.97	50.86	49.59					
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	398.20	248.09	179.98	48.73					
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	53.96	49.97	50.86	49.59					
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	478.51	311.46	225.95	60.04					
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	53.96	49.97	50.86	49.59					
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	128.42	83.59	60.64	16.42					
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Nearest Whole Acre	66.99	58.45	57.01	51.26					
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Actual Acreage	659.66	258.37	138.29	37.44					
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Nearest Whole Acre	95.46	76.98	70.45	54.90					
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Actual Acreage	330.08	183.03	75.19	20.13					
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Nearest Whole Acre	91.71	74.54	68.68	49.59					
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Actual Acreage	330.08	183.03	75.19						
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Nearest Whole Acre	91.67	74.52	68.67	49.59					
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Actual Acreage	330.08	183.03	75.19						
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Nearest Whole Acre	80.05	71.73	66.65	49.59					
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Actual Acreage	659.66	258.37	138.29						
2, 2A and 2C	Parcel G -Single Family – Residential - Rate per Nearest Whole Acre	95.85	77.24	70.64						
2, 2A and 2C	Parcel G -Single Family – Residential	330.08	183.03	75.19						
3	ALL NON EXEMPT PARCELS	111.31	98.94	85.89	83.35	81.37	80.73	85.88	86.23	85.62
3 and 3A	PAR A	274.09	267.54	268.74	285.47	274.21	272.05	335.60	342.81	333.95
3 and 3A	PAR B	265.37	258.51	258.95	274.65	263.88	261.80	322.22	329.07	320.65
3 and 3A	PAR C	257.78	250.64	250.42	265.22	254.89	252.88	310.58	317.10	309.07
3 and 3A	PAR D, PLAT 1	275.17	268.66	269.96	286.82	275.49	273.32	337.26	344.52	335.61
3 and 3A	PAR D, PLAT 2	258.07	250.94	250.74	265.58	255.23	253.22	311.02	317.56	309.51
3 and 3A	PAR E	270.21	263.52	264.38	280.66	269.62	267.49	329.65	336.70	328.04
3 and 3A	PAR F	169.78	159.50	151.57	155.95	150.63	149.45	175.58	178.39	174.82
3 and 3A	PAR G	287.47	281.39	283.77	302.09	290.06	287.77	356.13	363.90	354.37
3 and 3A	PAR H	294.57	288.74	291.74	310.90	298.47	296.12	367.01	375.09	365.19
3 and 3A	PAR J	214.72	206.05	202.05	211.76	203.88	202.27	244.52	249.23	243.38
3 and 3A	APTS & COMMERCIAL	1,261.29	1,289.99	1,377.64	1,511.25	1,443.69	1,432.32	1,850.04	1,898.87	1,839.99
4	ALL NON EXEMPT PARCELS	51.47	48.07	51.98	34.59	34.37	33.98	35.13	35.17	37.94
5	ALL NON EXEMPT PARCELS	36.95	15.68	17.46	17.28	17.17	22.97	22.94	22.94	20.84
5 and 5E	ALL NON EXEMPT PARCELS	36.95	15.68	17.46	17.28	17.17	22.97	22.94	22.94	20.84
5 and 5A	GOLF COURSE	220.52	207.50	215.55	229.80	230.24	229.96	295.70	276.02	266.88
5 and 5A	INDUSTRIAL	1,221.66	1,253.61	1,295.88	1,388.81	1,392.26	1,358.84	1,783.24	1,656.23	1,608.67
5 and 5A	Emerald Dunes Condos	107.56	89.46	93.66	99.03	99.13	102.59	127.86	120.29	115.48
5 and 5A	Business Park Vista Center	202.46	188.63	196.06	208.89	209.28	209.60	268.86	251.12	242.67
5 and 5A	Ventura Greens at Emerald Dunes	206.19	192.53	200.09	213.21	213.61	213.81	274.41	256.27	247.67

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12
5 and 5A	Links at Emerald Dunes	133.01	116.05	121.12	128.49	128.66	131.28	165.67	155.37	149.58
5 and 5A	Villas at Emerald Dunes	120.65	103.14	107.78	114.18	114.32	117.35	147.31	138.34	133.02
5 and 5A	Vista Center Condos	431.85	428.32	443.60	474.46	475.53	468.26	609.71	567.37	550.12
5 and 5B	RESIDENTIAL	100.99	82.30	81.95	80.03	82.16	64.68	64.80	69.14	76.75
5 and 5B	COMMERCIAL	502.61	500.12	486.41	473.58	489.73	326.56	327.59	359.21	427.75
5 and 5B	Mezzano Condo	55.06	34.52	35.70	35.02	35.55	34.78	34.79	36.02	36.66
5 and 5C	RESIDENTIAL	72.41	49.29	105.16	243.78	107.15	55.61	29.79	27.13	25.38
5 and 5D	COMMERCIAL/AC	118.13	59.82	68.88	64.07	65.64	67.06	70.81	73.40	70.15
5 and 5D	San Michele condo	42.63	18.77	21.06	20.56	20.56	26.06	26.29	26.47	24.29
5 and 5D	RESIDENTIAL	158.80	81.94	94.64	87.52	89.93	86.69	92.13	95.87	92.11
7	ALL NON EXEMPT PARCELS	38.66	36.78	39.97	39.22	38.77	44.91	44.89	44.92	35.30
9	ALL NON EXEMPT PARCELS	58.41	56.01	59.66	59.64	59.33	68.47	71.22	61.18	55.78
9 and 28	ALL NON EXEMPT PARCELS	58.41	56.01	59.66	59.64	59.33	68.47	71.22	61.18	55.78
9, 9A and 9B	RESIDENTIAL/AC	757.10	679.84	678.79	625.97	599.26	568.50	522.02	565.00	609.94
9, 9A and 9B	GOLF COURSE/AC	253.22	235.51	234.56	219.81	213.72	217.43	208.25	217.74	228.35
9, 9A and 9B	COMMERCIAL/AC	2,387.57	2,099.41	2,108.86	1,932.89	1,831.49	1,797.98	1,612.77	1,763.47	1,924.99
11	ALL NON EXEMPT PARCELS	407.32	407.02	408.54	373.31	372.92	374.99	374.90	374.97	390.65
11 and 11A	ALL NON EXEMPT PARCELS	407.32	407.02	408.54	373.31	372.92	374.99	374.90	374.97	464.81
12	ALL NON EXEMPT PARCELS	27.27	25.45	26.28	25.41	24.83	29.42	37.40	37.46	39.51
12 and 31	GOLF COURSE - 12/28/31	373.46	408.41	661.42	857.41	888.27	904.62	189.79	226.20	217.83
12 and 31	RESIDENTIAL - 12/28/31	556.17	610.52	996.63	1,296.50	1,356.15	1,378.88	271.04	326.81	312.90
12 and 12A	ALL NON EXEMPT PARCELS	249.18	189.04	183.19	182.14	177.89	173.74	181.42	182.61	186.86
14	A	647.74	647.93	613.25	576.21	562.88	465.19	446.30	462.53	462.83
14	B	647.74	647.93	613.25	576.21	562.88	465.19	446.30	462.53	462.83
14	C	357.64	357.75	338.60	317.86	310.51	259.19	250.04	258.69	258.96
15	ALL NON EXEMPT PARCELS	161.42	131.62	115.53	102.27	88.80	86.67	86.67	86.67	82.60
16	ALL NON EXEMPT PARCELS	783.95	812.73	844.56	844.69	824.84	737.27	882.78	643.02	605.53
18	APARTMENTS	2,445.81	2,378.73	3,142.50	2,610.94	2,774.05	2,747.46	2,748.93	1,688.20	1,690.10
18	COMMERCIAL	5,479.46	5,329.17	7,040.28	5,849.40	5,179.03	5,124.40	6,147.92	3,822.22	3,826.23
18	GOLF COURSE	589.11	572.95	756.91	628.88	668.17	654.25	656.76	378.50	403.00
18	PSO	1,613.92	1,569.66	2,073.65	1,722.89	1,830.52	1,814.92	1,816.86	1,075.70	1,076.99
18	ERU	640.06	622.50	822.37	683.27	725.95	723.23	725.71	429.23	429.87
19	Non-condo Parcels	903.94	842.44	786.36	747.72	705.30	673.78	664.88	668.15	628.60
19 and 19A	52434205250010000	6,822.53	6,428.84	6,279.01	6,024.43	6,098.20	5,984.36	5,930.91	4,600.26	4,170.16
19 and 19A	52434205260270051	2,289.40	2,157.90	2,109.99	2,024.88	2,053.04	2,015.92	1,998.10	1,539.85	1,394.39
19 and 19A	52434205260270052	1,165.48	1,099.37	1,078.18	1,035.29	1,054.25	1,036.81	1,027.90	778.71	703.12
19 and 19A	52434205260270062	1,271.83	1,203.84	1,196.85	1,152.23	1,196.15	1,184.42	1,175.51	823.67	733.42
19 and 19A	52434205260270063	3,431.76	3,234.56	3,162.38	3,034.76	3,076.45	3,020.64	2,993.91	2,308.79	2,090.92
19 and 19A	52434205260270064	3,473.04	3,275.11	3,208.43	3,080.14	3,131.52	3,077.93	3,051.20	2,326.24	2,102.68
19 and 19A	52434205260270065	1,197.88	1,131.19	1,114.33	1,070.92	1,097.48	1,081.78	1,072.87	792.41	712.35
19 and 19A	52434205260270067	1,167.32	1,101.17	1,080.23	1,037.31	1,056.70	1,039.35	1,030.44	779.49	703.64
19 and 19A	52434205260270068	1,165.88	1,099.75	1,078.62	1,035.72	1,054.77	1,037.35	1,028.44	778.88	703.23
19 and 19A	52434205260270069	1,185.27	1,118.81	1,100.27	1,057.05	1,080.65	1,064.28	1,055.37	787.08	708.75
19 and 19A	52434205270270041									1,446.76
19 and 19A	2979 PGA CONDO	824.41	779.50	771.70	742.34	766.10	757.03	751.08	539.19	
19 and 19A	52434205270270042	2,371.48	2,238.54	2,201.58	2,115.13	2,162.56	2,129.85	2,112.03	1,574.55	1,417.78
19 and 19A	52434206000001100	6,004.09	5,670.39	5,588.05	5,370.72	5,506.97	5,429.26	5,384.70	3,968.25	3,565.92
19 and 19A	52434206000003040	5,772.11	5,442.51	5,329.22	5,115.66	5,197.47	5,107.27	5,062.73	3,870.19	3,499.83
19 and 19A	52434206000003080		-	5,811.05	5,590.47	5,773.63	5,706.67	5,662.11	4,052.74	3,622.86
19 and 19A	52434206000003120		-	1,089.98	1,046.92	1,068.36	1,051.48	1,042.57	783.18	706.13
19 and 19A	52434206030010000	3,551.42	3,352.10	3,295.88	3,166.32	3,236.09	3,186.71	3,159.99	2,359.38	2,125.01
19 and 19A	52434206030030000	3,560.27	3,360.80	3,305.76	3,176.05	3,247.90	3,199.00	3,172.27	2,363.12	2,127.53
19 and 19A	52434206050000000	28,669.34	27,115.83	26,877.20	25,860.41	26,733.71	26,432.76	26,227.78	18,698.05	16,702.53
19 and 19A	52434206060000000	7,524.06	7,118.00	7,061.76	6,795.78	7,034.18	6,958.10	6,904.63	4,896.82	4,370.03

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12
19 and 19A	52434206070010010	2,265.64	2,134.56	2,083.48	1,998.76	2,021.34	1,982.94	1,965.12	1,529.81	1,387.62
19 and 19A	52434206070010020	1,199.23	1,132.52	1,115.84	1,072.40	1,099.28	1,083.65	1,074.74	792.98	712.73
19 and 19A	52434206070020000	3,503.58	3,305.11	3,242.51	3,113.72	3,172.27	3,120.32	3,093.59	2,339.15	2,111.38
19 and 19A	52434206080010000	2,260.17	2,129.19	2,077.38	1,992.75	2,014.05	1,975.35	1,957.54	1,527.50	1,386.06
19 and 19A	52434206120010020	11,657.54	11,041.90	11,007.11	12,797.77	13,307.16	13,184.26	13,086.22	9,107.77	8,099.52
19 and 19A	52434206120020000	10,394.43	9,846.63	9,820.00	9,459.46	9,862.37	9,780.43	9,709.11	6,682.27	5,929.95
19 and 19A	52434206120030000	1,297.57	1,229.12	1,225.56	1,180.52	1,230.48	1,220.14	1,211.23	834.55	740.75
19 and 19A	52434206140010000	53,052.81	49,884.75	48,305.59	46,269.83	46,246.98	45,173.92	44,737.51	36,442.39	33,297.15
19 and 19A	2701 PGA Blvd Condominium	286.65	270.20	264.27	253.63	257.26	256.95	256.85	199.35	181.27
19 and 19A	Harbour Oaks (317 Units)	129.48	121.61	117.22	112.18	111.35	113.52	114.91	97.61	90.40
19 and 19A	San Matera Condos - 710 sq ft	63.79	59.97	58.02	55.56	55.47	59.57	61.70	52.25	48.71
19 and 19A	San Matera Condos - 783-816 sq ft	65.23	61.38	59.63	57.15	57.39	61.56	63.69	52.86	49.12
19 and 19A	San Matera Condos - 896 sq ft	66.49	62.62	61.03	58.53	59.07	63.31	65.44	53.39	49.48
19 and 19A	San Matera Condos - 999-1016 sq ft	68.14	64.24	62.88	60.35	61.28	65.60	67.73	54.09	49.95
19 and 19A	San Matera Condos - 1081 sq ft	69.17	65.26	64.03	61.48	62.65	67.04	69.17	54.53	50.25
19 and 19A	San Matera Condos - 1203 sq ft	70.94	66.99	66.00	63.43	65.01	69.49	71.62	55.28	50.75
19 and 19A	San Matera Condos - 1288-1331 sq ft	72.57	68.60	67.82	65.22	67.19	71.76	73.89	55.97	51.22
19 and 19A	San Matera Condos - 1370 sq ft	73.36	69.37	68.71	66.09	68.25	72.86	74.99	56.30	51.44
19 and 19A	San Matera Condos - 1718-1730 sq ft	78.45	74.37	74.38	71.68	75.03	79.91	82.04	58.45	52.89
19 and 19A	San Matera Condos - 1818-1832 sq ft	79.96	75.86	76.07	73.35	77.05	82.02	84.15	59.09	53.32
19 and 19A	52434206230010000	768.72	725.14	711.27	682.99	695.64	684.18	678.31	513.46	463.55
19 and 19A	52434206230020000	345.83	326.23	319.99	307.27	312.96	307.80	305.16	231.00	208.54
19 and 19A	52434206230020010	931.57	878.76	861.95	827.68	843.01	829.12	822.00	622.23	561.75
19 and 19A	52434206230020020	696.52	657.03	644.46	618.84	630.30	619.92	614.60	465.23	420.01
19 and 19A	52434206230030000	947.80	894.07	876.97	842.10	857.70	843.57	836.33	633.07	571.54
19 and 19A	52434206230030010	1,352.87	1,276.18	1,251.76	1,202.00	1,224.26	1,204.09	1,193.76	903.63	815.80
19 and 19A	52434206230030020	905.85	854.50	838.15	804.83	819.73	806.23	799.31	605.05	546.24
19 and 19A	52434206230040000	521.02	491.48	482.08	462.91	471.48	463.72	459.74	348.01	314.18
19 and 19A	52434206230050000	77.37	72.98	71.59	68.74	70.01	68.86	68.27	51.68	46.65
19 and 19A	52434206230060000	451.35	425.75	417.59	401.01	408.43	401.69	398.25	301.46	272.15
19 and 19A	52434206280010000	7,380.01	6,976.48							
19 and 19A	Landmark at the Gardens Condos	34.02	32.04	31.27	29.99	30.30	35.29	37.77	31.62	29.72
20	A	307.55	239.90	216.43	203.60	205.68	204.42	157.59	157.59	154.35
20	B	230.66	179.93	162.32	152.70	154.26	154.75	120.34	120.42	118.05
20	C	153.77	119.95	108.22	101.80	102.84	105.08	83.08	83.24	81.74
20	D	76.89	59.98	54.11	50.90	51.42	55.41	45.83	46.07	45.43
21	ALL NON EXEMPT PARCELS	1,658.45	1,522.62	1,304.82	1,151.81	1,123.95	1,097.57	1,139.91	1,139.91	1,140.52
23	ALL NON EXEMPT PARCELS	264.57	247.98	243.16	224.11	218.88	213.68	210.07	201.69	197.62
24 and 24A	ALL NON EXEMPT PARCELS	477.13	477.35	503.96	488.10	486.39	491.34	557.64	557.64	1,178.92
27B	Condo units	256.63	279.90	336.43	154.36	144.87	138.35	150.22	125.59	111.62
27B	Condo sites					3,925.40	3,602.65	3,840.90	3,167.06	2,783.30
27B	Townhomes	207.85	226.70	272.49	125.02	117.33	113.15	123.29	103.41	92.14
27B	Single Family - 40 ft lots	325.19	354.69	426.32	195.60	183.57	173.78	188.06	156.77	139.01
27B	Single Family - 50 ft lots	406.49	443.36	532.90	244.50	229.47	215.79	232.93	193.74	171.48
27B	Single Family - Preserve lots	487.80	532.05	639.51	293.41	275.37	257.81	277.82	230.72	203.96
27B	COMMERCIAL	1,149.80	1,254.11	1,507.38	691.60	649.07	599.90	643.21	531.76	468.38
29	ALL NON EXEMPT PARCELS	297.22	290.27	289.22	284.94	278.86	277.95	280.89	498.24	528.13
31	COMMERCIAL	3,624.01	4,008.91	6,648.82	8,709.50	9,122.17	9,252.18	1,618.59	2,002.86	1,893.08
31	GOLF COURSE 28/31	346.19	382.96	635.14	832.00	863.44	880.94	160.96	197.63	187.44
31	RESIDENTIAL 28/31	528.90	585.07	970.35	1,271.09	1,331.32	1,332.15	242.21	298.24	282.51
32	ALL NON EXEMPT PARCELS	319.18	261.54	257.36	204.90	200.12	201.10	201.08	201.10	213.09
32 and 32A	ALL NON EXEMPT PARCELS	500.55	438.14	415.81	552.35	539.38	540.26	574.31	574.48	604.29
33	ALL NON EXEMPT PARCELS	180.40	175.31	176.50	168.27	164.64	160.76	160.74	162.40	373.35
34	PER CONDO	843.55	843.35	825.54	818.80	817.09	709.46	599.21	576.20	502.87

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12
34	SINGLE FAM	1,869.88	1,869.44	1,829.96	1,815.01	1,811.23	1,565.66	1,317.83	1,266.44	1,103.62
36	PER ACRE									
36	Per condo w/o landscape benefit									
36	PER CONDO									
36	Drainage - per acre									
43	SINGLE FAM	1,600.83	1,520.79	1,996.86	1,401.63	1,322.11	1,273.69	1,182.82	1,234.23	1,134.45
43	MULTI FAM	2,481.79	2,357.70	3,095.77	2,172.97	2,049.69	1,971.47	1,829.02	1,908.57	1,753.75
43	SINGLE FAM OTHER	1,232.30	1,170.68	1,537.16	1,078.95	1,017.74	981.79	912.56	952.35	875.58
43	COMMERCIAL	3,871.19	3,677.63	4,828.89	3,388.54	3,196.30	3,071.11	2,847.40	2,971.24	2,729.69
43	CONDO	211.03	200.48	263.24	184.77	174.29	172.89	163.38	170.46	157.50
44	GOLF COURSE	117.87	115.18	137.57	164.52	150.82	167.56	451.35	260.12	291.75
44	RES COTTAGES	155.67	152.11	181.68	217.26	200.81	204.62	552.75	263.64	290.98
44	SINGLE FAM RES	510.76	499.08	596.12	712.86	658.89	712.66	1,942.88	1,070.84	1,184.10
44	SINGLE FAM RES - 1 1/2 LOT	766.14	748.62	894.18	1,069.29	988.34	1,066.12	2,910.04	1,601.82	1,771.59
44	SINGLE FAM RES - DBL LOT	1,021.52	998.16	1,192.24	1,425.72	1,317.78	1,419.58	3,877.19	2,132.79	2,359.08
45	ALL NON EXEMPT PARCELS	793.42	644.26	617.54	417.50	388.02	461.13	471.79	424.87	355.09
46	Sonoma Isles (fka Lakewood)	21.76	20.57	21.38	38.24	19.06				
46	Jupiter CC- Single Family Lots	74.46	45.76	92.81	166.18	124.96	30.96	33.05	45.45	50.54
46	Jupiter CC-Single Family Pod D					339.81	84.07	84.61	122.45	137.78
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	272.80	308.12
46	Jupiter CC-Multi Family Pod F Condos	73.10	44.93	91.11	163.14	119.06	29.55	31.69	43.42	48.24
47	ALL NON EXEMPT PARCELS	85.51	83.82	78.87	72.07	70.36	69.21	69.19	69.19	75.88
49	Parcels West of Congress	346.35	344.00	340.79	322.78	315.57	312.44	314.56	357.70	388.58
51	UNDEVELOPED							206.65	471.00	171.40
51	SINGLE FAM	512.16	275.49	202.31	197.59	197.38	192.57	163.19	163.49	
51	MULTI FAM	306.17	164.69	120.94	118.12	117.99	117.43	101.00		
53	Lots - Townhome residential	-	-	-						
53	Undev - Townhome residential	-	-	-						
53	Lots -SF residential - ZLL	17.87	27.92	25.02						
53	Undev -SF residential - ZLL	-	-	-						
53	COMMERCIAL	54.39	79.28	-						

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		DEBT ONLY								
		SRC								
Unit(s)	Description	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12
2 and 2A	ALL NON EXEMPT PARCELS	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	\$ 86.55	\$ 97.45	\$ 99.93
2 and 2A	MFR	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	\$ 86.55	\$ 97.45	\$ 99.93
2 and 2A	SFC	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	\$ 86.55	\$ 97.45	\$ 99.93
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	\$ 86.55	\$ 1,975.85	
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	\$ 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	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08					
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	\$ 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	\$ 69.41	\$ 75.72	\$ 83.18						
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	\$ 13,789.21	\$ 13,804.31	\$ 7,575.93						
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08					
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	\$ 15,943.32	\$ 15,960.78	\$ 8,561.90	\$ 10,610.45					
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	\$ 69.41	\$ 75.72							
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	\$ 40,311.59	\$ 40,355.73							
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Nearest Whole Acre	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08					
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	\$ 11,452.72	\$ 10,974.27	\$ 7,814.98	\$ 9,684.82					
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08					
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	\$ 11,234.82	\$ 11,247.12	\$ 8,009.28	\$ 9,741.61					
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08					
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	\$ 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	\$ 444.15	\$ 450.93	\$ 350.37	\$ 413.20					
2, 2A and 2C	Parcel C -Townhome - Residential - Rate per Actual Acreage	\$ 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	\$ 1,262.93	\$ 1,270.51	\$ 934.01	\$ 1,136.48					
2, 2A and 2C	Parcel C -Single Family - Residential - Rate per Actual Acreage	\$ 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	\$ 1,155.07	\$ 1,162.56	\$ 857.14	\$ 82.08					
2, 2A and 2C	Parcel D -Single Family - Residential - Rate per Actual Acreage	\$ 9,493.66	\$ 8,096.63	\$ 3,264.67						
2, 2A and 2C	Parcel E -Single Family - Residential - Rate per Nearest Whole Acre	\$ 1,154.14	\$ 1,161.64	\$ 856.48	\$ 82.08					
2, 2A and 2C	Parcel E -Single Family - Residential - Rate per Actual Acreage	\$ 9,493.66	\$ 8,096.63	\$ 3,264.67						
2, 2A and 2C	Parcel F -Townhome - Residential - Rate per Nearest Whole Acre	\$ 753.29	\$ 953.00	\$ 722.13	\$ 82.08					
2, 2A and 2C	Parcel F -Townhome - Residential - Rate per Actual Acreage	\$ 18,972.63	\$ 11,429.35	\$ 6,004.76						
2, 2A and 2C	Parcel G -Single Family - Residential - Rate per Nearest Whole Acre	\$ 1,274.29	\$ 1,281.92	\$ 942.14						
2, 2A and 2C	Parcel G -Single Family - Residential	\$ 9,493.66	\$ 8,096.63	\$ 3,264.67						
3	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 and 3A	PAR A	\$ 507.58	\$ 508.15	\$ 508.42	\$ 513.19	\$ 509.23	\$ 516.05	\$ 497.70	\$ 500.35	\$ 499.77
3 and 3A	PAR B	\$ 480.39	\$ 480.93	\$ 481.19	\$ 485.70	\$ 481.96	\$ 488.41	\$ 471.04	\$ 473.55	\$ 473.00
3 and 3A	PAR C	\$ 456.72	\$ 457.23	\$ 457.48	\$ 461.77	\$ 458.21	\$ 464.34	\$ 447.83	\$ 450.21	\$ 449.69
3 and 3A	PAR D, PLAT 2	\$ 457.62	\$ 458.13	\$ 458.38	\$ 462.68	\$ 459.11	\$ 465.25	\$ 448.71	\$ 451.10	\$ 450.57
3 and 3A	PAR E	\$ 495.49	\$ 496.05	\$ 496.31	\$ 500.97	\$ 497.10	\$ 503.76	\$ 485.84	\$ 488.43	\$ 487.86
3 and 3A	PAR F	\$ 182.31	\$ 182.52	\$ 182.62	\$ 184.33	\$ 182.91	\$ 185.36	\$ 178.76	\$ 179.72	\$ 179.51
3 and 3A	PAR G	\$ 549.30	\$ 549.92	\$ 550.21	\$ 555.37	\$ 551.09	\$ 558.47	\$ 538.61	\$ 541.47	\$ 540.84
3 and 3A	PAR H	\$ 571.43	\$ 572.07	\$ 572.38	\$ 577.74	\$ 573.29	\$ 580.96	\$ 560.30	\$ 563.28	\$ 562.63
3 and 3A	PAR J	\$ 322.46	\$ 322.82	\$ 323.00	\$ 326.03	\$ 323.51	\$ 327.84	\$ 316.18	\$ 317.86	\$ 317.50
3 and 3A	APTS & COMMERCIAL	\$ 3,585.83	\$ 3,589.85	\$ 3,591.78	\$ 3,625.46	\$ 3,597.51	\$ 3,645.66	\$ 3,516.01	\$ 3,534.72	\$ 3,530.62
4	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 and 5E	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 and 5A	GOLF COURSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154.46	\$ 208.02	\$ 212.52
5 and 5A	Ventura Greens at Emerald Dunes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142.40	\$ 191.78	\$ 195.93
5 and 5A	Links at Emerald Dunes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80.82	\$ 108.85	\$ 111.20
5 and 5A	Villas at Emerald Dunes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70.43	\$ 94.85	\$ 96.90
5 and 5A	Vista Center Condos	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332.27	\$ 447.48	\$ 457.16
5 and 5B	RESIDENTIAL	\$ 335.02	\$ 335.67	\$ 337.30	\$ 328.97	\$ 326.68	\$ 404.26	\$ 393.33	\$ 388.99	\$ 383.41
5 and 5B	COMMERCIAL	\$ 2,436.11	\$ 2,440.79	\$ 2,452.64	\$ 2,392.07	\$ 2,375.41	\$ 2,942.25	\$ 2,862.74	\$ 2,831.12	\$ 2,790.53
5 and 5B	Mezzano Condo	\$ 94.74	\$ 94.92	\$ 95.38	\$ 93.02	\$ 92.38	\$ 114.42	\$ 111.33	\$ 110.10	\$ 108.52
5 and 5C	RESIDENTIAL	\$ -	\$ -	\$ -	\$ -	\$ 275.52	\$ 274.79	\$ 276.91	\$ 279.57	\$ 273.34
5 and 5D	COMMERCIAL/AC	\$ -	\$ 280.86	\$ 278.10	\$ 282.68	\$ 282.89	\$ 296.00	\$ 292.19	\$ 289.60	\$ 298.08
5 and 5D	San Michele condo	\$ -	\$ 19.66	\$ 19.47	\$ 19.79	\$ 19.80	\$ 20.72	\$ 20.45	\$ 20.27	\$ 20.87
5 and 5D	RESIDENTIAL	\$ -	\$ 421.60	\$ 417.45	\$ 424.32	\$ 424.64	\$ 427.86	\$ 422.36	\$ 418.62	\$ 430.87

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		DEBT ONLY								
		SRC								
Unit(s)	Description	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12
7	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 and 28	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9, 9A and 9B	RESIDENTIAL/AC	\$ 2,522.11	\$ 2,526.47	\$ 2,542.81	\$ 2,514.11	\$ 2,537.54	\$ 2,651.98	\$ 2,703.82	\$ 2,790.75	\$ 2,798.91
11 and 11A	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 and 31	GOLF COURSE - 12/28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 828.57	\$ 792.20	\$ 781.15
14	B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	PSO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,949.95	\$ 3,022.36
18	ERU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,162.32	\$ 1,190.85
19	Non-condo Parcels	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 946.24	\$ 949.12
19 and 19A	52434205250010000	\$ 5,621.82	\$ 5,643.54	\$ 5,698.56	\$ 5,625.54	\$ 5,640.72	\$ 5,643.78	\$ 5,697.06	\$ 7,028.54	\$ 9,310.45
19 and 19A	52434205260270051	\$ 1,873.94	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24	\$ 1,881.26	\$ 1,899.02	\$ 2,357.55	\$ 3,142.83
19 and 19A	52434205260270052	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,198.85	\$ 1,625.14
19 and 19A	52434205260270062	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,301.57	\$ 1,900.02
19 and 19A	52434205260270063	\$ 2,810.91	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36	\$ 2,821.89	\$ 2,848.53	\$ 3,534.07	\$ 4,708.21
19 and 19A	52434205260270064	\$ 2,810.91	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36	\$ 2,821.89	\$ 2,848.53	\$ 3,573.93	\$ 4,814.90
19 and 19A	52434205260270065	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,230.14	\$ 1,708.87
19 and 19A	52434205260270067	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,200.62	\$ 1,629.88
19 and 19A	52434205260270068	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,199.23	\$ 1,626.15
19 and 19A	52434205260270069	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,217.96	\$ 1,676.29
19 and 19A	52434205270270041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,617.98
19 and 19A	2979 PGA CONDO	\$ 624.65	\$ 627.06	\$ 633.17	\$ 625.06	\$ 626.75	\$ 627.09	\$ 633.01	\$ 845.03	\$ -
19 and 19A	52434205270270042	\$ 1,873.94	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24	\$ 1,881.26	\$ 1,899.02	\$ 2,436.83	\$ 3,354.99
19 and 19A	52434206000001100	\$ 4,684.85	\$ 4,702.95	\$ 4,748.80	\$ 4,687.95	\$ 4,700.60	\$ 4,703.15	\$ 4,747.55	\$ 6,164.88	\$ 8,582.32
19 and 19A	52434206000003040	\$ 4,684.85	\$ 4,702.95	\$ 4,748.80	\$ 4,687.95	\$ 4,700.60	\$ 4,703.15	\$ 4,747.55	\$ 5,940.83	\$ 7,982.73
19 and 19A	52434206000003080	\$ -	\$ -	\$ 4,748.80	\$ 4,687.95	\$ 4,700.60	\$ 4,703.15	\$ 4,747.55	\$ 6,357.91	\$ 9,098.91
19 and 19A	52434206000003120	\$ -	\$ -	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,209.06	\$ 1,652.46
19 and 19A	524342060300010000	\$ 2,810.91	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36	\$ 2,821.89	\$ 2,848.53	\$ 3,649.63	\$ 5,017.48
19 and 19A	524342060300030000	\$ 2,810.91	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36	\$ 2,821.89	\$ 2,848.53	\$ 3,658.18	\$ 5,040.36
19 and 19A	524342060500000000	\$ 21,550.31	\$ 21,633.57	\$ 21,844.48	\$ 21,564.57	\$ 21,622.76	\$ 21,634.49	\$ 21,838.73	\$ 29,373.09	\$ 42,194.04
19 and 19A	524342060600000000	\$ 5,621.82	\$ 5,643.54	\$ 5,698.56	\$ 5,625.54	\$ 5,640.72	\$ 5,643.78	\$ 5,697.06	\$ 7,706.10	\$ 11,123.71
19 and 19A	524342060700010010	\$ 1,873.94	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24	\$ 1,881.26	\$ 1,899.02	\$ 2,334.60	\$ 3,081.42
19 and 19A	524342060700010020	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,231.45	\$ 1,712.37
19 and 19A	524342060700020000	\$ 2,810.91	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36	\$ 2,821.89	\$ 2,848.53	\$ 3,603.43	\$ 4,893.84
19 and 19A	524342060800010000	\$ 1,873.94	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24	\$ 1,881.26	\$ 1,899.02	\$ 2,329.32	\$ 3,067.29
19 and 19A	524342061200010020	\$ 8,432.73	\$ 8,465.31	\$ 8,547.84	\$ 10,313.49	\$ 10,341.32	\$ 10,346.93	\$ 10,444.61	\$ 14,425.50	\$ 21,190.00
19 and 19A	524342061200020000	\$ 7,495.76	\$ 7,524.72	\$ 7,598.08	\$ 7,500.72	\$ 7,520.96	\$ 7,525.04	\$ 7,596.08	\$ 10,624.78	\$ 15,768.20
19 and 19A	524342061200030000	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,326.42	\$ 1,966.53
19 and 19A	524342061400010000	\$ 45,911.53	\$ 46,088.91	\$ 46,538.24	\$ 45,941.91	\$ 46,065.88	\$ 46,090.87	\$ 46,525.99	\$ 54,826.25	\$ 69,148.36
19 and 19A	2701 PGA Blvd Condominium	\$ 234.24	\$ 235.15	\$ 237.44	\$ 234.40	\$ 235.03	\$ 235.16	\$ 237.38	\$ 295.15	\$ 394.07
19 and 19A	Harbour Oaks (317 Units)	\$ 114.90	\$ 115.34	\$ 116.47	\$ 114.98	\$ 115.29	\$ 115.35	\$ 116.44	\$ 134.04	\$ 164.55
19 and 19A	San Matera Condos - 710 sq ft	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 65.94	\$ 82.78
19 and 19A	San Matera Condos - 783-816 sq ft	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 67.33	\$ 86.50
19 and 19A	San Matera Condos - 896 sq ft	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 68.54	\$ 89.76
19 and 19A	San Matera Condos - 999-1016 sq ft	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 70.14	\$ 94.03
19 and 19A	San Matera Condos - 1081 sq ft	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 71.14	\$ 96.69
19 and 19A	San Matera Condos - 1203 sq ft	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 72.85	\$ 101.27
19 and 19A	San Matera Condos - 1288-1331 sq ft	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 74.42	\$ 105.49
19 and 19A	San Matera Condos - 1370 sq ft	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 75.19	\$ 107.53
19 and 19A	San Matera Condos - 1718-1730 sq ft	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 80.09	\$ 120.67
19 and 19A	San Matera Condos - 1818-1832 sq ft	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 81.56	\$ 124.59
19 and 19A	524342062300010000	\$ 617.47	\$ 619.85	\$ 625.90	\$ 617.88	\$ 619.54	\$ 619.88	\$ 625.73	\$ 790.69	\$ 1,072.68
19 and 19A	524342062300020000	\$ 277.79	\$ 278.86	\$ 281.58	\$ 277.97	\$ 278.72	\$ 278.87	\$ 281.51	\$ 355.72	\$ 482.58
19 and 19A	524342062300020010	\$ 748.28	\$ 751.17	\$ 758.49	\$ 748.77	\$ 750.79	\$ 751.20	\$ 758.29	\$ 958.19	\$ 1,299.92
19 and 19A	524342062300020020	\$ 559.47	\$ 561.63	\$ 567.11	\$ 559.84	\$ 561.35	\$ 561.66	\$ 566.96	\$ 716.42	\$ 971.93

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		DEBT ONLY								
		SRC								
Unit(s)	Description	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12
19 and 19A	52434206230030000	\$ 761.32	\$ 764.26	\$ 771.71	\$ 761.82	\$ 763.88	\$ 764.29	\$ 771.51	\$ 974.89	\$ 1,322.57
19 and 19A	52434206230030010	\$ 1,086.69	\$ 1,090.89	\$ 1,101.52	\$ 1,087.41	\$ 1,090.34	\$ 1,090.93	\$ 1,101.23	\$ 1,391.53	\$ 1,887.82
19 and 19A	52434206230030020	\$ 727.62	\$ 730.43	\$ 737.55	\$ 728.10	\$ 730.07	\$ 730.46	\$ 737.36	\$ 931.74	\$ 1,264.04
19 and 19A	52434206230040000	\$ 418.50	\$ 420.12	\$ 424.22	\$ 418.78	\$ 419.91	\$ 420.14	\$ 424.10	\$ 535.91	\$ 727.03
19 and 19A	52434206230050000	\$ 62.14	\$ 62.38	\$ 62.99	\$ 62.19	\$ 62.35	\$ 62.39	\$ 62.98	\$ 79.58	\$ 107.96
19 and 19A	52434206230060000	\$ 362.54	\$ 363.95	\$ 367.49	\$ 362.78	\$ 363.77	\$ 363.96	\$ 367.39	\$ 464.22	\$ 629.81
19 and 19A	52434206280010000	\$ 5,621.82	\$ 5,643.54							
19 and 19A	Landmark at the Gardens Condos	\$ 28.22	\$ 28.33	\$ 28.61	\$ 28.24	\$ 28.32	\$ 28.33	\$ 28.60	\$ 35.06	\$ 46.14
20	A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27B	Single Family - 50 ft lots	\$ 853.50	\$ 865.37	\$ 874.91	\$ 863.44	\$ 875.09	\$ 874.17	\$ 830.93	\$ 891.96	\$ 1,012.65
27B	Single Family - Preserve lots	\$ 1,024.24	\$ 1,038.48	\$ 1,049.93	\$ 1,036.16	\$ 1,050.15	\$ 1,049.04	\$ 997.15	\$ 1,070.39	\$ 1,215.22
27B	COMMERCIAL	\$ 1,558.81	\$ 1,580.48	\$ 1,597.91	\$ 1,576.97	\$ 1,598.25	\$ 1,596.56	\$ 1,517.60	\$ 1,629.06	\$ 1,849.47
29	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	COMMERCIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,753.79	\$ 8,369.52	\$ 8,252.76
31	GOLF COURSE 28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 828.57	\$ 792.20	\$ 781.15
31	RESIDENTIAL 28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,270.30	\$ 1,214.53	\$ 1,197.59
32 and 32A	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	PER CONDO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	SINGLE FAM OTHER	\$ 2,043.00	\$ 2,068.74	\$ 2,072.39	\$ 2,481.60	\$ 2,486.39	\$ 2,498.47	\$ 2,523.43	\$ 2,485.19	\$ 2,465.30
43	COMMERCIAL	\$ 4,807.11	\$ 4,867.67	\$ 4,876.26	\$ 5,837.51	\$ 5,848.78	\$ 5,877.19	\$ 5,935.42	\$ 5,844.64	\$ 5,797.85
43	CONDO	\$ 349.86	\$ 354.27	\$ 354.90	\$ 424.97	\$ 425.79	\$ 427.86	\$ 432.14	\$ 425.59	\$ 422.18
44	GOLF COURSE	\$ 1,473.91	\$ 1,458.30	\$ 1,518.05	\$ 1,488.40	\$ 1,488.92	\$ 1,490.40	\$ 1,209.16	\$ 1,718.09	\$ 1,720.06
44	RES COTTAGES	\$ 1,946.45	\$ 1,925.83	\$ 2,004.73	\$ 1,965.59	\$ 1,982.38	\$ 1,831.72	\$ 1,486.06	\$ 1,742.18	\$ 1,715.35
44	SINGLE FAM RES	\$ 6,386.55	\$ 6,318.92	\$ 6,577.80	\$ 6,449.35	\$ 6,504.47	\$ 6,510.95	\$ 5,282.31	\$ 7,262.54	\$ 7,150.70
44	SINGLE FAM RES - 1 1/2 LOT	\$ 9,579.83	\$ 9,478.38	\$ 9,866.70	\$ 9,674.03	\$ 9,756.71	\$ 9,766.43	\$ 7,923.47	\$ 10,893.81	\$ 10,726.05
44	SINGLE FAM RES - DBL LOT	\$ 12,773.10	\$ 12,637.84	\$ 13,155.60	\$ 12,898.70	\$ 13,008.94	\$ 13,021.90	\$ 10,564.62	\$ 14,525.08	\$ 14,301.40
45	ALL NON EXEMPT PARCELS	\$ 862.00	\$ 861.78	\$ 847.33	\$ 874.65	\$ 920.12	\$ 920.87	\$ 910.19	\$ 906.01	\$ 918.08
46	Sonoma Isles (fka Lakewood)	\$ 659.39	\$ 660.36	\$ 866.43	\$ 1,592.45	\$ 1,122.40				
46	Jupiter CC- Single Family Lots	\$ 1,104.42	\$ 1,106.05	\$ 1,106.94	\$ 1,119.45	\$ 1,384.00	\$ 1,815.08	\$ 1,815.41	\$ 1,804.34	\$ 1,803.81
46	Jupiter CC-Single Family Pod D					\$ 3,763.67	\$ 5,638.46	\$ 5,639.53	\$ 5,604.80	\$ 5,603.14
46	Jupiter CC-Single Family Pod E - Undev									
46	Jupiter CC-Multi Family Pod F Undeveloped	\$ -	\$ 6,583.47	\$ 7,704.42	\$ 8,110.98	\$ 9,980.82	\$ 13,232.75	\$ 13,104.58	\$ 13,025.61	\$ 13,021.78
46	Jupiter CC-Multi Family Pod F Condos	\$ 1,084.27	\$ 1,085.86	\$ 1,086.74	\$ 1,099.02	\$ 1,318.68	\$ 1,714.18	\$ 1,714.49	\$ 1,704.04	\$ 1,703.53
47	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Parcels West of Congress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	UNDEVELOPED							\$ -	\$ -	\$ -
53	COMMERCIAL	\$ 3,755.84	\$ 2,410.67	\$ -						

Tax Per Computed Acre Worksheet

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET WORKSHEET - FISCAL YEAR ENDING 9/30/2020**

Unit	10/1/19 Projected Total Fund Balance	Reserve Requirement Debt	Reserve for Debt Service 10/1/20 - 4/1/21	Reserve for Maintenance	10/1/19 Projected Cash Balance Available for 19-20 Budget	Proposed 19-20 Expense Budget	10/1/19 Account Status	10/1/19 Account Status Grossed Up 1% & 4%	Tax Base	10/1/19 Tax Per Computed Acre 1
Cmn-Maint	54,924	-	-	(54,924)	-	74,386	(74,386)	(78,135)	**	**
1-Maint	215,818	-	-	(203,818)	12,000	127,026	(115,026)	(120,823)	2,178	55.47
2-Maint	350,734	-	-	(280,734)	70,000	349,347	(279,347)	(293,426)	9,185	31.95
2A-Maint	244,571	-	-	(214,571)	30,000	146,951	(116,951)	(122,846)	5,582	22.01
2A-Debt	98,561	-	(88,206)	-	10,355	379,213	(368,858)	(387,448)	5,582	69.41
2C-Maint	95,557	-	-	(147,576)	(52,020)	135,755	(187,775)	(197,239)	*	*
2C-Debt	7,338,611	(5,372,000)	(1,924,731)	-	41,880	5,395,663	(5,353,783)	(5,623,613)	*	*
3-Maint	341,488	-	-	(185,562)	155,926	447,992	(292,066)	(306,786)	2,756	111.31
3A-Maint	467,296	-	-	(282,296)	185,000	314,741	(129,741)	(136,280)	*	*
3A-Debt	78,728	-	(64,500)	-	14,228	418,781	(404,553)	(424,943)	*	*
4-Maint	337,763	-	-	(337,763)	-	431,300	(431,300)	(453,037)	8,803	51.47
5-Maint	208,572	-	-	(83,572)	125,000	412,109	(287,109)	(301,579)	8,161	36.95
5A-Maint	1,166,088	-	-	(601,088)	565,000	896,405	(331,405)	(348,108)	*	*
5B-Maint	116,458	-	-	(116,458)	-	73,207	(73,207)	(76,896)	*	*
5B-Debt	30,669	-	(20,524)	-	10,146	393,129	(382,983)	(402,285)	*	*
5C-Maint	168,748	-	-	(168,748)	-	46,143	(46,143)	(48,468)	1,367	35.46
5D-Maint	203,114	-	-	(203,114)	-	106,373	(106,373)	(111,734)	*	*
5D-Debt	-	-	-	-	-	-	-	-	*	*
7-Maint	293,410	-	-	(293,410)	-	101,652	(101,652)	(106,775)	2,762	38.66
9-Maint	273,213	-	-	(263,213)	10,000	110,297	(100,297)	(105,352)	1,803.65	58.41
9A-Maint	1,068,129	-	-	(1,013,579)	54,550	667,631	(613,081)	(643,980)	*	*
9A-Debt	899,069	(566,173)	(261,423)	-	71,474	2,830,863	(2,759,389)	(2,898,462)	*	*
9B-Maint	713,277	-	-	(663,277)	50,000	579,122	(529,122)	(555,790)	*	*
9B-Debt	914,926	(667,213)	(200,588)	-	47,126	1,338,475	(1,291,349)	(1,356,433)	*	*
11-Maint	2,760,224	-	-	(2,170,224)	590,000	2,803,404	(2,213,404)	(2,324,960)	5,708	407.32
12-Maint	154,538	-	-	(144,538)	10,000	61,895	(51,895)	(54,510)	1,999	27.27
12A-Maint	96,526	-	-	(70,276)	26,250	53,080	(26,830)	(28,182)	127	221.91
14-Maint	404,205	-	-	(247,439)	156,766	852,638	(695,872)	(730,944)	*	*
15-Maint	182,266	-	-	(197,266)	(15,000)	730,166	(745,166)	(782,723)	4,849	161.42
16-Maint	1,288,433	-	-	(896,433)	392,000	1,079,372	(687,372)	(722,015)	921	783.95
16-Debt	889,478	(724,800)	(134,584)	-	30,094	731,719	(701,625)	(736,987)	921	800.20
18-Maint	1,607,857	-	-	(816,233)	791,624	2,290,631	(1,499,007)	(1,574,557)	*	*
19-Maint	238,160	-	-	(162,160)	76,000	373,646	(297,646)	(312,648)	*	*
19-Debt	18,566	-	(6,970)	-	11,597	320,119	(308,522)	(324,071)	*	*
19A-Maint	402,024	-	-	(302,024)	100,000	157,641	(57,641)	(60,546)	*	*
20-Maint	260,814	-	-	(280,814)	(20,000)	48,147	(68,147)	(71,581)	*	*
21-Maint	743,709	-	-	(243,709)	500,000	979,978	(479,978)	(504,169)	304	1,658.45
23-Maint	213,642	-	-	(213,642)	-	178,835	(178,835)	(187,848)	710	264.57
24-Maint	743,850	-	-	(705,850)	38,000	236,956	(198,956)	(208,984)	438	477.13

5.14

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET WORKSHEET - FISCAL YEAR ENDING 9/30/2020**

Unit	10/1/19 Projected Total Fund Balance	Reserve Requirement Debt	Reserve for Debt Service 10/1/20 - 4/1/21	Reserve for Maintenance	10/1/19 Projected Cash Balance Available for 19-20 Budget	Proposed 19-20 Expense Budget	10/1/19 Account Status	10/1/19 Account Status Grossed Up 1% & 4%	Tax Base	10/1/19 Tax Per Computed Acre 1
27B-Maint	144,443	-	-	(184,443)	(40,000)	107,614	(147,614)	(155,054)	*	*
27B-Debt	364,727	(292,763)	(58,828)	-	13,136	284,056	(270,920)	(284,575)	*	*
29-Maint	189,671	-	-	(183,671)	6,000	43,351	(37,351)	(39,233)	132	297.22
31-Maint	3,530,114	-	-	(2,134,514)	1,395,600	2,338,256	(942,656)	(990,166)	*	*
32-Maint	23,602	-	-	(9,602)	14,000	31,017	(17,017)	(17,874)	56	319.18
32A-Maint	31,241	-	-	(28,241)	3,000	8,007	(5,007)	(5,260)	29	181.37
33-Maint	58,225	-	-	(54,725)	3,500	17,068	(13,568)	(14,252)	79	180.40
34-Maint	201,030	-	-	(187,230)	13,800	159,813	(146,013)	(153,372)	*	*
38-Maint	227,372	-	-	(154,372)	73,000	153,612	(80,612)	(84,674)	99	855.30
41-Maint	41,257	-	-	(38,257)	3,000	7,306	(4,306)	(4,523)	39	115.98
43-Maint	788,537	-	-	(785,080)	3,457	786,982	(783,525)	(823,015)	*	*
43-Debt	445,687	(252,167)	(154,806)	-	38,713	1,247,561	(1,208,848)	(1,269,774)	*	*
44-Maint	491,165	-	-	(476,165)	15,000	61,423	(46,423)	(48,762)	*	*
44-Debt	662,114	(493,270)	(140,035)	-	28,809	609,278	(580,469)	(609,725)	*	*
45-Maint	310,045	-	-	(128,831)	181,214	426,704	(245,490)	(257,863)	325	793.42
45-Debt	94,879	(40,984)	(47,376)	-	6,519	273,228	(266,709)	(280,151)	325	862.00
46-Maint	220,225	-	-	(220,225)	-	44,899	(44,899)	(47,162)	*	*
46-Debt	750,404	(543,338)	(194,369)	-	12,697	766,438	(753,740)	(791,729)	*	*
47-Maint	383,808	-	-	(375,808)	8,000	47,402	(39,402)	(41,388)	484	85.51
49-Maint	160,899	-	-	(160,899)	-	67,018	(67,018)	(70,395)	*	*
51-Maint	2,822	-	-	(5,322)	(2,500)	29,648	(32,148)	(33,769)	*	*
53-Maint	59,441	-	-	(59,441)	-	35,121	(35,121)	(36,891)	*	*
53-Debt	3,473,127	(2,475,779)	(936,875)	-	60,473	2,485,713	(2,425,240)	(2,547,472)	*	*
Totals	38,338,851	(11,428,485)	(4,233,814)	(16,751,137)	5,925,415	36,706,298	(30,780,884)	(32,332,240)		

* 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 9/30/2020**

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

UNIT	DESCRIPTION	Debt	Maint
02C	Cmty Only - Apt (per acre)	\$ 11,234.82	\$ 478.51
	Cmty Only - Bio A (per acre)	\$ 10,838.16	\$ 376.83
	Cmty Only - Bio B (per acre)	\$ 13,789.21	\$ 479.44
	Cmty Only - Com/Rtl (per acre)	\$ 11,452.72	\$ 398.20
	Cmty Only - Hotel (per acre)	\$ 40,311.59	\$ 1,401.59
	Cmty Only - Office (per acre)	\$ 15,943.32	\$ 554.33
	Cmty Only - Utility (per acre)	\$ 3,693.56	\$ 128.42
	Par C -SF - Res (per acre)	\$ 9,493.66	\$ 330.08
	Par C -SF - Res (per lot)	\$ 1,193.52	\$ 41.50
	Par C -TH - Res (per acre)	\$ 18,972.63	\$ 659.66
	Par C -TH - Res (per unit)	\$ 374.74	\$ 13.03
	Par D -SF - Res (per acre)	\$ 9,493.66	\$ 330.08
	Par D -SF - Res (per lot)	\$ 1,085.66	\$ 37.75
	Par E -SF - Res (per acre)	\$ 9,493.66	\$ 330.08
	Par E -SF - Res (per lot)	\$ 1,084.73	\$ 37.71
	Par F -TH - Res (per acre)	\$ 18,972.63	\$ 659.66
	Par F -TH - Res (per unit)	\$ 683.88	\$ 26.09
	Par G -SF - Res (per acre)	\$ 9,493.66	\$ 330.08
	Par G -SF - Res (per lot)	\$ 1,204.88	\$ 41.89
	Undeveloped, undifferentiated (per acre)	\$ 15,407.80	\$ 535.78
	03A	APTS & COMMERCIAL	\$ 3,585.83
PAR A		\$ 507.58	\$ 162.78
PAR B		\$ 480.39	\$ 154.06
PAR C		\$ 456.72	\$ 146.47
PAR D, PLAT 1		\$ 510.96	\$ 163.86
PAR D, PLAT 2		\$ 457.62	\$ 146.76
PAR E		\$ 495.49	\$ 158.90
PAR F		\$ 182.31	\$ 58.47
PAR G		\$ 549.30	\$ 176.16
PAR H		\$ 571.43	\$ 183.26
PAR J		\$ 322.46	\$ 103.41
05A	Business Park Vista Center		\$ 165.51
	Emerald Dunes Condos		\$ 70.61
	GOLF COURSE		\$ 183.57
	INDUSTRIAL		\$ 1,184.71
	Links at Emerald Dunes		\$ 96.06
	Ventura Greens at Emerald Dunes		\$ 169.24
	Villas at Emerald Dunes		\$ 83.70
Vista Center Condos		\$ 394.90	
05B	COMMERCIAL	\$ 2,436.11	\$ 465.66
	CONDO	\$ 94.74	\$ 18.11
	RESIDENTIAL	\$ 335.02	\$ 64.04
05D	COMMERCIAL/AC		\$ 81.18
	PARCELS		\$ 738.49
	RESIDENTIAL		\$ 121.85
	San Michele condo		\$ 5.68
09A	COMMERCIAL/AC	\$ 5,083.81	\$ 1,129.52
	GOLF COURSE/AC	\$ 630.56	\$ 140.10
	RESIDENTIAL/AC	\$ 1,784.66	\$ 396.52

UNIT	DESCRIPTION	Debt	Maint
09B	COMMERCIAL/AC	\$ 2,927.78	\$ 1,199.64
	GOLF COURSE/AC	\$ 133.53	\$ 54.71
	RESIDENTIAL/AC	\$ 737.45	\$ 302.17
14	A		\$ 647.74
	B		\$ 647.74
	C		\$ 357.64
18	APARTMENTS		\$ 2,445.81
	COMMERCIAL		\$ 5,479.46
	ERU		\$ 640.06
	GC		\$ 589.11
	PSO		\$ 1,613.92
19	2701 PGA Blvd Condominium	\$ 234.24	\$ 225.99
	All except condos	\$ 936.97	\$ 903.94
	Harbour Oaks	\$ 114.90	\$ 110.85
	Landmark at the Gardens Condos	\$ 28.22	\$ 27.23
	San Matera Condos	\$ 55.44	\$ 53.49
19A	2701 PGA Blvd Condominium		\$ 60.66
	52434205250010000		\$ 1,398.89
	52434205260270051		\$ 481.52
	52434205260270052		\$ 261.54
	52434205260270062		\$ 367.89
	52434205260270063		\$ 719.94
	52434205260270064		\$ 761.22
	52434205260270065		\$ 293.94
	52434205260270067		\$ 263.38
	52434205260270068		\$ 261.94
	52434205260270069		\$ 281.33
	52434205270270041		\$ 665.35
	52434205270270042		\$ 563.60
	52434206000001100		\$ 1,484.39
	52434206000003040		\$ 1,252.41
	524342060300010000		\$ 839.60
524342060300030000		\$ 848.45	
524342060500000000		\$ 7,878.72	
524342060600000000		\$ 2,100.42	
52434206070010010		\$ 457.76	
52434206070010020		\$ 295.29	
52434206070020000		\$ 791.76	
524342060800010000		\$ 452.29	
52434206120010020		\$ 3,522.08	
52434206120020000		\$ 3,162.91	
52434206120030000		\$ 393.63	
524342061400010000		\$ 8,759.75	
52434206140020000		\$ 1,127.43	
52434206210000010		\$ 60.66	
52434206210000020		\$ 1,399.70	
524342062800010000		\$ 1,956.37	

UNIT	DESCRIPTION	Debt	Maint
19A	<i>Continuation from previous column:</i>		
	Harbour Oaks		\$ 18.63
	Landmark at the Gardens Condos		\$ 6.79
	San Matera Condos - 1081 sq ft		\$ 15.68
	San Matera Condos - 1203 sq ft		\$ 17.45
	San Matera Condos - 1288-1331 sq ft		\$ 19.08
	San Matera Condos - 1370 sq ft		\$ 19.87
	San Matera Condos - 1718-1730 sq ft		\$ 24.96
	San Matera Condos - 1818-1832 sq ft		\$ 26.47
	San Matera Condos - 710 sq ft		\$ 10.30
	San Matera Condos - 783-816 sq ft		\$ 11.74
San Matera Condos - 896 sq ft		\$ 13.00	
San Matera Condos - 999-1016 sq ft		\$ 14.65	
20	A		\$ 307.55
	B		\$ 230.66
	C		\$ 153.77
	D		\$ 76.89
27B	COMMERCIAL	\$ 1,558.81	\$ 1,149.80
	Condo units	\$ 403.13	\$ 256.63
	Single Family - 40 ft lots	\$ 682.80	\$ 325.19
	Single Family - 50 ft lots	\$ 853.50	\$ 406.49
	Single Family - Preserve lots	\$ 1,024.24	\$ 487.80
	Townhomes	\$ 436.42	\$ 207.85
31	COMMERCIAL		\$ 3,624.01
	ERU		\$ 528.90
	GC		\$ 346.19
34	Condo owners		\$ 843.55
	Homeowners		\$ 1,869.88
43	COMMERCIAL	\$ 4,807.11	\$ 3,871.19
	CONDO	\$ 349.86	\$ 211.03
	GOLF/PRIVATE	\$ 1,031.62	\$ 622.24
	MULTI FAM	\$ 1,644.15	\$ 2,481.79
	SINGLE FAM	\$ 2,721.87	\$ 1,600.83
44	SINGLE FAM OTHER	\$ 2,043.00	\$ 1,232.30
	GOLF COURSE - per acre	\$ 1,473.91	\$ 117.87
	RES COTTAGES - per acre	\$ 1,946.45	\$ 155.67
	SINGLE FAM RES	\$ 6,386.55	\$ 510.76
46	Multi Family Pods F - condos	\$ 1,084.27	\$ 73.10
	Single Family Lots	\$ 1,104.42	\$ 74.46
	Sonoma Isles (fka Lakewood)	\$ 659.39	\$ 21.76
49	Parcels East of Congress		\$ 1,429.67
	Parcels West of Congress		\$ 346.35
51	MULTI FAM		\$ 306.17
	SINGLE FAM		\$ 512.16
53	COMMERCIAL	\$ 3,755.84	\$ 54.39
	Lots -SF res - traditional	\$ 1,312.33	\$ 19.00
	Lots -SF res - ZLL	\$ 1,233.78	\$ 17.87
	Undeveloped undesignated	\$ 2,875.40	\$ 41.64

5.16

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
 BUDGET WORKSHEET - FISCAL YEAR ENDING 9/30/2020
 DIRECT EXPENSE LINE ITEM DETAIL - IN ACCOUNT ORDER

= on 5 year CIP plan.
 = Significant, but not enough to include in 5 year CIP plan.
 = Proposed new maintenance loan project (costs of project funded by loans will be accounted for in Capital Project Funds).

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
0101	00000	#N/A			\$ -	Ilh	3/1/2019		placeholder	
0101	53101	ENGINEERING FEES	\$ 4,000.00		\$ 4,000.00	KRR	3/1/2019		Survey services for Epb-10 Canal South and West side, 3000 LF	
0101	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
0101	53201	AUDITORS SERVICES	\$ 825.00		\$ 825.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
0101	53403	CHEMICAL WEED CONTROL	\$ 14,008.27		\$ 14,008.27	Ilh	2/28/2019	Clark Aquatic Servi	AWC - Rural Areas (Increased level of service)	Yearly PO pivot summary
0101	53405	MOWING SERVICES	\$ 28,140.00		\$ 28,140.00	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
0101	53407	TRASH DISPOSAL	\$ 1,000.00		\$ 1,000.00	KRR	2/5/2019		SALY	
0101	53409	LANDSCAPE MAINTENANCE	\$ 1,008.00		\$ 1,008.00	Ilh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
0101	54604	REPAIR & MAINT-CANAL/LAKE	\$ 8,000.00		\$ 8,000.00	KRR	2/19/2019		Includes 2 staff gauges (Converting from NGVD to NAVD(3000))	
0101	54608	REPAIR & MAINT - GENERAL	\$ 2,500.00		\$ 2,500.00	KRR	2/20/2019		Misc. repairs	
0101	54610	REPAIR & MAINT-TELEMETRY	\$ 1,000.00		\$ 1,000.00	KRR	2/15/2019		Misc. repairs to cards, metritapes and transmitters.	
0101	54613	REPAIR & MAINT-CULVERTS	\$ 2,500.00		\$ 2,500.00	KRR	2/20/2019		Misc. repairs	
0101	54614	REPAIR & MAINT - GATE	\$ 500.00		\$ 500.00	KRR	2/20/2019		Misc. repairs	
0101	56301	IMPRVMNTS OTHER THAN BLDG	\$ 3,600.00		\$ 3,600.00	KRR	2/13/2019		DATA Flow upgrade/conversion	
0101	56304	GIS	\$ 2,644.30		\$ 2,644.30	Ilh	2/28/2019		Annual GIS work estimate	
0201	53101	ENGINEERING FEES	\$ 8,200.00		\$ 8,200.00	KRR	2/14/2019		Survey services for Epb-3 North of Hood Road, 4,800	
0201	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
0201	53201	AUDITORS SERVICES	\$ 1,824.00		\$ 1,824.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
0201	53403	CHEMICAL WEED CONTROL	\$ 17,292.73		\$ 17,292.73	Ilh	2/28/2019	Clark Aquatic Servi	AWC - Rural Areas (Increased level of service)	Yearly PO pivot summary
0201	53405	MOWING SERVICES	\$ 11,124.00		\$ 11,124.00	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
0201	53407	TRASH DISPOSAL	\$ 250.00		\$ 250.00	KRR	2/6/2019			
0201	54301	ELECTRICITY	\$ 3,600.00		\$ 3,600.00	Ilh	3/1/2019		2 New aerators	~\$1,800/yr per aerator
0201	54301	ELECTRICITY	\$ 10,000.00		\$ 10,000.00	Ilh	3/1/2019			
0201	54601	REPAIR & MAINT-AERATORS	\$ 2,123.00		\$ 2,123.00	Ilh	2/28/2019	FUTURE HORIZON	Annual aerator service (\$193/yr per aerator)	Yearly PO pivot summary
0201	54601	REPAIR & MAINT-AERATORS	\$ 2,112.00		\$ 2,112.00	Ilh	2/28/2019	FUTURE HORIZON	Monthly aerator inspections (\$16/mo per aerator)	Yearly PO pivot summary
0201	54601	REPAIR & MAINT-AERATORS	\$ 21,093.00		\$ 21,093.00	Ilh	3/1/2019		Aerator repairs (not inspections)	
0201	54604	REPAIR & MAINT-CANAL/LAKE	\$ 8,000.00		\$ 8,000.00	KRR	2/19/2019		Includes 2 staff gauges (Converting from NGVD to NAVD(3000))	
0201	54608	REPAIR & MAINT - GENERAL	\$ 4,500.00		\$ 4,500.00	KRR	2/20/2019		Includes pressure cleaning of all RTU structures/pumps.(3,000)	
0201	54610	REPAIR & MAINT-TELEMETRY	\$ 1,500.00		\$ 1,500.00	KRR	2/14/2019		Misc. repairs to cards, metritapes and transmitters.	
0201	54613	REPAIR & MAINT-CULVERTS	\$ 3,000.00		\$ 3,000.00	KRR	2/15/2019		Misc. diving inspections	
0201	54614	REPAIR & MAINT - GATE	\$ 500.00		\$ 500.00	KRR	2/20/2019		Misc. repairs	
0201	56301	IMPRVMNTS OTHER THAN BLDG	\$ 27,000.00		\$ 27,000.00	KRR	2/19/2019		Epb-3 Canal ROW access Gate(new) Epb-3Canal ROW access gate (new), also includes DATA Flow upgrade and conversion (7,200)	
0201	56304	GIS	\$ 10,466.74		\$ 10,466.74	Ilh	2/28/2019		Annual GIS work estimate	
0201	56401	MACHINERY & EQUIPMENT	\$ 38,000.00		\$ 38,000.00	Ilh	3/1/2019		2 New aerators	
02A1	53101	ENGINEERING FEES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
02A1	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
02A1	53115	FINANCIAL CONS./ADVISOR	\$ 150.00		\$ 150.00	Ilh	2/28/2019	Digital Assurance C	DAC annual fee for debt compliance assistance	Yearly PO pivot summary
02A1	53201	AUDITORS SERVICES	\$ 1,089.00		\$ 1,089.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
02A1	53407	TRASH DISPOSAL	\$ 250.00		\$ 250.00	KRR	2/6/2019			

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
02A1	53409	LANDSCAPE MAINTENANCE	\$ 6,894.00		\$ 6,894.00	llh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
02A1	54301	ELECTRICITY	\$ 1,040.00		\$ 1,040.00	llh	3/1/2019		Based on FPL billing history	
02A1	54604	REPAIR & MAINT-CANAL/LAKE	\$ 25,000.00		\$ 25,000.00	KRR	2/19/2019		Includes 9 staff gauges (Converting from NGVD to NAVD (13,500)	
02A1	54608	REPAIR & MAINT - GENERAL	\$ 4,000.00		\$ 4,000.00	KRR	2/12/2019		Misc. repairs	
02A1	54610	REPAIR & MAINT-TELEMETRY	\$ 6,000.00		\$ 6,000.00	KRR	2/14/2019		Misc. repairs to cards, metritapes and transmitters.	
02A1	54613	REPAIR & MAINT-CULVERTS	\$ 2,000.00		\$ 2,000.00	KRR	2/20/2019		Misc. repairs	
02A1	54614	REPAIR & MAINT - GATE	\$ 500.00		\$ 500.00	KRR	2/20/2019		Misc. repairs	
02A1	56301	IMPRVMENTS OTHER THAN BLDG	\$ 32,400.00		\$ 32,400.00	KRR	2/13/2019		DATA Flow upgrade/conversion	
02A1	57301	TRUSTEE FEES	\$ 500.00		\$ 500.00	llh	2/28/2019	Regions	Trustee fees	Yearly PO pivot summary
02A2	57101	DEBT SERVICE-PRINCIPAL	\$ 195,000.00		\$ 195,000.00	llh	2/14/2019		Unit 02A 2013 Refunding Bonds	Yearly PO pivot summary
02A2	57201	DEBT SERVICE-INTEREST	\$ 184,212.50		\$ 184,212.50	llh	2/14/2019		Unit 02A 2013 Refunding Bonds	Yearly PO pivot summary
02C1	53115	FINANCIAL CONS./ADVISOR	\$ 150.00		\$ 150.00	llh	2/28/2019	Digital Assurance C	DAC annual fee for debt compliance assistance	Yearly PO pivot summary
02C1	53201	AUDITORS SERVICES	\$ 829.00		\$ 829.00	llh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
02C1	53403	CHEMICAL WEED CONTROL		\$ 1,491.48	\$ 1,491.48	llh	5/30/2019	Clark Aquatic Servi	AWC - Rural Areas (Add Alton Canal)	Yearly PO pivot summary
02C1	53407	TRASH DISPOSAL	\$ 1,000.00		\$ 1,000.00	KRR	2/6/2019			
02C1	53413	PRESERVE/EXOTIC MAINT	\$ 40,000.00	\$ 10,000.00	\$ 50,000.00	llh	2/22/2019	Aquatic Vegetatio	Units 3, 11, 16, 21, 23, 24, 27B, 29, 33, 43 - Preserve Maintenance - SALY + add'l \$10k since Parcel G and other preserves coming on line.	
02C1	54601	REPAIR & MAINT-AERATORS	\$ 12,500.00		\$ 12,500.00	llh	3/1/2019		Aerator repairs (not inspections)	
02C1	54608	REPAIR & MAINT - GENERAL	\$ 10,000.00		\$ 10,000.00	KRR	2/20/2019		Misc. repairs	
02C1	54611	REPAIR & MAINT-ROADS	\$ 10,000.00		\$ 10,000.00	KRR	2/25/2019		Misc. repairs	
02C1	54613	REPAIR & MAINT-CULVERTS	\$ 10,000.00		\$ 10,000.00	KRR	2/20/2019		Misc. repairs	
02C1	54618	R&M-AERATOR REFURBISHMENTS	\$ 6,250.00		\$ 6,250.00	llh	3/1/2019		Aerator refurbishments (\$6,250 each)	
02C1	57301	TRUSTEE FEES	\$ 1,555.00		\$ 1,555.00	llh	2/28/2019	Bank of New York	Trustee fees	Yearly PO pivot summary
02C2	57101	DEBT SERVICE-PRINCIPAL	\$ 1,035,000.00		\$ 1,035,000.00	llh	2/14/2019		Unit 02C 2014 Bonds	Yearly PO pivot summary
02C2	57101	DEBT SERVICE-PRINCIPAL	\$ 450,000.00		\$ 450,000.00	llh	2/14/2019		Unit 02C 2017 Bonds	Yearly PO pivot summary
02C2	57201	DEBT SERVICE-INTEREST	\$ 2,809,175.00		\$ 2,809,175.00	llh	2/14/2019		Unit 02C 2014 Bonds	Yearly PO pivot summary
02C2	57201	DEBT SERVICE-INTEREST	\$ 1,101,487.50		\$ 1,101,487.50	llh	2/14/2019		Unit 02C 2017 Bonds	Yearly PO pivot summary
0301	53101	ENGINEERING FEES	\$ 16,700.00		\$ 16,700.00	KRR	2/14/2019		Survey Services for misc. canals in Horseshoe Acres	
0301	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
0301	53201	AUDITORS SERVICES	\$ 1,326.00		\$ 1,326.00	llh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
0301	53403	CHEMICAL WEED CONTROL	\$ 26,082.80		\$ 26,082.80	llh	2/28/2019	FUTURE HORIZON	AWC - Urban Areas(SALY + 2%)	Yearly PO pivot summary
0301	53405	MOWING SERVICES	\$ 38,046.00		\$ 38,046.00	llh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
0301	53407	TRASH DISPOSAL	\$ 1,000.00		\$ 1,000.00	KRR	2/6/2019			
0301	53409	LANDSCAPE MAINTENANCE	\$ 2,331.00		\$ 2,331.00	llh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
0301	53413	PRESERVE/EXOTIC MAINT	\$ 4,800.00		\$ 4,800.00	llh	2/22/2019	Aquatic Vegetatio	Units 3, 11, 16, 21, 23, 24, 27B, 29, 33, 43 - Preserve Maintenance - SALY	
0301	54301	ELECTRICITY	\$ 600.00		\$ 600.00	llh	3/1/2019		Based on FPL billing history	
0301	54604	REPAIR & MAINT-CANAL/LAKE	\$ 156,000.00	\$ 70,000.00	\$ 226,000.00	KRR	2/27/2019		Includes, Phase II of Internal canal cleanup (30,000), EPB-7 Canal clean up of Banana Tree, and Exotic Trees and Brush, (5,000), and Steeplechase Fichus Tree Removal (10,000). also included is 8,400 for cleaning ROW encroachments in Epb-6 and Horseshoe acres internal canals. also includes 105,000 to complete Steeplechase excavation project (various designated sections) Also includes 4 staff gauges (Converting form NGVD to NAVD (6000)	Add'l \$70k rollover from FY19 budget for SWA grant projects.

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
0301	54608	REPAIR & MAINT - GENERAL	\$ 5,000.00		\$ 5,000.00	KRR	2/12/2019		Includes pressure cleaning of all RTU structures/pumps (350)	
0301	54610	REPAIR & MAINT-TELEMETRY	\$ 2,000.00		\$ 2,000.00	KRR	2/15/2019		Misc. repairs to cards, metritapes and transmitters.	
0301	54613	REPAIR & MAINT-CULVERTS	\$ 5,000.00		\$ 5,000.00	KRR	2/20/2019		Misc. repairs	
0301	54614	REPAIR & MAINT - GATE	\$ 3,000.00		\$ 3,000.00	KRR	2/11/2019		Epb-6 Outfall Canal ROW at Garden Road Access gate (Prepare/Paint)	
0301	56301	IMPRVMNTS OTHER THAN BLDG	\$ 7,200.00		\$ 7,200.00	KRR	2/13/2019		DATA Flow upgrade/conversion	
0301	56304	GIS	\$ 3,355.81		\$ 3,355.81	Ilh	2/28/2019		Annual GIS work estimate	
03A1	53101	ENGINEERING FEES	\$ 1,500.00		\$ 1,500.00	KRR	2/19/2019		Misc. Road Engineering	
03A1	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
03A1	53115	FINANCIAL CONS./ADVISOR	\$ 150.00		\$ 150.00	Ilh	2/28/2019	Digital Assurance	DAC annual fee for debt compliance assistance	Yearly PO pivot summary
03A1	53201	AUDITORS SERVICES	\$ 1,471.00		\$ 1,471.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
03A1	53403	CHEMICAL WEED CONTROL	\$ 7,503.51		\$ 7,503.51	Ilh	2/28/2019	FUTURE HORIZON	AWC - Urban Areas(SALY + 2%)	Yearly PO pivot summary
03A1	53407	TRASH DISPOSAL	\$ 250.00		\$ 250.00	KRR	2/6/2019			
03A1	54301	ELECTRICITY	\$ 25,000.00		\$ 25,000.00	Ilh	3/1/2019		Based on FPL billing history	
03A1	54601	REPAIR & MAINT-AERATORS	\$ 3,452.00		\$ 3,452.00	Ilh	2/28/2019	FUTURE HORIZON	Annual aerator service (\$193/yr per aerator)	Yearly PO pivot summary
03A1	54601	REPAIR & MAINT-AERATORS	\$ 2,688.00		\$ 2,688.00	Ilh	2/28/2019	FUTURE HORIZON	Monthly aerator inspections (\$16/mo per aerator)	Yearly PO pivot summary
03A1	54601	REPAIR & MAINT-AERATORS	\$ 25,482.00		\$ 25,482.00	Ilh	3/1/2019		Aerator repairs (not inspections)	
03A1	54608	REPAIR & MAINT - GENERAL	\$ 1,000.00		\$ 1,000.00	KRR	2/20/2019		Misc. repairs	
03A1	54611	REPAIR & MAINT-ROADS	\$ 3,000.00		\$ 3,000.00	KRR	2/19/2019		Misc. Repairs	
03A1	54613	REPAIR & MAINT-CULVERTS	\$ 6,000.00		\$ 6,000.00	KRR	2/15/2019		Misc. diving inspections	
03A1	54617	Repairs & Maint - Catch Basins	\$ 109,000.00	\$ 65,000.00	\$ 174,000.00	KRR	2/19/2019		Inspection and repairs	Includes FY19 budgeted funds to complete inspection
03A1	54618	R&M-AERATOR REFURBISHMENTS	\$ 6,250.00		\$ 6,250.00	Ilh	3/1/2019		Aerator refurbishments (\$6,250 each)	
03A1	57301	TRUSTEE FEES	\$ 525.00		\$ 525.00	Ilh	2/28/2019	Bank of New York	Trustee fees	Yearly PO pivot summary
03A2	57101	DEBT SERVICE-PRINCIPAL	\$ 275,000.00		\$ 275,000.00	Ilh	2/14/2019		Unit 03A 2004 Series B Refunding Bonds	Yearly PO pivot summary
03A2	57201	DEBT SERVICE-INTEREST	\$ 143,781.25		\$ 143,781.25	Ilh	2/14/2019		Unit 03A 2004 Series B Refunding Bonds	Yearly PO pivot summary
0401	53101	ENGINEERING FEES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
0401	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
0401	53201	AUDITORS SERVICES	\$ 2,164.00		\$ 2,164.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
0401	53403	CHEMICAL WEED CONTROL	\$ 15,795.67		\$ 15,795.67	Ilh	2/28/2019	FUTURE HORIZON	AWC - Urban Areas(SALY + 2%)	Yearly PO pivot summary
0401	53405	MOWING SERVICES	\$ 19,158.00		\$ 19,158.00	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
0401	53407	TRASH DISPOSAL	\$ 1,000.00		\$ 1,000.00	KRR	2/6/2019			
0401	53409	LANDSCAPE MAINTENANCE	\$ 4,410.00		\$ 4,410.00	Ilh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
0401	54301	ELECTRICITY	\$ 5,400.00		\$ 5,400.00	Ilh	3/1/2019		3 New aerators	~\$1,800/yr per aerator
0401	54301	ELECTRICITY	\$ 34,000.00		\$ 34,000.00	Ilh	3/1/2019		Based on FPL billing history	
0401	54601	REPAIR & MAINT-AERATORS	\$ 5,211.00		\$ 5,211.00	Ilh	2/28/2019	FUTURE HORIZON	Annual aerator service (\$193/yr per aerator)	Yearly PO pivot summary
0401	54601	REPAIR & MAINT-AERATORS	\$ 5,184.00		\$ 5,184.00	Ilh	2/28/2019	FUTURE HORIZON	Monthly aerator inspections (\$16/mo per aerator)	Yearly PO pivot summary
0401	54601	REPAIR & MAINT-AERATORS	\$ 44,501.00		\$ 44,501.00	Ilh	3/1/2019		Aerator repairs (not inspections)	
0401	54604	REPAIR & MAINT-CANAL/LAKE	\$ 14,000.00		\$ 14,000.00	KRR	2/19/2019		Includes 3 staff gauges (Converting from NGVD to NAVD (4500))	
0401	54608	REPAIR & MAINT - GENERAL	\$ 3,000.00		\$ 3,000.00	KRR	2/12/2019		Includes pressure cleaning of all RTU (450)	
0401	54610	REPAIR & MAINT-TELEMETRY	\$ 5,000.00		\$ 5,000.00	KRR	2/15/2019		Misc. repairs to cards, metritapes and transmitters.	
0401	54613	REPAIR & MAINT-CULVERTS	\$ 6,500.00		\$ 6,500.00	KRR	2/15/2019		Misc. diving inspections	
0401	54614	REPAIR & MAINT - GATE	\$ 5,000.00		\$ 5,000.00	KRR	2/11/2019		Epb-11N and Epb-11S Prepare/paint both access gates.	
0401	54618	R&M-AERATOR REFURBISHMENTS	\$ 18,750.00		\$ 18,750.00	Ilh	3/1/2019		Aerator refurbishments (\$6,250 each)	
0401	56301	IMPRVMNTS OTHER THAN BLDG	\$ 10,800.00		\$ 10,800.00	KRR	2/13/2019		DATA Flow upgrade/conversion	
0401	56304	GIS	\$ 10,677.69		\$ 10,677.69	Ilh	2/28/2019		Annual GIS work estimate	

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
0401	56401	MACHINERY & EQUIPMENT	\$ 57,000.00		\$ 57,000.00	Ilh	3/1/2019		New aerators	
0501	53101	ENGINEERING FEES	\$ 6,300.00		\$ 6,300.00	KRR	2/14/2019		Survey Services for portions of CPB-22a canal	
0501	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
0501	53114	WATER QUALITY	\$ 3,648.00		\$ 3,648.00	Ilh	2/28/2019	Everglades Labora	Water sampling	Yearly PO pivot summary
0501	53201	AUDITORS SERVICES	\$ 845.00		\$ 845.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
0501	53403	CHEMICAL WEED CONTROL	\$ 9,466.59		\$ 9,466.59	Ilh	2/28/2019	Clark Aquatic Servi	AWC - Rural Areas (Increased level of service)	Yearly PO pivot summary
0501	53405	MOWING SERVICES	\$ 11,742.00		\$ 11,742.00	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
0501	53407	TRASH DISPOSAL	\$ 250.00		\$ 250.00	KRR	2/6/2019			
0501	54604	REPAIR & MAINT-CANAL/LAKE	\$ 2,000.00		\$ 2,000.00	KRR	2/19/2019		Misc. repairs	
0501	54608	REPAIR & MAINT - GENERAL	\$ 1,000.00		\$ 1,000.00	KRR	2/20/2019		Misc. repairs	
0501	54613	REPAIR & MAINT-CULVERTS	\$ 1,000,000.00	\$ (1,000,000.00)	\$ -	KRR	3/1/2019		Repair Jog Road Culvert- 1,000', Includes, cleaning existing culvert, slip lining and restoration.	\$850k to be funded by loan, \$150k from maint
0501	54613	REPAIR & MAINT-CULVERTS		\$ 150,000.00	\$ 150,000.00	Ilh	3/14/2019		Repair Jog Road Culvert- 1,000', Includes, cleaning existing culvert, slip lining and restoration.	\$850k to be funded by loan, \$150k from maint
0501	54614	REPAIR & MAINT - GATE	\$ 2,000.00		\$ 2,000.00	KRR	2/11/2019		Cpb-22a ROW access gate Section 2, Prepare and Paint.	
0501	56304	GIS	\$ 9,909.27		\$ 9,909.27	Ilh	2/28/2019		Annual GIS work estimate	
0501	57101	DEBT SERVICE-PRINCIPAL	\$ 38,800.00	\$ 36,926.00	\$ 75,726.00	Ilh	3/14/2019		Estimated ds on new loan for culvert project. Assumes 15 yr term at 7%.	
0501	57201	DEBT SERVICE-INTEREST	\$ 68,250.00	\$ (14,625.00)	\$ 53,625.00	Ilh	3/14/2019		Estimated ds on new loan for culvert project. Assumes 15 yr term at 7%.	
05A1	53101	ENGINEERING FEES	\$ 16,000.00		\$ 16,000.00	KRR	2/19/2019		Engineering of LED Streetlight Conversion (12,000) and Misc. Engineering.	
05A1	53109	LEGAL SERVICES	\$ 2,000.00		\$ 2,000.00	CDB	3/1/2019			
05A1	53201	AUDITORS SERVICES	\$ 1,108.00		\$ 1,108.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
05A1	53402	MARSH MAINT-LITTORAL ZONE	\$ 5,800.00		\$ 5,800.00	Ilh	2/22/2019	Solitude Lake Mgrn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
05A1	53403	CHEMICAL WEED CONTROL	\$ 31,308.00		\$ 31,308.00	Ilh	2/28/2019	Solitude Lake Mgrn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
05A1	53407	TRASH DISPOSAL	\$ 250.00		\$ 250.00	KRR	2/6/2019			
05A1	54301	ELECTRICITY	\$ 14,000.00		\$ 14,000.00	Ilh	3/1/2019		Based on FPL billing history	
05A1	54604	REPAIR & MAINT-CANAL/LAKE	\$ 2,000.00		\$ 2,000.00	KRR	2/19/2019		Misc. repairs	
05A1	54608	REPAIR & MAINT - GENERAL	\$ 500.00		\$ 500.00	KRR	2/20/2019		Misc. repairs	
05A1	54611	REPAIR & MAINT-ROADS	\$ 31,000.00		\$ 31,000.00	KRR	2/19/2019		Traffic sign replacement (5,000), Misc. repairs to sidewalks, signs, Flashers (20,000) and Swale restoration (6,000)	
05A1	54617	Repairs & Maint - Catch Basins	\$ 135,000.00	\$ 165,000.00	\$ 300,000.00	KRR	2/19/2019		Inspection and repairs	Includes FY19 budgeted funds to complete inspection
05A1	56302	ROADS/BRIDGES	\$ 175,000.00		\$ 175,000.00	KRR	2/25/2019		LED Conversion Streetlights	
05A1	56303	CULVERTS/STRUCTURES	\$ 200,000.00		\$ 200,000.00	KRR	2/19/2019		Replace C011, 235' 54" BCMP Culvert	
05B1	53101	ENGINEERING FEES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
05B1	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
05B1	53115	FINANCIAL CONS./ADVISOR	\$ 150.00		\$ 150.00	Ilh	2/28/2019	Digital Assurance C	DAC annual fee for debt compliance assistance	Yearly PO pivot summary
05B1	53201	AUDITORS SERVICES	\$ 533.00		\$ 533.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
05B1	53409	LANDSCAPE MAINTENANCE	\$ 5,040.00		\$ 5,040.00	Ilh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
05B1	54301	ELECTRICITY	\$ 62.52		\$ 62.52	Ilh	2/28/2019	TD Bank (VISA)	City of WPB stormwater charge - SALY	Yearly PO pivot summary
05B1	54301	ELECTRICITY	\$ 4,500.00		\$ 4,500.00	Ilh	3/1/2019		Based on FPL billing history	
05B1	54602	REPAIR & MAINT-PUMP STATN	\$ 9,000.00		\$ 9,000.00	KRR	2/19/2019		Misc. repairs, EIM maintenance, etc., includes Painting of exterior PS (4,000)	
05B1	54602	REPAIR & MAINT-PUMP STATN	\$ 331.56		\$ 331.56	Ilh	2/28/2019	Gulfstream Termit	Pest Control - SALY	Yearly PO pivot summary

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
05B1	54604	REPAIR & MAINT-CANAL/LAKE	\$ 3,000.00		\$ 3,000.00	KRR	2/19/2019		Includes 2 staff gauges (Converting from NGVD to NAVD(3000))	
05B1	54606	REPAIR & MAINT-BLDG	\$ 75.00		\$ 75.00	llh	2/28/2019	GOLD COAST FIRE	Annual extinguisher inspection and refill	Yearly PO pivot summary
05B1	54606	REPAIR & MAINT-BLDG	\$ 5,000.00		\$ 5,000.00	KRR	3/1/2019		Misc. repairs	
05B1	54608	REPAIR & MAINT - GENERAL	\$ 1,000.00		\$ 1,000.00	KRR	2/12/2019		Includes pressure cleaning of all RTU structures/pumps.(750)	
05B1	54610	REPAIR & MAINT-TELEMETRY	\$ 1,500.00		\$ 1,500.00	KRR	2/14/2019		Misc. repairs to cards, metritapes and transmitters.	
05B1	55201	FUEL-PUMP STATIONS	\$ 3,000.00		\$ 3,000.00	KRR	2/15/2019		Includes fuel, and 750 for tank cleaning, polish and algaecide	
05B1	57301	TRUSTEE FEES	\$ 525.00		\$ 525.00	llh	2/28/2019	Bank of New York	Trustee fees	Yearly PO pivot summary
05B2	57101	DEBT SERVICE-PRINCIPAL	\$ 344,401.19		\$ 344,401.19	llh	2/14/2019		Unit 05B 2015 Refunding Issue	Yearly PO pivot summary
05B2	57201	DEBT SERVICE-INTEREST	\$ 48,727.56		\$ 48,727.56	llh	2/14/2019		Unit 05B 2015 Refunding Issue	Yearly PO pivot summary
05C1	53101	ENGINEERING FEES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
05C1	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
05C1	53201	AUDITORS SERVICES	\$ 591.00		\$ 591.00	llh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
05C1	53407	TRASH DISPOSAL	\$ 2,100.00		\$ 2,100.00	KRR	2/6/2019		6 x per year at 350/ea.	
05C1	53409	LANDSCAPE MAINTENANCE	\$ 1,071.00		\$ 1,071.00	llh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
05C1	54301	ELECTRICITY	\$ 1,200.00		\$ 1,200.00	llh	3/1/2019		Based on FPL billing history	
05C1	54604	REPAIR & MAINT-CANAL/LAKE	\$ 3,000.00		\$ 3,000.00	KRR	2/19/2019			
05C1	54608	REPAIR & MAINT - GENERAL	\$ 1,500.00		\$ 1,500.00	KRR	2/12/2019		Includes Misc. Irrigation repairs at OS1	
05C1	54610	REPAIR & MAINT-TELEMETRY	\$ 1,500.00		\$ 1,500.00	KRR	2/14/2019		Misc. repairs to cards, metritapes and transmitters.	
05C1	54613	REPAIR & MAINT-CULVERTS	\$ 10,000.00		\$ 10,000.00	KRR	2/20/2019		Misc. repairs	
05C1	56301	IMPRVMNTS OTHER THAN BLDG	\$ 3,600.00		\$ 3,600.00	KRR	2/13/2019		DATA Flow upgrade/conversion	
05D1	53101	ENGINEERING FEES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
05D1	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
05D1	53201	AUDITORS SERVICES	\$ 926.00		\$ 926.00	llh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
05D1	53409	LANDSCAPE MAINTENANCE	\$ 2,520.00		\$ 2,520.00	llh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
05D1	54301	ELECTRICITY	\$ 62.52		\$ 62.52	llh	2/28/2019	TD Bank (VISA)	City of WPB stormwater charge - SALY	Yearly PO pivot summary
05D1	54301	ELECTRICITY	\$ 3,100.00		\$ 3,100.00	llh	3/1/2019		Based on FPL billing history	
05D1	54602	REPAIR & MAINT-PUMP STATN	\$ 6,000.00		\$ 6,000.00	KRR	2/15/2019		Misc. repairs, EIM maintenance, etc.	
05D1	54602	REPAIR & MAINT-PUMP STATN	\$ 331.56		\$ 331.56	llh	2/28/2019	Gulfstream Termit	Pest Control - SALY	Yearly PO pivot summary
05D1	54604	REPAIR & MAINT-CANAL/LAKE	\$ 3,000.00		\$ 3,000.00	KRR	2/19/2019		Includes 2 staff gauges (Converting from NGVD to NAVD (3,000))	
05D1	54606	REPAIR & MAINT-BLDG	\$ 500.00		\$ 500.00	KRR	2/19/2019		Misc. repairs	
05D1	54606	REPAIR & MAINT-BLDG	\$ 50.00		\$ 50.00	llh	2/28/2019	GOLD COAST FIRE	Annual extinguisher inspection and refill	Yearly PO pivot summary
05D1	54608	REPAIR & MAINT - GENERAL	\$ 1,000.00		\$ 1,000.00	KRR	2/12/2019		Includes pressure cleaning of all RTU structures/pumps.(600)	
05D1	54610	REPAIR & MAINT-TELEMETRY	\$ 1,500.00		\$ 1,500.00	KRR	2/14/2019		Misc. repairs to cards, metritapes and transmitters.	
05D1	54908	GOV'MNTL REGISTRATION FEE	\$ 25.00		\$ 25.00	llh	2/28/2019	FLORIDA DEPT. OF	FDEP annual registration fee - SALY	Yearly PO pivot summary
05D1	55201	FUEL-PUMP STATIONS	\$ 5,000.00		\$ 5,000.00	KRR	2/15/2019		Includes fuel, and 750 for fuel tank annual inspection and certification and 1000 for tank cleaning, polish and algaecide	
05D1	56301	IMPRVMNTS OTHER THAN BLDG	\$ 43,600.00		\$ 43,600.00	KRR	2/15/2019		DATA Flow upgrade/conversion, Includes replacement of existing 1000 gallon Convault tank to 500 steel tank	
0701	53101	ENGINEERING FEES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
0701	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
0701	53114	WATER QUALITY	\$ 3,697.00		\$ 3,697.00	llh	2/28/2019	Everglades Labora	Water sampling	Yearly PO pivot summary
0701	53201	AUDITORS SERVICES	\$ 737.00		\$ 737.00	llh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
0701	53403	CHEMICAL WEED CONTROL	\$ 5,234.03		\$ 5,234.03	llh	2/28/2019	Clark Aquatic Servi	AWC - Rural Areas (Increased level of service)	Yearly PO pivot summary
0701	53405	MOWING SERVICES	\$ 16,686.00		\$ 16,686.00	llh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
0701	53407	TRASH DISPOSAL	\$ 1,200.00		\$ 1,200.00	KRR	2/6/2019			
0701	53409	LANDSCAPE MAINTENANCE	\$ 378.00		\$ 378.00	llh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
0701	54301	ELECTRICITY	\$ 500.00		\$ 500.00	llh	3/1/2019		Based on FPL billing history	
0701	54604	REPAIR & MAINT-CANAL/LAKE	\$ 5,000.00		\$ 5,000.00	KRR	2/19/2019			
0701	54608	REPAIR & MAINT - GENERAL	\$ 1,000.00		\$ 1,000.00	KRR	2/12/2019		Includes pressure cleaning of all RTU structures/pumps (350)	
0701	54610	REPAIR & MAINT-TELEMETRY	\$ 1,000.00		\$ 1,000.00	KRR	2/15/2019		Misc. repairs to cards, metritapes and transmitters.	
0701	54614	REPAIR & MAINT - GATE	\$ 500.00		\$ 500.00	KRR	2/20/2019		Misc. repairs	
0701	56304	GIS	\$ 3,352.12		\$ 3,352.12	llh	2/28/2019		Annual GIS work estimate	
0901	53101	ENGINEERING FEES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
0901	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
0901	53114	WATER QUALITY	\$ 5,510.00		\$ 5,510.00	llh	2/28/2019	Everglades Labora	Water sampling	Yearly PO pivot summary
0901	53201	AUDITORS SERVICES	\$ 674.00		\$ 674.00	llh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
0901	53403	CHEMICAL WEED CONTROL	\$ 3,552.95		\$ 3,552.95	llh	2/28/2019	Clark Aquatic Servi	AWC - Rural Areas (Increased level of service)	Yearly PO pivot summary
0901	53405	MOWING SERVICES	\$ 8,652.00		\$ 8,652.00	llh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
0901	53409	LANDSCAPE MAINTENANCE	\$ 630.00		\$ 630.00	llh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
0901	54301	ELECTRICITY	\$ 200.00		\$ 200.00	llh	3/1/2019		Based on FPL billing history	
0901	54604	REPAIR & MAINT-CANAL/LAKE	\$ 5,000.00		\$ 5,000.00	KRR	2/19/2019		Includes 1 staff gauge (Converting from NGVD to NAVD (1,500)	
0901	54608	REPAIR & MAINT - GENERAL	\$ 1,500.00		\$ 1,500.00	KRR	2/12/2019		Includes pressure cleaning of all RTU structures/pumps.(350)	
0901	54610	REPAIR & MAINT-TELEMETRY	\$ 1,500.00		\$ 1,500.00	KRR	2/14/2019		Misc. repairs to cards, metritapes and transmitters.	
0901	54613	REPAIR & MAINT-CULVERTS	\$ 5,500.00		\$ 5,500.00	KRR	2/15/2019		Misc. diving inspections	
0901	54614	REPAIR & MAINT - GATE	\$ 500.00		\$ 500.00	KRR	2/20/2019		Misc. repairs	
0901	56301	IMPRVMNTS OTHER THAN BLDG	\$ 3,600.00		\$ 3,600.00	KRR	2/13/2019		DATA Flow upgrade/conversion	
0901	56304	GIS	\$ 2,189.82		\$ 2,189.82	llh	2/28/2019		Annual GIS work estimate	
09A1	53101	ENGINEERING FEES	\$ 1,000.00		\$ 1,000.00	KRR	2/19/2019		Misc. Engineering	
09A1	53109	LEGAL SERVICES	\$ 1,000.00		\$ 1,000.00	CDB	3/1/2019			
09A1	53114	WATER QUALITY	\$ 1,384.00		\$ 1,384.00	llh	2/28/2019	Everglades Labora	Water sampling	Yearly PO pivot summary
09A1	53201	AUDITORS SERVICES	\$ 3,864.00		\$ 3,864.00	llh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
09A1	53403	CHEMICAL WEED CONTROL	\$ 23,209.95		\$ 23,209.95	llh	2/28/2019	Tree Huggers	Units 9A/9B - Aquatic Weed Control, Greenway and Preserve Maintenance - New contract.	Yearly PO pivot summary
09A1	53405	MOWING SERVICES	\$ 13,596.00		\$ 13,596.00	llh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
09A1	53407	TRASH DISPOSAL	\$ 250.00		\$ 250.00	KRR	2/6/2019			
09A1	53409	LANDSCAPE MAINTENANCE	\$ 3,071.25		\$ 3,071.25	llh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
09A1	53412	BIOLOGICAL WEED CONTROL	\$ 5,000.00		\$ 5,000.00	llh	2/21/2019		Grass carp stocking	
09A1	53413	PRESERVE/EXOTIC MAINT	\$ 121,747.50		\$ 121,747.50	llh	2/28/2019	Tree Huggers	Units 9A/9B - Aquatic Weed Control, Greenway and Preserve Maintenance - New contract.	Yearly PO pivot summary
09A1	53414	UPLAND MAINTENANCE	\$ 10,998.58		\$ 10,998.58	llh	2/28/2019	Tree Huggers	Units 9A/9B - Aquatic Weed Control, Greenway and Preserve Maintenance - New contract.	Yearly PO pivot summary
09A1	54301	ELECTRICITY	\$ 5,400.00		\$ 5,400.00	llh	3/1/2019		3 New aerators	~\$1,800/yr per aerator
09A1	54301	ELECTRICITY	\$ 65,000.00		\$ 65,000.00	llh	3/1/2019		Based on FPL billing history	
09A1	54601	REPAIR & MAINT-AERATORS	\$ 5,790.00		\$ 5,790.00	llh	2/28/2019	FUTURE HORIZON	Annual aerator service (\$193/yr per aerator)	Yearly PO pivot summary
09A1	54601	REPAIR & MAINT-AERATORS	\$ 5,760.00		\$ 5,760.00	llh	2/28/2019	FUTURE HORIZON	Monthly aerator inspections (\$16/mo per aerator)	Yearly PO pivot summary
09A1	54601	REPAIR & MAINT-AERATORS	\$ 43,890.00		\$ 43,890.00	llh	3/1/2019		Aerator repairs (not inspections)	

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
09A1	54604	REPAIR & MAINT-CANAL/LAKE	\$ 11,000.00		\$ 11,000.00	KRR	2/19/2019		Includes 4 staff gauges (Converting from NGVD to NAVD (6,000))	
09A1	54606	REPAIR & MAINT-BLDG	\$ 5,000.00		\$ 5,000.00	KRR	2/19/2019		Misc. repairs	
09A1	54608	REPAIR & MAINT - GENERAL	\$ 7,000.00		\$ 7,000.00	KRR	2/12/2019		Includes pressure cleaning of all RTU structures/pumps.(1,450)	
09A1	54610	REPAIR & MAINT-TELEMETRY	\$ 3,000.00		\$ 3,000.00	KRR	2/14/2019		Misc. repairs to cards, metritapes and transmitters.	
09A1	54611	REPAIR & MAINT-ROADS	\$ 25,000.00		\$ 25,000.00	KRR	2/19/2019		Misc. sidewalk repair	
09A1	54613	REPAIR & MAINT-CULVERTS	\$ 8,000.00		\$ 8,000.00	KRR	2/15/2019		Misc. diving inspections	
09A1	54618	R&M-AERATOR REFURBISHMENTS	\$ 12,500.00		\$ 12,500.00	llh	3/1/2019		Aerator refurbishments (\$6,250 each)	
09A1	54620	R & M - Preserve Structures	\$ 35,000.00		\$ 35,000.00	llh	2/22/2019		Fence repair, wood structures repair, drainage improvements w/l dry detention areas, possible vegetation/reduction mowing.	
09A1	56301	IMPRVMNTS OTHER THAN BLDG	\$ 21,600.00		\$ 21,600.00	KRR	2/13/2019		DATA Flow upgrade/conversion	
09A1	56401	MACHINERY & EQUIPMENT	\$ 57,000.00		\$ 57,000.00	llh	3/1/2019		3 New aerators	
09A2	57101	DEBT SERVICE-PRINCIPAL	\$ 2,241,664.15		\$ 2,241,664.15	llh	2/14/2019		Unit 09A 2013	Yearly PO pivot summary
09A2	57201	DEBT SERVICE-INTEREST	\$ 589,198.62		\$ 589,198.62	llh	2/14/2019		Unit 09A 2013	Yearly PO pivot summary
09B1	53101	ENGINEERING FEES	\$ 1,000.00		\$ 1,000.00	KRR	2/19/2019		Misc. engineering	
09B1	53109	LEGAL SERVICES	\$ 1,000.00		\$ 1,000.00	CDB	3/1/2019			
09B1	53115	FINANCIAL CONS./ADVISOR	\$ 150.00		\$ 150.00	llh	2/28/2019	Digital Assurance C	DAC annual fee for debt compliance assistance	Yearly PO pivot summary
09B1	53201	AUDITORS SERVICES	\$ 3,041.00		\$ 3,041.00	llh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
09B1	53403	CHEMICAL WEED CONTROL	\$ 9,915.45		\$ 9,915.45	llh	2/28/2019	Tree Huggers	Units 9A/9B - Aquatic Weed Control, Greenway and Preserve Maintenance - New contract.	Yearly PO pivot summary
09B1	53407	TRASH DISPOSAL	\$ 250.00		\$ 250.00	KRR	2/6/2019			
09B1	53409	LANDSCAPE MAINTENANCE	\$ 2,147.25		\$ 2,147.25	llh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
09B1	53412	BIOLOGICAL WEED CONTROL	\$ 5,000.00		\$ 5,000.00	llh	2/21/2019		Grass carp stocking	
09B1	53413	PRESERVE/EXOTIC MAINT	\$ 121,747.50		\$ 121,747.50	llh	2/28/2019	Tree Huggers	Units 9A/9B - Aquatic Weed Control, Greenway and Preserve Maintenance - New contract.	Yearly PO pivot summary
09B1	53414	UPLAND MAINTENANCE	\$ 26,885.42		\$ 26,885.42	llh	2/28/2019	Tree Huggers	Units 9A/9B - Aquatic Weed Control, Greenway and Preserve Maintenance - New contract.	Yearly PO pivot summary
09B1	54301	ELECTRICITY	\$ 3,600.00		\$ 3,600.00	llh	3/1/2019		2 New aerators	~\$1,800/yr per aerator
09B1	54301	ELECTRICITY	\$ 43,000.00		\$ 43,000.00	llh	3/1/2019		Based on FPL billing history	
09B1	54601	REPAIR & MAINT-AERATORS	\$ 3,088.00		\$ 3,088.00	llh	2/28/2019	FUTURE HORIZON	Annual aerator service (\$193/yr per aerator)	Yearly PO pivot summary
09B1	54601	REPAIR & MAINT-AERATORS	\$ 3,072.00		\$ 3,072.00	llh	2/28/2019	FUTURE HORIZON	Monthly aerator inspections (\$16/mo per aerator)	Yearly PO pivot summary
09B1	54601	REPAIR & MAINT-AERATORS	\$ 33,408.00		\$ 33,408.00	llh	3/1/2019		Aerator repairs (not inspections)	
09B1	54604	REPAIR & MAINT-CANAL/LAKE	\$ 7,500.00		\$ 7,500.00	KRR	2/19/2019		Includes 5 staff gauges (Converting from NGVD to NAVD (7500))	
09B1	54606	REPAIR & MAINT-BLDG	\$ 5,000.00		\$ 5,000.00	KRR	2/19/2019		Misc. repairs	
09B1	54608	REPAIR & MAINT - GENERAL	\$ 7,000.00		\$ 7,000.00	KRR	2/12/2019		Includes pressure cleaning of all RTU structures/pumps.(1,100)	
09B1	54610	REPAIR & MAINT-TELEMETRY	\$ 3,000.00		\$ 3,000.00	KRR	2/14/2019		Misc. repairs to cards, metritapes and transmitters.	
09B1	54611	REPAIR & MAINT-ROADS	\$ 25,000.00		\$ 25,000.00	KRR	2/19/2019		Misc. sidewalk repair	
09B1	54613	REPAIR & MAINT-CULVERTS	\$ 45,000.00		\$ 45,000.00	KRR	2/15/2019		Misc. diving inspections	
09B1	54618	R&M-AERATOR REFURBISHMENTS	\$ 6,250.00		\$ 6,250.00	llh	3/1/2019		Aerator refurbishments (\$6,250 each)	
09B1	54620	R & M - Preserve Structures	\$ 35,000.00		\$ 35,000.00	llh	2/22/2019		Fence repair, wood structures repair, drainage improvements w/l dry detention areas, possible vegetation/reduction mowing.	
09B1	56301	IMPRVMNTS OTHER THAN BLDG	\$ 14,400.00		\$ 14,400.00	KRR	2/13/2019		DATA Flow upgrade/conversion	
09B1	56401	MACHINERY & EQUIPMENT	\$ 38,000.00		\$ 38,000.00	llh	3/1/2019		2 New aerators	
09B1	57301	TRUSTEE FEES	\$ 525.00		\$ 525.00	llh	2/28/2019	Bank of New York	Trustee fees	Yearly PO pivot summary

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
0982	57101	DEBT SERVICE-PRINCIPAL	\$ 910,000.00		\$ 910,000.00	Ilh	2/14/2019		Unit 09B 2015 Water Control & Improv Refunding Bonds	Yearly PO pivot summary
0982	57201	DEBT SERVICE-INTEREST	\$ 428,475.00		\$ 428,475.00	Ilh	2/14/2019		Unit 09B 2015 Water Control & Improv Refunding Bonds	Yearly PO pivot summary
1101	53101	ENGINEERING FEES	\$ 46,000.00		\$ 46,000.00	KRR	2/19/2019		Includes (5,000) to design loft for additional storage at South PS., Roadway Rehab for Ryder Cup Blvd, design and construction service (25,000), Tunnel repairs to Ave of Champions (6,000) and misc., engineering (10,000)	
1101	53109	LEGAL SERVICES	\$ 3,000.00		\$ 3,000.00	CDB	3/1/2019			
1101	53114	WATER QUALITY	\$ 14,145.00		\$ 14,145.00	Ilh	2/28/2019	Everglades Labora	Water sampling	Yearly PO pivot summary
1101	53201	AUDITORS SERVICES	\$ 12,280.00		\$ 12,280.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
1101	53402	MARSH MAINT-LITTORAL ZONE	\$ 349,750.00		\$ 349,750.00	Ilh	2/28/2019	Aquatic Vegetatio	Unit 11 - Aquatic Weed Control and Marsh Maintenance - Anticipate 3% increase.	Yearly PO pivot summary
1101	53403	CHEMICAL WEED CONTROL	\$ 221,070.00		\$ 221,070.00	Ilh	2/28/2019	Aquatic Vegetatio	Unit 11 - Aquatic Weed Control and Marsh Maintenance - Anticipate 3% increase.	Yearly PO pivot summary
1101	53405	MOWING SERVICES	\$ 33,001.20		\$ 33,001.20	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
1101	53407	TRASH DISPOSAL	\$ 250.00		\$ 250.00	KRR	2/6/2019			
1101	53409	LANDSCAPE MAINTENANCE	\$ 6,573.00		\$ 6,573.00	Ilh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
1101	53413	PRESERVE/EXOTIC MAINT	\$ 53,000.00	\$ 10,000.00	\$ 63,000.00	Ilh	2/22/2019	Aquatic Vegetatio	Units 3, 11, 16, 21, 23, 24, 27B, 29, 33, 43 - Preserve Maintenance - SALY + add'l \$10k since need to increase control smartweed.	
1101	54301	ELECTRICITY	\$ 5,400.00		\$ 5,400.00	Ilh	3/1/2019		3 New aerators	~\$1,800/yr per aerator
1101	54301	ELECTRICITY	\$ 160,000.00		\$ 160,000.00	Ilh	3/1/2019		Based on FPL billing history	
1101	54302	WATER/SEWER	\$ 272.40		\$ 272.40	Ilh	2/28/2019	TD Bank (VISA)	South PS dog park water- Seacoast - SALY	Yearly PO pivot summary
1101	54601	REPAIR & MAINT-AERATORS	\$ 16,984.00		\$ 16,984.00	Ilh	2/28/2019	FUTURE HORIZON	Annual aerator service (\$193/yr per aerator)	Yearly PO pivot summary
1101	54601	REPAIR & MAINT-AERATORS	\$ 16,896.00		\$ 16,896.00	Ilh	2/28/2019	FUTURE HORIZON	Monthly aerator inspections (\$16/mo per aerator)	Yearly PO pivot summary
1101	54601	REPAIR & MAINT-AERATORS	\$ 139,244.00		\$ 139,244.00	Ilh	3/1/2019		Aerator repairs (not inspections)	
1101	54602	REPAIR & MAINT-PUMP STATN	\$ 20,000.00		\$ 20,000.00	KRR	2/19/2019		Misc. repairs, EIM maintenance, etc., includes waterproofing North PS- filling in settling cracks-(6,500)	
1101	54602	REPAIR & MAINT-PUMP STATN	\$ 994.74		\$ 994.74	Ilh	2/28/2019	Gulfstream Termit	Pest Control - SALY	Yearly PO pivot summary
1101	54604	REPAIR & MAINT-CANAL/LAKE	\$ 19,000.00		\$ 19,000.00	KRR	2/19/2019		Includes 6 staff gauges (Converting from NGVD to NAVD (9,000)	
1101	54606	REPAIR & MAINT-BLDG	\$ 10,000.00		\$ 10,000.00	KRR	2/19/2019		Misc. repairs	
1101	54606	REPAIR & MAINT-BLDG	\$ 300.00		\$ 300.00	Ilh	2/28/2019	GOLD COAST FIRE	Annual extinguisher inspection and refill	Yearly PO pivot summary
1101	54608	REPAIR & MAINT - GENERAL	\$ 7,000.00		\$ 7,000.00	KRR	2/12/2019		Includes quarterly cleaning of 5 preserve structures (1,200) and pressure cleaning of all RTU structure/pumps(2,900) Also includes irrigation repairs at South PS (2,000)	
1101	54610	REPAIR & MAINT-TELEMETRY	\$ 5,000.00		\$ 5,000.00	KRR	2/14/2019		Misc. repairs to cards, metritapes and transmitters.	
1101	54611	REPAIR & MAINT-ROADS	\$ 395,200.00	\$ (270,000.00)	\$ 125,200.00	KRR	2/19/2019		Ryder cup Overlay (270,000), Sign refurbishment (16,000),3 Tunnel repairs(Ryder Cup(4,400),Tournament (8,200) and Ave. of Champions(31,600) and Misc. sidewalk repair(65,000) * Must roll over money from 54611 to makeup total of 420,000 for Ryder Cup overlay*	Reclassified portion for Ryder Cup to 56302.
1101	54613	REPAIR & MAINT-CULVERTS	\$ 55,000.00		\$ 55,000.00	KRR	2/15/2019		Misc. diving inspections	
1101	54614	REPAIR & MAINT - GATE	\$ 500.00		\$ 500.00	KRR	2/20/2019		Misc. repairs	

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
1101	54617	Repairs & Maint - Catch Basins	\$ 20,000.00	\$ 80,000.00	\$ 100,000.00	KRR	2/19/2019		Inspection and repairs	Includes FY19 budgeted funds to complete inspection
1101	54618	R&M-AERATOR REFURBISHMENTS	\$ 31,250.00		\$ 31,250.00	Ilh	3/1/2019		Aerator refurbishments (\$6,250 each)	
1101	54908	GOV'MNTL REGISTRATION FEE	\$ 75.00		\$ 75.00	Ilh	2/28/2019	FLORIDA DEPT. OF	FDEP annual registration fee - SALY	Yearly PO pivot summary
1101	54908	GOV'MNTL REGISTRATION FEE	\$ 60.00		\$ 60.00	Ilh	2/28/2019	PALM BEACH COU	Annual wellfield Op Permit Renewal Fees - SALY	Yearly PO pivot summary
1101	55201	FUEL-PUMP STATIONS	\$ 13,250.00		\$ 13,250.00	KRR	2/15/2019		Includes fuel (3 tanks), and 2,250 annual inspection and certification, and 3,000 for tank cleaning, polish and algaecide.	
1101	55207	FERTILIZER	\$ 10,300.00		\$ 10,300.00	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
1101	56301	IMPRVMNTS OTHER THAN BLDG	\$ 82,000.00		\$ 82,000.00	KRR	2/19/2019		DATA Flow upgrade/conversion (22,000),also includes Convault tank replacement to 2000 gallon steel tank South PS- (60,000)	
1101	56302	ROADS/BRIDGES		\$ 420,000.00	\$ 420,000.00	Ilh	3/27/2019		Ryder Cup Overlay	
1101	56304	GIS	\$ 6,930.08		\$ 6,930.08	Ilh	2/28/2019		Annual GIS work estimate	
1101	56401	MACHINERY & EQUIPMENT	\$ 57,000.00		\$ 57,000.00	Ilh	3/1/2019		3 New aerators	
1101	57101	DEBT SERVICE-PRINCIPAL	\$ 162,447.64		\$ 162,447.64	Ilh	2/14/2019		2011 PS renovation loan	Yearly PO pivot summary
1101	57201	DEBT SERVICE-INTEREST	\$ 37,734.70		\$ 37,734.70	Ilh	2/14/2019		2011 PS renovation loan	Yearly PO pivot summary
1201	53201	AUDITORS SERVICES	\$ 347.00		\$ 347.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
1201	53403	CHEMICAL WEED CONTROL	\$ 175.75		\$ 175.75	Ilh	2/28/2019	Clark Aquatic Servi	AWC - Rural Areas (Increased level of service)	Yearly PO pivot summary
1201	53405	MOWING SERVICES	\$ 2,163.00		\$ 2,163.00	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
1201	53407	TRASH DISPOSAL	\$ 250.00		\$ 250.00	KRR	2/6/2019			
1201	53409	LANDSCAPE MAINTENANCE	\$ 1,008.00		\$ 1,008.00	Ilh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
1201	54604	REPAIR & MAINT-CANAL/LAKE	\$ 4,000.00		\$ 4,000.00	KRR	2/19/2019		Includes 2 staff gauges (Converting from NGVD to NAVD (3,000)	
1201	54608	REPAIR & MAINT - GENERAL	\$ 500.00		\$ 500.00	KRR	2/20/2019		Misc. repairs	
1201	54610	REPAIR & MAINT-TELEMETRY	\$ 1,000.00		\$ 1,000.00	KRR	2/15/2019		Misc. repairs to cards, metritapes and transmitters.	
1201	54614	REPAIR & MAINT - GATE	\$ 500.00		\$ 500.00	KRR	2/11/2019		Misc. repairs	
1201	56301	IMPRVMNTS OTHER THAN BLDG	\$ 7,200.00		\$ 7,200.00	KRR	2/13/2019		DATA Flow upgrade/conversion	
1201	56304	GIS	\$ 2,426.98		\$ 2,426.98	Ilh	2/28/2019		Annual GIS work estimate	
12A1	53201	AUDITORS SERVICES	\$ 142.00		\$ 142.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
12A1	53403	CHEMICAL WEED CONTROL	\$ 994.49		\$ 994.49	Ilh	2/28/2019	FUTURE HORIZON:	AWC - Urban Areas(SALY + 2%)	Yearly PO pivot summary
12A1	54301	ELECTRICITY	\$ 1,800.00		\$ 1,800.00	Ilh	3/1/2019		1 New aerators	~\$1,800/yr per aerator
12A1	54301	ELECTRICITY	\$ 1,250.00		\$ 1,250.00	Ilh	3/1/2019		Based on FPL billing history	
12A1	54601	REPAIR & MAINT-AERATORS	\$ 386.00		\$ 386.00	Ilh	2/28/2019	FUTURE HORIZON:	Annual aerator service (\$193/yr per aerator)	Yearly PO pivot summary
12A1	54601	REPAIR & MAINT-AERATORS	\$ 384.00		\$ 384.00	Ilh	2/28/2019	FUTURE HORIZON:	Monthly aerator inspections (\$16/mo per aerator)	Yearly PO pivot summary
12A1	54601	REPAIR & MAINT-AERATORS	\$ 9,784.00		\$ 9,784.00	Ilh	3/1/2019		Aerator repairs (not inspections)	
12A1	54604	REPAIR & MAINT-CANAL/LAKE	\$ 500.00		\$ 500.00	KRR	2/19/2019		Misc. repairs	
12A1	54608	REPAIR & MAINT - GENERAL	\$ 1,000.00		\$ 1,000.00	KRR	2/20/2019		Misc. repairs	
12A1	54613	REPAIR & MAINT-CULVERTS	\$ 2,500.00		\$ 2,500.00	KRR	2/20/2019		Misc. repairs	
12A1	54618	R&M-AERATOR REFURBISHMENTS	\$ 6,250.00		\$ 6,250.00	Ilh	3/1/2019		Aerator refurbishments (\$6,250 each)	
12A1	56401	MACHINERY & EQUIPMENT	\$ 19,000.00		\$ 19,000.00	Ilh	3/1/2019		1 New aerators	
1401	53101	ENGINEERING FEES	\$ 10,000.00		\$ 10,000.00	CDB	3/1/2019			
1401	53109	LEGAL SERVICES	\$ 10,000.00		\$ 10,000.00	CDB	3/1/2019			
1401	53114	WATER QUALITY	\$ 5,123.00		\$ 5,123.00	Ilh	2/28/2019	Everglades Labora	Water sampling	Yearly PO pivot summary
1401	53201	AUDITORS SERVICES	\$ 4,454.00		\$ 4,454.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
1401	53403	CHEMICAL WEED CONTROL	\$ 33,829.91		\$ 33,829.91	Ilh	2/28/2019	FUTURE HORIZON:	AWC - Urban Areas(SALY + 2%)	Yearly PO pivot summary
1401	53405	MOWING SERVICES	\$ 4,944.00		\$ 4,944.00	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
1401	53407	TRASH DISPOSAL	\$ 1,000.00		\$ 1,000.00	KRR	2/6/2019			
1401	53409	LANDSCAPE MAINTENANCE	\$ 1,359.75		\$ 1,359.75	Ilh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
1401	54301	ELECTRICITY	\$ 7,200.00		\$ 7,200.00	Ilh	3/1/2019		4 New aerators	~\$1,800/yr per aerator

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
1401	54301	ELECTRICITY	\$ 134,000.00		\$ 134,000.00	Ilh	3/1/2019		Based on FPL billing history	
1401	54601	REPAIR & MAINT-AERATORS	\$ 12,545.00		\$ 12,545.00	Ilh	2/28/2019	FUTURE HORIZON	Annual aerator service (\$193/yr per aerator)	Yearly PO pivot summary
1401	54601	REPAIR & MAINT-AERATORS	\$ 12,480.00		\$ 12,480.00	Ilh	2/28/2019	FUTURE HORIZON	Monthly aerator inspections (\$16/mo per aerator)	Yearly PO pivot summary
1401	54601	REPAIR & MAINT-AERATORS	\$ 99,095.00		\$ 99,095.00	Ilh	3/1/2019		Aerator repairs (not inspections)	
1401	54602	REPAIR & MAINT-PUMP STATN	\$ 15,000.00	\$ 5,000.00	\$ 20,000.00	KRR	2/15/2019		Misc. repairs, EIM maintenance, etc.	
1401	54602	REPAIR & MAINT-PUMP STATN	\$ 331.56		\$ 331.56	Ilh	2/28/2019	Gulfstream Termi	Pest Control - SALY	Yearly PO pivot summary
1401	54604	REPAIR & MAINT-CANAL/LAKE	\$ 10,000.00		\$ 10,000.00	KRR	2/19/2019		Includes 3 Staff gauges (Converting from NGVD to NAVD (4,500)	
1401	54606	REPAIR & MAINT-BLDG	\$ 3,000.00		\$ 3,000.00	KRR	2/19/2019		Misc. repairs	
1401	54606	REPAIR & MAINT-BLDG	\$ 160.00		\$ 160.00	Ilh	2/28/2019	GOLD COAST FIRE	Annual extinguisher inspection and refill	Yearly PO pivot summary
1401	54608	REPAIR & MAINT - GENERAL	\$ 4,000.00		\$ 4,000.00	KRR	2/12/2019		Includes pressure cleaning of all RTU structures/pumps (920)	
1401	54610	REPAIR & MAINT-TELEMETRY	\$ 7,500.00		\$ 7,500.00	KRR	2/14/2019		Rewire RTU 16,(1,500) and misc. cards, metritapes, transmitters.	
1401	54613	REPAIR & MAINT-CULVERTS	\$ 20,000.00		\$ 20,000.00	KRR	2/15/2019		Misc. diving inspections	
1401	54618	R&M-AERATOR REFURBISHMENTS	\$ 31,250.00		\$ 31,250.00	Ilh	3/1/2019		Aerator refurbishments (\$6,250 each)	
1401	54908	GOV'MNTL REGISTRATION FEE	\$ 25.00		\$ 25.00	Ilh	2/28/2019	FLORIDA DEPT. OF	FDEP annual registration fee - SALY	Yearly PO pivot summary
1401	54908	GOV'MNTL REGISTRATION FEE	\$ 60.00		\$ 60.00	Ilh	2/28/2019	PALM BEACH COU	Annual wellfield Op Permit Renewal Fees - SALY	Yearly PO pivot summary
1401	55201	FUEL-PUMP STATIONS	\$ 3,250.00		\$ 3,250.00	KRR	2/15/2019		Includes fuel and 750 for fuel tank annual inspection and certification	
1401	56301	IMPRVMNTS OTHER THAN BLDG	\$ 10,800.00		\$ 10,800.00	KRR	2/13/2019		DATA Flow upgrade/conversion	
1401	56303	CULVERTS/STRUCTURES	\$ 282,000.00	\$ (282,000.00)	\$ -	KRR	2/15/2019		Cast in place C1 Culvert- (1000ft)Total needed- any money left over needs to be rolled over.	
1401	56303	CULVERTS/STRUCTURES		\$ 75,000.00	\$ 75,000.00	Ilh	3/27/2019		Amt of C1 culvert to be paid for with existing maint funds	
1401	56304	GIS	\$ 1,385.28		\$ 1,385.28	Ilh	2/28/2019		Annual GIS work estimate	
1401	56401	MACHINERY & EQUIPMENT	\$ 76,000.00	\$ (38,000.00)	\$ 38,000.00	Ilh	3/1/2019		4 New aerators	Cut from 4 to 2 on 8/13/2019
1401	57101	DEBT SERVICE-PRINCIPAL	\$ 9,360.00	\$ 8,908.00	\$ 18,268.00	Ilh	3/14/2019		Estimated ds on new loan for culvert project. Assumes 15 yr term at 7%.	Adjusted for downsizing loan by \$75k due to applying avail funds on hand.
1401	57101	DEBT SERVICE-PRINCIPAL	\$ 87,238.02		\$ 87,238.02	Ilh	2/14/2019		2011 PS renovation loan	Yearly PO pivot summary
1401	57201	DEBT SERVICE-INTEREST	\$ 16,464.00	\$ (3,528.00)	\$ 12,936.00	Ilh	3/14/2019		Estimated ds on new loan for culvert project. Assumes 15 yr term at 7%.	Adjusted for downsizing loan by \$75k due to applying avail funds on hand.
1401	57201	DEBT SERVICE-INTEREST	\$ 20,264.38		\$ 20,264.38	Ilh	2/14/2019		2011 PS renovation loan	Yearly PO pivot summary
1501	53101	ENGINEERING FEES	\$ 3,000.00		\$ 3,000.00	CDB	3/1/2019			
1501	53109	LEGAL SERVICES	\$ 1,000.00		\$ 1,000.00	CDB	3/1/2019			
1501	53201	AUDITORS SERVICES	\$ 3,322.00		\$ 3,322.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
1501	53403	CHEMICAL WEED CONTROL	\$ 64,977.33		\$ 64,977.33	Ilh	2/28/2019	FUTURE HORIZON	AWC - Urban Areas(SALY + 2%)	Yearly PO pivot summary
1501	53405	MOWING SERVICES	\$ 9,888.00		\$ 9,888.00	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
1501	53407	TRASH DISPOSAL	\$ 10,200.00		\$ 10,200.00	Ilh	2/28/2019	Palmera Complete	U15 Alley Canal Debris and Trash Removal	Yearly PO pivot summary
1501	53409	LANDSCAPE MAINTENANCE	\$ 1,827.00		\$ 1,827.00	Ilh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
1501	54301	ELECTRICITY	\$ 7,200.00		\$ 7,200.00	Ilh	3/1/2019		4 New aerators	~\$1,800/yr per aerator
1501	54301	ELECTRICITY	\$ 121,000.00		\$ 121,000.00	Ilh	3/1/2019		Based on FPL billing history	
1501	54601	REPAIR & MAINT-AERATORS	\$ 11,580.00		\$ 11,580.00	Ilh	2/28/2019	FUTURE HORIZON	Annual aerator service (\$193/yr per aerator)	Yearly PO pivot summary
1501	54601	REPAIR & MAINT-AERATORS	\$ 11,520.00		\$ 11,520.00	Ilh	2/28/2019	FUTURE HORIZON	Monthly aerator inspections (\$16/mo per aerator)	Yearly PO pivot summary
1501	54601	REPAIR & MAINT-AERATORS	\$ 91,780.00		\$ 91,780.00	Ilh	3/1/2019		Aerator repairs (not inspections)	
1501	54604	REPAIR & MAINT-CANAL/LAKE	\$ 14,500.00		\$ 14,500.00	KRR	2/19/2019		Includes 3 Staff gauges (Converting from NGVD to NAVD (4,500)	
1501	54608	REPAIR & MAINT - GENERAL	\$ 10,000.00		\$ 10,000.00	KRR	2/12/2019		Includes pressure cleaning of all RTU structures and pumps.(1,170)	

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
1501	54610	REPAIR & MAINT-TELEMETRY	\$ 5,000.00		\$ 5,000.00	KRR	2/15/2019		Misc. repairs to cards, metritapes and transmitters.	
1501	54611	REPAIR & MAINT-ROADS	\$ 15,000.00		\$ 15,000.00	KRR	2/20/2019		Misc. repair,(guardrails, etc)	
1501	54613	REPAIR & MAINT-CULVERTS	\$ 20,000.00		\$ 20,000.00	KRR	2/20/2019		Misc. repairs	
1501	54614	REPAIR & MAINT - GATE	\$ 3,000.00		\$ 3,000.00	KRR	2/20/2019		Misc. repairs	
1501	54618	R&M-AERATOR REFURBISHMENTS	\$ 25,000.00		\$ 25,000.00	Ilh	3/1/2019		Aerator refurbishments (\$6,250 each)	
1501	56301	IMPRVMENTS OTHER THAN BLDG	\$ 510,800.00	\$ (510,800.00)	\$ -	KRR	2/13/2019		DATA Flow upgrade/conversion, includes 500,000 for W3 and W4 replacement.	
1501	56304	GIS	\$ 5,887.16		\$ 5,887.16	Ilh	2/28/2019		Annual GIS work estimate	
1501	56401	MACHINERY & EQUIPMENT	\$ 76,000.00		\$ 76,000.00	Ilh	3/1/2019		4 New aerators	
1501	57101	DEBT SERVICE-PRINCIPAL	\$ 22,360.00	\$ 21,280.00	\$ 43,640.00	Ilh	3/14/2019		Estimated ds on new loan for wier project. Assumes 15 yr term at 7%.	
1501	57201	DEBT SERVICE-INTEREST	\$ 39,332.00	\$ (8,429.00)	\$ 30,903.00	Ilh	3/14/2019		Estimated ds on new loan for wier project. Assumes 15 yr term at 7%.	
1601	53101	ENGINEERING FEES	\$ 10,000.00		\$ 10,000.00	KRR	2/20/2019		Improve the drainage at intersection of Park of Commerce BLVD. and Commercial Circle in anticipation of new development. Hopefully can put onus on developer.	
1601	53108	ENVIRONMENTAL LIASON	\$ 22,000.00		\$ 22,000.00	Ilh	2/28/2019	Wantman Group	Environmental Liaison , Unit No. 16 (SALY contract)	Yearly PO pivot summary
1601	53109	LEGAL SERVICES	\$ 5,000.00		\$ 5,000.00	CDB	3/1/2019			
1601	53114	WATER QUALITY	\$ 5,666.00		\$ 5,666.00	Ilh	2/28/2019	Everglades Labora	Water sampling	Yearly PO pivot summary
1601	53115	FINANCIAL CONS./ADVISOR	\$ 150.00		\$ 150.00	Ilh	2/28/2019	Digital Assurance C	DAC annual fee for debt compliance assistance	Yearly PO pivot summary
1601	53201	AUDITORS SERVICES	\$ 4,129.00		\$ 4,129.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
1601	53402	MARSH MAINT-LITTORAL ZONE	\$ 3,480.00		\$ 3,480.00	Ilh	2/22/2019	Solitude Lake Mgn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
1601	53403	CHEMICAL WEED CONTROL	\$ 11,148.00		\$ 11,148.00	Ilh	2/28/2019	Solitude Lake Mgn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
1601	53405	MOWING SERVICES	\$ 51,732.00		\$ 51,732.00	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
1601	53406	SECURITY SERVICES	\$ 268,389.00		\$ 268,389.00	Ilh	2/28/2019	PALM BEACH COU	Unit 16 Security Services - SALY + 3%	Yearly PO pivot summary
1601	53407	TRASH DISPOSAL	\$ 5,000.00		\$ 5,000.00	KRR	2/6/2019			
1601	53409	LANDSCAPE MAINTENANCE	\$ 7,576.68		\$ 7,576.68	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
1601	53413	PRESERVE/EXOTIC MAINT	\$ 15,000.00		\$ 15,000.00	Ilh	2/22/2019	Aquatic Vegetatio	Units 3, 11, 16, 21, 23, 24, 27B, 29, 33, 43 - Preserve Maintenance - SALY	
1601	54301	ELECTRICITY	\$ 6,100.00		\$ 6,100.00	Ilh	3/1/2019		Based on FPL billing history	
1601	54604	REPAIR & MAINT-CANAL/LAKE	\$ 20,000.00		\$ 20,000.00	KRR	2/19/2019		Misc. repairs	
1601	54608	REPAIR & MAINT - GENERAL	\$ 1,000.00		\$ 1,000.00	KRR	2/20/2019		Misc. repairs	
1601	54611	REPAIR & MAINT-ROADS	\$ 92,500.00		\$ 92,500.00	KRR	2/20/2019		Includes street sweeping (12 x per year)7500, Grass swale restoration 20,000, Improve drainage at intersection of Park of Commerce Blvd and Commercial Drive 50,000- MAY BE REMOVED IF DEVELOPER DOES it, AND Misc. repairs, sidewalks, signs 15,000	<u>INCLUDES CONTINGENT ITEM. DEPENDS ON WHAT DEVELOPER DOES!!!</u>
1601	54611	REPAIR & MAINT-ROADS	\$ 6,235.92	\$ (6,235.92)	\$ -	Ilh	2/28/2019	Facilities Pro-Swee	U16, Paseos/ Street sweeping Northern Roads	Yearly PO pivot summary
1601	54613	REPAIR & MAINT-CULVERTS	\$ 20,000.00		\$ 20,000.00	KRR	2/20/2019		Misc. repairs	
1601	54614	REPAIR & MAINT - GATE	\$ 4,000.00		\$ 4,000.00	KRR	2/12/2019		North Perimeter Canal ROW Access gate-Prepare and Paint.(1,700) and South Perimeter Canal ROW Access Gate Prepare and paint (1,900)	
1601	54617	Repairs & Maint - Catch Basins		\$ 102,000.00	\$ 102,000.00	KRR	2/19/2019		Inspection and repairs	Includes FY19 budgeted funds to complete inspection

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
1601	56302	ROADS/BRIDGES		\$ 290,000.00	\$ 290,000.00	Ilh	3/26/2019		Road Mill/overlay of Corporate Road North- Seminole Prat Whitney to Wallgreens. This work had been originally budgeted in FY18, but unexpected weir repairs caused a delay. The FY18 budget was \$200k, but now know cost should ~\$280k.	
1601	56304	GIS	\$ 1,104.84		\$ 1,104.84	Ilh	2/28/2019		Annual GIS work estimate	
1601	57301	TRUSTEE FEES	\$ 600.00		\$ 600.00	Ilh	2/28/2019	Bank of New York	Trustee fees	Yearly PO pivot summary
1602	57101	DEBT SERVICE-PRINCIPAL	\$ 440,000.00		\$ 440,000.00	Ilh	2/14/2019		Unit 16 2002 Water Control & Improv Bonds	Yearly PO pivot summary
1602	57201	DEBT SERVICE-INTEREST	\$ 145,859.38		\$ 145,859.38	Ilh	2/14/2019		Unit 16 2012 Refunding Bonds	Yearly PO pivot summary
1602	57201	DEBT SERVICE-INTEREST	\$ 145,859.38		\$ 145,859.38	Ilh	2/14/2019		Unit 16 2002 Water Control & Improv Bonds	Yearly PO pivot summary
1801	53101	ENGINEERING FEES	\$ 20,000.00		\$ 20,000.00	KRR	2/20/2018		Misc. engineering	
1801	53109	LEGAL SERVICES	\$ 25,000.00	\$ 100,000.00	\$ 125,000.00	CDB	3/1/2019			
1801	53114	WATER QUALITY	\$ 3,875.00		\$ 3,875.00	Ilh	2/28/2019	Aquatic Vegetatio	Operation and maint of bacteria incubator in lake 5	Yearly PO pivot summary
1801	53114	WATER QUALITY	\$ 3,720.00		\$ 3,720.00	Ilh	2/28/2019	Aquatic Vegetatio	Operation and maint of bacteria incubator in lake 10/13	Yearly PO pivot summary
1801	53114	WATER QUALITY	\$ 33,304.00		\$ 33,304.00	Ilh	2/28/2019	Everglades Labora	Water sampling	Yearly PO pivot summary
1801	53114	WATER QUALITY	\$ 300,000.00		\$ 300,000.00	ker	3/5/2019		Additional water testing - Alum treatment - City of WPB to reimb 85%.	
1801	53201	AUDITORS SERVICES	\$ 8,799.00		\$ 8,799.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
1801	53402	MARSH MAINT-LITTORAL ZONE	\$ 319,459.32	\$ 9,583.78	\$ 329,043.10	Ilh	2/28/2019	Aquatic Vegetatio	Unit 18 - Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
1801	53403	CHEMICAL WEED CONTROL	\$ 150,051.39	\$ 4,501.54	\$ 154,552.93	Ilh	2/28/2019	Aquatic Vegetatio	Unit 18 - Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
1801	53407	TRASH DISPOSAL	\$ 1,300.00		\$ 1,300.00	KRR	2/6/2019			
1801	53407	TRASH DISPOSAL	\$ 300.00		\$ 300.00	Ilh	2/28/2019	Solid Waste Autho	Annual SWA invoice	Yearly PO pivot summary
1801	53409	LANDSCAPE MAINTENANCE	\$ 6,567.75		\$ 6,567.75	Ilh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
1801	54301	ELECTRICITY	\$ 281.40		\$ 281.40	Ilh	2/28/2019	TD Bank (VISA)	City of WPB stormwater charge - SALY	Yearly PO pivot summary
1801	54301	ELECTRICITY	\$ 176,000.00		\$ 176,000.00	Ilh	3/1/2019		Based on FPL billing history	
1801	54601	REPAIR & MAINT-AERATORS	\$ 15,159.00		\$ 15,159.00	Ilh	2/28/2019	FUTURE HORIZON	Annual aerator service (\$193/yr per aerator)	Yearly PO pivot summary
1801	54601	REPAIR & MAINT-AERATORS	\$ 12,864.00		\$ 12,864.00	Ilh	2/28/2019	FUTURE HORIZON	Monthly aerator inspections (\$16/mo per aerator)	Yearly PO pivot summary
1801	54601	REPAIR & MAINT-AERATORS	\$ 119,737.00		\$ 119,737.00	Ilh	3/1/2019		Aerator repairs (not inspections)	
1801	54602	REPAIR & MAINT-PUMP STATN	\$ 37,000.00		\$ 37,000.00	KRR	2/19/2019		Misc. repairs, EIM maintenance, etc., includes New interior lighting and paint for 2 PS-(17,000)	
1801	54602	REPAIR & MAINT-PUMP STATN	\$ 663.18		\$ 663.18	Ilh	2/28/2019	Gulfstream Termit	Pest Control - SALY	Yearly PO pivot summary
1801	54604	REPAIR & MAINT-CANAL/LAKE	\$ 14,000.00		\$ 14,000.00	KRR	2/19/2019		Includes 6 staff gauges (Converting from NGVD to NAVD (9,000)	
1801	54606	REPAIR & MAINT-BLDG	\$ 8,000.00		\$ 8,000.00	KRR	2/19/2019		Misc. repairs	
1801	54606	REPAIR & MAINT-BLDG	\$ 175.00		\$ 175.00	Ilh	2/28/2019	GOLD COAST FIRE	Annual extinguisher inspection and refill	Yearly PO pivot summary
1801	54608	REPAIR & MAINT - GENERAL	\$ 6,000.00		\$ 6,000.00	KRR	2/27/2019		Includes pressure cleaning of all RTU structures/pumps.(2,100), and Misc. Irrigation repairs at West PS (2,000)	
1801	54610	REPAIR & MAINT-TELEMETRY	\$ 5,000.00		\$ 5,000.00	KRR	2/14/2019		Misc. repairs to cards, metritapes and transmitters.	
1801	54611	REPAIR & MAINT-ROADS	\$ 30,700.00		\$ 30,700.00	KRR	2/20/2019		Includes street sweeping (12 x year(5,700), Misc. repairs, sidewalks, signs, (25,000)	
1801	54611	REPAIR & MAINT-ROADS	\$ 22,047.24		\$ 22,047.24	Ilh	2/28/2019	Facilities Pro-Swee	U18 POA reimburseable street sweep service	Yearly PO pivot summary
1801	54611	REPAIR & MAINT-ROADS	\$ 20,000.00		\$ 20,000.00	Ilh	5/8/2019		Overlay road at east gate	
1801	54611	REPAIR & MAINT-ROADS	\$ 4,859.28	\$ (4,859.28)	\$ -	Ilh	2/28/2019	Facilities Pro-Swee	U18, Paseos/ Street sweeping Northern Roads	Yearly PO pivot summary
1801	54613	REPAIR & MAINT-CULVERTS	\$ 25,000.00		\$ 25,000.00	KRR	2/15/2019		Misc. diving inspections	
1801	54614	REPAIR & MAINT - GATE	\$ 1,000.00		\$ 1,000.00	KRR	2/20/2019		Misc. repairs	

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
1801	54617	Repairs & Maint - Catch Basins	\$ 170,000.00	\$ 50,000.00	\$ 220,000.00	KRR	2/19/2019		Inspection and repairs	Includes FY19 budgeted funds to complete inspection
1801	54618	R&M-AERATOR REFURBISHMENTS	\$ 25,000.00		\$ 25,000.00	Ilh	3/1/2019		Aerator refurbishments (\$6,250 each)	
1801	54908	GOV'MNTL REGISTRATION FEE	\$ 50.00		\$ 50.00	Ilh	2/28/2019	FLORIDA DEPT. OF	FDEP annual registration fee - SALY	Yearly PO pivot summary
1801	55201	FUEL-PUMP STATIONS	\$ 8,000.00		\$ 8,000.00	KRR	2/15/2019		Include fuel, 1,500 fuel tank annual inspection and certification, and 3000 for fuel tank cleaning, polish and algicide	
1801	56301	IMPRVMNTS OTHER THAN BLDG	\$ 138,000.00		\$ 138,000.00	KRR	3/1/2019		DATA Flow upgrade/conversion, Includes 100,000 for 2 replacement Convault tanks with steel tanks (60,000/ea.) East and West PS	
1801	56304	GIS	\$ 2,832.49		\$ 2,832.49	Ilh	2/28/2019		Annual GIS work estimate	
1801	56401	MACHINERY & EQUIPMENT	\$ 100,000.00		\$ 100,000.00	KRR	2/27/2019		Replace Pump Number 1 at Ibis East PS, 22,500 pump.	
1901	53101	ENGINEERING FEES	\$ 1,000.00		\$ 1,000.00	CDB	3/1/2019			
1901	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
1901	53114	WATER QUALITY	\$ 12,650.00		\$ 12,650.00	Ilh	2/28/2019	Everglades Labora	Water sampling	Yearly PO pivot summary
1901	53201	AUDITORS SERVICES	\$ 2,332.00		\$ 2,332.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
1901	53402	MARSH MAINT-LITTORAL ZONE	\$ 5,800.00	\$ 5,800.00	\$ 11,600.00	Ilh	2/22/2019	Solitude Lake Mgrn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance. Add'l 5 days marsh maintenance added at \$1,160 per day.	Yearly PO pivot summary
1901	53403	CHEMICAL WEED CONTROL	\$ 22,674.00		\$ 22,674.00	Ilh	2/28/2019	Solitude Lake Mgrn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
1901	53405	MOWING SERVICES	\$ 4,326.00		\$ 4,326.00	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
1901	53407	TRASH DISPOSAL	\$ 250.00		\$ 250.00	KRR	2/6/2019			
1901	53409	LANDSCAPE MAINTENANCE	\$ 819.00		\$ 819.00	Ilh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
1901	53413	PRESERVE/EXOTIC MAINT	\$ 12,000.00		\$ 12,000.00	Ilh	2/22/2019	Aquatic Vegetation	Units 3, 11, 16, 21, 23, 24, 27B, 29, 33, 43 - Preserve Maintenance - SALY	
1901	54301	ELECTRICITY	\$ 7,200.00		\$ 7,200.00	Ilh	3/1/2019		4 New aerators	~\$1,800/yr per aerator
1901	54301	ELECTRICITY	\$ 38,300.00		\$ 38,300.00	Ilh	3/1/2019		Based on FPL billing history	
1901	54601	REPAIR & MAINT-AERATORS	\$ 3,281.00		\$ 3,281.00	Ilh	2/28/2019	FUTURE HORIZON	Annual aerator service (\$193/yr per aerator)	Yearly PO pivot summary
1901	54601	REPAIR & MAINT-AERATORS	\$ 3,264.00		\$ 3,264.00	Ilh	2/28/2019	FUTURE HORIZON	Monthly aerator inspections (\$16/mo per aerator)	Yearly PO pivot summary
1901	54601	REPAIR & MAINT-AERATORS	\$ 28,871.00		\$ 28,871.00	Ilh	3/1/2019		Aerator repairs (not inspections)	
1901	54604	REPAIR & MAINT-CANAL/LAKE	\$ 17,500.00		\$ 17,500.00	KRR	2/19/2019		Includes 5 staff gauges (Converting from NGVD to NAVD (7500))	
1901	54608	REPAIR & MAINT - GENERAL	\$ 2,000.00		\$ 2,000.00	KRR	2/12/2019		Includes pressure cleaning of all RTU structures/pumps.(900)	
1901	54610	REPAIR & MAINT-TELEMETRY	\$ 3,000.00		\$ 3,000.00	KRR	2/15/2019		Misc. repairs to cards, metritapes and transmitters.	
1901	54614	REPAIR & MAINT - GATE	\$ 1,000.00		\$ 1,000.00	KRR	2/20/2019		Misc. repairs	
1901	54618	R&M-AERATOR REFURBISHMENTS	\$ 6,250.00		\$ 6,250.00	Ilh	3/1/2019		Aerator refurbishments (\$6,250 each)	
1901	55207	FERTILIZER	\$ 762.20		\$ 762.20	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
1901	56304	GIS	\$ 1,730.10		\$ 1,730.10	Ilh	2/28/2019		Annual GIS work estimate	
1901	56401	MACHINERY & EQUIPMENT	\$ 76,000.00		\$ 76,000.00	Ilh	3/1/2019		4 New aerators	
1901	57301	TRUSTEE FEES	\$ 525.00		\$ 525.00	Ilh	2/28/2019	Bank of New York	Trustee fees	Yearly PO pivot summary
1902	57101	DEBT SERVICE-PRINCIPAL	\$ 292,854.67		\$ 292,854.67	Ilh	2/14/2019		Unit 19 2007 Refunding Loan	Yearly PO pivot summary
1902	57201	DEBT SERVICE-INTEREST	\$ 27,264.03		\$ 27,264.03	Ilh	2/14/2019		Unit 19 2007 Refunding Loan	Yearly PO pivot summary
19A1	53101	ENGINEERING FEES	\$ 5,000.00		\$ 5,000.00	CDB	3/1/2019			
19A1	53109	LEGAL SERVICES	\$ 1,000.00		\$ 1,000.00	CDB	3/1/2019			
19A1	53201	AUDITORS SERVICES	\$ 79.00		\$ 79.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
19A1	54608	REPAIR & MAINT - GENERAL	\$ 10,000.00		\$ 10,000.00	KRR	2/20/2019		Misc. repairs	
19A1	56301	IMPRVMNTS OTHER THAN BLDG	\$ 100,000.00		\$ 100,000.00	KRR	2/12/2019		Adding Additional Zone (for 3399 PGA Blvd.)	

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
19A1	56401	MACHINERY & EQUIPMENT	\$ 30,000.00		\$ 30,000.00	KRR	2/20/2019		Misc. Satellite/valve/antennae repairs.	
2001	53101	ENGINEERING FEES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
2001	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
2001	53114	WATER QUALITY	\$ 1,500.00		\$ 1,500.00	Ilh	2/28/2019	Everglades Labora	Water sampling	Yearly PO pivot summary
2001	53201	AUDITORS SERVICES	\$ 642.00		\$ 642.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
2001	53403	CHEMICAL WEED CONTROL	\$ 5,981.71		\$ 5,981.71	Ilh	2/28/2019	FUTURE HORIZON	AWC - Urban Areas(SALY + 2%)	Yearly PO pivot summary
2001	53407	TRASH DISPOSAL	\$ 250.00		\$ 250.00	KRR	2/6/2019			
2001	54604	REPAIR & MAINT-CANAL/LAKE	\$ 12,000.00		\$ 12,000.00	KRR	2/25/2019		Misc. repairs, and Boat Ramp Project (10,000)	
2001	54604	REPAIR & MAINT-CANAL/LAKE		\$ 3,000.00	\$ 3,000.00	KRR	3/26/2019		Need weir structural dive inspection.	
2001	54608	REPAIR & MAINT - GENERAL	\$ 7,000.00		\$ 7,000.00	KRR	2/11/2019		Includes Quarterly aqua shade treatments (1,650/ea.)	
2001	54608	REPAIR & MAINT - GENERAL	\$ 6,500.00	\$ (6,500.00)	\$ -	Ilh	2/28/2019	FUTURE HORIZON	Unit 20 Juno Isles / Aqua Shade Quarterly Treatment	Yearly PO pivot summary
2001	56304	GIS	\$ 468.64		\$ 468.64	Ilh	2/28/2019		Annual GIS work estimate	
2101	53101	ENGINEERING FEES	\$ 5,000.00		\$ 5,000.00	CDB	3/1/2019			
2101	53109	LEGAL SERVICES	\$ 1,000.00		\$ 1,000.00	CDB	3/1/2019			
2101	53114	WATER QUALITY	\$ 8,195.00		\$ 8,195.00	Ilh	2/28/2019	Everglades Labora	Water sampling	Yearly PO pivot summary
2101	53201	AUDITORS SERVICES	\$ 2,734.00		\$ 2,734.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
2101	53402	MARSH MAINT-LITTORAL ZONE	\$ 23,200.00	\$ 11,600.00	\$ 34,800.00	Ilh	2/22/2019	Solitude Lake Mgn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance. Add'l 10 days marsh maintenance added at \$1,160 per day.	Yearly PO pivot summary
2101	53403	CHEMICAL WEED CONTROL	\$ 50,574.00		\$ 50,574.00	Ilh	2/28/2019	Solitude Lake Mgn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
2101	53409	LANDSCAPE MAINTENANCE	\$ 378.00		\$ 378.00	Ilh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
2101	53413	PRESERVE/EXOTIC MAINT	\$ 80,000.00	\$ 12,000.00	\$ 92,000.00	Ilh	2/22/2019	Aquatic Vegetation	Units 3, 11, 16, 21, 23, 24, 27B, 29, 33, 43 - Preserve Maintenance - SALY + add'l \$12k due to increased demand for add'l work behind homes.	
2101	54301	ELECTRICITY	\$ 10,800.00		\$ 10,800.00	Ilh	3/1/2019		6 New aerators	~\$1,800/yr per aerator
2101	54301	ELECTRICITY	\$ 11,000.00		\$ 11,000.00	Ilh	3/1/2019		Based on FPL billing history	
2101	54601	REPAIR & MAINT-AERATORS	\$ 6,750.00		\$ 6,750.00	Ilh	2/28/2019	FUTURE HORIZON	Annual aerator service (\$193/yr per aerator)	Yearly PO pivot summary
2101	54601	REPAIR & MAINT-AERATORS	\$ 1,728.00		\$ 1,728.00	Ilh	2/28/2019	FUTURE HORIZON	Monthly aerator inspections (\$16/mo per aerator)	Yearly PO pivot summary
2101	54601	REPAIR & MAINT-AERATORS	\$ 12,328.00		\$ 12,328.00	Ilh	3/1/2019		Aerator repairs (not inspections)	
2101	54602	REPAIR & MAINT-PUMP STATN	\$ 13,000.00		\$ 13,000.00	KRR	2/19/2019		Misc. repairs, EIM maintenance, etc., includes New Interior lighting and paint, (5,000)	
2101	54602	REPAIR & MAINT-PUMP STATN	\$ 331.56		\$ 331.56	Ilh	2/28/2019	Gulfstream Termit	Pest Control - SALY	Yearly PO pivot summary
2101	54604	REPAIR & MAINT-CANAL/LAKE	\$ 9,000.00		\$ 9,000.00	KRR	2/19/2019		Includes 4 staff gauges (Converting from NGVD to NAVD (6,000)	
2101	54606	REPAIR & MAINT-BLDG	\$ 8,000.00		\$ 8,000.00	KRR	2/19/2019		Misc. repairs	
2101	54606	REPAIR & MAINT-BLDG	\$ 140.00		\$ 140.00	Ilh	2/28/2019	GOLD COAST FIRE	Annual extinguisher inspection and refill	Yearly PO pivot summary
2101	54608	REPAIR & MAINT - GENERAL	\$ 2,500.00		\$ 2,500.00	KRR	2/12/2019		Includes Quarterly cleaning of 5 preserve structures (1,200) and pressure cleaning of all RTU structures/pumps.(1000)	
2101	54610	REPAIR & MAINT-TELEMETRY	\$ 5,000.00		\$ 5,000.00	KRR	2/15/2019		Misc. repairs to cards, metritapes and transmitters.	
2101	54613	REPAIR & MAINT-CULVERTS	\$ 20,000.00		\$ 20,000.00	KRR	2/20/2019		Misc. repairs	
2101	54908	GOV'MNTL REGISTRATION FEE	\$ 25.00		\$ 25.00	Ilh	2/28/2019	FLORIDA DEPT. OF	FDEP annual registration fee - SALY	Yearly PO pivot summary
2101	54908	GOV'MNTL REGISTRATION FEE	\$ 60.00		\$ 60.00	Ilh	2/28/2019	PALM BEACH COU	Annual wellfield Op Permit Renewal Fees - SALY	Yearly PO pivot summary
2101	55201	FUEL-PUMP STATIONS	\$ 4,000.00		\$ 4,000.00	KRR	2/15/2019		Includes fuel and 750 for fuel tank annual inspection and certification and 855 for tank cleaning, polish fuel and algaecide	

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
2101	56301	IMPRVMENTS OTHER THAN BLDG	\$ 50,800.00		\$ 50,800.00	KRR	2/15/2019		DATA Flow upgrade/conversion, includes 40,000 for replacement of existing 1000 Convault tank with 500 gallon steel tank	
2101	56304	GIS	\$ 369.09		\$ 369.09	Ilh	2/28/2019		Annual GIS work estimate	
2101	56401	MACHINERY & EQUIPMENT	\$ 375,000.00		\$ 375,000.00	KRR	2/25/2019		Install two pumps, 1 East, 5,500 GPM and 1 West , 7,500 GPM, Total turn key operation, Carry Forward 100,000 from 18/19 Budget	
2101	56401	MACHINERY & EQUIPMENT	\$ 76,020.00		\$ 76,020.00	Ilh	3/1/2019	6	New aerators	
2301	53101	ENGINEERING FEES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
2301	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
2301	53201	AUDITORS SERVICES	\$ 1,226.00		\$ 1,226.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
2301	53402	MARSH MAINT-LITTORAL ZONE	\$ 11,600.00		\$ 11,600.00	Ilh	2/22/2019	Solitude Lake Mgrn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
2301	53403	CHEMICAL WEED CONTROL	\$ 12,516.00		\$ 12,516.00	Ilh	2/28/2019	Solitude Lake Mgrn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
2301	53407	TRASH DISPOSAL	\$ 500.00		\$ 500.00	KRR	2/6/2019			
2301	53409	LANDSCAPE MAINTENANCE	\$ 504.00		\$ 504.00	Ilh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
2301	53412	BIOLOGICAL WEED CONTROL	\$ 1,000.00		\$ 1,000.00	Ilh	2/21/2019		Grass carp stocking	
2301	53413	PRESERVE/EXOTIC MAINT	\$ 60,000.00		\$ 60,000.00	Ilh	2/22/2019	Aquatic Vegetation	Units 3, 11, 16, 21, 23, 24, 27B, 29, 33, 43 - Preserve Maintenance - SALY	
2301	54301	ELECTRICITY	\$ 275.00		\$ 275.00	Ilh	3/1/2019		Based on FPL billing history	
2301	54604	REPAIR & MAINT-CANAL/LAKE	\$ 5,000.00		\$ 5,000.00	KRR	2/19/2019		Includes 1 staff gauge (Converting from NGVD to NAVD (1500)	
2301	54608	REPAIR & MAINT - GENERAL	\$ 3,500.00		\$ 3,500.00	KRR	2/12/2019		Includes Quarterly cleaning of 7 preserve structures (1,680) and pressure cleaning of all RTU structures /pumps (400)	
2301	54610	REPAIR & MAINT-TELEMETRY	\$ 1,500.00		\$ 1,500.00	KRR	2/14/2019		Misc. repairs to cards, metritapes and transmitters.	
2301	54613	REPAIR & MAINT-CULVERTS	\$ 5,000.00		\$ 5,000.00	KRR	2/20/2019		Misc. repairs	
2301	56301	IMPRVMENTS OTHER THAN BLDG	\$ 3,600.00		\$ 3,600.00	KRR	2/13/2019		DATA Flow upgrade/conversion	
2301	56304	GIS	\$ 862.01		\$ 862.01	Ilh	2/28/2019		Annual GIS work estimate	
2401	53101	ENGINEERING FEES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
2401	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
2401	53201	AUDITORS SERVICES	\$ 1,346.00		\$ 1,346.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
2401	53402	MARSH MAINT-LITTORAL ZONE	\$ 11,600.00	\$ 5,800.00	\$ 17,400.00	Ilh	2/22/2019	Solitude Lake Mgrn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance. Add'l 5 days marsh maintenance added at \$1,160 per day.	Yearly PO pivot summary
2401	53403	CHEMICAL WEED CONTROL	\$ 5,323.85		\$ 5,323.85	Ilh	2/28/2019	Clark Aquatic Servi	AWC - Rural Areas (Increased level of service)	Yearly PO pivot summary
2401	53403	CHEMICAL WEED CONTROL	\$ 15,402.00		\$ 15,402.00	Ilh	2/28/2019	Solitude Lake Mgrn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
2401	53405	MOWING SERVICES	\$ 14,832.00		\$ 14,832.00	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
2401	53407	TRASH DISPOSAL	\$ 500.00		\$ 500.00	KRR	2/6/2019			
2401	53409	LANDSCAPE MAINTENANCE	\$ 3,297.00		\$ 3,297.00	Ilh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
2401	53413	PRESERVE/EXOTIC MAINT	\$ 14,000.00		\$ 14,000.00	Ilh	2/22/2019	Aquatic Vegetation	Units 3, 11, 16, 21, 23, 24, 27B, 29, 33, 43 - Preserve Maintenance - SALY	
2401	54301	ELECTRICITY	\$ 100.08		\$ 100.08	Ilh	2/28/2019	TD Bank (VISA)	City of WPB stormwater charge - SALY	Yearly PO pivot summary
2401	54301	ELECTRICITY	\$ 8,000.00		\$ 8,000.00	Ilh	3/1/2019		Based on FPL billing history	
2401	54601	REPAIR & MAINT-AERATORS	\$ 386.00		\$ 386.00	Ilh	2/28/2019	FUTURE HORIZON	Annual aerator service (\$193/yr per aerator)	Yearly PO pivot summary
2401	54601	REPAIR & MAINT-AERATORS	\$ 384.00		\$ 384.00	Ilh	2/28/2019	FUTURE HORIZON	Monthly aerator inspections (\$16/mo per aerator)	Yearly PO pivot summary
2401	54601	REPAIR & MAINT-AERATORS	\$ 5,784.00		\$ 5,784.00	Ilh	3/1/2019		Aerator repairs (not inspections)	

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
2401	54602	REPAIR & MAINT-PUMP STATN	\$ 17,200.00		\$ 17,200.00	KRR	2/19/2019		Misc., repairs, EIM maintenance, etc., includes new interior lighting and paint (7,200)	
2401	54602	REPAIR & MAINT-PUMP STATN	\$ 331.56		\$ 331.56	Ilh	2/28/2019	Gulfstream Termit	Pest Control - SALY	Yearly PO pivot summary
2401	54604	REPAIR & MAINT-CANAL/LAKE	\$ 8,000.00		\$ 8,000.00	KRR	2/19/2019		Includes 2 staff gauges (Converting from NGVD to NAVD (3,000))	
2401	54606	REPAIR & MAINT-BLDG	\$ 5,000.00		\$ 5,000.00	KRR	2/19/2019		Misc. repairs	
2401	54606	REPAIR & MAINT-BLDG	\$ 90.00		\$ 90.00	Ilh	2/28/2019	GOLD COAST FIRE	Annual extinguisher inspection and refill	Yearly PO pivot summary
2401	54607	REPAIR & MAINT-WELLS	\$ 2,500.00		\$ 2,500.00	KRR	2/8/2019		Inspect, repair and replace all fuses, wiring, and electrical components of well	
2401	54608	REPAIR & MAINT - GENERAL	\$ 1,000.00		\$ 1,000.00	KRR	2/12/2019		Includes pressure cleaning of all RTU Structure/pumps. (800)	
2401	54610	REPAIR & MAINT-TELEMETRY	\$ 3,000.00		\$ 3,000.00	KRR	2/14/2019		Misc. repairs to cards, metritapes and transmitters.	
2401	54613	REPAIR & MAINT-CULVERTS	\$ 10,000.00		\$ 10,000.00	KRR	2/15/2019		Misc. diving inspections	
2401	54614	REPAIR & MAINT - GATE	\$ 2,000.00		\$ 2,000.00	KRR	2/11/2019		Includes Prime and Paint Safety Orange, Jog Road Canal ROW access Gate	
2401	54908	GOV'MNTL REGISTRATION FEE	\$ 25.00		\$ 25.00	Ilh	2/28/2019	FLORIDA DEPT. OF	FDEP annual registration fee - SALY	Yearly PO pivot summary
2401	55201	FUEL-PUMP STATIONS	\$ 4,000.00		\$ 4,000.00	KRR	2/15/2019		Includes fuel, and 750 of fuel tank annual inspection and certification, and 750 for tank cleaning, polish and algaeicide	
2401	55207	FERTILIZER	\$ 1,318.40		\$ 1,318.40	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
2401	56301	IMPRVMENTS OTHER THAN BLDG	\$ 3,600.00		\$ 3,600.00	KRR	2/13/2019		DATA Flow upgrade/conversion	
2401	56304	GIS	\$ 531.77		\$ 531.77	Ilh	2/28/2019		Annual GIS work estimate	
2401	56401	MACHINERY & EQUIPMENT	\$ 6,000.00		\$ 6,000.00	KRR	2/15/2019		1 EIM at 6,000/ea.	
27B1	53101	ENGINEERING FEES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
27B1	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
27B1	53115	FINANCIAL CONS./ADVISOR	\$ 150.00		\$ 150.00	Ilh	2/28/2019	Digital Assurance C	DAC annual fee for debt compliance assistance	Yearly PO pivot summary
27B1	53201	AUDITORS SERVICES	\$ 1,192.00		\$ 1,192.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
27B1	53402	MARSH MAINT-LITTORAL ZONE	\$ 5,800.00	\$ 5,800.00	\$ 11,600.00	Ilh	2/22/2019	Solitude Lake Mgn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance. Add'l 5 days marsh maintenance added at \$1,160 per day.	Yearly PO pivot summary
27B1	53403	CHEMICAL WEED CONTROL	\$ 2,712.00		\$ 2,712.00	Ilh	2/28/2019	Solitude Lake Mgn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
27B1	53407	TRASH DISPOSAL	\$ 250.00		\$ 250.00	KRR	2/6/2019			
27B1	53413	PRESERVE/EXOTIC MAINT	\$ 40,000.00		\$ 40,000.00	Ilh	2/22/2019	Aquatic Vegetation	Units 3, 11, 16, 21, 23, 24, 27B, 29, 33, 43 - Preserve Maintenance - SALY	
27B1	54604	REPAIR & MAINT-CANAL/LAKE	\$ 1,000.00		\$ 1,000.00	KRR	2/19/2019		Misc. repairs	
27B1	54608	REPAIR & MAINT - GENERAL	\$ 2,000.00		\$ 2,000.00	KRR	2/20/2019		Misc. repairs	
27B1	56304	GIS	\$ 659.11		\$ 659.11	Ilh	2/28/2019		Annual GIS work estimate	
27B1	57301	TRUSTEE FEES	\$ 525.00		\$ 525.00	Ilh	2/28/2019	Bank of New York	Trustee fees	Yearly PO pivot summary
27B2	57101	DEBT SERVICE-PRINCIPAL	\$ 160,000.00		\$ 160,000.00	Ilh	2/14/2019		Unit 27B 2012 Water Control & Improv Bonds	Yearly PO pivot summary
27B2	57201	DEBT SERVICE-INTEREST	\$ 124,056.25		\$ 124,056.25	Ilh	2/14/2019		Unit 27B 2012 Water Control & Improv Bonds	Yearly PO pivot summary
2901	53101	ENGINEERING FEES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
2901	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
2901	53201	AUDITORS SERVICES	\$ 255.00		\$ 255.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
2901	53402	MARSH MAINT-LITTORAL ZONE	\$ 1,160.00		\$ 1,160.00	Ilh	2/22/2019	Solitude Lake Mgn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
2901	53403	CHEMICAL WEED CONTROL	\$ 5,118.00		\$ 5,118.00	Ilh	2/28/2019	Solitude Lake Mgn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
2901	53413	PRESERVE/EXOTIC MAINT	\$ 11,000.00		\$ 11,000.00	Ilh	2/22/2019	Aquatic Vegetation	Units 3, 11, 16, 21, 23, 24, 27B, 29, 33, 43 - Preserve Maintenance - SALY	
2901	54301	ELECTRICITY	\$ 3,600.00	\$ (3,600.00)	\$ -	Ilh	3/1/2019		2 New aerators	~\$1,800/yr per aerator
2901	54601	REPAIR & MAINT-AERATORS	\$ 386.00	\$ (386.00)	\$ -	Ilh	2/28/2019	FUTURE HORIZON	Annual aerator service (\$193/yr per aerator)	Yearly PO pivot summary

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
2901	54601	REPAIR & MAINT-AERATORS	\$ 384.00	\$ (384.00)	\$ -	Ilh	2/28/2019	FUTURE HORIZON	Monthly aerator inspections (\$16/mo per aerator)	Yearly PO pivot summary
2901	54601	REPAIR & MAINT-AERATORS	\$ 5,784.00	\$ (5,784.00)	\$ -	Ilh	3/1/2019		Aerator repairs (not inspections)	
2901	54604	REPAIR & MAINT-CANAL/LAKE	\$ 500.00		\$ 500.00	KRR	2/19/2019		Misc. repairs	
2901	54613	REPAIR & MAINT-CULVERTS	\$ 6,000.00		\$ 6,000.00	KRR	2/15/2019		Misc. diving inspections	
2901	56304	GIS	\$ 160.26		\$ 160.26	Ilh	2/28/2019		Annual GIS work estimate	
2901	56401	MACHINERY & EQUIPMENT	\$ 38,000.00	\$ (38,000.00)	\$ -	Ilh	3/1/2019	2	New aerators	Per 3/22/2019 email from POA, changed mind and don't want
3101	53101	ENGINEERING FEES	\$ 20,000.00		\$ 20,000.00	KRR	2/20/2019		Misc. engineering	
3101	53101	ENGINEERING FEES		\$ 200,000.00	\$ 200,000.00	Ilh	3/8/2019		PGA Blvd entrance Guard House Planning and Design	
3101	53109	LEGAL SERVICES	\$ 10,000.00		\$ 10,000.00	CDB	3/1/2019			
3101	53114	WATER QUALITY	\$ 4,140.00		\$ 4,140.00	Ilh	2/28/2019	Everglades Labora	Water sampling	Yearly PO pivot summary
3101	53201	AUDITORS SERVICES	\$ 3,959.00		\$ 3,959.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
3101	53409	LANDSCAPE MAINTENANCE	\$ 630.00		\$ 630.00	Ilh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
3101	54301	ELECTRICITY	\$ 10,800.00		\$ 10,800.00	Ilh	3/1/2019	6	New aerators	~\$1,800/yr per aerator
3101	54301	ELECTRICITY	\$ 190,000.00		\$ 190,000.00	Ilh	3/1/2019		Based on FPL billing history	
3101	54601	REPAIR & MAINT-AERATORS	\$ 17,370.00		\$ 17,370.00	Ilh	2/28/2019	FUTURE HORIZON	Annual aerator service (\$193/yr per aerator)	Yearly PO pivot summary
3101	54601	REPAIR & MAINT-AERATORS	\$ 17,280.00		\$ 17,280.00	Ilh	2/28/2019	FUTURE HORIZON	Monthly aerator inspections (\$16/mo per aerator)	Yearly PO pivot summary
3101	54601	REPAIR & MAINT-AERATORS	\$ 147,170.00		\$ 147,170.00	Ilh	3/1/2019		Aerator repairs (not inspections)	
3101	54604	REPAIR & MAINT-CANAL/LAKE	\$ 9,500.00		\$ 9,500.00	KRR	2/19/2019		Includes 3 Staff gauges (Converting from NGVD to NAVD (4,500))	
3101	54606	REPAIR & MAINT-BLDG	\$ 15,000.00		\$ 15,000.00	KRR	2/19/2019		Misc. repairs	
3101	54608	REPAIR & MAINT - GENERAL	\$ 5,000.00		\$ 5,000.00	KRR	2/12/2019		Includes pressure cleaning of all RTU structures/pumps/(550)	
3101	54610	REPAIR & MAINT-TELEMETRY	\$ 3,000.00		\$ 3,000.00	KRR	2/15/2019		Misc. repairs to cards, metritapes and transmitters.	
3101	54611	REPAIR & MAINT-ROADS	\$ 15,000.00		\$ 15,000.00	KRR	3/1/2019		Includes misc. repairs, sidewalks, signs pot-holes,(5,000), Misc. repairs to bridge/tunnel maintenance,(10,000)	
3101	54613	REPAIR & MAINT-CULVERTS	\$ 25,000.00		\$ 25,000.00	KRR	2/15/2019		Misc. diving inspections	
3101	54617	Repairs & Maint - Catch Basins	\$ 118,000.00	\$ 170,000.00	\$ 288,000.00	KRR	2/19/2019		Inspection and repairs	Includes FY19 budgeted funds to complete inspection
3101	54618	R&M-AERATOR REFURBISHMENTS	\$ 31,250.00		\$ 31,250.00	Ilh	3/1/2019		Aerator refurbishments (\$6,250 each)	
3101	56301	IMPRVMNTS OTHER THAN BLDG	\$ 10,800.00		\$ 10,800.00	KRR	2/13/2019		DATA Flow upgrade/conversion	
3101	56302	ROADS/BRIDGES		\$ 1,000,000.00	\$ 1,000,000.00	Ilh	4/4/2019		Mill and overlay BallenIsles Drive.	
3101	56304	GIS	\$ 1,036.83		\$ 1,036.83	Ilh	2/28/2019		Annual GIS work estimate	
3101	56401	MACHINERY & EQUIPMENT	\$ 114,000.00		\$ 114,000.00	Ilh	3/1/2019	6	New aerators	
3201	53201	AUDITORS SERVICES	\$ 102.00		\$ 102.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
3201	53403	CHEMICAL WEED CONTROL	\$ 1,630.26		\$ 1,630.26	Ilh	2/28/2019	Clark Aquatic Servi	AWC - Rural Areas (Increased level of service)	Yearly PO pivot summary
3201	53405	MOWING SERVICES	\$ 2,163.00		\$ 2,163.00	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
3201	53407	TRASH DISPOSAL	\$ 250.00		\$ 250.00	KRR	2/6/2019			
3201	54604	REPAIR & MAINT-CANAL/LAKE	\$ 21,000.00		\$ 21,000.00	KRR	2/8/2019		200' of restoration of rip/rap along outfall(16,000) and 75' of vegetation clean up (5,000)	
3201	54614	REPAIR & MAINT - GATE	\$ 500.00		\$ 500.00	KRR	2/20/2019		Misc. repairs	
3201	56304	GIS	\$ 67.98		\$ 67.98	Ilh	2/28/2019		Annual GIS work estimate	
32A1	53201	AUDITORS SERVICES	\$ 54.00		\$ 54.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
32A1	53405	MOWING SERVICES	\$ 2,163.00		\$ 2,163.00	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
32A1	54613	REPAIR & MAINT-CULVERTS	\$ 5,000.00		\$ 5,000.00	KRR	2/20/2019		Misc. repairs	
3301	53201	AUDITORS SERVICES	\$ 114.00		\$ 114.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
3301	53403	CHEMICAL WEED CONTROL	\$ 1,832.08		\$ 1,832.08	Ilh	2/28/2019	Clark Aquatic Servi	AWC - Rural Areas (Increased level of service)	Yearly PO pivot summary

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
3301	53413	PRESERVE/EXOTIC MAINT	\$ 4,000.00		\$ 4,000.00	Ilh	2/22/2019	Aquatic Vegetation	Units 3, 11, 16, 21, 23, 24, 27B, 29, 33, 43 - Preserve Maintenance - SALY	
3301	54301	ELECTRICITY	\$ 1,800.00	\$ (1,800.00)	\$ -	Ilh	3/1/2019		1 New aerators	~\$1,800/yr per aerator
3301	54601	REPAIR & MAINT-AERATORS	\$ 193.00	\$ (193.00)	\$ -	Ilh	2/28/2019	FUTURE HORIZON	Annual aerator service (\$193/yr per aerator)	Yearly PO pivot summary
3301	54601	REPAIR & MAINT-AERATORS	\$ 192.00	\$ (192.00)	\$ -	Ilh	2/28/2019	FUTURE HORIZON	Monthly aerator inspections (\$16/mo per aerator)	Yearly PO pivot summary
3301	54601	REPAIR & MAINT-AERATORS	\$ 5,392.00	\$ (5,392.00)	\$ -	Ilh	3/1/2019		Aerator repairs (not inspections)	
3301	54604	REPAIR & MAINT-CANAL/LAKE	\$ 500.00		\$ 500.00	KRR	2/19/2019		Misc. repairs	
3301	54613	REPAIR & MAINT-CULVERTS	\$ 2,500.00		\$ 2,500.00	KRR	2/20/2019		Misc. repairs	
3301	56304	GIS	\$ 95.91		\$ 95.91	Ilh	2/28/2019		Annual GIS work estimate	
3301	56401	MACHINERY & EQUIPMENT	\$ 19,000.00	\$ (19,000.00)	\$ -	Ilh	3/1/2019		1 New aerators	Per 3/22/2019 email from POA, changed mind and don't want
3401	53101	ENGINEERING FEES	\$ 3,000.00		\$ 3,000.00	KRR	2/20/2019		Misc. engineering	
3401	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
3401	53118	OTHER PROFESSIONAL SVCS	\$ 18,000.00		\$ 18,000.00	Ilh	2/28/2019	SeaBreeze Commu	U34, Property Mgmt Services	Yearly PO pivot summary
3401	53201	AUDITORS SERVICES	\$ 1,362.00		\$ 1,362.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
3401	53409	LANDSCAPE MAINTENANCE	\$ 8,338.00		\$ 8,338.00	Ilh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
3401	54101	TELEPHONE	\$ 1,404.00		\$ 1,404.00	ker	2/28/2018	AT & T	Unit 34 phone - \$117/mo	
3401	54301	ELECTRICITY	\$ 700.00		\$ 700.00	Ilh	3/1/2019		Based on FPL billing history	
3401	54302	WATER/SEWER	\$ 1,920.00		\$ 1,920.00	Ilh	2/28/2019	TD Bank (VISA)	Unit 34 water - Estimate based on actual	Yearly PO pivot summary
3401	54608	REPAIR & MAINT - GENERAL	\$ 10,000.00		\$ 10,000.00	KRR	2/12/2019		Includes Misc. Irrigation repairs.(2,000)	
3401	54608	REPAIR & MAINT - GENERAL	\$ 1,717.20		\$ 1,717.20	Ilh	2/28/2019	COMPLETE ACCESS	Annual maint. agreement for entrance/exit gates	Yearly PO pivot summary
3401	54611	REPAIR & MAINT-ROADS	\$ 11,000.00		\$ 11,000.00	KRR	2/20/2019		Includes Misc. repairs to sidewalk, signs, pot holes,(2,000), Sidewalk replacement,(7,000) and Traffic sign replacements,(2,000)	
3401	54614	REPAIR & MAINT - GATE	\$ 10,000.00		\$ 10,000.00	KRR	2/20/2019		Misc. repairs	
3401	54617	Repairs & Maint - Catch Basins	\$ 11,000.00	\$ 7,000.00	\$ 18,000.00	KRR	2/19/2019		Inspection and repairs	Includes FY19 budgeted funds to complete inspection
3401	56304	GIS	\$ 112.90		\$ 112.90	Ilh	2/28/2019		Annual GIS work estimate	
3401	57101	DEBT SERVICE-PRINCIPAL	\$ 21,667.67		\$ 21,667.67	Ilh	2/14/2019		Unit 34 2014 EOC financing - 1ST UNITED	Yearly PO pivot summary
3401	57201	DEBT SERVICE-INTEREST	\$ 8,666.46		\$ 8,666.46	Ilh	2/14/2019		Unit 34 2014 EOC financing - 1ST UNITED	Yearly PO pivot summary
3801	53101	ENGINEERING FEES	\$ 10,000.00		\$ 10,000.00	KRR	2/20/2019		Misc. engineering	
3801	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
3801	53201	AUDITORS SERVICES	\$ 233.00		\$ 233.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
3801	54608	REPAIR & MAINT - GENERAL	\$ 1,000.00		\$ 1,000.00	KRR	2/20/2019		Misc. repairs	
3801	54611	REPAIR & MAINT-ROADS	\$ 32,000.00		\$ 32,000.00	KRR	2/20/2019		Includes bridge repair Maintenance (2) , (20,000) and Misc. sidewalk/pot hole repairs,(12,000)	
3801	54613	REPAIR & MAINT-CULVERTS	\$ 10,000.00		\$ 10,000.00	KRR	2/15/2019		Misc. diving inspections	
3801	54617	Repairs & Maint - Catch Basins	\$ 25,000.00	\$ 50,000.00	\$ 75,000.00	KRR	2/19/2019		Inspection and repairs	Includes FY19 budgeted funds to complete inspection
3801	56304	GIS	\$ 120.20		\$ 120.20	Ilh	2/28/2019		Annual GIS work estimate	
4101	53201	AUDITORS SERVICES	\$ 30.00		\$ 30.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
4101	54613	REPAIR & MAINT-CULVERTS	\$ 3,000.00		\$ 3,000.00	KRR	2/15/2019		Misc. diving inspections	
4101	56304	GIS	\$ 47.35		\$ 47.35	Ilh	2/28/2019		Annual GIS work estimate	
4301	53101	ENGINEERING FEES	\$ 5,000.00		\$ 5,000.00	CDB	3/1/2019			
4301	53109	LEGAL SERVICES	\$ 1,000.00		\$ 1,000.00	CDB	3/1/2019			
4301	53115	FINANCIAL CONS./ADVISOR	\$ 150.00		\$ 150.00	Ilh	2/28/2019	Digital Assurance C	DAC annual fee for debt compliance assistance	Yearly PO pivot summary
4301	53201	AUDITORS SERVICES	\$ 5,911.00		\$ 5,911.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
4301	53403	CHEMICAL WEED CONTROL	\$ 125,524.95		\$ 125,524.95	Ilh	2/28/2019	Solitude Lake Mgrn	Unit 43 - Annual Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
4301	53405	MOWING SERVICES	\$ 6,798.00		\$ 6,798.00	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
4301	53407	TRASH DISPOSAL	\$ 1,000.00		\$ 1,000.00	KRR	2/6/2019			

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
4301	53409	LANDSCAPE MAINTENANCE	\$ 2,814.00		\$ 2,814.00	Ilh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
4301	53413	PRESERVE/EXOTIC MAINT	\$ 220,000.00	\$ 25,000.00	\$ 245,000.00	Ilh	2/22/2019	Aquatic Vegetation	Units 3, 11, 16, 21, 23, 24, 27B, 29, 33, 43 - Preserve Maintenance - SALY + add'l \$25k due to increased demand for add'l work behind homes.	
4301	54301	ELECTRICITY	\$ 30,570.00		\$ 30,570.00	Ilh	3/1/2019		Based on FPL billing history	
4301	54602	REPAIR & MAINT-PUMP STATN	\$ 15,000.00		\$ 15,000.00	KRR	2/15/2019		Misc. repairs, EIM maintenance, etc.	
4301	54602	REPAIR & MAINT-PUMP STATN	\$ 464.28		\$ 464.28	Ilh	2/28/2019	Gulfstream Termit	Pest Control - SALY	Yearly PO pivot summary
4301	54604	REPAIR & MAINT-CANAL/LAKE	\$ 20,000.00		\$ 20,000.00	KRR	2/19/2019		Includes 8 Staff gauges (Converting from NGVD to NAVD (12,000))	
4301	54606	REPAIR & MAINT-BLDG	\$ 15,000.00		\$ 15,000.00	KRR	2/19/2019		Misc. repairs	
4301	54606	REPAIR & MAINT-BLDG	\$ 260.00		\$ 260.00	Ilh	2/28/2019	GOLD COAST FIRE	Annual extinguisher inspection and refill	Yearly PO pivot summary
4301	54608	REPAIR & MAINT - GENERAL	\$ 7,000.00		\$ 7,000.00	KRR	2/12/2019		Includes pressure cleaning of all RTU structures/pumps.(2,200)	
4301	54610	REPAIR & MAINT-TELEMETRY	\$ 6,000.00		\$ 6,000.00	KRR	2/14/2019		Misc. repairs to cards, metritapes and transmitters.	
4301	54611	REPAIR & MAINT-ROADS	\$ 10,000.00		\$ 10,000.00	KRR	2/20/2019		Misc.repai2rs, IE: Street lights	
4301	54614	REPAIR & MAINT - GATE	\$ 500.00		\$ 500.00	KRR	2/20/2019		Misc. repairs	
4301	54908	GOV'MNTL REGISTRATION FEE	\$ 25.00		\$ 25.00	Ilh	2/28/2019	FLORIDA DEPT. OF	FDEP annual registration fee - SALY	Yearly PO pivot summary
4301	54908	GOV'MNTL REGISTRATION FEE	\$ 60.00		\$ 60.00	Ilh	2/28/2019	PALM BEACH COU	Annual wellfield Op Permit Renewal Fees - SALY	Yearly PO pivot summary
4301	55201	FUEL-PUMP STATIONS	\$ 6,000.00		\$ 6,000.00	KRR	2/15/2019		Includes fuel and 750 for fuel tank annual inspection and certification, and 1,250 tank cleaning, polish fuel and algaecide	
4301	55207	FERTILIZER	\$ 1,483.20		\$ 1,483.20	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
4301	56301	IMPRVMNTS OTHER THAN BLDG	\$ 21,600.00		\$ 21,600.00	KRR	2/13/2019		DATA Flow upgrade/conversion	
4301	56304	GIS	\$ 932.99		\$ 932.99	Ilh	2/28/2019		Annual GIS work estimate	
4301	56401	MACHINERY & EQUIPMENT	\$ 12,000.00		\$ 12,000.00	KRR	2/15/2019		2 EIMs at 6,000/ea.	
4301	57301	TRUSTEE FEES	\$ 1,525.00		\$ 1,525.00	Ilh	2/28/2019	Bank of New York	Trustee fees	Yearly PO pivot summary
4302	57101	DEBT SERVICE-PRINCIPAL	\$ 755,000.00		\$ 755,000.00	Ilh	2/14/2019		Unit 43 2007 Refunding Loan	Yearly PO pivot summary
4302	57101	DEBT SERVICE-PRINCIPAL	\$ 145,000.00		\$ 145,000.00	Ilh	2/14/2019		Unit 43 2017 Refunding Bonds (2007B)	Yearly PO pivot summary
4302	57201	DEBT SERVICE-INTEREST	\$ 70,297.50		\$ 70,297.50	Ilh	2/14/2019		Unit 43 2007 Refunding Loan	Yearly PO pivot summary
4302	57201	DEBT SERVICE-INTEREST	\$ 277,263.99		\$ 277,263.99	Ilh	2/14/2019		Unit 43 2017 Refunding Bonds (2007B)	Yearly PO pivot summary
4401	53101	ENGINEERING FEES	\$ 1,000.00		\$ 1,000.00	KRR	2/20/2019		Misc. engineering	
4401	53109	LEGAL SERVICES	\$ 1,000.00		\$ 1,000.00	CDB	3/1/2019			
4401	53115	FINANCIAL CONS./ADVISOR	\$ 150.00		\$ 150.00	Ilh	2/28/2019	Digital Assurance C	DAC annual fee for debt compliance assistance	Yearly PO pivot summary
4401	53201	AUDITORS SERVICES	\$ 1,411.00		\$ 1,411.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
4401	54613	REPAIR & MAINT-CULVERTS	\$ 15,000.00		\$ 15,000.00	KRR	2/15/2019		Misc. diving inspections	
4401	56304	GIS	\$ 240.39		\$ 240.39	Ilh	2/28/2019		Annual GIS work estimate	
4401	57301	TRUSTEE FEES	\$ 1,050.00		\$ 1,050.00	Ilh	2/28/2019	Bank of New York	Trustee fees	Yearly PO pivot summary
4402	57101	DEBT SERVICE-PRINCIPAL	\$ 285,006.16		\$ 285,006.16	Ilh	2/14/2019		Unit 44 Series 2010B (Taxable Issue)	Yearly PO pivot summary
4402	57101	DEBT SERVICE-PRINCIPAL	\$ 25,000.00		\$ 25,000.00	Ilh	2/14/2019		Unit 44 Series 2012A (Tax-exempt Issue)	Yearly PO pivot summary
4402	57201	DEBT SERVICE-INTEREST	\$ 149,341.71		\$ 149,341.71	Ilh	2/14/2019		Unit 44 Series 2010B (Taxable Issue)	Yearly PO pivot summary
4402	57201	DEBT SERVICE-INTEREST	\$ 149,930.22		\$ 149,930.22	Ilh	2/14/2019		Unit 44 Series 2012A (Tax-exempt Issue)	Yearly PO pivot summary
4501	53101	ENGINEERING FEES	\$ 3,000.00		\$ 3,000.00	CDB	3/1/2019			
4501	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
4501	53201	AUDITORS SERVICES	\$ 1,379.00		\$ 1,379.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
4501	53402	MARSH MAINT-LITTORAL ZONE	\$ 1,160.00		\$ 1,160.00	Ilh	2/22/2019	Solitude Lake Mgn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
4501	53403	CHEMICAL WEED CONTROL	\$ 3,756.00		\$ 3,756.00	Ilh	2/28/2019	Solitude Lake Mgn	Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance.	Yearly PO pivot summary
4501	53413	PRESERVE/EXOTIC MAINT	\$ 45,000.00		\$ 45,000.00	Ilh	2/22/2019	Aquatic Vegetation	Units 3, 11, 16, 21, 23, 24, 27B, 29, 33, 43 - Preserve Maintenance - SALY	
4501	54604	REPAIR & MAINT-CANAL/LAKE	\$ 3,000.00		\$ 3,000.00	KRR	2/19/2019		Misc. repairs	
4501	54608	REPAIR & MAINT - GENERAL	\$ 2,000.00		\$ 2,000.00	KRR	2/20/2019		Misc. repairs	

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
4501	54611	REPAIR & MAINT-ROADS	\$ 176,000.00		\$ 176,000.00	KRR	2/20/2019		Includes Street Sweeping (24)- Twice a month, x 6months. Plus every week for 6 months (Leaf Drop season),16,000, Drainage improvements at Via el Bosque/Cul-de-sac due to trees, (100,000) and Misc. sidewalks. Signs, pot hole repairs, (60,000)	
4501	54611	REPAIR & MAINT-ROADS	\$ 10,044.96	\$ (10,044.96)	\$ -	Ilh	2/28/2019	Facilities Pro-Swee	U45, Paseos/ Street sweeping Northern Roads	Yearly PO pivot summary
4501	54613	REPAIR & MAINT-CULVERTS	\$ 15,000.00		\$ 15,000.00	KRR	2/15/2019		Misc. diving inspections	
4501	54617	Repairs & Maint - Catch Basins	\$ 93,000.00	\$ 17,000.00	\$ 110,000.00	KRR	2/19/2019		Inspection and repairs	Split catch basin work over 2 years \$110k/\$48k
4501	56304	GIS	\$ 394.57		\$ 394.57	Ilh	2/28/2019		Annual GIS work estimate	
4502	57101	DEBT SERVICE-PRINCIPAL	\$ 172,725.06		\$ 172,725.06	Ilh	2/14/2019		Unit 45 2016 5D/45 Multi-unit refunding	Yearly PO pivot summary
4502	57201	DEBT SERVICE-INTEREST	\$ 100,503.04		\$ 100,503.04	Ilh	2/14/2019		Unit 45 2016 5D/45 Multi-unit refunding	Yearly PO pivot summary
4601	53101	ENGINEERING FEES	\$ 4,000.00		\$ 4,000.00	KRR	2/20/2019		Misc. engineering (tunnel repairs)	
4601	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
4601	53115	FINANCIAL CONS./ADVISOR	\$ 300.00		\$ 300.00	Ilh	2/28/2019	Digital Assurance C	DAC annual fee for debt compliance assistance	Yearly PO pivot summary
4601	53201	AUDITORS SERVICES	\$ 1,202.00		\$ 1,202.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
4601	54608	REPAIR & MAINT - GENERAL	\$ 2,000.00		\$ 2,000.00	KRR	2/20/2019		Misc. repairs	
4601	54611	REPAIR & MAINT-ROADS	\$ 16,500.00		\$ 16,500.00	KRR	2/20/2019		Includes tunnel/bridge and maintenance, (13,500) and Misc. repairs,(3000)	
4601	56304	GIS	\$ 983.36		\$ 983.36	Ilh	2/28/2019		Annual GIS work estimate	
4601	57301	TRUSTEE FEES	\$ 2,050.00		\$ 2,050.00	Ilh	2/28/2019	Bank of New York	Trustee fees - Annual fee is \$1k for issues dated 2016 and later.	Yearly PO pivot summary
4602	57101	DEBT SERVICE-PRINCIPAL	\$ 95,000.00		\$ 95,000.00	Ilh	2/14/2019		Unit 46 2016 Tax Exempt	Yearly PO pivot summary
4602	57101	DEBT SERVICE-PRINCIPAL	\$ 270,000.00		\$ 270,000.00	Ilh	2/14/2019		Unit 46 2016 Taxable	Yearly PO pivot summary
4602	57201	DEBT SERVICE-INTEREST	\$ 385,637.50		\$ 385,637.50	Ilh	2/14/2019		Unit 46 2016 Tax Exempt	Yearly PO pivot summary
4602	57201	DEBT SERVICE-INTEREST	\$ 15,800.00		\$ 15,800.00	Ilh	2/14/2019		Unit 46 2016 Taxable	Yearly PO pivot summary
4701	53101	ENGINEERING FEES	\$ 500.00		\$ 500.00	KRR	2/20/2019		Misc. engineering	
4701	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
4701	53201	AUDITORS SERVICES	\$ 283.00		\$ 283.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
4701	53409	LANDSCAPE MAINTENANCE	\$ 1,512.00		\$ 1,512.00	Ilh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
4701	54301	ELECTRICITY	\$ 400.00		\$ 400.00	Ilh	3/1/2019		Based on FPL billing history	
4701	54604	REPAIR & MAINT-CANAL/LAKE	\$ 5,000.00		\$ 5,000.00	KRR	2/19/2019		Includes 3 Staff gauges (Converting from NGVD to NAVD (4,500)	
4701	54608	REPAIR & MAINT - GENERAL	\$ 4,000.00		\$ 4,000.00	KRR	2/12/2019		Includes pressure cleaning of all RTU structures/pumps. (350)	
4701	54610	REPAIR & MAINT-TELEMETRY	\$ 3,000.00		\$ 3,000.00	KRR	2/14/2019		Misc. repairs to cards, metritapes and transmitters.	
4701	54611	REPAIR & MAINT-ROADS	\$ 3,000.00		\$ 3,000.00	KRR	2/20/2019		Street Sweeping (4) four x per year, (3,000)	
4701	56301	IMPRVMENTS OTHER THAN BLDG	\$ 7,200.00		\$ 7,200.00	KRR	2/13/2019		DATA Flow upgrade/conversion	
4701	56304	GIS	\$ 587.62		\$ 587.62	Ilh	2/28/2019		Annual GIS work estimate	
4901	53101	ENGINEERING FEES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
4901	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			
4901	53201	AUDITORS SERVICES	\$ 466.00		\$ 466.00	Ilh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
4901	53403	CHEMICAL WEED CONTROL	\$ 6,322.46		\$ 6,322.46	Ilh	2/28/2019	Clark Aquatic Servi	AWC - Rural Areas (Increased level of service)	Yearly PO pivot summary
4901	53405	MOWING SERVICES	\$ 2,472.00		\$ 2,472.00	Ilh	2/28/2019	GRASSROOTS	Field Mowing Contract - (SALY)	Yearly PO pivot summary
4901	53407	TRASH DISPOSAL	\$ 500.00		\$ 500.00	KRR	2/6/2019			
4901	53413	PRESERVE/EXOTIC MAINT	\$ 25,000.00		\$ 25,000.00	Ilh	2/22/2019	Aquatic Vegetation	Units 3, 11, 16, 21, 23, 24, 27B, 29, 33, 43 - Preserve Maintenance - SALY	
4901	54604	REPAIR & MAINT-CANAL/LAKE	\$ 2,000.00		\$ 2,000.00	KRR	2/19/2019		Misc. repairs	
4901	56304	GIS	\$ 93.66		\$ 93.66	Ilh	2/28/2019		Annual GIS work estimate	
5101	53101	ENGINEERING FEES	\$ 8,000.00		\$ 8,000.00	KRR	2/20/2019		Misc. engineering	
5101	53109	LEGAL SERVICES	\$ 500.00		\$ 500.00	CDB	3/1/2019			

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
5101	53201	AUDITORS SERVICES	\$ 153.00		\$ 153.00	lh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
5101	54611	REPAIR & MAINT-ROADS	\$ 10,000.00		\$ 10,000.00	KRR	2/20/2019		Misc. bridge maintenance(2), (10,000)	
5101	56304	GIS	\$ 94.70		\$ 94.70	lh	2/28/2019		Annual GIS work estimate	
5301	53115	FINANCIAL CONS./ADVISOR	\$ 150.00		\$ 150.00	lh	2/28/2019	Digital Assurance C	DAC annual fee for debt compliance assistance	Yearly PO pivot summary
5301	53201	AUDITORS SERVICES	\$ 1,239.00		\$ 1,239.00	lh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
5301	53407	TRASH DISPOSAL	\$ 1,000.00		\$ 1,000.00	KRR	2/6/2019			
5301	54301	ELECTRICITY	\$ 250.00		\$ 250.00	lh	3/1/2019		Based on FPL billing history	
5301	54608	REPAIR & MAINT - GENERAL	\$ 5,000.00		\$ 5,000.00	KRR	2/20/2019		Misc. repairs	
5301	54610	REPAIR & MAINT-TELEMETRY	\$ 5,000.00		\$ 5,000.00	KRR	2/15/2019		Misc. repairs to cards, metritapes and transmitters.	
5301	54610	REPAIR & MAINT-TELEMETRY	\$ 468.00		\$ 468.00	lh	2/28/2019	DATA FLOW SYSTE	U53 telemetry equipment rental	Yearly PO pivot summary
5301	56304	GIS	\$ 1,387.92		\$ 1,387.92	lh	2/28/2019		Annual GIS work estimate	
5301	57301	TRUSTEE FEES	\$ 1,825.00		\$ 1,825.00	lh	2/28/2019	Bank of New York	Trustee fees	Yearly PO pivot summary
5302	57101	DEBT SERVICE-PRINCIPAL	\$ 425,000.00		\$ 425,000.00	lh	2/14/2019		Unit 53 2015 Bonds	Yearly PO pivot summary
5302	57101	DEBT SERVICE-PRINCIPAL	\$ 160,000.00		\$ 160,000.00	lh	2/14/2019		Unit 53 2018 Bonds	Yearly PO pivot summary
5302	57201	DEBT SERVICE-INTEREST	\$ 1,603,081.25		\$ 1,603,081.25	lh	2/14/2019		Unit 53 2015 Bonds	Yearly PO pivot summary
5302	57201	DEBT SERVICE-INTEREST	\$ 297,631.25		\$ 297,631.25	lh	2/14/2019		Unit 53 2018 Bonds	Yearly PO pivot summary
Adm0	51201	ADM/OPS SALARIES	\$ 612,514.18		\$ 612,514.18	ker	3/1/2019			
Adm0	51202	COMP ABSENCES PAYOUTS	\$ 5,429.00		\$ 5,429.00	ker	3/1/2019			
Adm0	52100	FICA TAXES	\$ 33,970.84		\$ 33,970.84	ker	3/1/2019			
Adm0	52101	MEDICARE EXPENSE	\$ 8,881.46		\$ 8,881.46	ker	3/1/2019			
Adm0	52200	RETIREMENT CONTRIBUTIONS	\$ 108,079.77		\$ 108,079.77	ker	3/1/2019			
Adm0	52301	LIFE INSURANCE	\$ 503.10		\$ 503.10	lh	2/28/2019	Standard Insuranc	Vision Insurance - est 10% increase	Yearly PO pivot summary
Adm0	52301	LIFE INSURANCE	\$ 1,981.18		\$ 1,981.18	lh	2/28/2019	Standard Insuranc	Life ins - est 10% increase over current actual.	Yearly PO pivot summary
Adm0	52302	HEALTH INSURANCE	\$ 10,350.00		\$ 10,350.00	lh	2/28/2019	Katie Brunk	Health Insurance - 105 reimb - est based on actual and avail budget	Yearly PO pivot summary
Adm0	52302	HEALTH INSURANCE	\$ 68,655.05		\$ 68,655.05	lh	2/28/2019	Katie Brunk	Health Insurance - est 15% increase	Yearly PO pivot summary
Adm0	52302	HEALTH INSURANCE	\$ 625.00		\$ 625.00	lh	2/28/2019	LAURA HAM	Annual fee for Sec 105 admin (payable to P&A via ACH dr)	Yearly PO pivot summary
Adm0	52302	HEALTH INSURANCE	\$ 674.03		\$ 674.03	lh	2/28/2019	New Benefits, Ltd.	Health advocate and Teledoc service - est 10% increase	Yearly PO pivot summary
Adm0	52303	DISABILITY INSURANCE	\$ 7,200.00		\$ 7,200.00	lh	2/28/2019	Mutual of Omaha	Disability Ins - same as current year actual	Yearly PO pivot summary
Adm0	52304	DENTAL INSURANCE	\$ 2,803.82		\$ 2,803.82	lh	2/28/2019	Guardian	Dental Insurance - est 10% increase	Yearly PO pivot summary
Adm0	52305	EMPLOYEE ASSISTANCE PROG	\$ 240.00		\$ 240.00	lh	2/28/2019	Center for Family S	EAP	Yearly PO pivot summary
Adm0	52401	WORKERS COMPENSATION INS	\$ 5,429.00		\$ 5,429.00	lh	2/28/2019	PREFERRED GOVER	WC insurance - 1.7% of payroll	
Adm0	53101	ENGINEERING FEES	\$ 50,000.00		\$ 50,000.00	CDB	3/1/2019			
Adm0	53101	ENGINEERING FEES	\$ 20,000.00		\$ 20,000.00	ker	3/6/2019		Facilities report	
Adm0	53105	ENGINEERING-NPDES	\$ 12,500.00		\$ 12,500.00	lh	2/14/2019	LAURA HAM	Payable to NPDES co-permittee fund	Yearly PO pivot summary
Adm0	53109	LEGAL SERVICES	\$ 100,000.00	\$ 10,000.00	\$ 110,000.00	CDB	3/1/2019			
Adm0	53116	IT Services	\$ 4,686.00		\$ 4,686.00	lh	2/28/2019	Abila	MIP renewal (due Oct) - approx. 23% of modules-increased from 22% prior year	Yearly PO pivot summary
Adm0	53116	IT Services	\$ 896.00		\$ 896.00	lh	2/28/2019	Decision Support T	Yearly maint renewal for Bassets FA program (due Aug) - SALY	Yearly PO pivot summary
Adm0	53116	IT Services	\$ 3,900.00		\$ 3,900.00	lh	2/28/2019	KDT Solutions, Inc.	Backup Recovery Data Solution - SALY	Yearly PO pivot summary
Adm0	53116	IT Services	\$ 6,600.00		\$ 6,600.00	lh	2/28/2019	KDT Solutions, Inc.	KDT monthly fixed fee - SALY	Yearly PO pivot summary
Adm0	53116	IT Services	\$ 7,500.00		\$ 7,500.00	lh	2/28/2019	KDT Solutions, Inc.	KDT xtra services (estimate) - SALY	Yearly PO pivot summary
Adm0	53116	IT Services	\$ 1,870.00		\$ 1,870.00	lh	2/28/2019	KDT Solutions, Inc.	5/20/2016 changed from Symantec to more expensive Cylance.	Yearly PO pivot summary
Adm0	53116	IT Services	\$ 600.00		\$ 600.00	lh	2/28/2019	KDT Solutions, Inc.	Sophos Phish Threat services- 12 months	Yearly PO pivot summary
Adm0	53116	IT Services	\$ 2,847.50		\$ 2,847.50	lh	2/28/2019	Microix	Timesheet module renewal - due May - SALY	Yearly PO pivot summary
Adm0	53116	IT Services	\$ 6,000.00		\$ 6,000.00	lh	2/28/2019	Smarsh, Inc.	Email archiving	Yearly PO pivot summary
Adm0	53116	IT Services	\$ 1,344.00		\$ 1,344.00	lh	2/28/2019	TD Bank (VISA)	Microsoft Hosted Exchange	Yearly PO pivot summary
Adm0	53406	SECURITY SERVICES	\$ 5,371.38		\$ 5,371.38	lh	2/28/2019	Johnson Controls,	Security Service on EOC (same as current actual PLUS 5% price increase contingency)	Yearly PO pivot summary

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Adm0	53408	JANITORIAL	\$ 19,096.20		\$ 19,096.20	llh	2/28/2019	Image Janitorial S	JANITORIAL (SALY + 3%)	Yearly PO pivot summary
Adm0	53408	JANITORIAL	\$ 1,072.26		\$ 1,072.26	llh	2/28/2019	PLANTIQUE	Plant Maint Contract - based on actual FY 17/18 PLUS 5% price increase contingency.	Yearly PO pivot summary
Adm0	53409	LANDSCAPE MAINTENANCE	\$ 40,942.94		\$ 40,942.94	llh	3/1/2019		Equal to 1/2 of (CMN1 budget LESS CMN1 r.e. taxes CMN1-54908)	
Adm0	53410	SUPERVISORS EXPENSES	\$ 35,000.00		\$ 35,000.00	llh	2/28/2019	LAURA HAM	\$7,000 per board member, payable bi-annually.	Yearly PO pivot summary
Adm0	54001	TRAVEL	\$ 500.00		\$ 500.00	llh	3/6/2019		SALY budget	
Adm0	54002	PERSONAL VEHICLE USE	\$ 500.00		\$ 500.00	llh	3/6/2019		SALY budget	
Adm0	54101	TELEPHONE	\$ 10,800.00		\$ 10,800.00	ker	2/27/2018	Mitel	Estimate should be ~\$900/mo	
Adm0	54101	TELEPHONE	\$ 3,120.00		\$ 3,120.00	ker	2/28/2018	Comcast	Admin analog phones- based on average billing	
Adm0	54101	TELEPHONE	\$ 7,800.00		\$ 7,800.00	ker	2/28/2018	NHC	Fiber for telephone and backup internet- est. \$650/mo incl taxes per agreement dated 2/19/19	
Adm0	54101	TELEPHONE	\$ 132.00		\$ 132.00	ker	2/28/2018	Wyless Connect	Wyless- backup wireless Cradlepoint (\$11/mo)	
Adm0	54102	MOBILE COMMUNICATIONS	\$ 1,020.00		\$ 1,020.00	llh	2/28/2019	AT & T	ATT mobile phones	Yearly PO pivot summary
Adm0	54102	MOBILE COMMUNICATIONS	\$ 2,360.00		\$ 2,360.00	llh	2/28/2019	Verizon Wireless	Verizon - Broadband cards	Yearly PO pivot summary
Adm0	54104	INTERNET	\$ 2,268.00		\$ 2,268.00	ker	2/27/2018	Comcast	Monthly Comcast bill (EOC) - Cable and internet package. Per contract expiring 08/2021. Based on actual PLUS 5% price increase contingency.(\$180/Mo)	
Adm0	54105	CABLE TV	\$ 1,827.00		\$ 1,827.00	ker	2/27/2018	Comcast	Monthly Comcast bill (EOC) - Cable and internet package. Per contract expiring 8/2021. Based on actual PLUS 5% price increase contingency. (\$145/mo)	
Adm0	54201	POSTAGE	\$ 179.76		\$ 179.76	llh	2/28/2019	NEOPOST INC.	Postal meter rental - SALY	Yearly PO pivot summary
Adm0	54301	ELECTRICITY	\$ 804.00		\$ 804.00	llh	2/28/2019	Teco Peoples Gas	EOC Nat'l gas - SALY	Yearly PO pivot summary
Adm0	54301	ELECTRICITY	\$ 24,000.00		\$ 24,000.00	llh	3/1/2019		Based on FPL billing history	
Adm0	54501	INSURANCE-GENERAL	\$ 216,965.00		\$ 216,965.00	ker	2/28/2019	Public Risk Insuran	Estimate	
Adm0	54502	INSURANCE AUTO	\$ 1,467.00		\$ 1,467.00	ker	2/28/2019	Public Risk Insuran	Estimate	
Adm0	54603	REPAIR & MAINT-VEHICLES	\$ 3,000.00		\$ 3,000.00	KRR	2/25/2019		Misc. repairs	
Adm0	54605	REPAIR & MAINT-OFF EQMT	\$ 2,000.00		\$ 2,000.00	llh	2/28/2019	Toshiba Business S	Est Service Fees for Toshiba Copier	Yearly PO pivot summary
Adm0	54701	PRINTING	\$ 500.00		\$ 500.00	llh	3/6/2019		SALY budget	
Adm0	54801	PUBLIC INFORMATION	\$ 2,000.00		\$ 2,000.00	llh	2/28/2019	FORUM CLUB OF T	Estimated amount for luncheon tickets for FY 16/17	Yearly PO pivot summary
Adm0	54801	PUBLIC INFORMATION	\$ 480.00		\$ 480.00	llh	2/28/2019	Q New Media, Inc.	Website hosting fee - SALY	Yearly PO pivot summary
Adm0	54801	PUBLIC INFORMATION	\$ 18,500.00		\$ 18,500.00	llh	3/6/2019		Adjust to bring total to SALY budget	
Adm0	54901	PBC ISS/PA TAX ROLL PREP FEE	\$ 2,310.00		\$ 2,310.00	llh	2/28/2019	PALM BEACH COU	Annual pro-rata share of postage - SALY + ~10%	Yearly PO pivot summary
Adm0	54901	PBC ISS/PA TAX ROLL PREP FEE	\$ 3,850.00		\$ 3,850.00	llh	2/28/2019	Palm Beach Count	Annual contract	Yearly PO pivot summary
Adm0	54901	PBC ISS/PA TAX ROLL PREP FEE	\$ 150.00		\$ 150.00	llh	2/28/2019	PALM BEACH COU	PBC Admin costs for prep of tax roll - SALY	Yearly PO pivot summary
Adm0	54905	LEGAL ADS	\$ 13,200.00		\$ 13,200.00	llh	2/28/2019	PALM BEACH NEW	Legal ads - Kept SALY budget	Yearly PO pivot summary
Adm0	55101	OFFICE SUPPLIES	\$ 1,500.00		\$ 1,500.00	llh	2/28/2019	Toshiba Business S	Est toner purchases	Yearly PO pivot summary
Adm0	55101	OFFICE SUPPLIES	\$ 4,748.00		\$ 4,748.00	llh	3/14/2019		Bring total to SALY plus 10%	
Adm0	55203	FUEL-VEHICLES	\$ 3,500.00		\$ 3,500.00	KRR	2/20/2019		SALY	
Adm0	55209	MISC OFFICE EXPENSE	\$ 1,080.00		\$ 1,080.00	llh	2/28/2019	A Fast-Trac Courie	Monthly courier fee estimate - SALY	Yearly PO pivot summary
Adm0	55209	MISC OFFICE EXPENSE	\$ 840.00		\$ 840.00	llh	2/28/2019	Cintas First Aid & S	Est monthly cost of first aid supplies - SALY	Yearly PO pivot summary
Adm0	55209	MISC OFFICE EXPENSE	\$ 2,160.00		\$ 2,160.00	llh	2/28/2019	EXECUTIVE COFFEI	Coffee service based on py actual	Yearly PO pivot summary
Adm0	55209	MISC OFFICE EXPENSE	\$ 3,240.00		\$ 3,240.00	llh	2/28/2019	Iron Mountain Rec	Offsite records storage - SALY	Yearly PO pivot summary
Adm0	55209	MISC OFFICE EXPENSE	\$ 2,000.00		\$ 2,000.00	llh	2/28/2019	Ricoh USA, Inc.	Monthly scanning estimate - 50% LY budget because doing more in house	Yearly PO pivot summary
Adm0	55209	MISC OFFICE EXPENSE	\$ 1,308.00		\$ 1,308.00	llh	3/13/2019	Cintas First Aid & S	AED rental (\$109/mo)	Yearly PO pivot summary
Adm0	55209	MISC OFFICE EXPENSE	\$ 3,440.00		\$ 3,440.00	llh	3/14/2019		Bring total to SALY plus AED rental	
Adm0	55401	SEMINARS/EDUCATIONAL	\$ 5,000.00		\$ 5,000.00	llh	3/6/2019		SALY budget	
Adm0	55402	MEMBERSHIPS	\$ 212.00		\$ 212.00	llh	2/28/2019	APWA National Br	Annual membership- APWA (national) - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 60.00		\$ 60.00	llh	2/28/2019	Costco Wholesale	District card - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 4,000.00		\$ 4,000.00	llh	2/28/2019	FASD	FASD Annual Dues - SALY	Yearly PO pivot summary

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Adm0	55402	MEMBERSHIPS	\$ 150.00		\$ 150.00	llh	2/28/2019	FASD	\$150 Triannual CDM renewal fee - Beatty - due July 2017	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ -		\$ -	llh	2/28/2019	FASD	\$150 Triannual CDM renewal fee - Roundtree - due July 2018	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ -		\$ -	llh	2/28/2019	FASD	\$150 Triannual CDM renewal fee - lles - due July 2018?	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ -		\$ -	llh	2/28/2019	FASD	\$150 Triannual CDM renewal fee - Kneiss - due July 2018?	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 200.00		\$ 200.00	llh	2/28/2019	FLORIDA DEPT. OF	Payson Public Applicator 4 yr License Renewal - due May 2020	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 350.00		\$ 350.00	llh	2/28/2019	FORUM CLUB OF T	Forum Club Annual Dues (due Jan) - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 465.00		\$ 465.00	llh	2/28/2019	NORTHERN PALM	Annual dues NPB Chamber of Commerce - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 925.00		\$ 925.00	llh	2/28/2019	PALM BCH CTY LEA	Annual dues - PBC League of Cities - Estimate based on prior years.	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 630.00		\$ 630.00	llh	2/28/2019	PGA COMMERCE P	Annual assmt for PGA Commerce Park (due Jun) - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 3,160.00		\$ 3,160.00	llh	2/28/2019	PGA National Com	Est for PGA POA annual assmt (due May) - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 150.00		\$ 150.00	llh	2/28/2019	SAFETY COUNCIL C	Safety Council Annual Memb (due March) - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 275.00		\$ 275.00	llh	2/28/2019	TD Bank (VISA)	AICPA - annual memb dues for Brunk (due June) - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 275.00		\$ 275.00	llh	2/28/2019	TD Bank (VISA)	AICPA - annual memb dues for Ham (due June) - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 175.00		\$ 175.00	llh	2/28/2019	TD Bank (VISA)	Annual assmt for PGA Commerce Park (due Jun) - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 35.00		\$ 35.00	llh	2/28/2019	TD Bank (VISA)	Annual dues - FGFOA - KB - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 35.00		\$ 35.00	llh	2/28/2019	TD Bank (VISA)	Annual dues - FGFOA - LH - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 70.00		\$ 70.00	llh	2/28/2019	TD Bank (VISA)	Annual dues - FGFOA PBC Chapter- KB & LH- SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 75.00		\$ 75.00	llh	2/28/2019	TD Bank (VISA)	Annual dues - HRA- KB - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 190.00		\$ 190.00	llh	2/28/2019	TD Bank (VISA)	Annual dues - SHRM- KB - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 105.00		\$ 105.00	llh	2/28/2019	TD Bank (VISA)	DBPR- brunk biannual CPA license renewal (even years- due Nov) - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 335.00		\$ 335.00	llh	2/28/2019	TD Bank (VISA)	FICPA - annual memb dues for Brunk (due June)	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 335.00		\$ 335.00	llh	2/28/2019	TD Bank (VISA)	FICPA - annual memb dues for Ham (due June)	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 160.00		\$ 160.00	llh	2/28/2019	TD Bank (VISA)	GFOA - annual memb dues for Brunk (due Sep)	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 150.00		\$ 150.00	llh	2/28/2019	TD Bank (VISA)	GFOA - annual memb dues for Ham (due Sep)	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 175.00		\$ 175.00	llh	2/28/2019	TD Bank (VISA)	DEO Annual Spl Dist. Fee (due Oct) - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 352.00		\$ 352.00	llh	2/28/2019	TD Bank (VISA)	Fl. Eng. Society - Annual memb dues - Beatty (due Sep) - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 290.00		\$ 290.00	llh	2/28/2019	TD Bank (VISA)	ASCE - Annual memb dues (Beatty) - SALY	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 130.00		\$ 130.00	llh	2/28/2019	TD Bank (VISA)	DBPR- Beatty PE biannual license renewal (\$130 due odd years)	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 159.00		\$ 159.00	llh	2/28/2019	TD Bank (VISA)	DBPR- Helms GC biannual license renewal (\$159 due even years)	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 500.00		\$ 500.00	llh	2/28/2019	TD Bank (VISA)	Annual membership- FSA- increased fees from 350 to 500	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 500.00		\$ 500.00	llh	2/28/2019	TD Bank (VISA)	Visa card - annual fee (\$25 per card) due Sept	Yearly PO pivot summary
Adm0	55402	MEMBERSHIPS	\$ 100.00		\$ 100.00	llh	2/28/2019	Western Commun	Western Communities Council	Yearly PO pivot summary
Adm0	56401	MACHINERY & EQUIPMENT	\$ 7,500.00		\$ 7,500.00	ker	3/1/2019		Replacement copier downstairs	
Adm0	56401	MACHINERY & EQUIPMENT	\$ 14,806.00	\$ (51.00)	\$ 14,755.00	ker	3/1/2019		Update of computers and software	
CMN1	53201	AUDITORS SERVICES	\$ 535.00		\$ 535.00	llh	2/28/2019	Marcum	Audit fee (includes contingency for single audit)	Yearly PO pivot summary
CMN1	53407	TRASH DISPOSAL	\$ 12,000.00	\$ (9,354.50)	\$ 2,645.50	KRR	2/6/2019			Remove amts budgeted through yearly encumbrances

ORG #	ACCT #	ACCT DESCRIPTION	ORIG AMT	ADJ	ADJ AMT	INIT	DATE	VENDOR	DESCRIPTION	Problems / Questions / Notes
CMN1	53407	TRASH DISPOSAL	\$ 5,354.50		\$ 5,354.50	llh	2/28/2019	LAURA HAM	Waste Mgmt - trash and recycle charges - based on actual FY 18/19 PLUS 5% price increase contingency.	Yearly PO pivot summary
CMN1	53407	TRASH DISPOSAL	\$ 4,000.00		\$ 4,000.00	llh	2/28/2019	Solid Waste Autho	Annual SWA invoice	Yearly PO pivot summary
CMN1	53409	LANDSCAPE MAINTENANCE	\$ 15,739.50		\$ 15,739.50	llh	2/28/2019	GRASSROOTS	Annual Landscape Contract (3% increase + new service in 5C and 47)	Yearly PO pivot summary
CMN1	54301	ELECTRICITY	\$ 4,075.00		\$ 4,075.00	llh	3/6/2019		SALY budget	
CMN1	54302	WATER/SEWER	\$ 4,800.00		\$ 4,800.00	llh	2/28/2019	TD Bank (VISA)	Common Area Water Service- Seacoast - SALY	Yearly PO pivot summary
CMN1	54608	REPAIR & MAINT - GENERAL	\$ 24,000.00		\$ 24,000.00	KRR	2/28/2019		Includes sidewalk pressure cleaning (1750), Misc. Irrigation Repairs (2,000) and Misc., Tree Trimming (10,000). Also includes replacing portions of east hedge- Violation from POA-10,000	
CMN1	54908	GOV'MNTL REGISTRATION FEE	\$ 7,500.00		\$ 7,500.00	llh	2/28/2019	PALM BEACH COU	PCN 52-42-42-15-38-000-0041 for 2019 - SALY	Yearly PO pivot summary
CMN1	55402	MEMBERSHIPS	\$ 3,220.00		\$ 3,220.00	llh	2/28/2019	PGA COMMERCE F	Annual assmt for PGA Commerce Park (due Jun) - SALY	Yearly PO pivot summary
Ops0	51201	ADM/OPS SALARIES	\$ 1,358,342.56		\$ 1,358,342.56	ker	3/1/2019			
Ops0	51202	COMP ABSENCES PAYOUTS	\$ 28,076.00		\$ 28,076.00	ker	3/1/2019			
Ops0	52100	FICA TAXES	\$ 82,598.51		\$ 82,598.51	ker	3/1/2019			
Ops0	52101	MEDICARE EXPENSE	\$ 19,695.97		\$ 19,695.97	ker	3/1/2019			
Ops0	52200	RETIREMENT CONTRIBUTIONS	\$ 249,555.34		\$ 249,555.34	ker	3/1/2019			
Ops0	52301	LIFE INSURANCE	\$ 1,509.30		\$ 1,509.30	llh	2/28/2019	Standard Insuranc	Vision Insurance - est 10% increase	Yearly PO pivot summary
Ops0	52301	LIFE INSURANCE	\$ 5,714.96		\$ 5,714.96	llh	2/28/2019	Standard Insuranc	Life ins - est 10% increase over current actual.	Yearly PO pivot summary
Ops0	52302	HEALTH INSURANCE	\$ 17,742.32		\$ 17,742.32	llh	2/28/2019	Katie Brunk	Health Insurance - 105 reimb - est based on actual and avail budget	Yearly PO pivot summary
Ops0	52302	HEALTH INSURANCE	\$ 205,965.14		\$ 205,965.14	llh	2/28/2019	Katie Brunk	Health Insurance - est 15% increase	Yearly PO pivot summary
Ops0	52302	HEALTH INSURANCE	\$ 625.00		\$ 625.00	llh	2/28/2019	LAURA HAM	Annual fee for Sec 105 admin (payable to P&A via ACH dr)	Yearly PO pivot summary
Ops0	52302	HEALTH INSURANCE	\$ 2,022.08		\$ 2,022.08	llh	2/28/2019	New Benefits, Ltd.	Health advocate and Teledoc service - est 10% increase	Yearly PO pivot summary
Ops0	52303	DISABILITY INSURANCE	\$ 7,200.00		\$ 7,200.00	llh	2/28/2019	Mutual of Omaha	Disability Ins - same as current year actual	Yearly PO pivot summary
Ops0	52304	DENTAL INSURANCE	\$ 8,411.45		\$ 8,411.45	llh	2/28/2019	Guardian	Dental Insurance - est 10% increase	Yearly PO pivot summary
Ops0	52305	EMPLOYEE ASSISTANCE PROG	\$ 720.00		\$ 720.00	llh	2/28/2019	Center for Family S	EAP	Yearly PO pivot summary
Ops0	52401	WORKERS COMPENSATION INS	\$ 28,076.00		\$ 28,076.00	llh	2/28/2019	PREFERRED GOVER	WC insurance - 1.7% of payroll	
Ops0	53407	TRASH DISPOSAL	\$ 500.00		\$ 500.00	KRR	2/6/2019			
Ops0	54102	MOBILE COMMUNICATIONS	\$ 1,620.00		\$ 1,620.00	llh	2/28/2019	AT & T	ATT mobile phones	Yearly PO pivot summary
Ops0	54102	MOBILE COMMUNICATIONS	\$ 3,072.00		\$ 3,072.00	llh	2/28/2019	End of the Line, Inc	Rental of radio air space - SALY	Yearly PO pivot summary
Ops0	54102	MOBILE COMMUNICATIONS	\$ 10,448.00		\$ 10,448.00	llh	2/28/2019	Verizon Wireless	Verizon - Broadband cards	Yearly PO pivot summary
Ops0	54502	INSURANCE AUTO	\$ 19,075.00		\$ 19,075.00	ker	2/28/2019	Public Risk Insuran	Estimate	
Ops0	54603	REPAIR & MAINT-VEHICLES	\$ 22,600.00		\$ 22,600.00	KRR	2/11/2019		Includes cleaning costs for 14 vehicles, tire replacement for 7 vehicles (800/ea.) and mics. Repairs.	
Ops0	54606	REPAIR & MAINT-BLDG	\$ 35,000.00	\$ (10,000.00)	\$ 25,000.00	KRR	2/19/2019		Includes New Lobby lighting, (10,000) and ceiling tiles (1,500)	Separate lobby lighting
Ops0	54606	REPAIR & MAINT-BLDG	\$ -	\$ 10,000.00	\$ 10,000.00	llh	3/15/2019		New lobby lighting	
Ops0	54606	REPAIR & MAINT-BLDG	\$ 1,800.00		\$ 1,800.00	llh	2/28/2019	Advance Water Te	Monthly Chem Treatmt for HVAC water system - SALY	Yearly PO pivot summary
Ops0	54606	REPAIR & MAINT-BLDG	\$ 75.00		\$ 75.00	llh	2/28/2019	Bureau of Elevator	Lic. No. 91656 Elevator Renewal (due 8/1) - SALY	Yearly PO pivot summary
Ops0	54606	REPAIR & MAINT-BLDG	\$ 810.00		\$ 810.00	llh	2/28/2019	FARMER & IRWIN	Fire inspection fees	Yearly PO pivot summary
Ops0	54606	REPAIR & MAINT-BLDG	\$ 350.00		\$ 350.00	llh	2/28/2019	GOLD COAST FIRE	Annual extinguisher inspection and refill	Yearly PO pivot summary
Ops0	54606	REPAIR & MAINT-BLDG	\$ 1,152.00		\$ 1,152.00	llh	2/28/2019	HULETT ENVIRONM	Pest Control	Yearly PO pivot summary
Ops0	54606	REPAIR & MAINT-BLDG	\$ 475.00		\$ 475.00	llh	2/28/2019	Schindler Elevator	Elevator Maintenance - SALY	Yearly PO pivot summary
Ops0	54606	REPAIR & MAINT-BLDG	\$ 3,512.96		\$ 3,512.96	llh	2/28/2019	Schindler Elevator	Elevator Maintenance - SALY + 3%	Yearly PO pivot summary
Ops0	54606	REPAIR & MAINT-BLDG	\$ 65,000.00		\$ 65,000.00	KRR	3/5/2019		Amount needed for water tank replacement.	

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Ops0	54608	REPAIR & MAINT - GENERAL	\$ 6,000.00		\$ 6,000.00	KRR	2/20/2019		Misc. repairs	
Ops0	54608	REPAIR & MAINT - GENERAL	\$ 175.00		\$ 175.00	llh	2/28/2019	DELTA PETROLEUM	Annual inspection and leak test on EOC tanks -SALY	Yearly PO pivot summary
Ops0	54610	REPAIR & MAINT-TELEMETRY	\$ 5,000.00		\$ 5,000.00	KRR	2/15/2019		Misc. repairs to cards, metritapes and transmitters.	
Ops0	54616	R & M - HVAC REPAIRS	\$ 50,000.00		\$ 50,000.00	KRR	2/19/2019		MUST KEEP 50,000 in account. Roll over any money from 2018/2019 to keep balance.	
Ops0	54908	GOV'MNTL REGISTRATION FEE	\$ 25.00		\$ 25.00	llh	2/28/2019	FLORIDA DEPT. OF	FDEP annual registration fee - SALY	Yearly PO pivot summary
Ops0	54908	GOV'MNTL REGISTRATION FEE	\$ 60.00		\$ 60.00	llh	2/28/2019	PALM BEACH COU	Annual wellfield Op Permit Renewal Fees - SALY	Yearly PO pivot summary
Ops0	55201	FUEL-PUMP STATIONS	\$ 5,000.00		\$ 5,000.00	KRR	2/15/2019		Includes fuel	
Ops0	55203	FUEL-VEHICLES	\$ 31,500.00		\$ 31,500.00	KRR	2/15/2019		Includes fuel for vehicles, 3,000 for Hoses and nozzle replacement, and 750 for annual fuel tank inspection and certification and 1,500 for tank cleaning, polish and algaecide	
Ops0	55205	MAINTENANCE TOOLS	\$ 5,000.00		\$ 5,000.00	KRR	2/11/2019		SALY	
Ops0	55206	MISCELLANEOUS SUPPLIES	\$ 5,000.00		\$ 5,000.00	KRR	2/15/2019		SALY	
Ops0	55208	UNIFORMS	\$ 2,000.00		\$ 2,000.00	llh	3/6/2019		SALY budget	
Ops0	55401	SEMINARS/EDUCATIONAL	\$ 15,000.00	\$ (3,000.00)	\$ 12,000.00	KRR	2/15/2019		Includes travel to San Diego for ROV Training,(3,000) and DATA Flow Training (6,000)	Remove budget related to ROV training since pushing off another year.
Ops0	55401	SEMINARS/EDUCATIONAL	\$ 4,800.00		\$ 4,800.00	KER	2/22/2019		Lucas training	
Ops0	55401	SEMINARS/EDUCATIONAL	\$ 2,300.00		\$ 2,300.00	KER	3/7/2019		Enroll Dan Beatty in Leadership Palm Beach County	
Ops0	56301	IMPRVMNTS OTHER THAN BLDG	\$ 50,000.00	\$ (30,000.00)	\$ 20,000.00	KRR	2/13/2019		Install EOC Fueling platform on existing fuel tanks (30,000), also includes (20,000) for DATA Flow upgrade/conversion	Separating fueling platform in line item detail.
Ops0	56401	MACHINERY & EQUIPMENT		\$ 30,000.00	\$ 30,000.00	llh	3/14/2019		Install EOC Fueling platform on existing fuel tanks (30,000)	
Ops0	56401	MACHINERY & EQUIPMENT	\$ 80,000.00	\$ (42,000.00)	\$ 38,000.00	KRR	2/15/2019		Includes replacement of Ford Explorer with 1500 Chevy Silverado(38,000), and ROV (42,000)	Moving ROV to FY21
Ops0	56401	MACHINERY & EQUIPMENT	\$ 12,000.00		\$ 12,000.00	llh	3/14/2019		Telemetry repair tools	
Ops0	56401	MACHINERY & EQUIPMENT	\$ 10,245.00		\$ 10,245.00	ker	3/1/2019		Update of computers and software	
Ops0	57101	DEBT SERVICE-PRINCIPAL	\$ 16,884.34		\$ 16,884.34	llh	2/14/2019		2011 PS renovation loan	Yearly PO pivot summary
Ops0	57201	DEBT SERVICE-INTEREST	\$ 3,922.04		\$ 3,922.04	llh	2/14/2019		2011 PS renovation loan	Yearly PO pivot summary