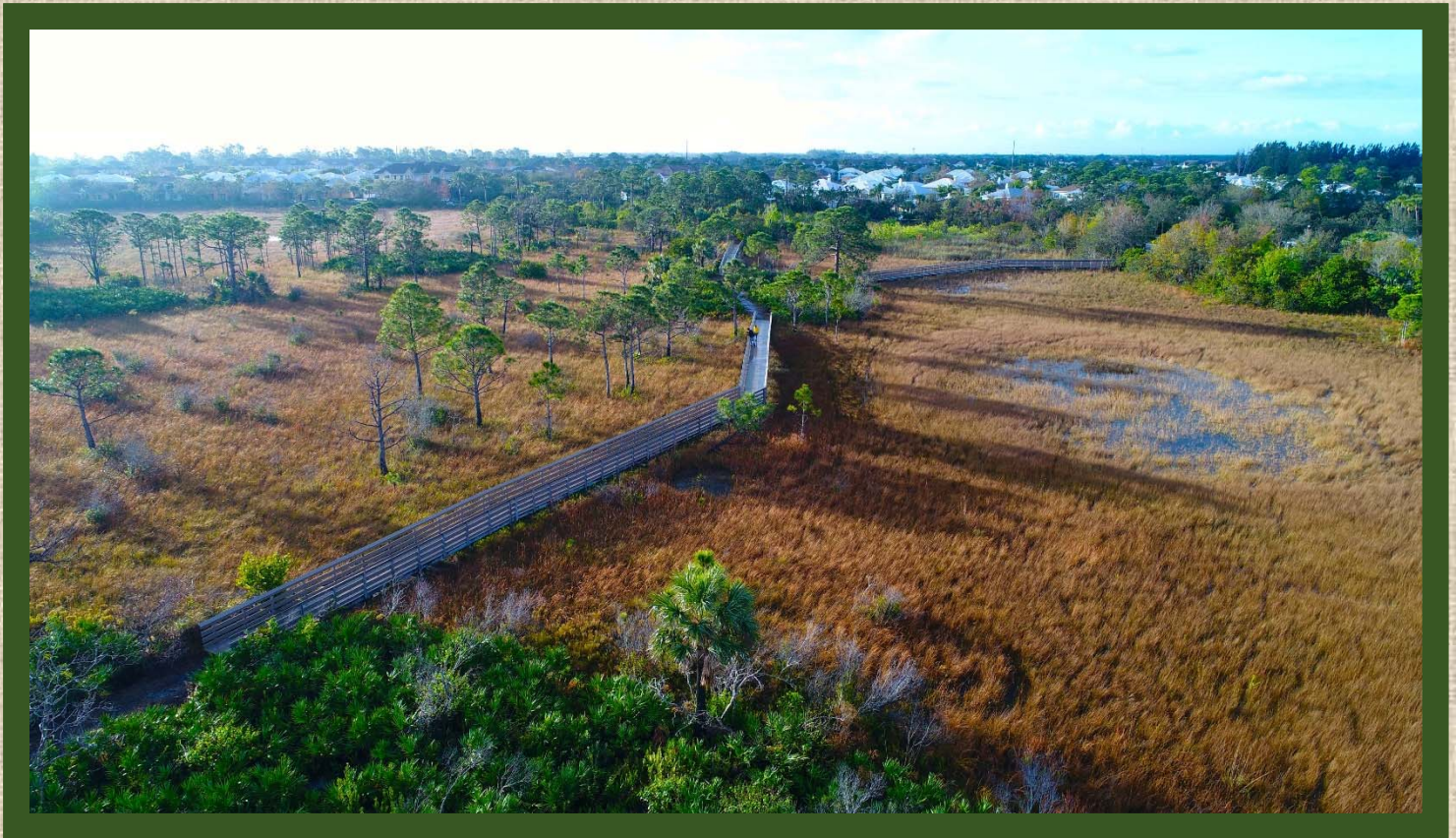




# *Northern Palm Beach County Improvement District*



## Budget Fiscal Year 2018-2019

**FINAL**

Approved by  
Board of Supervisors on 8/22/2018

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



**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
Budget  
Fiscal Year 2019**

**BOARD OF SUPERVISORS**

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

**Administrative Officials**

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



**Northern Palm Beach County Improvement District Headquarters  
359 Hiatt Drive  
Palm Beach Gardens, FL 33418  
(561) 624-7830 Fax: (561) 624-7839  
Website: [www.npbcid.org](http://www.npbcid.org)  
Email: [office@npbcid.org](mailto:office@npbcid.org)**

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET  
FISCAL YEAR 2019**

**Index**

<b><u>Section</u></b>	<b><u>Tab Number</u></b>
1. Executive Summary	1
Part I: Letter of Transmittal	
Part II: FY 2019 Recommended Budget Assessment Rates	
Summary of Assessment Rate Increases	
Budget Calendar	
Organization Chart	
2. Background and Budgeting Information	2
Focusing on the Future- Five Year Maintenance and Capital Projects Plan	
3. Administrative & Operations Budget Presentations	3
4. Units of Development Budget Presentations	4
5. Assessment Rate Presentation	5
Tax Per Computed Acre Worksheet	

This page intentionally left blank.



Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, Florida 33418  
561-624-7830 · Fax 561-624-7839 · www.npbcid.org

**TO:** Matthew J. Boykin  
L. Marc Cohn  
Adrian M. Salee  
John P. Cohen  
Gregory Block

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

**DATE:** **August 22, 2018**

**RE:** **Final Budget Fiscal Year 2018/2019**

---

Part I: Letter of Transmittal

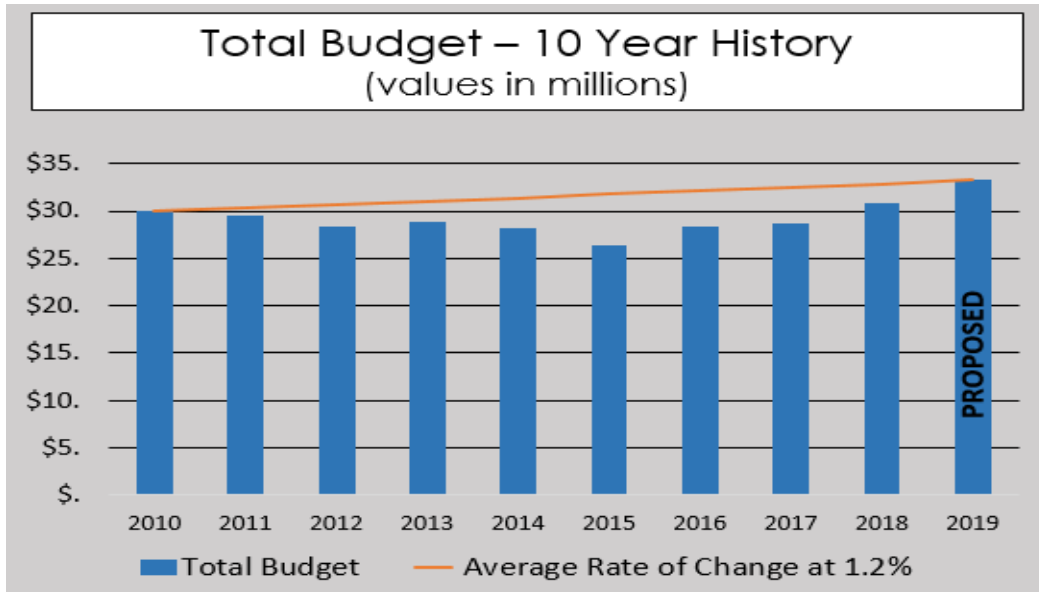
I respectfully present the Fiscal Year (FY) 2018/2019 Budget for your review, consideration and approval. This Budget is presented under the concept that the Northern Palm Beach County Improvement District (Northern) exists to provide the individual residents of the District, the owners of undeveloped 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 2018/2019 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 6, 2018, Northern contacted approximately 30 representatives of Homeowner and Property Owner Associations to review their individual draft budgets.

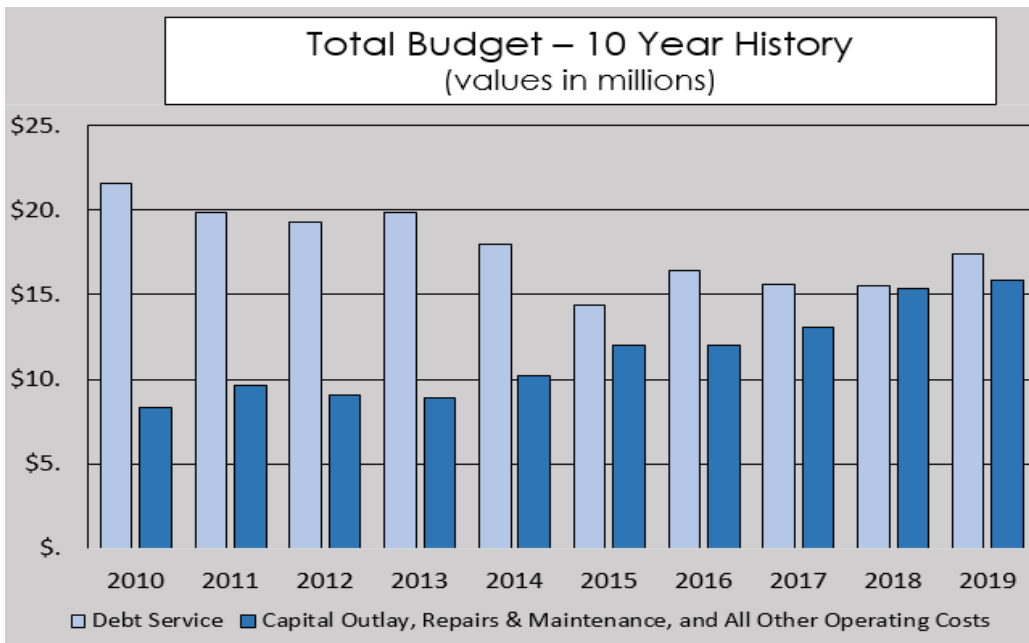
The budget and assessment roll adoption each year is one of the most important actions the Board takes. It is one of the foremost challenges for your Staff and Consultants to meet your goals with fiscally sound plans and options that provide an innovative yet clear path for progress while being financially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

The total recommended FY 2018/2019 Budget of \$33,277,024 is an increase of 7.8%, or approximately \$2.4 million, over the FY 2017/2018 Budget of \$30,878,301. The chart below depicts the District's overall

proposed budget compared to the adopted total budgets of the past nine years. The total proposed 2018/2019 budget is approximately \$3.33 million higher than the total budget of ten years ago, totaling an average rate of change at 1.2% over the past ten years.

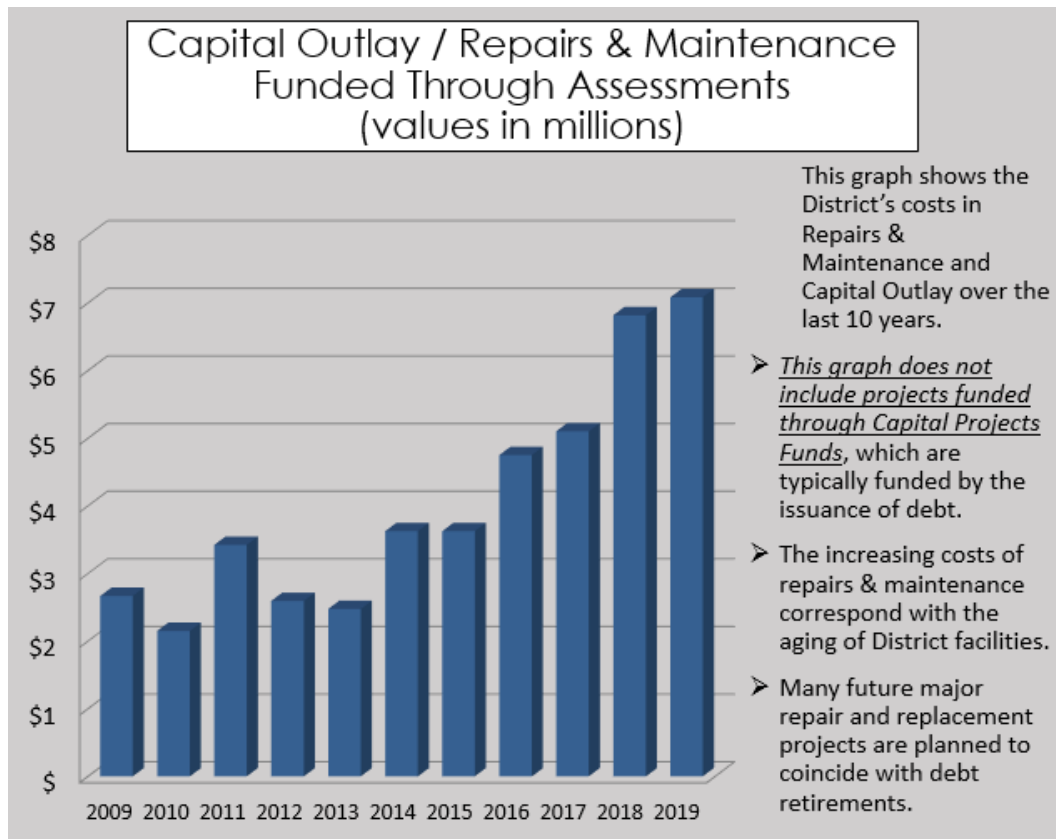


As evidenced by the following graph, even with the addition of three large bond issues in the past five years to fund new construction (Series 2014 and 2017 in Unit 2C, Alton, and Series 2015 in Unit 53, Arden), the percentage of the District’s total budget relating to Debt Service (shown in light blue) has decreased from 72% in 2010 to about 52% in 2019. 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 renewals, weir rehabilitation, sidewalk replacements, installation of new aerators, canal bank maintenance and culvert repairs. Capital improvement and repair projects increased 4% this year compared to last year.



This budget includes the following \$5,739,570 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 2018/2019 Budget.

<b>Unit</b>	<b>Name</b>	<b>Project Name</b>	<b>Amount</b>
2	Frenchman's Creek	Install Northern FPL meters at Sabal Ridge.	\$20,000
2A	MacArthur Overlay	EPB-3 ROW- Tree and brush removal	\$18,000
2C	Alton	Roadway/Sidewalk repair and maintenance	\$10,000
		Culvert Inspection and Cleaning	\$10,000
		Irrigation system repairs	\$15,000
3	Horseshoe Acres/Square Lake	Includes 19,500 for EPB 6 Tree and brush removal, east of I95, 170,000 for Sediment/aquatic vegetation removal in Steeplechase, 7,400 survey work in Horseshoe Acres, 20,000 Tree/brush removal in Horse shoe acres	\$216,900
3A	Woodbine	Catch Basin Cleaning and Inspection	\$65,000
4	West of Villages of Palm Beach Lakes	3 Aerators	\$55,500
		Access Gate Replacement	\$16,000
		Aerator Refurbishment	\$12,500
		Canal Maintenance	\$10,000
5A	Vista Center of Palm Beach	Roadway/Sidewalk repair and maintenance	\$95,000
		Catch Basin Cleaning, Inspection and Repair	\$165,000
		Culvert Inspection and Cleaning	\$10,000
5B	Baywinds	Pump Station Roof Replacement	\$30,000
5C	Riverwalk	Culvert Inspection and Cleaning	\$10,000
9A	Abacoa I	Roadway and Sidewalk repair & maintenance	\$15,000
		3 Aerators	\$55,500
		Aerator Refurbishment	\$12,500
		Preserve structures repair and replacement	\$30,000
9B	Abacoa II	Roadway and Sidewalk repair & maintenance	\$15,000
		Preserve structures repair and replacement	\$30,000
11	PGA National	3 Aerators	\$55,500
		Aerator Refurbishment	\$31,250
		Canal Maintenance	\$10,000
		Pump Station Repair and Maintenance	\$15,000



<b>Unit</b>	<b>Name</b>	<b>Project Name</b>	<b>Amount</b>
11	PGA National (continued from previous page)	Roadway Drainage Inlet, Catch Basin and Pipe Cleaning and Inspection Including Sliplining	\$80,000
		Maintenance of Northern owned Roadways, Ave of the Masters, Ryder Cup Blvd and Ave of Champions	\$246,000
		Engineering Design of Multiple Projects	\$50,000
		Building Repair and Maintenance	\$10,000
		Replace Convault fuel tank at North PS	\$55,000
14	Eastpointe	1 Aerator	\$18,500
		Culvert Structures (Pipe Slip Lining)	\$130,000
		Culverts Maintenance	\$10,000
15	Villages of Palm Beach Lakes	Canal Maintenance	\$10,000
		Access Gate Replacement	\$13,800
		Culvert Inspection and Cleaning	\$12,500
		Aerator Refurbishment	\$12,500
		4 Aerators	\$74,000
16	Palm Beach Park of Commerce	Canal Maintenance	\$20,000
		Culvert Inspection and Cleaning	\$15,000
		Catch Basin Cleaning Inspection and Repair	\$102,000
		Internal Roadway maintenance	\$37,500
18	Ibis Golf & Country Club	Engineering Design of Multiple Projects	\$20,000
		Repair and Maintenance Pump Stations (includes painting of convault tanks)	\$26,000
		Catch Basin Cleaning and Inspection	\$50,000
		Culvert inspections, cleanings, and repairs	\$10,000
		Aerator Refurbishment	\$18,750
		Roadway Repairs and Swale Restoration on Sand Hill Way East	\$124,000
19	Regional Center	Canal maintenance	\$10,000
		3 Aerators	\$75,500
19A	Regional Center Irrigation	Irrigation System Modifications and Repairs	\$40,000

Unit	Name	Project Name	Amount
21	Old Marsh	6 Aerators	\$76,020
		Installation of new additional pump.	\$100,000
		Culvert Inspection and Cleaning	\$12,500
24	Ironhorse	Pump Station Repair and Maintenance	\$15,000
		Pump Replacement and New Pump	\$83,600
31	BallenIsles Country Club	Culvert Cleaning and Inspection	\$10,000
		Catch Basin Cleaning Inspection and Repairs	\$170,000
		Misc building repairs	\$15,000
		Aerator Refurbishment	\$25,000
		6 Aerators	\$111,000
		Internal Roadway maintenance	\$12,500
		Engineering Design and Contruaction Management Services	\$200,000
		Median Landscaping Project	\$1,000,000
		Roadway Overlay and Milling	\$1,000,000
34	Hidden Key	Sidewalk and roadway repairs	\$17,000
		Irrigation and Landscaping Maintenance	\$10,000
		Repair and Maintain Gate	\$10,000
38	Harbour Isles	Catch Basin Cleaning and Inspection	\$50,000
		Internal Roadway maintenance	\$13,000
43	Mirasol	Canal Maintenance	\$10,000
		Pump Station Maintenance	\$15,000
		Building Maintenance	\$15,000
		Internal Roadway maintenance	\$10,000
45	Paseos	Road and Sidewalk Repairs and Maintenance and Street Sweeping	\$49,000
		Roadway Drainage Inlet, Catch Basin Pipe Cleaning Inspection and Repair	\$65,000
53	Arden (f.k.a Highland Dunes)	Culvert Inspection and cleaning	\$10,000
Cmn	Common Area	Parking Lot Overlay and Restriping	\$121,250
General	Operations	Vehicle replacements and Repairs	\$37,000
		HVAC Repairs	\$77,000
Adm		Upgrade and Installation of New Electronic Document System	\$100,000
		<b>Total</b>	<b>\$5,739,570</b>

## 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 2018/2019 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 and the Governor 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 2018/2019 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". 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

Northern's Board of Supervisors extended the terms of three contracts (the multi-unit preserve maintenance contract, the multi-unit right-of-way mowing contract, and the Unit 43 annual aquatic weed control and marsh maintenance contract) this year. 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.

The multi-unit aquatic weed control and marsh maintenance contract was rebid in March 2018.

The multi-unit landscape maintenance contract was rebid in May 2018.

## 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 2018/2019 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 2018/2019 budget reflects a combined 4.5% increase from last year's budget mainly attributable to transitioning the Records & IS Specialist position from a part-time to full-time position, along with other modifications to personnel, modest salary



adjustments, increases to insurance costs per anticipated trends, additional costs for the EOC repair and maintenance (parking lot overlay and restriping, and HVAC repairs), the purchase of a new fleet vehicle, and the upgrade and installation of a new electronic document management system.

#### D. Debt

The 2018/2019 debt service budget increases by approximately \$1,957,123 or 12.6% from 2017/2018. The increase is attributable to Units 2C (Alton) and 53 (Arden). The 2018/2019 debt service budget is the first to include the Unit 2C Series 2017 Bonds, and the first to include a principal installment on the Unit 53 Series 2015 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.

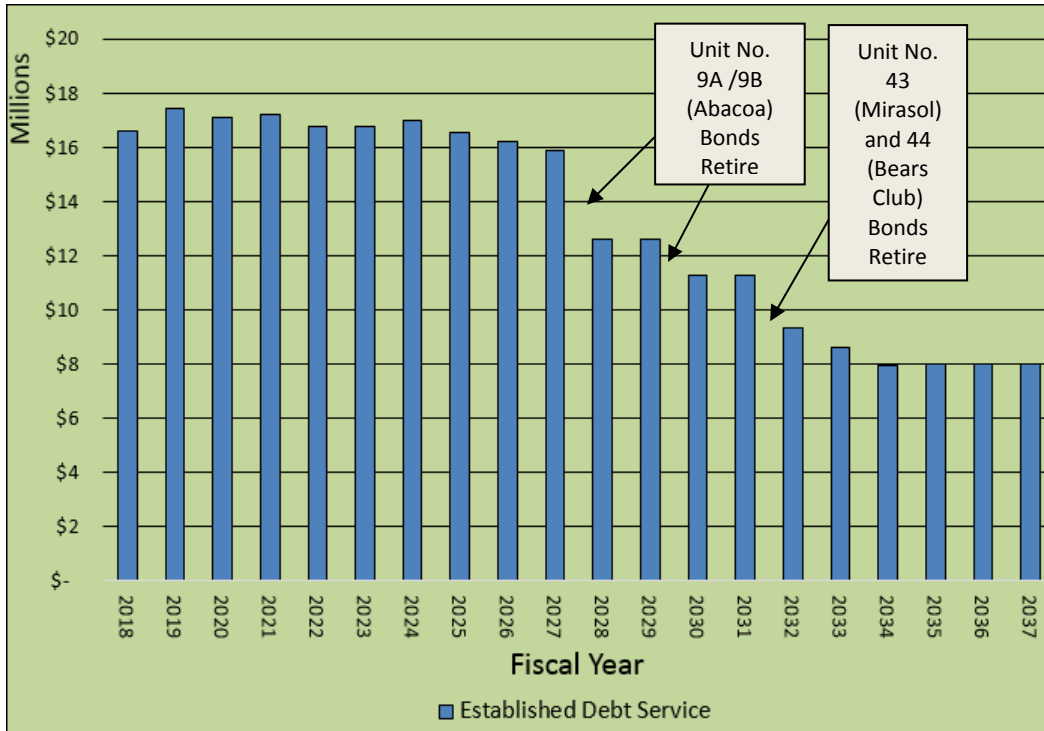
#### F. Future Capital Projects and Debt Maturities

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 2018/2019 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 2020 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:

- 15 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 454 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 2018/2019 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.*

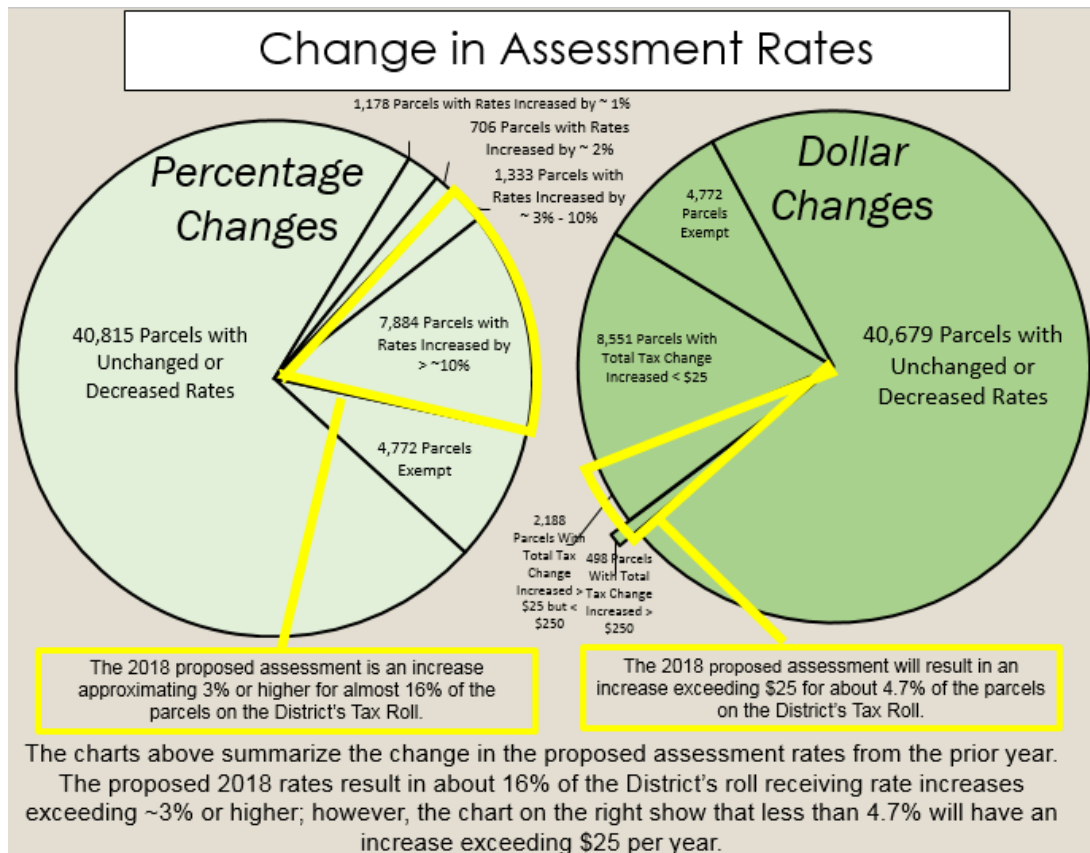
This has been a very productive process as we are in a unique phase in our existence where new development is beginning to increase again and at the same time we are maintaining and replacing many of the structures that were built years ago. This change precipitates a different way of operating both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

Northern utilizes its website, [www.npbcid.org](http://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.

\* \* \* \* \*

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 2018/2019 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 over \$25 per parcel are as follows:

1. Unit 2C (Alton), The proposed assessment rates for FY 2019 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 40% to all land use classifications. Another factor that increased rates is platting activity which resulted in the loss of taxable acreage, most notable the designation of 3.5 acres of exempt land designated for Townhomes, and 129.29 acres of exempt land designated for Single Family Homes.
2. Unit 14 (Eastpointe), 882 parcels with a total assessment increase approximating \$35 per parcel, and 28 parcels in Marsh Pointe with a total assessment increase approximating \$19 per parcel. This represents rate increases of about 6% from the prior year, and is mostly attributable to a pipe requiring slip lining repairs budgeted in

FY 2019.

3. Unit 21 (Old Marsh), 193 parcels with a total assessment increase approximating \$218 per parcel. This represents a rate increase of about 17% from the prior year, and is mostly attributable to increased costs associated with a new contract for aquatic weed control and marsh maintenance awarded in March 2018 for FY 2019.
4. Unit 34 (Hidden Key), 72 single family parcels with a total assessment increase approximating \$39 per parcel, and 20 condo parcels with a total assessment increase approximating \$18 per parcel. This represents a rate increase of about 2% from the prior year, and is attributable to not using fund balance to offset assessments in FY 2019 in order to maintain sufficient reserves.
5. Unit 38 (Harbour Isles), 99 parcels with a total assessment increase approximating \$258 per parcel. This represents a rate increase of about 51% from the prior year, and is mostly attributable to a culvert inspection and repair project to begin in FY 2019.
6. Unit 45 (Paseos), 325 parcels with a total assessment increase approximating \$41 per parcel. This represents a rate increase of about 3% from the prior year, and is mostly attributable to the addition of a street sweeping program as well as a catch basin cleaning and inspections project.
7. Unit 51 (Frenchman's Harbor), 48 single family parcels with a total assessment increase approximating \$74 per parcel, and 30 multi family parcels with a total assessment increase approximating \$44 per parcel. This represents a rate increase of about 36% from the prior year, and is mostly attributable to tunnel inspections and repairs budgeted in FY 2019.
8. Unit 53 (Arden), 252 single family traditional parcels with a total assessment increase approximating \$195 per parcel, and 213 single family zero lot line parcels with a total assessment increase approximating \$183 per parcel. This represents a rate increase of about 26% from the prior year, and is mostly attributable to the FY 2019 assessments being the first year to collect for a debt service principal payment on the new Series 2015 Bonds.

\* \* \* \* \*

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



This page intentionally left blank.

Fiscal Year 2019 Recommended Budget Assessment Rates  
for FINAL Roll

Unit(s)	Description	18/19 Tax Per Assessable Unit			17/18 Tax Per Assessable Unit			Incr / (Decr)			Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	PROPOSED Maint	TOTAL	Debt	FINAL Maint	TOTAL	Debt	Maint	TOTAL		
1	ALL NON EXEMPT PARCELS	-	54.16	54.16	-	57.89	57.89	-	(3.73)	(3.73)	930,000	Nearest Whole Acre
2	ALL NON EXEMPT PARCELS	-	31.55	31.55	-	33.04	33.04	-	(1.49)	(1.49)	3,184,000	Nearest Whole Acre
2 and 2B	ALL NON EXEMPT PARCELS	-	31.55	31.55	-	33.04	33.04	-	(1.49)	(1.49)	252,000	Nearest Whole Acre
2 and 2A	ALL NON EXEMPT PARCELS	75.72	49.97	125.69	83.18	50.86	134.04	(7.46)	(0.89)	(8.35)	2,963,000	Nearest Whole Acre
2 and 2A	MFR	75.72	49.97	125.69	83.18	50.86	134.04	(7.46)	(0.89)	(8.35)	132,000	Nearest Whole Acre
2 and 2A	SFE	75.72	49.97	125.69	83.18	50.86	134.04	(7.46)	(0.89)	(8.35)	33,000	Nearest Whole Acre
2 and 2A	SFC	75.72	49.97	125.69	83.18	50.86	134.04	(7.46)	(0.89)	(8.35)	798,000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	18,894.43	432.75	19,327.18	9,176.67	212.80	9,389.27	9,717.76	220.15	9,937.91	61,099	Actual Acreage
2, 2A and 2C	Undeveloped, undifferentiated	75.72	49.97	125.69	83.18	50.86	134.04	(7.46)	(0.89)	(8.35)	70,000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech A	10,850.02	245.28	11,095.30	7,726.50	177.94	7,904.44	3,123.52	67.34	3,190.86	69,866	Actual Acreage
2, 2A and 2C	Community Only - Biotech B	75.72	49.97	125.69	83.18	50.86	134.04	(7.46)	(0.89)	(8.35)	7,000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech B	10,638.59	240.50	10,879.09	7,575.93	174.47	7,750.40	3,062.66	66.03	3,128.69	6,569	Actual Acreage
2, 2A and 2C	Community Only - Office	75.72	49.97	125.69	83.18	50.86	134.04	(7.46)	(0.89)	(8.35)	26,000	Nearest Whole Acre
2, 2A and 2C	Community Only - Office	12,023.14	271.80	12,294.94	8,561.90	197.18	8,759.08	3,461.24	74.62	3,535.86	26,417	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	75.72	49.97	125.69	83.18	50.86	134.04	(7.46)	(0.89)	(8.35)	41,000	Nearest Whole Acre
2, 2A and 2C	Community Only - Commercial/Retail	10,974.27	248.09	11,222.36	7,814.98	179.98	7,994.96	3,159.29	68.11	3,227.40	40,800	Actual Acreage
2, 2A and 2C	Community Only - Apartment	75.72	49.97	125.69	83.18	50.86	134.04	(7.46)	(0.89)	(8.35)	13,000	Nearest Whole Acre
2, 2A and 2C	Community Only - Apartment	11,247.12	311.46	11,558.58	8,009.28	225.95	8,235.23	3,237.84	85.51	3,323.35	12,757	Actual Acreage
2, 2A and 2C	Community Only - Utility	75.72	49.97	125.69	83.18	50.86	134.04	(7.46)	(0.89)	(8.35)	5,000	Nearest Whole Acre
2, 2A and 2C	Community Only - Utility	3,697.60	83.59	3,781.19	2,633.13	60.64	2,693.77	1,064.47	22.95	1,087.42	4,999	Actual Acreage
2, 2A and 2C	Parcel C - Townhome - Residential	450.93	58.45	509.38	350.37	57.01	407.38	100.56	1.44	102.00	143,000	Nearest Whole Acre
2, 2A and 2C	Parcel C - Townhome - Residential	11,429.35	258.37	11,687.72	6,004.76	138.29	6,143.05	5,424.59	120.08	5,544.67	6,113	Actual Acreage
2, 2A and 2C	Parcel C - Single Family - Residential	1,270.51	76.98	1,347.49	934.01	70.45	1,004.46	336.50	6.53	343.03	217,000	Nearest Whole Acre
2, 2A and 2C	Parcel C - Single Family - Residential	8,096.63	183.03	8,279.66	3,264.67	75.19	3,339.86	4,831.96	107.84	4,939.80	29,531	Actual Acreage
2, 2A and 2C	Parcel D - Single Family - Residential	1,162.56	74.54	1,237.10	-	-	-	-	-	-	28,000	Nearest Whole Acre
2, 2A and 2C	Parcel D - Single Family - Residential	8,096.63	183.03	8,279.66	-	-	-	-	-	-	27,757	Actual Acreage
2, 2A and 2C	Parcel E - Single Family - Residential	1,161.64	74.52	1,236.16	-	-	-	-	-	-	43,000	Nearest Whole Acre
2, 2A and 2C	Parcel E - Single Family - Residential	8,096.63	183.03	8,279.66	-	-	-	-	-	-	43,176	Actual Acreage
2, 2A and 2C	Parcel F - Townhome - Residential	953.00	71.73	1,024.73	-	-	-	-	-	-	21,000	Nearest Whole Acre
2, 2A and 2C	Parcel F - Townhome - Residential	11,429.35	258.37	11,687.72	942.14	70.34	1,012.48	339.78	6.90	346.68	21,214	Actual Acreage
2, 2A and 2C	Parcel G - Single Family - Residential	1,281.92	77.24	1,359.16	3,264.67	75.19	3,339.86	4,831.96	107.84	4,939.80	469,000	Nearest Whole Acre
2, 2A and 2C	Parcel G - Single Family - Residential	8,096.63	183.03	8,279.66	-	-	-	-	-	-	76,588	Actual Acreage
3	ALL NON EXEMPT PARCELS	-	98.94	98.94	-	85.89	85.89	-	13.05	13.05	1,879,000	Nearest Whole Acre
3 and 3A	PAR A	508.15	267.54	775.69	508.42	268.74	777.16	(0.27)	(1.20)	(1.47)	74,000	Nearest Whole Acre
3 and 3A	PAR B	480.93	258.51	739.44	481.19	258.95	740.14	(0.26)	(0.44)	(0.70)	86,000	Nearest Whole Acre
3 and 3A	PAR C	457.23	250.64	707.87	457.48	250.42	707.90	(0.25)	0.22	(0.03)	88,000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 1	511.53	268.66	780.19	511.81	269.96	781.77	(0.28)	(1.30)	(1.58)	71,000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 2	458.13	250.94	709.07	458.38	250.74	709.12	(0.25)	(0.26)	(0.05)	15,000	Nearest Whole Acre
3 and 3A	PAR E	496.05	263.52	759.57	496.31	264.38	760.69	(0.26)	(0.86)	(1.12)	114,000	Nearest Whole Acre
3 and 3A	PAR F	182.52	159.50	342.02	182.62	151.57	334.19	(0.10)	7.93	7.83	136,000	Nearest Whole Acre
3 and 3A	PAR G	549.92	281.39	831.31	550.21	283.77	833.98	(0.29)	(2.38)	(2.67)	40,000	Nearest Whole Acre
3 and 3A	PAR H	572.07	288.74	860.81	572.38	291.74	864.12	(0.31)	(3.00)	(3.31)	54,000	Nearest Whole Acre
3 and 3A	PAR J	322.82	206.05	528.87	323.00	202.05	525.05	(0.18)	4.00	3.82	132,000	Nearest Whole Acre
3 and 3A	APTS & COMMERCIAL	3,589.85	1,289.99	4,879.84	3,591.78	1,377.64	4,969.42	(1.93)	(87.65)	(89.58)	24,000	Nearest Whole Acre
4	ALL NON EXEMPT PARCELS	-	48.07	48.07	-	51.98	51.98	-	(3.91)	(3.91)	8,554,000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	-	15.68	15.68	-	17.46	17.46	-	(1.78)	(1.78)	1,642,000	Nearest Whole Acre
5 and 5A	ALL NON EXEMPT PARCELS	-	15.68	15.68	-	17.46	17.46	-	(1.78)	(1.78)	1,349,000	Nearest Whole Acre
5 and 5A	GOLF COURSE	-	207.50	207.50	-	215.55	215.55	-	(8.05)	(8.05)	128,000	Nearest Whole Acre
5 and 5A	INDUSTRIAL	-	1,253.61	1,253.61	-	1,295.88	1,295.88	-	(42.27)	(42.27)	195,000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	-	89.46	89.46	-	93.66	93.66	-	(4.20)	(4.20)	302,000	Nearest Whole Acre

Unit(s)	Description	18/19 Tax Per Assessable Unit			17/18 Tax Per Assessable Unit			Incr / (Decr)			Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	PROPOSED Maint	TOTAL	Debt	FINAL Maint	TOTAL	Debt	Maint	TOTAL		
5 and 5A	Business Park Vista Center	-	188.63	188.63	-	196.06	196.06	-	(7.43)	(7.43)	136,000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	-	192.53	192.53	-	200.09	200.09	-	(7.56)	(7.56)	70,000	Nearest Whole Acre
5 and 5A	Links at Emerald Dunes	-	116.05	116.05	-	121.12	121.12	-	(5.07)	(5.07)	185,000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	-	103.14	103.14	-	107.78	107.78	-	(4.64)	(4.64)	184,000	Nearest Whole Acre
5 and 5A	Vista Center Condos	-	428.32	428.32	-	443.60	443.60	-	(15.28)	(15.28)	12,000	Per Parcel
5 and 5B	RESIDENTIAL	335.67	82.30	417.97	337.30	81.95	419.25	(1.63)	0.35	(1.28)	1,082,000	Nearest Whole Acre
5 and 5B	COMMERCIAL	2,440.79	500.12	2,940.91	2,452.64	486.41	2,939.05	(11.85)	13.71	1.86	7,000	Nearest Whole Acre
5 and 5B	Mezzano Condo	94.92	34.52	129.44	95.38	35.70	131.08	(0.46)	(1.18)	(1.64)	240,000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	-	49.29	49.29	-	105.16	105.16	-	(55.87)	(55.87)	1,367,000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	280.86	59.82	340.68	278.10	68.88	346.98	2.76	(9.06)	(6.30)	33,000	Nearest Whole Acre
5 and 5D	San Michele condo	19.66	18.77	38.43	19.47	21.06	40.53	0.19	(2.29)	(2.10)	300,000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	421.60	81.94	503.54	417.45	94.64	512.09	4.15	(12.70)	(8.55)	881,000	Nearest Whole Acre
7	ALL NON EXEMPT PARCELS	-	36.78	36.78	-	39.97	39.97	-	(3.19)	(3.19)	2,761,000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	-	56.01	56.01	-	59.66	59.66	-	(3.65)	(3.65)	333,000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	-	56.01	56.01	-	59.66	59.66	-	(3.65)	(3.65)	90,000	Nearest Whole Acre
9, 9A and 9B	RESIDENTIAL/AC	2,526.47	679.84	3,206.31	2,542.81	678.79	3,221.60	(16.34)	1.05	(15.29)	943,400	NAV Factor
9, 9A and 9B	GOLF COURSE/AC	764.68	235.51	1,000.19	769.18	234.56	1,003.74	(4.50)	0.95	(3.55)	169,340	NAV Factor
9, 9A and 9B	COMMERCIAL/AC	8,030.16	2,099.41	10,129.57	8,085.01	2,108.86	10,193.87	(54.85)	(9.45)	(64.30)	217,940	NAV Factor
11	ALL NON EXEMPT PARCELS	-	407.02	407.02	-	408.54	408.54	-	(1.52)	(1.52)	3,961,000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	-	407.02	407.02	-	408.54	408.54	-	(1.52)	(1.52)	1,747,000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	-	25.45	25.45	-	26.28	26.28	-	(0.83)	(0.83)	737,000	Nearest Whole Acre
12 and 31	GOLF COURSE - 12/28/31	-	408.41	408.41	-	661.42	661.42	-	(253.01)	(253.01)	78,000	Nearest Whole Acre
12 and 31	RESIDENTIAL - 12/28/31	-	610.52	610.52	-	996.63	996.63	-	(386.11)	(386.11)	1,057,000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	-	189.04	189.04	-	183.19	183.19	-	5.85	5.85	127,000	Nearest Whole Acre
14	A	-	647.93	647.93	-	613.25	613.25	-	34.68	34.68	416,000	Nearest Whole Acre
14	B	-	357.75	357.75	-	338.60	338.60	-	19.15	19.15	28,000	Nearest Whole Acre
14	C (MARSH POINTE)	-	647.93	647.93	-	613.25	613.25	-	34.68	34.68	697,000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	-	131.62	131.62	-	115.53	115.53	-	16.09	16.09	4,605,000	Nearest Whole Acre
16	ALL NON EXEMPT PARCELS	790.21	812.73	1,602.94	838.20	844.56	1,682.76	(47.99)	(31.83)	(79.82)	886,000	Nearest Whole Acre
18	APARTMENTS	-	2,378.73	2,378.73	-	3,142.50	3,142.50	-	(763.77)	(763.77)	15,000	Nearest Whole Acre
18	COMMERCIAL	-	5,329.17	5,329.17	-	7,040.28	7,040.28	-	(1,711.11)	(1,711.11)	15,000	Nearest Whole Acre
18	PSO	-	572.95	572.95	-	756.91	756.91	-	(183.96)	(183.96)	437,000	Nearest Whole Acre
18	ERU	-	1,569.66	1,569.66	-	2,073.65	2,073.65	-	(503.99)	(503.99)	4,000	Nearest Whole Acre
19	Non-condo Parcels	-	622.50	622.50	-	822.37	822.37	-	(199.87)	(199.87)	1,862,000	Nearest Whole Acre
19 and 19A	52434205250010000	940.59	842.44	1,783.03	949.76	786.36	1,736.12	(9.17)	56.08	46.91	103,000	Nearest Whole Acre
19 and 19A	52434205260270051	5,643.54	6,428.84	12,072.38	5,821.92	6,279.01	12,100.93	(178.38)	149.83	(28.55)	1,000	Per Parcel
19 and 19A	52434205260270052	1,881.18	2,157.90	4,039.08	1,940.64	2,109.99	4,050.63	(59.46)	47.91	(11.55)	1,000	Per Parcel
19 and 19A	52434205260270062	940.59	1,099.37	2,039.96	970.32	1,078.18	2,048.50	(29.73)	21.19	(8.54)	1,000	Per Parcel
19 and 19A	52434205260270063	940.59	1,203.84	2,144.43	970.32	1,196.85	2,167.17	(29.73)	6.99	(22.74)	1,000	Per Parcel
19 and 19A	52434205260270064	2,821.77	3,234.56	6,056.33	2,910.96	3,162.38	6,073.34	(89.19)	72.18	(17.01)	1,000	Per Parcel
19 and 19A	52434205260270065	2,821.77	3,275.11	6,096.88	2,910.96	3,208.43	6,119.39	(89.19)	66.68	(22.51)	1,000	Per Parcel
19 and 19A	52434205260270066	940.59	1,131.19	2,071.78	970.32	1,114.33	2,084.65	(29.73)	16.86	(12.87)	1,000	Per Parcel
19 and 19A	52434205260270067	940.59	1,101.17	2,041.76	970.32	1,080.23	2,050.55	(29.73)	20.94	(8.79)	1,000	Per Parcel
19 and 19A	52434205260270068	940.59	1,118.81	2,059.40	970.32	1,078.62	2,048.94	(29.73)	21.13	(8.60)	1,000	Per Parcel
19 and 19A	2979 PGA CONDO	627.06	779.50	1,406.56	646.88	771.70	1,418.58	(19.82)	7.80	(12.02)	3,000	Per Parcel
19 and 19A	52434205270270042	1,881.18	2,238.54	4,119.72	1,940.64	2,201.58	4,142.22	(59.46)	36.96	(22.50)	1,000	Per Parcel
19 and 19A	5243420600001100	4,702.95	5,670.39	10,373.34	4,851.60	5,588.05	10,439.65	(148.65)	82.34	(66.31)	1,000	Per Parcel
19 and 19A	52434206000003040	4,702.95	5,442.51	10,145.46	4,851.60	5,329.22	10,180.82	(148.65)	113.29	(35.36)	1,000	Per Parcel
19 and 19A	52434206000010000	5,643.54	6,976.48	12,620.02	5,643.54	6,976.48	12,620.02	-	-	-	1,000	Per Parcel
19 and 19A	52434206000030000	2,821.77	3,352.10	6,173.87	2,910.96	3,295.88	6,206.84	(89.19)	56.22	(32.97)	1,000	Per Parcel
19 and 19A	52434206000010000	2,821.77	3,360.80	6,192.57	2,910.96	3,305.76	6,216.72	(89.19)	55.04	(34.15)	1,000	Per Parcel
19 and 19A	52434206000000000	21,633.57	27,115.83	48,749.40	22,317.36	26,877.20	49,194.56	(683.79)	238.63	(445.16)	1,000	Per Parcel

Unit(s)	Description	18/19 Tax Per Assessable Unit			17/18 Tax Per Assessable Unit			Incr / (Decr)			Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	PROPOSED Maint	TOTAL	Debt	FINAL Maint	TOTAL	Debt	Maint	TOTAL		
19 and 19A	524342060600000000	5,643.54	7,118.00	12,761.54	5,821.92	7,061.76	12,883.68	(178.38)	56.24	(122.14)	1,000	Per Parcel
19 and 19A	52434206070010010	1,881.18	2,134.56	4,015.74	1,940.64	2,083.48	4,024.12	(59.46)	51.08	(8.38)	1,000	Per Parcel
19 and 19A	52434206070010020	940.59	1,132.52	2,073.11	970.32	1,115.84	2,086.16	(29.73)	16.68	(13.05)	1,000	Per Parcel
19 and 19A	52434206070020000	2,821.77	3,305.11	6,126.88	2,910.96	3,242.51	6,153.47	(89.19)	62.60	(26.59)	1,000	Per Parcel
19 and 19A	52434206080010000	1,881.18	2,129.19	4,010.37	1,940.64	2,077.38	4,018.02	(59.46)	51.81	(7.65)	1,000	Per Parcel
19 and 19A	52434206120010020	8,465.31	11,041.90	19,507.21	8,732.88	11,007.11	19,739.99	(267.57)	34.79	(232.78)	1,000	Per Parcel
19 and 19A	52434206120010040	1,881.18	2,310.50	4,191.68	1,940.64	2,283.31	4,223.95	(59.46)	27.19	(32.27)	1,000	Per Parcel
19 and 19A	52434206120020000	7,524.72	9,846.63	17,371.35	7,762.56	9,820.00	17,582.56	(237.84)	26.63	(211.21)	1,000	Per Parcel
19 and 19A	52434206120030000	940.59	1,229.12	2,169.71	970.32	1,225.56	2,195.88	(29.73)	3.56	(26.17)	1,000	Per Parcel
19 and 19A	52434206140010000	46,088.91	49,884.75	95,973.66	47,545.68	48,305.59	95,851.27	(1,456.77)	1,579.16	122.39	1,000	Per Parcel
19 and 19A	2701 PGA Blvd Condominium	235.15	270.20	505.35	237.44	264.27	501.71	(2.29)	5.93	3.64	4,000	Nearest Whole Acre
19 and 19A	Harbour Oaks (317 Units)	115.34	121.61	236.95	116.47	117.22	233.69	(1.13)	4.39	3.26	317,000	Nearest Whole Acre
19 and 19A	San Matera Condos - 710 sq ft	55.66	59.97	115.63	56.20	58.02	114.22	(0.54)	1.95	1.41	24,000	Nearest Whole Acre
19 and 19A	San Matera Condos - 783-816 sq ft	55.66	61.38	117.04	56.20	59.63	115.83	(0.54)	1.75	1.21	166,000	Nearest Whole Acre
19 and 19A	San Matera Condos - 896 sq ft	55.66	62.62	118.28	56.20	61.03	117.23	(0.54)	1.59	1.05	36,000	Nearest Whole Acre
19 and 19A	San Matera Condos - 999-1016 sq ft	55.66	64.24	119.90	56.20	62.88	119.08	(0.54)	1.36	0.82	194,000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1081 sq ft	55.66	65.26	120.92	56.20	64.03	120.23	(0.54)	1.23	0.69	24,000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1203 sq ft	55.66	66.99	122.65	56.20	66.00	122.20	(0.54)	0.99	0.45	24,000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1288-1331 sq ft	55.66	68.60	124.26	56.20	67.82	124.02	(0.54)	0.78	0.24	128,000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1370 sq ft	55.66	69.37	125.03	56.20	68.71	124.91	(0.54)	0.66	0.12	44,000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1718-1730 sq ft	55.66	74.37	130.03	56.20	74.38	130.58	(0.54)	(0.01)	(0.55)	20,000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1818-1832 sq ft	55.66	75.86	131.52	56.20	76.07	132.27	(0.54)	(0.21)	(0.75)	16,000	Nearest Whole Acre
19 and 19A	52434206230010000	619.85	725.14	1,344.99	639.45	711.27	1,350.72	(19.60)	13.87	(5.73)	1,000	Per Parcel
19 and 19A	52434206230020000	278.86	326.23	605.09	287.68	319.99	607.67	(8.82)	6.24	(2.58)	1,000	Per Parcel
19 and 19A	52434206230020010	751.17	878.76	1,629.93	774.91	861.95	1,636.86	(23.74)	16.81	(6.93)	1,000	Per Parcel
19 and 19A	52434206230020020	561.63	657.03	1,218.66	579.39	644.46	1,223.85	(17.76)	12.57	(5.19)	1,000	Per Parcel
19 and 19A	52434206230030000	764.26	894.07	1,658.33	788.41	876.97	1,665.38	(24.15)	17.10	(7.05)	1,000	Per Parcel
19 and 19A	52434206230030010	1,090.89	1,276.18	2,367.07	1,125.37	1,251.76	2,377.13	(34.48)	24.42	(10.06)	1,000	Per Parcel
19 and 19A	52434206230030020	730.43	854.50	1,584.93	753.52	838.15	1,591.67	(23.09)	16.35	(6.74)	1,000	Per Parcel
19 and 19A	52434206230040000	420.12	491.48	911.60	433.40	482.08	915.48	(13.28)	1.39	(3.88)	1,000	Per Parcel
19 and 19A	52434206230050000	62.38	72.98	135.36	64.36	71.59	135.95	(1.98)	1.39	(0.59)	1,000	Per Parcel
19 and 19A	52434206230060000	363.95	425.75	789.70	375.43	417.59	793.02	(11.48)	8.16	(3.32)	1,000	Per Parcel
19 and 19A	Landmark at the Gardens Condos	28.33	32.04	60.37	28.61	31.27	59.88	(0.28)	0.77	(0.49)	166,000	Per Parcel
20	A	-	239.90	239.90	-	216.43	216.43	-	23.47	23.47	96,000	Nearest Whole Acre
20	B	-	179.93	179.93	-	162.32	162.32	-	17.61	17.61	24,000	Nearest Whole Acre
20	C	-	119.95	119.95	-	108.22	108.22	-	11.73	11.73	154,000	Nearest Whole Acre
20	D	-	59.98	59.98	-	54.11	54.11	-	5.87	5.87	83,000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	-	1,522.62	1,522.62	-	1,304.82	1,304.82	-	217.80	217.80	304,000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	-	247.98	247.98	-	243.16	243.16	-	4.82	4.82	691,000	Nearest Whole Acre
24 and 24A	ALL NON EXEMPT PARCELS	-	477.35	477.35	-	503.96	503.96	-	(26.61)	(26.61)	438,000	Nearest Whole Acre
27B	Condo units - tax per unit	408.74	279.90	688.64	413.24	336.43	749.67	(4.50)	(56.53)	(61.03)	265,000	Nearest Whole Acre
27B	Townhomes	442.49	226.70	669.19	447.37	272.49	719.86	(4.88)	(45.79)	(50.67)	134,000	Nearest Whole Acre
27B	Single Family - 40 ft lots	692.29	354.69	1,046.98	699.93	426.32	1,126.25	(7.64)	(71.63)	(79.27)	60,000	Nearest Whole Acre
27B	Single Family - 50 ft lots	865.37	443.36	1,308.73	874.91	532.90	1,407.81	(9.54)	(89.54)	(99.08)	63,000	Nearest Whole Acre
27B	Single Family - Preserve lots	1,038.48	532.05	1,570.53	1,049.93	639.51	1,689.44	(11.45)	(107.46)	(118.91)	15,000	Nearest Whole Acre
27B	Commercial	1,580.48	1,254.11	2,834.59	1,597.91	1,507.38	3,105.29	(17.43)	(253.27)	(270.70)	5,8784	Actual Acreage
29	ALL NON EXEMPT PARCELS	-	290.27	290.27	-	289.22	289.22	-	1.05	1.05	132,000	Nearest Whole Acre
31	Commercial	-	4,008.91	4,008.91	-	6,648.82	6,648.82	-	(2,639.91)	(2,639.91)	2,000	Nearest Whole Acre
31	GOLF COURSE 28/31	-	382.96	382.96	-	635.14	635.14	-	(252.18)	(252.18)	355,000	Nearest Whole Acre
31	RESIDENTIAL 28/31	-	585.07	585.07	-	970.35	970.35	-	(385.28)	(385.28)	518,000	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	-	261.54	261.54	-	257.36	257.36	-	4.18	4.18	27,000	Nearest Whole Acre
32 and 32A	ALL NON EXEMPT PARCELS	-	438.14	438.14	-	415.81	415.81	-	22.33	22.33	29,000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	-	175.31	175.31	-	176.50	176.50	-	(1.19)	(1.19)	79,000	Nearest Whole Acre



Unit(s)	Description	18/19 Tax Per Assessable Unit			17/18 Tax Per Assessable Unit			Incr / (Decr)			Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	PROPOSED Maint	TOTAL	Debt	FINAL Maint	TOTAL	Debt	Maint	TOTAL		
34	PER CONDO	-	843.35	843.35	-	825.54	825.54	-	17.81	17.81	20,000	Nearest Whole Acre
34	SINGLE FAM	-	1,869.44	1,869.44	-	1,829.96	1,829.96	-	39.48	39.48	73,000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	-	763.63	763.63	-	506.22	506.22	-	257.41	257.41	99,000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	-	108.07	108.07	-	136.41	136.41	-	(28.34)	(28.34)	10,000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	-	108.07	108.07	-	136.41	136.41	-	(28.34)	(28.34)	29,000	Nearest Whole Acre
43	SINGLE FAM	2,756.17	1,520.79	4,276.96	2,761.03	1,996.86	4,757.89	(4,866)	(476.07)	(480.93)	83,420	Actual Acreage
43	MULTI FAM	1,664.87	2,357.70	4,022.57	1,667.80	3,095.77	4,763.57	(2,93)	(738.07)	(741.00)	30,928	Actual Acreage
43	SINGLE FAM OTHER	2,068.74	1,170.68	3,239.42	2,072.39	1,537.16	3,609.55	(3,65)	(366.48)	(370.13)	279,565	Actual Acreage
43	GOLF/PRIVATE	1,044.62	591.13	1,635.75	1,046.46	776.18	1,822.64	(1,84)	(185.05)	(186.89)	327,677	Actual Acreage
43	COMMERCIAL	4,867.67	3,677.63	8,545.30	4,876.26	4,828.89	9,705.15	(8,59)	(1,151.26)	(1,159.85)	14,868	Actual Acreage
43	CONDO	354.27	200.48	554.75	354.90	263.24	618.14	(0,63)	(62.76)	(63.39)	32,000	Nearest Whole Acre
44	GOLF COURSE	1,458.30	115.18	1,573.48	1,518.05	137.57	1,655.62	(59,75)	(22.39)	(82.14)	122,000	Nearest Whole Acre
44	RES COTTAGES	1,925.83	152.11	2,077.94	2,004.73	181.68	2,186.41	(78,90)	(29.57)	(108.47)	24,000	Nearest Whole Acre
44	SINGLE FAM RES	6,318.92	499.08	6,818.00	6,577.80	596.12	7,173.92	(258,88)	(97.04)	(355.92)	44,000	Per Parcel
44	SINGLE FAM RES - DBL LOT	12,637.84	998.16	13,636.00	13,155.60	1,192.24	14,347.84	(517,76)	(194,08)	(711.84)	8,000	Per Parcel
45	ALL NON EXEMPT PARCELS	861.78	644.26	1,506.04	847.33	617.54	1,464.87	14,45	26.72	41.17	325,000	Nearest Whole Acre
46	Sonoma Isles (fka Lakewood)	660.36	20.57	680.93	866.43	21.38	887.81	(206,07)	(0,81)	(206,88)	274,000	Nearest Whole Acre
46	Jupiter CC-Single Family Lots	1,106.05	45.76	1,151.81	1,106.94	92.81	1,199.75	(0,89)	(47,05)	(47,94)	407,000	Nearest Whole Acre
46	Jupiter CC-Multi Family Pod F Undeveloped	6,583.47	272.38	6,855.85	7,704.42	645.97	8,350.39	(1,120,95)	(373,59)	(1,494,54)	3,958	Actual Acreage
46	Jupiter CC-Multi Family Pod F Condos	1,085.86	44.93	1,130.79	1,086.74	91.11	1,177.85	(0,88)	(46,18)	(47,06)	125,000	Per Parcel
47	ALL NON EXEMPT PARCELS	-	83.82	83.82	-	78.87	78.87	-	4.95	4.95	484,000	Nearest Whole Acre
49	Parcels East of Congress	-	1,419.93	1,419.93	-	1,406.69	1,406.69	-	13.24	13.24	40,316	Actual Acreage
49	Parcels West of Congress	-	344.00	344.00	-	340.79	340.79	-	3.21	3.21	36,828	Actual Acreage
51	SINGLE FAM	-	275.49	275.49	-	202.31	202.31	-	73.18	73.18	48,000	Nearest Whole Acre
51	MULTI FAM	-	164.69	164.69	-	120.94	120.94	-	43.75	43.75	30,000	Nearest Whole Acre
53	Lots -SF residential - ZLL	848.97	27.92	876.89	668.49	25.02	693.51	180,48	2.90	183.38	213,000	Nearest Whole Acre
53	Lots -SF residential - traditional	903.01	29.70	932.71	711.04	26.61	737.65	191,97	3.09	195.06	252,000	Nearest Whole Acre
53	Commercial	2,410.67	79.28	2,489.95	1,524.02	57.04	1,581.06	Previously in undifferentiated property.	8.03	462.57	6,326	Actual Acreage
53	Undeveloped undifferentiated	1,978.56	65.07	2,043.63	1,524.02	57.04	1,581.06	454,54	8.03	462.57	671,830	Actual Acreage

This page intentionally left blank.

# Summary of Assessment Rate Increases Exceeding 10%

Unit(s)	Description	18/19 Tax Per Assessable Unit			17/18 Tax Per Assessable Unit			Incr / (Decr)			Number of assessable units on tax roll	Definition of Assessable Unit	
		Debt	PROPOSED Maint	TOTAL	Debt	FINAL Maint	TOTAL	Debt	Maint	TOTAL			%
2, 2A and 2C	Undeveloped, undifferentiated	18,894.43	432.75	19,327.18	9,176.67	212.60	9,389.27	9,717.76	220.15	9,937.91	106%	61,0999	Actual Acreage
2, 2A and 2C	Community Only - Biotech A	10,850.02	245.28	11,095.30	7,726.50	177.94	7,904.44	3,123.52	67.34	3,190.86	40%	69,8669	Actual Acreage
2, 2A and 2C	Community Only - Biotech B	10,638.59	240.50	10,879.09	7,575.93	174.47	7,750.40	3,062.66	66.03	3,128.69	40%	6,5695	Actual Acreage
2, 2A and 2C	Community Only - Office	12,023.14	271.80	12,294.94	8,561.90	197.18	8,759.08	3,461.24	74.62	3,535.86	40%	26,4179	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	10,974.27	248.09	11,222.36	7,814.98	179.98	7,994.96	3,159.29	68.11	3,227.40	40%	40,8000	Actual Acreage
2, 2A and 2C	Community Only - Apartment	11,247.12	311.46	11,558.58	8,009.28	225.95	8,235.23	3,237.84	85.51	3,323.35	40%	12,7578	Actual Acreage
2, 2A and 2C	Community Only - Utility	3,697.60	83.59	3,781.19	2,633.13	60.64	2,693.77	1,064.47	22.95	1,087.42	40%	4,9994	Actual Acreage
2, 2A and 2C	Parcel C - Townhome - Residential	450.93	58.45	509.38	350.37	57.01	407.38	100.56	1.44	102.00	25%	143,0000	Nearest Whole Acre
2, 2A and 2C	Parcel C - Townhome - Residential	11,429.35	258.37	11,687.72	6,004.76	138.29	6,143.05	5,424.59	120.08	5,544.67	90%	6,1103	Actual Acreage
2, 2A and 2C	Parcel C - Single Family - Residential	1,270.51	76.98	1,347.49	934.01	70.45	1,004.46	336.50	6.53	343.03	34%	217,0000	Nearest Whole Acre
2, 2A and 2C	Parcel C - Single Family - Residential	8,096.63	183.03	8,279.66	3,264.67	75.19	3,339.86	4,831.96	107.84	4,939.80	148%	29,5319	Actual Acreage
2, 2A and 2C	Parcel D - Single Family - Residential	1,162.56	74.54	1,237.10								28,0000	Nearest Whole Acre
2, 2A and 2C	Parcel D - Single Family - Residential	8,096.63	183.03	8,279.66								27,7567	Actual Acreage
2, 2A and 2C	Parcel E - Single Family - Residential	1,161.64	74.52	1,236.16								43,0000	Nearest Whole Acre
2, 2A and 2C	Parcel E - Single Family - Residential	8,096.63	183.03	8,279.66								43,1769	Actual Acreage
2, 2A and 2C	Parcel F - Townhome - Residential	953.00	71.73	1,024.73								21,0000	Nearest Whole Acre
2, 2A and 2C	Parcel F - Townhome - Residential	11,429.35	258.37	11,687.72								21,2146	Actual Acreage
2, 2A and 2C	Parcel G - Single Family - Residential	1,281.92	77.24	1,359.16								469,0000	Nearest Whole Acre
2, 2A and 2C	Parcel G - Single Family - Residential	8,096.63	183.03	8,279.66	942.14	70.34	1,012.48	339.78	6.90	346.68	34%	76,5881	Actual Acreage
3	ALL NON EXEMPT PARCELS	-	98.94	98.94	-	85.89	85.89	-	13.05	13.05	15%	1,879,0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	-	131.62	131.62	-	115.53	115.53	-	16.09	16.09	14%	4,605,0000	Nearest Whole Acre
19 and 19A	524342062800/10000	5,643.54	6,976.48	12,620.02								96,0000	Nearest Whole Acre
20	A	-	239.90	239.90	-	216.43	216.43	-	23.47	23.47	11%	24,0000	Nearest Whole Acre
20	B	-	179.93	179.93	-	162.32	162.32	-	17.61	17.61	11%	154,0000	Nearest Whole Acre
20	C	-	119.95	119.95	-	108.22	108.22	-	11.73	11.73	11%	83,0000	Nearest Whole Acre
20	D	-	59.98	59.98	-	54.11	54.11	-	5.87	5.87	11%	304,0000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	-	1,522.62	1,522.62	-	1,304.82	1,304.82	-	217.80	217.80	17%	99,0000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	-	763.63	763.63	-	506.22	506.22	-	257.41	257.41	51%	48,0000	Nearest Whole Acre
51	SINGLE FAM	-	275.49	275.49	-	202.31	202.31	-	73.18	73.18	36%	30,0000	Nearest Whole Acre
51	MULTI FAM	-	164.69	164.69	-	120.94	120.94	-	43.75	43.75	36%	213,0000	Nearest Whole Acre
53	Lois -SF residential - ZLL	848.97	27.92	876.89	668.49	25.02	693.51	180.48	2.90	183.38	26%	252,0000	Nearest Whole Acre
53	Lois -SF residential - traditional	903.01	29.70	932.71	711.04	26.61	737.65	191.97	3.09	195.06	26%	6,3267	Actual Acreage
53	Commercial	2,410.67	79.28	2,489.95								671,8390	Actual Acreage
53	Undeveloped undifferentiated	1,978.56	65.07	2,043.63	1,524.02	57.04	1,581.06	454.54	8.03	462.57	29%		

## Information regarding Assessment Increases

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

<u>Unit</u>	<u>FY 2019 Assmt.</u>	<u>FY 2018 Assmt.</u>	<u>\$ and % Increase</u>	
<i>2, 2A and 2C - Rates Applied to Actual Acreage</i>				
Undeveloped, undifferentiated	\$ 19,327.18	\$ 9,389.27	\$ 9,937.91	106%
Community Only - Biotech A	\$ 11,095.30	\$ 7,904.44	\$ 3,190.86	40%
Community Only - Biotech B	\$ 10,879.09	\$ 7,750.40	\$ 3,128.69	40%
Community Only - Office	\$ 12,294.94	\$ 8,759.08	\$ 3,535.86	40%
Community Only - Commercial/Retail	\$ 11,222.36	\$ 7,994.96	\$ 3,227.40	40%
Community Only - Apartment	\$ 11,558.58	\$ 8,235.23	\$ 3,323.35	40%
Community Only - Utility	\$ 3,781.19	\$ 2,693.77	\$ 1,087.42	40%
Parcel C -Townhome – Residential	\$ 11,687.72	\$ 6,143.05	\$ 5,544.67	90%
Parcel C -Single Family – Residential	\$ 8,279.66	\$ 3,339.86	\$ 4,939.80	148%
Parcel D -Single Family – Residential	\$ 8,279.66	First year on roll. Previously in undifferentiated property		
Parcel E -Single Family – Residential	\$ 8,279.66	First year on roll. Previously in undifferentiated property		
Parcel F -Townhome – Residential	\$ 11,687.72	First year on roll. Previously in undifferentiated property		
Parcel G -Single Family – Residential	\$ 8,279.66	\$ 3,339.86	\$ 4,939.80	148%
<i>2, 2A and 2C - Rates applied to Nearest Whole Acre (or Per Lot)</i>				
Parcel C -Townhome – Residential	\$ 509.38	\$ 407.38	\$ 102.00	25%
Parcel C -Single Family – Residential	\$ 1,347.49	\$ 1,004.46	\$ 343.03	34%
Parcel D -Single Family – Residential	\$ 1,237.10	First year on roll. Previously in undifferentiated property		
Parcel E -Single Family – Residential	\$ 1,236.16	First year on roll. Previously in undifferentiated property		
Parcel F -Townhome – Residential	\$ 1,024.73	First year on roll. Previously in undifferentiated property		
Parcel G -Single Family – Residential	\$ 1,359.16	\$ 1,012.48	\$ 346.68	34%

Increases to Unit No. 2C Alton assessment are primarily attributable to the FY 2019 assessments being the first year to collect for debt service on the new Series 2017 Bonds. Rates for many land use classifications also increased as a result of platting previously undeveloped, undifferentiated land.

The method of allocating tax assessments in this Unit requires each parcel of assessable land to be assigned to one of the following twelve (12) separate land use classifications: 1) Biotech A, 2) Biotech B, 3) Office, 4) Commercial/Retail, 5) Apartment, 6) Utility, 7) Parcel C Townhome, 8) Parcel C Single Family, 9) Parcel D Single Family, 10) Parcel E Single Family, 11) Parcel F Townhome, and 12) Parcel G Single Family. Undeveloped, undifferentiated land includes all parcels on the tax roll not yet assignable to a single specific land use classification. In FY 2018 undifferentiated land included Biotech B, Office, Hotel, and residential Parcels D, E, and F. Subsequent replatting has allowed Parcels D, E, and F, to be removed from the undifferentiated land category in FY 2019. The tax rate applicable to undifferentiated land is a blended rate, so the removal of the residential land contained in Parcels D, E, and F, increases the FY 2019 assessment rate for undifferentiated land.

Platting subsequent to FY 2018 also resulted in the loss of taxable acreage, most notably the designation of 3.5 acres of exempt land in Parcel E (Townhomes), and 129.29 acres of exempt land in Parcel G (Single Family Homes).

<u>Unit</u>	<u>FY 2019 Assmt.</u>	<u>FY 2018 Assmt.</u>	<u>\$ and % Increase</u>	
3 All Non Exempt Parcels	\$ 98.94	\$ 85.89	\$ 13.05	15%

The Unit No. 3 Horseshoe Acres/Square Lake assessment increase is primarily attributable the major canal restoration and repair project budgeted in FY 2019. The District used available fund balance to partially offset the impact of the project on assessments.

<u>Unit</u>	<u>FY 2019 Assmt.</u>	<u>FY 2018 Assmt.</u>	<u>\$ and % Increase</u>	
15 All Non Exempt Parcels	\$ 131.62	\$ 115.53	\$ 16.09	14%

The Unit No. 15 Villages of Palm Beach Lakes assessment increase is attributable to the POA request to continue to expand the unit's aerator program with the addition of four new aerators in the year in order to enhance water quality. In FY 2018, fund balance was used to offset assessments, but needed to be reduced in FY 2019 in order to maintain sufficient reserves.

<u>Unit</u>	<u>FY 2019 Assmt.</u>	<u>FY 2018 Assmt.</u>	<u>\$ and % Increase</u>	
20 A	\$ 239.90	\$ 216.43	\$ 23.47	11%
20 B	\$ 179.93	\$ 162.32	\$ 17.61	11%
20 C	\$ 119.95	\$ 108.22	\$ 11.73	11%
20 D	\$ 59.98	\$ 54.11	\$ 5.87	11%

The Unit No. 20 Juno Isles assessment increase is primarily attributable to building fund balance to offset the cost of a future weir replacement project expected to begin in FY 2020.

<u>Unit</u>	<u>FY 2019 Assmt.</u>	<u>FY 2018 Assmt.</u>	<u>\$ and % Increase</u>	
21 All Non Exempt Parcels	\$ 1,522.62	\$ 1,304.82	\$ 217.80	17%

The Unit No. 21 Old Marsh assessment increase is attributable to increased costs associated with a new contract for aquatic weed control and marsh maintenance awarded in March 2018 for FYE 9/30/19. In FY 2019, fund balance is being used to offset the cost to purchase and install an additional new pump at the pump station, and to expand the unit's aerator program with the addition of six new aerators in the year in order to enhance water quality.

<u>Unit</u>	<u>FY 2019 Assmt.</u>	<u>FY 2018 Assmt.</u>	<u>\$ and % Increase</u>	
38 All Non Exempt Parcels	\$ 763.63	\$ 506.22	\$ 257.41	51%

The Unit 38 Harbour Isles assessment increase is mostly attributable to a culvert inspection and repair project to begin in FY 2019.

<u>Unit</u>	<u>FY 2019 Assmt.</u>	<u>FY 2018 Assmt.</u>	<u>\$ and % Increase</u>	
51 Single Fam	\$ 275.49	\$ 202.31	\$ 73.18	36%
51 Multi Fam	\$ 164.69	\$ 120.94	\$ 43.75	36%

The Unit No. 51 Frenchman's Harbor assessment increase is attributable to tunnel inspections and repairs budgeted in FY 2019.

<u>Unit</u>	<u>FY 2019 Assmt.</u>	<u>FY 2018 Assmt.</u>	<u>\$ and % Increase</u>	
53 Lots -Sf Residential - Zll	\$ 876.89	\$ 693.51	\$ 183.38	26%
53 Lots -Sf Residential - Traditional	\$ 932.71	\$ 737.65	\$ 195.06	26%
53 Commercial	\$ 2,489.95	First year on roll. Previously in undifferentiated property		
53 Undeveloped Undesignated	\$ 2,043.63	\$ 1,581.06	\$ 462.57	29%

The Unit No. 53 Arden assessment increase is primarily attributable to the FY 2019 assessments being the first year to collect for a debt service principal payment on the new Series 2015 Bonds. Rates for commercial property were not calculated on the prior budget because, prior to the release of the 2018 tax roll, no parcels had been designated as such. The increased rate for undeveloped, undesignated property is also attributable to platting subsequent to FY 2018 that resulted in the loss of taxable acreage.

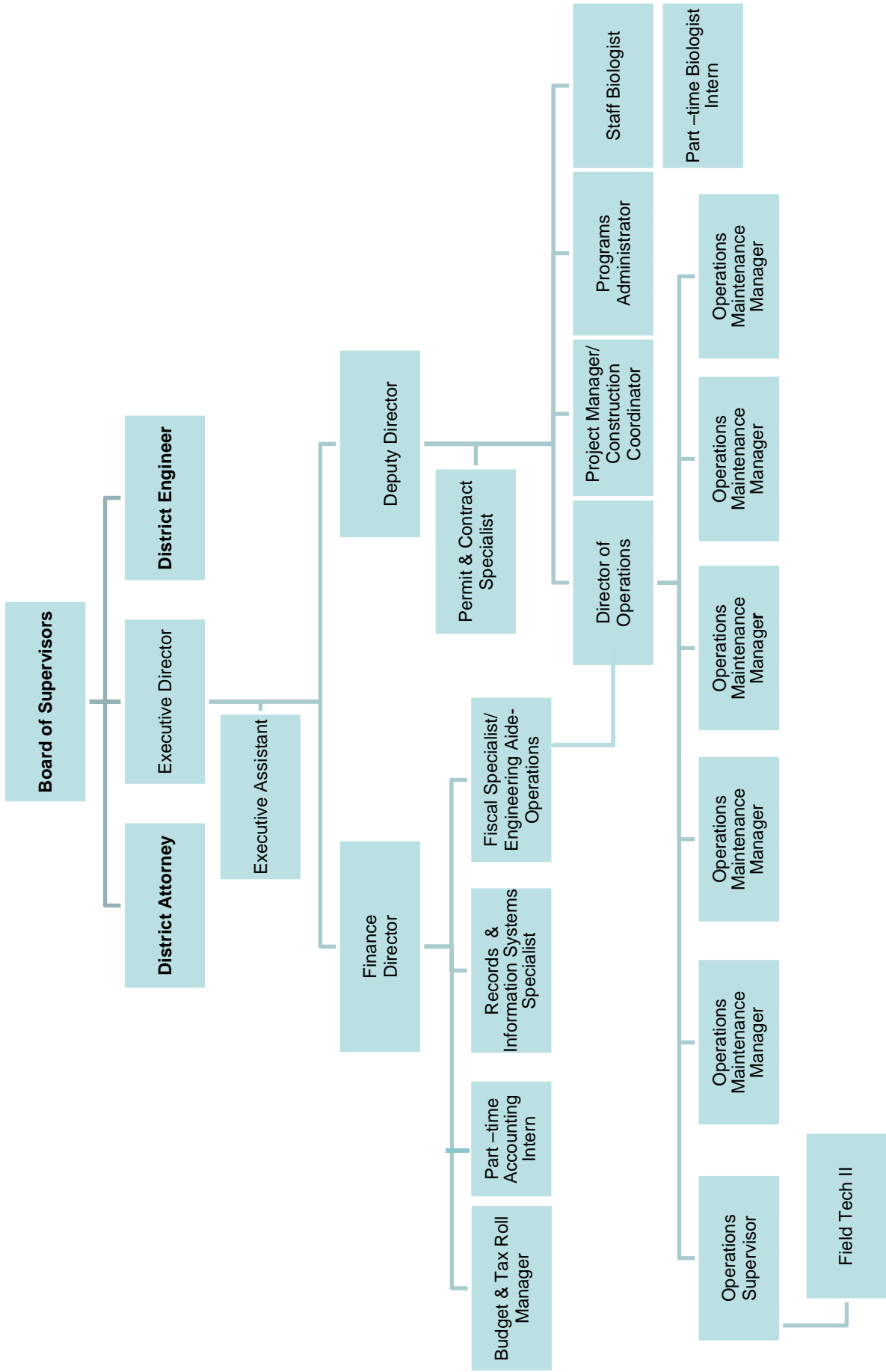


This page intentionally left blank.

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET CALENDAR  
FISCAL YEAR 2019**

<b><u>Date</u></b>	<b><u>Activity</u></b>
January 26, 2018	Distribute Budget Worksheet Packages and instructions to District Staff.
February 26, 2018	Budget Packages due to Budget Manager.
March 1 – April 6, 2018	Review Draft Budget, Assessment Rates, Cost Allocation Analysis, and Common Area Acreage Analysis with Executive Director, Deputy Director, Finance Director, and Consultants.
May 8, 2018	Presentation of Draft Budget to Budget and Banking Review Committee by Executive Director.
April 6 – June 26, 2018	Landowner/POA/HOA meetings scheduled to Review Draft Budget and Assessment Rates.
May 23, 2018	Presentation of Draft Budget to Board of Supervisors by Executive Director.
May 30, 2018	First Release by Property Appraiser of 2019 Tax Roll data for NAV Assessment Roll.
May 31 – June 8, 2018	Analysis of changes in NAV Assessment Roll.
June 27, 2018	Presentation of FY 2019 TRIM Budget and Assessments Rates for approval by Board of Supervisors.
July 15, 2018	Deadline for submittal of FY 2019 TRIM Budget Assessments to Palm Beach County Property Appraiser and ISS.
July 31, 2018	Deadline for verification of the Assessment Roll for TRIM notices, and mailing of Chapter 197 notices for new assessments.
August 22, 2018	Public Hearing and Board of Supervisors Meeting for Final Certification of Assessment Roll and FY 2019 Budget.
September 14, 2018	Deadline for Certification of Final NAV Tax Roll to the Tax Collector.
October 1, 2018	Fiscal Year 2019 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 1<sup>st</sup> of each year, or as soon thereafter as the ad valorem tax roll is certified by the Palm Beach County Property Appraiser and delivered to the Palm Beach County Tax Collector. All unpaid assessments levied November 1<sup>st</sup> become delinquent April 1<sup>st</sup> of the following year. Discounts are allowed for early payment at a maximum rate of 4%. Assessment revenues are recognized when they become available. Delinquent assessments are considered fully collectible and therefore no allowance for uncollectible assessments is provided.

### **What type of projects does Northern do?**

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

### **How many people work at Northern?**

Northern has 18 full time employees, one part time employee, and two interns consisting of two basic divisions – Administration & Finance with five full time Staff and one intern, and Operations & Engineering with thirteen full time, one part time Staff, and one intern. 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 30<sup>th</sup>). The preliminary budget is proposed by the Staff and presented to property owners, homeowners, property managers, residents, and Northern's Board at public meetings. The property owners have the opportunity during these meetings to ask questions about the proposed budget and to make requests for budget modifications. The final decisions regarding the budget are made by the Board of Supervisors. The Board carefully considers the public comments/requests when approving the final budget. When adopted, the budget becomes the official financial plan of Northern's departments. Consequently, this makes preparation of the budget one of the most important duties performed each year.

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

### **How is Budget information collected?**

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



The Department Directors present departmental budgets to the Budget Manager in a specified format with their requests for funding including explanations and justification for their requests. When the budget detail is available, conferences are scheduled between the Budget Manager, each Department Director, the Finance Director, the Deputy Director and the Executive Director to review the department's specific detail.

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

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

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

### **How does Northern maintain fiscal responsibility?**

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

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

- **Budgeting**

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

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

communicate effectively District finance issues to all who attend the meetings.

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

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

- **Debt Administration**

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

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

Northern will not issue notes to finance operating deficits.

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

- **Reserves**

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

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

- **Cash Management**

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

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

This page intentionally left blank.

## Focusing on the Future

### Five Year Maintenance and Capital Projects Plan 2018/2019 – 2022/2023

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 APRIL 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 ROOF
- 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 ABACO I
- UNIT 9B ABACO II
- UNIT 11 PGA NATIONAL
- UNIT 12 HIGHLAND PINES
- UNIT 12A GARDENS HUNT CLUB SUB-UNIT
- UNIT 14 EASTPOINTE
- UNIT 15 VILLAGES OF PALM BEACH LAKES
- UNIT 16 FIRST PARK OF SOUTH FLORIDA
- 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

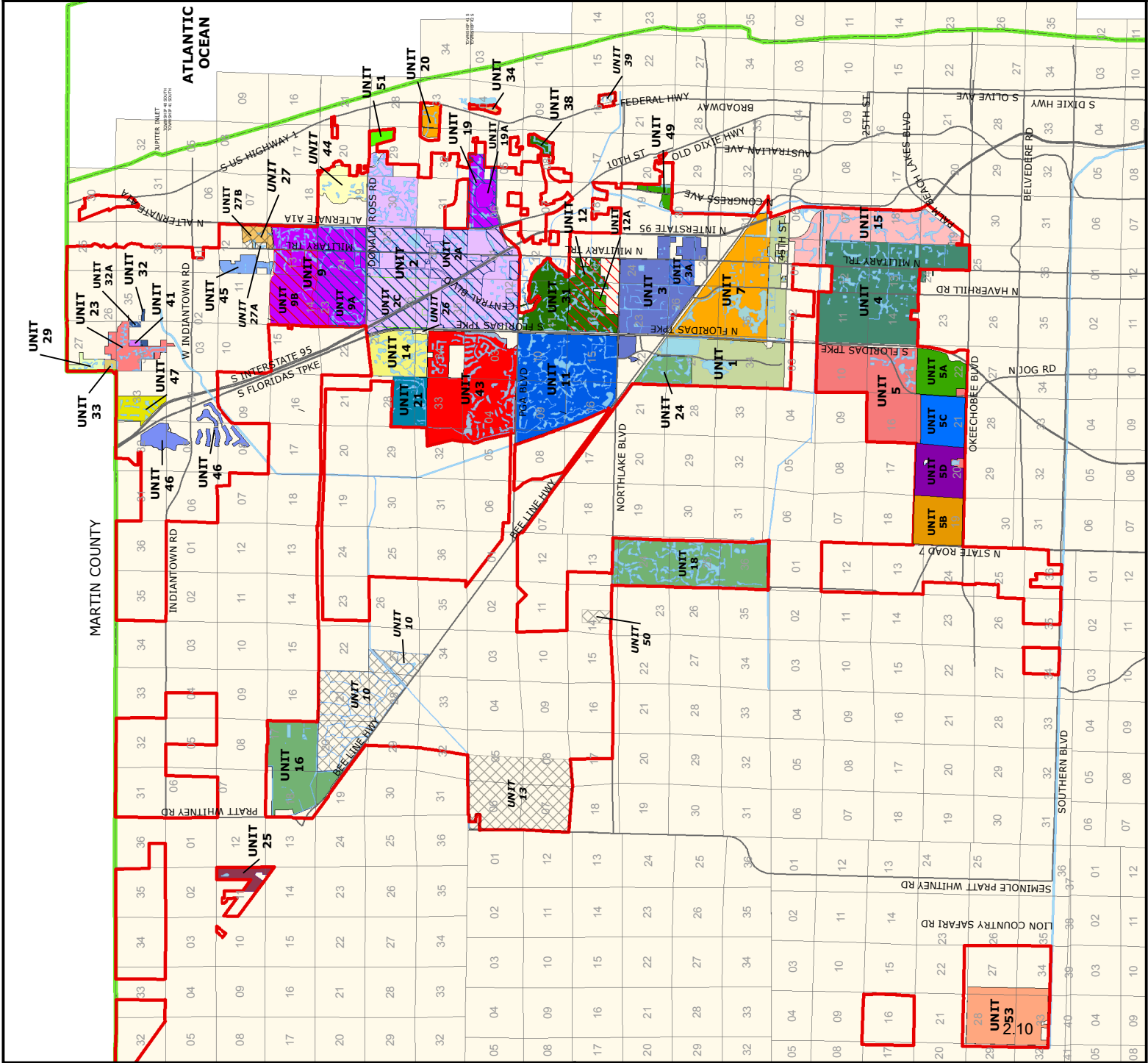
## INACTIVE UNITS OF DEVELOPMENT

- UNIT 7A NORTH COUNTY PUD (NOT SHOWN)
- UNIT 10 CALOOSA
- UNIT 13 MECCA FARMS
- UNIT 16A RB PARK OF COMMERCE WATER/SEWER SUB-UNIT (NOT SHOWN)
- UNIT 26 WESTERN BUSINESS PARK (NOT SHOWN)
- UNIT 27 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 4/18/2018



## **UNIT 2 – FRENCHMAN’S CREEK**

**2018/2019** Provide funding for transfer of FP&L meters to Northern associated with aerators installed by the POA and subsequently conveyed to Northern.

## **UNIT 2A – MACARTHUR OVERLAY**

**2018/2023** 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.

## **UNIT 2C – ALTON**

**2018/2020** Bond Improvements:  
Alton Road South of Grandiflora: All clearing, grubbing and earthwork (excavation and embankment) within the limits of construction (right-of-way, buffer, utility easement, lake and stockpile areas). All water, gravity sewer, force main, lift station, drainage and conduit installations. All paving, curbing, walks, paver bricks, striping, signage within the road right-of-way only.  
Hood Rd: Design, permitting and construction of a reclaimed water main as provided in the first amendment to the plan of improvement.  
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.  
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**

**2018/2023** Canal Maintenance: This project consists of the removal of sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section.

## **UNIT 3A - WOODBINE**

**2018/2019** 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 4 – WEST OF VILLAGES OF PALM BEACH LAKES**

- 2018/2019** 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.
- 2018/2019** Access Gate Repair: This project includes removal of two existing access gates which have deteriorated and the installation of two new aluminum gates.
- 2018/2019** 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.
- 2018/2019** 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 5A – VISTA CENTER**

- 2018/2023** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.
- 2018/2023** 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.
- 2018/2023** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2019/2021** Lake interconnect pipe repair and lining: This project consists of slip-lining and repair of Lake interconnect pipes depending on the results of the Engineering Evaluation.
- 2019/2021** Upgrade Vista Parkway Median Irrigation: This project consists of the upgrade and modification of the Irrigation system which Northern owns within the median of Vista Parkway depending on the results of the Engineering Evaluation.

#### **UNIT 5B - BAYWINDS**

- 2018/2019** Baywinds Pump Station Roof replacement: This project consists of the replacement of the roof at the Baywinds Pump station which will be in need of replacement by this time.

#### **UNIT 5C - RIVERWALK**

- 2018/2023** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine

the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

### **UNIT 9A – ABACOA I**

- 2018/2019** 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.
- 2018/2023** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing sidewalks that are owned and maintained by Northern.
- 2019/2023** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2018/2023** Repair and replacement of Greenway facilities: This project consists of the repair and replacement of miscellaneous assets within the greenway tracts such as fences, gates, monument signs and trail markers.
- 2018/2019** 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 9B – ABACOA II**

- 2018/2023** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing sidewalks that are owned and maintained by Northern.
- 2018/2023** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2018/2023** Repair and replacement of Greenway facilities: This project consists of the repair and replacement of miscellaneous assets within the greenway tracts such as fences, gates, monument signs and trail markers.

### **UNIT 11 – PGA NATIONAL**

- 2018/2019** Aerators: Three traditional aerators are scheduled for installation this year as requested by the POA and in accordance with Northern’s established Aerator Program.
- 2018/2019** Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern’s established Aerator Program.
- 2018/2023** Roadway Repair and Maintenance: This project consists of general roadway maintenance and repair such as pot holes, restriping and utility cuts.
- 2018/2023** Pump Station Routine Repairs: This project consists of general building maintenance of the three pump stations within PGA.
- 2018/2023** 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.
- 2018/2020** Fuel Tank Replacement: This project consists of the replacement of existing above ground emergency fuel storage tanks at the north and south pump stations.
- 2018/2023** Canal Maintenance: This project consists of the removal of sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section.

#### **UNIT 14 - EASTPOINTE**

- 2018/2019** Aerators: This project consists of the installation of one new aerator as requested by the HOA and in accordance with Northern's established Aerator Program.
- 2018/2023** Canal Maintenance: This project consists of the removal of sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section.
- 2018/2023** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2018/2019** 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.

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

- 2018/2023** Canal Maintenance: This project consists of general canal clearing and isolated wash out repairs.
- 2018/2019** 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.
- 2018/2019** Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern's established Aerator Program.
- 2018/2023** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

**2018/2019** Access Gate Repair: This project includes removal of an existing access gate which has deteriorated and the installation of a new aluminum gate.

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

**2018/2023** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

**2018/2023** Roadway Repair and Maintenance: This project consists of general roadway maintenance and repair such as pot holes, restriping and utility cuts.

**2018/2023** Canal Maintenance: This project consists of general canal clearing and isolated wash out repairs.

**2018/2023** 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**

**2018/2019** Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern's established Aerator Program.

**2018/2023** 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.

**2018/2023** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

**2018/2023** 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.

**2018/2023** Pump Station Routine Repairs: This project consists of general building maintenance of the three pump stations within Ibis.

**2018/2019** Engineering Design: This project consists of design and permitting of projects related to water quality improvement.

#### **UNIT 19 – REGIONAL CENTER**

**2018/2023** Canal Maintenance: This project consists of general canal clearing and isolated wash out repairs.

**2018/2019** Aerators: This project consists of the installation of three new Aerators as requested by the Unit and in accordance with Northern's established Aerator Program.

## **UNIT 19A – IRRIGATION UNIT**

- 2018/2023** Irrigation controller replacement: This project consists of the replacement of one irrigation controller per year as a result of lightning strikes or other force majeure event.
- 2020/2022** 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**

- 2019/2020** Weir replacement: This project consists of complete reconstruction of the existing outfall weir and wing walls as identified in the engineering evaluation conducted in 2014.

## **UNIT 21 – OLD MARSH**

- 2018/2019** 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.
- 2018/2019** 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.
- 2018/2020** 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.

## **UNIT 24 – IRON HORSE**

- 2018/2023** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2018/2023** Pump Station Routine Repairs: This project consists of general building maintenance of the three pump stations within Iron Horse.
- 2018/2019** Pump replacement and new hoist: This project consists of the replacement of one pump which will improve operation an efficiency and replacement of the hoist for better lifting capacity at the Iron Horse pump station.

## **UNIT 31 – BALLENISLES**

- 2018/2019** 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.
- 2018/2023** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2018/2020** Aerators: This project consists of the installation of new Aerators as requested by the POA and in accordance with Northern's established Aerator Program.
- 2018/2020** Aerator Refurbishment: This project consists of the refurbishment of existing Aerators to improve efficiency and operation in accordance with Northern's established Aerator Program.
- 2018/2019** Engineering and Construction Administration for Guard House at the PGA Blvd. entrance: This project consists of construction coordination and project management services. This project is endorsed by the POA.
- 2018/2019** PGA Blvd. entrance Guard House reconstruction: This project consists of the demolition of the existing Guard House and construction of a new facility which will provide enhanced access management.
- 2019/2020** Engineering Design for Milling and overlay of Roadways: This project consists of the engineering design for the milling and overlay of all Northern owned roadways within the Unit.
- 2019/2020** Internal Roadway and sidewalk overlay: This project consists of the construction of the previously described projects as well as sidewalk overlay of all Northern owned sidewalks in the unit.
- 2018/2019** Median Landscaping Improvements: This project consist of median landscaping enhancements and restoration of previously installed landscaping which has been lost as a result of past storm damage.
- 2018/2023** Roadway Repair and Maintenance: This project consists of general roadway maintenance and repair such as pot holes, restriping and utility cuts.
- 2018/2023** Building Repairs: This project consists of miscellaneous building repairs as needed in the interim prior to building replacement.

#### **UNIT 34 – HIDDEN KEY**

- 2018/2023** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.
- 2018/2023** Access Gate Repair: This project includes the periodic repair of the main vehicular access gate as a result of vehicle collisions.
- 2018/2023** Irrigation Repair and Landscape Maintenance: This project includes the periodic repair of the irrigation system suppling Northern owned landscaping as well as maintenance of said landscaping.

#### **UNIT 38 – HARBOUR ISLES**

**2018/2023** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.

**2018/2023** 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.

#### **UNIT 43 – MIRASOL**

**2018/2023** Pump Station Routine Repairs: This project consists of general building maintenance of the three pump stations within Mirasol.

**2018/2023** Canal Maintenance: This project consists of the removal of sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section.

**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.

**2018/2023** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.

**2018/2023** Building Repairs: This project consists of miscellaneous building repairs as needed at the Mirasol pump station.

#### **UNIT 44 – THE BEAR’S CLUB**

**2019/2020** 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**

**2018/2023** Roadway and sidewalk repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.

**2018/2019** 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.

#### **UNIT 53 – ARDEN**

**2018/2023** Plan of Improvement projects consisting of the design, permitting and construction of master stormwater management system, public roadways and back-bone water and sanitary sewer infrastructure. Begin building fund balance for minor maintenance activities.

**2018/2023** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

**COMMON AREA**

**2018/2019** Parking Lot Resurfacing: This project consists of the resurfacing of the asphalt parking lot at Northern's offices.

**GENERAL FUND**

**2018/2019** Vehicle Replacement: One Vehicle replacement this year in Operations.

**2018/2019** Office Equipment: Upgrade Electronic Document Management System.

**2018/2019** HVAC Repairs: Includes miscellaneous maintenance and repair including computer software and hardware.

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

Unit No.	Unit Name	Year 2018/2019 \$	Year 2019/2020 \$	Year 2020/2021 \$	Year 2021/2022 \$	Year 2022/2023 \$
1	Gramercy Park					
2	Frenchman's Creek					
	Funding to Establish Northern FPL Meters at Sabal Ridge.	\$20,000				
2A	MacArthur Overlay					
	EPB-3 ROW- Tree and Brush Removal	\$18,000	\$10,000	\$10,000	\$10,000	\$10,000
2C	Alton					
	<b>Bond Improvements</b>	<b>\$11,000,000</b>	<b>\$5,000,000</b>			
	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
	Machinery and Equipment Repairs	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
3	Horseshoe Acres/Square Lake					
	Canal Maintenance	\$216,900	\$10,000	\$10,000	\$10,000	\$10,000
3A	Woodbine					
	Catch Basin Cleaning and Inspection	\$65,000				
4	West of Villages of Palm Beach Lakes					
	Canal Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Access Gate Replacement	\$16,000				
	Aerator Refurbishment	\$12,500				
	3 Aerators	\$55,500				
5A	Vista Center of Palm Beach					
	Roadway/Sidewalk Repair and Maintenance	\$95,000	\$10,000	\$10,000	\$10,000	\$10,000
	Catch Basin Cleaning, Inspection and Repairs	\$165,000	\$25,000	\$25,000	\$25,000	\$25,000
	Culvert Inspection and Cleaning	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Lake Interconnect Pipe Repair/Lining		\$100,000	\$100,000		
	Upgrade Master Irrigation System			\$100,000	\$100,000	
5B	Baywinds					
	Pump Station Roof Replacement	\$30,000				
5C	RiverWalk					
	Culvert Inspection and Cleaning	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
5D	Andros Isle					
7	Dyer Boulevard					
9	Admirals Cove West					
9A	Abacoa I					
	Roadway and Sidewalk Repair & Maintenance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	3 Aerators	\$55,500				
	Aerator Refurbishment	\$12,500				

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

Unit No.	Unit Name	Year	Year	Year	Year	Year
		2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
		\$	\$	\$	\$	\$
	Culvert Inspection and Cleaning		\$20,000	\$20,000	\$20,000	\$20,000
	Preserve Structures - Repair & Replacement	\$30,000				
<b>9B</b>	<b>Abacoa II</b>					
	Roadway and Sidewalk Repair & Maintenance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Culvert Inspection and Cleaning		\$20,000	\$20,000	\$20,000	\$45,000
	Preserve Structures - Repair & Replacement	\$30,000				
<b>11</b>	<b>PGA National</b>					
	3 Aerators	\$55,500				
	Aerator Refurbishment	\$31,250				
	Canal Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Pump Station Repair and Maintenance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Culvert Inspection and Cleaning				\$51,000	
	Roadway Drainage Inlet, Catch Basin and Pipe Cleaning and Inspection Including Slip Lining	\$80,000	\$50,000	\$50,000	\$50,000	\$50,000
	Maintenance of Northern Owned Roadways, Ave of the Masters, Ryder Cup Blvd and Ave of Champions	\$246,000	\$500,000	\$800,000		
	Engineering Design of Multiple Projects	\$50,000				
	Building Repair and Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Improve Culverts Under Rabbits Run to North Pump Station		\$200,000			
	Replace Convault Fuel Tank at North PS	\$55,000				
<b>14</b>	<b>Eastpointe14A - 14B</b>					
	1 Aerator	\$18,500				
	Canal Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Culvert Sliplining	\$130,000	\$200,000			
	Culvert Inspection and Cleaning		\$16,000			
<b>15</b>	<b>Villages of Palm Beach Lakes</b>					
	Canal Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Access Gate Replacement	\$13,800				
	Culvert Inspection and Cleaning	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500
	Aerator Refurbishment	\$12,500				
	4 - Aerators	\$74,000				
<b>16</b>	<b>Palm Beach Park of Commerce</b>					
	Canal Maintenance	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	Culvert Inspection and Cleaning	\$15,000	\$30,000	\$30,000	\$30,000	\$30,000
	Catch Basin Cleaning, Inspection and Repairs	\$102,000				
	Internal Roadway Maintenance	\$37,500	\$20,000	\$20,000	\$20,000	\$20,000
<b>18</b>	<b>Ibis Golf &amp; Country Club</b>					
	Engineering Design for Multiple Projects	\$20,000				
	Repair and Maintenance Pump Stations	\$26,000	\$10,000	\$10,000	\$10,000	\$10,000
	Catch Basin Cleaning and Inspection	\$50,000				



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

Unit No.	Unit Name	Maintenance Projects					Capital Projects				
		Year 2018/2019	Year 2019/2020	Year 2020/2021	Year 2021/2022	Year 2022/2023	Year 2018/2019	Year 2019/2020	Year 2020/2021	Year 2021/2022	Year 2022/2023
		\$	\$	\$	\$	\$	\$	\$	\$	\$	
	Culvert Inspection and Cleaning	\$10,000	\$10,000	\$21,000	\$10,000		\$10,000		\$10,000	\$10,000	
	Aerator Refurbishment	\$18,750									
	Roadway Repairs, Swale Restoration on Sand Hill Way East and Street Sweeping	\$124,000	\$20,000	\$20,000	\$20,000				\$20,000	\$20,000	
<b>19</b>	<b>Regional Center</b>										
	Canal Maintenance	\$10,000	\$10,000	\$10,000	\$10,000				\$10,000	\$10,000	
	3 - Aerators	\$75,500									
<b>19A</b>	<b>Irrigation</b>										
	Irrigation System Modifications & Repairs	\$40,000	\$15,000	\$15,000	\$15,000				\$15,000	\$15,000	
	Upgrade Master Irrigation System			\$100,000	\$100,000				\$100,000		
<b>20</b>	<b>Juno Isles</b>										
	Complete Weir and Wing Wall Replacement		\$500,000								
<b>21</b>	<b>Old Marsh</b>										
	Culvert Inspection and Cleaning	\$12,500								\$15,000	
	Pump Station Improvements	\$100,000	\$100,000								
	3 - Aerators	\$76,020									
<b>23</b>	<b>The Shores</b>										
<b>24</b>	<b>Ironhorse</b>										
	Pump Station Repairs and Maintenance	\$15,000	\$15,000	\$15,000	\$15,000				\$15,000	\$15,000	
	Pump Replacement and New Pump Hoist	\$83,600									
	Culvert Inspection and Cleaning								\$40,000	\$40,000	
<b>27B</b>	<b>Botanica</b>										
<b>29</b>	<b>North Fork Development</b>										
<b>31</b>	<b>Ballen Isles Country Club</b>										
	Culvert Cleaning and Inspection	\$10,000	\$10,000	\$10,000	\$10,000				\$10,000	\$21,000	
	Misc. Building Repairs	\$15,000	\$15,000	\$15,000	\$15,000				\$15,000	\$15,000	
	Aerator Refurbishment	\$25,000	\$25,000								
	6 - Aerators	\$111,000	\$74,000								
	Catch Basin Cleaning, Inspection, and Repairs	\$170,000								\$50,000	
	Engineering Design and Construction Management Services	\$200,000	\$30,000								
	Construction of Improvements (PGA Blvd Entrance Guard House)	\$1,000,000									
	Median Landscaping Project	\$1,000,000									
	Internal Roadway Maintenance	\$12,500	\$10,000	\$10,000	\$10,000				\$10,000	\$10,000	
	Roadway Milling, Overlay, and Sidewalk Renovation		\$1,500,000								
<b>32</b>	<b>Roebuck Road</b>										
<b>32A</b>	<b>Palm Cove</b>										

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

Unit No.	Unit Name	Year 2018/2019 \$	Year 2019/2020 \$	Year 2020/2021 \$	Year 2021/2022 \$	Year 2022/2023 \$
33	Cypress Cove					
34	Hidden Key					
	Sidewalk and Roadway Repairs	\$17,000	\$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	\$50,000				
	Internal Roadway Maintenance	\$13,000				
41	Mystic Cove					
43	Mirasol					
	Canal Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Pump Station Maintenance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Building Maintenance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	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		\$12,000			
45	Paseos					
	Roadway and Sidewalk Repair & Maintenance, and Street Sweeping	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000
	Roadway Drainage Inlet, Catch Basin and Pipe Cleaning, Inspection and Repair	\$65,000				
46	Jupiter Country Club					
47	Jupiter Isles					
49	Northern Palm Beach County Business Park					
51	Frenchman's Harbor					
53	Arden (f.k.a. Highland Dunes)					
		<i>Potential Bond Improvements</i>	<i>\$11,000,000</i>			
	Culvert Cleaning and Inspection	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	COMMON AREA					
	Parking Lot Overlay and Restriping	\$121,250				
	GENERAL FUND					
	Vehicle Replacements	\$37,000				

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

Unit No.	Unit Name	Year 2018/2019 \$	Year 2019/2020 \$	Year 2020/2021 \$	Year 2021/2022 \$	Year 2022/2023 \$
	HVAC Repairs	\$77,000				
	Upgrade and Installation of New Electronic Document Mgmt System	\$100,000				
	<b>TOTAL MAINTENANCE PROJECTS</b>	<b>\$5,739,570</b>	<b>\$3,888,500</b>	<b>\$1,817,500</b>	<b>\$1,022,500</b>	<b>\$772,500</b>
	<b>TOTAL BOND PROJECTS</b>	<b>\$22,000,000</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL COMBINED PROJECTS</b>	<b>\$27,739,570</b>	<b>\$8,888,500</b>	<b>\$1,817,500</b>	<b>\$1,022,500</b>	<b>\$772,500</b>

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET  
FISCAL YEAR 2019**

**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.

<b>Authorized Positions:</b>	<b>Budget FY 2016</b>	<b>Budget FY 2017</b>	<b>Budget FY 2018</b>	<b>Budget FY 2019</b>
Supervisors	5	5	5	5
Workload Indicators:				
Regular Meetings	12	12	12	12
Committee Meetings	18	18	12	12
Workshops	1	1	1	1
	<b>Budget FY 2016</b>	<b>Budget FY 2017</b>	<b>Budget FY 2018</b>	<b>Budget FY 2019</b>
Total Budget	28,601,537	28,672,405	30,878,297	33,277,024
Percent Change		0.2% Increase	7.7% Increase	7.8% Increase

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET  
FISCAL YEAR 2019**

**Administration**

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

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

<b>Authorized Positions</b>	<b>Budget FY 2016</b>	<b>Budget FY 2017</b>	<b>Budget FY 2018</b>	<b>Budget FY 2019</b>
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	0	1	1	1
Executive Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	5	6	6	6
	<b>Budget FY 2016</b>	<b>Budget FY 2017</b>	<b>Budget FY 2018</b>	<b>Budget FY 2019</b>
Administrative Budget	1,448,356	1,448,437	1,532,131	1,677,977

Percent Change

0.0% Increase   5.8% Increase   8.8% Increase

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET  
FISCAL YEAR 2019**

**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), 435 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.

<b>Authorized Positions</b>	<b>Budget FY 2016</b>	<b>Budget FY 2017</b>	<b>Budget FY 2018</b>	<b>Budget FY 2019</b>
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
Part-time Biologist Intern	0	0	1	1
Programs Administrator	1	1	1	1
Operations Supervisor	1	1	1	1
Operations Manager	4	4	5	5
Temporary Part-time GIS Interns	2	2	0	0
Full-time Records & IS Specialist	0	0	0	1
Part-time Records & IS Specialist	1	1	1	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
	<b>Budget FY 2016</b>	<b>Budget FY 2017</b>	<b>Budget FY 2018</b>	<b>Budget FY 2019</b>
Total Funds Budgeted	1,829,845	2,036,916	2,216,054	2,239,333
Percent Change (With Storage Facility Debt Service)		11.3% Increase	8.8% Increase	1.1% Increase
Ops Budget (w/o Storage Facility Debt Service)	1,809,734	2,016,805	2,195,903	2,219,222
Percent Change (w/o Storage Facility Debt Service)		11.4% Increase	8.9% Increase	1.1% Increase

**GENERAL FUND**

Fund Name: <b>ADMINISTRATION</b>	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Other					
36000 MISCELLANEOUS REVENUE	1,201	-	6,256	-	-
36002 MISC REV - INS CLAIMS	11,091	-	300	-	-
36110 INTEREST EARNINGS	1,903	-	3,114	-	-
36400 DISPOSITION OF FIXED ASSETS	10,225	10,000	14,755	-	-
38110 ADMINISTRAT TRANSFER IN	1,424,269	1,532,131	1,277,552	1,577,976	1,602,038
	1,448,689	1,542,131	1,301,977	1,577,976	1,602,038
<b>TOTAL REVENUES</b>	<b>1,448,689</b>	<b>1,542,131</b>	<b>1,301,977</b>	<b>1,577,976</b>	<b>1,602,038</b>
<b>EXPENSES</b>					
Personnel Services					
51201 ADM/OPS SALARIES	537,132	554,546	485,710	586,867	598,605
51202 COMP ABSENCES PAYOUTS	6,135	5,094	2,745	5,348	5,455
52100 FICA TAXES	31,242	30,970	28,715	36,386	37,113
52101 MEDICARE EXPENSE	8,239	7,995	7,473	8,510	8,680
52200 RETIREMENT CONTRIBUTIONS	97,183	99,612	87,011	105,636	107,749
52301 LIFE INSURANCE	1,999	2,204	1,984	2,425	2,570
52302 HEALTH INSURANCE	62,633	76,686	76,707	86,575	91,769
52303 DISABILITY INSURANCE	5,640	5,743	5,860	6,078	6,443
52304 DENTAL INSURANCE	2,344	2,572	2,554	2,829	2,999
52305 EMPLOYEE ASSISTANCE PROG	240	240	240	240	254
52401 WORKERS COMPENSATION INS	4,361	5,051	4,511	5,809	6,158
53410 SUPERVISORS EXPENSES	33,833	35,000	35,000	36,750	36,750
	790,981	825,713	738,510	883,453	904,545
Contractual Services					
53101 ENGINEERING FEES	26,270	55,000	50,144	60,000	60,000
53105 ENGINEERING-NPDES	12,788	12,500	12,500	12,500	12,500
53109 LEGAL SERVICES	81,696	124,500	105,362	110,000	110,000
53116 IT SERVICES	26,426	35,680	32,062	40,054	40,054
53119 Special Legislative Activities	-	5,000	-	5,000	5,000
53406 SECURITY SERVICES	4,581	4,522	4,699	4,997	4,997
53408 JANITORIAL	21,387	22,347	20,710	23,003	23,003
53409 LANDSCAPE MAINTENANCE	33,255	43,805	41,489	73,176	73,176
54901 PBC ISS/PA TAX ROLL PREP FEE	6,576	6,080	6,051	6,784	6,784
	212,979	309,434	273,017	335,514	335,514
Insurance					
54501 INSURANCE-GENERAL	192,950	218,006	192,476	218,006	231,086
54502 INSURANCE AUTO	2,537	1,355	1,351	1,490	1,580
	195,487	219,361	193,827	219,496	232,666
Utilities					
54101 TELEPHONE	9,885	9,965	13,596	14,145	14,145
54102 MOBILE COMMUNICATIONS	3,822	3,920	3,643	3,216	3,216
54104 INTERNET	9,886	10,920	10,819	1,838	1,838
54105 CABLE TV	1,201	1,056	1,664	1,807	1,807

**GENERAL FUND**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>ADMINISTRATION</b>					
54301 ELECTRICITY	21,464	25,260	16,502	25,284	25,284
	46,258	51,121	46,224	46,290	46,290
<b>Supplies &amp; Materials</b>					
54201 POSTAGE	1,259	1,359	987	1,000	1,000
54701 PRINTING	190	500	451	500	500
54801 PUBLIC INFORMATION	11,706	31,880	11,701	20,980	20,980
54905 LEGAL ADS	4,908	12,700	9,681	12,700	12,700
55101 OFFICE SUPPLIES	5,502	5,300	4,541	5,680	5,680
55203 FUEL-VEHICLES	2,824	3,500	1,903	3,500	3,500
55209 MISC OFFICE EXPENSE	8,583	11,760	11,187	12,760	12,760
	34,972	66,999	40,451	57,120	57,120
<b>Business &amp; Travel</b>					
54001 TRAVEL	1,577	500	845	500	500
54002 PERSONAL VEHICLE USE	335	500	366	500	500
55401 SEMINARS/EDUCATIONAL	4,908	7,300	3,481	5,000	5,000
55402 MEMBERSHIPS	14,875	14,848	15,438	14,548	14,548
	21,695	23,148	20,130	20,548	20,548
<b>Repairs &amp; Maintenance</b>					
54603 REPAIR & MAINT-VEHICLES	3,383	2,855	516	2,855	2,855
54605 REPAIR & MAINT-OFF EQMT	2,638	2,500	1,930	2,500	2,500
	6,021	5,355	2,446	5,355	5,355
<b>Capital Outlay</b>					
56401 MACHINERY & EQUIPMENT	5,139	41,000	53,788	110,200	-
	5,139	41,000	53,788	110,200	-
<b>Other</b>					
99999 Add'l cash required/(available) for budget	135,155	-	-	(100,000)	-
	135,155	-	-	(100,000)	-
<b>TOTAL EXPENSES</b>	<b>1,448,687</b>	<b>1,542,131</b>	<b>1,368,393</b>	<b>1,577,976</b>	<b>1,602,038</b>
Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>OPERATIONS</b>					
<b>REVENUES</b>					
<b>Other</b>					
36002 MISC REV - INS CLAIMS	-	-	11,857	-	-
36110 INTEREST EARNINGS	1,568	-	2,759	-	-
36400 DISPOSITION OF FIXED ASSETS	-	10,000	15,000	-	-
38111 OPERATIONS TRANSFER IN	1,994,677	2,206,054	1,839,571	2,239,333	2,168,330
	1,996,245	2,216,054	1,869,187	2,239,333	2,168,330
<b>TOTAL REVENUES</b>	<b>1,996,245</b>	<b>2,216,054</b>	<b>1,869,187</b>	<b>2,239,333</b>	<b>2,168,330</b>

**EXPENSES**



**GENERAL FUND**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>OPERATIONS</b>					
Personnel Services					
51201 ADM/OPS SALARIES	1,148,208	1,252,944	1,064,170	1,285,569	1,311,280
51202 COMP ABSENCES PAYOUTS	30,355	36,625	15,455	38,456	39,225
52100 FICA TAXES	71,098	77,880	65,821	79,705	81,299
52101 MEDICARE EXPENSE	16,923	18,481	15,557	18,641	19,014
52200 RETIREMENT CONTRIBUTIONS	199,257	223,573	180,718	231,402	236,030
52301 LIFE INSURANCE	4,904	5,811	5,442	6,341	6,721
52302 HEALTH INSURANCE	146,819	190,894	180,090	229,999	243,799
52303 DISABILITY INSURANCE	5,640	6,743	6,026	6,078	6,443
52304 DENTAL INSURANCE	5,626	6,688	6,597	7,897	8,370
52305 EMPLOYEE ASSISTANCE PROG	576	676	576	672	712
52401 WORKERS COMPENSATION INS	23,692	25,689	22,937	30,042	31,844
	1,653,098	1,846,004	1,563,389	1,934,802	1,984,737
Contractual Services					
53407 TRASH DISPOSAL	-	500	-	500	500
	-	500	-	500	500
Insurance					
54502 INSURANCE AUTO	13,956	17,612	17,566	19,373	20,536
	13,956	17,612	17,566	19,373	20,536
Utilities					
54102 MOBILE COMMUNICATIONS	12,982	13,592	14,241	13,692	13,692
	12,982	13,592	14,241	13,692	13,692
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	25	85	85	85	85
55201 FUEL-PUMP STATIONS	2,020	4,500	1,756	2,000	2,000
55203 FUEL-VEHICLES	22,941	31,500	24,249	31,500	31,500
55205 MAINTENANCE TOOLS	6,066	5,000	3,159	5,000	5,000
55206 MISCELLANEOUS SUPPLIES	5,169	5,000	1,197	5,000	5,000
55208 UNIFORMS	2,183	2,000	884	2,000	2,000
	38,404	48,085	31,330	45,585	45,585
Business & Travel					
55401 SEMINARS/EDUCATIONAL	11,312	11,100	5,574	15,000	15,000
	11,312	11,100	5,574	15,000	15,000
Repairs & Maintenance					
54603 REPAIR & MAINT-VEHICLES	33,438	22,200	17,277	22,600	22,600
54606 REPAIR & MAINT-BLDG	28,335	138,185	103,970	23,894	23,894
54608 REPAIR & MAINT - GENERAL	1,229	5,175	1,042	5,675	5,675
54610 REPAIR & MAINT-TELEMETRY	-	500	1,111	6,000	6,000
54616 R & M - HVAC REPAIRS	29,576	27,000	36,130	80,400	-
54619 R&M-GENERATORS	-	1,890	-	-	-
56705 FEMA- Irma	-	-	3,162	-	-
	92,578	194,950	162,692	138,569	58,169

**GENERAL FUND**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>OPERATIONS</b>					
Capital Outlay					
56304 GIS	-	-	-	10,000	10,000
56401 MACHINERY & EQUIPMENT	109,972	64,100	62,713	41,700	-
	109,972	64,100	62,713	51,700	10,000
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	15,665	16,061	16,061	16,468	16,884
57201 DEBT SERVICE-INTEREST	4,446	4,050	4,559	3,644	3,227
	20,111	20,111	20,620	20,112	20,111
Other					
99999 Add'l cash required/(available) for budget	43,830	-	-	-	-
	43,830	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>1,996,243</b>	<b>2,216,054</b>	<b>1,878,125</b>	<b>2,239,333</b>	<b>2,168,330</b>

**Budget Highlights:**

- > Three of the five Board of Supervisors positions are up for potential re-election in November 2018, so the budget includes extra funding to cover overlap expense resulting from seat changes.
- > Seminars/educational (a/c #55401) includes \$10,000 for Data Flow telemetry system training.
- > Machinery & equipment (a/c #56401) in Administration includes \$100,000 for a new electronic document management system. Using \$100,000 of accumulated fund balance to offset this expense.
- > \$36,000 for one vehicle replacement.
- > \$14,900 for replacement of office equipment.
- > Salary and benefit costs related to the conversion from a part time to a full time staff position of Records Manager is included in the 2019 budget.
- > It is expected that the District will be reimbursed by FEMA and the State of Florida for a portion of expenditures related to Hurricane Irma; however, the District has not yet signed any funding agreements for reimbursements, so no related receivables have been recorded.

**Budget Notes:**

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

**Improvements Maintained:**

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

**Debt Outstanding as of 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
6.33% of Units 11/14 2011 Pump Stn Renewal Note	2.53%	\$144,019	8/1/2026

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

Year Ending September 30,	Principal	Interest	Total
------------------------------	-----------	----------	-------

**GENERAL FUND**

2019	\$16,468	\$3,644	\$20,112
2020	\$16,884	\$3,227	\$20,111
2021	\$17,312	\$2,800	\$20,112
2022	\$17,750	\$2,362	\$20,112
2023	\$18,199	\$1,913	\$20,112
THEREAFTER	\$57,406	\$2,929	\$60,335
Total	<u>\$144,019</u>	<u>\$16,875</u>	<u>\$160,894</u>

---

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
PROPOSED FINAL BUDGET  
FISCAL YEAR 2019**

UNIT 1 - Gramercy Park (Cypress Run)	UNIT 20 - Juno Isles
UNIT 2 - Frenchman's Creek	20A - 20B - 20C - 20D
UNIT 2A - MacArthur Overlay	UNIT 21 - Old Marsh
UNIT 2B - Dissolved 6/23/04	UNIT 22 - Inactive (Western Business Park)
UNIT 2C - Alton	UNIT 23 - The Shores
UNIT 3 - Horseshoe Acres/Square Lake	UNIT 24 - Ironhorse
UNIT 3A - Woodbine	UNIT 24A - Dissolved 12/19/12
UNIT 4 - West of Villages of Palm Beach Lakes	UNIT 25 - Palm Beach International Raceway
UNIT 5 - Henry Rolf	UNIT 26 - Eastpointe Lake Sealing Project
UNIT 5A - Vista Center of Palm Beach	UNIT 27 - Jupiter High Tech Park
UNIT 5B - Baywinds	UNIT 27A - Inactive
UNIT 5C - RiverWalk	UNIT 27B - Botanica
UNIT 5D - Andros Isle	UNIT 28 - Water Resource Program
UNIT 5E - Dissolved 9/28/01	UNIT 29 - North Fork Development
UNIT 5F - Dissolved 5/27/98	UNIT 30 - Incorporated into Unit 25 7/23/08
UNIT 6 - Dissolved 5/27/98	UNIT 31 - BallenIsles Country Club
UNIT 6A - Dissolved 12/21/94	UNIT 32 - Palm Cove
UNIT 7 - Dyer Boulevard	UNIT 32A - Palm Cove Sub-Unit
UNIT 7A - North County PUD	UNIT 33 - Cypress Cove
UNIT 8 - Dissolved 3/28/18	UNIT 34 - Hidden Key
UNIT 8A - Dissolved 3/28/18	UNIT 35 - (not created as yet)
UNIT 9 - Admirals Cove West	UNIT 36 - Dissolved 11/16/11
UNIT 9A - Abacoa I	UNIT 37 - Dissolved 10/27/99
UNIT 9B - Abacoa II	UNIT 38 - Harbour Isles
UNIT 10 - Caloosa	UNIT 39 - Mariner's Key
UNIT 11 - PGA National	UNIT 40 - Prosperity Bay Village
UNIT 11A - Dissolved 2/22/12	UNIT 41 - Mystic Cove
UNIT 12 - Highland Pines	UNIT 42 - Inactive (Blue Green Enterprises)
UNIT 12A - Gardens Hunt Club Sub-Unit	UNIT 43 - Mirasol
UNIT 13 - Mecca Farms	UNIT 44 - The Bear's Club
UNIT 14 - Eastpointe	UNIT 45 - Paseos
14A - 14B	UNIT 46 - Jupiter Country Club
UNIT 15 - Villages of Palm Beach Lakes	UNIT 47 - Jupiter Isles
UNIT 16 - Palm Beach Park of Commerce (f.k.a. First Park of South Florida)	UNIT 47A - Dissolved 9/24/03
UNIT 16A - PB Park of Commerce Water & /Sewer Sub-Unit	UNIT 48 - Dissolved 9/28/05
UNIT 17 - Dissolved 3/26/03	UNIT 49 - Northern Palm Beach County Business Park
UNIT 18 - Ibis Golf & Country Club	UNIT 50 - Balsamo
UNIT 19 - Regional Center	UNIT 51 - Frenchman's Harbor
UNIT 19A - Irrigation	UNIT 52 - Dissolved 2/28/07
	UNIT 53 - Arden (f.k.a. Highland Dunes)

	<b>Budget FY 2016</b>	<b>Budget FY 2017</b>	<b>Budget FY 2018</b>	<b>Budget FY 2019</b>
Maintenance Funds Budgeted	9,376,016	9,911,021	11,982,242	12,263,860
Percent Change		5.7% Increase	20.9% Increase	2.4% Increase

Debt Service Budgeted	15,947,320	15,276,032	15,137,868	17,095,858
Percent Change		4.2% Decrease	0.9% Decrease	12.9% Increase

**NO UNIT - COMMON AREA**

Fund Name: COMMON AREA	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Other					
36110 INTEREST EARNINGS	135	-	201	-	-
36600 CONTRIBUTIONS-LANDOWNERS	40,285	50,850	35,818	80,449	25,907
36601 CONTRIBUTIONS GOVERNMENTS	33,255	43,806	41,489	73,176	23,564
	73,675	94,656	77,508	153,625	49,471
<b>TOTAL REVENUES</b>	<b>73,675</b>	<b>94,656</b>	<b>77,508</b>	<b>153,625</b>	<b>49,471</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	926	1,446	806	1,780	1,834
	926	1,446	806	1,780	1,834
Contractual Services					
53201 AUDITORS SERVICES	409	573	446	530	530
53407 TRASH DISPOSAL	9,303	11,936	9,432	12,000	12,000
53409 LANDSCAPE MAINTENANCE	28,016	28,856	28,212	14,990	14,990
59126 Insurance	678	705	628	707	749
	38,406	42,070	38,718	28,227	28,269
Utilities					
54301 ELECTRICITY	3,960	4,075	3,684	4,075	4,075
54302 WATER/SEWER	3,928	4,800	4,291	4,800	4,800
	7,888	8,875	7,975	8,875	8,875
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	7,045	7,045	7,272	7,273	7,273
	7,045	7,045	7,272	7,273	7,273
Business & Travel					
55402 MEMBERSHIPS	3,112	3,220	3,147	3,220	3,220
	3,112	3,220	3,147	3,220	3,220
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	4,896	32,000	7,859	121,250	-
	4,896	32,000	7,859	121,250	-
Other					
99999 Add'l cash required/(available) for budget	11,402	-	-	(17,000)	-
	11,402	-	-	(17,000)	-
<b>TOTAL EXPENSES</b>	<b>73,675</b>	<b>94,656</b>	<b>65,777</b>	<b>153,625</b>	<b>49,471</b>

**Budget Highlights:**

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

**Budget Notes:**

**NO UNIT - COMMON AREA**

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

**UNIT 1 - GRAMERCY PARK**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	51,838	53,838	53,664	50,369	50,748
31901 AGREEMENT ASSESSMENTS	69,638	72,247	72,247	67,592	68,100
31903 Delinquent Taxes - Prior Year	222	-	56	-	-
	121,698	126,085	125,967	117,961	118,848
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(189)	(513)	(500)	(473)	(477)
54903 TAX DISCOUNT	(1,784)	(2,071)	(1,855)	(1,937)	(1,952)
54904 UNIQUE ASSMTS DISCOUNT	-	(3,466)	(2,890)	(3,243)	(3,267)
	(1,973)	(6,050)	(5,245)	(5,653)	(5,696)
Other					
32900 PERMIT FEES	-	-	1,000	-	-
36110 INTEREST EARNINGS	1,118	-	1,522	-	-
36132 INTEREST EARNINGS-TAXES	113	-	63	-	-
	1,231	-	2,585	-	-
<b>TOTAL REVENUES</b>	<b>120,956</b>	<b>120,035</b>	<b>123,307</b>	<b>112,308</b>	<b>113,152</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	17,173	19,674	16,105	22,599	23,277
	17,173	19,674	16,105	22,599	23,277
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	680	859	668	831	831
53403 CHEMICAL WEED CONTROL	12,941	13,329	13,006	13,329	13,329
53405 MOWING SERVICES	25,453	28,984	28,140	28,140	28,140
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 LANDSCAPE MAINTENANCE	309	318	311	960	960
59126 Insurance	2,502	2,890	2,576	2,759	2,925
	41,885	48,380	44,701	48,019	48,185
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	24,200	30,000	29,750	5,000	5,000
54608 REPAIR & MAINT - GENERAL	1,631	2,500	493	2,500	2,500
54610 REPAIR & MAINT-TELEMETRY	-	1,000	-	1,000	1,000
54613 REPAIR & MAINT-CULVERTS	-	-	-	2,500	2,500
54614 REPAIR & MAINT - GATE	250	500	-	500	500
	26,081	34,000	30,243	11,500	11,500
Capital Outlay					
56304 GIS	2,463	2,965	2,662	2,682	2,682
	2,463	2,965	2,662	2,682	2,682

**UNIT 1 - GRAMERCY PARK**

Fund Name: UNIT 1 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
Other					
59110 ADMINISTRAT TRANSFER OUT	21,466	23,238	18,958	21,296	21,296
59111 OPERATIONS TRANSFER OUT	6,261	6,778	5,530	6,212	6,212
99999 Add'l cash required/(available) for budget	5,629	(15,000)	-	-	-
	33,356	15,016	24,488	27,508	27,508
<b>TOTAL EXPENSES</b>	<b>120,958</b>	<b>120,035</b>	<b>118,199</b>	<b>112,308</b>	<b>113,152</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/19	FYE 9/30/18	<u>Incr/(Decr)</u>		FYE 9/30/19	FYE 9/30/18
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$54.16	\$57.89	(\$3.73)	-6%	2,178	2,178

**Budget Highlights:**

- > 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.
- 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 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	263,611	272,844	272,778	268,364	271,164
31901 AGREEMENT ASSESSMENTS	3,686	3,800	3,800	3,628	3,784
31903 Delinquent Taxes - Prior Year	2,199	-	37	-	-
	269,496	276,644	276,615	271,992	274,948
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(989)	(2,617)	(2,602)	(2,592)	(2,583)
54903 TAX DISCOUNT	(9,656)	(10,494)	(10,027)	(10,321)	(10,429)
54904 UNIQUE ASSMTS DISCOUNT	(147)	(182)	(152)	(174)	(182)
	(10,792)	(13,293)	(12,781)	(13,087)	(13,194)
Other					
32900 PERMIT FEES	2,000	-	-	-	-
32901 PLAT FEES	250	-	250	-	-
36110 INTEREST EARNINGS	1,734	-	2,487	-	-
36132 INTEREST EARNINGS-TAXES	521	-	100	-	-
	4,505	-	2,837	-	-
<b>TOTAL REVENUES</b>	<b>263,209</b>	<b>263,351</b>	<b>266,671</b>	<b>258,905</b>	<b>261,754</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	59,405	80,609	53,327	78,468	80,822
	59,405	80,609	53,327	78,468	80,822
Contractual Services					
53101 ENGINEERING FEES	62	500	156	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	1,511	1,917	1,491	1,832	1,832
53403 CHEMICAL WEED CONTROL	15,975	16,454	16,055	16,454	16,454
53405 MOWING SERVICES	11,124	11,458	11,124	11,124	11,124
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	7,516	8,663	7,721	8,268	8,764
	36,188	39,742	36,547	38,928	39,424
Utilities					
54301 ELECTRICITY	8,170	11,515	7,783	10,200	10,200
	8,170	11,515	7,783	10,200	10,200
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	11,041	14,060	7,488	19,184	19,184
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	343	4,500	2,093	4,500	4,500
54610 REPAIR & MAINT-TELEMTRY	-	1,000	-	1,000	1,000
54613 REPAIR & MAINT-CULVERTS	-	2,000	7,796	5,000	5,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54618 R&M-AERATOR REFURBISHMENTS	-	6,250	4,760	6,250	6,250

UNIT 2

FRENCHMAN'S CREEK

**UNIT 2 - FRENCHMAN'S CREEK**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 2 - MAINTENANCE FUND	11,384	33,310	22,137	41,434	41,434
Capital Outlay					
56304 GIS	9,434	11,354	10,196	10,309	10,309
56401 MACHINERY & EQUIPMENT	-	-	-	20,000	-
	9,434	11,354	10,196	30,309	10,309
Other					
59110 ADMINISTRAT TRANSFER OUT	64,714	70,056	57,153	64,202	64,202
59111 OPERATIONS TRANSFER OUT	15,487	16,765	13,677	15,364	15,364
99999 Add'l cash required/(available) for budget	58,428	-	-	(20,000)	-
	138,629	86,821	70,830	59,566	79,566
<b>TOTAL EXPENSES</b>	<b>263,210</b>	<b>263,351</b>	<b>200,820</b>	<b>258,905</b>	<b>261,755</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/19	FYE 9/30/18	<u>Incr/(Decr)</u>		FYE 9/30/19	FYE 9/30/18
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$31.55	\$33.04	(\$1.49)	-5%	8,621	8,373

**Budget Highlights:**

- > 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.
- > Machinery & equipment (a/c #56401) includes funding to establish Northern FPL meters at Sabel Ridge.
- > Using excess accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 2A - MACARTHUR UNIT**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	84,613	85,928	85,910	93,389	103,000
31903 Delinquent Taxes - Prior Year	1,221	-	18	-	-
	85,834	85,928	85,928	93,389	103,000
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(318)	(816)	(819)	(902)	(996)
54903 TAX DISCOUNT	(3,105)	(3,305)	(3,167)	(3,592)	(3,962)
	(3,423)	(4,121)	(3,986)	(4,494)	(4,958)
Other					
36110 INTEREST EARNINGS	1,142	-	1,642	-	-
36132 INTEREST EARNINGS-TAXES	258	-	33	-	-
	1,400	-	1,675	-	-
<b>TOTAL REVENUES</b>	<b>83,811</b>	<b>81,807</b>	<b>83,617</b>	<b>88,895</b>	<b>98,042</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	46,567	56,116	41,652	61,055	62,886
	46,567	56,116	41,652	61,055	62,886
Contractual Services					
53101 ENGINEERING FEES	586	500	324	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	146	150	188	150	150
53201 AUDITORS SERVICES	906	1,107	861	1,069	1,069
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	3,523	3,628	3,547	5,400	5,400
57301 TRUSTEE FEES	1,000	500	500	500	500
59126 Insurance	4,927	5,226	4,658	5,272	5,588
	11,088	11,861	10,078	13,641	13,957
Utilities					
54301 ELECTRICITY	855	1,019	805	1,040	1,040
	855	1,019	805	1,040	1,040
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,500	-	18,000	10,000
54608 REPAIR & MAINT - GENERAL	1,325	3,000	-	3,000	3,000
54610 REPAIR & MAINT-TELEMETRY	275	3,000	3,022	3,000	3,000
54613 REPAIR & MAINT-CULVERTS	-	2,000	-	2,000	2,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
	1,600	11,000	3,022	26,500	18,500
Other					
59110 ADMINISTRAT TRANSFER OUT	1,392	1,507	1,229	1,381	1,381
59111 OPERATIONS TRANSFER OUT	281	304	248	278	278

UNIT 2A

MACARTHUR UNIT

**UNIT 2A - MACARTHUR UNIT**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 2A - MAINTENANCE FUND					
99999 Add'l cash required/(available) for budget	22,028	-	-	(15,000)	-
	23,701	1,811	1,477	(13,341)	1,659
<b>TOTAL EXPENSES</b>	<b>83,811</b>	<b>81,807</b>	<b>57,034</b>	<b>88,895</b>	<b>98,042</b>

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 2A - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	395,954	401,094	401,011	383,900	398,302
31903 Delinquent Taxes - Prior Year	5,818	-	82	-	-
	401,772	401,094	401,093	383,900	398,302
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,488)	(3,819)	(3,823)	(3,646)	(3,771)
54903 TAX DISCOUNT	(14,538)	(15,426)	(14,753)	(14,765)	(15,318)
	(16,026)	(19,245)	(18,576)	(18,411)	(19,089)
Other					
36110 INTEREST EARNINGS	1,074	-	2,972	-	-
36132 INTEREST EARNINGS-TAXES	1,225	-	153	-	-
	2,299	-	3,125	-	-
<b>TOTAL REVENUES</b>	<b>388,045</b>	<b>381,849</b>	<b>385,642</b>	<b>365,489</b>	<b>379,213</b>

**EXPENSES**

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	180,000	185,000	185,000	190,000	195,000
57201 DEBT SERVICE-INTEREST	204,444	199,212	199,212	191,812	184,212
	384,444	384,212	384,212	381,812	379,212
Other					
99999 Add'l cash required/(available) for budget	3,600	(2,363)	-	(16,323)	-
	3,600	(2,363)	-	(16,323)	-
<b>TOTAL EXPENSES</b>	<b>388,044</b>	<b>381,849</b>	<b>384,212</b>	<b>365,489</b>	<b>379,212</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>
			<u>\$</u>	<u>%</u>		
ALL NON EXEMPT PARCELS - Maint	\$49.97	\$50.86				
ALL NON EXEMPT PARCELS - Debt	\$75.72	\$83.18				
Total	\$125.69	\$134.04	(\$8.35)	-6%	5,070	4,822

**Budget Highlights:**

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for EPB-3 right of way tree and brush removal.

**UNIT 2A - MACARTHUR UNIT**

- > Using excess 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 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2013	4.00% - 5.25%	\$3,960,000	8/7/2033

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

Year Ending September 30,	Principal	Interest	Total
2019	\$190,000	\$191,812	\$381,812
2020	\$195,000	\$184,212	\$379,212
2021	\$210,000	\$176,413	\$386,413
2022	\$215,000	\$168,013	\$383,013
2023	\$220,000	\$159,413	\$379,413
THEREAFTER	\$2,930,000	\$899,088	\$3,829,088
Total	\$3,960,000	\$1,778,951	\$5,738,951

**UNIT 2C - ALTON**

Fund Name: UNIT 2C - MAINT FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	20,330	93,137	93,137	128,382	118,604
	20,330	93,137	93,137	128,382	118,604
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(77)	(886)	(894)	(1,222)	(1,129)
54903 TAX DISCOUNT	(755)	(3,582)	(3,713)	(4,938)	(4,562)
	(832)	(4,468)	(4,607)	(6,160)	(5,691)
Other					
32900 PERMIT FEES	2,876	-	6,500	-	-
32901 PLAT FEES	-	-	250	-	-
36110 INTEREST EARNINGS	38	-	460	-	-
36132 INTEREST EARNINGS-TAXES	43	-	7	-	-
	2,957	-	7,217	-	-
<b>TOTAL REVENUES</b>	<b>22,455</b>	<b>88,669</b>	<b>95,747</b>	<b>122,222</b>	<b>112,913</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	8,911	7,870	15,725	19,710	20,301
	8,911	7,870	15,725	19,710	20,301
Contractual Services					
53115 FINANCIAL CONS./ADVISOR	146	150	188	150	150
53201 AUDITORS SERVICES	411	558	434	604	604
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53413 PRESERVE/EXOTIC MAINT	-	20,000	2,764	40,000	40,000
57301 TRUSTEE FEES	500	530	1,500	1,555	1,555
59126 Insurance	208	339	302	1,668	1,768
	1,265	22,577	5,188	44,977	45,077
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	5,000	-	5,000	5,000
54611 REPAIR & MAINT-ROADS	-	10,000	4,241	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	10,000	-	10,000	10,000
	-	25,000	4,241	25,000	25,000
Capital Outlay					
56401 MACHINERY & EQUIPMENT	-	15,000	-	15,000	15,000
	-	15,000	-	15,000	15,000
Other					
59110 ADMINISTRAT TRANSFER OUT	5,696	6,166	5,030	5,651	5,651
59111 OPERATIONS TRANSFER OUT	1,899	2,056	1,677	1,884	1,884
99999 Add'l cash required/(available) for budget	4,683	10,000	-	10,000	-
	12,278	18,222	6,707	17,535	7,535

**UNIT 2C - ALTON**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>UNIT 2C - MAINT FUND</b>					
<b>TOTAL EXPENSES</b>	<b>22,454</b>	<b>88,669</b>	<b>31,861</b>	<b>122,222</b>	<b>112,913</b>
<b>UNIT 2C - DEBT FUND</b>					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	4,012,058	4,011,892	4,011,892	5,629,770	5,667,604
	4,012,058	4,011,892	4,011,892	5,629,770	5,667,604
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(15,248)	(38,201)	(38,520)	(53,605)	(53,966)
54903 TAX DISCOUNT	(148,901)	(154,297)	(159,918)	(216,521)	(217,976)
	(164,149)	(192,498)	(198,438)	(270,126)	(271,942)
Other					
36110 INTEREST EARNINGS	(88,055)	-	118,416	-	-
36111 Net (incr) decr - fv of invses	128,912	-	-	-	-
36132 INTEREST EARNINGS-TAXES	8,607	-	291	-	-
38400 DEBT PROCEEDS	3,490,465	-	-	-	-
	3,539,929	-	118,707	-	-
<b>TOTAL REVENUES</b>	<b>7,387,838</b>	<b>3,819,394</b>	<b>3,932,161</b>	<b>5,359,644</b>	<b>5,395,662</b>
<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	920,000	955,000	955,000	1,430,000	1,485,000
57201 DEBT SERVICE-INTEREST	3,040,758	2,882,300	3,997,925	3,962,112	3,910,662
	3,960,758	3,837,300	4,952,925	5,392,112	5,395,662
Other					
57303 COST OF ISSUANCE	139,517	-	-	-	-
99998 Interest paid through Capitalized Interest Fund	-	-	(1,115,625)	-	-
99999 Add'l cash required/(available) for budget	3,287,562	(17,906)	-	(32,468)	-
	3,427,079	(17,906)	(1,115,625)	(32,468)	-
<b>TOTAL EXPENSES</b>	<b>7,387,837</b>	<b>3,819,394</b>	<b>3,837,300</b>	<b>5,359,644</b>	<b>5,395,662</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>
			<u>\$</u>	<u>%</u>		
Cmty Only - Apt (per acre) - Maint	\$311.46	\$225.95				
Cmty Only - Apt (per acre) - Debt	\$11,247.12	\$8,009.28				
Total	\$11,558.58	\$8,235.23	\$3,323.35	40%	13	13
Cmty Only - Bio A (per acre) - Maint	\$245.28	\$177.94				
Cmty Only - Bio A (per acre) - Debt	\$10,850.02	\$7,726.50				

UNIT 2C

ALTON

**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>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
Total	\$11,095.30	\$7,904.44	\$3,190.86	40%	70	70
Cmty Only - Bio B (per acre) - Maint	\$240.50	\$174.47				
Cmty Only - Bio B (per acre) - Debt	\$10,638.59	\$7,575.93				
Total	\$10,879.09	\$7,750.40	\$3,128.69	40%	7	7
Cmty Only - Com/Rtl (per acre) - Maint	\$248.09	\$179.98				
Cmty Only - Com/Rtl (per acre) - Debt	\$10,974.27	\$7,814.98				
Total	\$11,222.36	\$7,994.96	\$3,227.40	40%	41	41
Cmty Only - Office (per acre) - Maint	\$271.80	\$197.18				
Cmty Only - Office (per acre) - Debt	\$12,023.14	\$8,561.90				
Total	\$12,294.94	\$8,759.08	\$3,535.86	40%	26	26
Cmty Only - Utility (per acre) - Maint	\$83.59	\$60.64				
Cmty Only - Utility (per acre) - Debt	\$3,697.60	\$2,633.13				
Total	\$3,781.19	\$2,693.77	\$1,087.42	40%	5	5
Par C -SF – Res (per acre) - Maint	\$183.03	\$75.19				
Par C -SF – Res (per acre) - Debt	\$8,096.63	\$3,264.67				
Total	\$8,279.66	\$3,339.86	\$4,939.80	148%	30	30
Par C -SF – Res (per lot) - Maint	\$76.98	\$70.45				
Par C -SF – Res (per lot) - Debt	\$1,270.51	\$934.01				
Total	\$1,347.49	\$1,004.46	\$343.03	34%	217	217
Par C -TH – Res (per acre) - Maint	\$258.37	\$138.29				
Par C -TH – Res (per acre) - Debt	\$11,429.35	\$6,004.76				
Total	\$11,687.72	\$6,143.05	\$5,544.67	90%	6	6
Par C -TH – Res (per unit) - Maint	\$58.45	\$57.01				
Par C -TH – Res (per unit) - Debt	\$450.93	\$350.37				
Total	\$509.38	\$407.38	\$102.00	25%	143	143
Par D -SF – Res (per acre) - Maint	\$183.03					
Par D -SF – Res (per acre) - Debt	\$8,096.63					
Total	\$8,279.66				28	0
Par D -SF – Res (per lot) - Maint	\$74.54					
Par D -SF – Res (per lot) - Debt	\$1,162.56					
Total	\$1,237.10				28	0
Par E -SF – Res (per acre) - Maint	\$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>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
Par E -SF – Res (per acre) - Debt	\$8,096.63					
Total	\$8,279.66				43	0
Par E -SF – Res (per lot) - Maint	\$74.52					
Par E -SF – Res (per lot) - Debt	\$1,161.64					
Total	\$1,236.16				43	0
Par F -TH – Res (per acre) - Maint	\$258.37					
Par F -TH – Res (per acre) - Debt	\$11,429.35					
Total	\$11,687.72				21	0
Par F -TH – Res (per unit) - Maint	\$71.73					
Par F -TH – Res (per unit) - Debt	\$953.00					
Total	\$1,024.73				21	0
Par G -SF – Res (per acre) - Maint	\$183.03	\$75.19				
Par G -SF – Res (per acre) - Debt	\$8,096.63	\$3,264.67				
Total	\$8,279.66	\$3,339.86	\$4,939.80	148%	77	206
Par G -SF – Res (per lot) - Maint	\$77.24	\$70.34				
Par G -SF – Res (per lot) - Debt	\$1,281.92	\$942.14				
Total	\$1,359.16	\$1,012.48	\$346.68	34%	469	205
Undeveloped, undifferentiated (per acre) -	\$432.75	\$212.60				
Undeveloped, undifferentiated (per acre) -	\$18,894.43	\$9,176.67				
Total	\$19,327.18	\$9,389.27	\$9,937.91	106%	61	170

**Budget Highlights:**

- > Unit 2C has two Series of Improvement bonds, Series 2014 and Series 2017. FY 2019 is 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.
- > 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 9/30/18, the total acreage classified as "Undeveloped, Undifferentiated" consisted of parcels not yet subdivided as Parcel D, E, F, Biotech B, Office, or Hotel. 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.
- > Due to this unit's early construction stage, budgeted maintenance costs are formative.
- > Machinery & equipment (a/c #56401) includes capital components necessary for irrigation system repairs.
- > Preserve/exotic maintenance (a/c 53413) includes monitoring well data collection, and annual monitoring and reports.
- > Building a fund balance reserve to help offset the cost of future maintenance repairs and replacements.

**Budget Notes:**

**UNIT 2C - ALTON**

- 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.
- 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 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
Water Control and Improvement Refunding Bonds - Series 201	3.25%-5.00%	\$23,495,000	8/1/2046
Water Cntrl and Impr Bonds - Series 2014	3.75%-5.20%	\$57,505,000	8/1/2046
Total outstanding		<u>\$81,000,000</u>	

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

Year Ending September 30,	Principal	Interest	Total
2019	\$1,430,000	\$3,962,112	\$5,392,112
2020	\$1,485,000	\$3,910,662	\$5,395,662
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
THEREAFTER	\$73,250,000	\$51,986,210	\$125,236,210
Total	<u>\$81,000,000</u>	<u>\$71,213,497</u>	<u>\$152,213,497</u>

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

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	196,956	203,903	203,216	268,424	206,758
31901 AGREEMENT ASSESSMENTS	10,180	10,309	10,309	10,975	9,021
31903 Delinquent Taxes - Prior Year	659	-	(1,081)	-	-
	207,795	214,212	212,444	279,399	215,779
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(685)	(1,945)	(1,936)	(2,549)	(1,962)
54903 TAX DISCOUNT	(6,528)	(7,842)	(7,237)	(10,324)	(7,952)
54904 UNIQUE ASSMTS DISCOUNT	-	(210)	-	(242)	(213)
	(7,213)	(9,997)	(9,173)	(13,115)	(10,127)
Other					
32900 PERMIT FEES	1,000	-	-	-	-
32901 PLAT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	1,856	-	2,451	-	-
36132 INTEREST EARNINGS-TAXES	627	-	89	-	-
	3,733	-	2,540	-	-
<b>TOTAL REVENUES</b>	<b>204,315</b>	<b>204,215</b>	<b>205,811</b>	<b>266,284</b>	<b>205,652</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	53,277	53,241	47,807	65,000	66,950
	53,277	53,241	47,807	65,000	66,950
Contractual Services					
53101 ENGINEERING FEES	687	1,000	195	500	500
53109 LEGAL SERVICES	4,228	500	15	500	500
53201 AUDITORS SERVICES	945	1,233	959	1,270	1,270
53403 CHEMICAL WEED CONTROL	24,340	24,827	24,827	25,323	25,323
53405 MOWING SERVICES	33,546	39,187	38,046	38,046	38,046
53407 TRASH DISPOSAL	-	1,000	850	1,000	1,000
53409 LANDSCAPE MAINTENANCE	1,236	1,273	1,245	2,220	2,220
53413 PRESERVE/EXOTIC MAINT	2,578	4,800	1,874	4,800	4,800
59126 Insurance	3,702	4,208	3,750	4,060	4,303
	71,262	78,028	71,761	77,719	77,962
Utilities					
54301 ELECTRICITY	543	611	468	612	612
	543	611	468	612	612
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	9,615	10,000	10,000	216,900	10,000
54608 REPAIR & MAINT - GENERAL	1,340	9,500	9,337	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	165	2,000	805	2,000	2,000
54613 REPAIR & MAINT-CULVERTS	-	5,000	4,750	5,000	5,000
54614 REPAIR & MAINT - GATE	40	10,000	8,690	6,900	6,900

UNIT 3

HORSESHOE ACRES/SQUARE LAKE

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

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 3 - MAINTENANCE FUND					
56705 FEMA- Irma	-	-	10,000	-	-
	11,160	36,500	43,582	235,800	28,900
Capital Outlay					
56304 GIS	2,752	3,304	3,307	2,986	2,986
	2,752	3,304	3,307	2,986	2,986
Other					
59110 ADMINISTRAT TRANSFER OUT	17,828	19,300	15,745	17,687	17,687
59111 OPERATIONS TRANSFER OUT	10,639	11,517	9,396	10,555	10,555
99999 Add'l cash required/(available) for budget	36,853	1,714	-	(144,075)	-
	65,320	32,531	25,141	(115,833)	28,242
<b>TOTAL EXPENSES</b>	<b>204,314</b>	<b>204,215</b>	<b>192,066</b>	<b>266,284</b>	<b>205,652</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
ALL NON EXEMPT PARCELS - Maint	\$98.94	\$85.89	\$13.05	15%	2,764	2,425

**Budget Highlights:**

- > Canal/Lake Repairs & Maintenance (a/c #54604) includes funding for major canal maintenance that involves tree and brush removal, and sediment and aquatic vegetation removal.
- > 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.
- > Preserve maintenance contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Using excess accumulated fund balance to offset assessments.
- > It is expected that the District will be reimbursed by FEMA and the State of Florida for a portion of expenditures related to Hurricane Irma; however, the District has not yet signed any funding agreements for reimbursements, so no related receivables have been recorded.

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

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

---

**UNIT 3A - WOODBINE**

Fund Name: UNIT 3A - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	169,217	153,081	153,081	141,148	142,507
	169,217	153,081	153,081	141,148	142,507
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(633)	(1,458)	(1,454)	(1,344)	(1,357)
54903 TAX DISCOUNT	(6,329)	(5,887)	(5,648)	(5,429)	(5,481)
	(6,962)	(7,345)	(7,102)	(6,773)	(6,838)
Other					
32900 PERMIT FEES	-	-	500	-	-
36110 INTEREST EARNINGS	2,043	-	2,910	-	-
36132 INTEREST EARNINGS-TAXES	88	-	72	-	-
	2,131	-	3,482	-	-
<b>TOTAL REVENUES</b>	<b>164,386</b>	<b>145,736</b>	<b>149,461</b>	<b>134,375</b>	<b>135,669</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	35,575	41,926	29,970	42,449	43,722
	35,575	41,926	29,970	42,449	43,722
Contractual Services					
53101 ENGINEERING FEES	105	5,000	-	2,000	2,000
53109 LEGAL SERVICES	441	1,000	-	1,000	1,000
53115 FINANCIAL CONS./ADVISOR	146	150	188	150	150
53201 AUDITORS SERVICES	1,186	1,525	1,186	1,477	1,477
53403 CHEMICAL WEED CONTROL	7,002	7,142	7,142	7,285	7,285
53407 TRASH DISPOSAL	-	250	-	250	250
57301 TRUSTEE FEES	500	500	500	525	525
59126 Insurance	367	424	378	357	378
	9,747	15,991	9,394	13,044	13,065
Utilities					
54301 ELECTRICITY	23,143	25,475	20,447	25,500	25,500
	23,143	25,475	20,447	25,500	25,500
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	27,147	30,640	14,908	27,064	27,064
54604 REPAIR & MAINT-CANAL/LAKE	35,000	-	-	-	-
54608 REPAIR & MAINT - GENERAL	1,970	-	-	1,000	1,000
54611 REPAIR & MAINT-ROADS	-	3,000	-	3,000	3,000
54613 REPAIR & MAINT-CULVERTS	-	5,000	-	5,000	5,000
54617 Repairs & Maint - Catch Basins	-	-	-	65,000	-
54618 R&M-AERATOR REFURBISHMENTS	-	6,250	4,760	6,250	6,250
56705 FEMA- Irma	-	-	864	-	-
	64,117	44,890	20,532	107,314	42,314

**UNIT 3A - WOODBINE**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>UNIT 3A - MAINTENANCE FUND</b>					
Capital Outlay					
56401 MACHINERY & EQUIPMENT	18,258	-	-	-	-
	18,258	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	7,507	8,127	6,630	7,448	7,448
59111 OPERATIONS TRANSFER OUT	3,648	3,950	3,222	3,620	3,620
99999 Add'l cash required/(available) for budget	2,390	5,377	-	(65,000)	-
	13,545	17,454	9,852	(53,932)	11,068
<b>TOTAL EXPENSES</b>	<b>164,385</b>	<b>145,736</b>	<b>90,195</b>	<b>134,375</b>	<b>135,669</b>

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>UNIT 3A - DEBT FUND</b>					
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	429,640	425,649	425,649	425,420	439,888
	429,640	425,649	425,649	425,420	439,888
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,606)	(4,054)	(4,043)	(4,051)	(4,189)
54903 TAX DISCOUNT	(16,072)	(16,370)	(15,703)	(16,362)	(16,918)
	(17,678)	(20,424)	(19,746)	(20,413)	(21,107)
Other					
36110 INTEREST EARNINGS	1,261	-	3,183	-	-
36132 INTEREST EARNINGS-TAXES	224	-	199	-	-
	1,485	-	3,382	-	-
<b>TOTAL REVENUES</b>	<b>413,447</b>	<b>405,225</b>	<b>409,285</b>	<b>405,007</b>	<b>418,781</b>

**EXPENSES**

Debt Service

57101 DEBT SERVICE-PRINCIPAL	235,000	245,000	245,000	260,000	275,000
57201 DEBT SERVICE-INTEREST	183,556	170,925	170,925	157,756	143,781
	418,556	415,925	415,925	417,756	418,781

Other

99999 Add'l cash required/(available) for budget	(5,109)	(10,700)	-	(12,749)	-
	(5,109)	(10,700)	-	(12,749)	-

**TOTAL EXPENSES**

<b>413,447</b>	<b>405,225</b>	<b>415,925</b>	<b>405,007</b>	<b>418,781</b>
----------------	----------------	----------------	----------------	----------------

**Tax per Assessable Unit**

**Number of Assessable Units**

	FYE 9/30/19	FYE 9/30/18
APTS & COMMERCIAL - Maint	\$1,289.99	\$1,377.64
APTS & COMMERCIAL - Debt	\$3,589.85	\$3,591.78

Incr/(Decr)	
\$	%

FYE 9/30/19	FYE 9/30/18

**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>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
Total	\$4,879.84	\$4,969.42	(\$89.58)	-2%	24	24
PAR A - Maint	\$267.54	\$268.74				
PAR A - Debt	\$508.15	\$508.42				
Total	\$775.69	\$777.16	(\$1.47)	0%	74	74
PAR B - Maint	\$258.51	\$258.95				
PAR B - Debt	\$480.93	\$481.19				
Total	\$739.44	\$740.14	(\$0.70)	0%	86	86
PAR C - Maint	\$250.64	\$250.42				
PAR C - Debt	\$457.23	\$457.48				
Total	\$707.87	\$707.90	(\$0.03)	0%	88	88
PAR D, PLAT 1 - Maint	\$268.66	\$269.96				
PAR D, PLAT 1 - Debt	\$511.53	\$511.81				
Total	\$780.19	\$781.77	(\$1.58)	0%	71	71
PAR D, PLAT 2 - Maint	\$250.94	\$250.74				
PAR D, PLAT 2 - Debt	\$458.13	\$458.38				
Total	\$709.07	\$709.12	(\$0.05)	0%	15	15
PAR E - Maint	\$263.52	\$264.38				
PAR E - Debt	\$496.05	\$496.31				
Total	\$759.57	\$760.69	(\$1.12)	0%	114	114
PAR F - Maint	\$159.50	\$151.57				
PAR F - Debt	\$182.52	\$182.62				
Total	\$342.02	\$334.19	\$7.83	2%	136	136
PAR G - Maint	\$281.39	\$283.77				
PAR G - Debt	\$549.92	\$550.21				
Total	\$831.31	\$833.98	(\$2.67)	0%	40	40
PAR H - Maint	\$288.74	\$291.74				
PAR H - Debt	\$572.07	\$572.38				
Total	\$860.81	\$864.12	(\$3.31)	0%	54	54
PAR J - Maint	\$206.05	\$202.05				
PAR J - Debt	\$322.82	\$323.00				
Total	\$528.87	\$525.05	\$3.82	1%	132	132

**Budget Highlights:**



**UNIT 3A - WOODBINE**

- > Using excess 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 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl & Impr Refunding Bonds - Taxable Series 2004B	5.375%	\$2,935,000	8/1/2027

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

Year Ending September 30,	Principal	Interest	Total
2019	\$260,000	\$157,756	\$417,756
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
THEREAFTER	\$1,480,000	\$204,250	\$1,684,250
Total	\$2,935,000	\$845,219	\$3,780,219

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

Fund Name: UNIT 4 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	295,286	444,637	443,753	411,191	328,178
31901 AGREEMENT ASSESSMENTS	8,328	12,514	12,514	11,573	9,237
31903 Delinquent Taxes - Prior Year	440	-	334	-	-
	304,054	457,151	456,601	422,764	337,415
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,091)	(4,228)	(4,157)	(3,897)	(3,110)
54903 TAX DISCOUNT	(10,005)	(17,101)	(15,284)	(15,814)	(12,621)
54904 UNIQUE ASSMTS DISCOUNT	(333)	(600)	(501)	(555)	(443)
	(11,429)	(21,929)	(19,942)	(20,266)	(16,174)
Other					
32900 PERMIT FEES	1,500	-	2,500	-	-
32901 PLAT FEES	250	-	250	-	-
36110 INTEREST EARNINGS	1,523	-	2,313	-	-
36132 INTEREST EARNINGS-TAXES	434	-	449	-	-
	3,707	-	5,512	-	-
<b>TOTAL REVENUES</b>	<b>296,332</b>	<b>435,222</b>	<b>442,171</b>	<b>402,498</b>	<b>321,241</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	57,364	65,600	52,643	69,694	71,784
	57,364	65,600	52,643	69,694	71,784
Contractual Services					
53101 ENGINEERING FEES	172	500	100	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	1,490	2,034	1,582	2,169	2,169
53403 CHEMICAL WEED CONTROL	14,740	15,035	15,035	15,336	15,336
53405 MOWING SERVICES	19,158	19,733	19,158	19,158	19,158
53407 TRASH DISPOSAL	-	1,000	250	1,000	1,000
53409 LANDSCAPE MAINTENANCE	2,225	2,292	2,240	4,200	4,200
59126 Insurance	9,797	11,140	9,929	10,859	11,511
	47,582	52,234	48,294	53,722	54,374
Utilities					
54301 ELECTRICITY	30,958	39,027	24,827	42,120	42,120
	30,958	39,027	24,827	42,120	42,120
Supplies & Materials					
54201 POSTAGE	16	-	-	-	-
	16	-	-	-	-
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	26,233	44,490	22,094	52,552	52,552
54604 REPAIR & MAINT-CANAL/LAKE	4,100	40,000	36,200	10,000	10,000

UNIT 4

WEST OF VILLAGES OF PALM BEACH LAKES

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

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 4 - MAINTENANCE FUND					
54608 REPAIR & MAINT - GENERAL	1,458	3,000	1,080	3,000	3,000
54610 REPAIR & MAINT-TELEMTRY	-	2,000	340	2,000	2,000
54613 REPAIR & MAINT-CULVERTS	-	5,000	-	5,000	5,000
54614 REPAIR & MAINT - GATE	-	17,000	13,105	16,000	-
54618 R&M-AERATOR REFURBISHMENTS	-	12,500	9,864	12,500	-
56705 FEMA- Irma	-	-	40,000	-	-
	31,791	123,990	122,683	101,052	72,552
<b>Capital Outlay</b>					
56304 GIS	9,768	11,973	10,752	10,828	10,828
56401 MACHINERY & EQUIPMENT	46,058	55,500	49,882	55,500	-
	55,826	67,473	60,634	66,328	10,828
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	53,635	58,062	47,368	53,210	53,210
59111 OPERATIONS TRANSFER OUT	16,502	17,864	14,574	16,372	16,372
99999 Add'l cash required/(available) for budget	2,659	10,972	-	-	-
	72,796	86,898	61,942	69,582	69,582
<b>TOTAL EXPENSES</b>	<b>296,333</b>	<b>435,222</b>	<b>371,023</b>	<b>402,498</b>	<b>321,240</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/19	FYE 9/30/18	Incr/(Decr) \$	%	FYE 9/30/19	FYE 9/30/18
ALL NON EXEMPT PARCELS - Maint	\$48.07	\$51.98	(\$3.91)	-8%	8,795	8,795

**Budget Highlights:**

- > Gate Repairs & Maintenance (a/c #54614) includes funding for new access gate at Roebuck Road Structure.
- > 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.
- > 3 new aerators.
- > It is expected that the District will be reimbursed by FEMA and the State of Florida for a portion of expenditures related to Hurricane Irma; however, the District has not yet signed any funding agreements for reimbursements, so no related receivables have been recorded.

**Budget Notes:**

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

**Improvements Maintained:**

UNIT 4

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

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

---

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

Fund Name: UNIT 5 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	140,158	141,653	141,618	127,212	128,174
31901 AGREEMENT ASSESSMENTS	844	853	853	766	772
31903 Delinquent Taxes - Prior Year	34	-	52	-	-
	141,036	142,506	142,523	127,978	128,946
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(523)	(1,312)	(1,344)	(1,186)	(1,195)
54903 TAX DISCOUNT	(5,178)	(5,448)	(5,202)	(4,893)	(4,930)
54904 UNIQUE ASSMTS DISCOUNT	(34)	(41)	(34)	(37)	(37)
	(5,735)	(6,801)	(6,580)	(6,116)	(6,162)
Other					
36110 INTEREST EARNINGS	1,001	-	1,282	-	-
36132 INTEREST EARNINGS-TAXES	95	-	77	-	-
	1,096	-	1,359	-	-
<b>TOTAL REVENUES</b>	<b>136,397</b>	<b>135,705</b>	<b>137,302</b>	<b>121,862</b>	<b>122,784</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	12,983	15,081	10,701	15,177	15,633
	12,983	15,081	10,701	15,177	15,633
Contractual Services					
53101 ENGINEERING FEES	920	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	1,823	2,132	2,290	2,070	2,070
53201 AUDITORS SERVICES	663	883	687	850	850
53403 CHEMICAL WEED CONTROL	8,745	9,008	8,789	9,008	9,008
53405 MOWING SERVICES	11,622	12,094	11,742	11,742	11,742
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	7,100	8,122	7,239	7,765	8,231
	30,873	33,489	30,747	32,685	33,151
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	2,000	2,000	1,800	2,000	2,000
54608 REPAIR & MAINT - GENERAL	-	1,000	1,000	1,000	1,000
54614 REPAIR & MAINT - GATE	-	500	-	6,900	6,900
	2,000	3,500	2,800	9,900	9,900
Capital Outlay					
56304 GIS	9,228	11,110	9,977	10,049	10,049
	9,228	11,110	9,977	10,049	10,049
Other					
59110 ADMINISTRAT TRANSFER OUT	52,288	56,604	46,178	51,874	51,874
59111 OPERATIONS TRANSFER OUT	2,194	2,375	1,938	2,177	2,177

UNIT 5

HENRY ROLF / OKEECHOBEE CORRIDOR

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

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 5 - MAINTENANCE FUND					
99999 Add'l cash required/(available) for budget	26,832	13,546	-	-	-
	81,314	72,525	48,116	54,051	54,051
<b>TOTAL EXPENSES</b>	<b>136,398</b>	<b>135,705</b>	<b>102,341</b>	<b>121,862</b>	<b>122,784</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
ALL NON EXEMPT PARCELS - Maint	\$15.68	\$17.46	(\$1.78)	-10%	8,162	8,162

**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.

**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.

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

Fund Name: UNIT 5A - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	402,811	375,643	375,643	363,744	340,071
31903 Delinquent Taxes - Prior Year	82	-	201	-	-
	402,893	375,643	375,844	363,744	340,071
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,504)	(3,576)	(3,487)	(3,462)	(3,237)
54903 TAX DISCOUNT	(15,335)	(14,447)	(13,967)	(13,990)	(13,080)
	(16,839)	(18,023)	(17,454)	(17,452)	(16,317)
Other					
32900 PERMIT FEES	-	-	2,000	-	-
36110 INTEREST EARNINGS	5,823	-	7,922	-	-
36132 INTEREST EARNINGS-TAXES	258	-	439	-	-
	6,081	-	10,361	-	-
<b>TOTAL REVENUES</b>	<b>392,135</b>	<b>357,620</b>	<b>368,751</b>	<b>346,292</b>	<b>323,754</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	58,385	68,350	61,419	80,924	83,351
	58,385	68,350	61,419	80,924	83,351
Contractual Services					
53101 ENGINEERING FEES	19,944	15,000	15,178	5,000	5,000
53109 LEGAL SERVICES	12,152	1,000	5,102	5,000	5,000
53201 AUDITORS SERVICES	815	1,044	812	1,076	1,076
53402 MARSH MAINT-LITTORAL ZONE	5,274	5,432	5,323	5,800	5,800
53403 CHEMICAL WEED CONTROL	16,325	16,815	16,475	31,308	31,308
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	427	515	459	601	637
	54,937	40,056	43,349	49,035	49,071
Utilities					
54301 ELECTRICITY	14,738	13,247	10,067	15,912	15,912
	14,738	13,247	10,067	15,912	15,912
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,000	1,500	2,000	2,000
54608 REPAIR & MAINT - GENERAL	-	500	-	500	500
54611 REPAIR & MAINT-ROADS	11,150	27,500	16,202	95,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	10,000	-	10,000	10,000
54617 Repairs & Maint - Catch Basins	-	-	17,611	165,000	25,000
	11,150	40,000	35,313	272,500	47,500
Capital Outlay					
56302 ROADS/BRIDGES	-	165,000	195,710	-	-
56303 CULVERTS/STRUCTURES	-	-	-	-	100,000

UNIT 5A

VISTA CENTER OF PALM BEACH

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

Fund Name: UNIT 5A - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
	-	165,000	195,710	-	100,000
Other					
59110 ADMINISTRAT TRANSFER OUT	13,479	14,592	11,904	13,373	13,373
59111 OPERATIONS TRANSFER OUT	14,665	15,875	12,951	14,548	14,548
99999 Add'l cash required/(available) for budget	224,781	500	-	(100,000)	-
	252,925	30,967	24,855	(72,079)	27,921
<b>TOTAL EXPENSES</b>	<b>392,135</b>	<b>357,620</b>	<b>370,713</b>	<b>346,292</b>	<b>323,755</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/19	FYE 9/30/18	<u>Incr/(Decr)</u>		FYE 9/30/19	FYE 9/30/18
			\$	%		
Business Park Vista Center - Maint	\$188.63	\$196.06	(\$7.43)	-4%	136	136
Emerald Dunes Condos - Maint	\$89.46	\$93.66	(\$4.20)	-4%	302	302
GOLF COURSE - Maint	\$207.50	\$215.55	(\$8.05)	-4%	128	128
INDUSTRIAL - Maint	\$1,253.61	\$1,295.88	(\$42.27)	-3%	195	195
Links at Emerald Dunes - Maint	\$116.05	\$121.12	(\$5.07)	-4%	185	185
Ventura Greens at Emerald Dunes - Maint	\$192.53	\$200.09	(\$7.56)	-4%	70	70
Villas at Emerald Dunes - Maint	\$103.14	\$107.78	(\$4.64)	-4%	184	184
Vista Center Condos - Maint	\$428.32	\$443.60	(\$15.28)	-3%	12	12

**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.
- > Road Repairs & Maintenance (a/c #54611) includes funding for turf block installation, restriping all roads, and traffic sign replacements.
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Catch Basins Repairs & Maintenance (a/c #54617) includes funding to complete one-third of repairs based on current year inspections.
- > Using excess accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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



**UNIT 5B - BAYWINDS**

Fund Name: UNIT 5B - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	75,347	77,438	77,438	79,996	67,294
	75,347	77,438	77,438	79,996	67,294
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(283)	(735)	(739)	(760)	(639)
54903 TAX DISCOUNT	(2,758)	(2,978)	(2,809)	(3,077)	(2,588)
	(3,041)	(3,713)	(3,548)	(3,837)	(3,227)
Other					
36110 INTEREST EARNINGS	709	-	1,104	-	-
36132 INTEREST EARNINGS-TAXES	39	-	27	-	-
	748	-	1,131	-	-
<b>TOTAL REVENUES</b>	<b>73,054</b>	<b>73,725</b>	<b>75,021</b>	<b>76,159</b>	<b>64,067</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	19,847	21,537	16,802	22,233	22,900
	19,847	21,537	16,802	22,233	22,900
Contractual Services					
53101 ENGINEERING FEES	-	5,000	-	5,000	5,000
53109 LEGAL SERVICES	196	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	146	150	188	150	150
53201 AUDITORS SERVICES	337	470	366	501	501
53409 LANDSCAPE MAINTENANCE	1,864	1,920	1,877	4,800	4,800
57301 TRUSTEE FEES	525	500	525	525	525
59126 Insurance	4,893	5,139	4,580	5,257	5,572
	7,961	13,679	7,536	16,733	17,048
Utilities					
54301 ELECTRICITY	3,642	4,836	3,302	4,651	4,651
	3,642	4,836	3,302	4,651	4,651
Supplies & Materials					
55201 FUEL-PUMP STATIONS	486	2,000	-	3,000	3,000
	486	2,000	-	3,000	3,000
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	4,052	5,332	357	5,832	5,832
54606 REPAIR & MAINT-BLDG	5,970	50,075	2,031	30,075	-
54608 REPAIR & MAINT - GENERAL	-	1,000	1,336	1,000	1,000
54610 REPAIR & MAINT-TELEMTRY	137	1,000	23	1,000	1,000
54619 R&M-GENERATORS	-	3,520	-	-	-
	10,159	60,927	3,747	37,907	7,832
Capital Outlay					

**UNIT 5B - BAYWINDS**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 5B - MAINTENANCE FUND					
56401 MACHINERY & EQUIPMENT	-	6,000	2,096	-	-
	-	6,000	2,096	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	5,676	6,145	5,013	5,632	5,632
59111 OPERATIONS TRANSFER OUT	3,027	3,278	2,674	3,003	3,003
99999 Add'l cash required/(available) for budget	22,254	(44,677)	-	(17,000)	-
	30,957	(35,254)	7,687	(8,365)	8,635
<b>TOTAL EXPENSES</b>	<b>73,052</b>	<b>73,725</b>	<b>41,170</b>	<b>76,159</b>	<b>64,066</b>

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 5B - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	395,015	405,018	405,018	403,061	412,945
	395,015	405,018	405,018	403,061	412,945
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,483)	(3,859)	(3,865)	(3,840)	(3,934)
54903 TAX DISCOUNT	(14,420)	(15,577)	(14,728)	(15,502)	(15,882)
	(15,903)	(19,436)	(18,593)	(19,342)	(19,816)
Other					
36110 INTEREST EARNINGS	1,091	-	2,965	-	-
36132 INTEREST EARNINGS-TAXES	206	-	144	-	-
	1,297	-	3,109	-	-
<b>TOTAL REVENUES</b>	<b>380,409</b>	<b>385,582</b>	<b>389,534</b>	<b>383,719</b>	<b>393,129</b>

<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	322,351	329,540	329,540	336,889	344,401
57201 DEBT SERVICE-INTEREST	70,777	63,589	63,589	56,240	48,728
	393,128	393,129	393,129	393,129	393,129
Other					
99999 Add'l cash required/(available) for budget	(12,720)	(7,547)	-	(9,410)	-
	(12,720)	(7,547)	-	(9,410)	-
<b>TOTAL EXPENSES</b>	<b>380,408</b>	<b>385,582</b>	<b>393,129</b>	<b>383,719</b>	<b>393,129</b>

	<b>Tax per Assessable Unit</b>				<b>Number of Assessable Units</b>	
	<b>FYE</b>	<b>FYE</b>	<b>Incr/(Decr)</b>		<b>FYE</b>	<b>FYE</b>
	<b>9/30/19</b>	<b>9/30/18</b>	<b>\$</b>	<b>%</b>	<b>9/30/19</b>	<b>9/30/18</b>
COMMERCIAL - Maint	\$500.12	\$486.41				
COMMERCIAL - Debt	\$2,440.79	\$2,452.64				

**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>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
Total	\$2,940.91	\$2,939.05	\$1.86	0%	7	7
Mezzano Condo - Maint	\$34.52	\$35.70				
Mezzano Condo - Debt	\$94.92	\$95.38				
Total	\$129.44	\$131.08	(\$1.64)	-1%	240	240
RESIDENTIAL - Maint	\$82.30	\$81.95				
RESIDENTIAL - Debt	\$335.67	\$337.30				
Total	\$417.97	\$419.25	(\$1.28)	0%	1,082	1,082

**Budget Highlights:**

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Building Repairs & Maintenance (a/c #54606) provides \$30,000 for pump station roof replacement. The plan is to carry forward the current year's budget of \$50,000 in this line item for a total of \$80,000 to reroof the pump station.
- > 2015 Bond refunding resulted in cash flow savings approximating \$95,000 each year through the final maturity of the bonds.
- > Using excess accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

**Debt Outstanding as of 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2015	2.23%	\$2,521,981	8/1/2025

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

Year Ending September 30,	Principal	Interest	Total
2019	\$336,889	\$56,240	\$393,129
2020	\$344,401	\$48,728	\$393,129
2021	\$352,081	\$41,047	\$393,128
2022	\$359,933	\$33,196	\$393,129

**UNIT 5B - BAYWINDS**

2023	\$367,959	\$25,170	\$393,129
THEREAFTER	\$760,718	\$25,540	\$786,258
Total	<u>\$2,521,981</u>	<u>\$229,921</u>	<u>\$2,751,902</u>

---

**UNIT 5C - RIVERWALK**

Fund Name: UNIT 5C - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	309,626	119,886	119,886	45,945	46,534
	309,626	119,886	119,886	45,945	46,534
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,157)	(1,141)	(1,140)	(441)	(447)
54903 TAX DISCOUNT	(11,393)	(4,611)	(4,378)	(1,767)	(1,790)
	(12,550)	(5,752)	(5,518)	(2,208)	(2,237)
Other					
36110 INTEREST EARNINGS	1,363	-	1,207	-	-
36132 INTEREST EARNINGS-TAXES	187	-	53	-	-
	1,550	-	1,260	-	-
<b>TOTAL REVENUES</b>	<b>298,626</b>	<b>114,134</b>	<b>115,628</b>	<b>43,737</b>	<b>44,297</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	18,025	14,518	21,793	17,530	18,056
	18,025	14,518	21,793	17,530	18,056
Contractual Services					
53101 ENGINEERING FEES	15,919	1,500	4,602	1,000	1,000
53109 LEGAL SERVICES	6,886	500	5,695	500	500
53201 AUDITORS SERVICES	507	649	505	600	600
53407 TRASH DISPOSAL	-	1,200	700	4,200	4,200
53409 LANDSCAPE MAINTENANCE	-	240	235	1,020	1,020
59126 Insurance	279	603	537	585	620
	23,591	4,692	12,274	7,905	7,940
Utilities					
54301 ELECTRICITY	-	2,423	60	1,224	1,224
	-	2,423	60	1,224	1,224
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	1,580	3,000	3,000
54608 REPAIR & MAINT - GENERAL	300	1,000	350	1,000	1,000
54610 REPAIR & MAINT-TELEMETRY	-	2,000	-	2,000	2,000
54613 REPAIR & MAINT-CULVERTS	-	10,000	-	10,000	10,000
	300	16,000	1,930	16,000	16,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	124,500	-	120,442	-	-
56304 GIS	425	-	85	-	-
	124,925	-	120,527	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	772	836	682	766	766

**UNIT 5C - RIVERWALK**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 5C - MAINTENANCE FUND					
59111 OPERATIONS TRANSFER OUT	315	341	278	312	312
99999 Add'l cash required/(available) for budget	130,696	75,324	-	-	-
	131,783	76,501	960	1,078	1,078
<b>TOTAL EXPENSES</b>	<b>298,624</b>	<b>114,134</b>	<b>157,544</b>	<b>43,737</b>	<b>44,298</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
RESIDENTIAL - Maint	\$49.29	\$105.16				
Total	\$49.29	\$105.16	(\$55.87)	-53%	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: UNIT 5D - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	64,410	70,772	70,772	60,759	61,774
31903 Delinquent Taxes - Prior Year	-	-	48	-	-
	64,410	70,772	70,820	60,759	61,774
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(242)	(669)	(675)	(579)	(589)
54903 TAX DISCOUNT	(2,378)	(2,722)	(2,596)	(2,337)	(2,376)
	(2,620)	(3,391)	(3,271)	(2,916)	(2,965)
Other					
36110 INTEREST EARNINGS	893	-	1,316	-	-
36132 INTEREST EARNINGS-TAXES	33	-	39	-	-
	926	-	1,355	-	-
<b>TOTAL REVENUES</b>	<b>62,716</b>	<b>67,381</b>	<b>68,904</b>	<b>57,843</b>	<b>58,809</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	21,784	26,289	20,675	25,998	26,778
	21,784	26,289	20,675	25,998	26,778
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	715	928	722	937	937
53409 LANDSCAPE MAINTENANCE	1,741	1,793	1,753	2,400	2,400
59126 Insurance	2,903	3,059	2,726	3,102	3,288
	5,359	6,780	5,201	7,439	7,625
Utilities					
54301 ELECTRICITY	2,356	2,900	3,819	3,223	3,223
	2,356	2,900	3,819	3,223	3,223
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	25	25	25	25	25
55201 FUEL-PUMP STATIONS	-	2,000	-	3,000	3,000
	25	2,025	25	3,025	3,025
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	3,994	5,332	15,481	6,332	6,332
54606 REPAIR & MAINT-BLDG	-	3,550	-	50	50
54608 REPAIR & MAINT - GENERAL	-	1,000	1,200	1,000	1,000
54610 REPAIR & MAINT-TELEMTRY	-	3,000	55	3,000	3,000
54619 R&M-GENERATORS	-	3,520	-	-	-
	3,994	16,402	16,736	10,382	10,382
Other					

**UNIT 5D - ANDROS ISLE**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 5D - MAINTENANCE FUND					
59110 ADMINISTRAT TRANSFER OUT	5,154	5,580	4,552	5,114	5,114
59111 OPERATIONS TRANSFER OUT	2,684	2,905	2,370	2,662	2,662
99999 Add'l cash required/(available) for budget	21,360	4,500	-	-	-
	29,198	12,985	6,922	7,776	7,776
<b>TOTAL EXPENSES</b>	<b>62,716</b>	<b>67,381</b>	<b>53,378</b>	<b>57,843</b>	<b>58,809</b>

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 5D - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	389,091	382,792	382,792	386,596	-
31903 Delinquent Taxes - Prior Year	-	-	283	-	-
	389,091	382,792	383,075	386,596	-
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,462)	(3,651)	(3,650)	(3,683)	-
54903 TAX DISCOUNT	(14,351)	(14,722)	(14,022)	(14,868)	-
	(15,813)	(18,373)	(17,672)	(18,551)	-
Other					
36110 INTEREST EARNINGS	1,096	-	1,951	-	-
36132 INTEREST EARNINGS-TAXES	198	-	215	-	-
	1,294	-	2,166	-	-
<b>TOTAL REVENUES</b>	<b>374,572</b>	<b>364,419</b>	<b>367,569</b>	<b>368,045</b>	<b>-</b>

**EXPENSES**

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	350,865	359,812	359,812	368,988	-
57201 DEBT SERVICE-INTEREST	27,531	18,584	18,584	9,409	-
	378,396	378,396	378,396	378,397	-
Other					
99999 Add'l cash required/(available) for budget	(3,824)	(13,977)	-	(10,352)	-
	(3,824)	(13,977)	-	(10,352)	-
<b>TOTAL EXPENSES</b>	<b>374,572</b>	<b>364,419</b>	<b>378,396</b>	<b>368,045</b>	<b>-</b>

	<b>Tax per Assessable Unit</b>				<b>Number of Assessable Units</b>	
	<b>FYE 9/30/19</b>	<b>FYE 9/30/18</b>	<b>Incr/(Decr)</b>		<b>FYE 9/30/19</b>	<b>FYE 9/30/18</b>
			<b>\$</b>	<b>%</b>		
COMMERCIAL/AC - Maint	\$59.82	\$68.88				
COMMERCIAL/AC - Debt	\$280.86	\$278.10				
Total	\$340.68	\$346.98	(\$6.30)	-2%	33	33
RESIDENTIAL - Maint	\$81.94	\$94.64				



**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>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
RESIDENTIAL - Debt	\$421.60	\$417.45				
Total	\$503.54	\$512.09	(\$8.55)	-2%	881	881
San Michele condo - Maint	\$18.77	\$21.06				
San Michele condo - Debt	\$19.66	\$19.47				
Total	\$38.43	\$40.53	(\$2.10)	-5%	300	300

**Budget Highlights:**

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 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. 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.

**Debt Outstanding as of 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
5D/45 Multi-unit Refunding Bonds - Series 2016	2.55%	\$368,988	8/1/2019

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

Year Ending September 30,	Principal	Interest	Total
2019	\$368,988	\$9,409	\$378,397
Total	\$368,988	\$9,409	\$378,397

**UNIT 7 - DYER BOULEVARD**

Fund Name: UNIT 7 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	108,247	110,357	110,237	101,550	102,668
31903 Delinquent Taxes - Prior Year	194	-	-	-	-
	108,441	110,357	110,237	101,550	102,668
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(406)	(1,038)	(1,052)	(962)	(973)
54903 TAX DISCOUNT	(3,995)	(4,244)	(3,970)	(3,906)	(3,949)
	(4,401)	(5,282)	(5,022)	(4,868)	(4,922)
Other					
32900 PERMIT FEES	1,000	-	1,000	-	-
33003 Intgov'l rct - Exp Reimbursemt	2,034	-	1,591	-	-
36110 INTEREST EARNINGS	1,306	-	1,892	-	-
36132 INTEREST EARNINGS-TAXES	86	-	39	-	-
	4,426	-	4,522	-	-
<b>TOTAL REVENUES</b>	<b>108,466</b>	<b>105,075</b>	<b>109,737</b>	<b>96,682</b>	<b>97,746</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	22,358	29,306	19,421	29,833	30,728
	22,358	29,306	19,421	29,833	30,728
Contractual Services					
53101 ENGINEERING FEES	755	500	603	500	500
53109 LEGAL SERVICES	197	500	270	500	500
53114 WATER QUALITY	1,591	2,095	2,095	2,034	2,034
53201 AUDITORS SERVICES	540	761	592	746	746
53403 CHEMICAL WEED CONTROL	4,835	4,980	4,859	4,980	4,980
53405 MOWING SERVICES	16,516	17,187	16,686	16,686	16,686
53407 TRASH DISPOSAL	-	1,000	600	1,200	1,200
53409 LANDSCAPE MAINTENANCE	1,112	1,146	1,120	360	360
59126 Insurance	2,501	2,913	2,596	2,806	2,975
	28,047	31,082	29,421	29,812	29,981
Utilities					
54301 ELECTRICITY	154	510	131	510	510
	154	510	131	510	510
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	3,650	10,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	800	1,500	493	1,500	1,500
54610 REPAIR & MAINT-TELEMETRY	-	1,000	-	1,000	1,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
	4,450	13,000	493	8,000	8,000
Capital Outlay					

**UNIT 7 - DYER BOULEVARD**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 7 - MAINTENANCE FUND					
56304 GIS	3,122	3,758	3,375	3,399	3,399
	3,122	3,758	3,375	3,399	3,399
Other					
59110 ADMINISTRAT TRANSFER OUT	17,638	19,094	15,577	17,499	17,499
59111 OPERATIONS TRANSFER OUT	7,691	8,325	6,792	7,629	7,629
99999 Add'l cash required/(available) for budget	25,005	-	-	-	-
	50,334	27,419	22,369	25,128	25,128
<b>TOTAL EXPENSES</b>	<b>108,465</b>	<b>105,075</b>	<b>75,210</b>	<b>96,682</b>	<b>97,746</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/19	9/30/18	\$	%	9/30/19	9/30/18
ALL NON EXEMPT PARCELS - Maint	\$36.78	\$39.97	(\$3.19)	-8%	2,761	2,761

**Budget Highlights:**

- > 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:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	104,462	104,627	104,840	98,226	99,214
31901 AGREEMENT ASSESSMENTS	2,978	2,979	2,979	2,797	2,825
31903 Delinquent Taxes - Prior Year	(6)	-	31	-	-
	107,434	107,606	107,850	101,023	102,039
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(393)	(1,000)	(1,005)	(933)	(942)
54903 TAX DISCOUNT	(3,899)	(4,024)	(3,807)	(3,778)	(3,816)
54904 UNIQUE ASSMTS DISCOUNT	(119)	(143)	(119)	(134)	(135)
	(4,411)	(5,167)	(4,931)	(4,845)	(4,893)
Other					
36110 INTEREST EARNINGS	1,357	-	1,733	-	-
36132 INTEREST EARNINGS-TAXES	33	-	25	-	-
	1,390	-	1,758	-	-
<b>TOTAL REVENUES</b>	<b>104,413</b>	<b>102,439</b>	<b>104,677</b>	<b>96,178</b>	<b>97,146</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	24,409	27,677	20,570	27,208	28,024
	24,409	27,677	20,570	27,208	28,024
Contractual Services					
53101 ENGINEERING FEES	425	500	540	500	500
53109 LEGAL SERVICES	6,214	500	-	500	500
53114 WATER QUALITY	3,399	4,488	5,336	4,357	4,357
53201 AUDITORS SERVICES	506	655	510	682	682
53403 CHEMICAL WEED CONTROL	3,282	3,381	3,299	3,381	3,381
53405 MOWING SERVICES	8,564	8,912	8,652	8,652	8,652
53409 LANDSCAPE MAINTENANCE	494	509	498	600	600
59126 Insurance	2,253	2,562	2,283	2,525	2,676
	25,137	21,507	21,118	21,197	21,348
Utilities					
54301 ELECTRICITY	193	204	149	204	204
	193	204	149	204	204
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	8,798	1,500	493	1,500	1,500
54610 REPAIR & MAINT-TELEMETRY	-	11,000	150	2,000	2,000
54614 REPAIR & MAINT - GATE	-	23,000	19,575	500	500
	8,798	40,500	20,218	9,000	9,000
Capital Outlay					
56304 GIS	2,036	2,452	2,202	2,221	2,221

UNIT 9

ADMIRAL'S COVE

**UNIT 9 - ADMIRAL'S COVE**

Fund Name: UNIT 9 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
	2,036	2,452	2,202	2,221	2,221
Other					
59110 ADMINISTRAT TRANSFER OUT	28,072	30,390	24,793	27,851	27,851
59111 OPERATIONS TRANSFER OUT	8,565	9,272	7,564	8,497	8,497
99999 Add'l cash required/(available) for budget	7,202	(29,563)	-	-	-
	43,839	10,099	32,357	36,348	36,348
<b>TOTAL EXPENSES</b>	<b>104,412</b>	<b>102,439</b>	<b>96,614</b>	<b>96,178</b>	<b>97,145</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/19	FYE 9/30/18	<u>Incr/(Decr)</u>		FYE 9/30/19	FYE 9/30/18
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$56.01	\$59.66	(\$3.65)	-6%	1,804	1,804

**Budget Highlights:**

- > 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.
- 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: UNIT 9A - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	543,064	592,052	591,944	627,457	547,146
31901 AGREEMENT ASSESSMENTS	4,288	3,699	4,417	3,699	3,226
31903 Delinquent Taxes - Prior Year	(103)	-	298	-	-
	547,249	595,751	596,659	631,156	550,372
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,040)	(5,633)	(5,662)	(5,968)	(5,204)
54903 TAX DISCOUNT	(20,047)	(22,770)	(21,351)	(24,132)	(21,043)
	(22,087)	(28,403)	(27,013)	(30,100)	(26,247)
Other					
32900 PERMIT FEES	500	-	-	-	-
36002 PERMIT INSPECTION FEES	-	-	764	-	-
36110 INTEREST EARNINGS	5,042	-	7,236	-	-
36132 INTEREST EARNINGS-TAXES	208	-	198	-	-
	5,750	-	8,198	-	-
<b>TOTAL REVENUES</b>	<b>530,912</b>	<b>567,348</b>	<b>577,844</b>	<b>601,056</b>	<b>524,125</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	121,217	143,213	104,991	142,336	146,606
	121,217	143,213	104,991	142,336	146,606
Contractual Services					
53101 ENGINEERING FEES	1,310	1,000	283	1,000	1,000
53109 LEGAL SERVICES	1,327	1,000	858	1,000	1,000
53201 AUDITORS SERVICES	3,004	3,853	2,998	3,873	3,873
53403 CHEMICAL WEED CONTROL	34,309	22,105	22,105	22,105	22,105
53405 MOWING SERVICES	13,457	14,004	13,596	13,596	13,596
53407 TRASH DISPOSAL	-	250	4	250	250
53409 LANDSCAPE MAINTENANCE	3,986	4,106	4,014	2,925	2,925
53413 PRESERVE/EXOTIC MAINT	68,390	115,950	115,950	115,950	115,950
53414 UPLAND MAINTENANCE	9,815	10,475	10,475	10,475	10,475
59126 Insurance	7,784	8,340	7,433	8,305	8,803
	143,382	181,083	177,716	179,479	179,977
Utilities					
54301 ELECTRICITY	49,224	58,626	51,212	62,724	62,724
	49,224	58,626	51,212	62,724	62,724
Supplies & Materials					
54201 POSTAGE	14	-	-	-	-
	14	-	-	-	-
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	41,761	52,290	35,494	62,280	62,280

**UNIT 9A - ABACOA I**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 9A - MAINTENANCE FUND					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	5,000	5,000
54606 REPAIR & MAINT-BLDG	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	1,776	5,000	-	7,000	7,000
54610 REPAIR & MAINT-TELEMTRY	46	3,000	2,174	3,000	3,000
54611 REPAIR & MAINT-ROADS	17,489	15,000	11,051	15,000	15,000
54618 R&M-AERATOR REFURBISHMENTS	-	12,500	9,864	12,500	-
54620 R & M - Preserve Structures	15,076	30,000	13,405	30,000	-
	<b>76,148</b>	<b>127,790</b>	<b>71,988</b>	<b>139,780</b>	<b>97,280</b>
Capital Outlay					
56303 CULVERTS/STRUCTURES	-	-	112	-	20,000
56401 MACHINERY & EQUIPMENT	-	37,000	71,964	55,500	-
	-	<b>37,000</b>	<b>72,076</b>	<b>55,500</b>	<b>20,000</b>
Other					
59110 ADMINISTRAT TRANSFER OUT	11,098	12,014	9,801	11,010	11,010
59111 OPERATIONS TRANSFER OUT	6,579	7,122	5,810	6,527	6,527
99999 Add'l cash required/(available) for budget	123,248	500	-	3,700	-
	<b>140,925</b>	<b>19,636</b>	<b>15,611</b>	<b>21,237</b>	<b>17,537</b>
<b>TOTAL EXPENSES</b>	<b>530,910</b>	<b>567,348</b>	<b>493,594</b>	<b>601,056</b>	<b>524,124</b>

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 9A - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMETS/CURR/REG/DEL	2,889,438	2,911,133	2,911,133	2,896,631	2,973,542
31903 Delinquent Taxes - Prior Year	(563)	-	1,584	-	-
	<b>2,888,875</b>	<b>2,911,133</b>	<b>2,912,717</b>	<b>2,896,631</b>	<b>2,973,542</b>
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(10,856)	(27,722)	(27,846)	(27,585)	(28,317)
54903 TAX DISCOUNT	(106,657)	(111,962)	(105,006)	(111,404)	(114,362)
	<b>(117,513)</b>	<b>(139,684)</b>	<b>(132,852)</b>	<b>(138,989)</b>	<b>(142,679)</b>
Other					
36110 INTEREST EARNINGS	8,796	-	15,057	-	-
36132 INTEREST EARNINGS-TAXES	1,109	-	983	-	-
	<b>9,905</b>	<b>-</b>	<b>16,040</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>2,781,267</b>	<b>2,771,449</b>	<b>2,795,905</b>	<b>2,757,642</b>	<b>2,830,863</b>

**EXPENSES**

Supplies & Materials

54907 BANK SERVICE CHARGES	75	-	65	-	-
	<b>75</b>	<b>-</b>	<b>65</b>	<b>-</b>	<b>-</b>

Debt Service

**UNIT 9A - ABACOA I**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 9A - DEBT FUND					
57101 DEBT SERVICE-PRINCIPAL	2,053,832	2,114,626	2,114,626	2,177,218	2,241,664
57201 DEBT SERVICE-INTEREST	777,031	716,237	716,237	653,644	589,199
	<u>2,830,863</u>	<u>2,830,863</u>	<u>2,830,863</u>	<u>2,830,862</u>	<u>2,830,863</u>
Other					
99999 Add'l cash required/(available) for budget	(49,671)	(59,414)	-	(73,220)	-
	<u>(49,671)</u>	<u>(59,414)</u>	<u>-</u>	<u>(73,220)</u>	<u>-</u>
<b>TOTAL EXPENSES</b>	<b>2,781,267</b>	<b>2,771,449</b>	<b>2,830,928</b>	<b>2,757,642</b>	<b>2,830,863</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>
			<u>\$</u>	<u>%</u>		
COMMERCIAL/AC - Maint	\$2,099.41	\$2,108.86				
COMMERCIAL/AC - Debt	\$8,030.16	\$8,085.01				
Total	<u>\$10,129.57</u>	<u>\$10,193.87</u>	<u>(\$64.30)</u>	<u>-1%</u>	218	218
GOLF COURSE/AC - Maint	\$235.51	\$234.56				
GOLF COURSE/AC - Debt	\$764.68	\$769.18				
Total	<u>\$1,000.19</u>	<u>\$1,003.74</u>	<u>(\$3.55)</u>	<u>0%</u>	169	169
RESIDENTIAL/AC - Maint	\$679.84	\$678.79				
RESIDENTIAL/AC - Debt	\$2,526.47	\$2,542.81				
Total	<u>\$3,206.31</u>	<u>\$3,221.60</u>	<u>(\$15.29)</u>	<u>0%</u>	943	943

**Budget Highlights:**

- > 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.
- > 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.
- > Sign and fence repair and replacement in greenways.
- > 3 new aerators.

**Budget Notes:**

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



**UNIT 9A - ABACOA I**

**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 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2013	2.96%	\$22,082,576	8/1/2027

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

Year Ending September 30,	Principal	Interest	Total
2019	\$2,177,218	\$653,644	\$2,830,862
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
THEREAFTER	\$10,532,668	\$790,783	\$11,323,451
Total	\$22,082,576	\$3,395,188	\$25,477,764

**UNIT 9B - ABACOA II**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	426,219	468,280	468,175	436,824	430,195
31903 Delinquent Taxes - Prior Year	(90)	-	257	-	-
	426,129	468,280	468,432	436,824	430,195
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,601)	(4,461)	(4,476)	(4,162)	(4,099)
54903 TAX DISCOUNT	(15,768)	(18,010)	(16,964)	(16,800)	(16,545)
	(17,369)	(22,471)	(21,440)	(20,962)	(20,644)
Other					
36110 INTEREST EARNINGS	3,297	-	4,895	-	-
36132 INTEREST EARNINGS-TAXES	160	-	163	-	-
	3,457	-	5,058	-	-
<b>TOTAL REVENUES</b>	<b>412,217</b>	<b>445,809</b>	<b>452,050</b>	<b>415,862</b>	<b>409,551</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	98,213	115,690	88,805	117,332	120,852
	98,213	115,690	88,805	117,332	120,852
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	224	1,000	-	1,000	1,000
53115 FINANCIAL CONS./ADVISOR	146	150	188	150	150
53201 AUDITORS SERVICES	2,245	2,940	2,287	3,028	3,028
53403 CHEMICAL WEED CONTROL	14,657	9,443	9,443	9,443	9,443
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	3,105	3,199	3,127	2,045	2,045
53413 PRESERVE/EXOTIC MAINT	68,390	115,950	115,950	115,950	115,950
53414 UPLAND MAINTENANCE	23,993	25,605	25,605	25,605	25,605
57301 TRUSTEE FEES	525	500	525	525	525
59126 Insurance	2,600	2,888	2,574	2,826	2,995
	115,885	162,925	159,699	161,822	161,991
Utilities					
54301 ELECTRICITY	28,674	35,189	34,875	38,862	38,862
	28,674	35,189	34,875	38,862	38,862
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	17,606	24,740	13,046	27,064	27,064
54606 REPAIR & MAINT-BLDG	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	550	5,000	1,000	7,000	7,000
54610 REPAIR & MAINT-TELEMETRY	249	3,000	1,298	3,000	3,000
54611 REPAIR & MAINT-ROADS	-	15,000	9,588	15,000	15,000
54620 R & M - Preserve Structures	5,562	30,000	7,768	30,000	-

**UNIT 9B - ABACOA II**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 9B - MAINTENANCE FUND	23,967	82,740	32,700	87,064	57,064
Capital Outlay					
56303 CULVERTS/STRUCTURES	-	-	112	-	20,000
56401 MACHINERY & EQUIPMENT	35,137	37,000	32,020	-	-
	35,137	37,000	32,132	-	20,000
Other					
59110 ADMINISTRAT TRANSFER OUT	6,932	7,504	6,122	6,877	6,877
59111 OPERATIONS TRANSFER OUT	3,936	4,261	3,476	3,905	3,905
99999 Add'l cash required/(available) for budget	99,472	500	-	-	-
	110,340	12,265	9,598	10,782	10,782
<b>TOTAL EXPENSES</b>	<b>412,216</b>	<b>445,809</b>	<b>357,809</b>	<b>415,862</b>	<b>409,551</b>
Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 9B - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,349,908	1,380,156	1,380,156	1,366,526	1,405,937
31903 Delinquent Taxes - Prior Year	(343)	-	815	-	-
	1,349,565	1,380,156	1,380,971	1,366,526	1,405,937
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(5,072)	(13,144)	(13,196)	(13,014)	(13,389)
54903 TAX DISCOUNT	(49,938)	(53,081)	(50,010)	(52,557)	(54,073)
	(55,010)	(66,225)	(63,206)	(65,571)	(67,462)
Other					
36110 INTEREST EARNINGS	7,776	-	18,109	-	-
36132 INTEREST EARNINGS-TAXES	505	-	485	-	-
	8,281	-	18,594	-	-
<b>TOTAL REVENUES</b>	<b>1,302,836</b>	<b>1,313,931</b>	<b>1,336,359</b>	<b>1,300,955</b>	<b>1,338,475</b>
<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	845,000	865,000	865,000	885,000	910,000
57201 DEBT SERVICE-INTEREST	497,875	480,975	480,975	455,025	428,475
	1,342,875	1,345,975	1,345,975	1,340,025	1,338,475
Other					
99999 Add'l cash required/(available) for budget	(40,039)	(32,044)	-	(39,070)	-
	(40,039)	(32,044)	-	(39,070)	-
<b>TOTAL EXPENSES</b>	<b>1,302,836</b>	<b>1,313,931</b>	<b>1,345,975</b>	<b>1,300,955</b>	<b>1,338,475</b>

**UNIT 9B - ABACOA II**

	<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>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
COMMERCIAL/AC - Maint	\$2,099.41	\$2,108.86				
COMMERCIAL/AC - Debt	\$8,030.16	\$8,085.01				
<b>Total</b>	<b>\$10,129.57</b>	<b>\$10,193.87</b>	<b>(\$64.30)</b>	<b>-1%</b>	<b>218</b>	<b>218</b>
GOLF COURSE/AC - Maint	\$235.51	\$234.56				
GOLF COURSE/AC - Debt	\$764.68	\$769.18				
<b>Total</b>	<b>\$1,000.19</b>	<b>\$1,003.74</b>	<b>(\$3.55)</b>	<b>0%</b>	<b>169</b>	<b>169</b>
RESIDENTIAL/AC - Maint	\$679.84	\$678.79				
RESIDENTIAL/AC - Debt	\$2,526.47	\$2,542.81				
<b>Total</b>	<b>\$3,206.31</b>	<b>\$3,221.60</b>	<b>(\$15.29)</b>	<b>0%</b>	<b>943</b>	<b>943</b>

**Budget Highlights:**

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > 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.
- > Sign and fence repair and replacement in greenways.
- > 2015 Bond refunding resulted in cash flow savings approximating \$460,000 each year through the final maturity of the bonds.

**Budget Notes:**

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

**Improvements Maintained:**

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

**Debt Outstanding as of 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2015	3.00%-5.00%	\$11,925,000	8/1/2029

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

Year Ending September 30,	Principal	Interest	Total
2019	\$885,000	\$455,025	\$1,340,025
2020	\$910,000	\$428,475	\$1,338,475
2021	\$950,000	\$401,175	\$1,351,175
2022	\$995,000	\$353,675	\$1,348,675

**UNIT 9B - ABACOA II**

2023	\$1,045,000	\$303,925	\$1,348,925
THEREAFTER	\$7,140,000	\$869,600	\$8,009,600
Total	<u>\$11,925,000</u>	<u>\$2,811,875</u>	<u>\$14,736,875</u>

---

**UNIT 11 - PGA NATIONAL**

Fund Name: UNIT 11 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	2,130,107	2,331,946	2,331,659	2,323,270	2,796,528
31903 Delinquent Taxes - Prior Year	-	-	561	-	-
	2,130,107	2,331,946	2,332,220	2,323,270	2,796,528
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(7,976)	(22,186)	(22,136)	(22,119)	(26,625)
54903 TAX DISCOUNT	(76,469)	(89,687)	(83,376)	(89,353)	(107,555)
	(84,445)	(111,873)	(105,512)	(111,472)	(134,180)
Other					
32900 PERMIT FEES	500	-	2,250	-	-
36110 INTEREST EARNINGS	13,714	-	20,954	-	-
36132 INTEREST EARNINGS-TAXES	1,437	-	1,318	-	-
	15,651	-	24,522	-	-
<b>TOTAL REVENUES</b>	<b>2,061,313</b>	<b>2,220,073</b>	<b>2,251,230</b>	<b>2,211,798</b>	<b>2,662,348</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	318,751	365,612	295,144	382,113	393,576
	318,751	365,612	295,144	382,113	393,576
Contractual Services					
53101 ENGINEERING FEES	16,808	29,500	32,762	50,000	-
53109 LEGAL SERVICES	5,388	2,000	6,622	5,000	5,000
53114 WATER QUALITY	7,570	9,946	11,757	9,656	9,656
53201 AUDITORS SERVICES	9,078	11,069	8,612	11,944	11,944
53402 MARSH MAINT-LITTORAL ZONE	248,369	349,750	349,750	349,750	349,750
53403 CHEMICAL WEED CONTROL	127,788	221,070	221,070	221,070	221,070
53405 MOWING SERVICES	32,831	33,991	33,001	33,001	33,001
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	8,477	8,731	8,536	6,260	6,260
53413 PRESERVE/EXOTIC MAINT	44,632	53,000	18,494	53,000	53,000
59126 Insurance	31,342	35,336	31,494	35,529	37,661
	532,283	754,643	722,098	775,460	727,592
Utilities					
54301 ELECTRICITY	122,692	188,820	126,990	197,996	197,996
54302 WATER/SEWER	242	272	251	272	272
	122,934	189,092	127,241	198,268	198,268
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	75	85	135	135	135
55201 FUEL-PUMP STATIONS	3,106	5,000	-	8,000	8,000
55207 FERTILIZER	10,300	10,609	10,300	10,300	10,300
	13,481	15,694	10,435	18,435	18,435

**UNIT 11 - PGA NATIONAL**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>UNIT 11 - MAINTENANCE FUND</b>					
<b>Repairs &amp; Maintenance</b>					
54601 REPAIR & MAINT-AERATORS	114,274	144,330	122,760	166,688	166,688
54602 REPAIR & MAINT-PUMP STATN	10,080	16,995	31,651	15,995	15,000
54604 REPAIR & MAINT-CANAL/LAKE	1,450	10,000	1,450	10,000	10,000
54606 REPAIR & MAINT-BLDG	-	10,300	1,900	10,300	10,000
54608 REPAIR & MAINT - GENERAL	-	5,000	8,953	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	225	5,000	9,955	5,000	5,000
54611 REPAIR & MAINT-ROADS	60,802	75,000	136,614	246,000	500,000
54612 EROSION GRANT PROGRAM	-	-	-	40,000	40,000
54613 REPAIR & MAINT-CULVERTS	70,122	4,000	19,441	4,000	4,000
54614 REPAIR & MAINT - GATE	-	500	350	500	500
54617 Repairs & Maint - Catch Basins	-	40,000	71,102	80,000	50,000
54618 R&M-AERATOR REFURBISHMENTS	-	31,250	25,507	31,250	-
54619 R&M-GENERATORS	-	12,360	-	-	-
56705 FEMA- Irma	-	-	15,793	-	-
	<b>256,953</b>	<b>354,735</b>	<b>445,476</b>	<b>614,733</b>	<b>806,188</b>
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	55,000	-
56302 ROADS/BRIDGES	92,320	223,250	-	-	-
56303 CULVERTS/STRUCTURES	-	-	-	-	200,000
56304 GIS	6,454	7,770	6,977	7,028	7,028
56401 MACHINERY & EQUIPMENT	51,223	55,500	50,464	55,500	-
	<b>149,997</b>	<b>286,520</b>	<b>57,441</b>	<b>117,528</b>	<b>207,028</b>
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	150,717	154,530	154,530	158,439	162,448
57201 DEBT SERVICE-INTEREST	42,779	38,966	43,861	35,056	31,048
	<b>193,496</b>	<b>193,496</b>	<b>198,391</b>	<b>193,495</b>	<b>193,496</b>
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	78,451	84,927	69,285	77,831	77,831
59111 OPERATIONS TRANSFER OUT	40,254	43,576	35,550	39,935	39,935
99999 Add'l cash required/(available) for budget	354,714	(68,222)	-	(206,000)	-
	<b>473,419</b>	<b>60,281</b>	<b>104,835</b>	<b>(88,234)</b>	<b>117,766</b>
<b>TOTAL EXPENSES</b>	<b>2,061,314</b>	<b>2,220,073</b>	<b>1,961,061</b>	<b>2,211,798</b>	<b>2,662,349</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
ALL NON EXEMPT PARCELS - Maint	\$407.02	\$408.54	(\$1.52)	0%	5,708	5,708

**Budget Highlights:**

- > Road Repairs & Maintenance (a/c #54611) includes funding for Ryder Cup renovation of selected areas and 90% restriping, Canterbury and Avenue of the Masters repairs, refurbishment or replacement of existing stop signs, solar powered flashing stop at Avenue of the Masters and General, and other miscellaneous repairs.
- > Catch Basins Repairs & Maintenance (a/c #54617) includes funding for one third of inspections.
- > Improvements other than building (a/c #56301) includes funding to replace the north pump station convault fuel tank.

**UNIT 11 - PGA NATIONAL**

- > 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.
- > The contract for weed control (a/c #53403) and marsh maintenance (a/c #53402) was rebid for FY 2018. The price of this contract increased significantly due to increased algae control requirements.
- > 3 new aerators.
- > Using excess accumulated fund balance to offset assessments.
- > Preserve maintenance contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > It is expected that the District will be reimbursed by FEMA and the State of Florida for a portion of expenditures related to Hurrigan Irma; however, the District has not yet signed any funding agreements for reimbursements, so no related receivables have been recorded.

**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 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
60.94% of Units 11/14 2011 Pump Stn Renewal Note	2.53%	\$1,385,619	8/1/2026

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

Year Ending September 30,	Principal	Interest	Total
2019	\$158,439	\$35,056	\$193,495
2020	\$162,448	\$31,048	\$193,496
2021	\$166,557	\$26,938	\$193,495
2022	\$170,771	\$22,724	\$193,495
2023	\$175,092	\$18,403	\$193,495
THEREAFTER	\$552,312	\$28,180	\$580,492
<b>Total</b>	<b>\$1,385,619</b>	<b>\$162,349</b>	<b>\$1,547,968</b>



**UNIT 12 - HIGHLAND PINES**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	50,769	52,534	52,534	50,875	51,410
31903 Delinquent Taxes - Prior Year	25	-	25	-	-
	50,794	52,534	52,559	50,875	51,410
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(190)	(492)	(501)	(487)	(492)
54903 TAX DISCOUNT	(1,847)	(2,020)	(1,920)	(1,957)	(1,978)
	(2,037)	(2,512)	(2,421)	(2,444)	(2,470)
Other					
36110 INTEREST EARNINGS	709	-	944	-	-
36132 INTEREST EARNINGS-TAXES	38	-	23	-	-
	747	-	967	-	-
<b>TOTAL REVENUES</b>	<b>49,504</b>	<b>50,022</b>	<b>51,105</b>	<b>48,431</b>	<b>48,940</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	9,100	10,946	8,109	11,189	11,525
	9,100	10,946	8,109	11,189	11,525
Contractual Services					
53201 AUDITORS SERVICES	293	369	287	352	352
53403 CHEMICAL WEED CONTROL	162	167	163	167	167
53405 MOWING SERVICES	2,141	2,228	2,163	2,163	2,163
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	742	764	747	960	960
59126 Insurance	2,636	2,955	2,634	2,873	3,046
	5,974	6,733	5,994	6,765	6,938
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	1,000	-	1,000	1,000
54608 REPAIR & MAINT - GENERAL	-	500	-	500	500
54610 REPAIR & MAINT-TELEMTRY	-	2,000	-	2,000	2,000
	-	3,500	-	3,500	3,500
Capital Outlay					
56304 GIS	2,261	2,721	2,444	2,461	2,461
	2,261	2,721	2,444	2,461	2,461
Other					
59110 ADMINISTRAT TRANSFER OUT	19,967	21,615	17,634	19,809	19,809
59111 OPERATIONS TRANSFER OUT	4,745	5,137	4,191	4,707	4,707
99999 Add'l cash required/(available) for budget	7,457	(630)	-	-	-
	32,169	26,122	21,825	24,516	24,516

**UNIT 12 - HIGHLAND PINES**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 12 - MAINTENANCE FUND					
<b>TOTAL EXPENSES</b>	<b>49,504</b>	<b>50,022</b>	<b>38,372</b>	<b>48,431</b>	<b>48,940</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/19	9/30/18	\$	%	9/30/19	9/30/18
ALL NON EXEMPT PARCELS - Maint	\$25.45	\$26.28	(\$0.83)	-3%	1,999	1,999

**Budget Highlights:**

- > 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.
- 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 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	19,905	19,928	19,928	20,776	22,010
	19,905	19,928	19,928	20,776	22,010
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(75)	(191)	(192)	(198)	(210)
54903 TAX DISCOUNT	(761)	(766)	(748)	(799)	(846)
	(836)	(957)	(940)	(997)	(1,056)
Other					
36110 INTEREST EARNINGS	415	-	589	-	-
36132 INTEREST EARNINGS-TAXES	1	-	1	-	-
	416	-	590	-	-
<b>TOTAL REVENUES</b>	<b>19,485</b>	<b>18,971</b>	<b>19,578</b>	<b>19,779</b>	<b>20,954</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	4,792	6,300	3,915	5,738	5,910
	4,792	6,300	3,915	5,738	5,910
Contractual Services					
53201 AUDITORS SERVICES	119	152	118	142	142
53403 CHEMICAL WEED CONTROL	928	947	947	966	966
59126 Insurance	46	54	48	41	44
	1,093	1,153	1,113	1,149	1,152
Utilities					
54301 ELECTRICITY	973	1,223	835	1,247	1,247
	973	1,223	835	1,247	1,247
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	2,622	3,210	385	5,726	5,726
54604 REPAIR & MAINT-CANAL/LAKE	500	400	-	500	500
54608 REPAIR & MAINT - GENERAL	-	1,000	-	1,000	1,000
54613 REPAIR & MAINT-CULVERTS	-	2,500	-	2,500	2,500
56705 FEMA- Irma	-	-	108	-	-
	3,122	7,110	493	9,726	9,726
Other					
59110 ADMINISTRAT TRANSFER OUT	2,630	2,847	2,323	2,609	2,609
59111 OPERATIONS TRANSFER OUT	312	338	276	310	310
99999 Add'l cash required/(available) for budget	6,562	-	-	(1,000)	-
	9,504	3,185	2,599	1,919	2,919
<b>TOTAL EXPENSES</b>	<b>19,484</b>	<b>18,971</b>	<b>8,955</b>	<b>19,779</b>	<b>20,954</b>

**UNIT 12A - GARDENS HUNT CLUB**

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
ALL NON EXEMPT PARCELS - Maint	\$189.04	\$183.19	\$5.85	3%	127	127

**Budget Highlights:**

- > Using excess 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 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	649,646	692,028	692,028	731,163	847,949
31903 Delinquent Taxes - Prior Year	480	-	(52)	-	-
	650,126	692,028	691,976	731,163	847,949
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,418)	(6,588)	(6,563)	(6,966)	(8,079)
54903 TAX DISCOUNT	(23,269)	(26,615)	(24,693)	(28,121)	(32,613)
	(25,687)	(33,203)	(31,256)	(35,087)	(40,692)
Other					
32900 PERMIT FEES	500	-	500	-	-
36110 INTEREST EARNINGS	2,679	-	3,917	-	-
36132 INTEREST EARNINGS-TAXES	835	-	380	-	-
	4,014	-	4,797	-	-
<b>TOTAL REVENUES</b>	<b>628,453</b>	<b>658,825</b>	<b>665,517</b>	<b>696,076</b>	<b>807,257</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	93,170	114,052	86,749	116,013	119,494
	93,170	114,052	86,749	116,013	119,494
Contractual Services					
53101 ENGINEERING FEES	111	3,000	62	3,000	3,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	2,086	2,594	2,972	2,518	2,518
53201 AUDITORS SERVICES	2,760	3,788	2,947	4,159	4,159
53403 CHEMICAL WEED CONTROL	31,569	32,201	32,201	32,845	32,845
53405 MOWING SERVICES	4,944	5,092	4,944	4,944	4,944
53407 TRASH DISPOSAL	-	250	250	1,000	1,000
53409 LANDSCAPE MAINTENANCE	2,297	2,366	2,313	1,295	1,295
59126 Insurance	10,933	11,982	10,679	11,673	12,374
	54,700	61,773	56,368	61,934	62,635
Utilities					
54301 ELECTRICITY	115,303	121,328	108,175	131,340	131,340
	115,303	121,328	108,175	131,340	131,340
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	25	85	85	85	85
55201 FUEL-PUMP STATIONS	-	1,000	-	2,000	2,000
	25	1,085	85	2,085	2,085
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	92,085	115,640	90,807	122,440	122,440
54602 REPAIR & MAINT-PUMP STATN	401	7,332	10,224	8,332	8,332
54604 REPAIR & MAINT-CANAL/LAKE	37,882	20,000	22,500	10,000	10,000

UNIT 14

EASTPOINTE

**UNIT 14 - EASTPOINTE**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 14 - MAINTENANCE FUND					
54606 REPAIR & MAINT-BLDG	-	2,160	-	2,160	2,160
54608 REPAIR & MAINT - GENERAL	2,885	4,000	3,513	4,000	4,000
54610 REPAIR & MAINT-TELEMETRY	2,304	3,000	1,275	3,000	3,000
54613 REPAIR & MAINT-CULVERTS	-	-	-	-	16,000
54619 R&M-GENERATORS	-	3,670	-	-	-
56705 FEMA- Irma	-	-	9,359	-	-
	135,557	155,802	137,678	149,932	165,932
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	-	53,000	58,125	-	-
56303 CULVERTS/STRUCTURES	-	-	-	130,000	200,000
56304 GIS	1,289	1,552	1,394	1,405	1,405
56401 MACHINERY & EQUIPMENT	144,800	74,000	73,736	19,000	-
	146,089	128,552	133,255	150,405	201,405
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	80,938	82,986	82,986	85,085	87,238
57201 DEBT SERVICE-INTEREST	22,973	20,925	23,555	18,826	16,673
	103,911	103,911	106,541	103,911	103,911
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	10,784	11,674	9,524	10,699	10,699
59111 OPERATIONS TRANSFER OUT	9,835	10,648	8,687	9,757	9,757
99999 Add'l cash required/(available) for budget	(40,923)	(50,000)	-	(40,000)	-
	(20,304)	(27,678)	18,211	(19,544)	20,456
<b>TOTAL EXPENSES</b>	<b>628,451</b>	<b>658,825</b>	<b>647,062</b>	<b>696,076</b>	<b>807,258</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/19	FYE 9/30/18	<u>Incr/(Decr)</u>		FYE 9/30/19	FYE 9/30/18
			\$	%		
A - Maint	\$647.93	\$613.25	\$34.68	6%	416	416
B - Maint	\$647.93	\$613.25	\$34.68	6%	697	697
C - Maint	\$357.75	\$338.60	\$19.15	6%	28	28

**Budget Highlights:**

- > 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.
- > 1 new aerator.
- > Culverts/Structures (a/c #56303) includes funding for a pipe requiring slip lining repairs.
- > Using excess accumulated fund balance to offset assessments.
- > It is expected that the District will be reimbursed by FEMA and the State of Florida for a portion of expenditures related to Hurrigan Irma; however, the District has not yet signed any funding agreements for reimbursements, so no related receivables have been recorded.

**Budget Notes:**

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

**UNIT 14 - EASTPOINTE**

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

**Improvements Maintained:**

Northern maintains the following Improvements in Unit No. 14, Eastpointe: 1 Pump Station with 3 Pumps; 2 Recharge Wells; 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 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
32.73% of Units 11/14 2011 Pump Stn Renewal Note	2.53%	\$744,108	8/1/2026

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

Year Ending September 30,	Principal	Interest	Total
2019	\$85,085	\$18,826	\$103,911
2020	\$87,238	\$16,673	\$103,911
2021	\$89,445	\$14,466	\$103,911
2022	\$91,708	\$12,203	\$103,911
2023	\$94,028	\$9,883	\$103,911
THEREAFTER	\$296,604	\$15,133	\$311,737
Total	<u>\$744,108</u>	<u>\$87,184</u>	<u>\$831,292</u>

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

Fund Name: UNIT 15 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	470,417	532,016	531,669	606,110	508,595
31901 AGREEMENT ASSESSMENTS	24,954	28,189	28,189	32,115	26,948
31903 Delinquent Taxes - Prior Year	266	-	421	-	-
	495,637	560,205	560,279	638,225	535,543
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,759)	(5,045)	(5,018)	(5,751)	(4,826)
54903 TAX DISCOUNT	(16,212)	(20,461)	(18,259)	(23,311)	(19,561)
54904 UNIQUE ASSMTS DISCOUNT	-	(1,353)	(46)	(1,541)	(1,293)
	(17,971)	(26,859)	(23,323)	(30,603)	(25,680)
Other					
32900 PERMIT FEES	500	-	750	-	-
36110 INTEREST EARNINGS	2,220	-	3,090	-	-
36132 INTEREST EARNINGS-TAXES	432	-	433	-	-
	3,152	-	4,273	-	-
<b>TOTAL REVENUES</b>	<b>480,818</b>	<b>533,346</b>	<b>541,229</b>	<b>607,622</b>	<b>509,863</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	64,274	69,030	58,610	70,633	72,752
	64,274	69,030	58,610	70,633	72,752
Contractual Services					
53101 ENGINEERING FEES	7,100	500	16,465	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	2,469	3,224	2,508	3,088	3,088
53403 CHEMICAL WEED CONTROL	60,635	61,848	61,848	63,085	63,085
53405 MOWING SERVICES	9,888	10,185	9,888	9,888	9,888
53407 TRASH DISPOSAL	-	500	-	11,000	11,000
53409 LANDSCAPE MAINTENANCE	1,792	1,846	1,805	1,740	1,740
59126 Insurance	6,386	7,382	6,579	7,054	7,477
	88,270	85,985	99,093	96,855	97,278
Utilities					
54301 ELECTRICITY	104,127	109,100	89,684	121,440	121,440
	104,127	109,100	89,684	121,440	121,440
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	76,308	98,810	72,199	123,560	123,560
54604 REPAIR & MAINT-CANAL/LAKE	5,838	10,000	1,950	10,000	10,000
54608 REPAIR & MAINT - GENERAL	3,801	13,000	11,968	10,000	10,000
54610 REPAIR & MAINT-TELEMTRY	-	2,000	9	2,000	2,000
54613 REPAIR & MAINT-CULVERTS	-	12,500	2,390	12,500	12,500
54614 REPAIR & MAINT - GATE	-	500	-	13,800	-
54618 R&M-AERATOR REFURBISHMENTS	-	12,500	9,865	12,500	-

UNIT 15

VILLAGES OF PALM BEACH LAKES



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

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 15 - MAINTENANCE FUND					
56705 FEMA- Irma	-	-	22,625	-	-
	85,947	149,310	121,006	184,360	158,060
<b>Capital Outlay</b>					
56303 CULVERTS/STRUCTURES	-	-	164,820	-	-
56304 GIS	5,485	6,600	5,927	5,970	5,970
56401 MACHINERY & EQUIPMENT	73,998	74,000	73,508	74,000	-
	79,483	80,600	244,255	79,970	5,970
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	47,021	50,903	41,527	46,650	46,650
59111 OPERATIONS TRANSFER OUT	7,776	8,418	6,868	7,714	7,714
99999 Add'l cash required/(available) for budget	3,920	(20,000)	-	-	-
	58,717	39,321	48,395	54,364	54,364
<b>TOTAL EXPENSES</b>	<b>480,818</b>	<b>533,346</b>	<b>661,043</b>	<b>607,622</b>	<b>509,864</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$131.62	\$115.53				
Total	\$131.62	\$115.53	\$16.09	14%	4,849	4,849

**Budget Highlights:**

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Gate Repairs & Maintenance (a/c #54614) includes funding to replace existing gates just south of Brandywine control structure.
- > 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.
- > 4 new aerators.
- > Using excess accumulated fund balance to offset assessments.
- > It is expected that the District will be reimbursed by FEMA and the State of Florida for a portion of expenditures related to Hurricane Irma; however, the District has not yet signed any funding agreements for reimbursements, so no related receivables have been recorded.

**Budget Notes:**

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

**Improvements Maintained:**

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

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.

---

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

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	755,153	749,125	748,377	720,079	616,838
31901 AGREEMENT ASSESSMENTS	4,569	-	20,117	19,506	16,709
31903 Delinquent Taxes - Prior Year	825	-	-	-	-
	<b>760,547</b>	<b>749,125</b>	<b>768,494</b>	<b>739,585</b>	<b>633,547</b>
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,859)	(7,137)	(7,107)	(7,797)	(6,679)
54903 TAX DISCOUNT	(25,307)	(28,811)	(28,338)	(27,694)	(23,723)
54904 UNIQUE ASSMTS DISCOUNT	(325)	-	(805)	-	-
	<b>(28,491)</b>	<b>(35,948)</b>	<b>(36,250)</b>	<b>(35,491)</b>	<b>(30,402)</b>
Other					
32900 PERMIT FEES	3,696	-	4,000	-	-
36110 INTEREST EARNINGS	6,545	-	8,622	-	-
36132 INTEREST EARNINGS-TAXES	446	-	332	-	-
36600 CONTRIBUTIONS-LANDOWNERS	2,300	-	2,000	-	-
	<b>12,987</b>	<b>-</b>	<b>14,954</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>745,043</b>	<b>713,177</b>	<b>747,198</b>	<b>704,094</b>	<b>603,145</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	87,209	96,052	89,057	113,473	116,877
	<b>87,209</b>	<b>96,052</b>	<b>89,057</b>	<b>113,473</b>	<b>116,877</b>
Contractual Services					
53101 ENGINEERING FEES	11,358	5,000	11,107	3,000	3,000
53108 ENVIRONMENTAL LIASON	13,812	16,000	17,535	22,000	22,000
53109 LEGAL SERVICES	24,067	5,000	9,343	5,000	5,000
53114 WATER QUALITY	3,337	3,437	3,437	3,337	3,337
53115 FINANCIAL CONS./ADVISOR	146	150	188	150	150
53201 AUDITORS SERVICES	3,333	4,107	3,195	3,979	3,979
53402 MARSH MAINT-LITTORAL ZONE	9,130	9,404	9,214	3,480	3,480
53403 CHEMICAL WEED CONTROL	8,163	8,408	8,238	11,148	11,148
53405 MOWING SERVICES	45,948	53,104	51,732	51,732	51,732
53406 SECURITY SERVICES	245,614	252,982	252,982	260,572	260,572
53407 TRASH DISPOSAL	-	500	450	7,500	7,500
53409 LANDSCAPE MAINTENANCE	7,577	7,804	7,577	7,577	7,577
53413 PRESERVE/EXOTIC MAINT	13,259	15,000	-	15,000	15,000
57301 TRUSTEE FEES	600	600	600	600	600
59126 Insurance	2,403	3,351	2,987	2,459	2,606
	<b>388,747</b>	<b>384,847</b>	<b>378,585</b>	<b>397,534</b>	<b>397,681</b>
Utilities					
54301 ELECTRICITY	5,895	5,808	4,384	6,222	6,222
	<b>5,895</b>	<b>5,808</b>	<b>4,384</b>	<b>6,222</b>	<b>6,222</b>

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

Fund Name: UNIT 16 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>Repairs &amp; Maintenance</b>					
54604 REPAIR & MAINT-CANAL/LAKE	2,030	20,000	21,750	20,000	20,000
54608 REPAIR & MAINT - GENERAL	-	1,000	-	1,000	1,000
54611 REPAIR & MAINT-ROADS	9,709	21,500	32,667	37,500	20,000
54613 REPAIR & MAINT-CULVERTS	-	10,000	21,373	15,000	30,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54617 Repairs & Maint - Catch Basins	-	-	22,250	102,000	-
	<b>11,739</b>	<b>53,000</b>	<b>98,040</b>	<b>176,000</b>	<b>71,500</b>
<b>Capital Outlay</b>					
56302 ROADS/BRIDGES	-	200,000	336,000	-	-
56304 GIS	1,004	1,217	2,113	1,092	1,092
	<b>1,004</b>	<b>201,217</b>	<b>338,113</b>	<b>1,092</b>	<b>1,092</b>
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	6,212	6,724	5,486	6,162	6,162
59111 OPERATIONS TRANSFER OUT	3,640	3,940	3,214	3,611	3,611
99999 Add'l cash required/(available) for budget	240,594	(38,411)	-	-	-
	<b>250,446</b>	<b>(27,747)</b>	<b>8,700</b>	<b>9,773</b>	<b>9,773</b>
<b>TOTAL EXPENSES</b>	<b>745,040</b>	<b>713,177</b>	<b>916,879</b>	<b>704,094</b>	<b>603,145</b>

Fund Name: UNIT 16 - DEBT FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
<b>Assessments</b>					
31900 ASSMTS/CURR/REG/DEL	736,298	743,483	742,758	700,126	748,322
31901 AGREEMENT ASSESSMENTS	-	-	20,269	18,965	20,271
31903 Delinquent Taxes - Prior Year	837	-	-	-	-
	<b>737,135</b>	<b>743,483</b>	<b>763,027</b>	<b>719,091</b>	<b>768,593</b>
<b>Tax Discount And Tax Collector Fee</b>					
54902 TAX COLLECTOR FEE	(2,787)	(7,076)	(7,054)	(7,572)	(8,093)
54903 TAX DISCOUNT	(24,675)	(28,594)	(28,125)	(26,927)	(28,781)
54904 UNIQUE ASSMTS DISCOUNT	-	-	(811)	-	-
	<b>(27,462)</b>	<b>(35,670)</b>	<b>(35,990)</b>	<b>(34,499)</b>	<b>(36,874)</b>
<b>Other</b>					
36110 INTEREST EARNINGS	17,440	-	9,755	-	-
36111 Net (incr) decr - fv of inves	(10,777)	-	-	-	-
36132 INTEREST EARNINGS-TAXES	433	-	330	-	-
	<b>7,096</b>	<b>-</b>	<b>10,085</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>716,769</b>	<b>707,813</b>	<b>737,122</b>	<b>684,592</b>	<b>731,719</b>

**EXPENSES**

**Debt Service**

57101 DEBT SERVICE-PRINCIPAL	375,000	395,000	395,000	420,000	440,000
------------------------------	---------	---------	---------	---------	---------

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

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 16 - DEBT FUND					
57201 DEBT SERVICE-INTEREST	352,706	333,488	333,488	313,244	291,719
	727,706	728,488	728,488	733,244	731,719
Other					
99999 Add'l cash required/(available) for budget	(10,937)	(20,675)	-	(48,652)	-
	(10,937)	(20,675)	-	(48,652)	-
<b>TOTAL EXPENSES</b>	<b>716,769</b>	<b>707,813</b>	<b>728,488</b>	<b>684,592</b>	<b>731,719</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$812.73	\$844.56				
ALL NON EXEMPT PARCELS - Debt	\$790.21	\$838.20				
Total	\$1,602.94	\$1,682.76	(\$79.82)	-5%	910	887

**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.
- > 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 funding for swale restoration, a new street sweeping program, and other miscellaneous repairs.
- > Catch Basins Repairs & Maintenance (a/c #54617) includes funding to complete all repairs based on current year inspections.
- > Security services provided are through a annual contractual agreement with the Palm Beach County Sheriff's Office. The 2019 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.
- > 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.
- 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 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
Refunding Bonds - Series 2012	5.125% - 5.75%	\$5,645,000	8/1/2032

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

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

<b>Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$420,000	\$313,244	\$733,244
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
THEREAFTER	\$3,315,000	\$953,638	\$4,268,638
Total	<u>\$5,645,000</u>	<u>\$2,293,333</u>	<u>\$7,938,333</u>

---

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

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,678,816	2,023,059	2,021,414	1,531,371	1,400,234
31903 Delinquent Taxes - Prior Year	2,135	-	853	-	-
	1,680,951	2,023,059	2,022,267	1,531,371	1,400,234
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(6,284)	(19,255)	(19,190)	(14,583)	(13,334)
54903 TAX DISCOUNT	(60,876)	(77,807)	(53,509)	(58,897)	(53,853)
	(67,160)	(97,062)	(72,699)	(73,480)	(67,187)
Other					
32900 PERMIT FEES	1,250	-	2,500	-	-
36000 MISCELLANEOUS REVENUE	-	-	281	-	-
36110 INTEREST EARNINGS	9,172	-	12,531	-	-
36132 INTEREST EARNINGS-TAXES	1,352	-	1,111	-	-
36600 CONTRIBUTIONS-LANDOWNERS	273	-	-	-	-
	12,047	-	16,423	-	-
<b>TOTAL REVENUES</b>	<b>1,625,838</b>	<b>1,925,997</b>	<b>1,965,991</b>	<b>1,457,891</b>	<b>1,333,047</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	215,970	239,066	212,989	268,435	276,488
	215,970	239,066	212,989	268,435	276,488
Contractual Services					
53101 ENGINEERING FEES	72,191	100,000	41,983	30,000	10,000
53109 LEGAL SERVICES	7,663	100,000	134,877	50,000	50,000
53110 LEGAL - SPECIAL SERVICES	257,672	150,000	513,862	-	-
53114 WATER QUALITY	3,875	9,235	76,919	90,000	90,000
53201 AUDITORS SERVICES	5,574	7,530	5,858	8,013	8,013
53402 MARSH MAINT-LITTORAL ZONE	268,958	461,655	287,466	319,460	319,460
53403 CHEMICAL WEED CONTROL	126,355	185,485	145,681	150,051	150,051
53407 TRASH DISPOSAL	273	1,300	294	1,300	1,300
53409 LANDSCAPE MAINTENANCE	9,435	9,718	9,501	6,255	6,255
59126 Insurance	23,743	25,145	22,411	25,263	26,778
	775,739	1,050,068	1,238,852	680,342	661,857
Utilities					
54301 ELECTRICITY	165,442	174,052	141,776	179,793	179,793
	165,442	174,052	141,776	179,793	179,793
Supplies & Materials					
54201 POSTAGE	926	-	-	-	-
54801 PUBLIC INFORMATION	-	10,000	305	10,000	10,000
54905 LEGAL ADS	-	-	1,792	-	-
54908 GOV'MNTL REGISTRATION FEE	50	50	50	50	50
55201 FUEL-PUMP STATIONS	1,720	5,000	-	8,000	8,000

UNIT 18

IBIS GOLF & COUNTRY CLUB

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

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 18 - MAINTENANCE FUND					
55209 MISC OFFICE EXPENSE	64	-	-	-	-
	2,760	15,050	2,147	18,050	18,050
<b>Repairs &amp; Maintenance</b>					
54601 REPAIR & MAINT-AERATORS	85,721	121,275	128,410	116,420	116,420
54602 REPAIR & MAINT-PUMP STATN	20,927	20,663	11,988	26,663	10,000
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	5,000	5,000
54606 REPAIR & MAINT-BLDG	75	8,175	-	8,175	8,175
54608 REPAIR & MAINT - GENERAL	11,274	4,000	1,502	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	2,173	10,500	726	5,000	5,000
54611 REPAIR & MAINT-ROADS	15,410	14,000	20,617	124,000	20,000
54613 REPAIR & MAINT-CULVERTS	73,067	50,000	5,996	10,000	10,000
54614 REPAIR & MAINT - GATE	1,150	1,000	-	1,000	1,000
54617 Repairs & Maint - Catch Basins	-	20,000	43,174	50,000	-
54618 R&M-AERATOR REFURBISHMENTS	-	18,750	15,847	18,750	-
54619 R&M-GENERATORS	-	11,280	-	-	-
56705 FEMA- Irma	-	-	19,539	-	-
	209,797	284,643	247,799	370,008	180,595
<b>Capital Outlay</b>					
56302 ROADS/BRIDGES	371,372	-	-	-	-
56304 GIS	2,641	3,176	2,852	2,872	2,872
56401 MACHINERY & EQUIPMENT	-	145,330	95,089	-	-
	374,013	148,506	97,941	2,872	2,872
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	8,846	9,576	7,812	8,776	8,776
59111 OPERATIONS TRANSFER OUT	4,652	5,036	4,108	4,615	4,615
99999 Add'l cash required/(available) for budget	(131,382)	-	-	(75,000)	-
	(117,884)	14,612	11,920	(61,609)	13,391
<b>TOTAL EXPENSES</b>	<b>1,625,837</b>	<b>1,925,997</b>	<b>1,953,424</b>	<b>1,457,891</b>	<b>1,333,046</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u> <u>9/30/19</u>	<u>FYE</u> <u>9/30/18</u>	<u>Incr/(Decr)</u>		<u>FYE</u> <u>9/30/19</u>	<u>FYE</u> <u>9/30/18</u>
			\$	%		
APARTMENTS - Maint	\$2,378.73	\$3,142.50	(\$763.77)	-24%	15	15
COMMERCIAL - Maint	\$5,329.17	\$7,040.28	(\$1,711.11)	-24%	15	15
ERU - Maint	\$622.50	\$822.37	(\$199.87)	-24%	1,862	1,862
GC - Maint	\$572.95	\$756.91	(\$183.96)	-24%	437	437
PSO - Maint	\$1,569.66	\$2,073.65	(\$503.99)	-24%	4	4

**Budget Highlights:**

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > 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.
- > Engineering budget includes estimate for work related to swale restoration and water quality enhancements.



### UNIT 18 - IBIS GOLF & COUNTRY CLUB

- > Pump Station Repairs & Maintenance (a/c #54602) includes funding for painting east and west pump station vault tanks.
- > It is expected that the District will be reimbursed by FEMA and the State of Florida for a portion of expenditures related to Hurricane Irma; however, the District has not yet signed any funding agreements for reimbursements, so no related receivables have been recorded.

**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 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	257,868	271,981	271,981	291,379	294,769
31903 Delinquent Taxes - Prior Year	462	-	133	-	-
	258,330	271,981	272,114	291,379	294,769
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(971)	(2,590)	(2,606)	(2,775)	(2,807)
54903 TAX DISCOUNT	(9,860)	(10,460)	(10,355)	(11,206)	(11,336)
	(10,831)	(13,050)	(12,961)	(13,981)	(14,143)
Other					
32900 PERMIT FEES	1,000	-	750	-	-
36110 INTEREST EARNINGS	1,684	-	2,328	-	-
36132 INTEREST EARNINGS-TAXES	152	-	66	-	-
	2,836	-	3,144	-	-
<b>TOTAL REVENUES</b>	<b>250,335</b>	<b>258,931</b>	<b>262,297</b>	<b>277,398</b>	<b>280,626</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	88,782	104,802	75,423	101,042	104,073
	88,782	104,802	75,423	101,042	104,073
Contractual Services					
53101 ENGINEERING FEES	1,834	1,000	802	1,000	1,000
53109 LEGAL SERVICES	1,680	1,000	318	500	500
53114 WATER QUALITY	6,613	8,721	10,410	8,467	8,467
53201 AUDITORS SERVICES	1,793	2,366	1,841	2,232	2,232
53402 MARSH MAINT-LITTORAL ZONE	1,851	1,907	1,868	5,800	5,800
53403 CHEMICAL WEED CONTROL	8,227	8,474	8,302	22,674	22,674
53405 MOWING SERVICES	4,326	4,456	4,326	4,326	4,326
53407 TRASH DISPOSAL	-	250	-	250	250
53409 LANDSCAPE MAINTENANCE	927	955	933	780	780
53413 PRESERVE/EXOTIC MAINT	3,789	12,000	10,598	12,000	12,000
57301 TRUSTEE FEES	525	500	500	525	525
59126 Insurance	2,602	3,421	3,049	3,264	3,460
	34,167	45,050	42,947	61,818	62,014
Utilities					
54301 ELECTRICITY	33,471	38,722	30,576	44,466	44,466
	33,471	38,722	30,576	44,466	44,466
Supplies & Materials					
55207 FERTILIZER	762	785	762	762	762
	762	785	762	762	762
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	35,508	31,630	14,002	37,368	37,368

UNIT 19

REGIONAL CENTER

**UNIT 19 - REGIONAL CENTER**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>UNIT 19 - MAINTENANCE FUND</b>					
54604 REPAIR & MAINT-CANAL/LAKE	38,273	10,000	2,500	10,000	10,000
54608 REPAIR & MAINT - GENERAL	1,867	2,000	-	2,000	2,000
54610 REPAIR & MAINT-TELEMTRY	-	7,000	2,890	2,000	2,000
54614 REPAIR & MAINT - GATE	-	1,000	350	1,000	1,000
54618 R&M-AERATOR REFURBISHMENTS	-	6,250	5,011	6,250	6,250
56705 FEMA- Irma	-	-	216	-	-
	<b>75,648</b>	<b>57,880</b>	<b>24,969</b>	<b>58,618</b>	<b>58,618</b>
<b>Capital Outlay</b>					
56304 GIS	1,612	1,941	2,083	1,755	1,755
56401 MACHINERY & EQUIPMENT	51,494	-	-	75,500	-
	<b>53,106</b>	<b>1,941</b>	<b>2,083</b>	<b>77,255</b>	<b>1,755</b>
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	5,483	5,935	4,842	5,439	5,439
59111 OPERATIONS TRANSFER OUT	3,525	3,816	3,113	3,498	3,498
99999 Add'l cash required/(available) for budget	(44,608)	-	-	(75,500)	-
	<b>(35,600)</b>	<b>9,751</b>	<b>7,955</b>	<b>(66,563)</b>	<b>8,937</b>
<b>TOTAL EXPENSES</b>	<b>250,336</b>	<b>258,931</b>	<b>184,715</b>	<b>277,398</b>	<b>280,625</b>
<b>UNIT 19 - DEBT FUND</b>					
<b>REVENUES</b>					
<b>Assessments</b>					
31900 ASSMTS/CURR/REG/DEL	323,356	328,499	328,499	325,326	336,255
31903 Delinquent Taxes - Prior Year	612	-	166	-	-
	<b>323,968</b>	<b>328,499</b>	<b>328,665</b>	<b>325,326</b>	<b>336,255</b>
<b>Tax Discount And Tax Collector Fee</b>					
54902 TAX COLLECTOR FEE	(1,217)	(3,130)	(3,148)	(3,100)	(3,204)
54903 TAX DISCOUNT	(12,354)	(12,634)	(12,501)	(12,512)	(12,932)
	<b>(13,571)</b>	<b>(15,764)</b>	<b>(15,649)</b>	<b>(15,612)</b>	<b>(16,136)</b>
<b>Other</b>					
36110 INTEREST EARNINGS	867	-	2,449	-	-
36132 INTEREST EARNINGS-TAXES	196	-	80	-	-
	<b>1,063</b>	<b>-</b>	<b>2,529</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>311,460</b>	<b>312,735</b>	<b>315,545</b>	<b>309,714</b>	<b>320,119</b>
<b>EXPENSES</b>					
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	254,121	269,218	269,218	278,774	292,855
57201 DEBT SERVICE-INTEREST	63,760	52,198	52,198	39,948	27,264
	<b>317,881</b>	<b>321,416</b>	<b>321,416</b>	<b>318,722</b>	<b>320,119</b>
<b>Other</b>					

**UNIT 19 - REGIONAL CENTER**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 19 - DEBT FUND					
99999 Add'l cash required/(available) for budget	(6,422)	(8,681)	-	(9,008)	-
	(6,422)	(8,681)	-	(9,008)	-
<b>TOTAL EXPENSES</b>	<b>311,459</b>	<b>312,735</b>	<b>321,416</b>	<b>309,714</b>	<b>320,119</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>
			<u>\$</u>	<u>%</u>		
2701 PGA Blvd Condominium	\$210.61	\$196.59				
2701 PGA Blvd Condominium	\$235.15	\$237.44				
<b>Total</b>	<b>\$445.76</b>	<b>\$434.03</b>	<b>\$11.73</b>	<b>3%</b>	<b>4</b>	<b>4</b>
2979 PGA Condominium - Maint	\$561.63	\$524.24				
2979 PGA Condominium - Debt	\$627.06	\$633.17				
<b>Total</b>	<b>\$1,188.69</b>	<b>\$1,157.41</b>	<b>\$31.28</b>	<b>3%</b>	<b>3</b>	<b>3</b>
Harbour Oaks - Maint	\$103.31	\$96.43				
Harbour Oaks - Debt	\$115.34	\$116.47				
<b>Total</b>	<b>\$218.65</b>	<b>\$212.90</b>	<b>\$5.75</b>	<b>3%</b>	<b>317</b>	<b>317</b>
Landmark at the Gardens Condos - Maint	\$25.37	\$23.69				
Landmark at the Gardens Condos - Debt	\$28.33	\$28.61				
<b>Total</b>	<b>\$53.70</b>	<b>\$52.30</b>	<b>\$1.40</b>	<b>3%</b>	<b>166</b>	<b>166</b>
Non-condo parcels - Maint	\$842.44	\$786.36				
Non-condo parcels - Debt	\$940.59	\$949.76				
<b>Total</b>	<b>\$1,783.03</b>	<b>\$1,736.12</b>	<b>\$46.91</b>	<b>3%</b>	<b>259</b>	<b>259</b>
San Matera Condos - Maint	\$49.85	\$46.53				
San Matera Condos - Debt	\$55.66	\$56.20				
<b>Total</b>	<b>\$105.51</b>	<b>\$102.73</b>	<b>\$2.78</b>	<b>3%</b>	<b>676</b>	<b>676</b>

**Budget Highlights:**

- > 3 new aerators.
- > 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.
- > 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 excess 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.

**UNIT 19 - REGIONAL CENTER**

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

**Improvements Maintained:**

Northern maintains the following Improvements in Unit No. 19, Regional Center: 2 Operable Structures; 2 Operable Gates, 3 Fixed Structures; 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 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
2007 Refunding Loan	4.55%	\$877,984	8/1/2021

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

Year Ending September 30,	Principal	Interest	Total
2019	\$278,774	\$39,948	\$318,722
2020	\$292,855	\$27,264	\$320,119
2021	\$306,355	\$13,939	\$320,294
Total	<u>\$877,984</u>	<u>\$81,151</u>	<u>\$959,135</u>

**UNIT 19A - REGIONAL CENTER IRRIGATION**

Fund Name: UNIT 19A - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	66,504	67,557	67,557	59,476	33,594
31903 Delinquent Taxes - Prior Year	247	-	53	-	-
	66,751	67,557	67,610	59,476	33,594
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(250)	(643)	(646)	(564)	(319)
54903 TAX DISCOUNT	(2,529)	(2,598)	(2,593)	(2,287)	(1,292)
	(2,779)	(3,241)	(3,239)	(2,851)	(1,611)
Other					
36110 INTEREST EARNINGS	1,732	-	2,526	-	-
36132 INTEREST EARNINGS-TAXES	1,007	-	21	-	-
	2,739	-	2,547	-	-
<b>TOTAL REVENUES</b>	<b>66,711</b>	<b>64,316</b>	<b>66,918</b>	<b>56,625</b>	<b>31,983</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	6,332	6,286	6,130	7,727	7,958
	6,332	6,286	6,130	7,727	7,958
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	56	74	58	75	75
59126 Insurance	1,982	2,104	1,875	2,132	2,260
	2,038	3,178	1,933	3,207	3,335
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	7,520	500	-	5,000	5,000
	7,520	500	-	5,000	5,000
Capital Outlay					
56401 MACHINERY & EQUIPMENT	-	40,000	24,560	40,000	15,000
	-	40,000	24,560	40,000	15,000
Other					
59110 ADMINISTRAT TRANSFER OUT	464	503	410	461	461
59111 OPERATIONS TRANSFER OUT	232	251	205	230	230
99999 Add'l cash required/(available) for budget	50,126	13,598	-	-	-
	50,822	14,352	615	691	691
<b>TOTAL EXPENSES</b>	<b>66,712</b>	<b>64,316</b>	<b>33,238</b>	<b>56,625</b>	<b>31,984</b>

FYE 9/30/19	Tax per Assessable Unit		Number of Assessable Units	
	FYE 9/30/18	Incr/(Decr) \$ %	FYE 9/30/19	FYE 9/30/18

**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>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
2701 PGA Blvd Condominium	\$270.20	\$264.27	\$5.93	2%	4	4
2979 PGA Condominium - Maint	\$779.50	\$771.70	\$7.80	1%	3	3
52434205250010000 - Maint	\$6,428.84	\$6,279.01	\$149.83	2%	1	1
52434205260270051 - Maint	\$2,157.90	\$2,109.99	\$47.91	2%	1	1
52434205260270052 - Maint	\$1,099.37	\$1,078.18	\$21.19	2%	1	1
52434205260270062 - Maint	\$1,203.84	\$1,196.85	\$6.99	1%	1	1
52434205260270063 - Maint	\$3,234.56	\$3,162.38	\$72.18	2%	1	1
52434205260270064 - Maint	\$3,275.11	\$3,208.43	\$66.68	2%	1	1
52434205260270065 - Maint	\$1,131.19	\$1,114.33	\$16.86	2%	1	1
52434205260270067 - Maint	\$1,101.17	\$1,080.23	\$20.94	2%	1	1
52434205260270068 - Maint	\$1,099.75	\$1,078.62	\$21.13	2%	1	1
52434205260270069 - Maint	\$1,118.81	\$1,100.27	\$18.54	2%	1	1
52434205270270042 - Maint	\$2,238.54	\$2,201.58	\$36.96	2%	1	1
52434206000001100 - Maint	\$5,670.39	\$5,588.05	\$82.34	1%	1	1
52434206000003040 - Maint	\$5,442.51	\$5,329.22	\$113.29	2%	1	1
52434206000003080 - Maint	\$0.00	\$5,811.05	(\$5,811.05)	-100%	1	1
52434206000003120 - Maint	\$0.00	\$1,089.98	(\$1,089.98)	-100%	1	1
52434206030010000 - Maint	\$725.14	\$711.27	\$13.87	2%	1	1
52434206030030000 - Maint	\$3,360.80	\$3,305.76	\$55.04	2%	1	1
52434206050000000 - Maint	\$27,115.83	\$26,877.20	\$238.63	1%	1	1
52434206060000000 - Maint	\$7,118.00	\$7,061.76	\$56.24	1%	1	1
52434206070010010 - Maint	\$2,134.56	\$2,083.48	\$51.08	2%	1	1
52434206070010020 - Maint	\$1,132.52	\$1,115.84	\$16.68	1%	1	1
52434206070020000 - Maint	\$3,305.11	\$3,242.51	\$62.60	2%	1	1
52434206080010000 - Maint	\$2,129.19	\$2,077.38	\$51.81	2%	1	1
52434206120010020 - Maint	\$11,041.90	\$11,007.11	\$34.79	0%	1	1
52434206120010040 - Maint	\$2,310.50	\$2,283.31	\$27.19	1%	1	1
52434206120020000 - Maint	\$9,846.63	\$9,820.00	\$26.63	0%	1	1
52434206120030000 - Maint	\$1,229.12	\$1,225.56	\$3.56	0%	1	1
52434206140010000 - Maint	\$49,884.75	\$48,305.59	\$1,579.16	3%	1	1
52434206230010000 - Maint	\$3,352.10	\$3,295.88	\$56.22	2%	1	1
52434206230020000 - Maint	\$326.23	\$319.99	\$6.24	2%	1	1
52434206230020010 - Maint	\$878.76	\$861.95	\$16.81	2%	1	1
52434206230020020 - Maint	\$657.03	\$644.46	\$12.57	2%	1	1
52434206230030000 - Maint	\$894.07	\$876.97	\$17.10	2%	1	1
52434206230030010 - Maint	\$1,276.18	\$1,251.76	\$24.42	2%	1	1
52434206230030020 - Maint	\$854.50	\$838.15	\$16.35	2%	1	1
52434206230040000 - Maint	\$491.48	\$482.08	\$9.40	2%	1	1
52434206230050000 - Maint	\$72.98	\$71.59	\$1.39	2%	1	1
52434206230060000 - Maint	\$425.75	\$417.59	\$8.16	2%	1	1
Harbour Oaks (317 Units) - Maint	\$121.61	\$117.22	\$4.39	4%	317	317
Landmark at the Gardens Condos - Maint	\$32.04	\$31.27	\$0.77	2%	166	166
San Matera Condos - 1081 sq ft - Maint	\$65.26	\$64.03	\$1.23	2%	24	24

UNIT 19A

REGIONAL CENTER IRRIGATION

**UNIT 19A - REGIONAL CENTER IRRIGATION**

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
San Matera Condos - 1203 sq ft - Maint	\$66.99	\$66.00	\$0.99	1%	24	24
San Matera Condos - 1288-1331 sq ft - M	\$68.60	\$67.82	\$0.78	1%	128	128
San Matera Condos - 1370 sq ft - Maint	\$69.37	\$68.71	\$0.66	1%	44	44
San Matera Condos - 1718-1730 sq ft - M	\$74.37	\$74.38	(\$0.01)	0%	20	20
San Matera Condos - 1818-1832 sq ft - M	\$75.86	\$76.07	(\$0.21)	0%	16	16
San Matera Condos - 710 sq ft - Maint	\$59.97	\$58.02	\$1.95	3%	24	24
San Matera Condos - 783-816 sq ft - Main	\$61.38	\$59.63	\$1.75	3%	166	166
San Matera Condos - 896 sq ft - Maint	\$62.62	\$61.03	\$1.59	3%	36	36
San Matera Condos - 999-1016 sq ft - Mai	\$64.24	\$62.88	\$1.36	2%	194	194

**Budget Highlights:**

- > Machinery & equipment (a/c #56401) includes irrigation system project.

**Budget Notes:**

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

**Improvements Maintained:**

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



**UNIT 20 - JUNO ISLES**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	42,960	45,668	45,668	50,799	491,752
31901 AGREEMENT ASSESSMENTS	6,428	6,707	6,707	7,218	70,061
	49,388	52,375	52,375	58,017	561,813
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(162)	(435)	(431)	(388)	(3,757)
54903 TAX DISCOUNT	(1,530)	(1,756)	(1,631)	(1,954)	(18,912)
54904 UNIQUE ASSMTS DISCOUNT	-	(226)	(268)	(346)	(3,360)
	(1,692)	(2,417)	(2,330)	(2,688)	(26,029)
Other					
32900 PERMIT FEES	500	-	750	-	-
36110 INTEREST EARNINGS	584	-	1,403	-	-
36132 INTEREST EARNINGS-TAXES	22	-	31	-	-
36400 DISPOSITION OF FIXED ASSETS	147,000	-	-	-	-
	148,106	-	2,184	-	-
<b>TOTAL REVENUES</b>	<b>195,802</b>	<b>49,958</b>	<b>52,229</b>	<b>55,329</b>	<b>535,784</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	12,720	12,738	10,410	14,282	14,710
	12,720	12,738	10,410	14,282	14,710
Contractual Services					
53101 ENGINEERING FEES	783	1,000	787	1,000	1,000
53109 LEGAL SERVICES	8,265	500	-	500	500
53114 WATER QUALITY	1,620	1,620	1,620	1,620	1,620
53118 OTHER PROFESSIONAL SVCS	2,000	-	-	-	-
53201 AUDITORS SERVICES	556	689	536	639	639
53403 CHEMICAL WEED CONTROL	7,207	5,694	5,693	5,807	5,807
53407 TRASH DISPOSAL	-	500	-	500	500
59126 Insurance	393	436	389	447	473
	20,824	10,439	9,025	10,513	10,539
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	11,000	3,700	2,000	2,000
54608 REPAIR & MAINT - GENERAL	-	6,600	4,950	7,000	7,000
56705 FEMA- Irma	-	-	10,000	-	-
	-	17,600	18,650	9,000	9,000
Capital Outlay					
56303 CULVERTS/STRUCTURES	-	-	-	-	500,000
56304 GIS	433	524	471	474	474
	433	524	471	474	500,474
Other					

**UNIT 20 - JUNO ISLES**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 20 - MAINTENANCE FUND					
59110 ADMINISTRAT TRANSFER OUT	696	753	614	690	690
59111 OPERATIONS TRANSFER OUT	373	404	330	370	370
99999 Add'l cash required/(available) for budget	160,758	7,500	-	20,000	-
	161,827	8,657	944	21,060	1,060
<b>TOTAL EXPENSES</b>	<b>195,804</b>	<b>49,958</b>	<b>39,500</b>	<b>55,329</b>	<b>535,783</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/19	FYE 9/30/18	Incr/(Decr) \$ %		FYE 9/30/19	FYE 9/30/18
A - Maint	\$239.90	\$216.43	\$23.47	11%	96	96
B - Maint	\$179.93	\$162.32	\$17.61	11%	53	52
C - Maint	\$119.95	\$108.22	\$11.73	11%	154	154
D - Maint	\$59.98	\$54.11	\$5.87	11%	83	83

**Budget Highlights:**

- > Water quality sampling.
- > 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.
- > It is expected that the District will be reimbursed by FEMA and the State of Florida for a portion of expenditures related to Hurrican Irma; however, the District has not yet signed any funding agreements for reimbursements, so no related receivables have been recorded.

**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: UNIT 21 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	350,150	396,665	396,665	462,876	560,300
	350,150	396,665	396,665	462,876	560,300
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,327)	(3,776)	(3,819)	(4,407)	(5,335)
54903 TAX DISCOUNT	(13,208)	(15,256)	(14,736)	(17,802)	(21,549)
	(14,535)	(19,032)	(18,555)	(22,209)	(26,884)
Other					
32900 PERMIT FEES	750	-	-	-	-
32901 PLAT FEES	500	-	-	-	-
36110 INTEREST EARNINGS	4,709	-	6,423	-	-
36132 INTEREST EARNINGS-TAXES	9	-	29	-	-
	5,968	-	6,452	-	-
<b>TOTAL REVENUES</b>	<b>341,583</b>	<b>377,633</b>	<b>384,562</b>	<b>440,667</b>	<b>533,416</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	116,039	147,561	115,033	161,897	166,754
	116,039	147,561	115,033	161,897	166,754
Contractual Services					
53101 ENGINEERING FEES	6,375	1,000	1,980	10,000	10,000
53109 LEGAL SERVICES	224	500	4,746	1,000	1,000
53114 WATER QUALITY	3,785	4,679	5,326	4,542	4,542
53201 AUDITORS SERVICES	1,906	2,518	1,959	2,624	2,624
53402 MARSH MAINT-LITTORAL ZONE	15,651	16,121	15,795	23,200	23,200
53403 CHEMICAL WEED CONTROL	26,086	26,868	26,325	50,574	50,574
53409 LANDSCAPE MAINTENANCE	309	318	311	360	360
53413 PRESERVE/EXOTIC MAINT	65,934	75,000	61,581	80,000	80,000
59126 Insurance	6,072	7,130	6,355	6,549	6,942
	126,342	134,134	124,378	178,849	179,242
Utilities					
54301 ELECTRICITY	4,046	20,990	6,000	27,630	27,630
	4,046	20,990	6,000	27,630	27,630
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	25	85	85	85	85
55201 FUEL-PUMP STATIONS	617	3,000	-	4,000	4,000
	642	3,085	85	4,085	4,085
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	5,549	26,147	8,179	20,347	20,347
54602 REPAIR & MAINT-PUMP STATN	1,222	6,332	6,588	8,332	8,332
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	3,000	3,000	3,000

UNIT 21

OLD MARSH

**UNIT 21 - OLD MARSH**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 21 - MAINTENANCE FUND					
54606 REPAIR & MAINT-BLDG	75	8,140	300	8,140	8,140
54608 REPAIR & MAINT - GENERAL	24,241	2,000	1,608	2,000	2,000
54610 REPAIR & MAINT-TELEMTRY	144	5,000	1,245	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	-	7,500	-	12,500	-
54619 R&M-GENERATORS	-	3,520	-	-	-
	31,231	61,639	20,920	59,319	46,819
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	975	-	37,300	-	-
56304 GIS	345	414	372	374	374
56401 MACHINERY & EQUIPMENT	109,990	76,020	79,416	176,020	100,000
	111,310	76,434	117,088	176,394	100,374
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	4,875	5,277	4,305	4,836	4,836
59111 OPERATIONS TRANSFER OUT	3,706	4,013	3,274	3,677	3,677
99999 Add'l cash required/(available) for budget	(56,608)	(75,500)	-	(176,020)	-
	(48,027)	(66,210)	7,579	(167,507)	8,513
<b>TOTAL EXPENSES</b>	<b>341,583</b>	<b>377,633</b>	<b>391,083</b>	<b>440,667</b>	<b>533,417</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
ALL NON EXEMPT PARCELS - Maint	\$1,522.62	\$1,304.82	\$217.80	17%	304	304

**Budget Highlights:**

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > 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.
- > Culvert Repairs & Maintenance (a/c #54613) includes funding for culvert inspections.
- > Machinery & equipment (a/c #56401) includes \$76,020 for 6 new aerators, and \$100,000 for the installation of a new additional pump. Using excess accumulated fund balance to offset assessments.
- > 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.
- 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 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	154,860	168,024	168,024	171,354	177,016
31901 AGREEMENT ASSESSMENTS	4,258	4,620	4,620	4,712	4,868
31903 Delinquent Taxes - Prior Year	219	-	-	-	-
	<b>159,337</b>	<b>172,644</b>	<b>172,644</b>	<b>176,066</b>	<b>181,884</b>
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(583)	(1,597)	(1,612)	(1,636)	(1,690)
54903 TAX DISCOUNT	(5,602)	(6,462)	(6,078)	(6,590)	(6,808)
54904 UNIQUE ASSMTS DISCOUNT	(170)	(222)	(185)	(226)	(233)
	<b>(6,355)</b>	<b>(8,281)</b>	<b>(7,875)</b>	<b>(8,452)</b>	<b>(8,731)</b>
Other					
36110 INTEREST EARNINGS	1,100	-	1,616	-	-
36132 INTEREST EARNINGS-TAXES	95	-	34	-	-
	<b>1,195</b>	<b>-</b>	<b>1,650</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>154,177</b>	<b>164,363</b>	<b>166,419</b>	<b>167,614</b>	<b>173,153</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	42,739	49,029	37,398	48,239	49,686
	<b>42,739</b>	<b>49,029</b>	<b>37,398</b>	<b>48,239</b>	<b>49,686</b>
Contractual Services					
53101 ENGINEERING FEES	38	500	-	500	500
53109 LEGAL SERVICES	245	500	-	500	500
53201 AUDITORS SERVICES	962	1,271	989	1,235	1,235
53402 MARSH MAINT-LITTORAL ZONE	777	801	784	11,600	11,600
53403 CHEMICAL WEED CONTROL	25,129	25,883	25,360	12,516	12,516
53407 TRASH DISPOSAL	-	500	-	500	500
53409 LANDSCAPE MAINTENANCE	556	573	560	480	480
53412 BIOLOGICAL WEED CONTROL	-	800	-	-	-
53413 PRESERVE/EXOTIC MAINT	56,977	60,000	53,669	60,000	60,000
59126 Insurance	1,391	1,588	1,415	1,503	1,594
	<b>86,075</b>	<b>92,416</b>	<b>82,777</b>	<b>88,834</b>	<b>88,925</b>
Utilities					
54301 ELECTRICITY	9	285	134	281	281
	<b>9</b>	<b>285</b>	<b>134</b>	<b>281</b>	<b>281</b>
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	200	3,000	985	3,000	3,000
54610 REPAIR & MAINT-TELEMETRY	70	5,000	791	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	-	5,000	-	5,000	5,000
	<b>270</b>	<b>18,000</b>	<b>1,776</b>	<b>18,000</b>	<b>18,000</b>

**UNIT 23 - THE SHORES**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 23 - MAINTENANCE FUND					
Capital Outlay					
56304 GIS	803	966	868	874	874
	803	966	868	874	874
Other					
59110 ADMINISTRAT TRANSFER OUT	10,338	11,191	9,130	10,256	10,256
59111 OPERATIONS TRANSFER OUT	5,171	5,598	4,567	5,130	5,130
99999 Add'l cash required/(available) for budget	8,774	(13,122)	-	(4,000)	-
	24,283	3,667	13,697	11,386	15,386
<b>TOTAL EXPENSES</b>	<b>154,179</b>	<b>164,363</b>	<b>136,650</b>	<b>167,614</b>	<b>173,152</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$247.98	\$243.16				
Total	\$247.98	\$243.16	\$4.82	2%	710	710

**Budget Highlights:**

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > 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 excess accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 24 - IRONHORSE**

Fund Name: UNIT 24 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	213,788	220,734	220,734	209,079	212,730
	213,788	220,734	220,734	209,079	212,730
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(799)	(2,102)	(2,097)	(1,991)	(2,026)
54903 TAX DISCOUNT	(7,915)	(8,489)	(8,017)	(8,041)	(8,181)
	(8,714)	(10,591)	(10,114)	(10,032)	(10,207)
Other					
36110 INTEREST EARNINGS	3,931	-	5,517	-	-
36132 INTEREST EARNINGS-TAXES	123	-	107	-	-
	4,054	-	5,624	-	-
<b>TOTAL REVENUES</b>	<b>209,128</b>	<b>210,143</b>	<b>216,244</b>	<b>199,047</b>	<b>202,523</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	55,893	65,067	50,301	65,586	67,554
	55,893	65,067	50,301	65,586	67,554
Contractual Services					
53101 ENGINEERING FEES	146	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	1,096	1,469	1,143	1,347	1,347
53402 MARSH MAINT-LITTORAL ZONE	5,037	5,188	5,084	11,600	11,600
53403 CHEMICAL WEED CONTROL	20,030	20,631	20,194	20,468	20,468
53405 MOWING SERVICES	14,681	15,277	14,832	14,832	14,832
53407 TRASH DISPOSAL	-	500	-	500	500
53409 LANDSCAPE MAINTENANCE	5,006	5,156	5,041	3,140	3,140
53413 PRESERVE/EXOTIC MAINT	4,256	14,000	7,563	14,000	14,000
59126 Insurance	6,724	7,186	6,405	7,334	7,774
	56,976	70,407	60,262	74,221	74,661
Utilities					
54301 ELECTRICITY	5,783	7,004	6,795	6,931	6,931
	5,783	7,004	6,795	6,931	6,931
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	25	25	25	25	25
55201 FUEL-PUMP STATIONS	617	4,000	-	5,000	5,000
55207 FERTILIZER	1,305	1,358	1,318	1,318	1,318
	1,947	5,383	1,343	6,343	6,343
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	5,719	13,020	770	6,452	6,452
54602 REPAIR & MAINT-PUMP STATN	21,570	13,332	23,165	15,332	15,000
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	3,425	5,000	5,000

UNIT 24

IRONHORSE

**UNIT 24 - IRONHORSE**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 24 - MAINTENANCE FUND					
54606 REPAIR & MAINT-BLDG	3,066	5,090	-	5,090	5,090
54607 REPAIR & MAINT-WELLS	-	-	1,200	-	-
54608 REPAIR & MAINT - GENERAL	-	1,000	942	1,000	1,000
54610 REPAIR & MAINT-TELEMETRY	27	3,000	-	3,000	3,000
54613 REPAIR & MAINT-CULVERTS	-	2,000	-	2,000	2,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54619 R&M-GENERATORS	-	10,520	-	-	-
56705 FEMA- Irma	-	-	6,670	-	-
	<b>30,382</b>	<b>53,462</b>	<b>36,172</b>	<b>38,374</b>	<b>38,042</b>
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	53,000	48,375	-	-
56304 GIS	495	596	535	539	539
56401 MACHINERY & EQUIPMENT	-	6,000	2,096	83,600	-
	<b>495</b>	<b>59,596</b>	<b>51,006</b>	<b>84,139</b>	<b>539</b>
Other					
59110 ADMINISTRAT TRANSFER OUT	3,816	4,131	3,370	3,786	3,786
59111 OPERATIONS TRANSFER OUT	4,704	5,093	4,155	4,667	4,667
99999 Add'l cash required/(available) for budget	49,130	(60,000)	-	(85,000)	-
	<b>57,650</b>	<b>(50,776)</b>	<b>7,525</b>	<b>(76,547)</b>	<b>8,453</b>
<b>TOTAL EXPENSES</b>	<b>209,126</b>	<b>210,143</b>	<b>213,404</b>	<b>199,047</b>	<b>202,523</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
ALL NON EXEMPT PARCELS - Maint	\$477.35	\$503.96	(\$26.61)	-5%	438	438

**Budget Highlights:**

- > 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.
- > 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.
- > Machinery & equipment (a/c #56401) includes one pump replacement at pump station and installation of a new hoist.
- > Preserve maintenance contract amended in March 2018 to allow extension through FYE 9/30/19, with option to renew annually four additional years.
- > Using excess accumulated fund balance to offset assessments.
- > It is expected that the District will be reimbursed by FEMA and the State of Florida for a portion of expenditures related to Hurrigan Irma; however, the District has not yet signed any funding agreements for reimbursements, so no related receivables have been recorded.

**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 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	93,264	203,273	203,273	169,117	107,505
	93,264	203,273	203,273	169,117	107,505
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(350)	(1,934)	(1,940)	(1,609)	(1,023)
54903 TAX DISCOUNT	(3,425)	(7,818)	(4,017)	(6,504)	(4,135)
	(3,775)	(9,752)	(5,957)	(8,113)	(5,158)
Other					
36110 INTEREST EARNINGS	767	-	763	-	-
36132 INTEREST EARNINGS-TAXES	55	-	69	-	-
	822	-	832	-	-
<b>TOTAL REVENUES</b>	<b>90,311</b>	<b>193,521</b>	<b>198,148</b>	<b>161,004</b>	<b>102,347</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	35,479	36,633	28,712	40,545	41,761
	35,479	36,633	28,712	40,545	41,761
Contractual Services					
53101 ENGINEERING FEES	-	5,000	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	146	150	188	150	150
53201 AUDITORS SERVICES	947	1,169	909	1,173	1,173
53402 MARSH MAINT-LITTORAL ZONE	511	527	516	5,800	5,800
53403 CHEMICAL WEED CONTROL	3,987	4,107	4,024	2,712	2,712
53407 TRASH DISPOSAL	-	200	-	250	250
53413 PRESERVE/EXOTIC MAINT	32,683	40,000	10,416	40,000	40,000
53415 PARK MAINTENANCE	54	-	-	-	-
57301 TRUSTEE FEES	500	500	500	525	525
59126 Insurance	645	758	676	2,122	2,250
	39,473	52,911	17,229	53,732	53,860
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54608 REPAIR & MAINT - GENERAL	8	2,000	-	2,000	2,000
54620 R & M - Preserve Structures	13,780	150,000	176,330	-	-
	13,788	152,500	176,330	2,500	2,500
Capital Outlay					
56304 GIS	596	739	664	668	668
	596	739	664	668	668
Other					
59110 ADMINISTRAT TRANSFER OUT	1,985	2,149	1,753	1,969	1,969
59111 OPERATIONS TRANSFER OUT	1,603	1,735	1,415	1,590	1,590

**UNIT 27B - BOTANICA**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 27B - MAINTENANCE FUND					
99999 Add'l cash required/(available) for budget	(2,612)	(53,146)	-	60,000	-
	976	(49,262)	3,168	63,559	3,559
<b>TOTAL EXPENSES</b>	<b>90,312</b>	<b>193,521</b>	<b>226,103</b>	<b>161,004</b>	<b>102,348</b>

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 27B - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	287,890	291,713	291,713	288,533	298,374
	287,890	291,713	291,713	288,533	298,374
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,079)	(2,777)	(2,784)	(2,749)	(2,843)
54903 TAX DISCOUNT	(10,561)	(11,219)	(10,730)	(11,097)	(11,475)
	(11,640)	(13,996)	(13,514)	(13,846)	(14,318)
Other					
36110 INTEREST EARNINGS	7,193	-	5,654	-	-
36111 Net (incr) decr - fv of inves	(4,352)	-	-	-	-
36132 INTEREST EARNINGS-TAXES	174	-	98	-	-
	3,015	-	5,752	-	-
<b>TOTAL REVENUES</b>	<b>279,265</b>	<b>277,717</b>	<b>283,951</b>	<b>274,687</b>	<b>284,056</b>

<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	145,000	150,000	150,000	155,000	160,000
57201 DEBT SERVICE-INTEREST	139,638	134,925	134,925	129,675	124,056
	284,638	284,925	284,925	284,675	284,056
Other					
99999 Add'l cash required/(available) for budget	(5,373)	(7,208)	-	(9,988)	-
	(5,373)	(7,208)	-	(9,988)	-
<b>TOTAL EXPENSES</b>	<b>279,265</b>	<b>277,717</b>	<b>284,925</b>	<b>274,687</b>	<b>284,056</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>
			<u>\$</u>	<u>%</u>		
Commercial - Maint	\$1,254.11	\$1,507.38				
Commercial - Debt	\$1,580.48	\$1,597.91				
Total	\$2,834.59	\$3,105.29	(\$270.70)	-9%	6	6
Condo units - Maint	\$279.90	\$336.43				
Condo units - Debt	\$408.74	\$413.24				

**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>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
Total	\$688.64	\$749.67	(\$61.03)	-8%	265	265
Single Family - 40 ft lots - Maint	\$354.69	\$426.32				
Single Family - 40 ft lots - Debt	\$692.29	\$699.93				
Total	\$1,046.98	\$1,126.25	(\$79.27)	-7%	60	60
Single Family - 50 ft lots - Maint	\$443.36	\$532.90				
Single Family - 50 ft lots - Debt	\$865.37	\$874.91				
Total	\$1,308.73	\$1,407.81	(\$99.08)	-7%	63	63
Single Family - Preserve lots - Maint	\$532.05	\$639.51				
Single Family - Preserve lots - Debt	\$1,038.48	\$1,049.93				
Total	\$1,570.53	\$1,689.44	(\$118.91)	-7%	15	15
Townhomes - Maint	\$226.70	\$272.49				
Townhomes - Debt	\$442.49	\$447.37				
Total	\$669.19	\$719.86	(\$50.67)	-7%	134	134

**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.
- > 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; Culverts.

**Debt Outstanding as of 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2012	3.50% - 4.75%	\$2,920,000	8/1/2032

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

Year Ending September 30,	Principal	Interest	Total
2019	\$155,000	\$129,675	\$284,675
2020	\$160,000	\$124,056	\$284,056

**UNIT 27B - BOTANICA**

2021	\$165,000	\$117,656	\$282,656
2022	\$175,000	\$111,056	\$286,056
2023	\$180,000	\$103,838	\$283,838
THEREAFTER	\$2,085,000	\$517,950	\$2,602,950
Total	<u>\$2,920,000</u>	<u>\$1,104,231</u>	<u>\$4,024,231</u>

---

**UNIT 29 - NORTHFORK DEVELOPMENT**

Fund Name: UNIT 29 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	37,612	38,177	38,177	38,316	38,703
	37,612	38,177	38,177	38,316	38,703
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(141)	(364)	(367)	(365)	(369)
54903 TAX DISCOUNT	(1,411)	(1,468)	(1,452)	(1,474)	(1,489)
	(1,552)	(1,832)	(1,819)	(1,839)	(1,858)
Other					
36110 INTEREST EARNINGS	845	-	1,181	-	-
36132 INTEREST EARNINGS-TAXES	10	-	3	-	-
	855	-	1,184	-	-
<b>TOTAL REVENUES</b>	<b>36,915</b>	<b>36,345</b>	<b>37,542</b>	<b>36,477</b>	<b>36,845</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	10,397	11,511	8,604	11,842	12,197
	10,397	11,511	8,604	11,842	12,197
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	217	275	214	258	258
53402 MARSH MAINT-LITTORAL ZONE	100	103	101	1,160	1,160
53403 CHEMICAL WEED CONTROL	6,398	6,589	6,456	5,118	5,118
53413 PRESERVE/EXOTIC MAINT	10,787	11,000	1,365	11,000	11,000
59126 Insurance	194	225	201	202	215
	17,696	19,192	8,337	18,738	18,751
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
	-	500	-	500	500
Capital Outlay					
56304 GIS	149	180	161	163	163
	149	180	161	163	163
Other					
59110 ADMINISTRAT TRANSFER OUT	4,334	4,692	3,828	4,300	4,300
59111 OPERATIONS TRANSFER OUT	943	1,020	832	934	934
99999 Add'l cash required/(available) for budget	3,396	(750)	-	-	-
	8,673	4,962	4,660	5,234	5,234
<b>TOTAL EXPENSES</b>	<b>36,915</b>	<b>36,345</b>	<b>21,762</b>	<b>36,477</b>	<b>36,845</b>

**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>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
ALL NON EXEMPT PARCELS - Maint	\$290.27	\$289.22	\$1.05	0%	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.

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 31 - BALLENISLES COUNTRY CLUB**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	2,378,371	1,816,615	1,816,615	1,095,325	1,157,245
31903 Delinquent Taxes - Prior Year	4,244	-	1,271	-	-
	<b>2,382,615</b>	<b>1,816,615</b>	<b>1,817,886</b>	<b>1,095,325</b>	<b>1,157,245</b>
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(8,913)	(17,296)	(17,337)	(10,423)	(11,019)
54903 TAX DISCOUNT	(87,498)	(69,867)	(67,209)	(42,126)	(44,508)
	<b>(96,411)</b>	<b>(87,163)</b>	<b>(84,546)</b>	<b>(52,549)</b>	<b>(55,527)</b>
Other					
32900 PERMIT FEES	-	-	1,500	-	-
36110 INTEREST EARNINGS	21,459	-	34,434	-	-
36132 INTEREST EARNINGS-TAXES	2,520	-	784	-	-
	<b>23,979</b>	<b>-</b>	<b>36,718</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>2,310,183</b>	<b>1,729,452</b>	<b>1,770,058</b>	<b>1,042,776</b>	<b>1,101,718</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	110,040	118,930	99,214	126,025	129,805
	<b>110,040</b>	<b>118,930</b>	<b>99,214</b>	<b>126,025</b>	<b>129,805</b>
Contractual Services					
53101 ENGINEERING FEES	97,937	30,000	58,760	200,000	30,000
53109 LEGAL SERVICES	3,798	10,000	3,851	10,000	10,000
53114 WATER QUALITY	1,700	2,334	2,845	2,266	2,266
53201 AUDITORS SERVICES	3,318	4,078	3,173	3,956	3,956
53409 LANDSCAPE MAINTENANCE	556	573	560	600	600
59126 Insurance	13,725	17,963	16,010	19,071	20,215
	<b>121,034</b>	<b>64,948</b>	<b>85,199</b>	<b>235,893</b>	<b>67,037</b>
Utilities					
54301 ELECTRICITY	176,580	173,840	149,338	190,320	190,320
	<b>176,580</b>	<b>173,840</b>	<b>149,338</b>	<b>190,320</b>	<b>190,320</b>
Supplies & Materials					
54905 LEGAL ADS	-	-	1,871	-	-
	<b>-</b>	<b>-</b>	<b>1,871</b>	<b>-</b>	<b>-</b>
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	149,624	135,460	127,835	175,090	175,090
54604 REPAIR & MAINT-CANAL/LAKE	27,500	5,000	-	5,000	5,000
54606 REPAIR & MAINT-BLDG	12,619	15,000	8,001	15,000	15,000
54608 REPAIR & MAINT - GENERAL	1,162	5,000	-	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	-	7,000	9	7,000	7,000
54611 REPAIR & MAINT-ROADS	-	10,000	24,665	12,500	10,000
54613 REPAIR & MAINT-CULVERTS	-	10,000	21,000	10,000	10,000

UNIT 31

BALLENISLES COUNTRY CLUB



**UNIT 31 - BALLENISLES COUNTRY CLUB**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 31 - MAINTENANCE FUND					
54617 Repairs & Maint - Catch Basins	-	20,000	43,328	170,000	-
54618 R&M-AERATOR REFURBISHMENTS	-	25,000	20,902	25,000	25,000
56705 FEMA- Irma	-	-	11,349	-	-
	190,905	232,460	257,089	424,590	252,090
<b>Capital Outlay</b>					
56201 BUILDINGS	-	1,000,000	584,300	1,000,000	-
56302 ROADS/BRIDGES	-	1,020,000	-	1,000,000	1,500,000
56304 GIS	970	1,162	1,044	1,051	1,051
56401 MACHINERY & EQUIPMENT	73,823	111,000	91,639	111,000	74,000
	74,793	2,132,162	676,983	2,112,051	1,575,051
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	12,309	13,325	10,871	12,212	12,212
59111 OPERATIONS TRANSFER OUT	4,236	4,587	3,742	4,203	4,203
99999 Add'l cash required/(available) for budget	1,620,284	(1,010,800)	-	(2,062,518)	(1,500,000)
	1,636,829	(992,888)	14,613	(2,046,103)	(1,483,585)
<b>TOTAL EXPENSES</b>	<b>2,310,181</b>	<b>1,729,452</b>	<b>1,284,307</b>	<b>1,042,776</b>	<b>730,718</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>
			<u>\$</u>	<u>%</u>		
Commercial - Maint	\$4,008.91	\$6,648.82	(\$2,639.91)	-40%	2	2
ERU (Not overlapped by Unit 12) - Maint	\$585.07	\$970.35	(\$385.28)	-40%	518	518
ERU (Overlapped by Unit 12) - Maint	\$610.52	\$996.63	(\$386.11)	-39%	1,057	1,057
GC (Not overlapped by Unit 12) - Maint	\$382.96	\$635.14	(\$252.18)	-40%	355	355
GC (Overlapped by Unit 12) - Maint	\$408.41	\$661.42	(\$253.01)	-38%	78	78

**Budget Highlights:**

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > \$200,000 for engineering work related to tunnel inspections, roadway, and guardhouse construction coordination.
- > \$1,000,000 for guard house design and construction costs for guard house renovations.
- > \$1,000,000 for median landscaping project.
- > Catch Basins Repairs & Maintenance (a/c #54617) includes funding to complete all repairs based on current year inspections.
- > The final payment on the bonds was 11/1/2015 using the debt service reserve fund.
- > 6 new aerators.
- > Using excess accumulated fund balance to offset assessments.
- > It is expected that the District will be reimbursed by FEMA and the State of Florida for a portion of expenditures related to Hurrigan Irma; however, the District has not yet signed any funding agreements for reimbursements, so no related receivables have been recorded.

**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 31 - BALLENISLES COUNTRY CLUB**

- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.
- Because some of this unit overlaps Unit 12, the Unit 12 budget and tax rates are also applicable for some parcels. The rates shown above are cumulative.

**Improvements Maintained:**

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

---

**UNIT 32 - ROEBUCK ROAD OUTFALL DITCH**

Fund Name: UNIT 32 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	11,270	14,670	14,670	14,646	15,861
	11,270	14,670	14,670	14,646	15,861
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(42)	(140)	(139)	(140)	(152)
54903 TAX DISCOUNT	(386)	(564)	(472)	(563)	(610)
	(428)	(704)	(611)	(703)	(762)
Other					
36110 INTEREST EARNINGS	97	-	158	-	-
36132 INTEREST EARNINGS-TAXES	6	-	39	-	-
	103	-	197	-	-
<b>TOTAL REVENUES</b>	<b>10,945</b>	<b>13,966</b>	<b>14,256</b>	<b>13,943</b>	<b>15,099</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	4,655	5,043	4,875	5,090	5,242
	4,655	5,043	4,875	5,090	5,242
Contractual Services					
53109 LEGAL SERVICES	-	500	-	-	-
53201 AUDITORS SERVICES	60	82	64	88	88
53403 CHEMICAL WEED CONTROL	1,506	1,551	1,514	1,551	1,551
53405 MOWING SERVICES	2,141	2,228	2,163	2,163	2,163
53407 TRASH DISPOSAL	-	250	-	250	250
59126 Insurance	71	95	85	86	91
	3,778	4,706	3,826	4,138	4,143
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	2,600	5,000	-	5,000	5,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
	2,600	5,500	-	5,500	5,500
Capital Outlay					
56304 GIS	64	78	70	70	70
	64	78	70	70	70
Other					
59110 ADMINISTRAT TRANSFER OUT	75	81	66	74	74
59111 OPERATIONS TRANSFER OUT	71	77	63	71	71
99999 Add'l cash required/(available) for budget	(299)	(1,519)	-	(1,000)	-
	(153)	(1,361)	129	(855)	145
<b>TOTAL EXPENSES</b>	<b>10,944</b>	<b>13,966</b>	<b>8,900</b>	<b>13,943</b>	<b>15,100</b>

**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>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
ALL NON EXEMPT PARCELS - Maint	\$261.54	\$257.36	\$4.18	2%	56	57

**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 excess accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 32A - PALM COVE**

Fund Name: UNIT 32A - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	9,381	4,595	4,595	5,121	8,272
	9,381	4,595	4,595	5,121	8,272
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(34)	(44)	(43)	(48)	(78)
54903 TAX DISCOUNT	(347)	(177)	(141)	(197)	(318)
	(381)	(221)	(184)	(245)	(396)
Other					
36110 INTEREST EARNINGS	145	-	207	-	-
36132 INTEREST EARNINGS-TAXES	11	-	57	-	-
	156	-	264	-	-
<b>TOTAL REVENUES</b>	<b>9,156</b>	<b>4,374</b>	<b>4,675</b>	<b>4,876</b>	<b>7,876</b>
<b>EXPENSES</b>					
Contractual Services					
53201 AUDITORS SERVICES	17	22	17	21	21
53405 MOWING SERVICES	2,141	2,228	2,163	2,163	2,163
59126 Insurance	6	8	7	7	7
	2,164	2,258	2,187	2,191	2,191
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	-	-	5,000	5,000
	-	-	-	5,000	5,000
Other					
59110 ADMINISTRAT TRANSFER OUT	237	257	210	236	236
59111 OPERATIONS TRANSFER OUT	453	490	400	449	449
99999 Add'l cash required/(available) for budget	6,300	1,369	-	(3,000)	-
	6,990	2,116	610	(2,315)	685
<b>TOTAL EXPENSES</b>	<b>9,154</b>	<b>4,374</b>	<b>2,797</b>	<b>4,876</b>	<b>7,876</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	<u>9/30/19</u>	<u>9/30/18</u>	\$	%	<u>9/30/19</u>	<u>9/30/18</u>
ALL NON EXEMPT PARCELS - Maint	\$438.14	\$415.81	\$22.33	5%	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 excess accumulated fund balance to offset assessments.

**Budget Notes:**

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Because this unit overlaps Unit 32, the Unit 32 budget and tax rates are also applicable. The rates shown above are cumulative.

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

- 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 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	13,293	13,944	13,944	13,849	17,714
	13,293	13,944	13,944	13,849	17,714
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(51)	(133)	(134)	(132)	(169)
54903 TAX DISCOUNT	(472)	(536)	(520)	(533)	(682)
	(523)	(669)	(654)	(665)	(851)
Other					
36110 INTEREST EARNINGS	279	-	398	-	-
36132 INTEREST EARNINGS-TAXES	5	-	1	-	-
	284	-	399	-	-
<b>TOTAL REVENUES</b>	<b>13,054</b>	<b>13,275</b>	<b>13,689</b>	<b>13,184</b>	<b>16,863</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	4,936	6,032	4,390	5,742	5,914
	4,936	6,032	4,390	5,742	5,914
Contractual Services					
53201 AUDITORS SERVICES	80	101	79	95	95
53403 CHEMICAL WEED CONTROL	1,692	1,743	1,701	1,743	1,743
53413 PRESERVE/EXOTIC MAINT	2,348	3,000	-	4,000	4,000
59126 Insurance	97	112	100	102	109
	4,217	4,956	1,880	5,940	5,947
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54613 REPAIR & MAINT-CULVERTS	-	-	-	2,500	2,500
	-	500	-	3,000	3,000
Capital Outlay					
56304 GIS	89	108	97	97	97
	89	108	97	97	97
Other					
59110 ADMINISTRAT TRANSFER OUT	1,448	1,567	1,278	1,436	1,436
59111 OPERATIONS TRANSFER OUT	473	512	418	469	469
99999 Add'l cash required/(available) for budget	1,891	(400)	-	(3,500)	-
	3,812	1,679	1,696	(1,595)	1,905
<b>TOTAL EXPENSES</b>	<b>13,054</b>	<b>13,275</b>	<b>8,063</b>	<b>13,184</b>	<b>16,863</b>

FYE 9/30/19	Tax per Assessable Unit		Number of Assessable Units	
	FYE 9/30/18	Incr/(Decr) \$ %	FYE 9/30/19	FYE 9/30/18

**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>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
ALL NON EXEMPT PARCELS - Maint	\$175.31	\$176.50	(\$1.19)	-1%	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 excess 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: UNIT 34 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	148,872	150,098	150,098	153,336	144,447
	148,872	150,098	150,098	153,336	144,447
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(560)	(1,429)	(1,417)	(1,459)	(1,374)
54903 TAX DISCOUNT	(4,848)	(5,773)	(4,764)	(5,897)	(5,555)
	(5,408)	(7,202)	(6,181)	(7,356)	(6,929)
Other					
32900 PERMIT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	737	-	1,273	-	-
36132 INTEREST EARNINGS-TAXES	167	-	120	-	-
	1,154	-	1,393	-	-
<b>TOTAL REVENUES</b>	<b>144,618</b>	<b>142,896</b>	<b>145,310</b>	<b>145,980</b>	<b>137,518</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	73,320	36,547	38,241	35,368	36,429
	73,320	36,547	38,241	35,368	36,429
Contractual Services					
53101 ENGINEERING FEES	1,078	2,000	-	3,000	3,000
53109 LEGAL SERVICES	903	5,000	1,642	1,000	1,000
53118 OTHER PROFESSIONAL SVCS	-	20,000	-	15,000	15,000
53201 AUDITORS SERVICES	1,079	1,469	1,337	1,362	1,362
53409 LANDSCAPE MAINTENANCE	11,721	12,073	11,803	7,160	7,160
59126 Insurance	463	1,000	891	1,006	1,066
	15,244	41,542	15,673	28,528	28,588
Utilities					
54101 TELEPHONE	1,035	1,044	1,091	1,044	1,044
54301 ELECTRICITY	527	713	435	714	714
54302 WATER/SEWER	1,816	3,600	2,102	1,920	1,920
	3,378	5,357	3,628	3,678	3,678
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	4,895	6,717	2,510	11,717	10,000
54611 REPAIR & MAINT-ROADS	3,489	19,000	5,924	17,000	10,000
54614 REPAIR & MAINT - GATE	8,331	10,000	86	10,000	10,000
54617 Repairs & Maint - Catch Basins	-	-	-	7,000	7,000
	16,715	35,717	8,520	45,717	37,000
Capital Outlay					
56304 GIS	105	127	199	115	115
	105	127	199	115	115

**UNIT 34 - HIDDEN KEY**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	21,668	21,668	21,668	21,668	21,668
57201 DEBT SERVICE-INTEREST	11,432	10,400	10,552	9,533	8,666
	33,100	32,068	32,220	31,201	30,334
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	722	782	638	717	717
59111 OPERATIONS TRANSFER OUT	662	716	584	656	656
99999 Add'l cash required/(available) for budget	1,371	(9,960)	-	-	-
	2,755	(8,462)	1,222	1,373	1,373
<b>TOTAL EXPENSES</b>	<b>144,617</b>	<b>142,896</b>	<b>99,703</b>	<b>145,980</b>	<b>137,517</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/19	FYE 9/30/18	<u>Incr/(Decr)</u>		FYE 9/30/19	FYE 9/30/18
			\$	%		
PER CONDO - Maint	\$843.35	\$825.54	\$17.81	2%	20	20
SINGLE FAM - Maint	\$1,869.44	\$1,829.96	\$39.48	2%	73	73

**Budget Highlights:**

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Budget includes \$15,000 in other professional services (a/c #53118) for property manager services.
- > Repairs & maintenance includes funding for irrigation repairs, new LED lighting at entrance, tree replacements, traffic sign replacements, and sidewalk replacements.

**Budget Notes:**

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- 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 9/30/18:**

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	\$238,331	8/1/2029

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

Year Ending September 30,	Principal	Interest	Total
2019	\$21,668	\$9,533	\$31,201

**UNIT 34 - HIDDEN KEY**

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
THEREAFTER	\$129,991	\$18,197	\$148,188
Total	<u>\$238,331</u>	<u>\$57,195</u>	<u>\$295,526</u>

---

**UNIT 38 - HARBOUR ISLES**

Fund Name: UNIT 38 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	50,107	50,116	50,116	75,599	36,414
	50,107	50,116	50,116	75,599	36,414
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(186)	(478)	(473)	(719)	(346)
54903 TAX DISCOUNT	(1,771)	(1,927)	(1,763)	(2,908)	(1,401)
	(1,957)	(2,405)	(2,236)	(3,627)	(1,747)
Other					
36110 INTEREST EARNINGS	808	-	1,216	-	-
36132 INTEREST EARNINGS-TAXES	32	-	34	-	-
	840	-	1,250	-	-
<b>TOTAL REVENUES</b>	<b>48,990</b>	<b>47,711</b>	<b>49,130</b>	<b>71,972</b>	<b>34,667</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	13,681	21,262	14,205	22,428	23,101
	13,681	21,262	14,205	22,428	23,101
Contractual Services					
53101 ENGINEERING FEES	2,803	3,000	-	8,000	8,000
53109 LEGAL SERVICES	1,102	500	74	500	500
53201 AUDITORS SERVICES	164	204	159	224	224
59126 Insurance	306	364	324	363	385
	4,375	4,068	557	9,087	9,109
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	500	-	500	500
54611 REPAIR & MAINT-ROADS	4,200	5,000	3,703	13,000	-
54617 Repairs & Maint - Catch Basins	-	-	-	50,000	-
	4,200	5,500	3,703	63,500	500
Capital Outlay					
56304 GIS	112	135	121	122	122
	112	135	121	122	122
Other					
59110 ADMINISTRAT TRANSFER OUT	1,308	1,416	1,155	1,298	1,298
59111 OPERATIONS TRANSFER OUT	541	586	478	537	537
99999 Add'l cash required/(available) for budget	24,771	14,744	-	(25,000)	-
	26,620	16,746	1,633	(23,165)	1,835
<b>TOTAL EXPENSES</b>	<b>48,988</b>	<b>47,711</b>	<b>20,219</b>	<b>71,972</b>	<b>34,667</b>

**UNIT 38 - HARBOUR ISLES**

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
ALL NON EXEMPT PARCELS - Maint	\$763.63	\$506.22	\$257.41	51%	99	99

**Budget Highlights:**

- > Catch Basins Repairs & Maintenance (a/c #54617) includes funding to inspect and clean all 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. 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 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	5,845	5,320	5,320	4,215	4,276
	5,845	5,320	5,320	4,215	4,276
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(22)	(49)	(51)	(41)	(42)
54903 TAX DISCOUNT	(207)	(205)	(205)	(162)	(164)
	(229)	(254)	(256)	(203)	(206)
Other					
36110 INTEREST EARNINGS	180	-	250	-	-
	180	-	250	-	-
<b>TOTAL REVENUES</b>	<b>5,796</b>	<b>5,066</b>	<b>5,314</b>	<b>4,012</b>	<b>4,070</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	1,341	1,889	1,328	1,847	1,902
	1,341	1,889	1,328	1,847	1,902
Contractual Services					
53201 AUDITORS SERVICES	23	31	24	30	30
59126 Insurance	42	49	44	45	48
	65	80	68	75	78
Capital Outlay					
56304 GIS	44	53	48	48	48
	44	53	48	48	48
Other					
59110 ADMINISTRAT TRANSFER OUT	1,340	1,451	1,184	1,330	1,330
59111 OPERATIONS TRANSFER OUT	718	778	635	712	712
99999 Add'l cash required/(available) for budget	2,288	815	-	-	-
	4,346	3,044	1,819	2,042	2,042
<b>TOTAL EXPENSES</b>	<b>5,796</b>	<b>5,066</b>	<b>3,263</b>	<b>4,012</b>	<b>4,070</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/19	9/30/18	\$	%	9/30/19	9/30/18
ALL NON EXEMPT PARCELS - Maint	\$108.07	\$136.41	(\$28.34)	-21%	39	39

**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 41 - MYSTIC COVE**

- 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 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	720,601	1,026,623	1,026,624	781,864	759,752
31901 AGREEMENT ASSESSMENTS	4,261	3,457	9,929	3,457	3,359
	724,862	1,030,080	1,036,553	785,321	763,111
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,719)	(9,776)	(9,837)	(7,447)	(7,236)
54903 TAX DISCOUNT	(26,989)	(39,484)	(38,382)	(30,070)	(29,220)
	(29,708)	(49,260)	(48,219)	(37,517)	(36,456)
Other					
32900 PERMIT FEES	750	-	-	-	-
36110 INTEREST EARNINGS	4,013	-	7,153	-	-
36132 INTEREST EARNINGS-TAXES	222	-	210	-	-
	4,985	-	7,363	-	-
<b>TOTAL REVENUES</b>	<b>700,139</b>	<b>980,820</b>	<b>995,697</b>	<b>747,804</b>	<b>726,655</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	166,763	195,628	156,042	193,890	199,707
	166,763	195,628	156,042	193,890	199,707
Contractual Services					
53101 ENGINEERING FEES	438	10,000	1,310	10,000	10,000
53109 LEGAL SERVICES	17	2,000	3,994	4,000	4,000
53115 FINANCIAL CONS./ADVISOR	146	150	188	150	150
53201 AUDITORS SERVICES	4,722	6,016	4,681	5,923	5,923
53403 CHEMICAL WEED CONTROL	125,525	129,291	126,678	130,546	130,546
53405 MOWING SERVICES	6,729	7,002	6,798	6,798	6,798
53407 TRASH DISPOSAL	450	1,000	-	1,000	1,000
53409 LANDSCAPE MAINTENANCE	3,832	3,947	3,858	2,680	2,680
53413 PRESERVE/EXOTIC MAINT	213,740	215,000	175,275	220,000	220,000
57301 TRUSTEE FEES	1,050	1,000	500	1,050	1,050
59126 Insurance	33,490	35,588	31,719	36,920	39,135
	390,139	410,994	355,001	419,067	421,282
Utilities					
54301 ELECTRICITY	24,105	30,570	28,369	31,181	31,181
	24,105	30,570	28,369	31,181	31,181
Supplies & Materials					
54201 POSTAGE	75	-	-	-	-
54908 GOV'MNTL REGISTRATION FEE	25	85	85	85	85
55201 FUEL-PUMP STATIONS	1,139	5,000	-	6,000	6,000
55207 FERTILIZER	1,468	1,528	1,483	1,483	1,483
	2,707	6,613	1,568	7,568	7,568



**UNIT 43 - MIRASOL**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>UNIT 43 - MAINTENANCE FUND</b>					
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	3,738	15,464	3,124	15,464	15,000
54604 REPAIR & MAINT-CANAL/LAKE	-	10,000	-	10,000	10,000
54606 REPAIR & MAINT-BLDG	6,999	252,760	164,656	15,260	15,000
54608 REPAIR & MAINT - GENERAL	2,025	7,000	1,639	7,000	7,000
54610 REPAIR & MAINT-TELEMETRY	2,690	20,000	4,744	5,000	5,000
54611 REPAIR & MAINT-ROADS	-	165,000	-	10,000	10,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54619 R&M-GENERATORS	-	4,000	-	-	-
	15,452	474,724	174,163	63,224	62,500
Capital Outlay					
56304 GIS	869	1,046	1,279	946	946
	869	1,046	1,279	946	946
Other					
59110 ADMINISTRAT TRANSFER OUT	2,390	2,587	2,111	2,371	2,371
59111 OPERATIONS TRANSFER OUT	1,110	1,201	980	1,100	1,100
99999 Add'l cash required/(available) for budget	96,607	(142,543)	-	28,457	-
	100,107	(138,755)	3,091	31,928	3,471
<b>TOTAL EXPENSES</b>	<b>700,142</b>	<b>980,820</b>	<b>719,513</b>	<b>747,804</b>	<b>726,655</b>
<b>UNIT 43 - DEBT FUND</b>					
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	1,542,377	1,288,040	1,288,040	1,285,773	1,297,225
31901 AGREEMENT ASSESSMENTS	12,470	12,470	12,470	12,470	12,581
	1,554,847	1,300,510	1,300,510	1,298,243	1,309,806
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(5,819)	(12,265)	(12,337)	(12,245)	(12,354)
54903 TAX DISCOUNT	(57,504)	(49,538)	(48,137)	(49,451)	(49,891)
	(63,323)	(61,803)	(60,474)	(61,696)	(62,245)
Other					
36110 INTEREST EARNINGS	9,810	-	9,667	-	-
36111 Net (incr) decr - fv of inves	(7,334)	-	-	-	-
36132 INTEREST EARNINGS-TAXES	511	-	278	-	-
38500 Proceeds of Refunding Bonds	11,465,000	-	-	-	-
	11,467,987	-	9,945	-	-
<b>TOTAL REVENUES</b>	<b>12,959,511</b>	<b>1,238,707</b>	<b>1,249,981</b>	<b>1,236,547</b>	<b>1,247,561</b>
<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	660,000	825,000	825,000	865,000	900,000

**UNIT 43 - MIRASOL**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 43 - DEBT FUND					
57201 DEBT SERVICE-INTEREST	460,318	418,557	418,557	383,917	347,561
	1,120,318	1,243,557	1,243,557	1,248,917	1,247,561
Other					
57103 ADVANCE REFUNDING ESCROW	1,860,161	-	-	-	-
57303 COST OF ISSUANCE	150,432	-	-	-	-
58901 Payment to Escrow Agent	11,060,902	-	-	-	-
99999 Add'l cash required/(available) for budget	(1,232,301)	(4,850)	-	(12,370)	-
	11,839,194	(4,850)	-	(12,370)	-
<b>TOTAL EXPENSES</b>	<b>12,959,512</b>	<b>1,238,707</b>	<b>1,243,557</b>	<b>1,236,547</b>	<b>1,247,561</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
COMMERCIAL - Maint	\$3,677.63	\$4,828.89				
COMMERCIAL - Debt	\$4,867.67	\$4,876.26				
Total	\$8,545.30	\$9,705.15	(\$1,159.85)	-12%	15	15
CONDO - Maint	\$200.48	\$263.24				
CONDO - Debt	\$354.27	\$354.90				
Total	\$554.75	\$618.14	(\$63.39)	-10%	32	32
GOLF/PRIVATE - Maint	\$591.13	\$776.18				
GOLF/PRIVATE - Debt	\$1,044.62	\$1,046.46				
Total	\$1,635.75	\$1,822.64	(\$186.89)	-10%	328	328
MULTI FAM - Maint	\$2,357.70	\$3,095.77				
MULTI FAM - Debt	\$1,664.87	\$1,667.80				
Total	\$4,022.57	\$4,763.57	(\$741.00)	-16%	31	31
SINGLE FAM - Maint	\$1,520.79	\$1,996.86				
SINGLE FAM - Debt	\$2,756.17	\$2,761.03				
Total	\$4,276.96	\$4,757.89	(\$480.93)	-10%	83	83
SINGLE FAM OTHER - Maint	\$1,170.68	\$1,537.16				
SINGLE FAM OTHER - Debt	\$2,068.74	\$2,072.39				
Total	\$3,239.42	\$3,609.55	(\$370.13)	-10%	280	280

**Budget Highlights:**

- > 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.
- > 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 master irrigation system upgrade.

**UNIT 43 - MIRASOL**

**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 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
2017B Refunding Bonds	2.48%	\$11,325,000	8/1/2031
2007A Refunding Bonds	4.55%	\$2,265,000	8/1/2021
Total outstanding		<u>\$13,590,000</u>	

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

Year Ending September 30,	Principal	Interest	Total
2019	\$865,000	\$383,917	\$1,248,917
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
THEREAFTER	\$8,920,000	\$1,024,364	\$9,944,364
Total	<u>\$13,590,000</u>	<u>\$2,581,295</u>	<u>\$16,171,295</u>

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

Fund Name: UNIT 44 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	67,344	56,911	56,911	47,647	61,292
31903 Delinquent Taxes - Prior Year	-	-	713	-	-
	67,344	56,911	57,624	47,647	61,292
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(255)	(541)	(548)	(453)	(583)
54903 TAX DISCOUNT	(2,128)	(2,189)	(1,928)	(1,833)	(2,358)
	(2,383)	(2,730)	(2,476)	(2,286)	(2,941)
Other					
32900 PERMIT FEES	250	-	500	-	-
32901 PLAT FEES	-	-	250	-	-
36110 INTEREST EARNINGS	2,129	-	2,966	-	-
36132 INTEREST EARNINGS-TAXES	15	-	63	-	-
	2,394	-	3,779	-	-
<b>TOTAL REVENUES</b>	<b>67,355</b>	<b>54,181</b>	<b>58,927</b>	<b>45,361</b>	<b>58,351</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	22,445	30,467	19,617	32,427	33,400
	22,445	30,467	19,617	32,427	33,400
Contractual Services					
53101 ENGINEERING FEES	-	2,000	2,512	1,000	1,000
53109 LEGAL SERVICES	250	1,000	11,686	1,000	1,000
53115 FINANCIAL CONS./ADVISOR	146	150	188	150	150
53201 AUDITORS SERVICES	1,191	1,460	1,136	1,414	1,414
57301 TRUSTEE FEES	1,000	1,000	1,000	1,050	1,050
59126 Insurance	308	329	293	281	298
	2,895	5,939	16,815	4,895	4,912
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	-	-	-	12,000
	-	-	-	-	12,000
Capital Outlay					
56304 GIS	225	270	582	244	244
	225	270	582	244	244
Other					
59110 ADMINISTRAT TRANSFER OUT	5,483	5,936	4,843	5,440	5,440
59111 OPERATIONS TRANSFER OUT	2,373	2,569	2,096	2,355	2,355
99999 Add'l cash required/(available) for budget	33,933	9,000	-	-	-
	41,789	17,505	6,939	7,795	7,795

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

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>UNIT 44 - MAINTENANCE FUND</b>					
<b>TOTAL EXPENSES</b>	<b>67,354</b>	<b>54,181</b>	<b>43,953</b>	<b>45,361</b>	<b>58,351</b>
<b>UNIT 44 - DEBT FUND</b>					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	609,271	627,984	627,984	603,268	639,986
31903 Delinquent Taxes - Prior Year	-	-	6,449	-	-
	609,271	627,984	634,433	603,268	639,986
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,308)	(5,981)	(6,047)	(5,744)	(6,094)
54903 TAX DISCOUNT	(19,251)	(24,152)	(21,275)	(23,202)	(24,614)
	(21,559)	(30,133)	(27,322)	(28,946)	(30,708)
Other					
36110 INTEREST EARNINGS	12,403	-	10,570	-	-
36132 INTEREST EARNINGS-TAXES	134	-	589	-	-
	12,537	-	11,159	-	-
<b>TOTAL REVENUES</b>	<b>600,249</b>	<b>597,851</b>	<b>618,270</b>	<b>574,322</b>	<b>609,278</b>
<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	255,519	276,064	276,064	292,635	310,006
57201 DEBT SERVICE-INTEREST	350,618	334,670	334,670	317,424	299,272
	606,137	610,734	610,734	610,059	609,278
Other					
99999 Add'l cash required/(available) for budget	(5,889)	(12,883)	-	(35,737)	-
	(5,889)	(12,883)	-	(35,737)	-
<b>TOTAL EXPENSES</b>	<b>600,248</b>	<b>597,851</b>	<b>610,734</b>	<b>574,322</b>	<b>609,278</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>
			<u>\$</u>	<u>%</u>		
GOLF COURSE - per acre - Maint	\$115.18	\$137.57				
GOLF COURSE - per acre - Debt	\$1,458.30	\$1,518.05				
Total	\$1,573.48	\$1,655.62	(\$82.14)	-5%	122	122
RES COTTAGES - per acre - Maint	\$152.11	\$181.68				
RES COTTAGES - per acre - Debt	\$1,925.83	\$2,004.73				
Total	\$2,077.94	\$2,186.41	(\$108.47)	-5%	24	24
SINGLE FAM RES - Maint	\$499.08	\$596.12				
SINGLE FAM RES - Debt	\$6,318.92	\$6,577.80				

**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>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
Total	\$6,818.00	\$7,173.92	(\$355.92)	-5%	44	44
SINGLE FAM RES - DBL LOT - Maint	\$998.16	\$1,192.24				
SINGLE FAM RES - DBL LOT - Debt	\$12,637.84	\$13,155.60				
Total	\$13,636.00	\$14,347.84	(\$711.84)	-5%	8	8

**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 9/30/18:**

<u>Description</u>	<u>Interest Rates</u>	<u>Outstanding</u>	<u>Final Maturity</u>
Water Cntrl and Impr Refunding Bonds - Series 2012A (Tax-exe	6.51%	\$1,894,845	8/1/2024
Water Cntrl and Impr Refunding Bonds - Series 2010B (Taxable	2.70%-4.50%	\$4,435,000	8/1/2031
Total outstanding		\$6,329,845	

**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>
2019	\$292,635	\$317,424	\$610,059
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
THEREAFTER	\$4,678,325	\$966,515	\$5,644,840
Total	\$6,329,845	\$2,357,003	\$8,686,848

**UNIT 45 - PASEOS**

Fund Name: UNIT 45 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	135,688	200,701	200,700	209,385	185,051
	135,688	200,701	200,700	209,385	185,051
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(510)	(1,912)	(1,926)	(1,994)	(1,762)
54903 TAX DISCOUNT	(5,032)	(7,719)	(7,438)	(8,053)	(7,117)
	(5,542)	(9,631)	(9,364)	(10,047)	(8,879)
Other					
36110 INTEREST EARNINGS	1,248	-	1,837	-	-
36132 INTEREST EARNINGS-TAXES	91	-	33	-	-
	1,339	-	1,870	-	-
<b>TOTAL REVENUES</b>	<b>131,485</b>	<b>191,070</b>	<b>193,206</b>	<b>199,338</b>	<b>176,172</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	46,624	54,458	44,484	59,636	61,425
	46,624	54,458	44,484	59,636	61,425
Contractual Services					
53101 ENGINEERING FEES	328	7,500	-	3,000	3,000
53109 LEGAL SERVICES	735	1,000	-	500	500
53201 AUDITORS SERVICES	1,060	1,322	1,029	1,380	1,380
53402 MARSH MAINT-LITTORAL ZONE	347	358	351	1,160	1,160
53403 CHEMICAL WEED CONTROL	7,261	7,479	7,328	3,756	3,756
53413 PRESERVE/EXOTIC MAINT	38,011	45,000	32,451	45,000	45,000
59126 Insurance	557	659	587	738	783
	48,299	63,318	41,746	55,534	55,579
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	-	3,000	3,000
54608 REPAIR & MAINT - GENERAL	-	-	-	2,000	2,000
54611 REPAIR & MAINT-ROADS	44,993	59,650	31,465	49,000	49,000
54617 Repairs & Maint - Catch Basins	-	-	-	65,000	-
54620 R & M - Preserve Structures	-	15,000	-	-	-
56705 FEMA- Irma	-	-	21,400	-	-
	44,993	77,650	52,865	119,000	54,000
Capital Outlay					
56304 GIS	367	442	397	400	400
	367	442	397	400	400
Other					
59110 ADMINISTRAT TRANSFER OUT	3,008	3,257	2,657	2,985	2,985
59111 OPERATIONS TRANSFER OUT	1,797	1,945	1,587	1,783	1,783
99999 Add'l cash required/(available) for budget	(13,606)	(10,000)	-	(40,000)	-

**UNIT 45 - PASEOS**

Fund Name: UNIT 45 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
	(8,801)	(4,798)	4,244	(35,232)	4,768
<b>TOTAL EXPENSES</b>	<b>131,482</b>	<b>191,070</b>	<b>143,736</b>	<b>199,338</b>	<b>176,172</b>

Fund Name: UNIT 45 - DEBT FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	284,261	275,382	275,382	280,079	286,999
	284,261	275,382	275,382	280,079	286,999
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,068)	(2,621)	(2,643)	(2,667)	(2,733)
54903 TAX DISCOUNT	(10,541)	(10,591)	(10,205)	(10,772)	(11,038)
	(11,609)	(13,212)	(12,848)	(13,439)	(13,771)
Other					
36110 INTEREST EARNINGS	910	-	1,502	-	-
36132 INTEREST EARNINGS-TAXES	191	-	45	-	-
	1,101	-	1,547	-	-
<b>TOTAL REVENUES</b>	<b>273,753</b>	<b>262,170</b>	<b>264,081</b>	<b>266,640</b>	<b>273,228</b>

**EXPENSES**

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	156,558	161,772	161,772	167,159	172,725
57201 DEBT SERVICE-INTEREST	116,670	111,456	111,456	106,069	100,503
	273,228	273,228	273,228	273,228	273,228
Other					
99999 Add'l cash required/(available) for budget	526	(11,058)	-	(6,588)	-
	526	(11,058)	-	(6,588)	-
<b>TOTAL EXPENSES</b>	<b>273,754</b>	<b>262,170</b>	<b>273,228</b>	<b>266,640</b>	<b>273,228</b>

	<b>Tax per Assessable Unit</b>				<b>Number of Assessable Units</b>	
	<b>FYE 9/30/19</b>	<b>FYE 9/30/18</b>	<b>Incr/(Decr)</b>		<b>FYE 9/30/19</b>	<b>FYE 9/30/18</b>
			<b>\$</b>	<b>%</b>		
ALL NON EXEMPT PARCELS - Maint	\$644.26	\$617.54				
ALL NON EXEMPT PARCELS - Debt	\$861.78	\$847.33				
<b>Total</b>	<b>\$1,506.04</b>	<b>\$1,464.87</b>	<b>\$41.17</b>	<b>3%</b>	<b>325</b>	<b>325</b>

**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.
- > Road Repairs & Maintenance (a/c #54611) includes funding for new street sweeping program, and miscellaneous repairs to signs and sidewalks.
- > Catch Basins Repairs & Maintenance (a/c #54617) includes funding to inspect and clean all catch basins.



**UNIT 45 - PASEOS**

- > Using excess accumulated fund balance to offset assessments.
- > It is expected that the District will be reimbursed by FEMA and the State of Florida for a portion of expenditures related to Hurriran Irma; however, the District has not yet signed any funding agreements for reimbursements, so no related receivables have been recorded.

**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 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
5D/45 Multi-unit Refunding Bonds - Series 2016	3.33%	\$3,185,268	8/1/2033

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

Year Ending September 30,	Principal	Interest	Total
2019	\$167,159	\$106,069	\$273,228
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
THEREAFTER	\$2,291,926	\$440,355	\$2,732,281
Total	<u>\$3,185,268</u>	<u>\$913,153</u>	<u>\$4,098,421</u>

**UNIT 46 - JUPITER COUNTRY CLUB**

Fund Name: UNIT 46 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	96,341	55,818	55,818	30,955	31,454
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	96,341	55,818	55,818	30,955	31,454
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(363)	(532)	(535)	(293)	(299)
54903 TAX DISCOUNT	(3,636)	(2,147)	(2,052)	(1,191)	(1,210)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(3,999)	(2,679)	(2,587)	(1,484)	(1,509)
Other					
36110 INTEREST EARNINGS	829	-	1,320	-	-
36132 INTEREST EARNINGS-TAXES	22	-	15	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	851	-	1,335	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL REVENUES</b>	<b>93,193</b>	<b>53,139</b>	<b>54,566</b>	<b>29,471</b>	<b>29,945</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	8,878	12,508	12,246	14,383	14,814
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	8,878	12,508	12,246	14,383	14,814
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	4,000	4,000
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	292	300	375	300	300
53201 AUDITORS SERVICES	931	1,254	976	1,154	1,154
57301 TRUSTEE FEES	2,600	2,000	2,000	2,050	2,050
59126 Insurance	576	669	596	713	756
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4,399	5,723	3,947	8,717	8,760
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	2,000	-	2,000	2,000
54611 REPAIR & MAINT-ROADS	-	-	-	2,500	2,500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	2,000	-	4,500	4,500
Capital Outlay					
56304 GIS	706	838	753	891	891
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	706	838	753	891	891
Other					
59110 ADMINISTRAT TRANSFER OUT	603	653	533	598	598
59111 OPERATIONS TRANSFER OUT	385	417	340	382	382
99999 Add'l cash required/(available) for budget	78,221	31,000	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	79,209	32,070	873	980	980
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENSES</b>	<b>93,192</b>	<b>53,139</b>	<b>17,819</b>	<b>29,471</b>	<b>29,945</b>

**UNIT 46 - JUPITER COUNTRY CLUB**

Fund Name: UNIT 46 - DEBT FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	802,502	793,533	793,533	792,895	805,066
	802,502	793,533	793,533	792,895	805,066
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,030)	(7,554)	(7,614)	(7,548)	(7,665)
54903 TAX DISCOUNT	(29,938)	(30,519)	(27,966)	(30,495)	(30,963)
	(32,968)	(38,073)	(35,580)	(38,043)	(38,628)
Other					
36110 INTEREST EARNINGS	5,484	-	12,890	-	-
36132 INTEREST EARNINGS-TAXES	155	-	233	-	-
	5,639	-	13,123	-	-
<b>TOTAL REVENUES</b>	<b>775,173</b>	<b>755,460</b>	<b>771,076</b>	<b>754,852</b>	<b>766,438</b>
<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	225,000	340,000	340,000	350,000	365,000
57201 DEBT SERVICE-INTEREST	405,475	425,438	425,438	413,638	401,438
	630,475	765,438	765,438	763,638	766,438
Other					
99999 Add'l cash required/(available) for budget	144,699	(9,978)	-	(8,786)	-
	144,699	(9,978)	-	(8,786)	-
<b>TOTAL EXPENSES</b>	<b>775,174</b>	<b>755,460</b>	<b>765,438</b>	<b>754,852</b>	<b>766,438</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>
			<u>\$</u>	<u>%</u>		
Multi Family Pod F - JCC Condos - Maint	\$44.93	\$91.11				
Multi Family Pod F - JCC Condos - Debt	\$1,085.86	\$1,086.74				
<b>Total</b>	<b>\$1,130.79</b>	<b>\$1,177.85</b>	<b>(\$47.06)</b>	<b>-4%</b>	<b>125</b>	<b>101</b>
Multi Family Pod F - Undeveloped - Maint	\$272.38	\$645.97				
Multi Family Pod F - Undeveloped - Debt	\$6,583.47	\$7,704.42				
<b>Total</b>	<b>\$6,855.85</b>	<b>\$8,350.39</b>	<b>(\$1,494.54)</b>	<b>-18%</b>	<b>4</b>	<b>7</b>
Single Family Lots - Maint	\$45.76	\$92.81				
Single Family Lots - Debt	\$1,106.05	\$1,106.94				
<b>Total</b>	<b>\$1,151.81</b>	<b>\$1,199.75</b>	<b>(\$47.94)</b>	<b>-4%</b>	<b>407</b>	<b>407</b>
Sonoma Isles (fka Lakewood) - Maint	\$20.57	\$21.38				
Sonoma Isles (fka Lakewood) - Debt	\$660.36	\$866.43				

**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>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
Total	\$680.93	\$887.81	(\$206.89)	-23%	274	209

**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 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2016B	4.00%	\$655,000	8/1/2021
Water Cntrl and Impr Refunding Bonds - Series 2016A	2.00%-3.625%	\$11,840,000	8/1/2041
Total outstanding		\$12,495,000	

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

Year Ending September 30,	Principal	Interest	Total
2019	\$350,000	\$413,638	\$763,638
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
THEREAFTER	\$10,430,000	\$3,809,031	\$14,239,031
Total	\$12,495,000	\$5,752,371	\$18,247,371

**UNIT 47 - JUPITER ISLES**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	34,810	38,173	38,173	40,569	43,365
31903 Delinquent Taxes - Prior Year	-	-	72	-	-
	34,810	38,173	38,245	40,569	43,365
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(132)	(365)	(365)	(385)	(412)
54903 TAX DISCOUNT	(1,289)	(1,468)	(1,388)	(1,560)	(1,668)
	(1,421)	(1,833)	(1,753)	(1,945)	(2,080)
Other					
36110 INTEREST EARNINGS	1,849	-	2,416	-	-
36132 INTEREST EARNINGS-TAXES	25	-	16	-	-
	1,874	-	2,432	-	-
<b>TOTAL REVENUES</b>	<b>35,263</b>	<b>36,340</b>	<b>38,924</b>	<b>38,624</b>	<b>41,285</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	21,822	24,298	15,594	19,153	19,728
	21,822	24,298	15,594	19,153	19,728
Contractual Services					
53101 ENGINEERING FEES	5,322	1,000	111	1,000	1,000
53109 LEGAL SERVICES	9,947	500	3,503	1,000	1,000
53201 AUDITORS SERVICES	215	276	215	287	287
53409 LANDSCAPE MAINTENANCE	989	1,258	1,230	1,440	1,440
59126 Insurance	1,458	1,526	1,360	1,461	1,548
	17,931	4,560	6,419	5,188	5,275
Utilities					
54301 ELECTRICITY	188	408	291	408	408
	188	408	291	408	408
Supplies & Materials					
54201 POSTAGE	16	-	-	-	-
	16	-	-	-	-
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54608 REPAIR & MAINT - GENERAL	175	4,000	18	4,000	4,000
54610 REPAIR & MAINT-TELEMTRY	-	6,000	485	2,000	2,000
54611 REPAIR & MAINT-ROADS	-	500	-	2,500	2,500
54613 REPAIR & MAINT-CULVERTS	-	-	3,100	-	-
54617 Repairs & Maint - Catch Basins	-	-	14,238	6,000	6,000
	175	11,000	17,841	15,000	15,000
Capital Outlay					

**UNIT 47 - JUPITER ISLES**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 47 - MAINTENANCE FUND					
56304 GIS	635	659	1,102	596	596
	635	659	1,102	596	596
Other					
59110 ADMINISTRAT TRANSFER OUT	173	187	153	171	171
59111 OPERATIONS TRANSFER OUT	108	117	95	108	108
99999 Add'l cash required/(available) for budget	(5,785)	(4,889)	-	(2,000)	-
	(5,504)	(4,585)	248	(1,721)	279
<b>TOTAL EXPENSES</b>	<b>35,263</b>	<b>36,340</b>	<b>41,495</b>	<b>38,624</b>	<b>41,286</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/19	FYE 9/30/18	<u>Incr/(Decr)</u>		FYE 9/30/19	FYE 9/30/18
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$83.82	\$78.87	\$4.95	6%	484	484

**Budget Highlights:**

- > Landscaping maintenance (a/c #53409) contract rebid in Spring 2018.
- > Using excess accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 49 - NPBC BUSINESS PARK**

Fund Name: UNIT 49 - MAINTENANCE FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	63,687	69,264	69,264	69,916	70,788
	63,687	69,264	69,264	69,916	70,788
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(241)	(660)	(665)	(666)	(674)
54903 TAX DISCOUNT	(2,547)	(2,664)	(2,771)	(2,689)	(2,723)
	(2,788)	(3,324)	(3,436)	(3,355)	(3,397)
Other					
32900 PERMIT FEES	1,000	-	500	-	-
36110 INTEREST EARNINGS	707	-	1,054	-	-
36132 INTEREST EARNINGS-TAXES	2	-	5	-	-
	1,709	-	1,559	-	-
<b>TOTAL REVENUES</b>	<b>62,608</b>	<b>65,940</b>	<b>67,387</b>	<b>66,561</b>	<b>67,391</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	24,037	28,297	20,756	27,213	28,029
	24,037	28,297	20,756	27,213	28,029
Contractual Services					
53101 ENGINEERING FEES	68	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	409	509	396	473	473
53403 CHEMICAL WEED CONTROL	5,841	6,016	5,870	6,016	6,016
53405 MOWING SERVICES	2,447	2,546	2,472	2,472	2,472
53407 TRASH DISPOSAL	-	500	-	500	500
53413 PRESERVE/EXOTIC MAINT	12,622	25,000	12,171	25,000	25,000
59126 Insurance	223	257	229	219	233
	21,610	35,828	21,138	35,680	35,694
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,000	-	2,000	2,000
	-	2,000	-	2,000	2,000
Capital Outlay					
56304 GIS	89	107	96	95	95
	89	107	96	95	95
Other					
59110 ADMINISTRAT TRANSFER OUT	1,347	1,458	1,189	1,336	1,336
59111 OPERATIONS TRANSFER OUT	238	258	210	237	237
99999 Add'l cash required/(available) for budget	15,286	(2,008)	-	-	-
	16,871	(292)	1,399	1,573	1,573

**UNIT 49 - NPBC BUSINESS PARK**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 49 - MAINTENANCE FUND					
<b>TOTAL EXPENSES</b>	<b>62,607</b>	<b>65,940</b>	<b>43,389</b>	<b>66,561</b>	<b>67,391</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
Parcels East of Congress - Maint	\$1,419.93	\$1,406.69	\$13.24	1%	40	40
Parcels West of Congress - Maint	\$344.00	\$340.79	\$3.21	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 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	13,028	13,339	13,339	18,164	23,619
	13,028	13,339	13,339	18,164	23,619
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(48)	(127)	(129)	(172)	(224)
54903 TAX DISCOUNT	(436)	(513)	(462)	(699)	(909)
	(484)	(640)	(591)	(871)	(1,133)
Other					
36110 INTEREST EARNINGS	96	-	131	-	-
36132 INTEREST EARNINGS-TAXES	10	-	1	-	-
	106	-	132	-	-
<b>TOTAL REVENUES</b>	<b>12,650</b>	<b>12,699</b>	<b>12,880</b>	<b>17,293</b>	<b>22,486</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	4,703	5,383	5,832	6,237	6,424
	4,703	5,383	5,832	6,237	6,424
Contractual Services					
53101 ENGINEERING FEES	24	500	10,534	8,000	8,000
53102 ENGINEERING-PERMITS	88	-	-	-	-
53109 LEGAL SERVICES	-	500	931	500	500
53201 AUDITORS SERVICES	48	68	53	65	65
59126 Insurance	83	99	88	92	98
	243	1,167	11,606	8,657	8,663
Repairs & Maintenance					
54611 REPAIR & MAINT-ROADS	-	-	-	5,000	5,000
	-	-	-	5,000	5,000
Capital Outlay					
56304 GIS	88	237	95	96	96
	88	237	95	96	96
Other					
59110 ADMINISTRAT TRANSFER OUT	1,208	1,307	1,066	1,198	1,198
59111 OPERATIONS TRANSFER OUT	1,114	1,205	983	1,105	1,105
99999 Add'l cash required/(available) for budget	5,296	3,400	-	(5,000)	-
	7,618	5,912	2,049	(2,697)	2,303
<b>TOTAL EXPENSES</b>	<b>12,652</b>	<b>12,699</b>	<b>19,582</b>	<b>17,293</b>	<b>22,486</b>

FYE 9/30/19	Tax per Assessable Unit		Number of Assessable Units	
	FYE 9/30/18	Incr/(Decr) \$ %	FYE 9/30/19	FYE 9/30/18

**UNIT 51 - FRENCHMAN'S HARBOR**

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
Multi Family Homes - Maint	\$164.69	\$120.94	\$43.75	36%	30	30
Single Family Homes - Maint	\$275.49	\$202.31	\$73.18	36%	48	48

**Budget Highlights:**

- > Using excess 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 Improvement in Unit No. 51, Frenchman's Harbor: Exfiltration Trench.

**UNIT 53 - ARDEN**

Fund Name: UNIT 53 - MAINT FUND	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	14,253	51,659	51,659	57,650	37,080
	14,253	51,659	51,659	57,650	37,080
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(55)	(493)	(515)	(554)	(356)
54903 TAX DISCOUNT	(281)	(1,987)	(41)	(2,217)	(1,426)
	(336)	(2,480)	(556)	(2,771)	(1,782)
Other					
32901 PERMIT FEES	250	-	2,250	-	-
32901 PLAT FEES	250	-	2,250	-	-
36110 INTEREST EARNINGS	77	-	378	-	-
36132 INTEREST EARNINGS-TAXES	-	-	6	-	-
	577	-	4,884	-	-
<b>TOTAL REVENUES</b>	<b>14,494</b>	<b>49,179</b>	<b>55,987</b>	<b>54,879</b>	<b>35,298</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	1,205	8,148	10,983	10,739	11,062
	1,205	8,148	10,983	10,739	11,062
Contractual Services					
53115 FINANCIAL CONS./ADVISOR	146	150	188	150	150
53201 AUDITORS SERVICES	411	566	440	618	618
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
57301 TRUSTEE FEES	700	700	800	800	800
59126 Insurance	104	1,467	1,308	1,596	1,692
	1,361	3,883	2,736	4,164	4,260
Utilities					
54102 MOBILE COMMUNICATIONS	-	-	-	168	168
54301 ELECTRICITY	-	-	-	1,200	1,200
	-	-	-	1,368	1,368
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	5,000	-	5,000	5,000
54610 REPAIR & MAINT-TELEMTRY	-	10,000	268	7,000	7,000
54613 REPAIR & MAINT-CULVERTS	-	10,000	-	10,000	-
	-	25,000	268	22,000	12,000
Capital Outlay					
56304 GIS	-	1,496	1,461	1,428	1,428
	-	1,496	1,461	1,428	1,428
Other					
59110 ADMINISTRAT TRANSFER OUT	3,797	4,111	3,354	3,767	3,767

UNIT 53

ARDEN

**UNIT 53 - ARDEN**

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 53 - MAINT FUND					
59111 OPERATIONS TRANSFER OUT	1,424	1,541	1,257	1,413	1,413
99999 Add'l cash required/(available) for budget	6,706	5,000	-	10,000	-
	11,927	10,652	4,611	15,180	5,180
<b>TOTAL EXPENSES</b>	<b>14,493</b>	<b>49,179</b>	<b>20,059</b>	<b>54,879</b>	<b>35,298</b>

Fund Name:	Actual FY 2017	Adopted Budget FY 2018	YTD + Enc FY 2018	Proposed Budget FY 2019	Estimated Budget FY 2020
UNIT 53 - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,375,480	1,380,267	1,380,267	1,752,914	1,817,665
	1,375,480	1,380,267	1,380,267	1,752,914	1,817,665
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(5,310)	(13,140)	(13,771)	(16,688)	(17,308)
54903 TAX DISCOUNT	(27,140)	(53,085)	(1,086)	(67,417)	(69,907)
	(32,450)	(66,225)	(14,857)	(84,105)	(87,215)
Other					
36110 INTEREST EARNINGS	14,782	-	26,966	-	-
36132 INTEREST EARNINGS-TAXES	38	-	167	-	-
	14,820	-	27,133	-	-
<b>TOTAL REVENUES</b>	<b>1,357,850</b>	<b>1,314,042</b>	<b>1,392,543</b>	<b>1,668,809</b>	<b>1,730,450</b>

**EXPENSES**

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	-	-	-	405,000	425,000
57201 DEBT SERVICE-INTEREST	1,324,282	1,324,282	1,324,282	1,324,282	1,305,450
	1,324,282	1,324,282	1,324,282	1,729,282	1,730,450
Other					
99999 Add'l cash required/(available) for budget	33,567	(10,240)	-	(60,473)	-
	33,567	(10,240)	-	(60,473)	-
<b>TOTAL EXPENSES</b>	<b>1,357,849</b>	<b>1,314,042</b>	<b>1,324,282</b>	<b>1,668,809</b>	<b>1,730,450</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/19</u>	<u>FYE 9/30/18</u>
			\$	%		
Commercial - Maint	\$79.28					
Commercial - Debt	\$2,410.67					
Total	\$2,489.94				6	0
Lots -SF res - traditional - Maint	\$29.70	\$26.61				
Lots -SF res - traditional - Debt	\$903.01	\$711.04				

**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>9/30/19</u>	<u>9/30/18</u>	<u>\$</u>	<u>%</u>	<u>9/30/19</u>	<u>9/30/18</u>
Total	\$932.71	\$737.66	\$195.05	26%	252	252
Lots -SF res - ZLL - Maint	\$27.92	\$25.02				
Lots -SF res - ZLL - Debt	\$848.97	\$668.49				
Total	\$876.89	\$693.51	\$183.38	26%	213	213
Undeveloped undesignated - Maint	\$65.07	\$57.04				
Undeveloped undesignated - Debt	\$1,978.56	\$1,524.02				
Total	\$2,043.63	\$1,581.06	\$462.57	29%	672	695

**Budget Highlights:**

- > Building a fund balance reserve to help offset the cost of future maintenance repairs and replacements.

**Budget Notes:**

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

**Improvements Maintained:**

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

**Debt Outstanding as of 9/30/18:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2015	4.65%-5.50%	\$24,785,000	8/1/2046

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

Year Ending September 30,	Principal	Interest	Total
2019	\$405,000	\$1,324,282	\$1,729,282
2020	\$425,000	\$1,305,450	\$1,730,450
2021	\$445,000	\$1,285,688	\$1,730,688
2022	\$470,000	\$1,264,995	\$1,734,995
2023	\$490,000	\$1,243,140	\$1,733,140
THEREAFTER	\$22,550,000	\$17,664,660	\$40,214,660
Total	\$24,785,000	\$24,088,215	\$48,873,215

# Assessment Rate Presentation

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

TAX RATE HISTORY

TAX PER ASSESSABLE UNIT

Unit(s)	Description	MAINTENANCE AND DEBT COMBINED TOTAL									
		18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12	10-11	
1	ALL NON EXEMPT PARCELS	\$ 54.16	\$ 57.89	\$ 55.80	\$ 55.20	\$ 56.22	\$ 67.01	\$ 66.98	\$ 70.63	\$ 55.26	
2	ALL NON EXEMPT PARCELS	\$ 31.55	\$ 33.04	\$ 32.05	\$ 31.31	\$ 32.50	\$ 32.48	\$ 32.38	\$ 33.81	\$ 33.87	
2 and 2B	ALL NON EXEMPT PARCELS	\$ 31.55	\$ 33.04	\$ 32.05	\$ 31.31	\$ 32.50	\$ 32.48	\$ 32.38	\$ 33.81	\$ 33.87	
2 and 2A	ALL NON EXEMPT PARCELS	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96	\$ 137.92	\$ 150.87	\$ 158.27	\$ 157.50	
2 and 2A	MFR	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96	\$ 137.92	\$ 150.87	\$ 158.27	\$ 157.50	
2 and 2A	SFC	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86	\$ 137.96	\$ 137.92	\$ 150.87	\$ 158.27	\$ 157.50	
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	\$ 19,327.18	\$ 9,389.27	\$ 7,060.61				\$ 2,029.27			
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	\$ 125.69	\$ 134.04	\$ 131.67							
2, 2A and 2C	Community Only - Biotech A - Rate per Nearest Whole Acre	\$ 11,095.30	\$ 7,904.44	\$ 9,623.35							
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	\$ 125.69	\$ 134.04	\$ 131.67							
2, 2A and 2C	Community Only - Biotech B - Rate per Nearest Whole Acre	\$ 10,879.09	\$ 7,750.40								
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	\$ 125.69	\$ 134.04	\$ 131.67							
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	\$ 12,294.94	\$ 8,759.08	\$ 10,663.84							
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	\$ 125.69									
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	\$ 41,268.02									
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	\$ 125.69	\$ 134.04	\$ 131.67							
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Nearest Whole Acre	\$ 11,222.36	\$ 7,994.96	\$ 9,733.55							
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	\$ 125.69	\$ 134.04	\$ 131.67							
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	\$ 11,558.58	\$ 8,235.23	\$ 9,801.65							
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	\$ 11,558.58	\$ 134.04	\$ 131.67							
2, 2A and 2C	Community Only - Townhome - Residential - Rate per Nearest Whole Acre	\$ 11,558.58	\$ 6,143.05	\$ 7,478.92							
2, 2A and 2C	Community Only - Townhome - Residential - Rate per Actual Acreage	\$ 11,558.58	\$ 6,143.05	\$ 131.67							
2, 2A and 2C	Community Only - Single Family - Residential - Rate per Nearest Whole Acre	\$ 11,558.58	\$ 6,143.05	\$ 4,021.16							
2, 2A and 2C	Community Only - Single Family - Residential - Rate per Actual Acreage	\$ 125.69	\$ 134.04	\$ 131.67							
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	\$ 3,781.19	\$ 2,693.77	\$ 3,279.56							
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	\$ 509.38	\$ 407.38	\$ 464.46							
2, 2A and 2C	Parcel C - Townhome - Residential - Rate per Nearest Whole Acre	\$ 11,687.72	\$ 6,143.05	\$ 7,478.92							
2, 2A and 2C	Parcel C - Townhome - Residential - Rate per Actual Acreage	\$ 1,347.49	\$ 1,004.46	\$ 1,191.38							
2, 2A and 2C	Parcel C - Single Family - Residential - Rate per Nearest Whole Acre	\$ 8,279.66	\$ 3,339.86	\$ 4,021.16							
2, 2A and 2C	Parcel C - Single Family - Residential - Rate per Actual Acreage	\$ 1,237.10	\$ 925.82	\$ 1,316.7							
2, 2A and 2C	Parcel D - Single Family - Residential - Rate per Nearest Whole Acre	\$ 8,279.66	\$ 3,339.86								
2, 2A and 2C	Parcel D - Single Family - Residential - Rate per Actual Acreage	\$ 1,236.16	\$ 925.15	\$ 1,316.7							
2, 2A and 2C	Parcel E - Single Family - Residential - Rate per Nearest Whole Acre	\$ 8,279.66	\$ 3,339.86								
2, 2A and 2C	Parcel E - Single Family - Residential - Rate per Actual Acreage	\$ 1,168.72	\$ 6,143.05	\$ 131.67							
2, 2A and 2C	Parcel F - Townhome - Residential - Rate per Nearest Whole Acre	\$ 1,024.73	\$ 788.78								
2, 2A and 2C	Parcel F - Townhome - Residential - Rate per Actual Acreage	\$ 11,687.72	\$ 6,143.05								
2, 2A and 2C	Parcel G - Single Family - Residential - Rate per Nearest Whole Acre	\$ 1,359.16	\$ 1,012.78								
2, 2A and 2C	Parcel G - Single Family - Residential - Rate per Actual Acreage	\$ 8,279.66	\$ 3,339.86								
3	ALL NON EXEMPT PARCELS	\$ 98.94	\$ 85.89	\$ 83.35	\$ 81.37	\$ 80.73	\$ 85.88	\$ 86.23	\$ 85.62	\$ 83.75	
3 and 3A	PAR A	\$ 75.69	\$ 77.16	\$ 798.66	\$ 783.44	\$ 788.10	\$ 833.30	\$ 843.16	\$ 833.72	\$ 796.15	
3 and 3A	PAR B	\$ 739.44	\$ 740.14	\$ 760.35	\$ 745.84	\$ 750.21	\$ 793.26	\$ 802.62	\$ 793.65	\$ 750.24	
3 and 3A	PAR C	\$ 707.87	\$ 707.90	\$ 726.99	\$ 713.10	\$ 717.22	\$ 758.41	\$ 767.31	\$ 758.76	\$ 732.13	
3 and 3A	PAR D, PLAT 1	\$ 780.19	\$ 781.77	\$ 803.42	\$ 788.11	\$ 792.80	\$ 838.27	\$ 848.19	\$ 838.70	\$ 800.88	
3 and 3A	PAR D, PLAT 2	\$ 709.07	\$ 709.12	\$ 728.26	\$ 714.34	\$ 718.47	\$ 759.73	\$ 768.66	\$ 760.08	\$ 726.02	
3 and 3A	PAR E	\$ 759.57	\$ 760.69	\$ 781.63	\$ 766.72	\$ 771.25	\$ 815.49	\$ 825.13	\$ 815.90	\$ 779.17	
3 and 3A	PAR F	\$ 342.02	\$ 334.19	\$ 340.28	\$ 333.54	\$ 334.81	\$ 354.34	\$ 358.11	\$ 354.33	\$ 339.63	
3 and 3A	PAR G	\$ 831.31	\$ 833.98	\$ 857.46	\$ 841.15	\$ 846.24	\$ 894.74	\$ 905.37	\$ 895.21	\$ 885.70	
3 and 3A	PAR H	\$ 860.81	\$ 864.12	\$ 888.64	\$ 871.76	\$ 877.08	\$ 927.31	\$ 938.37	\$ 927.82	\$ 885.75	
3 and 3A	PAR J	\$ 528.87	\$ 525.05	\$ 537.79	\$ 527.39	\$ 530.11	\$ 560.70	\$ 567.09	\$ 560.88	\$ 536.33	
3 and 3A	APTS & COMMERCIAL	\$ 4,879.84	\$ 4,969.42	\$ 5,136.71	\$ 5,041.20	\$ 5,077.98	\$ 5,366.05	\$ 5,433.59	\$ 5,370.61	\$ 5,116.49	
4	ALL NON EXEMPT PARCELS	\$ 48.07	\$ 51.98	\$ 34.59	\$ 34.37	\$ 33.98	\$ 35.13	\$ 35.17	\$ 37.94	\$ 38.00	
5	ALL NON EXEMPT PARCELS	\$ 15.68	\$ 17.46	\$ 17.28	\$ 17.17	\$ 22.97	\$ 22.94	\$ 22.94	\$ 20.84	\$ 21.01	
5 and 5E	ALL NON EXEMPT PARCELS	\$ 15.68	\$ 17.46	\$ 17.28	\$ 17.17	\$ 22.97	\$ 22.94	\$ 22.94	\$ 20.84	\$ 21.01	
5 and 5A	GOLF COURSE	\$ 207.50	\$ 215.55	\$ 229.80	\$ 230.24	\$ 229.96	\$ 450.16	\$ 484.04	\$ 479.40	\$ 478.83	
5 and 5A	INDUSTRIAL	\$ 1,253.61	\$ 1,295.88	\$ 1,388.81	\$ 1,392.26	\$ 1,358.84	\$ 2,780.06	\$ 2,998.68	\$ 2,980.16	\$ 2,975.64	
5 and 5A	Emerald Dunes Condos	\$ 89.46	\$ 93.66	\$ 99.03	\$ 99.13	\$ 102.59	\$ 187.27	\$ 200.30	\$ 197.22	\$ 197.11	
5 and 5A	Business Park Vista Center	\$ 188.63	\$ 196.06	\$ 208.89	\$ 209.28	\$ 209.60	\$ 408.12	\$ 438.67	\$ 434.28	\$ 433.78	
5 and 5A	Ventura Greens at Emerald Dunes	\$ 192.53	\$ 200.09	\$ 213.21	\$ 213.61	\$ 213.81	\$ 416.81	\$ 448.05	\$ 443.60	\$ 443.10	
5 and 5A	Links at Emerald Dunes	\$ 116.05	\$ 121.12	\$ 128.49	\$ 128.66	\$ 131.28	\$ 246.49	\$ 264.22	\$ 260.78	\$ 260.58	
5 and 5A	Villas at Emerald Dunes	\$ 103.14	\$ 107.78	\$ 114.18	\$ 114.32	\$ 117.35	\$ 217.74	\$ 233.19	\$ 229.92	\$ 229.76	
5 and 5A	Vista Center Condos	\$ 428.32	\$ 443.60	\$ 474.46	\$ 475.53	\$ 468.26	\$ 941.98	\$ 1,014.85	\$ 1,007.28	\$ 1,005.89	
5 and 5B	RESIDENTIAL	\$ 417.97	\$ 419.25	\$ 409.00	\$ 408.84	\$ 468.94	\$ 458.13	\$ 458.13	\$ 460.16	\$ 430.14	
5 and 5B	COMMERCIAL	\$ 2,940.91	\$ 2,939.05	\$ 2,865.65	\$ 2,865.14	\$ 3,268.81	\$ 3,190.33	\$ 3,190.33	\$ 3,218.28	\$ 2,998.75	

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

TAX RATE HISTORY

TAX PER ASSESSABLE UNIT

Unit(s)	Description	MAINTENANCE AND DEBT COMBINED TOTAL									
		18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12	10-11	
5 and 5B	Mezzano Condo	\$ 129.44	\$ 131.08	\$ 128.04	\$ 127.93	\$ 149.20	\$ 146.12	\$ 146.12	\$ 145.18	\$ 136.81	
5 and 5C	RESIDENTIAL	\$ 49.29	\$ 105.16	\$ 243.78	\$ 382.67	\$ 330.40	\$ 306.70	\$ 306.70	\$ 298.72	\$ 296.88	
5 and 5D	COMMERCIAL/AC	\$ 340.68	\$ 346.98	\$ 346.75	\$ 348.53	\$ 363.00	\$ 363.00	\$ 363.00	\$ 368.23	\$ 356.51	
5 and 5E	San Michele Condo	\$ 38.43	\$ 40.53	\$ 40.35	\$ 40.36	\$ 46.78	\$ 46.74	\$ 46.74	\$ 45.16	\$ 44.49	
5 and 5D	RESIDENTIAL	\$ 503.54	\$ 512.09	\$ 511.84	\$ 514.57	\$ 514.55	\$ 514.49	\$ 514.49	\$ 522.98	\$ 505.97	
7	ALL NON EXEMPT PARCELS	\$ 36.78	\$ 39.97	\$ 39.22	\$ 38.77	\$ 44.89	\$ 44.82	\$ 44.82	\$ 35.30	\$ 34.53	
9	ALL NON EXEMPT PARCELS	\$ 56.01	\$ 59.66	\$ 59.64	\$ 59.33	\$ 68.47	\$ 71.22	\$ 61.18	\$ 55.78	\$ 54.51	
9 and 28	ALL NON EXEMPT PARCELS	\$ 56.01	\$ 59.66	\$ 59.64	\$ 59.33	\$ 68.47	\$ 71.22	\$ 61.18	\$ 55.78	\$ 54.51	
9, 9A and 9B	RESIDENTIAL/AC	\$ 3,206.31	\$ 3,221.60	\$ 3,140.08	\$ 3,136.80	\$ 3,222.84	\$ 3,225.84	\$ 3,355.75	\$ 3,408.85	\$ 3,370.64	
9, 9A and 9B	GOLF COURSE/AC	\$ 1,000.19	\$ 1,003.74	\$ 981.63	\$ 978.46	\$ 1,044.62	\$ 1,049.98	\$ 1,093.47	\$ 1,107.36	\$ 1,088.79	
9, 9A and 9B	COMMERCIAL/AC	\$ 10,129.57	\$ 10,193.87	\$ 9,918.09	\$ 9,905.34	\$ 10,730.25	\$ 10,730.24	\$ 11,137.76	\$ 11,317.73	\$ 11,240.15	
11	ALL NON EXEMPT PARCELS	\$ 407.02	\$ 408.54	\$ 373.31	\$ 372.92	\$ 374.99	\$ 374.90	\$ 374.97	\$ 390.65	\$ 382.36	
11 and 11A	ALL NON EXEMPT PARCELS	\$ 407.02	\$ 408.54	\$ 373.31	\$ 372.92	\$ 374.99	\$ 374.90	\$ 374.97	\$ 390.65	\$ 382.36	
12	ALL NON EXEMPT PARCELS	\$ 25.45	\$ 26.28	\$ 25.41	\$ 24.83	\$ 29.42	\$ 37.40	\$ 37.46	\$ 39.51	\$ 42.58	
12 and 31	GOLF COURSE - 12/28/31	\$ 408.41	\$ 661.42	\$ 857.41	\$ 888.27	\$ 904.62	\$ 1,018.36	\$ 1,018.40	\$ 998.98	\$ 988.12	
12 and 31	RESIDENTIAL - 12/28/31	\$ 610.52	\$ 996.63	\$ 1,296.50	\$ 1,356.15	\$ 1,378.88	\$ 1,541.34	\$ 1,541.34	\$ 1,510.49	\$ 1,492.19	
12 and 12A	ALL NON EXEMPT PARCELS	\$ 189.04	\$ 183.19	\$ 182.14	\$ 177.89	\$ 173.74	\$ 181.42	\$ 182.61	\$ 186.86	\$ 183.60	
14	A	\$ 647.93	\$ 613.25	\$ 576.21	\$ 562.88	\$ 465.19	\$ 446.30	\$ 462.53	\$ 462.83	\$ 463.11	
14	B	\$ 357.75	\$ 338.60	\$ 317.86	\$ 310.51	\$ 259.19	\$ 250.04	\$ 258.69	\$ 258.96	\$ 259.24	
15	C	\$ 131.62	\$ 115.53	\$ 102.27	\$ 88.80	\$ 86.67	\$ 86.67	\$ 86.67	\$ 82.60	\$ 69.40	
16	ALL NON EXEMPT PARCELS	\$ 1,602.94	\$ 1,682.76	\$ 1,668.29	\$ 1,662.10	\$ 1,576.11	\$ 1,576.09	\$ 1,576.09	\$ 1,538.45	\$ 1,490.92	
18	APARTMENTS	\$ 2,378.73	\$ 3,142.50	\$ 2,610.94	\$ 2,774.05	\$ 2,748.93	\$ 6,331.86	\$ 6,331.86	\$ 6,447.73	\$ 6,460.20	
18	COMMERCIAL	\$ 5,329.17	\$ 7,040.28	\$ 5,849.40	\$ 5,179.03	\$ 5,124.40	\$ 6,147.92	\$ 14,366.90	\$ 14,629.71	\$ 14,657.67	
18	GOLF COURSE	\$ 572.95	\$ 756.91	\$ 628.88	\$ 668.17	\$ 654.25	\$ 656.76	\$ 1,400.56	\$ 1,517.79	\$ 1,520.93	
18	PSO	\$ 1,569.66	\$ 2,073.65	\$ 1,722.89	\$ 1,830.52	\$ 1,814.92	\$ 1,816.86	\$ 4,025.65	\$ 4,099.35	\$ 4,107.37	
18	ERU	\$ 622.50	\$ 822.37	\$ 683.27	\$ 725.95	\$ 723.23	\$ 725.71	\$ 1,591.55	\$ 1,620.72	\$ 1,624.06	
19	Non-condo Parcels	\$ 1,783.03	\$ 1,736.12	\$ 1,685.31	\$ 1,645.42	\$ 1,614.41	\$ 1,614.39	\$ 1,614.39	\$ 1,577.72	\$ 1,515.42	
19 and 19A	52434205250010000	\$ 12,072.38	\$ 11,977.57	\$ 11,649.97	\$ 11,738.92	\$ 11,628.14	\$ 11,628.87	\$ 11,628.80	\$ 13,480.61	\$ 13,212.65	
19 and 19A	52434205260270051	\$ 4,039.08	\$ 4,009.51	\$ 3,900.06	\$ 3,933.28	\$ 3,897.18	\$ 3,897.12	\$ 3,897.40	\$ 4,537.22	\$ 4,449.06	
19 and 19A	52434205260270052	\$ 2,039.96	\$ 2,027.94	\$ 1,972.88	\$ 1,994.37	\$ 1,977.44	\$ 1,977.44	\$ 1,977.56	\$ 2,328.26	\$ 2,288.74	
19 and 19A	52434205260270062	\$ 2,144.43	\$ 2,146.61	\$ 2,089.82	\$ 2,136.27	\$ 2,125.02	\$ 2,125.02	\$ 2,633.44	\$ 2,598.97	\$ 2,598.97	
19 and 19A	52434205260270063	\$ 6,056.33	\$ 6,011.66	\$ 5,847.53	\$ 5,896.81	\$ 5,842.53	\$ 5,842.44	\$ 5,842.86	\$ 6,799.13	\$ 6,666.71	
19 and 19A	52434205260270064	\$ 6,096.88	\$ 6,057.71	\$ 5,892.91	\$ 5,951.88	\$ 5,899.82	\$ 5,899.73	\$ 5,900.17	\$ 6,917.58	\$ 6,788.28	
19 and 19A	52434205260270065	\$ 2,071.78	\$ 2,064.09	\$ 2,037.60	\$ 2,037.60	\$ 2,022.41	\$ 2,022.55	\$ 2,421.22	\$ 2,381.16	\$ 2,291.15	
19 and 19A	52434205260270066	\$ 2,041.76	\$ 2,029.99	\$ 1,974.90	\$ 1,996.82	\$ 1,979.98	\$ 1,979.95	\$ 1,980.11	\$ 2,333.52	\$ 2,291.15	
19 and 19A	52434205260270068	\$ 2,040.34	\$ 2,028.38	\$ 1,973.31	\$ 1,994.89	\$ 1,977.98	\$ 1,977.95	\$ 1,978.11	\$ 2,329.38	\$ 2,286.90	
19 and 19A	52434205260270069	\$ 2,059.40	\$ 2,050.03	\$ 1,994.64	\$ 2,020.77	\$ 2,004.91	\$ 2,004.88	\$ 2,005.04	\$ 2,385.04	\$ 2,344.03	
19 and 19A	2979 PGA CONDO	\$ 1,406.56	\$ 1,404.87	\$ 1,367.40	\$ 1,392.85	\$ 1,384.11	\$ 1,384.09	\$ 1,384.22	\$ 5,064.74	\$ 4,990.49	
19 and 19A	52434205270270042	\$ 4,119.72	\$ 4,101.10	\$ 3,990.31	\$ 4,042.80	\$ 4,011.11	\$ 4,011.05	\$ 4,011.38	\$ 4,772.77	\$ 4,690.81	
19 and 19A	52434206000001100	\$ 10,373.34	\$ 10,336.85	\$ 10,058.67	\$ 10,207.57	\$ 10,132.41	\$ 10,132.25	\$ 10,133.13	\$ 12,148.24	\$ 11,949.05	
19 and 19A	52434206000003040	\$ 10,145.46	\$ 10,078.02	\$ 9,803.61	\$ 9,898.07	\$ 9,810.42	\$ 9,810.28	\$ 9,811.02	\$ 11,482.56	\$ 11,266.81	
19 and 19A	52434206000003080	#VALUE!	\$ 10,559.85	\$ 10,278.42	\$ 10,474.23	\$ 10,409.82	\$ 10,409.66	\$ 10,410.65	\$ 12,721.77	\$ 12,537.70	
19 and 19A	52434206000003120	#VALUE!	\$ 2,039.74	\$ 1,984.51	\$ 2,008.48	\$ 1,992.11	\$ 1,992.08	\$ 1,992.24	\$ 2,358.59	\$ 2,316.88	
19 and 19A	524342060300010000	\$ 6,173.87	\$ 6,145.16	\$ 5,979.09	\$ 6,056.45	\$ 6,008.60	\$ 6,008.52	\$ 6,009.01	\$ 7,142.49	\$ 7,019.11	
19 and 19A	524342060300030000	\$ 6,182.57	\$ 6,155.04	\$ 5,988.82	\$ 6,068.26	\$ 6,020.89	\$ 6,020.80	\$ 6,021.30	\$ 7,167.89	\$ 7,045.19	
19 and 19A	5243420605000000000	\$ 48,749.40	\$ 48,721.68	\$ 47,424.98	\$ 48,356.47	\$ 48,067.51	\$ 48,066.51	\$ 48,071.14	\$ 58,896.57	\$ 58,059.79	
19 and 19A	524342060700010010	\$ 12,761.54	\$ 12,760.32	\$ 12,421.32	\$ 12,674.90	\$ 12,601.88	\$ 12,601.69	\$ 12,602.92	\$ 15,493.74	\$ 15,278.85	
19 and 19A	524342060700010010	\$ 4,015.74	\$ 3,983.00	\$ 3,873.94	\$ 3,901.58	\$ 3,864.20	\$ 3,864.14	\$ 3,864.41	\$ 4,469.04	\$ 4,379.07	
19 and 19A	524342060700010020	\$ 6,126.88	\$ 6,091.79	\$ 5,926.49	\$ 5,992.63	\$ 5,942.12	\$ 5,942.12	\$ 5,942.58	\$ 7,005.22	\$ 6,878.23	
19 and 19A	524342060800010000	\$ 4,010.37	\$ 3,976.90	\$ 3,867.93	\$ 3,894.29	\$ 3,856.61	\$ 3,856.56	\$ 3,856.82	\$ 4,453.35	\$ 4,362.97	
19 and 19A	524342061200010020	\$ 19,507.21	\$ 19,554.95	\$ 23,111.26	\$ 23,648.48	\$ 23,531.19	\$ 23,530.83	\$ 23,533.27	\$ 29,289.52	\$ 28,918.89	
19 and 19A	524342061200020000	\$ 17,371.35	\$ 17,418.08	\$ 16,960.18	\$ 17,383.33	\$ 17,305.47	\$ 17,305.19	\$ 17,307.05	\$ 21,698.15	\$ 21,439.06	
19 and 19A	524342061200030000	\$ 2,169.71	\$ 2,175.32	\$ 2,118.11	\$ 2,170.60	\$ 2,160.77	\$ 2,160.74	\$ 2,160.97	\$ 2,707.28	\$ 2,674.76	
19 and 19A	524342061400100000	\$ 95,973.66	\$ 94,843.83	\$ 92,211.74	\$ 92,312.86	\$ 91,264.79	\$ 91,268.64	\$ 102,445.51	\$ 100,055.59	\$ 98,564.50	
19 and 19A	2701 PGA Blvd Condominium	\$ 505.35	\$ 501.71	\$ 488.03	\$ 492.29	\$ 492.11	\$ 494.23	\$ 494.50	\$ 575.34	\$ 564.50	
19 and 19A	Harbour Oaks (317 Units)	\$ 236.95	\$ 233.69	\$ 227.16	\$ 226.64	\$ 228.87	\$ 231.35	\$ 231.65	\$ 254.95	\$ 248.97	
19 and 19A	San Matera Condos - 710 sq ft	\$ 115.63	\$ 114.22	\$ 111.04	\$ 111.10	\$ 115.23	\$ 117.88	\$ 118.19	\$ 131.49	\$ 128.86	
19 and 19A	San Matera Condos - 783-816 sq ft	\$ 117.04	\$ 115.83	\$ 112.63	\$ 113.02	\$ 117.22	\$ 119.87	\$ 120.19	\$ 136.62	\$ 133.10	
19 and 19A	San Matera Condos - 896 sq ft	\$ 118.28	\$ 117.23	\$ 114.01	\$ 114.70	\$ 118.97	\$ 121.62	\$ 121.93	\$ 139.24	\$ 136.80	
19 and 19A	San Matera Condos - 999-1016 sq ft	\$ 119.90	\$ 119.08	\$ 115.83	\$ 116.91	\$ 121.26	\$ 123.91	\$ 124.23	\$ 143.98	\$ 141.66	



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

TAX RATE HISTORY

TAX PER ASSESSABLE UNIT

		MAINTENANCE AND DEBT COMBINED TOTAL									
Unit(s)	Description	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12	10-11	
19 and 19A	San Matera Condos - 1081 sq ft	\$ 120.92	\$ 120.23	\$ 116.96	\$ 118.28	\$ 122.70	\$ 125.35	\$ 125.67	\$ 146.94	\$ 144.71	
19 and 19A	San Matera Condos - 1203 sq ft	\$ 122.65	\$ 122.20	\$ 118.91	\$ 120.64	\$ 125.15	\$ 127.80	\$ 128.13	\$ 152.02	\$ 149.92	
19 and 19A	San Matera Condos - 1288-1331 sq ft	\$ 124.26	\$ 124.02	\$ 120.70	\$ 122.82	\$ 127.42	\$ 130.07	\$ 130.39	\$ 156.71	\$ 154.73	
19 and 19A	San Matera Condos - 1370 sq ft	\$ 125.03	\$ 124.91	\$ 121.57	\$ 123.88	\$ 128.52	\$ 131.17	\$ 131.49	\$ 158.97	\$ 157.06	
19 and 19A	San Matera Condos - 1778-1730 sq ft	\$ 130.03	\$ 130.58	\$ 127.16	\$ 130.66	\$ 135.57	\$ 138.22	\$ 138.54	\$ 173.56	\$ 172.03	
19 and 19A	San Matera Condos - 1818-1832 sq ft	\$ 131.52	\$ 132.27	\$ 128.83	\$ 132.68	\$ 137.68	\$ 140.33	\$ 140.65	\$ 177.91	\$ 176.49	
19 and 19A	52434206230010000	\$ 134.99	\$ 133.17	\$ 130.07	\$ 131.51	\$ 134.06	\$ 134.04	\$ 130.15	\$ 153.23	\$ 150.82	
19 and 19A	52434206230020000	\$ 605.09	\$ 601.57	\$ 585.24	\$ 591.68	\$ 586.67	\$ 586.67	\$ 586.72	\$ 691.12	\$ 678.54	
19 and 19A	52434206230020010	\$ 1629.93	\$ 1620.44	\$ 1576.45	\$ 1593.80	\$ 1580.32	\$ 1580.42	\$ 1580.42	\$ 1861.67	\$ 1827.78	
19 and 19A	52434206230020020	\$ 1218.66	\$ 1211.57	\$ 1178.68	\$ 1191.65	\$ 1181.58	\$ 1181.56	\$ 1181.65	\$ 1391.94	\$ 1366.59	
19 and 19A	52434206230030000	\$ 1658.33	\$ 1648.68	\$ 1603.92	\$ 1621.58	\$ 1607.86	\$ 1607.84	\$ 1607.96	\$ 1894.11	\$ 1859.63	
19 and 19A	52434206230030010	\$ 2367.07	\$ 2353.28	\$ 2289.41	\$ 2314.60	\$ 2295.02	\$ 2295.02	\$ 2295.16	\$ 2703.62	\$ 2654.40	
19 and 19A	52434206230040000	\$ 1584.93	\$ 1575.70	\$ 1532.93	\$ 1549.80	\$ 1536.69	\$ 1536.67	\$ 1536.79	\$ 1810.28	\$ 1777.32	
19 and 19A	52434206230050000	\$ 911.60	\$ 906.30	\$ 881.69	\$ 891.39	\$ 883.86	\$ 883.84	\$ 883.92	\$ 1041.21	\$ 1022.26	
19 and 19A	52434206230060000	\$ 135.36	\$ 134.58	\$ 130.93	\$ 132.36	\$ 131.25	\$ 131.25	\$ 131.26	\$ 154.61	\$ 151.79	
19 and 19A	52434206230060010	\$ 789.70	\$ 785.08	\$ 763.79	\$ 772.20	\$ 765.65	\$ 765.64	\$ 765.68	\$ 901.96	\$ 885.56	
19 and 19A	52434206280010000	\$ 12,620.02									
20	Landmark at the Gardens Condos	\$ 60.37	\$ 59.88	\$ 58.23	\$ 58.62	\$ 63.62	\$ 66.37	\$ 66.68	\$ 75.86	\$ 74.77	
20	A	\$ 239.90	\$ 216.43	\$ 203.60	\$ 205.68	\$ 204.42	\$ 157.59	\$ 157.59	\$ 154.35	\$ 154.43	
20	B	\$ 179.93	\$ 162.32	\$ 152.70	\$ 154.26	\$ 154.75	\$ 120.34	\$ 120.42	\$ 118.05	\$ 118.18	
20	C	\$ 119.95	\$ 108.22	\$ 101.80	\$ 102.84	\$ 105.08	\$ 83.08	\$ 83.24	\$ 81.74	\$ 81.92	
20	D	\$ 59.98	\$ 54.11	\$ 50.90	\$ 51.42	\$ 55.41	\$ 45.83	\$ 46.07	\$ 45.43	\$ 45.67	
21	ALL NON EXEMPT PARCELS	\$ 1,522.62	\$ 1,304.82	\$ 1,151.81	\$ 1,123.95	\$ 1,097.57	\$ 1,139.91	\$ 1,139.91	\$ 1,140.52	\$ 1,140.93	
23	ALL NON EXEMPT PARCELS	\$ 247.98	\$ 243.16	\$ 224.11	\$ 218.88	\$ 213.68	\$ 210.07	\$ 201.69	\$ 197.62	\$ 194.00	
24 and 24A	ALL NON EXEMPT PARCELS	\$ 477.35	\$ 503.96	\$ 488.10	\$ 486.39	\$ 491.34	\$ 557.64	\$ 557.64	\$ 1,178.92	\$ 1,216.67	
27B	Condo units	\$ 688.64	\$ 749.67	\$ 562.19	\$ 558.20	\$ 551.24	\$ 542.69	\$ 546.89	\$ 589.92	\$ 578.85	
27B	Condo sites	\$ 15,127.96	\$ 14,801.61	\$ 14,461.91	\$ 14,461.91	\$ 14,461.91	\$ 14,567.39	\$ 14,567.39	\$ 15,726.53	\$ 15,365.00	
27B	Townhomes	\$ 669.19	\$ 719.86	\$ 566.52	\$ 564.79	\$ 560.14	\$ 548.17	\$ 559.50	\$ 609.94	\$ 597.18	
27B	Single Family - 40 ft lots	\$ 1,046.98	\$ 1,126.25	\$ 886.35	\$ 883.64	\$ 873.11	\$ 852.81	\$ 870.34	\$ 949.13	\$ 929.01	
27B	Single Family - 50 ft lots	\$ 1,308.73	\$ 1,407.81	\$ 1,107.94	\$ 1,104.56	\$ 1,089.96	\$ 1,063.86	\$ 1,085.70	\$ 1,184.13	\$ 1,158.91	
27B	Single Family - Preserve lots	\$ 1,570.53	\$ 1,689.44	\$ 1,329.57	\$ 1,325.52	\$ 1,306.85	\$ 1,274.97	\$ 1,301.11	\$ 1,419.18	\$ 1,388.86	
27B	COMMERCIAL	\$ 2,834.59	\$ 3,105.29	\$ 2,268.57	\$ 2,247.32	\$ 2,196.46	\$ 2,160.81	\$ 2,160.82	\$ 2,317.85	\$ 2,263.27	
29	ALL NON EXEMPT PARCELS	\$ 290.27	\$ 289.22	\$ 284.94	\$ 278.86	\$ 277.95	\$ 280.89	\$ 498.24	\$ 528.13	\$ 544.42	
31	COMMERCIAL	\$ 4,008.91	\$ 6,648.82	\$ 8,709.50	\$ 9,122.17	\$ 9,252.18	\$ 10,372.38	\$ 10,372.38	\$ 10,145.84	\$ 9,998.90	
31	GOLF COURSE 28/31	\$ 382.96	\$ 635.14	\$ 832.00	\$ 863.44	\$ 880.94	\$ 989.53	\$ 989.83	\$ 968.59	\$ 954.95	
31	RESIDENTIAL 28/31	\$ 585.07	\$ 970.35	\$ 1,271.09	\$ 1,331.32	\$ 1,332.15	\$ 1,512.51	\$ 1,512.77	\$ 1,480.10	\$ 1,459.02	
32	ALL NON EXEMPT PARCELS	\$ 261.54	\$ 257.36	\$ 204.90	\$ 200.12	\$ 201.10	\$ 201.08	\$ 201.10	\$ 213.09	\$ 193.15	
32 and 32A	ALL NON EXEMPT PARCELS	\$ 438.14	\$ 415.81	\$ 552.35	\$ 539.38	\$ 540.26	\$ 574.31	\$ 574.48	\$ 604.29	\$ 611.43	
33	ALL NON EXEMPT PARCELS	\$ 175.31	\$ 176.50	\$ 168.27	\$ 164.64	\$ 160.74	\$ 160.74	\$ 162.40	\$ 373.35	\$ 406.60	
34	PER CONDO	\$ 843.35	\$ 825.54	\$ 818.80	\$ 817.09	\$ 709.46	\$ 599.21	\$ 576.20	\$ 502.87	\$ 532.33	
34	SINGLE FAM	\$ 1,869.44	\$ 1,829.96	\$ 1,815.01	\$ 1,811.23	\$ 1,565.66	\$ 1,317.83	\$ 1,266.44	\$ 1,103.62	\$ 1,169.55	
36	PER ACRE									\$ 31.76	
36	Per condo w/o landscape benefit									\$ 11.73	
36	PER CONDO									\$ 79.36	
36	Drainage - per acre									\$ 3,327.11	
36	Landscape - per acre									\$ 2,107.91	
36	Per condo - "1420 Cypress Dr Condos"									\$ 252.83	
38	ALL NON EXEMPT PARCELS	\$ 763.63	\$ 506.22	\$ 506.13	\$ 494.61	\$ 494.59	\$ 494.57	\$ 494.57	\$ 520.01	\$ 520.01	
41	ALL NON EXEMPT PARCELS	\$ 108.07	\$ 136.41	\$ 149.88	\$ 146.74	\$ 145.88	\$ 145.86	\$ 157.06	\$ 183.84	\$ 184.65	
41	ALL NON EXEMPT PARCELS - No Debt	\$ 108.07	\$ 136.41	\$ 149.88	\$ 146.74	\$ 145.88	\$ 145.86	\$ 157.06	\$ 1,103.18	\$ 1,125.44	
43	ALL NON EXEMPT PARCELS	\$ 4,276.96	\$ 4,757.89	\$ 4,707.85	\$ 4,634.71	\$ 4,602.38	\$ 4,544.49	\$ 4,544.49	\$ 4,418.20	\$ 4,230.63	
43	SINGLE FAM	\$ 4,022.57	\$ 4,763.57	\$ 4,170.10	\$ 4,050.67	\$ 3,982.17	\$ 3,859.64	\$ 3,908.15	\$ 3,737.33	\$ 3,400.49	
43	MULTI FAM	\$ 3,239.42	\$ 3,609.55	\$ 3,560.55	\$ 3,504.13	\$ 3,480.26	\$ 3,435.99	\$ 3,437.54	\$ 3,340.88	\$ 3,195.57	
43	SINGLE FAM OTHER	\$ 1,635.75	\$ 1,822.64	\$ 1,797.91	\$ 1,769.41	\$ 1,760.20	\$ 1,739.11	\$ 1,739.81	\$ 1,691.11	\$ 1,617.91	
43	GOLF/PRIVATE	\$ 8,545.30	\$ 9,705.15	\$ 9,226.05	\$ 9,045.08	\$ 8,948.30	\$ 8,782.82	\$ 8,815.88	\$ 8,527.54	\$ 8,041.44	
43	COMMERCIAL	\$ 554.75	\$ 618.14	\$ 609.74	\$ 600.08	\$ 600.75	\$ 595.52	\$ 596.05	\$ 579.68	\$ 555.04	
43	CONDO	\$ 1,573.48	\$ 1,655.62	\$ 1,652.92	\$ 1,639.74	\$ 1,657.96	\$ 1,660.51	\$ 1,978.21	\$ 2,011.81	\$ 2,012.03	
44	GOLF COURSE	\$ 2,077.94	\$ 2,186.41	\$ 2,182.85	\$ 2,183.19	\$ 2,036.34	\$ 2,038.81	\$ 2,005.82	\$ 2,006.33	\$ 2,006.54	
44	RES COTTAGES	\$ 6,818.00	\$ 7,173.92	\$ 7,162.21	\$ 7,163.36	\$ 7,223.61	\$ 7,225.19	\$ 8,333.38	\$ 8,334.80	\$ 8,334.77	
44	SINGLE FAM RES	\$ 10,227.00	\$ 10,760.88	\$ 10,743.32	\$ 10,745.05	\$ 10,832.55	\$ 10,833.51	\$ 12,495.63	\$ 12,497.64	\$ 12,497.45	
44	SINGLE FAM RES - 1 1/2 LOT	\$ 13,636.00	\$ 14,347.84	\$ 14,324.42	\$ 14,326.72	\$ 14,441.48	\$ 14,441.81	\$ 16,657.87	\$ 16,660.48	\$ 16,660.13	
44	SINGLE FAM RES - DBL LOT	\$ 1,506.04	\$ 1,464.87	\$ 1,292.15	\$ 1,308.14	\$ 1,382.00	\$ 1,381.98	\$ 1,330.88	\$ 1,273.17	\$ 1,260.55	
45	ALL NON EXEMPT PARCELS	\$ 680.93	\$ 887.81	\$ 1,630.69	\$ 1,141.46						
46	Sonoma Isles (fka Lakewood)										



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

TAX RATE HISTORY

TAX PER ASSESSABLE UNIT

MAINTENANCE ONLY

SRC

Unit(s)	Description	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12	10-11
1	ALL NON EXEMPT PARCELS	54.16	57.89	55.80	55.20	56.22	67.01	66.98	70.63	55.26
2	ALL NON EXEMPT PARCELS	31.55	33.04	32.05	31.31	32.50	32.48	32.38	33.81	33.87
2 and 2A	ALL NON EXEMPT PARCELS	49.97	50.86	49.59	48.75	50.28	51.37	53.42	58.34	58.67
2 and 2A	MFR	49.97	50.86	49.59	48.75	50.28	51.37	53.42	58.34	58.67
2 and 2A	SFC	49.97	50.86	49.59	48.75	50.28	51.37	53.42	58.34	58.67
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	49.97	50.86	49.59	48.75	50.28	51.37	53.42	58.34	58.67
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	432.75	212.60	35.34						
2, 2A and 2C	Community Only - Biotech A - Rate per Nearest Whole Acre	49.97	50.86	49.59						
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	245.28	177.94	48.18						
2, 2A and 2C	Community Only - Biotech B - Rate per Nearest Whole Acre	49.97	50.86							
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	240.50	174.47							
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	49.97	50.86	49.59						
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	271.80	197.18	53.39						
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	49.97								
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	912.29								
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Nearest Whole Acre	49.97	50.86	49.59						
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	248.09	179.98	48.73						
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	49.97	50.86	49.59						
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	311.46	225.95	60.04						
2, 2A and 2C	Community Only - Townhome - Residential - Rate per Nearest Whole Acre	311.46	50.86	49.59						
2, 2A and 2C	Community Only - Townhome - Residential - Rate per Actual Acreage	311.46	138.29	37.44						
2, 2A and 2C	Community Only - Single Family - Residential - Rate per Nearest Whole Acre	311.46	138.29	49.59						
2, 2A and 2C	Community Only - Single Family - Residential - Rate per Actual Acreage	311.46	138.29	20.13						
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	49.97	50.86	49.59						
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	83.59	60.64	16.42						
2, 2A and 2C	Parcel C - Townhome - Residential - Rate per Nearest Whole Acre	58.45	57.01	51.26						
2, 2A and 2C	Parcel C - Townhome - Residential - Rate per Actual Acreage	258.37	138.29	37.44						
2, 2A and 2C	Parcel C - Single Family - Residential - Rate per Nearest Whole Acre	76.98	70.45	54.90						
2, 2A and 2C	Parcel C - Single Family - Residential - Rate per Actual Acreage	183.03	75.19	20.13						
2, 2A and 2C	Parcel D - Single Family - Residential - Rate per Nearest Whole Acre	74.54	68.68	49.59						
2, 2A and 2C	Parcel D - Single Family - Residential - Rate per Actual Acreage	183.03	75.19							
2, 2A and 2C	Parcel E - Single Family - Residential - Rate per Nearest Whole Acre	74.52	68.67	49.59						
2, 2A and 2C	Parcel E - Single Family - Residential - Rate per Actual Acreage	183.03	75.19							
2, 2A and 2C	Parcel F - Townhome - Residential - Rate per Nearest Whole Acre	71.73	66.65	49.59						
2, 2A and 2C	Parcel F - Townhome - Residential - Rate per Actual Acreage	258.37	138.29							
2, 2A and 2C	Parcel G - Single Family - Residential - Rate per Nearest Whole Acre	77.24	70.64							
2, 2A and 2C	Parcel G - Single Family - Residential	183.03	75.19							
3	ALL NON EXEMPT PARCELS	98.94	85.89	83.35	81.37	80.73	85.88	86.23	85.62	83.75
3 and 3A	PAR A	267.54	268.74	285.47	274.21	272.05	335.60	342.81	333.95	296.38
3 and 3A	PAR B	258.51	258.95	274.65	263.88	261.80	322.22	329.07	320.65	282.68
3 and 3A	PAR C	250.64	250.42	265.22	254.89	252.88	310.58	317.10	309.07	277.27
3 and 3A	PAR D, PLAT 1	268.66	269.96	286.82	275.49	273.32	337.26	344.52	335.61	297.79
3 and 3A	PAR D, PLAT 2	250.94	250.74	265.58	255.23	253.22	311.02	317.56	309.51	275.45
3 and 3A	PAR E	263.52	264.38	280.66	269.62	267.49	329.65	336.70	328.04	291.31
3 and 3A	PAR F	159.50	151.57	155.95	150.63	149.45	175.58	178.39	174.82	160.12
3 and 3A	PAR G	281.39	283.77	302.09	290.06	287.77	356.13	363.90	354.37	313.85
3 and 3A	PAR H	288.74	291.74	310.90	298.47	296.12	367.01	375.09	365.19	323.12
3 and 3A	PAR J	206.05	202.05	211.76	203.88	202.27	244.52	249.23	243.38	218.83
3 and 3A	APTS & COMMERCIAL	1,289.99	1,377.64	1,511.25	1,443.69	1,432.32	1,850.04	1,898.87	1,839.99	1,585.86
4	ALL NON EXEMPT PARCELS	48.07	51.98	34.59	34.37	33.98	35.13	35.17	37.94	38.00
5	ALL NON EXEMPT PARCELS	15.68	17.46	17.28	17.17	22.97	22.94	22.94	20.84	21.01
5 and 5E	ALL NON EXEMPT PARCELS	15.68	17.46	17.28	17.17	22.97	22.94	22.94	20.84	21.01
5 and 5A	GOLF COURSE	207.50	215.55	229.80	230.24	229.96	295.70	276.02	266.88	231.07
5 and 5A	INDUSTRIAL	1,253.61	1,295.88	1,388.81	1,392.26	1,358.84	1,783.24	1,656.23	1,608.67	1,376.68
5 and 5A	Emerald Dunes Condos	89.46	93.66	99.03	99.13	102.59	127.86	120.29	115.48	101.81
5 and 5A	Business Park Vista Center	188.63	196.06	208.89	209.28	209.60	268.86	251.12	242.67	210.40

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

TAX RATE HISTORY

TAX PER ASSESSABLE UNIT

MAINTENANCE ONLY

SRC

Unit(s)	Description	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12	10-11
5 and 5A	Ventura Greens at Emerald Dunes	192.53	200.09	213.21	213.61	213.81	274.41	256.27	247.67	214.68
5 and 5A	Links at Emerald Dunes	116.05	121.12	128.49	128.66	131.28	165.67	155.37	149.58	130.93
5 and 5A	Villas at Emerald Dunes	103.14	107.78	114.18	114.32	117.35	147.31	138.34	133.02	116.79
5 and 5A	Vista Center Condos	428.32	443.60	474.46	475.53	488.26	609.71	567.37	550.12	472.90
5 and 5B	RESIDENTIAL	82.30	81.95	80.03	82.16	84.68	64.80	69.14	76.75	52.13
5 and 5B	COMMERCIAL	500.12	486.41	473.58	489.73	326.56	327.59	359.21	427.75	247.52
5 and 5B	Mezzano Condo	34.52	35.70	35.02	35.55	34.78	34.79	36.02	36.66	29.82
5 and 5C	RESIDENTIAL	49.29	105.16	243.78	107.15	55.61	29.79	27.13	25.38	21.01
5 and 5D	COMMERCIAL/AC	59.82	68.88	64.07	65.64	67.06	70.81	73.40	70.15	63.49
5 and 5D	San Michele condo	18.77	21.06	20.56	20.56	26.06	26.29	26.47	24.29	23.98
5 and 5D	RESIDENTIAL	81.94	94.64	87.52	89.93	86.69	92.13	95.87	92.11	82.41
7	ALL NON EXEMPT PARCELS	36.78	39.97	39.22	38.77	44.91	44.89	44.92	35.30	34.53
9	ALL NON EXEMPT PARCELS	56.01	59.66	59.64	59.33	68.47	71.22	61.18	55.78	54.51
9 and 28	ALL NON EXEMPT PARCELS	56.01	59.66	59.64	59.33	68.47	71.22	61.18	55.78	54.51
9, 9A and 9B	RESIDENTIAL/AC	679.84	678.79	625.97	599.26	568.50	522.02	565.00	609.94	506.07
9, 9A and 9B	GOLF COURSE/AC	235.51	234.56	219.81	213.72	217.43	208.25	217.74	228.35	194.68
9, 9A and 9B	COMMERCIAL/AC	2,099.41	2,108.86	1,932.89	1,831.49	1,797.98	1,612.77	1,763.47	1,924.99	1,582.08
11	ALL NON EXEMPT PARCELS	407.02	408.54	373.31	372.92	374.99	374.90	374.97	390.65	342.36
11 and 11A	ALL NON EXEMPT PARCELS	407.02	408.54	373.31	372.92	374.99	374.90	374.97	390.65	342.36
12	ALL NON EXEMPT PARCELS	25.45	26.28	25.41	24.83	29.42	37.40	37.46	39.51	42.58
12 and 31	GOLF COURSE - 12/28/31	408.41	661.42	857.41	888.27	904.62	189.79	226.20	217.83	188.85
12 and 31	RESIDENTIAL - 12/28/31	610.52	996.63	1,296.50	1,356.15	1,378.88	271.04	326.81	312.90	266.82
12 and 12A	ALL NON EXEMPT PARCELS	189.04	183.19	182.14	177.89	173.74	181.42	182.61	186.86	183.60
14	A	647.93	613.25	576.21	562.88	465.19	446.30	462.53	462.83	463.11
14	B	647.93	613.25	576.21	562.88	465.19	446.30	462.53	462.83	463.11
14	C	357.75	338.60	317.86	310.51	259.19	250.04	258.69	258.96	259.24
15	ALL NON EXEMPT PARCELS	131.62	115.53	102.27	88.80	86.67	86.67	86.67	82.60	69.40
16	ALL NON EXEMPT PARCELS	812.73	844.56	844.69	824.84	737.27	882.78	643.02	605.53	561.12
18	APARTMENTS	2,378.73	3,142.50	2,610.94	2,774.05	2,747.46	2,748.93	1,688.20	1,690.10	1,596.46
18	COMMERCIAL	5,329.17	7,040.28	5,849.40	5,179.03	5,124.40	6,147.92	3,822.22	3,826.23	3,613.24
18	GOLF COURSE	572.95	756.91	628.88	668.17	654.25	656.76	378.50	403.00	381.28
18	PSO	1,569.66	2,073.65	1,722.89	1,830.52	1,814.92	1,816.86	1,075.70	1,076.99	1,017.61
18	ERU	622.50	822.37	683.27	725.95	723.23	429.23	429.87	429.87	406.65
19	Non-condo Parcels	842.44	786.36	747.72	705.30	673.78	664.88	668.15	628.60	579.46
19 and 19A	52434205250010000	6,428.84	6,279.01	6,024.43	6,098.20	5,984.36	5,930.26	4,170.16	4,170.16	3,970.86
19 and 19A	52434205260270051	2,157.90	2,109.99	2,024.88	2,053.04	2,015.92	1,998.10	1,539.85	1,394.39	1,329.00
19 and 19A	52434205260270052	1,099.37	1,078.18	1,035.29	1,054.25	1,036.81	1,027.90	778.71	703.12	671.84
19 and 19A	52434205260270064	1,203.84	1,196.85	1,152.23	1,196.15	1,184.42	1,175.51	823.67	733.42	709.40
19 and 19A	52434205260270063	3,234.56	3,162.38	3,034.76	3,076.45	3,020.64	2,993.91	2,308.79	2,090.92	1,992.67
19 and 19A	52434205260270065	3,275.11	3,208.43	3,080.14	3,131.52	3,077.93	3,051.20	2,326.24	2,102.68	2,007.25
19 and 19A	52434205260270067	1,131.19	1,114.33	1,070.92	1,097.48	1,081.78	1,072.87	792.41	712.35	683.28
19 and 19A	52434205260270068	1,101.17	1,080.23	1,037.31	1,056.70	1,039.35	1,030.44	779.49	703.64	672.49
19 and 19A	52434205260270069	1,099.75	1,078.62	1,035.72	1,054.77	1,037.35	1,028.44	778.88	703.23	671.98
19 and 19A	52434205260270041	1,118.81	1,100.27	1,057.05	1,080.65	1,064.28	1,055.37	787.08	708.75	678.83
19 and 19A	2979 PGA CONDO	779.50	771.70	742.34	766.10	757.03	751.08	539.19	1,446.76	1,393.93
19 and 19A	52434205270270042	2,238.54	2,115.13	2,162.56	2,129.85	2,121.03	1,574.55	1,574.55	1,417.78	1,357.99
19 and 19A	52434206000001100	5,670.39	5,588.05	5,370.72	5,506.97	5,429.26	5,384.70	3,968.25	3,565.92	3,421.60
19 and 19A	52434206000003040	5,442.51	5,329.22	5,115.66	5,197.47	5,107.27	5,062.73	3,870.19	3,499.83	3,339.66
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	3,492.19
19 and 19A	52434206000003120	-	1,089.98	1,046.92	1,068.36	1,051.48	1,042.57	783.18	706.13	675.57
19 and 19A	524342060300010000	3,352.10	3,295.88	3,166.32	3,236.09	3,186.71	3,159.99	2,359.38	2,125.01	2,034.93
19 and 19A	524342060300030000	3,360.80	3,305.76	3,176.05	3,247.90	3,199.00	3,172.27	2,363.12	2,127.53	2,038.06
19 and 19A	524342060500000000	27,115.83	26,877.20	25,860.41	26,733.71	26,432.76	26,227.78	18,698.05	16,702.53	16,110.41
19 and 19A	524342060600000000	7,118.00	7,061.76	6,795.78	7,034.18	6,958.10	6,904.63	4,896.82	4,370.02	4,218.64
19 and 19A	52434206070010010	2,134.56	2,083.48	1,998.76	2,021.34	1,982.94	1,965.12	1,387.62	1,387.62	1,320.60
19 and 19A	52434206070010020	1,132.52	1,115.94	1,072.40	1,099.28	1,083.65	1,074.74	792.98	712.73	683.76

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

TAX RATE HISTORY

TAX PER ASSESSABLE UNIT

MAINTENANCE ONLY

SRC

Unit(s)	Description	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12	10-11
19 and 19A	52434206070020000	3,305.11	3,242.51	3,113.72	3,172.27	3,120.32	3,093.59	2,339.15	2,111.38	2,018.04
19 and 19A	52434206080010000	2,129.19	2,077.38	1,992.75	2,014.05	1,975.35	1,957.54	1,527.70	1,386.06	1,318.67
19 and 19A	52434206120010020	11,041.90	11,007.11	12,797.77	13,307.16	13,184.26	13,086.22	9,107.77	8,099.52	7,843.03
19 and 19A	52434206120020000	9,846.63	9,820.00	9,459.46	9,862.37	9,780.43	9,709.11	6,882.27	5,929.95	5,752.85
19 and 19A	52434206120030000	1,229.12	1,225.56	1,180.52	1,230.48	1,220.14	1,211.23	834.55	740.75	718.49
19 and 19A	52434206140010000	49,884.75	48,305.59	46,269.83	46,246.98	45,173.92	44,737.51	36,442.39	33,297.15	31,487.56
19 and 19A	2701 PGA Blvd Condominium	270.20	264.27	253.63	257.26	256.95	256.85	199.36	181.27	173.35
19 and 19A	Harbour Oaks (317 Units)	121.61	117.22	112.18	111.35	113.52	114.91	97.61	90.40	85.89
19 and 19A	San Matera Condos - 710 sq ft	59.97	58.02	55.56	55.47	59.57	61.70	52.25	48.71	46.78
19 and 19A	San Matera Condos - 783-816 sq ft	61.38	59.63	57.15	57.39	61.56	63.69	52.86	49.12	47.29
19 and 19A	San Matera Condos - 896 sq ft	62.62	61.03	58.53	59.07	63.31	65.44	53.39	49.48	47.73
19 and 19A	San Matera Condos - 999-1016 sq ft	64.24	62.88	60.35	61.28	65.60	67.73	54.09	49.95	48.31
19 and 19A	San Matera Condos - 1081 sq ft	65.26	64.03	61.48	62.65	67.04	69.17	54.53	50.25	48.68
19 and 19A	San Matera Condos - 1203 sq ft	66.99	66.00	63.43	65.01	69.49	71.62	55.28	50.75	49.30
19 and 19A	San Matera Condos - 1288-1331 sq ft	68.60	67.82	65.22	67.19	71.76	73.89	55.97	51.22	49.88
19 and 19A	San Matera Condos - 1370 sq ft	69.37	68.71	66.09	68.25	72.86	74.99	56.30	51.44	50.16
19 and 19A	San Matera Condos - 1718-1730 sq ft	74.37	74.38	71.68	75.03	79.91	82.04	58.45	52.89	51.96
19 and 19A	San Matera Condos - 1818-1832 sq ft	75.86	76.07	73.35	77.05	82.02	84.15	59.09	53.32	52.49
19 and 19A	52434206230010000	725.14	711.27	682.99	695.64	684.18	678.31	513.46	463.55	442.98
19 and 19A	52434206230020000	326.23	319.99	307.27	312.96	307.80	305.16	231.00	208.54	199.29
19 and 19A	52434206230020010	878.76	861.95	827.68	843.01	829.12	822.00	622.23	561.75	536.82
19 and 19A	52434206230020020	657.03	644.46	618.84	630.30	619.92	614.60	465.23	420.01	401.37
19 and 19A	52434206230030000	894.07	876.97	842.10	857.70	843.57	836.33	633.07	571.54	546.18
19 and 19A	52434206230030010	1,276.18	1,251.76	1,202.00	1,224.26	1,204.09	1,193.76	903.63	815.80	779.60
19 and 19A	52434206230030020	854.50	838.15	804.83	819.73	806.23	799.31	605.05	546.24	522.00
19 and 19A	52434206230040000	491.48	482.08	462.91	471.48	463.72	459.74	348.01	314.18	300.24
19 and 19A	52434206230050000	72.98	71.59	68.74	70.01	68.86	68.27	51.68	46.65	44.58
19 and 19A	52434206230060000	425.75	417.59	401.01	408.43	401.69	398.25	301.46	272.15	260.09
19 and 19A	52434206280010000	6,976.48								
20	Landmark at the Gardens Condos	32.04	31.27	29.99	30.30	35.29	37.77	31.62	29.72	28.98
20	A	239.90	216.43	203.60	205.68	204.42	157.59	157.59	154.35	154.43
20	B	179.93	162.32	152.70	154.26	154.75	120.34	120.42	118.05	118.18
20	C	119.95	108.22	101.80	102.84	105.08	83.08	83.24	81.74	81.92
20	D	59.98	54.11	50.90	51.42	55.41	45.83	46.07	45.43	45.67
21	ALL NON EXEMPT PARCELS	1,522.62	1,304.82	1,151.81	1,123.95	1,097.57	1,139.91	1,139.91	1,140.52	1,140.93
23	ALL NON EXEMPT PARCELS	247.98	243.16	224.11	218.88	213.68	210.07	201.69	197.62	194.00
24 and 24A	ALL NON EXEMPT PARCELS	477.35	503.96	488.10	486.39	491.34	557.64	557.64	1,178.92	1,008.79
27B	Condo units	279.90	336.43	154.36	144.87	138.35	150.22	125.59	111.62	106.69
27B	Condo sites				3,925.40	3,602.65	3,840.90	3,167.06	2,783.30	2,642.00
27B	Townhomes	226.70	272.49	125.02	117.33	113.15	123.29	103.41	92.14	88.20
27B	Single Family - 40 ft lots	354.69	426.32	195.60	183.57	173.78	188.06	156.77	139.01	132.68
27B	Single Family - 50 ft lots	443.36	532.90	244.50	229.47	215.79	232.93	193.74	171.48	163.50
27B	Single Family - Preserve lots	532.05	639.51	293.41	275.37	257.81	273.82	230.72	203.96	194.32
27B	COMMERCIAL	1,254.11	1,507.38	691.60	649.07	599.90	643.21	531.76	468.38	445.27
29	ALL NON EXEMPT PARCELS	290.27	289.22	284.94	278.86	277.95	280.89	498.24	528.13	544.42
31	COMMERCIAL	4,008.91	6,648.82	8,709.50	9,122.17	9,252.18	1,618.59	2,002.86	1,893.08	1,554.69
31	GOLF COURSE 28/31	382.96	635.14	832.00	863.44	880.94	160.96	197.63	187.44	155.68
31	RESIDENTIAL 28/31	585.07	970.35	1,271.09	1,331.32	1,332.15	242.21	298.24	282.51	233.65
32	ALL NON EXEMPT PARCELS	201.54	257.36	204.90	200.12	201.10	201.08	201.10	213.09	193.15
32 and 32A	ALL NON EXEMPT PARCELS	438.14	415.81	552.35	539.38	540.26	574.31	574.48	604.29	611.43
33	ALL NON EXEMPT PARCELS	175.31	176.50	168.27	164.64	160.76	160.74	162.40	373.35	406.60
34	PER CONDO	843.35	825.54	818.80	817.09	709.46	599.21	576.20	502.87	532.33
34	SINGLE FAM	1,869.44	1,829.96	1,815.01	1,811.23	1,565.66	1,317.83	1,266.44	1,103.62	1,168.55
36	PER ACRE									31.76
36	Per condo w/o landscape benefit									11.73
36	PER CONDO									10.15
36	Drainage - per acre									31.76



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

TAX RATE HISTORY

TAX PER ASSESSABLE UNIT

												DEBT ONLY											
SRC																							
Unit(s)	Description	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12	10-11													
2 and 2A	ALL NON EXEMPT PARCELS	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	\$ 86.55	\$ 97.45	\$ 99.93	\$ 98.83													
2 and 2A	MFR	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	\$ 86.55	\$ 97.45	\$ 99.93	\$ 98.83													
2 and 2A	SFC	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11	\$ 87.68	\$ 86.55	\$ 97.45	\$ 99.93	\$ 98.83													
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	\$ 18,894.43	\$ 9,176.67	\$ 7,025.27				\$ 1,975.85															
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage																						
2, 2A and 2C	Community Only - Biotech A - Rate per Nearest Whole Acre	\$ 10,850.02	\$ 7,726.50	\$ 9,575.17																			
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage																						
2, 2A and 2C	Community Only - Biotech B - Rate per Nearest Whole Acre	\$ 75.72	\$ 83.18	\$ 82.08																			
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage																						
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	\$ 75.72	\$ 83.18	\$ 82.08																			
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	\$ 12,023.14	\$ 8,561.90	\$ 10,610.45																			
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	\$ 75.72																					
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	\$ 40,355.73																					
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Nearest Whole Acre	\$ 75.72	\$ 83.18	\$ 82.08																			
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	\$ 10,974.27	\$ 7,814.98	\$ 9,684.82																			
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	\$ 75.72	\$ 83.18	\$ 82.08																			
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	\$ 11,247.12	\$ 8,009.28	\$ 9,741.61																			
2, 2A and 2C	Community Only - Townhome - Residential - Rate per Nearest Whole Acre	\$ 11,247.12	\$ 83.18	\$ 82.08																			
2, 2A and 2C	Community Only - Townhome - Residential - Rate per Actual Acreage	\$ 11,247.12	\$ 6,004.76	\$ 7,441.48																			
2, 2A and 2C	Community Only - Single Family - Residential - Rate per Nearest Whole Acre	\$ 11,247.12	\$ 6,004.76	\$ 82.08																			
2, 2A and 2C	Community Only - Single Family - Residential - Rate per Actual Acreage	\$ 11,247.12	\$ 6,004.76	\$ 4,001.03																			
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	\$ 75.72	\$ 83.18	\$ 82.08																			
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	\$ 3,697.60	\$ 2,633.13	\$ 3,263.14																			
2, 2A and 2C	Parcel C - Townhome - Residential - Rate per Nearest Whole Acre	\$ 450.93	\$ 350.37	\$ 413.20																			
2, 2A and 2C	Parcel C - Townhome - Residential - Rate per Actual Acreage	\$ 11,429.35	\$ 6,004.76	\$ 7,441.48																			
2, 2A and 2C	Parcel C - Single Family - Residential - Rate per Nearest Whole Acre	\$ 1,270.51	\$ 934.01	\$ 1,136.48																			
2, 2A and 2C	Parcel C - Single Family - Residential - Rate per Actual Acreage	\$ 8,096.63	\$ 3,264.67	\$ 4,001.03																			
2, 2A and 2C	Parcel D - Single Family - Residential - Rate per Nearest Whole Acre	\$ 1,162.56	\$ 857.14	\$ 82.08																			
2, 2A and 2C	Parcel D - Single Family - Residential - Rate per Actual Acreage	\$ 8,096.63	\$ 3,264.67																				
2, 2A and 2C	Parcel E - Single Family - Residential - Rate per Nearest Whole Acre	\$ 1,161.64	\$ 856.48	\$ 82.08																			
2, 2A and 2C	Parcel E - Single Family - Residential - Rate per Actual Acreage	\$ 8,096.63	\$ 3,264.67																				
2, 2A and 2C	Parcel F - Townhome - Residential - Rate per Nearest Whole Acre	\$ 953.00	\$ 722.13	\$ 82.08																			
2, 2A and 2C	Parcel F - Townhome - Residential - Rate per Actual Acreage	\$ 11,429.35	\$ 6,004.76																				
2, 2A and 2C	Parcel G - Single Family - Residential - Rate per Nearest Whole Acre	\$ 1,281.92	\$ 942.14																				
2, 2A and 2C	Parcel G - Single Family - Residential - Rate per Actual Acreage	\$ 8,096.63	\$ 3,264.67																				
3 and 3A	PAR A	\$ 508.15	\$ 508.42	\$ 513.19	\$ 509.23	\$ 516.05	\$ 497.70	\$ 500.35	\$ 499.77	\$ 499.77													
3 and 3A	PAR B	\$ 480.93	\$ 481.19	\$ 485.70	\$ 481.96	\$ 488.41	\$ 471.04	\$ 473.55	\$ 473.00	\$ 467.56													
3 and 3A	PAR C	\$ 457.23	\$ 457.48	\$ 461.77	\$ 458.21	\$ 464.34	\$ 447.83	\$ 450.21	\$ 449.69	\$ 454.86													
3 and 3A	PAR D, PLAT 1	\$ 511.53	\$ 511.81	\$ 516.60	\$ 512.62	\$ 519.48	\$ 501.01	\$ 503.67	\$ 503.09	\$ 503.09													
3 and 3A	PAR D, PLAT 2	\$ 458.13	\$ 458.38	\$ 462.68	\$ 459.11	\$ 465.25	\$ 448.71	\$ 451.10	\$ 450.57	\$ 450.57													
3 and 3A	PAR E	\$ 496.05	\$ 496.31	\$ 500.97	\$ 497.10	\$ 503.76	\$ 488.84	\$ 488.43	\$ 487.86	\$ 487.86													
3 and 3A	PAR F	\$ 182.52	\$ 182.62	\$ 184.33	\$ 182.91	\$ 185.36	\$ 178.76	\$ 179.72	\$ 179.51	\$ 179.51													
3 and 3A	PAR G	\$ 549.92	\$ 550.21	\$ 555.37	\$ 551.09	\$ 558.47	\$ 538.61	\$ 541.47	\$ 540.84	\$ 540.84													
3 and 3A	PAR H	\$ 572.07	\$ 572.38	\$ 577.74	\$ 573.29	\$ 580.96	\$ 560.30	\$ 563.28	\$ 562.63	\$ 562.63													
3 and 3A	PAR J	\$ 322.82	\$ 323.00	\$ 326.03	\$ 323.51	\$ 327.84	\$ 316.18	\$ 317.86	\$ 317.50	\$ 317.50													
3 and 3A	APTS & COMMERCIAL	\$ 3,589.85	\$ 3,591.78	\$ 3,625.46	\$ 3,597.51	\$ 3,645.66	\$ 3,516.01	\$ 3,534.72	\$ 3,530.62	\$ 3,530.62													
5 and 5A	GOLF COURSE																						
5 and 5A	INDUSTRIAL																						
5 and 5A	Emerald Dunes Condos																						
5 and 5A	Business Park Vista Center																						
5 and 5A	Ventura Greens at Emerald Dunes																						
5 and 5A	Links at Emerald Dunes																						
5 and 5A	Villas at Emerald Dunes																						
5 and 5A	Vista Center Condos																						
5 and 5B	RESIDENTIAL	\$ 335.67	\$ 337.30	\$ 328.97	\$ 326.68	\$ 404.26	\$ 393.33	\$ 388.99	\$ 383.41	\$ 378.01													
5 and 5B	COMMERCIAL	\$ 2,440.79	\$ 2,452.64	\$ 2,392.07	\$ 2,375.41	\$ 2,942.25	\$ 2,862.74	\$ 2,831.12	\$ 2,790.53	\$ 2,751.23													
5 and 5B	Mezzano Condo	\$ 94.92	\$ 95.38	\$ 93.02	\$ 92.38	\$ 114.42	\$ 111.33	\$ 110.10	\$ 108.52	\$ 106.99													
5 and 5C	RESIDENTIAL																						
5 and 5D	COMMERCIAL/AC	\$ 280.86	\$ 278.10	\$ 282.68	\$ 282.89	\$ 296.00	\$ 292.19	\$ 289.60	\$ 298.08	\$ 293.02													

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

TAX RATE HISTORY

TAX PER ASSESSABLE UNIT

DEBT ONLY

SRC

Unit(s)	Description	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12	10-11
5 and 5D	San Michele condo	\$ 19.66	\$ 19.47	\$ 19.79	\$ 19.80	\$ 20.72	\$ 20.45	\$ 20.27	\$ 20.87	\$ 20.51
5 and 5D	RESIDENTIAL	\$ 421.60	\$ 417.45	\$ 424.32	\$ 424.64	\$ 427.86	\$ 422.36	\$ 418.62	\$ 430.87	\$ 423.56
9, 9A and 9B	RESIDENTIAL/AC	\$ 2,526.47	\$ 2,542.81	\$ 2,514.11	\$ 2,537.54	\$ 2,651.98	\$ 2,703.82	\$ 2,790.75	\$ 2,798.91	\$ 2,864.57
9, 9A and 9B	GOLF COURSE/AC	\$ 764.68	\$ 769.18	\$ 761.82	\$ 764.74	\$ 827.19	\$ 841.73	\$ 875.73	\$ 879.01	\$ 894.11
9, 9A and 9B	COMMERCIAL/AC	\$ 8,030.16	\$ 8,085.01	\$ 7,985.20	\$ 8,073.85	\$ 8,932.27	\$ 9,117.47	\$ 9,374.29	\$ 9,392.74	\$ 9,658.07
12 and 31	GOLF COURSE - 12/28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 828.57	\$ 792.20	\$ 781.15	\$ 799.27
12 and 31	RESIDENTIAL - 12/28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,270.30	\$ 1,214.53	\$ 1,197.59	\$ 1,225.37
16	ALL NON EXEMPT PARCELS	\$ 790.21	\$ 838.20	\$ 823.60	\$ 837.26	\$ 838.84	\$ 693.31	\$ 933.07	\$ 932.92	\$ 929.80
18	APARTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,643.66	\$ 4,757.63	\$ 4,863.74
18	COMMERCIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,544.68	\$ 10,803.48	\$ 11,044.43
18	GOLF COURSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,022.06	\$ 1,114.79	\$ 1,139.65
18	PSO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,949.95	\$ 3,022.36	\$ 3,089.76
18	ERU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,162.32	\$ 1,190.85	\$ 1,217.41
19	Non-condo Parcels	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 946.24	\$ 949.12	\$ 935.96
19 and 19A	52434205250010000	\$ 5,643.54	\$ 5,698.56	\$ 5,625.54	\$ 5,680.72	\$ 5,643.78	\$ 5,697.06	\$ 7,028.54	\$ 9,310.45	\$ 9,241.79
19 and 19A	52434205260270051	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24	\$ 1,881.26	\$ 1,899.02	\$ 2,357.55	\$ 3,142.83	\$ 3,120.06
19 and 19A	52434205260270052	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,198.85	\$ 1,625.14	\$ 1,613.90
19 and 19A	52434205260270062	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,301.57	\$ 1,900.02	\$ 1,889.57
19 and 19A	52434205260270063	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36	\$ 2,821.89	\$ 2,848.53	\$ 3,534.07	\$ 4,708.21	\$ 4,674.04
19 and 19A	52434205260270064	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36	\$ 2,821.89	\$ 2,848.53	\$ 3,573.93	\$ 4,814.90	\$ 4,781.03
19 and 19A	52434205260270065	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,230.14	\$ 1,708.87	\$ 1,697.88
19 and 19A	52434205260270067	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,200.62	\$ 1,629.88	\$ 1,618.66
19 and 19A	52434205260270068	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,199.23	\$ 1,626.15	\$ 1,614.92
19 and 19A	52434205260270069	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,217.96	\$ 1,676.29	\$ 1,665.20
19 and 19A	52434205270270041	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,217.96	\$ 1,676.29	\$ 1,665.20
19 and 19A	2979 PGA CONDO	\$ 627.06	\$ 633.17	\$ 625.06	\$ 626.75	\$ 627.09	\$ 633.01	\$ 845.03	\$ -	\$ 3,598.56
19 and 19A	52434205270270042	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24	\$ 1,881.26	\$ 1,899.02	\$ 2,436.83	\$ 3,354.99	\$ 3,332.82
19 and 19A	524342060000001100	\$ 4,702.95	\$ 4,748.80	\$ 4,687.95	\$ 4,700.60	\$ 4,703.15	\$ 4,747.55	\$ 6,164.88	\$ 8,582.32	\$ 8,527.45
19 and 19A	524342060000003040	\$ -	\$ 4,748.80	\$ 4,687.95	\$ 4,700.60	\$ 4,703.15	\$ 4,747.55	\$ 5,940.83	\$ 7,982.32	\$ 7,926.15
19 and 19A	524342060000003080	\$ -	\$ 4,748.80	\$ 4,687.95	\$ 4,700.60	\$ 4,703.15	\$ 4,747.55	\$ 6,357.91	\$ 9,098.91	\$ 9,045.51
19 and 19A	524342060000003120	\$ -	\$ 4,748.80	\$ 4,687.95	\$ 4,700.60	\$ 4,703.15	\$ 4,747.55	\$ 1,209.06	\$ 1,652.46	\$ 1,641.31
19 and 19A	5243420600000030000	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36	\$ 2,821.89	\$ 2,848.53	\$ 3,649.63	\$ 5,017.48	\$ 4,984.18
19 and 19A	5243420600000030000	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36	\$ 2,821.89	\$ 2,848.53	\$ 3,658.18	\$ 5,040.36	\$ 5,007.13
19 and 19A	5243420605000000000	\$ 21,633.57	\$ 21,844.48	\$ 21,564.57	\$ 21,622.76	\$ 21,634.49	\$ 21,838.73	\$ 29,373.09	\$ 42,194.04	\$ 41,949.38
19 and 19A	5243420606000000000	\$ 5,643.54	\$ 5,698.56	\$ 5,625.54	\$ 5,640.72	\$ 5,643.78	\$ 5,697.06	\$ 7,706.10	\$ 11,123.71	\$ 11,060.21
19 and 19A	52434206070010010	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24	\$ 1,881.26	\$ 1,899.02	\$ 2,334.60	\$ 3,081.42	\$ 3,058.47
19 and 19A	52434206070010020	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,231.45	\$ 1,712.37	\$ 1,701.39
19 and 19A	52434206070020000	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36	\$ 2,821.89	\$ 2,848.53	\$ 3,603.43	\$ 4,893.84	\$ 4,860.19
19 and 19A	524342060800010000	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24	\$ 1,881.26	\$ 1,899.02	\$ 2,329.32	\$ 3,067.29	\$ 3,044.30
19 and 19A	52434206120010020	\$ 8,465.31	\$ 8,547.84	\$ 10,313.49	\$ 10,341.32	\$ 10,346.93	\$ 10,444.61	\$ 14,425.50	\$ 21,190.00	\$ 21,075.86
19 and 19A	52434206120020000	\$ 7,524.72	\$ 7,598.08	\$ 7,500.72	\$ 7,520.96	\$ 7,525.04	\$ 7,596.08	\$ 10,624.78	\$ 15,768.20	\$ 15,686.21
19 and 19A	52434206120030000	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	\$ 940.63	\$ 949.51	\$ 1,326.42	\$ 1,966.53	\$ 1,956.27
19 and 19A	52434206140010000	\$ 46,088.91	\$ 46,538.24	\$ 45,941.91	\$ 46,065.88	\$ 46,090.87	\$ 46,525.99	\$ 54,826.25	\$ 69,148.36	\$ 68,568.03
19 and 19A	2701 PGA Blvd Condominium	\$ 235.15	\$ 237.44	\$ 234.40	\$ 235.03	\$ 235.16	\$ 237.38	\$ 295.15	\$ 394.07	\$ 391.23
19 and 19A	Harbour Oaks (317 Units)	\$ 115.34	\$ 116.47	\$ 114.98	\$ 115.29	\$ 115.35	\$ 116.44	\$ 134.04	\$ 164.55	\$ 163.08
19 and 19A	San Matera Condos - 710 sq ft	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 65.94	\$ 82.78	\$ 82.08
19 and 19A	San Matera Condos - 783-816 sq ft	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 67.33	\$ 86.50	\$ 85.81
19 and 19A	San Matera Condos - 896 sq ft	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 68.54	\$ 89.76	\$ 89.07
19 and 19A	San Matera Condos - 999-1016 sq ft	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 70.14	\$ 94.03	\$ 93.35
19 and 19A	San Matera Condos - 1081 sq ft	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 71.14	\$ 96.69	\$ 96.03
19 and 19A	San Matera Condos - 1203 sq ft	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 72.85	\$ 101.27	\$ 100.62
19 and 19A	San Matera Condos - 1288-1331 sq ft	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 74.42	\$ 105.49	\$ 104.85
19 and 19A	San Matera Condos - 1370 sq ft	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 75.19	\$ 107.53	\$ 106.90
19 and 19A	San Matera Condos - 1718-1730 sq ft	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 80.09	\$ 120.67	\$ 120.07
19 and 19A	San Matera Condos - 1818-1832 sq ft	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	\$ 55.66	\$ 56.18	\$ 81.56	\$ 124.59	\$ 124.00
19 and 19A	524342062300010000	\$ 619.85	\$ 625.90	\$ 617.88	\$ 619.54	\$ 619.88	\$ 625.73	\$ 790.69	\$ 1,072.68	\$ 1,065.28
19 and 19A	52434206230020000	\$ 278.86	\$ 281.58	\$ 277.97	\$ 278.72	\$ 278.87	\$ 281.51	\$ 355.72	\$ 482.58	\$ 479.25
19 and 19A	52434206230020010	\$ 751.17	\$ 758.49	\$ 748.77	\$ 750.79	\$ 751.20	\$ 758.29	\$ 958.19	\$ 1,299.92	\$ 1,290.96
19 and 19A	52434206230020020	\$ 561.63	\$ 567.11	\$ 559.84	\$ 561.35	\$ 561.66	\$ 566.96	\$ 716.42	\$ 971.93	\$ 965.22



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

Unit(s)	SRC										DEBT ONLY									
	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12	10-11		18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12	10-11	
52434206230030000	\$ 764.26	\$ 771.71	\$ 761.82	\$ 763.88	\$ 764.29	\$ 771.51	\$ 974.89	\$ 1,322.57	\$ 1,313.45		\$ 764.26	\$ 771.71	\$ 761.82	\$ 763.88	\$ 764.29	\$ 771.51	\$ 974.89	\$ 1,322.57	\$ 1,313.45	
52434206230030010	\$ 1,090.89	\$ 1,101.52	\$ 1,087.41	\$ 1,090.34	\$ 1,090.93	\$ 1,101.23	\$ 1,391.53	\$ 1,887.82	\$ 1,874.80		\$ 1,090.89	\$ 1,101.52	\$ 1,087.41	\$ 1,090.34	\$ 1,090.93	\$ 1,101.23	\$ 1,391.53	\$ 1,887.82	\$ 1,874.80	
52434206230040000	\$ 730.43	\$ 737.55	\$ 728.10	\$ 730.07	\$ 730.46	\$ 737.36	\$ 931.74	\$ 1,264.04	\$ 1,255.32		\$ 730.43	\$ 737.55	\$ 728.10	\$ 730.07	\$ 730.46	\$ 737.36	\$ 931.74	\$ 1,264.04	\$ 1,255.32	
52434206230050000	\$ 420.12	\$ 424.22	\$ 418.78	\$ 419.91	\$ 420.14	\$ 424.10	\$ 535.91	\$ 727.03	\$ 722.02		\$ 420.12	\$ 424.22	\$ 418.78	\$ 419.91	\$ 420.14	\$ 424.10	\$ 535.91	\$ 727.03	\$ 722.02	
52434206230060000	\$ 62.38	\$ 62.99	\$ 62.19	\$ 62.35	\$ 62.39	\$ 62.98	\$ 79.58	\$ 107.96	\$ 107.21		\$ 62.38	\$ 62.99	\$ 62.19	\$ 62.35	\$ 62.39	\$ 62.98	\$ 79.58	\$ 107.96	\$ 107.21	
52434206280010000	\$ 5,643.54	\$ 367.49	\$ 362.78	\$ 363.77	\$ 363.96	\$ 367.39	\$ 464.22	\$ 629.81	\$ 625.47		\$ 5,643.54	\$ 367.49	\$ 362.78	\$ 363.77	\$ 363.96	\$ 367.39	\$ 464.22	\$ 629.81	\$ 625.47	
Landmark at the Gardens Condos	\$ 28.33	\$ 28.61	\$ 28.24	\$ 28.32	\$ 28.33	\$ 28.60	\$ 35.06	\$ 46.14	\$ 45.79		\$ 28.33	\$ 28.61	\$ 28.24	\$ 28.32	\$ 28.33	\$ 28.60	\$ 35.06	\$ 46.14	\$ 45.79	
ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Condo units	\$ 408.74	\$ 413.24	\$ 407.83	\$ 413.33	\$ 412.89	\$ 392.47	\$ 421.30	\$ 478.30	\$ 470.16		\$ 408.74	\$ 413.24	\$ 407.83	\$ 413.33	\$ 412.89	\$ 392.47	\$ 421.30	\$ 478.30	\$ 470.16	
Condo sites	\$ 11,202.56	\$ 11,198.96	\$ 10,621.01	\$ 11,400.33	\$ 12,943.23	\$ 12,723.00					\$ 11,202.56	\$ 11,198.96	\$ 10,621.01	\$ 11,400.33	\$ 12,943.23	\$ 12,723.00				
Townhomes	\$ 442.49	\$ 447.37	\$ 441.50	\$ 447.46	\$ 446.99	\$ 424.88	\$ 456.09	\$ 517.80	\$ 508.98		\$ 442.49	\$ 447.37	\$ 441.50	\$ 447.46	\$ 446.99	\$ 424.88	\$ 456.09	\$ 517.80	\$ 508.98	
Single Family - 40 ft lots	\$ 692.29	\$ 699.93	\$ 690.75	\$ 700.07	\$ 699.33	\$ 664.75	\$ 713.57	\$ 810.12	\$ 796.33		\$ 692.29	\$ 699.93	\$ 690.75	\$ 700.07	\$ 699.33	\$ 664.75	\$ 713.57	\$ 810.12	\$ 796.33	
Single Family - 50 ft lots	\$ 865.37	\$ 874.91	\$ 863.44	\$ 875.09	\$ 874.17	\$ 830.93	\$ 891.96	\$ 1,012.65	\$ 995.41		\$ 865.37	\$ 874.91	\$ 863.44	\$ 875.09	\$ 874.17	\$ 830.93	\$ 891.96	\$ 1,012.65	\$ 995.41	
Single Family - Preserve lots	\$ 1,038.48	\$ 1,049.93	\$ 1,036.16	\$ 1,050.15	\$ 1,049.04	\$ 997.15	\$ 1,070.39	\$ 1,215.22	\$ 1,194.54		\$ 1,038.48	\$ 1,049.93	\$ 1,036.16	\$ 1,050.15	\$ 1,049.04	\$ 997.15	\$ 1,070.39	\$ 1,215.22	\$ 1,194.54	
COMMERCIAL	\$ 1,580.48	\$ 1,597.91	\$ 1,576.97	\$ 1,598.25	\$ 1,596.56	\$ 1,517.60	\$ 1,629.06	\$ 1,849.47	\$ 1,818.00		\$ 1,580.48	\$ 1,597.91	\$ 1,576.97	\$ 1,598.25	\$ 1,596.56	\$ 1,517.60	\$ 1,629.06	\$ 1,849.47	\$ 1,818.00	
COMMERCIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
GOLF COURSE 28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RESIDENTIAL 28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PER CONDO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Drainage - per acre	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Landscape - per acre	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Per condo - "1420 Cypress Dr Condos"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
ALL NON EXEMPT PARCELS	\$ 2,756.17	\$ 2,761.03	\$ 3,306.22	\$ 3,312.60	\$ 3,328.69	\$ 3,361.67	\$ 3,310.26	\$ 3,283.75	\$ 3,333.16		\$ 2,756.17	\$ 2,761.03	\$ 3,306.22	\$ 3,312.60	\$ 3,328.69	\$ 3,361.67	\$ 3,310.26	\$ 3,283.75	\$ 3,333.16	
SINGLE FAM	\$ 1,664.87	\$ 1,667.80	\$ 1,997.13	\$ 2,000.98	\$ 2,010.70	\$ 2,030.62	\$ 1,999.58	\$ 1,983.58	\$ 2,013.94		\$ 1,664.87	\$ 1,667.80	\$ 1,997.13	\$ 2,000.98	\$ 2,010.70	\$ 2,030.62	\$ 1,999.58	\$ 1,983.58	\$ 2,013.94	
MULTI FAM	\$ 2,068.74	\$ 2,072.39	\$ 2,481.60	\$ 2,486.39	\$ 2,498.47	\$ 2,523.43	\$ 2,485.19	\$ 2,465.30	\$ 2,502.39		\$ 2,068.74	\$ 2,072.39	\$ 2,481.60	\$ 2,486.39	\$ 2,498.47	\$ 2,523.43	\$ 2,485.19	\$ 2,465.30	\$ 2,502.39	
SINGLE FAM OTHER	\$ 1,044.62	\$ 1,046.46	\$ 1,253.10	\$ 1,255.51	\$ 1,261.61	\$ 1,274.11	\$ 1,254.63	\$ 1,244.58	\$ 1,263.31		\$ 1,044.62	\$ 1,046.46	\$ 1,253.10	\$ 1,255.51	\$ 1,261.61	\$ 1,274.11	\$ 1,254.63	\$ 1,244.58	\$ 1,263.31	
GOLF/PRIVATE	\$ 4,867.67	\$ 4,876.26	\$ 5,837.51	\$ 5,848.78	\$ 5,877.19	\$ 5,935.42	\$ 5,844.64	\$ 5,797.85	\$ 5,885.08		\$ 4,867.67	\$ 4,876.26	\$ 5,837.51	\$ 5,848.78	\$ 5,877.19	\$ 5,935.42	\$ 5,844.64	\$ 5,797.85	\$ 5,885.08	
COMMERCIAL	\$ 354.27	\$ 354.90	\$ 424.97	\$ 425.79	\$ 427.86	\$ 432.14	\$ 425.59	\$ 422.18	\$ 428.53		\$ 354.27	\$ 354.90	\$ 424.97	\$ 425.79	\$ 427.86	\$ 432.14	\$ 425.59	\$ 422.18	\$ 428.53	
CONDO	\$ 1,458.30	\$ 1,518.05	\$ 1,488.40	\$ 1,488.92	\$ 1,490.40	\$ 1,209.16	\$ 1,718.09	\$ 1,720.06	\$ 1,508.30		\$ 1,458.30	\$ 1,518.05	\$ 1,488.40	\$ 1,488.92	\$ 1,490.40	\$ 1,209.16	\$ 1,718.09	\$ 1,720.06	\$ 1,508.30	
GOLF COURSE	\$ 1,925.83	\$ 2,004.73	\$ 1,965.59	\$ 1,982.38	\$ 1,831.72	\$ 1,486.06	\$ 1,742.18	\$ 1,715.35	\$ 1,504.17		\$ 1,925.83	\$ 2,004.73	\$ 1,965.59	\$ 1,982.38	\$ 1,831.72	\$ 1,486.06	\$ 1,742.18	\$ 1,715.35	\$ 1,504.17	
RES COTTAGES	\$ 6,318.92	\$ 6,577.80	\$ 6,449.35	\$ 6,504.47	\$ 6,510.95	\$ 5,282.31	\$ 7,262.54	\$ 7,150.70	\$ 6,270.36		\$ 6,318.92	\$ 6,577.80	\$ 6,449.35	\$ 6,504.47	\$ 6,510.95	\$ 5,282.31	\$ 7,262.54	\$ 7,150.70	\$ 6,270.36	
SINGLE FAM RES - 1 1/2 LOT	\$ 9,478.38	\$ 9,866.70	\$ 9,674.03	\$ 9,756.71	\$ 9,766.43	\$ 7,923.47	\$ 10,893.81	\$ 10,726.05	\$ 9,405.54		\$ 9,478.38	\$ 9,866.70	\$ 9,674.03	\$ 9,756.71	\$ 9,766.43	\$ 7,923.47	\$ 10,893.81	\$ 10,726.05	\$ 9,405.54	
SINGLE FAM RES - DBL LOT	\$ 12,637.84	\$ 13,155.60	\$ 12,898.70	\$ 13,008.94	\$ 13,021.90	\$ 10,564.62	\$ 14,525.08	\$ 14,301.40	\$ 12,540.72		\$ 12,637.84	\$ 13,155.60	\$ 12,898.70	\$ 13,008.94	\$ 13,021.90	\$ 10,564.62	\$ 14,525.08	\$ 14,301.40	\$ 12,540.72	
ALL NON EXEMPT PARCELS	\$ 861.78	\$ 847.33	\$ 874.65	\$ 920.12	\$ 920.87	\$ 910.19	\$ 906.01	\$ 918.08	\$ 913.70		\$ 861.78	\$ 847.33	\$ 874.65	\$ 920.12	\$ 920.87	\$ 910.19	\$ 906.01	\$ 918.08	\$ 913.70	
Sonoma Isles (fka Lakewood)	\$ 660.36	\$ 866.43	\$ 1,592.45	\$ 1,122.40							\$ 660.36	\$ 866.43	\$ 1,592.45	\$ 1,122.40						
Jupiter CC- Single Family Lots	\$ 1,106.05	\$ 1,106.94	\$ 1,119.45	\$ 1,384.00	\$ 3,763.67	\$ 1,815.41	\$ 1,804.34	\$ 1,803.81	\$ 1,814.91		\$ 1,106.05	\$ 1,106.94	\$ 1,119.45	\$ 1,384.00	\$ 3,763.67	\$ 1,815.41	\$ 1,804.34	\$ 1,803.81	\$ 1,814.91	
Jupiter CC- Single Family Pod D																				
Jupiter CC- Single Family Pod E - Undev																				
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	\$ 10,144.50		\$ 6,583.47	\$ 7,704.42	\$ 8,110.98	\$ 9,980.82	\$ 13,232.75	\$ 13,104.58	\$ 13,025.61	\$ 13,021.78	\$ 10,144.50	
Jupiter CC-Multi Family Pod F Condos	\$ 1,085.86	\$ 1,086.74	\$ 1,099.02	\$ 1,318.68	\$ 1,714.18	\$ 1,714.49	\$ 1,704.04	\$ 1,703.53	\$ 1,669.20		\$ 1,085.86	\$ 1,086.74	\$ 1,099.02	\$ 1,318.68	\$ 1,714.18	\$ 1,714.49	\$ 1,704.04	\$ 1,703.53	\$ 1,669.20	
Lots -SF residential - ZLL	\$ 848.97	\$ 668.49									\$ 848.97	\$ 668.49								
Lots -SF residential - traditional	\$ 903.01	\$ 711.04									\$ 903.01	\$ 711.04								
COMMERCIAL	\$ 2,410.67	\$ -									\$ 2,410.67	\$ -								
Undeveloped undesignated	\$ 1,978.56	\$ 1,524.02	\$ 1,163.87								\$ 1,978.56	\$ 1,524.02	\$ 1,163.87							

# Tax Per Computed Acre Worksheet

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET WORKSHEET - FISCAL YEAR ENDING 9/30/2019

Unit	10/1/18 Projected Total Fund Balance	Reserve Requirement Debt	Reserve for Debt Service 10/1/19 - 4/1/20	Reserve for Maintenance	10/1/18 Projected Cash Balance Available for 18-19 Budget	Proposed 18-19 Expense Budget	10/1/18 Account Status	10/1/18 Account Status Grossed Up 1% & 4%	Tax Base	10/1/18 Tax Per Computed Acre 1
1-Maint	199,669	-	-	(199,669)	-	112,308	(112,308)	(117,968)	2,178	54.16
2-Maint	304,485	-	-	(284,485)	20,000	278,906	(258,906)	(271,955)	8,621	31.55
2A-Maint	240,701	-	-	(225,701)	15,000	103,895	(88,895)	(93,375)	5,070	18.42
2A-Debt	108,430	-	(92,106)	-	16,323	381,813	(365,489)	(383,910)	5,070	75.72
2C-Maint	24,109	-	-	(34,109)	(10,000)	112,222	(122,222)	(128,382)	*	*
2C-Debt	7,359,799	(5,372,000)	(1,955,331)	-	32,468	5,392,113	(5,359,645)	(5,629,771)	*	*
3-Maint	336,847	-	-	(186,847)	150,000	410,358	(260,358)	(273,480)	2,764	98.94
3A-Maint	420,109	-	-	(355,109)	65,000	199,375	(134,375)	(141,147)	*	*
3A-Debt	84,640	-	(71,891)	-	12,749	417,756	(405,007)	(425,419)	*	*
4-Maint	217,093	-	-	(217,093)	-	402,498	(402,498)	(422,784)	8,795	48.07
5-Maint	170,608	-	-	(170,608)	-	121,862	(121,862)	(128,004)	8,162	15.68
5A-Maint	1,197,114	-	-	(1,097,114)	100,000	446,292	(346,292)	(363,745)	*	*
5B-Maint	101,610	-	-	(84,610)	17,000	93,159	(76,159)	(79,997)	*	*
5B-Debt	33,774	-	(24,364)	-	9,410	393,129	(383,719)	(403,058)	*	*
5C-Maint	162,666	-	-	(162,666)	-	43,737	(43,737)	(45,941)	1,367	33.61
5D-Maint	196,358	-	-	(196,358)	-	57,842	(57,842)	(60,757)	*	*
5D-Debt	10,352	-	-	-	10,352	378,397	(368,044)	(386,594)	*	*
7-Maint	264,957	-	-	(264,957)	-	96,683	(96,683)	(101,556)	2,761	36.78
9-Maint	233,463	-	-	(233,463)	-	96,177	(96,177)	(101,024)	1,803.65	56.01
9A-Maint	956,049	-	-	(956,049)	-	597,355	(597,355)	(627,461)	*	*
9A-Debt	933,991	(566,173)	(294,599)	-	73,220	2,830,863	(2,757,643)	(2,896,628)	*	*
9B-Maint	623,187	-	-	(623,187)	-	415,862	(415,862)	(436,822)	*	*
9B-Debt	920,520	(667,213)	(214,238)	-	39,070	1,340,025	(1,300,955)	(1,366,523)	*	*
11-Maint	2,394,672	-	-	(2,178,672)	206,000	2,417,799	(2,211,799)	(2,323,273)	5,708	407.02
12-Maint	138,594	-	-	(138,594)	-	48,432	(48,432)	(50,873)	1,999	25.45
12A-Maint	87,162	-	-	(86,162)	1,000	20,779	(19,779)	(20,776)	127	163.59
14-Maint	326,206	-	-	(286,206)	40,000	736,077	(696,077)	(731,159)	*	*
15-Maint	257,501	-	-	(257,501)	-	607,622	(607,622)	(638,246)	4,849	131.62
16-Maint	908,975	-	-	(908,975)	-	704,094	(704,094)	(739,580)	910	812.73
16-Debt	919,311	(724,800)	(145,859)	-	48,652	733,244	(684,592)	(719,095)	910	790.21
18-Maint	1,090,291	-	-	(1,015,291)	75,000	1,532,893	(1,457,893)	(1,531,370)	*	*
19-Maint	273,183	-	-	(197,683)	75,500	352,897	(277,397)	(291,378)	*	*
19-Debt	22,640	-	(13,632)	-	9,008	318,722	(309,714)	(325,324)	*	*
19A-Maint	397,931	-	-	(397,931)	-	56,624	(56,624)	(59,478)	*	*
20-Maint	216,243	-	-	(234,243)	(18,000)	35,329	(53,329)	(56,017)	*	*
21-Maint	664,867	-	-	(488,847)	176,020	616,688	(440,668)	(462,878)	304	1,522.62
23-Maint	190,522	-	-	(186,522)	4,000	171,615	(167,615)	(176,063)	710	247.98
24-Maint	758,989	-	-	(673,989)	85,000	284,047	(199,047)	(209,079)	438	477.35
27B-Maint	60,174	-	-	(120,174)	(60,000)	101,005	(161,005)	(169,119)	*	*
27B-Debt	364,779	(292,763)	(62,028)	-	9,988	284,675	(274,687)	(288,532)	*	*
29-Maint	177,034	-	-	(177,034)	-	36,478	(36,478)	(38,316)	132	290.27

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET WORKSHEET - FISCAL YEAR ENDING 9/30/2019

Unit	10/1/18 Projected Total Fund Balance	Reserve Requirement Debt	Reserve for Debt Service 10/1/19 - 4/1/20	Reserve for Maintenance	10/1/18 Projected Cash Balance Available for 18-19 Budget	Proposed 18-19 Expense Budget	10/1/18 Account Status	10/1/18 Account Status Grossed Up 1% & 4%	Tax Base	10/1/18 Tax Per Computed Acre 1
31-Maint	4,717,409	-	-	(2,654,891)	2,062,518	3,105,294	(1,042,776)	(1,095,331)	*	*
32-Maint	18,293	-	-	(17,293)	1,000	14,943	(13,943)	(14,646)	56	261.54
32A-Maint	33,735	-	-	(30,735)	3,000	7,876	(4,876)	(5,121)	29	176.60
33-Maint	59,141	-	-	(55,641)	3,500	16,685	(13,185)	(13,849)	79	175.31
34-Maint	129,112	-	-	(129,112)	-	145,979	(145,979)	(153,336)	*	*
38-Maint	189,628	-	-	(164,628)	25,000	96,972	(71,972)	(75,600)	99	763.63
41-Maint	40,253	-	-	(40,253)	-	4,012	(4,012)	(4,215)	39	108.07
43-Maint	600,590	-	-	(625,590)	(25,000)	719,348	(744,348)	(781,863)	*	*
43-Debt	450,787	(252,167)	(173,781)	-	24,840	1,248,917	(1,224,078)	(1,285,771)	*	*
44-Maint	476,133	-	-	(476,133)	-	45,361	(45,361)	(47,647)	*	*
44-Debt	678,938	(493,270)	(149,930)	-	35,737	610,059	(574,322)	(603,268)	*	*
45-Maint	200,239	-	-	(160,239)	40,000	239,338	(199,338)	(209,385)	325	644.26
45-Debt	97,824	(40,984)	(50,252)	-	6,588	273,228	(266,640)	(280,079)	325	861.78
46-Maint	215,531	-	-	(215,531)	-	29,471	(29,471)	(30,957)	*	*
46-Debt	752,843	(543,338)	(200,719)	-	8,786	763,638	(754,851)	(792,895)	*	*
47-Maint	374,966	-	-	(372,966)	2,000	40,624	(38,624)	(40,571)	484	83.82
49-Maint	140,382	-	-	(140,382)	-	66,561	(66,561)	(69,916)	*	*
51-Maint	17,157	-	-	(12,157)	5,000	22,293	(17,293)	(18,164)	*	*
53-Maint	22,311	-	-	(32,311)	(10,000)	44,879	(54,879)	(57,645)	*	*
53-Debt	2,437,314	(1,724,116)	(652,725)	-	60,473	1,729,283	(1,668,810)	(1,752,917)	*	*
Totals	35,992,188	(10,676,823)	(4,101,454)	(17,767,708)	3,446,203	33,006,405	(29,560,202)	(31,050,036)		

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET WORKSHEET - FISCAL YEAR ENDING 9/30/2019

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

UNIT	DESCRIPTION	Debt	Maint
02C	Cmty Only - Apt (per acre)	\$ 11,247.12	\$ 311.46
	Cmty Only - Bio A (per acre)	\$ 10,850.02	\$ 245.28
	Cmty Only - Bio B (per acre)	\$ 10,638.57	\$ 240.50
	Cmty Only - Com/Rtl (per acre)	\$ 10,974.27	\$ 248.09
	Cmty Only - Hotel (per acre)	\$ 40,355.73	\$ 912.29
	Cmty Only - Office (per acre)	\$ 12,023.14	\$ 271.80
	Cmty Only - Utility (per acre)	\$ 3,697.60	\$ 83.59
	Par C - SF - Res (per acre)	\$ 8,096.63	\$ 183.03
	Par C - SF - Res (per lot)	\$ 1,194.79	\$ 27.01
	Par C - TH - Res (per acre)	\$ 11,429.35	\$ 258.37
	Par C - TH - Res (per unit)	\$ 375.21	\$ 8.48
	Par D - SF - Res (per acre)	\$ 8,096.63	\$ 183.03
	Par D - SF - Res (per lot)	\$ 1,086.84	\$ 24.57
	Par E - SF - Res (per acre)	\$ 8,096.63	\$ 183.03
	Par E - SF - Res (per lot)	\$ 1,085.92	\$ 24.55
	Par F - TH - Res (per acre)	\$ 11,429.35	\$ 258.37
	Par F - TH - Res (per unit)	\$ 877.28	\$ 21.76
	Par G - SF - Res (per acre)	\$ 8,096.63	\$ 183.03
	Par G - SF - Res (per lot)	\$ 1,206.20	\$ 27.27
	Undeveloped, undifferentiated (per acre)	\$ 18,894.43	\$ 432.75
03A	APTS & COMMERCIAL	\$ 3,589.85	\$ 1,191.05
	PAR A	\$ 508.15	\$ 168.60
	PAR B	\$ 480.93	\$ 159.57
	PAR C	\$ 457.23	\$ 151.70
	PAR D, PLAT 1	\$ 511.53	\$ 169.72
	PAR D, PLAT 2	\$ 458.13	\$ 152.00
	PAR E	\$ 496.05	\$ 164.58
	PAR F	\$ 182.52	\$ 60.56
	PAR G	\$ 549.92	\$ 182.45
	PAR H	\$ 572.07	\$ 189.80
	PAR J	\$ 322.82	\$ 107.11
05A	Business Park Vista Center		\$ 172.95
	Emerald Dunes Condos		\$ 73.78
	GOLF COURSE		\$ 191.82
	INDUSTRIAL		\$ 1,237.93
	Links at Emerald Dunes		\$ 100.37
	Ventura Greens at Emerald Dunes		\$ 176.85
	Villas at Emerald Dunes		\$ 87.46
05B	Vista Center Condos		\$ 412.64
	COMMERCIAL	\$ 2,440.79	\$ 484.44
	CONDO	\$ 94.92	\$ 18.84
	RESIDENTIAL	\$ 335.67	\$ 66.62
05D	COMMERCIAL/AC	\$ 280.86	\$ 44.14
	PARCELS	\$ 2,555.14	\$ 401.56
	RESIDENTIAL	\$ 421.60	\$ 66.26
	San Michele condo	\$ 19.66	\$ 3.09
09A	COMMERCIAL/AC	\$ 5,080.60	\$ 1,100.55
	GOLF COURSE/AC	\$ 630.16	\$ 136.50
	RESIDENTIAL/AC	\$ 1,783.53	\$ 386.34

UNIT	DESCRIPTION	Debt	Maint
09B	COMMERCIAL/AC	\$ 2,949.56	\$ 942.85
	GOLF COURSE/AC	\$ 134.52	\$ 43.00
	RESIDENTIAL/AC	\$ 742.94	\$ 237.49
14	A		\$ 647.93
	B		\$ 647.93
	C		\$ 357.75
18	APARTMENTS		\$ 2,378.73
	COMMERCIAL		\$ 5,329.17
	ERU		\$ 622.50
	GC		\$ 572.95
	PSO		\$ 1,569.66
19	2701 PGA Blvd Condominium	\$ 235.15	\$ 210.61
	All except condos	\$ 940.59	\$ 842.44
	Harbour Oaks	\$ 115.34	\$ 103.31
	Landmark at the Gardens Condos	\$ 28.33	\$ 25.37
	San Matera Condos	\$ 55.66	\$ 49.85
19A	2701 PGA Blvd Condominium		\$ 59.59
	52434205250010000	\$ 1,374.20	\$ 1,374.20
	52434205260270051		\$ 473.02
	52434205260270052		\$ 256.93
	52434205260270062		\$ 361.40
	52434205260270063		\$ 707.24
	52434205260270064		\$ 747.79
	52434205260270065		\$ 288.75
	52434205260270067		\$ 258.73
	52434205260270068		\$ 257.31
	52434205260270069		\$ 276.37
	52434205270270041		\$ 653.61
	52434205270270042		\$ 553.66
	52434206000001100		\$ 1,458.19
	52434206000003040		\$ 1,230.31
	52434206000003080		\$ 1,654.53
	52434206000003120		\$ 267.31
	52434206030010000		\$ 824.78
	52434206030030000		\$ 833.48
	52434206050000000		\$ 7,739.71
	52434206060000000		\$ 2,063.36
	52434206070010010		\$ 449.68
	52434206070010020		\$ 290.08
	52434206070020000		\$ 777.79
	52434206080010000		\$ 444.31
	52434206120010020		\$ 3,459.94
	52434206120020000		\$ 3,107.11
	52434206120030000		\$ 386.68
	52434206140010000		\$ 8,605.19
	52434206140020000		\$ 1,107.54
	52434206210000010		\$ 59.59
	52434206210000020		\$ 1,375.02
	52434206260010000		\$ 1,921.84

UNIT	DESCRIPTION	Debt	Maint
19A	Continuation from previous column:		
	Harbour Oaks		\$ 18.30
	Landmark at the Gardens Condos		\$ 6.67
	San Matera Condos - 1081 sq ft		\$ 15.41
	San Matera Condos - 1203 sq ft		\$ 17.14
	San Matera Condos - 1288-1331 sq ft		\$ 18.75
	San Matera Condos - 1370 sq ft		\$ 19.52
	San Matera Condos - 1718-1730 sq ft		\$ 24.52
	San Matera Condos - 1818-1832 sq ft		\$ 26.01
	San Matera Condos - 710 sq ft		\$ 10.12
	San Matera Condos - 783-816 sq ft		\$ 11.53
	San Matera Condos - 896 sq ft		\$ 12.77
	San Matera Condos - 999-1016 sq ft		\$ 14.39
20	A		\$ 239.90
	B		\$ 179.93
	C		\$ 119.95
	D		\$ 59.98
27B	COMMERCIAL	\$ 1,580.48	\$ 1,254.11
	Condo units	\$ 408.74	\$ 279.90
	Single Family - 40 ft lots	\$ 692.29	\$ 354.69
	Single Family - 50 ft lots	\$ 865.37	\$ 443.36
	Single Family - Preserve lots	\$ 1,038.48	\$ 532.05
	Townhomes	\$ 442.49	\$ 226.70
31	COMMERCIAL		\$ 4,008.91
	ERU		\$ 585.07
	GC		\$ 382.96
34	Condo owners		\$ 843.35
	Homeowners		\$ 1,869.44
43	COMMERCIAL	\$ 4,867.67	\$ 3,677.63
	CONDO	\$ 354.27	\$ 200.48
	GOLF/PRIVATE	\$ 1,044.62	\$ 591.13
	MULTI FAM	\$ 1,664.87	\$ 2,357.70
	SINGLE FAM	\$ 2,756.17	\$ 1,520.79
	SINGLE FAM OTHER	\$ 2,068.74	\$ 1,170.68
44	GOLF COURSE - per acre	\$ 1,458.30	\$ 115.18
	RES COTTAGES - per acre	\$ 1,925.83	\$ 152.11
	SINGLE FAM RES	\$ 6,318.92	\$ 499.08
46	Multi Family Pods F - condos	\$ 1,085.86	\$ 44.93
	Multi Family Pods F - undevelo	\$ 6,583.47	\$ 272.38
	Single Family Lots	\$ 1,106.05	\$ 45.76
	Sonoma Isles (fka Lakewood)	\$ 660.36	\$ 20.57
49	Parcels East of Congress		\$ 1,419.93
	Parcels West of Congress		\$ 344.00
51	MULTI FAM		\$ 164.69
	SINGLE FAM		\$ 275.49
53	COMMERCIAL	\$ 2,410.67	\$ 79.28
	Lots -SF res - traditional	\$ 903.01	\$ 29.70
	Lots -SF res - ZLL	\$ 848.97	\$ 27.92
	Undeveloped undesignated	\$ 1,978.56	\$ 65.07