



Northern Palm  
Beach County  
Improvement  
District

BUDGET  
FISCAL YEAR 2024

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

FINAL– For public hearing  
and presentation to Board of  
Supervisors on 8/23/2023

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
Budget  
Fiscal Year 2024**

**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>Gregory Block</b>	<b>Supervisor</b>	<b>2017</b>
<b>Ellen T. Baker</b>	<b>Supervisor</b>	<b>2020</b>
<b>Brian J. LaMotte</b>	<b>Supervisor</b>	<b>2022</b>

**Administrative Officials**

<b>C. Danvers Beatty, P.E.</b>	<b>Executive Director</b>
<b>Katie Roundtree, CPA, CPFO</b>	<b>Director of Finance &amp; Administration</b>
<b>Kimberly A. Leser, P.E.</b>	<b>District Engineer</b>



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About the Cover

Photographer: Lucas Schaffer, Environmental Technician for Northern Palm Beach County Improvement District

Subject: Barred Owl

Location: Unit 23, The Shores, in the unnamed slough

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET  
FISCAL YEAR 2024**

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Northern Palm Beach County Improvement District  
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**TO:** Matthew J. Boykin  
L. Marc Cohn  
Gregory Block  
Ellen T. Baker  
Brian J. LaMotte

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

**DATE:** August 23, 2023

**RE:** Final Budget Fiscal Year 2023/2024

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Part I: Letter of Transmittal

I respectfully present the Fiscal Year 2023/2024 Budget for your review, consideration and approval. This budget is presented under the concept that the Northern Palm Beach County Improvement District (Northern) exists to provide the individual residents of the District, the owners of undeveloped land and the local governments whose jurisdictions are shared or overlap with Northern's high quality essential, efficient services that are responsive to their needs and concerns. I believe the Fiscal Year 2023/2024 Budget complies with this mission, providing necessary revenue to support these services.

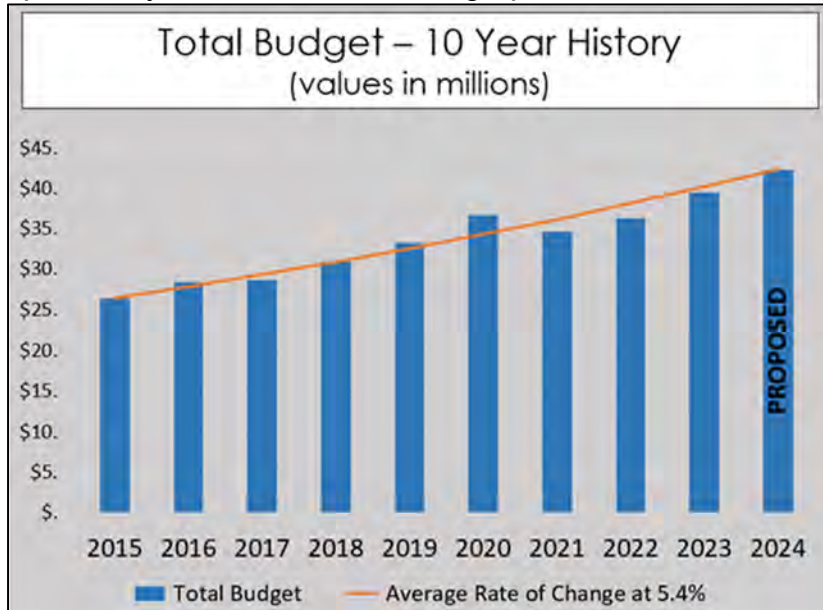
This document outlines Northern's spending guidelines for approval by the Board of Supervisors. Furthermore, it contains supplementary information designed to provide the landowners of the District with a better understanding of the budget and when, where, and how funds are to be spent. Prior to the adoption of the budget, Northern holds two public hearings to discuss the budget and provide the constituents with an opportunity for input into its formulation. Beginning April 21, 2023, Northern contacted approximately 30 representatives of Homeowner and Property Owner Associations to review the draft budgets for their communities.

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

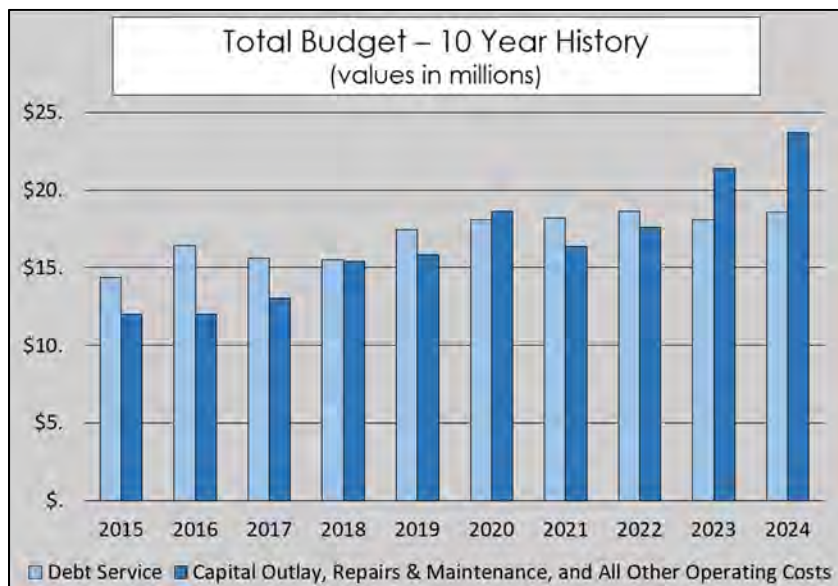
As a practice, we are maintaining between 20% and 25% of budgeted funds as undesignated reserves in each Unit of Development for potential emergencies. The proposed Fiscal Year 2023/2024 Budget will use some excess reserves to offset maintenance budgets; however, we are not planning to lower reserves below the established threshold.



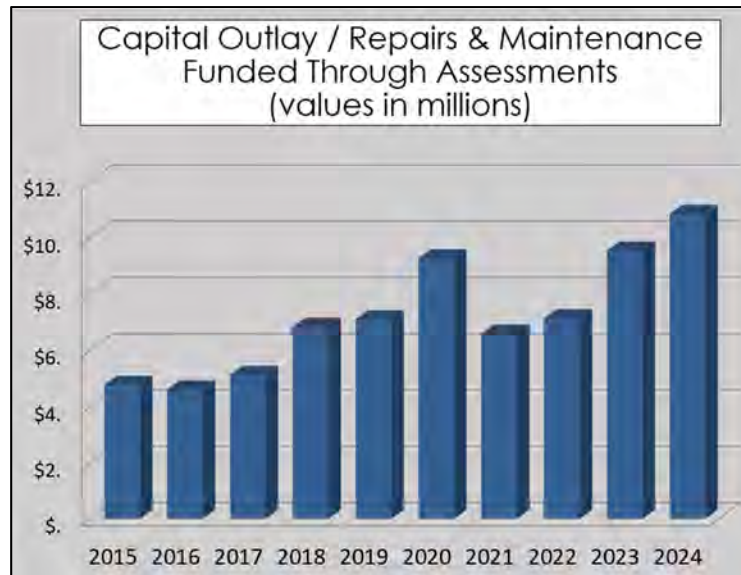
The total recommended Fiscal Year 2023/2024 Budget of \$42,392,288 is a 7.3% increase, or approximately \$2.9 million more than the Fiscal Year 2022/2023 Budget. The chart below depicts the District’s overall proposed budget compared to the budgets of each of the past nine years. The total proposed 2024 budget is approximately \$16 million higher than the total budget of ten years ago. That represents an average rate of change of 5.4% over the past ten years as shown in the graph below.



As evidenced by the following graph, the percentage of the District’s total budget relating to Debt Service (shown in light blue) has decreased from 55% in 2015 to about 44% in 2024. This change occurred even though Northern has issued four large Series of Bonds (Series 2017 in Unit 2C, Alton, and Series 2015, 2018 and 2021 in Unit 53, Arden) within the same ten year time frame. Meanwhile, the District’s budgets for Capital Outlay, Repairs & Maintenance, and All Other Operating Costs (shown in dark blue) have increased with the expansion and aging of District-owned facilities.



Although Northern is currently working on new large infrastructure projects, maintenance of older, existing infrastructure is still critical for successful operation of District facilities. Major projects budgeted for 2024 are part of the Five-Year Maintenance and Capital Projects Plan which has been prepared for each unit of development. Many future major repair and replacement projects are planned to coincide with debt retirements. The graph below shows the District's costs in Repairs & Maintenance and Capital Outlay over the last 10 years that were funded from budgeted maintenance assessments rather than debt or borrowing.



As depicted in the graph above, although 2021 and 2022 are lower than 2019 and 2020, the general trend upwards is apparent when you compare the budgeted amounts over the past 10 years. The amount of capital outlay/repairs and maintenance projects is roughly 2.3 times what it was 10 years ago. The decrease in 2021 and 2022 was largely in response to the COVID-19 pandemic, some projects were scaled back or deferred. The proposed budget reflects a total of \$10,895,113 for capital improvement and repair projects, which is an increase of approximately \$1.3 million, or 13.8%, compared to last year. Most of the increase relates to major repairs and replacements of culverts, catch basins, and weirs, as well roadway maintenance. The increasing costs of repairs & maintenance correspond with the aging of District facilities.

This budget includes the following \$6,435,218 in major capital improvement and repair projects:

Unit	Name	Project Name	Amount
2	Frenchman's Creek	New aerator	\$23,000
2C	Alton	Culvert Inspections	\$30,000
		Dog park structures (2)	\$40,000
		1 New Aerator	\$23,000

Unit	Name	Project Name	Amount
3	Horseshoe Acres/Square Lake	2 New Aerators	\$46,000
3A	Woodbine	Heavy Cleaning of Culverts	\$80,000
		1 New Aerator	\$23,000
4	West of Villages of Palm Beach Lakes	Culvert Repair/Replacement	\$300,000
		3 New Aerators	\$69,000
5A	Vista Center of Palm Beach	Roadway Catch Basin Cleaning and Inspection	\$250,000
5B	Baywinds	Pump Station Site Enhancements	\$6,000
5C	Riverwalk	Dock repair	\$12,500
5D	Andros Isle	Fuel Polisher for fuel tank	\$25,000
9	Admirals Cove West	Culvert Cleaning	\$20,000
9A	Abacoa I	Culvert Cleaning	\$50,000
		Construct Aluminum Catwalks for Rtu Access	\$20,000
		3 New Aerators	\$69,000
		Preserve Structures - Repair and Replacement	\$150,000
		Water control structure repair	\$25,000
9B	Abacoa II	Culvert Cleaning	\$20,000
		Construct Aluminum Catwalks for Rtu Access	\$20,000
		1 New Aerator	\$23,000
		Preserve Structures - Repair and Replacement	\$150,000
11	PGA National	Sidewalk and Sign Repairs	\$130,000
		Engineering Design Of Multiple Projects	\$50,000
		Lake Interconnect Culvert Rehabilitation	\$100,000
		Catch Basins Inspections and Cleaning	\$160,000
		Inner berm repair	\$30,000
		Fuel Polisher for fuel tank	\$25,000



<b>Unit</b>	<b>Name</b>	<b>Project Name</b>	<b>Amount</b>
12	Highland Pines	New Access Gate	\$10,000
14	Eastpointe	Culvert Cleaning	\$40,000
		1 New Aerator	\$23,000
		Fuel Polisher for fuel tank	\$25,000
15	Villages of Palm Beach Lakes	Weir W3 & W4 Replacements	\$456,500
		Guard Rail at Brandywine Curve	\$45,000
		4 New Aerators	\$92,000
16	Palm Beach Park of Commerce	Drainage Improvements	\$280,000
		Catch Basin Cleaning	\$100,000
		Internal Roadway Maintenance and Overlay	\$550,000
18	Ibis Golf & Country Club	Alum Application Treatment Project	\$330,000
		BioNest Biological Weed Control	\$24,718
		Telemetry Upgrade/ Enhancement	\$20,000
		Road and Sidewalk Improvements	\$175,000
		Catch Basin Cleaning	\$100,000
		Fuel Polisher for fuel tank	\$25,000
19	Regional Center	4 New Aerators	\$92,000
		2 New Access Gates	\$20,000
20	Juno Isles	Boat Ramp for Maintenance Access	\$20,000
21	Old Marsh	Culvert Cleaning	\$10,000
23	The Shores	Culvert Cleaning	\$100,000
24	Ironhorse	Culvert Inspections	\$60,000
		Australian Pine removal	\$110,000
		New Pump Station Control Panels	\$150,000
		Fuel Polisher for fuel tank	\$25,000
31	Ballensles Country Club	Culvert Repair and Cleaning	\$50,000
		Catch Basin Cleaning	\$170,000
		Construct Aluminum Catwalk for Rtu Access	\$25,000
		V Weir Replacement	\$30,000
		New Aerators (6)	\$138,000

Unit	Name	Project Name	Amount
32	Roebuck Road	Outfall Canal Excavation	\$5,000
34	Hidden Key	Road and Sidewalk Repairs	\$26,000
		New Plantings	\$7,500
		Catch Basin Cleaning	\$20,000
38	Harbour Isles	Catch Basin Cleaning	\$70,000
43	Mirasol	New Garage Door/ Lift Repair	\$15,000
44	The Bear's Club	Culvert Inspections	\$100,000
		Catch Basin Cleaning	\$200,000
45	Paseos	Preserve Structures - Repair and Replacement	\$20,000
		Tree Damage Mitigation- Sidewalks and Curbs	\$200,000
47	Jupiter Isles	Catch Basin Cleaning	\$75,000
53	Arden (fka.Highland Dunes)	Culvert Inspections	\$30,000
General Fund	Adm/Ops	New Plantings	\$10,000
		Computer Upgrades and Replacements	\$14,000
		EOC Diesel Fuel Dispenser Replacement	\$17,000
		Vehicle Purchase/Replacement	\$120,000
		EOC Building Roof Replacement	\$240,000
		<b>Total</b>	<b>\$6,435,218</b>

In addition to the amounts listed above, the large maintenance projects planned in Units of Development No. 5A, 18, 21, and 29 include funding from new maintenance loans. An estimated \$4,000,000 multi-unit loan is budgeted as follows:

Unit	Name	Project Name	Amount
5A	Vista Center of Palm Beach	Culvert Work	\$3,000,000
18	Ibis Golf & Country Club	Control Panel Renovations	\$600,000
21	Old Marsh	Control Panel Renovations	\$300,000
29	North Fork Development	Culvert Work	\$100,000
		<b>Total</b>	<b>\$4,000,000</b>

Prior to securing a loan, estimated project costs are reviewed, and market conditions evaluated to ensure the best loan amount, rate and term is obtained. The Fiscal Year

2023/2024 Budget reflects debt service for these loans, and construction funds will be accounted for in separate project funds.

Managing and administering the budget is a significant challenge for both the Board and Staff. This fiscally responsible budget provides the residents of the District with high quality essential services, professional management and administration. The following priorities are also incorporated in the Fiscal Year 2023/2024 Budget.

#### A. Fund Balance and Debt Service Reserves

Northern maintains undesignated reserves to provide sufficient cash flow for financial needs, offset significant economic downturns and enable the District to provide essential services in the aftermath of an emergency. Our experience with the 2004 and 2005 hurricane seasons and the economic downturn resulting from the Coronavirus pandemic has reinforced the need for fiscal planning. Northern continues to emphasize financial responsibility through maintaining adequate fund balances that provide financial security. In order to fund this practice, the Northern maintains 20% to 25% of the operating budget as unrestricted reserves. The Fiscal Year 2023/2024 Budget provides for these reserves and supports Northern's financial well-being.

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

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

#### B. Overview of Administrative & Operations Budgets

Administrative and Operations budgets account for expenses not directly allocable to a Unit of Development. These general "overhead" type expenses are assigned to and funded by the individual Units of Development. The 2023/2024 Budget reflects a combined 9.2% increase from last year's budget. The proposed budget proposes two new staff additions, and includes salary adjustments based on merit and cost of living, technology upgrades, vehicle replacements, Administration/EOC building maintenance and increased insurance expenses at anticipated trends.

Salary freezes are employed in circumstances where employees reach the upper salary limit for their job description. Modest increases have helped contain salary costs over the past ten years. Historically, merit increases have been provided in lieu of adjustments for cost of living. This year, the Personnel Committee proposed, and the Board approved, a cost of living adjustment to help offset the unprecedented 40 year high rate of inflation. Job descriptions and salary ranges are compared with Palm Beach County employees and adjustments are made to achieve consistency. Northern has the ability to provide merit increases and/or performance bonuses based upon the Performance Bonus Policy adopted March 28, 2012. One-time performance bonuses will not increase the salary of

an employee and therefore have much less of an impact in future years, as these bonuses are not compounded year after year. A combination of cost of living adjustments, merit increases and performance bonuses are incorporated into the 2023/2024 Budget.

### C. Debt

The 2023/2024 debt service budget increases by approximately \$522,000 or 2.9% from 2022/2023. The increase is primarily attributable to the \$4,000,000 proposed multi-unit loan for culvert work in Units 5A and 29, and control panel renovations in Unit 18 and 21.

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

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

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

### D. Interest Earnings

Northern does not budget for receipt of interest earnings; however, each unit receives its prorated credit for interest earnings. This credit serves to offset future assessments required to fund the budget for the next fiscal year. Interest earnings had been on an increasing trend until the first half of 2020, when the economic effects of the Coronavirus Pandemic began, and interest rates fell to historic lows. In order to combat rising inflation rates, on March 16, 2022, the Federal Open Market Committee enacted the first interest rate increase in years, and has continued a rate-hiking path in the year since then. The inflation wave has curtailed some, but remains somewhat stubborn, so interest rates are likely to slowly trend upwards for the foreseeable future.

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

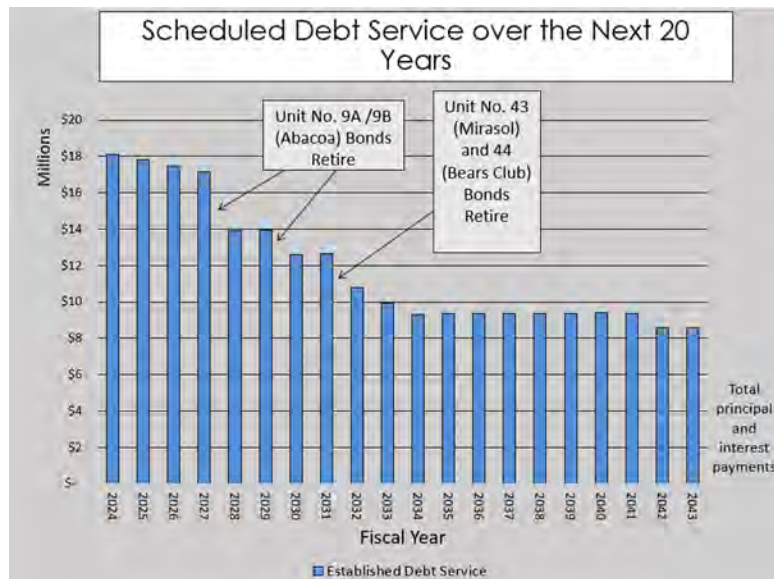
Northern invests conservatively with the majority of its trust funds invested in U.S.

Treasuries. Additional funds are invested in a variety of money market mutual funds comprised of U.S. government securities, repurchase agreements and commercial paper. Safety of capital is the foremost objective of the District’s Investment Policy. Staff reviews its investments quarterly to evaluate existing and potential investments to maximize earnings. In addition to insurance provided by the Federal Depository Insurance Corporation, deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public funds. Under Florida Statutes Chapter 280, Florida Security for Public Deposits Act, the State Treasurer requires all Florida qualified public depositories to deposit (eligible collateral) with the Treasurer or another banking institution. In the event of failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

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

During the budget process, Staff works with Northern’s professional consultants to fund ongoing operations, maintenance, capital improvements and new development projects. As Northern’s facilities have begun to age, maintenance and/or replacement of original improvements is necessary and can be very expensive. The Fiscal Year 2023/2024 Budget includes a Five-Year Maintenance and Capital Projects Plan which forecasts major repair and replacement projects. Staff attempts to plan large replacement projects to coincide with debt maturities in order to alleviate large fluctuations in total assessments.

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



**F. Environmental, Maintenance and Operations Projects**

Northern owns the following improvements:

- 15 Pump Stations
- 15 Backup Generators



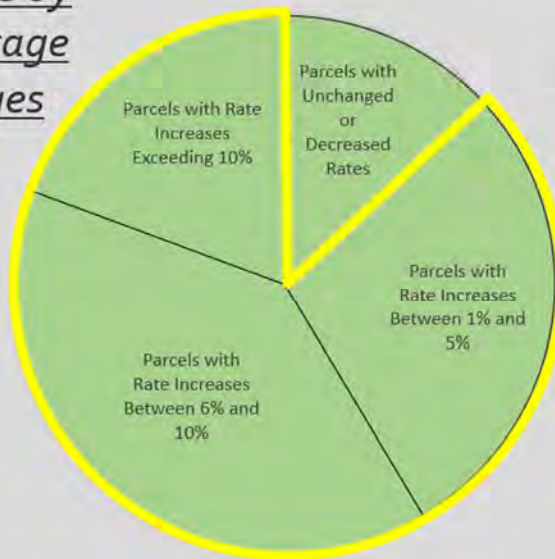
- 15 Fuel Tanks
- 38 Pumps
- 42 Operable Control Structures (operated by telemetry)
- 74 Telemetry Stations
- 17 Mechanical Gates (operated manually)
- 78 Fixed Structures (permanent concrete/metal structures with no moving parts)
- 79 Metritapes (water level monitoring device)
- 18 Metritape Docks
-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

These improvements give Northern the ability to make a positive impact on the quality of life of the residents within its Units of Development. This impact goes far beyond provision of storm water protection and safe, well-maintained roadways. Northern owns and maintains vast wetland preserves, which, through proper care, provide unique natural ecosystems for the community. Northern takes water quality issues associated with the surface water management systems very seriously. This interest is reflected in our investment in a program to install and maintain 572 aerators. The program provides an aesthetic value that is realized and appreciated by the residents. Northern's aquatic weed control program provides a level of service which exceeds that required for storm water protection. The proposed budget includes ongoing maintenance and upgrades that are consistent with Northern's commitment to technology and system integration, providing innovative operational capabilities.

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

## Comparison of 2022 vs 2023 Proposed Assessment Rates

### Tax Rate Changes by Percentage Changes



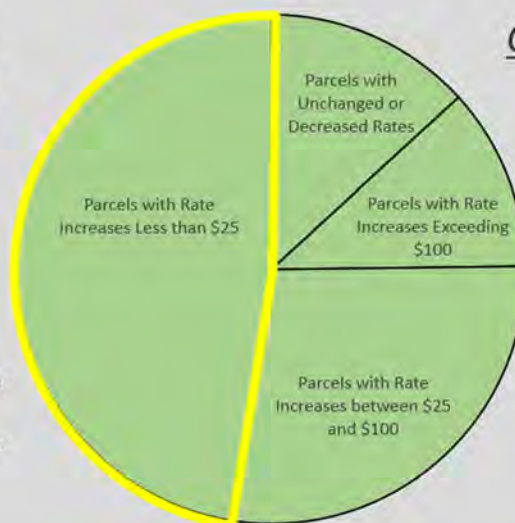
This chart shows how parcels on the District's tax roll will be affected by rate changes as a percent increase or decrease from the prior year's assessment.

**The proposed rates result in 87% of parcels having increased assessments.**

## Comparison of 2022 vs 2023 Proposed Assessment Rates

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

**The proposed rates result in 47% of parcels having assessments change by less than \$25.**



### Tax Rate Changes by Dollar Changes

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

In conclusion, maintaining service levels to the community is one of the main objectives of the Board of Supervisors. With careful management, long-range planning and conservative appropriations, the Fiscal Year 2023/2024 Budget efficiently meets this goal in a fiscally responsible manner.

\* \* \* \* \*

The Staff and I are prepared to provide detailed information regarding the proposed budget. We strive to answer your questions and concerns fully.

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

Respectfully submitted,

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

C. Danvers Beatty, P.E.  
Executive Director

Fiscal Year 2024 Recommended Budget Assessment Rates  
for FINAL Roll

Unit(s)	Description	23/24 Tax Per Assessable Unit PROPOSED			22/23 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
1	ALL NON EXEMPT PARCELS	-	64.68	64.68	-	59.29	59.29	-	5.39	5.39	9%	929.0000	Nearest Whole Acre
2	ALL NON EXEMPT PARCELS	-	42.94	42.94	-	41.95	41.95	-	0.99	0.99	2%	3,235.0000	Nearest Whole Acre
2 and 28	ALL NON EXEMPT PARCELS	-	42.94	42.94	-	41.95	41.95	-	0.99	0.99	2%	252.0000	Nearest Whole Acre
2 and 2A	ALL NON EXEMPT PARCELS	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	3,019.0000	Nearest Whole Acre
2 and 2A	MFR	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	132.0000	Nearest Whole Acre
2 and 2A	SFE	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	33.0000	Nearest Whole Acre
2 and 2A	SFC	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	798.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	31.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	20,081.33	1,467.85	21,549.18	20,357.30	1,285.76	21,643.06	(275.97)	182.09	(93.88)	0%	29.8424	Actual Acreage
2, 2A and 2C	Community Only - Biotech A	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	70.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech A	10,790.49	788.69	11,579.18	10,805.57	682.52	11,488.09	(15.08)	106.17	91.09	1%	69.8669	Actual Acreage
2, 2A and 2C	Community Only - Biotech B	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	7.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech B	13,728.57	1,003.44	14,732.01	13,747.75	868.36	14,616.11	(19.18)	135.08	115.90	1%	6.5695	Actual Acreage
2, 2A and 2C	Community Only - Office	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	26.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Office	15,873.21	1,160.19	17,033.40	15,895.38	1,004.01	16,899.39	(22.17)	156.18	134.01	1%	26.4179	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	43.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Commercial/Retail	11,402.35	833.41	12,235.76	11,418.28	721.22	12,139.50	(15.93)	112.19	96.26	1%	39.3471	Actual Acreage
2, 2A and 2C	Community Only - Apartment	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	13.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Apartment	11,185.41	1,001.49	12,186.90	11,201.04	866.68	12,067.72	(15.63)	134.81	119.18	1%	12.7578	Actual Acreage
2, 2A and 2C	Community Only - Utility	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	5.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Utility	3,677.32	268.78	3,946.10	3,682.45	232.60	3,915.05	(5.13)	36.18	31.05	1%	4.9994	Actual Acreage
2, 2A and 2C	Parcel C -Townhome – Residential	435.45	97.04	532.49	434.98	88.77	523.75	0.47	8.27	8.74	2%	143.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Townhome – Residential	18,889.20	1,380.63	20,269.83	18,915.59	1,194.78	20,110.37	(26.39)	185.85	159.46	1%	6.1103	Actual Acreage
2, 2A and 2C	Parcel C -Single Family – Residential	1,250.63	156.62	1,407.25	1,251.30	140.33	1,391.63	(0.67)	16.29	15.62	1%	217.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Single Family – Residential	9,451.91	690.85	10,142.76	9,465.12	597.85	10,062.97	(13.21)	93.00	79.79	1%	29.5319	Actual Acreage
2, 2A and 2C	Parcel D -Single Family – Residential	1,143.24	148.77	1,292.01	1,143.76	133.54	1,277.30	(0.52)	15.23	14.71	1%	117.0000	Nearest Whole Acre
2, 2A and 2C	Parcel D -Single Family – Residential	9,451.91	690.85	10,142.76	9,465.12	597.85	10,062.97	(13.21)	93.00	79.79	1%	16.1543	Actual Acreage
2, 2A and 2C	Parcel E -Single Family – Residential	1,142.32	148.71	1,291.03	1,142.84	133.48	1,276.32	(0.52)	15.23	14.71	1%	199.0000	Nearest Whole Acre
2, 2A and 2C	Parcel E -Single Family – Residential	9,451.91	690.85	10,142.76	9,465.12	597.85	10,062.97	(13.21)	93.00	79.79	1%	28.6451	Actual Acreage
2, 2A and 2C	Parcel F -Townhome – Residential	743.23	124.38	867.61	743.19	112.43	855.62	0.04	11.95	11.99	1%	255.0000	Nearest Whole Acre
2, 2A and 2C	Parcel F -Townhome – Residential	18,889.20	1,380.63	20,269.83	18,915.59	1,194.78	20,110.37	(26.39)	185.85	159.46	1%	10.3260	Actual Acreage
2, 2A and 2C	Parcel G -Single Family – Residential	1,290.75	159.55	1,450.30	1,262.63	141.05	1,403.68	28.12	18.50	46.62	3%	458.0000	Nearest Whole Acre
2, 2A and 2C	Parcel G -Single Family – Residential	9,451.91	690.85	10,142.76	9,465.12	597.85	10,062.97	(13.21)	93.00	79.79	1%	76.6618	Actual Acreage
3	ALL NON EXEMPT PARCELS	-	141.17	141.17	-	129.65	129.65	-	11.52	11.52	9%	1,863.0000	Nearest Whole Acre
3 and 3A	PAR A	506.91	490.76	997.67	515.35	412.81	928.16	(8.44)	77.95	69.51	7%	74.0000	Nearest Whole Acre
3 and 3A	PAR B	479.76	472.03	951.79	487.74	397.65	885.39	(7.98)	74.38	66.40	7%	86.0000	Nearest Whole Acre
3 and 3A	PAR C	456.12	455.73	911.85	463.71	384.44	848.15	(7.59)	71.29	63.70	8%	88.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 1	510.28	493.08	1,003.36	518.78	414.70	933.48	(8.50)	78.38	69.88	7%	71.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 2	457.01	456.35	913.36	464.62	384.94	849.56	(7.61)	71.41	63.80	8%	15.0000	Nearest Whole Acre
3 and 3A	PAR E	494.84	482.43	977.27	503.07	406.07	909.14	(8.23)	76.36	68.13	7%	114.0000	Nearest Whole Acre
3 and 3A	PAR F	182.07	266.74	448.81	185.10	231.36	416.46	(3.03)	35.38	32.35	8%	136.0000	Nearest Whole Acre
3 and 3A	PAR G	548.58	519.49	1,068.07	557.71	436.09	993.80	(9.13)	83.40	74.27	7%	40.0000	Nearest Whole Acre
3 and 3A	PAR H	570.67	534.73	1,105.40	580.17	448.43	1,028.60	(9.50)	86.30	76.80	7%	54.0000	Nearest Whole Acre
3 and 3A	PAR J	322.03	363.26	685.29	327.39	309.54	636.93	(5.36)	53.72	48.36	8%	132.0000	Nearest Whole Acre
3 and 3A	APTS & COMMERCIAL	3,581.09	2,610.85	6,191.94	3,640.70	2,130.08	5,770.78	(59.61)	480.77	421.16	7%	24.0000	Nearest Whole Acre
4	ALL NON EXEMPT PARCELS	-	71.39	71.39	-	65.49	65.49	-	5.90	5.90	9%	8,562.0000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	-	74.62	74.62	-	64.19	64.19	-	10.43	10.43	16%	1,642.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	-	74.62	74.62	-	64.19	64.19	-	10.43	10.43	16%	1,348.0000	Nearest Whole Acre
5 and 5A	GOLF COURSE	-	528.35	528.35	-	245.98	245.98	-	282.37	282.37	115%	128.0000	Nearest Whole Acre
5 and 5A	INDUSTRIAL	-	2,992.15	2,992.15	-	1,237.37	1,237.37	-	1,754.78	1,754.78	142%	196.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	-	248.51	248.51	-	134.11	134.11	-	114.40	114.40	85%	302.0000	Nearest Whole Acre

1.14



Unit(s)	Description	23/24 Tax Per Assessable Unit PROPOSED			22/23 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
5 and 5A	Business Park Vista Center	-	482.22	482.22	-	228.09	228.09	-	254.13	254.13	111%	136.0000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	-	491.41	491.41	-	231.79	231.79	-	259.62	259.62	112%	70.0000	Nearest Whole Acre
5 and 5A	Links at Emerald Dunes	-	311.18	311.18	-	159.31	159.31	-	151.87	151.87	95%	185.0000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	-	280.75	280.75	-	147.08	147.08	-	133.67	133.67	91%	184.0000	Nearest Whole Acre
5 and 5A	Vista Center Condos	-	1,047.13	1,047.13	-	455.25	455.25	-	591.88	591.88	130%	12.0000	Per Parcel
5 and 5B	RESIDENTIAL	335.11	201.54	536.65	338.21	149.80	488.01	(3.10)	51.74	48.64	10%	1,082.0000	Nearest Whole Acre
5 and 5B	COMMERCIAL	2,436.72	997.48	3,434.20	2,459.24	686.69	3,145.93	(22.52)	310.79	288.27	9%	7.0000	Nearest Whole Acre
5 and 5B	Mezzano Condo	94.76	110.51	205.27	95.64	88.40	184.04	(0.88)	22.11	21.23	12%	240.0000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	-	113.22	113.22	-	98.54	98.54	-	14.68	14.68	15%	1,367.0000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	-	174.20	174.20	-	132.03	132.03	-	42.17	42.17	32%	32.0000	Nearest Whole Acre
5 and 5D	San Michele condo	-	81.59	81.59	-	68.94	68.94	-	12.65	12.65	18%	300.0000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	-	224.10	224.10	-	166.02	166.02	-	58.08	58.08	35%	881.0000	Nearest Whole Acre
7	ALL NON EXEMPT PARCELS	-	46.85	46.85	-	43.38	43.38	-	3.47	3.47	8%	2,797.0000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	-	78.40	78.40	-	69.38	69.38	-	9.02	9.02	13%	333.0000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	-	78.40	78.40	-	69.38	69.38	-	9.02	9.02	13%	90.0000	Nearest Whole Acre
9, 9A and 9B	RESIDENTIAL/AC	2,511.89	1,335.54	3,847.43	2,546.18	1,149.63	3,695.81	(34.29)	185.91	151.62	4%	943.4400	NAV Factor
9, 9A and 9B	GOLF COURSE/AC	761.47	431.95	1,193.42	770.47	373.09	1,143.56	(9.00)	58.86	49.86	4%	169.3400	NAV Factor
9, 9A and 9B	COMMERCIAL/AC	7,975.97	4,249.60	12,225.57	8,094.06	3,654.26	11,748.32	(118.09)	595.34	477.25	4%	217.9400	NAV Factor
11	ALL NON EXEMPT PARCELS	-	556.73	556.73	-	516.56	516.56	-	40.17	40.17	8%	3,974.0000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	-	556.73	556.73	-	516.56	516.56	-	40.17	40.17	8%	1,747.0000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	-	39.30	39.30	-	33.85	33.85	-	5.45	5.45	16%	737.0000	Nearest Whole Acre
12 and 31	GOLF COURSE - 12/28/31	-	364.46	364.46	-	276.66	276.66	-	87.80	87.80	32%	78.0000	Nearest Whole Acre
12 and 31	RESIDENTIAL - 12/28/31	-	536.06	536.06	-	404.81	404.81	-	131.25	131.25	32%	1,057.0000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	-	253.76	253.76	-	230.91	230.91	-	22.85	22.85	10%	127.0000	Nearest Whole Acre
14	A	-	893.88	893.88	-	738.11	738.11	-	155.77	155.77	21%	416.0000	Nearest Whole Acre
14	C (MARSH POINTE)	-	494.88	494.88	-	407.90	407.90	-	86.98	86.98	21%	28.0000	Nearest Whole Acre
14	B	-	893.88	893.88	-	738.11	738.11	-	155.77	155.77	21%	700.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	-	231.33	231.33	-	198.46	198.46	-	32.87	32.87	17%	4,308.0000	Nearest Whole Acre
16	ALL NON EXEMPT PARCELS	588.52	1,505.85	2,094.37	617.61	1,375.41	1,993.02	(29.09)	130.44	101.35	5%	913.0000	Nearest Whole Acre
18	APARTMENTS	-	3,459.40	3,459.40	-	2,657.86	2,657.86	-	801.54	801.54	30%	15.0000	Nearest Whole Acre
18	COMMERCIAL	-	7,750.23	7,750.23	-	5,954.52	5,954.52	-	1,795.71	1,795.71	30%	15.0000	Nearest Whole Acre
18	GOLF COURSE	-	833.24	833.24	-	640.18	640.18	-	193.06	193.06	30%	437.0000	Nearest Whole Acre
18	PSO	-	2,282.76	2,282.76	-	1,753.85	1,753.85	-	528.91	528.91	30%	4.0000	Nearest Whole Acre
18	ERU	-	905.30	905.30	-	695.55	695.55	-	209.75	209.75	30%	1,862.0000	Nearest Whole Acre
19	Non-condo Parcels	-	1,665.47	1,665.47	-	1,511.73	1,511.73	-	153.74	153.74	10%	103.0000	Nearest Whole Acre
19 and 19A	52434205250010000	-	10,956.26	10,956.26	-	10,046.23	10,046.23	-	910.03	910.03	9%	1.0000	Per Parcel
19 and 19A	52434205260270051	-	3,662.57	3,662.57	-	3,359.36	3,359.36	-	303.21	303.21	9%	1.0000	Per Parcel
19 and 19A	52434205260270052	-	1,845.60	1,845.60	-	1,694.18	1,694.18	-	151.42	151.42	9%	1.0000	Per Parcel
19 and 19A	52434205260270062	-	1,918.85	1,918.85	-	1,768.37	1,768.37	-	150.48	150.48	9%	1.0000	Per Parcel
19 and 19A	52434205260270063	-	5,492.25	5,492.25	-	5,037.42	5,037.42	-	454.83	454.83	9%	1.0000	Per Parcel
19 and 19A	52434205260270064	-	5,520.68	5,520.68	-	5,066.21	5,066.21	-	454.47	454.47	9%	1.0000	Per Parcel
19 and 19A	52434205260270065	-	1,867.91	1,867.91	-	1,716.78	1,716.78	-	151.13	151.13	9%	1.0000	Per Parcel
19 and 19A	52434205260270067	-	1,846.86	1,846.86	-	1,695.46	1,695.46	-	151.40	151.40	9%	1.0000	Per Parcel
19 and 19A	52434205260270068	-	1,845.87	1,845.87	-	1,694.45	1,694.45	-	151.42	151.42	9%	1.0000	Per Parcel
19 and 19A	52434205260270069	-	1,859.23	1,859.23	-	1,707.98	1,707.98	-	151.25	151.25	9%	1.0000	Per Parcel
19 and 19A	2979 PGA CONDO	-	1,263.06	1,263.06	-	1,162.53	1,162.53	-	100.53	100.53	9%	3.0000	Per Parcel
19 and 19A	52434205270270042	-	3,719.10	3,719.10	-	3,416.62	3,416.62	-	302.48	302.48	9%	1.0000	Per Parcel
19 and 19A	52434206000001100	-	9,349.68	9,349.68	-	8,594.14	8,594.14	-	755.54	755.54	9%	1.0000	Per Parcel
19 and 19A	52434206000003040	-	9,189.91	9,189.91	-	8,432.32	8,432.32	-	757.59	757.59	9%	1.0000	Per Parcel
19 and 19A	52434206280010000	-	11,340.21	11,340.21	-	10,435.11	10,435.11	-	905.10	905.10	9%	1.0000	Per Parcel
19 and 19A	52434206030010000	-	5,574.66	5,574.66	-	5,120.88	5,120.88	-	453.78	453.78	9%	1.0000	Per Parcel
19 and 19A	52434206030030000	-	5,580.75	5,580.75	-	5,127.06	5,127.06	-	453.69	453.69	9%	1.0000	Per Parcel
19 and 19A	52434206050000000	-	43,732.05	43,732.05	-	40,265.90	40,265.90	-	3,466.15	3,466.15	9%	1.0000	Per Parcel

1.15

Unit(s)	Description	23/24 Tax Per Assessable Unit PROPOSED			22/23 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
19 and 19A	5243420606000000	-	11,439.42	11,439.42	-	10,535.61	10,535.61	-	903.81	903.81	9%	1.0000	Per Parcel
19 and 19A	52434206070010010	-	3,646.21	3,646.21	-	3,342.79	3,342.79	-	303.42	303.42	9%	1.0000	Per Parcel
19 and 19A	52434206070010020	-	1,868.85	1,868.85	-	1,717.72	1,717.72	-	151.13	151.13	9%	1.0000	Per Parcel
19 and 19A	52434206070020000	-	5,541.71	5,541.71	-	5,087.51	5,087.51	-	454.20	454.20	9%	1.0000	Per Parcel
19 and 19A	52434206080010000	-	3,642.44	3,642.44	-	3,338.97	3,338.97	-	303.47	303.47	9%	1.0000	Per Parcel
19 and 19A	52434206120010020	-	17,414.96	17,414.96	-	16,062.54	16,062.54	-	1,352.42	1,352.42	8%	1.0000	Per Parcel
19 and 19A	52434206120010040	-	3,769.55	3,769.55	-	3,467.72	3,467.72	-	301.83	301.83	9%	1.0000	Per Parcel
19 and 19A	52434206120020000	-	15,502.12	15,502.12	-	14,300.25	14,300.25	-	1,201.87	1,201.87	8%	1.0000	Per Parcel
19 and 19A	52434206120030000	-	1,936.57	1,936.57	-	1,786.32	1,786.32	-	150.25	150.25	8%	1.0000	Per Parcel
19 and 19A	52434206300010000	-	82,240.34	82,240.34	-	80,185.48	80,185.48	-	2,054.86	2,054.86	3%	1.0000	Per Parcel
19 and 19A	52434206300130000	-	1,811.50	1,811.50	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1.0000	Per Parcel
19 and 19A	52434206300180000	-	3,589.56	3,589.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1.0000	Per Parcel
19 and 19A	2701 PGA Blvd Condominium	-	610.86	610.86	-	420.25	420.25	-	190.61	190.61	45%	3.0000	Nearest Whole Acre
19 and 19A	Harbour Oaks (317 Units)	-	217.06	217.06	-	198.38	198.38	-	18.68	18.68	9%	317.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 710 sq ft	-	105.64	105.64	-	96.64	96.64	-	9.00	9.00	9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 783-816 sq ft	-	106.64	106.64	-	97.64	97.64	-	9.00	9.00	9%	166.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 896 sq ft	-	107.50	107.50	-	98.52	98.52	-	8.98	8.98	9%	36.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 999-1016 sq ft	-	108.64	108.64	-	99.67	99.67	-	8.97	8.97	9%	194.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1081 sq ft	-	109.35	109.35	-	100.39	100.39	-	8.96	8.96	9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1203 sq ft	-	110.57	110.57	-	101.62	101.62	-	8.95	8.95	9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1288-1331 sq ft	-	111.69	111.69	-	102.76	102.76	-	8.93	8.93	9%	128.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1370 sq ft	-	112.24	112.24	-	103.31	103.31	-	8.93	8.93	9%	44.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1718-1730 sq ft	-	115.74	115.74	-	106.86	106.86	-	8.88	8.88	8%	20.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1818-1832 sq ft	-	116.78	116.78	-	107.92	107.92	-	8.86	8.86	8%	16.0000	Nearest Whole Acre
19 and 19A	52434206230010000	-	1,216.72	1,216.72	-	1,116.94	1,116.94	-	99.78	99.78	9%	1.0000	Per Parcel
19 and 19A	52434206230020000	-	547.38	547.38	-	502.49	502.49	-	44.89	44.89	9%	1.0000	Per Parcel
19 and 19A	52434206230020010	-	1,474.47	1,474.47	-	1,353.55	1,353.55	-	120.92	120.92	9%	1.0000	Per Parcel
19 and 19A	52434206230020020	-	1,102.44	1,102.44	-	1,012.03	1,012.03	-	90.41	90.41	9%	1.0000	Per Parcel
19 and 19A	52434206230030000	-	1,500.17	1,500.17	-	1,377.14	1,377.14	-	123.03	123.03	9%	1.0000	Per Parcel
19 and 19A	52434206230030010	-	2,141.31	2,141.31	-	1,965.70	1,965.70	-	175.61	175.61	9%	1.0000	Per Parcel
19 and 19A	52434206230030020	-	1,433.77	1,433.77	-	1,316.19	1,316.19	-	117.58	117.58	9%	1.0000	Per Parcel
19 and 19A	52434206230040000	-	824.66	824.66	-	757.03	757.03	-	67.63	67.63	9%	1.0000	Per Parcel
19 and 19A	52434206230050000	-	122.46	122.46	-	112.41	112.41	-	10.05	10.05	9%	1.0000	Per Parcel
19 and 19A	52434206230060000	-	714.36	714.36	-	655.79	655.79	-	58.57	58.57	9%	1.0000	Per Parcel
19 and 19A	Landmark at the Gardens Condos	-	54.84	54.84	-	50.27	50.27	-	4.57	4.57	9%	166.0000	Per Parcel
20	A	-	1,080.96	1,080.96	-	1,088.75	1,088.75	-	(7.79)	(7.79)	-1%	96.0000	Nearest Whole Acre
20	B	-	810.72	810.72	-	816.56	816.56	-	(5.84)	(5.84)	-1%	23.0000	Nearest Whole Acre
20	C	-	540.48	540.48	-	544.37	544.37	-	(3.89)	(3.89)	-1%	154.0000	Nearest Whole Acre
20	D	-	270.24	270.24	-	272.19	272.19	-	(1.95)	(1.95)	-1%	83.0000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	-	2,752.58	2,752.58	-	1,701.27	1,701.27	-	1,051.31	1,051.31	62%	303.0000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	-	472.58	472.58	-	452.29	452.29	-	20.29	20.29	4%	691.0000	Nearest Whole Acre
24 and 24A	ALL NON EXEMPT PARCELS	-	797.27	797.27	-	557.60	557.60	-	239.67	239.67	43%	438.0000	Nearest Whole Acre
27B	Condo units - tax per unit	291.83	304.83	596.66	329.37	298.96	628.33	(37.54)	5.87	(31.67)	-5%	265.0000	Nearest Whole Acre
27B	Townhomes	315.93	246.90	562.83	356.57	242.14	598.71	(40.64)	4.76	(35.88)	-6%	134.0000	Nearest Whole Acre
27B	Single Family - 40 ft lots	494.29	386.28	880.57	557.87	378.84	936.71	(63.58)	7.44	(56.14)	-6%	60.0000	Nearest Whole Acre
27B	Single Family - 50 ft lots	617.86	482.85	1,100.71	697.34	473.55	1,170.89	(79.48)	9.30	(70.18)	-6%	63.0000	Nearest Whole Acre
27B	Single Family - Preserve lots	741.46	579.44	1,320.90	836.83	568.28	1,405.11	(95.37)	11.16	(84.21)	-6%	15.0000	Nearest Whole Acre
27B	Commercial	1,128.45	1,365.80	2,494.25	1,273.60	1,339.51	2,613.11	(145.15)	26.29	(118.86)	-5%	5.8784	Actual Acreage
29	ALL NON EXEMPT PARCELS	-	718.92	718.92	-	371.05	371.05	-	347.87	347.87	94%	132.0000	Nearest Whole Acre
31	Commercial	-	3,403.82	3,403.82	-	2,541.83	2,541.83	-	861.99	861.99	34%	2.0000	Nearest Whole Acre
31	GOLF COURSE 28/31	-	325.16	325.16	-	242.81	242.81	-	82.35	82.35	34%	355.0000	Nearest Whole Acre
31	RESIDENTIAL 28/31	-	496.76	496.76	-	370.96	370.96	-	125.80	125.80	34%	518.0000	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	-	400.89	400.89	-	369.47	369.47	-	31.42	31.42	9%	27.0000	Nearest Whole Acre

1.16

Unit(s)	Description	23/24 Tax Per Assessable Unit PROPOSED			22/23 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
32 and 32A	ALL NON EXEMPT PARCELS	-	573.30	573.30	-	557.56	557.56	-	15.74	15.74	3%	29.0000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	-	335.12	335.12	-	215.04	215.04	-	120.08	120.08	56%	79.0000	Nearest Whole Acre
34	PER CONDO	-	1,090.79	1,090.79	-	1,038.39	1,038.39	-	52.40	52.40	5%	20.0000	Nearest Whole Acre
34	SINGLE FAM	-	2,417.95	2,417.95	-	2,301.78	2,301.78	-	116.17	116.17	5%	73.0000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	-	790.42	790.42	-	767.17	767.17	-	23.25	23.25	3%	99.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	-	201.05	201.05	-	127.76	127.76	-	73.29	73.29	57%	10.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	-	201.05	201.05	-	127.76	127.76	-	73.29	73.29	57%	29.0000	Nearest Whole Acre
43	SINGLE FAM	2,707.66	2,084.80	4,792.46	2,712.60	1,914.86	4,627.46	(4.94)	169.94	165.00	4%	83.4207	Actual Acreage
43	MULTI FAM	1,635.56	3,232.09	4,867.65	1,638.55	2,968.64	4,607.19	(2.99)	263.45	260.46	6%	30.9283	Actual Acreage
43	SINGLE FAM OTHER	2,032.33	1,604.85	3,637.18	2,036.04	1,474.03	3,510.07	(3.71)	130.82	127.11	4%	279.5652	Actual Acreage
43	GOLF/PRIVATE	1,026.23	810.36	1,836.59	1,028.11	744.30	1,772.41	(1.88)	66.06	64.18	4%	327.6779	Actual Acreage
43	COMMERCIAL	4,782.00	5,041.54	9,823.54	4,790.73	4,630.59	9,421.32	(8.73)	410.95	402.22	4%	14.8688	Actual Acreage
43	CONDO	348.04	274.83	622.87	348.67	252.43	601.10	(0.63)	22.40	21.77	4%	32.0000	Nearest Whole Acre
44	GOLF COURSE	1,430.91	301.53	1,732.44	1,434.44	181.93	1,616.37	(3.53)	119.60	116.07	7%	122.0000	Nearest Whole Acre
44	RES COTTAGES	1,889.66	398.20	2,287.86	1,894.33	240.26	2,134.59	(4.67)	157.94	153.27	7%	24.0000	Nearest Whole Acre
44	SINGLE FAM RES	6,200.23	1,306.54	7,506.77	6,215.55	788.32	7,003.87	(15.32)	518.22	502.90	7%	46.0000	Per Parcel
44	SINGLE FAM RES - DBL LOT	12,400.46	2,613.08	15,013.54	12,431.10	1,576.64	14,007.74	(30.64)	1,036.44	1,005.80	7%	7.0000	Per Parcel
45	ALL NON EXEMPT PARCELS	860.40	1,449.95	2,310.35	867.56	1,327.65	2,195.21	(7.16)	122.30	115.14	5%	325.0000	Nearest Whole Acre
46	Sonoma Isles (fka Lakewood)	654.10	21.13	675.23	657.54	18.73	676.27	(3.44)	2.40	(1.04)	0%	275.0000	Nearest Whole Acre
46	Jupiter CC- Single Family Lots	1,099.57	72.56	1,172.13	1,101.33	64.10	1,165.43	(1.76)	8.46	6.70	1%	407.0000	Nearest Whole Acre
46	Jupiter CC-Multi Family Pod F Condos	1,079.50	71.23	1,150.73	1,081.23	62.93	1,144.16	(1.73)	8.30	6.57	1%	149.0000	Per Parcel
47	ALL NON EXEMPT PARCELS	-	121.14	121.14	-	104.63	104.63	-	16.51	16.51	16%	484.0000	Nearest Whole Acre
49	Parcels East of Congress	-	2,418.61	2,418.61	-	1,718.68	1,718.68	-	699.93	699.93	41%	30.8638	Actual Acreage
49	Parcels West of Congress	-	448.55	448.55	-	416.37	416.37	-	32.18	32.18	8%	36.8288	Actual Acreage
51	SINGLE FAM	-	650.97	650.97	-	649.76	649.76	-	1.21	1.21	0%	48.0000	Nearest Whole Acre
51	MULTI FAM	-	389.15	389.15	-	388.43	388.43	-	0.72	0.72	0%	30.0000	Nearest Whole Acre
53	Lots - Townhome residential	1,065.36	34.28	1,099.64	1,066.98	33.93	1,100.91	(1.62)	0.35	(1.27)	0%	374.0000	Nearest Whole Acre
53	Lots -SF residential - ZLL	1,421.83	45.76	1,467.59	1,423.98	45.28	1,469.26	(2.15)	0.48	(1.67)	0%	1,030.0000	Nearest Whole Acre
53	Lots -SF residential - traditional	1,514.09	48.73	1,562.82	1,516.38	48.22	1,564.60	(2.29)	0.51	(1.78)	0%	642.0000	Nearest Whole Acre
53	Undeveloped undifferentiated	4,072.75	131.07	4,203.82	4,156.39	132.16	4,288.55	(83.64)	(1.09)	(84.73)	-2%	89.5139	Actual Acreage

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# Summary of Assessment Rate Increases Exceeding 10%



Unit(s)	Description	23/24 Tax Per Assessable Unit PROPOSED			22/23 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
5	ALL NON EXEMPT PARCELS	-	74.62	74.62	-	64.19	64.19	-	10.43	10.43	16%	1,642.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	-	74.62	74.62	-	64.19	64.19	-	10.43	10.43	16%	1,348.0000	Nearest Whole Acre
5 and 5A	GOLF COURSE	-	528.35	528.35	-	245.98	245.98	-	282.37	282.37	115%	128.0000	Nearest Whole Acre
5 and 5A	INDUSTRIAL	-	2,992.15	2,992.15	-	1,237.37	1,237.37	-	1,754.78	1,754.78	142%	196.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	-	248.51	248.51	-	134.11	134.11	-	114.40	114.40	85%	302.0000	Nearest Whole Acre
5 and 5A	Business Park Vista Center	-	482.22	482.22	-	228.09	228.09	-	254.13	254.13	111%	136.0000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	-	491.41	491.41	-	231.79	231.79	-	259.62	259.62	112%	70.0000	Nearest Whole Acre
5 and 5A	Links at Emerald Dunes	-	311.18	311.18	-	159.31	159.31	-	151.87	151.87	95%	185.0000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	-	280.75	280.75	-	147.08	147.08	-	133.67	133.67	91%	184.0000	Nearest Whole Acre
5 and 5A	Vista Center Condos	-	1,047.13	1,047.13	-	455.25	455.25	-	591.88	591.88	130%	12.0000	Per Parcel
5 and 5B	RESIDENTIAL	335.11	201.54	536.65	338.21	149.80	488.01	(3.10)	51.74	48.64	10%	1,082.0000	Nearest Whole Acre
5 and 5B	Mezzano Condo	94.76	110.51	205.27	95.64	88.40	184.04	(0.88)	22.11	21.23	12%	240.0000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	-	113.22	113.22	-	98.54	98.54	-	14.68	14.68	15%	1,367.0000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	-	174.20	174.20	-	132.03	132.03	-	42.17	42.17	32%	32.0000	Nearest Whole Acre
5 and 5D	San Michele condo	-	81.59	81.59	-	68.94	68.94	-	12.65	12.65	18%	300.0000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	-	224.10	224.10	-	166.02	166.02	-	58.08	58.08	35%	881.0000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	-	78.40	78.40	-	69.38	69.38	-	9.02	9.02	13%	333.0000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	-	78.40	78.40	-	69.38	69.38	-	9.02	9.02	13%	90.0000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	-	39.30	39.30	-	33.85	33.85	-	5.45	5.45	16%	737.0000	Nearest Whole Acre
12 and 31	GOLF COURSE - 12/28/31	-	364.46	364.46	-	276.66	276.66	-	87.80	87.80	32%	78.0000	Nearest Whole Acre
12 and 31	RESIDENTIAL - 12/28/31	-	536.06	536.06	-	404.81	404.81	-	131.25	131.25	32%	1,057.0000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	-	253.76	253.76	-	230.91	230.91	-	22.85	22.85	10%	127.0000	Nearest Whole Acre
14	A	-	893.88	893.88	-	738.11	738.11	-	155.77	155.77	21%	416.0000	Nearest Whole Acre
14	C (MARSH POINTE)	-	494.88	494.88	-	407.90	407.90	-	86.98	86.98	21%	28.0000	Nearest Whole Acre
14	B	-	893.88	893.88	-	738.11	738.11	-	155.77	155.77	21%	700.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	-	231.33	231.33	-	198.46	198.46	-	32.87	32.87	17%	4,308.0000	Nearest Whole Acre
18	APARTMENTS	-	3,459.40	3,459.40	-	2,657.86	2,657.86	-	801.54	801.54	30%	15.0000	Nearest Whole Acre
18	COMMERCIAL	-	7,750.23	7,750.23	-	5,954.52	5,954.52	-	1,795.71	1,795.71	30%	15.0000	Nearest Whole Acre
18	GOLF COURSE	-	833.24	833.24	-	640.18	640.18	-	193.06	193.06	30%	437.0000	Nearest Whole Acre
18	PSO	-	2,282.76	2,282.76	-	1,753.85	1,753.85	-	528.91	528.91	30%	4.0000	Nearest Whole Acre
18	ERU	-	905.30	905.30	-	695.55	695.55	-	209.75	209.75	30%	1,862.0000	Nearest Whole Acre
19	Non-condo Parcels	-	1,665.47	1,665.47	-	1,511.73	1,511.73	-	153.74	153.74	10%	103.0000	Nearest Whole Acre
19 and 19A	2701 PGA Blvd Condominium	-	610.86	610.86	-	420.25	420.25	-	190.61	190.61	45%	3.0000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	-	2,752.58	2,752.58	-	1,701.27	1,701.27	-	1,051.31	1,051.31	62%	303.0000	Nearest Whole Acre
24 and 24A	ALL NON EXEMPT PARCELS	-	797.27	797.27	-	557.60	557.60	-	239.67	239.67	43%	438.0000	Nearest Whole Acre
29	ALL NON EXEMPT PARCELS	-	718.92	718.92	-	371.05	371.05	-	347.87	347.87	94%	132.0000	Nearest Whole Acre
31	Commercial	-	3,403.82	3,403.82	-	2,541.83	2,541.83	-	861.99	861.99	34%	2.0000	Nearest Whole Acre
31	GOLF COURSE 28/31	-	325.16	325.16	-	242.81	242.81	-	82.35	82.35	34%	355.0000	Nearest Whole Acre
31	RESIDENTIAL 28/31	-	496.76	496.76	-	370.96	370.96	-	125.80	125.80	34%	518.0000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	-	335.12	335.12	-	215.04	215.04	-	120.08	120.08	56%	79.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	-	201.05	201.05	-	127.76	127.76	-	73.29	73.29	57%	10.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	-	201.05	201.05	-	127.76	127.76	-	73.29	73.29	57%	29.0000	Nearest Whole Acre
47	ALL NON EXEMPT PARCELS	-	121.14	121.14	-	104.63	104.63	-	16.51	16.51	16%	484.0000	Nearest Whole Acre
49	Parcels East of Congress	-	2,418.61	2,418.61	-	1,718.68	1,718.68	-	699.93	699.93	41%	30.8638	Actual Acreage

## Information regarding Assessment Increases

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

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
5 All Non Exempt Parcels	\$ 74.62	\$ 64.19	\$ 10.43	16%
5 And 5E All Non Exempt Parcels	\$ 74.62	\$ 64.19	\$ 10.43	16%

Increases to Unit No. 5 Henry Rolf / Okeechobee Corridor assessment are primarily attributable to major Jog Road culvert repairs. The project includes cleaning the existing culvert, slip lining, and restoration. In 2022 a \$2.4 million loan with 3.53% interest, and a 10-year term, was taken out to fund the project. However, due to rising costs, a portion of the project is being divided into two phases so that adequate funds can accumulated through assessments. The proposed budget includes building fund balance by \$75,000 in order to fund the second phase of the project in two years.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
5 And 5A Golf Course	\$ 528.35	\$ 245.98	\$ 282.37	115%
5 And 5A Industrial	\$ 2,992.15	\$ 1,237.37	\$ 1,754.78	142%
5 And 5A Emerald Dunes Condos	\$ 248.51	\$ 134.11	\$ 114.40	85%
5 And 5A Business Park Vista Center	\$ 482.22	\$ 228.09	\$ 254.13	111%
5 And 5A Ventura Greens At Emerald Dunes	\$ 491.41	\$ 231.79	\$ 259.62	112%
5 And 5A Links At Emerald Dunes	\$ 311.18	\$ 159.31	\$ 151.87	95%
5 And 5A Villas At Emerald Dunes	\$ 280.75	\$ 147.08	\$ 133.67	91%
5 And 5A Vista Center Condos	\$ 1,047.13	\$ 455.25	\$ 591.88	130%

Increases to Unit No. 5A Vista Center assessment are partially attributable to the increase in the Unit 5 assessment explained above. Because this unit overlaps Unit 5, the Unit 5 budget and tax rates are also applicable. The rate shown above is cumulative. However, the increase is mostly attributable to a major multi-million-dollar rehabilitation project for the lake interconnect culverts within the Unit. The proposed budget includes a proposed loan for this project estimated at \$3 million payable over 10 years at an estimated 4.25% interest rate.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
5 And 5B Residential	\$ 536.65	\$ 488.01	\$ 48.64	10%
5 And 5B Mezzano Condo	\$ 205.27	\$ 184.04	\$ 21.23	12%

Increases to Unit No. 5B Baywinds assessment are partially attributable to the increase in the Unit 5 assessment explained above. Because this unit overlaps Unit 5, the Unit 5 budget and tax rates are also applicable. The rate shown above is cumulative. However, the increase is mostly attributable to a 25% deposit totaling \$31,250 on a pump station generator replacement within the Unit. An estimate for grant writer fees has also been included in the budget for the generator replacement.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
5 And 5C Residential	\$ 113.22	\$ 98.54	\$ 14.68	15%

Increases to Unit No. 5C Riverwalk assessment are primarily attributable to the increase in the Unit 5 assessment explained above. Because this unit overlaps Unit 5, the Unit 5 budget and tax rates are also applicable. The rate shown above is cumulative. However, the increase is mostly attributable to the cost to repair a dock for access to the water catchment within the Unit.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
5 And 5D Commercial/Ac	\$ 174.20	\$ 132.03	\$ 42.17	32%
5 And 5D San Michele Condo	\$ 81.59	\$ 68.94	\$ 12.65	18%
5 And 5D Residential	\$ 224.10	\$ 166.02	\$ 58.08	35%

Increases to Unit No. 5D Andros Isle assessment are primarily attributable to the increase in the Unit 5 assessment explained above. Because this unit overlaps Unit 5, the Unit 5 budget and tax rates are also applicable. The rate shown above is cumulative. However, the increase is mostly attributable to a 25% deposit totaling \$36,250 on a pump station generator replacement and the purchase of a fuel polisher within the Unit. An estimate for grant writer fees has also been included in the budget for the generator replacement.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
9 All Non Exempt Parcels	\$ 78.40	\$ 69.38	\$ 9.02	13%
9 And 28 All Non Exempt Parcels	\$ 78.40	\$ 69.38	\$ 9.02	13%

The increases to Unit No. 9 Admirals Cove West assessment are primarily attributable to culvert inspections needed.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
12 All Non Exempt Parcels	\$ 39.30	\$ 33.85	\$ 5.45	16%

The increase to Unit No. 12 Highland Pines assessment is primarily attributable to the replacement of the access gate which has rusted. The gate will be replaced with aluminum which will last longer than steel.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
12 And 12A All Non Exempt Parcels	\$ 253.76	\$ 230.91	\$ 22.85	10%

The Unit No. 12A Gardens Hunt Club assessment increase is primarily attributable to using less fund balance to offset assessments than the prior year. Also contributing to the rate increase is an increase to electricity expense. Electricity increased as an additional operating cost of the aerator installed last year as well as rising electricity rates.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
14 A	\$ 893.88	\$ 738.11	\$ 155.77	21%
14 B	\$ 893.88	\$ 738.11	\$ 155.77	21%
14 C (Marsh Pointe)	\$ 494.88	\$ 407.90	\$ 86.98	21%

Increases to Unit No. 14 Eastpointe assessment are primarily attributable to using less fund balance to offset assessments than the prior year. In the prior year, the cost of the culvert rehabilitation project and aerator purchase were funded through reserves. The proposed budget includes building fund balance in order to fund future pump replacements. Another increase in the budget relates to machinery and equipment (a/c# 56401), which includes a 25% deposit totaling \$67,500 on a pump station generator replacement. An estimate for grant writer fees has also been included in the budget for the generator replacement. Another contributing factor to the increase is due to rising electricity costs as a result of new aerator installations as well as rising rates.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
15 All Non Exempt Parcels	\$ 231.33	\$ 198.46	\$ 32.87	17%

The Unit 15 Villages of Palm Beach Lakes assessment increase is attributable to a loss of taxable units due Paradise Cove converting from condominiums to an apartment complex. 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. Paradise Cove previously totaled 316 “computed acres” because it was 316 condominiums. After converting to apartments, Paradise Cove totals 18 “computed acres” because it is one parcel on an 18.17 acre tract of land.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
18 Apartments	\$ 3,459.40	\$ 2,657.86	\$ 801.54	30%
18 Commercial	\$ 7,750.23	\$ 5,954.52	\$ 1,795.71	30%
18 Golf Course	\$ 833.24	\$ 640.18	\$ 193.06	30%
18 PSO	\$ 2,282.76	\$ 1,753.85	\$ 528.91	30%
18 ERU	\$ 905.30	\$ 695.55	\$ 209.75	30%

The Unit No. 18 Ibis assessment increase is attributable to several factors. The largest line item increase in the budget was for machinery and equipment (a/c# 56401), which includes \$25,000 for a fuel polisher, and a 25% deposit totaling \$72,500 on two generator replacements. Another significant increase relates to a new proposed loan approximating \$600,000 for two pump station control panel renovations. For budget purposes, the loan is payable over 10 years, and assumes a 4.25% interest rate. Debt service for the new loan is included in the maintenance budget. Loan proceeds and expenditures will be recorded separately in a Capital Projects Fund. Additional engineering is included the budget for costs of Alum treatment observation as well services related to the control panel updates. An estimate for grant writer fees has also been included in the budget for the generator replacement. Also new is a budgeted line item for biological weed control that is for the purchase and installation of a “BioBoost Nest” as a non-chemical approach to treat algae, odor, murkiness and aquatic weeds. Other contributing factors to the increase relate to price

The increase to the Unit No. 24 Ironhorse assessment is attributable to several factors. The budget for Improvements Other Than Buildings (a/c# 56301) consists of the estimated cost for pump station control panel modifications. Additional engineering is included the budget for services related to the control panel update. Included in the budgeted line item for Repair & Maint - Canal/Lake (a/c# 54604) is \$110,000 to cut down below grade 2,600 linear feet of Australian Pines. The budget also includes \$60,000 for cleaning of lake interconnects. Another increase in the budget relates to machinery and equipment (a/c# 56401), which includes \$25,000 for a fuel polisher, and a 25% deposit totaling \$36,250 on a generator replacement. An estimate for grant writer fees has also been included in the budget for the generator replacement. The District is using available fund balance to partially offset the impact of the projects on assessments.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
29 All Non Exempt Parcels	\$ 718.92	\$ 371.05	\$ 347.87	94%

The increase to the Unit No. 29 Northfork Development assessment is primarily attributable to a new loan to finance culvert repairs needed, and the increase of five additional crew days in preserve maintenance. The new proposed loan approximates \$100,000 for the necessary culvert work. For budget purposes, the loan is payable over 10 years, and assumes a 4.25% interest rate. Debt service for the new loan is included in the maintenance budget. Loan proceeds and expenditures will be recorded separately in a Capital Projects Fund.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
31 Commercial	\$ 4,211.15	\$ 2,541.83	\$ 1,669.32	66%
31 Golf Course 28/31	\$ 402.28	\$ 242.81	\$ 159.47	66%
31 Residential 28/31	\$ 614.59	\$ 370.96	\$ 243.63	66%
12 And 31 Golf Course - 12/28/31	\$ 441.58	\$ 276.66	\$ 164.92	60%
12 And 31 Residential - 12/28/31	\$ 653.89	\$ 404.81	\$ 249.08	62%

The increase to the Unit No. 31 Ballenises assessment is attributable to several factors. The proposed budget includes the addition of six new aerators in this unit. Another contributing factor to the increase is due to rising electricity costs as a result of new aerator installations as well as rising rates. The proposed budget for catch basins (a/c# 54617) includes \$170,000 for cleaning of East Island Avenue and Fairwinds Avenue. The budget for Improvements Other than Buildings (a/c# 56301) includes \$20,000 for a V-Weir replacement, and \$25,000 for the design and construction of a new catwalk and hand rail for RTU Structure 31. The rise in the budget for Insurance (a/c # 59126) is attributable to several factors, such as the increase in frequency of catastrophic events worldwide. Another factor in the increase of insurance costs allocable to Unit 31 is the large rise in insured property value as a result of the recent guardhouse replacement. The District is using \$610,000 of fund balance to offset assessments.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
33 All Non Exempt Parcels	\$ 335.12	\$ 215.04	\$ 120.08	56%

The increase to the Unit No. 33 Cypress Cove assessment is primarily attributable to the increase of five additional crew days in preserve maintenance, and using less fund balance to offset assessments.



The increase to the Unit No. 24 Ironhorse assessment is attributable to several factors. The budget for Improvements Other Than Buildings (a/c# 56301) consists of the estimated cost for pump station control panel modifications. Additional engineering is included the budget for services related to the control panel update. Included in the budgeted line item for Repair & Maint - Canal/Lake (a/c# 54604) is \$110,000 to cut down below grade 2,600 linear feet of Australian Pines. The budget also includes \$60,000 for cleaning of lake interconnects. Another increase in the budget relates to machinery and equipment (a/c# 56401), which includes \$25,000 for a fuel polisher, and a 25% deposit totaling \$36,250 on a generator replacement. An estimate for grant writer fees has also been included in the budget for the generator replacement. The District is using available fund balance to partially offset the impact of the projects on assessments.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
29 All Non Exempt Parcels	\$ 718.92	\$ 371.05	\$ 347.87	94%

The increase to the Unit No. 29 Northfork Development assessment is primarily attributable to a new loan to finance culvert repairs needed, and the increase of five additional crew days in preserve maintenance. The new proposed loan approximates \$100,000 for the necessary culvert work. For budget purposes, the loan is payable over 10 years, and assumes a 4.25% interest rate. Debt service for the new loan is included in the maintenance budget. Loan proceeds and expenditures will be recorded separately in a Capital Projects Fund.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
31 Commercial	\$ 4,211.15	\$ 2,541.83	\$ 1,669.32	66%
31 Golf Course 28/31	\$ 402.28	\$ 242.81	\$ 159.47	66%
31 Residential 28/31	\$ 614.59	\$ 370.96	\$ 243.63	66%
12 And 31 Golf Course - 12/28/31	\$ 441.58	\$ 276.66	\$ 164.92	60%
12 And 31 Residential - 12/28/31	\$ 653.89	\$ 404.81	\$ 249.08	62%

The increase to the Unit No. 31 Ballenises assessment is attributable to several factors. The proposed budget includes the addition of six new aerators in this unit. Another contributing factor to the increase is due to rising electricity costs as a result of new aerator installations as well as rising rates. The proposed budget for catch basins (a/c# 54617) includes \$170,000 for cleaning of East Island Avenue and Fairwinds Avenue. The budget for Improvements Other than Buildings (a/c# 56301) includes \$20,000 for a V-Weir replacement, and \$25,000 for the design and construction of a new catwalk and hand rail for RTU Structure 31. The rise in the budget for Insurance (a/c # 59126) is attributable to several factors, such as the increase in frequency of catastrophic events worldwide. Another factor in the increase of insurance costs allocable to Unit 31 is the large rise in insured property value as a result of the recent guardhouse replacement. The assessment increases can be attributed to using less fund balance to offset assessments.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
33 All Non Exempt Parcels	\$ 335.12	\$ 215.04	\$ 120.08	56%

The increase to the Unit No. 33 Cypress Cove assessment is primarily attributable to the increase of five additional crew days in preserve maintenance, and using less fund balance to offset assessments.

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
41 All Non Exempt Parcels - No Debt	\$ 201.05	\$ 127.76	\$ 73.29	57%
41 All Non Exempt Parcels	\$ 201.05	\$ 127.76	\$ 73.29	57%

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

<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
47 All Non Exempt Parcels	\$ 121.14	\$ 104.63	\$ 16.51	16%

The Unit No. 47 Jupiter Isles assessment increase can be attributed to using less fund balance to offset assessments.

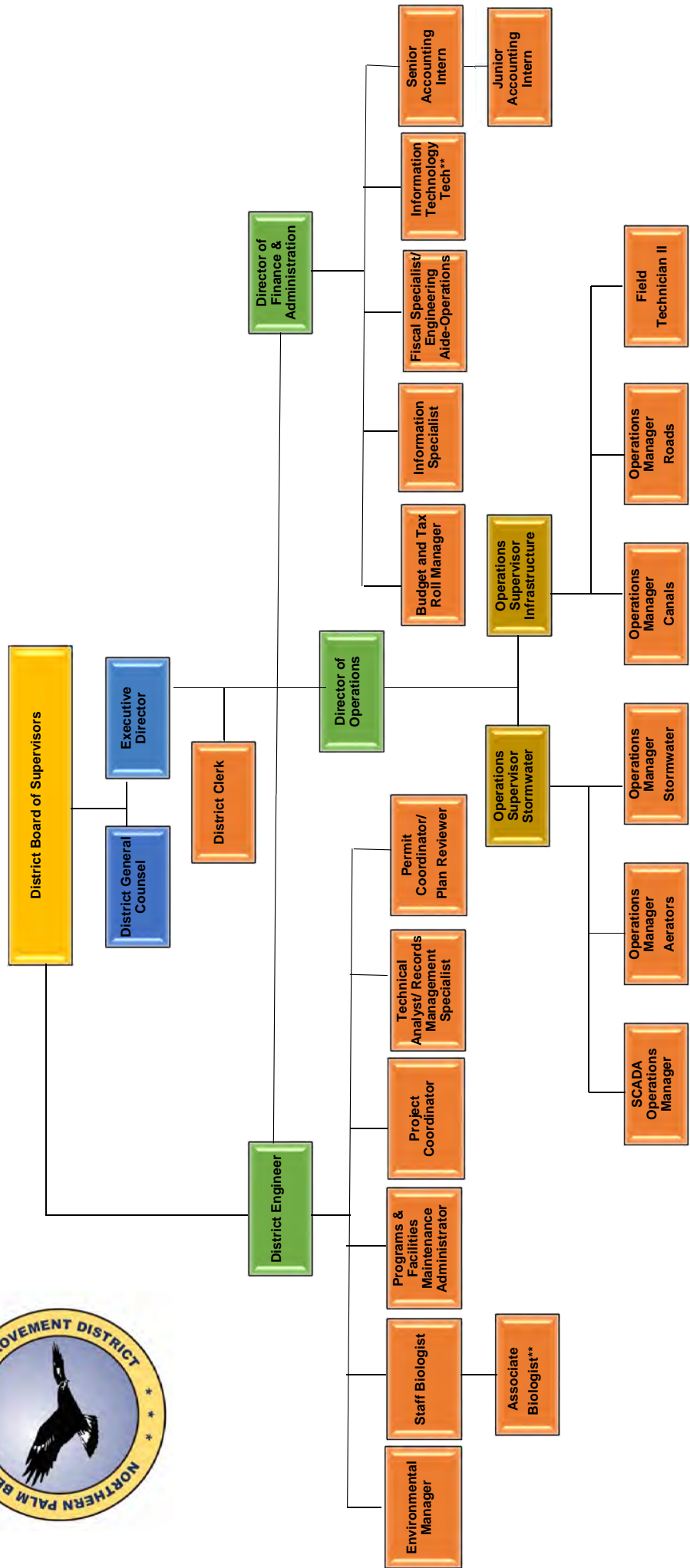
<u>Unit</u>	<u>FY 2024 Assmt.</u>	<u>FY 2023 Assmt.</u>	<u>\$ and % Increase</u>	
49 Parcels East Of Congress	\$ 2,418.61	\$ 1,718.68	\$ 699.93	41%

The Unit No. 49 NPBC Business Park assessment increase to the parcels east of Congress is mostly attributable to the loss of taxable acreage with developer conveyance of two parcels containing lake tracts to the District in 2022. These parcels resulted in a reduction of 9.45 taxable acres from the previous total of 40.32 taxable acres in the east of Congress land use classification. The increase is also attributable to using less fund balance to offset the assessments.

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET CALENDAR  
FISCAL YEAR 2024**

<u>Date</u>	<u>Activity</u>
January 19, 2023	Distribute Budget Worksheet Packages and instructions to District Staff.
March 1, 2023	Budget Packages due to Budget Manager.
March 1 – May 17, 2023	Review Draft Budget, Assessment Rates, Cost Allocation Analysis, and Common Area Acreage Analysis with Executive Director, District Engineer, Director of Finance and Administration, and Consultants.
April 5 – June 22, 2023	Landowner/POA/HOA meetings scheduled to Review Draft Budget and Assessment Rates.
May 24, 2023	Presentation of Draft Budget to Board of Supervisors by Executive Director.
May 26, 2023	First Release by Property Appraiser of 2023 Tax Roll data for NAV Assessment Roll.
May 27 – June 5, 2023	Analysis of changes in NAV Assessment Roll.
June 28, 2023	Presentation of FY 2024 TRIM Budget and Assessments Rates for approval by Board of Supervisors.
July 15, 2023	Deadline for submittal of FY 2024 TRIM Budget Assessments to Palm Beach County Property Appraiser and ISS.
July 22, 2023	Deadline for verification of the Assessment Roll for TRIM notices, and mailing of Chapter 197 notices for new assessments.
August 23, 2023	Public Hearing and Board of Supervisors Meeting for Final Certification of Assessment Roll and FY 2024 Budget.
September 15, 2023	Deadline for Certification of Final NAV Tax Roll to the Tax Collector.
October 1, 2023	Fiscal Year 2024 Approved Budget is implemented.

# 2024 NPBCID PROPOSED ORGANIZATIONAL CHART



\*\* New Budgeted Positions

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

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



Northern's enabling legislation provides that Northern shall retain the services of a District Engineer who shall have control of the engineering work within Northern and shall, among other things, file with certain Florida agencies a report outlining water control plans for Northern and costs thereof. Kim Leser joined Northern as Staff Engineer in 2021 and was appointed as District Engineer by the Board of Supervisors in October 2021. Ms. Leser graduated from the University of Florida with a BS Degree in Environmental Engineering and is a licensed professional engineer. Prior to joining Northern, Kim worked with Northern for over 15 years as one of the District Engineers through the engineering firm of Arcadis.

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

Under the enabling legislation, Northern may undertake District-wide projects, and in addition the enabling legislation provides that the owners of a majority of the acreage within a particular portion of Northern may petition the Board to designate that portion of Northern as a unit of development wherein improvements will be accomplished. Northern has a total of 48 units of development with individual budgets presented in its FY 2023/24 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 Director of Finance and Administration, the District Engineer 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 Director of Finance and Administration, and the District Engineer so that departments do not have unauthorized over expenditures.

### **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 may hold workshops as well as required public hearings which are open to the public in order to communicate effectively District finance issues to all who attend the meetings.

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

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

- **Debt Administration**

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

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

Northern will not issue notes to finance operating deficits.

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

- **Reserves**

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

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

- **Cash Management**

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

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

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## Focusing on the Future

### Five Year Maintenance and Capital Projects Plan 2023/2024 – 2027/2028

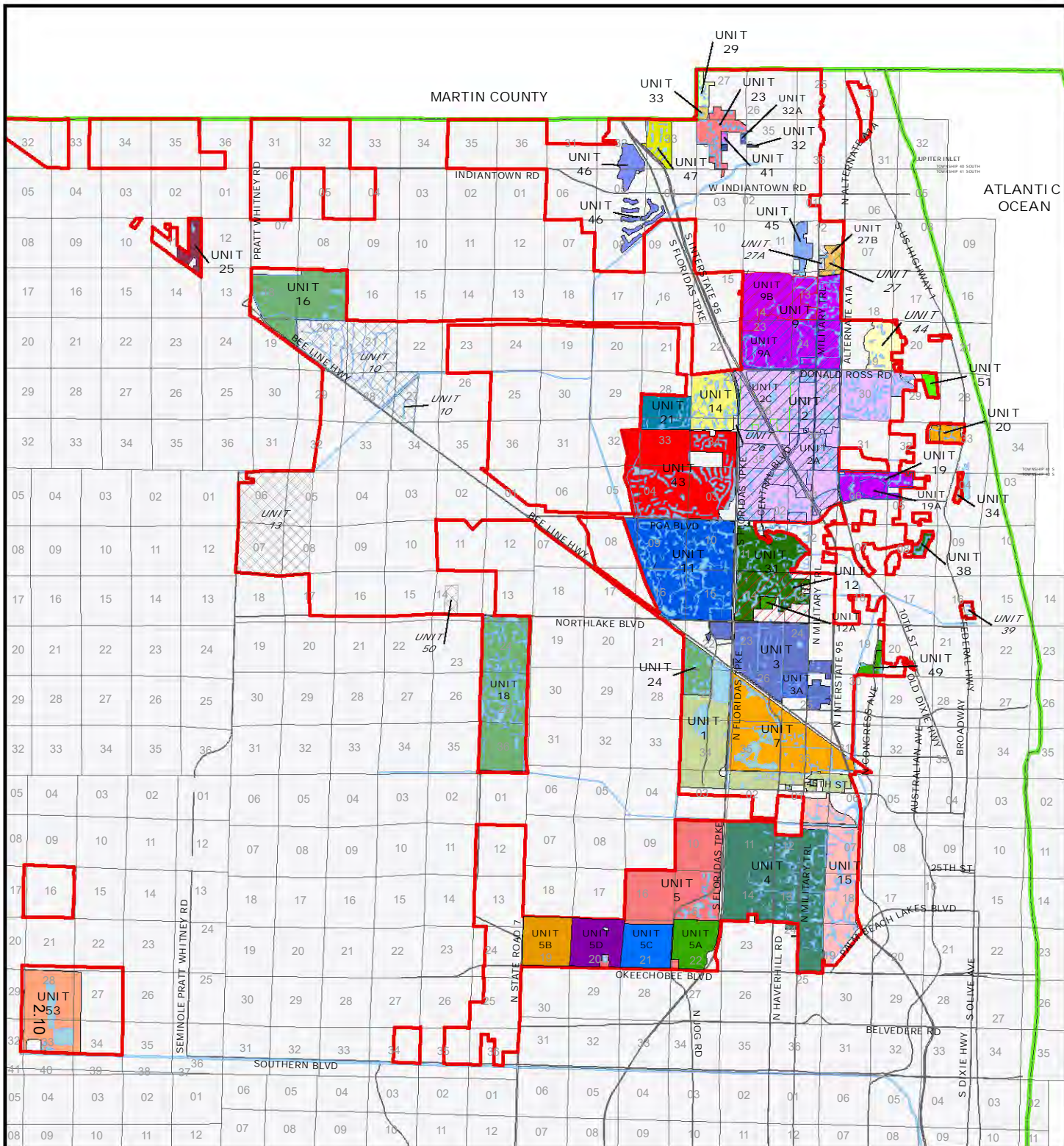
The Five Year Maintenance and Capital Project Plan is used to forecast future projects based on priority and budgetary considerations. The plan specifically identifies projects in excess of \$10,000 and categorizes them into maintenance or capital depending on the funding source. Maintenance projects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

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





NORTHERN PALM BEACH COUNTY  
IMPROVEMENT DISTRICT  
NOVEMBER 2022



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

INACTIVE UNITS OF DEVELOPMENT

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

  NPBCID JURISDICTIONAL BOUNDARIES



MAP SOURCE: NPBCID GIS AND PALM BEACH COUNTY GIS  
MAP CREATED BY: FLIPSIDEGEO ON 11/2/2022



## **UNIT 2 – FRENCHMAN’S CREEK**

**2023/2024** Aerator: This project consists of the installation of a new Aerator as requested by the Unit and in accordance with Northern’s established Aerator Program.

## **UNIT 2C – ALTON**

**2023/2024** Bond Improvements: All POI work associated with the design permitting and construction of remaining residential neighborhoods identified in the POI.

**2023/2024** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

**2023/2024** Dog park structures: This project consists of installing 2 structures to provide shade area for people at the dog park.

**2023/2024** Aerator: This project consists of the installation of a new Aerator as requested by the Unit and in accordance with Northern’s established Aerator Program.

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

**2025/2026** Canal Maintenance and Sediment Removal: This project consists of the removal of sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section.

**2023/2024** Aerators: This project consists of the installation of two new Aerators as requested by the Unit and in accordance with Northern’s established Aerator Program.

## **UNIT 3A - WOODBINE**

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

**2023/2024** Heavy Cleaning of Culverts: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

**2023/2024** Aerator: This project consists of the installation of one new Aerator as requested by the Unit and in accordance with Northern’s established Aerator Program as well as electrical improvements and reconfiguration for existing units.

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

**2023/2026** Culvert Repair/Replacement: This project consists of slip-lining lake interconnect culverts within the Unit identified through routine inspection.



Slip-lining is a trenchless technology utilized to restore pipe integrity and efficiency with minimal disruption and restoration.

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

### **UNIT 5 – HENRY ROLF**

**2024/2025** Culvert Repair/Replacement: This project consists of slip-lining lake interconnect culverts within the Unit identified through routine inspection. Slip-lining is a trenchless technology utilized to restore pipe integrity and efficiency with minimal disruption and restoration.

**2026/2028** Control Structure Rehabilitation: This project consists of rehabilitation of the existing control structure serving this Unit of Development.

### **UNIT 5A – VISTA CENTER**

**2023/2026** Lake Interconnect Culvert Rehabilitations: This project consists of slip-lining lake interconnect culverts within the Unit identified through routine inspection. Slip-lining is a trenchless technology utilized to restore pipe integrity and efficiency with minimal disruption and restoration.

**2023/2024** Roadway Catch Basin Cleaning and Inspection: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff from Vista Parkway and discharge to the on-site lake system.

**2024/2026** Upgrade Master Irrigation System: This project consists of the up-grade and modification of the Master Irrigation system which Northern owns depending on the results of the Engineering Evaluation.

### **UNIT 5B – BAYWINDS**

**2024/2025** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the Stormwater pump station.

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

**2023/2026** Pump Station Site Improvements: This project includes maintenance to the pump station and building that includes driveway improvements, roof replacement and painting.

### **UNIT 5C – RIVERWALK**

**2023/2024** Dock Repair: This project consists of the repair of a dock used to inspect drainage structure.

**2026/2027** Lake Interconnect Culvert Rehabilitation: This project consists of slip-lining lake interconnect culverts within the Unit identified through routine

inspection. Slip-lining is a trenchless technology utilized to restore pipe integrity and efficiency with minimal disruption and restoration.

#### **UNIT 5D – ANDROS ISLE**

- 2024/2025** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the Stormwater pump station.
- 2023/2024** Fuel Polisher: This project consists of the installation of a fuel polisher in the fuel tank that serves the backup power supply generator which serves the Stormwater pump station. The polisher remove sediment and algae from the fuel to keep the generator running efficiently.
- 2024/2026** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.

#### **UNIT 9 – ADMIRALS COVE WEST**

- 2023/2024** Culvert Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2026/2028** Lake Interconnect Culvert Rehabilitation: This project consists of slip-lining lake interconnect culverts within the Unit identified through routine inspection. Slip-lining is a trenchless technology utilized to restore pipe integrity and efficiency with minimal disruption and restoration.

#### **UNIT 9A – ABACOA I**

- 2023/2024** Culvert Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2023/2024** Aluminum Catwalk Installation: This project consists of the construction of aluminum catwalks for safer access to five RTU sites that are owned and maintained by Northern.
- 2023/2024** 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.
- 2023/2024** Water Control Structure Repair: This project includes the repair of a concrete water control structure identified during routine inspections.
- 2023/2028** Preserve Structures Repair and Replacement: This project consists of the replacement of the protective Gopher Tortoise fence within the Abacoa Greenway System.

#### **UNIT 9B – ABACOA II**

- 2023/2024** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine

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

- 2023/2024** Aluminum Catwalk Installation: This project consists of the construction of aluminum catwalks for safer access to four RTU sites that are owned and maintained by Northern.
- 2023/2024** Aerator: This project consists of the installation of one new Aerator as requested by the Unit and in accordance with Northern's established Aerator Program.
- 2023/2028** Preserve Structures Repair And Replacement: This project consists of the replacement of the protective Gopher Tortoise fence within the Abacoa Greenway System.

### **UNIT 11 – PGA NATIONAL**

- 2023/2024** Sidewalk and Sign Repairs: This project consists of miscellaneous repairs of existing sidewalks as a result of damaged due to the growth of trees and subsequent root expansion as well as roadway informational signs which have faded and lost their reflective capabilities.
- 2025/2026** Internal Roadway Overlay: This project consists of the milling and asphalt overlay of Northern owned roadways.
- 2023/2024** Engineering Design: This project consists of multiple projects within Northern's road right-of-way including pavement resurfacing, sidewalk restoration and pedestrian enhancements.
- 2024/2026** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.
- 2023/2024** Aerators: This project consists of the installation of one new Aerator as requested by the Unit and in accordance with Northern's established Aerator Program as well as electrical improvements and reconfiguration for existing units.
- 2023/2026** Lake Interconnect Culvert Rehabilitation: This project consists of slip-lining lake interconnect culverts within the Unit identified through routine inspection. Slip-lining is a trenchless technology utilized to restore pipe integrity and efficiency with minimal disruption and restoration.
- 2023/2024** Inner Berm Repair: This project consists of the repair of several sections of the berm around a preserve that have deteriorated over time.
- 2023/2024** Roadway Catch Basin Cleaning and Inspection: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.
- 2024/2025** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the Stormwater pump station.
- 2023/2024** Fuel Polisher: This project consists of the installation of a fuel polisher in the fuel tank that serves the backup power supply generator which serves the Stormwater pump station. The polisher remove sediment and algae from the fuel to keep the generator running efficiently.
- 2026/2028** Replace Golf Tunnels Ave of Champions & Tournament Blvd: This project consists of the repair and replacement of the golf tunnels.

## **UNIT 12 – HIGHLAND PINES**

**2023/2024** Access Gate Replacement: This project includes removal of an existing access gate which has deteriorated and the installation of a new aluminum gate.

## **UNIT 14 - EASTPOINTE**

**2023/2024** Culvert Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

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

**2023/2024** Aerator: This project consists of the installation of one new Aerator as requested by the Unit and in accordance with Northern's established Aerator Program as well as electrical improvements and reconfiguration for existing units.

**2024/2025** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the Stormwater pump station.

**2023/2024** Fuel Polisher: This project consists of the installation of a fuel polisher in the fuel tank that serves the backup power supply generator which serves the Stormwater pump station. The polisher remove sediment and algae from the fuel to keep the generator running efficiently.

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

**2023/2024** Weir Replacement: This project consists of complete reconstruction of the existing W-3 and W-4 weir structures which are nearly 30 years old and need replacement.

**2023/2024** New Guardrail: This project consists of the installation of a guardrail at the Brandywine Curve.

**2023/2024** 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 as well as electrical improvements and reconfiguration for existing units.

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

**2024/2026** Drainage Improvements: This project consists of general drainage improvements and enhancements within the unit as a result of engineering evaluations.

**2023/2024** Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.

**2024/2026** Internal Roadway Overlay: This project consists of the milling and asphalt overlay of Northern owned roadways within the Unit.

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

- 2023/2025** Alum Application Project: This project consists of the application of alum to the significant lakes within the Ibis Development in an effort to reduce the phosphorus levels and as required as part of the amended maintenance agreement with the City of West Palm Beach.
- 2024/2028** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.
- 2023/2024** Pump Station Control Panel Replacements: This project consists of the replacement and upgrade of the control panels and electrical equipment at two pump stations.
- 2023/2024** BioNest Biological Weed Control: This project consists of the installation of a structure and stocking biological weed control in lakes identified as benefitting from this process.
- 2023/2024** Telemetry Maintenance: Power attenuation enhancements and telemetry card upgrades.
- 2023/2024** Roadway and Sidewalk Repair: This project consists of miscellaneous repairs of existing roadway and sidewalks.
- 2023/2024** Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.
- 2024/2025** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the Stormwater pump station.
- 2023/2024** Fuel Polisher: This project consists of the installation of a fuel polisher in the fuel tank that serves the backup power supply generator which serves the Stormwater pump station. The polisher remove sediment and algae from the fuel to keep the generator running efficiently.

## **UNIT 19 – REGIONAL CENTER**

- 2023/2024** 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.
- 2023/2024** Access Gate Replacements: This project includes removal of two existing access gates which have deteriorated and the installation of two new aluminum gates.
- 2024/2025** Lake Interconnect Culvert Rehabilitation: This project consists of slip-lining culvert C-1 identified through routine inspection. Slip-lining is a trenchless technology utilized to restore pipe integrity and efficiency with minimal disruption and restoration.

## **UNIT 19A – IRRIGATION UNIT**

**2024/2026** Upgrade Master Irrigation System: This project consists of the up-grade and modification of the Master Irrigation system which Northern owns depending on the results of the Engineering Evaluation.

## **UNIT 20 – JUNO ISLES**

**2023/2024** Boat Ramp: This project consists of design and construction of a limited use boat ramp which will allow improved access for Northern's lake maintenance contractor.

## **UNIT 21 – OLD MARSH**

**2023/2024** Culvert Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

**2023/2024** Pump Station Control Panel Replacements: This project consists of the replacement and upgrade of the control panels and electrical equipment at two pump stations.

**2024/2025** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the stormwater pump station.

## **UNIT 23 – THE SHORES**

**2023/2024** Culvert Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

## **UNIT 24 – IRON HORSE**

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

**2023/2024** Culvert Inspections: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

**2024/2025** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the Stormwater pump station.

- 2023/2024** Pump Station Control Panel Replacement: This project consists of the replacement and upgrade of the control panels and electrical equipment at the pump station.
- 2023/2024** Australian Pine Removal: The project consists of the cutting and stump grinding of 2,600 feet of invasive Australian Pines.
- 2023/2024** Fuel Polisher: This project consists of the installation of a fuel polisher in the fuel tank that serves the backup power supply generator which serves the Stormwater pump station. The polisher remove sediment and algae from the fuel to keep the generator running efficiently.

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

- 2023/2024** Culvert Inspection and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

### **UNIT 31 – BALLENISLES**

- 2023/2024** Culvert Repair and Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2023/2024** Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.
- 2023/2024** Aluminum Catwalk Installation: This project consists of the construction of aluminum catwalks for safer access to five RTU sites that are owned and maintained by Northern.
- 2023/2024** Weir Replacement: This project consists of the replacement of the V Weir in need of repairs as identified in routine inspections.
- 2023/2024** Aerators: This project consists of the installation of six new Aerators as requested by the Unit and in accordance with Northern’s established Aerator Program.

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

- 2023/2024** Outfall Canal Excavation: This project consists of excavating excess silt and debris that has accumulated over time to restore proper drainage in the canal.

### **UNIT 34 – HIDDEN KEY**

- 2023/2024** Road and Sidewalk Repairs: This project consists of miscellaneous repairs of existing roadway and sidewalks.
- 2023/2024** Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.

**2023/2024** New Plantings: This project consists of new plantings around the main entrance.

### **UNIT 38 – HARBOUR ISLES**

**2023/2024** Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.

### **UNIT 43 – MIRASOL**

**2024/2025** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the Stormwater pump station.

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

**2025/2027** 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.

**2023/2024** New Garage Door/Lift Repair: This project consists of the replacement of a garage door and lift within the pump station.

### **UNIT 44 – THE BEAR’S CLUB**

**2023/2024** Culvert Inspections: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

**2023/2024** Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.

### **UNIT 45 – PASEOS**

**2023/2024** Preserve Structures Repair and Replacement: This project consists of the replacement of a gazebo, signage, and fencing within the Paseos preserve.

**2023/2028** Tree Damage Mitigation: This project consists of miscellaneous repairs of existing roadway and sidewalks as a result of damage due to the growth of trees and subsequent root expansion.

### **UNIT 47 JUPITER ISLES**

**2023/2024** Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.



## **UNIT 53 – ARDEN**

- 2023/2024** Plan of Improvement projects consisting of the design, permitting and construction of master stormwater management system, public roadways and back-bone water and sanitary sewer infrastructure. Begin building fund balance for minor maintenance activities.
- 2023/2024** Culvert Inspections: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

## **COMMON AREA**

- 2023/2024** New Plantings: This project consists of new plantings around the shared parking lot.

## **GENERAL FUND**

- 2023/2024** Computer Upgrades and Replacements: Replacement of computer equipment as needed and upgrade servers.
- 2023/2024** EOC Diesel Fuel Dispenser Replacement: This project involves replacing the dispenser equipment for the diesel fuel tank housed at the EOC due to age.
- 2023/2026** Vehicle Purchase/Replacement: Vehicle replacements as determined by the maintenance matrix and associated needs of the district.
- 2023/2024** EOC Building Roof Replacement: Includes the replacement of the roof at the EOC/ Administration Building.
- 2024/2025** EOC Building Door Replacements: Includes the replacement of three exterior steel doors with fiberglass doors.

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

Unit No.	Unit Name	Maintenance Projects <i>Debt Projects</i>	Year 2023/2024 \$	Year 2024/2025 \$	Year 2025/2026 \$	Year 2026/2027 \$	Year 2027/2028 \$
1	<b>Gramercy Park</b>						
2	<b>Frenchman's Creek</b>						
	1 New Aerator		\$23,000				
2C	<b>Alton</b>						
	<i>Bond/ Landowner Funded Improvements</i>		\$1,000,000				
	Culvert Inspections		\$30,000				
	Dog Park Structures		\$40,000				
	1 New Aerator		\$23,000				
3	<b>Horseshoe Acres/Square Lake</b>						
	Canal Maintenance and Sediment Removal				\$100,000		
	2 New Aerators		\$46,000				
	Access Gates Enhancements						
3A	<b>Woodbine</b>						
	<i>Road Overlay</i>				\$1,200,000		
	Heavy Cleaning Of Culverts		\$80,000				
	1 New Aerator		\$23,000				
4	<b>West Of Villages Of Palm Beach Lakes</b>						
	Culvert Repair/Replacement		\$300,000		\$30,000		
	3 New Aerators		\$69,000				
5	<b>Henry Rolf</b>						
	<i>Culvert Cleaning and Restoration (Financed Portion)</i>			\$350,000			
	Culvert Cleaning and Restoration (Funds On Hand Portion)			\$300,000			
	<i>Control Structure Rehabilitation</i>					\$1,000,000	\$1,000,000
5A	<b>Vista Center Of Palm Beach</b>						
	<i>5 Lake Interconnect Culvert Rehabilitations (Financed Portion)</i>		\$1,000,000	\$1,400,000	\$1,500,000		
	Roadway Catch Basin Cleaning and Inspection		\$250,000				
	Upgrade Master Irrigation System			\$100,000	\$100,000		
5B	<b>Baywinds</b>						
	Pump Station Site Enhancements		\$6,000		\$30,000		
	Pump Replacement			\$100,000	\$100,000		
	<i>Generator Replacement</i>			\$125,000			
5C	<b>Riverwalk</b>						
	<i>Lake Interconnect Culvert Rehabilitation</i>					\$1,000,000	\$1,000,000
	Dock repair		\$12,500				
5D	<b>Andros Isle</b>						
	Pump Replacement			\$100,000	\$100,000		
	Generator Replacement			\$145,000			
	Fuel Polisher for fuel tank		\$25,000				
7	<b>Dyer Boulevard</b>						

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

Unit No.	Unit Name	Maintenance Projects <i>Debt Projects</i>	Year 2023/2024 \$	Year 2024/2025 \$	Year 2025/2026 \$	Year 2026/2027 \$	Year 2027/2028 \$
<b>9</b>	<b>Admirals Cove West</b>						
	Culvert Cleaning		\$20,000				
	<i>Lake Interconnect Culvert Rehabilitation</i>					\$1,000,000	\$1,000,000
<b>9A</b>	<b>Abacoa I</b>						
	Culvert Cleaning		\$50,000				
	Construct Aluminum Catwalks for Rtu Access		\$20,000				
	3 New Aerators		\$69,000				
	Preserve Structures - Repair and Replacement		\$150,000			\$400,000	\$400,000
	Water control structure repair		\$25,000				
<b>9B</b>	<b>Abacoa II</b>						
	Culvert Cleaning		\$20,000				
	Construct Aluminum Catwalks for Rtu Access		\$20,000				
	1 New Aerator		\$23,000				
	Preserve Structures - Repair and Replacement		\$150,000			\$400,000	\$400,000
<b>11</b>	<b>Pga National</b>						
	Medalist and Tournament Overlay Project				\$500,000		
	Sidewalk and Sign Repairs		\$130,000				
	Engineering Design Of Multiple Projects		\$50,000				
	Pump Replacement			\$100,000	\$100,000		
	1 New Aerator		\$23,000				
	Lake Interconnect Culvert Rehabilitation		\$100,000	\$100,000	\$100,000		
	Catch Basins Inspections and Cleaning		\$160,000				
	Inner berm repair		\$30,000				
	Generator Replacements (3)			\$710,000			
	Fuel Polisher for fuel tank		\$25,000				
	<i>Replace Golf Tunnels Ave of Champions &amp; Tournament Blvd</i>					\$4,000,000	\$4,000,000
<b>12</b>	<b>Highland Pines</b>						
	New Access Gate		\$10,000				
<b>12A</b>	<b>Gardens Hunt Club</b>						
<b>14</b>	<b>Eastpointe</b>						
	Culvert Cleaning		\$40,000				
	Pump Replacement			\$100,000	\$100,000		
	1 New Aerator		\$23,000				
	<i>Generator Replacement</i>			\$270,000			
	Fuel Polisher for fuel tank		\$25,000				
<b>15</b>	<b>Villages Of Palm Beach Lakes</b>						
	Weir W3&W4 Replacement		\$456,500				
	Guard Rail at Brandywine Curve		\$45,000				

2.22

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

Unit No.	Unit Name	Maintenance Projects <i>Debt Projects</i>	Year 2023/2024 \$	Year 2024/2025 \$	Year 2025/2026 \$	Year 2026/2027 \$	Year 2027/2028 \$
	4 New Aerators		\$92,000				
<b>16</b>	<b>Palm Beach Park Of Commerce</b>						
	Drainage Improvements		\$280,000	\$200,000	\$20,000		
	Catch Basin Cleaning		\$100,000				
	Internal Roadway Maintenance and Overlay		\$550,000	\$250,000	\$300,000		
<b>18</b>	<b>Ibis Golf &amp; Country Club</b>						
	Alum Application Treatment Project		\$330,000	\$330,000			
	Pump Replacement			\$100,000	\$100,000	\$100,000	\$100,000
	<i>Pump Station Control Panel Replacement</i>		<i>\$600,000</i>				
	BioNest Biological Weed Control		\$24,718				
	Telemetry Upgrade/ Enhancement		\$20,000				
	Road and Sidewalk Improvements		\$175,000				
	Catch Basin Cleaning		\$100,000				
	<i>Generator Replacement</i>			<i>\$290,000</i>			
	Fuel Polisher for fuel tank		\$25,000				
<b>19</b>	<b>Regional Center</b>						
	4 New Aerators		\$92,000				
	2 New Access Gates		\$20,000				
	Lake Interconnect Culvert Rehabilitation			\$100,000			
<b>19A</b>	<b>Irrigation</b>						
	Upgrade Master Irrigation System			\$50,000	\$50,000		
<b>20</b>	<b>Juno Isles</b>						
	Boat Ramp for Maintenance Access		\$20,000				
<b>21</b>	<b>Old Marsh</b>						
	Culvert Cleaning		\$10,000				
	<i>New Pump Station Control Panels</i>		<i>\$300,000</i>				
	<i>New Generators</i>			<i>\$125,000</i>			
<b>23</b>	<b>The Shores</b>						
	Culvert Cleaning		\$100,000				
<b>24</b>	<b>Ironhorse</b>						
	Pump Replacement			\$100,000	\$100,000		
	Culvert Inspections		\$60,000				
	Australian Pine removal		\$110,000				
	New Pump Station Control Panels		\$150,000				
	Generator Replacement			\$145,000			
	Fuel Polisher for fuel tank		\$25,000				
<b>27B</b>	<b>Botanica</b>						
<b>29</b>	<b>North Fork Development</b>						
	<i>Culvert Cleaning</i>		<i>\$95,000</i>				

2.23

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

Unit No.	Unit Name	Year 2023/2024	Year 2024/2025	Year 2025/2026	Year 2026/2027	Year 2027/2028
		Maintenance Projects <i>Debt Projects</i>	\$	\$	\$	\$
<b>31</b>	<b>BallenIsles Country Club</b>					
	Culvert Repair and Cleaning		\$50,000			
	Catch Basin Cleaning		\$170,000			
	Construct Aluminum Catwalk for RTU Access		\$25,000			
	V Weir Replacement		\$30,000			
	New Aerators (6)		\$138,000			
<b>32</b>	<b>Roebuck Road</b>					
	Outfall Canal Excavation		\$5,000			
<b>32A</b>	<b>Palm Cove</b>					
<b>33</b>	<b>Cypress Cove</b>					
<b>34</b>	<b>Hidden Key</b>					
	Road and Sidewalk Repairs		\$26,000			
	New Plantings		\$7,500			
	Catch Basin Cleaning		\$20,000			
<b>38</b>	<b>Harbour Isles</b>					
	Catch Basin Cleaning		\$70,000			
<b>41</b>	<b>Mystic Cove</b>					
<b>43</b>	<b>Mirasol</b>					
	Generator Replacement			\$320,000		
	Pump Replacement			\$100,000	\$100,000	
	Upgrade Master Irrigation System			\$100,000	\$100,000	
	New Garage Door/ Lift Repair		\$15,000			
<b>44</b>	<b>The Bear's Club</b>					
	Culvert Inspections		\$100,000			
	Catch Basin Cleaning		\$200,000			
<b>45</b>	<b>Paseos</b>					
	Preserve Structures - Repair and Replacement		\$20,000			
	Tree Damage Mitigation- Sidewalks and Curbs		\$200,000	\$200,000	\$200,000	\$200,000
<b>46</b>	<b>Jupiter Country Club</b>					
<b>47</b>	<b>Jupiter Isles</b>					
	Catch Basin Cleaning		\$75,000			
<b>49</b>	<b>Northern Palm Beach County Business Park</b>					
<b>51</b>	<b>Frenchman's Harbor</b>					
<b>53</b>	<b>Arden (Fka. Highland Dunes)</b>					

2.24

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

Unit No.	Unit Name	Year 2023/2024	Year 2024/2025	Year 2025/2026	Year 2026/2027	Year 2027/2028
		<b>Maintenance Projects</b>				
		<i>Debt Projects</i>	\$	\$	\$	\$
	<i>Bond/ Landowner Funded Improvements</i>	<i>\$2,000,000</i>				
	Culvert Inspections	\$30,000				
	<b>Common Area</b>					
	New Plantings	\$10,000				
	<b>General Fund</b>					
	Computer Upgrades and Replacements	\$14,000				
	EOC Diesel Fuel Dispenser Replacement	\$17,000				
	Vehicle Purchase/Replacement	\$120,000	\$135,000	\$95,000		
	EOC Building Roof Replacement	\$240,000				
	EOC Building Door Replacements		\$60,000			
	<b>TOTAL MAINTENANCE PROJECTS</b>	<b>\$6,458,218</b>	<b>\$3,845,000</b>	<b>\$2,325,000</b>	<b>\$1,200,000</b>	<b>\$1,100,000</b>
	<b>TOTAL BOND/LOAN PROJECTS</b>	<b>\$4,995,000</b>	<b>\$2,560,000</b>	<b>\$2,700,000</b>	<b>\$7,000,000</b>	<b>\$7,000,000</b>
	<b>TOTAL COMBINED PROJECTS</b>	<b>\$11,453,218</b>	<b>\$6,405,000</b>	<b>\$5,025,000</b>	<b>\$8,200,000</b>	<b>\$8,100,000</b>

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**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET  
FISCAL YEAR 2024**

**Board of Supervisors**

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

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

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

<b>Seat #</b>	<b>Currently Held By</b>	<b>Next Election (November)</b>	<b>Election Format</b>
Seat 1	Brian J. LaMotte	2026	Landowner
Seat 2	Gregory Block	2026	Popular
Seat 3	L. Marc Cohn	2026	Popular
Seat 4	Ellen T. Baker	2024	Popular
Seat 5	Matthew J. Boykin	2024	Popular

	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>	<b>Budget FY 2023</b>	<b>Budget FY 2024</b>
Total Budget	34,583,538	36,235,946	39,499,544	42,392,288
Percent Change		4.8% Decrease	9.0% Increase	7.3% Increase



**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET  
FISCAL YEAR 2024**

**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 2021</b>	<b>Budget FY 2022</b>	<b>Budget FY 2023</b>	<b>Budget FY 2024</b>
Executive Director	1	1	1	1
Deputy Director	0	1	0	0
Director of Finance & Admin	1	1	1	1
Budget Manager	1	1	1	1
Fiscal Specialist / Receptionist	1	1	1	1
Junior Accounting Intern	1	1	1	1
Senior Accounting Intern	1	1	1	1
District Clerk	1	1	1	1
Information Technology Tech	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
Total	<u>7</u>	<u>8</u>	<u>7</u>	<u>8</u>
	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>	<b>Budget FY 2023</b>	<b>Budget FY 2024</b>
Administrative Budget	1,723,277	1,903,306	1,879,010	2,013,165
Percent Change		10.4% Increase	1.3% Decrease	7.1% Increase

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET  
FISCAL YEAR 2024**

**Department of Engineering, Maintenance and Operations**

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

The Department of Engineering, Maintenance, and Operations maintains the infrastructure, water bodies, and preserves for most of the active Units of Development located within the 128 square miles of Northern’s jurisdictional boundaries. Northern owns, operates, and maintains improvements designed to positively impact the quality of life for the residents within its Units of Development. A list of improvements maintained is included with each individual Unit of Development budget presentation included in Section 4 of this budget workbook, and a more generalized list is included in Section 1 on pages 1.9 and 1.10.

<b>Authorized Positions</b>	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>	<b>Budget FY 2023</b>	<b>Budget FY 2024</b>
Deputy Director	1	0	0	0
Staff Engineer	0	1	1	0
District Engineer	0	0	0	1
Director of Operations	1	1	1	1
Capital Const. & Permits Admin.	1	1	1	0
Project Coordinator	0	0	0	1
Staff Biologist	1	1	1	1
Full-time Biologist Assistant	1	1	1	0
Environmental Manager	0	0	0	1
Associate Biologist	0	0	0	1
Programs & Facilities Maint. Admin.	1	1	1	1
Operations Supervisor	1	1	1	2
Operations Manager	5	6	6	4
Field Technician II	2	1	1	2
Full-time Records & IS Specialist	0	2	2	1
Technical Analyst/ Records Mgmt	1	0	0	1
Permits & Contract Specialist	1	1	1	0
Permit Coordinator/Plan Reviewer	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
Total	16	17	17	18
	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>	<b>Budget FY 2023</b>	<b>Budget FY 2024</b>
Total Funds Budgeted	2,627,207	2,838,561	3,053,605	3,375,438
Percent Change		8.0% Increase	7.6% Increase	10.5% Increase

**GENERAL FUND**

Fund Name: <b>ADMINISTRATION</b>	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Other					
36000 MISCELLANEOUS REVENUE	10,609	-	5,943	-	-
36002 MISC REV - INS CLAIMS	-	-	15,368	-	-
36110 INTEREST EARNINGS	2,340	-	7,754	-	-
36400 DISPOSITION OF FIXED ASSETS	37,088	-	-	-	-
38110 ADMINISTRAT TRANSFER IN	1,791,681	1,879,010	1,446,420	2,013,165	2,075,806
	1,841,718	1,879,010	1,475,485	2,013,165	2,075,806
<b>TOTAL REVENUES</b>	<b>1,841,718</b>	<b>1,879,010</b>	<b>1,475,485</b>	<b>2,013,165</b>	<b>2,075,806</b>
<b>EXPENSES</b>					
Personnel Services					
51201 ADM/OPS SALARIES	638,230	692,604	539,732	771,957	802,835
51202 COMP ABSENCES PAYOUTS	68,229	8,320	3,859	7,000	7,000
52100 FICA TAXES	41,686	43,437	31,629	47,861	48,819
52101 MEDICARE EXPENSE	10,591	10,159	8,174	11,193	11,417
52200 RETIREMENT CONTRIBUTIONS	132,910	126,109	94,825	138,952	138,231
52301 LIFE INSURANCE	2,369	3,156	2,324	3,472	3,680
52302 HEALTH INSURANCE	81,077	103,972	95,276	126,292	133,870
52303 DISABILITY INSURANCE	5,557	10,933	7,259	8,727	9,250
52304 DENTAL INSURANCE	2,514	4,277	2,604	3,009	3,190
52305 EMPLOYEE ASSISTANCE PROG	-	252	264	-	-
52401 WORKERS COMPENSATION INS	4,550	4,661	5,354	7,166	7,596
53410 SUPERVISORS EXPENSES	35,000	36,000	35,000	35,000	35,000
	1,022,713	1,043,880	826,300	1,160,629	1,200,888
Contractual Services					
53101 ENGINEERING FEES	5,444	50,000	14,775	30,000	30,000
53105 ENGINEERING-NPDES	12,500	13,750	13,750	13,750	13,750
53109 LEGAL SERVICES	89,742	120,000	84,709	100,000	100,000
53116 IT SERVICES	63,159	92,185	96,984	73,905	73,905
53118 OTHER PROFESSIONAL SVCS	3,575	-	-	4,000	4,000
53406 SECURITY SERVICES	5,987	6,724	6,445	6,580	6,580
53408 JANITORIAL	22,629	21,739	21,562	23,499	23,499
53409 MOWING AND LANDSCAPING	38,727	51,086	41,780	55,963	55,963
54901 PBC ISS/PA TAX ROLL PREP FEE	6,226	6,541	6,226	6,922	6,922
	247,989	362,025	286,231	314,619	314,619
Insurance					
54501 INSURANCE-GENERAL	266,258	293,857	298,285	356,480	377,868
54502 INSURANCE AUTO	1,819	1,910	1,943	1,870	1,983
	268,077	295,767	300,228	358,350	379,851
Utilities					
54101 TELEPHONE	30,836	29,269	36,345	34,760	34,760
54102 MOBILE COMMUNICATIONS	4,774	5,620	6,505	5,120	5,120
54104 INTERNET	3,163	3,780	4,102	4,388	4,388
54105 CABLE TV	2,356	2,534	2,154	2,429	2,429

**GENERAL FUND**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>ADMINISTRATION</b>					
54301 ELECTRICITY	21,326	25,655	16,607	29,380	30,261
	62,455	66,858	65,713	76,077	76,958
<b>Supplies &amp; Materials</b>					
54201 POSTAGE	1,183	980	788	1,400	1,400
54701 PRINTING	456	300	380	500	500
54801 PUBLIC INFORMATION	25,724	35,000	22,767	25,000	25,000
54905 LEGAL ADS	7,421	6,500	4,149	7,150	7,150
54909 SETTLEMENT CHARGES	3,664	-	-	-	-
55101 OFFICE SUPPLIES	9,462	9,000	4,567	9,900	9,900
55203 FUEL-VEHICLES	1,282	3,500	386	-	-
55205 MAINTENANCE TOOLS	87	-	-	-	-
55208 UNIFORMS	201	-	137	-	-
55209 MISC OFFICE EXPENSE	6,327	16,000	13,816	17,600	17,600
	55,807	71,280	46,990	61,550	61,550
<b>Business &amp; Travel</b>					
54001 TRAVEL	583	2,000	1,043	2,000	2,000
54002 PERSONAL VEHICLE USE	149	200	72	200	200
55401 SEMINARS/EDUCATIONAL	6,175	5,000	5,802	6,200	6,200
55402 MEMBERSHIPS	14,754	22,000	18,461	24,340	24,340
	21,661	29,200	25,378	32,740	32,740
<b>Repairs &amp; Maintenance</b>					
54603 REPAIR & MAINT-VEHICLES	4,665	3,000	1,369	-	-
54605 REPAIR & MAINT-OFF EQMT	1,924	2,000	2,000	2,200	2,200
	6,589	5,000	3,369	2,200	2,200
<b>Capital Outlay</b>					
56401 MACHINERY & EQUIPMENT	76,142	5,000	7,658	7,000	7,000
	76,142	5,000	7,658	7,000	7,000
<b>Other</b>					
99999 Add'l cash required/(available) for budget	80,286	-	-	-	-
	80,286	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>1,841,719</b>	<b>1,879,010</b>	<b>1,561,867</b>	<b>2,013,165</b>	<b>2,075,806</b>

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>OPERATIONS</b>					
<b>REVENUES</b>					
<b>Other</b>					
36000 MISCELLANEOUS REVENUE	-	-	1,574	-	-
36002 MISC REV - INS CLAIMS	-	-	365	-	-
36110 INTEREST EARNINGS	1,244	-	6,128	-	-
36400 DISPOSITION OF FIXED ASSETS	2,500	-	9,500	-	-
38111 OPERATIONS TRANSFER IN	2,621,622	3,158,605	2,128,894	3,175,438	3,200,720

**GENERAL FUND**

Fund Name: **OPERATIONS**

	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>TOTAL REVENUES</b>	<b>2,625,366</b>	<b>3,158,605</b>	<b>2,146,461</b>	<b>3,175,438</b>	<b>3,200,720</b>
<b>EXPENSES</b>					
56707 FEMA - lan	-	-	1,200	-	-
	-	-	1,200	-	-
<b>Personnel Services</b>					
51201 ADM/OPS SALARIES	1,512,299	1,723,342	1,220,955	1,757,757	1,792,912
51202 COMP ABSENCES PAYOUTS	34,691	37,450	60,916	37,000	37,740
52100 FICA TAXES	94,877	109,017	78,388	108,981	111,161
52101 MEDICARE EXPENSE	22,422	25,496	18,673	25,487	25,997
52200 RETIREMENT CONTRIBUTIONS	254,480	316,502	218,670	316,396	322,724
52301 LIFE INSURANCE	7,862	9,790	7,706	10,769	11,415
52302 HEALTH INSURANCE	253,739	297,014	249,880	306,404	324,788
52303 DISABILITY INSURANCE	5,557	7,973	6,202	7,511	7,961
52304 DENTAL INSURANCE	8,003	10,685	8,162	9,078	9,623
52305 EMPLOYEE ASSISTANCE PROG	-	800	792	-	-
52401 WORKERS COMPENSATION INS	23,138	23,566	26,926	35,516	37,647
	2,217,068	2,561,635	1,897,270	2,614,899	2,681,968
<b>Contractual Services</b>					
53101 ENGINEERING FEES	3,000	5,000	-	-	-
53407 TRASH DISPOSAL	-	250	-	250	250
	3,000	5,250	-	250	250
<b>Insurance</b>					
54502 INSURANCE AUTO	23,654	25,546	25,264	29,928	31,723
	23,654	25,546	25,264	29,928	31,723
<b>Utilities</b>					
54102 MOBILE COMMUNICATIONS	17,118	20,000	21,398	18,607	18,607
	17,118	20,000	21,398	18,607	18,607
<b>Supplies &amp; Materials</b>					
54908 GOV'MNTL REGISTRATION FEE	85	100	75	100	100
55201 FUEL-PUMP STATIONS	2,272	5,000	485	-	-
55203 FUEL-VEHICLES	54,840	31,500	39,574	68,500	68,500
55205 MAINTENANCE TOOLS	5,509	8,000	1,775	8,000	8,000
55206 MISCELLANEOUS SUPPLIES	4,524	10,000	3,306	10,000	10,000
55208 UNIFORMS	2,227	2,200	1,589	2,400	2,400
55209 MISC OFFICE EXPENSE	30	-	571	-	-
	69,487	56,800	47,375	89,000	89,000
<b>Business &amp; Travel</b>					
54001 TRAVEL	-	2,000	21	-	-
55401 SEMINARS/EDUCATIONAL	4,903	10,350	14,934	10,350	10,350

**GENERAL FUND**

Fund Name: <b>OPERATIONS</b>	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
	4,903	12,350	14,955	10,350	10,350
<b>Repairs &amp; Maintenance</b>					
54602 REPAIR & MAINT-PUMP STATN	491	5,000	1,417	-	-
54603 REPAIR & MAINT-VEHICLES	36,261	25,000	54,978	53,000	53,000
54606 REPAIR & MAINT-BLDG	126,677	45,000	66,904	74,480	30,000
54608 REPAIR & MAINT - GENERAL	1,781	6,000	2,295	6,000	6,000
54610 REPAIR & MAINT-TELEMETRY	584	2,000	3,408	2,000	2,000
54616 R & M - HVAC REPAIRS	25,269	50,000	10,308	50,000	50,000
54619 R&M-GENERATORS	1,640	2,500	6,208	12,500	12,500
	192,703	135,500	145,518	197,980	153,500
<b>Capital Outlay</b>					
52402 FURNITURE	3,181	18,000	15,483	-	-
56201 BUILDINGS	-	48,000	8,758	250,000	60,000
56401 MACHINERY & EQUIPMENT	10,614	150,000	124,051	144,000	135,000
	13,795	216,000	148,292	394,000	195,000
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	17,750	18,199	18,199	18,659	19,131
57201 DEBT SERVICE-INTEREST	2,871	2,325	2,331	1,765	1,191
	20,621	20,524	20,530	20,424	20,322
<b>Other</b>					
99999 Add'l cash required/(available) for budget	63,019	105,000	-	(200,000)	-
	63,019	105,000	-	(200,000)	-
<b>TOTAL EXPENSES</b>	<b>2,625,368</b>	<b>3,158,605</b>	<b>2,321,802</b>	<b>3,175,438</b>	<b>3,200,720</b>

**Budget Highlights:**

- > FY23 budget included \$30,000 in Engineering Fees (a/c # 53101) for additional NPDES reporting requirements.
- > Electricity expense (a/c #54301) increased as a result of a new aerator installation as well as increases to rates.
- > General insurance rates are projected to increase sharply world-wide as a result of increased frequency of catastrophic events and the war in Ukraine.
- > FY24 budget for Repair & Maint-bldg (a/c # 54606) includes \$10,000 for the cleaning of the emergency water tank in the EOC parting compound. FY23 budget included \$28,000 for painting and replacing shutters as needed at EOC building (a/c # 54606).
- > FY 24 budget includes \$200,000 for EOC roof replacement in Buildings (a/c# 56201). Grant funding will be pursued for this project. Accumulated fund balance will be used to fund the project for any grant funding shortfall.
- > FY 24 budget for Machinery & Equipment (a/c# 56401) in Operations includes \$120,000 for two replacement vehicles, and \$17,000 to replace the diesel fuel dispenser at the EOC. FY23 budget included \$145,000 for three replacement vehicles and a lift for the Kubota (a/c #56401).

**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.

**GENERAL FUND**

- 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 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
6.33% of Units 11/14 2011 Pump Stn Renewal Note	3.075%	\$57,406	8/1/2026

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

Year Ending September 30,	Principal	Interest	Total
2024	\$18,659	\$1,765	\$20,424
2025	\$19,131	\$1,191	\$20,322
2026	\$19,616	\$603	\$20,219
Total	\$57,406	\$3,559	\$60,965

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

**UNITS OF DEVELOPMENT BUDGET INDEX**

		<b>Section 4</b>			<b>Section 4</b>
<b>Unit</b>	<b>Description</b>	<b>Page #'s</b>	<b>Unit</b>	<b>Description</b>	<b>Page #'s</b>
N/A	Common Area.....	1-2	19	Regional Center.....	77-79
1	Gramercy Park (Cypress Run).....	3-4	19A	Irrigation .....	80-84
2	Frenchman's Creek.....	5-6	20	Juno Isles 20A - 20B - 20C - 20D.....	85-87
2A	MacArthur Overlay.....	7-10	21	Old Marsh.....	88-90
2C	Alton.....	11-16	23	The Shores.....	91-93
3	Horseshoe Acres/Square Lake.....	17-19	24	Ironhorse.....	94-96
3A	Woodbine.....	20-23	27B	Botanica.....	97-100
4	West of Villages of Palm Beach Lakes ...	24-26	29	North Fork Development.....	101-103
5	Henry Rolf.....	27-29	31	BallenIsles Country Club.....	104-106
5A	Vista Center of Palm Beach.....	30-32	32	Palm Cove.....	107-108
5B	Baywinds .....	33-36	32A	Palm Cove Sub-Unit.....	109-110
5C	RiverWalk.....	37-38	33	Cypress Cove.....	111-112
5D	Andros Isle .....	39-41	34	Hidden Key.....	113-115
7	Dyer Boulevard.....	42-43	38	Harbour Isles.....	116-117
9	Admirals Cove West.....	44-46	41	Mystic Cove.....	118-119
9A	Abacoa I.....	47-50	43	Mirasol .....	120-124
9B	Abacoa II.....	51-54	44	The Bear's Club .....	125-128
11	PGA National.....	55-58	45	Paseos .....	129-131
12	Highland Pines.....	59-60	46	Jupiter Country Club.....	132-134
12A	Gardens Hunt Club Sub-Unit.....	61-62	47	Jupiter Isles.....	135-136
14	Eastpointe 14A - 14B.....	63-65	49	Northern Palm Beach County Business Park ..	137-138
15	Villages of Palm Beach Lakes.....	66-68	51	Frenchman's Harbor .....	139-140
16	Palm Beach Park of Commerce.....	69-72	53	Arden.....	141-144
18	Ibis Golf & Country Club.....	73-76			

	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>	<b>Budget FY 2023</b>	<b>Budget FY 2024</b>
Maintenance Funds Budgeted	12,597,114	13,720,387	17,097,473	19,532,046
Percent Change		8.9% Decrease	24.6% Increase	14.2% Increase
Debt Service Budgeted	17,635,940	17,773,692	17,469,456	17,471,639
Percent Change		0.8% Increase	1.7% Decrease	0.0% Increase



**NO UNIT - COMMON AREA**

Fund Name: COMMON AREA	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Other					
36110 INTEREST EARNINGS	478	-	1,486	-	-
36600 CONTRIBUTIONS-LANDOWNERS	46,493	51,137	24,483	55,963	56,109
36601 CONTRIBUTIONS GOVERNMENTS	38,727	42,534	41,780	46,442	46,563
	85,698	93,671	67,749	102,405	102,672
<b>TOTAL REVENUES</b>	<b>85,698</b>	<b>93,671</b>	<b>67,749</b>	<b>102,405</b>	<b>102,672</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	1,460	2,677	1,244	2,820	2,905
	1,460	2,677	1,244	2,820	2,905
Contractual Services					
53201 AUDITORS SERVICES	393	371	323	371	371
53407 TRASH DISPOSAL	14,417	15,000	16,020	15,000	15,000
53409 MOWING AND LANDSCAPING	22,425	29,374	29,374	31,724	31,724
59126 Insurance	600	571	577	584	619
	37,835	45,316	46,294	47,679	47,714
Utilities					
54301 ELECTRICITY	4,068	4,075	3,051	4,890	5,037
54302 WATER/SEWER	4,535	4,800	4,727	4,095	4,095
	8,603	8,875	7,778	8,985	9,132
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	8,167	8,500	9,155	9,521	9,521
	8,167	8,500	9,155	9,521	9,521
Business & Travel					
55402 MEMBERSHIPS	3,146	3,303	3,146	3,400	3,400
	3,146	3,303	3,146	3,400	3,400
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	4,350	15,000	16,651	15,000	15,000
54611 REPAIR & MAINT-ROADS	-	1,000	-	-	-
54617 Repairs & Maint - Catch Basins	-	4,000	-	-	-
54621 REPAIR & MAINT- STREET SWEEP	-	5,000	-	5,000	5,000
	4,350	25,000	16,651	20,000	20,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	10,000	10,000
	-	-	-	10,000	10,000
Other					
99999 Add'l cash required/(available) for budget	22,138	-	-	-	-
	22,138	-	-	-	-

NO UNIT

COMMON AREA

**NO UNIT - COMMON AREA**

Fund Name: COMMON AREA	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>TOTAL EXPENSES</b>	<b>85,699</b>	<b>93,671</b>	<b>84,268</b>	<b>102,405</b>	<b>102,672</b>

**Budget Highlights:**

- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 8% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) increased as a result of a new aerator installation as well as increases to rates.

**Budget Notes:**

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

**UNIT 1 - GRAMERCY PARK**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	58,617	55,080	55,080	60,088	65,784
31901 AGREEMENT ASSESSMENTS	79,086	73,994	73,994	80,721	88,373
31903 Delinquent Taxes - Prior Year	196	-	-	-	-
	<b>137,899</b>	<b>129,074</b>	<b>129,074</b>	<b>140,809</b>	<b>154,157</b>
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(229)	(522)	(515)	(565)	(619)
54903 TAX DISCOUNT	(2,084)	(2,118)	(1,958)	(2,311)	(2,530)
54904 UNIQUE ASSMTS DISCOUNT	(3,163)	(3,550)	(2,960)	(3,873)	(4,240)
	<b>(5,476)</b>	<b>(6,190)</b>	<b>(5,433)</b>	<b>(6,749)</b>	<b>(7,389)</b>
Other					
32900 PERMIT FEES	2,000	-	-	-	-
36110 INTEREST EARNINGS	1,254	-	3,740	-	-
36132 INTEREST EARNINGS-TAXES	64	-	89	-	-
	<b>3,318</b>	<b>-</b>	<b>3,829</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>135,741</b>	<b>122,884</b>	<b>127,470</b>	<b>134,060</b>	<b>146,768</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	20,501	22,605	19,856	31,092	32,025
	<b>20,501</b>	<b>22,605</b>	<b>19,856</b>	<b>31,092</b>	<b>32,025</b>
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	668	752	656	752	752
53403 CHEMICAL WEED CONTROL	14,464	14,897	14,898	15,493	15,493
53407 TRASH DISPOSAL	850	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	30,142	16,920	25,920	27,734	27,734
59126 Insurance	3,840	4,081	4,124	4,588	4,863
	<b>49,964</b>	<b>39,150</b>	<b>45,598</b>	<b>51,067</b>	<b>51,342</b>
Supplies & Materials					
54201 POSTAGE	19	-	-	-	-
	<b>19</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	2,950	10,000	-	10,000	10,000
54608 REPAIR & MAINT - GENERAL	1,659	3,000	175	3,000	3,000
54610 REPAIR & MAINT-TELEMETRY	-	5,000	321	5,000	5,000
54614 REPAIR & MAINT - GATE	-	500	-	1,500	1,500
54622 REPAIR & MAINT- RTU GATES	-	-	-	2,000	2,000
54623 R & M WATER STRUCTURES	-	1,000	-	2,000	2,000
	<b>4,609</b>	<b>19,500</b>	<b>496</b>	<b>23,500</b>	<b>23,500</b>

**UNIT 1 - GRAMERCY PARK**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 1 - MAINTENANCE FUND					
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	9,300	36,000	29,000	-	-
56304 GIS	1,751	2,739	2,762	2,818	2,818
	11,051	38,739	31,762	2,818	2,818
Other					
59110 ADMINISTRAT TRANSFER OUT	24,769	31,117	19,026	28,708	28,708
59111 OPERATIONS TRANSFER OUT	7,225	9,078	5,551	8,375	8,375
99999 Add'l cash required/(available) for budget	17,604	(37,305)	-	(11,500)	-
	49,598	2,890	24,577	25,583	37,083
<b>TOTAL EXPENSES</b>	<b>135,742</b>	<b>122,884</b>	<b>122,289</b>	<b>134,060</b>	<b>146,768</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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
ALL NON EXEMPT PARCELS - Maint	\$64.68	\$59.29	\$5.39	9%	2,177	2,177

**Budget Highlights:**

- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 4% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The 2023 budget was based on the new contract but it was later discovered that the contract had a \$9,000 clerical error on it affecting this unit. The FY24 budget also reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > FY23 budget included \$36,000 budgeted in Improvements Other than Building (a/c# 56301) for a three new access gates.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 2 - FRENCHMAN'S CREEK**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	335,731	380,235	380,123	388,736	353,283
31901 AGREEMENT ASSESSMENTS	4,260	4,824	4,824	4,938	4,488
31903 Delinquent Taxes - Prior Year	157	-	-	-	-
	340,148	385,059	384,947	393,674	357,771
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,337)	(3,642)	(3,628)	(3,744)	(3,403)
54903 TAX DISCOUNT	(12,455)	(14,624)	(13,964)	(14,951)	(13,587)
54904 UNIQUE ASSMTS DISCOUNT	(170)	(231)	(193)	(237)	(215)
	(13,962)	(18,497)	(17,785)	(18,932)	(17,205)
Other					
32900 PERMIT FEES	500	-	500	-	-
36110 INTEREST EARNINGS	2,345	-	9,086	-	-
36132 INTEREST EARNINGS-TAXES	164	-	339	-	-
	3,009	-	9,925	-	-
<b>TOTAL REVENUES</b>	<b>329,195</b>	<b>366,562</b>	<b>377,087</b>	<b>374,742</b>	<b>340,566</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	65,568	75,458	41,279	66,169	68,154
	65,568	75,458	41,279	66,169	68,154
Contractual Services					
53101 ENGINEERING FEES	420	2,000	-	2,000	2,000
53109 LEGAL SERVICES	1,566	500	-	500	500
53201 AUDITORS SERVICES	1,647	1,832	1,597	1,832	1,832
53403 CHEMICAL WEED CONTROL	17,855	18,390	18,390	19,126	19,126
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	11,680	16,460	16,460	17,612	17,612
59126 Insurance	12,016	14,794	14,949	16,561	17,555
	45,184	54,976	51,396	58,631	59,625
Utilities					
54301 ELECTRICITY	23,977	20,670	19,993	28,150	28,994
	23,977	20,670	19,993	28,150	28,994
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	18,300	31,686	22,907	38,646	38,646
54604 REPAIR & MAINT-CANAL/LAKE	4,700	2,500	1,200	5,000	5,000
54608 REPAIR & MAINT - GENERAL	129	4,500	-	4,500	4,500
54610 REPAIR & MAINT-TELEMETRY	37	5,000	646	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	4,780	20,000	-	-	-
54614 REPAIR & MAINT - GATE	-	500	-	1,500	1,500
54618 R&M-AERATOR REFURBISHMENTS	5,236	6,850	6,026	7,000	7,000
54622 REPAIR & MAINT- RTU GATES	-	-	-	2,000	2,000

UNIT 2

FRENCHMAN'S CREEK

**UNIT 2 - FRENCHMAN'S CREEK**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 2 - MAINTENANCE FUND					
54623 R & M WATER STRUCTURES	-	15,000	-	15,000	-
	33,182	86,036	30,779	78,646	63,646
Capital Outlay					
56304 GIS	7,385	11,556	11,651	12,884	12,884
56401 MACHINERY & EQUIPMENT	-	6,000	-	23,000	-
	7,385	17,556	11,651	35,884	12,884
Other					
59110 ADMINISTRAT TRANSFER OUT	74,673	93,812	57,360	86,550	86,550
59111 OPERATIONS TRANSFER OUT	17,870	22,450	13,727	20,712	20,712
99999 Add'l cash required/(available) for budget	61,357	(4,396)	-	-	-
	153,900	111,866	71,087	107,262	107,262
<b>TOTAL EXPENSES</b>	<b>329,196</b>	<b>366,562</b>	<b>226,185</b>	<b>374,742</b>	<b>340,565</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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
ALL NON EXEMPT PARCELS - Maint	\$42.94	\$41.95	\$0.99	2%	9,168	9,179

**Budget Highlights:**

- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 4% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > FY23 budget included Repairs & Maintenance -Water Structures (a/c #54623) \$15,000 for salinity weir and RTU gate maintenance.
- > FY24 budget includes \$23,000 for 1 new aerator in Machinery & Equipment (a/c# 56401).

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 2A - MACARTHUR UNIT**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	118,206	129,498	129,436	149,336	151,858
31903 Delinquent Taxes - Prior Year	-	-	58	-	-
	118,206	129,498	129,494	149,336	151,858
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(471)	(1,247)	(1,235)	(1,416)	(1,440)
54903 TAX DISCOUNT	(4,397)	(4,980)	(4,755)	(5,743)	(5,840)
	(4,868)	(6,227)	(5,990)	(7,159)	(7,280)
Other					
32900 PERMIT FEES	500	-	-	-	-
33003 Intgov'l rct - Exp Reimbursemt	6,490	-	-	-	-
36003 MISC REV - LAWSUIT SETTLEMENT	-	-	21,654	-	-
36110 INTEREST EARNINGS	1,610	-	5,814	-	-
36132 INTEREST EARNINGS-TAXES	60	-	122	-	-
	8,660	-	27,590	-	-
<b>TOTAL REVENUES</b>	<b>121,998</b>	<b>123,271</b>	<b>151,094</b>	<b>142,177</b>	<b>144,578</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	60,665	68,841	39,785	63,408	65,310
	60,665	68,841	39,785	63,408	65,310
Contractual Services					
53101 ENGINEERING FEES	2,828	5,000	-	5,000	5,000
53109 LEGAL SERVICES	31,407	2,000	4,640	1,000	1,000
53115 FINANCIAL CONS./ADVISOR	107	375	219	200	200
53201 AUDITORS SERVICES	923	1,452	1,266	1,452	1,452
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	2,514	4,200	4,200	4,530	4,530
57301 TRUSTEE FEES	500	1,025	1,000	1,025	1,025
59126 Insurance	5,036	6,086	6,150	7,315	7,754
	43,315	21,138	17,475	21,522	21,961
Utilities					
54301 ELECTRICITY	1,532	1,126	1,498	2,010	2,070
	1,532	1,126	1,498	2,010	2,070
Supplies & Materials					
54201 POSTAGE	19	-	-	-	-
	19	-	-	-	-
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	15,000	15,000
54608 REPAIR & MAINT - GENERAL	1,710	3,000	1,745	3,000	3,000
54610 REPAIR & MAINT-TELEMTRY	719	9,000	4,557	9,000	9,000

UNIT 2A

MACARTHUR UNIT

**UNIT 2A - MACARTHUR UNIT**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 2A - MAINTENANCE FUND					
54613 REPAIR & MAINT-CULVERTS	-	3,000	1,650	3,000	3,000
54614 REPAIR & MAINT - GATE	170	1,200	-	3,000	3,000
54622 REPAIR & MAINT- RTU GATES	250	-	-	2,000	2,000
54623 R & M WATER STRUCTURES	-	8,000	1,200	18,000	18,000
	2,849	29,200	9,152	53,000	53,000
Capital Outlay					
56401 MACHINERY & EQUIPMENT	-	4,340	4,507	-	-
	-	4,340	4,507	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	1,606	2,018	1,234	1,862	1,862
59111 OPERATIONS TRANSFER OUT	324	407	249	375	375
99999 Add'l cash required/(available) for budget	11,688	(3,799)	-	-	-
	13,618	(1,374)	1,483	2,237	2,237
<b>TOTAL EXPENSES</b>	<b>121,998</b>	<b>123,271</b>	<b>73,900</b>	<b>142,177</b>	<b>144,578</b>

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 2A - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	394,186	342,260	342,099	347,096	360,901
31903 Delinquent Taxes - Prior Year	-	-	71	-	-
	394,186	342,260	342,170	347,096	360,901
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,569)	(3,251)	(3,264)	(3,284)	(3,414)
54903 TAX DISCOUNT	(14,687)	(13,163)	(12,578)	(13,349)	(13,880)
	(16,256)	(16,414)	(15,842)	(16,633)	(17,294)
Other					
36110 INTEREST EARNINGS	1,084	-	4,296	-	-
36132 INTEREST EARNINGS-TAXES	201	-	318	-	-
38500 Proceeds of Refunding Bonds	3,580,000	-	-	-	-
	3,581,285	-	4,614	-	-
<b>TOTAL REVENUES</b>	<b>3,959,215</b>	<b>325,846</b>	<b>330,942</b>	<b>330,463</b>	<b>343,607</b>

**EXPENSES**

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	190,000	270,000	270,000	275,000	285,000
57201 DEBT SERVICE-INTEREST	55,284	83,921	83,921	64,272	58,607
	245,284	353,921	353,921	339,272	343,607
Other					
57103 ADVANCE REFUNDING ESCROW	169,489	-	-	-	-
57303 COST OF ISSUANCE	47,150	-	-	-	-



**UNIT 2A - MACARTHUR UNIT**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 2A - DEBT FUND					
58901 Payment to Escrow Agent	3,522,935	-	-	-	-
99999 Add'l cash required/(available) for budget	(25,643)	(28,075)	-	(8,809)	-
	3,713,931	(28,075)	-	(8,809)	-
<b>TOTAL EXPENSES</b>	<b>3,959,215</b>	<b>325,846</b>	<b>353,921</b>	<b>330,463</b>	<b>343,607</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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
ALL NON EXEMPT PARCELS - Maint	\$69.77	\$65.17				
ALL NON EXEMPT PARCELS - Debt	\$62.36	\$61.37				
<b>Total</b>	<b>\$132.13</b>	<b>\$126.54</b>	<b>\$5.59</b>	<b>4%</b>	<b>5,566</b>	<b>5,577</b>

**Budget Highlights:**

- > Bonds were refunded in 2021 with a net present value saving of 8.83% and annual cash flow savings of approximately \$28,000. This reduced the debt assessment for the remaining term of the bonds.
- > Mowing and landscaping (a/c #53409) consists of two contracts which are each allowed annual extensions through FYE 9/30/27. The FY24 budget reflects the contractor's request for an increase of 7% in one contract and 8% in the other.
- > Electricity expense (a/c #54301) increased due to rate increases.

**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 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
Refunding Bonds - Series 2021	2.06%-2.61%	\$3,120,000	8/7/2033

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

Year Ending September 30,	Principal	Interest	Total
2024	\$275,000	\$64,272	\$339,272
2025	\$285,000	\$58,607	\$343,607
2026	\$295,000	\$52,736	\$347,736

**UNIT 2A - MACARTHUR UNIT**

2027	\$300,000	\$46,659	\$346,659
2028	\$305,000	\$40,479	\$345,479
THEREAFTER	\$1,660,000	\$104,442	\$1,764,442
Total	<u>\$3,120,000</u>	<u>\$367,195</u>	<u>\$3,487,195</u>

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**UNIT 2C - ALTON**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	228,443	357,240	356,806	412,811	342,925
	228,443	357,240	356,806	412,811	342,925
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(914)	(3,401)	(3,412)	(3,930)	(3,265)
54903 TAX DISCOUNT	(8,728)	(13,739)	(13,028)	(15,877)	(13,189)
	(9,642)	(17,140)	(16,440)	(19,807)	(16,454)
Other					
32900 PERMIT FEES	1,500	-	1,750	-	-
32901 PLAT FEES	250	-	250	-	-
36110 INTEREST EARNINGS	2,206	-	9,023	-	-
36132 INTEREST EARNINGS-TAXES	49	-	263	-	-
	4,005	-	11,286	-	-
<b>TOTAL REVENUES</b>	<b>222,806</b>	<b>340,100</b>	<b>351,652</b>	<b>393,004</b>	<b>326,471</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	60,582	44,599	62,251	81,205	83,641
	60,582	44,599	62,251	81,205	83,641
Contractual Services					
53101 ENGINEERING FEES	225	5,000	-	5,000	5,000
53109 LEGAL SERVICES	2,044	500	4,704	2,500	2,500
53115 FINANCIAL CONS./ADVISOR	214	375	219	400	400
53201 AUDITORS SERVICES	1,256	1,456	1,269	1,456	1,456
53403 CHEMICAL WEED CONTROL	1,540	1,586	1,586	1,650	1,650
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	-	3,330	3,330	3,596	3,596
53413 PRESERVE/EXOTIC MAINT	56,960	146,395	74,749	146,395	146,395
57301 TRUSTEE FEES	1,500	1,550	1,500	1,550	1,550
59126 Insurance	5,812	6,517	6,585	8,644	9,163
	69,551	167,709	93,942	172,191	172,710
Utilities					
54301 ELECTRICITY	335	270	257	410	422
	335	270	257	410	422
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	-	12,500	-	29,040	29,040
54608 REPAIR & MAINT - GENERAL	-	10,000	-	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	-	5,000	853	5,000	5,000
54611 REPAIR & MAINT-ROADS	-	10,000	-	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	60,000	-	30,000	3,500
54623 R & M WATER STRUCTURES	-	2,000	-	2,000	2,000

**UNIT 2C - ALTON**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 2C - MAINT FUND	-	99,500	853	86,040	59,540
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	40,000	-
56401 MACHINERY & EQUIPMENT	-	-	-	23,000	-
	-	-	-	63,000	-
Other					
59110 ADMINISTRAT TRANSFER OUT	6,572	8,257	5,049	7,618	7,618
59111 OPERATIONS TRANSFER OUT	2,191	2,753	1,683	2,540	2,540
99999 Add'l cash required/(available) for budget	83,574	17,012	-	(20,000)	-
	92,337	28,022	6,732	(9,842)	10,158
<b>TOTAL EXPENSES</b>	<b>222,805</b>	<b>340,100</b>	<b>164,035</b>	<b>393,004</b>	<b>326,471</b>
Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 2C - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	5,608,165	5,606,705	5,600,175	5,598,883	5,682,244
	5,608,165	5,606,705	5,600,175	5,598,883	5,682,244
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(22,443)	(53,385)	(53,548)	(53,312)	(54,105)
54903 TAX DISCOUNT	(214,193)	(215,634)	(204,361)	(215,333)	(218,539)
	(236,636)	(269,019)	(257,909)	(268,645)	(272,644)
Other					
36110 INTEREST EARNINGS	52,501	-	200,547	-	-
36111 Net (incr) decr - fv of inves	(52,536)	-	52,757	-	-
36132 INTEREST EARNINGS-TAXES	1,209	-	4,229	-	-
	1,174	-	257,533	-	-
<b>TOTAL REVENUES</b>	<b>5,372,703</b>	<b>5,337,686</b>	<b>5,599,799</b>	<b>5,330,238</b>	<b>5,409,600</b>
<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	1,610,000	1,680,000	1,680,000	1,760,000	1,840,000
57201 DEBT SERVICE-INTEREST	3,785,750	3,719,300	3,719,300	3,646,200	3,569,600
	5,395,750	5,399,300	5,399,300	5,406,200	5,409,600
Other					
99999 Add'l cash required/(available) for budget	(23,047)	(61,614)	-	(75,962)	-
	(23,047)	(61,614)	-	(75,962)	-
<b>TOTAL EXPENSES</b>	<b>5,372,703</b>	<b>5,337,686</b>	<b>5,399,300</b>	<b>5,330,238</b>	<b>5,409,600</b>

**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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
Cmty Only - Apt (per acre) - Maint	\$1,001.49	\$866.68				
Cmty Only - Apt (per acre) - Debt	\$11,185.41	\$11,201.04				
<b>Total</b>	<b>\$12,186.90</b>	<b>\$12,067.72</b>	<b>\$119.18</b>	<b>1%</b>	<b>13</b>	<b>13</b>
Cmty Only - Apt (per computed acre) - Mai	\$69.77	\$65.17				
Cmty Only - Apt (per computed acre) - De	\$62.36	\$61.37				
<b>Total</b>	<b>\$132.13</b>	<b>\$126.54</b>	<b>\$5.59</b>	<b>4%</b>	<b>13</b>	<b>13</b>
Cmty Only - Bio A (per acre) - Maint	\$788.69	\$682.52				
Cmty Only - Bio A (per acre) - Debt	\$10,790.49	\$10,805.57				
<b>Total</b>	<b>\$11,579.18</b>	<b>\$11,488.09</b>	<b>\$91.09</b>	<b>1%</b>	<b>70</b>	<b>70</b>
Cmty Only - Bio A (per computed acre) - M	\$69.77	\$65.17				
Cmty Only - Bio A (per computed acre) - D	\$62.36	\$61.37				
<b>Total</b>	<b>\$132.13</b>	<b>\$126.54</b>	<b>\$5.59</b>	<b>4%</b>	<b>70</b>	<b>70</b>
Cmty Only - Bio B (per acre) - Maint	\$1,003.44	\$868.36				
Cmty Only - Bio B (per acre) - Debt	\$13,728.57	\$13,747.75				
<b>Total</b>	<b>\$14,732.01</b>	<b>\$14,616.11</b>	<b>\$115.90</b>	<b>1%</b>	<b>7</b>	<b>7</b>
Cmty Only - Bio B (per computed acre) - M	\$69.77	\$65.17				
Cmty Only - Bio B (per computed acre) - D	\$62.36	\$61.37				
<b>Total</b>	<b>\$132.13</b>	<b>\$126.54</b>	<b>\$5.59</b>	<b>4%</b>	<b>7</b>	<b>7</b>
Cmty Only - Com/Rtl (per acre) - Maint	\$833.41	\$721.22				
Cmty Only - Com/Rtl (per acre) - Debt	\$11,402.35	\$11,418.28				
<b>Total</b>	<b>\$12,235.76</b>	<b>\$12,139.50</b>	<b>\$96.26</b>	<b>1%</b>	<b>39</b>	<b>39</b>
Cmty Only - Com/Rtl (per computed acre)	\$69.77	\$65.17				
Cmty Only - Com/Rtl (per computed acre)	\$62.36	\$61.37				
<b>Total</b>	<b>\$132.13</b>	<b>\$126.54</b>	<b>\$5.59</b>	<b>4%</b>	<b>43</b>	<b>43</b>
Cmty Only - Office (per acre) - Maint	\$1,160.19	\$1,004.01				
Cmty Only - Office (per acre) - Debt	\$15,873.21	\$15,895.38				
<b>Total</b>	<b>\$17,033.40</b>	<b>\$16,899.39</b>	<b>\$134.01</b>	<b>1%</b>	<b>26</b>	<b>26</b>
Cmty Only - Office (per computed acre) -	\$69.77	\$65.17				
Cmty Only - Office (per computed acre) -	\$62.36	\$61.37				
<b>Total</b>	<b>\$132.13</b>	<b>\$126.54</b>	<b>\$5.59</b>	<b>4%</b>	<b>26</b>	<b>26</b>
Cmty Only - Utility (per acre) - Maint	\$268.78	\$232.60				
Cmty Only - Utility (per acre) - Debt	\$3,677.32	\$3,682.45				

**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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
Total	\$3,946.10	\$3,915.05	\$31.05	1%	5	5
Cmty Only - Utility (per computed acre) -	\$69.77	\$65.17				
Cmty Only - Utility (per computed acre) - D	\$62.36	\$61.37				
Total	\$132.13	\$126.54	\$5.59	4%	5	5
Par C -SF – Res (per acre) - Maint	\$690.85	\$597.85				
Par C -SF – Res (per acre) - Debt	\$9,451.91	\$9,465.12				
Total	\$10,142.76	\$10,062.97	\$79.79	1%	30	30
Par C -SF – Res (per lot) - Maint	\$156.62	\$140.33				
Par C -SF – Res (per lot) - Debt	\$1,250.63	\$1,251.30				
Total	\$1,407.25	\$1,391.63	\$15.62	1%	217	217
Par C -TH – Res (per acre) - Maint	\$1,380.63	\$1,194.78				
Par C -TH – Res (per acre) - Debt	\$18,889.20	\$18,915.59				
Total	\$20,269.83	\$20,110.37	\$159.46	1%	6	6
Par C -TH – Res (per unit) - Maint	\$97.04	\$88.77				
Par C -TH – Res (per unit) - Debt	\$435.45	\$434.98				
Total	\$532.49	\$523.75	\$8.74	2%	143	143
Par D -SF – Res (per acre) - Maint	\$690.85	\$597.85				
Par D -SF – Res (per acre) - Debt	\$9,451.91	\$9,465.12				
Total	\$10,142.76	\$10,062.97	\$79.79	1%	16	16
Par D -SF – Res (per lot) - Maint	\$148.77	\$133.54				
Par D -SF – Res (per lot) - Debt	\$1,143.24	\$1,143.76				
Total	\$1,292.01	\$1,277.30	\$14.71	1%	117	117
Par E -SF – Res (per acre) - Maint	\$690.85	\$597.85				
Par E -SF – Res (per acre) - Debt	\$9,451.91	\$9,465.12				
Total	\$10,142.76	\$10,062.97	\$79.79	1%	29	29
Par E -SF – Res (per lot) - Maint	\$148.71	\$133.48				
Par E -SF – Res (per lot) - Debt	\$1,142.32	\$1,142.84				
Total	\$1,291.03	\$1,276.32	\$14.71	1%	199	199
Par F -TH – Res (per acre) - Maint	\$1,380.63	\$1,194.78				
Par F -TH – Res (per acre) - Debt	\$18,889.20	\$18,915.59				
Total	\$20,269.83	\$20,110.37	\$159.46	1%	10	10
Par F -TH – Res (per unit) - Maint	\$124.38	\$112.43				

**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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
Par F -TH – Res (per unit) - Debt	\$743.23	\$743.19				
Total	\$867.61	\$855.62	\$11.99	1%	255	255
Par G -SF – Res (per acre) - Maint	\$690.85	\$597.85				
Par G -SF – Res (per acre) - Debt	\$9,451.91	\$9,465.12				
Total	\$10,142.76	\$10,062.97	\$79.79	1%	77	77
Par G -SF – Res (per lot) - Maint	\$159.55	\$141.05				
Par G -SF – Res (per lot) - Debt	\$1,290.75	\$1,262.63				
Total	\$1,450.30	\$1,403.68	\$46.62	3%	458	469
Undeveloped, undifferentiated (per acre) -	\$1,467.85	\$1,285.76				
Undeveloped, undifferentiated (per acre) -	\$20,081.33	\$20,357.30				
Total	\$21,549.18	\$21,643.06	(\$93.88)	0%	30	30
Undeveloped, undifferentiated (per compu	\$69.77	\$65.17				
Undeveloped, undifferentiated (per compu	\$62.36	\$61.37				
Total	\$132.13	\$126.54	\$5.59	4%	31	30

**Budget Highlights:**

- > 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. The total acreage classified as "Undeveloped, Undifferentiated" consisted of parcels not yet subdivided as Biotech B, Office, or Hotel. Tax rates will be affected as new plats are filed, because the number of taxable units will change with the designation of exempt acreage and creation individual lots.
- > Below is the calculated total of Northern's proposed FY 9/30/24 total assessment rates as applied to residential properties:  
 Parcel C - SF: Acreage ranges from 0.1194 to 0.2211. Total assessment ranges from \$2,618.30 to \$3,649.81.  
 Parcel C - TH: Acreage ranges from 0.0416 to 0.0463. Total assessment ranges from \$1,375.71 to \$1,470.98.  
 Parcel D - SF: Acreage ranges from 0.116 to 0.242. Total assessment ranges from \$2,498.02 to \$3,746.56.  
 Parcel E - SF: Acreage ranges from 0.119 to 0.344. Total assessment ranges from \$2,498.02 to \$4,780.14.  
 Parcel F - TH: Acreage ranges from 0.039 to 0.044. Total assessment ranges from \$1,658.13 to \$1,759.48.  
 Parcel G - SF: Acreage ranges from 0.1061 to 0.3194. Total assessment ranges from \$2,526.45 to \$4,689.90.
- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 4% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 8% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The contract extension for FY24 kept rates unchanged from FY23.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > FY24 budget for Imprvmnts Other Than Bldg (a/c # 56301) includes funds to install two new structures to provide shade at the dog park.
- > FY24 budget includes \$23,000 for 1 new aerator in Machinery & Equipment (a/c# 56401).
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**UNIT 2C - ALTON**

- 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.
- The District owns the parks within the development of Alton, but the Alton POA is responsible for their maintenance as part of a high level maintenance agreement with District.

**Improvements Maintained:**

Northern maintains the following Improvements in Unit No. 2C, Alton: Preserves; Internal Roadways; Culverts; 2 RTU Sites, 3 Fixed Weirs.

**Debt Outstanding as of 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
Water Control and Improvement Bonds - Series 2017	3.25%-5.00%	\$21,165,000	8/1/2046
Water Cntrl and Impr Bonds - Series 2014	4.50%-5.20%	\$52,085,000	8/1/2046
Total outstanding		<u>\$73,250,000</u>	

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

Year Ending September 30,	Principal	Interest	Total
2024	\$1,760,000	\$3,646,200	\$5,406,200
2025	\$1,840,000	\$3,569,600	\$5,409,600
2026	\$1,930,000	\$3,483,000	\$5,413,000
2027	\$2,020,000	\$3,392,150	\$5,412,150
2028	\$2,120,000	\$3,297,000	\$5,417,000
THEREAFTER	<u>\$63,580,000</u>	<u>\$34,598,260</u>	<u>\$98,178,260</u>
Total	<u>\$73,250,000</u>	<u>\$51,986,210</u>	<u>\$125,236,210</u>



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

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	368,975	349,666	348,370	380,735	324,242
31901 AGREEMENT ASSESSMENTS	-	6,617	13,602	7,205	6,136
31903 Delinquent Taxes - Prior Year	141	-	(687)	-	-
	369,116	356,283	361,285	387,940	330,378
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,462)	(3,339)	(3,314)	(3,614)	(3,078)
54903 TAX DISCOUNT	(13,710)	(13,448)	(12,866)	(14,643)	(12,470)
54904 UNIQUE ASSMTS DISCOUNT	-	(317)	-	(346)	(295)
	(15,172)	(17,104)	(16,180)	(18,603)	(15,843)
Other					
32900 PERMIT FEES	1,500	-	250	-	-
36110 INTEREST EARNINGS	2,384	-	7,924	-	-
36132 INTEREST EARNINGS-TAXES	245	-	(562)	-	-
36600 CONTRIBUTIONS-LANDOWNERS	10,800	11,556	8,541	11,556	9,841
	14,929	11,556	16,153	11,556	9,841
<b>TOTAL REVENUES</b>	<b>368,873</b>	<b>350,735</b>	<b>361,258</b>	<b>380,893</b>	<b>324,376</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	67,302	78,702	46,797	78,610	80,968
	67,302	78,702	46,797	78,610	80,968
Contractual Services					
53101 ENGINEERING FEES	-	1,000	2,390	10,000	10,000
53109 LEGAL SERVICES	692	1,000	812	1,000	1,000
53201 AUDITORS SERVICES	1,172	1,293	1,127	1,293	1,293
53403 CHEMICAL WEED CONTROL	28,756	30,769	30,769	32,923	32,923
53407 TRASH DISPOSAL	2,250	2,500	3,100	30,000	30,000
53409 MOWING AND LANDSCAPING	40,292	46,140	41,632	45,322	45,322
53413 PRESERVE/EXOTIC MAINT	-	6,048	706	-	-
59126 Insurance	5,774	6,738	6,808	7,570	8,024
	78,936	95,488	87,344	128,108	128,562
Utilities					
54301 ELECTRICITY	821	7,946	795	1,050	1,082
	821	7,946	795	1,050	1,082
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	-	10,178	1,262	14,634	14,634
54604 REPAIR & MAINT-CANAL/LAKE	101,955	36,000	22,760	68,360	20,000
54608 REPAIR & MAINT - GENERAL	554	6,000	6,730	6,000	6,000
54610 REPAIR & MAINT-TELEMETRY	149	5,000	2,592	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	-	3,500	-	3,500	3,500
54614 REPAIR & MAINT - GATE	-	500	450	3,000	3,000

UNIT 3

HORSESHOE ACRES/SQUARE LAKE

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

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 3 - MAINTENANCE FUND					
54617 Repairs & Maint - Catch Basins	-	5,000	-	3,000	3,000
54622 REPAIR & MAINT- RTU GATES	-	-	-	4,000	4,000
54623 R & M WATER STRUCTURES	-	1,500	-	8,000	8,000
	102,658	67,678	33,794	115,494	67,134
<b>Capital Outlay</b>					
56301 IMPRVMNTS OTHER THAN BLDG	11,700	17,000	5,150	-	5,000
56304 GIS	4,736	3,458	3,486	3,558	3,558
56401 MACHINERY & EQUIPMENT	6,780	43,723	82,412	46,000	-
	23,216	64,181	91,048	49,558	8,558
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	20,573	25,846	15,803	23,845	23,845
59111 OPERATIONS TRANSFER OUT	12,276	15,422	9,430	14,228	14,228
99999 Add'l cash required/(available) for budget	63,093	(4,528)	-	(30,000)	-
	95,942	36,740	25,233	8,073	38,073
<b>TOTAL EXPENSES</b>	<b>368,875</b>	<b>350,735</b>	<b>285,011</b>	<b>380,893</b>	<b>324,377</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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
ALL NON EXEMPT PARCELS - Maint	\$141.17	\$129.65	\$11.52	9%	2,748	2,748

**Budget Highlights:**

- > FY24 budget for Engineering (a/c #53101) includes surveying property interest for inner canal row.
- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > FY24 budget for Trash Disposal (a/c #53407) includes \$30,000 for quarterly clean up of all landscape vegetation in the water bodies in Steeplechase Community.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase. A portion of the landscaping service is reimbursed by Steeplechase Safe Neighborhood Association (see contribution in a/c #36600).
- > FY24 budget for Repair & Maint - Canal/Lake (a/c #54604) includes \$40,000 for quarterly maintenance of new section of EPB-6 East.
- > FY23 budget included \$17,000 in Improvements Other than Building (a/c #56301) for fence replacement.
- > FY24 budget includes \$46,000 for 2 new aerators in Machinery & Equipment (a/c# 56401). The FY23 budget also included 2 new aerators.

**Budget Notes:**

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Part of this unit is overlapped by Unit 3A.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Of the total assessable units, 51 taxable units relate to special agreements with the District, and are not assessed as part of real property tax bills from the Palm Beach County Tax Collector. These taxable units belong to the Palm Lake Coop. Special agreement assessments are invoiced directly by the District.

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

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

**Improvements Maintained:**

Northern maintains the following Improvements in Unit No. 3, Horseshoe Acres/Square Lake: 2 Operable Structures; 2 Telemetry Stations; 3 Metritapes; Canal Rights-of-Way, Culverts; 2 Landscape Sites; 1 Dock; 2 Rain Gauges; 4 Aerators

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**UNIT 3A - WOODBINE**

Fund Name: UNIT 3A - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	170,192	237,063	237,063	292,673	257,161
	170,192	237,063	237,063	292,673	257,161
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(679)	(2,256)	(2,266)	(2,788)	(2,450)
54903 TAX DISCOUNT	(6,500)	(9,117)	(8,717)	(11,256)	(9,890)
	(7,179)	(11,373)	(10,983)	(14,044)	(12,340)
Other					
36110 INTEREST EARNINGS	1,864	-	6,989	-	-
36132 INTEREST EARNINGS-TAXES	67	-	234	-	-
	1,931	-	7,223	-	-
<b>TOTAL REVENUES</b>	<b>164,944</b>	<b>225,690</b>	<b>233,303</b>	<b>278,629</b>	<b>244,821</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	47,165	56,953	34,194	54,865	56,511
	47,165	56,953	34,194	54,865	56,511
Contractual Services					
53101 ENGINEERING FEES	14,000	15,000	-	10,000	10,000
53109 LEGAL SERVICES	3,436	2,000	638	1,500	1,500
53115 FINANCIAL CONS./ADVISOR	107	188	109	200	200
53201 AUDITORS SERVICES	1,143	1,321	1,152	1,321	1,321
53403 CHEMICAL WEED CONTROL	8,273	8,852	8,852	9,471	9,471
53407 TRASH DISPOSAL	-	500	-	500	500
57301 TRUSTEE FEES	500	525	525	525	525
59126 Insurance	473	871	880	879	932
	27,932	29,257	12,156	24,396	24,449
Utilities					
54301 ELECTRICITY	27,824	26,810	22,707	33,090	34,083
	27,824	26,810	22,707	33,090	34,083
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	13,594	31,658	16,171	41,085	41,085
54604 REPAIR & MAINT-CANAL/LAKE	-	-	-	1,000	1,000
54608 REPAIR & MAINT - GENERAL	-	3,000	-	3,000	3,000
54611 REPAIR & MAINT-ROADS	1,500	23,000	-	23,000	23,000
54613 REPAIR & MAINT-CULVERTS	-	60,000	-	80,000	3,500
54617 Repairs & Maint - Catch Basins	12,365	10,000	-	10,000	10,000
54618 R&M-AERATOR REFURBISHMENTS	10,749	13,700	11,643	14,000	14,000
54621 REPAIR & MAINT- STREET SWEEP	17,480	18,354	18,354	19,272	19,272
	55,688	159,712	46,168	191,357	114,857
Capital Outlay					

**UNIT 3A - WOODBINE**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 3A - MAINTENANCE FUND					
56401 MACHINERY & EQUIPMENT	-	-	-	23,000	-
	-	-	-	23,000	-
Other					
59110 ADMINISTRAT TRANSFER OUT	8,663	10,884	6,655	10,041	10,041
59111 OPERATIONS TRANSFER OUT	4,210	5,289	3,234	4,880	4,880
99999 Add'l cash required/(available) for budget	(6,539)	(63,215)	-	(63,000)	-
	6,334	(47,042)	9,889	(48,079)	14,921
<b>TOTAL EXPENSES</b>	<b>164,943</b>	<b>225,690</b>	<b>125,114</b>	<b>278,629</b>	<b>244,821</b>

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 3A - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	426,824	431,444	431,444	424,381	442,507
	426,824	431,444	431,444	424,381	442,507
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,703)	(4,107)	(4,124)	(4,040)	(4,213)
54903 TAX DISCOUNT	(16,297)	(16,593)	(15,864)	(16,322)	(17,019)
	(18,000)	(20,700)	(19,988)	(20,362)	(21,232)
Other					
36110 INTEREST EARNINGS	1,379	-	5,085	-	-
36132 INTEREST EARNINGS-TAXES	169	-	411	-	-
	1,548	-	5,496	-	-
<b>TOTAL REVENUES</b>	<b>410,372</b>	<b>410,744</b>	<b>416,952</b>	<b>404,019</b>	<b>421,275</b>

**EXPENSES**

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	305,000	325,000	325,000	340,000	360,000
57201 DEBT SERVICE-INTEREST	113,412	97,019	97,019	79,550	61,275
	418,412	422,019	422,019	419,550	421,275
Other					
99999 Add'l cash required/(available) for budget	(8,041)	(11,275)	-	(15,531)	-
	(8,041)	(11,275)	-	(15,531)	-
<b>TOTAL EXPENSES</b>	<b>410,371</b>	<b>410,744</b>	<b>422,019</b>	<b>404,019</b>	<b>421,275</b>

	<b>Tax per Assessable Unit</b>				<b>Number of Assessable Units</b>	
	FYE 9/30/24	FYE 9/30/23	Incr/(Decr)		FYE 9/30/24	FYE 9/30/23
			\$	%		
APTS & COMMERCIAL - Maint	\$2,610.85	\$2,130.08				
APTS & COMMERCIAL - Debt	\$3,581.09	\$3,640.70				

**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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
Total	\$6,191.94	\$5,770.78	\$421.16	7%	24	24
PAR A - Maint	\$490.76	\$412.81				
PAR A - Debt	\$506.91	\$515.35				
Total	\$997.67	\$928.16	\$69.51	7%	74	74
PAR B - Maint	\$472.03	\$397.65				
PAR B - Debt	\$479.76	\$487.74				
Total	\$951.79	\$885.39	\$66.40	7%	86	86
PAR C - Maint	\$455.73	\$384.44				
PAR C - Debt	\$456.12	\$463.71				
Total	\$911.85	\$848.15	\$63.70	8%	88	88
PAR D, PLAT 1 - Maint	\$493.08	\$414.70				
PAR D, PLAT 1 - Debt	\$510.28	\$518.78				
Total	\$1,003.36	\$933.48	\$69.88	7%	71	71
PAR D, PLAT 2 - Maint	\$456.35	\$384.94				
PAR D, PLAT 2 - Debt	\$457.01	\$464.62				
Total	\$913.36	\$849.56	\$63.80	8%	15	15
PAR E - Maint	\$482.43	\$406.07				
PAR E - Debt	\$494.84	\$503.07				
Total	\$977.27	\$909.14	\$68.13	7%	114	114
PAR F - Maint	\$266.74	\$231.36				
PAR F - Debt	\$182.07	\$185.10				
Total	\$448.81	\$416.46	\$32.35	8%	136	136
PAR G - Maint	\$519.49	\$436.09				
PAR G - Debt	\$548.58	\$557.71				
Total	\$1,068.07	\$993.80	\$74.27	7%	40	40
PAR H - Maint	\$534.73	\$448.43				
PAR H - Debt	\$570.67	\$580.17				
Total	\$1,105.40	\$1,028.60	\$76.80	7%	54	54
PAR J - Maint	\$363.26	\$309.54				
PAR J - Debt	\$322.03	\$327.39				
Total	\$685.29	\$636.93	\$48.36	8%	132	132

**Budget Highlights:**

**UNIT 3A - WOODBINE**

- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > FY24 budget for Repair & Maintenance- Culverts (a/c #54613) includes \$80,000 for heavy cleaning of nine interconnect culverts. This was budgeted in FY23, but not completed.
- > FY24 budget includes \$23,000 for 1 new aerator in Machinery & Equipment (a/c# 56401).
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- 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 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl & Impr Refunding Bonds - Taxable Series 2004B	5.375%	\$1,480,000	8/1/2027

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

Year Ending September 30,	Principal	Interest	Total
2024	\$340,000	\$79,550	\$419,550
2025	\$360,000	\$61,275	\$421,275
2026	\$380,000	\$41,925	\$421,925
2027	\$400,000	\$21,500	\$421,500
Total	\$1,480,000	\$204,250	\$1,684,250

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

Fund Name: UNIT 4 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	553,826	560,725	559,940	611,241	477,745
31901 AGREEMENT ASSESSMENTS	15,608	15,767	15,767	17,187	13,433
31903 Delinquent Taxes - Prior Year	275	-	802	-	-
	569,709	576,492	576,509	628,428	491,178
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,185)	(5,304)	(5,294)	(5,818)	(4,547)
54903 TAX DISCOUNT	(19,844)	(21,565)	(19,982)	(23,508)	(18,374)
54904 UNIQUE ASSMTS DISCOUNT	(526)	(756)	(558)	(825)	(645)
	(22,555)	(27,625)	(25,834)	(30,151)	(23,566)
Other					
32900 PERMIT FEES	500	-	1,250	-	-
32901 PLAT FEES	-	-	500	-	-
36110 INTEREST EARNINGS	3,888	-	14,503	-	-
36132 INTEREST EARNINGS-TAXES	589	-	791	-	-
	4,977	-	17,044	-	-
<b>TOTAL REVENUES</b>	<b>552,131</b>	<b>548,867</b>	<b>567,719</b>	<b>598,277</b>	<b>467,612</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	70,052	79,921	53,658	77,999	80,339
	70,052	79,921	53,658	77,999	80,339
Contractual Services					
53101 ENGINEERING FEES	-	1,000	1,850	5,000	5,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	1,871	2,158	1,881	2,158	2,158
53403 CHEMICAL WEED CONTROL	17,415	18,634	18,634	19,938	19,938
53407 TRASH DISPOSAL	-	1,000	350	1,000	1,000
53409 MOWING AND LANDSCAPING	21,770	18,180	18,180	19,461	19,461
59126 Insurance	15,121	17,020	17,198	19,027	20,169
	56,177	58,492	58,093	67,084	68,226
Utilities					
54301 ELECTRICITY	46,405	51,900	35,687	54,590	56,228
	46,405	51,900	35,687	54,590	56,228
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	45,458	75,978	41,809	99,621	99,621
54604 REPAIR & MAINT-CANAL/LAKE	3,200	2,500	-	17,500	17,500
54608 REPAIR & MAINT - GENERAL	506	4,000	1,000	4,000	4,000
54610 REPAIR & MAINT-TELEMETRY	74	5,000	10,155	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	82,755	300,000	2,950	300,000	-
54614 REPAIR & MAINT - GATE	850	500	-	3,000	3,000
54618 R&M-AERATOR REFURBISHMENTS	10,472	-	-	14,000	14,000

UNIT 4



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

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 4 - MAINTENANCE FUND					
54622 REPAIR & MAINT- RTU GATES	-	-	-	6,000	6,000
54623 R & M WATER STRUCTURES	-	2,500	-	10,000	10,000
	143,315	390,478	55,914	459,121	159,121
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	6,400	13,500	13,500	-	-
56304 GIS	7,328	10,078	10,160	9,896	9,896
56401 MACHINERY & EQUIPMENT	54,125	65,585	1,126	69,000	-
	67,853	89,163	24,786	78,896	9,896
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	61,888	77,751	47,540	71,732	71,732
59111 OPERATIONS TRANSFER OUT	19,041	23,922	14,627	22,070	22,070
99999 Add'l cash required/(available) for budget	87,399	(222,760)	-	(233,215)	-
	168,328	(121,087)	62,167	(139,413)	93,802
<b>TOTAL EXPENSES</b>	<b>552,130</b>	<b>548,867</b>	<b>290,305</b>	<b>598,277</b>	<b>467,612</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$71.39	\$65.49	\$5.90	9%	8,803	8,803

**Budget Highlights:**

- > FY24 budget for Engineering (a/c #53101) includes surveying property interest for culvert work.
- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) consists of two contracts which are each allowed annual extensions through FYE 9/30/27. The FY24 budget reflects the contractor's request for an increase of 7% in one contract and 8% in the other.
- > Electricity expense (a/c #54301) increased as a result of new aerator installations as well as increases to rates.
- > FY24 budget for Repair & Maint - Canal/Lake (a/c #54604) includes outfall rip-rap repairs.
- > FY24 budget included Repair & Maintenance- Culverts (a/c #54613) funding to slip line or CIP two 66" culverts at F001 and end treatments for same (\$200,000). This was budgeted in FY22 and FY23, but not completed.
- > FY23 budget included \$13,500 in Improvements Other than Building (a/c #56301) for access gate and fence replacement.
- > FY24 budget includes \$69,000 for 3 new aerators in Machinery & Equipment (a/c# 56401). The FY23 budget also included 3 new aerators.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

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

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

**Improvements Maintained:**

Northern maintains the following Improvements in the Unit No. 4, West of the Villages of Palm Beach Lakes: 3 Operable Structures; 3 Operable Gates; 4 Fixed Structures; 36 Aerators; Lakes; 3 Telemetry Stations; 3 Metritapes; Canal Rights-of-Way, Culverts; 5 Landscape Sites; 2 Rain Gauges; 1 Mechanical Gate.

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

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	291,555	520,645	520,645	605,317	920,806
31901 AGREEMENT ASSESSMENTS	1,756	3,135	3,135	3,644	5,543
31903 Delinquent Taxes - Prior Year	12	-	77	-	-
	293,323	523,780	523,857	608,961	926,349
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,158)	(4,922)	(4,960)	(5,735)	(8,724)
54903 TAX DISCOUNT	(10,916)	(20,024)	(19,511)	(23,281)	(35,415)
54904 UNIQUE ASSMTS DISCOUNT	(70)	(150)	(125)	(175)	(266)
	(12,144)	(25,096)	(24,596)	(29,191)	(44,405)
Other					
36110 INTEREST EARNINGS	3,358	-	14,409	-	-
36132 INTEREST EARNINGS-TAXES	161	-	516	-	-
	3,519	-	14,925	-	-
<b>TOTAL REVENUES</b>	<b>284,698</b>	<b>498,684</b>	<b>514,186</b>	<b>579,770</b>	<b>881,944</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	21,301	24,523	37,101	44,676	46,016
	21,301	24,523	37,101	44,676	46,016
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	4,128	4,492	4,492	4,492	4,492
53118 OTHER PROFESSIONAL SVCS	6,000	8,000	-	-	-
53201 AUDITORS SERVICES	993	855	745	855	855
53403 CHEMICAL WEED CONTROL	9,774	10,067	10,068	10,470	10,470
53407 TRASH DISPOSAL	-	500	-	500	500
53409 MOWING AND LANDSCAPING	12,329	13,150	13,150	14,070	14,070
59126 Insurance	10,995	12,307	12,436	13,910	14,744
	44,219	50,871	40,891	45,797	46,631
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	9,150	25,000	25,000
54608 REPAIR & MAINT - GENERAL	-	2,000	-	2,000	2,000
54613 REPAIR & MAINT-CULVERTS	-	303,500	-	-	300,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
	-	311,000	9,150	27,500	327,500
Capital Outlay					
56203 Future Loan Project Costs	15,686	-	-	-	-
56301 IMPRVMENTS OTHER THAN BLDG	-	19,600	14,600	-	-
56304 GIS	6,561	9,269	9,345	9,064	9,064

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

Fund Name: UNIT 5 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
	22,247	28,869	23,945	9,064	9,064
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	-	66,773	66,773	224,469	232,462
57201 DEBT SERVICE-INTEREST	-	85,661	85,661	80,399	72,406
	-	152,434	152,434	304,868	304,868
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	60,334	75,798	46,346	69,930	69,930
59111 OPERATIONS TRANSFER OUT	2,532	3,181	1,945	2,935	2,935
99999 Add'l cash required/(available) for budget	134,064	(147,992)	-	75,000	75,000
	196,930	(69,013)	48,291	147,865	147,865
<b>TOTAL EXPENSES</b>	<b>284,697</b>	<b>498,684</b>	<b>311,812</b>	<b>579,770</b>	<b>881,944</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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
ALL NON EXEMPT PARCELS - Maint	\$74.62	\$64.19	\$10.43	16%	8,161	8,160

**Budget Highlights:**

- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 4% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > FY24 budget for Repair & Maint - Canal/Lake (a/c #54604) includes CPB-22A repairs.
- > The 2022 loan totalling \$2,400,000 was for the Jog Road culvert project. The project includes cleaning the existing culvert, slip lining and restoration. The loan is payable over 10 years, with 3.53% interest rate. Debt service for the new loan is included the maintenance budget, but loan proceeds and expenditures are recorded separately in a Capital Projects Fund. FY23 Culvert Repairs & Maintenance (a/c #54613) included partial funding of these repairs using reserves, but it was determined the loan could cover all immediate costs and the reserve funds will be used to offset additional major culvert work in the future.
- > FY23 budget included \$19,600 in Improvements Other than Building (a/c #56301) for two access gates.
- > Building fund balance to fund additional major culvert work needed.

**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 5 - HENRY ROLF / OKEECHOBEE CORRIDOR**

Debt Outstanding as of 9/30/23:

Description	Interest Rates	Outstanding	Final Maturity
2022 loan for culvert cleaning and restoration	3.53%	\$2,333,227	8/1/2032

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

Year Ending September 30,	Principal	Interest	Total
2024	\$224,469	\$80,399	\$304,868
2025	\$232,462	\$72,406	\$304,868
2026	\$240,741	\$64,127	\$304,868
2027	\$249,314	\$55,554	\$304,868
2028	\$258,192	\$46,676	\$304,868
THEREAFTER	\$1,128,049	\$91,424	\$1,219,473
Total	<u>\$2,333,227</u>	<u>\$410,586</u>	<u>\$2,743,813</u>

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

Fund Name: UNIT 5A - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	284,339	344,719	344,719	860,399	786,181
	284,339	344,719	344,719	860,399	786,181
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,133)	(3,281)	(3,300)	(8,195)	(7,488)
54903 TAX DISCOUNT	(10,937)	(13,258)	(13,278)	(33,091)	(30,237)
	(12,070)	(16,539)	(16,578)	(41,286)	(37,725)
Other					
32900 PERMIT FEES	250	-	-	-	-
36002 MISC REV - INS CLAIMS	-	-	8,770	-	-
36110 INTEREST EARNINGS	6,307	-	19,983	-	-
36132 INTEREST EARNINGS-TAXES	103	-	241	-	-
36600 CONTRIBUTIONS-LANDOWNERS	3,500	-	-	-	-
	10,160	-	28,994	-	-
<b>TOTAL REVENUES</b>	<b>282,429</b>	<b>328,180</b>	<b>357,135</b>	<b>819,113</b>	<b>748,456</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	102,750	110,481	77,905	111,835	115,190
	102,750	110,481	77,905	111,835	115,190
Contractual Services					
53101 ENGINEERING FEES	9,608	20,000	7,841	19,000	19,000
53109 LEGAL SERVICES	6,347	2,000	290	2,000	2,000
53201 AUDITORS SERVICES	1,109	1,296	1,130	1,296	1,296
53402 MARSH MAINT-LITTORAL ZONE	6,592	17,884	6,559	18,779	18,779
53403 CHEMICAL WEED CONTROL	34,675	36,409	36,409	38,229	38,229
53407 TRASH DISPOSAL	-	500	-	500	500
59126 Insurance	988	772	780	934	990
	59,319	78,861	53,009	80,738	80,794
Utilities					
54301 ELECTRICITY	12,486	13,062	9,705	14,410	14,842
	12,486	13,062	9,705	14,410	14,842
Supplies & Materials					
54905 LEGAL ADS	-	1,500	-	-	-
	-	1,500	-	-	-
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	-	3,000	-	5,000	5,000
54611 REPAIR & MAINT-ROADS	8,714	57,000	17,942	62,000	7,500
54613 REPAIR & MAINT-CULVERTS	179,110	500,000	417,342	-	5,000
54617 Repairs & Maint - Catch Basins	237	125,000	-	250,000	-

UNIT 5A

VISTA CENTER OF PALM BEACH

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

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 5A - MAINTENANCE FUND					
54623 R & M WATER STRUCTURES	-	3,000	-	3,000	3,000
	188,061	690,000	435,284	325,000	25,500
<b>Capital Outlay</b>					
56301 IMPRVMNTS OTHER THAN BLDG	-	-	-	-	100,000
56304 GIS	1,125	-	-	-	-
	1,125	-	-	-	100,000
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	-	-	-	246,990	257,487
57201 DEBT SERVICE-INTEREST	-	-	-	127,500	117,003
	-	-	-	374,490	374,490
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	15,553	19,540	11,948	18,027	18,027
59111 OPERATIONS TRANSFER OUT	16,922	21,259	12,999	19,613	19,613
99999 Add'l cash required/(available) for budget	(113,787)	(606,523)	-	(125,000)	-
	(81,312)	(565,724)	24,947	(87,360)	37,640
<b>TOTAL EXPENSES</b>	<b>282,429</b>	<b>328,180</b>	<b>600,850</b>	<b>819,113</b>	<b>748,456</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>
			<u>\$</u>	<u>%</u>		
Business Park Vista Center - Maint	\$482.22	\$228.09	\$254.13	111%	136	136
Emerald Dunes Condos - Maint	\$248.51	\$134.11	\$114.40	85%	302	302
GOLF COURSE - Maint	\$528.35	\$245.98	\$282.37	115%	128	128
INDUSTRIAL - Maint	\$2,992.15	\$1,237.37	\$1,754.78	142%	196	195
Links at Emerald Dunes - Maint	\$311.18	\$159.31	\$151.87	95%	185	185
Ventura Greens at Emerald Dunes - Maint	\$491.41	\$231.79	\$259.62	112%	70	70
Villas at Emerald Dunes - Maint	\$280.75	\$147.08	\$133.67	91%	184	184
Vista Center Condos - Maint	\$1,047.13	\$455.25	\$591.88	130%	12	12

**Budget Highlights:**

- > New proposed loan approximating \$3,000,000 for culvert inspections, cleanings, restorations, and replacements. For budget purposes, the loan is payable over 10 years, and assumes a 4.25% interest rate. Debt service for the new loan is included the maintenance budget. Loan proceeds and expenditures will be recorded separately in a Capital Projects Fund.
- > FY24 budget for Engineering (a/c # 53101) includes surveying for culvert work.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/24. The FY24 budget reflects a 5% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > FY24 budget for Repair & Maint - Roads (a/c # 54611) includes light replacement, swales, sidewalks, and signs.
- > FY24 budget includes Repair & Maintenance- Catch Basins (a/c # 54617) \$250,000 to clean catch basins in Northern owned roads. The \$250,000 includes a carryover of \$125,000 budgeted in FY23 that was not done.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

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

- 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.

**Debt Outstanding as of 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
Proposed loan for culvert repairs	4.5%	\$3,000,000	8/1/2033

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

Year Ending September 30,	Principal	Interest	Total
2024	\$246,990	\$127,500	\$374,490
2025	\$257,487	\$117,003	\$374,490
2026	\$268,430	\$106,060	\$374,490
2027	\$279,839	\$94,652	\$374,491
2028	\$291,732	\$82,758	\$374,490
THEREAFTER	\$1,655,519	\$216,932	\$1,872,451
<b>Total</b>	<b>\$2,999,997</b>	<b>\$744,905</b>	<b>\$3,744,902</b>



**UNIT 5B - BAYWINDS**

Fund Name: UNIT 5B - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	99,187	102,798	102,798	152,401	253,208
31903 Delinquent Taxes - Prior Year	-	-	31	-	-
	99,187	102,798	102,829	152,401	253,208
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(396)	(979)	(983)	(1,456)	(2,419)
54903 TAX DISCOUNT	(3,678)	(3,954)	(3,787)	(5,861)	(9,738)
	(4,074)	(4,933)	(4,770)	(7,317)	(12,157)
Other					
36110 INTEREST EARNINGS	1,030	-	3,277	-	-
36132 INTEREST EARNINGS-TAXES	35	-	109	-	-
	1,065	-	3,386	-	-
<b>TOTAL REVENUES</b>	<b>96,178</b>	<b>97,865</b>	<b>101,445</b>	<b>145,084</b>	<b>241,051</b>
<b>EXPENSES</b>					
56707 FEMA- Irma					
	-	-	450	-	-
	-	-	450	-	-
Personnel Services					
59117 Personnel Services	27,383	31,823	23,376	33,246	34,243
	27,383	31,823	23,376	33,246	34,243
Contractual Services					
53101 ENGINEERING FEES	-	3,000	-	3,000	3,000
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	107	188	109	200	200
53118 OTHER PROFESSIONAL SVCS	-	-	-	235	235
53201 AUDITORS SERVICES	632	731	637	731	731
53407 TRASH DISPOSAL	-	-	-	500	500
53409 MOWING AND LANDSCAPING	2,866	4,916	4,916	5,309	5,309
57301 TRUSTEE FEES	500	525	500	525	525
59126 Insurance	5,634	5,920	5,982	7,153	7,582
	9,739	15,780	12,144	18,153	18,582
Utilities					
54301 ELECTRICITY	3,467	5,173	3,007	4,840	4,985
	3,467	5,173	3,007	4,840	4,985
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	-	100	-	100	100
55201 FUEL-PUMP STATIONS	5,491	1,500	398	2,000	2,000
55206 MISCELLANEOUS SUPPLIES	228	-	33	-	-
	5,719	1,600	431	2,100	2,100

**UNIT 5B - BAYWINDS**

Fund Name: UNIT 5B - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>Repairs &amp; Maintenance</b>					
54601 REPAIR & MAINT-AERATORS	-	-	4	-	-
54602 REPAIR & MAINT-PUMP STATN	1,525	10,500	13,821	20,000	20,000
54604 REPAIR & MAINT-CANAL/LAKE	-	3,000	-	3,000	3,000
54606 REPAIR & MAINT-BLDG	4,089	35,000	5,466	6,000	10,000
54608 REPAIR & MAINT - GENERAL	62	1,000	375	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	2,102	5,000	23,635	16,000	16,000
54614 REPAIR & MAINT - GATE	-	-	-	2,000	2,000
54619 R&M-GENERATORS	9,398	2,500	2,491	12,500	12,500
54623 R & M WATER STRUCTURES	-	750	-	1,000	1,000
	<b>17,176</b>	<b>57,750</b>	<b>45,792</b>	<b>65,500</b>	<b>69,500</b>
<b>Capital Outlay</b>					
56401 MACHINERY & EQUIPMENT	-	-	-	31,250	100,000
	-	-	-	31,250	100,000
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	6,551	8,231	5,033	7,594	7,594
59111 OPERATIONS TRANSFER OUT	3,492	4,387	2,682	4,047	4,047
99999 Add'l cash required/(available) for budget	22,650	(26,879)	-	(21,646)	-
	<b>32,693</b>	<b>(14,261)</b>	<b>7,715</b>	<b>(10,005)</b>	<b>11,641</b>
<b>TOTAL EXPENSES</b>	<b>96,177</b>	<b>97,865</b>	<b>92,915</b>	<b>145,084</b>	<b>241,051</b>

Fund Name: UNIT 5B - DEBT FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
<b>Assessments</b>					
31900 ASSMTS/CURR/REG/DEL	404,546	406,112	406,112	402,388	412,945
31903 Delinquent Taxes - Prior Year	-	-	87	-	-
	<b>404,546</b>	<b>406,112</b>	<b>406,199</b>	<b>402,388</b>	<b>412,945</b>
<b>Tax Discount And Tax Collector Fee</b>					
54902 TAX COLLECTOR FEE	(1,617)	(3,873)	(3,883)	(3,833)	(3,934)
54903 TAX DISCOUNT	(15,019)	(15,619)	(14,941)	(15,476)	(15,882)
	<b>(16,636)</b>	<b>(19,492)</b>	<b>(18,824)</b>	<b>(19,309)</b>	<b>(19,816)</b>
<b>Other</b>					
36110 INTEREST EARNINGS	1,234	-	4,464	-	-
36132 INTEREST EARNINGS-TAXES	144	-	425	-	-
	<b>1,378</b>	<b>-</b>	<b>4,889</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>389,288</b>	<b>386,620</b>	<b>392,264</b>	<b>383,079</b>	<b>393,129</b>

**EXPENSES**

**Debt Service**

57101 DEBT SERVICE-PRINCIPAL	359,933	367,959	367,959	376,165	384,553
57201 DEBT SERVICE-INTEREST	33,196	25,170	25,170	16,964	8,576

**UNIT 5B - BAYWINDS**

Fund Name: UNIT 5B - DEBT FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
	393,129	393,129	393,129	393,129	393,129
Other					
99999 Add'l cash required/(available) for budget	(3,841)	(6,509)	-	(10,050)	-
	(3,841)	(6,509)	-	(10,050)	-
<b>TOTAL EXPENSES</b>	<b>389,288</b>	<b>386,620</b>	<b>393,129</b>	<b>383,079</b>	<b>393,129</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>
			\$	%		
COMMERCIAL - Maint	\$997.48	\$686.69				
COMMERCIAL - Debt	\$2,436.72	\$2,459.24				
Total	\$3,434.20	\$3,145.93	\$288.27	9%	7	7
Mezzano Condo - Maint	\$110.51	\$88.40				
Mezzano Condo - Debt	\$94.76	\$95.64				
Total	\$205.27	\$184.04	\$21.23	12%	240	240
RESIDENTIAL - Maint	\$201.54	\$149.80				
RESIDENTIAL - Debt	\$335.11	\$338.21				
Total	\$536.65	\$488.01	\$48.64	10%	1,082	1,082

**Budget Highlights:**

- > FY24 budget for Other Professional Svcs (a/c# 53118) consists of grant writer fees for generator replacement.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 8% increase with the renewal for FY24 due to the contractor's request for an increase.
- > FY23 budget included Repair & Maintenance- Building (a/c# 54606) modifications to existing driveway and rolling gate replacement. The project and budget is being carried forward to FY24.
- > FY24 budget includes Repair & Maintenance-Telemetry (a/c #54610) funding for new cabling.
- > FY24 budget for Machinery & Equipment (a/c# 56401) includes a 25% deposit totalling \$31,250 on a 125 KW generator replacement.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 5B - BAYWINDS**

**Debt Outstanding as of 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2015	2.23%	\$760,718	8/1/2025

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

Year Ending September 30,	Principal	Interest	Total
2024	\$376,165	\$16,964	\$393,129
2025	\$384,553	\$8,576	\$393,129
Total	\$760,718	\$25,540	\$786,258

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**UNIT 5C - RIVERWALK**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	45,357	46,956	46,956	52,766	66,641
	45,357	46,956	46,956	52,766	66,641
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(180)	(445)	(445)	(508)	(642)
54903 TAX DISCOUNT	(1,667)	(1,806)	(1,725)	(2,029)	(2,563)
	(1,847)	(2,251)	(2,170)	(2,537)	(3,205)
Other					
36110 INTEREST EARNINGS	1,271	-	4,035	-	-
36132 INTEREST EARNINGS-TAXES	27	-	55	-	-
	1,298	-	4,090	-	-
<b>TOTAL REVENUES</b>	<b>44,808</b>	<b>44,705</b>	<b>48,876</b>	<b>50,229</b>	<b>63,436</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	17,297	21,470	11,917	17,252	17,770
	17,297	21,470	11,917	17,252	17,770
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	496	531	463	531	531
53407 TRASH DISPOSAL	-	3,400	3,400	3,400	3,400
53409 MOWING AND LANDSCAPING	761	1,080	1,080	1,166	1,166
59126 Insurance	643	2,570	2,597	2,986	3,166
	1,900	9,081	7,540	9,583	9,763
Utilities					
54301 ELECTRICITY	253	983	243	340	350
	253	983	243	340	350
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	3,400	1,500	-	1,600	1,600
54608 REPAIR & MAINT - GENERAL	-	1,500	150	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	1,004	5,000	288	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	4,852	7,000	-	7,000	7,000
54614 REPAIR & MAINT - GATE	-	-	-	1,000	1,000
54623 R & M WATER STRUCTURES	-	1,000	-	2,000	2,000
	9,256	16,000	438	21,600	21,600
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	12,500	12,500
56401 MACHINERY & EQUIPMENT	-	362	376	-	-
	-	362	376	12,500	12,500

**UNIT 5C - RIVERWALK**

Fund Name: UNIT 5C - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
Other					
59110 ADMINISTRAT TRANSFER OUT	891	1,119	684	1,032	1,032
59111 OPERATIONS TRANSFER OUT	363	457	279	422	422
99999 Add'l cash required/(available) for budget	14,850	(4,767)	-	(12,500)	-
	16,104	(3,191)	963	(11,046)	1,454
<b>TOTAL EXPENSES</b>	<b>44,810</b>	<b>44,705</b>	<b>21,477</b>	<b>50,229</b>	<b>63,437</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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
RESIDENTIAL - Maint	\$113.22	\$98.54				
Total	\$113.22	\$98.54	\$14.68	15%	1,367	1,367

**Budget Highlights:**

- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 8% increase with the renewal for FY24 due to the contractor's request for an increase.
- > FY23 budget included Repair & Maintenance- Culverts (a/c # 54613) cleaning of 170 feet of pipe.
- > FY24 budget for Imprvmnts Other Than Bldg (a/c # 56301) includes funds to repair the dock to intake from water catchment into River Walk.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 5D - ANDROS ISLE**

Fund Name: UNIT 5D - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	101,050	93,308	93,308	136,969	243,376
	101,050	93,308	93,308	136,969	243,376
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(402)	(820)	(890)	(1,210)	(2,150)
54903 TAX DISCOUNT	(3,767)	(3,589)	(3,495)	(5,268)	(9,361)
	(4,169)	(4,409)	(4,385)	(6,478)	(11,511)
Other					
36002 MISC REV - INS CLAIMS	-	-	100	-	-
36110 INTEREST EARNINGS	1,403	-	4,485	-	-
36132 INTEREST EARNINGS-TAXES	56	-	85	-	-
	1,459	-	4,670	-	-
<b>TOTAL REVENUES</b>	<b>98,340</b>	<b>88,899</b>	<b>93,593</b>	<b>130,491</b>	<b>231,865</b>
<b>EXPENSES</b>					
56707 FEMA - Ian	-	-	550	-	-
	-	-	550	-	-
Personnel Services					
59117 Personnel Services	33,974	39,742	26,859	33,544	34,550
	33,974	39,742	26,859	33,544	34,550
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53118 OTHER PROFESSIONAL SVCS	-	-	-	272	272
53201 AUDITORS SERVICES	790	840	732	840	840
53407 TRASH DISPOSAL	-	-	-	1,000	1,000
53409 MOWING AND LANDSCAPING	2,899	2,566	2,566	2,771	2,771
59126 Insurance	2,907	3,650	3,688	4,371	4,634
	6,596	8,556	6,986	10,754	11,017
Utilities					
54301 ELECTRICITY	2,324	4,004	2,386	3,510	3,615
	2,324	4,004	2,386	3,510	3,615
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	25	100	-	100	100
55201 FUEL-PUMP STATIONS	708	1,500	606	2,000	2,000
55206 MISCELLANEOUS SUPPLIES	-	-	33	-	-
	733	1,600	639	2,100	2,100
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	5,235	10,000	1,044	20,000	20,000

UNIT 5D

ANDROS ISLE

**UNIT 5D - ANDROS ISLE**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 5D - MAINTENANCE FUND					
54604 REPAIR & MAINT-CANAL/LAKE	245	3,000	1,800	7,500	7,500
54606 REPAIR & MAINT-BLDG	5,860	3,000	55	3,000	3,000
54608 REPAIR & MAINT - GENERAL	53	1,000	300	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	4,794	5,000	25,041	18,000	18,000
54614 REPAIR & MAINT - GATE	-	-	-	2,500	2,500
54619 R&M-GENERATORS	2,198	2,500	4,305	12,500	12,500
54623 R & M WATER STRUCTURES	-	1,600	-	1,600	1,600
	18,385	26,100	32,545	70,100	70,100
Capital Outlay					
56401 MACHINERY & EQUIPMENT	-	-	-	61,250	100,000
	-	-	-	61,250	100,000
Other					
59110 ADMINISTRAT TRANSFER OUT	5,948	7,472	4,569	6,894	6,894
59111 OPERATIONS TRANSFER OUT	3,097	3,890	2,378	3,589	3,589
99999 Add'l cash required/(available) for budget	27,282	(2,465)	-	(61,250)	-
	36,327	8,897	6,947	(50,767)	10,483
<b>TOTAL EXPENSES</b>	<b>98,339</b>	<b>88,899</b>	<b>76,912</b>	<b>130,491</b>	<b>231,865</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>
			<u>\$</u>	<u>%</u>		
COMMERCIAL/AC - Maint	\$174.20	\$132.03				
Total	\$174.20	\$132.03	\$42.17	32%	32	32
RESIDENTIAL - Maint	\$224.10	\$166.02				
Total	\$224.10	\$166.02	\$58.08	35%	881	881
San Michele condo - Maint	\$81.59	\$68.94				
Total	\$81.59	\$68.94	\$12.65	18%	300	300

**Budget Highlights:**

- > FY24 budget for Other Professional Svcs (a/c# 53118) consists of grant writer fees for generator replacement.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 8% increase with the renewal for FY24 due to the contractor's request for an increase.
- > FY24 budget includes Repair & Maintenance-Telemetry (a/c #54610) funding for new cabling.
- > FY24 budget for Machinery & Equipment (a/c# 56401) includes a \$25,000 for 1 new fuel polisher, and a 25% deposit totalling \$36,250 on a 150 KW generator replacement.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Because this unit overlaps Unit 5, the Unit 5 budget and tax rates are also applicable. The rates shown above are cumulative.



## UNIT 5D - ANDROS ISLE

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

### **Improvements Maintained:**

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

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**UNIT 7 - DYER BOULEVARD**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	112,791	121,377	121,377	131,039	132,361
31903 Delinquent Taxes - Prior Year	45	-	40	-	-
	112,836	121,377	121,417	131,039	132,361
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(450)	(1,151)	(1,158)	(1,240)	(1,253)
54903 TAX DISCOUNT	(4,200)	(4,668)	(4,509)	(5,040)	(5,091)
	(4,650)	(5,819)	(5,667)	(6,280)	(6,344)
Other					
32900 PERMIT FEES	1,000	-	500	-	-
33003 Intgov'l rct - Exp Reimbursemt	2,891	-	1,461	-	-
36110 INTEREST EARNINGS	2,116	-	6,575	-	-
36132 INTEREST EARNINGS-TAXES	64	-	116	-	-
	6,071	-	8,652	-	-
<b>TOTAL REVENUES</b>	<b>114,257</b>	<b>115,558</b>	<b>124,402</b>	<b>124,759</b>	<b>126,017</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	24,328	34,498	20,663	32,183	33,148
	24,328	34,498	20,663	32,183	33,148
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	4,543	4,513	4,513	4,513	4,513
53201 AUDITORS SERVICES	627	675	588	675	675
53403 CHEMICAL WEED CONTROL	5,404	5,566	5,566	5,789	5,789
53407 TRASH DISPOSAL	-	1,200	-	1,200	1,200
53409 MOWING AND LANDSCAPING	17,785	15,740	15,740	16,842	16,842
59126 Insurance	3,952	4,236	4,280	4,730	5,014
	32,311	33,430	30,687	35,249	35,533
Utilities					
54301 ELECTRICITY	250	481	250	330	340
	250	481	250	330	340
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	85	1,000	-	1,000	1,000
54610 REPAIR & MAINT-TELEMETRY	74	-	1,003	1,000	1,000
54614 REPAIR & MAINT - GATE	-	2,000	-	2,000	2,000
54623 R & M WATER STRUCTURES	-	350	-	1,000	1,000
	159	8,350	1,003	10,000	10,000
Capital Outlay					

**UNIT 7 - DYER BOULEVARD**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 7 - MAINTENANCE FUND					
56301 IMPRVMENTS OTHER THAN BLDG	-	27,000	16,600	10,000	10,000
56304 GIS	2,221	3,521	3,550	3,122	3,122
56401 MACHINERY & EQUIPMENT	-	362	376	-	-
	2,221	30,883	20,526	13,122	13,122
Other					
59110 ADMINISTRAT TRANSFER OUT	20,353	25,570	15,634	23,591	23,591
59111 OPERATIONS TRANSFER OUT	8,873	11,147	6,816	10,284	10,284
99999 Add'l cash required/(available) for budget	25,760	(28,801)	-	-	-
	54,986	7,916	22,450	33,875	33,875
<b>TOTAL EXPENSES</b>	<b>114,255</b>	<b>115,558</b>	<b>95,579</b>	<b>124,759</b>	<b>126,018</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/24	FYE 9/30/23	Incr/(Decr) \$ %		FYE 9/30/24	FYE 9/30/23
ALL NON EXEMPT PARCELS - Maint	\$46.85	\$43.38	\$3.47	8%	2,797	2,798

**Budget Highlights:**

- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 4% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Aquatic Weed Control (a/c 53403) contract was amended in February 2020 to allow extension through FYE 9/30/21, with option to renew annually four additional years. A change order approving a 3% increase to the contract for FYE 9/30/23 was also approved.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > FY23 budget included \$27,000 in Improvements Other than Building (a/c #56301) for two access gates.
- > FY24 budget includes \$10,000 in Improvements Other than Building (a/c #56301) for 1 new access gate.

**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 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	117,459	121,673	120,969	137,492	142,110
31901 AGREEMENT ASSESSMENTS	3,345	3,464	3,464	3,915	4,046
	120,804	125,137	124,433	141,407	146,156
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(470)	(1,155)	(1,156)	(1,315)	(1,359)
54903 TAX DISCOUNT	(4,410)	(4,680)	(4,552)	(5,288)	(5,466)
54904 UNIQUE ASSMTS DISCOUNT	(134)	(166)	(139)	(188)	(194)
	(5,014)	(6,001)	(5,847)	(6,791)	(7,019)
Other					
32900 PERMIT FEES	500	-	250	-	-
36110 INTEREST EARNINGS	1,842	-	5,902	-	-
36132 INTEREST EARNINGS-TAXES	50	-	99	-	-
	2,392	-	6,251	-	-
<b>TOTAL REVENUES</b>	<b>118,182</b>	<b>119,136</b>	<b>124,837</b>	<b>134,616</b>	<b>139,137</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	21,790	27,400	15,950	25,672	26,442
	21,790	27,400	15,950	25,672	26,442
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	6,157	6,549	6,549	6,549	6,549
53201 AUDITORS SERVICES	641	705	615	705	705
53403 CHEMICAL WEED CONTROL	3,668	3,778	3,778	3,930	3,930
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	9,482	5,660	5,660	6,056	6,056
59126 Insurance	3,343	3,533	3,570	4,019	4,260
	23,291	22,725	20,172	23,759	24,000
Utilities					
54301 ELECTRICITY	273	205	258	350	360
	273	205	258	350	360
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,500	-	5,500	5,500
54608 REPAIR & MAINT - GENERAL	200	5,000	950	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	37	5,000	3,503	12,000	12,000
54613 REPAIR & MAINT-CULVERTS	-	60,000	-	20,000	3,500
54614 REPAIR & MAINT - GATE	-	500	-	1,500	1,500
54622 REPAIR & MAINT- RTU GATES	-	-	-	6,000	6,000
54623 R & M WATER STRUCTURES	-	1,200	-	4,000	4,000

**UNIT 9 - ADMIRAL'S COVE**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 9 - MAINTENANCE FUND	237	74,200	4,453	54,000	37,500
<b>Capital Outlay</b>					
56301 IMPRVMNTS OTHER THAN BLDG	6,400	-	-	-	-
56304 GIS	1,450	2,270	2,288	1,835	1,835
56401 MACHINERY & EQUIPMENT	-	723	752	-	-
	7,850	2,993	3,040	1,835	1,835
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	32,394	40,697	24,884	37,547	37,547
59111 OPERATIONS TRANSFER OUT	9,882	12,415	7,591	11,453	11,453
99999 Add'l cash required/(available) for budget	22,465	(61,499)	-	(20,000)	-
	64,741	(8,387)	32,475	29,000	49,000
<b>TOTAL EXPENSES</b>	<b>118,182</b>	<b>119,136</b>	<b>76,348</b>	<b>134,616</b>	<b>139,137</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$78.40	\$69.38	\$9.02	13%	1,804	1,804

**Budget Highlights:**

- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 4% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Aquatic Weed Control (a/c 53403) contract was amended in February 2020 to allow extension through FYE 9/30/21, with option to renew annually four additional years. A change order approving a 3% increase to the contract for FYE 9/30/23 was also approved.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > FY24 budget for Repair & Maintenance- Culverts (a/c #54613) is for culvert inspections.
- > FY23 budget included Repair & Maintenance- Culverts (a/c #54613) 1500 feet of diver pipe cleaning.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 9 - ADMIRAL'S COVE**

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**UNIT 9A - ABACOA I**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	810,641	1,019,285	1,001,140	1,187,219	1,152,389
31901 AGREEMENT ASSESSMENTS	4,971	4,550	5,120	4,550	4,417
31903 Delinquent Taxes - Prior Year	192	-	-	-	-
	815,804	1,023,835	1,006,260	1,191,769	1,156,806
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,237)	(9,708)	(9,575)	(11,304)	(10,972)
54903 TAX DISCOUNT	(29,734)	(39,202)	(37,302)	(45,660)	(44,320)
	(32,971)	(48,910)	(46,877)	(56,964)	(55,292)
Other					
32900 PERMIT FEES	500	-	500	-	-
36002 PERMIT INSPECTION FEES	-	-	12,067	-	-
36110 INTEREST EARNINGS	6,052	-	22,528	-	-
36132 INTEREST EARNINGS-TAXES	383	-	855	-	-
	6,935	-	35,950	-	-
<b>TOTAL REVENUES</b>	<b>789,768</b>	<b>974,925</b>	<b>995,333</b>	<b>1,134,805</b>	<b>1,101,514</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	161,638	188,986	139,824	200,752	206,775
	161,638	188,986	139,824	200,752	206,775
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	5,000	5,000
53109 LEGAL SERVICES	1,224	1,000	3,284	2,000	2,000
53114 WATER QUALITY	2,311	2,384	2,384	2,384	2,384
53201 AUDITORS SERVICES	3,564	4,101	3,575	4,101	4,101
53403 CHEMICAL WEED CONTROL	35,860	40,486	40,486	42,510	42,510
53407 TRASH DISPOSAL	-	500	-	500	500
53409 MOWING AND LANDSCAPING	16,889	11,720	11,720	12,568	12,568
53413 PRESERVE/EXOTIC MAINT	213,441	228,257	230,657	239,670	239,670
53414 UPLAND MAINTENANCE	25,467	33,191	33,191	34,850	34,850
59126 Insurance	12,533	14,522	14,674	17,123	18,151
	311,289	337,161	339,971	360,706	361,734
Utilities					
54301 ELECTRICITY	103,337	92,203	86,457	121,890	125,547
	103,337	92,203	86,457	121,890	125,547
Supplies & Materials					
55205 MAINTENANCE TOOLS	-	-	9	-	-
	-	-	9	-	-
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	69,934	90,780	60,433	111,816	111,816

UNIT 9A

ABACOA I

**UNIT 9A - ABACOA I**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>UNIT 9A - MAINTENANCE FUND</b>					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,500	-	10,000	10,000
54606 REPAIR & MAINT-BLDG	750	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	879	4,000	1,575	4,000	4,000
54610 REPAIR & MAINT-TELEMETRY	74	5,000	2,521	5,000	5,000
54611 REPAIR & MAINT-ROADS	80,440	50,000	-	50,000	25,000
54613 REPAIR & MAINT-CULVERTS	46,840	50,000	-	50,000	20,000
54614 REPAIR & MAINT - GATE	280	500	-	3,000	3,000
54618 R&M-AERATOR REFURBISHMENTS	10,472	13,700	12,052	14,000	14,000
54620 R & M - Preserve Structures	146,365	100,000	42,841	150,000	150,000
54622 REPAIR & MAINT- RTU GATES	250	-	-	1,000	1,000
54623 R & M WATER STRUCTURES	-	4,000	1,500	25,000	25,000
	<b>356,284</b>	<b>325,480</b>	<b>120,922</b>	<b>428,816</b>	<b>373,816</b>
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	9,200	68,500	47,710	20,000	10,000
56304 GIS	125	-	-	-	-
56401 MACHINERY & EQUIPMENT	68,217	23,128	22,482	69,000	-
	<b>77,542</b>	<b>91,628</b>	<b>70,192</b>	<b>89,000</b>	<b>10,000</b>
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	12,806	16,088	9,837	14,843	14,843
59111 OPERATIONS TRANSFER OUT	7,591	9,537	5,831	8,798	8,798
99999 Add'l cash required/(available) for budget	(241,318)	(91,158)	-	(90,000)	-
	<b>(220,921)</b>	<b>(65,533)</b>	<b>15,668</b>	<b>(66,359)</b>	<b>23,641</b>
<b>TOTAL EXPENSES</b>	<b>789,169</b>	<b>969,925</b>	<b>773,043</b>	<b>1,134,805</b>	<b>1,101,513</b>
<b>UNIT 9A - DEBT FUND</b>					
<b>REVENUES</b>					
<b>Assessments</b>					
31900 ASSMNTS/CURR/REG/DEL	2,903,018	2,917,472	2,865,084	2,891,253	2,973,543
31903 Delinquent Taxes - Prior Year	549	-	-	-	-
	<b>2,903,567</b>	<b>2,917,472</b>	<b>2,865,084</b>	<b>2,891,253</b>	<b>2,973,543</b>
<b>Tax Discount And Tax Collector Fee</b>					
54902 TAX COLLECTOR FEE	(11,592)	(27,778)	(27,401)	(27,533)	(28,317)
54903 TAX DISCOUNT	(106,487)	(112,206)	(106,785)	(111,198)	(114,363)
	<b>(118,079)</b>	<b>(139,984)</b>	<b>(134,186)</b>	<b>(138,731)</b>	<b>(142,680)</b>
<b>Other</b>					
36110 INTEREST EARNINGS	5,259	-	39,235	-	-
36132 INTEREST EARNINGS-TAXES	1,373	-	2,434	-	-
	<b>6,632</b>	<b>-</b>	<b>41,669</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>2,792,120</b>	<b>2,777,488</b>	<b>2,772,567</b>	<b>2,752,522</b>	<b>2,830,863</b>

**EXPENSES**



**UNIT 9A - ABACOA I**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 9A - DEBT FUND					
Supplies & Materials					
54907 BANK SERVICE CHARGES	50	-	-	-	-
	50	-	-	-	-
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	2,376,335	2,446,674	2,446,674	2,519,096	2,593,661
57201 DEBT SERVICE-INTEREST	454,528	384,189	384,970	311,767	237,202
	2,830,863	2,830,863	2,831,644	2,830,863	2,830,863
Other					
99999 Add'l cash required/(available) for budget	(38,793)	(53,375)	-	(78,341)	-
	(38,793)	(53,375)	-	(78,341)	-
<b>TOTAL EXPENSES</b>	<b>2,792,120</b>	<b>2,777,488</b>	<b>2,831,644</b>	<b>2,752,522</b>	<b>2,830,863</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>
			<u>\$</u>	<u>%</u>		
COMMERCIAL/AC - Maint	\$4,249.60	\$3,654.26				
COMMERCIAL/AC - Debt	\$7,975.97	\$8,094.06				
Total	\$12,225.57	\$11,748.32	\$477.25	4%	218	218
GOLF COURSE/AC - Maint	\$431.95	\$373.09				
GOLF COURSE/AC - Debt	\$761.47	\$770.47				
Total	\$1,193.42	\$1,143.56	\$49.86	4%	169	169
RESIDENTIAL/AC - Maint	\$1,335.54	\$1,149.63				
RESIDENTIAL/AC - Debt	\$2,511.89	\$2,546.18				
Total	\$3,847.43	\$3,695.81	\$151.62	4%	943	943

**Budget Highlights:**

- > The contract for weed control (a/c #53403), preserve/exotic maint (a/c# 53413), and upland maintenance (a/c #53414) allows for annual extensions through FYE 9/30/26. The FY24 budget reflects a 5% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) consists of two contracts which are each allowed annual extensions through FYE 9/30/27. The FY24 budget reflects the contractor's request for an increase of 7% in one contract and 8% in the other.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > Budgeted Repairs & Maintenance- Roads (a/c #54611) includes funding for sidewalk repairs.
- > Budgeted Repair & Maintenance- Culverts (a/c #54613) includes diving inspections on various culverts in accordance with maintenance schedule.
- > Budgeted R & M - Preserve Structures (a/c #54620) includes funding for repair/rebuild wooden structures, repair after vandalism wooden improvements, gates and fences, illegal dumping and dead pine removal from bark beetles. A FRDAP Grant was awarded for preserve structure repairs for up to \$50,000 within Unit 9A/9B, and the grant application is in process.
- > FY24 budget for R & M Water Structures (a/c #54620) includes funding for repair of a leaking concrete structure.
- > FY24 budget for Improvements Other Than Bldg. (a/c #56301) includes funding for design and construction of new catwalk and hand rail for RTU structure 100.

**UNIT 9A - ABACOA I**

- > FY23 budget for Improvements Other Than Bldg. (a/c #56301) included funding for two new access gates and 3 catwalks.
- > FY24 budget includes \$69,000 for 3 new aerators in Machinery & Equipment (a/c# 56401).
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- 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 renewed for another 5 year extension in 2019. Special agreement assessments are invoiced directly by the District.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

**Improvements Maintained:**

Northern maintains the following Improvements in Unit No. 9A, Abacoa I: 5 Operable Structures; 5 Operable Gates; 39 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 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2013	2.96%	\$10,532,669	8/1/2027

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

Year Ending September 30,	Principal	Interest	Total
2024	\$2,519,096	\$311,767	\$2,830,863
2025	\$2,593,661	\$237,202	\$2,830,863
2026	\$2,670,433	\$160,429	\$2,830,862
2027	\$2,749,478	\$81,385	\$2,830,863
Total	<u>\$10,532,668</u>	<u>\$790,783</u>	<u>\$11,323,451</u>

**UNIT 9B - ABACOA II**

Fund Name: UNIT 9B - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	603,843	832,585	814,346	967,759	938,635
31903 Delinquent Taxes - Prior Year	192	-	-	-	-
	604,035	832,585	814,346	967,759	938,635
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,411)	(7,923)	(7,788)	(9,214)	(8,937)
54903 TAX DISCOUNT	(22,058)	(32,021)	(30,342)	(37,220)	(36,100)
	(24,469)	(39,944)	(38,130)	(46,434)	(45,037)
Other					
36110 INTEREST EARNINGS	5,115	-	18,115	-	-
36132 INTEREST EARNINGS-TAXES	287	-	699	-	-
	5,402	-	18,814	-	-
<b>TOTAL REVENUES</b>	<b>584,968</b>	<b>792,641</b>	<b>795,030</b>	<b>921,325</b>	<b>893,598</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	146,559	150,091	106,726	158,497	163,252
	146,559	150,091	106,726	158,497	163,252
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	1,000	-	1,000	1,000
53115 FINANCIAL CONS./ADVISOR	107	188	109	200	200
53118 OTHER PROFESSIONAL SVCS	600	5,000	-	-	-
53201 AUDITORS SERVICES	2,982	3,199	2,789	3,199	3,199
53403 CHEMICAL WEED CONTROL	15,320	17,296	17,296	18,161	18,161
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	1,984	2,440	2,440	2,635	2,635
53413 PRESERVE/EXOTIC MAINT	212,823	228,257	228,257	239,670	239,670
53414 UPLAND MAINTENANCE	62,263	81,133	81,133	85,190	85,190
57301 TRUSTEE FEES	500	525	500	525	525
59126 Insurance	3,732	4,855	4,906	5,562	5,896
	300,311	345,893	337,430	358,142	358,476
Utilities					
54301 ELECTRICITY	62,005	57,297	50,602	72,810	74,994
	62,005	57,297	50,602	72,810	74,994
Supplies & Materials					
54201 POSTAGE	22	-	-	-	-
	22	-	-	-	-
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	26,825	37,989	40,411	46,341	46,341
54604 REPAIR & MAINT-CANAL/LAKE	-	2,500	6	10,000	10,000

UNIT 9B

ABACOA II

**UNIT 9B - ABACOA II**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>UNIT 9B - MAINTENANCE FUND</b>					
54606 REPAIR & MAINT-BLDG	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	606	8,000	550	8,000	8,000
54610 REPAIR & MAINT-TELEMETRY	49	5,000	1,052	5,000	5,000
54611 REPAIR & MAINT-ROADS	47,063	50,000	-	50,000	25,000
54613 REPAIR & MAINT-CULVERTS	20,000	20,000	-	20,000	10,000
54614 REPAIR & MAINT - GATE	-	500	-	3,000	3,000
54618 R&M-AERATOR REFURBISHMENTS	5,236	6,850	6,026	7,000	7,000
54620 R & M - Preserve Structures	62,420	100,000	66,326	150,000	150,000
54622 REPAIR & MAINT- RTU GATES	-	-	-	5,000	5,000
54623 R & M WATER STRUCTURES	-	3,500	5,726	8,000	8,000
	<b>162,199</b>	<b>239,339</b>	<b>120,097</b>	<b>317,341</b>	<b>282,341</b>
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	-	45,000	41,350	20,000	-
56401 MACHINERY & EQUIPMENT	38,486	23,128	23,087	23,000	-
	<b>38,486</b>	<b>68,128</b>	<b>64,437</b>	<b>43,000</b>	<b>-</b>
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	7,998	10,048	6,144	9,270	9,270
59111 OPERATIONS TRANSFER OUT	4,542	5,707	3,489	5,265	5,265
99999 Add'l cash required/(available) for budget	(137,155)	(83,862)	-	(43,000)	-
	<b>(124,615)</b>	<b>(68,107)</b>	<b>9,633</b>	<b>(28,465)</b>	<b>14,535</b>
<b>TOTAL EXPENSES</b>	<b>584,967</b>	<b>792,641</b>	<b>688,925</b>	<b>921,325</b>	<b>893,598</b>
<b>UNIT 9B - DEBT FUND</b>					
<b>REVENUES</b>					
<b>Assessments</b>					
31900 ASSMNTS/CURR/REG/DEL	1,370,962	1,379,187	1,348,710	1,345,795	1,399,057
31903 Delinquent Taxes - Prior Year	549	-	-	-	-
	<b>1,371,511</b>	<b>1,379,187</b>	<b>1,348,710</b>	<b>1,345,795</b>	<b>1,399,057</b>
<b>Tax Discount And Tax Collector Fee</b>					
54902 TAX COLLECTOR FEE	(5,473)	(13,128)	(12,899)	(12,817)	(13,325)
54903 TAX DISCOUNT	(50,082)	(53,044)	(50,270)	(51,759)	(53,807)
	<b>(55,555)</b>	<b>(66,172)</b>	<b>(63,169)</b>	<b>(64,576)</b>	<b>(67,132)</b>
<b>Other</b>					
36110 INTEREST EARNINGS	8,962	-	34,518	-	-
36132 INTEREST EARNINGS-TAXES	653	-	1,146	-	-
	<b>9,615</b>	<b>-</b>	<b>35,664</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>1,325,571</b>	<b>1,313,015</b>	<b>1,321,205</b>	<b>1,281,219</b>	<b>1,331,925</b>
<b>EXPENSES</b>					
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	995,000	1,045,000	1,045,000	1,095,000	1,135,000

**UNIT 9B - ABACOA II**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 9B - DEBT FUND					
57201 DEBT SERVICE-INTEREST	353,675	303,925	303,925	251,675	196,925
	1,348,675	1,348,925	1,348,925	1,346,675	1,331,925
Other					
99999 Add'l cash required/(available) for budget	(23,104)	(35,910)	-	(65,456)	-
	(23,104)	(35,910)	-	(65,456)	-
<b>TOTAL EXPENSES</b>	<b>1,325,571</b>	<b>1,313,015</b>	<b>1,348,925</b>	<b>1,281,219</b>	<b>1,331,925</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>
			<u>\$</u>	<u>%</u>		
COMMERCIAL/AC - Maint	\$4,249.60	\$3,654.26				
COMMERCIAL/AC - Debt	\$7,975.97	\$8,094.06				
Total	\$12,225.57	\$11,748.32	\$477.25	4%	218	218
GOLF COURSE/AC - Maint	\$431.95	\$373.09				
GOLF COURSE/AC - Debt	\$761.47	\$770.47				
Total	\$1,193.42	\$1,143.56	\$49.86	4%	169	169
RESIDENTIAL/AC - Maint	\$1,335.54	\$1,149.63				
RESIDENTIAL/AC - Debt	\$2,511.89	\$2,546.18				
Total	\$3,847.43	\$3,695.81	\$151.62	4%	943	943

**Budget Highlights:**

- > The contract for weed control (a/c #53403), preserve/exotic maint (a/c# 53413), and upland maintenance (a/c #53414) allows for annual extensions through FYE 9/30/26. The FY24 budget reflects a 5% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 8% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) increased as a result of a new aerator installation as well as increases to rates.
- > Budgeted Repairs & Maintenance- Roads (a/c #54611) includes funding for sidewalk repairs.
- > Budgeted Repair & Maintenance- Culverts (a/c #54613) includes diving inspections on various culverts in accordance with maintenance schedule.
- > Budgeted R & M - Preserve Structures (a/c #54620) includes funding for repair/rebuild wooden structures, repair after vandalism wooden improvements, gates and fences, illegal dumping and dead pine removal from bark beetles. A FRDAP Grant was awarded for preserve structure repairs for up to \$50,000 within Unit 9A/9B, and the grant application is in process.
- > FY23 budget for Improvements Other than Building (a/c # 56301) included catwalks at four RTU sites.
- > FY24 budget for Improvements Other than Building (a/c # 56301) includes \$20,000 for new catwalk and handrails.
- > FY23 budget for Machinery & Equipment (a/c # 56401) included 1 new aerator.
- > FY24 budget includes \$23,000 for 1 new aerator in Machinery & Equipment (a/c# 56401).
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**UNIT 9B - ABACOA II**

- 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; 18 Aerators; 1 Rain Gauge; Sidewalks.

**Debt Outstanding as of 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2015	3.00%-5.00%	\$7,140,000	8/1/2029

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

Year Ending September 30,	Principal	Interest	Total
2024	\$1,095,000	\$251,675	\$1,346,675
2025	\$1,135,000	\$196,925	\$1,331,925
2026	\$1,175,000	\$162,875	\$1,337,875
2027	\$1,205,000	\$126,156	\$1,331,156
2028	\$1,245,000	\$86,994	\$1,331,994
THEREAFTER	\$1,285,000	\$44,975	\$1,329,975
Total	<u>\$7,140,000</u>	<u>\$869,600</u>	<u>\$8,009,600</u>

**UNIT 11 - PGA NATIONAL**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	2,650,287	2,953,690	2,953,690	3,185,052	3,028,099
31903 Delinquent Taxes - Prior Year	406	-	-	-	-
	2,650,693	2,953,690	2,953,690	3,185,052	3,028,099
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(10,552)	(28,099)	(28,258)	(30,341)	(28,846)
54903 TAX DISCOUNT	(96,094)	(113,599)	(107,212)	(122,497)	(116,461)
	(106,646)	(141,698)	(135,470)	(152,838)	(145,307)
Other					
32900 PERMIT FEES	2,500	-	1,750	-	-
32901 PLAT FEES	250	-	250	-	-
36110 INTEREST EARNINGS	15,665	-	60,029	-	-
36132 INTEREST EARNINGS-TAXES	1,595	-	2,763	-	-
	20,010	-	64,792	-	-
<b>TOTAL REVENUES</b>	<b>2,564,057</b>	<b>2,811,992</b>	<b>2,883,012</b>	<b>3,032,214</b>	<b>2,882,792</b>
<b>EXPENSES</b>					
56707 FEMA - lan	-	-	1,550	-	-
	-	-	1,550	-	-
Personnel Services					
59117 Personnel Services	422,715	474,102	338,796	484,387	498,919
	422,715	474,102	338,796	484,387	498,919
Contractual Services					
53101 ENGINEERING FEES	52,533	65,000	58,140	54,000	5,000
53109 LEGAL SERVICES	13,983	5,000	9,541	5,000	5,000
53114 WATER QUALITY	21,180	17,390	17,390	17,390	17,390
53118 OTHER PROFESSIONAL SVCS	-	-	-	1,333	1,333
53201 AUDITORS SERVICES	10,368	11,242	9,801	11,242	11,242
53402 MARSH MAINT-LITTORAL ZONE	363,180	500,142	500,142	525,150	525,150
53403 CHEMICAL WEED CONTROL	243,177	316,130	316,130	331,937	331,937
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	45,097	32,315	32,315	34,683	34,683
53412 BIOLOGICAL WEED CONTROL	-	-	-	6,460	6,460
53413 PRESERVE/EXOTIC MAINT	49,317	109,250	50,609	109,250	109,250
59126 Insurance	40,415	45,242	45,715	52,326	55,465
	839,250	1,102,711	1,039,783	1,149,771	1,103,910
Utilities					
54301 ELECTRICITY	196,643	168,713	138,387	229,530	236,416
54302 WATER/SEWER	384	338	357	369	369
	197,027	169,051	138,744	229,899	236,785

**UNIT 11 - PGA NATIONAL**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>Supplies &amp; Materials</b>					
54905 LEGAL ADS	-	1,000	858	-	-
54908 GOV'MNTL REGISTRATION FEE	160	300	75	300	300
55201 FUEL-PUMP STATIONS	23,568	7,500	3,285	8,000	8,000
55206 MISCELLANEOUS SUPPLIES	-	-	563	-	-
55207 FERTILIZER	10,815	-	-	-	-
	<b>34,543</b>	<b>8,800</b>	<b>4,781</b>	<b>8,300</b>	<b>8,300</b>
<b>Repairs &amp; Maintenance</b>					
54601 REPAIR & MAINT-AERATORS	238,965	195,026	173,931	254,110	254,110
54602 REPAIR & MAINT-PUMP STATN	30,384	30,000	29,577	55,000	10,000
54604 REPAIR & MAINT-CANAL/LAKE	12,850	12,000	12,850	47,000	47,000
54606 REPAIR & MAINT-BLDG	6,560	93,500	39,102	6,000	10,000
54608 REPAIR & MAINT - GENERAL	2,647	10,000	5,637	15,000	15,000
54610 REPAIR & MAINT-TELEMETRY	7,765	26,000	34,427	10,500	15,000
54611 REPAIR & MAINT-ROADS	97,665	131,950	125,782	130,000	25,000
54613 REPAIR & MAINT-CULVERTS	84,074	100,000	2,000	100,000	100,000
54614 REPAIR & MAINT - GATE	850	500	-	5,000	5,000
54617 Repairs & Maint - Catch Basins	19,200	60,000	-	160,000	-
54618 R&M-AERATOR REFURBISHMENTS	26,457	34,250	30,130	35,000	35,000
54619 R&M-GENERATORS	7,200	7,500	9,135	17,500	17,500
54622 REPAIR & MAINT- RTU GATES	-	-	-	2,000	2,000
54623 R & M WATER STRUCTURES	-	4,500	-	4,500	4,500
54624 R&M-PRESERVE STRUCTURES/INLETS	-	2,000	1,920	2,080	2,080
	<b>534,617</b>	<b>707,226</b>	<b>464,491</b>	<b>843,690</b>	<b>542,190</b>
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	89,250	21,000	11,300	-	15,000
56302 ROADS/BRIDGES	79,593	175,000	692,611	-	15,000
56304 GIS	8,845	8,196	8,978	8,403	8,403
56401 MACHINERY & EQUIPMENT	30,901	80,362	109,216	202,500	100,000
	<b>208,589</b>	<b>284,558</b>	<b>822,105</b>	<b>210,903</b>	<b>138,403</b>
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	170,771	175,092	175,092	179,522	184,064
57201 DEBT SERVICE-INTEREST	27,618	22,367	22,425	16,983	11,463
	<b>198,389</b>	<b>197,459</b>	<b>197,517</b>	<b>196,505</b>	<b>195,527</b>
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	90,524	113,726	69,536	104,922	104,922
59111 OPERATIONS TRANSFER OUT	46,448	58,354	35,680	53,837	53,837
99999 Add'l cash required/(available) for budget	(8,048)	(303,995)	-	(250,000)	-
	<b>128,924</b>	<b>(131,915)</b>	<b>105,216</b>	<b>(91,241)</b>	<b>158,759</b>
<b>TOTAL EXPENSES</b>	<b>2,564,054</b>	<b>2,811,992</b>	<b>3,112,983</b>	<b>3,032,214</b>	<b>2,882,793</b>

<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
FYE 9/30/24	FYE 9/30/23	<u>Incr/(Decr)</u>		FYE 9/30/24	FYE 9/30/23
		\$	%		



**UNIT 11 - PGA NATIONAL**

	<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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
ALL NON EXEMPT PARCELS - Maint	\$556.73	\$516.56	\$40.17	8%	5,721	5,718

**Budget Highlights:**

- > Engineering budget (a/c #53101) includes design and construction services for roadway projects, LIDAR sidewalk collection, and bridge inspections.
- > FY24 budget for Other Professional Svcs (a/c# 53118) consists of grant writer fees for generator replacement.
- > The contract for weed control (a/c #53403) and marsh maintenance (a/c #53402) allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 5% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 8% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > FY24 Biological Weed Control (a/c #53412) is for a BioNest project.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The contract extension for FY24 kept rates unchanged from FY23.
- > Electricity expense (a/c #54301) increased as a result of a new aerator installation as well as increases to rates.
- > FY24 Repair & Main - Canal/Lake (a/c #54604) includes \$30,000 for inner berm repair.
- > FY23 budget included Repair & Main-Bldg. (a/c #54606) funding resurfacing driveway, roof repair and new gate at central pump station building.
- > FY23 budget included Repair & Maintenance-Telemetry (a/c #54610) funding for legacy RTU replacement and misc. repairs.
- > Repairs & Maintenance- Roads (a/c #54611) includes funding for sidewalk repairs, swale restorations, sign refurbishments, and miscellaneous road repairs.
- > Budgeted Repair & Maintenance- Culverts (a/c #54613) includes diving inspections on various culverts in accordance with maintenance schedule.
- > FY24 budget includes Repair & Maintenance- Catch Basins (a/c # 54617) \$160,000 to clean catch basins in Northern owned roads. The \$160,000 includes a carryover of \$60,000 budgeted in FY23 that was not done.
- > FY23 budget for Improvements Other Than Bldg. (a/c #56301) included funding for the replacement of 100 feet of fencing.
- > FY23 budget included Roads/Bridges (a/c #56302) funding for Tournament and Medalist Intersection repairs and crosswalk at Ryder Cup and Devonshire.
- > FY23 budget for Machinery & Equipment (a/c# 56401) included 1 new aerator (a/c #56401) and 3 electrical conversions.
- > FY24 budget for Machinery & Equipment (a/c# 56401) includes \$46,000 for 2 new aerators, \$25,000 for 1 new fuel polisher, 25% deposit totalling \$177,500 on three generator replacements.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

Northern maintains the following Improvements in Unit No. 11, PGA National: 3 Pump Stations with 7 Pumps; 2 Mechanical Gates; 2 Fixed Structures; 1 Operable Structure; 1 Operable Gate; 88 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.

**UNIT 11 - PGA NATIONAL**

**Debt Outstanding as of 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
60.94% of Units 11/14 2011 Pump Stn Renewal Note	3.075%	\$552,312	8/1/2026

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

Year Ending September 30,	Principal	Interest	Total
2024	\$179,522	\$16,983	\$196,505
2025	\$184,064	\$11,463	\$195,527
2026	\$188,726	\$5,803	\$194,529
Total	<u>\$552,312</u>	<u>\$34,249</u>	<u>\$586,561</u>

**UNIT 12 - HIGHLAND PINES**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	63,988	67,666	67,666	78,561	89,856
	63,988	67,666	67,666	78,561	89,856
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(255)	(647)	(646)	(754)	(862)
54903 TAX DISCOUNT	(2,349)	(2,602)	(2,469)	(3,021)	(3,455)
	(2,604)	(3,249)	(3,115)	(3,775)	(4,317)
Other					
32900 PERMIT FEES	1,000	-	500	-	-
36002 MISC REV - INS CLAIMS	-	-	199	-	-
36110 INTEREST EARNINGS	1,004	-	3,161	-	-
36132 INTEREST EARNINGS-TAXES	28	-	62	-	-
	2,032	-	3,922	-	-
<b>TOTAL REVENUES</b>	<b>63,416</b>	<b>64,417</b>	<b>68,473</b>	<b>74,786</b>	<b>85,539</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	11,136	12,984	9,534	15,395	15,857
	11,136	12,984	9,534	15,395	15,857
Contractual Services					
53109 LEGAL SERVICES	-	-	348	-	-
53201 AUDITORS SERVICES	320	346	302	346	346
53403 CHEMICAL WEED CONTROL	182	187	187	194	194
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	2,867	3,160	3,160	3,381	3,381
59126 Insurance	3,952	4,222	4,266	4,832	5,122
	7,321	8,915	8,263	9,753	10,043
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	-	-	7	-	-
54604 REPAIR & MAINT-CANAL/LAKE	-	1,000	-	1,000	1,000
54608 REPAIR & MAINT - GENERAL	209	1,000	250	1,000	1,000
54610 REPAIR & MAINT-TELEMETRY	37	5,000	967	5,000	5,000
54614 REPAIR & MAINT - GATE	-	500	-	1,500	1,500
54622 REPAIR & MAINT- RTU GATES	-	-	-	2,000	2,000
54623 R & M WATER STRUCTURES	-	1,000	-	4,000	4,000
	246	8,500	1,224	14,500	14,500
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	10,000	10,000
56304 GIS	1,607	2,515	2,536	2,088	2,088
56401 MACHINERY & EQUIPMENT	-	1,447	1,502	-	-
	1,607	3,962	4,038	12,088	12,088

**UNIT 12 - HIGHLAND PINES**

Fund Name: UNIT 12 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
Other					
59110 ADMINISTRAT TRANSFER OUT	23,039	28,944	17,697	26,703	26,703
59111 OPERATIONS TRANSFER OUT	5,476	6,879	4,206	6,347	6,347
99999 Add'l cash required/(available) for budget	14,591	(5,767)	-	(10,000)	-
	43,106	30,056	21,903	23,050	33,050
<b>TOTAL EXPENSES</b>	<b>63,416</b>	<b>64,417</b>	<b>44,962</b>	<b>74,786</b>	<b>85,538</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/24	FYE 9/30/23	<u>Incr/(Decr)</u>		FYE 9/30/24	FYE 9/30/23
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$39.30	\$33.85	\$5.45	16%	1,999	1,999

**Budget Highlights:**

- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 4% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > FY24 budget includes \$10,000 budgeted in Improvements Other than Building (a/c# 56301) for a new access gate.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Part of this unit is overlapped by 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 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	26,149	25,027	25,027	27,236	31,219
	26,149	25,027	25,027	27,236	31,219
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(105)	(238)	(241)	(259)	(297)
54903 TAX DISCOUNT	(963)	(963)	(922)	(1,048)	(1,201)
	(1,068)	(1,201)	(1,163)	(1,307)	(1,498)
Other					
36110 INTEREST EARNINGS	557	-	1,788	-	-
36132 INTEREST EARNINGS-TAXES	2	-	16	-	-
	559	-	1,804	-	-
<b>TOTAL REVENUES</b>	<b>25,640</b>	<b>23,826</b>	<b>25,668</b>	<b>25,929</b>	<b>29,721</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	6,483	7,392	4,209	6,750	6,952
	6,483	7,392	4,209	6,750	6,952
Contractual Services					
53201 AUDITORS SERVICES	121	138	120	138	138
53403 CHEMICAL WEED CONTROL	1,096	1,173	1,173	1,255	1,255
53407 TRASH DISPOSAL	-	1,500	-	1,500	1,500
59126 Insurance	57	125	126	127	135
	1,274	2,936	1,419	3,020	3,028
Utilities					
54301 ELECTRICITY	2,292	2,028	1,948	2,730	2,812
	2,292	2,028	1,948	2,730	2,812
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	1,412	7,641	1,330	7,994	7,994
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54608 REPAIR & MAINT - GENERAL	-	1,000	-	1,000	1,000
54613 REPAIR & MAiNT-CULVERTS	2,850	3,500	-	3,500	3,500
	4,262	12,641	1,330	12,994	12,994
Other					
59110 ADMINISTRAT TRANSFER OUT	3,034	3,812	2,331	3,517	3,517
59111 OPERATIONS TRANSFER OUT	361	453	277	418	418
99999 Add'l cash required/(available) for budget	7,933	(5,436)	-	(3,500)	-
	11,328	(1,171)	2,608	435	3,935
<b>TOTAL EXPENSES</b>	<b>25,639</b>	<b>23,826</b>	<b>11,514</b>	<b>25,929</b>	<b>29,721</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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
ALL NON EXEMPT PARCELS - Maint	\$253.76	\$230.91	\$22.85	10%	127	127

**Budget Highlights:**

- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) increased as a result of a new aerator installation as well as increases to rates.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

Northern maintains the following Improvements in Unit No. 12A, Gardens Hunt Club: 1 Fixed Structure; 2 Aerators; Lake Culverts.

**UNIT 14 - EASTPOINTE**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	806,817	833,676	833,676	1,011,427	948,734
	806,817	833,676	833,676	1,011,427	948,734
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,194)	(7,941)	(7,925)	(9,632)	(9,035)
54903 TAX DISCOUNT	(29,056)	(32,063)	(29,020)	(38,899)	(36,488)
	(32,250)	(40,004)	(36,945)	(48,531)	(45,523)
Other					
32900 PERMIT FEES	-	-	250	-	-
36002 MISC REV - INS CLAIMS	-	-	299	-	-
36110 INTEREST EARNINGS	4,477	-	17,333	-	-
36132 INTEREST EARNINGS-TAXES	628	-	974	-	-
	5,105	-	18,856	-	-
<b>TOTAL REVENUES</b>	<b>779,672</b>	<b>793,672</b>	<b>815,587</b>	<b>962,896</b>	<b>903,211</b>
<b>EXPENSES</b>					
56707 FEMA - Ian	-	-	350	-	-
	-	-	350	-	-
Personnel Services					
59117 Personnel Services	114,437	147,818	90,450	137,411	141,533
	114,437	147,818	90,450	137,411	141,533
Contractual Services					
53101 ENGINEERING FEES	3,287	1,000	-	1,000	1,000
53109 LEGAL SERVICES	20,414	5,000	4,966	5,000	5,000
53114 WATER QUALITY	4,601	5,480	5,480	5,480	5,480
53118 OTHER PROFESSIONAL SVCS	-	-	-	507	507
53201 AUDITORS SERVICES	3,944	3,898	3,398	3,898	3,898
53403 CHEMICAL WEED CONTROL	37,297	39,908	39,908	42,702	42,702
53407 TRASH DISPOSAL	700	1,000	950	1,000	1,000
53409 MOWING AND LANDSCAPING	7,744	9,391	9,391	10,079	10,079
59126 Insurance	12,460	13,413	13,553	16,109	17,075
	90,447	79,090	77,646	85,775	86,741
Utilities					
54301 ELECTRICITY	152,661	140,087	131,023	181,850	187,306
	152,661	140,087	131,023	181,850	187,306
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	85	100	75	100	100
55201 FUEL-PUMP STATIONS	7,903	2,500	1,193	3,000	3,000
	7,988	2,600	1,268	3,100	3,100

**UNIT 14 - EASTPOINTE**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>UNIT 14 - MAINTENANCE FUND</b>					
<b>Repairs &amp; Maintenance</b>					
54601 REPAIR & MAINT-AERATORS	127,491	165,182	143,531	166,474	166,474
54602 REPAIR & MAINT-PUMP STATN	2,716	5,000	5,005	20,000	20,000
54604 REPAIR & MAINT-CANAL/LAKE	-	30,000	16,800	5,000	3,000
54606 REPAIR & MAINT-BLDG	2,035	1,000	176	1,000	1,000
54608 REPAIR & MAINT - GENERAL	160	1,000	845	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	37	26,000	11,363	6,000	5,000
54613 REPAIR & MAINT-CULVERTS	12,888	40,000	33,625	40,000	5,000
54614 REPAIR & MAINT - GATE	-	-	-	1,500	1,500
54618 R&M-AERATOR REFURBISHMENTS	20,944	27,400	23,286	28,000	28,000
54619 R&M-GENERATORS	2,498	2,500	2,773	12,500	12,500
54623 R & M WATER STRUCTURES	-	3,000	-	3,000	3,000
	168,769	301,082	237,404	288,474	250,474
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	-	372,500	-	-	-
56304 GIS	3,167	1,437	1,449	1,478	1,478
56401 MACHINERY & EQUIPMENT	26,233	21,500	21,475	115,500	100,000
	29,400	395,437	22,924	116,978	101,478
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	91,708	94,028	94,028	96,407	98,846
57201 DEBT SERVICE-INTEREST	14,832	12,012	12,043	9,120	6,156
	106,540	106,040	106,071	105,527	105,002
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	12,445	15,635	9,560	14,425	14,425
59111 OPERATIONS TRANSFER OUT	11,348	14,256	8,717	13,152	13,152
99999 Add'l cash required/(available) for budget	85,637	(408,373)	-	16,204	-
	109,430	(378,482)	18,277	43,781	27,577
<b>TOTAL EXPENSES</b>	<b>779,672</b>	<b>793,672</b>	<b>685,413</b>	<b>962,896</b>	<b>903,211</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/24	FYE 9/30/23	<u>Incr/(Decr)</u>		FYE 9/30/24	FYE 9/30/23
			\$	%		
A - Maint	\$893.88	\$738.11	\$155.77	21%	416	416
B - Maint	\$893.88	\$738.11	\$155.77	21%	700	698
C - Maint	\$494.88	\$407.90	\$86.98	21%	28	28

**Budget Highlights:**

- > FY24 budget for Other Professional Svcs (a/c# 53118) consists of grant writer fees for generator replacement.
- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) consists of two contracts which are each allowed annual extensions through FYE 9/30/27. The FY24 budget reflects the contractor's request for an increase of 7% in one contract and 8% in the other.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 8% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) increased as a result of a new aerator installation as well as increases to rates.



**UNIT 14 - EASTPOINTE**

- > FY23 budget included Repair & Maintenance- Canal/Lake (a/c # 54604) \$30,000 to remove exotics/brush for 5000' on North/South perimeter canal
- > FY23 budget included Repair & Maintenance- Telemetry (a/c# 54610) \$26,000 for legacy RTU replacement and misc. repairs.
- > Budgeted Repair & Maintenance- Culverts (a/c# 54613) is \$40,000 for cleaning and repairs of eight systems. The \$40,000 budgeted in FY23 is being carried forward to FY24.
- > Improvements Other Than Bldg (a/c# 56301) includes the replacement of culvert C-1. Funding for this project from reserves partially accumulated in FY21 when assessments increased due to a potential maintenance loan. Sufficient funds were on hand to complete the project without a loan, saving money in the long run.
- > FY23 budget for Improvements Other than Building (a/c # 56301) included \$15,000 for catwalks at the pump station.
- > FY24 budget for Machinery & Equipment (a/c# 56401) includes \$23,000 for 1 new aerator, \$25,000 for 1 new fuel polisher, and a 25% deposit totalling \$67,500 on a 400 KW generator replacement.
- > FY23 budget for Machinery & Equipment (a/c# 56401) included one new aerator.
- > Building fund balance to fund future pump 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. 14, Eastpointe: 1 Pump Station with 3 Pumps; 65 Aerators; 3 Telemetry Stations; 3 Metritapes; Lakes; Culverts; Canal Right-of-Way; 2 Landscape Sites; 1 Dock; 1 Fuel Tank.

**Debt Outstanding as of 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
32.73% of Units 11/14 2011 Pump Stn Renewal Note	3.075%	\$296,604	8/1/2026
Total outstanding		<u>\$296,604</u>	

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

Year Ending September 30,	Principal	Interest	Total
2024	\$96,407	\$9,120	\$105,527
2025	\$98,846	\$6,156	\$105,002
2026	\$101,350	\$3,116	\$104,466
Total	<u>\$296,603</u>	<u>\$18,392</u>	<u>\$314,995</u>

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

Fund Name: UNIT 15 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	833,290	914,107	912,718	996,570	824,862
31901 AGREEMENT ASSESSMENTS	44,201	48,424	48,424	56,445	46,720
31903 Delinquent Taxes - Prior Year	377	-	111	-	-
	877,868	962,531	961,253	1,053,015	871,582
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,294)	(8,705)	(8,647)	(9,510)	(7,871)
54903 TAX DISCOUNT	(30,049)	(35,157)	(32,980)	(38,328)	(31,724)
54904 UNIQUE ASSMTS DISCOUNT	(196)	(2,323)	(214)	(2,708)	(2,241)
	(33,539)	(46,185)	(41,841)	(50,546)	(41,836)
Other					
32900 PERMIT FEES	750	-	1,500	-	-
36110 INTEREST EARNINGS	4,554	-	18,684	-	-
36132 INTEREST EARNINGS-TAXES	721	-	1,159	-	-
	6,025	-	21,343	-	-
<b>TOTAL REVENUES</b>	<b>850,354</b>	<b>916,346</b>	<b>940,755</b>	<b>1,002,469</b>	<b>829,746</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	74,999	87,007	57,383	89,865	92,561
	74,999	87,007	57,383	89,865	92,561
Contractual Services					
53101 ENGINEERING FEES	9,230	1,000	-	5,000	5,000
53109 LEGAL SERVICES	2,214	1,000	2,958	1,200	1,200
53118 OTHER PROFESSIONAL SVCS	-	2,500	-	-	-
53201 AUDITORS SERVICES	3,121	3,532	3,079	3,532	3,532
53403 CHEMICAL WEED CONTROL	71,638	76,652	76,652	82,018	82,018
53407 TRASH DISPOSAL	30,850	31,000	30,000	30,000	30,000
53409 MOWING AND LANDSCAPING	11,772	13,620	13,620	14,587	14,587
59126 Insurance	9,772	11,262	11,380	12,972	13,750
	138,597	140,566	137,689	149,309	150,087
Utilities					
54301 ELECTRICITY	174,587	161,423	143,669	206,720	212,922
	174,587	161,423	143,669	206,720	212,922
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	135,401	143,514	95,506	193,608	193,608
54604 REPAIR & MAINT-CANAL/LAKE	4,895	30,500	2,700	25,000	25,000
54608 REPAIR & MAINT - GENERAL	9,824	12,000	585	15,000	12,000
54610 REPAIR & MAINT-TELEMETRY	186	5,000	4,500	6,000	6,000
54613 REPAIR & MAINT-CULVERTS	-	30,000	-	30,000	10,000
54614 REPAIR & MAINT - GATE	-	500	-	3,500	3,500
54618 R&M-AERATOR REFURBISHMENTS	25,363	27,400	28,909	28,000	28,000

UNIT 15

VILLAGES OF PALM BEACH LAKES

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

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 15 - MAINTENANCE FUND					
54622 REPAIR & MAINT- RTU GATES	500	-	-	6,000	6,000
54623 R & M WATER STRUCTURES	-	11,000	-	11,000	11,000
	176,169	259,914	132,200	318,108	295,108
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	-	456,500	-	501,500	-
56304 GIS	3,899	6,103	6,153	5,779	5,779
56401 MACHINERY & EQUIPMENT	29,254	1,085	48,986	92,000	-
	33,153	463,688	55,139	599,279	5,779
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	54,257	68,164	41,678	62,887	62,887
59111 OPERATIONS TRANSFER OUT	8,973	11,273	6,893	10,401	10,401
99999 Add'l cash required/(available) for budget	189,619	(275,689)	-	(434,100)	-
	252,849	(196,252)	48,571	(360,812)	73,288
<b>TOTAL EXPENSES</b>	<b>850,354</b>	<b>916,346</b>	<b>574,651</b>	<b>1,002,469</b>	<b>829,745</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$231.33	\$198.46				
Total	\$231.33	\$198.46	\$32.87	17%	4,552	4,850

**Budget Highlights:**

- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Trash Disposal (a/c 53407) mainly due to the trash and debris coming from the Alley Canal business dumpsters.
- > Mowing and landscaping (a/c #53409) consists of two contracts which are each allowed annual extensions through FYE 9/30/27. The FY24 budget reflects the contractor's request for an increase of 7% in one contract and 8% in the other.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > FY23 budget included Repair & Maintenance- Canal/Lake (a/c # 54604) \$30,500 for trimming of australian pines on Brandywine outfall canal.
- > Imprvmnts Other Than Bldg (a/c# 56301) includes the replacement the W3 and W4 weirs. This was funded from reserves partially accumulated in FY21 when assessments increased due to a potential maintenance loan as well as delaying the aerator expansion program for the current year. Sufficient funds were on hand to complete the project without a loan, saving money in the long run. FY23 budgeted funds for this project have been carried forward to the FY24 budget. Also included in this line item for FY24 is \$45,000 for guardrail installation.
- > FY24 budget includes \$92,000 for 4 new aerators in Machinery & Equipment (a/c# 56401).
- > FY23 budget had the aerator expansion program on hold in order to use funds to replace W3 and W4 weirs.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

## UNIT 15 - VILLAGES OF PALM BEACH LAKES

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

### **Improvements Maintained:**

Northern maintains the following Improvements in Unit No. 15, Villages of Palm Beach Lakes: 3 Operable Structures; 3 Operable Gates; 3 Fixed Structures; 64 Aerators; Lakes; Canal Rights-of-Way; 3 Telemetry Stations, 3 Metritapes; 4 Landscaping Sites; 1 Dock.

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

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	955,099	1,226,866	1,225,490	1,374,841	1,518,892
31901 AGREEMENT ASSESSMENTS	32,924	33,010	33,567	-	-
31903 Delinquent Taxes - Prior Year	1,104	-	-	-	-
	989,127	1,259,876	1,259,057	1,374,841	1,518,892
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,453)	(11,677)	(11,694)	(13,093)	(14,465)
54903 TAX DISCOUNT	(33,306)	(47,185)	(46,466)	(52,876)	(58,416)
54904 UNIQUE ASSMTS DISCOUNT	-	(1,584)	-	-	-
	(36,759)	(60,446)	(58,160)	(65,969)	(72,881)
Other					
32900 PERMIT FEES	6,000	-	3,000	-	-
32901 PLAT FEES	250	-	250	-	-
36110 INTEREST EARNINGS	7,262	-	28,768	-	-
36132 INTEREST EARNINGS-TAXES	3,013	-	917	-	-
	16,525	-	32,935	-	-
<b>TOTAL REVENUES</b>	<b>968,893</b>	<b>1,199,430</b>	<b>1,233,832</b>	<b>1,308,872</b>	<b>1,446,011</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	183,512	201,510	145,760	219,817	226,412
	183,512	201,510	145,760	219,817	226,412
Contractual Services					
53101 ENGINEERING FEES	20,354	55,000	3,254	40,000	40,000
53108 ENVIRONMENTAL LIASON	21,276	25,031	28,786	25,031	25,031
53109 LEGAL SERVICES	39,070	20,000	19,169	15,000	15,000
53114 WATER QUALITY	4,508	5,698	5,698	5,698	5,698
53115 FINANCIAL CONS./ADVISOR	107	188	109	200	200
53201 AUDITORS SERVICES	3,688	4,550	3,967	4,550	4,550
53402 MARSH MAINT-LITTORAL ZONE	690	6,082	706	6,386	6,386
53403 CHEMICAL WEED CONTROL	38,543	40,471	40,471	42,494	42,494
53406 SECURITY SERVICES	276,493	447,894	447,894	461,331	461,331
53407 TRASH DISPOSAL	1,200	5,000	750	5,000	5,000
53409 MOWING AND LANDSCAPING	62,274	43,360	43,360	46,395	46,395
53413 PRESERVE/EXOTIC MAINT	17,297	26,220	16,818	26,220	26,220
57301 TRUSTEE FEES	500	1,025	1,017	1,025	1,025
59126 Insurance	3,441	4,717	4,766	5,628	5,966
	489,441	685,236	616,765	684,958	685,296
Utilities					
54301 ELECTRICITY	5,941	6,101	4,423	6,860	7,066
	5,941	6,101	4,423	6,860	7,066
Supplies & Materials					

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

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 16 - MAINTENANCE FUND					
54905 LEGAL ADS	-	2,000	892	-	-
	-	2,000	892	-	-
<b>Repairs &amp; Maintenance</b>					
54604 REPAIR & MAINT-CANAL/LAKE	5,650	20,000	3,750	20,000	20,000
54608 REPAIR & MAINT - GENERAL	329	7,500	-	7,500	7,500
54610 REPAIR & MAINT-TELEMETRY	-	1,000	-	1,000	1,000
54611 REPAIR & MAINT-ROADS	49,337	292,000	28,773	340,000	200,000
54613 REPAIR & MAINT-CULVERTS	4,850	30,000	-	30,000	10,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54617 Repairs & Maint - Catch Basins	2,200	20,000	16,125	100,000	10,000
54621 REPAIR & MAINT- STREET SWEEP	6,236	6,550	6,548	6,876	6,876
54623 R & M WATER STRUCTURES	-	5,000	-	5,000	5,000
	68,602	382,550	55,196	510,876	260,876
<b>Capital Outlay</b>					
56302 ROADS/BRIDGES	-	343,000	-	550,000	250,000
56304 GIS	7,972	2,122	4,015	3,186	3,186
	7,972	345,122	4,015	553,186	253,186
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	7,167	9,004	5,505	8,307	8,307
59111 OPERATIONS TRANSFER OUT	4,200	5,277	3,227	4,868	4,868
99999 Add'l cash required/(available) for budget	202,056	(437,370)	-	(680,000)	-
	213,423	(423,089)	8,732	(666,825)	13,175
<b>TOTAL EXPENSES</b>	<b>968,891</b>	<b>1,199,430</b>	<b>835,783</b>	<b>1,308,872</b>	<b>1,446,011</b>
	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 16 - DEBT FUND					
<b>REVENUES</b>					
<b>Assessments</b>					
31900 ASSMTS/CURR/REG/DEL	770,029	550,908	550,291	537,319	301,775
31901 AGREEMENT ASSESSMENTS	43,739	14,823	15,066	-	-
31903 Delinquent Taxes - Prior Year	890	-	-	-	-
	814,658	565,731	565,357	537,319	301,775
<b>Tax Discount And Tax Collector Fee</b>					
54902 TAX COLLECTOR FEE	(2,784)	(5,243)	(5,251)	(5,114)	(2,872)
54903 TAX DISCOUNT	(26,853)	(21,188)	(20,866)	(20,665)	(11,606)
54904 UNIQUE ASSMTS DISCOUNT	-	(711)	-	-	-
	(29,637)	(27,142)	(26,117)	(25,779)	(14,478)
<b>Other</b>					
36110 INTEREST EARNINGS	940	-	7,486	-	-
36132 INTEREST EARNINGS-TAXES	2,429	-	412	-	-
38500 Proceeds of Refunding Bonds	3,275,000	-	-	-	-

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

Fund Name: UNIT 16 - DEBT FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
	3,278,369	-	7,898	-	-
<b>TOTAL REVENUES</b>	<b>4,063,390</b>	<b>538,589</b>	<b>547,138</b>	<b>511,540</b>	<b>287,297</b>
<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	105,000	490,000	490,000	510,000	235,000
57201 DEBT SERVICE-INTEREST	60,799	76,397	76,397	64,588	52,297
	165,799	566,397	566,397	574,588	287,297
Other					
57103 ADVANCE REFUNDING ESCROW	1,290,338	-	-	-	-
57303 COST OF ISSUANCE	58,660	-	-	-	-
58901 Payment to Escrow Agent	3,275,000	-	-	-	-
99999 Add'l cash required/(available) for budget	(726,408)	(27,808)	-	(63,048)	-
	3,897,590	(27,808)	-	(63,048)	-
<b>TOTAL EXPENSES</b>	<b>4,063,389</b>	<b>538,589</b>	<b>566,397</b>	<b>511,540</b>	<b>287,297</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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
ALL NON EXEMPT PARCELS - Maint	\$1,505.85	\$1,375.41				
ALL NON EXEMPT PARCELS - Debt	\$588.52	\$617.61				
<b>Total</b>	<b>\$2,094.37</b>	<b>\$1,993.02</b>	<b>\$101.35</b>	<b>5%</b>	<b>913</b>	<b>916</b>

**Budget Highlights:**

- > Agreement Assessments (a/c # 31901) was used to account for a special option agreement that was billed directly by Northern to the owner for a total of twenty four computed acres of property. Northern's assessment will be added to the District's tax roll beginning with FY24.
- > Bonds were refunded in 2021 with a net present value saving of 12.32% and annual cash flow savings of approximately \$66,000. This reduced the debt assessment for the remaining term of the bonds.
- > Engineering budget (a/c #53101) includes an estimate for drainage improvements as well as other misc. services needed.
- > Environmental Liaison (a/c #53108) contract allows annual extensions through FYE 9/30/27. The contract extension for FY24 kept rates unchanged from FY23.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/24. The FY24 budget reflects a 5% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Security services (a/c #53406) provided are through a annual contractual agreement with the Palm Beach County Sheriff's Office. The 2024 budget reflects a 3% rate increase.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The contract extension for FY24 kept rates unchanged from FY23.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > Repair & Maintenance- Roads (a/c #54611) includes funding for bridge drainage repairs and additional catch basins. Unspent funds from FY23 are included as a carryforward in the FY24 budget.
- > Repair & Maintenance- Catch Basins (a/c #54617) includes funding to clean all street drains.

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

- > Road/Bridges (a/c# 56302) is for the overlay of Park of Commerce Blvd, Commercial Circle E-W, as well as Venture Way from Corporate Road south. Unspent funds from FY23 are included as a carryforward in the FY24 budget.
- > 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. 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 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
Refunding Bonds - Series 2021	2.41% - 3.65%	\$2,680,000	8/1/2032

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

Year Ending September 30,	Principal	Interest	Total
2024	\$510,000	\$64,588	\$574,588
2025	\$235,000	\$52,297	\$287,297
2026	\$250,000	\$46,634	\$296,634
2027	\$255,000	\$40,609	\$295,609
2028	\$260,000	\$34,463	\$294,463
THEREAFTER	\$1,170,000	\$71,818	\$1,241,818
<b>Total</b>	<b>\$2,680,000</b>	<b>\$310,409</b>	<b>\$2,990,409</b>



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

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,582,110	1,711,074	1,709,683	2,227,070	2,102,207
31903 Delinquent Taxes - Prior Year	-	-	644	-	-
	1,582,110	1,711,074	1,710,327	2,227,070	2,102,207
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(6,284)	(16,295)	(16,315)	(21,198)	(20,010)
54903 TAX DISCOUNT	(57,740)	(65,808)	(53,509)	(85,653)	(80,851)
	(64,024)	(82,103)	(69,824)	(106,851)	(100,861)
Other					
32900 PERMIT FEES	750	-	1,250	-	-
33003 Intgov'l rct - Exp Reimbursemt	33,115	255,000	(2,467)	229,500	229,500
36002 MISC REV - INS CLAIMS	-	-	498	-	-
36110 INTEREST EARNINGS	12,899	-	40,708	-	-
36132 INTEREST EARNINGS-TAXES	1,020	-	1,777	-	-
36600 CONTRIBUTIONS-LANDOWNERS	20,666	22,047	14,427	22,047	22,047
	68,450	277,047	56,193	251,547	251,547
<b>TOTAL REVENUES</b>	<b>1,586,536</b>	<b>1,906,018</b>	<b>1,696,696</b>	<b>2,371,766</b>	<b>2,252,893</b>
<b>EXPENSES</b>					
56707 FEMA - Ian	-	-	1,650	-	-
	-	-	1,650	-	-
Personnel Services					
59117 Personnel Services	263,311	301,946	210,738	319,175	328,750
	263,311	301,946	210,738	319,175	328,750
Contractual Services					
53101 ENGINEERING FEES	13,980	10,000	24,202	36,000	5,000
53109 LEGAL SERVICES	24,415	20,000	15,560	18,000	18,000
53114 WATER QUALITY	38,959	348,187	846,148	378,187	330,000
53118 OTHER PROFESSIONAL SVCS	-	-	-	545	545
53201 AUDITORS SERVICES	7,489	7,880	6,870	7,880	7,880
53402 MARSH MAINT-LITTORAL ZONE	345,414	391,446	391,446	411,018	452,120
53403 CHEMICAL WEED CONTROL	167,148	183,864	180,448	193,057	193,057
53407 TRASH DISPOSAL	273	1,300	283	1,300	1,300
53409 MOWING AND LANDSCAPING	16,251	15,576	15,576	16,822	16,822
53412 BIOLOGICAL WEED CONTROL	-	-	-	24,718	24,718
59126 Insurance	27,872	29,666	29,976	34,542	36,614
	641,801	1,007,919	1,510,509	1,122,069	1,086,056
Utilities					
54301 ELECTRICITY	196,824	178,890	160,086	238,760	245,923
	196,824	178,890	160,086	238,760	245,923

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

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>UNIT 18 - MAINTENANCE FUND</b>					
<b>Supplies &amp; Materials</b>					
54905 LEGAL ADS	824	-	-	-	-
54908 GOV'MNTL REGISTRATION FEE	50	300	-	300	300
55201 FUEL-PUMP STATIONS	12,545	5,500	1,331	6,000	6,000
	13,419	5,800	1,331	6,300	6,300
<b>Repairs &amp; Maintenance</b>					
54601 REPAIR & MAINT-AERATORS	194,879	148,662	157,657	189,135	189,135
54602 REPAIR & MAINT-PUMP STATN	5,157	55,000	24,074	55,000	20,000
54604 REPAIR & MAINT-CANAL/LAKE	2,950	10,000	750	10,000	10,000
54606 REPAIR & MAINT-BLDG	2,710	1,500	4,792	2,000	2,000
54608 REPAIR & MAINT - GENERAL	791	3,000	2,100	15,000	15,000
54610 REPAIR & MAINT-TELEMETRY	4,687	26,000	43,420	37,000	10,000
54611 REPAIR & MAINT-ROADS	57,168	95,000	5,139	175,000	25,000
54613 REPAIR & MAINT-CULVERTS	9,002	100,000	47,616	40,000	15,000
54614 REPAIR & MAINT - GATE	-	1,000	-	1,500	1,500
54617 Repairs & Maint - Catch Basins	-	120,000	100,000	100,000	10,000
54618 R&M-AERATOR REFURBISHMENTS	21,770	27,400	16,857	28,000	28,000
54619 R&M-GENERATORS	6,825	7,500	6,832	17,500	17,500
54621 REPAIR & MAINT- STREET SWEEP	26,907	28,252	28,252	29,655	29,655
54623 R & M WATER STRUCTURES	-	3,000	-	3,000	3,000
	332,846	626,314	437,489	702,790	375,790
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	29,700	-	-
56304 GIS	4,281	2,936	2,960	3,020	3,020
56401 MACHINERY & EQUIPMENT	21,612	-	-	97,500	100,000
	25,893	2,936	32,660	100,520	103,020
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	-	-	-	49,398	51,497
57201 DEBT SERVICE-INTEREST	-	-	-	25,500	23,401
	-	-	-	74,898	74,898
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	10,207	12,823	7,840	11,830	11,830
59111 OPERATIONS TRANSFER OUT	5,368	6,745	4,124	6,223	6,223
99999 Add'l cash required/(available) for budget	96,869	(237,355)	-	(210,799)	-
	112,444	(217,787)	11,964	(192,746)	18,053
<b>TOTAL EXPENSES</b>	<b>1,586,538</b>	<b>1,906,018</b>	<b>2,366,427</b>	<b>2,371,766</b>	<b>2,238,790</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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
APARTMENTS - Maint	\$3,459.40	\$2,657.86	\$801.54	30%	15	15
COMMERCIAL - Maint	\$7,750.23	\$5,954.52	\$1,795.71	30%	15	15
ERU - Maint	\$905.30	\$695.55	\$209.75	30%	1,862	1,862
GC - Maint	\$833.24	\$640.18	\$193.06	30%	437	437

**UNIT 18 - IBIS GOLF & 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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
PSO - Maint	\$2,282.76	\$1,753.85	\$528.91	30%	4	4

**Budget Highlights:**

- > New proposed loan approximating \$600,000 for pump station control panel renovations. For budget purposes, the loan is payable over 10 years, and assumes a 4.25% interest rate. Debt service for the new loan is included in the maintenance budget. Loan proceeds and expenditures will be recorded separately in a Capital Projects Fund.
- > 'FY24 budget for Engineering (a/c # 53101) includes Construction Phase services for 2 PS control panels updates.
- > Engineering (a/c #53101) includes alum treatment observation as well as services related to the two pump station control panel updates.
- > Water quality (a/c #53114) includes costs of Alum treatment. 85% of costs associated with Alum treatment are reimbursed by the City of West Palm Beach (see intergovernmental revenue).
- > FY24 budget for Other Professional Svcs (a/c# 53118) consists of grant writer fees for generator replacement.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/26. The FY24 budget reflects a 5% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 8% increase with the renewal for FY24 due to the contractor's request for an increase.
- > FY24 Biological Weed Control (a/c #53412) is for a "BioBoost Nest" project, a non-chemical approach to treat algae, odor, murkiness and aquatic weeds.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > FY23 budget included Repair & Maintenance-Telemetry (a/c #54610) funding for legacy RTU replacement and misc. repairs.
- > FY24 budget includes Repair & Maintenance-Telemetry (a/c #54610) funding for antenna replacement and new cabling.
- > FY24 budget includes Repair & Maintenance-Roads (a/c #54611) includes funding for a \$80,000 reimbursement payment to Ibis for road work.
- > FY23 budget included Repair & Maintenance-Roads (a/c #54611) funding for East guardhouse road improvements and other misc. repairs.
- > FY23 budget included Repair & Maintenance- Culverts (a/c #54613) \$100,000 for the inspection/cleaning of entire culvert system.
- > FY24 budget includes Repair & Maintenance- Catch Basins (a/c #54617) \$100,000 for cleaning IBIS blvd roadway.
- > FY23 budget included Repair & Maintenance- Catch Basins (a/c #54617) \$120,000 for catch basin cleaning and sink hole repair.
- > FY23 budget included Repair & Maintenance- Street Sweeping (a/c #54621) funding for street sweeping program on Northern owned roads and POA roads. A portion of the street sweeping program is reimbursed by the Ibis POA (see Contribution-Landowners).
- > FY24 budget for Machinery & Equipment (a/c# 56401) includes \$25,000 for 1 new fuel polisher., and a 25% deposit totalling \$72,500 on two generator replacements.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

Northern maintains the following Improvements in Unit No. 18, Ibis Golf & Country Club: 3 Pump Stations with 7 Pumps; 5 Mechanical Gates; 67 Aerators; Lake and Marshes; Major Roadways; Sidewalks; 6 Telemetry Stations; 4 Metritapes; Culverts; 3 Landscape Sites; 3 Docks; 3 Permanent Backup Generators; 3 Fuel Tanks; 1 Rain Gauge.

**Debt Outstanding as of 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
Proposed loan for control panel renovations	4.5%	\$600,000	8/1/2033

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

Year Ending September 30,	Principal	Interest	Total
2024	\$49,398	\$25,500	\$74,898
2025	\$51,497	\$23,401	\$74,898
2026	\$53,686	\$21,212	\$74,898
2027	\$55,968	\$18,930	\$74,898
2028	\$58,346	\$16,552	\$74,898
THEREAFTER	\$331,104	\$43,386	\$374,490
<b>Total</b>	<b>\$599,999</b>	<b>\$148,981</b>	<b>\$748,980</b>

**UNIT 19 - REGIONAL CENTER**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	574,313	522,865	522,865	576,040	580,507
31903 Delinquent Taxes - Prior Year	283	-	-	-	-
	574,596	522,865	522,865	576,040	580,507
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,296)	(4,976)	(5,017)	(5,482)	(5,525)
54903 TAX DISCOUNT	(22,349)	(20,109)	(19,436)	(22,155)	(22,327)
	(24,645)	(25,085)	(24,453)	(27,637)	(27,852)
Other					
32900 PERMIT FEES	-	-	250	-	-
32901 PLAT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	2,537	-	10,574	-	-
36132 INTEREST EARNINGS-TAXES	145	-	350	-	-
38115 FUND EQUITY TRANSFER IN	7,016	-	-	-	-
	9,948	-	11,174	-	-
<b>TOTAL REVENUES</b>	<b>559,899</b>	<b>497,780</b>	<b>509,586</b>	<b>548,403</b>	<b>552,655</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	92,607	114,880	71,199	106,131	109,315
	92,607	114,880	71,199	106,131	109,315
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	406	500	500
53114 WATER QUALITY	16,237	14,762	14,762	14,762	14,762
53201 AUDITORS SERVICES	2,107	2,020	1,761	2,020	2,020
53402 MARSH MAINT-LITTORAL ZONE	5,609	25,395	706	26,665	26,665
53403 CHEMICAL WEED CONTROL	27,721	29,107	29,107	30,563	30,563
53407 TRASH DISPOSAL	-	500	-	500	500
53409 MOWING AND LANDSCAPING	5,138	5,160	5,160	5,526	5,526
53413 PRESERVE/EXOTIC MAINT	6,119	20,706	-	20,706	20,706
59126 Insurance	4,430	5,384	5,440	6,043	6,405
	67,361	104,534	57,342	108,285	108,647
Utilities					
54301 ELECTRICITY	74,056	68,271	63,184	90,230	92,937
	74,056	68,271	63,184	90,230	92,937
Supplies & Materials					
55207 FERTILIZER	800	-	-	-	-
	800	-	-	-	-
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	47,599	69,676	41,012	85,365	85,365

UNIT 19

REGIONAL CENTER

**UNIT 19 - REGIONAL CENTER**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 19 - MAINTENANCE FUND					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	789	7,000	625	7,000	7,000
54610 REPAIR & MAINT-TELEMETRY	186	5,000	6,427	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	-	20,000	-	20,000	10,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54618 R&M-AERATOR REFURBISHMENTS	5,236	6,850	5,619	7,000	7,000
54622 REPAIR & MAINT- RTU GATES	-	-	-	4,000	4,000
54623 R & M WATER STRUCTURES	-	2,000	1,300	4,000	4,000
	53,810	116,026	54,983	137,865	127,865
<b>Capital Outlay</b>					
56301 IMPRVMNTS OTHER THAN BLDG	-	-	-	20,000	100,000
56304 GIS	1,146	1,793	1,933	1,845	1,845
56401 MACHINERY & EQUIPMENT	77,879	86,000	82,079	92,000	-
	79,025	87,793	84,012	113,845	101,845
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	6,326	7,947	4,859	7,332	7,332
59111 OPERATIONS TRANSFER OUT	4,068	5,111	3,125	4,715	4,715
99999 Add'l cash required/(available) for budget	181,845	(6,782)	-	(20,000)	-
	192,239	6,276	7,984	(7,953)	12,047
<b>TOTAL EXPENSES</b>	<b>559,898</b>	<b>497,780</b>	<b>338,704</b>	<b>548,403</b>	<b>552,656</b>

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 19 - DEBT FUND					
<b>REVENUES</b>					
<b>Other</b>					
36110 INTEREST EARNINGS	1	-	-	-	-
	1	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENSES</b>					
<b>Other</b>					
59115 FUND EQUITY TRANSFER OUT	7,016	-	-	-	-
99999 Add'l cash required/(available) for budget	(7,015)	-	-	-	-
	1	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
2701 PGA Blvd Condominium	\$555.16	\$377.93				
Total	\$555.16	\$377.93	\$177.23	47%	3	4
2979 PGA Condominium - Maint	\$1,110.31	\$1,007.82				

**UNIT 19 - REGIONAL CENTER**

	<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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
Total	\$1,110.31	\$1,007.82	\$102.49	10%	3	3
Harbour Oaks - Maint	\$204.23	\$185.38				
Total	\$204.23	\$185.38	\$18.85	10%	317	317
Landmark at the Gardens Condos - Maint	\$50.16	\$45.53				
Total	\$50.16	\$45.53	\$4.63	10%	166	166
Non-condo parcels - Maint	\$1,665.47	\$1,511.73				
Total	\$1,665.47	\$1,511.73	\$153.74	10%	259	259
San Matera Condos - Maint	\$98.55	\$89.45				
Total	\$98.55	\$89.45	\$9.10	10%	676	676

**Budget Highlights:**

- > 2007 Refunding Loan matured on August 1, 2021. Funds for the last debt service payment were collected in FY21, so FY 22 was the first year without debt service budgeted.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/24. The FY24 budget reflects a 5% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) consists of two contracts which are each allowed annual extensions through FYE 9/30/27. The FY24 budget reflects the contractor's request for an increase of 7% in one contract and 8% in the other.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The contract extension for FY24 kept rates unchanged from FY23.
- > Electricity expense (a/c #54301) increased as a result of new aerator installations as well as increases to rates.
- > FY24 budget includes \$20,000 in Improvements Other than Building (a/c #56301) for two access gates.
- > FY23 budget for Machinery & equipment (a/c #56401) included funding for four new aerators.
- > FY24 budget includes \$92,000 for 4 new aerators in Machinery & Equipment (a/c# 56401).
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

Northern maintains the following Improvements in Unit No. 19, Regional Center: 2 Operable Structures; 2 Operable Gates, 3 Fixed Structures; 31 Aerators; Uplands; Lakes and Marshes; 3 Telemetry Stations, 6 Metritapes; Culverts; 3 Landscape Maintenance Sites; 2 Docks; 1 Rain Gauge.

**UNIT 19A - REGIONAL CENTER IRRIGATION**

Fund Name: UNIT 19A - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	42,916	42,237	42,237	41,700	83,810
	42,916	42,237	42,237	41,700	83,810
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(171)	(403)	(404)	(397)	(798)
54903 TAX DISCOUNT	(1,658)	(1,624)	(1,608)	(1,604)	(3,224)
	(1,829)	(2,027)	(2,012)	(2,001)	(4,022)
Other					
36110 INTEREST EARNINGS	2,534	-	7,360	-	-
36132 INTEREST EARNINGS-TAXES	13	-	30	-	-
	2,547	-	7,390	-	-
<b>TOTAL REVENUES</b>	<b>43,634</b>	<b>40,210</b>	<b>47,615</b>	<b>39,699</b>	<b>79,788</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	9,583	10,741	7,127	13,721	14,133
	9,583	10,741	7,127	13,721	14,133
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	78	88	77	88	88
59126 Insurance	2,326	2,447	2,473	2,959	3,136
	2,404	4,035	2,550	4,547	4,724
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	1,733	10,000	-	10,000	10,000
	1,733	10,000	-	10,000	10,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	-	50,000
56401 MACHINERY & EQUIPMENT	5,266	15,000	63,775	15,000	-
	5,266	15,000	63,775	15,000	50,000
Other					
59110 ADMINISTRAT TRANSFER OUT	536	674	412	622	622
59111 OPERATIONS TRANSFER OUT	267	335	205	309	309
99999 Add'l cash required/(available) for budget	23,845	(575)	-	(4,500)	-
	24,648	434	617	(3,569)	931
<b>TOTAL EXPENSES</b>	<b>43,634</b>	<b>40,210</b>	<b>74,069</b>	<b>39,699</b>	<b>79,788</b>

FYE 9/30/24	Tax per Assessable Unit		Number of Assessable Units	
	FYE 9/30/23	Incr/(Decr) \$ %	FYE 9/30/24	FYE 9/30/23



**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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
2701 PGA Blvd Condominium	\$610.86	\$420.25				
Total	\$610.86	\$420.25	\$190.61	45%	3	4
2979 PGA Condominium - Maint	\$1,263.06	\$1,162.53				
Total	\$1,263.06	\$1,162.53	\$100.53	9%	3	3
52434205250010000 - Maint	\$10,956.26	\$10,046.23				
Total	\$10,956.26	\$10,046.23	\$910.03	9%	1	1
52434205260270051 - Maint	\$3,662.57	\$3,359.36				
Total	\$3,662.57	\$3,359.36	\$303.21	9%	1	1
52434205260270052 - Maint	\$1,845.60	\$1,694.18				
Total	\$1,845.60	\$1,694.18	\$151.42	9%	1	1
52434205260270062 - Maint	\$1,918.85	\$1,768.37				
Total	\$1,918.85	\$1,768.37	\$150.48	9%	1	1
52434205260270063 - Maint	\$5,492.25	\$5,037.42				
Total	\$5,492.25	\$5,037.42	\$454.83	9%	1	1
52434205260270064 - Maint	\$5,520.68	\$5,066.21				
Total	\$5,520.68	\$5,066.21	\$454.47	9%	1	1
52434205260270065 - Maint	\$1,867.91	\$1,716.78				
Total	\$1,867.91	\$1,716.78	\$151.13	9%	1	1
52434205260270067 - Maint	\$1,846.86	\$1,695.46				
Total	\$1,846.86	\$1,695.46	\$151.40	9%	1	1
52434205260270068 - Maint	\$1,845.87	\$1,694.45				
Total	\$1,845.87	\$1,694.45	\$151.42	9%	1	1
52434205260270069 - Maint	\$1,859.23	\$1,707.98				
Total	\$1,859.23	\$1,707.98	\$151.25	9%	1	1
52434205270270042 - Maint	\$3,719.10	\$3,416.62				
Total	\$3,719.10	\$3,416.62	\$302.48	9%	1	1
52434206000001100 - Maint	\$9,349.68	\$8,594.14				
Total	\$9,349.68	\$8,594.14	\$755.54	9%	1	1
52434206000003040 - Maint	\$9,189.91	\$8,432.32				
Total	\$9,189.91	\$8,432.32	\$757.59	9%	1	1

UNIT 19A

REGIONAL CENTER IRRIGATION

**UNIT 19A - REGIONAL CENTER IRRIGATION**

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
52434206030010000 - Maint	\$1,216.72	\$1,116.94				
Total	\$1,216.72	\$1,116.94	\$99.78	9%	1	1
52434206030030000 - Maint	\$5,580.75	\$5,127.06				
Total	\$5,580.75	\$5,127.06	\$453.69	9%	1	1
52434206050000000 - Maint	\$43,732.05	\$40,265.90				
Total	\$43,732.05	\$40,265.90	\$3,466.15	9%	1	1
52434206060000000 - Maint	\$11,439.42	\$10,535.61				
Total	\$11,439.42	\$10,535.61	\$903.81	9%	1	1
52434206070010010 - Maint	\$3,646.21	\$3,342.79				
Total	\$3,646.21	\$3,342.79	\$303.42	9%	1	1
52434206070010020 - Maint	\$1,868.85	\$1,717.72				
Total	\$1,868.85	\$1,717.72	\$151.13	9%	1	1
52434206070020000 - Maint	\$5,541.71	\$5,087.51				
Total	\$5,541.71	\$5,087.51	\$454.20	9%	1	1
52434206080010000 - Maint	\$3,642.44	\$3,338.97				
Total	\$3,642.44	\$3,338.97	\$303.47	9%	1	1
52434206120010020 - Maint	\$17,414.96	\$16,062.54				
Total	\$17,414.96	\$16,062.54	\$1,352.42	8%	1	1
52434206120010040 - Maint	\$3,769.55	\$3,467.72				
Total	\$3,769.55	\$3,467.72	\$301.83	9%	1	1
52434206120020000 - Maint	\$15,502.12	\$14,300.25				
Total	\$15,502.12	\$14,300.25	\$1,201.87	8%	1	1
52434206120030000 - Maint	\$1,936.57	\$1,786.32				
Total	\$1,936.57	\$1,786.32	\$150.25	8%	1	1
52434206230010000 - Maint	\$5,574.66	\$5,120.88				
Total	\$5,574.66	\$5,120.88	\$453.78	9%	1	1
52434206230020000 - Maint	\$547.38	\$502.49				
Total	\$547.38	\$502.49	\$44.89	9%	1	1
52434206230020010 - Maint	\$1,474.47	\$1,353.55				
Total	\$1,474.47	\$1,353.55	\$120.92	9%	1	1

UNIT 19A

REGIONAL CENTER IRRIGATION

**UNIT 19A - REGIONAL CENTER IRRIGATION**

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
52434206230020020 - Maint	\$1,102.44	\$1,012.03				
Total	\$1,102.44	\$1,012.03	\$90.41	9%	1	1
52434206230030000 - Maint	\$1,500.17	\$1,377.14				
Total	\$1,500.17	\$1,377.14	\$123.03	9%	1	1
52434206230030010 - Maint	\$2,141.31	\$1,965.70				
Total	\$2,141.31	\$1,965.70	\$175.61	9%	1	1
52434206230030020 - Maint	\$1,433.77	\$1,316.19				
Total	\$1,433.77	\$1,316.19	\$117.58	9%	1	1
52434206230040000 - Maint	\$824.66	\$757.03				
Total	\$824.66	\$757.03	\$67.63	9%	1	1
52434206230050000 - Maint	\$122.46	\$112.41				
Total	\$122.46	\$112.41	\$10.05	9%	1	1
52434206230060000 - Maint	\$714.36	\$655.79				
Total	\$714.36	\$655.79	\$58.57	9%	1	1
52434206300010000 - Maint	\$82,240.34	\$80,185.48				
Total	\$82,240.34	\$80,185.48	\$2,054.86	3%	1	1
52434206300130000 - Maint	\$1,811.50	\$0.00				
Total	\$1,811.50	\$0.00	\$1,811.50		1	0
52434206300180000 - Maint	\$3,589.56	\$0.00				
Total	\$3,589.56	\$0.00	\$3,589.56		1	0
Harbour Oaks (317 Units) - Maint	\$217.06	\$198.38				
Total	\$217.06	\$198.38	\$18.68	9%	317	317
Landmark at the Gardens Condos - Maint	\$54.84	\$50.27				
Total	\$54.84	\$50.27	\$4.57	9%	166	166
San Matera Condos - 1081 sq ft - Maint	\$109.35	\$100.39				
Total	\$109.35	\$100.39	\$8.96	9%	24	24
San Matera Condos - 1203 sq ft - Maint	\$110.57	\$101.62				
Total	\$110.57	\$101.62	\$8.95	9%	24	24
San Matera Condos - 1288-1331 sq ft - M	\$111.69	\$102.76				
Total	\$111.69	\$102.76	\$8.93	9%	128	128

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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
San Matera Condos - 1370 sq ft - Maint	\$112.24	\$103.31				
Total	\$112.24	\$103.31	\$8.93	9%	44	44
San Matera Condos - 1718-1730 sq ft - M	\$115.74	\$106.86				
Total	\$115.74	\$106.86	\$8.88	8%	20	20
San Matera Condos - 1818-1832 sq ft - M	\$116.78	\$107.92				
Total	\$116.78	\$107.92	\$8.86	8%	16	16
San Matera Condos - 710 sq ft - Maint	\$105.64	\$96.64				
Total	\$105.64	\$96.64	\$9.00	9%	24	24
San Matera Condos - 783-816 sq ft - Maint	\$106.64	\$97.64				
Total	\$106.64	\$97.64	\$9.00	9%	166	166
San Matera Condos - 896 sq ft - Maint	\$107.50	\$98.52				
Total	\$107.50	\$98.52	\$8.98	9%	36	36
San Matera Condos - 999-1016 sq ft - Mai	\$108.64	\$99.67				
Total	\$108.64	\$99.67	\$8.97	9%	194	194

**Budget Highlights:**

- > Budget for Machinery & equipment (a/c #56401) includes potential irrigation controller replacement in case of force majeure.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>EXPENSES</b>					
Other					
59114 LANDOWNER REIMBURSMENT	14,710	-	-	-	-
	14,710	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>14,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	229,681	229,726	229,726	228,083	113,656
31901 AGREEMENT ASSESSMENTS	8,678	9,894	9,894	9,837	4,902
	238,359	239,620	239,620	237,920	118,558
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(915)	(2,189)	(2,187)	(2,173)	(1,083)
54903 TAX DISCOUNT	(8,344)	(8,835)	(8,370)	(8,772)	(4,371)
54904 UNIQUE ASSMTS DISCOUNT	-	(379)	-	(376)	(187)
	(9,259)	(11,403)	(10,557)	(11,321)	(5,641)
Other					
32900 PERMIT FEES	750	-	500	-	-
36110 INTEREST EARNINGS	2,093	-	8,066	-	-
36132 INTEREST EARNINGS-TAXES	96	-	251	-	-
	2,939	-	8,817	-	-
<b>TOTAL REVENUES</b>	<b>232,039</b>	<b>228,217</b>	<b>237,880</b>	<b>226,599</b>	<b>112,917</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	24,977	32,589	29,595	41,005	42,235
	24,977	32,589	29,595	41,005	42,235
Contractual Services					
53101 ENGINEERING FEES	89,510	5,000	80,980	5,000	5,000
53109 LEGAL SERVICES	1,925	1,000	1,711	1,000	1,000
53114 WATER QUALITY	1,500	1,577	1,577	1,577	1,577
53118 OTHER PROFESSIONAL SVCS	6,000	-	-	-	-
53201 AUDITORS SERVICES	530	562	490	562	562
53403 CHEMICAL WEED CONTROL	6,595	7,056	7,057	7,550	7,550
53407 TRASH DISPOSAL	-	500	-	500	500
59126 Insurance	630	1,295	1,309	1,478	1,566
	106,690	16,990	93,124	17,667	17,755
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	10,000	12,000	11,800	12,000	12,000
54608 REPAIR & MAINT - GENERAL	6,679	10,000	8,755	10,000	10,000
54614 REPAIR & MAINT - GATE	-	-	-	1,000	1,000
54617 Repairs & Maint - Catch Basins	-	5,000	-	5,000	5,000
54623 R & M WATER STRUCTURES	-	3,000	-	3,000	3,000

**UNIT 20 - JUNO ISLES**

Fund Name: UNIT 20 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
	16,679	30,000	20,555	31,000	31,000
<b>Capital Outlay</b>					
56301 IMPRVMNTS OTHER THAN BLDG	-	217,500	275,550	20,000	20,000
56304 GIS	310	484	488	498	498
	310	217,984	276,038	20,498	20,498
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	-	79,504	-	-	-
57201 DEBT SERVICE-INTEREST	-	50,000	-	-	-
	-	129,504	-	-	-
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	802	1,007	616	929	929
59111 OPERATIONS TRANSFER OUT	431	542	331	500	500
99999 Add'l cash required/(available) for budget	67,442	(200,399)	-	115,000	-
	68,675	(198,850)	947	116,429	1,429
<b>TOTAL EXPENSES</b>	<b>217,331</b>	<b>228,217</b>	<b>420,259</b>	<b>226,599</b>	<b>112,917</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>
			\$	%		
A - Maint	\$1,080.96	\$1,088.75	(\$7.79)	-1%	96	96
B - Maint	\$810.72	\$816.56	(\$5.84)	-1%	23	23
C - Maint	\$540.48	\$544.37	(\$3.89)	-1%	154	154
D - Maint	\$270.24	\$272.19	(\$1.95)	-1%	112	112

**Budget Highlights:**

- > The Preserve at Juno Beach consists of 29 lots on approximately 12 acres of land that joined the unit by agreement. That agreement also specifies that the District will be responsible for the maintenance and repair of the exfiltration system associated with this land. Included in the budget for agreement assessments is \$2,000 to be invoiced directly to The Preserve At Juno Beach Homeowners Association, Inc. to build a reserve for maintenance and repair cost of the exfiltration system.
- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Improvements Other Than Building (a/c #56301) includes renovation of the salinity weir. Funding for this project from reserves partially accumulated through assessments for a potential maintenance loan. Sufficient funds were on hand to complete the project without a loan, saving money in the long run.
- > FY24 budget for Improvements Other than Building (a/c #56301) includes improved access for boats.
- > Building a fund balance reserve to help offset the cost of future maintenance repairs and replacements.

**Budget Notes:**

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

## **UNIT 20 - JUNO ISLES**

- 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.

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**UNIT 21 - OLD MARSH**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	377,905	515,485	515,485	834,032	855,673
	377,905	515,485	515,485	834,032	855,673
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,515)	(4,908)	(4,894)	(7,943)	(8,149)
54903 TAX DISCOUNT	(14,080)	(19,826)	(19,294)	(32,077)	(32,909)
	(15,595)	(24,734)	(24,188)	(40,020)	(41,058)
Other					
36110 INTEREST EARNINGS	2,425	-	8,726	-	-
36132 INTEREST EARNINGS-TAXES	136	-	482	-	-
36600 CONTRIBUTIONS-LANDOWNERS	-	-	92,750	-	-
	2,561	-	101,958	-	-
<b>TOTAL REVENUES</b>	<b>364,871</b>	<b>490,751</b>	<b>593,255</b>	<b>794,012</b>	<b>814,615</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	156,759	185,085	132,360	201,952	208,011
	156,759	185,085	132,360	201,952	208,011
Contractual Services					
53101 ENGINEERING FEES	7,836	1,000	13,120	10,000	10,000
53109 LEGAL SERVICES	464	500	2,670	1,500	1,500
53114 WATER QUALITY	7,573	8,953	8,953	8,953	8,953
53118 OTHER PROFESSIONAL SVCS	-	-	-	235	235
53201 AUDITORS SERVICES	2,540	2,647	2,308	2,647	2,647
53402 MARSH MAINT-LITTORAL ZONE	-	-	55,596	132,236	132,236
53403 CHEMICAL WEED CONTROL	-	-	37,705	51,432	51,432
53409 MOWING AND LANDSCAPING	198	300	300	321	321
53413 PRESERVE/EXOTIC MAINT	116,475	203,205	176,571	203,205	203,205
59126 Insurance	6,994	7,688	7,768	9,279	9,836
	142,080	224,293	304,991	419,808	420,365
Utilities					
54301 ELECTRICITY	16,234	13,230	12,258	19,710	20,301
	16,234	13,230	12,258	19,710	20,301
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	60	100	75	100	100
55201 FUEL-PUMP STATIONS	4,128	1,500	413	2,000	2,000
55206 MISCELLANEOUS SUPPLIES	-	-	194	-	-
	4,188	1,600	682	2,100	2,100
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	23,198	48,830	24,180	52,940	52,940
54602 REPAIR & MAINT-PUMP STATN	2,617	5,000	716	10,000	10,000

UNIT 21

OLD MARSH



**UNIT 21 - OLD MARSH**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 21 - MAINTENANCE FUND					
54604 REPAIR & MAINT-CANAL/LAKE	1,350	9,000	-	12,500	12,500
54606 REPAIR & MAINT-BLDG	354	2,000	154	2,000	2,000
54608 REPAIR & MAINT - GENERAL	3,476	3,000	500	3,000	3,000
54610 REPAIR & MAINT-TELEMETRY	19,047	5,000	9,190	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	20,000	-	10,000	5,000
54614 REPAIR & MAINT - GATE	-	500	-	1,500	1,500
54619 R&M-GENERATORS	2,180	17,500	17,221	12,500	12,500
54623 R & M WATER STRUCTURES	-	3,000	-	3,000	3,000
54624 R&M-PRESERVE STRUCTURES/INLETS	-	2,000	1,920	2,080	2,080
	52,222	115,830	53,881	119,520	114,520
<b>Capital Outlay</b>					
56304 GIS	244	381	384	392	392
56401 MACHINERY & EQUIPMENT	185,954	-	9,248	31,250	-
	186,198	381	9,632	31,642	392
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	-	-	-	24,699	25,749
57201 DEBT SERVICE-INTEREST	-	-	-	12,750	11,700
	-	-	-	37,449	37,449
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	5,624	7,066	4,320	6,519	6,519
59111 OPERATIONS TRANSFER OUT	4,277	5,374	3,286	4,958	4,958
99999 Add'l cash required/(available) for budget	(202,714)	(62,108)	-	(49,646)	-
	(192,813)	(49,668)	7,606	(38,169)	11,477
<b>TOTAL EXPENSES</b>	<b>364,868</b>	<b>490,751</b>	<b>521,410</b>	<b>794,012</b>	<b>814,615</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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
ALL NON EXEMPT PARCELS - Maint	\$2,752.58	\$1,701.27	\$1,051.31	62%	303	303

**Budget Highlights:**

- > New proposed loan approximating \$300,000 for control panel renovations. For budget purposes, the loan is payable over 10 years, and assumes a 4.25% interest rate. Debt service for the new loan is included the maintenance budget. Loan proceeds and expenditures will be recorded separately in a Capital Projects Fund.
- > FY24 budget for Other Professional Svcs (a/c# 53118) consists of grant writer fees for generator replacement.
- > Marsh Main-Littoral Zone (a/c #53402) and Chemical Weed Control (a/c# 53403) were taken over by the POA per a High Level Maintenance Agreement in 2020, but the District was required to assume full control of the maintenance service again in in December 2022. The costs of these services in FY23 were invoiced by the District to Old Marsh Golf Club, Inc., but are included in the Unit's budget for FY24. The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/24. The FY24 budget reflects a 5% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The contract extension for FY24 kept rates unchanged from FY23.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > FY24 budget includes Repair & Maint-CANAL/LAKE (a/c #54604) funding for outfall grounds repair

**UNIT 21 - OLD MARSH**

- > FY23 budget included Repair & Maintenance-Generators (a/c #54619) \$15,000 to replace an auto transfer switch.
- > FY24 budget for Machinery & Equipment (a/c# 56401) includes a 25% deposit totalling \$31,250 on a 100 KW generator replacement.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

Northern maintains the following Improvements in Unit No. 21, Old Marsh: 2 Pump Stations with 2 Pumps; 3 Mechanical Gates; 1 Fixed Structure; 4 Preserve Risers; Lakes and Marshes; Preserves; 3 Telemetry; Stations, 2 Metritapes; Culverts; 2 Docks; 1 Permanent Backup Generator in Separate Building; 1 Fuel Tank; 20 Aerators.

**Debt Outstanding as of 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
Proposed loan for control panel renovations	4.5%	\$300,000	8/1/2033

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

Year Ending September 30,	Principal	Interest	Total
2024	\$24,699	\$12,750	\$37,449
2025	\$25,749	\$11,700	\$37,449
2026	\$26,843	\$10,606	\$37,449
2027	\$27,984	\$9,465	\$37,449
2028	\$29,173	\$8,276	\$37,449
THEREAFTER	\$165,552	\$21,693	\$187,245
Total	<u>\$300,000</u>	<u>\$74,490</u>	<u>\$374,490</u>

**UNIT 23 - THE SHORES**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	198,621	312,532	312,532	326,553	323,464
31901 AGREEMENT ASSESSMENTS	5,461	8,594	8,594	8,979	8,894
	204,082	321,126	321,126	335,532	332,358
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(797)	(2,976)	(2,993)	(3,110)	(3,081)
54903 TAX DISCOUNT	(7,427)	(12,020)	(11,688)	(12,559)	(12,440)
54904 UNIQUE ASSMTS DISCOUNT	(218)	(412)	(344)	(431)	(427)
	(8,442)	(15,408)	(15,025)	(16,100)	(15,948)
Other					
32900 PERMIT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	1,462	-	6,328	-	-
36132 INTEREST EARNINGS-TAXES	58	-	243	-	-
	1,770	-	6,571	-	-
<b>TOTAL REVENUES</b>	<b>197,410</b>	<b>305,718</b>	<b>312,672</b>	<b>319,432</b>	<b>316,410</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	54,277	58,173	42,957	60,016	61,816
	54,277	58,173	42,957	60,016	61,816
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	440	500	-	500	500
53114 WATER QUALITY	1,387	1,568	1,568	1,568	1,568
53201 AUDITORS SERVICES	1,082	1,258	1,097	1,258	1,258
53402 MARSH MAINT-LITTORAL ZONE	2,657	35,052	3,387	36,805	36,805
53403 CHEMICAL WEED CONTROL	35,280	37,044	37,044	38,896	38,896
53407 TRASH DISPOSAL	-	500	-	500	500
53409 MOWING AND LANDSCAPING	331	600	600	648	648
53413 PRESERVE/EXOTIC MAINT	65,879	103,531	100,167	115,031	115,031
59126 Insurance	2,056	2,398	2,423	2,807	2,975
	109,112	183,451	146,286	199,013	199,181
Utilities					
54301 ELECTRICITY	250	273	258	330	340
	250	273	258	330	340
Supplies & Materials					
55205 MAINTENANCE TOOLS	62	-	-	-	-
	62	-	-	-	-
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	1,890	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	207	4,000	1,550	4,000	4,000

UNIT 23

THE SHORES

**UNIT 23 - THE SHORES**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 23 - MAINTENANCE FUND					
54610 REPAIR & MAINT-TELEMETRY	19	-	2,175	1,000	1,000
54613 REPAIR & MAINT-CULVERTS	22,662	80,000	-	100,000	15,000
54614 REPAIR & MAINT - GATE	-	200	-	1,500	1,500
54622 REPAIR & MAINT- RTU GATES	-	-	-	2,000	2,000
54623 R & M WATER STRUCTURES	-	1,500	1,400	2,000	2,000
54624 R&M-PRESERVE STRUCTURES/INLETS	-	2,700	2,696	2,912	2,912
	24,778	93,400	7,821	118,412	33,412
<b>Capital Outlay</b>					
56304 GIS	821	893	901	919	919
56401 MACHINERY & EQUIPMENT	-	362	376	-	-
	821	1,255	1,277	919	919
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	11,928	14,986	9,163	13,826	13,826
59111 OPERATIONS TRANSFER OUT	5,968	7,496	4,583	6,916	6,916
99999 Add'l cash required/(available) for budget	(9,784)	(53,316)	-	(80,000)	-
	8,112	(30,834)	13,746	(59,258)	20,742
<b>TOTAL EXPENSES</b>	<b>197,412</b>	<b>305,718</b>	<b>212,345</b>	<b>319,432</b>	<b>316,410</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$472.58	\$452.29				
Total	\$472.58	\$452.29	\$20.29	4%	710	710

**Budget Highlights:**

- > Water quality (a/c #53114) includes an increase to testing prices to compensate for rising testing costs.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/24. The FY24 budget reflects a 5% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 8% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY24 contract extension kept rates unchanged from FY23, but increased service for an additional five (5) crew days.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > Budgeted Repair & Maintenance - Culverts (a/c# 54613) includes 1,200' of cleaning in four culverts based on inspections. The \$80,000 budgeted in FY23 is being carried forward to FY24.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

### **UNIT 23 - THE SHORES**

- 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.

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**UNIT 24 - IRONHORSE**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	224,576	244,229	244,229	349,204	762,693
	224,576	244,229	244,229	349,204	762,693
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(903)	(2,325)	(2,331)	(3,325)	(7,262)
54903 TAX DISCOUNT	(8,444)	(9,393)	(8,982)	(13,430)	(29,332)
	(9,347)	(11,718)	(11,313)	(16,755)	(36,594)
Other					
32900 PERMIT FEES	500	-	-	-	-
36110 INTEREST EARNINGS	4,431	-	13,403	-	-
36132 INTEREST EARNINGS-TAXES	30	-	226	-	-
	4,961	-	13,629	-	-
<b>TOTAL REVENUES</b>	<b>220,190</b>	<b>232,511</b>	<b>246,545</b>	<b>332,449</b>	<b>726,099</b>
<b>EXPENSES</b>					
56707 FEMA - lan	-	-	750	-	-
	-	-	750	-	-
Personnel Services					
59117 Personnel Services	83,054	97,341	62,516	94,422	97,255
	83,054	97,341	62,516	94,422	97,255
Contractual Services					
53101 ENGINEERING FEES	194	1,000	8,000	11,500	11,500
53109 LEGAL SERVICES	-	500	3,422	1,000	1,000
53118 OTHER PROFESSIONAL SVCS	-	-	-	272	272
53201 AUDITORS SERVICES	1,254	1,461	1,274	1,461	1,461
53402 MARSH MAINT-LITTORAL ZONE	34,007	45,782	10,617	48,071	48,071
53403 CHEMICAL WEED CONTROL	35,712	37,387	37,387	39,200	39,200
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	21,262	23,225	23,225	24,956	24,956
53413 PRESERVE/EXOTIC MAINT	7,177	24,157	15,746	24,157	24,157
59126 Insurance	7,623	8,228	8,314	9,884	10,477
	107,229	142,740	107,985	161,501	162,094
Utilities					
54301 ELECTRICITY	6,018	8,095	5,885	7,470	7,694
	6,018	8,095	5,885	7,470	7,694
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	25	100	-	100	100
55201 FUEL-PUMP STATIONS	5,404	2,000	650	2,500	2,500
55207 FERTILIZER	1,384	-	-	-	-

**UNIT 24 - IRONHORSE**

Fund Name: UNIT 24 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
	6,813	2,100	650	2,600	2,600
<b>Repairs &amp; Maintenance</b>					
54601 REPAIR & MAINT-AERATORS	4,136	7,641	851	7,994	7,994
54602 REPAIR & MAINT-PUMP STATN	21,325	6,500	891	20,000	20,000
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	2,100	113,500	113,500
54606 REPAIR & MAINT-BLDG	3,500	5,000	5,482	2,000	2,000
54608 REPAIR & MAINT - GENERAL	31	10,000	3,463	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	1,195	5,000	395	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	-	100,000	7,500	60,000	20,000
54614 REPAIR & MAINT - GATE	-	500	-	1,500	1,500
54619 R&M-GENERATORS	2,279	2,500	2,263	12,500	12,500
54623 R & M WATER STRUCTURES	-	2,000	-	2,000	2,000
	32,466	144,141	22,945	234,494	194,494
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	150,000	150,000
56304 GIS	352	551	556	567	567
56401 MACHINERY & EQUIPMENT	-	-	-	61,250	100,000
	352	551	556	211,817	250,567
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	4,404	5,533	3,383	5,105	5,105
59111 OPERATIONS TRANSFER OUT	5,428	6,819	4,169	6,290	6,290
99999 Add'l cash required/(available) for budget	(25,578)	(174,809)	-	(391,250)	-
	(15,746)	(162,457)	7,552	(379,855)	11,395
<b>TOTAL EXPENSES</b>	<b>220,186</b>	<b>232,511</b>	<b>208,839</b>	<b>332,449</b>	<b>726,099</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/24	9/30/23	\$	%	9/30/24	9/30/23
ALL NON EXEMPT PARCELS - Maint	\$797.27	\$557.60	\$239.67	43%	438	438

**Budget Highlights:**

- > 'FY24 budget for Engineering (a/c # 53101) includes Construction Phase services for pump station control panel updates.
- > FY24 budget for Other Professional Svcs (a/c# 53118) consists of grant writer fees for generator replacement.
- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 4% increase with the renewal for FY24 due to the contractor's request for an increase.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/24. The FY24 budget reflects a 5% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) consists of two contracts which are each allowed annual extensions through FYE 9/30/27. The FY24 budget reflects the contractor's request for an increase of 7% in one contract and 8% in the other.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The contract extension for FY24 kept rates unchanged from FY23.
- > FY24 budget for Repair & Maint-CANAL/LAKE (a/c #54604) includes funding for 2600 ln. ft. of australian pine trees to be cut down below grade.
- > Budgeted Repair & Maintenance- Culverts (a/c #54613) includes diving inspections on various culverts in accordance with maintenance schedule.

## UNIT 24 - IRONHORSE

- > FY24 budget for Improvements Other than Building (a/c #56301) includes control panel renovations.
- > FY24 budget for Machinery & Equipment (a/c# 56401) includes \$25,000 for 1 new fuel polisher, a 25% deposit totalling \$36,250 on a 160 KW generator replacement.
- > Using accumulated fund balance to offset assessments.

### **Budget Notes:**

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

### **Improvements Maintained:**

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

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**UNIT 27B - BOTANICA**

Fund Name: UNIT 27B - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	122,947	180,634	180,634	184,181	180,639
31903 Delinquent Taxes - Prior Year	217	-	409	-	-
	123,164	180,634	181,043	184,181	180,639
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(489)	(1,718)	(1,727)	(1,753)	(1,719)
54903 TAX DISCOUNT	(4,659)	(6,947)	(4,017)	(7,084)	(6,948)
	(5,148)	(8,665)	(5,744)	(8,837)	(8,667)
Other					
36110 INTEREST EARNINGS	1,466	-	5,528	-	-
36132 INTEREST EARNINGS-TAXES	58	-	208	-	-
	1,524	-	5,736	-	-
<b>TOTAL REVENUES</b>	<b>119,540</b>	<b>171,969</b>	<b>181,035</b>	<b>175,344</b>	<b>171,972</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	41,722	47,587	33,776	48,734	50,196
	41,722	47,587	33,776	48,734	50,196
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	107	188	109	200	200
53201 AUDITORS SERVICES	1,088	1,533	1,336	1,533	1,533
53402 MARSH MAINT-LITTORAL ZONE	690	7,155	706	7,512	7,512
53403 CHEMICAL WEED CONTROL	5,045	5,297	5,297	5,562	5,562
53407 TRASH DISPOSAL	-	250	-	-	-
53413 PRESERVE/EXOTIC MAINT	45,118	69,021	28,279	69,021	69,021
57301 TRUSTEE FEES	-	1,025	1,000	1,025	1,025
59126 Insurance	2,543	2,339	2,363	2,756	2,922
	54,591	88,308	39,090	89,109	89,275
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	1,000	-	-	-
54608 REPAIR & MAINT - GENERAL	850	5,000	-	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	-	10,000	-	10,000	5,000
54620 R & M - Preserve Structures	-	20,000	3,260	15,000	15,000
54623 R & M WATER STRUCTURES	-	2,000	-	2,000	2,000
	850	38,000	3,260	32,000	27,000
Capital Outlay					
56304 GIS	436	683	689	703	703
	436	683	689	703	703
Other					

**UNIT 27B - BOTANICA**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 27B - MAINTENANCE FUND					
59110 ADMINISTRAT TRANSFER OUT	2,290	2,877	1,759	2,654	2,654
59111 OPERATIONS TRANSFER OUT	1,850	2,324	1,421	2,144	2,144
99999 Add'l cash required/(available) for budget	17,801	(7,810)	-	-	-
	21,941	(2,609)	3,180	4,798	4,798
<b>TOTAL EXPENSES</b>	<b>119,540</b>	<b>171,969</b>	<b>79,995</b>	<b>175,344</b>	<b>171,972</b>

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 27B - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	292,593	232,507	232,507	206,008	234,275
31903 Delinquent Taxes - Prior Year	441	-	833	-	-
	293,034	232,507	233,340	206,008	234,275
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,164)	(2,214)	(2,225)	(1,961)	(2,230)
54903 TAX DISCOUNT	(11,085)	(8,942)	(8,752)	(7,923)	(9,010)
	(12,249)	(11,156)	(10,977)	(9,884)	(11,240)
Other					
36110 INTEREST EARNINGS	838	-	3,172	-	-
36132 INTEREST EARNINGS-TAXES	134	-	312	-	-
38500 Proceeds of Refunding Bonds	2,205,000	-	-	-	-
	2,205,972	-	3,484	-	-
<b>TOTAL REVENUES</b>	<b>2,486,757</b>	<b>221,351</b>	<b>225,847</b>	<b>196,124</b>	<b>223,035</b>

**EXPENSES**

Debt Service

57101 DEBT SERVICE-PRINCIPAL	180,000	180,000	180,000	185,000	190,000
57201 DEBT SERVICE-INTEREST	30,020	40,298	40,298	36,716	33,034
	210,020	220,298	220,298	221,716	223,034

Other

57103 ADVANCE REFUNDING ESCROW	346,056	-	-	-	-
57303 COST OF ISSUANCE	39,775	-	-	-	-
58901 Payment to Escrow Agent	2,205,000	-	-	-	-
99999 Add'l cash required/(available) for budget	(314,093)	1,053	-	(25,592)	-
	2,276,738	1,053	-	(25,592)	-
<b>TOTAL EXPENSES</b>	<b>2,486,758</b>	<b>221,351</b>	<b>220,298</b>	<b>196,124</b>	<b>223,034</b>

**Tax per Assessable Unit**

**Number of Assessable Units**

	FYE 9/30/24	FYE 9/30/23	Incr/(Decr)		FYE 9/30/24	FYE 9/30/23
			\$	%		
Commercial - Maint	\$1,365.80	\$1,339.51				
Commercial - Debt	\$1,128.45	\$1,273.60				

**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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
Total	\$2,494.25	\$2,613.11	(\$118.86)	-5%	6	6
Condo units - Maint	\$304.83	\$298.96				
Condo units - Debt	\$291.83	\$329.37				
Total	\$596.66	\$628.33	(\$31.67)	-5%	265	265
Single Family - 40 ft lots - Maint	\$386.28	\$378.84				
Single Family - 40 ft lots - Debt	\$494.29	\$557.87				
Total	\$880.57	\$936.71	(\$56.14)	-6%	60	60
Single Family - 50 ft lots - Maint	\$482.85	\$473.55				
Single Family - 50 ft lots - Debt	\$617.86	\$697.34				
Total	\$1,100.71	\$1,170.89	(\$70.18)	-6%	63	63
Single Family - Preserve lots - Maint	\$579.44	\$568.28				
Single Family - Preserve lots - Debt	\$741.46	\$836.83				
Total	\$1,320.90	\$1,405.11	(\$84.21)	-6%	15	15
Townhomes - Maint	\$246.90	\$242.14				
Townhomes - Debt	\$315.93	\$356.57				
Total	\$562.83	\$598.71	(\$35.88)	-6%	134	134

**Budget Highlights:**

- > Bonds were refunded in 2021 with a net present value saving of 9.34% and annual cash flow savings of approximately \$28,000. This reduced the debt assessment for the remaining term of the bonds.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/24. The FY24 budget reflects a 5% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The contract extension for FY24 kept rates unchanged from FY23.

**Budget Notes:**

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

**Improvements Maintained:**

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

**Debt Outstanding as of 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
Refunding Bonds - Series 2021	1.99% - 2.52%	\$1,845,000	8/1/2032

**UNIT 27B - BOTANICA**

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>
2024	\$185,000	\$36,716	\$221,716
2025	\$190,000	\$33,034	\$223,034
2026	\$200,000	\$29,253	\$229,253
2027	\$200,000	\$25,273	\$225,273
2028	\$205,000	\$21,293	\$226,293
THEREAFTER	\$865,000	\$43,382	\$908,382
Total	<u>\$1,845,000</u>	<u>\$188,951</u>	<u>\$2,033,951</u>

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**UNIT 29 - NORTHFORK DEVELOPMENT**

Fund Name: UNIT 29 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	42,232	48,979	48,979	94,897	99,179
	42,232	48,979	48,979	94,897	99,179
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(170)	(466)	(468)	(903)	(944)
54903 TAX DISCOUNT	(1,623)	(1,884)	(1,861)	(3,650)	(3,815)
	(1,793)	(2,350)	(2,329)	(4,553)	(4,759)
Other					
36110 INTEREST EARNINGS	982	-	2,079	-	-
36132 INTEREST EARNINGS-TAXES	3	-	47	-	-
	985	-	2,126	-	-
<b>TOTAL REVENUES</b>	<b>41,424</b>	<b>46,629</b>	<b>48,776</b>	<b>90,344</b>	<b>94,420</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	13,342	13,766	17,069	18,395	18,947
	13,342	13,766	17,069	18,395	18,947
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	1,387	1,568	1,568	1,568	1,568
53201 AUDITORS SERVICES	257	295	257	295	295
53402 MARSH MAINT-LITTORAL ZONE	690	6,082	706	6,386	6,386
53403 CHEMICAL WEED CONTROL	10,206	10,716	10,716	11,252	11,252
53413 PRESERVE/EXOTIC MAINT	5,993	26,220	16,374	30,820	30,820
59126 Insurance	283	372	376	418	443
	18,816	46,753	29,997	52,239	52,264
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	-	-
54613 REPAIR & MAINT-CULVERTS	-	25,000	96,963	-	3,500
	-	25,500	96,963	-	3,500
Capital Outlay					
56304 GIS	106	166	167	171	171
	106	166	167	171	171
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	-	-	-	8,233	8,583
57201 DEBT SERVICE-INTEREST	-	-	-	4,250	3,900
	-	-	-	12,483	12,483
Other					
59110 ADMINISTRAT TRANSFER OUT	5,002	6,284	3,842	5,798	5,798

UNIT 29

NORTHFORK DEVELOPMENT

**UNIT 29 - NORTHFORK DEVELOPMENT**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 29 - MAINTENANCE FUND					
59111 OPERATIONS TRANSFER OUT	1,087	1,365	835	1,258	1,258
99999 Add'l cash required/(available) for budget	3,071	(47,205)	-	-	-
	9,160	(39,556)	4,677	7,056	7,056
<b>TOTAL EXPENSES</b>	<b>41,424</b>	<b>46,629</b>	<b>148,873</b>	<b>90,344</b>	<b>94,421</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/24	9/30/23	\$	%	9/30/24	9/30/23
ALL NON EXEMPT PARCELS - Maint	\$718.92	\$371.05	\$347.87	94%	132	132

**Budget Highlights:**

- > New proposed loan approximating \$100,000 for culvert work. For budget purposes, the loan is payable over 10 years, and assumes a 4.25% interest rate. Debt service for the new loan is included the maintenance budget. Loan proceeds and expenditures will be recorded separately in a Capital Projects Fund.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/24. The FY24 budget reflects a 5% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY24 contract extension kept rates unchanged from FY23, but increased service for an additional five (5) crew days.
- > FY23 Repair & Maintenance- Culverts (a/c #54613) expended approximately \$97,000 to emergency slip line approximately 120 ft of pipe.

**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.

**Debt Outstanding as of 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
Proposed loan for culvert repairs	4.5%	\$100,000	8/1/2033

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

Year Ending September 30,	Principal	Interest	Total
2024	\$8,233	\$4,250	\$12,483
2025	\$8,583	\$3,900	\$12,483
2026	\$8,948	\$3,535	\$12,483
2027	\$9,328	\$3,155	\$12,483
2028	\$9,724	\$2,759	\$12,483
THEREAFTER	\$55,184	\$7,231	\$62,415

**UNIT 29 - NORTHFORK DEVELOPMENT**

Total	<u>\$100,000</u>	<u>\$24,830</u>	<u>\$124,830</u>
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**UNIT 31 - BALLENISLES COUNTRY CLUB**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	865,166	694,482	694,482	929,999	1,173,633
	865,166	694,482	694,482	929,999	1,173,633
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,440)	(6,607)	(6,651)	(8,849)	(11,167)
54903 TAX DISCOUNT	(31,635)	(26,710)	(25,511)	(35,768)	(45,138)
	(35,075)	(33,317)	(32,162)	(44,617)	(56,305)
Other					
32900 PERMIT FEES	1,177	-	250	-	-
36002 MISC REV - INS CLAIMS	-	-	299	-	-
36110 INTEREST EARNINGS	14,052	-	35,069	-	-
36132 INTEREST EARNINGS-TAXES	462	-	574	-	-
	15,691	-	36,192	-	-
<b>TOTAL REVENUES</b>	<b>845,782</b>	<b>661,165</b>	<b>698,512</b>	<b>885,382</b>	<b>1,117,328</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	159,984	188,053	130,783	218,743	225,305
	159,984	188,053	130,783	218,743	225,305
Contractual Services					
53101 ENGINEERING FEES	13,760	10,000	326	18,000	5,000
53109 LEGAL SERVICES	15,179	10,000	7,855	5,000	5,000
53114 WATER QUALITY	1,918	5,140	5,971	5,140	5,140
53201 AUDITORS SERVICES	3,578	4,183	3,647	4,183	4,183
53409 MOWING AND LANDSCAPING	463	960	960	1,037	1,037
59126 Insurance	22,556	19,061	19,260	35,169	37,279
	57,454	49,344	38,019	68,529	57,639
Utilities					
54301 ELECTRICITY	261,748	246,577	216,490	309,140	318,414
	261,748	246,577	216,490	309,140	318,414
Supplies & Materials					
54201 POSTAGE	22	-	-	-	-
	22	-	-	-	-
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	221,855	267,644	216,944	317,235	317,235
54604 REPAIR & MAINT-CANAL/LAKE	14,000	15,000	-	15,000	15,000
54606 REPAIR & MAINT-BLDG	95	5,000	16,631	40,000	40,000
54608 REPAIR & MAINT - GENERAL	2,574	10,000	1,300	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	200	5,000	3,305	6,000	6,000
54611 REPAIR & MAINT-ROADS	21,123	25,000	-	25,000	20,000
54613 REPAIR & MAINT-CULVERTS	2,388	100,000	126,850	50,000	20,000

UNIT 31



**UNIT 31 - BALLENISLES COUNTRY CLUB**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 31 - MAINTENANCE FUND					
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54617 Repairs & Maint - Catch Basins	-	100,000	100,000	170,000	20,000
54618 R&M-AERATOR REFURBISHMENTS	20,944	34,250	29,721	35,000	35,000
54622 REPAIR & MAINT- RTU GATES	-	-	-	4,000	4,000
54623 R & M WATER STRUCTURES	-	2,000	-	4,000	4,000
	283,179	564,394	494,751	676,735	491,735
<b>Capital Outlay</b>					
56201 BUILDINGS	2,239,200	-	-	-	-
56301 IMPRVMENTS OTHER THAN BLDG	12,000	30,000	6,500	60,000	-
56304 GIS	3,783	1,075	2,093	2,106	2,106
56401 MACHINERY & EQUIPMENT	82,153	168,723	60,759	138,000	-
	2,337,136	199,798	69,352	200,106	2,106
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	14,203	17,844	10,911	16,463	16,463
59111 OPERATIONS TRANSFER OUT	4,889	6,142	3,755	5,666	5,666
99999 Add'l cash required/(available) for budget	(2,272,834)	(610,987)	-	(610,000)	-
	(2,253,742)	(587,001)	14,666	(587,871)	22,129
<b>TOTAL EXPENSES</b>	<b>845,781</b>	<b>661,165</b>	<b>964,061</b>	<b>885,382</b>	<b>1,117,328</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>
			<u>\$</u>	<u>%</u>		
Commercial - Maint	\$3,403.82	\$2,541.83	\$861.99	34%	2	2
ERU (Not overlapped by Unit 12) - Maint	\$496.76	\$370.96	\$125.80	34%	518	518
ERU (Overlapped by Unit 12) - Maint	\$536.06	\$404.81	\$131.25	32%	1,057	1,057
GC (Not overlapped by Unit 12) - Maint	\$325.16	\$242.81	\$82.35	34%	355	355
GC (Overlapped by Unit 12) - Maint	\$364.46	\$276.66	\$87.80	32%	78	78

**Budget Highlights:**

- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 8% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) increased as a result of new aerator installations as well as increases to rates.
- > FY23 budget included Repair & Maintenance- Culverts (a/c #54613) \$100,000 for culvert inspections and possible repairs.
- > FY24 budget includes Repairs & Maintenance - Catch Basins (a/c #54617) \$170,000 for cleaning of E Island and Fairway.
- > FY24 budget for Improvements Other than Buildings (a/c# 56301) includes \$20,000 for V- Weir replacment, and \$25,000 for design and construction of new catwalk and hand rail for RTU structure 31.
- > FY23 budget for Improvements Other than Buildings (a/c# 56301) included funding for fencing along Nursery and Ballenisles ROW line and catwalk at the outfall structure.
- > FY23 budget for Machinery & Equipment (a/c# 56401) included six new aerators and two electrical conversions.
- > FY24 budget includes \$138,000 for 6 new aerators in Machinery & Equipment (a/c# 56401).
- > Rise in insurance (a/c # 59126) is attributable to several factors, such as the increase in frequency of catastrophic events worldwide. Another factor in the increase of insurance costs allocable to Unit 31 is the large rise in insured property value as a result of the recent guardhouse replacement.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

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

**Improvements Maintained:**

Northern maintains the following Improvements in Unit No. 31, BallenIsles Country Club: 2 Operable Structures; 2 Operable Gates; 10 Fixed Structures; 109 Aerators; 3 Telemetry Stations; 5 Metritapes; Lakes; Culverts; 2 Landscape Sites; Major Roadways; Sidewalks; 2 Rain Gauges; 3 Guardhouses; 2 Entrance Features; 1 Dock; 1 Golf Cart Underpas

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**UNIT 32 - PALM COVE**

Fund Name: UNIT 32 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	20,500	20,690	20,690	22,450	30,126
	20,500	20,690	20,690	22,450	30,126
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(81)	(197)	(199)	(215)	(289)
54903 TAX DISCOUNT	(744)	(796)	(781)	(863)	(1,158)
	(825)	(993)	(980)	(1,078)	(1,447)
Other					
36110 INTEREST EARNINGS	108	-	479	-	-
36132 INTEREST EARNINGS-TAXES	12	-	11	-	-
	120	-	490	-	-
<b>TOTAL REVENUES</b>	<b>19,795</b>	<b>19,697</b>	<b>20,200</b>	<b>21,372</b>	<b>28,679</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	6,173	5,802	4,457	7,435	7,658
	6,173	5,802	4,457	7,435	7,658
Contractual Services					
53101 ENGINEERING FEES	-	500	-	500	500
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	81	87	76	87	87
53403 CHEMICAL WEED CONTROL	1,683	1,734	1,734	1,803	1,803
53407 TRASH DISPOSAL	-	1,000	-	2,500	2,500
53409 MOWING AND LANDSCAPING	2,271	2,060	2,060	2,204	2,204
59126 Insurance	120	140	141	150	159
	4,155	6,021	4,011	7,744	7,753
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	2,800	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	-	2,500	-	2,500	2,500
54614 REPAIR & MAINT - GATE	-	500	-	500	500
	2,800	8,000	-	8,000	8,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	5,000	5,000
56304 GIS	45	70	71	72	72
	45	70	71	5,072	5,072
Other					
59110 ADMINISTRAT TRANSFER OUT	87	109	67	101	101
59111 OPERATIONS TRANSFER OUT	82	103	63	95	95
99999 Add'l cash required/(available) for budget	6,452	(408)	-	(7,075)	-
	6,621	(196)	130	(6,879)	196

**UNIT 32 - PALM COVE**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 32 - MAINTENANCE FUND					
<b>TOTAL EXPENSES</b>	<b>19,794</b>	<b>19,697</b>	<b>8,669</b>	<b>21,372</b>	<b>28,679</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/24	9/30/23	\$	%	9/30/24	9/30/23
ALL NON EXEMPT PARCELS - Maint	\$400.89	\$369.47	\$31.42	9%	56	56

**Budget Highlights:**

- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 4% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > FY23 budget included Repair & Maint-CANAL/LAKE (a/c #54604) funding for restoration of outfall, and vegetation clean up.
- > FY4 budget includes Repair & Maint-CANAL/LAKE (a/c #54604) funding for outfall canal excavation.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

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

Fund Name: UNIT 32A - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	5,621	5,455	5,455	5,000	6,578
	5,621	5,455	5,455	5,000	6,578
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(22)	(52)	(53)	(49)	(64)
54903 TAX DISCOUNT	(185)	(210)	(198)	(192)	(253)
	(207)	(262)	(251)	(241)	(317)
Other					
36110 INTEREST EARNINGS	189	-	578	-	-
36132 INTEREST EARNINGS-TAXES	6	-	3	-	-
	195	-	581	-	-
<b>TOTAL REVENUES</b>	<b>5,609</b>	<b>5,193</b>	<b>5,785</b>	<b>4,759</b>	<b>6,261</b>
<b>EXPENSES</b>					
Contractual Services					
53114 WATER QUALITY	1,387	1,568	1,568	1,568	1,568
53201 AUDITORS SERVICES	44	44	38	44	44
53409 MOWING AND LANDSCAPING	2,271	2,060	2,060	2,204	2,204
59126 Insurance	9	20	20	20	22
	3,711	3,692	3,686	3,836	3,838
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	1,500	-	1,500	1,500
	-	1,500	-	1,500	1,500
Other					
59110 ADMINISTRAT TRANSFER OUT	274	344	210	317	317
59111 OPERATIONS TRANSFER OUT	523	657	402	606	606
99999 Add'l cash required/(available) for budget	1,101	(1,000)	-	(1,500)	-
	1,898	1	612	(577)	923
<b>TOTAL EXPENSES</b>	<b>5,609</b>	<b>5,193</b>	<b>4,298</b>	<b>4,759</b>	<b>6,261</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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
ALL NON EXEMPT PARCELS - Maint	\$573.30	\$557.56	\$15.74	3%	29	29

**Budget Highlights:**

- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

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

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

**Improvements Maintained:**

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

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**UNIT 33 - CYPRESS COVE**

Fund Name: UNIT 33 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	14,645	16,988	16,988	26,474	30,896
	14,645	16,988	16,988	26,474	30,896
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(59)	(164)	(164)	(252)	(294)
54903 TAX DISCOUNT	(536)	(653)	(623)	(1,018)	(1,188)
	(595)	(817)	(787)	(1,270)	(1,482)
Other					
32900 PERMIT FEES	500	-	-	-	-
36110 INTEREST EARNINGS	330	-	1,022	-	-
36132 INTEREST EARNINGS-TAXES	1	-	15	-	-
	831	-	1,037	-	-
<b>TOTAL REVENUES</b>	<b>14,881</b>	<b>16,171</b>	<b>17,238</b>	<b>25,204</b>	<b>29,414</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	6,348	6,282	4,206	6,637	6,836
	6,348	6,282	4,206	6,637	6,836
Contractual Services					
53114 WATER QUALITY	1,387	1,568	1,568	1,568	1,568
53201 AUDITORS SERVICES	94	107	93	107	107
53403 CHEMICAL WEED CONTROL	1,892	1,948	1,948	2,026	2,026
53407 TRASH DISPOSAL	-	500	-	500	500
53413 PRESERVE/EXOTIC MAINT	4,193	6,905	2,300	11,505	11,505
59126 Insurance	144	171	173	191	202
	7,710	11,199	6,082	15,897	15,908
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54608 REPAIR & MAINT - GENERAL	-	500	-	500	500
54613 REPAIR & MAINT-CULVERTS	-	3,000	-	3,000	3,000
	-	4,000	-	4,000	4,000
Capital Outlay					
56304 GIS	64	99	100	102	102
	64	99	100	102	102
Other					
59110 ADMINISTRAT TRANSFER OUT	1,671	2,099	1,283	1,937	1,937
59111 OPERATIONS TRANSFER OUT	545	684	418	631	631
99999 Add'l cash required/(available) for budget	(1,455)	(8,192)	-	(4,000)	-
	761	(5,409)	1,701	(1,432)	2,568

**UNIT 33 - CYPRESS COVE**

Fund Name: UNIT 33 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>TOTAL EXPENSES</b>	<b>14,883</b>	<b>16,171</b>	<b>12,089</b>	<b>25,204</b>	<b>29,414</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/24	FYE 9/30/23	<u>Incr/(Decr)</u>		FYE 9/30/24	FYE 9/30/23
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$335.12	\$215.04	\$120.08	56%	79	79

**Budget Highlights:**

- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 4% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY24 contract extension kept rates unchanged from FY23, but increased service for an additional five (5) crew days.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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



**UNIT 34 - HIDDEN KEY**

Fund Name: UNIT 34 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	176,826	188,798	188,798	198,326	204,636
	176,826	188,798	188,798	198,326	204,636
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(711)	(1,799)	(1,821)	(1,887)	(1,947)
54903 TAX DISCOUNT	(5,952)	(7,261)	(6,792)	(7,628)	(7,871)
	(6,663)	(9,060)	(8,613)	(9,515)	(9,818)
Other					
32900 PERMIT FEES	-	-	500	-	-
36110 INTEREST EARNINGS	1,411	-	5,120	-	-
36132 INTEREST EARNINGS-TAXES	199	-	213	-	-
	1,610	-	5,833	-	-
<b>TOTAL REVENUES</b>	<b>171,773</b>	<b>179,738</b>	<b>186,018</b>	<b>188,811</b>	<b>194,818</b>
<b>EXPENSES</b>					
56707 FEMA - lan	-	-	750	-	-
	-	-	750	-	-
Personnel Services					
59117 Personnel Services	55,857	59,183	47,428	68,289	70,338
	55,857	59,183	47,428	68,289	70,338
Contractual Services					
53101 ENGINEERING FEES	2,800	7,000	-	7,000	7,000
53109 LEGAL SERVICES	261	500	1,861	500	500
53118 OTHER PROFESSIONAL SVCS	18,560	19,383	18,911	19,096	19,096
53201 AUDITORS SERVICES	1,063	1,080	942	1,080	1,080
53407 TRASH DISPOSAL	-	-	-	2,500	2,500
53409 MOWING AND LANDSCAPING	13,384	10,907	10,907	11,780	11,780
59126 Insurance	1,180	1,516	1,532	1,689	1,790
	37,248	40,386	34,153	43,645	43,746
Utilities					
54301 ELECTRICITY	402	705	325	480	494
54302 WATER/SEWER	2,446	2,220	3,103	2,268	2,268
	2,848	2,925	3,428	2,748	2,762
Supplies & Materials					
55205 MAINTENANCE TOOLS	82	-	-	-	-
	82	-	-	-	-
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	8,893	10,000	9,650	10,000	10,000
54611 REPAIR & MAINT-ROADS	15,806	26,000	-	26,000	20,000

UNIT 34

HIDDEN KEY

**UNIT 34 - HIDDEN KEY**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 34 - MAINTENANCE FUND					
54614 REPAIR & MAINT - GATE	14,447	10,000	9,336	10,000	10,000
54617 Repairs & Maint - Catch Basins	-	20,000	-	20,000	2,500
	39,146	66,000	18,986	66,000	42,500
<b>Capital Outlay</b>					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	7,500	7,500
56304 GIS	762	117	118	120	120
	762	117	118	7,620	7,620
<b>Debt Service</b>					
57101 DEBT SERVICE-PRINCIPAL	21,668	21,668	21,668	21,668	21,668
57201 DEBT SERVICE-INTEREST	7,042	6,066	6,141	5,200	4,333
	28,710	27,734	27,809	26,868	26,001
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	834	1,048	641	967	967
59111 OPERATIONS TRANSFER OUT	763	958	586	884	884
99999 Add'l cash required/(available) for budget	5,523	(18,613)	-	(28,210)	-
	7,120	(16,607)	1,227	(26,359)	1,851
<b>TOTAL EXPENSES</b>	<b>171,773</b>	<b>179,738</b>	<b>133,899</b>	<b>188,811</b>	<b>194,818</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>
			<u>\$</u>	<u>%</u>		
PER CONDO - Maint	\$1,090.79	\$1,038.39	\$52.40	5%	20	20
SINGLE FAM - Maint	\$2,417.95	\$2,301.78	\$116.17	5%	73	73

**Budget Highlights:**

- > FY23 budget for Other Professional Svcs (a/c #53118) included property manager services. The contract allows annual extensions through FYE 9/30/28. The contract extension for FY24 kept rates unchanged from FY23.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 8% increase with the renewal for FY24 due to the contractor's request for an increase.
- > FY23 budget included Repairs & Maintenance - Roads (a/c #54611) funding for misc. repairs, sidewalk repairs and sign replacement.
- > FY23 budget included Repair & Maintenance- Catch Basins (a/c# 54617) \$20,000 to clean catch basins.
- > FY24 budget for Improvements Other than Building (a/c #56301) includes new planting.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

**UNIT 34 - HIDDEN KEY**

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 9/30/23:**

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	\$129,990	8/1/2029

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

Year Ending September 30,	Principal	Interest	Total
2024	\$21,668	\$5,200	\$26,868
2025	\$21,668	\$4,333	\$26,001
2026	\$21,668	\$3,466	\$25,134
2027	\$21,668	\$2,600	\$24,268
2028	\$21,668	\$1,733	\$23,401
THEREAFTER	\$21,653	\$866	\$22,519
<b>Total</b>	<b>\$129,993</b>	<b>\$18,198</b>	<b>\$148,191</b>

**UNIT 38 - HARBOUR ISLES**

Fund Name: UNIT 38 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	77,046	75,950	75,950	78,252	75,818
	77,046	75,950	75,950	78,252	75,818
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(304)	(724)	(733)	(745)	(722)
54903 TAX DISCOUNT	(2,711)	(2,921)	(2,648)	(3,010)	(2,916)
	(3,015)	(3,645)	(3,381)	(3,755)	(3,638)
Other					
36110 INTEREST EARNINGS	1,509	-	5,156	-	-
36132 INTEREST EARNINGS-TAXES	51	-	61	-	-
	1,560	-	5,217	-	-
<b>TOTAL REVENUES</b>	<b>75,591</b>	<b>72,305</b>	<b>77,786</b>	<b>74,497</b>	<b>72,180</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	18,979	22,522	13,898	21,542	22,188
	18,979	22,522	13,898	21,542	22,188
Contractual Services					
53101 ENGINEERING FEES	-	5,000	-	8,000	8,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	203	237	207	237	237
59126 Insurance	439	570	576	616	653
	642	6,307	783	9,353	9,390
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	1,000	-	5,000	5,000
54611 REPAIR & MAINT-ROADS	-	20,000	-	20,000	20,000
54613 REPAIR & MAINT-CULVERTS	-	3,000	-	3,000	3,000
54617 Repairs & Maint - Catch Basins	-	20,000	-	70,000	10,000
	-	44,000	-	98,000	38,000
Capital Outlay					
56304 GIS	80	125	126	128	128
	80	125	126	128	128
Other					
59110 ADMINISTRAT TRANSFER OUT	1,510	1,897	1,160	1,750	1,750
59111 OPERATIONS TRANSFER OUT	624	784	479	724	724
99999 Add'l cash required/(available) for budget	53,756	(3,330)	-	(57,000)	-
	55,890	(649)	1,639	(54,526)	2,474
<b>TOTAL EXPENSES</b>	<b>75,591</b>	<b>72,305</b>	<b>16,446</b>	<b>74,497</b>	<b>72,180</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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
ALL NON EXEMPT PARCELS - Maint	\$790.42	\$767.17	\$23.25	3%	99	99

**Budget Highlights:**

- > FY23 budget included Repair & Maintenance- Roads (a/c #54611) sign repairs and miscellaneous sidewalk/pot hole repairs.
- > FY24 budget includes Repair & Maintenance- Catch Basins (a/c # 54617) \$70,000 to clean catch basins in Northern owned roads. The \$70,000 includes a carryover of \$20,000 budgeted in FY23 that was not done.
- > 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 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	4,242	4,983	4,983	7,841	10,042
	4,242	4,983	4,983	7,841	10,042
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(17)	(48)	(48)	(75)	(96)
54903 TAX DISCOUNT	(157)	(192)	(191)	(302)	(387)
	(174)	(240)	(239)	(377)	(483)
Other					
36110 INTEREST EARNINGS	206	-	594	-	-
36132 INTEREST EARNINGS-TAXES	-	-	3	-	-
	206	-	597	-	-
<b>TOTAL REVENUES</b>	<b>4,274</b>	<b>4,743</b>	<b>5,341</b>	<b>7,464</b>	<b>9,559</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	1,791	2,709	1,322	2,961	3,050
	1,791	2,709	1,322	2,961	3,050
Contractual Services					
53114 WATER QUALITY	1,387	1,568	1,568	1,568	1,568
53201 AUDITORS SERVICES	40	35	31	35	35
59126 Insurance	63	86	87	97	103
	1,490	1,689	1,686	1,700	1,706
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	2,000	-	2,000	2,000
	-	2,000	-	2,000	2,000
Capital Outlay					
56304 GIS	31	49	49	50	50
	31	49	49	50	50
Other					
59110 ADMINISTRAT TRANSFER OUT	1,547	1,943	1,188	1,793	1,793
59111 OPERATIONS TRANSFER OUT	828	1,041	637	960	960
99999 Add'l cash required/(available) for budget	(1,414)	(4,688)	-	(2,000)	-
	961	(1,704)	1,825	753	2,753
<b>TOTAL EXPENSES</b>	<b>4,273</b>	<b>4,743</b>	<b>4,882</b>	<b>7,464</b>	<b>9,559</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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
ALL NON EXEMPT PARCELS - Maint	\$201.05	\$127.76	\$73.29	57%	39	39

## UNIT 41 - MYSTIC COVE

### **Budget Highlights:**

- > Using accumulated fund balance to offset assessments.

### **Budget Notes:**

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

### **Improvements Maintained:**

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

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**UNIT 43 - MIRASOL**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	877,166	984,461	984,461	1,071,832	1,155,999
31901 AGREEMENT ASSESSMENTS	5,575	3,457	7,609	3,457	3,728
	882,741	987,918	992,070	1,075,289	1,159,727
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,519)	(9,373)	(9,454)	(10,207)	(11,009)
54903 TAX DISCOUNT	(33,485)	(37,862)	(37,436)	(41,223)	(44,460)
	(37,004)	(47,235)	(46,890)	(51,430)	(55,469)
Other					
32900 PERMIT FEES	1,000	-	250	-	-
36110 INTEREST EARNINGS	6,178	-	21,907	-	-
36132 INTEREST EARNINGS-TAXES	187	-	655	-	-
	7,365	-	22,812	-	-
<b>TOTAL REVENUES</b>	<b>853,102</b>	<b>940,683</b>	<b>967,992</b>	<b>1,023,859</b>	<b>1,104,258</b>
<b>EXPENSES</b>					
56707 FEMA - Ian	-	-	450	-	-
	-	-	450	-	-
Personnel Services					
59117 Personnel Services	205,638	239,125	154,179	219,571	226,158
	205,638	239,125	154,179	219,571	226,158
Contractual Services					
53101 ENGINEERING FEES	10,500	5,000	68,450	5,000	5,000
53109 LEGAL SERVICES	-	2,000	2,338	1,500	1,500
53115 FINANCIAL CONS./ADVISOR	107	188	109	200	200
53118 OTHER PROFESSIONAL SVCS	4,800	5,000	-	601	601
53201 AUDITORS SERVICES	4,881	4,765	4,154	4,765	4,765
53403 CHEMICAL WEED CONTROL	125,525	125,525	125,525	125,525	125,525
53407 TRASH DISPOSAL	-	1,000	850	1,000	1,000
53409 MOWING AND LANDSCAPING	16,124	14,524	14,524	15,609	15,609
53413 PRESERVE/EXOTIC MAINT	238,354	422,752	278,465	422,752	422,752
57301 TRUSTEE FEES	1,000	1,025	1,025	1,025	1,025
59126 Insurance	39,814	41,395	41,828	49,786	52,773
	441,105	623,174	537,268	627,763	630,750
Utilities					
54301 ELECTRICITY	16,283	32,078	18,138	27,550	28,376
	16,283	32,078	18,138	27,550	28,376
Supplies & Materials					
54201 POSTAGE	19	-	-	-	-
54908 GOV'MNTL REGISTRATION FEE	135	300	75	300	300



**UNIT 43 - MIRASOL**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 43 - MAINTENANCE FUND					
55201 FUEL-PUMP STATIONS	12,478	3,000	1,458	3,500	3,500
55206 MISCELLANEOUS SUPPLIES	-	-	119	-	-
55207 FERTILIZER	1,557	-	-	-	-
	14,189	3,300	1,652	3,800	3,800
<b>Repairs &amp; Maintenance</b>					
54602 REPAIR & MAINT-PUMP STATN	104,211	20,000	15,057	40,000	15,000
54604 REPAIR & MAINT-CANAL/LAKE	-	10,000	3,454	10,000	10,000
54606 REPAIR & MAINT-BLDG	2,730	5,000	846	15,000	15,000
54608 REPAIR & MAINT - GENERAL	118	7,000	1,300	15,000	15,000
54610 REPAIR & MAINT-TELEMETRY	8,684	10,000	32,527	12,000	12,000
54611 REPAIR & MAINT-ROADS	-	10,000	-	10,000	10,000
54614 REPAIR & MAINT - GATE	-	1,000	-	4,500	4,500
54619 R&M-GENERATORS	3,025	4,000	3,762	14,000	14,000
54620 R & M - Preserve Structures	-	20,000	-	20,000	-
54622 REPAIR & MAINT- RTU GATES	758	-	-	6,000	6,000
54623 R & M WATER STRUCTURES	-	4,000	-	6,000	6,000
54624 R&M-PRESERVE STRUCTURES/INLETS	-	2,000	-	2,000	2,000
	119,526	93,000	56,946	154,500	109,500
<b>Capital Outlay</b>					
56304 GIS	618	967	975	995	995
56401 MACHINERY & EQUIPMENT	13,184	13,085	25,501	80,000	100,000
	13,802	14,052	26,476	80,995	100,995
<b>Other</b>					
59110 ADMINISTRAT TRANSFER OUT	2,758	3,465	2,119	3,197	3,197
59111 OPERATIONS TRANSFER OUT	1,280	1,607	983	1,483	1,483
99999 Add'l cash required/(available) for budget	38,522	(69,118)	-	(95,000)	-
	42,560	(64,046)	3,102	(90,320)	4,680
<b>TOTAL EXPENSES</b>	<b>853,103</b>	<b>940,683</b>	<b>798,211</b>	<b>1,023,859</b>	<b>1,104,259</b>

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 43 - DEBT FUND					
<b>REVENUES</b>					
<b>Assessments</b>					
31900 ASSMTS/CURR/REG/DEL	1,266,308	1,265,449	1,265,449	1,263,141	1,290,083
31901 AGREEMENT ASSESSMENTS	12,470	12,470	12,470	12,470	12,736
	1,278,778	1,277,919	1,277,919	1,275,611	1,302,819
<b>Tax Discount And Tax Collector Fee</b>					
54902 TAX COLLECTOR FEE	(5,080)	(12,051)	(12,153)	(12,027)	(12,283)
54903 TAX DISCOUNT	(48,168)	(48,669)	(47,966)	(48,580)	(49,616)
	(53,248)	(60,720)	(60,119)	(60,607)	(61,899)
<b>Other</b>					
36110 INTEREST EARNINGS	4,602	-	16,447	-	-

**UNIT 43 - MIRASOL**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 43 - DEBT FUND					
36132 INTEREST EARNINGS-TAXES	286	-	856	-	-
	4,888	-	17,303	-	-
<b>TOTAL REVENUES</b>	<b>1,230,418</b>	<b>1,217,199</b>	<b>1,235,103</b>	<b>1,215,004</b>	<b>1,240,920</b>
<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	970,000	995,000	995,000	1,020,000	1,045,000
57201 DEBT SERVICE-INTEREST	269,958	245,892	245,892	221,216	195,920
	1,239,958	1,240,892	1,240,892	1,241,216	1,240,920
Other					
99999 Add'l cash required/(available) for budget	(9,540)	(23,693)	-	(26,212)	-
	(9,540)	(23,693)	-	(26,212)	-
<b>TOTAL EXPENSES</b>	<b>1,230,418</b>	<b>1,217,199</b>	<b>1,240,892</b>	<b>1,215,004</b>	<b>1,240,920</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>
			\$	%		
COMMERCIAL - Maint	\$5,041.54	\$4,630.59				
COMMERCIAL - Debt	\$4,782.00	\$4,790.73				
Total	\$9,823.54	\$9,421.32	\$402.22	4%	15	15
CONDO - Maint	\$274.83	\$252.43				
CONDO - Debt	\$348.04	\$348.67				
Total	\$622.87	\$601.10	\$21.77	4%	32	32
GOLF/PRIVATE - Maint	\$810.36	\$744.30				
GOLF/PRIVATE - Debt	\$1,026.23	\$1,028.11				
Total	\$1,836.59	\$1,772.41	\$64.18	4%	328	328
MULTI FAM - Maint	\$3,232.09	\$2,968.64				
MULTI FAM - Debt	\$1,635.56	\$1,638.55				
Total	\$4,867.65	\$4,607.19	\$260.46	6%	31	31
SINGLE FAM - Maint	\$2,084.80	\$1,914.86				
SINGLE FAM - Debt	\$2,707.66	\$2,712.60				
Total	\$4,792.46	\$4,627.46	\$165.00	4%	83	83
SINGLE FAM OTHER - Maint	\$1,604.85	\$1,474.03				
SINGLE FAM OTHER - Debt	\$2,032.33	\$2,036.04				
Total	\$3,637.18	\$3,510.07	\$127.11	4%	280	280

**Budget Highlights:**

- > FRDAP Grant awarded for preserve walkway replacement in the amount of up to \$200,000.

**UNIT 43 - MIRASOL**

- > FY23 budget for Other Professional Svcs (a/c #53118) included an estimate for grant administration.
- > FY24 budget for Other Professional Svcs (a/c# 53118) consists of grant writer fees for generator replacement.
- > Aquatic Weed Control and Marsh Maintenance (a/c 53403) contract allows annual extensions through FYE 9/30/25. The contract extension for FY24 kept rates unchanged from FY23.
- > Mowing and landscaping (a/c #53409) consists of two contracts which are each allowed annual extensions through FYE 9/30/27. The FY24 budget reflects the contractor's request for an increase of 7% in one contract and 8% in the other.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 8% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The contract extension for FY24 kept rates unchanged from FY23.
- > FY24 budget includes Repair & Main-Bldg. (a/c #54606) funding for new garage door and lift repair.
- > FY24 budget for Machinery & Equipment (a/c# 56401) includes a 25% deposit totalling \$80,000 on a 750 KW generator replacement.
- > FY23 budget for Machinery & Equipment (a/c #56401) included an estimate for light pole replacement.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- 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 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
2017B Refunding Bonds	2.48%	\$8,920,000	8/1/2031

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

Year Ending September 30,	Principal	Interest	Total
2024	\$1,020,000	\$221,216	\$1,241,216
2025	\$1,045,000	\$195,920	\$1,240,920
2026	\$1,075,000	\$170,004	\$1,245,004
2027	\$1,100,000	\$143,344	\$1,243,344
2028	\$1,125,000	\$116,064	\$1,241,064

**UNIT 43 - MIRASOL**

THEREAFTER	\$3,555,000	\$177,816	\$3,732,816
Total	<u>\$8,920,000</u>	<u>\$1,024,364</u>	<u>\$9,944,364</u>

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

Fund Name: UNIT 44 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	53,341	75,261	75,261	124,736	304,736
	53,341	75,261	75,261	124,736	304,736
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(210)	(716)	(718)	(1,188)	(2,902)
54903 TAX DISCOUNT	(1,704)	(2,895)	(2,443)	(4,797)	(11,719)
	(1,914)	(3,611)	(3,161)	(5,985)	(14,621)
Other					
32900 PERMIT FEES	500	-	500	-	-
36110 INTEREST EARNINGS	2,791	-	8,496	-	-
36132 INTEREST EARNINGS-TAXES	52	-	69	-	-
	3,343	-	9,065	-	-
<b>TOTAL REVENUES</b>	<b>54,770</b>	<b>71,650</b>	<b>81,165</b>	<b>118,751</b>	<b>290,115</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	26,356	41,264	24,021	44,156	45,481
	26,356	41,264	24,021	44,156	45,481
Contractual Services					
53101 ENGINEERING FEES	11,900	1,000	-	1,000	1,000
53109 LEGAL SERVICES	358	500	1,537	500	500
53115 FINANCIAL CONS./ADVISOR	107	375	219	400	400
53201 AUDITORS SERVICES	1,140	2,052	1,789	2,052	2,052
57301 TRUSTEE FEES	-	2,050	2,000	2,050	2,050
59126 Insurance	393	534	540	627	665
	13,898	6,511	6,085	6,629	6,667
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	50,000	29,995	100,000	20,000
54617 Repairs & Maint - Catch Basins	-	50,000	23,250	200,000	200,000
54621 REPAIR & MAINT- STREET SWEEP	-	7,200	6,645	7,200	7,200
	-	107,200	59,890	307,200	227,200
Capital Outlay					
56304 GIS	2,626	249	251	258	258
	2,626	249	251	258	258
Other					
59110 ADMINISTRAT TRANSFER OUT	6,327	7,948	4,860	7,333	7,333
59111 OPERATIONS TRANSFER OUT	2,739	3,442	2,105	3,175	3,175
99999 Add'l cash required/(available) for budget	2,824	(94,964)	-	(250,000)	-
	11,890	(83,574)	6,965	(239,492)	10,508

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

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>UNIT 44 - MAINTENANCE FUND</b>					
<b>TOTAL EXPENSES</b>	<b>54,770</b>	<b>71,650</b>	<b>97,212</b>	<b>118,751</b>	<b>290,114</b>
<b>UNIT 44 - DEBT FUND</b>					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	617,267	593,399	593,399	591,937	591,405
	617,267	593,399	593,399	591,937	591,405
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,426)	(5,650)	(5,660)	(5,637)	(5,631)
54903 TAX DISCOUNT	(19,729)	(22,822)	(19,263)	(22,766)	(22,746)
	(22,155)	(28,472)	(24,923)	(28,403)	(28,377)
Other					
36110 INTEREST EARNINGS	1,099	-	7,640	-	-
36132 INTEREST EARNINGS-TAXES	603	-	543	-	-
38500 Proceeds of Refunding Bonds	4,785,000	-	-	-	-
	4,786,702	-	8,183	-	-
<b>TOTAL REVENUES</b>	<b>5,381,814</b>	<b>564,927</b>	<b>576,659</b>	<b>563,534</b>	<b>563,028</b>
<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	140,000	445,000	445,000	460,000	480,000
57201 DEBT SERVICE-INTEREST	83,152	105,496	105,496	94,024	83,028
	223,152	550,496	550,496	554,024	563,028
Other					
57103 ADVANCE REFUNDING ESCROW	895,078	-	-	-	-
57303 COST OF ISSUANCE	65,140	-	-	-	-
58901 Payment to Escrow Agent	4,720,860	-	-	-	-
99999 Add'l cash required/(available) for budget	(522,415)	14,431	-	9,510	-
	5,158,663	14,431	-	9,510	-
<b>TOTAL EXPENSES</b>	<b>5,381,815</b>	<b>564,927</b>	<b>550,496</b>	<b>563,534</b>	<b>563,028</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/24</u>	<u>FYE 9/30/23</u>
			<u>\$</u>	<u>%</u>		
GOLF COURSE - per acre - Maint	\$301.53	\$181.93				
GOLF COURSE - per acre - Debt	\$1,430.91	\$1,434.44				
Total	\$1,732.44	\$1,616.37	\$116.07	7%	122	122
RES COTTAGES - per acre - Maint	\$398.20	\$240.26				
RES COTTAGES - per acre - Debt	\$1,889.66	\$1,894.33				

**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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
Total	\$2,287.86	\$2,134.59	\$153.27	7%	24	24
SINGLE FAM RES - Maint	\$1,306.54	\$788.32				
SINGLE FAM RES - Debt	\$6,200.23	\$6,215.55				
Total	\$7,506.77	\$7,003.87	\$502.90	7%	46	46
SINGLE FAM RES - DBL LOT - Maint	\$2,613.08	\$1,576.64				
SINGLE FAM RES - DBL LOT - Debt	\$12,400.46	\$12,431.10				
Total	\$15,013.54	\$14,007.74	\$1,005.80	7%	7	7

**Budget Highlights:**

- > Two issues of Bonds were refunded in 2021 with net present value savings of 6.05% and 8.17% and annual total cash flow savings of approximately \$55,000. This reduced the debt assessment for the remaining term of the bonds.
- > Budgeted Repair & Maintenance- Culverts (a/c #54613) includes diving inspections on various culverts in accordance with maintenance schedule.
- > FY24 budget includes Repair & Maintenance- Catch Basins (a/c #54617) cleaning of entire system. Unspent funds from FY23 are included as a carryforward in the FY24 budget.
- > FY23 budget included Repair & Maintenance- Street Sweeping (a/c #54621) funding for street sweeping program on Northern owned roads. Due to amendment of High Level Maintenance Agreement.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

**Debt Outstanding as of 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
Refunding Bonds - Series 2021B	2.22% - 3.5%	\$4,040,000	8/1/2031
Refunding Bonds - Series 2021A	2.71%	\$160,000	8/1/2024
Total outstanding		\$4,200,000	

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

Year Ending September 30,	Principal	Interest	Total
2024	\$460,000	\$94,024	\$554,024
2025	\$480,000	\$83,028	\$563,028
2026	\$500,000	\$72,372	\$572,372
2027	\$515,000	\$61,272	\$576,272
2028	\$530,000	\$49,839	\$579,839
THEREAFTER	\$1,715,000	\$77,145	\$1,792,145

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

Total	<u>\$4,200,000</u>	<u>\$437,680</u>	<u>\$4,637,680</u>
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**UNIT 45 - PASEOS**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	433,400	431,486	431,486	471,234	471,986
	433,400	431,486	431,486	471,234	471,986
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,726)	(4,108)	(4,141)	(4,485)	(4,492)
54903 TAX DISCOUNT	(16,421)	(16,595)	(16,138)	(18,124)	(18,153)
	(18,147)	(20,703)	(20,279)	(22,609)	(22,645)
Other					
33444 Local Grants	-	50,000	-	-	-
36110 INTEREST EARNINGS	2,080	-	9,276	-	-
36132 INTEREST EARNINGS-TAXES	147	-	331	-	-
	2,227	50,000	9,607	-	-
<b>TOTAL REVENUES</b>	<b>417,480</b>	<b>460,783</b>	<b>420,814</b>	<b>448,625</b>	<b>449,341</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	74,509	81,969	55,560	81,877	84,333
	74,509	81,969	55,560	81,877	84,333
Contractual Services					
53101 ENGINEERING FEES	12,726	25,000	-	10,000	7,500
53109 LEGAL SERVICES	248	1,000	-	1,000	1,000
53114 WATER QUALITY	1,387	1,568	1,568	1,568	1,568
53118 OTHER PROFESSIONAL SVCS	3,000	-	-	-	-
53201 AUDITORS SERVICES	1,176	1,342	1,170	1,342	1,342
53402 MARSH MAINT-LITTORAL ZONE	2,657	6,082	706	6,386	6,386
53403 CHEMICAL WEED CONTROL	7,450	7,823	7,823	8,214	8,214
53413 PRESERVE/EXOTIC MAINT	41,465	81,962	47,055	93,462	93,462
59126 Insurance	1,027	2,026	2,047	2,147	2,276
	71,136	126,803	60,369	124,119	121,748
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	6,593	3,000	93	-	-
54608 REPAIR & MAINT - GENERAL	2,669	2,000	1,650	5,000	5,000
54611 REPAIR & MAINT-ROADS	158,004	140,000	-	200,000	200,000
54613 REPAIR & MAINT-CULVERTS	-	10,000	-	10,000	10,000
54617 Repairs & Maint - Catch Basins	1,150	3,000	-	3,000	3,000
54620 R & M - Preserve Structures	-	50,000	2,957	20,000	-
54621 REPAIR & MAINT- STREET SWEEP	16,700	17,535	17,535	18,412	18,412
	185,116	225,535	22,235	256,412	236,412
Capital Outlay					
56304 GIS	1,819	409	412	421	421
	1,819	409	412	421	421

**UNIT 45 - PASEOS**

Fund Name: UNIT 45 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
Other					
59110 ADMINISTRAT TRANSFER OUT	3,473	4,363	2,668	4,025	4,025
59111 OPERATIONS TRANSFER OUT	2,072	2,603	1,592	2,402	2,402
99999 Add'l cash required/(available) for budget	79,355	19,101	-	(20,631)	-
	84,900	26,067	4,260	(14,204)	6,427
<b>TOTAL EXPENSES</b>	<b>417,480</b>	<b>460,783</b>	<b>142,836</b>	<b>448,625</b>	<b>449,341</b>

Fund Name: UNIT 45 - DEBT FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	281,190	281,957	281,957	279,630	286,998
	281,190	281,957	281,957	279,630	286,998
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,120)	(2,686)	(2,706)	(2,661)	(2,731)
54903 TAX DISCOUNT	(10,651)	(10,844)	(10,548)	(10,755)	(11,038)
	(11,771)	(13,530)	(13,254)	(13,416)	(13,769)
Other					
36110 INTEREST EARNINGS	592	-	3,903	-	-
36132 INTEREST EARNINGS-TAXES	95	-	216	-	-
	687	-	4,119	-	-
<b>TOTAL REVENUES</b>	<b>270,106</b>	<b>268,427</b>	<b>272,822</b>	<b>266,214</b>	<b>273,229</b>

**EXPENSES**

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	184,420	190,561	190,561	196,907	203,464
57201 DEBT SERVICE-INTEREST	88,808	82,667	82,735	76,321	69,764
	273,228	273,228	273,296	273,228	273,228
Other					
99999 Add'l cash required/(available) for budget	(3,121)	(4,801)	-	(7,014)	-
	(3,121)	(4,801)	-	(7,014)	-
<b>TOTAL EXPENSES</b>	<b>270,107</b>	<b>268,427</b>	<b>273,296</b>	<b>266,214</b>	<b>273,228</b>

	<b>Tax per Assessable Unit</b>				<b>Number of Assessable Units</b>	
	<b>FYE 9/30/24</b>	<b>FYE 9/30/23</b>	<b>Incr/(Decr)</b>		<b>FYE 9/30/24</b>	<b>FYE 9/30/23</b>
			<b>\$</b>	<b>%</b>		
ALL NON EXEMPT PARCELS - Maint	\$1,449.95	\$1,327.65				
ALL NON EXEMPT PARCELS - Debt	\$860.40	\$867.56				
<b>Total</b>	<b>\$2,310.35</b>	<b>\$2,195.21</b>	<b>\$115.14</b>	<b>5%</b>	<b>325</b>	<b>325</b>

**Budget Highlights:**

UNIT 45

PASEOS

**UNIT 45 - PASEOS**

- > FY23 budget included Repair & Maintenance- Preserve Structures (a/c# 54620) consists of the replacement of a gazebo, signage, and fencing within the Paseos preserve. 100% reimbursement for this project is budgeted to be received through a Florida Recreation Development Assistance Program (FRDAP) grant reflected in Local Grants revenue (a/c #33444).
- > Engineering budget (a/c #53101) includes estimate to design exfiltration trenches to reduce standing water at 144 Via Catalunha and 158 Via Veracruz.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/24. The FY24 budget reflects a 5% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY24 contract extension kept rates unchanged from FY23, but increased service for an additional five (5) crew days.
- > Budgeted Repair & Maintenance- Roads (a/c# 54611) includes sidewalk and road repairs due to tree root encroachment as well as potholes and drainage improvements.
- > Building fund balance to increase reserves.

**Budget Notes:**

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

**Improvements Maintained:**

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

**Debt Outstanding as of 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
5D/45 Multi-unit Refunding Bonds - Series 2016	3.33%	\$2,291,924	8/1/2033

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

Year Ending September 30,	Principal	Interest	Total
2024	\$196,907	\$76,321	\$273,228
2025	\$203,464	\$69,764	\$273,228
2026	\$210,239	\$62,989	\$273,228
2027	\$217,240	\$55,988	\$273,228
2028	\$224,474	\$48,754	\$273,228
THEREAFTER	\$1,239,601	\$126,539	\$1,366,140
Total	<u>\$2,291,925</u>	<u>\$440,355</u>	<u>\$2,732,280</u>

**UNIT 46 - JUPITER COUNTRY CLUB**

Fund Name: UNIT 46 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	45,302	40,597	40,579	45,956	46,708
	45,302	40,597	40,579	45,956	46,708
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(180)	(388)	(387)	(440)	(447)
54903 TAX DISCOUNT	(1,660)	(1,561)	(1,475)	(1,767)	(1,796)
	(1,840)	(1,949)	(1,862)	(2,207)	(2,243)
Other					
36110 INTEREST EARNINGS	1,389	-	4,316	-	-
36132 INTEREST EARNINGS-TAXES	23	-	38	-	-
	1,412	-	4,354	-	-
<b>TOTAL REVENUES</b>	<b>44,874</b>	<b>38,648</b>	<b>43,071</b>	<b>43,749</b>	<b>44,465</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	17,879	20,195	14,003	21,026	21,657
	17,879	20,195	14,003	21,026	21,657
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	4,000	4,000
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	214	188	109	200	200
53201 AUDITORS SERVICES	1,057	1,177	1,026	1,177	1,177
57301 TRUSTEE FEES	1,000	1,025	1,025	1,025	1,025
59126 Insurance	1,121	1,280	1,293	1,425	1,510
	3,392	5,170	3,453	8,327	8,412
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	2,000	-	2,000	2,000
54611 REPAIR & MAINT-ROADS	-	10,000	-	10,000	10,000
	-	12,000	-	12,000	12,000
Capital Outlay					
56304 GIS	667	1,044	1,053	1,075	1,075
	667	1,044	1,053	1,075	1,075
Other					
59110 ADMINISTRAT TRANSFER OUT	695	873	534	805	805
59111 OPERATIONS TRANSFER OUT	445	559	342	516	516
99999 Add'l cash required/(available) for budget	21,794	(1,193)	-	-	-
	22,934	239	876	1,321	1,321
<b>TOTAL EXPENSES</b>	<b>44,872</b>	<b>38,648</b>	<b>19,385</b>	<b>43,749</b>	<b>44,465</b>

**UNIT 46 - JUPITER COUNTRY CLUB**

Fund Name: UNIT 46 - DEBT FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	789,792	789,511	788,853	788,248	824,631
	789,792	789,511	788,853	788,248	824,631
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,142)	(7,518)	(7,523)	(7,507)	(7,853)
54903 TAX DISCOUNT	(29,018)	(30,365)	(28,762)	(30,316)	(31,715)
	(32,160)	(37,883)	(36,285)	(37,823)	(39,568)
Other					
36110 INTEREST EARNINGS	6,355	-	23,828	-	-
36132 INTEREST EARNINGS-TAXES	389	-	726	-	-
	6,744	-	24,554	-	-
<b>TOTAL REVENUES</b>	<b>764,376</b>	<b>751,628</b>	<b>777,122</b>	<b>750,425</b>	<b>785,063</b>

**EXPENSES**

Debt Service

57101 DEBT SERVICE-PRINCIPAL	405,000	425,000	425,000	435,000	445,000
57201 DEBT SERVICE-INTEREST	375,838	363,688	363,688	350,938	340,062
	780,838	788,688	788,688	785,938	785,062

Other

99999 Add'l cash required/(available) for budget	(16,461)	(37,060)	-	(35,513)	-
	(16,461)	(37,060)	-	(35,513)	-

**TOTAL EXPENSES**

**Tax per Assessable Unit**

**Number of Assessable Units**

	FYE		Incr/(Decr)		FYE	
	9/30/24	9/30/23	\$	%	9/30/24	9/30/23
Multi Family Pod F - JCC Condos - Maint	\$71.23	\$62.93				
Multi Family Pod F - JCC Condos - Debt	\$1,079.50	\$1,081.23				
<b>Total</b>	<b>\$1,150.73</b>	<b>\$1,144.16</b>	<b>\$6.57</b>	<b>1%</b>	<b>149</b>	<b>149</b>
Single Family Lots - Maint	\$72.56	\$64.10				
Single Family Lots - Debt	\$1,099.57	\$1,101.33				
<b>Total</b>	<b>\$1,172.13</b>	<b>\$1,165.43</b>	<b>\$6.70</b>	<b>1%</b>	<b>407</b>	<b>407</b>
Sonoma Isles (fka Lakewood) - Maint	\$21.13	\$18.73				
Sonoma Isles (fka Lakewood) - Debt	\$654.10	\$657.54				
<b>Total</b>	<b>\$675.23</b>	<b>\$676.27</b>	<b>(\$1.04)</b>	<b>0%</b>	<b>275</b>	<b>274</b>

**Budget Highlights:**

**UNIT 46 - JUPITER COUNTRY CLUB**

- > Tax rate calculations reflect the First Amendment To Agreement Between Northern Palm Beach County Improvement District And Lakewood Jupiter Development Company And Jupiter 19 Park, LLC For Inclusion Of Real Property As A Part Of Unit Of Development No. 46.
- > Engineering budget (a/c #53101) includes bridge inspections.
- > Budgeted Repair & Maintenance- Roads (a/c# 54611) includes funding for tunnel repairs.

**Budget Notes:**

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- 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 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2016A	2.00%-3.625%	\$10,430,000	8/1/2041

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

Year Ending September 30,	Principal	Interest	Total
2024	\$435,000	\$350,938	\$785,938
2025	\$445,000	\$340,063	\$785,063
2026	\$460,000	\$328,938	\$788,938
2027	\$470,000	\$315,138	\$785,138
2028	\$490,000	\$301,038	\$791,038
THEREAFTER	\$8,130,000	\$2,172,919	\$10,302,919
<b>Total</b>	<b>\$10,430,000</b>	<b>\$3,809,034</b>	<b>\$14,239,034</b>

**UNIT 47 - JUPITER ISLES**

Fund Name: UNIT 47 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	44,146	50,641	50,641	58,632	151,823
	44,146	50,641	50,641	58,632	151,823
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(175)	(484)	(487)	(560)	(1,450)
54903 TAX DISCOUNT	(1,628)	(1,948)	(1,871)	(2,255)	(5,839)
	(1,803)	(2,432)	(2,358)	(2,815)	(7,289)
Other					
32900 PERMIT FEES	500	-	-	-	-
36110 INTEREST EARNINGS	2,151	-	6,543	-	-
36132 INTEREST EARNINGS-TAXES	29	-	38	-	-
	2,680	-	6,581	-	-
<b>TOTAL REVENUES</b>	<b>45,023</b>	<b>48,209</b>	<b>54,864</b>	<b>55,817</b>	<b>144,534</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	18,338	21,184	16,168	31,000	31,930
	18,338	21,184	16,168	31,000	31,930
Contractual Services					
53101 ENGINEERING FEES	2,300	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	1,387	1,568	1,568	1,568	1,568
53201 AUDITORS SERVICES	250	263	229	263	263
53409 MOWING AND LANDSCAPING	794	1,560	1,560	1,685	1,685
59126 Insurance	3,296	3,588	3,626	4,248	4,503
	8,027	8,479	6,983	9,264	9,519
Utilities					
54301 ELECTRICITY	841	1,619	786	1,050	1,082
	841	1,619	786	1,050	1,082
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	787	-	-	-	-
54604 REPAIR & MAINT-CANAL/LAKE	690	2,500	-	7,500	7,500
54608 REPAIR & MAINT - GENERAL	842	3,000	-	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	74	5,000	3,514	5,000	5,000
54614 REPAIR & MAINT - GATE	-	500	-	1,500	1,500
54617 Repairs & Maint - Catch Basins	-	25,000	-	75,000	75,000
54621 REPAIR & MAINT- STREET SWEEP	-	3,000	-	3,000	3,000
54622 REPAIR & MAINT- RTU GATES	-	-	-	2,000	2,000
54623 R & M WATER STRUCTURES	-	2,000	-	2,000	2,000
	2,393	41,000	3,514	101,000	101,000
Capital Outlay					

**UNIT 47 - JUPITER ISLES**

Fund Name:	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
UNIT 47 - MAINTENANCE FUND					
56304 GIS	1,168	609	784	627	627
56401 MACHINERY & EQUIPMENT	-	1,085	1,126	-	-
	1,168	1,694	1,910	627	627
Other					
59110 ADMINISTRAT TRANSFER OUT	199	250	153	231	231
59111 OPERATIONS TRANSFER OUT	126	157	96	145	145
99999 Add'l cash required/(available) for budget	13,930	(26,174)	-	(87,500)	-
	14,255	(25,767)	249	(87,124)	376
<b>TOTAL EXPENSES</b>	<b>45,022</b>	<b>48,209</b>	<b>29,610</b>	<b>55,817</b>	<b>144,534</b>

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/24	FYE 9/30/23	<u>Incr/(Decr)</u>		FYE 9/30/24	FYE 9/30/23
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$121.14	\$104.63	\$16.51	16%	484	484

**Budget Highlights:**

- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 8% increase with the renewal for FY24 due to the contractor's request for an increase.
- > FY24 budget includes Repair & Maintenance- Catch Basins (a/c #54617) cleaning of entire system. Unspent funds from FY23 are included as a carryforward in the FY24 budget.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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



**UNIT 49 - NPBC BUSINESS PARK**

Fund Name: UNIT 49 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	72,233	84,626	68,379	91,167	102,597
	72,233	84,626	68,379	91,167	102,597
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(290)	(806)	(656)	(868)	(977)
54903 TAX DISCOUNT	(2,811)	(3,255)	(2,735)	(3,506)	(3,946)
	(3,101)	(4,061)	(3,391)	(4,374)	(4,923)
Other					
32900 PERMIT FEES	1,000	-	500	-	-
36110 INTEREST EARNINGS	1,132	-	3,595	-	-
36132 INTEREST EARNINGS-TAXES	63	-	36	-	-
	2,195	-	4,131	-	-
<b>TOTAL REVENUES</b>	<b>71,327</b>	<b>80,565</b>	<b>69,119</b>	<b>86,793</b>	<b>97,674</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	23,751	32,154	18,460	28,603	29,461
	23,751	32,154	18,460	28,603	29,461
Contractual Services					
53101 ENGINEERING FEES	1,506	1,000	-	1,000	1,000
53109 LEGAL SERVICES	3,835	500	580	500	500
53201 AUDITORS SERVICES	393	381	332	381	381
53403 CHEMICAL WEED CONTROL	6,528	6,724	6,724	6,993	6,993
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	2,596	4,260	4,260	4,558	4,558
53413 PRESERVE/EXOTIC MAINT	22,917	43,138	8,956	43,138	43,138
59126 Insurance	304	330	333	399	423
	38,079	57,333	21,185	57,969	57,993
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,000	-	2,000	2,000
54608 REPAIR & MAINT - GENERAL	-	500	-	1,000	1,000
54613 REPAIR & MAINT-CULVERTS	-	5,000	-	5,000	5,000
	-	7,500	-	8,000	8,000
Capital Outlay					
56304 GIS	1,482	97	98	100	100
	1,482	97	98	100	100
Other					
59110 ADMINISTRAT TRANSFER OUT	1,555	1,953	1,194	1,802	1,802
59111 OPERATIONS TRANSFER OUT	275	345	211	319	319
99999 Add'l cash required/(available) for budget	6,184	(18,817)	-	(10,000)	-

**UNIT 49 - NPBC BUSINESS PARK**

Fund Name: UNIT 49 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
	8,014	(16,519)	1,405	(7,879)	2,121
<b>TOTAL EXPENSES</b>	<b>71,326</b>	<b>80,565</b>	<b>41,148</b>	<b>86,793</b>	<b>97,675</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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
Parcels East of Congress - Maint	\$2,418.61	\$1,718.68	\$699.93	41%	31	40
Parcels West of Congress - Maint	\$448.55	\$416.37	\$32.18	8%	37	37

**Budget Highlights:**

- > Chemical Weed Control (a/c 53403) contract allows for annual extensions through FYE 9/30/25. The FY24 budget reflects a 4% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Mowing and landscaping (a/c #53409) contract allows for annual extensions through FYE 9/30/27. The FY24 budget reflects a 7% increase with the renewal for FY24 due to the contractor's request for an increase.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The contract extension for FY24 kept rates unchanged from FY23.
- > Using accumulated fund balance to offset assessments.

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 51 - FRENCHMAN'S HARBOR**

Fund Name: UNIT 51 - MAINTENANCE FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	34,062	42,841	42,841	42,921	38,465
	34,062	42,841	42,841	42,921	38,465
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(134)	(408)	(415)	(408)	(366)
54903 TAX DISCOUNT	(1,119)	(1,648)	(1,408)	(1,651)	(1,480)
	(1,253)	(2,056)	(1,823)	(2,059)	(1,846)
Other					
36110 INTEREST EARNINGS	420	-	1,671	-	-
36132 INTEREST EARNINGS-TAXES	42	-	45	-	-
	462	-	1,716	-	-
<b>TOTAL REVENUES</b>	<b>33,271</b>	<b>40,785</b>	<b>42,734</b>	<b>40,862</b>	<b>36,619</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	6,263	8,918	4,611	9,269	9,547
	6,263	8,918	4,611	9,269	9,547
Contractual Services					
53101 ENGINEERING FEES	-	8,000	-	8,000	8,000
53109 LEGAL SERVICES	385	500	-	500	500
53201 AUDITORS SERVICES	127	132	115	132	132
59126 Insurance	129	194	196	223	236
	641	8,826	311	8,855	8,868
Repairs & Maintenance					
54611 REPAIR & MAINT-ROADS	-	10,000	-	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	5,000	-	5,000	5,000
	-	15,000	-	15,000	15,000
Capital Outlay					
56304 GIS	63	98	99	101	101
	63	98	99	101	101
Other					
59110 ADMINISTRAT TRANSFER OUT	1,393	1,751	1,071	1,615	1,615
59111 OPERATIONS TRANSFER OUT	1,285	1,613	986	1,489	1,489
99999 Add'l cash required/(available) for budget	23,626	4,579	-	4,533	-
	26,304	7,943	2,057	7,637	3,104
<b>TOTAL EXPENSES</b>	<b>33,271</b>	<b>40,785</b>	<b>7,078</b>	<b>40,862</b>	<b>36,620</b>

FYE 9/30/24	Tax per Assessable Unit		Number of Assessable Units	
	FYE 9/30/23	Incr/(Decr) \$ %	FYE 9/30/24	FYE 9/30/23

**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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
Multi Family Homes - Maint	\$389.15	\$388.43	\$0.72	0%	30	30
Single Family Homes - Maint	\$650.97	\$649.76	\$1.21	0%	48	48

**Budget Highlights:**

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

**Budget Notes:**

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

**Improvements Maintained:**

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

**UNIT 53 - ARDEN**

Fund Name: UNIT 53 - MAINT FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	73,976	101,894	101,894	102,971	80,298
	73,976	101,894	101,894	102,971	80,298
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(299)	(972)	(972)	(986)	(769)
54903 TAX DISCOUNT	(2,139)	(3,919)	(3,640)	(3,960)	(3,088)
	(2,438)	(4,891)	(4,612)	(4,946)	(3,857)
Other					
32900 PERMIT FEES	1,250	-	500	-	-
32901 PERMIT FEES	1,000	-	-	-	-
36110 INTEREST EARNINGS	1,202	-	4,250	-	-
36132 INTEREST EARNINGS-TAXES	20	-	109	-	-
	3,472	-	4,859	-	-
<b>TOTAL REVENUES</b>	<b>75,010</b>	<b>97,003</b>	<b>102,141</b>	<b>98,025</b>	<b>76,441</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	28,290	24,461	15,183	23,419	24,122
	28,290	24,461	15,183	23,419	24,122
Contractual Services					
53101 ENGINEERING FEES	-	5,000	-	5,000	5,000
53109 LEGAL SERVICES	-	500	-	500	500
53115 FINANCIAL CONS./ADVISOR	214	562	328	600	600
53201 AUDITORS SERVICES	1,058	1,727	1,506	1,727	1,727
53407 TRASH DISPOSAL	-	1,000	-	-	-
57301 TRUSTEE FEES	2,500	2,575	2,500	2,575	2,575
59126 Insurance	2,883	2,558	2,585	3,374	3,576
	6,655	13,922	6,919	13,776	13,978
Utilities					
54301 ELECTRICITY	297	255	262	380	391
	297	255	262	380	391
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	10,000	-	10,000	10,000
54610 REPAIR & MAINT-TELEMETRY	468	1,000	768	1,000	1,000
54611 REPAIR & MAINT-ROADS	2,990	10,000	-	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	30,000	-	30,000	7,500
	3,458	51,000	768	51,000	28,500
Capital Outlay					
56304 GIS	919	1,949	1,965	2,467	2,467
	919	1,949	1,965	2,467	2,467

UNIT 53

ARDEN

**UNIT 53 - ARDEN**

Fund Name: UNIT 53 - MAINT FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
Other					
59110 ADMINISTRAT TRANSFER OUT	4,381	5,504	3,365	5,078	5,078
59111 OPERATIONS TRANSFER OUT	1,644	2,065	1,263	1,905	1,905
99999 Add'l cash required/(available) for budget	29,364	(2,153)	-	-	-
	35,389	5,416	4,628	6,983	6,983
<b>TOTAL EXPENSES</b>	<b>75,008</b>	<b>97,003</b>	<b>29,725</b>	<b>98,025</b>	<b>76,441</b>

Fund Name: UNIT 53 - DEBT FUND	Actual FY 2022	Adopted Budget FY 2023	YTD + Enc FY 2023	Proposed Budget FY 2024	Estimated Budget FY 2025
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	3,198,750	3,204,385	3,204,385	3,199,543	3,243,058
	3,198,750	3,204,385	3,204,385	3,199,543	3,243,058
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(12,921)	(30,511)	(30,568)	(30,464)	(30,878)
54903 TAX DISCOUNT	(92,172)	(123,241)	(114,411)	(123,054)	(124,728)
	(105,093)	(153,752)	(144,979)	(153,518)	(155,606)
Other					
36110 INTEREST EARNINGS	34,322	-	136,978	-	-
36132 INTEREST EARNINGS-TAXES	848	-	3,417	-	-
	35,170	-	140,395	-	-
<b>TOTAL REVENUES</b>	<b>3,128,827</b>	<b>3,050,633</b>	<b>3,199,801</b>	<b>3,046,025</b>	<b>3,087,452</b>

<b>EXPENSES</b>					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	860,000	670,000	670,000	935,000	975,000
57201 DEBT SERVICE-INTEREST	2,220,865	2,411,300	2,411,300	2,150,240	2,112,452
	3,080,865	3,081,300	3,081,300	3,085,240	3,087,452
Other					
99999 Add'l cash required/(available) for budget	47,962	(30,667)	-	(39,215)	-
	47,962	(30,667)	-	(39,215)	-
<b>TOTAL EXPENSES</b>	<b>3,128,827</b>	<b>3,050,633</b>	<b>3,081,300</b>	<b>3,046,025</b>	<b>3,087,452</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>9/30/24</b>	<b>9/30/23</b>	<b>\$</b>	<b>%</b>	<b>9/30/24</b>	<b>9/30/23</b>
Lots - Townhome res - Maint	\$34.28	\$33.93				
Lots - Townhome res - Debt	\$1,065.36	\$1,066.98				
<b>Total</b>	<b>\$1,099.65</b>	<b>\$1,100.90</b>	<b>(\$1.25)</b>	<b>0%</b>	<b>374</b>	<b>228</b>
Lots -SF res - traditional - Maint	\$48.73	\$48.22				

**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>9/30/24</u>	<u>9/30/23</u>	<u>\$</u>	<u>%</u>	<u>9/30/24</u>	<u>9/30/23</u>
Lots -SF res - traditional - Debt	\$1,514.09	\$1,516.38				
Total	\$1,562.81	\$1,564.60	(\$1.78)	0%	642	642
Lots -SF res - ZLL - Maint	\$45.76	\$45.28				
Lots -SF res - ZLL - Debt	\$1,421.83	\$1,423.98				
Total	\$1,467.59	\$1,469.26	(\$1.67)	0%	1,030	848
Undeveloped undesignated - Maint	\$131.07	\$132.16				
Undeveloped undesignated - Debt	\$4,072.75	\$4,156.39				
Total	\$4,203.82	\$4,288.55	(\$84.74)	-2%	90	188

**Budget Highlights:**

- > Due to this unit's early construction stage, budgeted maintenance costs are formative.
- > Unit 53 has three Series of Improvement bonds, Series 2015, Series 2018 and Series 2021. FY 22 was the first year to include assessments for all three series of bonds because part of the first year of debt service on the 2021 Series bonds was funded through a Capitalized Interest Fund established with the issuance of the bonds.
- > The allocation of assessments among different land use categories is based upon the Report of Engineer (ROE). On January 27, 2021, a Resolution adopting a First Amendment to the Plan of Improvements and First Amendment to the Report of Engineer was approved by Northern's Board of Supervisors for Unit of Development No. 53. Accordingly, the calculation of assessments for years beginning with tax year 2021 (i.e. FY22) is different than previous years.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > Budgeted Repair & Maintenance- Roads (a/c #54611) include repairs to signs and sidewalks.
- > Budgeted Repair & Maintenance- Culverts (a/c #54613) includes lake interconnect inspections.

**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.
- The allocation of assessments among different land use categories is based upon the Report of Engineer (ROE). On January 27, 2021, a Resolution adopting a First Amendment to the Plan of Improvements and First Amendment to the Report of Engineer was approved by Northern's Board of Supervisors for Unit of Development No. 53. Accordingly, the calculation of assessments for years beginning with tax year 2021 is different than previous years.

**Improvements Maintained:**

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

**Debt Outstanding as of 9/30/23:**

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Bonds - Series 2021	2.3%-4.00%	\$10,255,000	8/1/2051
Water Cntrl and Impr Bonds - Series 2018	4.5%-5.625%	\$10,300,000	8/1/2049
Water Cntrl and Impr Bonds - Series 2015	4.65%-5.50%	\$22,550,000	8/1/2046
Total outstanding		\$43,105,000	

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

Year Ending September 30,	Principal	Interest	Total
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**UNIT 53 - ARDEN**

2024	\$935,000	\$2,150,240	\$3,085,240
2025	\$975,000	\$2,112,453	\$3,087,453
2026	\$1,015,000	\$2,072,188	\$3,087,188
2027	\$1,060,000	\$2,026,203	\$3,086,203
2028	\$1,115,000	\$1,976,601	\$3,091,601
THEREAFTER	\$38,005,000	\$23,301,221	\$61,306,221
Total	<u>\$43,105,000</u>	<u>\$33,638,906</u>	<u>\$76,743,906</u>

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# Assessment Rate Presentation

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16
1	ALL NON EXEMPT PARCELS	\$ 64.68	\$ 59.29	\$ 63.37	\$ 54.10	\$ 55.47	\$ 54.16	\$ 57.89	\$ 55.80	\$ 55.20
2	ALL NON EXEMPT PARCELS	\$ 42.94	\$ 41.95	\$ 37.04	\$ 30.99	\$ 31.95	\$ 31.55	\$ 33.04	\$ 32.05	\$ 31.31
2 and 28	ALL NON EXEMPT PARCELS	\$ 42.94	\$ 41.95	\$ 37.04	\$ 30.99	\$ 31.95	\$ 31.55	\$ 33.04	\$ 32.05	\$ 31.31
2 and 2A	ALL NON EXEMPT PARCELS	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86
2 and 2A	MFR	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86
2 and 2A	SFC	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	\$ 131.86
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	\$ 21,549.18	\$ 21,643.06	\$ 16,667.27	\$ 15,935.30	\$ 15,943.58	\$ 15,791.24	\$ 9,389.27	\$ 7,060.61	
2, 2A and 2C	Community Only - Biotech A - Rate per Nearest Whole Acre	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	\$ 11,579.18	\$ 11,488.09	\$ 11,244.83	\$ 11,208.67	\$ 11,214.99	\$ 11,095.30	\$ 7,904.44	\$ 9,623.35	
2, 2A and 2C	Community Only - Biotech B - Rate per Nearest Whole Acre	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04		
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	\$ 14,732.01	\$ 14,616.11	\$ 14,306.61	\$ 14,260.61	\$ 14,268.65	\$ 14,116.37	\$ 7,750.40		
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	\$ 17,033.40	\$ 16,899.39	\$ 16,541.55	\$ 16,488.37	\$ 16,497.65	\$ 16,321.59	\$ 8,759.08	\$ 10,663.84	
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69			
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	\$ 43,067.77	\$ 42,728.96	\$ 41,824.17	\$ 41,689.71	\$ 41,713.18	\$ 41,268.02			
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Nearest Whole Acre	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	\$ 12,235.76	\$ 12,139.50	\$ 11,882.46	\$ 11,844.24	\$ 11,850.92	\$ 11,222.36	\$ 7,994.96	\$ 9,733.55	
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	\$ 12,186.90	\$ 12,067.72	\$ 11,758.17	\$ 11,710.58	\$ 11,713.33	\$ 11,558.58	\$ 8,235.23	\$ 9,801.65	
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69	\$ 134.04	\$ 131.67	
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	\$ 3,946.10	\$ 3,915.05	\$ 3,832.15	\$ 3,819.83	\$ 3,821.98	\$ 3,781.19	\$ 2,693.77	\$ 3,279.56	
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Nearest Whole Acre	\$ 532.49	\$ 523.75	\$ 517.65	\$ 509.83	\$ 511.14	\$ 509.38	\$ 407.38	\$ 464.46	
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Actual Acreage	\$ 20,269.83	\$ 20,110.37	\$ 19,684.53	\$ 19,621.24	\$ 19,632.29	\$ 11,687.72	\$ 6,143.05	\$ 7,478.92	
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,407.25	\$ 1,391.63	\$ 1,367.15	\$ 1,356.61	\$ 1,358.39	\$ 1,347.49	\$ 1,004.46	\$ 1,191.38	
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Actual Acreage	\$ 10,142.76	\$ 10,062.97	\$ 9,849.89	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86	\$ 4,021.16	
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,292.01	\$ 1,277.30	\$ 1,255.24	\$ 1,245.06	\$ 1,246.78	\$ 1,237.10	\$ 925.82	\$ 131.67	
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Actual Acreage	\$ 10,142.76	\$ 10,062.97	\$ 9,849.89	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86		
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,291.03	\$ 1,276.32	\$ 1,254.28	\$ 1,244.10	\$ 1,245.81	\$ 1,236.16	\$ 925.15	\$ 131.67	
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Actual Acreage	\$ 10,142.76	\$ 10,062.97	\$ 9,849.89	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86		
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Nearest Whole Acre	\$ 867.61	\$ 855.62	\$ 841.07	\$ 831.96	\$ 833.34	\$ 1,024.73	\$ 788.78	\$ 131.67	
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Actual Acreage	\$ 20,269.83	\$ 20,110.37	\$ 19,684.53	\$ 19,621.24	\$ 19,632.29	\$ 11,687.72	\$ 6,143.05		
2, 2A and 2C	Parcel G -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,450.30	\$ 1,403.68	\$ 1,378.94	\$ 1,368.36	\$ 1,370.14	\$ 1,359.16	\$ 1,012.78		
2, 2A and 2C	Parcel G -Single Family – Residential	\$ 10,142.76	\$ 10,062.97	\$ 9,849.89	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66	\$ 3,339.86		
3	ALL NON EXEMPT PARCELS	\$ 141.17	\$ 129.65	\$ 136.86	\$ 110.51	\$ 111.31	\$ 98.94	\$ 85.89	\$ 83.35	\$ 81.37
3 and 3A	PAR A	\$ 997.67	\$ 928.16	\$ 849.98	\$ 779.22	\$ 781.67	\$ 775.69	\$ 777.16	\$ 798.66	\$ 783.44
3 and 3A	PAR B	\$ 951.79	\$ 885.39	\$ 811.78	\$ 743.40	\$ 745.76	\$ 739.44	\$ 740.14	\$ 760.35	\$ 745.84
3 and 3A	PAR C	\$ 911.85	\$ 848.15	\$ 778.52	\$ 712.21	\$ 714.50	\$ 707.87	\$ 707.90	\$ 726.99	\$ 713.10
3 and 3A	PAR D, PLAT 1	\$ 1,003.36	\$ 933.48	\$ 854.72	\$ 783.67	\$ 786.13	\$ 780.19	\$ 781.77	\$ 803.42	\$ 788.11
3 and 3A	PAR D, PLAT 2	\$ 913.36	\$ 849.56	\$ 779.78	\$ 713.40	\$ 715.69	\$ 709.07	\$ 709.12	\$ 728.26	\$ 714.34
3 and 3A	PAR E	\$ 977.27	\$ 909.14	\$ 832.98	\$ 763.29	\$ 765.70	\$ 759.57	\$ 760.69	\$ 781.63	\$ 766.72
3 and 3A	PAR F	\$ 448.81	\$ 416.46	\$ 393.00	\$ 350.70	\$ 352.09	\$ 342.02	\$ 334.19	\$ 340.28	\$ 333.54
3 and 3A	PAR G	\$ 1,068.07	\$ 993.80	\$ 908.59	\$ 834.19	\$ 836.77	\$ 831.31	\$ 833.98	\$ 857.46	\$ 841.15
3 and 3A	PAR H	\$ 1,105.40	\$ 1,028.60	\$ 939.68	\$ 863.34	\$ 866.00	\$ 860.81	\$ 864.12	\$ 888.64	\$ 871.76
3 and 3A	PAR J	\$ 685.29	\$ 636.93	\$ 589.90	\$ 535.34	\$ 537.18	\$ 528.87	\$ 525.05	\$ 537.79	\$ 527.39
3 and 3A	APTS & COMMERCIAL	\$ 6,191.94	\$ 5,770.78	\$ 5,174.70	\$ 4,834.66	\$ 4,847.12	\$ 4,879.84	\$ 4,969.42	\$ 5,136.71	\$ 5,041.20
4	ALL NON EXEMPT PARCELS	\$ 71.39	\$ 65.49	\$ 64.83	\$ 46.37	\$ 51.47	\$ 48.07	\$ 51.98	\$ 34.59	\$ 34.37
5	ALL NON EXEMPT PARCELS	\$ 74.62	\$ 64.19	\$ 35.96	\$ 36.23	\$ 36.95	\$ 15.68	\$ 17.46	\$ 17.28	\$ 17.17
5 and 5E	ALL NON EXEMPT PARCELS	\$ 74.62	\$ 64.19	\$ 35.96	\$ 36.23	\$ 36.95	\$ 15.68	\$ 17.46	\$ 17.28	\$ 17.17
5 and 5A	GOLF COURSE	\$ 528.35	\$ 245.98	\$ 185.91	\$ 218.27	\$ 220.52	\$ 207.50	\$ 215.55	\$ 229.80	\$ 230.24
5 and 5A	INDUSTRIAL	\$ 2,992.15	\$ 1,237.37	\$ 1,003.64	\$ 1,211.05	\$ 1,221.66	\$ 1,253.61	\$ 1,295.88	\$ 1,388.81	\$ 1,392.26
5 and 5A	Emerald Dunes Condos	\$ 248.51	\$ 134.11	\$ 93.64	\$ 106.25	\$ 107.56	\$ 89.46	\$ 93.66	\$ 99.03	\$ 99.13
5 and 5A	Business Park Vista Center	\$ 482.22	\$ 228.09	\$ 171.15	\$ 200.36	\$ 202.46	\$ 188.63	\$ 196.06	\$ 208.89	\$ 209.28
5 and 5A	Ventura Greens at Emerald Dunes	\$ 491.41	\$ 231.79	\$ 174.20	\$ 204.06	\$ 206.19	\$ 192.53	\$ 200.09	\$ 213.21	\$ 213.61
5 and 5A	Links at Emerald Dunes	\$ 311.18	\$ 159.31	\$ 114.42	\$ 131.49	\$ 133.01	\$ 116.05	\$ 121.12	\$ 128.49	\$ 128.66
5 and 5A	Villas at Emerald Dunes	\$ 280.75	\$ 147.08	\$ 104.33	\$ 119.23	\$ 120.65	\$ 103.14	\$ 107.78	\$ 114.18	\$ 114.32
5 and 5A	Vista Center Condos	\$ 1,047.13	\$ 455.25	\$ 358.52	\$ 427.84	\$ 431.85	\$ 428.32	\$ 443.60	\$ 474.46	\$ 475.53
5 and 5B	RESIDENTIAL	\$ 536.65	\$ 488.01	\$ 455.91	\$ 435.07	\$ 436.01	\$ 417.97	\$ 419.25	\$ 409.00	\$ 408.84
5 and 5B	COMMERCIAL	\$ 3,434.20	\$ 3,145.93	\$ 3,089.56	\$ 2,936.38	\$ 2,938.72	\$ 2,940.91	\$ 2,939.05	\$ 2,865.65	\$ 2,865.14

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16
5 and 5B	Mezzano Condo	\$ 205.27	\$ 184.04	\$ 154.71	\$ 149.01	\$ 149.80	\$ 129.44	\$ 131.08	\$ 128.04	\$ 127.93
5 and 5C	RESIDENTIAL	\$ 113.22	\$ 98.54	\$ 69.14	\$ 65.30	\$ 72.41	\$ 49.29	\$ 105.16	\$ 243.78	\$ 382.67
5 and 5D	COMMERCIAL/AC	\$ 174.20	\$ 132.03	\$ 109.43	\$ 107.21	\$ 118.13	\$ 340.68	\$ 346.98	\$ 346.75	\$ 348.53
5 and 5D	San Michele condo	\$ 81.59	\$ 68.94	\$ 41.10	\$ 41.20	\$ 42.63	\$ 38.43	\$ 40.53	\$ 40.35	\$ 40.36
5 and 5D	RESIDENTIAL	\$ 224.10	\$ 166.02	\$ 146.24	\$ 142.78	\$ 158.80	\$ 503.54	\$ 512.09	\$ 511.84	\$ 514.57
7	ALL NON EXEMPT PARCELS	\$ 46.85	\$ 43.38	\$ 40.34	\$ 37.19	\$ 38.66	\$ 36.78	\$ 39.97	\$ 39.22	\$ 38.77
9	ALL NON EXEMPT PARCELS	\$ 78.40	\$ 69.38	\$ 66.99	\$ 56.19	\$ 58.41	\$ 56.01	\$ 59.66	\$ 59.64	\$ 59.33
9 and 28	ALL NON EXEMPT PARCELS	\$ 78.40	\$ 69.38	\$ 66.99	\$ 56.19	\$ 58.41	\$ 56.01	\$ 59.66	\$ 59.64	\$ 59.33
9, 9A and 9B	RESIDENTIAL/AC	\$ 3,847.43	\$ 3,695.81	\$ 3,428.38	\$ 3,269.31	\$ 3,279.21	\$ 3,206.31	\$ 3,221.60	\$ 3,140.08	\$ 3,136.80
9, 9A and 9B	GOLF COURSE/AC	\$ 1,193.42	\$ 1,143.56	\$ 1,069.63	\$ 1,012.73	\$ 1,017.31	\$ 1,000.19	\$ 1,003.74	\$ 981.63	\$ 978.46
9, 9A and 9B	COMMERCIAL/AC	\$ 12,225.57	\$ 11,748.32	\$ 10,846.85	\$ 10,372.79	\$ 10,399.16	\$ 10,129.57	\$ 10,193.87	\$ 9,918.09	\$ 9,905.34
11	ALL NON EXEMPT PARCELS	\$ 556.73	\$ 516.56	\$ 463.58	\$ 404.27	\$ 407.32	\$ 407.02	\$ 408.54	\$ 373.31	\$ 372.92
11 and 11A	ALL NON EXEMPT PARCELS	\$ 556.73	\$ 516.56	\$ 463.58	\$ 404.27	\$ 407.32	\$ 407.02	\$ 408.54	\$ 373.31	\$ 372.92
12	ALL NON EXEMPT PARCELS	\$ 39.30	\$ 33.85	\$ 32.01	\$ 25.92	\$ 27.27	\$ 25.45	\$ 26.28	\$ 25.41	\$ 24.83
12 and 31	GOLF COURSE - 12/28/31	\$ 364.46	\$ 276.66	\$ 334.50	\$ 355.31	\$ 373.46	\$ 408.41	\$ 661.42	\$ 857.41	\$ 888.27
12 and 31	RESIDENTIAL - 12/28/31	\$ 536.06	\$ 404.81	\$ 494.14	\$ 529.14	\$ 556.17	\$ 610.52	\$ 996.63	\$ 1,296.50	\$ 1,356.15
12 and 12A	ALL NON EXEMPT PARCELS	\$ 253.76	\$ 230.91	\$ 237.91	\$ 245.30	\$ 249.18	\$ 189.04	\$ 183.19	\$ 182.14	\$ 177.89
14	A	\$ 893.88	\$ 738.11	\$ 714.33	\$ 645.16	\$ 647.74	\$ 647.93	\$ 613.25	\$ 576.21	\$ 562.88
14	B	\$ 893.88	\$ 738.11	\$ 714.33	\$ 645.16	\$ 647.74	\$ 647.93	\$ 613.25	\$ 576.21	\$ 562.88
14	C	\$ 494.88	\$ 407.90	\$ 394.77	\$ 356.54	\$ 357.64	\$ 357.75	\$ 338.60	\$ 317.86	\$ 310.51
15	ALL NON EXEMPT PARCELS	\$ 231.33	\$ 198.46	\$ 181.15	\$ 160.15	\$ 161.42	\$ 131.62	\$ 115.53	\$ 102.27	\$ 88.80
16	ALL NON EXEMPT PARCELS	\$ 2,094.37	\$ 1,993.02	\$ 1,936.17	\$ 1,572.62	\$ 1,584.15	\$ 1,602.94	\$ 1,682.76	\$ 1,668.29	\$ 1,662.10
18	APARTMENTS	\$ 3,459.40	\$ 2,657.86	\$ 2,459.53	\$ 2,399.58	\$ 2,445.81	\$ 2,378.73	\$ 3,142.50	\$ 2,610.94	\$ 2,774.05
18	COMMERCIAL	\$ 7,750.23	\$ 5,954.52	\$ 5,510.20	\$ 5,375.88	\$ 5,479.46	\$ 5,329.17	\$ 7,040.28	\$ 5,849.40	\$ 5,179.03
18	GOLF COURSE	\$ 833.24	\$ 640.18	\$ 592.41	\$ 577.97	\$ 589.11	\$ 572.95	\$ 756.91	\$ 628.88	\$ 668.17
18	PSO	\$ 2,282.76	\$ 1,753.85	\$ 1,622.98	\$ 1,583.42	\$ 1,613.92	\$ 1,569.66	\$ 2,073.65	\$ 1,722.89	\$ 1,830.52
18	ERU	\$ 905.30	\$ 695.55	\$ 643.65	\$ 627.96	\$ 640.06	\$ 622.50	\$ 822.37	\$ 683.27	\$ 725.95
19	Non-condo Parcels	\$ 1,665.47	\$ 1,511.73	\$ 1,660.48	\$ 1,837.97	\$ 1,840.91	\$ 1,783.03	\$ 1,736.12	\$ 1,685.31	\$ 1,645.42
19 and 19A	52434205250010000	\$ 10,956.26	\$ 10,046.23	\$ 10,954.46	\$ 11,967.54	\$ 12,444.35	\$ 12,072.38	\$ 11,977.57	\$ 11,649.97	\$ 11,738.92
19 and 19A	52434205260270051	\$ 3,662.57	\$ 3,359.36	\$ 3,662.28	\$ 3,999.41	\$ 4,163.34	\$ 4,039.08	\$ 4,009.51	\$ 3,900.06	\$ 3,933.28
19 and 19A	52434205260270052	\$ 1,845.60	\$ 1,694.18	\$ 1,845.87	\$ 2,013.67	\$ 2,102.45	\$ 2,039.96	\$ 2,027.94	\$ 1,972.88	\$ 1,994.37
19 and 19A	52434205260270062	\$ 1,918.85	\$ 1,768.37	\$ 1,921.26	\$ 2,085.11	\$ 2,208.80	\$ 2,144.43	\$ 2,146.61	\$ 2,089.82	\$ 2,136.27
19 and 19A	52434205260270063	\$ 5,492.25	\$ 5,037.42	\$ 5,491.76	\$ 5,997.54	\$ 6,242.67	\$ 6,056.33	\$ 6,011.66	\$ 5,847.53	\$ 5,896.81
19 and 19A	52434205260270064	\$ 5,520.68	\$ 5,066.21	\$ 5,521.02	\$ 6,025.27	\$ 6,283.95	\$ 6,096.88	\$ 6,057.71	\$ 5,892.91	\$ 5,951.88
19 and 19A	52434205260270065	\$ 1,867.91	\$ 1,716.78	\$ 1,868.84	\$ 2,035.43	\$ 2,134.85	\$ 2,071.78	\$ 2,064.09	\$ 2,008.51	\$ 2,037.60
19 and 19A	52434205260270067	\$ 1,846.86	\$ 1,695.46	\$ 1,847.17	\$ 2,014.90	\$ 2,104.29	\$ 2,041.76	\$ 2,029.99	\$ 1,974.90	\$ 1,996.82
19 and 19A	52434205260270068	\$ 1,845.87	\$ 1,694.45	\$ 1,846.15	\$ 2,013.93	\$ 2,102.85	\$ 2,040.34	\$ 2,028.38	\$ 1,973.31	\$ 1,994.89
19 and 19A	52434205260270069	\$ 1,859.23	\$ 1,707.98	\$ 1,859.90	\$ 2,026.96	\$ 2,122.24	\$ 2,059.40	\$ 2,050.03	\$ 1,994.64	\$ 2,020.77
19 and 19A	52434205270270041									
19 and 19A	2979 PGA CONDO	\$ 1,263.06	\$ 1,162.53	\$ 1,264.19	\$ 1,374.30	\$ 1,449.06	\$ 1,406.56	\$ 1,404.87	\$ 1,367.40	\$ 1,392.85
19 and 19A	52434205270270042	\$ 3,719.10	\$ 3,416.62	\$ 3,720.46	\$ 4,054.55	\$ 4,245.42	\$ 4,119.72	\$ 4,101.10	\$ 3,990.31	\$ 4,042.80
19 and 19A	52434206000001100	\$ 9,349.68	\$ 8,594.14	\$ 9,354.58	\$ 10,187.01	\$ 10,688.94	\$ 10,373.34	\$ 10,336.85	\$ 10,058.67	\$ 10,207.57
19 and 19A	52434206000003040	\$ 9,189.91	\$ 8,432.32	\$ 9,190.15	\$ 10,031.17	\$ 10,456.96	\$ 10,145.46	\$ 10,078.02	\$ 9,803.61	\$ 9,898.07
19 and 19A	52434206000003080						\$ -	\$ 10,559.85	\$ 10,278.42	\$ 10,474.23
19 and 19A	52434206000003120						\$ -	\$ 2,039.74	\$ 1,984.51	\$ 2,008.48
19 and 19A	52434206030010000	\$ 5,574.66	\$ 5,120.88	\$ 5,576.57	\$ 6,077.92	\$ 6,362.33	\$ 6,173.87	\$ 6,145.16	\$ 5,979.09	\$ 6,056.45
19 and 19A	52434206030030000	\$ 5,580.75	\$ 5,127.06	\$ 5,582.85	\$ 6,083.87	\$ 6,371.18	\$ 6,182.57	\$ 6,155.04	\$ 5,988.82	\$ 6,068.26
19 and 19A	52434206050000000	\$ 43,732.05	\$ 40,265.90	\$ 43,775.75	\$ 47,565.95	\$ 50,219.65	\$ 48,749.40	\$ 48,721.68	\$ 47,424.98	\$ 48,356.47
19 and 19A	52434206060000000	\$ 11,439.42	\$ 10,535.61	\$ 11,451.73	\$ 12,438.80	\$ 13,145.88	\$ 12,761.54	\$ 12,760.32	\$ 12,421.32	\$ 12,674.90
19 and 19A	52434206070010010	\$ 3,646.21	\$ 3,342.79	\$ 3,645.43	\$ 3,983.45	\$ 4,139.58	\$ 4,015.74	\$ 3,983.00	\$ 3,873.94	\$ 3,901.58
19 and 19A	52434206070010020	\$ 1,868.85	\$ 1,717.72	\$ 1,869.79	\$ 2,036.34	\$ 2,136.20	\$ 2,073.11	\$ 2,065.60	\$ 2,009.99	\$ 2,039.40
19 and 19A	52434206070020000	\$ 5,541.71	\$ 5,087.51	\$ 5,542.67	\$ 6,045.79	\$ 6,314.49	\$ 6,126.88	\$ 6,091.79	\$ 5,926.49	\$ 5,992.63
19 and 19A	52434206080010000	\$ 3,642.44	\$ 3,338.97	\$ 3,641.56	\$ 3,979.77	\$ 4,134.11	\$ 4,010.37	\$ 3,976.90	\$ 3,867.93	\$ 3,894.29
19 and 19A	52434206120010020	\$ 17,414.96	\$ 16,062.54	\$ 17,440.89	\$ 18,907.74	\$ 20,090.27	\$ 19,507.21	\$ 19,554.95	\$ 23,111.26	\$ 23,648.48
19 and 19A	52434206120020000	\$ 15,502.12	\$ 14,300.25	\$ 15,525.82	\$ 16,828.49	\$ 17,890.19	\$ 17,371.35	\$ 17,418.08	\$ 16,960.18	\$ 17,383.33
19 and 19A	52434206120030000	\$ 1,936.57	\$ 1,786.32	\$ 1,939.50	\$ 2,102.39	\$ 2,234.54	\$ 2,169.71	\$ 2,175.32	\$ 2,118.11	\$ 2,170.60
19 and 19A	52434206140010000		\$ 80,185.48	\$ 87,572.73	\$ 95,945.01	\$ 98,964.34	\$ 95,973.66	\$ 94,843.83	\$ 92,211.74	\$ 92,312.86
19 and 19A	52434206260010000	\$ 82,240.34								
19 and 19A	52434206300130000	\$ 1,811.50								

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16
19 and 19A	52434206300180000	\$ 3,589.56								
19 and 19A	2701 PGA Blvd Condominium	\$ 610.86	\$ 420.25	\$ 458.12	\$ 500.24	\$ 520.89	\$ 505.35	\$ 501.71	\$ 488.03	\$ 492.29
19 and 19A	Harbour Oaks (317 Units)	\$ 217.06	\$ 198.38	\$ 216.83	\$ 237.91	\$ 244.38	\$ 236.95	\$ 233.69	\$ 227.16	\$ 226.64
19 and 19A	San Matera Condos - 710 sq ft	\$ 105.64	\$ 96.64	\$ 105.55	\$ 115.67	\$ 119.23	\$ 115.63	\$ 114.22	\$ 111.04	\$ 111.10
19 and 19A	San Matera Condos - 783-816 sq ft	\$ 106.64	\$ 97.64	\$ 106.57	\$ 116.64	\$ 120.67	\$ 117.04	\$ 115.83	\$ 112.63	\$ 113.02
19 and 19A	San Matera Condos - 896 sq ft	\$ 107.50	\$ 98.52	\$ 107.46	\$ 117.48	\$ 121.93	\$ 118.28	\$ 117.23	\$ 114.01	\$ 114.70
19 and 19A	San Matera Condos - 999-1016 sq ft	\$ 108.64	\$ 99.67	\$ 108.63	\$ 118.59	\$ 123.58	\$ 119.90	\$ 119.08	\$ 115.83	\$ 116.91
19 and 19A	San Matera Condos - 1081 sq ft	\$ 109.35	\$ 100.39	\$ 109.37	\$ 119.28	\$ 124.61	\$ 120.92	\$ 120.23	\$ 116.96	\$ 118.28
19 and 19A	San Matera Condos - 1203 sq ft	\$ 110.57	\$ 101.62	\$ 110.62	\$ 120.47	\$ 126.38	\$ 122.65	\$ 122.20	\$ 118.91	\$ 120.64
19 and 19A	San Matera Condos - 1288-1331 sq ft	\$ 111.69	\$ 102.76	\$ 111.78	\$ 121.57	\$ 128.01	\$ 124.26	\$ 124.02	\$ 120.70	\$ 122.82
19 and 19A	San Matera Condos - 1370 sq ft	\$ 112.24	\$ 103.31	\$ 112.34	\$ 122.10	\$ 128.80	\$ 125.03	\$ 124.91	\$ 121.57	\$ 123.88
19 and 19A	San Matera Condos - 1718-1730 sq ft	\$ 115.74	\$ 106.86	\$ 115.94	\$ 125.52	\$ 133.89	\$ 130.03	\$ 130.58	\$ 127.16	\$ 130.66
19 and 19A	San Matera Condos - 1818-1832 sq ft	\$ 116.78	\$ 107.92	\$ 117.02	\$ 126.53	\$ 135.40	\$ 131.52	\$ 132.27	\$ 128.83	\$ 132.68
19 and 19A	52434206230010000	\$ 1,216.72	\$ 1,116.94	\$ 1,216.91	\$ 1,327.46	\$ 1,386.19	\$ 1,344.99	\$ 1,337.17	\$ 1,300.87	\$ 1,315.18
19 and 19A	52434206230020000	\$ 547.38	\$ 502.49	\$ 547.47	\$ 597.20	\$ 623.62	\$ 605.09	\$ 601.57	\$ 585.24	\$ 591.68
19 and 19A	52434206230020010	\$ 1,474.47	\$ 1,353.55	\$ 1,474.71	\$ 1,608.68	\$ 1,679.85	\$ 1,629.93	\$ 1,620.44	\$ 1,576.45	\$ 1,593.80
19 and 19A	52434206230020020	\$ 1,102.44	\$ 1,012.03	\$ 1,102.61	\$ 1,202.78	\$ 1,255.99	\$ 1,218.66	\$ 1,211.57	\$ 1,178.68	\$ 1,191.65
19 and 19A	52434206230030000	\$ 1,500.17	\$ 1,377.14	\$ 1,500.40	\$ 1,636.71	\$ 1,709.12	\$ 1,658.33	\$ 1,648.68	\$ 1,603.92	\$ 1,621.58
19 and 19A	52434206230030010	\$ 2,141.31	\$ 1,965.70	\$ 2,141.64	\$ 2,336.21	\$ 2,439.56	\$ 2,367.07	\$ 2,353.28	\$ 2,289.41	\$ 2,314.60
19 and 19A	52434206230030020	\$ 1,433.77	\$ 1,316.19	\$ 1,433.99	\$ 1,564.26	\$ 1,633.47	\$ 1,584.93	\$ 1,575.70	\$ 1,532.93	\$ 1,549.80
19 and 19A	52434206230040000	\$ 824.66	\$ 757.03	\$ 824.79	\$ 899.72	\$ 939.52	\$ 911.60	\$ 906.30	\$ 881.69	\$ 891.39
19 and 19A	52434206230050000	\$ 122.46	\$ 112.41	\$ 122.47	\$ 133.60	\$ 139.51	\$ 135.36	\$ 134.58	\$ 130.93	\$ 132.36
19 and 19A	52434206230060000	\$ 714.36	\$ 655.79	\$ 714.49	\$ 779.41	\$ 813.89	\$ 789.70	\$ 785.08	\$ 763.79	\$ 772.20
19 and 19A	52434206280010000	\$ 11,340.21	\$ 10,435.11	\$ 11,349.61	\$ 12,342.04	\$ 13,001.83	\$ 12,620.02			
19 and 19A	Landmark at the Gardens Condos	\$ 54.84	\$ 50.27	\$ 54.82	\$ 59.92	\$ 62.24	\$ 60.37	\$ 59.88	\$ 58.23	\$ 58.62
20	A	\$ 1,080.96	\$ 1,088.75	\$ 1,088.54	\$ 307.04	\$ 307.55	\$ 239.90	\$ 216.43	\$ 203.60	\$ 205.68
20	B	\$ 810.72	\$ 816.56	\$ 816.40	\$ 230.28	\$ 230.66	\$ 179.93	\$ 162.32	\$ 152.70	\$ 154.26
20	C	\$ 540.48	\$ 544.37	\$ 544.27	\$ 153.52	\$ 153.77	\$ 119.95	\$ 108.22	\$ 101.80	\$ 102.84
20	D	\$ 270.24	\$ 272.19	\$ 272.13	\$ 76.76	\$ 76.89	\$ 59.98	\$ 54.11	\$ 50.90	\$ 51.42
21	ALL NON EXEMPT PARCELS	\$ 2,752.58	\$ 1,701.27	\$ 1,247.21	\$ 1,273.28	\$ 1,658.45	\$ 1,522.62	\$ 1,304.82	\$ 1,151.81	\$ 1,123.95
23	ALL NON EXEMPT PARCELS	\$ 472.58	\$ 452.29	\$ 287.44	\$ 262.19	\$ 264.57	\$ 247.98	\$ 243.16	\$ 224.11	\$ 218.88
24 and 24A	ALL NON EXEMPT PARCELS	\$ 797.27	\$ 557.60	\$ 512.73	\$ 475.01	\$ 477.13	\$ 477.35	\$ 503.96	\$ 488.10	\$ 486.39
27B	Condo units	\$ 596.66	\$ 628.33	\$ 620.76	\$ 601.31	\$ 659.76	\$ 688.64	\$ 749.67	\$ 562.19	\$ 558.20
27B	Condo sites									\$ 15,127.96
27B	Townhomes	\$ 562.83	\$ 598.71	\$ 616.26	\$ 595.79	\$ 644.27	\$ 669.19	\$ 719.86	\$ 566.52	\$ 564.79
27B	Single Family - 40 ft lots	\$ 880.57	\$ 936.71	\$ 964.17	\$ 932.15	\$ 1,007.99	\$ 1,046.98	\$ 1,126.25	\$ 886.35	\$ 883.64
27B	Single Family - 50 ft lots	\$ 1,100.71	\$ 1,170.89	\$ 1,205.22	\$ 1,165.19	\$ 1,259.99	\$ 1,308.73	\$ 1,407.81	\$ 1,107.94	\$ 1,104.56
27B	Single Family - Preserve lots	\$ 1,320.90	\$ 1,405.11	\$ 1,446.32	\$ 1,398.27	\$ 1,512.04	\$ 1,570.53	\$ 1,689.44	\$ 1,329.57	\$ 1,325.52
27B	COMMERCIAL	\$ 2,494.25	\$ 2,613.11	\$ 2,525.84	\$ 2,449.36	\$ 2,708.61	\$ 2,834.59	\$ 3,105.29	\$ 2,268.57	\$ 2,247.32
29	ALL NON EXEMPT PARCELS	\$ 718.92	\$ 371.05	\$ 319.94	\$ 292.85	\$ 297.22	\$ 290.27	\$ 289.22	\$ 284.94	\$ 278.86
31	COMMERCIAL	\$ 3,403.82	\$ 2,541.83	\$ 3,166.51	\$ 3,448.08	\$ 3,624.01	\$ 4,008.91	\$ 6,648.82	\$ 8,709.50	\$ 9,122.17
31	GOLF COURSE 28/31	\$ 325.16	\$ 242.81	\$ 302.49	\$ 329.39	\$ 346.19	\$ 382.96	\$ 635.14	\$ 832.00	\$ 863.44
31	RESIDENTIAL 28/31	\$ 496.76	\$ 370.96	\$ 462.13	\$ 503.22	\$ 528.90	\$ 585.07	\$ 970.35	\$ 1,271.09	\$ 1,331.32
32	ALL NON EXEMPT PARCELS	\$ 400.89	\$ 369.47	\$ 366.07	\$ 318.90	\$ 319.18	\$ 261.54	\$ 257.36	\$ 204.90	\$ 200.12
32 and 32A	ALL NON EXEMPT PARCELS	\$ 573.30	\$ 557.56	\$ 559.89	\$ 497.67	\$ 500.55	\$ 438.14	\$ 415.81	\$ 552.35	\$ 539.38
33	ALL NON EXEMPT PARCELS	\$ 335.12	\$ 215.04	\$ 185.38	\$ 177.88	\$ 180.40	\$ 175.31	\$ 176.50	\$ 168.27	\$ 164.64
34	PER CONDO	\$ 1,090.79	\$ 1,038.39	\$ 972.54	\$ 842.72	\$ 843.55	\$ 843.35	\$ 825.54	\$ 818.80	\$ 817.09
34	SINGLE FAM	\$ 2,417.95	\$ 2,301.78	\$ 2,155.82	\$ 1,868.04	\$ 1,869.88	\$ 1,869.44	\$ 1,829.96	\$ 1,815.01	\$ 1,811.23
36	PER ACRE									
36	Per condo w/o landscape benefit									
36	PER CONDO									
36	Drainage - per acre									
36	Landscape - per acre									
36	Per condo - "1420 Cypress Dr Condos"									
38	ALL NON EXEMPT PARCELS	\$ 790.42	\$ 767.17	\$ 778.24	\$ 773.22	\$ 855.30	\$ 763.63	\$ 506.22	\$ 506.13	\$ 494.61
41	ALL NON EXEMPT PARCELS - No Debt	\$ 201.05	\$ 127.76	\$ 108.76	\$ 110.11	\$ 115.98	\$ 108.07	\$ 136.41	\$ 149.88	\$ 146.74
41	ALL NON EXEMPT PARCELS	\$ 201.05	\$ 127.76	\$ 108.76	\$ 110.11	\$ 115.98	\$ 108.07	\$ 136.41	\$ 149.88	\$ 146.74
43	UNDESIGNATED/AC									
43	SINGLE FAM	\$ 4,792.46	\$ 4,627.46	\$ 4,420.60	\$ 4,314.42	\$ 4,322.70	\$ 4,276.96	\$ 4,757.89	\$ 4,707.85	\$ 4,634.71

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16
43	MULTI FAM	\$ 4,867.65	\$ 4,607.19	\$ 4,284.75	\$ 4,120.46	\$ 4,125.94	\$ 4,022.57	\$ 4,763.57	\$ 4,170.10	\$ 4,050.67
43	SINGLE FAM OTHER	\$ 3,637.18	\$ 3,510.07	\$ 3,350.80	\$ 3,269.07	\$ 3,275.30	\$ 3,239.42	\$ 3,609.55	\$ 3,560.55	\$ 3,504.13
43	GOLF/PRIVATE	\$ 1,836.59	\$ 1,772.41	\$ 1,691.99	\$ 1,650.71	\$ 1,653.86	\$ 1,635.75	\$ 1,822.64	\$ 1,797.91	\$ 1,769.41
43	COMMERCIAL	\$ 9,823.54	\$ 9,421.32	\$ 8,919.89	\$ 8,663.33	\$ 8,678.30	\$ 8,545.30	\$ 9,705.15	\$ 9,226.05	\$ 9,045.08
43	CONDO	\$ 622.87	\$ 601.10	\$ 573.83	\$ 559.82	\$ 560.89	\$ 554.75	\$ 618.14	\$ 609.74	\$ 600.08
44	GOLF COURSE	\$ 1,732.44	\$ 1,616.37	\$ 1,621.08	\$ 1,578.21	\$ 1,591.78	\$ 1,573.48	\$ 1,655.62	\$ 1,652.92	\$ 1,639.74
44	RES COTTAGES	\$ 2,287.86	\$ 2,134.59	\$ 2,140.81	\$ 2,084.19	\$ 2,102.12	\$ 2,077.94	\$ 2,186.41	\$ 2,182.85	\$ 2,183.19
44	SINGLE FAM RES	\$ 7,506.77	\$ 7,003.87	\$ 7,024.29	\$ 6,838.49	\$ 6,897.31	\$ 6,818.00	\$ 7,173.92	\$ 7,162.21	\$ 7,163.36
44	SINGLE FAM RES - 1 1/2 LOT	\$ 11,260.16	\$ 10,505.81	\$ 10,536.44	\$ 10,257.74	\$ 10,345.97	\$ 10,227.00	\$ 10,760.88	\$ 10,743.32	\$ 10,745.05
44	SINGLE FAM RES - DBL LOT	\$ 15,013.54	\$ 14,007.74	\$ 14,048.58	\$ 13,676.98	\$ 13,794.62	\$ 13,636.00	\$ 14,347.84	\$ 14,324.42	\$ 14,326.72
45	ALL NON EXEMPT PARCELS	\$ 2,310.35	\$ 2,195.21	\$ 2,198.74	\$ 1,651.92	\$ 1,655.42	\$ 1,506.04	\$ 1,464.87	\$ 1,292.15	\$ 1,308.14
46	Sonoma Isles (fka Lakewood)	\$ 675.23	\$ 676.27	\$ 678.68	\$ 675.13	\$ 681.15	\$ 680.93	\$ 887.81	\$ 1,630.69	\$ 1,141.46
46	Jupiter CC- Single Family Lots	\$ 1,172.13	\$ 1,165.43	\$ 1,173.25	\$ 1,161.44	\$ 1,178.88	\$ 1,151.81	\$ 1,199.75	\$ 1,285.63	\$ 1,508.96
46	Jupiter CC-Single Family Pod D									\$ 4,103.48
46	Jupiter CC-Single Family Pod E - Undev									
46	Jupiter CC-Multi Family Pod F Undeveloped	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,855.85	\$ 8,350.39	\$ 9,315.03	\$ 10,881.97
46	Jupiter CC-Multi Family Pod F Condos	\$ 1,150.73	\$ 1,144.16	\$ 1,151.83	\$ 1,140.23	\$ 1,157.37	\$ 1,130.79	\$ 1,177.85	\$ 1,262.16	\$ 1,437.74
47	ALL NON EXEMPT PARCELS	\$ 121.14	\$ 104.63	\$ 91.21	\$ 85.45	\$ 85.51	\$ 83.82	\$ 78.87	\$ 72.07	\$ 70.36
49	Parcels East of Congress	\$ 2,418.61	\$ 1,718.68	\$ 1,466.98	\$ 1,426.15	\$ 1,429.67	\$ 1,419.93	\$ 1,406.69	\$ 1,284.82	\$ 1,256.13
49	Parcels West of Congress	\$ 448.55	\$ 416.37	\$ 355.39	\$ 345.50	\$ 346.35	\$ 344.00	\$ 340.79	\$ 322.78	\$ 315.57
51	UNDEVELOPED									
51	SINGLE FAM	\$ 650.97	\$ 649.76	\$ 516.61	\$ 508.32	\$ 512.16	\$ 275.49	\$ 202.31	\$ 197.59	\$ 197.38
51	MULTI FAM	\$ 389.15	\$ 388.43	\$ 308.83	\$ 303.87	\$ 306.17	\$ 164.69	\$ 120.94	\$ 118.12	\$ 117.99
53	Lots - Townhome residential	\$ 1,099.64	\$ 1,100.91	\$ 1,089.73	\$ 996.11	\$ -	\$ -	\$ -		
53	Undev - Townhome residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
53	Lots -SF residential - ZLL	\$ 1,467.59	\$ 1,469.26	\$ 1,454.35	\$ 1,263.32	\$ 1,251.65	\$ 876.89	\$ 693.51		
53	Undev -SF residential - ZLL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
53	Lots -SF residential - traditional	\$ 1,562.82	\$ 1,564.60	\$ 1,548.72	\$ 1,374.16	\$ 1,331.33	\$ 932.71	\$ 737.65		
53	Undev -SF residential - traditional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
53	COMMERCIAL	\$ -	\$ -	\$ 4,694.85	\$ 3,898.71	\$ 3,810.23	\$ 2,489.95	\$ -		
53	Undeveloped undesignated	\$ 4,203.82	\$ 4,288.55	\$ 4,150.56	\$ 2,893.15	\$ 2,917.04	\$ 2,043.63	\$ 1,581.06	\$ 1,175.93	

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16
1	ALL NON EXEMPT PARCELS	64.68	59.29	63.37	54.10	55.47	54.16	57.89	55.80	55.20
2	ALL NON EXEMPT PARCELS	42.94	41.95	37.04	30.99	31.95	31.55	33.04	32.05	31.31
2 and 28	ALL NON EXEMPT PARCELS	42.94	41.95	37.04	30.99	31.95	31.55	33.04	32.05	31.31
2 and 2A	ALL NON EXEMPT PARCELS	69.77	65.17	58.22	51.44	53.96	49.97	50.86	49.59	48.75
2 and 2A	MFR	69.77	65.17	58.22	51.44	53.96	49.97	50.86	49.59	48.75
2 and 2A	SFC	69.77	65.17	58.22	51.44	53.96	49.97	50.86	49.59	48.75
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	69.77	65.17	58.22	51.44	53.96	49.97	50.86	49.59	48.75
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	1,467.85	1,285.76	646.92	558.99	535.78	349.08	212.60	35.34	
2, 2A and 2C	Community Only - Biotech A - Rate per Nearest Whole Acre	69.77	65.17	58.22	51.44	53.96	49.97	50.86	49.59	
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	788.69	682.52	436.45	393.13	376.83	245.28	177.94	48.18	
2, 2A and 2C	Community Only - Biotech B - Rate per Nearest Whole Acre	69.77	65.17	58.22	51.44	53.96	49.97	50.86		
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	1,003.44	868.36	555.29	500.17	479.44	312.06	174.47		
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	69.77	65.17	58.22	51.44	53.96	49.97	50.86	49.59	
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	1,160.19	1,004.01	642.03	578.31	554.33	360.81	197.18	53.39	
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	69.77	65.17	58.22	51.44	53.96	49.97			
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	2,933.46	2,538.57	1,623.33	1,462.22	1,401.59	912.29			
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Nearest Whole Acre	69.77	65.17	58.22	51.44	53.96	49.97	50.86	49.59	
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	833.41	721.22	461.20	415.42	398.20	248.09	179.98	48.73	
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	69.77	65.17	58.22	51.44	53.96	49.97	50.86	49.59	
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	1,001.49	866.68	554.21	499.20	478.51	311.46	225.95	60.04	
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	69.77	65.17	58.22	51.44	53.96	49.97	50.86	49.59	
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	268.78	232.60	148.74	133.98	128.42	83.59	60.64	16.42	
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Nearest Whole Acre	97.04	88.77	73.31	65.03	66.99	58.45	57.01	51.26	
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Actual Acreage	1,380.63	1,194.78	764.02	688.19	659.66	258.37	138.29	37.44	
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Nearest Whole Acre	156.62	140.33	106.28	94.73	95.46	76.98	70.45	54.90	
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Actual Acreage	690.85	597.85	382.31	344.36	330.08	183.03	75.19	20.13	
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Nearest Whole Acre	148.77	133.54	101.94	90.82	91.71	74.54	68.68	49.59	
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Actual Acreage	690.85	597.85	382.31	344.36	330.08	183.03	75.19		
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Nearest Whole Acre	148.71	133.48	101.90	90.79	91.67	74.52	68.67	49.59	
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Actual Acreage	690.85	597.85	382.31	344.36	330.08	183.03	75.19		
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Nearest Whole Acre	124.38	112.43	88.44	78.66	80.05	71.73	66.65	49.59	
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Actual Acreage	1,380.63	1,194.78	764.02	688.19	659.66	258.37	138.29		
2, 2A and 2C	Parcel G -Single Family – Residential - Rate per Nearest Whole Acre	159.55	141.05	106.74	95.14	95.85	77.24	70.64		
2, 2A and 2C	Parcel G -Single Family – Residential	690.85	597.85	382.31	344.36	330.08	183.03	75.19		
3	ALL NON EXEMPT PARCELS	141.17	129.65	136.86	110.51	111.31	98.94	85.89	83.35	81.37
3 and 3A	PAR A	490.76	412.81	340.15	272.63	274.09	267.54	268.74	285.47	274.21
3 and 3A	PAR B	472.03	397.65	329.26	263.95	265.37	258.51	258.95	274.65	263.88
3 and 3A	PAR C	455.73	384.44	319.78	256.39	257.78	250.64	250.42	265.22	254.89
3 and 3A	PAR D, PLAT 1	493.08	414.70	341.50	273.71	275.17	268.66	269.96	286.82	275.49
3 and 3A	PAR D, PLAT 2	456.35	384.94	320.14	256.68	258.07	250.94	250.74	265.58	255.23
3 and 3A	PAR E	482.43	406.07	335.30	268.77	270.21	263.52	264.38	280.66	269.62
3 and 3A	PAR F	266.74	231.36	209.88	168.74	169.78	159.50	151.57	155.95	150.63
3 and 3A	PAR G	519.49	436.09	356.86	285.96	287.47	281.39	283.77	302.09	290.06
3 and 3A	PAR H	534.73	448.43	365.72	293.03	294.57	288.74	291.74	310.90	298.47
3 and 3A	PAR J	363.26	309.54	266.01	213.51	214.72	206.05	202.05	211.76	203.88
3 and 3A	APTS & COMMERCIAL	2,610.85	2,130.08	1,572.99	1,255.85	1,261.29	1,289.99	1,377.64	1,511.25	1,443.69
4	ALL NON EXEMPT PARCELS	71.39	65.49	64.83	46.37	51.47	48.07	51.98	34.59	34.37
5	ALL NON EXEMPT PARCELS	74.62	64.19	35.96	36.23	36.95	15.68	17.46	17.28	17.17
5 and 5E	ALL NON EXEMPT PARCELS	74.62	64.19	35.96	36.23	36.95	15.68	17.46	17.28	17.17
5 and 5A	GOLF COURSE	528.35	245.98	185.91	218.27	220.52	207.50	215.55	229.80	230.24
5 and 5A	INDUSTRIAL	2,992.15	1,237.37	1,003.64	1,211.05	1,221.66	1,253.61	1,295.88	1,388.81	1,392.26
5 and 5A	Emerald Dunes Condos	248.51	134.11	93.64	106.25	107.56	89.46	93.66	99.03	99.13
5 and 5A	Business Park Vista Center	482.22	228.09	171.15	200.36	202.46	188.63	196.06	208.89	209.28
5 and 5A	Ventura Greens at Emerald Dunes	491.41	231.79	174.20	204.06	206.19	192.53	200.09	213.21	213.61

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16
5 and 5A	Links at Emerald Dunes	311.18	159.31	114.42	131.49	133.01	116.05	121.12	128.49	128.66
5 and 5A	Villas at Emerald Dunes	280.75	147.08	104.33	119.23	120.65	103.14	107.78	114.18	114.32
5 and 5A	Vista Center Condos	1,047.13	455.25	358.52	427.84	431.85	428.32	443.60	474.46	475.53
5 and 5B	RESIDENTIAL	201.54	149.80	118.65	99.67	100.99	82.30	81.95	80.03	82.16
5 and 5B	COMMERCIAL	997.48	686.69	637.20	497.54	502.61	500.12	486.41	473.58	489.73
5 and 5B	Mezzano Condo	110.51	88.40	59.34	54.17	55.06	34.52	35.70	35.02	35.55
5 and 5C	RESIDENTIAL	113.22	98.54	69.14	65.30	72.41	49.29	105.16	243.78	107.15
5 and 5D	COMMERCIAL/AC	174.20	132.03	109.43	107.21	118.13	59.82	68.88	64.07	65.64
5 and 5D	San Michele condo	81.59	68.94	41.10	41.20	42.63	18.77	21.06	20.56	20.56
5 and 5D	RESIDENTIAL	224.10	166.02	146.24	142.78	158.80	81.94	94.64	87.52	89.93
7	ALL NON EXEMPT PARCELS	46.85	43.38	40.34	37.19	38.66	36.78	39.97	39.22	38.77
9	ALL NON EXEMPT PARCELS	78.40	69.38	66.99	56.19	58.41	56.01	59.66	59.64	59.33
9 and 28	ALL NON EXEMPT PARCELS	78.40	69.38	66.99	56.19	58.41	56.01	59.66	59.64	59.33
9, 9A and 9B	RESIDENTIAL/AC	1,335.54	1,149.63	894.70	759.55	757.10	679.84	678.79	625.97	599.26
9, 9A and 9B	GOLF COURSE/AC	431.95	373.09	302.86	252.89	253.22	235.51	234.56	219.81	213.72
9, 9A and 9B	COMMERCIAL/AC	4,249.60	3,654.26	2,793.13	2,397.12	2,387.57	2,099.41	2,108.86	1,932.89	1,831.49
11	ALL NON EXEMPT PARCELS	556.73	516.56	463.58	404.27	407.32	407.02	408.54	373.31	372.92
11 and 11A	ALL NON EXEMPT PARCELS	556.73	516.56	463.58	404.27	407.32	407.02	408.54	373.31	372.92
12	ALL NON EXEMPT PARCELS	39.30	33.85	32.01	25.92	27.27	25.45	26.28	25.41	24.83
12 and 31	GOLF COURSE - 12/28/31	364.46	276.66	334.50	355.31	373.46	408.41	661.42	857.41	888.27
12 and 31	RESIDENTIAL - 12/28/31	536.06	404.81	494.14	529.14	556.17	610.52	996.63	1,296.50	1,356.15
12 and 12A	ALL NON EXEMPT PARCELS	253.76	230.91	237.91	245.30	249.18	189.04	183.19	182.14	177.89
14	A	893.88	738.11	714.33	645.16	647.74	647.93	613.25	576.21	562.88
14	B	893.88	738.11	714.33	645.16	647.74	647.93	613.25	576.21	562.88
14	C	494.88	407.90	394.77	356.54	357.64	357.75	338.60	317.86	310.51
15	ALL NON EXEMPT PARCELS	231.33	198.46	181.15	160.15	161.42	131.62	115.53	102.27	88.80
16	ALL NON EXEMPT PARCELS	1,505.85	1,375.41	1,071.94	785.14	783.95	812.73	844.56	844.69	824.84
18	APARTMENTS	3,459.40	2,657.86	2,459.53	2,399.58	2,445.81	2,378.73	3,142.50	2,610.94	2,774.05
18	COMMERCIAL	7,750.23	5,954.52	5,510.20	5,375.88	5,479.46	5,329.17	7,040.28	5,849.40	5,179.03
18	GOLF COURSE	833.24	640.18	592.41	577.97	589.11	572.95	756.91	628.88	668.17
18	PSO	2,282.76	1,753.85	1,622.98	1,583.42	1,613.92	1,569.66	2,073.65	1,722.89	1,830.52
18	ERU	905.30	695.55	643.65	627.96	640.06	622.50	622.37	683.27	725.95
19	Non-condo Parcels	1,665.47	1,511.73	1,660.48	901.64	903.94	842.44	786.36	747.72	705.30
19 and 19A	52434205250010000	10,956.26	10,046.23	10,954.46	6,349.56	6,822.53	6,428.84	6,279.01	6,024.43	6,098.20
19 and 19A	52434205260270051	3,662.57	3,359.36	3,662.28	2,126.75	2,289.40	2,157.90	2,109.99	2,024.88	2,053.04
19 and 19A	52434205260270052	1,845.60	1,694.18	1,845.87	1,077.34	1,165.48	1,099.37	1,078.18	1,035.29	1,054.25
19 and 19A	52434205260270062	1,918.85	1,768.37	1,921.26	1,148.78	1,271.83	1,203.84	1,196.85	1,152.23	1,196.15
19 and 19A	52434205260270063	5,492.25	5,037.42	5,491.76	3,188.55	3,431.76	3,234.56	3,162.38	3,034.76	3,076.45
19 and 19A	52434205260270064	5,520.68	5,066.21	5,521.02	3,216.28	3,473.04	3,275.11	3,208.43	3,080.14	3,131.52
19 and 19A	52434205260270065	1,867.91	1,716.78	1,868.84	1,099.10	1,197.88	1,131.19	1,114.33	1,070.92	1,097.48
19 and 19A	52434205260270067	1,846.86	1,695.46	1,847.17	1,078.57	1,167.32	1,101.17	1,080.23	1,037.31	1,056.70
19 and 19A	52434205260270068	1,845.87	1,694.45	1,846.15	1,077.60	1,165.88	1,099.75	1,078.62	1,035.72	1,054.77
19 and 19A	52434205260270069	1,859.23	1,707.98	1,859.90	1,090.63	1,185.27	1,118.81	1,100.27	1,057.05	1,080.65
19 and 19A	52434205270270041									
19 and 19A	2979 PGA CONDO	1,263.06	1,162.53	1,264.19	750.08	824.41	779.50	771.70	742.34	766.10
19 and 19A	52434205270270042	3,719.10	3,416.62	3,720.46	2,181.89	2,371.48	2,238.54	2,201.58	2,115.13	2,162.56
19 and 19A	52434206000001100	9,349.68	8,594.14	9,354.58	5,505.36	6,004.09	5,670.39	5,588.05	5,370.72	5,506.97
19 and 19A	52434206000003040	9,189.91	8,432.32	9,190.15	5,349.52	5,772.11	5,442.51	5,329.22	5,115.66	5,197.47
19 and 19A	52434206000003080						-	5,811.05	5,590.47	5,773.63
19 and 19A	52434206000003120						-	1,089.98	1,046.92	1,068.36
19 and 19A	52434206030010000	5,574.66	5,120.88	5,576.57	3,268.93	3,551.42	3,352.10	3,295.88	3,166.32	3,236.09
19 and 19A	52434206030030000	5,580.75	5,127.06	5,582.85	3,274.88	3,560.27	3,360.80	3,305.76	3,176.05	3,247.90
19 and 19A	52434206050000000	43,732.05	40,265.90	43,775.75	26,030.36	28,669.34	27,115.83	26,877.20	25,860.41	26,733.71
19 and 19A	52434206060000000	11,439.42	10,535.61	11,451.73	6,820.82	7,524.06	7,118.00	7,061.76	6,795.78	7,034.18



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16
19 and 19A	52434206070010010	3,646.21	3,342.79	3,645.43	2,110.79	2,265.64	2,134.56	2,083.48	1,998.76	2,021.34
19 and 19A	52434206070010020	1,868.85	1,717.72	1,869.79	1,100.01	1,199.23	1,132.52	1,115.84	1,072.40	1,099.28
19 and 19A	52434206070020000	5,541.71	5,087.51	5,542.67	3,236.80	3,503.58	3,305.11	3,242.51	3,113.72	3,172.27
19 and 19A	52434206080010000	3,642.44	3,338.97	3,641.56	2,107.11	2,260.17	2,129.19	2,077.38	1,992.75	2,014.05
19 and 19A	52434206120010020	17,414.96	16,062.54	17,440.89	10,480.77	11,657.54	11,041.90	11,007.11	12,797.77	13,307.16
19 and 19A	52434206120020000	15,502.12	14,300.25	15,525.82	9,337.85	10,394.43	9,846.63	9,820.00	9,459.46	9,862.37
19 and 19A	52434206120030000	1,936.57	1,786.32	1,939.50	1,166.06	1,297.57	1,229.12	1,225.56	1,180.52	1,230.48
19 and 19A	52434206140010000		80,185.48	87,572.73	50,064.84	53,052.81	49,884.75	48,305.59	46,269.83	46,246.98
19 and 19A	52434206260010000	82,240.34								
19 and 19A	52434206300130000	1,811.50								
19 and 19A	52434206300180000	3,589.56								
19 and 19A	2701 PGA Blvd Condominium	610.86	420.25	458.12	266.16	286.65	270.20	264.27	253.63	257.26
19 and 19A	Harbour Oaks (317 Units)	217.06	198.38	216.83	123.09	129.48	121.61	117.22	112.18	111.35
19 and 19A	San Matera Condos - 710 sq ft	105.64	96.64	105.55	60.27	63.79	59.97	58.02	55.56	55.47
19 and 19A	San Matera Condos - 783-816 sq ft	106.64	97.64	106.57	61.24	65.23	61.38	59.63	57.15	57.39
19 and 19A	San Matera Condos - 896 sq ft	107.50	98.52	107.46	62.08	66.49	62.62	61.03	58.53	59.07
19 and 19A	San Matera Condos - 999-1016 sq ft	108.64	99.67	108.63	63.19	68.14	64.24	62.88	60.35	61.28
19 and 19A	San Matera Condos - 1081 sq ft	109.35	100.39	109.37	63.88	69.17	65.26	64.03	61.48	62.65
19 and 19A	San Matera Condos - 1203 sq ft	110.57	101.62	110.62	65.07	70.94	66.99	66.00	63.43	65.01
19 and 19A	San Matera Condos - 1288-1331 sq ft	111.69	102.76	111.78	66.17	72.57	68.60	67.82	65.22	67.19
19 and 19A	San Matera Condos - 1370 sq ft	112.24	103.31	112.34	66.70	73.36	69.37	68.71	66.09	68.25
19 and 19A	San Matera Condos - 1718-1730 sq ft	115.74	106.86	115.94	70.12	78.45	74.37	74.38	71.68	75.03
19 and 19A	San Matera Condos - 1818-1832 sq ft	116.78	107.92	117.02	71.13	79.96	75.86	76.07	73.35	77.05
19 and 19A	52434206230010000	1,216.72	1,116.94	1,216.91	710.41	768.72	725.14	711.27	682.99	695.64
19 and 19A	52434206230020000	547.38	502.49	547.47	319.60	345.83	326.23	319.99	307.27	312.96
19 and 19A	52434206230020010	1,474.47	1,353.55	1,474.71	860.91	931.57	878.76	861.95	827.68	843.01
19 and 19A	52434206230020020	1,102.44	1,012.03	1,102.61	643.69	696.52	657.03	644.46	618.84	630.30
19 and 19A	52434206230030000	1,500.17	1,377.14	1,500.40	875.91	947.80	894.07	876.97	842.10	857.70
19 and 19A	52434206230030010	2,141.31	1,965.70	2,141.64	1,250.26	1,352.87	1,276.18	1,251.76	1,202.00	1,224.26
19 and 19A	52434206230030020	1,433.77	1,316.19	1,433.99	837.14	905.85	854.50	838.15	804.83	819.73
19 and 19A	52434206230040000	824.66	757.03	824.79	481.50	521.02	491.48	482.08	462.91	471.48
19 and 19A	52434206230050000	122.46	112.41	122.47	71.50	77.37	72.98	71.59	68.74	70.01
19 and 19A	52434206230060000	714.36	655.79	714.49	417.13	451.35	425.75	417.59	401.01	408.43
19 and 19A	52434206280010000	11,340.21	10,435.11	11,349.61	6,724.06	7,380.01	6,976.48			
19 and 19A	Landmark at the Gardens Condos	54.84	50.27	54.82	31.72	34.02	32.04	31.27	29.99	30.30
20	A	1,080.96	1,088.75	1,088.54	307.04	307.55	239.90	216.43	203.60	205.68
20	B	810.72	816.56	816.40	230.28	230.66	179.93	162.32	152.70	154.26
20	C	540.48	544.37	544.27	153.52	153.77	119.95	108.22	101.80	102.84
20	D	270.24	272.19	272.13	76.76	76.89	59.98	54.11	50.90	51.42
21	ALL NON EXEMPT PARCELS	2,752.58	1,701.27	1,247.21	1,273.28	1,658.45	1,522.62	1,304.82	1,151.81	1,123.95
23	ALL NON EXEMPT PARCELS	472.58	452.29	287.44	262.19	264.57	247.98	243.16	224.11	218.88
24 and 24A	ALL NON EXEMPT PARCELS	797.27	557.60	512.73	475.01	477.13	477.35	503.96	488.10	486.39
27B	Condo units	304.83	298.96	204.50	202.39	256.63	279.90	336.43	154.36	144.87
27B	Condo sites									3,925.40
27B	Townhomes	246.90	242.14	165.63	163.92	207.85	226.70	272.49	125.02	117.33
27B	Single Family - 40 ft lots	386.28	378.84	259.14	256.47	325.19	354.69	426.32	195.60	183.57
27B	Single Family - 50 ft lots	482.85	473.55	323.93	320.59	406.49	443.36	532.90	244.50	229.47
27B	Single Family - Preserve lots	579.44	568.28	388.73	384.72	487.80	532.05	639.51	293.41	275.37
27B	COMMERCIAL	1,365.80	1,339.51	916.27	906.81	1,149.80	1,254.11	1,507.38	691.60	649.07
29	ALL NON EXEMPT PARCELS	718.92	371.05	319.94	292.85	297.22	290.27	289.22	284.94	278.86
31	COMMERCIAL	3,403.82	2,541.83	3,166.51	3,448.08	3,624.01	4,008.91	6,648.82	8,709.50	9,122.17
31	GOLF COURSE 28/31	325.16	242.81	302.49	329.39	346.19	382.96	635.14	832.00	863.44
31	RESIDENTIAL 28/31	496.76	370.96	462.13	503.22	528.90	585.07	970.35	1,271.09	1,331.32
32	ALL NON EXEMPT PARCELS	400.89	369.47	366.07	318.90	319.18	261.54	257.36	204.90	200.12

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16
32 and 32A	ALL NON EXEMPT PARCELS	573.30	557.56	559.89	497.67	500.55	438.14	415.81	552.35	539.38
33	ALL NON EXEMPT PARCELS	335.12	215.04	185.38	177.88	180.40	175.31	176.50	168.27	164.64
34	PER CONDO	1,090.79	1,038.39	972.54	842.72	843.55	843.35	825.54	818.80	817.09
34	SINGLE FAM	2,417.95	2,301.78	2,155.82	1,868.04	1,869.88	1,869.44	1,829.96	1,815.01	1,811.23
36	PER ACRE									
36	Per condo w/o landscape benefit									
36	PER CONDO									
36	Drainage - per acre									
36	Landscape - per acre									
36	Per condo - "1420 Cypress Dr Condos"									
38	ALL NON EXEMPT PARCELS	790.42	767.17	778.24	773.22	855.30	763.63	506.22	506.13	494.61
41	ALL NON EXEMPT PARCELS - No Debt	201.05	127.76	108.76	110.11	115.98	108.07	136.41	149.88	146.74
41	ALL NON EXEMPT PARCELS	201.05	127.76	108.76	110.11	115.98	108.07	136.41	149.88	146.74
43	UNDESIGNATED/AC									
43	SINGLE FAM	2,084.80	1,914.86	1,706.16	1,600.33	1,600.83	1,520.79	1,996.86	1,401.63	1,322.11
43	MULTI FAM	3,232.09	2,968.64	2,645.09	2,481.01	2,481.79	2,357.70	3,095.77	2,172.97	2,049.69
43	SINGLE FAM OTHER	1,604.85	1,474.03	1,313.38	1,231.91	1,232.30	1,170.68	1,537.16	1,078.95	1,017.74
43	GOLF/PRIVATE	810.36	744.30	663.18	622.04	622.24	591.13	776.18	544.81	513.90
43	COMMERCIAL	5,041.54	4,630.59	4,125.91	3,869.97	3,871.19	3,677.63	4,828.89	3,388.54	3,196.30
43	CONDO	274.83	252.43	224.92	210.96	211.03	200.48	263.24	184.77	174.29
44	GOLF COURSE	301.53	181.93	128.94	124.01	117.87	115.18	137.57	164.52	150.82
44	RES COTTAGES	398.20	240.26	170.28	163.77	155.67	152.11	181.68	217.26	200.81
44	SINGLE FAM RES	1,306.54	788.32	558.73	537.34	510.76	499.08	596.12	712.86	658.89
44	SINGLE FAM RES - 1 1/2 LOT	1,959.81	1,182.48	838.10	806.01	766.14	748.62	894.18	1,069.29	988.34
44	SINGLE FAM RES - DBL LOT	2,613.08	1,576.64	1,117.46	1,074.68	1,021.52	998.16	1,192.24	1,425.72	1,317.78
45	ALL NON EXEMPT PARCELS	1,449.95	1,327.65	1,333.54	796.40	793.42	644.26	617.54	417.50	388.02
46	Sonoma Isles (fka Lakewood)	21.13	18.73	20.90	17.53	21.76	20.57	21.38	38.24	19.06
46	Jupiter CC- Single Family Lots	72.56	64.10	71.53	60.00	74.46	45.76	92.81	166.18	124.96
46	Jupiter CC-Single Family Pod D									339.81
46	Jupiter CC-Single Family Pod E - Undev									
46	Jupiter CC-Multi Family Pod F Undeveloped	-	-	-	-	-	272.38	645.97	1,204.05	901.15
46	Jupiter CC-Multi Family Pod F Condos	71.23	62.93	70.22	58.90	73.10	44.93	91.11	163.14	119.06
47	ALL NON EXEMPT PARCELS	121.14	104.63	91.21	85.45	85.51	83.82	78.87	72.07	70.36
49	Parcels East of Congress	2,418.61	1,718.68	1,466.98	1,426.15	1,429.67	1,419.93	1,406.69	1,284.82	1,256.13
49	Parcels West of Congress	448.55	416.37	355.39	345.50	346.35	344.00	340.79	322.78	315.57
51	UNDEVELOPED									
51	SINGLE FAM	650.97	649.76	516.61	508.32	512.16	275.49	202.31	197.59	197.38
51	MULTI FAM	389.15	388.43	308.83	303.87	306.17	164.69	120.94	118.12	117.99
53	Lots - Townhome residential	34.28	33.93	24.63	22.30	-	-	-	-	-
53	Undev - Townhome residential	-	-	-	-	-	-	-	-	-
53	Lots -SF residential - ZLL	45.76	45.28	32.87	28.29	17.87	27.92	25.02	-	-
53	Undev -SF residential - ZLL	-	-	-	-	-	-	-	-	-
53	Lots -SF residential - traditional	48.73	48.22	35.01	30.77	19.00	29.70	26.61	-	-
53	Undev -SF residential - traditional	-	-	-	-	-	-	-	-	-
53	COMMERCIAL	-	-	106.12	87.30	54.39	79.28	-	-	-
53	Undeveloped undesignated	131.07	132.16	93.82	64.78	41.64	65.07	57.04	12.06	-

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		DEBT ONLY								
		SRC								
Unit(s)	Description	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16
1	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 and 28	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 and 2A	ALL NON EXEMPT PARCELS	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11
2 and 2A	MFR	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11
2 and 2A	SFC	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	\$ 83.11
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	\$ 20,081.33	\$ 20,357.30	\$ 16,020.35	\$ 15,376.31	\$ 15,407.80	\$ 15,442.16	\$ 9,176.67	\$ 7,025.27	
2, 2A and 2C	Community Only - Biotech A - Rate per Nearest Whole Acre	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	\$ 10,790.49	\$ 10,805.57	\$ 10,808.38	\$ 10,815.54	\$ 10,838.16	\$ 10,850.02	\$ 7,726.50	\$ 9,575.17	
2, 2A and 2C	Community Only - Biotech B - Rate per Nearest Whole Acre	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18		
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	\$ 13,728.57	\$ 13,747.75	\$ 13,751.32	\$ 13,760.44	\$ 13,789.21	\$ 13,804.31	\$ 7,575.93		
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	\$ 15,873.21	\$ 15,895.38	\$ 15,899.52	\$ 15,910.06	\$ 15,943.32	\$ 15,960.78	\$ 8,561.90	\$ 10,610.45	
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72			
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	\$ 40,134.31	\$ 40,190.39	\$ 40,200.84	\$ 40,227.49	\$ 40,311.59	\$ 40,355.73			
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Nearest Whole Acre	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	\$ 11,402.35	\$ 11,418.28	\$ 11,421.26	\$ 11,428.82	\$ 11,452.72	\$ 10,974.27	\$ 7,814.98	\$ 9,684.82	
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	\$ 11,185.41	\$ 11,201.04	\$ 11,203.96	\$ 11,211.38	\$ 11,234.82	\$ 11,247.12	\$ 8,009.28	\$ 9,741.61	
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	\$ 83.18	\$ 82.08	
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	\$ 3,677.32	\$ 3,682.45	\$ 3,683.41	\$ 3,685.85	\$ 3,693.56	\$ 3,697.60	\$ 2,633.13	\$ 3,263.14	
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Nearest Whole Acre	\$ 435.45	\$ 434.98	\$ 444.34	\$ 444.80	\$ 444.15	\$ 450.93	\$ 350.37	\$ 413.20	
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Actual Acreage	\$ 18,889.20	\$ 18,915.59	\$ 18,920.51	\$ 18,933.05	\$ 18,972.63	\$ 11,429.35	\$ 6,004.76	\$ 7,441.48	
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,250.63	\$ 1,251.30	\$ 1,260.87	\$ 1,261.88	\$ 1,262.93	\$ 1,270.51	\$ 934.01	\$ 1,136.48	
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Actual Acreage	\$ 9,451.91	\$ 9,465.12	\$ 9,467.58	\$ 9,473.85	\$ 9,493.66	\$ 8,096.63	\$ 3,264.67	\$ 4,001.03	
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,143.24	\$ 1,143.76	\$ 1,153.30	\$ 1,154.24	\$ 1,155.07	\$ 1,162.56	\$ 857.14	\$ 82.08	
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Actual Acreage	\$ 9,451.91	\$ 9,465.12	\$ 9,467.58	\$ 9,473.85	\$ 9,493.66	\$ 8,096.63	\$ 3,264.67		
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,142.32	\$ 1,142.84	\$ 1,152.38	\$ 1,153.31	\$ 1,154.14	\$ 1,161.64	\$ 856.48	\$ 82.08	
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Actual Acreage	\$ 9,451.91	\$ 9,465.12	\$ 9,467.58	\$ 9,473.85	\$ 9,493.66	\$ 8,096.63	\$ 3,264.67		
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Nearest Whole Acre	\$ 743.23	\$ 743.19	\$ 752.63	\$ 753.30	\$ 753.29	\$ 953.00	\$ 722.13	\$ 82.08	
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Actual Acreage	\$ 18,889.20	\$ 18,915.59	\$ 18,920.51	\$ 18,933.05	\$ 18,972.63	\$ 11,429.35	\$ 6,004.76		
2, 2A and 2C	Parcel G -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,290.75	\$ 1,262.63	\$ 1,272.20	\$ 1,273.22	\$ 1,274.29	\$ 1,281.92	\$ 942.14		
2, 2A and 2C	Parcel G -Single Family – Residential - Rate per Actual Acreage	\$ 9,451.91	\$ 9,465.12	\$ 9,467.58	\$ 9,473.85	\$ 9,493.66	\$ 8,096.63	\$ 3,264.67		
3	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 and 3A	PAR A	\$ 506.91	\$ 515.35	\$ 509.83	\$ 506.59	\$ 507.58	\$ 508.15	\$ 508.42	\$ 513.19	\$ 509.23
3 and 3A	PAR B	\$ 479.76	\$ 487.74	\$ 482.52	\$ 479.45	\$ 480.39	\$ 480.93	\$ 481.19	\$ 485.70	\$ 481.96
3 and 3A	PAR C	\$ 456.12	\$ 463.71	\$ 458.74	\$ 455.82	\$ 456.72	\$ 457.23	\$ 457.48	\$ 461.77	\$ 458.21
3 and 3A	PAR D, PLAT 1	\$ 510.28	\$ 518.78	\$ 513.22	\$ 509.96	\$ 510.96	\$ 511.53	\$ 511.81	\$ 516.60	\$ 512.62
3 and 3A	PAR D, PLAT 2	\$ 457.01	\$ 464.62	\$ 459.64	\$ 456.72	\$ 457.62	\$ 458.13	\$ 458.38	\$ 462.68	\$ 459.11
3 and 3A	PAR E	\$ 494.84	\$ 503.07	\$ 497.68	\$ 494.52	\$ 495.49	\$ 496.05	\$ 496.31	\$ 500.97	\$ 497.10
3 and 3A	PAR F	\$ 182.07	\$ 185.10	\$ 183.12	\$ 181.96	\$ 182.31	\$ 182.52	\$ 182.62	\$ 184.33	\$ 182.91
3 and 3A	PAR G	\$ 548.58	\$ 557.71	\$ 551.73	\$ 548.23	\$ 549.30	\$ 549.92	\$ 550.21	\$ 555.37	\$ 551.09
3 and 3A	PAR H	\$ 570.67	\$ 580.17	\$ 573.96	\$ 570.31	\$ 571.43	\$ 572.07	\$ 572.38	\$ 577.74	\$ 573.29
3 and 3A	PAR J	\$ 322.03	\$ 327.39	\$ 323.89	\$ 321.83	\$ 322.46	\$ 322.82	\$ 323.00	\$ 326.03	\$ 323.51
3 and 3A	APTS & COMMERCIAL	\$ 3,581.09	\$ 3,640.70	\$ 3,601.71	\$ 3,578.81	\$ 3,585.83	\$ 3,589.85	\$ 3,591.78	\$ 3,625.46	\$ 3,597.51
4	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 and 5E	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 and 5A	GOLF COURSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 and 5A	INDUSTRIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 and 5A	Emerald Dunes Condos	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 and 5A	Business Park Vista Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 and 5A	Ventura Greens at Emerald Dunes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 and 5A	Links at Emerald Dunes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 and 5A	Villas at Emerald Dunes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 and 5A	Vista Center Condos	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		DEBT ONLY								
		SRC								
Unit(s)	Description	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16
5 and 5B	RESIDENTIAL	\$ 335.11	\$ 338.21	\$ 337.26	\$ 335.40	\$ 335.02	\$ 335.67	\$ 337.30	\$ 328.97	\$ 326.68
5 and 5B	COMMERCIAL	\$ 2,436.72	\$ 2,459.24	\$ 2,452.36	\$ 2,438.84	\$ 2,436.11	\$ 2,440.79	\$ 2,452.64	\$ 2,392.07	\$ 2,375.41
5 and 5B	Mezzano Condo	\$ 94.76	\$ 95.64	\$ 95.37	\$ 94.84	\$ 94.74	\$ 94.92	\$ 95.38	\$ 93.02	\$ 92.38
5 and 5C	RESIDENTIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275.52
5 and 5D	COMMERCIAL/AC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280.86	\$ 278.10	\$ 282.68	\$ 282.89
5 and 5D	San Michele condo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19.66	\$ 19.47	\$ 19.79	\$ 19.80
5 and 5D	RESIDENTIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 421.60	\$ 417.45	\$ 424.32	\$ 424.64
7	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 and 28	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9, 9A and 9B	RESIDENTIAL/AC	\$ 2,511.89	\$ 2,546.18	\$ 2,533.68	\$ 2,509.76	\$ 2,522.11	\$ 2,526.47	\$ 2,542.81	\$ 2,514.11	\$ 2,537.54
9, 9A and 9B	GOLF COURSE/AC	\$ 761.47	\$ 770.47	\$ 766.77	\$ 759.84	\$ 764.09	\$ 764.68	\$ 769.18	\$ 761.82	\$ 764.74
9, 9A and 9B	COMMERCIAL/AC	\$ 7,975.97	\$ 8,094.06	\$ 8,053.72	\$ 7,975.67	\$ 8,011.59	\$ 8,030.16	\$ 8,085.01	\$ 7,985.20	\$ 8,073.85
11	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 and 11A	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 and 31	GOLF COURSE - 12/28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 and 31	RESIDENTIAL - 12/28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 and 12A	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	ALL NON EXEMPT PARCELS	\$ 588.52	\$ 617.61	\$ 864.23	\$ 787.48	\$ 800.20	\$ 790.21	\$ 838.20	\$ 823.60	\$ 837.26
18	APARTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	COMMERCIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	GOLF COURSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	PSO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	ERU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Non-condo Parcels	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12
19 and 19A	52434205250010000	\$ -	\$ -	\$ -	\$ 5,617.98	\$ 5,621.82	\$ 5,643.54	\$ 5,698.56	\$ 5,625.54	\$ 5,640.72
19 and 19A	52434205260270051	\$ -	\$ -	\$ -	\$ 1,872.66	\$ 1,873.94	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24
19 and 19A	52434205260270052	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12
19 and 19A	52434205260270062	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12
19 and 19A	52434205260270063	\$ -	\$ -	\$ -	\$ 2,808.99	\$ 2,810.91	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36
19 and 19A	52434205260270064	\$ -	\$ -	\$ -	\$ 2,808.99	\$ 2,810.91	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36
19 and 19A	52434205260270065	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12
19 and 19A	52434205260270067	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12
19 and 19A	52434205260270068	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12
19 and 19A	52434205260270069	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12
19 and 19A	52434205270270041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 and 19A	2979 PGA CONDO	\$ -	\$ -	\$ -	\$ 624.22	\$ 624.65	\$ 627.06	\$ 633.17	\$ 625.06	\$ 626.75
19 and 19A	52434205270270042	\$ -	\$ -	\$ -	\$ 1,872.66	\$ 1,873.94	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24
19 and 19A	52434206000001100	\$ -	\$ -	\$ -	\$ 4,681.65	\$ 4,684.85	\$ 4,702.95	\$ 4,748.80	\$ 4,687.95	\$ 4,700.60
19 and 19A	52434206000003040	\$ -	\$ -	\$ -	\$ 4,681.65	\$ 4,684.85	\$ 4,702.95	\$ 4,748.80	\$ 4,687.95	\$ 4,700.60
19 and 19A	52434206000003080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,748.80	\$ 4,687.95	\$ 4,700.60
19 and 19A	52434206000003120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 949.76	\$ 937.59	\$ 940.12
19 and 19A	52434206030010000	\$ -	\$ -	\$ -	\$ 2,808.99	\$ 2,810.91	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36
19 and 19A	52434206030030000	\$ -	\$ -	\$ -	\$ 2,808.99	\$ 2,810.91	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36
19 and 19A	52434206050000000	\$ -	\$ -	\$ -	\$ 21,535.59	\$ 21,550.31	\$ 21,633.57	\$ 21,844.48	\$ 21,564.57	\$ 21,622.76
19 and 19A	52434206060000000	\$ -	\$ -	\$ -	\$ 5,617.98	\$ 5,621.82	\$ 5,643.54	\$ 5,698.56	\$ 5,625.54	\$ 5,640.72
19 and 19A	52434206070010010	\$ -	\$ -	\$ -	\$ 1,872.66	\$ 1,873.94	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24
19 and 19A	52434206070010020	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12
19 and 19A	52434206070020000	\$ -	\$ -	\$ -	\$ 2,808.99	\$ 2,810.91	\$ 2,821.77	\$ 2,849.28	\$ 2,812.77	\$ 2,820.36
19 and 19A	52434206080010000	\$ -	\$ -	\$ -	\$ 1,872.66	\$ 1,873.94	\$ 1,881.18	\$ 1,899.52	\$ 1,875.18	\$ 1,880.24
19 and 19A	52434206120010020	\$ -	\$ -	\$ -	\$ 8,426.97	\$ 8,432.73	\$ 8,465.31	\$ 8,547.84	\$ 10,313.49	\$ 10,341.32
19 and 19A	52434206120020000	\$ -	\$ -	\$ -	\$ 7,490.64	\$ 7,495.76	\$ 7,524.72	\$ 7,598.08	\$ 7,500.72	\$ 7,520.96

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT											
TAX RATE HISTORY											
TAX PER ASSESSABLE UNIT											
		DEBT ONLY									
		SRC									
Unit(s)	Description	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16	
19 and 19A	52434206120030000	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	\$ 949.76	\$ 937.59	\$ 940.12	
19 and 19A	52434206140010000				\$ 45,880.17	\$ 45,911.53	\$ 46,088.91	\$ 46,538.24	\$ 45,941.91	\$ 46,065.88	
19 and 19A	52434206260010000	\$ -									
19 and 19A	52434206300130000	\$ -									
19 and 19A	52434206300180000	\$ -									
19 and 19A	2701 PGA Blvd Condominium	\$ -	\$ -	\$ -	\$ 234.08	\$ 234.24	\$ 235.15	\$ 237.44	\$ 234.40	\$ 235.03	
19 and 19A	Harbour Oaks (317 Units)	\$ -	\$ -	\$ -	\$ 114.82	\$ 114.90	\$ 115.34	\$ 116.47	\$ 114.98	\$ 115.29	
19 and 19A	San Matera Condos - 710 sq ft	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	
19 and 19A	San Matera Condos - 783-816 sq ft	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	
19 and 19A	San Matera Condos - 896 sq ft	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	
19 and 19A	San Matera Condos - 999-1016 sq ft	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	
19 and 19A	San Matera Condos - 1081 sq ft	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	
19 and 19A	San Matera Condos - 1203 sq ft	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	
19 and 19A	San Matera Condos - 1288-1331 sq ft	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	
19 and 19A	San Matera Condos - 1370 sq ft	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	
19 and 19A	San Matera Condos - 1718-1730 sq ft	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	
19 and 19A	San Matera Condos - 1818-1832 sq ft	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	\$ 56.20	\$ 55.48	\$ 55.63	
19 and 19A	52434206230010000	\$ -	\$ -	\$ -	\$ 617.05	\$ 617.47	\$ 619.85	\$ 625.90	\$ 617.88	\$ 619.54	
19 and 19A	52434206230020000	\$ -	\$ -	\$ -	\$ 277.60	\$ 277.79	\$ 278.86	\$ 281.58	\$ 277.97	\$ 278.72	
19 and 19A	52434206230020010	\$ -	\$ -	\$ -	\$ 747.77	\$ 748.28	\$ 751.17	\$ 758.49	\$ 748.77	\$ 750.79	
19 and 19A	52434206230020020	\$ -	\$ -	\$ -	\$ 559.09	\$ 559.47	\$ 561.63	\$ 567.11	\$ 559.84	\$ 561.35	
19 and 19A	52434206230030000	\$ -	\$ -	\$ -	\$ 760.80	\$ 761.32	\$ 764.26	\$ 771.71	\$ 761.82	\$ 763.88	
19 and 19A	52434206230030010	\$ -	\$ -	\$ -	\$ 1,085.95	\$ 1,086.69	\$ 1,090.89	\$ 1,101.52	\$ 1,087.41	\$ 1,090.34	
19 and 19A	52434206230030020	\$ -	\$ -	\$ -	\$ 727.12	\$ 727.62	\$ 730.43	\$ 737.55	\$ 728.10	\$ 730.07	
19 and 19A	52434206230040000	\$ -	\$ -	\$ -	\$ 418.22	\$ 418.50	\$ 420.12	\$ 424.22	\$ 418.78	\$ 419.91	
19 and 19A	52434206230050000	\$ -	\$ -	\$ -	\$ 62.10	\$ 62.14	\$ 62.38	\$ 62.99	\$ 62.19	\$ 62.35	
19 and 19A	52434206230060000	\$ -	\$ -	\$ -	\$ 362.28	\$ 362.54	\$ 363.95	\$ 367.49	\$ 362.78	\$ 363.77	
19 and 19A	52434206280010000	\$ -	\$ -	\$ -	\$ 5,617.98	\$ 5,621.82	\$ 5,643.54				
19 and 19A	Landmark at the Gardens Condos	\$ -	\$ -	\$ -	\$ 28.20	\$ 28.22	\$ 28.33	\$ 28.61	\$ 28.24	\$ 28.32	
20	A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
23	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
24 and 24A	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
27B	Condo units	\$ 291.83	\$ 329.37	\$ 416.26	\$ 398.92	\$ 403.13	\$ 408.74	\$ 413.24	\$ 407.83	\$ 413.33	
27B	Condo sites									\$ 11,202.56	
27B	Townhomes	\$ 315.93	\$ 356.57	\$ 450.63	\$ 431.87	\$ 436.42	\$ 442.49	\$ 447.37	\$ 441.50	\$ 447.46	
27B	Single Family - 40 ft lots	\$ 494.29	\$ 557.87	\$ 705.03	\$ 675.68	\$ 682.80	\$ 692.29	\$ 699.93	\$ 690.75	\$ 700.07	
27B	Single Family - 50 ft lots	\$ 617.86	\$ 697.34	\$ 881.29	\$ 844.60	\$ 853.50	\$ 865.37	\$ 874.91	\$ 863.44	\$ 875.09	
27B	Single Family - Preserve lots	\$ 741.46	\$ 836.83	\$ 1,057.59	\$ 1,013.55	\$ 1,024.24	\$ 1,038.48	\$ 1,049.93	\$ 1,036.16	\$ 1,050.15	
27B	COMMERCIAL	\$ 1,128.45	\$ 1,273.60	\$ 1,609.57	\$ 1,542.55	\$ 1,558.81	\$ 1,580.48	\$ 1,597.91	\$ 1,576.97	\$ 1,598.25	
29	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31	COMMERCIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31	GOLF COURSE 28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31	RESIDENTIAL 28/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32 and 32A	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
34	PER CONDO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
34	SINGLE FAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
36	PER ACRE										
36	Per condo w/o landscape benefit										
36	PER CONDO										
36	Drainage - per acre										
36	Landscape - per acre										

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		DEBT ONLY								
		SRC								
Unit(s)	Description	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16
36	Per condo - "1420 Cypress Dr Condos"									
38	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	ALL NON EXEMPT PARCELS - No Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	UNDESIGNATED/AC									
43	SINGLE FAM	\$ 2,707.66	\$ 2,712.60	\$ 2,714.44	\$ 2,714.09	\$ 2,721.87	\$ 2,756.17	\$ 2,761.03	\$ 3,306.22	\$ 3,312.60
43	MULTI FAM	\$ 1,635.56	\$ 1,638.55	\$ 1,639.66	\$ 1,639.45	\$ 1,644.15	\$ 1,664.87	\$ 1,667.80	\$ 1,997.13	\$ 2,000.98
43	SINGLE FAM OTHER	\$ 2,032.33	\$ 2,036.04	\$ 2,037.42	\$ 2,037.16	\$ 2,043.00	\$ 2,068.74	\$ 2,072.39	\$ 2,481.60	\$ 2,486.39
43	GOLF/PRIVATE	\$ 1,026.23	\$ 1,028.11	\$ 1,028.81	\$ 1,028.67	\$ 1,031.62	\$ 1,044.62	\$ 1,046.46	\$ 1,253.10	\$ 1,255.51
43	COMMERCIAL	\$ 4,782.00	\$ 4,790.73	\$ 4,793.98	\$ 4,793.36	\$ 4,807.11	\$ 4,867.67	\$ 4,876.26	\$ 5,837.51	\$ 5,848.78
43	CONDO	\$ 348.04	\$ 348.67	\$ 348.91	\$ 348.86	\$ 349.86	\$ 354.27	\$ 354.90	\$ 424.97	\$ 425.79
44	GOLF COURSE	\$ 1,430.91	\$ 1,434.44	\$ 1,492.14	\$ 1,454.20	\$ 1,473.91	\$ 1,458.30	\$ 1,518.05	\$ 1,488.40	\$ 1,488.92
44	RES COTTAGES	\$ 1,889.66	\$ 1,894.33	\$ 1,970.53	\$ 1,920.42	\$ 1,946.45	\$ 1,925.83	\$ 2,004.73	\$ 1,965.59	\$ 1,982.38
44	SINGLE FAM RES	\$ 6,200.23	\$ 6,215.55	\$ 6,465.56	\$ 6,301.15	\$ 6,386.55	\$ 6,318.92	\$ 6,577.80	\$ 6,449.35	\$ 6,504.47
44	SINGLE FAM RES - 1 1/2 LOT	\$ 9,300.35	\$ 9,323.33	\$ 9,698.34	\$ 9,451.73	\$ 9,579.83	\$ 9,478.38	\$ 9,866.70	\$ 9,674.03	\$ 9,756.71
44	SINGLE FAM RES - DBL LOT	\$ 12,400.46	\$ 12,431.10	\$ 12,931.12	\$ 12,602.30	\$ 12,773.10	\$ 12,637.84	\$ 13,155.60	\$ 12,898.70	\$ 13,008.94
45	ALL NON EXEMPT PARCELS	\$ 860.40	\$ 867.56	\$ 865.20	\$ 855.52	\$ 862.00	\$ 861.78	\$ 847.33	\$ 874.65	\$ 920.12
46	Sonoma Isles (fka Lakewood)	\$ 654.10	\$ 657.54	\$ 657.78	\$ 657.60	\$ 659.39	\$ 660.36	\$ 866.43	\$ 1,592.45	\$ 1,122.40
46	Jupiter CC- Single Family Lots	\$ 1,099.57	\$ 1,101.33	\$ 1,101.72	\$ 1,101.44	\$ 1,104.42	\$ 1,106.05	\$ 1,106.94	\$ 1,119.45	\$ 1,384.00
46	Jupiter CC-Single Family Pod D									\$ 3,763.67
46	Jupiter CC-Single Family Pod E - Undev									
46	Jupiter CC-Multi Family Pod F Undeveloped	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,583.47	\$ 7,704.42	\$ 8,110.98	\$ 9,980.82
46	Jupiter CC-Multi Family Pod F Condos	\$ 1,079.50	\$ 1,081.23	\$ 1,081.61	\$ 1,081.33	\$ 1,084.27	\$ 1,085.86	\$ 1,086.74	\$ 1,099.02	\$ 1,318.68
47	ALL NON EXEMPT PARCELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Parcels East of Congress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Parcels West of Congress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	UNDEVELOPED									
51	SINGLE FAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	MULTI FAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	Lots - Townhome residential	\$ 1,065.36	\$ 1,066.98	\$ 1,065.10	\$ 973.81	\$ -	\$ -	\$ -		
53	Undev - Townhome residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
53	Lots -SF residential - ZLL	\$ 1,421.83	\$ 1,423.98	\$ 1,421.48	\$ 1,235.03	\$ 1,233.78	\$ 848.97	\$ 668.49		
53	Undev -SF residential - ZLL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
53	Lots -SF residential - traditional	\$ 1,514.09	\$ 1,516.38	\$ 1,513.71	\$ 1,343.39	\$ 1,312.33	\$ 903.01	\$ 711.04		
53	Undev -SF residential - traditional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
53	COMMERCIAL	\$ -	\$ -	\$ 4,588.73	\$ 3,811.41	\$ 3,755.84	\$ 2,410.67	\$ -		
53	Undeveloped undesignated	\$ 4,072.75	\$ 4,156.39	\$ 4,056.74	\$ 2,828.37	\$ 2,875.40	\$ 1,978.56	\$ 1,524.02	\$ 1,163.87	

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# Tax Per Computed Acre Worksheet



**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET WORKSHEET - FISCAL YEAR ENDING 9/30/2024**

Unit	10/1/23 Projected Total Fund Balance	Reserve Requirement Debt	Reserve for Debt Service 10/1/24 - 4/1/25	Reserve for Maintenance	10/1/23 Projected Cash Balance Available for 23-24 Budget	Proposed 23-24 Expense Budget	10/1/23 Account Status	10/1/23 Account Status Grossed Up 1% & 4%	Tax Base	10/1/23 Tax Per Computed Acre 1
Cmn-Maint	106,431	-	-	(106,431)	-	102,405	(102,405)	(107,566)	**	**
1-Maint	178,213	-	-	(166,713)	11,500	145,561	(134,061)	(140,818)	2,177	64.68
2-Maint	385,319	-	-	(385,319)	-	374,743	(374,743)	(393,630)	9,168	42.94
2A-Maint	317,674	-	-	(317,674)	-	142,177	(142,177)	(149,343)	5,566	26.83
2A-Debt	38,112	-	(29,304)	-	8,809	339,272	(330,464)	(347,119)	5,566	62.36
2C-Maint	460,767	-	-	(440,767)	20,000	413,004	(393,004)	(412,811)	*	*
2C-Debt	7,232,762	(5,372,000)	(1,784,800)	-	75,962	5,406,200	(5,330,238)	(5,598,882)	*	*
3-Maint	381,574	-	-	(340,018)	41,556	410,892	(369,336)	(387,951)	2,748	141.17
3A-Maint	332,626	-	-	(269,626)	63,000	341,629	(278,629)	(292,672)	*	*
3A-Debt	46,169	-	(30,638)	-	15,531	419,550	(404,019)	(424,381)	*	*
4-Maint	742,450	-	-	(509,235)	233,215	831,493	(598,278)	(628,431)	8,803	71.39
5-Maint	(5,803)	-	-	(69,197)	(75,000)	504,771	(579,771)	(608,991)	8,161	74.62
5A-Maint	886,440	-	-	(761,440)	125,000	944,113	(819,113)	(860,397)	*	*
5B-Maint	182,086	-	-	(160,440)	21,646	166,730	(145,084)	(152,396)	*	*
5B-Debt	14,338	-	(4,288)	-	10,050	393,129	(383,078)	(402,386)	*	*
5C-Maint	242,942	-	-	(230,442)	12,500	62,729	(50,229)	(52,761)	1,367	38.60
5D-Maint	256,385	-	-	(195,135)	61,250	191,741	(130,491)	(137,068)	*	*
7-Maint	372,797	-	-	(372,797)	-	124,759	(124,759)	(131,047)	2,797	46.85
9-Maint	273,005	-	-	(253,005)	20,000	154,615	(134,615)	(141,400)	1,803.65	78.40
9A-Maint	946,372	-	-	(851,822)	94,550	1,224,806	(1,130,256)	(1,187,221)	*	*
9A-Debt	763,115	(566,173)	(118,601)	-	78,341	2,830,863	(2,752,522)	(2,891,249)	*	*
9B-Maint	737,246	-	-	(694,246)	43,000	964,325	(921,325)	(967,760)	*	*
9B-Debt	825,819	(661,900)	(98,463)	-	65,456	1,346,675	(1,281,219)	(1,345,792)	*	*
11-Maint	1,756,209	-	-	(1,506,209)	250,000	3,282,213	(3,032,213)	(3,185,037)	5,721	556.73
12-Maint	176,662	-	-	(166,662)	10,000	84,787	(74,787)	(78,557)	1,999	39.30
12A-Maint	100,737	-	-	(97,237)	3,500	29,430	(25,930)	(27,237)	127	214.46
14-Maint	365,297	-	-	(381,501)	(16,204)	946,694	(962,898)	(1,011,428)	*	*
15-Maint	879,767	-	-	(445,667)	434,100	1,436,568	(1,002,468)	(1,052,992)	4,552	231.33
16-Maint	1,421,292	-	-	(741,292)	680,000	1,988,872	(1,308,872)	(1,374,839)	913	1,505.85
16-Debt	89,197	-	(26,149)	-	63,048	574,588	(511,540)	(537,321)	913	588.52
18-Maint	1,610,466	-	-	(1,148,120)	462,346	2,582,566	(2,120,220)	(2,227,079)	*	*
19-Maint	434,355	-	-	(414,355)	20,000	568,402	(548,402)	(576,042)	*	*
19-Debt	-	-	-	-	-	-	-	-	*	*
19A-Maint	448,036	-	-	(443,536)	4,500	44,199	(39,699)	(41,700)	*	*
20-Maint	173,741	-	-	(286,741)	(113,000)	111,600	(224,600)	(235,919)	*	*
21-Maint	315,406	-	-	(265,760)	49,646	843,658	(794,012)	(834,031)	303	2,752.58
23-Maint	282,963	-	-	(202,963)	80,000	399,432	(319,432)	(335,531)	710	472.58
24-Maint	638,382	-	-	(247,132)	391,250	723,700	(332,450)	(349,205)	438	797.27
27B-Maint	258,703	-	-	(258,703)	-	175,345	(175,345)	(184,182)	*	*
27B-Debt	42,109	-	(16,517)	-	25,592	221,716	(196,123)	(206,008)	*	*
29-Maint	66,906	-	-	(66,906)	-	90,344	(90,344)	(94,898)	132	718.92

5.16

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET WORKSHEET - FISCAL YEAR ENDING 9/30/2024**

Unit	10/1/23 Projected Total Fund Balance	Reserve Requirement Debt	Reserve for Debt Service 10/1/24 - 4/1/25	Reserve for Maintenance	10/1/23 Projected Cash Balance Available for 23-24 Budget	Proposed 23-24 Expense Budget	10/1/23 Account Status	10/1/23 Account Status Grossed Up 1% & 4%	Tax Base	10/1/23 Tax Per Computed Acre 1
31-Maint	1,308,489	-	-	(698,489)	610,000	1,495,381	(885,381)	(930,005)	*	*
32-Maint	18,784	-	-	(11,709)	7,075	28,448	(21,373)	(22,450)	56	400.89
32A-Maint	35,404	-	-	(33,904)	1,500	6,260	(4,760)	(5,000)	29	172.41
33-Maint	52,122	-	-	(48,122)	4,000	29,204	(25,204)	(26,475)	79	335.12
34-Maint	224,176	-	-	(195,966)	28,210	217,020	(188,810)	(198,326)	*	*
38-Maint	312,523	-	-	(255,523)	57,000	131,497	(74,497)	(78,252)	99	790.42
41-Maint	34,040	-	-	(32,040)	2,000	9,465	(7,465)	(7,841)	39	201.05
43-Maint	769,271	-	-	(670,814)	98,457	1,118,858	(1,020,401)	(1,071,830)	*	*
43-Debt	388,808	(252,167)	(97,960)	-	38,682	1,241,216	(1,202,534)	(1,263,142)	*	*
44-Maint	494,956	-	-	(244,956)	250,000	368,751	(118,751)	(124,736)	*	*
44-Debt	32,004	-	(41,514)	-	(9,510)	554,024	(563,534)	(591,937)	*	*
45-Maint	390,988	-	-	(370,357)	20,631	469,255	(448,624)	(471,235)	325	1,449.95
45-Debt	82,881	(40,984)	(34,882)	-	7,014	273,228	(266,214)	(279,631)	325	860.40
46-Maint	269,567	-	-	(269,567)	-	43,749	(43,749)	(45,954)	*	*
46-Debt	605,782	(400,238)	(170,031)	-	35,513	785,938	(750,425)	(788,246)	*	*
47-Maint	419,326	-	-	(331,826)	87,500	143,317	(55,817)	(58,630)	484	121.14
49-Maint	173,994	-	-	(163,994)	10,000	96,793	(86,793)	(91,167)	*	*
51-Maint	86,409	-	-	(90,942)	(4,533)	36,329	(40,862)	(42,921)	*	*
53-Maint	212,356	-	-	(212,356)	-	98,025	(98,025)	(102,966)	*	*
53-Debt	4,166,236	(3,070,795)	(1,056,226)	-	39,215	3,085,240	(3,046,025)	(3,199,545)	*	*
Totals	34,855,180	(10,364,256)	(3,509,371)	(16,427,655)	4,553,898	42,172,293	(37,618,395)	(39,514,362)		

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

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

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
BUDGET WORKSHEET - FISCAL YEAR ENDING 9/30/2024**

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

UNIT	DESCRIPTION	Debt	Maint
02C	Cmty Only - Apt (per acre)	\$ 11,185.41	\$ 1,001.49
	Cmty Only - Bio A (per acre)	\$ 10,790.49	\$ 788.69
	Cmty Only - Bio B (per acre)	\$ 13,728.57	\$ 1,003.44
	Cmty Only - Com/Rtl (per acre)	\$ 11,402.35	\$ 833.41
	Cmty Only - Hotel (per acre)	\$ 40,134.31	\$ 2,933.46
	Cmty Only - Office (per acre)	\$ 15,873.21	\$ 1,160.19
	Cmty Only - Utility (per acre)	\$ 3,677.32	\$ 268.78
	Par C -SF - Res (per acre)	\$ 9,451.91	\$ 690.85
	Par C -SF - Res (per lot)	\$ 1,188.27	\$ 86.85
	Par C -TH - Res (per acre)	\$ 18,889.20	\$ 1,380.63
	Par C -TH - Res (per unit)	\$ 373.09	\$ 27.27
	Par D -SF - Res (per acre)	\$ 9,451.91	\$ 690.85
	Par D -SF - Res (per lot)	\$ 1,080.88	\$ 79.00
	Par E -SF - Res (per acre)	\$ 9,451.91	\$ 690.85
	Par E -SF - Res (per lot)	\$ 1,079.96	\$ 78.94
	Par F -TH - Res (per acre)	\$ 18,889.20	\$ 1,380.63
	Par F -TH - Res (per unit)	\$ 680.87	\$ 54.61
	Par G -SF - Res (per acre)	\$ 9,451.91	\$ 690.85
	Par G -SF - Res (per lot)	\$ 1,228.39	\$ 89.78
	Undeveloped, undifferentiated (per acre)	\$ 20,081.33	\$ 1,467.85
03A	APTS & COMMERCIAL	\$ 3,581.09	\$ 2,469.68
	PAR A	\$ 506.91	\$ 349.59
	PAR B	\$ 479.76	\$ 330.86
	PAR C	\$ 456.12	\$ 314.56
	PAR D, PLAT 1	\$ 510.28	\$ 351.91
	PAR D, PLAT 2	\$ 457.01	\$ 315.18
	PAR E	\$ 494.84	\$ 341.26
	PAR F	\$ 182.07	\$ 125.57
	PAR G	\$ 548.58	\$ 378.32
	PAR H	\$ 570.67	\$ 393.56
	PAR J	\$ 322.03	\$ 222.09
05A	Business Park Vista Center		\$ 407.60
	Emerald Dunes Condos		\$ 173.89
	GOLF COURSE		\$ 453.73
	INDUSTRIAL		\$ 2,917.53
	Links at Emerald Dunes		\$ 236.56
	Ventura Greens at Emerald Dunes		\$ 416.79
	Villas at Emerald Dunes		\$ 206.13
Vista Center Condos		\$ 972.51	
05B	COMMERCIAL	\$ 2,436.72	\$ 922.86
	CONDO	\$ 94.76	\$ 35.89
	RESIDENTIAL	\$ 335.11	\$ 126.92
05D	COMMERCIAL/AC		\$ 99.58
	PARCELS		\$ 905.93
	RESIDENTIAL		\$ 149.48
	San Michele condo		\$ 6.97
09A	COMMERCIAL/AC	\$ 5,071.16	\$ 2,082.35
	GOLF COURSE/AC	\$ 628.99	\$ 258.28
	RESIDENTIAL/AC	\$ 1,780.22	\$ 731.00

UNIT	DESCRIPTION	Debt	Maint
09B	COMMERCIAL/AC	\$ 2,904.81	\$ 2,088.85
	GOLF COURSE/AC	\$ 132.48	\$ 95.27
		\$ 731.67	\$ 526.14
14	A		\$ 893.88
			\$ 893.88
			\$ 494.88
18	APARTMENTS		\$ 3,459.40
	COMMERCIAL		\$ 7,750.23
	ERU		\$ 905.30
			\$ 833.24
	PSO		\$ 2,282.76
19	2701 PGA Blvd Condominium		\$ 555.16
	All except condos		\$ 1,665.47
	Harbour Oaks		\$ 204.23
	Landmark at the Gardens Condos		\$ 50.16
	San Matera Condos		\$ 98.55
19A	2701 PGA Blvd Condominium		\$ 55.70
	52434205250010000		\$ 963.44
	52434205260270051		\$ 331.63
			\$ 180.13
			\$ 253.38
	52434205260270063		\$ 495.84
	52434205260270064		\$ 524.27
	52434205260270065		\$ 202.44
	52434205260270067		\$ 181.39
	52434205260270068		\$ 180.40
	52434205260270069		\$ 193.76
	52434205270270041		\$ 458.24
	52434205270270042		\$ 388.16
	52434206000001100		\$ 1,022.33
	52434206000003040		\$ 862.56
524342060300010000		\$ 578.25	
524342060300030000		\$ 584.34	
524342060500000000		\$ 5,426.24	
		\$ 1,446.60	
	52434206070010010		\$ 315.27
	52434206070010020		\$ 203.38
	52434206070020000		\$ 545.30
	52434206080010000		\$ 311.50
	52434206120010020		\$ 2,425.73
	52434206120020000		\$ 2,178.36
	52434206120030000		\$ 271.10
	52434206140010000		\$ 5,628.72
	52434206140020000		\$ 776.49
	52434206210000010		\$ 55.70
	52434206210000020		\$ 964.01
			\$ 1,347.39

UNIT	DESCRIPTION	Debt	Maint
19A	<i>Continuation from previous column:</i>		
	Harbour Oaks		\$ 12.83
	Landmark at the Gardens Condos		\$ 4.68
	San Matera Condos - 1081 sq ft		\$ 10.80
	San Matera Condos - 1203 sq ft		\$ 12.02
	San Matera Condos - 1288-1331 sq ft		\$ 13.14
	San Matera Condos - 1370 sq ft		\$ 13.69
	San Matera Condos - 1718-1730 sq ft		\$ 17.19
	San Matera Condos - 1818-1832 sq ft		\$ 18.23
	San Matera Condos - 710 sq ft		\$ 7.09
	San Matera Condos - 783-816 sq ft		\$ 8.09
	San Matera Condos - 896 sq ft		\$ 8.95
	San Matera Condos - 999-1016 sq ft		\$ 10.09
20	A		\$ 1,080.96
	B		\$ 810.72
	C		\$ 540.48
	D		\$ 270.24
27B	COMMERCIAL	\$ 1,128.45	\$ 1,365.80
	Condo units	\$ 291.83	\$ 304.83
	Single Family - 40 ft lots	\$ 494.29	\$ 386.28
	Single Family - 50 ft lots	\$ 617.86	\$ 482.85
	Single Family - Preserve lots	\$ 741.46	\$ 579.44
	Townhomes	\$ 315.93	\$ 246.90
31	COMMERCIAL		\$ 3,403.82
	ERU		\$ 496.76
	GC		\$ 325.16
34	Condo owners		\$ 1,090.79
	Homeowners		\$ 2,417.95
43	COMMERCIAL	\$ 4,782.00	\$ 5,041.54
	CONDO	\$ 348.04	\$ 274.83
	GOLF/PRIVATE	\$ 1,026.23	\$ 810.36
	MULTI FAM	\$ 1,635.56	\$ 3,232.09
	SINGLE FAM	\$ 2,707.66	\$ 2,084.80
	SINGLE FAM OTHER	\$ 2,032.33	\$ 1,604.85
44	GOLF COURSE - per acre	\$ 1,430.91	\$ 301.53
	RES COTTAGES - per acre	\$ 1,889.66	\$ 398.20
	SINGLE FAM RES	\$ 6,200.23	\$ 1,306.54
46	Multi Family Pods F - condos	\$ 1,079.50	\$ 71.23
	Single Family Lots	\$ 1,099.57	\$ 72.56
	Sonoma Isles (fka Lakewood)	\$ 654.10	\$ 21.13
49	Parcels East of Congress		\$ 2,418.61
	Parcels West of Congress		\$ 448.55
51	MULTI FAM		\$ 389.15
	SINGLE FAM		\$ 650.97
53	Lots - Townhome res	\$ 1,065.36	\$ 34.28
	Lots -SF res - traditional	\$ 1,514.09	\$ 48.73
	Lots -SF res - ZLL	\$ 1,421.83	\$ 45.76
	Undeveloped undesignated	\$ 4,072.75	\$ 131.07

5.18