

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT
BUDGET FISCAL YEAR 2027**



Draft – Supporting recommended TRIM
rates presented at Board of Supervisors Meeting on 6/24/2026

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

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
Budget
Fiscal Year 2027**

BOARD OF SUPERVISORS

Name	Position	Board Member Since
Matthew J. Boykin, CPA	President	2008
Ellen T. Baker	Vice-President	2020
L. Marc Cohn	Secretary	2011
Brian J. LaMotte	Treasurer	2022
Gregory Block	Supervisor	2017

Administrative Officials

C. Danvers Beatty, P.E.	Executive Director
Katie Roundtree, CPA, CPFO	Director of Finance & Administration
Kimberly A. Leser, P.E.	District Engineer



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About the Cover

Photographer: Lucas Schaffer, Environmental Manager for Northern Palm Beach County Improvement District
Subject: Aerial photo of a cypress dome
Location: Unit 11, PGA National, in the preserve along Island Way

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR 2027**

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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: June 24, 2026

RE: Draft Budget Fiscal Year 2026/2027

Part I: Letter of Transmittal

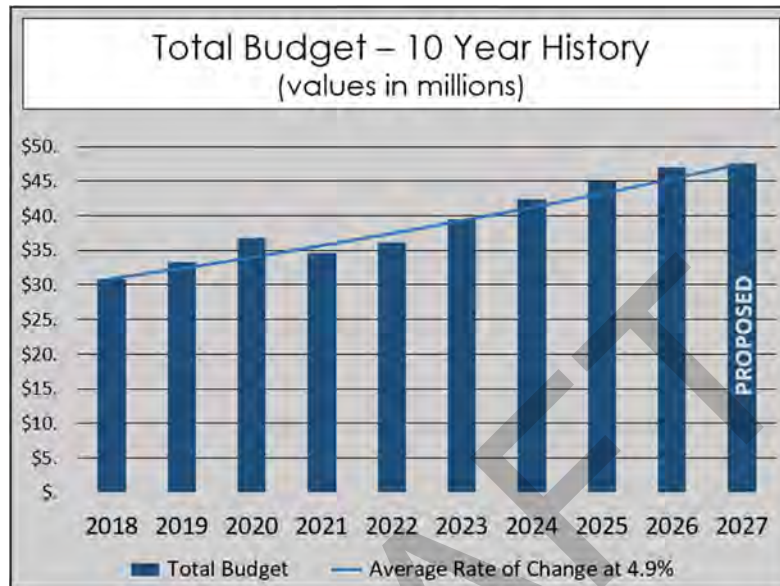
I respectfully present the Fiscal Year 2026/2027 Budget for your review, consideration and approval. This budget is presented under the concept that the Northern Palm Beach County Improvement District (Northern) exists to provide the individual residents of the District, the owners of undeveloped land 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 2026/2027 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 16, 2026, Northern contacted approximately 40 representatives of Homeowner and Property Owner Associations to review the draft budgets for their communities.

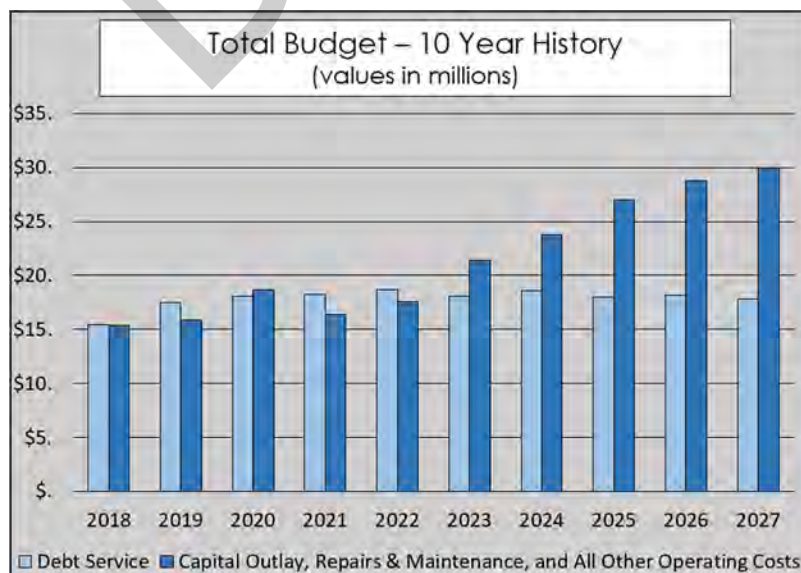
The adoption of the budget and assessment roll each year is one of the most important actions the Board takes. It is the foremost challenge for Northern's Staff and Consultants to meet the Supervisors' goals with fiscally sound plans and a clear path for progress while being financially responsible.

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 2026/2027 Budget will use some excess reserves to offset maintenance budgets; however, we are not planning to lower reserves below the established threshold.

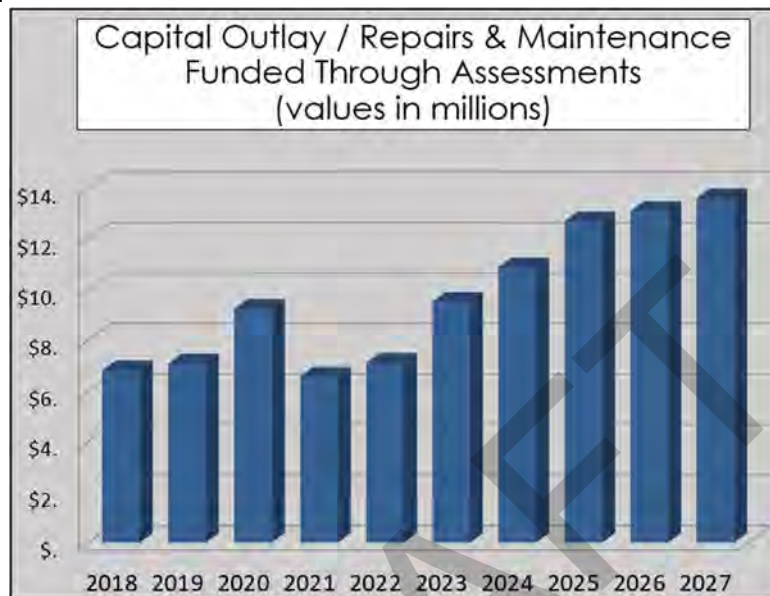
The total recommended Fiscal Year 2026/2027 Budget of \$47,539.895 is a 1.3% increase, or approximately \$625,000 more than the Fiscal Year 2025/2026 Budget. The chart below depicts the District's overall proposed budget compared to the budgets of each of the past nine years. The total proposed 2027 budget is approximately \$16.6 million higher than the total budget of ten years ago. That represents an average rate of change of 4.9% 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 50% in 2018 to about 37% in 2027. This change occurred even though Northern has issued three large Series of Bonds (Series 2018, 2021 and 2025 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 2027 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 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 \$13,674,738 for capital improvement and repair projects, which is an increase of approximately \$557 thousand, or 4.2%, compared to last year. Some major projects, like culvert and catch basins work in Unit 5A, and internal roadway maintenance and overlay in Unit 16, had to be carried over and re-budgeted from 2026 to 2027 due to various project delays. In general, however, it is anticipated that costs of repairs & maintenance will generally continue to increase over time due to the aging of District facilities.

This budget includes the following \$8,400,450 in major capital improvement and repair projects:

Unit	Name	Project Name	Amount
2	Frenchman's Creek	RTU replacement(s)	\$10,000
		New conduit for gate motors	\$10,000
		1 New Aerator	\$26,000

Unit	Name	Project Name	Amount
2A	Macarthur Unit	10 RTU replacements	\$50,000
		Replace Operable Gate Structure	\$50,000
2C	Alton	Engineering for Parcel G- Preserve Pathway and I-95 & Turnpike Preserve Wall Structural Inspection	\$65,000
		2 RTU replacements	\$10,000
		Sidewalk, sign and road repairs	\$50,000
		Culvert Inspections/Cleaning	\$75,000
		Roadway Catch Basin Cleaning and Inspection	\$100,000
		Vegetation Reduction within Preserves	\$10,000
		New Aerator(s)	\$26,000
		Park improvements	\$30,000
3	Horseshoe Acres/Square Lake	Canal Maintenance and Debris Removal	\$175,000
		2 RTU replacements	\$10,000
		New Aerator(s)	\$26,000
3A	Woodbine	2 New Aerators	\$52,000
4	West of Villages of Palm Beach Lakes	RTU replacement(s)	\$15,000
		New Aerator(s)	\$26,000
5	Henry Rolf	Canal Bank Maintenance for CPB-22 along the FL Turnpike	\$10,000
5A	Vista Center of Palm Beach	Culvert Cleaning and Restoration (Funds On Hand Portion)	\$350,000
		Roadway Catch Basin Cleaning and Inspection	\$250,000
		New Aerators/Diffusers	\$104,000
		Control Panel Emergency Generator Hookup	\$40,000
9	Admirals Cove West	Exotic tree and vegetation removal on west side of EPB-2	\$20,000
		Line culvert pipes at U09C001	\$150,000
9A	Abacoa I	Potential lake liner repairs	\$687,000
		Engineering for Dry Detention Bridge #4 and Lake Overlook Structures	\$85,000
		Vegetation Reduction Mowing	\$10,000

Unit	Name	Project Name	Amount
9A	Abacoa I (continued)	5 RTU replacements	\$25,500
		Preserve Structures - Fence Repair and Replacement of Dry Detention Bridge #4 and Lake Overlooks	\$150,000
		New Aerators	\$78,000
9B	Abacoa II	Vegetation Reduction Mowing	\$10,000
		Seagrape Hedge Maintenance	\$47,000
		RTU replacement(s)	\$10,000
		Preserve Structures - Repair and Replacement	\$85,000
		Dry Detention Bridge #2 Repairs	\$380,000
		Dry Detention Bridge #1 Repairs	\$300,000
		New Aerator	\$26,000
11	PGA National	Biological Weed Control	\$21,000
		Repair and Maintenance of Berms	\$100,000
		RTU replacement(s)	\$30,000
		Sidewalk and Sign Repairs/ Block Repairs at Central Pump Station	\$165,000
		Painting of Preserve Fencing Along C- 18 Canal	\$45,000
		Crosswalk and Signage at Club Cottages and Surrey Road	\$50,000
		New Aerators (s)	\$78,000
		Engineering for Central Pump Station Control Panel Replacement	\$20,000
12A	Gardens Hunt Club	New Aerator	\$26,000
14	Eastpointe	RTU replacement(s)	\$17,000
		2 New Aerators	\$52,000
15	Villages of Palm Beach Lakes	RTU replacement(s)	\$15,000
		Culvert Inspections/Cleaning	\$100,000
		BioNest Biological Weed Control	\$25,000
		New Aerators	\$104,000
16	Palm Beach Park of Commerce	Engineering Design Of Multiple Projects	\$50,000
		Vegetation Reduction Mowing	\$10,000
		Roadway Catch Basin Cleaning and Inspection	\$150,000
		Culvert Inspections/Cleaning	\$175,000

Unit	Name	Project Name	Amount
16	Palm Beach Park of Commerce (continued)	Drainage Improvements	\$280,000
		Internal Roadway Maintenance and Overlay	\$845,000
18	Ibis Golf & Country Club	BioNest Biological Weed Control	\$25,000
		Dock Replacement	\$17,000
		RTU replacement(s)	\$20,500
		Intermediate Pump Station External Fuel Tank	\$100,000
19	Regional Center	Biological Weed Control	\$15,000
		Lake Interconnect Culvert Cleaning	\$30,000
		New Aerators	\$52,000
19A	Regional Center Irrigation	Irrigation System Upgrade/Motor Replacements	\$15,000
21	Old Marsh	Biological Weed Control	\$25,000
		Vegetation Reduction Mowing	\$10,000
		RTU replacement(s)	\$15,000
		Line Two 60" pipes	\$250,000
23	The Shores	Culvert Cleaning/Inspection	\$40,000
		Vegetation Reduction Mowing	\$20,000
24	Ironhorse	Dock Replacement	\$15,000
		Culvert Repairs	\$30,000
27B	Botanica	Vegetation Reduction Mowing	\$10,000
		Preserve Structures/Signs - Repair and Replacement	\$12,450
29	North Fork Development	Vegetation Reduction Mowing	\$10,000
31	BallenIsles Country Club	New Aerators	\$156,000
33	Cypress Cove	Vegetation Reduction Mowing	\$10,000
34	Hidden Key	Catch Basin Cleaning	\$15,000
38	Harbour Isles	Culvert Inspection/Cleaning/ Oyster Removal	\$25,000
43	Mirasol	Vegetation Reduction Mowing	\$20,000
		Exterior Painting and Lighting of Pump Station Building	\$20,000
		RTU replacement(s)	\$30,000
		Culvert Inspections/Cleaning/ Repairs	\$750,000

Unit	Name	Project Name	Amount
45	Paseos	Tree Damage Mitigation- Sidewalks and Curbs	\$190,000
		Preserve Structures - Repair and Replacement	\$10,000
46	Jupiter Country Club	Tunnel Repairs and Landscaping for Erosion Control	\$40,000
47	Jupiter Isles	RTU replacement(s)	\$15,000
49	Northern Palm Beach County Business Park	Vegetation Reduction Mowing	\$15,000
53	Arden (Fka. Highland Dunes)	Culvert Inspections	\$25,000
No Unit	Common Area	New Plantings and Irrigation Clock Repairs	\$15,000
		Parking Lot Overlay	\$120,000
General Fund	Adm/Ops	OnBase Upgrade	\$25,000
		Fuel Building Door Replacement	\$20,000
		Vehicle Purchase/Replacement	\$196,000
		Total	\$8,400,450

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 2026/2027 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 2026/2027 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 2026/2027 Budget reflects a combined 4.9% increase from last year’s budget. This increase is attributable to several factors, including increased personnel costs, contractual services, and insurance rates. Personnel services increased by approximately 5.3% mostly due to the net addition of one full-time staff position in the Operations Department, coupled with salary adjustments based on merit and cost of living, and costs of health insurance. The budget for Information Technology (“IT”) services includes a \$25,000 increase for a scheduled upgrade to the District’s Onbase software used for document management. Other technology upgrades, vehicle replacements, Administration/EOC building maintenance, and insurance expenses increased 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, except in 2022, the Personnel Committee proposed, and the Board approved, a cost of living adjustment to help offset an 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 2026/2027 Budget.

C. Debt

Debt Funds budgeted for 2026/2027 decrease by approximately \$20 thousand or 0.1% from 2025/2026. Debt service included in the Maintenance Funds budgets decreases by approximately \$627 thousand or 39% from 2025/2026, primarily due to the final payoff of the 2022 Unit 5 loan, and the 2011 Unit 11 and 14 loan.

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 refunding on the Unit 2C 2014 Series bonds completed in August 2024 resulted in NPV savings approximating 7.5%, and resulted in

cash flow savings approximating \$600,000 each year through the final maturity of the bonds. A possible bond refunding of the Unit 53 Series 2015 Bonds is currently being contemplated and will proceed provided net present value savings exceed 3%. Since a closing date and new debt service schedule have not been finalized, the anticipated savings are not reflected in the proposed budget.

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 continued a rate-hiking path through 2023, then interest rates held steady about a year, and began to slowly decline in the latter part of 2024. However, recent tariffs are likely to lead to higher inflation and thus prevent the Federal Reserve from cutting interest rates, potentially keeping them higher for longer.

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.

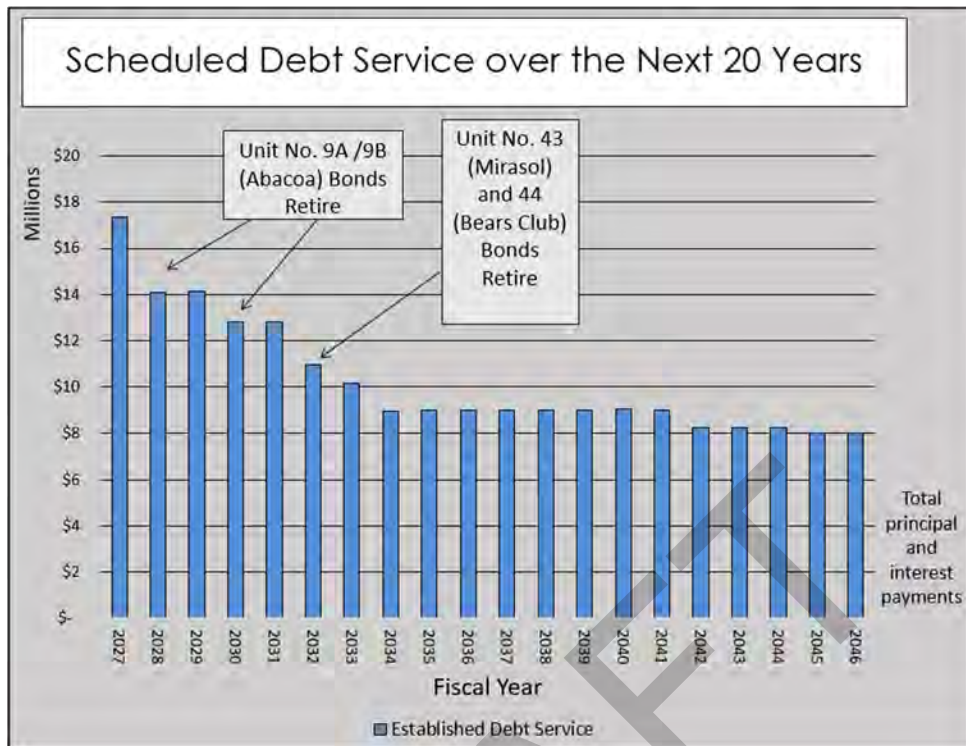
Northern invests conservatively with the majority of its trust funds invested in U.S. Treasuries. Additional funds are invested in a variety of money market mutual funds comprised of U.S. government securities, repurchase agreements and commercial paper. Safety of capital is the foremost objective of 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 2026/2027 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

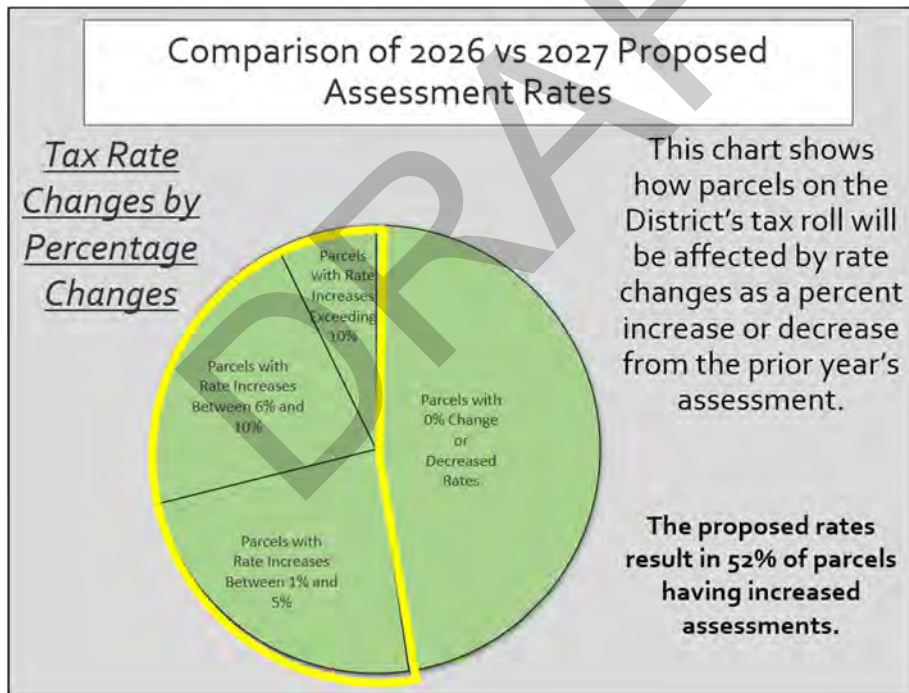
Northern owns the following improvements:

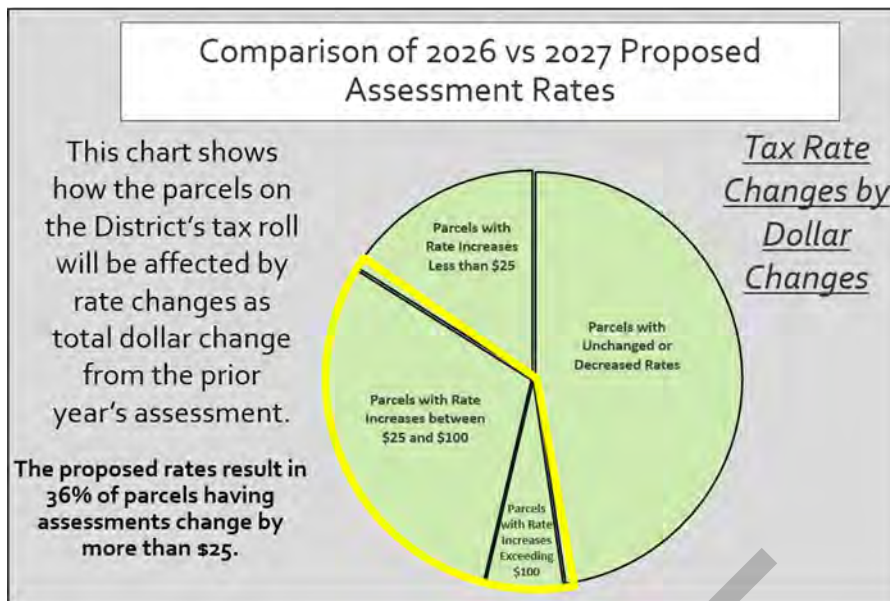
- 12 Pump Stations
- 12 Backup Generators
- 15 Fuel Tanks
- 38 Pumps
- 42 Operable Control Structures (operated by telemetry)
- 74 Telemetry Stations
- 17 Mechanical Gates (operated manually)
- 78 Fixed Structures (permanent concrete/metal structures with no moving parts)
- 79 Metritapes (water level monitoring device)
- 18 Metritape Docks
- 19 Rain Gauges
- 662 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 662 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 following two charts.





Assessments have increased over the prior year for most parcels in the District. The increase in maintenance contract costs, technology upgrades, and large 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 2026/2027 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 2027 Recommended Budget Assessment Rates
for TRIM Roll

DRAFT

Unit(s)	Description	Code	26/27 Tax Per Assessable Unit PROPOSED			25/26 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
1	ALL NON EXEMPT PARCELS	JA	-	124.38	124.38	-	81.33	81.33	-	43.05	43.05	53%	929.0000	Nearest Whole Acre
2	ALL NON EXEMPT PARCELS	JB	-	49.38	49.38	-	47.13	47.13	-	2.25	2.25	5%	3,236.0000	Nearest Whole Acre
2 and 28	ALL NON EXEMPT PARCELS	KP	-	49.38	49.38	-	47.13	47.13	-	2.25	2.25	5%	252.0000	Nearest Whole Acre
2 and 2A	ALL NON EXEMPT PARCELS	IR	63.36	87.41	150.77	63.07	80.57	143.64	0.29	6.84	7.13	5%	3,012.0000	Nearest Whole Acre
2 and 2A	MFR	IH	63.36	87.41	150.77	63.07	80.57	143.64	0.29	6.84	7.13	5%	132.0000	Nearest Whole Acre
2 and 2A	SFE	II	63.36	87.41	150.77	63.07	80.57	143.64	0.29	6.84	7.13	5%	33.0000	Nearest Whole Acre
2 and 2A	SFC	IJ	63.36	87.41	150.77	63.07	80.57	143.64	0.29	6.84	7.13	5%	798.0000	Nearest Whole Acre
2, 2A and 2C	Undifferentiated Blended Rate	93A	63.36	87.41	150.77	63.07	80.57	143.64	0.29	6.84	7.13	5%	29.0000	Nearest Whole Acre
2, 2A and 2C	Undifferentiated Blended Rate	93B	18,052.96	3,239.70	21,292.66	18,163.20	3,177.56	21,340.76	(110.24)	62.14	(48.10)	0%	29.4868	Actual Acreage
2, 2A and 2C	Community Only - Biotech A	111A	63.36	87.41	150.77	63.07	80.57	143.64	0.29	6.84	7.13	5%	70.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech A	111B	9,615.76	1,725.56	11,341.32	9,643.56	1,687.10	11,330.66	(27.80)	38.46	10.66	0%	69.8669	Actual Acreage
2, 2A and 2C	Community Only - Biotech B	112A	63.36	87.41	150.77	63.07	80.57	143.64	0.29	6.84	7.13	5%	7.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech B	112B	12,233.97	2,195.41	14,429.38	12,269.35	2,146.47	14,415.82	(35.38)	48.94	13.56	0%	6.5695	Actual Acreage
2, 2A and 2C	Community Only - Office	113A	63.36	87.41	150.77	63.07	80.57	143.64	0.29	6.84	7.13	5%	26.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Office	113B	14,145.12	2,538.37	16,683.49	14,186.03	2,481.78	16,667.81	(40.91)	56.59	15.68	0%	26.4179	Actual Acreage
2, 2A and 2C	Community Only - Hotel	114A	63.36	87.41	150.77	63.07	80.57	143.64	0.29	6.84	7.13	5%	-	Nearest Whole Acre
2, 2A and 2C	Community Only - Hotel	114B	35,764.98	6,418.08	42,183.06	35,868.40	6,275.01	42,143.41	(103.42)	143.07	39.65	0%	-	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	115A	63.36	87.41	150.77	63.07	80.57	143.64	0.29	6.84	7.13	5%	43.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Commercial/Retail	115B	10,161.00	1,823.41	11,984.41	10,190.39	1,782.76	11,973.15	(29.39)	40.65	11.26	0%	39.3471	Actual Acreage
2, 2A and 2C	Community Only - Apartment	116A	63.36	87.41	150.77	63.07	80.57	143.64	0.29	6.84	7.13	5%	13.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Apartment	116B	9,967.68	2,191.15	12,158.83	9,996.51	2,142.31	12,138.82	(28.83)	48.84	20.01	0%	12.7578	Actual Acreage
2, 2A and 2C	Community Only - Utility	119A	63.36	87.41	150.77	63.07	80.57	143.64	0.29	6.84	7.13	5%	5.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Utility	119B	3,276.97	588.06	3,865.03	3,286.45	574.95	3,861.40	(9.48)	13.11	3.63	0%	4.9994	Actual Acreage
2, 2A and 2C	Parcel C -Townhome – Residential	120A	395.83	147.07	542.90	396.50	138.90	535.40	(0.67)	8.17	7.50	1%	143.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Townhome – Residential	120B	16,832.77	3,020.67	19,853.44	16,881.45	2,953.33	19,834.78	(48.68)	67.34	18.66	0%	6.1103	Actual Acreage
2, 2A and 2C	Parcel C -Single Family – Residential	121A	1,122.27	277.43	1,399.70	1,125.04	266.36	1,391.40	(2.77)	11.07	8.30	1%	217.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Single Family – Residential	121B	8,422.90	1,511.50	9,934.40	8,447.26	1,477.81	9,925.07	(24.36)	33.69	9.33	0%	29.5319	Actual Acreage
2, 2A and 2C	Parcel D -Single Family – Residential	122A	1,026.57	260.26	1,286.83	1,029.06	249.57	1,278.63	(2.49)	10.69	8.20	1%	117.0000	Nearest Whole Acre
2, 2A and 2C	Parcel D -Single Family – Residential	122B	8,422.90	1,511.50	9,934.40	8,447.26	1,477.81	9,925.07	(24.36)	33.69	9.33	0%	16.1543	Actual Acreage
2, 2A and 2C	Parcel E -Single Family – Residential	123A	1,025.74	260.11	1,285.85	1,028.24	249.42	1,277.66	(2.50)	10.69	8.19	1%	199.0000	Nearest Whole Acre
2, 2A and 2C	Parcel E -Single Family – Residential	123B	8,422.90	1,511.50	9,934.40	8,447.26	1,477.81	9,925.07	(24.36)	33.69	9.33	0%	28.6451	Actual Acreage
2, 2A and 2C	Parcel F -Townhome – Residential	124A	670.10	206.89	876.99	671.57	197.39	868.96	(1.47)	9.50	8.03	1%	255.0000	Nearest Whole Acre
2, 2A and 2C	Parcel F -Townhome – Residential	124B	16,832.77	3,020.67	19,853.44	16,881.45	2,953.33	19,834.78	(48.68)	67.34	18.66	0%	10.3260	Actual Acreage
2, 2A and 2C	Parcel G -Single Family – Residential	125A	1,158.02	283.85	1,441.87	1,160.90	272.63	1,433.53	(2.88)	11.22	8.34	1%	458.0000	Nearest Whole Acre
2, 2A and 2C	Parcel G -Single Family – Residential	125B	8,422.90	1,511.50	9,934.40	8,447.26	1,477.81	9,925.07	(24.36)	33.69	9.33	0%	76.8648	Actual Acreage
3	ALL NON EXEMPT PARCELS	JC	-	170.56	170.56	-	174.70	174.70	-	(4.14)	(4.14)	-2%	1,862.0000	Nearest Whole Acre
3 and 3A	PAR A	L7	503.12	607.31	1,110.43	498.91	642.84	1,141.75	4.21	(35.53)	(31.32)	-3%	74.0000	Nearest Whole Acre
3 and 3A	PAR B	K2	476.17	583.92	1,060.09	472.19	617.77	1,089.96	3.98	(33.85)	(29.87)	-3%	86.0000	Nearest Whole Acre
3 and 3A	PAR C	L2	452.71	563.55	1,016.26	448.92	595.93	1,044.85	3.79	(32.38)	(28.59)	-3%	88.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 1	L3	506.47	610.22	1,116.69	502.23	645.96	1,148.19	4.24	(35.74)	(31.50)	-3%	71.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 2	LY	453.60	564.32	1,017.92	449.80	596.76	1,046.56	3.80	(32.44)	(28.64)	-3%	15.0000	Nearest Whole Acre
3 and 3A	PAR E	LZ	491.14	596.91	1,088.05	487.03	631.69	1,118.72	4.11	(34.78)	(30.67)	-3%	114.0000	Nearest Whole Acre
3 and 3A	PAR F	O1	180.71	327.43	508.14	179.20	342.85	522.05	1.51	(15.42)	(13.91)	-3%	136.0000	Nearest Whole Acre
3 and 3A	PAR G	L8	544.48	643.21	1,187.69	539.92	681.32	1,221.24	4.56	(38.11)	(33.55)	-3%	40.0000	Nearest Whole Acre
3 and 3A	PAR H	K1	566.41	662.25	1,228.66	561.67	701.73	1,263.40	4.74	(39.48)	(34.74)	-3%	54.0000	Nearest Whole Acre
3 and 3A	PAR J	LX	319.63	448.02	767.65	316.96	472.11	789.07	2.67	(24.09)	(21.42)	-3%	132.0000	Nearest Whole Acre
3 and 3A	APTS & COMMERCIAL	L1	3,554.33	3,256.02	6,810.35	3,524.60	3,481.92	7,006.52	29.73	(225.90)	(196.17)	-3%	24.0000	Nearest Whole Acre
4	ALL NON EXEMPT PARCELS	JD	-	78.56	78.56	-	79.35	79.35	-	(0.79)	(0.79)	-1%	8,557.0000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	JE	-	37.26	37.26	-	66.59	66.59	-	(29.33)	(29.33)	-44%	1,642.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	LM	-	37.26	37.26	-	66.59	66.59	-	(29.33)	(29.33)	-44%	1,348.0000	Nearest Whole Acre
5 and 5A	GOLF COURSE	J1	-	599.16	599.16	-	620.06	620.06	-	(20.90)	(20.90)	-3%	128.0000	Nearest Whole Acre
5 and 5A	INDUSTRIAL	JF	-	3,650.38	3,650.38	-	3,625.50	3,625.50	-	24.88	24.88	1%	196.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	48	-	252.61	252.61	-	278.71	278.71	-	(26.10)	(26.10)	-9%	302.0000	Nearest Whole Acre
5 and 5A	Business Park Vista Center	49	-	542.03	542.03	-	563.79	563.79	-	(21.76)	(21.76)	-4%	136.0000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	64	-	553.42	553.42	-	575.01	575.01	-	(21.59)	(21.59)	-4%	70.0000	Nearest Whole Acre

1.14

Unit(s)	Description	Code	26/27 Tax Per Assessable Unit PROPOSED			25/26 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	Links at Emerald Dunes	65	-	330.22	330.22	-	355.15	355.15	-	(24.93)	(24.93)	-7%	185.0000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	66	-	292.53	292.53	-	318.03	318.03	-	(25.50)	(25.50)	-8%	184.0000	Nearest Whole Acre
5 and 5A	Vista Center Condos	76	-	1,241.63	1,241.63	-	1,252.89	1,252.89	-	(11.26)	(11.26)	-1%	12.0000	Per Parcel
5 and 5B	RESIDENTIAL	KV	-	364.18	364.18	-	443.56	443.56	-	(79.38)	(79.38)	-18%	1,082.0000	Nearest Whole Acre
5 and 5B	COMMERCIAL	02	-	2,414.42	2,414.42	-	2,807.70	2,807.70	-	(393.28)	(393.28)	-14%	7.0000	Nearest Whole Acre
5 and 5B	Mezzano Condo	06	-	129.71	129.71	-	173.19	173.19	-	(43.48)	(43.48)	-25%	240.0000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	L5	-	89.78	89.78	-	117.07	117.07	-	(27.29)	(27.29)	-23%	1,367.0000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	IZ	-	219.26	219.26	-	229.37	229.37	-	(10.11)	(10.11)	-4%	32.0000	Nearest Whole Acre
5 and 5D	San Michele condo	67	-	50.00	50.00	-	77.98	77.98	-	(27.98)	(27.98)	-36%	300.0000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	LJ	-	305.40	305.40	-	306.41	306.41	-	(1.01)	(1.01)	0%	881.0000	Nearest Whole Acre
7	ALL NON EXEMPT PARCELS	JH	-	73.34	73.34	-	54.91	54.91	-	18.43	18.43	34%	2,796.0000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	JI	-	78.52	78.52	-	88.83	88.83	-	(10.31)	(10.31)	-12%	334.0000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	KO	-	78.52	78.52	-	88.83	88.83	-	(10.31)	(10.31)	-12%	90.0000	Nearest Whole Acre
9, 9A and 9B	RESIDENTIAL/AC	LC	2,094.91	2,402.66	4,497.57	2,445.02	1,774.99	4,220.01	(350.11)	627.67	277.56	7%	943.4400	NAV Factor
9, 9A and 9B	GOLF COURSE/AC	LD	617.25	721.31	1,338.56	742.29	566.40	1,308.69	(125.04)	154.91	29.87	2%	169.3400	NAV Factor
9, 9A and 9B	COMMERCIAL/AC	LF	6,767.95	7,860.52	14,628.47	7,756.63	5,661.59	13,418.22	(988.68)	2,198.93	1,210.25	9%	217.9400	NAV Factor
11	ALL NON EXEMPT PARCELS	JK	-	676.60	676.60	-	650.22	650.22	-	26.38	26.38	4%	3,976.0000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	JL	-	676.60	676.60	-	650.22	650.22	-	26.38	26.38	4%	1,747.0000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	JM	-	42.87	42.87	-	42.81	42.81	-	0.06	0.06	0%	738.0000	Nearest Whole Acre
12 and 31	GOLF COURSE - 12/28/31	J7	-	566.31	566.31	-	542.26	542.26	-	24.05	24.05	4%	78.0000	Nearest Whole Acre
12 and 31	RESIDENTIAL - 12/28/31	KH	-	842.56	842.56	-	805.85	805.85	-	36.71	36.71	5%	1,057.0000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	JZ	-	396.10	396.10	-	293.50	293.50	-	102.60	102.60	35%	127.0000	Nearest Whole Acre
14	A	JN	-	963.98	963.98	-	985.98	985.98	-	(22.00)	(22.00)	-2%	416.0000	Nearest Whole Acre
14	C (MARSH POINTE)	JO	-	559.99	559.99	-	572.77	572.77	-	(12.78)	(12.78)	-2%	28.0000	Nearest Whole Acre
14	B	KS	-	963.98	963.98	-	985.98	985.98	-	(22.00)	(22.00)	-2%	755.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	JP	-	287.73	287.73	-	262.09	262.09	-	25.64	25.64	10%	4,302.0000	Nearest Whole Acre
16	ALL NON EXEMPT PARCELS	JY	324.08	2,098.53	2,422.61	317.19	1,899.53	2,216.72	6.89	199.00	205.89	9%	926.0000	Nearest Whole Acre
18	APARTMENTS	IX	-	4,026.14	4,026.14	-	3,771.83	3,771.83	-	254.31	254.31	7%	15.0000	Nearest Whole Acre
18	COMMERCIAL	IY	-	9,019.93	9,019.93	-	8,450.19	8,450.19	-	569.74	569.74	7%	15.0000	Nearest Whole Acre
18	GOLF COURSE	J3	-	969.75	969.75	-	908.50	908.50	-	61.25	61.25	7%	437.0000	Nearest Whole Acre
18	PSO	J5	-	2,656.73	2,656.73	-	2,488.92	2,488.92	-	167.81	167.81	7%	4.0000	Nearest Whole Acre
18	ERU	JQ	-	1,053.62	1,053.62	-	987.07	987.07	-	66.55	66.55	7%	1,862.0000	Nearest Whole Acre
19	Non-condo Parcels	10	-	1,818.37	1,818.37	-	1,820.60	1,820.60	-	(2.23)	(2.23)	0%	103.0000	Nearest Whole Acre
19 and 19A	52434205250010000	11	-	11,438.09	11,438.09	-	11,561.41	11,561.41	-	(123.32)	(123.32)	-1%	1.0000	Per Parcel
19 and 19A	52434205260270051	12	-	3,818.44	3,818.44	-	3,860.74	3,860.74	-	(42.30)	(42.30)	-1%	1.0000	Per Parcel
19 and 19A	52434205260270052	13	-	1,917.06	1,917.06	-	1,939.85	1,939.85	-	(22.79)	(22.79)	-1%	1.0000	Per Parcel
19 and 19A	52434205260270062	15	-	1,957.19	1,957.19	-	1,988.34	1,988.34	-	(31.15)	(31.15)	-2%	1.0000	Per Parcel
19 and 19A	52434205260270063	16	-	5,726.78	5,726.78	-	5,790.05	5,790.05	-	(63.27)	(63.27)	-1%	1.0000	Per Parcel
19 and 19A	52434205260270064	17	-	5,742.35	5,742.35	-	5,808.87	5,808.87	-	(66.52)	(66.52)	-1%	1.0000	Per Parcel
19 and 19A	52434205260270065	18	-	1,929.29	1,929.29	-	1,954.62	1,954.62	-	(25.33)	(25.33)	-1%	1.0000	Per Parcel
19 and 19A	52434205260270067	19	-	1,917.75	1,917.75	-	1,940.68	1,940.68	-	(22.93)	(22.93)	-1%	1.0000	Per Parcel
19 and 19A	52434205260270068	20	-	1,917.21	1,917.21	-	1,940.03	1,940.03	-	(22.82)	(22.82)	-1%	1.0000	Per Parcel
19 and 19A	52434205260270069	21	-	1,924.53	1,924.53	-	1,948.87	1,948.87	-	(24.34)	(24.34)	-1%	1.0000	Per Parcel
19 and 19A	2979 PGA CONDO	94	-	1,295.94	1,295.94	-	1,314.85	1,314.85	-	(18.91)	(18.91)	-1%	3.0000	Per Parcel
19 and 19A	52434205270270042	23	-	3,849.41	3,849.41	-	3,898.17	3,898.17	-	(48.76)	(48.76)	-1%	1.0000	Per Parcel
19 and 19A	52434206000001100	27	-	9,651.98	9,651.98	-	9,779.79	9,779.79	-	(127.81)	(127.81)	-1%	1.0000	Per Parcel
19 and 19A	52434206000003040	28	-	9,564.44	9,564.44	-	9,674.02	9,674.02	-	(109.58)	(109.58)	-1%	1.0000	Per Parcel
19 and 19A	52434206280010000	136	-	11,648.45	11,648.45	-	11,815.59	11,815.59	-	(167.14)	(167.14)	-1%	1.0000	Per Parcel
19 and 19A	52434206030010000	31	-	5,771.93	5,771.93	-	5,844.60	5,844.60	-	(72.67)	(72.67)	-1%	1.0000	Per Parcel
19 and 19A	52434206030030000	32	-	5,775.27	5,775.27	-	5,848.64	5,848.64	-	(73.37)	(73.37)	-1%	1.0000	Per Parcel
19 and 19A	52434206050000000	33	-	44,795.53	44,795.53	-	45,466.02	45,466.02	-	(670.49)	(670.49)	-1%	1.0000	Per Parcel
19 and 19A	52434206060000000	34	-	11,702.81	11,702.81	-	11,881.26	11,881.26	-	(178.45)	(178.45)	-2%	1.0000	Per Parcel
19 and 19A	52434206070010010	35	-	3,809.47	3,809.47	-	3,849.91	3,849.91	-	(40.44)	(40.44)	-1%	1.0000	Per Parcel
19 and 19A	52434206070010020	36	-	1,929.80	1,929.80	-	1,955.24	1,955.24	-	(25.44)	(25.44)	-1%	1.0000	Per Parcel
19 and 19A	52434206070020000	37	-	5,753.88	5,753.88	-	5,822.79	5,822.79	-	(68.91)	(68.91)	-1%	1.0000	Per Parcel
19 and 19A	52434206080010000	38	-	3,807.41	3,807.41	-	3,847.42	3,847.42	-	(40.01)	(40.01)	-1%	1.0000	Per Parcel
19 and 19A	52434206120010020	41	-	17,694.38	17,694.38	-	17,991.26	17,991.26	-	(296.88)	(296.88)	-2%	1.0000	Per Parcel

1.15

Unit(s)	Description	Code	26/27 Tax Per Assessable Unit PROPOSED			25/26 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	52434206120010040	135	-	3,877.05	3,877.05	-	3,931.57	3,931.57	-	(54.52)	(54.52)	-1%	1.0000	Per Parcel
19 and 19A	52434206120020000	42	-	15,740.48	15,740.48	-	16,006.90	16,006.90	-	(266.42)	(266.42)	-2%	1.0000	Per Parcel
19 and 19A	52434206120030000	43	-	1,966.90	1,966.90	-	2,000.07	2,000.07	-	(33.17)	(33.17)	-2%	1.0000	Per Parcel
19 and 19A	52434206300010000	44	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-	Per Parcel
19 and 19A	52434206300130000	142	-	1,898.38	1,898.38	-	1,917.27	1,917.27	-	(18.89)	(18.89)	-1%	1.0000	Per Parcel
19 and 19A	52434206300180000	143	-	3,778.44	3,778.44	-	3,812.41	3,812.41	-	(33.97)	(33.97)	-1%	1.0000	Per Parcel
19 and 19A	52434206300010010	144	-	84,851.17	84,851.17	-	85,581.45	85,581.45	-	(730.28)	(730.28)	-1%	1.0000	Per Parcel
19 and 19A	52434206300010020	145	-	1,877.80	1,877.80	-	1,892.41	1,892.41	-	(14.61)	(14.61)	-1%	1.0000	Per Parcel
19 and 19A	2701 PGA Blvd Condominium	68	-	636.64	636.64	-	643.75	643.75	-	(7.11)	(7.11)	-1%	3.0000	Nearest Whole Acre
19 and 19A	Harbour Oaks (317 Units)	46	-	230.01	230.01	-	231.76	231.76	-	(1.75)	(1.75)	-1%	317.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 710 sq ft	51	-	111.49	111.49	-	112.43	112.43	-	(0.94)	(0.94)	-1%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 783-816 sq ft	52	-	112.03	112.03	-	113.08	113.08	-	(1.05)	(1.05)	-1%	166.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 896 sq ft	53	-	112.50	112.50	-	113.66	113.66	-	(1.16)	(1.16)	-1%	36.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 999-1016 sq ft	54	-	113.13	113.13	-	114.41	114.41	-	(1.28)	(1.28)	-1%	194.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1081 sq ft	55	-	113.52	113.52	-	114.88	114.88	-	(1.36)	(1.36)	-1%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1203 sq ft	56	-	114.19	114.19	-	115.69	115.69	-	(1.50)	(1.50)	-1%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1288-1331 sq ft	57	-	114.80	114.80	-	116.43	116.43	-	(1.63)	(1.63)	-1%	128.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1370 sq ft	58	-	115.10	115.10	-	116.79	116.79	-	(1.69)	(1.69)	-1%	44.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1718-1730 sq ft	59	-	117.02	117.02	-	119.11	119.11	-	(2.09)	(2.09)	-2%	20.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1818-1832 sq ft	60	-	117.59	117.59	-	119.80	119.80	-	(2.21)	(2.21)	-2%	16.0000	Nearest Whole Acre
19 and 19A	52434206230010000	80	-	1,263.61	1,263.61	-	1,278.67	1,278.67	-	(15.06)	(15.06)	-1%	1.0000	Per Parcel
19 and 19A	52434206230020000	81	-	568.48	568.48	-	575.25	575.25	-	(6.77)	(6.77)	-1%	1.0000	Per Parcel
19 and 19A	52434206230020010	82	-	1,531.30	1,531.30	-	1,549.56	1,549.56	-	(18.26)	(18.26)	-1%	1.0000	Per Parcel
19 and 19A	52434206230020020	83	-	1,144.92	1,144.92	-	1,158.57	1,158.57	-	(13.65)	(13.65)	-1%	1.0000	Per Parcel
19 and 19A	52434206230030000	84	-	1,557.98	1,557.98	-	1,576.56	1,576.56	-	(18.58)	(18.58)	-1%	1.0000	Per Parcel
19 and 19A	52434206230030010	85	-	2,223.83	2,223.83	-	2,250.34	2,250.34	-	(26.51)	(26.51)	-1%	1.0000	Per Parcel
19 and 19A	52434206230030020	86	-	1,489.02	1,489.02	-	1,506.78	1,506.78	-	(17.76)	(17.76)	-1%	1.0000	Per Parcel
19 and 19A	52434206230040000	87	-	856.44	856.44	-	866.65	866.65	-	(10.21)	(10.21)	-1%	1.0000	Per Parcel
19 and 19A	52434206230050000	88	-	127.17	127.17	-	128.69	128.69	-	(1.52)	(1.52)	-1%	1.0000	Per Parcel
19 and 19A	52434206230060000	89	-	741.90	741.90	-	750.76	750.76	-	(8.86)	(8.86)	-1%	1.0000	Per Parcel
19 and 19A	Landmark at the Gardens Condos	75	-	57.33	57.33	-	57.94	57.94	-	(0.61)	(0.61)	-1%	166.0000	Per Parcel
20	A	JS	-	513.45	513.45	-	602.55	602.55	-	(89.10)	(89.10)	-15%	96.0000	Nearest Whole Acre
20	B	JT	-	385.09	385.09	-	451.91	451.91	-	(66.82)	(66.82)	-15%	23.0000	Nearest Whole Acre
20	C	JU	-	256.72	256.72	-	301.28	301.28	-	(44.56)	(44.56)	-15%	154.0000	Nearest Whole Acre
20	D	JV	-	128.36	128.36	-	150.64	150.64	-	(22.28)	(22.28)	-15%	83.0000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	JW	-	3,405.51	3,405.51	-	3,169.76	3,169.76	-	235.75	235.75	7%	303.0000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	JX	-	699.91	699.91	-	635.72	635.72	-	64.19	64.19	10%	691.0000	Nearest Whole Acre
24 and 24A	ALL NON EXEMPT PARCELS	KJ	-	995.69	995.69	-	916.89	916.89	-	78.80	78.80	9%	438.0000	Nearest Whole Acre
27B	Condo units - tax per unit	ID	324.15	409.64	733.79	326.99	334.32	661.31	(2.84)	75.32	72.48	11%	265.0000	Nearest Whole Acre
27B	Townhomes	IE	350.91	331.79	682.70	353.99	270.78	624.77	(3.08)	61.01	57.93	9%	134.0000	Nearest Whole Acre
27B	Single Family - 40 ft lots	03	549.02	519.09	1,068.11	553.84	423.64	977.48	(4.82)	95.45	90.63	9%	60.0000	Nearest Whole Acre
27B	Single Family - 50 ft lots	04	686.28	648.87	1,335.15	692.30	529.56	1,221.86	(6.02)	119.31	113.29	9%	63.0000	Nearest Whole Acre
27B	Single Family - Preserve lots	05	823.56	778.67	1,602.23	830.78	635.49	1,466.27	(7.22)	143.18	135.96	9%	15.0000	Nearest Whole Acre
27B	Commercial	IG	1,253.40	1,835.40	3,088.80	1,264.39	1,497.91	2,762.30	(10.99)	337.49	326.50	12%	5.8784	Actual Acreage
29	ALL NON EXEMPT PARCELS	KC	-	911.44	911.44	-	825.73	825.73	-	85.71	85.71	10%	132.0000	Nearest Whole Acre
31	Commercial	I1	-	5,479.48	5,479.48	-	5,228.32	5,228.32	-	251.16	251.16	5%	2.0000	Nearest Whole Acre
31	GOLF COURSE 28/31	J9	-	523.44	523.44	-	499.45	499.45	-	23.99	23.99	5%	355.0000	Nearest Whole Acre
31	RESIDENTIAL 28/31	KG	-	799.69	799.69	-	763.04	763.04	-	36.65	36.65	5%	518.0000	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	KL	-	379.14	379.14	-	370.07	370.07	-	9.07	9.07	2%	27.0000	Nearest Whole Acre
32 and 32A	ALL NON EXEMPT PARCELS	KM	-	687.63	687.63	-	638.61	638.61	-	49.02	49.02	8%	29.0000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	KN	-	520.29	520.29	-	432.91	432.91	-	87.38	87.38	20%	79.0000	Nearest Whole Acre
34	PER CONDO	K7	-	1,185.91	1,185.91	-	1,196.43	1,196.43	-	(10.52)	(10.52)	-1%	20.0000	Nearest Whole Acre
34	SINGLE FAM	KU	-	2,628.78	2,628.78	-	2,652.11	2,652.11	-	(23.33)	(23.33)	-1%	73.0000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	LL	-	995.40	995.40	-	865.12	865.12	-	130.28	130.28	15%	99.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	IW	-	226.20	226.20	-	225.84	225.84	-	0.36	0.36	0%	10.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	LO	-	226.20	226.20	-	225.84	225.84	-	0.36	0.36	0%	29.0000	Nearest Whole Acre
43	SINGLE FAM	LQ	2,639.87	4,161.01	6,800.88	2,659.55	2,568.60	5,228.15	(19.68)	1,592.41	1,572.73	30%	83.4207	Actual Acreage

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Unit(s)	Description	Code	26/27 Tax Per Assessable Unit PROPOSED			25/26 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	%		
43	MULTI FAM	LR	1,594.62	6,450.88	8,045.50	1,606.50	3,982.14	5,588.64	(11.88)	2,468.74	2,456.86	44%	30.9283	Actual Acreage
43	SINGLE FAM OTHER	LS	1,981.45	3,203.09	5,184.54	1,996.22	1,977.27	3,973.49	(14.77)	1,225.82	1,211.05	30%	279.5652	Actual Acreage
43	GOLF/PRIVATE	LT	1,000.54	1,617.38	2,617.92	1,008.00	998.41	2,006.41	(7.46)	618.97	611.51	30%	327.6779	Actual Acreage
43	COMMERCIAL	LW	4,662.29	10,062.33	14,724.62	4,697.04	6,211.49	10,908.53	(34.75)	3,850.84	3,816.09	35%	14.8688	Actual Acreage
43	CONDO	47	339.32	548.53	887.85	341.85	338.61	680.46	(2.53)	209.92	207.39	30%	32.0000	Nearest Whole Acre
44	GOLF COURSE	I6	1,398.46	350.88	1,749.34	1,408.15	394.96	1,803.11	(9.69)	(44.08)	(53.77)	-3%	122.0000	Nearest Whole Acre
44	RES COTTAGES	I7	1,846.80	463.38	2,310.18	1,859.60	521.59	2,381.19	(12.80)	(58.21)	(71.01)	-3%	24.0000	Nearest Whole Acre
44	SINGLE FAM RES	LV	6,059.62	1,520.40	7,580.02	6,101.60	1,711.40	7,813.00	(41.98)	(191.00)	(232.98)	-3%	46.0000	Per Parcel
44	SINGLE FAM RES - 1 1/2 LOT	77	9,089.43	2,280.60	11,370.03	9,152.40	2,567.10	11,719.50	(62.97)	(286.50)	(349.47)	-3%	-	Per Parcel
44	SINGLE FAM RES - DBL LOT	M4	12,119.24	3,040.80	15,160.04	12,203.20	3,422.80	15,626.00	(83.96)	(382.00)	(465.96)	-3%	7.0000	Per Parcel
45	ALL NON EXEMPT PARCELS	IQ	842.52	1,652.14	2,494.66	838.25	1,585.52	2,423.77	4.27	66.62	70.89	3%	325.0000	Nearest Whole Acre
46	Sonoma Isles (fka Lakewood)	97	658.61	39.40	698.01	661.30	38.15	699.45	(2.69)	1.25	(1.44)	0%	275.0000	Nearest Whole Acre
46	Jupiter CC- Single Family Lots	61	1,107.14	135.30	1,242.44	1,111.67	131.03	1,242.70	(4.53)	4.27	(0.26)	0%	407.0000	Nearest Whole Acre
46	Jupiter CC-Multi Family Pod F Condos	74	1,086.93	132.83	1,219.76	1,091.38	128.64	1,220.02	(4.45)	4.19	(0.26)	0%	149.0000	Per Parcel
47	ALL NON EXEMPT PARCELS	M1	-	140.77	140.77	-	132.73	132.73	-	8.04	8.04	6%	484.0000	Nearest Whole Acre
49	Parcels East of Congress	M2	-	3,081.27	3,081.27	-	2,861.46	2,861.46	-	219.81	219.81	8%	30.8638	Actual Acreage
49	Parcels West of Congress	78	-	571.44	571.44	-	530.68	530.68	-	40.76	40.76	8%	36.8288	Actual Acreage
51	SINGLE FAM	90	-	676.77	676.77	-	670.69	670.69	-	6.08	6.08	1%	48.0000	Nearest Whole Acre
51	MULTI FAM	91	-	404.58	404.58	-	400.94	400.94	-	3.64	3.64	1%	30.0000	Nearest Whole Acre
53	Lots - Townhome residential	134	1,154.88	30.04	1,184.92	1,160.22	27.47	1,187.69	(5.34)	2.57	(2.77)	0%	576.0000	Nearest Whole Acre
53	Lots -SF residential - ZLL	128	1,541.29	40.09	1,581.38	1,548.43	36.66	1,585.09	(7.14)	3.43	(3.71)	0%	1,116.0000	Nearest Whole Acre
53	Lots -SF residential - traditional	130	1,641.30	42.69	1,683.99	1,648.90	39.04	1,687.94	(7.60)	3.65	(3.95)	0%	642.0000	Nearest Whole Acre
53	Undeveloped undifferentiated	133	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-	Actual Acreage

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Summary of Assessment Rate Increases 10% and Higher

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Unit(s)	Description	Code	26/27 Tax Per Assessable Unit PROPOSED			25/26 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
1	ALL NON EXEMPT PARCELS	JA	-	124.38	124.38	-	81.33	81.33	-	43.05	43.05	53%	929.0000	Nearest Whole Acre
7	ALL NON EXEMPT PARCELS	JH	-	73.34	73.34	-	54.91	54.91	-	18.43	18.43	34%	2,796.0000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	JZ	-	396.10	396.10	-	293.50	293.50	-	102.60	102.60	35%	127.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	JP	-	287.73	287.73	-	262.09	262.09	-	25.64	25.64	10%	4,302.0000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	JX	-	699.91	699.91	-	635.72	635.72	-	64.19	64.19	10%	691.0000	Nearest Whole Acre
27B	Condo units - tax per unit	ID	324.15	409.64	733.79	326.99	334.32	661.31	(2.84)	75.32	72.48	11%	265.0000	Nearest Whole Acre
27B	Commercial	IG	1,253.40	1,835.40	3,088.80	1,264.39	1,497.91	2,762.30	(10.99)	337.49	326.50	12%	5.8784	Actual Acreage
29	ALL NON EXEMPT PARCELS	KC	-	911.44	911.44	-	825.73	825.73	-	85.71	85.71	10%	132.0000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	KN	-	520.29	520.29	-	432.91	432.91	-	87.38	87.38	20%	79.0000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	LL	-	995.40	995.40	-	865.12	865.12	-	130.28	130.28	15%	99.0000	Nearest Whole Acre
43	SINGLE FAM	LQ	2,639.87	4,161.01	6,800.88	2,659.55	2,568.60	5,228.15	(19.68)	1,592.41	1,572.73	30%	83.4207	Actual Acreage
43	MULTI FAM	LR	1,594.62	6,450.88	8,045.50	1,606.50	3,982.14	5,588.64	(11.88)	2,468.74	2,456.86	44%	30.9283	Actual Acreage
43	SINGLE FAM OTHER	LS	1,981.45	3,203.09	5,184.54	1,996.22	1,977.27	3,973.49	(14.77)	1,225.82	1,211.05	30%	279.5652	Actual Acreage
43	GOLF/PRIVATE	LT	1,000.54	1,617.38	2,617.92	1,008.00	998.41	2,006.41	(7.46)	618.97	611.51	30%	327.6779	Actual Acreage
43	COMMERCIAL	LW	4,662.29	10,062.33	14,724.62	4,697.04	6,211.49	10,908.53	(34.75)	3,850.84	3,816.09	35%	14.8688	Actual Acreage
43	CONDO	47	339.32	548.53	887.85	341.85	338.61	680.46	(2.53)	209.92	207.39	30%	32.0000	Nearest Whole Acre

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Information regarding Assessment Increases

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

<u>Unit</u>	<u>FY 2025 Assmt.</u>	<u>FY 2024 Assmt.</u>	<u>\$ and % Increase</u>	
1 ALL NON EXEMPT PARCELS	\$ 124.38	\$ 81.33	\$ 43.05	53%

The increase to Unit No. 1 Gramercy Park assessment is primarily attributable to the cost of debt that was issued in 2025 to finance a major multi-unit culvert repair project. The District has pursued grant funding for this project, and if a grant is awarded, the funds received will be used to repay the debt.

<u>Unit</u>	<u>FY 2025 Assmt.</u>	<u>FY 2024 Assmt.</u>	<u>\$ and % Increase</u>	
7 ALL NON EXEMPT PARCELS	\$ 73.34	\$ 54.91	\$ 18.43	34%

The increase to Unit No. 7 Dyer Boulevard assessments is primarily attributable to the cost of debt that was issued in 2025 to finance a major multi-unit culvert repair project. The District has pursued grant funding for this project, and if a grant is awarded, the funds received will be used to repay the debt.

<u>Unit</u>	<u>FY 2025 Assmt.</u>	<u>FY 2024 Assmt.</u>	<u>\$ and % Increase</u>	
12 and 12A ALL NON EXEMPT PARCELS	\$ 396.10	\$ 293.50	\$ 102.60	35%

The increase to Unit No. 12A Gardens Hunt Club assessments is primarily attributable to the addition of a new aerator in this unit.

<u>Unit</u>	<u>FY 2025 Assmt.</u>	<u>FY 2024 Assmt.</u>	<u>\$ and % Increase</u>	
15 ALL NON EXEMPT PARCELS	\$ 287.73	\$ 262.09	\$ 25.64	10%

The increase to Unit No. 15 Villages of Palm Beach Lakes assessments is primarily attributable to the cost of debt that was issued in 2025 to finance a major multi-unit culvert repair project. The District has pursued grant funding for this project, and if a grant is awarded, the funds received will be used to repay the debt.

<u>Unit</u>	<u>FY 2025 Assmt.</u>	<u>FY 2024 Assmt.</u>	<u>\$ and % Increase</u>	
23 ALL NON EXEMPT PARCELS	\$ 699.91	\$ 635.72	\$ 64.19	10%

The increase to the Unit No. 23 The Shores assessment is partially attributable to increases of up to 10% due to the contractors' requests for increases with contract work associated with mowing, landscaping, chemical weed control, marsh maintenance and preserve maintenance. The increase is also largely attributable to using less fund balance to offset assessments.

<u>Unit</u>	<u>FY 2025 Assmt.</u>	<u>FY 2024 Assmt.</u>	<u>\$ and % Increase</u>	
27B Condo units - tax per unit	\$ 733.79	\$ 661.31	\$ 72.48	11%
27B Townhomes	\$ 682.70	\$ 624.77	\$ 57.93	9%
27B Single Family - 40 ft lots	\$ 1,068.11	\$ 977.48	\$ 90.63	9%
27B Single Family - 50 ft lots	\$ 1,335.15	\$ 1,221.86	\$ 113.29	9%
27B Single Family - Preserve lots	\$ 1,602.23	\$ 1,466.27	\$ 135.96	9%
27B Commercial	\$ 3,088.80	\$ 2,762.30	\$ 326.50	12%

The increases to Unit No. 27B Botanica assessments are partially attributable to the removal and replacement of 30 signs in the preserve. The increase is also largely attributable to using less fund balance to offset assessments.

<u>Unit</u>	<u>FY 2025 Assmt.</u>	<u>FY 2024 Assmt.</u>	<u>\$ and % Increase</u>	
29 ALL NON EXEMPT PARCELS	\$ 911.44	\$ 825.73	\$ 85.71	10%

The increase to Unit No. 29 Northfork Development assessments is primarily attributable to using less fund balance to offset assessments.

<u>Unit</u>	<u>FY 2025 Assmt.</u>	<u>FY 2024 Assmt.</u>	<u>\$ and % Increase</u>	
33 ALL NON EXEMPT PARCELS	\$ 520.29	\$ 432.91	\$ 87.38	20%

The increase to Unit No. 33 Cypress Cove assessments is primarily attributable to using less fund balance to offset assessments.

<u>Unit</u>	<u>FY 2025 Assmt.</u>	<u>FY 2024 Assmt.</u>	<u>\$ and % Increase</u>	
38 ALL NON EXEMPT PARCELS	\$ 995.40	\$ 865.12	\$ 130.28	15%

The increase to Unit No. 38 Harbour Isles assessments is primarily attributable to using less fund balance to offset assessments.

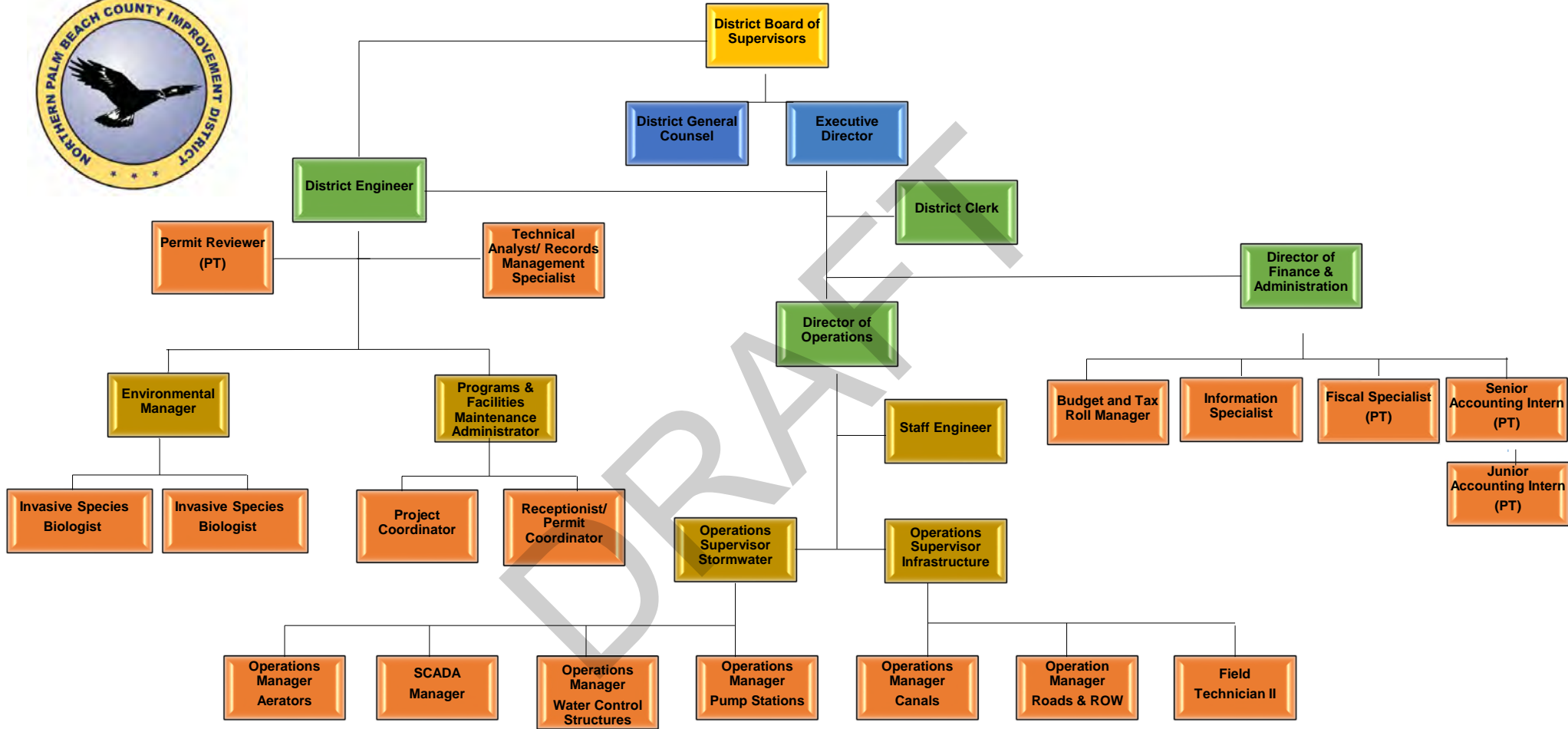
<u>Unit</u>	<u>FY 2025 Assmt.</u>	<u>FY 2024 Assmt.</u>	<u>\$ and % Increase</u>	
43 SINGLE FAM	\$ 6,800.88	\$ 5,228.15	\$ 1,572.73	30%
43 MULTI FAM	\$ 8,045.50	\$ 5,588.64	\$ 2,456.86	44%
43 SINGLE FAM OTHER	\$ 5,184.54	\$ 3,973.49	\$ 1,211.05	30%
43 GOLF/PRIVATE	\$ 2,617.92	\$ 2,006.41	\$ 611.51	30%
43 COMMERCIAL	\$ 14,724.62	\$ 10,908.53	\$ 3,816.09	35%
43 CONDO	\$ 887.85	\$ 680.46	\$ 207.39	30%

The increases to Unit No. 43 Mirasol assessments are primarily attributable to the costs associated with the District taking over the culvert repair and maintenance responsibilities from the HLMA.

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET CALENDAR
FISCAL YEAR 2027**

<u>Date</u>	<u>Activity</u>
January 21, 2026	Distribute Budget Worksheet Packages and instructions to District Staff.
March 1, 2026	Budget Packages due to Budget Manager.
March 1 – May 23, 2026	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, 2026	Landowner/POA/HOA meetings scheduled to Review Draft Budget and Assessment Rates.
May 27, 2026	Presentation of Draft Budget to Board of Supervisors by Executive Director.
May 27, 2026	First Release by Property Appraiser of 2026 Tax Roll data for NAV Assessment Roll.
May 28 – June 5, 2026	Analysis of changes in NAV Assessment Roll.
June 24, 2026	Presentation of FY 2027 TRIM Budget and Assessments Rates for approval by Board of Supervisors.
July 15, 2026	Deadline for submittal of FY 2027 TRIM Budget Assessments to Palm Beach County Property Appraiser and ISS.
July 24, 2026	Deadline for verification of the Assessment Roll for TRIM notices, and mailing of Chapter 197 notices for new assessments.
August 26, 2026	Public Hearing and Board of Supervisors Meeting for Final Certification of Assessment Roll and FY 2027 Budget.
September 15, 2026	Deadline for Certification of Final NAV Tax Roll to the Tax Collector.
October 1, 2026	Fiscal Year 2027 Approved Budget is implemented.

NPBCID Organizational Chart as of 04/06/2026



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.

In April 2024, Governor DeSantis signed House Bill No. 7013, which provided term limits for elected members of governing bodies of most types of independent special districts. As a result, each of Northern’s board members is limited to serve a maximum of a 12-year term commencing with their first election term beginning after the date House Bill No. 7013 was signed into law.

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

What are Northern’s Vision and Mission Statements?

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

Vision Statement:

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

Mission Statement:

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

How is Northern funded?

Northern Palm Beach County Improvement District is funded by special assessments collected through Palm Beach County's Tax Collector's Office as allowed by Florida law. Each acre or part thereof is assessed based on the services provided to the property. Northern is comprised of multiple "Units of Development" which have varying levels of service and assessments. Assessments (non ad valorem) require developed and undeveloped acres to be assessed by Northern at the same level. These assessments are not ad valorem taxes or millage taxes that vary depending on the appraised value of the property.

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

What type of projects does Northern do?

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

How many people work at Northern?

Northern has 24 full time employees, and four part time employees, including two 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 2024/25 budget.

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

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

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

The maximum principal amount of bonds that may be issued in respect to a project cannot exceed 90% of the benefits assessed against the lands in respect to such project. Northern may levy special assessments in an amount equal to 100% of the assessed benefits for the purpose of paying the principal of the bonds. There is no limit on the amount of special assessments that may be levied for the purpose of paying interest on such bonds.

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

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

How does Northern prepare its Annual Budget?

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

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

how Northern creates its annual financial plan.

How is Budget information collected?

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

The Department Directors present departmental budgets to the Budget Manager in a specified format with their requests for funding including explanations and justification for their requests. When the budget detail is available, conferences are scheduled between the Budget Manager, each Department Director, the 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 directly to the Board or the Budget and Banking Review Committee for detailed review and discussion. Please see the Budget Calendar in this budget workbook for a complete chronicle of the budget process from the initial gathering stages through the budget's approval.

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.

DRAFT

Focusing on the Future

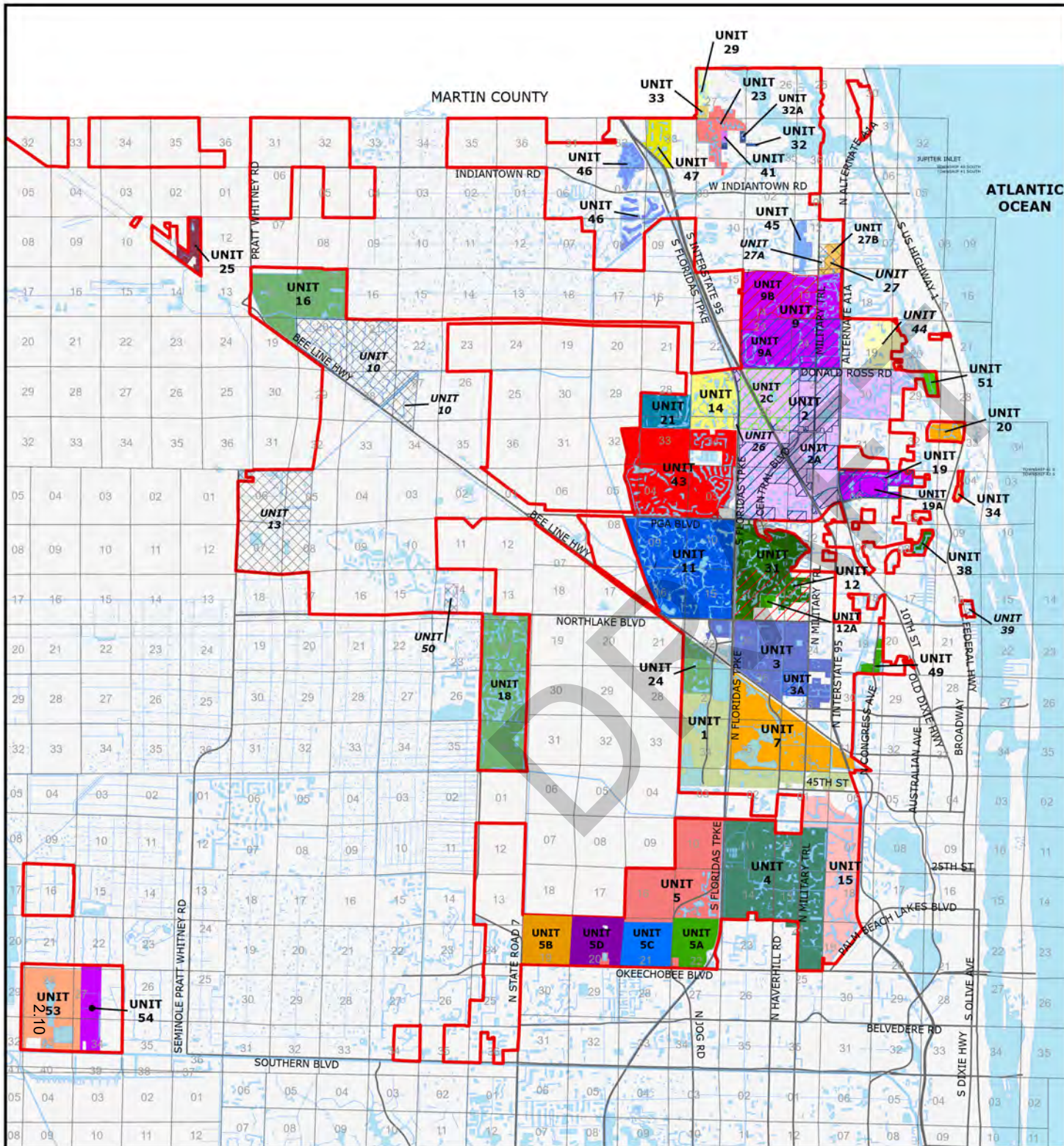
Five Year Maintenance and Capital Projects Plan 2026/2027 – 2030/2031

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 FEBRUARY 2026



ACTIVE UNITS OF DEVELOPMENT

- UNIT 1 GRAMERCY PARK (CYPRESS RUN)
- UNIT 2 FRENCHMAN'S CREEK
- UNIT 2A MACARTHUR OVERLAY
- UNIT 2C ALTON
- UNIT 3 HORSESHOE ACRES/SQUARE LAKE
- UNIT 3A WOODBINE
- UNIT 4 WEST OF VILLAGES OF PALM BEACH LAKES
- UNIT 5 HENRY ROLF
- UNIT 5A VISTA CENTER OF PALM BEACH
- UNIT 5B BAYWINDS
- UNIT 5C RIVERWALK
- UNIT 5D ANDROS ISLE
- UNIT 7 DYER BOULEVARD
- UNIT 9 ADMIRALS COVE WEST
- UNIT 9A ABACOA I
- UNIT 9B ABACOA II
- UNIT 11 PGA NATIONAL
- UNIT 12 HIGHLAND PINES
- UNIT 12A GARDENS HUNT CLUB SUB-UNIT
- UNIT 14 EASTPOINTE
- UNIT 15 VILLAGES OF PALM BEACH LAKES
- UNIT 16 PALM BEACH PARK OF COMMERCE
- UNIT 18 IBIS GOLF & COUNTRY CLUB
- UNIT 19 REGIONAL CENTER
- UNIT 19A REGIONAL CENTER IRRIGATION
- UNIT 20 JUNO ISLES
- UNIT 21 OLD MARSH
- UNIT 23 THE SHORES
- UNIT 24 IRONHORSE
- UNIT 25 PALM BEACH INTERNATIONAL RACEWAY
- UNIT 27B BOTANICA
- UNIT 29 NORTH FORK DEVELOPMENT
- UNIT 31 BALLENSIES 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
- UNIT 54 ARTISTRY LAKES

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: FLIPSIDE GEO ON 2/27/2026



UNIT 1 – GRAMMERCY PARK

- 2026/2027** Rehabilitation of Cheney Brothers Outfall Structure: This project consists of installation of a fixed weir with up to 3 operable gates, replacement or lining of pipes, and installation of a new RTU site. This project also affects and is funded by Units of Development No. 7 and 24.
- 2028/2031** EPB-10 Section two and three from Haverhill Road east to the FP&L Weather Center- debris, exotics and old fence clearing on south side of the canal bank.

UNIT 2 – FRENCHMAN’S CREEK

- 2026/2027** 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.
- 2026/2027** RTU Replacement: This project consists of the replacement of older Remote Telemetry Unit technology with newer, upgraded technology.
- 2026/2027** New Conduit for Gate Motors: This project consists of replacing the conduit used to house the electrical wires for the operable gate motors within the water control structures.

UNIT 2A – MACARTHUR OVERLAY

- 2026/2027** RTU Replacements: This project consists of the replacement of older Remote Telemetry Unit technology with newer, upgraded technology.
- 2026/2027** Operable Gate Replacement: This project consists of the replacement of an operable water control gate within the EPB-3C Canal.

UNIT 2C – ALTON

- 2026/2027** Engineering: Funds are budgeted to potentially expand the Parcel G (Artistry) Preserve Pathway, as well as a structural inspection of the I-95 and Turnpike Preserve Wall.
- 2026/2027** RTU Replacements: This project consists of the replacement of older Remote Telemetry Unit technology with newer, upgraded technology.
- 2026/2027** Sidewalk, Sign and Road Repairs: This project consists of regular maintenance of the sidewalks and roads within the roadways owned by Northern. This is the first year of significant funding for these projects since the roads are relatively new.
- 2026/2027** 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.
- 2026/2027** Roadway Catch Basin and Cleaning: This project consists of cleaning and visual inspection of catch basins either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

- 2026/2027** Vegetation Reduction Mowing: This project consists of tree removal, tree trimming/pruning, vegetation reduction mowing and mulching, fire break maintenance, fence clearing, dense vegetation overgrowth, extra mowing cycles, habitat restoration and additional plantings, and/or other projects outside regular maintenance scope.
- 2026/2029** Aerator: This project consists of the installation of new aerators as requested by the Unit and in accordance with Northern's established Aerator Program.
- 2026/2027** Park Improvements: This project consists of the addition of park benches and potential new/replacement equipment as requested by the Alton POA.
- 2029/2030** 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.
- 2029/2030** Roadway Catch Basin and Cleaning: This project consists of cleaning and visual inspection of catch basins either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

UNIT 3 - HORSESHOE ACRES/SQUARE LAKE

- 2026/2031** Canal Maintenance and Debris Removal: This project consists of the removal of debris, sediment and vegetative material from within the canal channel and reshaping the bank slopes consistent with the typical design section. Grant funding has been applied for a portion of the work budgeted within 2026/2027.
- 2026/2027** RTU Replacement: This project consists of the replacement of older Remote Telemetry Unit technology with newer, upgraded technology.
- 2029/2030** 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.
- 2026/2027** Aerators: 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 3A - WOODBINE

- 2027/2028** Road Overlay: This project consists of the milling and asphalt overlay of Northern owned roadways within the Unit. At this time a maintenance loan is anticipated to be used to fund this project.
- 2026/2027** Aerator: This project consists of the installation of new aerators as requested by the Unit and in accordance with Northern's established Aerator Program.

UNIT 4 – WEST OF VILLAGES OF PALM BEACH LAKES

- 2026/2027** RTU Replacement: This project consists of the replacement of older Remote Telemetry Unit technology with newer, upgraded technology.

2026/2030 Aerators: This project consists of the installation of new aerators as requested by the Unit and in accordance with Northern's established Aerator Program.

UNIT 5 – HENRY ROLE

2026/2029 Canal Bank Maintenance- Debris and exotics clearing along the Florida Turnpike canal.

UNIT 5A – VISTA CENTER

2027/2030 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.

2026/2031 Culvert Inspection and Cleaning and Repairs: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

2026/2031 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.

2027/2030 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 an Engineering Evaluation.

2026/2029 Aerators: This project consists of the installation of new aerators/diffusers as requested by the Unit and in accordance with Northern's established Aerator Program.

UNIT 5B – BAYWINDS

2026/2027 Control Panel Emergency Generator Hookup: This project includes the installation of an electrical panel to allow hookup of the portable emergency generator into the new control panel in the event that the existing generator is not working.

2027/2028 Engineering for Pump Station Control Panel Replacement: This project consists of the Engineering design and permitting for the replacement and upgrade of the control panels and electrical equipment at the pump station.

2028/2029 Pump Station Control Panel Replacements: This project consists of the replacement and upgrade of the control panels and electrical equipment at the pump station.

UNIT 7 – DYER BOULEVARD

2026/2027 Rehabilitation of Cheney Brothers Outfall Structure: This project consists of installation of a fixed weir with possibly an operable gate, replacement of pipes, and a installation of a new RTU site. This project also affects and is funded by Units of Development No. 1 and 24.

UNIT 9 – ADMIRALS COVE WEST

- 2026/2027** Canal Bank Maintenance- Debris and exotics clearing on west side of EPB-2 canal.
- 2027/2031** Culvert Inspections/Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2026/2027** Lake Interconnect Culvert Rehabilitation: This project consists of slip-lining lake interconnect culvert U09C001 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

- 2026/2028** Lake Liner Restoration: This project consists of repairing the existing lake liner which prevents reclaimed irrigation water from seeping into the ground, based on the engineering evaluation.
- 2026/2027** Engineering Evaluation and Design of Dry Detention Bridge #4 and Lake Overlook Structures: This project consists of the design of the replacement for dry detention bridge #4 and lake overlook structures within the preserve.
- 2026/2031** Vegetation Reduction Mowing: This project consists of tree removal, tree trimming/pruning, vegetation reduction mowing and mulching, fire break maintenance, fence clearing, dense vegetation overgrowth, extra mowing cycles, habitat restoration and additional plantings, and/or other projects outside regular maintenance scope.
- 2029/2031** 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.
- 2025/2030** Preserve Structures Repair and Replacement: This project consists of the replacement of the protective Gopher Tortoise fence within the Abacoa Greenway System as well as the construction of the replacement for the Dry Detention Bridge #4 and lake overlook structures.
- 2026/2030** Aerators: This project consists of the installation of new Aerators as requested by the Unit and in accordance with Northern's established Aerator Program

UNIT 9B – ABACOA II

- 2026/2031** Vegetation Reduction Mowing: This project consists of tree removal, tree trimming/pruning, vegetation reduction mowing and mulching, fire break maintenance, fence clearing, dense vegetation overgrowth, extra mowing cycles, habitat restoration and additional plantings, and/or other projects outside regular maintenance scope.
- 2026/2031** Preserve Structures Repair and Replacement: This project consists of the replacement of the protective Gopher Tortoise fence within the Abacoa

Greenway System. In addition to repair or replacement of Dry Detention Bridges #1 and #2 as well as Wooden Bridges #1 and #2.

2026/2030 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.

UNIT 11 – PGA NATIONAL

2027/2030 Replace Golf Tunnels at Ave of Champions & Tournament Blvd: This project consists of the repair and replacement of the golf cart tunnels under roadways. It is anticipated that this project will be funded using loan proceeds.

2026/2027 RTU Replacement: This project consists of the replacement of older Remote Telemetry Unit technology with newer, upgraded technology.

2026/2029 Biological Weed Control: This project consists disbursement of biological weed control in lakes identified as benefitting from this process.

2026/2027 Sidewalk and Sign Repairs and Block Repairs at the Central Pump Station: 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/or lost their reflective capabilities. In addition, the block portion of the driveway leading to the Central Pump Station needs to be repaired.

2026/2027 Painting of Preserve Fencing Along C-18 Canal: This project consists of routine painting of the two mile long preserve fence along the C-18 canal.

2026/2031 Berm Restoration: This project consists of restoring the preserve berm in its entirety to bring the banks back to at least 3:1 slope.

2029/2030 Add on of an Additional Pump at PGA North Pump Station: This project consists of adding a pump to provide redundancy in case one pump is out.

2026/2027 Crosswalk and Signage at Club Cottages and Surrey Road: The project consists of the construction of a crosswalk near the Club Cottages and Surrey Road. It includes the cost of any signage required.

2028/2029 Medalist and Tournament Roadway Overlay: This project consists of the milling and asphalt overlay of Northern owned roadways.

2027/2029 Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump stations.

2026/2029 Aerators: This project consists of the installation of new aerators as requested by the Unit and in accordance with Northern's established Aerator Program.

2027/2028 Generator Replacements: This project consists of the removal and replacement of three backup power supply generators which serve three storm water pump stations.

2026/2027 Engineering for Central Pump Station Control Panel Replacement: This project consists of the Engineering design and permitting for the replacement and upgrade of the control panels and electrical equipment at the central pump station.

- 2027/2028** Central Pump Station Control Panel Replacements: This project consists of the replacement and upgrade of the control panels and electrical equipment at the central pump station.
- 2027/2028** North and South Pump Stations Control Panel Emergency Generator Hookup: This project includes the installation of electrical panels at each station to allow hookup of the portable emergency generator into the control panels in the event that the existing generator is not working.

UNIT 12A – GARDENS HUNT CLUB

- 2026/2027** Aerators: 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 14 – EASTPOINTE

- 2029/2031** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the Stormwater pump station.
- 2026/2027** RTU Replacement: This project consists of the replacement of older Remote Telemetry Unit technology with newer, upgraded technology.
- 2027/2029** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.
- 2026/2030** 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 as well as electrical improvements and reconfiguration for existing units.

UNIT 15 - VILLAGES OF PALM BEACH LAKES

- 2026/2027** RTU Replacement: This project consists of the replacement of older Remote Telemetry Unit technology with newer, upgraded technology.
- 2026/2030** 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.
- 2026/2027** 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.
- 2026/2030** Aerators: This project consists of the installation of new Aerators as requested by the Unit and in accordance with Northern’s established Aerator Program as well as electrical improvements and reconfiguration for existing units.

UNIT 16 – PALM BEACH PARK OF COMMERCE

- 2026/2027** Engineering Design: This project consists of multiple projects within Northern's road right-of-way including pavement resurfacing, surveying and drainage enhancements.
- 2026/2027** Vegetation Reduction Mowing: This project consists of tree removal, tree trimming/pruning, vegetation reduction mowing and mulching, fire break maintenance, fence clearing, dense vegetation overgrowth, extra mowing cycles, habitat restoration and additional plantings, and/or other projects outside regular maintenance scope.
- 2026/2027** Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.
- 2026/2027** Internal Roadway Overlay: This project consists of the milling and asphalt overlay of Northern owned roadways within the Unit.
- 2026/2027** Drainage Improvements: This project consists of general drainage improvements and enhancements within the unit as a result of engineering evaluations.
- 2026/2027** 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

- 2026/2029** 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.
- 2026/2027** Dock Replacement: This project consists of replacing a dock used to hold and access telemetry equipment that has deteriorated with age.
- 2026/2027** RTU Replacement: This project consists of the replacement of older Remote Telemetry Unit technology with newer, upgraded technology.
- 2028/2029** Ibis Blvd Mill and Overlay- This project consists of removing the old pavement through Milling and replacing the pavement with new materials
- 2029/2030** Add on of an Additional Pump at Ibis Intermediate Pump Station: This project consists of adding a pump to provide redundancy in case one pump is out.
- 2026/2027** Intermediate Pump Station External Fuel Tank: This project consists of the installation of an external fuel tank and pad that will fuel the generator used to run the stormwater pumps in case of loss of power. The previous fuel tank was located on the generator that is currently being replaced. Placing the fuel tank outside the building is a more modern and safer alternative.

UNIT 19 – REGIONAL CENTER

- 2026/2029** 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.
- 2026/2027** Lake Interconnect 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.

2029/2031 Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.

2026/2029 Aerators: This project consists of the installation of new Aerators as requested by the Unit and in accordance with Northern's established Aerator Program.

UNIT 19A – IRRIGATION UNIT

2026/2028 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 an Engineering Evaluation.

UNIT 21 – OLD MARSH

2026/2029 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.

2026/2027 Vegetation Reduction Mowing: This project consists of tree removal, tree trimming/pruning, vegetation reduction mowing and mulching, fire break maintenance, fence clearing, dense vegetation overgrowth, extra mowing cycles, habitat restoration and additional plantings, and/or other projects outside regular maintenance scope.

2026/2027 RTU Replacement: This project consists of the replacement of older Remote Telemetry Unit technology with newer, upgraded technology.

2029/2031 Culvert Inspections/Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

2026/2027 Lake Interconnect Culvert Rehabilitation: This project consists of slip-lining two 60" 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.

2027/2028 Aerators: This project consists of the installation of new Aerators as requested by the Unit or recommended by Northern Staff and in accordance with Northern's established Aerator Program.

UNIT 23 – THE SHORES

2026/2027 Culvert Inspections/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.

- 2030/2031** Culvert Inspections/Cleaning: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2026/2027** Vegetation Reduction Mowing: This project consists of tree removal, tree trimming/pruning, vegetation reduction mowing and mulching, fire break maintenance, fence clearing, dense vegetation overgrowth, extra mowing cycles, habitat restoration and additional plantings, and/or other projects outside regular maintenance scope.

UNIT 24 – IRON HORSE

- 2026/2027** Dock Replacement: This project consists of replacing a dock used to hold and access telemetry equipment that has deteriorated with age.
- 2026/2030** Culvert Repairs: This project includes the repair or excavation and replacement of a corrugated metal pipe that connects two lakes within the golf course.
- 2026/2027** Rehabilitation of Cheney Brothers Outfall Structure: This project consists of installation of a fixed weir with up to 3 operable gates, replacement or lining of pipes, and installation of a new RTU site. This project also affects and is funded by Units of Development No. 1 and 7.
- 2027/2029** Pump Replacement: This project consists of the removal and replacement of primary pumps within the Stormwater pump station.

UNIT 27B – BOTANICA

- 2025/2031** Vegetation Reduction Mowing: This project consists of vegetation reduction mowing to reduce underbrush and potential fire hazard within the preserve areas.
- 2028/2030** 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.
- 2026/2031** Preserve Structures Repair and Replacement: This project consists of the repair and replacement of the preserve structures within the Botanica Preserves.

UNIT 29 – NORTH FOLK DEVELOPMENT

- 2025/2031** Vegetation Reduction Mowing: This project consists of vegetation reduction mowing to reduce underbrush and potential fire hazard within the preserve areas.

UNIT 31 – BALLENSLES

- 2029/2030** 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.

- 2029/2030** Roadway Catch Basin Cleaning: This project consists of cleaning and inspection of the roadway catch basins which collect stormwater runoff and convey to the on-site lake system.
- 2026/2030** Irrigation Pump Stations- upgrade technology: This project consists of replacing outdated irrigation equipment with newer technology.
- 2026/2031** Aerators: This project consists of the installation of new Aerators as requested by the Unit and in accordance with Northern's established Aerator Program.

UNIT 33 – CYPRESS COVE

- 2026/2027** Vegetation Reduction Mowing: This project consists of vegetation reduction mowing to reduce underbrush and potential fire hazard within the preserve areas.

UNIT 34 – HIDDEN KEY

- 2026/2031** 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.
- 2027/2031** New Plantings at Entry Way: This project consists of new plantings and hedges in areas that are owned and maintained by Northern. This project is budgeted every other year.

UNIT 38 – HARBOUR ISLES

- 2026/2030** Culvert Repair, Cleaning and Oyster Removal: This project consists of cleaning, removal of oysters within the pipe 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. This project is budgeted every three years.

UNIT 43 – MIRASOL

- 2026/2031** Vegetation Reduction Mowing: This project consists of vegetation reduction mowing to reduce underbrush and potential fire hazard within the preserve areas.
- 2026/2027** Exterior Painting and Lighting of Pump Station Building: This project consists of painting the exterior of the stormwater pump station and upgrades/replacements to the existing lighting.
- 2026/2027** RTU Replacement: This project consists of the replacement of older Remote Telemetry Unit technology with newer, upgraded technology.
- 2026/2031** Culvert Inspection/Cleaning/Repairs: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.

- 2028/2029** 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 an Engineering Evaluation.
- 2029/2030** Pump Station Control Panel Replacements: This project consists of the replacement and upgrade of the control panels and electrical equipment at within the Mirasol master pump station.
- 2028/2029** Generator Replacement: This project consists of the removal and replacement of the backup power supply generator which serves the Stormwater pump station.

UNIT 44 – THE BEAR’S CLUB

- 2030/2031** Culvert Inspections/Cleaning/Repairs: This project consists of cleaning and visual inspection of culverts either by diver or video camera to determine the internal condition of the pipe. Deficiencies are noted and repairs will be facilitated accordingly.
- 2029/2030** 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

- 2028/2030** Vegetation Reduction Mowing: This project consists of vegetation reduction mowing to reduce underbrush and potential fire hazard within the preserve areas.
- 2026/2031** 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.
- 2026/2027** Preserve Structures Repair and Replacement: This project consists of the repairs to a gazebo, signage, and fencing within the Paseos preserve.

UNIT 46 JUPITER COUNTRY CLUB

- 2028/2029** Engineering, Inspection and Tunnel Repairs: This project consists of an engineer review and inspection of the golf cart tunnel under Indiantown Road and any concrete resurfacing and repair of spalling of reinforcing steel within the tunnel, as a result of the inspection.
- 2026/2030** Tunnel Repairs: This project consists of repairs/ renovation to the golf cart tunnel under Indiantown Road.

UNIT 47 JUPITER ISLES

- 2026/2027** RTU Replacement: This project consists of the replacement of older Remote Telemetry Unit technology with newer, upgraded technology.

UNIT 49 – NORTHERN PALM BEACH COUNTY BUSINESS PARK

2026/2031 Vegetation Reduction Mowing: This project consists of vegetation reduction mowing to reduce underbrush and potential fire hazard within the preserve areas.

UNIT 51 FRENCHMAN'S HARBOR

2028/2030 Bridge Repairs: This project consists of concrete resurfacing and repair of spalling of reinforcing steel within the bridge.

UNIT 53 – ARDEN

2026/2027 Plan of Improvement projects consisting of the design, permitting and construction of master stormwater management system, linear park and back-bone water and sanitary sewer infrastructure. Final infrastructure in pods and final linear park improvements to be completed.

2026/2027 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

2026/2027 Replace Irrigation Clock and Pipes: This project consists of the replacement of the existing irrigation clock and irrigation pipes in the common area around 357 and 359 Hiatt Drive.

2026/2030 New Plantings: This project consists of new plantings around the shared parking lot. This project occurs about every three years.

2026/2027 Parking Lot Mill and Resurface: This project consists of milling the old surface and replacing with new asphalt in the shared parking lot with 357 and 359 Hiatt Drive.

GENERAL FUND

2026/2027 OnBase Upgrade: Upgrade technology associated with the electronic records management system. This process occurs about every three years.

2026/2027 EOC Fuel Building Door Replacement: These projects consist of the replacement of the sliding doors at the EOC Fuel Building.

2026/2031 Emergency Backup Water Tank Cleaning: This project consists of the draining, cleaning and refilling of the emergency water supply tank used to run the air conditioning and provide drinking water in the event of a water outage. This project is completed every other year.

2027/2028 Control Panel Emergency Generator Hookup: This project includes the installation of an electrical panel to allow hookup of the portable emergency generator into the new control panel in the event that the existing generator is not working.

2026/2031 Vehicle Purchase/Replacement: Vehicle replacements as determined by the maintenance matrix and associated needs of the district.

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

Unit No.	Unit Name	Maintenance Projects <i>Debt Projects</i>	Year 2026/2027 \$	Year 2027/2028 \$	Year 2028/2029 \$	Year 2029/2030 \$	Year 2030/2031 \$
1	Gramercy Park						
	<i>Repair and rehabilitation of Outfall Structure (Shared cost with Unit 1, 7 and 24)</i>		\$828,997				
	Center on the South Canal Bank. Debris, Exotics and Old Fencing Material Removal				\$75,000	\$50,000	\$50,000
2	Frenchman's Creek						
	RTU replacement(s)		\$10,000				
	New conduit for gate motors		\$10,000				
	1 New Aerator		\$26,000				
2A	MacArthur Overlay						
	10 RTU replacements		\$50,000				
2C	Alton						
	Engineering for Parcel G- Preserve Pathway and I-95 & Turnpike Preserve Wall Structural Inspection		\$65,000				
	2 RTU replacements		\$10,000				
	Sidewalk, sign and road repairs		\$50,000				
	Culvert Inspections/Cleaning		\$75,000			\$100,000	
	Roadway Catch Basin Cleaning and Inspection		\$100,000			\$100,000	
	Vegetation Reduction within Preserves		\$10,000				
	New Aerator(s)		\$26,000	\$26,000	\$52,000		
	Park improvements		\$30,000				
3	Horseshoe Acres/Square Lake						
	Canal Maintenance and Debris Removal		\$175,000	\$50,000	\$100,000	\$50,000	\$50,000
	2 RTU replacements		\$10,000				
	Culvert Inspections/Cleaning					\$100,000	
	New Aerator(s)		\$26,000				
3A	Woodbine						
	<i>Road Overlay</i>			\$1,200,000			
	2 New Aerators		\$52,000				
4	West Of Villages Of Palm Beach Lakes						
	RTU replacement(s)		\$15,000				
	New Aerator(s)		\$26,000	\$52,000	\$52,000	\$26,000	
5	Henry Rolf						
	Canal Bank Maintenance for CPB-22 along the FL Turnpike		\$10,000	\$500,000	\$500,000		
5A	Vista Center Of Palm Beach						
	BioNest Biological Weed Control (Every other Year)			\$20,000		\$20,000	
	Culvert Cleaning and Restoration (Funds On Hand Portion)		\$350,000	\$250,000	\$250,000	\$250,000	\$250,000
	Roadway Catch Basin Cleaning and Inspection		\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
	Upgrade Master Irrigation System			\$100,000		\$100,000	
	New Aerators/Diffusers		\$104,000	\$104,000	\$104,000		
5B	Baywinds						
	Replace Pump Station Control Panel				\$325,000		
	Engineering for Pump Station Control Panel Replacement			\$20,000			
5C	Riverwalk						
5D	Andros Isle						

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

Unit No.	Unit Name	Maintenance Projects <i>Debt Projects</i>	Year 2026/2027 \$	Year 2027/2028 \$	Year 2028/2029 \$	Year 2029/2030 \$	Year 2030/2031 \$
7	Dyer Boulevard						
	<i>Repair and rehabilitation of Outfall Structure (Shared cost with Unit 1, 7 and 24)</i>		\$878,524				
9	Admirals Cove West						
	Exotic tree and vegetation removal on west side of EPB-2		\$20,000				
	Culvert Inspections/Cleaning			\$150,000	\$20,000	\$20,000	\$20,000
	Line culvert pipes at U09C001		\$150,000				
9A	Abacoa I						
	Potential lake liner repairs		\$687,000	\$300,000			
	Engineering for Dry Detention Bridge #4 and Lake Overlook Structures		\$85,000				
	Vegetation Reduction Mowing		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	5 RTU replacements		\$25,500				
	Culvert Inspections/Cleaning					\$50,000	\$50,000
	Preserve Structures - Fence Repair and Replacement of Dry Detention Bridge #4 and Lake Overlooks		\$150,000	\$80,000	\$80,000	\$80,000	\$80,000
	New Aerators		\$78,000	\$52,000	\$52,000	\$52,000	
9B	Abacoa II						
	Vegetation Reduction Mowing		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Seagrape Hedge Maintenance		\$47,000				
	RTU replacement(s)		\$10,000				
	Preserve Structures - Repair and Replacement		\$85,000	\$80,000	\$80,000	\$80,000	\$80,000
	Dry Detention Bridge #2 Repairs		\$380,000				
	Dry Detention Bridge #1 Repairs		\$300,000				
	Wooden Bridges #1 & #2 Repair			\$520,000			
	New Aerator		\$26,000	\$26,000	\$26,000	\$26,000	
11	Pga National						
	<i>Replace Golf Tunnels Ave of Champions & Tournament Blvd</i>			\$4,000,000	\$4,000,000	\$4,000,000	
	Biological Weed Control		\$21,000		\$20,000		
	Repair and Maintenance of Berms		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	RTU replacement(s)		\$30,000				
	Sidewalk and Sign Repairs/ Block Repairs at Central Pump Station		\$165,000				
	Painting of Preserve Fencing Along C-18 Canal		\$45,000				
	Add on of an Additional Pump at PGA North Pump Station					\$550,000	
	Crosswalk and Signage at Club Cottages and Surrey Road		\$50,000				
	Medalist and Tournament Overlay Project				\$500,000		
	New Aerators (s)		\$78,000	\$78,000	\$78,000		
	Generator Replacements (3)			\$450,000			
	Engineering for Central Pump Station Control Panel Replacement		\$20,000				
	Replace Central Pump Station Control Panel			\$325,000			
	North and South Pump Station Control Panel Emergency Generator Hookup			\$80,000			
12	Highland Pines						
12A	Gardens Hunt Club						
	New Aerator		\$26,000				

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

Unit No.	Unit Name	Maintenance Projects <i>Debt Projects</i>	Year 2026/2027 \$	Year 2027/2028 \$	Year 2028/2029 \$	Year 2029/2030 \$	Year 2030/2031 \$
14	Eastpointe						
	Generator Replacement					\$225,000	\$225,000
	RTU replacement(s)		\$17,000				
	Pump Replacement			\$100,000	\$100,000		
	2 New Aerators		\$52,000	\$52,000	\$52,000	\$52,000	
15	Villages Of Palm Beach Lakes						
	RTU replacement(s)		\$15,000				
	Culvert Inspections/Cleaning		\$100,000				
	BioNest Biological Weed Control		\$25,000	\$25,000	\$25,000	\$25,000	
	New Aerators		\$104,000	\$104,000	\$104,000	\$78,000	
16	Palm Beach Park Of Commerce						
	Engineering Design Of Multiple Projects		\$50,000				
	Vegetation Reduction Mowing		\$10,000				
	Roadway Catch Basin Cleaning and Inspection		\$150,000				
	Culvert Inspections/Cleaning		\$175,000				
	Drainage Improvements		\$280,000				
	Internal Roadway Maintenance and Overlay		\$845,000				
18	Ibis Golf & Country Club						
	BioNest Biological Weed Control		\$25,000		\$25,000		
	Dock Replacement		\$17,000				
	RTU replacement(s)		\$20,500				
	Add on of an Additional Pump at Ibis Intermediate Station					\$550,000	
	Intermediate Pump Station External Fuel Tank		\$100,000				
19	Regional Center						
	Biological Weed Control		\$15,000		\$15,000		
	Lake Interconnect Culvert Cleaning		\$30,000				
	Catch Basin Inspection/Cleaning					\$50,000	\$50,000
	New Aerators		\$52,000	\$26,000	\$26,000		
19A	Irrigation						
	Irrigation System Upgrade/Motor Replacements		\$15,000	\$100,000			
20	Juno Isles						
21	Old Marsh						
	Biological Weed Control		\$25,000		\$25,000		
	Vegetation Reduction Mowing		\$10,000				
	RTU replacement(s)		\$15,000				
	Culvert Cleaning/Inspection					\$50,000	\$50,000
	Line Two 60" pipes		\$250,000				
	New Aerators			\$50,500			
23	The Shores						
	Culvert Cleaning/Inspection		\$40,000				\$100,000
	Vegetation Reduction Mowing		\$20,000				
24	Ironhorse						
	<i>Repair and rehabilitation of Outfall Structure (Shared cost with Unit 1, 7 and 24)</i>		\$167,479				
	Dock Replacement		\$15,000				

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

Unit No.	Unit Name	Maintenance Projects <i>Debt Projects</i>	Year 2026/2027 \$	Year 2027/2028 \$	Year 2028/2029 \$	Year 2029/2030 \$	Year 2030/2031 \$
	Culvert Repairs		\$30,000	\$200,000		\$60,000	
	Pump Replacement			\$100,000	\$100,000		
27B	Botanica						
	Vegetation Reduction Mowing		\$10,000	\$15,000	\$15,000	\$15,000	\$15,000
	Culvert Repair and Cleaning				\$100,000	\$100,000	
	Preserve Structures/Signs - Repair and Replacement		\$12,450	\$10,000	\$10,000	\$10,000	\$10,000
29	North Fork Development						
	Vegetation Reduction Mowing		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
31	BallenIsles Country Club						
	Culvert Inspections/Cleaning					\$100,000	
	Roadway Catch Basin Cleaning and Inspection					\$100,000	
	Irrigation Pump Stations- upgrade technology			\$150,000	\$100,000	\$40,000	
	New Aerators		\$156,000	\$150,000	\$150,000	\$150,000	\$150,000
32	Roebuck Road						
32A	Palm Cove						
	Culvert Inspection/Cleaning					\$10,000	\$10,000
33	Cypress Cove						
	Vegetation Reduction Mowing		\$10,000				
34	Hidden Key						
	Catch Basin Cleaning		\$15,000	\$30,000	\$30,000	\$30,000	\$30,000
	New Plantings at Entry Way			\$5,000		\$5,000	
38	Harbour Isles						
	Culvert Inspection/Cleaning/ Oyster Removal		\$25,000			\$100,000	
41	Mystic Cove						
43	Mirasol						
	Vegetation Reduction Mowing		\$20,000	\$30,000	\$30,000	\$30,000	\$30,000
	Exterior Painting and Lighting of Pump Station Building		\$20,000				
	RTU replacement(s)		\$30,000				
	Culvert Inspections/Cleaning/ Repairs		\$750,000	\$750,000	\$750,000	\$750,000	\$100,000
	Upgrade Master Irrigation System				\$100,000		
	Replace Pump Station Control Panel					\$600,000	
	Generator Replacement				\$240,000		
44	The Bear's Club						
	Culvert Inspections/Cleaning/ Repairs						\$100,000
	Roadway Catch Basin Cleaning and Inspection					\$100,000	
45	Paseos						
	Vegetation Reduction Mowing				\$20,000	\$20,000	\$20,000
	Tree Damage Mitigation- Sidewalks and Curbs		\$190,000	\$200,000	\$200,000	\$200,000	\$200,000
	Preserve Structures - Repair and Replacement		\$10,000				
46	Jupiter Country Club						
	Engineering - Tunnel Inspection				\$5,000		
	Tunnel Repairs and Landscaping for Erosion Control		\$40,000		\$150,000	\$150,000	
47	Jupiter Isles						
	RTU replacement(s)		\$15,000				
49	Northern Palm Beach County Business Park						

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

Unit No.	Unit Name	Maintenance Projects <i>Debt Projects</i>	Year 2026/2027 \$	Year 2027/2028 \$	Year 2028/2029 \$	Year 2029/2030 \$	Year 2030/2031 \$
	Vegetation Reduction Mowing		\$15,000	\$20,000	\$20,000	\$20,000	\$20,000
51	Frenchman's Harbor						
	Bridge Repair/Replacement				\$100,000	\$100,000	
53	Arden (Fka. Highland Dunes)						
	<i>Bond/ Landowner Funded Improvements</i>		<i>\$25,000</i>				
	Culvert Inspections		\$25,000				
	Common Area						
	New Plantings and Irrigation Clock Repairs		\$15,000			\$20,000	
	Parking Lot Overlay		\$120,000				
	General Fund						
	OnBase Upgrade		\$25,000			\$25,000	
	EOC Emergency Backup Water Tank Cleaning			\$10,000		\$10,000	\$10,000
	Fuel Building Door Replacement		\$20,000				
	Control Panel Emergency Generator Hookup			\$40,000			
	Vehicle Purchase/Replacement		\$196,000	\$150,000	\$150,000	\$150,000	\$150,000
	TOTAL MAINTENANCE PROJECTS		\$8,400,450	\$5,960,500	\$6,036,000	\$5,959,000	\$2,230,000
	TOTAL BOND/LOAN PROJECTS		\$1,900,000	\$5,200,000	\$4,000,000	\$4,000,000	\$0
	TOTAL COMBINED PROJECTS		\$10,300,450	\$11,160,500	\$10,036,000	\$9,959,000	\$2,230,000
			\$10,300,450.00	\$11,160,500.00	\$10,036,000.00	\$9,959,000.00	\$2,230,000.00
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$18,700,900	\$17,121,000	\$16,072,000	\$15,918,000	\$4,460,000
			\$10,300,450	\$11,160,500	\$10,036,000	\$9,959,000	\$2,230,000

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR 2027**

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.

Seat #	Currently Held By	Next Election (November)	Election Format
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	2028	Popular
Seat 5	Matthew J. Boykin	2028	Popular

	Budget FY 2024	Budget FY 2025	Budget FY 2026	Budget FY 2027
Total Budget	\$42,392,288	\$44,986,590	\$46,914,576	\$47,539,895
Percent Change		6.1% Increase	4.3% Increase	1.3% Increase

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR 2027**

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.

Authoized Positions	Budget FY 2024	Budget FY 2025	Budget FY 2026	Budget FY 2027
Executive Director	1	1	1	1
Director of Finance & Admin	1	1	1	1
Budget Manager	1	1	1	2
Fiscal Specialist / Receptionist	1	1	1	0
Part Time Fiscal Specialist	0	0	0	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>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
Total	8	8	7	8

	Budget FY 2024	Budget FY 2025	Budget FY 2026	Budget FY 2027
Administrative Budget	\$2,013,165	\$2,069,710	\$2,207,887	\$2,292,120
Percent Change		2.8% Increase	6.7% Increase	3.8% Increase

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR 2027**

Department of Engineering, Environmental and Operations

The goal of the Department of Engineering, Environmental 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; to maintain preserve and marsh areas and to provide efficient infrastructure for the District.

The Department of Engineering, Environmental 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.

Authorized Positions	Budget FY 2024	Budget FY 2025	Budget FY 2026	Budget FY 2027
District Engineer	1	1	1	1
Staff Engineer	0	1	1	1
Part Time Staff Engineer	0	0	1	1
Programs & Facilities Maint. Admin.	1	1	1	1
Technical Analyst/ Records Mgmt	1	1	1	1
Project Coordinator	1	1	1	1
Permit Coordinator	1	1	1	0
Permit Coordinator/ Receptionist	0	0	0	1
Environmental Manager	1	1	1	1
Assoc. Biologist/ Invasive Species Biologist	1	1	2	2
Staff Biologist	1	1	0	0
Director of Operations	1	1	1	1
Operations Supervisor	2	2	2	2
Operations Manager	4	4	5	6
Field Technician II	2	3	2	2
Full-time Records & IS Specialist	1	1	1	1
Total	18	20	21	22

	Budget FY 2024	Budget FY 2025	Budget FY 2026	Budget FY 2027
Operations Budget	\$3,375,438	\$3,851,456	\$3,628,685	\$3,827,635
Percent Change		14.1% Increase	5.8% Decrease	5.5% Increase

GENERAL FUND

Fund Name: ADMINISTRATION	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Other					
36000 MISCELLANEOUS REVENUE	5,431	-	3,120	-	-
36002 MISC REV - INS CLAIMS	48,657	-	-	-	-
36110 INTEREST EARNINGS	18,421	-	11,103	-	-
36400 DISPOSITION OF FIXED ASSETS	-	-	4,252	-	-
38110 ADMINISTRAT TRANSFER IN	1,995,437	2,207,887	1,438,290	2,292,120	2,364,372
	2,067,946	2,207,887	1,456,765	2,292,120	2,364,372
TOTAL REVENUES	2,067,946	2,207,887	1,456,765	2,292,120	2,364,372
EXPENSES					
Personnel Services					
51201 ADM/OPS SALARIES	758,237	804,376	531,810	832,596	865,900
51202 COMP ABSENCES PAYOUTS	11,148	37,300	30,427	20,000	20,000
52100 FICA TAXES	45,343	50,305	30,225	52,861	53,918
52101 MEDICARE EXPENSE	11,064	11,765	8,811	12,363	12,610
52200 RETIREMENT CONTRIBUTIONS	134,820	151,502	97,845	140,569	139,880
52301 LIFE INSURANCE	2,482	2,606	2,251	2,204	2,337
52302 HEALTH INSURANCE	92,732	100,586	96,895	99,682	105,663
52303 DISABILITY INSURANCE	7,652	9,144	8,605	7,620	8,077
52304 DENTAL INSURANCE	2,608	2,869	3,478	2,869	3,041
52401 WORKERS COMPENSATION INS	7,629	6,207	1,368	6,800	7,208
53410 SUPERVISORS EXPENSES	35,000	35,000	35,000	37,000	37,000
	1,108,715	1,211,660	846,715	1,214,564	1,255,634
Contractual Services					
53101 ENGINEERING FEES	21,890	35,000	32,450	39,000	39,000
53105 ENGINEERING-NPDES	13,750	13,750	-	13,750	13,750
53109 LEGAL SERVICES	120,784	110,000	75,073	120,000	120,000
53116 IT SERVICES	86,075	85,632	82,128	111,814	111,814
53118 OTHER PROFESSIONAL SVCS	-	-	7,373	-	-
53406 SECURITY SERVICES	7,558	7,800	8,005	8,350	8,350
53408 JANITORIAL	23,432	23,499	23,664	24,219	24,219
53409 MOWING AND LANDSCAPING	47,316	55,976	47,803	72,131	72,131
54901 PBC ISS/PA TAX ROLL PREP FEE	2,687	6,922	6,683	7,044	7,044
	323,492	338,579	283,179	396,308	396,308
Insurance					
54501 INSURANCE-GENERAL	423,253	470,142	428,601	501,520	531,611
54502 INSURANCE AUTO	1,613	1,932	2,194	2,208	2,341
	424,866	472,074	430,795	503,728	533,952
Utilities					
54101 TELEPHONE	20,613	25,176	27,041	17,160	17,160
54102 MOBILE COMMUNICATIONS	4,190	5,000	2,676	4,500	4,500
54104 INTERNET	5,287	5,700	7,008	5,760	5,760
54105 CABLE TV	2,508	2,500	3,809	3,420	3,420
54301 ELECTRICITY	17,444	30,744	11,251	31,944	32,902

GENERAL FUND

Fund Name: ADMINISTRATION	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
	50,042	69,120	51,785	62,784	63,742
Supplies & Materials					
54201 POSTAGE	1,075	1,610	1,333	1,852	1,852
54701 PRINTING	897	750	284	750	750
54801 PUBLIC INFORMATION	19,854	37,100	26,327	36,150	36,150
54905 LEGAL ADS	5,137	7,000	5,921	6,000	6,000
55101 OFFICE SUPPLIES	4,079	6,000	3,980	5,000	5,000
55209 MISC OFFICE EXPENSE	14,717	19,000	13,291	17,000	17,000
	45,759	71,460	51,136	66,752	66,752
Business & Travel					
54001 TRAVEL	3,907	5,600	4,007	4,000	4,000
54002 PERSONAL VEHICLE USE	171	250	127	200	200
55401 SEMINARS/EDUCATIONAL	6,878	11,565	5,083	11,500	11,500
55402 MEMBERSHIPS	16,219	22,679	16,226	23,984	23,984
	27,175	40,094	25,443	39,684	39,684
Repairs & Maintenance					
54605 REPAIR & MAINT-OFF EQMT	2,470	2,400	2,000	2,500	2,500
	2,470	2,400	2,000	2,500	2,500
Capital Outlay					
56401 MACHINERY & EQUIPMENT	14,600	2,500	770	5,800	5,800
	14,600	2,500	770	5,800	5,800
Other					
99999 Add'l cash required/(available) for budget	70,828	-	-	-	-
	70,828	-	-	-	-
TOTAL EXPENSES	2,067,947	2,207,887	1,691,823	2,292,120	2,364,372

Fund Name: OPERATIONS	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Other					
36002 MISC REV - INS CLAIMS	-	-	2,062	-	-
36110 INTEREST EARNINGS	18,551	-	7,967	-	-
36400 DISPOSITION OF FIXED ASSETS	19,700	-	35,375	-	-
38111 OPERATIONS TRANSFER IN	3,422,850	3,628,685	2,256,296	3,827,635	3,797,382
	3,461,101	3,628,685	2,301,700	3,827,635	3,797,382
TOTAL REVENUES	3,461,101	3,628,685	2,301,700	3,827,635	3,797,382

EXPENSES

Personnel Services					
51201 ADM/OPS SALARIES	1,813,507	1,996,358	1,327,363	2,129,275	2,171,860
51202 COMP ABSENCES PAYOUTS	115,408	35,000	2,759	35,000	35,700

GENERAL FUND

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
OPERATIONS					
52100 FICA TAXES	119,025	128,114	80,985	134,185	136,869
52101 MEDICARE EXPENSE	28,018	29,962	19,439	31,382	32,010
52200 RETIREMENT CONTRIBUTIONS	322,757	365,644	226,169	389,569	397,361
52301 LIFE INSURANCE	8,928	10,425	9,432	9,804	10,393
52302 HEALTH INSURANCE	242,047	325,328	256,709	376,403	398,987
52303 DISABILITY INSURANCE	7,652	9,144	8,605	9,525	10,096
52304 DENTAL INSURANCE	9,520	11,476	13,041	13,580	14,395
52401 WORKERS COMPENSATION INS	27,595	29,933	38,307	30,200	32,012
	2,694,457	2,941,384	1,982,809	3,158,923	3,239,683
Insurance					
54502 INSURANCE AUTO	27,093	30,907	28,528	33,122	35,109
	27,093	30,907	28,528	33,122	35,109
Utilities					
54102 MOBILE COMMUNICATIONS	18,926	20,000	20,305	26,000	26,000
	18,926	20,000	20,305	26,000	26,000
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	578	575	328	575	575
55203 FUEL-VEHICLES	46,136	76,000	38,748	84,000	84,000
55205 MAINTENANCE TOOLS	5,273	8,000	4,551	8,000	8,000
55206 MISCELLANEOUS SUPPLIES	3,897	10,000	4,860	10,000	10,000
55208 UNIFORMS	3,052	4,000	2,161	2,500	2,500
55209 MISC OFFICE EXPENSE	-	-	42	-	-
	58,936	98,575	50,690	105,075	105,075
Business & Travel					
55401 SEMINARS/EDUCATIONAL	18,520	9,100	10,377	23,015	23,015
	18,520	9,100	10,377	23,015	23,015
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	-	-	216	-	-
54603 REPAIR & MAINT-VEHICLES	53,400	80,000	36,596	85,500	85,500
54606 REPAIR & MAINT-BLDG	73,485	80,000	55,678	90,000	10,000
54608 REPAIR & MAINT - GENERAL	1,086	5,000	4,540	7,500	7,500
54610 REPAIR & MAINT-TELEMETRY	-	-	534	-	-
54616 R & M - HVAC REPAIRS	34,151	50,000	21,886	60,000	60,000
54619 R&M-GENERATORS	4,979	15,500	4,600	15,500	15,500
	167,101	230,500	124,050	258,500	178,500
Capital Outlay					
56201 BUILDINGS	405,873	45,000	71,282	20,000	40,000
56401 MACHINERY & EQUIPMENT	171,537	233,000	277,587	203,000	150,000
	577,410	278,000	348,869	223,000	190,000
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	19,131	19,616	19,616	-	-
57201 DEBT SERVICE-INTEREST	1,191	603	357	-	-

GENERAL FUND

Fund Name: OPERATIONS	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
	20,322	20,219	19,973	-	-
Other					
99999 Add'l cash required/(available) for budget	(121,664)	-	-	-	-
	(121,664)	-	-	-	-
TOTAL EXPENSES	3,461,101	3,628,685	2,585,601	3,827,635	3,797,382

Budget Highlights:

- > FY27 Budget for Adm/Ops Salaries (a/c# 51201) in Administration includes a new hire which will result in approximately 6 months of planned overlap in the Budget Manager position as part of succession training in preparation of the planned retirement of the employee currently holding the position.
- > Legal expense (a/c #53109) based on average of the past few years.
- > FY27 Budget for IT Services (a/c # 53116) includes \$25,000 for a scheduled upgrade to the District's Onbase software used for document management.
- > FY26 actual in Other Professional Services (a/c # 53118) consisted of Municipal Advisor services engaged to assist with a RFP for District Underwriter Services.
- > FY27 Budget for Supervisors Expenses (a/c #53410) includes extra funding to cover any overlap resulting from seat changes. Three of the five Board of Supervisors positions are up for election in November 2026.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > FY25 for Buildings (a/c# 56201) in Operations included replacement of the roof replacement and fiberglass exterior doors at the EOC. The FY26 Budget included EOC office renovations needed to accommodate expansion of the Operations staff. The FY27 Budget includes funding for a new door on the EOC fuel building.
- > FY27 Budget for Machinery & Equipment (a/c# 56401) in Operations includes \$196,000 for the purchase/replacement vehicles. The FY26 budget included \$230,000 for vehicle purchase/replacement, and \$20,000 to replace the diesel fuel dispenser at the EOC.

Budget Notes:

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

Improvements Maintained:

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

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**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027**

UNITS OF DEVELOPMENT BUDGET INDEX

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	Budget FY 2024	Budget FY 2025	Budget FY 2026	Budget FY 2027
Maintenance Funds Budgeted	\$19,532,046	\$22,448,461	\$24,566,109	\$24,928,702
Percent Change		14.9% Increase	9.4% Increase	1.5% Increase
Debt Funds Budgeted	\$17,471,639	\$16,616,963	\$16,511,895	\$16,491,438
Percent Change		4.9% Decrease	0.6% Decrease	0.1% Decrease

NO UNIT - COMMON AREA

Fund Name: COMMON AREA	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Other					
36110 INTEREST EARNINGS	4,565	-	3,171	-	-
36600 CONTRIBUTIONS-LANDOWNERS	59,643	58,476	30,720	82,866	45,583
36601 CONTRIBUTIONS GOVERNMENTS	47,316	47,868	47,803	72,131	39,678
	111,524	106,344	81,694	154,997	85,261
TOTAL REVENUES	111,524	106,344	81,694	154,997	85,261
EXPENSES					
Personnel Services					
59117 Personnel Services	1,661	1,850	1,138	2,099	2,162
	1,661	1,850	1,138	2,099	2,162
Contractual Services					
53201 AUDITORS SERVICES	327	382	372	401	401
53407 TRASH DISPOSAL	10,774	19,500	13,428	14,145	14,145
53409 MOWING AND LANDSCAPING	34,262	21,162	21,162	22,855	22,855
59126 Insurance	592	573	519	632	670
	45,955	41,617	35,481	38,033	38,071
Utilities					
54301 ELECTRICITY	5,086	5,340	3,433	5,474	5,638
54302 WATER/SEWER	5,362	5,562	5,644	5,729	5,729
	10,448	10,902	9,077	11,203	11,367
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	10,200	10,608	10,323	10,735	10,735
	10,200	10,608	10,323	10,735	10,735
Business & Travel					
55402 MEMBERSHIPS	4,159	3,867	4,166	4,326	4,326
	4,159	3,867	4,166	4,326	4,326
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	21,347	52,500	4,843	18,600	18,600
	21,347	52,500	4,843	18,600	18,600
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	120,000	-
	-	-	-	120,000	-
Other					
99999 Add'l cash required/(available) for budget	17,753	(15,000)	-	(50,000)	-
	17,753	(15,000)	-	(50,000)	-
TOTAL EXPENSES	111,523	106,344	65,028	154,996	85,261

NO UNIT - COMMON AREA

Budget Highlights:

- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contract allows for annual extensions through FY 9/30/30. The FY27 budget reflects an increase of 8% with the renewal for FY27 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > FY27 budget for Improvements Other than Building (a/c #56301) includes mill and overlay of the parking lot, including pavers, stripes, and reflectors.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

- The common area budget pertains to the shared parking and landscape area between the building at 357 Hiatt Drive and the District's Emergency Operation Center at 359 Hiatt Drive. The costs in this fund are split equally between the District and the owner of 357 Hiatt Drive, except for the property tax, which is paid entirely by the owner of 357 Hiatt Drive. The property tax is in the line item titled "GOV'NMTL REGISTRATION FEE".
 - Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.
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UNIT 1 - GRAMERCY PARK

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	65,693	75,556	73,095	115,549	131,890
31901 AGREEMENT ASSESSMENTS	88,346	101,500	101,500	155,226	177,179
31903 Delinquent Taxes - Prior Year	71	-	-	-	-
	154,110	177,056	174,595	270,775	309,069
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(218)	(724)	(705)	(1,091)	(1,245)
54903 TAX DISCOUNT	(2,314)	(2,906)	(2,663)	(4,444)	(5,072)
54904 UNIQUE ASSMTS DISCOUNT	(1,767)	(4,870)	(4,060)	(7,448)	(8,501)
	(4,299)	(8,500)	(7,428)	(12,983)	(14,818)
Other					
32900 PERMIT FEES	-	-	500	-	-
36110 INTEREST EARNINGS	10,283	-	7,432	-	-
36132 INTEREST EARNINGS-TAXES	116	-	82	-	-
	10,399	-	8,014	-	-
TOTAL REVENUES	160,210	168,556	175,181	257,792	294,251
EXPENSES					
Personnel Services					
59117 Personnel Services	26,716	25,310	20,111	35,822	36,897
	26,716	25,310	20,111	35,822	36,897
Contractual Services					
53101 ENGINEERING FEES	7,637	1,000	-	2,000	2,000
53109 LEGAL SERVICES	-	2,000	1,537	2,000	2,000
53117 GIS	-	3,270	3,270	3,931	3,931
53118 OTHER PROFESSIONAL SVCS	1,760	1,000	-	-	-
53201 AUDITORS SERVICES	663	775	754	775	775
53403 CHEMICAL WEED CONTROL	16,113	16,758	15,361	17,760	17,760
53407 TRASH DISPOSAL	17,635	2,500	-	5,000	5,000
53409 MOWING AND LANDSCAPING	29,676	26,952	27,051	28,524	28,524
59126 Insurance	4,524	5,212	4,725	5,905	6,259
	78,008	59,467	52,698	65,895	66,249
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	4,750	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	2,000	4,500	-	4,500	4,500
54610 REPAIR & MAINT-TELEMTRY	127	5,000	10	5,000	5,000
54614 REPAIR & MAINT - GATE	3,950	1,500	-	1,500	1,500
54623 R & M WATER STRUCTURES	-	2,000	-	2,500	2,500
	10,827	18,000	10	18,500	18,500
Capital Outlay					
56304 GIS	2,807	-	-	-	-

UNIT 1 - GRAMERCY PARK

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 1 - MAINTENANCE FUND	2,807	-	-	-	-
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	-	65,361	96,314	90,420	94,075
57201 DEBT SERVICE-INTEREST	-	88,802	32,511	38,391	34,765
	-	154,163	128,825	128,811	128,840
Other					
59110 ADMINISTRAT TRANSFER OUT	32,618	33,071	17,990	33,880	33,880
59111 OPERATIONS TRANSFER OUT	9,515	9,648	5,248	9,884	9,884
99999 Add'l cash required/(available) for budget	(280)	(131,103)	-	(35,000)	-
	41,853	(88,384)	23,238	8,764	43,764
TOTAL EXPENSES	160,211	168,556	224,882	257,792	294,250

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>
			<u>\$</u>	<u>%</u>		
ALL NON EXEMPT PARCELS - Maint	\$124.38	\$81.33	\$43.05	53%	2,177	2,177

Budget Highlights:

- > The cost of major culvert repair work has been financed through this Unit's portion of the 2025 Multi Unit Note (1/5D/7/15/24). Debt service for the new loan is included in the maintenance budget, but the loan proceeds and expenditures are recorded separately in a Capital Projects Fund. The FY26 budget planned on a rate of 9% for this proposed new debt, but favorable circumstances led the actual loan closing at a rate of 4.01%. The assessment increase related to the costs of the new loan was largely offset in FY26 by using accumulated fund balance. A grant is being pursued to fund this project, and if awarded, will be used to repay the debt.
- > The FY26 budget for Other Professional Svcs (a/c #53118) is for grant application assistance from the District's professional grant writer, but was expended in FY25.
- > Chemical Weed Control (a/c 53403) contract allowed for annual extensions through FYE 9/30/30. The FY27 budget reflects an increase of 6% with the renewal for FY27 due to the contractor's request for an increase.
- > Trash Disposal (a/c 53407) primarily relates to clean up of debris thrown into EPB-10.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects increases up to 7% with the renewals for FY27 due to the contractors' requests for increases.
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > 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.

UNIT 1 - GRAMERCY PARK

Improvements Maintained:

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

Debt Outstanding as of 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Portion of 2025 Multi Unit Note - 1/5D/7/15/24	4.01%	\$957,380	8/1/2035

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

Year Ending September 30,	Principal	Interest	Total
2027	\$90,420	\$38,391	\$128,811
2028	\$94,075	\$34,765	\$128,840
2029	\$97,829	\$30,993	\$128,822
2030	\$101,747	\$27,070	\$128,817
2031	\$105,830	\$22,990	\$128,820
THEREAFTER	\$467,478	\$47,784	\$515,262
Total	<u>\$957,379</u>	<u>\$201,993</u>	<u>\$1,159,372</u>

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UNIT 2 - FRENCHMAN'S CREEK

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	424,616	426,291	421,642	446,642	451,049
31901 AGREEMENT ASSESSMENTS	5,399	5,420	5,420	5,679	5,735
31903 Delinquent Taxes - Prior Year	147	-	-	-	-
	430,162	431,711	427,062	452,321	456,784
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,439)	(4,034)	(4,063)	(4,227)	(4,269)
54903 TAX DISCOUNT	(15,425)	(16,395)	(15,441)	(17,178)	(17,347)
54904 UNIQUE ASSMTS DISCOUNT	(216)	(260)	(217)	(272)	(275)
	(17,080)	(20,689)	(19,721)	(21,677)	(21,891)
Other					
32900 PERMIT FEES	1,500	-	500	-	-
32901 PLAT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	27,927	-	19,185	-	-
36132 INTEREST EARNINGS-TAXES	553	-	270	-	-
	30,230	-	19,955	-	-
TOTAL REVENUES	443,312	411,022	427,296	430,644	434,893
EXPENSES					
Personnel Services					
59117 Personnel Services	55,971	66,092	38,383	65,803	67,777
	55,971	66,092	38,383	65,803	67,777
Contractual Services					
53101 ENGINEERING FEES	-	-	-	1,000	1,000
53109 LEGAL SERVICES	957	500	3,770	1,500	1,500
53117 GIS	-	13,759	14,009	15,437	15,437
53201 AUDITORS SERVICES	1,614	1,887	1,837	1,887	1,887
53403 CHEMICAL WEED CONTROL	34,891	36,287	33,263	38,460	38,460
53406 SECURITY SERVICES	1,777	1,777	1,777	1,777	1,777
53407 TRASH DISPOSAL	6,419	2,500	-	2,500	2,500
53409 MOWING AND LANDSCAPING	18,845	20,294	20,402	21,393	21,393
59126 Insurance	15,692	18,122	16,429	19,493	20,663
	80,195	95,126	91,487	103,447	104,617
Utilities					
54301 ELECTRICITY	27,506	34,840	18,195	36,840	37,945
	27,506	34,840	18,195	36,840	37,945
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	41,186	54,400	26,368	59,218	59,218
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	2,750	5,000	5,000
54608 REPAIR & MAINT - GENERAL	2,575	3,000	-	4,500	4,500
54610 REPAIR & MAINT-TELEMETRY	174	5,000	10	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	-	6,950	-	-

UNIT 2

FRENCHMAN'S CREEK

UNIT 2 - FRENCHMAN'S CREEK

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 2 - MAINTENANCE FUND					
54614 REPAIR & MAINT - GATE	-	1,500	-	1,500	1,500
54618 R&M-AERATOR REFURBISHMENTS	7,093	7,500	7,303	7,750	7,750
54623 R & M WATER STRUCTURES	-	15,000	-	10,000	10,000
	51,028	91,400	43,381	97,968	97,968
Capital Outlay					
56304 GIS	12,445	-	-	-	-
56401 MACHINERY & EQUIPMENT	23,612	25,250	17,238	26,000	-
	36,057	25,250	17,238	26,000	-
Other					
59110 ADMINISTRAT TRANSFER OUT	98,337	99,704	54,238	102,142	102,142
59111 OPERATIONS TRANSFER OUT	23,532	23,860	12,980	24,444	24,444
99999 Add'l cash required/(available) for budget	70,684	(25,250)	-	(26,000)	-
	192,553	98,314	67,218	100,586	126,586
TOTAL EXPENSES	443,310	411,022	275,902	430,644	434,893

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/27	FYE 9/30/26	<u>Incr/(Decr)</u>		FYE 9/30/27	FYE 9/30/26
		\$	%			
ALL NON EXEMPT PARCELS - Maint	\$49.38	\$47.13	\$2.25	5%	9,160	9,160

Budget Highlights:

- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > Chemical Weed Control (a/c 53403) contract allowed for annual extensions through FYE 9/30/30. The FY27 budget reflects an increase of 6% with the renewal for FY27 due to the contractor's request for an increase.
- > Security Services (a/c # 53406) represents operating costs related to camera system installed for structure monitoring in FY24.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects increases up to 7% with the renewals for FY27 due to the contractors' requests for increases.
- > Electricity expense (a/c #54301) increased as a result of new aerator installations as well as increases to rates.
- > FY27 budget includes \$26,000 for 1 new aerator in Machinery & Equipment (a/c# 56401). The FY26 budget also included 1 new aerator.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

UNIT 2 - FRENCHMAN'S CREEK

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

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 2, Frenchman's Creek: 1 Fixed Structure; 16 Aerators; Canal Rights-of-Way; 1 Telemetry Station; 1 Metritape; Culvert; 1 Landscape Site.

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UNIT 2A - MACARTHUR UNIT

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	174,990	185,826	184,008	211,333	214,341
31903 Delinquent Taxes - Prior Year	(261)	-	-	-	-
	174,729	185,826	184,008	211,333	214,341
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(593)	(1,766)	(1,773)	(2,020)	(2,049)
54903 TAX DISCOUNT	(6,323)	(7,147)	(6,716)	(8,128)	(8,244)
	(6,916)	(8,913)	(8,489)	(10,148)	(10,293)
Other					
36110 INTEREST EARNINGS	19,270	-	13,598	-	-
36132 INTEREST EARNINGS-TAXES	227	-	119	-	-
	19,497	-	13,717	-	-
TOTAL REVENUES	187,310	176,913	189,236	201,185	204,048
EXPENSES					
Personnel Services					
59117 Personnel Services	54,444	65,238	41,754	71,298	73,437
	54,444	65,238	41,754	71,298	73,437
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	1,885	1,500	-	1,000	1,000
53115 FINANCIAL CONS./ADVISOR	233	200	143	250	250
53201 AUDITORS SERVICES	1,279	1,496	1,456	1,496	1,496
53407 TRASH DISPOSAL	-	2,500	-	5,500	5,500
53409 MOWING AND LANDSCAPING	6,170	5,880	5,880	6,174	6,174
57301 TRUSTEE FEES	1,350	1,250	1,250	1,500	1,500
59126 Insurance	9,274	10,342	9,376	10,855	11,506
	20,191	24,168	18,105	27,775	28,426
Utilities					
54301 ELECTRICITY	2,032	2,430	1,369	2,472	2,546
	2,032	2,430	1,369	2,472	2,546
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	4,350	5,000	1,700	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	1,337	50,000	4,626	50,000	-
54613 REPAIR & MAINT-CULVERTS	-	3,000	2,500	3,000	3,000
54614 REPAIR & MAINT - GATE	-	1,500	1,500	1,500	1,500
54623 R & M WATER STRUCTURES	1,389	18,000	14,715	82,500	82,500
	7,076	82,500	25,041	147,000	97,000
Other					
59110 ADMINISTRAT TRANSFER OUT	2,115	2,145	1,167	2,197	2,197

UNIT 2A

MACARTHUR UNIT

UNIT 2A - MACARTHUR UNIT

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 2A - MAINTENANCE FUND					
59111 OPERATIONS TRANSFER OUT	427	432	235	443	443
99999 Add'l cash required/(available) for budget	101,026	-	-	(50,000)	-
	103,568	2,577	1,402	(47,360)	2,640
TOTAL EXPENSES	187,311	176,913	87,671	201,185	204,049

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 2A - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	343,534	350,480	347,050	352,092	362,866
31903 Delinquent Taxes - Prior Year	(245)	-	-	-	-
	343,289	350,480	347,050	352,092	362,866
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,165)	(3,326)	(3,344)	(3,330)	(3,432)
54903 TAX DISCOUNT	(12,438)	(13,479)	(12,680)	(13,541)	(13,955)
	(13,603)	(16,805)	(16,024)	(16,871)	(17,387)
Other					
36110 INTEREST EARNINGS	7,303	-	4,194	-	-
36132 INTEREST EARNINGS-TAXES	442	-	223	-	-
	7,745	-	4,417	-	-
TOTAL REVENUES	337,431	333,675	335,443	335,221	345,479

EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	285,000	295,000	295,000	300,000	305,000
57201 DEBT SERVICE-INTEREST	58,607	52,736	52,736	46,659	40,479
	343,607	347,736	347,736	346,659	345,479
Other					
99999 Add'l cash required/(available) for budget	(6,177)	(14,061)	-	(11,438)	-
	(6,177)	(14,061)	-	(11,438)	-
TOTAL EXPENSES	337,430	333,675	347,736	335,221	345,479

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u> <u>9/30/27</u>	<u>FYE</u> <u>9/30/26</u>	<u>Incr/(Decr)</u>		<u>FYE</u> <u>9/30/27</u>	<u>FYE</u> <u>9/30/26</u>
			<u>\$</u>	<u>%</u>		
ALL NON EXEMPT PARCELS - Maint	\$87.41	\$80.57				
ALL NON EXEMPT PARCELS - Debt	\$63.36	\$63.07				
Total	\$150.77	\$143.64	\$7.13	5%	5,557	5,557

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.

UNIT 2A - MACARTHUR UNIT

- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contract allows for annual extensions through FY 9/30/30. The FY27 budget reflects an increase of 5% with the renewal for FY27 due to the contractor's request.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > Budget for Repair & Maint - Telemetry (a/c # 54610) includes inspections and possible upgrades for the 10 RTU's located within this unit at a cost estimate of \$5,000 per RTU.
- > Budget for R & M Water Structures (a/c # 54623) includes replacement of an operable gate structure.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

Improvements Maintained:

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

Debt Outstanding as of 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Refunding Bonds - Series 2021	2.06%	\$2,265,000	8/7/2033

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

Year Ending September 30,	Principal	Interest	Total
2027	\$300,000	\$46,659	\$346,659
2028	\$305,000	\$40,479	\$345,479
2029	\$315,000	\$34,196	\$349,196
2030	\$320,000	\$27,707	\$347,707
2031	\$335,000	\$21,115	\$356,115
THEREAFTER	\$690,000	\$21,424	\$711,424
Total	<u>\$2,265,000</u>	<u>\$191,580</u>	<u>\$2,456,580</u>

UNIT 2C - ALTON

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	467,356	883,050	878,051	903,184	937,318
	467,356	883,050	878,051	903,184	937,318
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,589)	(8,409)	(8,456)	(8,600)	(8,925)
54903 TAX DISCOUNT	(17,328)	(33,962)	(32,605)	(34,736)	(36,049)
	(18,917)	(42,371)	(41,061)	(43,336)	(44,974)
Other					
32900 PERMIT FEES	250	-	-	-	-
36002 MISC REV - INS CLAIMS	219,702	-	13,216	-	-
36110 INTEREST EARNINGS	36,484	-	25,627	-	-
36132 INTEREST EARNINGS-TAXES	487	-	574	-	-
	256,923	-	39,417	-	-
TOTAL REVENUES	705,362	840,679	876,407	859,848	892,344
EXPENSES					
Personnel Services					
59117 Personnel Services	130,436	127,506	111,283	187,409	193,031
	130,436	127,506	111,283	187,409	193,031
Contractual Services					
53101 ENGINEERING FEES	58	15,000	-	65,000	65,000
53109 LEGAL SERVICES	3,152	2,500	5,162	3,000	3,000
53115 FINANCIAL CONS./ADVISOR	467	400	286	500	500
53118 OTHER PROFESSIONAL SVCS	3,500	-	-	-	-
53201 AUDITORS SERVICES	1,283	1,500	1,460	1,575	1,575
53403 CHEMICAL WEED CONTROL	1,716	1,784	1,636	1,896	1,896
53406 SECURITY SERVICES	-	-	350	669	669
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	8,420	2,916	2,924	3,062	3,062
53413 PRESERVE/EXOTIC MAINT	152,065	218,646	109,123	216,819	216,819
57301 TRUSTEE FEES	2,750	2,500	2,500	3,000	3,000
59126 Insurance	10,989	12,101	11,328	14,579	15,453
	184,400	258,347	134,769	311,100	311,974
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	44,483	59,875	49,792	75,852	75,852
54608 REPAIR & MAINT - GENERAL	2,035	30,000	3,993	33,500	33,500
54610 REPAIR & MAINT-TELEMETRY	255	10,000	19	10,000	10,000
54611 REPAIR & MAINT-ROADS	7,500	50,000	2,790	50,000	50,000
54613 REPAIR & MAINT-CULVERTS	-	100,000	32,236	75,000	75,000
54617 Repairs & Maint - Catch Basins	-	200,000	48,690	100,000	100,000
54623 R & M WATER STRUCTURES	-	2,000	171	-	-
54624 R&M-PRESERVE STRUCTURES/INLETS	-	5,000	950	5,000	5,000

UNIT 2C - ALTON

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
Fund Name: UNIT 2C - MAINT FUND	54,273	456,875	138,641	349,352	349,352
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	582,506	261,000	240,273	-	-
56401 MACHINERY & EQUIPMENT	26,985	25,250	30,296	26,000	26,000
	609,491	286,250	270,569	26,000	26,000
Other					
59110 ADMINISTRAT TRANSFER OUT	8,655	8,775	4,774	8,990	8,990
59111 OPERATIONS TRANSFER OUT	2,886	2,926	1,592	2,997	2,997
99999 Add'l cash required/(available) for budget	(284,778)	(300,000)	-	(26,000)	-
	(273,237)	(288,299)	6,366	(14,013)	11,987
TOTAL EXPENSES	705,363	840,679	661,628	859,848	892,344
Fund Name: UNIT 2C - DEBT FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	5,018,374	5,003,773	4,975,282	4,989,344	5,061,352
	5,018,374	5,003,773	4,975,282	4,989,344	5,061,352
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(17,062)	(47,645)	(47,916)	(47,507)	(48,193)
54903 TAX DISCOUNT	(185,982)	(192,445)	(184,688)	(191,890)	(194,659)
	(203,044)	(240,090)	(232,604)	(239,397)	(242,852)
Other					
36110 INTEREST EARNINGS	219,818	-	132,213	-	-
36132 INTEREST EARNINGS-TAXES	5,233	-	3,214	-	-
	225,051	-	135,427	-	-
TOTAL REVENUES	5,040,381	4,763,683	4,878,105	4,749,947	4,818,500
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	1,820,000	1,805,000	1,805,000	1,885,000	1,980,000
57201 DEBT SERVICE-INTEREST	3,016,143	3,011,500	3,011,500	2,926,900	2,838,500
	4,836,143	4,816,500	4,816,500	4,811,900	4,818,500
Other					
99999 Add'l cash required/(available) for budget	204,237	(52,817)	-	(61,953)	-
	204,237	(52,817)	-	(61,953)	-
TOTAL EXPENSES	5,040,380	4,763,683	4,816,500	4,749,947	4,818,500

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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
Cmty Only - Apt (per acre) - Maint	\$2,191.15	\$2,142.31				
Cmty Only - Apt (per acre) - Debt	\$9,967.68	\$9,996.51				
Total	\$12,158.83	\$12,138.82	\$20.01	0%	13	13
Cmty Only - Apt (per computed acre) - Mai	\$87.41	\$80.57				
Cmty Only - Apt (per computed acre) - De	\$63.36	\$63.07				
Total	\$150.77	\$143.64	\$7.13	5%	13	13
Cmty Only - Bio A (per acre) - Maint	\$1,725.56	\$1,687.10				
Cmty Only - Bio A (per acre) - Debt	\$9,615.76	\$9,643.56				
Total	\$11,341.32	\$11,330.66	\$10.66	0%	70	70
Cmty Only - Bio A (per computed acre) - M	\$87.41	\$80.57				
Cmty Only - Bio A (per computed acre) - D	\$63.36	\$63.07				
Total	\$150.77	\$143.64	\$7.13	5%	70	70
Cmty Only - Bio B (per acre) - Maint	\$2,195.41	\$2,146.47				
Cmty Only - Bio B (per acre) - Debt	\$12,233.97	\$12,269.35				
Total	\$14,429.38	\$14,415.82	\$13.56	0%	7	7
Cmty Only - Bio B (per computed acre) - M	\$87.41	\$80.57				
Cmty Only - Bio B (per computed acre) - D	\$63.36	\$63.07				
Total	\$150.77	\$143.64	\$7.13	5%	7	7
Cmty Only - Com/Rtl (per acre) - Maint	\$1,823.41	\$1,782.76				
Cmty Only - Com/Rtl (per acre) - Debt	\$10,161.00	\$10,190.39				
Total	\$11,984.41	\$11,973.15	\$11.26	0%	39	39
Cmty Only - Com/Rtl (per computed acre)	\$87.41	\$80.57				
Cmty Only - Com/Rtl (per computed acre)	\$63.36	\$63.07				
Total	\$150.77	\$143.64	\$7.13	5%	43	43
Cmty Only - Office (per acre) - Maint	\$2,538.37	\$2,481.78				
Cmty Only - Office (per acre) - Debt	\$14,145.12	\$14,186.03				
Total	\$16,683.49	\$16,667.81	\$15.68	0%	26	26
Cmty Only - Office (per computed acre) -	\$87.41	\$80.57				
Cmty Only - Office (per computed acre) -	\$63.36	\$63.07				
Total	\$150.77	\$143.64	\$7.13	5%	26	26
Cmty Only - Utility (per acre) - Maint	\$588.06	\$574.95				
Cmty Only - Utility (per acre) - Debt	\$3,276.97	\$3,286.45				

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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
Total	\$3,865.03	\$3,861.40	\$3.63	0%	5	5
Cmty Only - Utility (per computed acre) -	\$87.41	\$80.57				
Cmty Only - Utility (per computed acre) - D	\$63.36	\$63.07				
Total	\$150.77	\$143.64	\$7.13	5%	5	5
Par C -SF – Res (per acre) - Maint	\$1,511.50	\$1,477.81				
Par C -SF – Res (per acre) - Debt	\$8,422.90	\$8,447.26				
Total	\$9,934.40	\$9,925.07	\$9.33	0%	30	30
Par C -SF – Res (per lot) - Maint	\$277.43	\$266.36				
Par C -SF – Res (per lot) - Debt	\$1,122.27	\$1,125.04				
Total	\$1,399.70	\$1,391.40	\$8.30	1%	217	217
Par C -TH – Res (per acre) - Maint	\$3,020.67	\$2,953.33				
Par C -TH – Res (per acre) - Debt	\$16,832.77	\$16,881.45				
Total	\$19,853.44	\$19,834.78	\$18.66	0%	6	6
Par C -TH – Res (per unit) - Maint	\$147.07	\$138.90				
Par C -TH – Res (per unit) - Debt	\$395.83	\$396.50				
Total	\$542.90	\$535.40	\$7.50	1%	143	143
Par D -SF – Res (per acre) - Maint	\$1,511.50	\$1,477.81				
Par D -SF – Res (per acre) - Debt	\$8,422.90	\$8,447.26				
Total	\$9,934.40	\$9,925.07	\$9.33	0%	16	16
Par D -SF – Res (per lot) - Maint	\$260.26	\$249.57				
Par D -SF – Res (per lot) - Debt	\$1,026.57	\$1,029.06				
Total	\$1,286.83	\$1,278.63	\$8.20	1%	117	117
Par E -SF – Res (per acre) - Maint	\$1,511.50	\$1,477.81				
Par E -SF – Res (per acre) - Debt	\$8,422.90	\$8,447.26				
Total	\$9,934.40	\$9,925.07	\$9.33	0%	29	29
Par E -SF – Res (per lot) - Maint	\$260.11	\$249.42				
Par E -SF – Res (per lot) - Debt	\$1,025.74	\$1,028.24				
Total	\$1,285.85	\$1,277.66	\$8.19	1%	199	199
Par F -TH – Res (per acre) - Maint	\$3,020.67	\$2,953.33				
Par F -TH – Res (per acre) - Debt	\$16,832.77	\$16,881.45				
Total	\$19,853.44	\$19,834.78	\$18.66	0%	10	10
Par F -TH – Res (per unit) - Maint	\$206.89	\$197.39				

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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
Par F -TH – Res (per unit) - Debt	\$670.10	\$671.57				
Total	\$876.99	\$868.96	\$8.03	1%	255	255
Par G -SF – Res (per acre) - Maint	\$1,511.50	\$1,477.81				
Par G -SF – Res (per acre) - Debt	\$8,422.90	\$8,447.26				
Total	\$9,934.40	\$9,925.07	\$9.33	0%	77	77
Par G -SF – Res (per lot) - Maint	\$283.85	\$272.63				
Par G -SF – Res (per lot) - Debt	\$1,158.02	\$1,160.90				
Total	\$1,441.87	\$1,433.53	\$8.34	1%	458	458
Undifferentiated Blended Rate (per acre) -	\$3,239.70	\$3,177.56				
Undifferentiated Blended Rate (per acre) -	\$18,052.96	\$18,163.20				
Total	\$21,292.66	\$21,340.76	(\$48.10)	0%	29	29
Undifferentiated Blended Rate (per comp	\$87.41	\$80.57				
Undifferentiated Blended Rate (per comp	\$63.36	\$63.07				
Total	\$150.77	\$143.64	\$7.13	5%	29	29

Budget Highlights:

- > Northern's assessments are levied upon land within Alton according to specified 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 "Undifferentiated Blended" represent the Par A Hospital site, and are taxed a blended rate for the Biotech B, Office, and Hotel land use classifications.
- > The 2C Series 2014 Bonds were refunded in August 2024 with a net present value saving of 7.46% and annual cash flow savings of approximately \$600,000 each year through 2046.
- > Below is the calculated total of Northern's proposed FY 9/30/25 total assessment rates as applied to residential properties: Parcel C - SF: Acreage ranges from 0.1194 to 0.2211. Total assessment ranges from \$2,585.87 to \$3,596.20. Parcel C - TH: Acreage ranges from 0.0416 to 0.0463. Total assessment ranges from \$1,368.80 to \$1,462.11. Parcel D - SF: Acreage ranges from 0.116 to 0.242. Total assessment ranges from \$2,439.22 to \$3,690.95. Parcel E - SF: Acreage ranges from 0.119 to 0.344. Total assessment ranges from \$2,468.04 to \$4,703.28. Parcel F - TH: Acreage ranges from 0.039 to 0.044. Total assessment ranges from \$1,651.27 to \$1,750.54. Parcel G - SF: Acreage ranges from 0.1061 to 0.3194. Total assessment ranges from \$2,495.91 to \$4,614.92.
- > Chemical Weed Control (a/c 53403) contract allowed for annual extensions through FYE 9/30/30. The FY27 budget reflects an increase of 6% with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects increases of 5% with the renewals for FY27 due to the contractors' requests for increases.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Budgeted Repair & Maintenance- Culverts (a/c #54613) includes diving inspections on various culverts in accordance with maintenance schedule.
- > FY26 budget for Improvements Other than Building (a/c #56301) included the installation of artificial turf at Alton Dog Park.
- > FY27 budget includes \$26,000 for 1 new aerator in Machinery & Equipment (a/c# 56401). The FY26 budget also included 1 new aerator.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

UNIT 2C - ALTON

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.
- Because this unit overlaps Units 2 and 2A, the budget and tax rates of Unit 2 and 2A are also applicable. The rates shown above are cumulative.
- Assessments for Unit 2C are apportioned among the lands in Unit 2C in accordance with the relative benefits assessed thereto by the District Engineer. All taxable land within Unit 2C is assessed for a Community Infrastructure benefit. In addition to the assessment for a Community Infrastructure benefit, the land that is expected to be developed solely for residential uses is subject to an assessment for a Parcel Infrastructure benefit. The unit of measurement that is applied against each assessable parcel of land to determine the Community Infrastructure benefit is equal to the actual acreage for each property control number. The unit of measurement that is applied against each assessable parcel of land to determine the Parcel Infrastructure benefit is based on the number of "Taxing Units". Each separately subdivided lot or parcel of land (a "Lot") within a Category of Parcel Infrastructure that is less than or equal to 0.50 acres in actual area, shall be deemed to be one "Taxing Unit". Any Lot that is larger than 0.50 acres in actual area shall be deemed to be that number of Taxing Units obtained by dividing the actual area of such Lot by the Taxing Unit Factor (specified within the Engineer's Report) associated with the category of Parcel Infrastructure and rounding the result up to the nearest whole number.
- 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.
- The District owns the aerators within the development of Alton and is responsible for aerator repairs; however, the Alton POA is responsible for the aerators' electricity 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 Telemetry Stations, 3 Fixed Weirs; 19 aerators.

Debt Outstanding as of 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2024	4.00%-5.00%	\$43,080,000	8/1/2046
Water Control and Improvement Bonds - Series 2017	4.00%-5.00%	\$19,540,000	8/1/2046
Total outstanding		<u>\$62,620,000</u>	

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

Year Ending September 30,	Principal	Interest	Total
2027	\$1,885,000	\$2,926,900	\$4,811,900
2028	\$1,980,000	\$2,838,500	\$4,818,500
2029	\$2,090,000	\$2,739,500	\$4,829,500
2030	\$2,195,000	\$2,635,000	\$4,830,000
2031	\$2,300,000	\$2,525,250	\$4,825,250
THEREAFTER	\$52,170,000	\$20,741,550	\$72,911,550
Total	<u>\$62,620,000</u>	<u>\$34,406,700</u>	<u>\$97,026,700</u>

UNIT 3 - HORSESHOE ACRES/SQUARE LAKE

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	450,534	471,166	466,533	459,830	333,003
31901 AGREEMENT ASSESSMENTS	8,526	8,916	8,916	8,705	6,304
31903 Delinquent Taxes - Prior Year	2,708	-	(160)	-	-
	461,768	480,082	475,289	468,535	339,307
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,527)	(4,494)	(4,492)	(4,379)	(3,171)
54903 TAX DISCOUNT	(16,685)	(18,121)	(17,417)	(17,685)	(12,807)
54904 UNIQUE ASSMTS DISCOUNT	-	(428)	(89)	(418)	(303)
	(18,212)	(23,043)	(21,998)	(22,482)	(16,281)
Other					
32900 PERMIT FEES	250	-	250	-	-
33444 Local Grants	-	-	-	75,000	-
36110 INTEREST EARNINGS	21,952	-	14,647	-	-
36132 INTEREST EARNINGS-TAXES	1,248	-	323	-	-
36600 CONTRIBUTIONS-LANDOWNERS	12,516	13,107	8,706	13,422	9,720
	35,966	13,107	23,926	88,422	9,720
TOTAL REVENUES	479,522	470,146	477,217	534,475	332,746
EXPENSES					
Personnel Services					
59117 Personnel Services	66,288	79,578	43,415	77,050	79,362
	66,288	79,578	43,415	77,050	79,362
Contractual Services					
53101 ENGINEERING FEES	29,640	10,000	-	1,000	1,000
53109 LEGAL SERVICES	2,782	1,000	-	1,000	1,000
53117 GIS	-	6,128	6,128	4,331	4,331
53201 AUDITORS SERVICES	1,139	1,332	1,296	1,332	1,332
53403 CHEMICAL WEED CONTROL	34,569	37,335	37,335	41,868	41,868
53406 SECURITY SERVICES	420	420	420	920	920
53407 TRASH DISPOSAL	28,631	2,500	2,100	2,500	2,500
53409 MOWING AND LANDSCAPING	47,948	60,742	61,047	64,051	64,051
59126 Insurance	7,792	9,027	8,184	9,353	9,915
	152,921	128,484	116,510	126,355	126,917
Utilities					
54301 ELECTRICITY	16,998	15,373	9,991	23,683	24,394
	16,998	15,373	9,991	23,683	24,394
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	12,611	25,852	8,472	35,455	35,455
54604 REPAIR & MAINT-CANAL/LAKE	157,010	100,000	95,760	175,000	50,000
54608 REPAIR & MAINT - GENERAL	2,185	3,000	-	6,000	6,000
54610 REPAIR & MAINT-TELEMETRY	2,596	10,000	29	10,000	10,000

UNIT 3

HORSESHOE ACRES/SQUARE LAKE

UNIT 3 - HORSESHOE ACRES/SQUARE LAKE

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 3 - MAINTENANCE FUND					
54613 REPAIR & MAINT-CULVERTS	-	2,000	-	2,000	2,000
54614 REPAIR & MAINT - GATE	-	500	-	-	-
54617 Repairs & Maint - Catch Basins	-	3,000	-	2,000	2,000
54623 R & M WATER STRUCTURES	165	8,000	242	6,000	6,000
	174,567	152,352	104,503	236,455	111,455
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	7,500	-	-	-	-
56304 GIS	3,542	-	-	-	-
56401 MACHINERY & EQUIPMENT	21,867	50,500	42,904	26,000	-
	32,909	50,500	42,904	26,000	-
Other					
59110 ADMINISTRAT TRANSFER OUT	27,092	27,469	14,943	28,141	28,141
59111 OPERATIONS TRANSFER OUT	16,165	16,390	8,916	16,791	16,791
99999 Add'l cash required/(available) for budget	(7,421)	-	-	-	-
	35,836	43,859	23,859	44,932	44,932
TOTAL EXPENSES	479,519	470,146	341,182	534,475	387,060

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/27	FYE 9/30/26	Incr/(Decr) \$	%	FYE 9/30/27	FYE 9/30/26
ALL NON EXEMPT PARCELS - Maint	\$170.56	\$174.70	(\$4.14)	-2%	2,747	2,748

Budget Highlights:

- > Budget for Engineering (a/c #53101) is comprised primarily of surveying canal property interests.
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > Chemical Weed Control (a/c 53403) contract amended in March 2025 to allow extension through FYE 9/30/27, with option to renew annually four additional years. The FY27 budget reflects an approximate 10% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Budget for Security Services (a/c # 53406) represents estimate for operating costs related to camera system installed for structure monitoring in FY24.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects increases up to 7% with the renewals for FY27 due to the contractors' requests for increases.
- > Electricity expense (a/c #54301) increased as a result of new aerator installations as well as increases to rates.
- > Budget for Repair & Maint - Canal/Lake (a/c #54604) consists primarily of clearing vegetation impeding canals.
- > FY27 budget includes \$75,000 in REPAIR & MAINT-CANAL/LAKE (a/c# 54604) for a project planned to be 100% reimburseable through an Urban Forestry grant reflected in Local Grants revenue (a/c #33444). Also included in this budgeted line item is \$100,000 of canal vegetation clean up work not grant reimburseable.
- > Improvements Other than Building (a/c #56301) included new access gate at Garden Rd EPB-6.
- > FY27 budget includes \$26,000 for 1 new aerator in Machinery & Equipment (a/c# 56401). The FY26 budget 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.

UNIT 3 - HORSESHOE ACRES/SQUARE LAKE

- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Of the total assessable units, 51 taxable units relate to special agreements with the District, and are not assessed as part of real property tax bills from the Palm Beach County Tax Collector. These taxable units belong to the Palm Lake Coop. Special agreement assessments are invoiced directly by the District.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.
- Contractual services in account 53409 Mowing and Landscaping also includes east bank canal mowing that is reimbursed to the District by the Steeplechase Safe Neighborhood Association (SSNA) pursuant to agreement. The reimbursement is reflected in other revenues account 36600 Contributions - Landowners.

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; 9 Aerators

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UNIT 3A - WOODBINE

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	325,412	391,926	388,696	365,645	369,006
	325,412	391,926	388,696	365,645	369,006
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,101)	(3,733)	(3,741)	(3,480)	(3,512)
54903 TAX DISCOUNT	(12,119)	(15,073)	(14,587)	(14,063)	(14,192)
	(13,220)	(18,806)	(18,328)	(17,543)	(17,704)
Other					
36110 INTEREST EARNINGS	23,161	-	16,047	-	-
36132 INTEREST EARNINGS-TAXES	361	-	198	-	-
	23,522	-	16,245	-	-
TOTAL REVENUES	335,714	373,120	386,613	348,102	351,302
EXPENSES					
Personnel Services					
59117 Personnel Services	62,592	62,376	34,938	59,666	61,456
	62,592	62,376	34,938	59,666	61,456
Contractual Services					
53101 ENGINEERING FEES	3,100	1,000	-	1,000	1,000
53109 LEGAL SERVICES	2,357	1,200	348	1,000	1,000
53115 FINANCIAL CONS./ADVISOR	233	200	143	250	250
53201 AUDITORS SERVICES	1,164	1,361	1,325	1,361	1,361
53403 CHEMICAL WEED CONTROL	9,945	10,740	10,740	11,815	11,815
53407 TRASH DISPOSAL	-	500	-	500	500
57301 TRUSTEE FEES	1,250	1,250	1,250	1,500	1,500
59126 Insurance	1,040	1,230	1,115	1,264	1,340
	19,089	17,481	14,921	18,690	18,766
Utilities					
54301 ELECTRICITY	34,103	40,235	21,125	44,436	45,770
	34,103	40,235	21,125	44,436	45,770
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	37,932	57,610	26,581	70,059	70,059
54604 REPAIR & MAINT-CANAL/LAKE	-	1,000	-	1,000	1,000
54608 REPAIR & MAINT - GENERAL	5,000	3,000	1,450	4,000	4,000
54611 REPAIR & MAINT-ROADS	6,674	25,000	10,910	30,000	30,000
54613 REPAIR & MAINT-CULVERTS	110,681	100,000	17,875	30,000	30,000
54617 Repairs & Maint - Catch Basins	-	30,000	-	30,000	30,000
54618 R&M-AERATOR REFURBISHMENTS	14,553	7,500	7,303	7,750	7,750
54621 REPAIR & MAINT- STREET SWEEP	20,246	33,230	33,230	34,892	34,892
	195,086	257,340	97,349	207,701	207,701
Capital Outlay					

UNIT 3A - WOODBINE

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 3A - MAINTENANCE FUND					
56401 MACHINERY & EQUIPMENT	15,209	50,500	46,281	52,000	-
	15,209	50,500	46,281	52,000	-
Other					
59110 ADMINISTRAT TRANSFER OUT	11,408	11,567	6,292	11,850	11,850
59111 OPERATIONS TRANSFER OUT	5,545	5,621	3,058	5,759	5,759
99999 Add'l cash required/(available) for budget	(7,317)	(72,000)	-	(52,000)	-
	9,636	(54,812)	9,350	(34,391)	17,609
TOTAL EXPENSES	335,715	373,120	223,964	348,102	351,302

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 3A - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	414,684	417,687	414,244	421,210	-
	414,684	417,687	414,244	421,210	-
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,403)	(3,977)	(3,987)	(4,010)	-
54903 TAX DISCOUNT	(15,446)	(16,064)	(15,543)	(16,200)	-
	(16,849)	(20,041)	(19,530)	(20,210)	-
Other					
36110 INTEREST EARNINGS	8,662	-	4,886	-	-
36132 INTEREST EARNINGS-TAXES	460	-	211	-	-
	9,122	-	5,097	-	-
TOTAL REVENUES	406,957	397,646	399,811	401,000	-

EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	360,000	380,000	380,000	400,000	-
57201 DEBT SERVICE-INTEREST	61,275	41,925	41,925	21,500	-
	421,275	421,925	421,925	421,500	-
Other					
99999 Add'l cash required/(available) for budget	(14,318)	(24,279)	-	(20,500)	-
	(14,318)	(24,279)	-	(20,500)	-
TOTAL EXPENSES	406,957	397,646	421,925	401,000	-

	Tax per Assessable Unit				Number of Assessable Units	
	FYE	FYE	Incr/(Decr)		FYE	FYE
	9/30/27	9/30/26	\$	%	9/30/27	9/30/26
APTS & COMMERCIAL - Maint	\$3,256.02	\$3,481.92				
APTS & COMMERCIAL - Debt	\$3,554.33	\$3,524.60				

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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
Total	\$6,810.35	\$7,006.52	(\$196.17)	-3%	24	24
PAR A - Maint	\$607.31	\$642.84				
PAR A - Debt	\$503.12	\$498.91				
Total	\$1,110.43	\$1,141.75	(\$31.32)	-3%	74	74
PAR B - Maint	\$583.92	\$617.77				
PAR B - Debt	\$476.17	\$472.19				
Total	\$1,060.09	\$1,089.96	(\$29.87)	-3%	86	86
PAR C - Maint	\$563.55	\$595.93				
PAR C - Debt	\$452.71	\$448.92				
Total	\$1,016.26	\$1,044.85	(\$28.59)	-3%	88	88
PAR D, PLAT 1 - Maint	\$610.22	\$645.96				
PAR D, PLAT 1 - Debt	\$506.47	\$502.23				
Total	\$1,116.69	\$1,148.19	(\$31.50)	-3%	71	71
PAR D, PLAT 2 - Maint	\$564.32	\$596.76				
PAR D, PLAT 2 - Debt	\$453.60	\$449.80				
Total	\$1,017.92	\$1,046.56	(\$28.64)	-3%	15	15
PAR E - Maint	\$596.91	\$631.69				
PAR E - Debt	\$491.14	\$487.03				
Total	\$1,088.05	\$1,118.72	(\$30.67)	-3%	114	114
PAR F - Maint	\$327.43	\$342.85				
PAR F - Debt	\$180.71	\$179.20				
Total	\$508.14	\$522.05	(\$13.91)	-3%	136	136
PAR G - Maint	\$643.21	\$681.32				
PAR G - Debt	\$544.48	\$539.92				
Total	\$1,187.69	\$1,221.24	(\$33.55)	-3%	40	40
PAR H - Maint	\$662.25	\$701.73				
PAR H - Debt	\$566.41	\$561.67				
Total	\$1,228.66	\$1,263.40	(\$34.74)	-3%	54	54
PAR J - Maint	\$448.02	\$472.11				
PAR J - Debt	\$319.63	\$316.96				
Total	\$767.65	\$789.07	(\$21.42)	-3%	132	132

Budget Highlights:

UNIT 3A - WOODBINE

- > Chemical Weed Control (a/c 53403) contract amended in March 2025 to allow extension through FYE 9/30/27, with option to renew annually four additional years. The FY27 budget reflects an approximate 10% increase with the renewal for FY27 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.
- > Budgeted Repair & Maintenance - Culverts (a/c# 54613) includes continuation of cleaning culverts based on inspections.
- > Budgeted Repair & Maintenance - Street Sweep (a/c# 54621) includes 5% increase to contract, and additional trips during the heavy leaf dropping season.
- > FY27 budget includes \$52,000 for 2 new aerators in Machinery & Equipment (a/c# 56401). The FY26 budget included 2 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.
- 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; 18 Aerators.

Debt Outstanding as of 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl & Impr Refunding Bonds - Taxable Series 2004B	5.375%	\$400,000	8/1/2027

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

Year Ending September 30,	Principal	Interest	Total
2027	\$400,000	\$21,500	\$421,500
Total	\$400,000	\$21,500	\$421,500

UNIT 4 - WEST OF VILLAGES OF PALM BEACH LAKES

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	604,995	678,998	658,978	672,238	705,517
31901 AGREEMENT ASSESSMENTS	17,023	19,104	19,104	18,913	19,849
31903 Delinquent Taxes - Prior Year	1,130	-	(480)	-	-
	623,148	698,102	677,602	691,151	725,366
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,028)	(6,453)	(6,353)	(6,406)	(6,723)
54903 TAX DISCOUNT	(21,385)	(26,114)	(23,845)	(25,854)	(27,134)
54904 UNIQUE ASSMTS DISCOUNT	(631)	(917)	(717)	(907)	(952)
	(24,044)	(33,484)	(30,915)	(33,167)	(34,809)
Other					
32900 PERMIT FEES	500	-	750	-	-
32901 PLAT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	42,957	-	29,623	-	-
36132 INTEREST EARNINGS-TAXES	1,192	-	450	-	-
	44,899	-	30,823	-	-
TOTAL REVENUES	644,003	664,618	677,510	657,984	690,557
EXPENSES					
Personnel Services					
59117 Personnel Services	68,276	76,993	52,296	83,799	86,313
	68,276	76,993	52,296	83,799	86,313
Contractual Services					
53101 ENGINEERING FEES	-	20,000	3,800	2,000	2,000
53109 LEGAL SERVICES	-	800	-	1,000	1,000
53117 GIS	-	13,220	13,220	14,866	14,866
53201 AUDITORS SERVICES	1,902	2,223	2,164	2,223	2,223
53403 CHEMICAL WEED CONTROL	20,935	22,610	22,610	24,871	24,871
53407 TRASH DISPOSAL	7,319	2,500	-	2,500	2,500
53409 MOWING AND LANDSCAPING	20,832	21,068	21,155	22,205	22,205
59126 Insurance	18,762	21,266	19,279	22,968	24,346
	69,750	103,687	82,228	92,633	94,011
Utilities					
54301 ELECTRICITY	66,342	75,330	55,201	89,366	92,047
	66,342	75,330	55,201	89,366	92,047
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	137,664	135,300	90,427	160,985	160,985
54604 REPAIR & MAINT-CANAL/LAKE	2,750	2,500	-	2,500	2,500
54608 REPAIR & MAINT - GENERAL	4,000	7,000	-	4,000	4,000
54610 REPAIR & MAINT-TELEMETRY	662	15,000	219	15,000	15,000
54613 REPAIR & MAINT-CULVERTS	-	350,000	6,000	50,000	50,000
54614 REPAIR & MAINT - GATE	500	-	-	-	-

UNIT 4

UNIT 4 - WEST OF VILLAGES OF PALM BEACH LAKES

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 4 - MAINTENANCE FUND					
54618 R&M-AERATOR REFURBISHMENTS	14,185	15,000	14,607	15,500	15,500
54623 R & M WATER STRUCTURES	800	10,000	321	7,500	7,500
	160,561	534,800	111,574	255,485	255,485
Capital Outlay					
56304 GIS	11,474	-	-	-	-
56401 MACHINERY & EQUIPMENT	67,053	75,750	73,765	26,000	52,000
	78,527	75,750	73,765	26,000	52,000
Other					
59110 ADMINISTRAT TRANSFER OUT	81,501	82,634	44,952	84,655	84,655
59111 OPERATIONS TRANSFER OUT	25,075	25,424	13,830	26,046	26,046
99999 Add'l cash required/(available) for budget	93,972	(310,000)	-	-	-
	200,548	(201,942)	58,782	110,701	110,701
TOTAL EXPENSES	644,004	664,618	433,846	657,984	690,557

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/27	FYE 9/30/26	Incr/(Decr) \$	%	FYE 9/30/27	FYE 9/30/26
ALL NON EXEMPT PARCELS - Maint	\$78.56	\$79.35	(\$0.79)	-1%	8,798	8,798

Budget Highlights:

- > FY26 budget for Engineering (a/c #53101) included services related to F-1 structure replacement (survey, design and construction).
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > Chemical Weed Control (a/c 53403) contract amended in March 2025 to allow extension through FYE 9/30/27, with option to renew annually four additional years. The FY27 budget reflects an approximate 10% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects increases up to 7% with the renewals for FY27 due to the contractors' requests for increases.
- > Electricity expense (a/c #54301) increased as a result of new aerator installations as well as increases to rates.
- > Budget for Repair & Maint - Telemetry (a/c # 54610) includes inspections and possible upgrades for the 3 RTU's located within this unit at a cost estimate of \$5,000 per RTU.
- > FY26 budget for Repair & Maintenance- Culverts (a/c #54613) included funding of the F-1 structure replacement.
- > FY27 budget includes \$26,000 for 1 new aerator in Machinery & Equipment (a/c# 56401). The FY26 budget also included 3 new aerators.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- 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 4 - WEST OF VILLAGES OF PALM BEACH LAKES

- Of the total assessable units, 241 taxable units relate to special agreements with the District, and are not assessed as part of real property tax bills from the Palm Beach County Tax Collector. Of these taxable units, 196 taxable units belong to the Tennis Club, 25 taxable units belong to the Palm Beach County School District, and 20 assessable units to Lowe's. Special agreement assessments are invoiced directly by the District.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

Northern maintains the following Improvements in the Unit No. 4, West of the Villages of Palm Beach Lakes: 3 Operable Structures; 3 Operable Gates; 4 Fixed Structures; 45 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: UNIT 5 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	536,543	540,178	532,136	302,253	746,916
31901 AGREEMENT ASSESSMENTS	3,231	3,252	3,252	1,820	4,498
	539,774	543,430	535,388	304,073	751,414
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,814)	(5,174)	(5,123)	(2,885)	(7,130)
54903 TAX DISCOUNT	(19,855)	(20,775)	(19,907)	(11,625)	(28,727)
54904 UNIQUE ASSMTS DISCOUNT	(129)	(156)	(130)	(87)	(215)
	(21,798)	(26,105)	(25,160)	(14,597)	(36,072)
Other					
36110 INTEREST EARNINGS	15,622	-	11,345	-	-
36132 INTEREST EARNINGS-TAXES	670	-	323	-	-
38115 FUND EQUITY TRANSFER IN	1,525,259	-	-	-	-
	1,541,551	-	11,668	-	-
TOTAL REVENUES	2,059,527	517,325	521,896	289,476	715,342
EXPENSES					
Personnel Services					
59117 Personnel Services	46,178	52,042	28,071	48,895	50,362
	46,178	52,042	28,071	48,895	50,362
Contractual Services					
53101 ENGINEERING FEES	-	500	-	1,000	1,000
53109 LEGAL SERVICES	1,682	2,500	232	1,000	1,000
53114 WATER QUALITY	3,079	5,929	5,929	5,929	5,929
53117 GIS	-	12,260	12,260	14,863	14,863
53201 AUDITORS SERVICES	753	881	859	881	881
53403 CHEMICAL WEED CONTROL	10,889	11,325	9,437	12,000	12,000
53407 TRASH DISPOSAL	-	2,500	-	7,500	7,500
53409 MOWING AND LANDSCAPING	15,055	13,696	13,788	14,381	14,381
59126 Insurance	12,968	14,822	13,437	15,974	16,933
	44,426	64,413	55,942	73,528	74,487
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	10,000	2,850	10,000	500,000
54608 REPAIR & MAINT - GENERAL	-	3,000	-	4,000	4,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
	-	13,500	2,850	14,500	504,500
Capital Outlay					
56304 GIS	10,521	-	-	-	-
	10,521	-	-	-	-
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	1,747,449	294,800	294,253	66,819	-

UNIT 5

HENRY ROLF / OKEECHOBEE CORRIDOR

UNIT 5 - HENRY ROLF / OKEECHOBEE CORRIDOR

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 5 - MAINTENANCE FUND					
57201 DEBT SERVICE-INTEREST	72,420	10,068	10,616	1,179	-
	1,819,869	304,868	304,869	67,998	-
Other					
59110 ADMINISTRAT TRANSFER OUT	79,453	80,558	43,823	82,528	82,528
59111 OPERATIONS TRANSFER OUT	3,335	3,381	1,839	3,464	3,464
99999 Add'l cash required/(available) for budget	55,744	(1,437)	-	(1,437)	-
	138,532	82,502	45,662	84,555	85,992
TOTAL EXPENSES	2,059,526	517,325	437,394	289,476	715,341

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/27	9/30/26	\$	%	9/30/27	9/30/26
ALL NON EXEMPT PARCELS - Maint	\$37.26	\$66.59	(\$29.33)	-44%	8,161	8,161

Budget Highlights:

- > A loan totalling \$2,400,000 was issued in 2022 to fund the Jog Road culvert project. The project included replacement of culverts, slip lining and restoration. The loan was payable over 10 years, with 3.53% interest rate. Debt service for the loan is included the maintenance budget, but loan proceeds and expenditures were recorded separately in a Capital Projects Fund. The District was awarded a grant from the FDEP approximating \$1,500,000 for construction costs which were originally funded through this loan. The project is complete, and the District worked with the FDEP to finalize the grant and receive payment. This budget reflects the application of the grant proceeds as a prepayment against the loan in August 2025. The loan prepayment resulted in future cash flow savings approximating \$282,000, and accelerated the final payoff date from 8/1/2032 to 2/1/2027.
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > Chemical Weed Control (a/c 53403) contract allowed for annual extensions through FYE 9/30/30. The FY27 budget reflects an increase of 6% with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contract allows for annual extensions through FY 9/30/30. The FY27 budget reflects an increase of 5% with the renewal for FY27 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.
- 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 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
2022 loan for culvert cleaning and restoration	3.53%	\$66,819	8/1/2032

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

Year Ending September 30,	Principal	Interest	Total
2027	\$66,819	\$1,179	\$67,998
Total	\$66,819	\$1,179	\$67,998

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UNIT 5A - VISTA CENTER OF PALM BEACH

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,048,515	1,049,544	1,039,160	1,065,530	1,607,651
	1,048,515	1,049,544	1,039,160	1,065,530	1,607,651
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,565)	(9,995)	(9,992)	(10,145)	(15,307)
54903 TAX DISCOUNT	(39,731)	(40,365)	(40,029)	(40,980)	(61,830)
	(43,296)	(50,360)	(50,021)	(51,125)	(77,137)
Other					
32900 PERMIT FEES	1,000	-	1,100	-	-
36110 INTEREST EARNINGS	52,461	-	39,808	-	-
36132 INTEREST EARNINGS-TAXES	1,007	-	550	-	-
	54,468	-	41,458	-	-
TOTAL REVENUES	1,059,687	999,184	1,030,597	1,014,405	1,530,514
EXPENSES					
Personnel Services					
59117 Personnel Services	143,736	165,182	112,110	174,607	179,845
	143,736	165,182	112,110	174,607	179,845
Contractual Services					
53101 ENGINEERING FEES	370	10,000	3,500	3,000	3,000
53109 LEGAL SERVICES	1,374	2,000	514	1,500	1,500
53201 AUDITORS SERVICES	1,142	1,335	1,299	1,402	1,402
53402 MARSH MAINT-LITTORAL ZONE	19,681	23,828	1,610	25,019	25,019
53403 CHEMICAL WEED CONTROL	39,376	41,345	41,345	43,412	43,412
53407 TRASH DISPOSAL	-	500	-	2,500	2,500
53412 BIOLOGICAL WEED CONTROL	-	-	-	-	20,000
59126 Insurance	1,183	1,904	1,726	2,096	2,222
	63,126	80,912	49,994	78,929	99,055
Utilities					
54301 ELECTRICITY	15,553	15,987	8,850	24,841	25,586
	15,553	15,987	8,850	24,841	25,586
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	-	-	-	6,865	6,865
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	-	-
54608 REPAIR & MAINT - GENERAL	900	7,000	-	6,500	6,500
54611 REPAIR & MAINT-ROADS	8,908	65,000	6,520	65,000	65,000
54613 REPAIR & MAINT-CULVERTS	27,368	350,000	-	350,000	250,000
54617 Repairs & Maint - Catch Basins	4,800	225,000	-	250,000	250,000
54618 R&M-AERATOR REFURBISHMENTS	-	-	-	10,500	10,500
54623 R & M WATER STRUCTURES	-	3,000	-	-	-
	41,976	655,000	6,520	688,865	588,865

UNIT 5A - VISTA CENTER OF PALM BEACH

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 5A - MAINTENANCE FUND					
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	-	100,000
56304 GIS	3,000	-	-	-	-
56401 MACHINERY & EQUIPMENT	-	-	-	104,000	104,000
	3,000	-	-	104,000	204,000
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	238,768	252,449	252,449	266,914	282,208
57201 DEBT SERVICE-INTEREST	149,974	136,293	136,293	121,828	106,535
	388,742	388,742	388,742	388,742	388,743
Other					
59110 ADMINISTRAT TRANSFER OUT	20,482	20,767	11,297	21,275	21,275
59111 OPERATIONS TRANSFER OUT	22,284	22,594	12,291	23,146	23,146
99999 Add'l cash required/(available) for budget	360,787	(350,000)	-	(490,000)	-
	403,553	(306,639)	23,588	(445,579)	44,421
TOTAL EXPENSES	1,059,686	999,184	589,804	1,014,405	1,530,515

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>
			\$	%		
Business Park Vista Center - Maint	\$542.03	\$563.79	(\$21.76)	-4%	136	136
Emerald Dunes Condos - Maint	\$252.61	\$278.71	(\$26.10)	-9%	302	302
GOLF COURSE - Maint	\$599.16	\$620.06	(\$20.90)	-3%	128	128
INDUSTRIAL - Maint	\$3,650.38	\$3,625.50	\$24.88	1%	196	196
Links at Emerald Dunes - Maint	\$330.22	\$355.15	(\$24.93)	-7%	185	185
Ventura Greens at Emerald Dunes - Maint	\$553.42	\$575.01	(\$21.59)	-4%	70	70
Villas at Emerald Dunes - Maint	\$292.53	\$318.03	(\$25.50)	-8%	184	184
Vista Center Condos - Maint	\$1,241.63	\$1,252.89	(\$11.26)	-1%	12	12

Budget Highlights:

- > This unit was allocated \$3,000,000 from a 2023 multi-unit loan. The \$3,000,000 was for culvert inspections, cleanings, restorations, and replacements. Debt service for the new loan is included the maintenance budget, but the loan proceeds and expenditures are 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 9/30/30. The FY27 budget reflects a 5% increase with the renewal for FY27 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.
- > REPAIR & MAINT - AERATORS (a/c #54601): Emerald Dunes LLC and the Vista Center community are requesting to convey to the District the ownership and maintenance responsibilities of existing aerators within the unit. Budgeted electricity includes an estimate for the cost of the new aerators, but does not include costs associated with any aerators to be conveyed.
- > Budget for Repair & Maint - Roads (a/c # 54611) includes light replacement, swales, sidewalks, and signs.
- > Budget for Repair & Maint - CULVERTS (a/c # 54613) is to fund Jog Road culvert costs that could exceed available loan proceeds on hand. The FY26 and FY27 budgets represent a carryforward of the funds budgeted in FY25 that were not spent due to project delays.
- > Repair & Maintenance- Catch Basins (a/c # 54617) includes \$250,000 to reline system on Vista Parkway. The FY26 and FY27 budgets represent a carryforward of the funds budgeted in FY25 that were not spent due to project delays.
- > FY27 budget includes \$104,000 for 4 new aerators in Machinery & Equipment (a/c# 56401).

UNIT 5A - VISTA CENTER OF PALM BEACH

- > 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. 5A, Vista Center: 3 Fixed Structures; 4 Aerators; Lakes; Marshes; Uplands; Major Roadways; Culverts; 67 Street Lights; Landscaping; Irrigation.

Debt Outstanding as of 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Portion of 2023 Multi Unit Note - 5A/18/21/29	5.65%	\$2,222,054	8/1/2033

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

Year Ending September 30,	Principal	Interest	Total
2027	\$266,914	\$121,828	\$388,742
2028	\$282,208	\$106,535	\$388,743
2029	\$298,378	\$90,365	\$388,743
2030	\$315,474	\$73,268	\$388,742
2031	\$333,550	\$55,192	\$388,742
THEREAFTER	\$725,531	\$51,954	\$777,485
Total	\$2,222,055	\$499,142	\$2,721,197

UNIT 5B - BAYWINDS

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	196,674	452,653	447,014	392,556	204,282
31903 Delinquent Taxes - Prior Year	202	-	-	-	-
	196,876	452,653	447,014	392,556	204,282
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(667)	(4,312)	(4,308)	(3,743)	(1,948)
54903 TAX DISCOUNT	(7,070)	(17,409)	(16,263)	(15,098)	(7,857)
	(7,737)	(21,721)	(20,571)	(18,841)	(9,805)
Other					
36110 INTEREST EARNINGS	14,087	-	14,772	-	-
36132 INTEREST EARNINGS-TAXES	261	-	286	-	-
	14,348	-	15,058	-	-
TOTAL REVENUES	203,487	430,932	441,501	373,715	194,477
EXPENSES					
Personnel Services					
59117 Personnel Services	29,742	31,837	19,850	30,623	31,542
	29,742	31,837	19,850	30,623	31,542
Contractual Services					
53101 ENGINEERING FEES	-	15,000	-	1,000	20,000
53109 LEGAL SERVICES	319	1,500	-	1,000	1,000
53115 FINANCIAL CONS./ADVISOR	233	200	-	-	-
53201 AUDITORS SERVICES	644	753	733	753	753
53407 TRASH DISPOSAL	-	500	-	1,000	1,000
53409 MOWING AND LANDSCAPING	5,734	4,338	4,338	4,685	4,685
57301 TRUSTEE FEES	1,500	-	-	-	-
59126 Insurance	9,097	10,247	9,290	10,769	11,415
	17,527	32,538	14,361	19,207	38,853
Utilities					
54301 ELECTRICITY	2,578	6,552	2,610	6,552	6,749
	2,578	6,552	2,610	6,552	6,749
Supplies & Materials					
55201 FUEL-PUMP STATIONS	350	3,095	350	3,095	3,095
	350	3,095	350	3,095	3,095
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	337	30,000	523	30,000	30,000
54606 REPAIR & MAINT-BLDG	9	6,000	6,017	5,000	5,000
54608 REPAIR & MAINT - GENERAL	375	1,000	116	5,000	5,000
54610 REPAIR & MAINT-TELEMTRY	255	5,000	109	5,000	5,000
54619 R&M-GENERATORS	2,332	15,500	-	15,500	15,500
54623 R & M WATER STRUCTURES	-	1,000	-	-	-

UNIT 5B - BAYWINDS

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 5B - MAINTENANCE FUND	3,308	58,500	6,765	60,500	60,500
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	40,000	40,000
56401 MACHINERY & EQUIPMENT	-	95,000	209,075	-	-
	-	95,000	209,075	40,000	40,000
Other					
59110 ADMINISTRAT TRANSFER OUT	8,628	8,748	4,759	8,962	8,962
59111 OPERATIONS TRANSFER OUT	4,598	4,662	2,536	4,776	4,776
99999 Add'l cash required/(available) for budget	136,755	190,000	-	200,000	-
	149,981	203,410	7,295	213,738	13,738
TOTAL EXPENSES	203,486	430,932	260,306	373,715	194,477

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 5B - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	391,726	-	-	-	-
31903 Delinquent Taxes - Prior Year	335	-	-	-	-
	392,061	-	-	-	-
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,329)	-	-	-	-
54903 TAX DISCOUNT	(14,076)	-	-	-	-
	(15,405)	-	-	-	-
Other					
36110 INTEREST EARNINGS	7,594	-	-	-	-
36132 INTEREST EARNINGS-TAXES	514	-	-	-	-
	8,108	-	-	-	-
TOTAL REVENUES	384,764	-	-	-	-

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 5B - DEBT FUND					
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	384,553	-	-	-	-
57201 DEBT SERVICE-INTEREST	8,576	-	-	-	-
	393,129	-	-	-	-
Other					
99999 Add'l cash required/(available) for budget	(8,364)	-	-	-	-
	(8,364)	-	-	-	-
TOTAL EXPENSES	384,765	-	-	-	-

UNIT 5B - BAYWINDS

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
COMMERCIAL - Maint	\$2,414.42	\$2,807.70				
Total	\$2,414.42	\$2,807.70	(\$393.28)	-14%	7	7
Mezzano Condo - Maint	\$129.71	\$173.19				
Total	\$129.71	\$173.19	(\$43.48)	-25%	240	240
RESIDENTIAL - Maint	\$364.18	\$443.56				
Total	\$364.18	\$443.56	(\$79.38)	-18%	1,082	1,082

Budget Highlights:

- > FY25 was the last year of debt service assessments.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contract allows for annual extensions through FY 9/30/30. The FY27 budget reflects an increase of 8% with the renewal for FY27 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) can fluctuate significantly depending on how much pumps are run.
- > Budget for Improvements Other than Building (a/c #56301) is for pump station new control panel hookup wiring.
- > The FY26 budget for Machinery & Equipment (a/c# 56401) was for a fuel tank replacement, and a fuel polisher unit. FY26 YTD + Enc includes the purchase of a pump station generator replacement for approximately \$150,000 that had been budgeted in FY25, but expensed in FY26 due to delivery delay.
- > Building fund balance for future pump station control panel replacement and pump 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.
- 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 5C - RIVERWALK

Fund Name: UNIT 5C - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	68,992	69,006	68,198	71,795	70,539
	68,992	69,006	68,198	71,795	70,539
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(233)	(659)	(657)	(688)	(676)
54903 TAX DISCOUNT	(2,509)	(2,654)	(2,520)	(2,761)	(2,713)
	(2,742)	(3,313)	(3,177)	(3,449)	(3,389)
Other					
36110 INTEREST EARNINGS	11,919	-	7,810	-	-
36132 INTEREST EARNINGS-TAXES	87	-	44	-	-
	12,006	-	7,854	-	-
TOTAL REVENUES	78,256	65,693	72,875	68,346	67,150
EXPENSES					
Personnel Services					
59117 Personnel Services	17,297	19,255	10,450	18,042	18,583
	17,297	19,255	10,450	18,042	18,583
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	468	547	532	547	547
53407 TRASH DISPOSAL	3,018	500	-	-	-
53409 MOWING AND LANDSCAPING	1,260	3,260	3,260	3,463	3,463
59126 Insurance	3,661	4,063	3,683	4,172	4,423
	8,407	9,870	7,475	9,682	9,933
Utilities					
54301 ELECTRICITY	334	393	242	406	418
	334	393	242	406	418
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	175	3,000	1,150	6,500	6,500
54610 REPAIR & MAINT-TELEMETRY	5,000	5,000	19	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	755	15,000	11,900	15,000	15,000
54614 REPAIR & MAINT - GATE	-	2,500	-	2,500	2,500
54623 R & M WATER STRUCTURES	-	2,000	38	2,500	2,500
	5,930	32,500	13,107	36,500	36,500
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	20,750	-	-	-	-
	20,750	-	-	-	-
Other					

UNIT 5C - RIVERWALK

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 5C - MAINTENANCE FUND					
59110 ADMINISTRAT TRANSFER OUT	1,173	1,189	647	1,218	1,218
59111 OPERATIONS TRANSFER OUT	479	486	264	498	498
99999 Add'l cash required/(available) for budget	23,887	2,000	-	2,000	-
	25,539	3,675	911	3,716	1,716
TOTAL EXPENSES	78,257	65,693	32,185	68,346	67,150

	<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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
RESIDENTIAL - Maint	\$89.78	\$117.07				
Total	\$89.78	\$117.07	(\$27.29)	-23%	1,367	1,367

Budget Highlights:

- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects increases up to 7% with the renewals for FY27 due to the contractors' requests for increases.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > Budgeted Repair & Maintenance- Culverts (a/c #54613) includes diving inspections on various culverts in accordance with maintenance schedule.
- > FY25 Imprvmnts Other Than Bldg (a/c # 56301) was to repair the access to the RTU site at the intake from water catchment into Riverwalk.

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; 1 Telemerty Station; Lake Interconnect Pipes/ Culverts.

UNIT 5D - ANDROS ISLE

Fund Name: UNIT 5D - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	204,153	219,907	216,287	245,877	195,906
	204,153	219,907	216,287	245,877	195,906
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(689)	(2,095)	(2,083)	(2,341)	(1,865)
54903 TAX DISCOUNT	(7,531)	(8,458)	(8,064)	(9,456)	(7,534)
	(8,220)	(10,553)	(10,147)	(11,797)	(9,399)
Other					
36110 INTEREST EARNINGS	15,506	-	11,467	-	-
36132 INTEREST EARNINGS-TAXES	260	-	138	-	-
	15,766	-	11,605	-	-
TOTAL REVENUES	211,699	209,354	217,745	234,080	186,507
EXPENSES					
Personnel Services					
59117 Personnel Services	28,664	30,307	21,652	36,281	37,369
	28,664	30,307	21,652	36,281	37,369
Contractual Services					
53101 ENGINEERING FEES	14,400	1,000	3,600	11,000	11,000
53109 LEGAL SERVICES	319	500	-	500	500
53201 AUDITORS SERVICES	740	865	842	865	865
53407 TRASH DISPOSAL	-	1,000	-	-	-
53409 MOWING AND LANDSCAPING	2,993	3,478	3,478	3,756	3,756
59126 Insurance	5,561	6,115	5,544	6,373	6,756
	24,013	12,958	13,464	22,494	22,877
Utilities					
54301 ELECTRICITY	1,905	5,460	865	5,460	5,624
	1,905	5,460	865	5,460	5,624
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	-	45	-	45	45
55201 FUEL-PUMP STATIONS	350	3,095	350	3,095	3,095
	350	3,140	350	3,140	3,140
Repairs & Maintenance					
54602 REPAIR & MAINT-PUMP STATN	9,337	30,000	18,562	30,000	30,000
54604 REPAIR & MAINT-CANAL/LAKE	1,620	2,500	-	2,500	2,500
54606 REPAIR & MAINT-BLDG	401	3,000	64	3,000	3,000
54608 REPAIR & MAINT - GENERAL	1,900	1,000	-	5,000	5,000
54610 REPAIR & MAINT-TELEMTRY	127	5,500	4,987	5,500	5,500
54614 REPAIR & MAINT - GATE	2,500	2,500	-	2,500	2,500
54619 R&M-GENERATORS	2,332	15,500	-	15,500	15,500
54623 R & M WATER STRUCTURES	-	1,600	-	-	-

UNIT 5D

ANDROS ISLE

UNIT 5D - ANDROS ISLE

Fund Name: UNIT 5D - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
	18,217	61,600	23,613	64,000	64,000
Capital Outlay					
56401 MACHINERY & EQUIPMENT	-	-	144,669	-	-
	-	-	144,669	-	-
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	-	23,412	30,743	28,862	30,029
57201 DEBT SERVICE-INTEREST	-	31,808	10,378	12,254	11,097
	-	55,220	41,121	41,116	41,126
Other					
59110 ADMINISTRAT TRANSFER OUT	7,833	7,942	4,320	8,136	8,136
59111 OPERATIONS TRANSFER OUT	4,077	4,134	2,249	4,235	4,235
99999 Add'l cash required/(available) for budget	126,638	28,593	-	49,218	-
	138,548	40,669	6,569	61,589	12,371
TOTAL EXPENSES	211,697	209,354	252,303	234,080	186,507

	<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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
COMMERCIAL/AC - Maint	\$219.26	\$229.37				
Total	\$219.26	\$229.37	(\$10.11)	-4%	32	32
RESIDENTIAL - Maint	\$305.40	\$306.41				
Total	\$305.40	\$306.41	(\$1.01)	0%	881	881
San Michele condo - Maint	\$50.00	\$77.98				
Total	\$50.00	\$77.98	(\$27.98)	-36%	300	300

Budget Highlights:

- > The cost of replacing the pump station control panel has been financed through this Unit's portion of the 2025 Multi Unit Note (1/5D/7/15/24). Debt service for the new loan is included in the maintenance budget, but the loan proceeds and expenditures are recorded separately in a Capital Projects Fund. The FY26 budget planned on a rate of 9% for this proposed new debt, but favorable circumstances led the actual loan closing at a rate of 4.01%.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contract allows for annual extensions through FY 9/30/30. The FY27 budget reflects an increase of 8% with the renewal for FY27 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) can fluctuate significantly depending on how much pumps are run.

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.

Debt Outstanding as of 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Portion of 2025 Multi Unit Note - 1/5D/7/15/24	4.01%	\$305,593	8/1/2035

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

Year Ending September 30,	Principal	Interest	Total
2027	\$28,862	\$12,254	\$41,116
2028	\$30,029	\$11,097	\$41,126
2029	\$31,227	\$9,893	\$41,120
2030	\$32,477	\$8,641	\$41,118
2031	\$33,781	\$7,338	\$41,119
THEREAFTER	\$149,218	\$15,253	\$164,471
Total	\$305,594	\$64,476	\$370,070

UNIT 7 - DYER BOULEVARD

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	138,165	153,528	151,248	205,059	285,090
31903 Delinquent Taxes - Prior Year	47	-	13	-	-
	138,212	153,528	151,261	205,059	285,090
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(467)	(1,470)	(1,457)	(1,956)	(2,719)
54903 TAX DISCOUNT	(5,088)	(5,905)	(5,612)	(7,887)	(10,965)
	(5,555)	(7,375)	(7,069)	(9,843)	(13,684)
Other					
32900 PERMIT FEES	750	-	-	-	-
33003 Intgov'l rct - Exp Reimbursemt	(8,036)	-	3,400	-	-
36110 INTEREST EARNINGS	19,192	-	12,411	-	-
36132 INTEREST EARNINGS-TAXES	182	-	93	-	-
	12,088	-	15,904	-	-
TOTAL REVENUES	144,745	146,153	160,096	195,216	271,406
EXPENSES					
Personnel Services					
59117 Personnel Services	22,099	24,103	14,695	26,598	27,396
	22,099	24,103	14,695	26,598	27,396
Contractual Services					
53101 ENGINEERING FEES	8,093	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	1,735	5,994	5,994	5,994	5,994
53117 GIS	-	4,202	4,202	4,407	4,407
53118 OTHER PROFESSIONAL SVCS	1,880	1,000	-	-	-
53201 AUDITORS SERVICES	595	695	677	695	695
53403 CHEMICAL WEED CONTROL	6,021	6,261	5,740	6,636	6,636
53407 TRASH DISPOSAL	-	1,500	-	5,000	5,000
53409 MOWING AND LANDSCAPING	18,021	5,650	5,685	5,932	5,932
59126 Insurance	4,378	5,039	4,568	5,803	6,151
	40,723	31,841	26,866	35,967	36,315
Utilities					
54301 ELECTRICITY	326	393	216	419	432
	326	393	216	419	432
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	4,500	5,000	9,450	25,000	25,000
54608 REPAIR & MAINT - GENERAL	-	3,000	750	4,250	4,250
54610 REPAIR & MAINT-TELEMETRY	-	1,500	-	1,500	1,500
54614 REPAIR & MAINT - GATE	-	1,500	-	-	-
54623 R & M WATER STRUCTURES	-	1,000	38	-	-

UNIT 7 - DYER BOULEVARD

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 7 - MAINTENANCE FUND	4,500	12,000	10,238	30,750	30,750
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	7,500	-	-	-	-
56304 GIS	3,607	-	-	-	-
	11,107	-	-	-	-
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	-	69,264	102,066	95,820	99,693
57201 DEBT SERVICE-INTEREST	-	94,105	34,453	40,684	36,841
	-	163,369	136,519	136,504	136,534
Other					
59110 ADMINISTRAT TRANSFER OUT	26,804	27,177	14,784	27,842	27,842
59111 OPERATIONS TRANSFER OUT	11,684	11,846	6,444	12,136	12,136
99999 Add'l cash required/(available) for budget	27,503	(124,576)	-	(75,000)	-
	65,991	(85,553)	21,228	(35,022)	39,978
TOTAL EXPENSES	144,746	146,153	209,762	195,216	271,405

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/27	9/30/26	\$	%	9/30/27	9/30/26
ALL NON EXEMPT PARCELS - Maint	\$73.34	\$54.91	\$18.43	34%	2,796	2,796

Budget Highlights:

- > The cost of major culvert repair work has been financed through this Unit's portion of the 2025 Multi Unit Note (1/5D/7/15/24). Debt service for the new loan is included in the maintenance budget, but the loan proceeds and expenditures are recorded separately in a Capital Projects Fund. The FY26 budget planned on a rate of 9% for this proposed new debt, but favorable circumstances led the actual loan closing at a rate of 4.01%.
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > The FY26 budget for Other Professional Svcs (a/c #53118) is for FRDAP grant application assistance from the District's professional grant writer, but was expended in FY25.
- > Chemical Weed Control (a/c 53403) contract allowed for annual extensions through FYE 9/30/30. The FY27 budget reflects an increase of 6% with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects increases of 5% with the renewals for FY27 due to the contractors' requests for increases.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > FY25 Improvements Other than Building (a/c #56301) was for new access gate at east side of EPB-9.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

- 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 Rain Gauge.

Debt Outstanding as of 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Portion of 2025 Multi Unit Note - 1/5D/7/15/24	4.01%	\$1,014,556	8/1/2035

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

Year Ending September 30,	Principal	Interest	Total
2027	\$95,820	\$40,684	\$136,504
2028	\$99,693	\$36,841	\$136,534
2029	\$103,671	\$32,844	\$136,515
2030	\$107,824	\$28,686	\$136,510
2031	\$112,151	\$24,363	\$136,514
THEREAFTER	\$495,396	\$50,638	\$546,034
Total	\$1,014,555	\$214,056	\$1,228,611



UNIT 9 - ADMIRAL'S COVE

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	149,277	155,783	155,007	137,781	312,478
31901 AGREEMENT ASSESSMENTS	4,250	4,435	4,435	3,921	8,893
	153,527	160,218	159,442	141,702	321,371
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(508)	(1,490)	(1,492)	(1,304)	(2,957)
54903 TAX DISCOUNT	(5,550)	(5,991)	(5,822)	(5,299)	(12,018)
54904 UNIQUE ASSMTS DISCOUNT	(170)	(213)	(158)	(188)	(426)
	(6,228)	(7,694)	(7,472)	(6,791)	(15,401)
Other					
32900 PERMIT FEES	-	-	500	-	-
36110 INTEREST EARNINGS	18,049	-	12,079	-	-
36132 INTEREST EARNINGS-TAXES	156	-	87	-	-
	18,205	-	12,666	-	-
TOTAL REVENUES	165,504	152,524	164,636	134,911	305,970
EXPENSES					
Personnel Services					
59117 Personnel Services	22,919	23,693	14,007	25,187	25,943
	22,919	23,693	14,007	25,187	25,943
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	3,577	6,654	7,120	7,120	7,120
53117 GIS	-	2,710	2,835	2,843	2,843
53201 AUDITORS SERVICES	621	726	707	726	726
53403 CHEMICAL WEED CONTROL	4,087	4,250	3,896	4,500	4,500
53406 SECURITY SERVICES	420	420	420	585	585
53407 TRASH DISPOSAL	2,023	1,500	-	1,500	1,500
53409 MOWING AND LANDSCAPING	6,480	11,260	11,320	11,851	11,851
59126 Insurance	4,000	4,510	4,089	4,812	5,100
	21,208	33,530	30,387	35,437	35,725
Utilities					
54301 ELECTRICITY	370	459	211	459	473
	370	459	211	459	473
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	20,000	20,000
54608 REPAIR & MAINT - GENERAL	1,903	3,000	-	4,500	4,500
54610 REPAIR & MAINT-TELEMETRY	255	5,000	1,896	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	-	20,000	-	150,000	150,000
54614 REPAIR & MAINT - GATE	1,500	1,500	650	1,500	1,500
54623 R & M WATER STRUCTURES	3,200	4,000	577	5,000	5,000

UNIT 9

ADMIRAL'S COVE

UNIT 9 - ADMIRAL'S COVE

Fund Name: UNIT 9 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
	6,858	38,500	3,123	186,000	186,000
Capital Outlay					
56304 GIS	2,325	-	-	-	-
	2,325	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	42,660	43,254	23,530	44,312	44,312
59111 OPERATIONS TRANSFER OUT	13,012	13,193	7,177	13,516	13,516
99999 Add'l cash required/(available) for budget	56,150	(105)	-	(170,000)	-
	111,822	56,342	30,707	(112,172)	57,828
TOTAL EXPENSES	165,502	152,524	78,435	134,911	305,969

	<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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
ALL NON EXEMPT PARCELS - Maint	\$78.52	\$88.83	(\$10.31)	-12%	1,805	1,804

Budget Highlights:

- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > Chemical Weed Control (a/c 53403) contract allowed for annual extensions through FYE 9/30/30. The FY27 budget reflects an increase of 6% with the renewal for FY27 due to the contractor's request for an increase.
- > FY26 budget for Security Services (a/c # 53406) represents estimate for operating costs related to camera system installed for structure monitoring in FY24.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects increases up to 7% with the renewals for FY27 due to the contractors' requests for increases.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

Improvements Maintained:

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

UNIT 9A - ABACOA I

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,359,066	1,624,117	1,610,857	2,092,769	1,944,523
31901 AGREEMENT ASSESSMENTS	5,432	5,594	5,594	5,762	5,354
	1,364,498	1,629,711	1,616,451	2,098,531	1,949,877
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(4,621)	(15,463)	(15,514)	(19,923)	(18,512)
54903 TAX DISCOUNT	(49,283)	(62,464)	(59,715)	(80,488)	(74,786)
	(53,904)	(77,927)	(75,229)	(100,411)	(93,298)
Other					
32900 PERMIT FEES	250	-	500	-	-
32901 PLAT FEES	-	-	250	-	-
36110 INTEREST EARNINGS	75,592	-	52,870	-	-
36132 INTEREST EARNINGS-TAXES	1,527	-	993	-	-
	77,369	-	54,613	-	-
TOTAL REVENUES	1,387,963	1,551,784	1,595,835	1,998,120	1,856,579
EXPENSES					
Personnel Services					
59117 Personnel Services	178,682	200,052	119,385	205,507	211,672
	178,682	200,052	119,385	205,507	211,672
Contractual Services					
53101 ENGINEERING FEES	30,542	125,000	147,485	90,000	90,000
53109 LEGAL SERVICES	261	1,500	5,515	2,000	2,000
53114 WATER QUALITY	3,014	2,461	1,995	1,995	1,995
53117 GIS	-	-	500	3,000	3,000
53118 OTHER PROFESSIONAL SVCS	6,500	-	-	-	-
53201 AUDITORS SERVICES	3,614	4,224	4,112	4,435	4,435
53403 CHEMICAL WEED CONTROL	40,802	45,975	45,975	48,273	48,273
53407 TRASH DISPOSAL	-	500	-	500	500
53409 MOWING AND LANDSCAPING	13,477	13,018	13,081	14,869	14,869
53413 PRESERVE/EXOTIC MAINT	329,258	401,263	395,559	415,576	415,576
53414 UPLAND MAINTENANCE	34,907	37,691	37,691	39,575	39,575
59126 Insurance	21,548	23,554	21,353	27,762	29,428
	483,923	655,186	673,266	647,985	649,651
Utilities					
54301 ELECTRICITY	116,770	142,319	79,694	154,234	158,862
	116,770	142,319	79,694	154,234	158,862
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	123,433	158,820	122,017	233,994	233,994
54604 REPAIR & MAINT-CANAL/LAKE	2,250	5,000	2,750	5,000	5,000
54606 REPAIR & MAINT-BLDG	-	7,500	-	7,500	7,500
54608 REPAIR & MAINT - GENERAL	3,136	3,000	500	6,500	6,500

UNIT 9A

ABACOA I

UNIT 9A - ABACOA I

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 9A - MAINTENANCE FUND					
54610 REPAIR & MAINT-TELEMETRY	535	25,500	38	25,500	25,500
54611 REPAIR & MAINT-ROADS	10,675	50,000	950	50,000	50,000
54613 REPAIR & MAINT-CULVERTS	-	20,000	-	20,000	20,000
54614 REPAIR & MAINT - GATE	1,500	1,500	-	-	-
54618 R&M-AERATOR REFURBISHMENTS	14,185	15,000	14,950	15,500	15,500
54620 R & M - Preserve Structures	149,584	250,000	152,554	150,000	80,000
54623 R & M WATER STRUCTURES	2,600	15,000	8,082	12,500	12,500
	307,898	551,320	301,841	526,494	456,494
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	800,000	-	687,000	300,000
56304 GIS	1,000	-	-	-	-
56401 MACHINERY & EQUIPMENT	71,553	75,750	37,167	78,000	52,000
	72,553	875,750	37,167	765,000	352,000
Other					
59110 ADMINISTRAT TRANSFER OUT	16,864	17,099	9,302	17,517	17,517
59111 OPERATIONS TRANSFER OUT	9,997	10,135	5,513	10,383	10,383
99999 Add'l cash required/(available) for budget	199,295	(900,077)	-	(329,000)	-
	226,156	(872,843)	14,815	(301,100)	27,900
TOTAL EXPENSES	1,385,982	1,551,784	1,226,168	1,998,120	1,856,579
UNIT 9A - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	2,846,780	2,824,488	2,801,420	2,243,341	-
	2,846,780	2,824,488	2,801,420	2,243,341	-
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(9,679)	(26,899)	(26,981)	(21,356)	-
54903 TAX DISCOUNT	(103,232)	(108,630)	(103,852)	(86,279)	-
	(112,911)	(135,529)	(130,833)	(107,635)	-
Other					
36110 INTEREST EARNINGS	67,183	-	45,261	-	-
36132 INTEREST EARNINGS-TAXES	3,190	-	1,727	-	-
	70,373	-	46,988	-	-
TOTAL REVENUES	2,804,242	2,688,959	2,717,575	2,135,706	-
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	2,593,661	2,670,433	2,670,433	2,749,478	-
57201 DEBT SERVICE-INTEREST	237,202	160,429	160,429	81,385	-
	2,830,863	2,830,862	2,830,862	2,830,863	-

UNIT 9A - ABACOA I

Fund Name: UNIT 9A - DEBT FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
Other					
99998 Release from Rsv Fund for Final Payment	-	-	-	(566,173)	-
99999 Add'l cash required/(available) for budget	(26,620)	(141,903)	-	(128,984)	-
	(26,620)	(141,903)	-	(695,157)	-
TOTAL EXPENSES	2,804,243	2,688,959	2,830,862	2,135,706	-

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>
			<u>\$</u>	<u>%</u>		
COMMERCIAL/AC - Maint	\$7,860.52	\$5,661.59				
COMMERCIAL/AC - Debt	\$6,767.95	\$7,756.63				
Total	\$14,628.47	\$13,418.22	\$1,210.25	9%	218	218
GOLF COURSE/AC - Maint	\$721.31	\$566.40				
GOLF COURSE/AC - Debt	\$617.25	\$742.29				
Total	\$1,338.56	\$1,308.69	\$29.87	2%	169	169
RESIDENTIAL/AC - Maint	\$2,402.66	\$1,774.99				
RESIDENTIAL/AC - Debt	\$2,094.91	\$2,445.02				
Total	\$4,497.57	\$4,220.01	\$277.56	7%	943	943

Budget Highlights:

- > The final debt service payment on the Series 2013 Bonds on 8/1/2027 will be partially funded through the reserve fund originally established with the bond issuance.
- > Engineering (a/c #53101) includes engineering associated with lake liners repairs, as well as multiple preserve structures, such as dry detention bridges, and lake overlook structures.
- > The contract for weed control (a/c #53403), preserve/exotic maint (a/c# 53413), and upland maintenance (a/c #53414) allowed for annual extensions through FYE 9/30/26. A contract amendment was approved to allow for extensions through FY 9/30/31. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects contract change orders including the addition of landscape services to keep dry detention structures free of debris, as well as increases of 5% with the renewals for FY27 due to the contractors' requests for increases.
- > Electricity expense (a/c #54301) increased as a result of new aerator installations as well as increases to rates.
- > 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.
- > Budget for Improvements Other than Building (a/c #56301) is for the lake liner project.
- > FY27 budget includes \$78,000 for 3 new aerators in Machinery & Equipment (a/c# 56401). The FY26 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.
- Because this unit overlaps Units 9 and 9B, the budget and tax rates of Unit 9 and 9B are also applicable. The rates shown above are cumulative.

UNIT 9A - ABACOA I

- The unit of measurement that is used to determine the assessment is based upon a factor which is the sum of the actual acreage of the lot plus the prorated share of tax exempt real property created by the same plat of record which created the real property. Examples of tax exempt real property are roads, common areas and recreation facilities. The assessment is determined by multiplying the factor by the assessment per whole acre.
- The District has a special agreement with the Jupiter Stadium that requires payment to the District annually for maintenance services provided on 6.85 acres of land. The agreement with the Jupiter Stadium automatically renewed for another 5 year extension in 2024. 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:

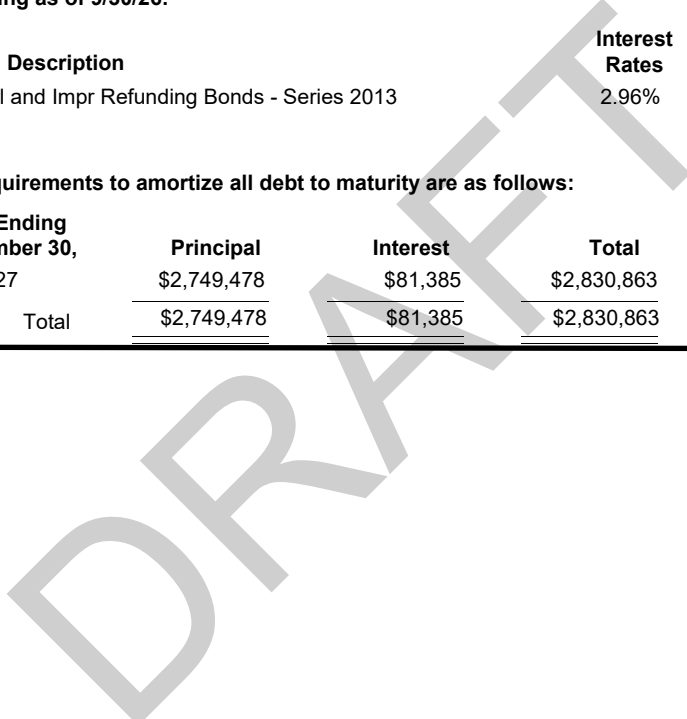
Northern maintains the following Improvements in Unit No. 9A, Abacoa I: 5 Operable Structures; 5 Operable Gates; 48 Aerators; Greenway Trails; Preserves and Uplands; Lakes and Marshes; Fencing; 5 Telemetry Stations; 5 Metritapes; Culverts; 4 Observation Decks; 5 Landscape Sites; Canal Rights-of-Way; 1 Rain Gauge; Sidewalks.

Debt Outstanding as of 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2013	2.96%	\$2,749,478	8/1/2027

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

Year Ending September 30,	Principal	Interest	Total
2027	\$2,749,478	\$81,385	\$2,830,863
Total	\$2,749,478	\$81,385	\$2,830,863



UNIT 9B - ABACOA II

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,238,838	1,262,073	1,250,676	1,904,777	1,899,945
	1,238,838	1,262,073	1,250,676	1,904,777	1,899,945
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(4,211)	(12,015)	(12,046)	(18,137)	(18,091)
54903 TAX DISCOUNT	(44,763)	(48,539)	(46,328)	(73,258)	(73,072)
	(48,974)	(60,554)	(58,374)	(91,395)	(91,163)
Other					
36110 INTEREST EARNINGS	59,176	-	38,053	-	-
36132 INTEREST EARNINGS-TAXES	1,403	-	787	-	-
	60,579	-	38,840	-	-
TOTAL REVENUES	1,250,443	1,201,519	1,231,142	1,813,382	1,808,782
EXPENSES					
Personnel Services					
59117 Personnel Services	196,974	220,371	140,527	240,541	247,757
	196,974	220,371	140,527	240,541	247,757
Contractual Services					
53101 ENGINEERING FEES	79,485	1,000	-	8,000	8,000
53109 LEGAL SERVICES	1,133	1,000	1,600	2,000	2,000
53115 FINANCIAL CONS./ADVISOR	233	200	143	250	250
53118 OTHER PROFESSIONAL SVCS	-	3,000	-	3,000	3,000
53201 AUDITORS SERVICES	2,819	3,295	3,208	3,460	3,460
53403 CHEMICAL WEED CONTROL	17,431	19,641	19,641	20,623	20,623
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	2,846	2,910	2,910	12,176	12,176
53413 PRESERVE/EXOTIC MAINT	361,268	401,263	402,609	462,576	462,576
53414 UPLAND MAINTENANCE	85,328	92,133	92,133	96,739	96,739
57301 TRUSTEE FEES	1,300	1,250	1,250	1,500	1,500
59126 Insurance	6,747	7,469	6,771	8,722	9,245
	558,590	534,161	530,265	620,046	620,569
Utilities					
54301 ELECTRICITY	70,594	81,632	45,274	88,681	91,342
	70,594	81,632	45,274	88,681	91,342
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	59,977	61,800	34,177	89,210	89,210
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	5,000	5,000
54606 REPAIR & MAINT-BLDG	-	7,500	-	7,500	7,500
54608 REPAIR & MAINT - GENERAL	2,910	3,000	99	6,500	6,500
54610 REPAIR & MAINT-TELEMETRY	764	10,000	241	10,000	10,000
54611 REPAIR & MAINT-ROADS	-	50,000	-	50,000	50,000
54613 REPAIR & MAINT-CULVERTS	-	20,000	-	20,000	20,000

UNIT 9B

ABACOA II

UNIT 9B - ABACOA II

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 9B - MAINTENANCE FUND					
54614 REPAIR & MAINT - GATE	1,500	-	-	-	-
54618 R&M-AERATOR REFURBISHMENTS	7,093	7,500	7,480	7,750	7,750
54620 R & M - Preserve Structures	243,908	440,000	197,014	765,000	600,000
54623 R & M WATER STRUCTURES	170	8,000	1,004	10,000	10,000
54624 R&M-PRESERVE STRUCTURES/INLETS	-	10,560	10,560	-	-
	316,322	623,360	250,575	970,960	805,960
Capital Outlay					
56401 MACHINERY & EQUIPMENT	24,486	25,250	24,130	26,000	26,000
	24,486	25,250	24,130	26,000	26,000
Other					
59110 ADMINISTRAT TRANSFER OUT	10,532	10,679	5,809	10,940	10,940
59111 OPERATIONS TRANSFER OUT	5,983	6,066	3,300	6,214	6,214
99999 Add'l cash required/(available) for budget	66,962	(300,000)	-	(150,000)	-
	83,477	(283,255)	9,109	(132,846)	17,154
TOTAL EXPENSES	1,250,443	1,201,519	999,880	1,813,382	1,808,782
UNIT 9B - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,257,513	1,298,421	1,286,692	1,312,613	1,399,127
	1,257,513	1,298,421	1,286,692	1,312,613	1,399,127
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(4,274)	(12,361)	(12,393)	(12,499)	(13,322)
54903 TAX DISCOUNT	(45,438)	(49,937)	(47,664)	(50,483)	(53,810)
	(49,712)	(62,298)	(60,057)	(62,982)	(67,132)
Other					
36110 INTEREST EARNINGS	57,932	-	30,476	-	-
36132 INTEREST EARNINGS-TAXES	1,420	-	810	-	-
	59,352	-	31,286	-	-
TOTAL REVENUES	1,267,153	1,236,123	1,257,921	1,249,631	1,331,995
EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	1,135,000	1,175,000	1,175,000	1,205,000	1,245,000
57201 DEBT SERVICE-INTEREST	196,925	162,875	162,875	126,156	86,994
	1,331,925	1,337,875	1,337,875	1,331,156	1,331,994
Other					
99999 Add'l cash required/(available) for budget	(64,772)	(101,752)	-	(81,525)	-
	(64,772)	(101,752)	-	(81,525)	-

UNIT 9B - ABACOA II

Fund Name: UNIT 9B - DEBT FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
TOTAL EXPENSES	1,267,153	1,236,123	1,337,875	1,249,631	1,331,994
	Tax per Assessable Unit		Number of Assessable Units		
	FYE 9/30/27	FYE 9/30/26	Incr/(Decr)		
			\$	%	
	FYE 9/30/27	FYE 9/30/26			
COMMERCIAL/AC - Maint	\$7,860.52	\$5,661.59			
COMMERCIAL/AC - Debt	\$6,767.95	\$7,756.63			
Total	\$14,628.47	\$13,418.22	\$1,210.25	9%	218
GOLF COURSE/AC - Maint	\$721.31	\$566.40			
GOLF COURSE/AC - Debt	\$617.25	\$742.29			
Total	\$1,338.56	\$1,308.69	\$29.87	2%	169
RESIDENTIAL/AC - Maint	\$2,402.66	\$1,774.99			
RESIDENTIAL/AC - Debt	\$2,094.91	\$2,445.02			
Total	\$4,497.57	\$4,220.01	\$277.56	7%	943

Budget Highlights:

- > The budget for Other Professional Svcs (a/c #53118) is for Florida Recreational Development Assistance Program (FRDAP) grant application assistance from the District's professional grant writer. The District applied for two FRDAP reimbursement grants: one approximating \$375,000 for a dry detention structure and associated trail, and another approximating \$120,000 for additional trails.
- > The contract for weed control (a/c #53403), preserve/exotic maint (a/c# 53413), and upland maintenance (a/c #53414) allowed for annual extensions through FYE 9/30/26. A contract amendment was approved to allow for extensions through FY 9/30/31. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects contract change orders including the addition of landscape services to keep dry detention structures free of debris, as well as increases of 5% with the renewals for FY27 due to the contractors' requests for increases.
- > Electricity expense (a/c #54301) increased as a result of new aerator installations as well as increases to rates.
- > 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.
- > R&M-Preserve Structures/Inlet (a/c #54624) included expenses associated with keeping dry detention structures free of debris. Beginning with FY27, these maintenance services have been formally worked into a contract associated with mowing and landscaping (a/c #53409), and accordingly will be charged to a/c #53409.
- > FY27 budget includes \$26,000 for 1 new aerator in Machinery & Equipment (a/c# 56401). The FY26 budget also included 1 new aerator.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

UNIT 9B - ABACOA II

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; 20 Aerators; 1 Rain Gauge; Sidewalks.

Debt Outstanding as of 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2015	3.00%-3.50%	\$3,735,000	8/1/2029

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

Year Ending September 30,	Principal	Interest	Total
2027	\$1,205,000	\$126,156	\$1,331,156
2028	\$1,245,000	\$86,994	\$1,331,994
2029	\$1,285,000	\$44,975	\$1,329,975
Total	\$3,735,000	\$258,125	\$3,993,125

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UNIT 11 - PGA NATIONAL

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	3,694,082	3,721,209	3,671,266	3,872,182	4,932,810
	3,694,082	3,721,209	3,671,266	3,872,182	4,932,810
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(12,454)	(35,414)	(35,388)	(36,882)	(46,984)
54903 TAX DISCOUNT	(132,733)	(143,118)	(133,284)	(148,924)	(189,716)
	(145,187)	(178,532)	(168,672)	(185,806)	(236,700)
Other					
32900 PERMIT FEES	1,750	-	1,895	-	-
36110 INTEREST EARNINGS	145,522	-	91,986	-	-
36132 INTEREST EARNINGS-TAXES	5,332	-	2,374	-	-
	152,604	-	96,255	-	-
TOTAL REVENUES	3,701,499	3,542,677	3,598,849	3,686,376	4,696,110
EXPENSES					
Personnel Services					
59117 Personnel Services	505,639	538,928	337,071	583,967	601,486
	505,639	538,928	337,071	583,967	601,486
Contractual Services					
53101 ENGINEERING FEES	17,647	35,000	25,800	30,000	30,000
53109 LEGAL SERVICES	23,364	8,000	10,042	10,000	10,000
53114 WATER QUALITY	11,635	9,037	9,037	9,037	9,037
53117 GIS	-	8,598	9,598	11,020	11,020
53201 AUDITORS SERVICES	9,906	11,579	11,272	11,579	11,579
53402 MARSH MAINT-LITTORAL ZONE	761,704	875,832	876,152	919,623	919,623
53403 CHEMICAL WEED CONTROL	341,895	358,989	358,989	376,939	376,939
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	37,226	45,999	46,211	48,705	48,705
53412 BIOLOGICAL WEED CONTROL	-	-	82,613	21,000	21,000
53413 PRESERVE/EXOTIC MAINT	111,156	118,154	50,180	134,062	134,062
59126 Insurance	61,353	68,314	61,931	71,345	75,626
	1,375,886	1,540,502	1,541,825	1,644,310	1,648,591
Utilities					
54301 ELECTRICITY	162,511	230,412	118,094	236,412	243,504
54302 WATER/SEWER	411	396	401	412	412
	162,922	230,808	118,495	236,824	243,916
Supplies & Materials					
54905 LEGAL ADS	1,726	-	-	-	-
54908 GOV'MNTL REGISTRATION FEE	75	75	75	75	75
55201 FUEL-PUMP STATIONS	1,425	11,200	1,425	11,200	11,200
55206 MISCELLANEOUS SUPPLIES	62	-	-	-	-

UNIT 11 - PGA NATIONAL

Fund Name: UNIT 11 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
	3,288	11,275	1,500	11,275	11,275
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	248,192	339,340	285,116	365,982	365,982
54602 REPAIR & MAINT-PUMP STATN	3,050	75,000	2,211	75,000	75,000
54604 REPAIR & MAINT-CANAL/LAKE	13,200	5,000	3,250	100,000	100,000
54606 REPAIR & MAINT-BLDG	3,002	3,000	780	10,000	10,000
54608 REPAIR & MAINT - GENERAL	5,781	2,000	1,810	9,000	9,000
54610 REPAIR & MAINT-TELEMETRY	7,294	30,000	67	30,000	30,000
54611 REPAIR & MAINT-ROADS	130,950	150,000	87,558	165,000	165,000
54612 EROSION GRANT PROGRAM	-	40,000	-	40,000	40,000
54613 REPAIR & MAINT-CULVERTS	217,563	100,000	81,158	100,000	100,000
54614 REPAIR & MAINT - GATE	15,050	1,500	6,080	1,500	1,500
54617 Repairs & Maint - Catch Basins	235,951	100,000	24,866	50,000	50,000
54618 R&M-AERATOR REFURBISHMENTS	35,528	37,500	36,517	46,500	46,500
54619 R&M-GENERATORS	8,527	30,000	7,102	30,000	30,000
54620 R & M - Preserve Structures	-	-	-	45,000	45,000
54623 R & M WATER STRUCTURES	-	4,500	38	2,500	2,500
54624 R&M-PRESERVE STRUCTURES/INLETS	2,080	-	-	-	-
	926,168	917,840	536,553	1,070,482	1,070,482
Capital Outlay					
56201 BUILDINGS	-	26,000	29,622	-	-
56301 IMPRVMENTS OTHER THAN BLDG	9,500	-	506,943	-	405,000
56302 ROADS/BRIDGES	-	-	-	50,000	-
56304 GIS	8,127	-	-	-	-
56401 MACHINERY & EQUIPMENT	64,700	75,750	67,625	78,000	528,000
	82,327	101,750	604,190	128,000	933,000
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	184,064	188,726	188,726	-	-
57201 DEBT SERVICE-INTEREST	11,463	5,803	3,434	-	-
	195,527	194,529	192,160	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	119,210	120,868	65,751	123,824	123,824
59111 OPERATIONS TRANSFER OUT	61,169	62,019	33,738	63,536	63,536
99999 Add'l cash required/(available) for budget	269,365	(175,842)	-	(175,842)	-
	449,744	7,045	99,489	11,518	187,360
TOTAL EXPENSES	3,701,501	3,542,677	3,431,283	3,686,376	4,696,110

	Tax per Assessable Unit				Number of Assessable Units	
	FYE 9/30/27	FYE 9/30/26	Incr/(Decr) \$ %		FYE 9/30/27	FYE 9/30/26
ALL NON EXEMPT PARCELS - Maint	\$676.60	\$650.22	\$26.38	4%	5,723	5,723

Budget Highlights:

UNIT 11 - PGA NATIONAL

- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > The contract for weed control (a/c #53403) and marsh maintenance (a/c #53402) allows for annual extensions through FYE 9/30/27. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects increases up to 10% with the renewals for FY27 due to the contractors' requests for increases.
- > Biological Weed Control (a/c #53412) is for costs associated with the nutrient remediation project in Lake 39, and the "BioBoost Nest" project, which is a non-chemical approach to treat algae, odor, murkiness and aquatic weeds.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) can fluctuate significantly depending on how much pumps are run.
- > 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.
- > Budgeted Repair & Maintenance- Catch Basins (a/c # 54617) includes cleaning catch basins in Northern owned roads.
- > FY26 Improvements Other than Building (a/c #56301) primarily used to account for dredging of miscellaneous canals to enhance aerator efficiency and operation. The projected budget for FY28 includes control panel replacement at the central pump station, and emergency generator hookups at the north and south pump stations.
- > Roads/Bridges (a/c #56302) includes road overlay of Park of Commerce Blvd, Commercial Circle-E-W, Venture Way-Corp road south partial, and drainage improvement work at Bridge on POC Blvd. Unspent funds from FY25 are included as a carryforward in the FY26 budget, and again as a carryforward in the FY27 budget.
- > FY27 budget includes \$78,000 for 3 new aerators in Machinery & Equipment (a/c# 56401). The FY26 Budget includes 3 new aerators. The projected budget for FY28 includes generator replacements at each of the three (3) pump stations located within this unit.
- > 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; 91 Aerators; Preserves; Lakes and Marshes; Major Roadways; Sidewalks; 6 Telemetry Stations; 5 Metritapes; Culverts; 7 Landscape Sites; 3 Permanent Backup Generators; 3 Fuel Tanks; 4 Guardhouses; 1 Dock; 1 Rain Gauge; 2 Golf Cart Underpasses.

UNIT 12 - HIGHLAND PINES

Fund Name: UNIT 12 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	85,057	85,620	84,863	85,740	86,450
	85,057	85,620	84,863	85,740	86,450
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(288)	(810)	(818)	(822)	(829)
54903 TAX DISCOUNT	(3,117)	(3,293)	(3,108)	(3,298)	(3,325)
	(3,405)	(4,103)	(3,926)	(4,120)	(4,154)
Other					
36110 INTEREST EARNINGS	9,280	-	6,241	-	-
36132 INTEREST EARNINGS-TAXES	101	-	54	-	-
	9,381	-	6,295	-	-
TOTAL REVENUES	91,033	81,517	87,232	81,620	82,296
EXPENSES					
Personnel Services					
59117 Personnel Services	10,243	10,849	6,327	10,365	10,676
	10,243	10,849	6,327	10,365	10,676
Contractual Services					
53109 LEGAL SERVICES	-	-	-	500	500
53117 GIS	-	3,005	3,005	3,152	3,152
53201 AUDITORS SERVICES	305	356	347	356	356
53403 CHEMICAL WEED CONTROL	202	210	193	228	228
53407 TRASH DISPOSAL	-	1,500	-	-	-
53409 MOWING AND LANDSCAPING	3,618	2,306	2,314	2,421	2,421
59126 Insurance	5,033	5,718	5,184	6,094	6,459
	9,158	13,095	11,043	12,751	13,116
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	1,000	1,000	-	1,000	1,000
54608 REPAIR & MAINT - GENERAL	1,280	3,000	1,350	2,000	2,000
54610 REPAIR & MAINT-TELEMETRY	255	10,000	19	10,000	10,000
54614 REPAIR & MAINT - GATE	700	1,500	-	1,500	1,500
54623 R & M WATER STRUCTURES	-	4,000	153	5,000	5,000
	3,235	19,500	1,522	19,500	19,500
Capital Outlay					
56304 GIS	2,578	-	-	-	-
	2,578	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	30,339	30,761	16,734	31,513	31,513
59111 OPERATIONS TRANSFER OUT	7,212	7,312	3,978	7,491	7,491
99999 Add'l cash required/(available) for budget	28,271	-	-	-	-

UNIT 12 - HIGHLAND PINES

Fund Name: UNIT 12 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
	65,822	38,073	20,712	39,004	39,004
TOTAL EXPENSES	91,036	81,517	39,604	81,620	82,296

	<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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
ALL NON EXEMPT PARCELS - Maint	\$42.87	\$42.81	\$0.06	0%	2,000	2,000

Budget Highlights:

- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > Chemical Weed Control (a/c 53403) contract allowed for annual extensions through FYE 9/30/30. The FY27 budget reflects an increase of 6% with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contract allows for annual extensions through FY 9/30/30. The FY27 budget reflects an increase of 5% with the renewal for FY27 due to the contractors' request for an increase.

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 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	29,056	31,838	31,838	44,860	44,365
	29,056	31,838	31,838	44,860	44,365
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(97)	(304)	(307)	(427)	(422)
54903 TAX DISCOUNT	(1,067)	(1,224)	(1,188)	(1,725)	(1,706)
	(1,164)	(1,528)	(1,495)	(2,152)	(2,128)
Other					
36110 INTEREST EARNINGS	5,541	-	2,829	-	-
36132 INTEREST EARNINGS-TAXES	46	-	21	-	-
	5,587	-	2,850	-	-
TOTAL REVENUES	33,479	30,310	33,193	42,708	42,237
EXPENSES					
Personnel Services					
59117 Personnel Services	5,491	5,344	6,405	12,386	12,758
	5,491	5,344	6,405	12,386	12,758
Contractual Services					
53201 AUDITORS SERVICES	122	142	138	142	142
53403 CHEMICAL WEED CONTROL	1,318	1,423	1,423	1,566	1,566
53407 TRASH DISPOSAL	-	500	-	2,500	2,500
59126 Insurance	129	117	106	131	139
	1,569	2,182	1,667	4,339	4,347
Utilities					
54301 ELECTRICITY	2,565	2,981	1,579	4,995	5,144
	2,565	2,981	1,579	4,995	5,144
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	1,088	8,770	1,100	9,594	9,594
54604 REPAIR & MAINT-CANAL/LAKE	-	500	-	500	500
54608 REPAIR & MAINT - GENERAL	-	4,000	47	2,250	2,250
54613 REPAIR & MAiNT-CULVERTS	1,500	3,000	48,960	3,000	3,000
	2,588	16,270	50,107	15,344	15,344
Capital Outlay					
56401 MACHINERY & EQUIPMENT	-	-	-	26,000	-
	-	-	-	26,000	-
Other					
59110 ADMINISTRAT TRANSFER OUT	3,996	4,051	2,204	4,150	4,150
59111 OPERATIONS TRANSFER OUT	475	482	262	494	494
99999 Add'l cash required/(available) for budget	16,794	(1,000)	-	(25,000)	-

UNIT 12A - GARDENS HUNT CLUB

Fund Name: UNIT 12A - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
	21,265	3,533	2,466	(20,356)	4,644
TOTAL EXPENSES	33,478	30,310	62,224	42,708	42,237

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/27	9/30/26	\$	%	9/30/27	9/30/26
ALL NON EXEMPT PARCELS - Maint	\$396.10	\$293.50	\$102.60	35%	127	127

Budget Highlights:

- > Chemical Weed Control (a/c 53403) contract amended in March 2025 to allow extension through FYE 9/30/27, with option to renew annually four additional years. The FY27 budget reflects an approximate 10% increase with the renewal for FY27 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.
- > 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 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,080,392	1,170,620	1,149,915	1,144,500	1,183,021
	1,080,392	1,170,620	1,149,915	1,144,500	1,183,021
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,670)	(11,146)	(11,112)	(10,901)	(11,268)
54903 TAX DISCOUNT	(36,269)	(45,022)	(38,973)	(44,017)	(45,499)
	(39,939)	(56,168)	(50,085)	(54,918)	(56,767)
Other					
32900 PERMIT FEES	750	-	-	-	-
36110 INTEREST EARNINGS	43,075	-	30,341	-	-
36132 INTEREST EARNINGS-TAXES	1,613	-	756	-	-
	45,438	-	31,097	-	-
TOTAL REVENUES	1,085,891	1,114,452	1,130,927	1,089,582	1,126,254
EXPENSES					
Personnel Services					
59117 Personnel Services	125,726	143,232	87,814	150,154	154,659
	125,726	143,232	87,814	150,154	154,659
Contractual Services					
53101 ENGINEERING FEES	-	1,000	11,900	5,000	5,000
53109 LEGAL SERVICES	1,278	4,000	-	2,000	2,000
53114 WATER QUALITY	2,711	8,000	8,000	8,000	8,000
53117 GIS	-	1,719	2,594	1,890	1,890
53201 AUDITORS SERVICES	3,435	4,015	3,908	4,015	4,015
53403 CHEMICAL WEED CONTROL	44,837	48,424	48,424	53,266	53,266
53407 TRASH DISPOSAL	8,019	1,500	-	1,500	1,500
53409 MOWING AND LANDSCAPING	17,272	14,788	14,833	15,698	15,698
59126 Insurance	19,184	21,125	19,151	22,310	23,649
	96,736	104,571	108,810	113,679	115,018
Utilities					
54301 ELECTRICITY	160,360	201,305	105,327	210,311	216,620
	160,360	201,305	105,327	210,311	216,620
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	75	75	75	75	75
55201 FUEL-PUMP STATIONS	475	4,095	475	4,095	4,095
	550	4,170	550	4,170	4,170
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	193,578	223,460	193,881	265,493	265,493
54602 REPAIR & MAINT-PUMP STATN	337	30,000	343	30,000	30,000
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	2,850	5,000	5,000
54606 REPAIR & MAINT-BLDG	160	2,000	176	3,000	3,000

UNIT 14

EASTPOINTE

UNIT 14 - EASTPOINTE

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 14 - MAINTENANCE FUND					
54608 REPAIR & MAINT - GENERAL	3,020	6,000	3,100	16,500	16,500
54610 REPAIR & MAINT-TELEMETRY	4,137	15,000	29	17,000	17,000
54613 REPAIR & MAINT-CULVERTS	-	60,000	102,742	60,000	60,000
54614 REPAIR & MAINT - GATE	1,500	1,500	-	-	-
54618 R&M-AERATOR REFURBISHMENTS	28,370	37,500	36,870	38,750	38,750
54619 R&M-GENERATORS	3,129	15,500	2,606	15,500	15,500
54623 R & M WATER STRUCTURES	-	3,000	-	-	-
	234,231	398,960	342,597	451,243	451,243
Capital Outlay					
56304 GIS	1,475	-	-	-	-
56401 MACHINERY & EQUIPMENT	58,141	50,500	49,053	52,000	152,000
	59,616	50,500	49,053	52,000	152,000
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	98,846	101,350	101,350	-	-
57201 DEBT SERVICE-INTEREST	6,156	3,116	1,844	-	-
	105,002	104,466	103,194	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	16,389	16,617	9,039	17,023	17,023
59111 OPERATIONS TRANSFER OUT	14,943	15,151	8,242	15,522	15,522
99999 Add'l cash required/(available) for budget	272,337	75,480	-	75,480	-
	303,669	107,248	17,281	108,025	32,545
TOTAL EXPENSES	1,085,890	1,114,452	814,626	1,089,582	1,126,255

	Tax per Assessable Unit				Number of Assessable Units	
	FYE	FYE	Incr/(Decr)		FYE	FYE
	9/30/27	9/30/26	\$	%	9/30/27	9/30/26
A - Maint	\$963.98	\$985.98	(\$22.00)	-2%	416	416
B - Maint	\$963.98	\$985.98	(\$22.00)	-2%	755	755
C - Maint	\$559.99	\$572.77	(\$12.78)	-2%	28	28

Budget Highlights:

- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > Chemical Weed Control (a/c 53403) contract amended in March 2025 to allow extension through FYE 9/30/27, with option to renew annually four additional years. The FY27 budget reflects an approximate 10% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects increases up to 8% with the renewals for FY27 due to the contractors' requests for increases.
- > Electricity expense (a/c #54301) can fluctuate significantly depending on how much pumps are run.
- > FY27 budget includes \$52,000 for 2 new aerators in Machinery & Equipment (a/c# 56401). The FY26 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.

UNIT 14 - EASTPOINTE

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

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 14, Eastpointe: 1 Pump Station with 3 Pumps; 67 Aerators; 3 Telemetry Stations; 3 Metritapes; Lakes; Culverts; Canal Right-of-Way; 2 Landscape Sites; 1 Dock; 1 Fuel Tank.

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UNIT 15 - VILLAGES OF PALM BEACH LAKES

Fund Name: UNIT 15 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,041,799	1,128,822	1,104,917	1,237,814	1,257,678
31901 AGREEMENT ASSESSMENTS	59,075	63,950	63,950	70,206	71,333
31903 Delinquent Taxes - Prior Year	430	-	34	-	-
	1,101,304	1,192,772	1,168,901	1,308,020	1,329,011
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,505)	(10,737)	(10,652)	(11,805)	(11,994)
54903 TAX DISCOUNT	(37,058)	(43,414)	(40,059)	(47,606)	(48,370)
54904 UNIQUE ASSMTS DISCOUNT	(261)	(3,068)	-	(3,368)	(3,422)
	(40,824)	(57,219)	(50,711)	(62,779)	(63,786)
Other					
32900 PERMIT FEES	250	-	750	-	-
36110 INTEREST EARNINGS	60,888	-	36,378	-	-
36132 INTEREST EARNINGS-TAXES	1,695	-	818	-	-
	62,833	-	37,946	-	-
TOTAL REVENUES	1,123,313	1,135,553	1,156,136	1,245,241	1,265,225
EXPENSES					
Personnel Services					
59117 Personnel Services	112,943	106,603	74,256	127,907	131,744
	112,943	106,603	74,256	127,907	131,744
Contractual Services					
53101 ENGINEERING FEES	-	20,000	-	5,000	5,000
53109 LEGAL SERVICES	1,149	6,000	2,697	2,000	2,000
53117 GIS	-	6,837	7,212	7,173	7,173
53201 AUDITORS SERVICES	3,112	3,638	3,542	3,820	3,820
53403 CHEMICAL WEED CONTROL	86,119	93,008	93,008	102,309	102,309
53407 TRASH DISPOSAL	26,098	1,500	1,350	3,000	3,000
53409 MOWING AND LANDSCAPING	15,622	35,768	35,847	37,976	37,976
53412 BIOLOGICAL WEED CONTROL	-	20,000	-	25,000	25,000
59126 Insurance	13,356	13,870	12,574	15,458	16,386
	145,456	200,621	156,230	201,736	202,664
Utilities					
54301 ELECTRICITY	204,319	238,812	130,815	246,812	254,216
	204,319	238,812	130,815	246,812	254,216
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	214,120	240,840	154,261	268,108	268,108
54604 REPAIR & MAINT-CANAL/LAKE	55,000	100,000	90,600	-	-
54608 REPAIR & MAINT - GENERAL	6,672	8,000	-	4,250	4,250
54610 REPAIR & MAINT-TELEMETRY	7,148	15,000	1,493	15,000	15,000
54613 REPAIR & MAINT-CULVERTS	47	300,000	-	100,000	100,000
54614 REPAIR & MAINT - GATE	1,500	1,500	-	1,500	1,500

UNIT 15

VILLAGES OF PALM BEACH LAKES

UNIT 15 - VILLAGES OF PALM BEACH LAKES

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 15 - MAINTENANCE FUND					
54618 R&M-AERATOR REFURBISHMENTS	28,616	30,000	14,720	31,000	31,000
54623 R & M WATER STRUCTURES	592	11,000	11,275	7,500	7,500
	313,695	706,340	272,349	427,358	427,358
Capital Outlay					
56301 IMPRVMNTS OTHER THAN BLDG	286,200	-	-	-	-
56304 GIS	6,119	-	-	-	-
56401 MACHINERY & EQUIPMENT	47,717	75,750	75,163	104,000	104,000
	340,036	75,750	75,163	104,000	104,000
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	-	33,445	43,919	41,231	42,898
57201 DEBT SERVICE-INTEREST	-	45,441	14,825	17,506	15,853
	-	78,886	58,744	58,737	58,751
Other					
59110 ADMINISTRAT TRANSFER OUT	71,451	72,445	39,409	74,217	74,217
59111 OPERATIONS TRANSFER OUT	11,817	11,981	6,518	12,274	12,274
99999 Add'l cash required/(available) for budget	(76,405)	(355,885)	-	(7,800)	-
	6,863	(271,459)	45,927	78,691	86,491
TOTAL EXPENSES	1,123,312	1,135,553	813,484	1,245,241	1,265,224

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>
			<u>\$</u>	<u>%</u>		
ALL NON EXEMPT PARCELS - Maint	\$287.73	\$262.09				
Total	\$287.73	\$262.09	\$25.64	10%	4,546	4,551

Budget Highlights:

- > The cost of major weir and culvert repairs has been financed through this Unit's portion of the 2025 Multi Unit Note (1/5D/7/15/24). Debt service for the new loan is included in the maintenance budget, but the loan proceeds and expenditures are recorded separately in a Capital Projects Fund. The FY26 budget planned on a rate of 9% for this proposed new debt, but favorable circumstances led the actual loan closing at a rate of 4.01%.
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > Chemical Weed Control (a/c 53403) contract amended in March 2025 to allow extension through FYE 9/30/27, with option to renew annually four additional years. The FY27 budget reflects an approximate 10% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects increases up to 7% with the renewals for FY27 due to the contractors' requests for increases.
- > Electricity expense (a/c #54301) increased as a result of new aerator installations as well as increases to rates.
- > FY26 Budget for Repair & Maint-CANAL/LAKE (a/c #54604) included funding for australian pine trees to be cut down below grade.
- > Budget for Repair & Maint - Telemetry (a/c # 54610) includes inspections and possible upgrades for the 3 RTU's located within this unit at a cost estimate of \$5,000 per RTU.
- > Budgeted Repair & Maintenance - Culverts (a/c# 54613) includes inspections and cleanings of culverts at Links golf course.

UNIT 15 - VILLAGES OF PALM BEACH LAKES

- > Improvements Other than Building (a/c #56301) was for weir restorations in FY25. A sinkhole caused W3 failure in January 2025, which cost ~\$316k in repairs, funded mostly through reserves.
- > FY27 budget includes \$104,000 for 4 new aerators in Machinery & Equipment (a/c# 56401). The FY26 Budget includes 3 new aerators.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- 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; 73 Aerators; Lakes; Canal Rights-of-Way; 3 Telemetry Stations, 3 Metritapes; 4 Landscaping Sites; 1 Dock.

Debt Outstanding as of 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Portion of 2025 Multi Unit Note - 1/5D/7/15/24	4.01%	\$436,562	8/1/2035

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

Year Ending September 30,	Principal	Interest	Total
2027	\$41,231	\$17,506	\$58,737
2028	\$42,898	\$15,853	\$58,751
2029	\$44,610	\$14,133	\$58,743
2030	\$46,396	\$12,344	\$58,740
2031	\$48,258	\$10,483	\$58,741
THEREAFTER	\$213,168	\$21,789	\$234,957
Total	\$436,561	\$92,108	\$528,669

UNIT 16 - PALM BEACH PARK OF COMMERCE

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,631,584	1,758,965	1,741,869	1,943,239	1,952,234
31903 Delinquent Taxes - Prior Year	3,598	-	-	-	-
	1,635,182	1,758,965	1,741,869	1,943,239	1,952,234
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(5,540)	(16,751)	(16,806)	(18,504)	(18,590)
54903 TAX DISCOUNT	(61,900)	(67,650)	(61,247)	(74,737)	(75,083)
	(67,440)	(84,401)	(78,053)	(93,241)	(93,673)
Other					
32900 PERMIT FEES	3,250	-	750	-	-
32901 PLAT FEES	250	-	-	-	-
36000 MISCELLANEOUS REVENUE	8,855	-	-	-	-
36110 INTEREST EARNINGS	109,657	-	77,157	-	-
36132 INTEREST EARNINGS-TAXES	1,978	-	763	-	-
36600 CONTRIBUTIONS-LANDOWNERS	34,848	-	-	-	-
	158,838	-	78,670	-	-
TOTAL REVENUES	1,726,580	1,674,564	1,742,486	1,849,998	1,858,561
EXPENSES					
Personnel Services					
59117 Personnel Services	230,317	247,533	149,387	257,119	264,833
	230,317	247,533	149,387	257,119	264,833
Contractual Services					
53101 ENGINEERING FEES	43,874	50,000	-	50,000	50,000
53108 ENVIRONMENTAL LIASON	22,448	25,031	32,563	36,291	36,291
53109 LEGAL SERVICES	31,320	15,000	12,905	15,000	15,000
53114 WATER QUALITY	-	4,517	4,517	4,517	4,517
53115 FINANCIAL CONS./ADVISOR	233	200	143	250	250
53117 GIS	-	6,366	7,866	6,459	6,459
53118 OTHER PROFESSIONAL SVCS	2,800	-	-	-	-
53201 AUDITORS SERVICES	4,009	4,687	4,562	4,921	4,921
53402 MARSH MAINT-LITTORAL ZONE	689	6,906	706	7,251	7,251
53403 CHEMICAL WEED CONTROL	43,769	45,957	45,957	48,255	48,255
53406 SECURITY SERVICES	494,632	694,983	694,983	715,832	715,832
53407 TRASH DISPOSAL	2,150	5,000	-	-	-
53409 MOWING AND LANDSCAPING	49,643	90,322	90,926	94,838	94,838
53413 PRESERVE/EXOTIC MAINT	17,205	51,988	15,155	64,587	64,587
57301 TRUSTEE FEES	1,250	1,250	1,250	1,500	1,500
59126 Insurance	6,640	7,315	6,632	8,867	9,399
	720,662	1,009,522	918,165	1,058,568	1,059,100
Utilities					
54301 ELECTRICITY	6,881	9,591	4,134	10,574	10,891

UNIT 16 - PALM BEACH PARK OF COMMERCE

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 16 - MAINTENANCE FUND	6,881	9,591	4,134	10,574	10,891
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	1,500	20,000	3,650	20,000	20,000
54608 REPAIR & MAINT - GENERAL	-	8,000	-	4,250	4,250
54610 REPAIR & MAINT-TELEMETRY	-	1,000	-	1,000	1,000
54611 REPAIR & MAINT-ROADS	17,348	150,000	4,479	150,000	150,000
54613 REPAIR & MAINT-CULVERTS	25,955	100,000	7,680	175,000	175,000
54617 Repairs & Maint - Catch Basins	98,587	100,000	-	150,000	150,000
54621 REPAIR & MAINT- STREET SWEEP	7,200	7,560	7,560	7,938	7,938
54623 R & M WATER STRUCTURES	-	5,000	-	-	-
	150,590	391,560	23,369	508,188	508,188
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	280,000	-	280,000	-
56302 ROADS/BRIDGES	-	845,000	-	845,000	-
56304 GIS	4,178	-	-	-	-
	4,178	1,125,000	-	1,125,000	-
Other					
59110 ADMINISTRAT TRANSFER OUT	9,438	9,570	5,206	9,804	9,804
59111 OPERATIONS TRANSFER OUT	5,531	5,607	3,050	5,745	5,745
99999 Add'l cash required/(available) for budget	598,981	(1,123,819)	-	(1,125,000)	-
	613,950	(1,108,642)	8,256	(1,109,451)	15,549
TOTAL EXPENSES	1,726,578	1,674,564	1,103,311	1,849,998	1,858,561
Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 16 - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	273,533	293,718	290,863	300,098	309,304
31903 Delinquent Taxes - Prior Year	603	-	-	-	-
	274,136	293,718	290,863	300,098	309,304
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(929)	(2,800)	(2,806)	(2,857)	(2,944)
54903 TAX DISCOUNT	(10,377)	(11,296)	(10,227)	(11,542)	(11,896)
	(11,306)	(14,096)	(13,033)	(14,399)	(14,840)
Other					
36110 INTEREST EARNINGS	6,556	-	3,490	-	-
36132 INTEREST EARNINGS-TAXES	325	-	80	-	-
	6,881	-	3,570	-	-
TOTAL REVENUES	269,711	279,622	281,400	285,699	294,464

EXPENSES

UNIT 16 - PALM BEACH PARK OF COMMERCE

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 16 - DEBT FUND					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	235,000	250,000	250,000	255,000	260,000
57201 DEBT SERVICE-INTEREST	52,297	46,634	46,634	40,608	34,463
	287,297	296,634	296,634	295,608	294,463
Other					
99999 Add'l cash required/(available) for budget	(17,585)	(17,012)	-	(9,909)	-
	(17,585)	(17,012)	-	(9,909)	-
TOTAL EXPENSES	269,712	279,622	296,634	285,699	294,463

	<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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
ALL NON EXEMPT PARCELS - Maint	\$2,098.53	\$1,899.53				
ALL NON EXEMPT PARCELS - Debt	\$324.08	\$317.19				
Total	\$2,422.61	\$2,216.72	\$205.89	9%	926	926

Budget Highlights:

- > 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 design of multiple projects.
- > Environmental Liaison (a/c #53108) contract allows annual extensions through FYE 9/30/27. FY27 Budget reflects 45% increase due to contractor's request citing increased costs and workload.
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/30. The FY27 budget reflects a 5% increase with the renewal for FY27 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 2026 budget reflected a 4% rate increase, plus the cost of adding an additional deputy. The 2027 budget reflects a 3% rate increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contract allows for annual extensions through FY 9/30/30. The FY27 budget reflects an increase of 5% with the renewal for FY27 due to the contractor's request.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > Budgeted Repair & Maintenance- Culverts (a/c #54613) includes diving inspections on various culverts in accordance with maintenance schedule.
- > Budgeted Repair & Maintenance - Street Sweep (a/c# 54621) includes 5% increase to contract, and additional trips during the heavy leaf dropping season.
- > Improvements other than Building (a/c #56301) includes funding for bridge drainage repairs and additional catch basins. Unspent funds from FY25 were included as a carryforward in the FY26 budget, and again as a carryforward in the FY27 budget.
- > Roads/Bridges (a/c #56302) includes \$50,000 for crosswalk and signage at Club Cottages to Surrey Road as requested by the PGA Property Owners Association Board of Governors.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

UNIT 16 - PALM BEACH PARK OF COMMERCE

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

Improvements Maintained:

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

Debt Outstanding as of 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Refunding Bonds - Series 2021	2.41%	\$1,685,000	8/1/2032

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

Year Ending September 30,	Principal	Interest	Total
2027	\$255,000	\$40,609	\$295,609
2028	\$260,000	\$34,463	\$294,463
2029	\$275,000	\$28,197	\$303,197
2030	\$290,000	\$21,570	\$311,570
2031	\$295,000	\$14,581	\$309,581
THEREAFTER	\$310,000	\$7,471	\$317,471
Total	\$1,685,000	\$146,891	\$1,831,891

UNIT 18 - IBIS GOLF & COUNTRY CLUB

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	2,428,593	2,428,225	2,393,424	2,591,939	2,649,945
31903 Delinquent Taxes - Prior Year	58	-	172	-	-
	2,428,651	2,428,225	2,393,596	2,591,939	2,649,945
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(8,188)	(23,130)	(23,061)	(24,684)	(25,237)
54903 TAX DISCOUNT	(87,930)	(93,390)	(53,509)	(99,686)	(101,917)
	(96,118)	(116,520)	(76,570)	(124,370)	(127,154)
Other					
32900 PERMIT FEES	750	-	500	-	-
32901 PLAT FEES	-	-	250	-	-
33003 Intgov'l rct - Exp Reimbusemt	227,699	68,003	-	-	-
36110 INTEREST EARNINGS	135,565	-	90,504	-	-
36132 INTEREST EARNINGS-TAXES	3,252	-	1,650	-	-
36600 CONTRIBUTIONS-LANDOWNERS	25,817	26,799	16,972	28,139	28,139
	393,083	94,802	109,876	28,139	28,139
TOTAL REVENUES	2,725,616	2,406,507	2,426,902	2,495,708	2,550,930
EXPENSES					
Personnel Services					
59117 Personnel Services	307,460	358,849	208,381	362,431	373,304
	307,460	358,849	208,381	362,431	373,304
Contractual Services					
53101 ENGINEERING FEES	16,800	25,000	4,100	9,000	9,000
53109 LEGAL SERVICES	5,508	10,000	6,061	8,000	8,000
53114 WATER QUALITY	324,457	123,000	55,500	33,000	-
53117 GIS	-	3,505	3,630	4,677	4,677
53201 AUDITORS SERVICES	6,943	8,116	7,901	8,116	8,116
53402 MARSH MAINT-LITTORAL ZONE	548,627	640,442	640,442	672,464	739,710
53403 CHEMICAL WEED CONTROL	198,849	208,791	208,791	219,231	219,231
53407 TRASH DISPOSAL	295	1,500	310	332	332
53409 MOWING AND LANDSCAPING	18,168	14,814	14,814	15,999	15,999
53412 BIOLOGICAL WEED CONTROL	-	-	24,400	25,000	25,000
59126 Insurance	42,134	47,638	43,187	48,538	51,450
	1,161,781	1,082,806	1,009,136	1,044,357	1,081,515
Utilities					
54301 ELECTRICITY	205,761	260,726	126,611	260,726	268,548
	205,761	260,726	126,611	260,726	268,548
Supplies & Materials					
55201 FUEL-PUMP STATIONS	1,300	9,200	1,300	9,200	9,200
	1,300	9,200	1,300	9,200	9,200

UNIT 18 - IBIS GOLF & COUNTRY CLUB

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 18 - MAINTENANCE FUND					
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	211,202	234,932	210,023	285,146	285,146
54602 REPAIR & MAINT-PUMP STATN	17,834	230,000	295,749	60,000	60,000
54604 REPAIR & MAINT-CANAL/LAKE	2,300	10,000	1,450	-	-
54606 REPAIR & MAINT-BLDG	103	4,000	218	10,000	10,000
54608 REPAIR & MAINT - GENERAL	7,061	17,000	4,550	30,000	30,000
54610 REPAIR & MAINT-TELEMETRY	6,083	20,500	930	20,500	20,500
54611 REPAIR & MAINT-ROADS	-	100,000	5,050	100,000	100,000
54613 REPAIR & MAINT-CULVERTS	7,490	60,000	33,750	60,000	60,000
54614 REPAIR & MAINT - GATE	3,500	5,000	-	5,000	5,000
54617 Repairs & Maint - Catch Basins	41,933	40,000	-	40,000	40,000
54618 R&M-AERATOR REFURBISHMENTS	28,370	37,500	43,793	38,750	38,750
54619 R&M-GENERATORS	8,138	30,000	2,666	30,000	30,000
54621 REPAIR & MAINT- STREET SWEEP	31,150	32,708	32,708	34,343	34,343
54623 R & M WATER STRUCTURES	73	3,000	180	-	-
	365,237	824,640	631,067	713,739	713,739
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	200,000	-	-
56304 GIS	5,758	-	-	-	-
56401 MACHINERY & EQUIPMENT	32,350	175,000	289,338	100,000	-
	38,108	175,000	489,338	100,000	-
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	49,684	54,516	54,516	57,640	60,943
57201 DEBT SERVICE-INTEREST	31,164	29,433	29,433	26,309	23,006
	80,848	83,949	83,949	83,949	83,949
Other					
59110 ADMINISTRAT TRANSFER OUT	13,441	13,628	7,413	13,961	13,961
59111 OPERATIONS TRANSFER OUT	7,070	7,168	3,899	7,344	7,344
59115 FUND EQUITY TRANSFER OUT	-	-	183,500	-	-
99999 Add'l cash required/(available) for budget	544,608	(409,459)	-	(100,000)	-
	565,119	(388,663)	194,812	(78,695)	21,305
TOTAL EXPENSES	2,725,614	2,406,507	2,744,594	2,495,707	2,551,560

	Tax per Assessable Unit				Number of Assessable Units	
	FYE 9/30/27	FYE 9/30/26	Incr/(Decr)		FYE 9/30/27	FYE 9/30/26
			\$	%		
APARTMENTS - Maint	\$4,026.14	\$3,771.83	\$254.31	7%	15	15
COMMERCIAL - Maint	\$9,019.93	\$8,450.19	\$569.74	7%	15	15
ERU - Maint	\$1,053.62	\$987.07	\$66.55	7%	1,862	1,862
GC - Maint	\$969.75	\$908.50	\$61.25	7%	437	437
PSO - Maint	\$2,656.73	\$2,488.92	\$167.81	7%	4	4

Budget Highlights:

UNIT 18 - IBIS GOLF & COUNTRY CLUB

- > This unit was allocated ~ \$648k from a 2023 multi-unit loan for control panel replacements of the east and west pump stations, but the lowest bid for the project came in at ~ \$840k, and the shortfall covered by maintenance funds (a/c #59115). Debt service for this loan is included the maintenance budget, but the loan proceeds and expenditures are recorded separately in a Capital Projects Fund.
- > Engineering (a/c #53101) includes services related to the pump station control panel updates.
- > Water quality (a/c #53114) includes water sampline. Terms of the of the Alum treatment program were completed and subsequently discontinued.
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allowed for annual extensions through FYE 9/30/26. A contract amendment was approved to allow for extensions through FY 9/30/31. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contract allows for annual extensions through FY 9/30/30. The FY27 budget reflects an increase of 8% with the renewal for FY27 due to the contractor's request.
- > 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) can fluctuate significantly depending on how much pumps are run.
- > Repair & Maintenance- Street Sweeping (a/c #54621) includes funding for street sweeping program on Northern owned roads and POA roads. A portion of the street sweeping program is reimbursed by the Ibis POA (see Contribution-Landowners).
- > FY26 Improvements Other than Building (a/c #56301) includes control panel renovations at the intermediate station that had originally been budgeted in FY25, but not expended until FY26.
- > The FY26 budget for Machinery & Equipment (a/c# 56401) included \$140,000 for the replacement of a generator at the intermediate pump station, and \$35,000 for a fuel polisher. FY26 YTD + Enc includes the purchase of a replacement generators in the east and west pump stations for a total cost of approximately \$289,0000 that had been budgeted in FY25, but expensed in FY26 due to delivery delay. The FY27 budget is for a new fuel tank at the Ibis intermediate station.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

Improvements Maintained:

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

Debt Outstanding as of 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Portion of 2023 Multi Unit Note - 5A/18/21/29	5.65%	\$479,852	8/1/2033

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

Year Ending September 30,	Principal	Interest	Total
2027	\$57,640	\$26,309	\$83,949
2028	\$60,943	\$23,006	\$83,949

UNIT 18 - IBIS GOLF & COUNTRY CLUB

2029	\$64,435	\$19,514	\$83,949
2030	\$68,127	\$15,822	\$83,949
2031	\$72,030	\$11,919	\$83,949
THEREAFTER	\$156,678	\$11,219	\$167,897
Total	<u>\$479,853</u>	<u>\$107,789</u>	<u>\$587,642</u>

DRAFT

UNIT 19 - REGIONAL CENTER

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	629,314	629,700	627,288	628,927	675,896
	629,314	629,700	627,288	628,927	675,896
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,143)	(5,997)	(6,033)	(5,990)	(6,438)
54903 TAX DISCOUNT	(23,996)	(24,218)	(24,009)	(24,189)	(25,995)
	(26,139)	(30,215)	(30,042)	(30,179)	(32,433)
Other					
32900 PERMIT FEES	250	-	250	-	-
36110 INTEREST EARNINGS	35,873	-	23,764	-	-
36132 INTEREST EARNINGS-TAXES	596	-	317	-	-
	36,719	-	24,331	-	-
TOTAL REVENUES	639,894	599,485	621,577	598,748	643,463
EXPENSES					
Personnel Services					
59117 Personnel Services	88,732	96,661	58,496	101,753	104,806
	88,732	96,661	58,496	101,753	104,806
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	2,610	1,000	1,000
53114 WATER QUALITY	6,549	14,680	14,680	14,680	14,680
53117 GIS	-	2,139	2,139	3,244	3,244
53201 AUDITORS SERVICES	1,780	2,081	2,025	2,081	2,081
53402 MARSH MAINT-LITTORAL ZONE	4,040	28,838	706	30,280	30,280
53403 CHEMICAL WEED CONTROL	31,480	33,054	33,054	34,706	34,706
53407 TRASH DISPOSAL	-	1,500	-	1,500	1,500
53409 MOWING AND LANDSCAPING	5,918	3,048	3,059	3,200	3,200
53412 BIOLOGICAL WEED CONTROL	-	-	24,613	15,000	15,000
53413 PRESERVE/EXOTIC MAINT	6,302	22,394	2,905	23,513	23,513
59126 Insurance	6,616	7,302	6,620	7,811	8,280
	62,685	116,536	92,411	138,015	138,484
Utilities					
54301 ELECTRICITY	113,092	124,798	78,643	142,485	146,760
	113,092	124,798	78,643	142,485	146,760
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	102,419	116,530	72,135	134,945	134,945
54604 REPAIR & MAINT-CANAL/LAKE	3,500	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	2,455	3,000	-	6,750	6,750
54610 REPAIR & MAINT-TELEMETRY	3,076	15,500	866	15,500	15,500
54613 REPAIR & MAINT-CULVERTS	-	50,000	12,300	30,000	30,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500

UNIT 19

REGIONAL CENTER

UNIT 19 - REGIONAL CENTER

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 19 - MAINTENANCE FUND					
54618 R&M-AERATOR REFURBISHMENTS	-	15,000	14,966	15,500	15,500
54623 R & M WATER STRUCTURES	-	4,000	33	5,000	5,000
	111,450	209,530	100,300	213,195	213,195
Capital Outlay					
56304 GIS	1,960	-	-	-	-
56401 MACHINERY & EQUIPMENT	98,761	101,000	100,690	52,000	26,000
	100,721	101,000	100,690	52,000	26,000
Other					
59110 ADMINISTRAT TRANSFER OUT	8,331	8,446	4,595	8,653	8,653
59111 OPERATIONS TRANSFER OUT	5,357	5,432	2,955	5,565	5,565
99999 Add'l cash required/(available) for budget	149,526	(62,918)	-	(62,918)	-
	163,214	(49,040)	7,550	(48,700)	14,218
TOTAL EXPENSES	639,894	599,485	438,090	598,748	643,463

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>
			\$	%		
2701 PGA Blvd Condominium	\$606.12	\$606.87				
Total	\$606.12	\$606.87	(\$0.75)	0%	3	3
2979 PGA Condominium - Maint	\$1,212.25	\$1,213.73				
Total	\$1,212.25	\$1,213.73	(\$1.48)	0%	3	3
Harbour Oaks - Maint	\$222.98	\$223.26				
Total	\$222.98	\$223.26	(\$0.28)	0%	317	317
Landmark at the Gardens Condos - Maint	\$54.77	\$54.84				
Total	\$54.77	\$54.84	(\$0.07)	0%	166	166
Non-condo parcels - Maint	\$1,818.37	\$1,820.60				
Total	\$1,818.37	\$1,820.60	(\$2.23)	0%	259	259
San Matera Condos - Maint	\$107.60	\$107.73				
Total	\$107.60	\$107.73	(\$0.13)	0%	676	676

Budget Highlights:

- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/30. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contract allows for annual extensions through FY 9/30/30. The FY27 budget reflects an increase of 5% with the renewal for FY27 due to the contractors' request.

UNIT 19 - REGIONAL CENTER

- > FY25 Biological Weed Control (a/c #53412) is for a "BioBoost Nest" project, a non-chemical approach to treat algae, odor, murkiness and aquatic weeds.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY27 budget reflects a 5% increase with the renewal for FY27 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.
- > Budget for Repair & Maint - Telemetry (a/c # 54610) includes inspections and possible upgrades for the 4 RTU's located within this unit at a cost estimate of \$5,000 per RTU.
- > FY27 budget includes \$52,000 for 2 new aerators in Machinery & Equipment (a/c# 56401). The FY26 budget also included 4 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.
- 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; 43 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:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	45,055	27,606	27,476	22,847	128,656
31903 Delinquent Taxes - Prior Year	55	-	-	-	-
	45,110	27,606	27,476	22,847	128,656
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(153)	(263)	(264)	(217)	(1,222)
54903 TAX DISCOUNT	(1,720)	(1,062)	(1,055)	(879)	(4,950)
	(1,873)	(1,325)	(1,319)	(1,096)	(6,172)
Other					
36110 INTEREST EARNINGS	20,215	-	12,596	-	-
36132 INTEREST EARNINGS-TAXES	49	-	14	-	-
	20,264	-	12,610	-	-
TOTAL REVENUES	63,501	26,281	38,767	21,751	122,484
EXPENSES					
Personnel Services					
59117 Personnel Services	8,981	9,938	8,274	15,690	16,161
	8,981	9,938	8,274	15,690	16,161
Contractual Services					
53101 ENGINEERING FEES	-	500	-	-	-
53109 LEGAL SERVICES	-	500	-	500	500
53201 AUDITORS SERVICES	78	91	88	91	91
59126 Insurance	3,764	4,179	3,789	4,371	4,633
	3,842	5,270	3,877	4,962	5,224
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	10,000	-	-	-
	-	10,000	-	-	-
Capital Outlay					
56401 MACHINERY & EQUIPMENT	-	15,000	-	15,000	100,000
	-	15,000	-	15,000	100,000
Other					
59110 ADMINISTRAT TRANSFER OUT	706	716	390	734	734
59111 OPERATIONS TRANSFER OUT	352	357	194	365	365
99999 Add'l cash required/(available) for budget	49,621	(15,000)	-	(15,000)	-
	50,679	(13,927)	584	(13,901)	1,099
TOTAL EXPENSES	63,502	26,281	12,735	21,751	122,484

<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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>

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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
2701 PGA Blvd Condominium	\$636.64	\$643.75				
Total	\$636.64	\$643.75	(\$7.11)	-1%	3	3
2979 PGA Condominium - Maint	\$1,295.94	\$1,314.85				
Total	\$1,295.94	\$1,314.85	(\$18.91)	-1%	3	3
52434205250010000 - Maint	\$11,438.09	\$11,561.41				
Total	\$11,438.09	\$11,561.41	(\$123.32)	-1%	1	1
52434205260270051 - Maint	\$3,818.44	\$3,860.74				
Total	\$3,818.44	\$3,860.74	(\$42.30)	-1%	1	1
52434205260270052 - Maint	\$1,917.06	\$1,939.85				
Total	\$1,917.06	\$1,939.85	(\$22.79)	-1%	1	1
52434205260270062 - Maint	\$1,957.19	\$1,988.34				
Total	\$1,957.19	\$1,988.34	(\$31.15)	-2%	1	1
52434205260270063 - Maint	\$5,726.78	\$5,790.05				
Total	\$5,726.78	\$5,790.05	(\$63.27)	-1%	1	1
52434205260270064 - Maint	\$5,742.35	\$5,808.87				
Total	\$5,742.35	\$5,808.87	(\$66.52)	-1%	1	1
52434205260270065 - Maint	\$1,929.29	\$1,954.62				
Total	\$1,929.29	\$1,954.62	(\$25.33)	-1%	1	1
52434205260270067 - Maint	\$1,917.75	\$1,940.68				
Total	\$1,917.75	\$1,940.68	(\$22.93)	-1%	1	1
52434205260270068 - Maint	\$1,917.21	\$1,940.03				
Total	\$1,917.21	\$1,940.03	(\$22.82)	-1%	1	1
52434205260270069 - Maint	\$1,924.53	\$1,948.87				
Total	\$1,924.53	\$1,948.87	(\$24.34)	-1%	1	1
52434205270270042 - Maint	\$3,849.41	\$3,898.17				
Total	\$3,849.41	\$3,898.17	(\$48.76)	-1%	1	1
52434206000001100 - Maint	\$9,651.98	\$9,779.79				
Total	\$9,651.98	\$9,779.79	(\$127.81)	-1%	1	1
52434206000003040 - Maint	\$9,564.44	\$9,674.02				
Total	\$9,564.44	\$9,674.02	(\$109.58)	-1%	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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
52434206030010000 - Maint	\$1,263.61	\$1,278.67				
Total	\$1,263.61	\$1,278.67	(\$15.06)	-1%	1	1
52434206030030000 - Maint	\$5,775.27	\$5,848.64				
Total	\$5,775.27	\$5,848.64	(\$73.37)	-1%	1	1
52434206050000000 - Maint	\$44,795.53	\$45,466.02				
Total	\$44,795.53	\$45,466.02	(\$670.49)	-1%	1	1
52434206060000000 - Maint	\$11,702.81	\$11,881.26				
Total	\$11,702.81	\$11,881.26	(\$178.45)	-2%	1	1
52434206070010010 - Maint	\$3,809.47	\$3,849.91				
Total	\$3,809.47	\$3,849.91	(\$40.44)	-1%	1	1
52434206070010020 - Maint	\$1,929.80	\$1,955.24				
Total	\$1,929.80	\$1,955.24	(\$25.44)	-1%	1	1
52434206070020000 - Maint	\$5,753.88	\$5,822.79				
Total	\$5,753.88	\$5,822.79	(\$68.91)	-1%	1	1
52434206080010000 - Maint	\$3,807.41	\$3,847.42				
Total	\$3,807.41	\$3,847.42	(\$40.01)	-1%	1	1
52434206120010020 - Maint	\$17,694.38	\$17,991.26				
Total	\$17,694.38	\$17,991.26	(\$296.88)	-2%	1	1
52434206120010040 - Maint	\$3,877.05	\$3,931.57				
Total	\$3,877.05	\$3,931.57	(\$54.52)	-1%	1	1
52434206120020000 - Maint	\$15,740.48	\$16,006.90				
Total	\$15,740.48	\$16,006.90	(\$266.42)	-2%	1	1
52434206120030000 - Maint	\$1,966.90	\$2,000.07				
Total	\$1,966.90	\$2,000.07	(\$33.17)	-2%	1	1
52434206230010000 - Maint	\$5,771.93	\$5,844.60				
Total	\$5,771.93	\$5,844.60	(\$72.67)	-1%	1	1
52434206230020000 - Maint	\$568.48	\$575.25				
Total	\$568.48	\$575.25	(\$6.77)	-1%	1	1
52434206230020010 - Maint	\$1,531.30	\$1,549.56				
Total	\$1,531.30	\$1,549.56	(\$18.26)	-1%	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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
52434206230020020 - Maint	\$1,144.92	\$1,158.57				
Total	\$1,144.92	\$1,158.57	(\$13.65)	-1%	1	1
52434206230030000 - Maint	\$1,557.98	\$1,576.56				
Total	\$1,557.98	\$1,576.56	(\$18.58)	-1%	1	1
52434206230030010 - Maint	\$2,223.83	\$2,250.34				
Total	\$2,223.83	\$2,250.34	(\$26.51)	-1%	1	1
52434206230030020 - Maint	\$1,489.02	\$1,506.78				
Total	\$1,489.02	\$1,506.78	(\$17.76)	-1%	1	1
52434206230040000 - Maint	\$856.44	\$866.65				
Total	\$856.44	\$866.65	(\$10.21)	-1%	1	1
52434206230050000 - Maint	\$127.17	\$128.69				
Total	\$127.17	\$128.69	(\$1.52)	-1%	1	1
52434206230060000 - Maint	\$741.90	\$750.76				
Total	\$741.90	\$750.76	(\$8.86)	-1%	1	1
52434206300010010 - Maint	\$84,851.17	\$85,581.45				
Total	\$84,851.17	\$85,581.45	(\$730.28)	-1%	1	1
52434206300010020 - Maint	\$1,877.80	\$1,892.41				
Total	\$1,877.80	\$1,892.41	(\$14.61)	-1%	1	1
52434206300130000 - Maint	\$1,898.38	\$1,917.27				
Total	\$1,898.38	\$1,917.27	(\$18.89)	-1%	1	1
52434206300180000 - Maint	\$3,778.44	\$3,812.41				
Total	\$3,778.44	\$3,812.41	(\$33.97)	-1%	1	1
Harbour Oaks (317 Units) - Maint	\$230.01	\$231.76				
Total	\$230.01	\$231.76	(\$1.75)	-1%	317	317
Landmark at the Gardens Condos - Maint	\$57.33	\$57.94				
Total	\$57.33	\$57.94	(\$0.61)	-1%	166	166
San Matera Condos - 1081 sq ft - Maint	\$113.52	\$114.88				
Total	\$113.52	\$114.88	(\$1.36)	-1%	24	24
San Matera Condos - 1203 sq ft - Maint	\$114.19	\$115.69				
Total	\$114.19	\$115.69	(\$1.50)	-1%	24	24

UNIT 19A

REGIONAL CENTER IRRIGATION

UNIT 19A - REGIONAL CENTER IRRIGATION

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
San Matera Condos - 1288-1331 sq ft - M	\$114.80	\$116.43				
Total	\$114.80	\$116.43	(\$1.63)	-1%	128	128
San Matera Condos - 1370 sq ft - Maint	\$115.10	\$116.79				
Total	\$115.10	\$116.79	(\$1.69)	-1%	44	44
San Matera Condos - 1718-1730 sq ft - M	\$117.02	\$119.11				
Total	\$117.02	\$119.11	(\$2.09)	-2%	20	20
San Matera Condos - 1818-1832 sq ft - M	\$117.59	\$119.80				
Total	\$117.59	\$119.80	(\$2.21)	-2%	16	16
San Matera Condos - 710 sq ft - Maint	\$111.49	\$112.43				
Total	\$111.49	\$112.43	(\$0.94)	-1%	24	24
San Matera Condos - 783-816 sq ft - Main	\$112.03	\$113.08				
Total	\$112.03	\$113.08	(\$1.05)	-1%	166	166
San Matera Condos - 896 sq ft - Maint	\$112.50	\$113.66				
Total	\$112.50	\$113.66	(\$1.16)	-1%	36	36
San Matera Condos - 999-1016 sq ft - Mai	\$113.13	\$114.41				
Total	\$113.13	\$114.41	(\$1.28)	-1%	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 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	118,514	127,139	126,799	108,337	109,995
31901 AGREEMENT ASSESSMENTS	4,072	4,369	4,369	3,722	3,779
	122,586	131,508	131,168	112,059	113,774
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(405)	(1,212)	(1,224)	(1,030)	(1,046)
54903 TAX DISCOUNT	(4,241)	(4,890)	(4,487)	(4,167)	(4,231)
54904 UNIQUE ASSMTS DISCOUNT	-	(210)	(175)	(179)	(182)
	(4,646)	(6,312)	(5,886)	(5,376)	(5,459)
Other					
32900 PERMIT FEES	1,250	-	250	-	-
36110 INTEREST EARNINGS	15,379	-	10,335	-	-
36132 INTEREST EARNINGS-TAXES	118	-	119	-	-
	16,747	-	10,704	-	-
TOTAL REVENUES	134,687	125,196	135,986	106,683	108,315
EXPENSES					
Personnel Services					
59117 Personnel Services	44,579	53,285	28,951	50,777	52,300
	44,579	53,285	28,951	50,777	52,300
Contractual Services					
53101 ENGINEERING FEES	9,360	10,000	430	5,000	5,000
53109 LEGAL SERVICES	18,966	7,000	1,827	5,000	5,000
53114 WATER QUALITY	1,143	-	-	-	-
53117 GIS	-	578	578	1,107	1,107
53201 AUDITORS SERVICES	495	579	564	579	579
53403 CHEMICAL WEED CONTROL	7,928	8,562	8,562	9,418	9,418
53407 TRASH DISPOSAL	850	6,000	-	2,500	2,500
53409 MOWING AND LANDSCAPING	-	-	10,000	10,500	10,500
59126 Insurance	1,651	1,750	1,586	1,825	1,935
	40,393	34,469	23,547	35,929	36,039
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	10,000	23,219	4,350	13,790	13,790
54608 REPAIR & MAINT - GENERAL	5,451	3,000	12,312	4,500	4,500
54614 REPAIR & MAINT - GATE	1,200	-	-	-	-
54623 R & M WATER STRUCTURES	-	8,000	-	-	-
	16,651	34,219	16,662	18,290	18,290
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	8,067	-	-	-	-
56304 GIS	497	-	-	-	-
	8,564	-	-	-	-

UNIT 20 - JUNO ISLES

Fund Name: UNIT 20 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
Other					
59110 ADMINISTRAT TRANSFER OUT	1,055	1,070	582	1,096	1,096
59111 OPERATIONS TRANSFER OUT	568	576	313	591	591
99999 Add'l cash required/(available) for budget	22,875	1,577	-	-	-
	24,498	3,223	895	1,687	1,687
TOTAL EXPENSES	134,685	125,196	70,055	106,683	108,316

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/27	FYE 9/30/26	<u>Incr/(Decr)</u>		FYE 9/30/27	FYE 9/30/26
			\$	%		
A - Maint	\$513.45	\$602.55	(\$89.10)	-15%	96	96
B - Maint	\$385.09	\$451.91	(\$66.82)	-15%	23	23
C - Maint	\$256.72	\$301.28	(\$44.56)	-15%	154	154
D - Maint	\$128.36	\$150.64	(\$22.28)	-15%	112	112

Budget Highlights:

- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > Chemical Weed Control (a/c 53403) contract amended in March 2025 to allow extension through FYE 9/30/27, with option to renew annually four additional years. The FY27 budget reflects an approximate 10% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contract allows for annual extensions through FY 9/30/30. The FY27 budget reflects an increase of 5% with the renewal for FY27 due to the contractor's request.

Budget Notes:

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Of the total assessable units, 29 taxable units in 20D 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. Also included in the annual billing was a charge for the maintenance of the Preserve at Juno Beach exfiltration system and reserve funds collected for the exfiltration trench per the Agreement. The agreement related to the exfiltration system was terminated in the spring of 2025. Accordingly, revenues related to the exfiltration system have been excluded from future budget calculations.
- 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 Operable Structure; Waterways; Bulkheads

UNIT 21 - OLD MARSH

Fund Name: UNIT 21 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	912,769	960,437	954,098	1,031,870	1,302,998
	912,769	960,437	954,098	1,031,870	1,302,998
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(3,111)	(9,146)	(9,189)	(9,827)	(12,409)
54903 TAX DISCOUNT	(34,254)	(36,938)	(35,182)	(39,686)	(50,114)
	(37,365)	(46,084)	(44,371)	(49,513)	(62,523)
Other					
32900 PERMIT FEES	-	-	750	-	-
36110 INTEREST EARNINGS	33,296	-	24,060	-	-
36132 INTEREST EARNINGS-TAXES	1,049	-	443	-	-
36600 CONTRIBUTIONS-LANDOWNERS	-	-	10,000	-	-
	34,345	-	35,253	-	-
TOTAL REVENUES	909,749	914,353	944,980	982,357	1,240,475
EXPENSES					
Personnel Services					
59117 Personnel Services	177,734	210,744	117,958	203,999	210,119
	177,734	210,744	117,958	203,999	210,119
Contractual Services					
53101 ENGINEERING FEES	1,200	1,000	-	1,000	1,000
53109 LEGAL SERVICES	1,116	1,000	3,335	1,500	1,500
53114 WATER QUALITY	4,708	8,776	8,776	8,776	8,776
53117 GIS	-	455	580	478	478
53201 AUDITORS SERVICES	2,332	2,726	2,654	2,862	2,862
53402 MARSH MAINT-LITTORAL ZONE	117,825	143,013	35,661	150,164	150,164
53403 CHEMICAL WEED CONTROL	52,975	55,624	55,624	58,405	58,405
53409 MOWING AND LANDSCAPING	343	3,005	3,005	3,240	3,240
53412 BIOLOGICAL WEED CONTROL	-	-	24,150	25,000	25,000
53413 PRESERVE/EXOTIC MAINT	221,938	226,855	157,892	248,198	248,198
59126 Insurance	11,633	12,856	11,655	13,480	14,288
	414,070	455,310	303,332	513,103	513,911
Utilities					
54301 ELECTRICITY	11,164	22,997	7,596	22,997	23,687
	11,164	22,997	7,596	22,997	23,687
Supplies & Materials					
54908 GOV'MNTL REGISTRATION FEE	75	75	75	75	75
55201 FUEL-PUMP STATIONS	350	3,605	350	3,065	3,065
	425	3,680	425	3,140	3,140
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	27,243	52,450	48,321	52,450	52,450

UNIT 21

OLD MARSH

UNIT 21 - OLD MARSH

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 21 - MAINTENANCE FUND					
54602 REPAIR & MAINT-PUMP STATN	337	30,000	1,225	30,000	30,000
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	5,000	5,000
54606 REPAIR & MAINT-BLDG	69	2,000	171	5,000	5,000
54608 REPAIR & MAINT - GENERAL	1,899	1,500	-	4,500	4,500
54610 REPAIR & MAINT-TELEMETRY	5,874	15,000	2,348	15,000	15,000
54613 REPAIR & MAINT-CULVERTS	-	50,000	9,650	250,000	250,000
54614 REPAIR & MAINT - GATE	-	1,500	-	1,500	1,500
54618 R&M-AERATOR REFURBISHMENTS	-	-	-	7,750	7,750
54619 R&M-GENERATORS	2,071	15,500	-	15,500	15,500
54623 R & M WATER STRUCTURES	-	3,000	-	-	-
54624 R&M-PRESERVE STRUCTURES/INLETS	2,080	-	-	-	-
	39,573	175,950	61,715	386,700	386,700
Capital Outlay					
56304 GIS	391	-	-	-	-
56401 MACHINERY & EQUIPMENT	-	35,000	177,169	-	50,500
	391	35,000	177,169	-	50,500
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	23,877	25,245	25,245	26,691	28,221
57201 DEBT SERVICE-INTEREST	14,997	13,629	13,629	12,183	10,653
	38,874	38,874	38,874	38,874	38,874
Other					
59110 ADMINISTRAT TRANSFER OUT	7,406	7,509	4,085	7,693	7,693
59111 OPERATIONS TRANSFER OUT	5,633	5,712	3,107	5,851	5,851
59115 FUND EQUITY TRANSFER OUT	-	-	6,900	-	-
99999 Add'l cash required/(available) for budget	214,478	(41,423)	-	(200,000)	-
	227,517	(28,202)	14,092	(186,456)	13,544
TOTAL EXPENSES	909,748	914,353	721,161	982,357	1,240,475

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	<u>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
ALL NON EXEMPT PARCELS - Maint	\$3,405.51	\$3,169.76	\$235.75	7%	303	303

Budget Highlights:

- > This unit was allocated \$300k from a 2023 multi-unit loan for the pump station control panel replacement, but the lowest bid for the project came in at ~ \$316k, and the shortfall covered by maintenance funds (a/c #59115). Debt service for the new loan is included the maintenance budget, but the loan proceeds and expenditures are recorded separately in a Capital Projects Fund.
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/30. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects increases up to 10% with the renewals for FY27 due to the contractors' requests for increases.

UNIT 21 - OLD MARSH

- > FY25 Biological Weed Control (a/c #53412) is for a "BioBoost Nest" project, a non-chemical approach to treat algae, odor, murkiness and aquatic weeds.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) can fluctuate significantly depending on how much pumps are run.
- > Budget for Repair & Maint - Telemetry (a/c # 54610) includes inspections and possible upgrades for the 3 RTU's located within this unit at a cost estimate of \$5,000 per RTU.
- > Budgeted Repair & Maintenance- Culverts (a/c #54613) includes lining two 60" pipes.
- > The FY26 budget for Machinery & Equipment (a/c# 56401) included funding of the pump station generator replacement. FY26 YTD + Enc includes the purchase of a pump station generator replacement for approximately \$145,000 that had been budgeted in FY25, but expensed in FY26 due to delivery delay.
- > 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: 1 Pump Station 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; 21 Aerators.

Debt Outstanding as of 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Portion of 2023 Multi Unit Note - 5A/18/21/29	5.65%	\$222,205	8/1/2033

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

Year Ending September 30,	Principal	Interest	Total
2027	\$26,691	\$12,183	\$38,874
2028	\$28,221	\$10,653	\$38,874
2029	\$29,838	\$9,036	\$38,874
2030	\$31,547	\$7,327	\$38,874
2031	\$33,355	\$5,519	\$38,874
THEREAFTER	\$72,553	\$5,195	\$77,748
Total	\$222,205	\$49,913	\$272,118

UNIT 23 - THE SHORES

Fund Name: UNIT 23 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	357,461	439,283	438,647	483,638	493,062
31901 AGREEMENT ASSESSMENTS	9,829	12,079	12,079	13,298	13,557
	367,290	451,362	450,726	496,936	506,619
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,213)	(4,186)	(4,226)	(4,601)	(4,691)
54903 TAX DISCOUNT	(13,120)	(16,895)	(16,154)	(18,601)	(18,963)
54904 UNIQUE ASSMTS DISCOUNT	(393)	(580)	(483)	(638)	(650)
	(14,726)	(21,661)	(20,863)	(23,840)	(24,304)
Other					
32900 PERMIT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	16,763	-	12,723	-	-
36132 INTEREST EARNINGS-TAXES	414	-	297	-	-
	17,427	-	13,020	-	-
TOTAL REVENUES	369,991	429,701	442,883	473,096	482,315
EXPENSES					
Personnel Services					
59117 Personnel Services	71,800	77,665	48,979	82,525	85,001
	71,800	77,665	48,979	82,525	85,001
Contractual Services					
53101 ENGINEERING FEES	-	2,000	-	15,000	15,000
53109 LEGAL SERVICES	1,466	10,000	-	10,000	10,000
53114 WATER QUALITY	1,150	4,120	5,148	5,148	5,148
53117 GIS	-	1,067	1,067	3,119	3,119
53201 AUDITORS SERVICES	1,108	1,296	1,261	1,361	1,361
53402 MARSH MAINT-LITTORAL ZONE	9,626	39,804	7,228	41,795	41,795
53403 CHEMICAL WEED CONTROL	40,063	42,066	42,066	44,170	44,170
53407 TRASH DISPOSAL	-	500	-	500	500
53409 MOWING AND LANDSCAPING	700	4,503	4,503	4,911	4,911
53413 PRESERVE/EXOTIC MAINT	135,268	183,252	129,732	187,845	187,845
59126 Insurance	3,148	3,393	3,076	3,823	4,053
	192,529	292,001	194,081	317,672	317,902
Utilities					
54301 ELECTRICITY	317	393	224	420	433
	317	393	224	420	433
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	5,000	-	-	-
54608 REPAIR & MAINT - GENERAL	665	7,000	-	7,000	7,000
54610 REPAIR & MAINT-TELEMETRY	127	5,000	10	5,000	5,000
54613 REPAIR & MAINT-CULVERTS	68,930	100,000	95,660	40,000	40,000
54623 R & M WATER STRUCTURES	2,000	2,000	38	2,500	2,500

UNIT 23

THE SHORES

UNIT 23 - THE SHORES

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 23 - MAINTENANCE FUND					
54624 R&M-PRESERVE STRUCTURES/INLETS	2,912	-	-	-	-
	74,634	119,000	95,708	54,500	54,500
Capital Outlay					
56304 GIS	1,791	-	-	-	-
	1,791	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	15,709	15,927	8,664	16,317	16,317
59111 OPERATIONS TRANSFER OUT	7,857	7,967	4,334	8,162	8,162
99999 Add'l cash required/(available) for budget	5,354	(83,252)	-	(6,500)	-
	28,920	(59,358)	12,998	17,979	24,479
TOTAL EXPENSES	369,991	429,701	351,990	473,096	482,315

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>
			<u>\$</u>	<u>%</u>		
ALL NON EXEMPT PARCELS - Maint	\$699.91	\$635.72				
Total	\$699.91	\$635.72	\$64.19	10%	710	710

Budget Highlights:

- > Legal expense (a/c #53109) increased for services related to easement access and illegal dumping.
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/30. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects increases up to 10% with the renewals for FY27 due to the contractors' requests for increases.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) increased due to rate increases.
- > Budget for Repair & Maint - Telemetry (a/c # 54610) includes inspection and possible upgrade for the RTU located within this unit at a cost estimate of \$5,000.
- > Budgeted Repair & Maintenance - Culverts (a/c# 54613) includes continuation of cleaning culverts based on 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.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Of the total assessable units, 19 taxable units relate to special agreements with the District, and are not assessed as part of real property tax bills from the Palm Beach County Tax Collector. These taxable units belong to the Palm Beach County School District. Special agreement assessments are invoiced directly by the District.

UNIT 23 - THE SHORES

- 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: UNIT 24 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	382,273	401,598	398,847	436,112	763,957
	382,273	401,598	398,847	436,112	763,957
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,288)	(3,827)	(3,843)	(4,154)	(7,276)
54903 TAX DISCOUNT	(13,855)	(15,445)	(14,622)	(16,773)	(29,382)
	(15,143)	(19,272)	(18,465)	(20,927)	(36,658)
Other					
36110 INTEREST EARNINGS	38,316	-	24,193	-	-
36132 INTEREST EARNINGS-TAXES	491	-	291	-	-
	38,807	-	24,484	-	-
TOTAL REVENUES	405,937	382,326	404,866	415,185	727,299
EXPENSES					
Personnel Services					
59117 Personnel Services	83,424	93,915	57,319	97,165	100,080
	83,424	93,915	57,319	97,165	100,080
Contractual Services					
53101 ENGINEERING FEES	3,968	1,000	4,875	1,000	1,000
53109 LEGAL SERVICES	1,464	800	464	800	800
53117 GIS	-	658	658	1,690	1,690
53118 OTHER PROFESSIONAL SVCS	360	1,000	-	-	-
53201 AUDITORS SERVICES	1,287	1,505	1,465	1,505	1,505
53402 MARSH MAINT-LITTORAL ZONE	39,281	53,162	16,418	55,820	55,820
53403 CHEMICAL WEED CONTROL	40,435	42,395	41,865	44,584	44,584
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	26,817	20,336	20,391	21,715	21,715
53413 PRESERVE/EXOTIC MAINT	12,354	26,126	11,916	27,432	27,432
59126 Insurance	12,350	12,956	11,746	13,295	14,092
	138,316	160,938	109,798	168,841	169,638
Utilities					
54301 ELECTRICITY	8,072	10,548	6,250	10,548	10,864
	8,072	10,548	6,250	10,548	10,864
Supplies & Materials					
55201 FUEL-PUMP STATIONS	475	3,595	475	3,595	3,595
	475	3,595	475	3,595	3,595
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	1,290	13,640	1,203	8,896	8,896
54602 REPAIR & MAINT-PUMP STATN	337	30,000	525	30,000	30,000
54604 REPAIR & MAINT-CANAL/LAKE	4,950	5,000	2,100	5,000	5,000
54606 REPAIR & MAINT-BLDG	11	2,000	1,558	2,000	2,000

UNIT 24

IRONHORSE

UNIT 24 - IRONHORSE

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 24 - MAINTENANCE FUND					
54607 REPAIR & MAINT-WELLS	-	2,500	-	2,500	2,500
54608 REPAIR & MAINT - GENERAL	3,200	1,000	-	21,500	21,500
54610 REPAIR & MAINT-TELEMETRY	127	5,000	10	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	30,000	14,900	30,000	200,000
54614 REPAIR & MAINT - GATE	1,500	500	-	500	500
54618 R&M-AERATOR REFURBISHMENTS	-	-	-	7,750	7,750
54619 R&M-GENERATORS	2,332	15,500	-	15,500	15,500
54623 R & M WATER STRUCTURES	-	2,000	-	-	-
	13,747	107,140	20,296	133,646	303,646
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	1,855	-	383,900	-	-
56304 GIS	689	-	-	-	-
56401 MACHINERY & EQUIPMENT	-	-	144,669	-	100,000
	2,544	-	528,569	-	100,000
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	-	13,204	19,457	18,267	19,005
57201 DEBT SERVICE-INTEREST	-	17,940	6,568	7,756	7,023
	-	31,144	26,025	26,023	26,028
Other					
59110 ADMINISTRAT TRANSFER OUT	5,800	5,881	3,199	6,025	6,025
59111 OPERATIONS TRANSFER OUT	7,147	7,246	3,942	7,423	7,423
99999 Add'l cash required/(available) for budget	146,411	(38,081)	-	(38,081)	-
	159,358	(24,954)	7,141	(24,633)	13,448
TOTAL EXPENSES	405,936	382,326	755,873	415,185	727,299

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>
			<u>\$</u>	<u>%</u>		
ALL NON EXEMPT PARCELS - Maint	\$995.69	\$916.89	\$78.80	9%	438	438

Budget Highlights:

- > The cost of major culvert repair work has been financed through this Unit's portion of the 2025 Multi Unit Note (1/5D/7/15/24). Debt service for the new loan is included in the maintenance budget, but the loan proceeds and expenditures are recorded separately in a Capital Projects Fund. The FY26 budget planned on a rate of 9% for this proposed new debt, but favorable circumstances led the actual loan closing at a rate of 4.01%.
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > The FY26 budget for Other Professional Svcs (a/c #53118) is for FRDAP grant application assistance from the District's professional grant writer, but was expended in FY25.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/30. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Chemical Weed Control (a/c 53403) contract allowed for annual extensions through FYE 9/30/30. The FY27 budget reflects an increase of 6% with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects increases up to 8% with the renewals for FY27 due to the contractors' requests for increases.

UNIT 24 - IRONHORSE

- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Budgeted Repair & Maintenance- Culverts (a/c #54613) includes diving inspections on various culverts in accordance with maintenance schedule.
- > The FY26 budget for Machinery & Equipment (a/c# 56401) included funding of the pump station generator replacement. FY26 YTD + Enc includes the purchase of a pump station generator replacement for approximately \$145,000 that had been budgeted in FY25, but expensed in FY26 due to delivery delay.
- > 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; 1 Telemetry Stations, 1 Metritapes; Culverts; 1 Landscape Site; Canal Right-of-Way; 1 Dock; 1 Permanent Backup Generator; 1 Fuel Tank.

Debt Outstanding as of 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Portion of 2025 Multi Unit Note - 1/5D/7/15/24	4.01%	\$193,410	8/1/2035

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

Year Ending September 30,	Principal	Interest	Total
2027	\$18,267	\$7,756	\$26,023
2028	\$19,005	\$7,023	\$26,028
2029	\$19,763	\$6,261	\$26,024
2030	\$20,555	\$5,469	\$26,024
2031	\$21,380	\$4,644	\$26,024
THEREAFTER	\$94,440	\$9,653	\$104,093
Total	\$193,410	\$40,806	\$234,216

UNIT 27B - BOTANICA

Fund Name: UNIT 27B - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	191,266	201,998	200,787	247,508	253,257
	191,266	201,998	200,787	247,508	253,257
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(649)	(1,924)	(1,933)	(2,357)	(2,412)
54903 TAX DISCOUNT	(7,085)	(7,769)	(4,017)	(9,519)	(9,740)
	(7,734)	(9,693)	(5,950)	(11,876)	(12,152)
Other					
36110 INTEREST EARNINGS	17,807	-	11,429	-	-
36132 INTEREST EARNINGS-TAXES	243	-	119	-	-
	18,050	-	11,548	-	-
TOTAL REVENUES	201,582	192,305	206,385	235,632	241,105
EXPENSES					
Personnel Services					
59117 Personnel Services	46,173	50,074	32,824	56,320	58,010
	46,173	50,074	32,824	56,320	58,010
Contractual Services					
53101 ENGINEERING FEES	-	10,000	-	1,000	1,000
53109 LEGAL SERVICES	-	3,000	-	2,000	2,000
53115 FINANCIAL CONS./ADVISOR	233	200	143	250	250
53117 GIS	-	816	816	1,856	1,856
53201 AUDITORS SERVICES	1,351	1,579	1,537	1,579	1,579
53402 MARSH MAINT-LITTORAL ZONE	689	8,125	749	8,531	8,531
53403 CHEMICAL WEED CONTROL	5,729	6,015	6,015	6,316	6,316
53409 MOWING AND LANDSCAPING	-	675	675	742	742
53413 PRESERVE/EXOTIC MAINT	97,028	113,277	51,124	122,551	127,551
57301 TRUSTEE FEES	1,250	1,250	1,250	1,500	1,500
59126 Insurance	3,207	3,617	3,279	3,875	4,108
	109,487	148,554	65,588	150,200	155,433
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	753	3,000	216	2,000	2,000
54613 REPAIR & MAINT-CULVERTS	-	10,000	7,647	10,000	10,000
54620 R & M - Preserve Structures	1,850	5,000	2,645	17,450	10,000
54623 R & M WATER STRUCTURES	-	2,000	-	-	-
	2,603	20,000	10,508	29,450	22,000
Capital Outlay					
56304 GIS	700	-	-	-	-
	700	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	3,015	3,057	1,663	3,132	3,132

UNIT 27B - BOTANICA

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 27B - MAINTENANCE FUND					
59111 OPERATIONS TRANSFER OUT	2,436	2,470	1,344	2,530	2,530
99999 Add'l cash required/(available) for budget	37,168	(31,850)	-	(6,000)	-
	42,619	(26,323)	3,007	(338)	5,662
TOTAL EXPENSES	201,582	192,305	111,927	235,632	241,105

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 27B - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	222,596	230,827	229,465	228,820	237,698
	222,596	230,827	229,465	228,820	237,698
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(755)	(2,198)	(2,210)	(2,179)	(2,264)
54903 TAX DISCOUNT	(8,273)	(8,878)	(8,546)	(8,800)	(9,141)
	(9,028)	(11,076)	(10,756)	(10,979)	(11,405)
Other					
36110 INTEREST EARNINGS	4,742	-	2,780	-	-
36132 INTEREST EARNINGS-TAXES	285	-	133	-	-
	5,027	-	2,913	-	-
TOTAL REVENUES	218,595	219,751	221,622	217,841	226,293

EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	190,000	200,000	200,000	200,000	205,000
57201 DEBT SERVICE-INTEREST	33,034	29,253	29,253	25,273	21,293
	223,034	229,253	229,253	225,273	226,293
Other					
99999 Add'l cash required/(available) for budget	(4,439)	(9,502)	-	(7,432)	-
	(4,439)	(9,502)	-	(7,432)	-
TOTAL EXPENSES	218,595	219,751	229,253	217,841	226,293

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>
			<u>\$</u>	<u>%</u>		
Commercial - Maint	\$1,835.40	\$1,497.91				
Commercial - Debt	\$1,253.40	\$1,264.39				
Total	\$3,088.80	\$2,762.30	\$326.50	12%	6	6
Condo units - Maint	\$409.64	\$334.32				
Condo units - Debt	\$324.15	\$326.99				

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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
Total	\$733.79	\$661.31	\$72.48	11%	265	265
Single Family - 40 ft lots - Maint	\$519.09	\$423.64				
Single Family - 40 ft lots - Debt	\$549.02	\$553.84				
Total	\$1,068.11	\$977.48	\$90.63	9%	60	60
Single Family - 50 ft lots - Maint	\$648.87	\$529.56				
Single Family - 50 ft lots - Debt	\$686.28	\$692.30				
Total	\$1,335.15	\$1,221.86	\$113.29	9%	63	63
Single Family - Preserve lots - Maint	\$778.67	\$635.49				
Single Family - Preserve lots - Debt	\$823.56	\$830.78				
Total	\$1,602.23	\$1,466.27	\$135.96	9%	15	15
Townhomes - Maint	\$331.79	\$270.78				
Townhomes - Debt	\$350.91	\$353.99				
Total	\$682.70	\$624.77	\$57.93	9%	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 original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/30. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY27 budget reflects a 5% increase with the renewal for FY27 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.
- With the exception of undeveloped and commercial property, the unit of measurement that is applied against each assessable parcel of land to determine the assessment is equal to 1 for each property control number. For undeveloped and commercial property, the unit of measurement that is applied against each assessable parcel of land to determine the assessment is equal to actual acreage for each property control number.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

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

Debt Outstanding as of 9/30/26:

<u>Description</u>	<u>Interest Rates</u>	<u>Outstanding</u>	<u>Final Maturity</u>
Refunding Bonds - Series 2021	1.99%	\$1,270,000	8/1/2032

UNIT 27B - BOTANICA

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

Year Ending September 30,	Principal	Interest	Total
2027	\$200,000	\$25,273	\$225,273
2028	\$205,000	\$21,293	\$226,293
2029	\$210,000	\$17,214	\$227,214
2030	\$215,000	\$13,035	\$228,035
2031	\$220,000	\$8,756	\$228,756
THEREAFTER	\$220,000	\$4,378	\$224,378
Total	<u>\$1,270,000</u>	<u>\$89,949</u>	<u>\$1,359,949</u>

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UNIT 29 - NORTHFORK DEVELOPMENT

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	103,565	108,996	108,996	120,310	136,135
	103,565	108,996	108,996	120,310	136,135
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(354)	(1,039)	(1,049)	(1,145)	(1,296)
54903 TAX DISCOUNT	(3,847)	(4,192)	(4,086)	(4,627)	(5,236)
	(4,201)	(5,231)	(5,135)	(5,772)	(6,532)
Other					
36110 INTEREST EARNINGS	5,687	-	4,439	-	-
36132 INTEREST EARNINGS-TAXES	79	-	72	-	-
	5,766	-	4,511	-	-
TOTAL REVENUES	105,130	103,765	108,372	114,538	129,603
EXPENSES					
Personnel Services					
59117 Personnel Services	19,076	20,013	10,232	17,687	18,218
	19,076	20,013	10,232	17,687	18,218
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	1,150	4,120	5,148	5,148	5,148
53117 GIS	-	198	198	1,208	1,208
53201 AUDITORS SERVICES	260	304	296	319	319
53402 MARSH MAINT-LITTORAL ZONE	689	6,906	749	7,251	7,251
53403 CHEMICAL WEED CONTROL	11,590	12,169	12,169	12,778	12,778
53413 PRESERVE/EXOTIC MAINT	11,078	45,695	13,673	47,480	47,480
59126 Insurance	449	526	477	581	616
	25,216	71,418	32,710	76,265	76,300
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	20,000	-	20,000	20,000
	-	20,000	-	20,000	20,000
Capital Outlay					
56304 GIS	170	-	-	-	-
	170	-	-	-	-
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	6,028	4,388	4,388	4,640	4,906
57201 DEBT SERVICE-INTEREST	3,830	2,369	2,369	2,118	1,852
	9,858	6,757	6,757	6,758	6,758
Other					
59110 ADMINISTRAT TRANSFER OUT	6,587	6,679	3,633	6,842	6,842

UNIT 29

NORTHFORK DEVELOPMENT

UNIT 29 - NORTHFORK DEVELOPMENT

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 29 - MAINTENANCE FUND					
59111 OPERATIONS TRANSFER OUT	1,430	1,450	789	1,486	1,486
99999 Add'l cash required/(available) for budget	42,792	(22,552)	-	(14,500)	-
	50,809	(14,423)	4,422	(6,172)	8,328
TOTAL EXPENSES	105,129	103,765	54,121	114,538	129,604

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE	FYE	<u>Incr/(Decr)</u>		FYE	FYE
	9/30/27	9/30/26	\$	%	9/30/27	9/30/26
ALL NON EXEMPT PARCELS - Maint	\$911.44	\$825.73	\$85.71	10%	132	132

Budget Highlights:

- > This unit was allocated \$52,000 from a 2023 multi-unit loan for culvert work. Debt service for this loan is included in the maintenance budget, but the loan proceeds and expenditures were recorded separately in a Capital Projects Fund.
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/30. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY27 budget reflects a 5% increase with the renewal for FY27 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.
- 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 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Portion of 2023 Multi Unit Note - 5A/18/21/29	5.65%	\$38,627	8/1/2033

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

Year Ending September 30,	Principal	Interest	Total
2027	\$4,640	\$2,118	\$6,758
2028	\$4,906	\$1,852	\$6,758
2029	\$5,187	\$1,571	\$6,758
2030	\$5,484	\$1,274	\$6,758

UNIT 29 - NORTHFORK DEVELOPMENT

2031	\$5,798	\$959	\$6,757
THEREAFTER	\$12,612	\$903	\$13,515
Total	<u>\$38,627</u>	<u>\$8,677</u>	<u>\$47,304</u>

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UNIT 31 - BALLENISLES COUNTRY CLUB

Fund Name: UNIT 31 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,304,941	1,428,506	1,420,113	1,497,120	2,161,432
31903 Delinquent Taxes - Prior Year	-	-	740	-	-
	1,304,941	1,428,506	1,420,853	1,497,120	2,161,432
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(4,419)	(13,605)	(13,686)	(14,252)	(20,576)
54903 TAX DISCOUNT	(47,388)	(54,940)	(51,823)	(57,579)	(83,128)
	(51,807)	(68,545)	(65,509)	(71,831)	(103,704)
Other					
32900 PERMIT FEES	750	-	500	-	-
33002 INTERGOVERNMENTAL RECEIPT	135,101	-	-	-	-
36110 INTEREST EARNINGS	71,204	-	48,789	-	-
36132 INTEREST EARNINGS-TAXES	1,524	-	958	-	-
	208,579	-	50,247	-	-
TOTAL REVENUES	1,461,713	1,359,961	1,405,591	1,425,289	2,057,728
EXPENSES					
Personnel Services					
59117 Personnel Services	173,866	196,746	108,134	189,184	194,860
	173,866	196,746	108,134	189,184	194,860
Contractual Services					
53101 ENGINEERING FEES	2,049	152,000	29,500	1,000	1,000
53109 LEGAL SERVICES	5,874	3,000	609	3,000	3,000
53114 WATER QUALITY	1,157	5,600	5,600	5,600	5,600
53117 GIS	-	1,283	1,283	2,346	2,346
53201 AUDITORS SERVICES	3,686	4,308	4,194	4,523	4,523
53409 MOWING AND LANDSCAPING	1,120	720	720	756	756
59126 Insurance	44,226	48,412	43,889	51,565	54,659
	58,112	215,323	85,795	68,790	71,884
Utilities					
54301 ELECTRICITY	317,725	380,040	192,340	392,040	403,801
	317,725	380,040	192,340	392,040	403,801
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	342,024	389,320	224,460	496,910	496,910
54604 REPAIR & MAINT-CANAL/LAKE	3,258	10,000	-	10,000	10,000
54606 REPAIR & MAINT-BLDG	42,500	35,000	2,025	20,000	20,000
54608 REPAIR & MAINT - GENERAL	8,220	3,000	-	5,000	5,000
54610 REPAIR & MAINT-TELEMETRY	382	10,000	29	10,000	10,000
54611 REPAIR & MAINT-ROADS	-	27,000	-	27,000	27,000
54613 REPAIR & MAINT-CULVERTS	36,285	100,000	36,410	50,000	50,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
54617 Repairs & Maint - Catch Basins	-	30,000	-	30,000	30,000

UNIT 31

UNIT 31 - BALLENISLES COUNTRY CLUB

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 31 - MAINTENANCE FUND					
54618 R&M-AERATOR REFURBISHMENTS	28,370	37,500	37,047	38,750	38,750
54623 R & M WATER STRUCTURES	85	4,000	77	5,000	5,000
	461,124	646,320	300,048	693,160	693,160
Capital Outlay					
56304 GIS	1,727	-	-	-	-
56401 MACHINERY & EQUIPMENT	139,493	281,500	138,052	156,000	300,000
	141,220	281,500	138,052	156,000	300,000
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	-	-	-	-	185,242
57201 DEBT SERVICE-INTEREST	-	-	-	-	182,666
	-	-	-	-	367,908
Other					
59110 ADMINISTRAT TRANSFER OUT	18,705	18,965	10,317	19,429	19,429
59111 OPERATIONS TRANSFER OUT	6,438	6,527	3,551	6,686	6,686
99999 Add'l cash required/(available) for budget	284,526	(385,460)	-	(100,000)	-
	309,669	(359,968)	13,868	(73,885)	26,115
TOTAL EXPENSES	1,461,716	1,359,961	838,237	1,425,289	2,057,728

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/27	FYE 9/30/26	<u>Incr/(Decr)</u>		FYE 9/30/27	FYE 9/30/26
			\$	%		
Commercial - Maint	\$5,479.48	\$5,228.32	\$251.16	5%	2	2
ERU (Not overlapped by Unit 12) - Maint	\$799.69	\$763.04	\$36.65	5%	518	518
ERU (Overlapped by Unit 12) - Maint	\$842.56	\$805.85	\$36.71	5%	1,057	1,057
GC (Not overlapped by Unit 12) - Maint	\$523.44	\$499.45	\$23.99	5%	355	355
GC (Overlapped by Unit 12) - Maint	\$566.31	\$542.26	\$24.05	4%	78	78

Budget Highlights:

- > The FY26 budget for engineering budget (a/c #53101) included an estimate for design of the western pathway along Ballenisles Drive.
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contract allows for annual extensions through FY 9/30/30. The FY27 budget reflects an increase of 5% with the renewal for FY27 due to the contractor's request.
- > Electricity expense (a/c #54301) increased as a result of new aerator installations as well as increases to rates.
- > Budgeted Repair & Maintenance- Culverts (a/c #54613) includes diving inspections on various culverts in accordance with maintenance schedule.
- > Budgeted Repair & Maintenance- Catch Basins (a/c # 54617) includes cleaning catch basins in Northern owned roads.
- > The FY27 budget for Machinery & Equipment (a/c# 56401) includes \$156,000 for 6 new aerators. The FY26 budget also included 6 new aerators, as well as \$130,000 to replace outdated irrigation equipment with newer technology.

Budget Notes:

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

UNIT 31 - BALLENSLES COUNTRY CLUB

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

Improvements Maintained:

Northern maintains the following Improvements in Unit No. 31, BallenIsles Country Club: 2 Operable Structures; 2 Operable Gates; 10 Fixed Structures; 121 Aerators; 2 Telemetry Stations; 3 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 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	24,217	20,724	20,724	21,232	25,306
	24,217	20,724	20,724	21,232	25,306
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(81)	(198)	(199)	(202)	(241)
54903 TAX DISCOUNT	(915)	(797)	(797)	(817)	(974)
	(996)	(995)	(996)	(1,019)	(1,215)
Other					
32900 PERMIT FEES	500	-	250	-	-
36110 INTEREST EARNINGS	2,023	-	1,427	-	-
36132 INTEREST EARNINGS-TAXES	31	-	9	-	-
	2,554	-	1,686	-	-
TOTAL REVENUES	25,775	19,729	21,414	20,213	24,091
EXPENSES					
Personnel Services					
59117 Personnel Services	6,312	7,011	5,227	8,934	9,202
	6,312	7,011	5,227	8,934	9,202
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	-	-
53109 LEGAL SERVICES	-	500	-	500	500
53117 GIS	-	84	84	88	88
53201 AUDITORS SERVICES	77	90	87	90	90
53403 CHEMICAL WEED CONTROL	1,875	1,950	1,788	2,064	2,064
53407 TRASH DISPOSAL	-	2,500	-	2,500	2,500
53409 MOWING AND LANDSCAPING	2,358	715	720	751	751
59126 Insurance	162	154	140	155	165
	4,472	6,993	2,819	6,148	6,158
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	1,750	5,000	-	5,000	5,000
54608 REPAIR & MAINT - GENERAL	-	500	-	3,000	3,000
54614 REPAIR & MAINT - GATE	-	500	-	500	500
	1,750	6,000	-	8,500	8,500
Capital Outlay					
56304 GIS	72	-	-	-	-
	72	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	115	116	63	119	119
59111 OPERATIONS TRANSFER OUT	108	109	59	112	112
99999 Add'l cash required/(available) for budget	12,947	(500)	-	(3,600)	-

UNIT 32 - PALM COVE

Fund Name: UNIT 32 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
	13,170	(275)	122	(3,369)	231
TOTAL EXPENSES	25,776	19,729	8,168	20,213	24,091

	<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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
ALL NON EXEMPT PARCELS - Maint	\$379.14	\$370.07	\$9.07	2%	56	56

Budget Highlights:

- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > Chemical Weed Control (a/c 53403) contract allowed for annual extensions through FYE 9/30/30. The FY27 budget reflects an increase of 6% with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contract allows for annual extensions through FY 9/30/30. The FY27 budget reflects an increase of 5% with the renewal for FY27 due to the contractor's request.
- > 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 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMNTS/CURR/REG/DEL	5,330	7,788	7,788	8,946	12,678
	5,330	7,788	7,788	8,946	12,678
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(18)	(74)	(75)	(85)	(120)
54903 TAX DISCOUNT	(192)	(300)	(291)	(344)	(488)
	(210)	(374)	(366)	(429)	(608)
Other					
36110 INTEREST EARNINGS	1,545	-	978	-	-
36132 INTEREST EARNINGS-TAXES	9	-	3	-	-
	1,554	-	981	-	-
TOTAL REVENUES	6,674	7,414	8,403	8,517	12,070
EXPENSES					
Contractual Services					
53114 WATER QUALITY	1,150	4,120	5,148	5,148	5,148
53201 AUDITORS SERVICES	39	45	44	45	45
53409 MOWING AND LANDSCAPING	2,359	715	720	751	751
59126 Insurance	24	22	20	35	37
	3,572	4,902	5,932	5,979	5,981
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	5,000	-	5,000	5,000
	-	5,000	-	5,000	5,000
Other					
59110 ADMINISTRAT TRANSFER OUT	361	366	199	375	375
59111 OPERATIONS TRANSFER OUT	689	698	380	715	715
99999 Add'l cash required/(available) for budget	2,055	(3,552)	-	(3,552)	-
	3,105	(2,488)	579	(2,462)	1,090
TOTAL EXPENSES	6,677	7,414	6,511	8,517	12,071

	<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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
ALL NON EXEMPT PARCELS - Maint	\$687.63	\$638.61	\$49.02	8%	29	29

Budget Highlights:

- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contract allows for annual extensions through FY 9/30/30. The FY27 budget reflects an increase of 5% with the renewal for FY27 due to the contractor's request.
- > 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 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	28,575	34,200	34,200	41,103	51,878
	28,575	34,200	34,200	41,103	51,878
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(97)	(325)	(330)	(390)	(492)
54903 TAX DISCOUNT	(1,044)	(1,315)	(1,249)	(1,581)	(1,995)
	(1,141)	(1,640)	(1,579)	(1,971)	(2,487)
Other					
36110 INTEREST EARNINGS	3,013	-	1,951	-	-
36132 INTEREST EARNINGS-TAXES	33	-	28	-	-
	3,046	-	1,979	-	-
TOTAL REVENUES	30,480	32,560	34,600	39,132	49,391
EXPENSES					
Personnel Services					
59117 Personnel Services	8,141	8,591	4,761	8,065	8,307
	8,141	8,591	4,761	8,065	8,307
Contractual Services					
53114 WATER QUALITY	1,150	4,120	5,148	5,148	5,148
53117 GIS	-	119	119	125	125
53201 AUDITORS SERVICES	94	110	107	116	116
53403 CHEMICAL WEED CONTROL	2,107	2,192	2,009	2,328	2,328
53407 TRASH DISPOSAL	-	500	-	500	500
53413 PRESERVE/EXOTIC MAINT	14,091	24,806	4,476	25,546	25,546
59126 Insurance	196	216	196	273	289
	17,638	32,063	12,055	34,036	34,052
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	2,500	-	2,000	2,000
54613 REPAIR & MAINT-CULVERTS	-	2,000	-	2,000	2,000
	-	4,500	-	4,000	4,000
Capital Outlay					
56304 GIS	102	-	-	-	-
	102	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	2,201	2,232	1,214	2,287	2,287
59111 OPERATIONS TRANSFER OUT	717	726	395	744	744
99999 Add'l cash required/(available) for budget	1,680	(15,552)	-	(10,000)	-
	4,598	(12,594)	1,609	(6,969)	3,031
TOTAL EXPENSES	30,479	32,560	18,425	39,132	49,390

UNIT 33 - CYPRESS COVE

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
ALL NON EXEMPT PARCELS - Maint	\$520.29	\$432.91	\$87.38	20%	79	79

Budget Highlights:

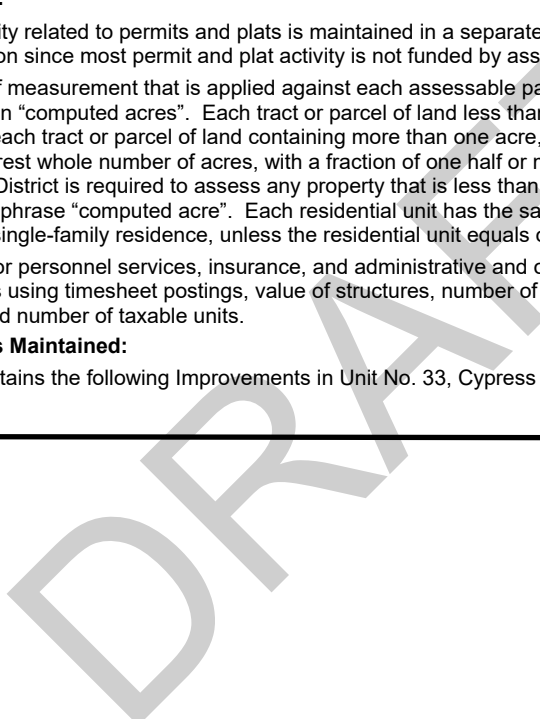
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > Chemical Weed Control (a/c 53403) contract allowed for annual extensions through FYE 9/30/30. The FY27 budget reflects an increase of 6% with the renewal for FY27 due to the contractor's request for an increase.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY27 budget reflects a 5% increase with the renewal for FY27 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.
- The unit of measurement that is applied against each assessable parcel of land to determine the assessment is based upon "computed acres". Each tract or parcel of land less than one acre is assessed as one computed acre and each tract or parcel of land containing more than one acre, including fractional portions, is assessed at the nearest whole number of acres, with a fraction of one half or more to be assessed as a full acre. As such, the District is required to assess any property that is less than an acre as one taxable unit – hence the use of the phrase "computed acre". Each residential unit has the same assessment whether it's a condo, town home, or single-family residence, unless the residential unit equals or exceeds 1.5 acres.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.

Improvements Maintained:

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



UNIT 34 - HIDDEN KEY

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	216,748	217,533	212,488	215,619	227,007
	216,748	217,533	212,488	215,619	227,007
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(708)	(2,072)	(2,051)	(2,053)	(2,161)
54903 TAX DISCOUNT	(7,229)	(8,366)	(7,464)	(8,293)	(8,731)
	(7,937)	(10,438)	(9,515)	(10,346)	(10,892)
Other					
36110 INTEREST EARNINGS	10,529	-	7,830	-	-
36132 INTEREST EARNINGS-TAXES	566	-	191	-	-
	11,095	-	8,021	-	-
TOTAL REVENUES	219,906	207,095	210,994	205,273	216,115
EXPENSES					
Personnel Services					
59117 Personnel Services	75,091	80,491	45,014	77,580	79,907
	75,091	80,491	45,014	77,580	79,907
Contractual Services					
53101 ENGINEERING FEES	3,000	1,500	-	-	-
53109 LEGAL SERVICES	2,320	1,000	-	1,200	1,200
53117 GIS	-	140	140	147	147
53118 OTHER PROFESSIONAL SVCS	19,383	19,674	19,673	19,969	19,969
53201 AUDITORS SERVICES	952	1,112	1,083	1,112	1,112
53406 SECURITY SERVICES	420	738	738	903	903
53407 TRASH DISPOSAL	-	2,500	350	2,500	2,500
53409 MOWING AND LANDSCAPING	12,722	19,296	19,296	20,840	20,840
59126 Insurance	2,094	2,496	2,263	2,189	2,321
	40,891	48,456	43,543	48,860	48,992
Utilities					
54301 ELECTRICITY	437	524	309	524	540
54302 WATER/SEWER	3,009	3,492	2,990	3,492	3,492
	3,446	4,016	3,299	4,016	4,032
Repairs & Maintenance					
54604 REPAIR & MAINT-BLDG	1,950	-	-	-	-
54608 REPAIR & MAINT - GENERAL	25,150	6,500	2,720	11,000	11,000
54611 REPAIR & MAINT-ROADS	5,000	22,000	250	25,000	25,000
54614 REPAIR & MAINT - GATE	9,555	10,000	797	10,000	10,000
54617 Repairs & Maint - Catch Basins	2,100	15,000	-	15,000	30,000
	43,755	53,500	3,767	61,000	76,000
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	-	-	-	-	5,000

UNIT 34

HIDDEN KEY

UNIT 34 - HIDDEN KEY

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 34 - MAINTENANCE FUND					
56304 GIS	119	-	-	-	-
56401 MACHINERY & EQUIPMENT	3,447	-	-	-	-
	3,566	-	-	-	5,000
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	108,323	-	-	-	-
57201 DEBT SERVICE-INTEREST	746	-	-	-	-
	109,069	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	1,099	1,114	606	1,141	1,141
59111 OPERATIONS TRANSFER OUT	1,004	1,018	554	1,043	1,043
99999 Add'l cash required/(available) for budget	(58,017)	18,500	-	11,633	-
	(55,914)	20,632	1,160	13,817	2,184
TOTAL EXPENSES	219,904	207,095	96,783	205,273	216,115

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>	<u>Incr/(Decr)</u>		<u>FYE 9/30/27</u>	<u>FYE 9/30/26</u>
			\$	%		
PER CONDO - Maint	\$1,185.91	\$1,196.43	(\$10.52)	-1%	20	20
SINGLE FAM - Maint	\$2,628.78	\$2,652.11	(\$23.33)	-1%	73	73

Budget Highlights:

- > The terms of the 2014 loan for road overlay and culvert repairs provided for a fixed interest rate of 4% until the "put option date" of 11/20/2024, at which time the rate would be adjusted to to the 1-year Treasury Constant Maturity Series rate plus 3%. The loan had a final maturity date of 8/1/2029, and no prepayment penalties. The FY25 budget included paying off the loan at the onset of the new fiscal year in order to avoid a higher interest rate, and achieve future cash flow savings.
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > The budget for Other Professional Svcs (a/c #53118) includes property manager services. The contract allows annual extensions through FYE 9/30/28 with automatic 1.5% increase with each renewal.
- > FY26 budget for Security Services (a/c # 53406) represents estimate for operating costs related to camera system installed for structure monitoring in FY24.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contract allows for annual extensions through FY 9/30/30. The FY27 budget reflects an increase of 8% with the renewal for FY27 due to the contractor's request for an increase.
- > Budgeted Repair & Maintenance- Catch Basins (a/c # 54617) includes removal of oysters from pipes.

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.

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UNIT 38 - HARBOUR ISLES

Fund Name: UNIT 38 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	85,571	85,647	84,782	98,545	109,967
31903 Delinquent Taxes - Prior Year	(9)	-	-	-	-
	85,562	85,647	84,782	98,545	109,967
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(288)	(815)	(820)	(938)	(1,047)
54903 TAX DISCOUNT	(2,904)	(3,294)	(2,876)	(3,790)	(4,229)
	(3,192)	(4,109)	(3,696)	(4,728)	(5,276)
Other					
36110 INTEREST EARNINGS	15,755	-	9,811	-	-
36132 INTEREST EARNINGS-TAXES	217	-	113	-	-
	15,972	-	9,924	-	-
TOTAL REVENUES	98,342	81,538	91,010	93,817	104,691
EXPENSES					
Personnel Services					
59117 Personnel Services	20,595	25,526	15,641	27,841	28,676
	20,595	25,526	15,641	27,841	28,676
Contractual Services					
53101 ENGINEERING FEES	11,504	2,000	-	-	-
53109 LEGAL SERVICES	-	500	-	500	500
53117 GIS	-	149	149	156	156
53201 AUDITORS SERVICES	209	244	238	244	244
59126 Insurance	718	769	697	656	695
	12,431	3,662	1,084	1,556	1,595
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	3,000	-	1,500	1,500
54611 REPAIR & MAINT-ROADS	11,280	22,000	1,400	25,000	25,000
54613 REPAIR & MAINT-CULVERTS	-	25,000	24,516	25,000	25,000
54617 Repairs & Maint - Catch Basins	48,455	20,000	-	20,000	20,000
	59,735	70,000	25,916	71,500	71,500
Capital Outlay					
56304 GIS	128	-	-	-	-
	128	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	1,988	2,016	1,097	2,065	2,065
59111 OPERATIONS TRANSFER OUT	823	834	454	855	855
99999 Add'l cash required/(available) for budget	2,641	(20,500)	-	(10,000)	-
	5,452	(17,650)	1,551	(7,080)	2,920

UNIT 38 - HARBOUR ISLES

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 38 - MAINTENANCE FUND					
TOTAL EXPENSES	98,341	81,538	44,192	93,817	104,691

	<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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
ALL NON EXEMPT PARCELS - Maint	\$995.40	\$865.12	\$130.28	15%	99	99

Budget Highlights:

- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > Budgeted Repair & Maintenance- Catch Basins (a/c # 54617) includes cleaning catch basins in Northern owned roads.
- > 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 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	8,378	8,808	8,808	8,822	16,224
	8,378	8,808	8,808	8,822	16,224
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(29)	(83)	(85)	(85)	(156)
54903 TAX DISCOUNT	(306)	(339)	(315)	(339)	(623)
	(335)	(422)	(400)	(424)	(779)
Other					
36110 INTEREST EARNINGS	1,664	-	1,039	-	-
36132 INTEREST EARNINGS-TAXES	6	-	10	-	-
	1,670	-	1,049	-	-
TOTAL REVENUES	9,713	8,386	9,457	8,398	15,445
EXPENSES					
Personnel Services					
59117 Personnel Services	1,851	1,952	994	1,771	1,824
	1,851	1,952	994	1,771	1,824
Contractual Services					
53114 WATER QUALITY	1,150	4,120	5,148	5,148	5,148
53117 GIS	-	59	59	61	61
53201 AUDITORS SERVICES	31	36	35	36	36
59126 Insurance	92	99	90	119	126
	1,273	4,314	5,332	5,364	5,371
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	-	5,000	-	5,000	5,000
	-	5,000	-	5,000	5,000
Capital Outlay					
56304 GIS	51	-	-	-	-
	51	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	2,037	2,065	1,123	2,116	2,116
59111 OPERATIONS TRANSFER OUT	1,091	1,107	602	1,133	1,133
99999 Add'l cash required/(available) for budget	3,411	(6,052)	-	(6,986)	-
	6,539	(2,880)	1,725	(3,737)	3,249
TOTAL EXPENSES	9,714	8,386	8,051	8,398	15,444

<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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>

UNIT 41 - MYSTIC COVE

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
ALL NON EXEMPT PARCELS - Maint	\$226.20	\$225.84	\$0.36	0%	39	39

Budget Highlights:

- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > 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 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,306,785	1,320,561	1,316,753	2,139,249	2,163,039
31901 AGREEMENT ASSESSMENTS	12,261	3,457	10,197	10,000	10,111
	1,319,046	1,324,018	1,326,950	2,149,249	2,173,150
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(4,449)	(12,574)	(12,668)	(20,369)	(20,596)
54903 TAX DISCOUNT	(49,790)	(50,789)	(50,097)	(82,276)	(83,191)
	(54,239)	(63,363)	(62,765)	(102,645)	(103,787)
Other					
32900 PERMIT FEES	-	-	250	-	-
36110 INTEREST EARNINGS	54,492	-	45,224	-	-
36132 INTEREST EARNINGS-TAXES	1,206	-	757	-	-
	55,698	-	46,231	-	-
TOTAL REVENUES	1,320,505	1,260,655	1,310,416	2,046,604	2,069,363
EXPENSES					
Personnel Services					
59117 Personnel Services	210,456	244,130	146,918	249,387	256,869
	210,456	244,130	146,918	249,387	256,869
Contractual Services					
53101 ENGINEERING FEES	3,580	2,500	-	5,000	5,000
53109 LEGAL SERVICES	723	6,000	1,943	8,000	8,000
53115 FINANCIAL CONS./ADVISOR	233	200	143	250	250
53117 GIS	-	1,154	1,154	3,211	3,211
53201 AUDITORS SERVICES	4,199	4,908	4,778	4,908	4,908
53403 CHEMICAL WEED CONTROL	125,525	125,525	125,525	125,525	125,525
53406 SECURITY SERVICES	-	500	318	738	738
53407 TRASH DISPOSAL	-	2,500	-	2,500	2,500
53409 MOWING AND LANDSCAPING	16,776	18,758	18,758	19,969	19,969
53413 PRESERVE/EXOTIC MAINT	419,505	548,646	286,677	577,891	587,891
57301 TRUSTEE FEES	1,250	1,250	1,250	1,500	1,500
59126 Insurance	62,606	69,968	63,431	72,927	77,302
	634,397	781,909	503,977	822,419	836,794
Utilities					
54301 ELECTRICITY	11,683	30,085	11,838	30,085	30,988
	11,683	30,085	11,838	30,085	30,988
Supplies & Materials					
54908 GOV/MNTL REGISTRATION FEE	75	75	75	75	75
55201 FUEL-PUMP STATIONS	475	5,615	475	5,615	5,615
	550	5,690	550	5,690	5,690
Repairs & Maintenance					

UNIT 43 - MIRASOL

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 43 - MAINTENANCE FUND					
54602 REPAIR & MAINT-PUMP STATN	615	60,000	4,440	60,000	60,000
54604 REPAIR & MAINT-CANAL/LAKE	14,450	15,000	1,850	15,000	15,000
54606 REPAIR & MAINT-BLDG	8,346	4,000	1,653	20,000	20,000
54608 REPAIR & MAINT - GENERAL	6,198	2,500	-	20,000	20,000
54610 REPAIR & MAINT-TELEMETRY	2,214	30,000	6,666	30,000	30,000
54611 REPAIR & MAINT-ROADS	-	10,000	-	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	-	133,661	750,000	750,000
54614 REPAIR & MAINT - GATE	-	1,500	-	1,500	1,500
54619 R&M-GENERATORS	3,696	17,000	3,058	17,000	17,000
54620 R & M - Preserve Structures	45	2,500	-	2,500	2,500
54623 R & M WATER STRUCTURES	85	6,000	155	7,500	7,500
	35,649	148,500	151,483	933,500	933,500
Capital Outlay					
56304 GIS	3,741	-	-	-	-
56401 MACHINERY & EQUIPMENT	6,190	9,500	6,549	-	-
	9,931	9,500	6,549	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	3,632	3,683	2,004	3,773	3,773
59111 OPERATIONS TRANSFER OUT	1,685	1,708	929	1,750	1,750
99999 Add'l cash required/(available) for budget	412,523	35,450	-	-	-
	417,840	40,841	2,933	5,523	5,523
TOTAL EXPENSES	1,320,506	1,260,655	824,248	2,046,604	2,069,364
UNIT 43 - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	1,255,129	1,240,699	1,236,821	1,231,519	1,289,894
31901 AGREEMENT ASSESSMENTS	12,470	12,470	12,470	12,470	13,061
	1,267,599	1,253,169	1,249,291	1,243,989	1,302,955
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(4,272)	(11,813)	(11,901)	(11,726)	(12,282)
54903 TAX DISCOUNT	(47,627)	(47,717)	(46,858)	(47,364)	(49,609)
	(51,899)	(59,530)	(58,759)	(59,090)	(61,891)
Other					
36110 INTEREST EARNINGS	31,309	-	18,405	-	-
36132 INTEREST EARNINGS-TAXES	1,173	-	724	-	-
	32,482	-	19,129	-	-
TOTAL REVENUES	1,248,182	1,193,639	1,209,661	1,184,899	1,241,064

EXPENSES

Debt Service

UNIT 43

MIRASOL

UNIT 43 - MIRASOL

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 43 - DEBT FUND					
57101 DEBT SERVICE-PRINCIPAL	1,045,000	1,075,000	1,075,000	1,100,000	1,125,000
57201 DEBT SERVICE-INTEREST	195,920	170,004	170,004	143,344	116,064
	1,240,920	1,245,004	1,245,004	1,243,344	1,241,064
Other					
99999 Add'l cash required/(available) for budget	7,262	(51,365)	-	(58,445)	-
	7,262	(51,365)	-	(58,445)	-
TOTAL EXPENSES	1,248,182	1,193,639	1,245,004	1,184,899	1,241,064

	<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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
COMMERCIAL - Maint	\$10,062.33	\$6,211.49				
COMMERCIAL - Debt	\$4,662.29	\$4,697.04				
Total	\$14,724.62	\$10,908.53	\$3,816.09	35%	15	15
CONDO - Maint	\$548.53	\$338.61				
CONDO - Debt	\$339.32	\$341.85				
Total	\$887.85	\$680.46	\$207.39	30%	32	32
GOLF/PRIVATE - Maint	\$1,617.38	\$998.41				
GOLF/PRIVATE - Debt	\$1,000.54	\$1,008.00				
Total	\$2,617.92	\$2,006.41	\$611.51	30%	328	328
MULTI FAM - Maint	\$6,450.88	\$3,982.14				
MULTI FAM - Debt	\$1,594.62	\$1,606.50				
Total	\$8,045.50	\$5,588.64	\$2,456.86	44%	31	31
SINGLE FAM - Maint	\$4,161.01	\$2,568.60				
SINGLE FAM - Debt	\$2,639.87	\$2,659.55				
Total	\$6,800.88	\$5,228.15	\$1,572.73	30%	83	83
SINGLE FAM OTHER - Maint	\$3,203.09	\$1,977.27				
SINGLE FAM OTHER - Debt	\$1,981.45	\$1,996.22				
Total	\$5,184.54	\$3,973.49	\$1,211.05	30%	280	280

Budget Highlights:

- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > Aquatic Weed Control and Marsh Maintenance (a/c 53403) contract allows annual extensions through FYE 9/30/29. The contract extension for FY27 kept rates unchanged from FY26.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contracts allow for annual extensions through FY 9/30/30. The FY27 budget reflects increases up to 8% with the renewals for FY27 due to the contractors' requests for increases.

UNIT 43 - MIRASOL

- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Electricity expense (a/c #54301) can fluctuate significantly depending on how much pumps are run.
- > Budget for Repair & Maint - Telemetry (a/c # 54610) includes inspections and possible upgrades for the 6 RTU's located within this unit at a cost estimate of \$5,000 per RTU.

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; 1 Pump Station with 6 Pumps; 2 Irrigation 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 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
2017B Refunding Bonds	2.48%	\$5,780,000	8/1/2031

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

Year Ending September 30,	Principal	Interest	Total
2027	\$1,100,000	\$143,344	\$1,243,344
2028	\$1,125,000	\$116,064	\$1,241,064
2029	\$1,155,000	\$88,164	\$1,243,164
2030	\$1,185,000	\$59,520	\$1,244,520
2031	\$1,215,000	\$30,132	\$1,245,132
Total	\$5,780,000	\$437,224	\$6,217,224

UNIT 44 - THE BEAR'S CLUB UNIT

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	159,586	163,387	162,866	145,152	146,376
	159,586	163,387	162,866	145,152	146,376
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(530)	(1,555)	(1,570)	(1,381)	(1,393)
54903 TAX DISCOUNT	(5,374)	(6,284)	(5,869)	(5,583)	(5,630)
	(5,904)	(7,839)	(7,439)	(6,964)	(7,023)
Other					
32900 PERMIT FEES	500	-	-	-	-
36110 INTEREST EARNINGS	22,467	-	15,055	-	-
36132 INTEREST EARNINGS-TAXES	279	-	122	-	-
	23,246	-	15,177	-	-
TOTAL REVENUES	176,928	155,548	170,604	138,188	139,353
EXPENSES					
Personnel Services					
59117 Personnel Services	37,004	46,091	22,264	38,857	40,023
	37,004	46,091	22,264	38,857	40,023
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	2,233	3,500	-	2,500	2,500
53115 FINANCIAL CONS./ADVISOR	467	200	143	250	250
53117 GIS	-	299	299	814	814
53201 AUDITORS SERVICES	1,808	2,114	2,058	2,114	2,114
57301 TRUSTEE FEES	1,250	1,250	1,250	1,500	1,500
59126 Insurance	693	49	44	(5)	(6)
	6,451	8,412	3,794	8,173	8,172
Repairs & Maintenance					
54613 REPAIR & MAINT-CULVERTS	1,450	20,000	-	50,000	50,000
54617 Repairs & Maint - Catch Basins	119,830	20,000	-	20,000	20,000
54621 REPAIR & MAINT- STREET SWEEP	7,920	8,340	8,340	8,757	8,757
	129,200	48,340	8,340	78,757	78,757
Capital Outlay					
56304 GIS	256	-	-	-	-
	256	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	8,332	8,447	4,595	8,654	8,654
59111 OPERATIONS TRANSFER OUT	3,608	3,658	1,990	3,747	3,747
99999 Add'l cash required/(available) for budget	(7,922)	40,600	-	-	-
	4,018	52,705	6,585	12,401	12,401

UNIT 44 - THE BEAR'S CLUB UNIT

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 44 - MAINTENANCE FUND					
TOTAL EXPENSES	176,929	155,548	40,983	138,188	139,353

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 44 - DEBT FUND					

REVENUES

Assessments

31900 ASSMTS/CURR/REG/DEL	587,126	582,521	580,661	578,513	609,064
	587,126	582,521	580,661	578,513	609,064

Tax Discount And Tax Collector Fee

54902 TAX COLLECTOR FEE	(1,950)	(5,547)	(5,599)	(5,509)	(5,800)
54903 TAX DISCOUNT	(19,771)	(22,404)	(20,925)	(22,250)	(23,425)
	(21,721)	(27,951)	(26,524)	(27,759)	(29,225)

Other

36110 INTEREST EARNINGS	16,785	-	9,897	-	-
36132 INTEREST EARNINGS-TAXES	1,038	-	436	-	-
	17,823	-	10,333	-	-

TOTAL REVENUES

	583,228	554,570	564,470	550,754	579,839
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EXPENSES

Debt Service

57101 DEBT SERVICE-PRINCIPAL	480,000	500,000	500,000	515,000	530,000
57201 DEBT SERVICE-INTEREST	83,028	72,372	72,372	61,272	49,839
	563,028	572,372	572,372	576,272	579,839

Other

99999 Add'l cash required/(available) for budget	20,198	(17,802)	-	(25,518)	-
	20,198	(17,802)	-	(25,518)	-

TOTAL EXPENSES

	583,226	554,570	572,372	550,754	579,839
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Tax per Assessable Unit

Number of Assessable Units

	FYE		Incr/(Decr)		FYE	
	9/30/27	9/30/26	\$	%	9/30/27	9/30/26
GOLF COURSE - per acre - Maint	\$350.88	\$394.96				
GOLF COURSE - per acre - Debt	\$1,398.46	\$1,408.15				
Total	\$1,749.34	\$1,803.11	(\$53.77)	-3%	122	122
RES COTTAGES - per acre - Maint	\$463.38	\$521.59				
RES COTTAGES - per acre - Debt	\$1,846.80	\$1,859.60				
Total	\$2,310.18	\$2,381.19	(\$71.01)	-3%	24	24
SINGLE FAM RES - Maint	\$1,520.40	\$1,711.40				
SINGLE FAM RES - Debt	\$6,059.62	\$6,101.60				

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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
Total	\$7,580.02	\$7,813.00	(\$232.98)	-3%	46	46
SINGLE FAM RES - DBL LOT - Maint	\$3,040.80	\$3,422.80				
SINGLE FAM RES - DBL LOT - Debt	\$12,119.24	\$12,203.20				
Total	\$15,160.04	\$15,626.00	(\$465.96)	-3%	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.
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > Budgeted Repair & Maintenance- Culverts (a/c #54613) includes diving inspections on various culverts in accordance with maintenance schedule.
- > Budgeted Repair & Maintenance - Street Sweep (a/c# 54621) includes 5% increase to contract, and additional trips during the heavy leaf dropping season.

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 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Refunding Bonds - Series 2021B	2.22%	\$2,760,000	8/1/2031

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

Year Ending September 30,	Principal	Interest	Total
2027	\$515,000	\$61,272	\$576,272
2028	\$530,000	\$49,839	\$579,839
2029	\$550,000	\$38,073	\$588,073
2030	\$570,000	\$25,863	\$595,863
2031	\$595,000	\$13,209	\$608,209
Total	\$2,760,000	\$188,256	\$2,948,256

UNIT 45 - PASEOS

Fund Name: UNIT 45 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	491,322	515,294	510,537	536,946	624,711
	491,322	515,294	510,537	536,946	624,711
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(1,666)	(4,908)	(4,919)	(5,113)	(5,949)
54903 TAX DISCOUNT	(17,977)	(19,818)	(18,772)	(20,651)	(24,026)
	(19,643)	(24,726)	(23,691)	(25,764)	(29,975)
Other					
36110 INTEREST EARNINGS	33,538	-	21,750	-	-
36132 INTEREST EARNINGS-TAXES	684	-	313	-	-
	34,222	-	22,063	-	-
TOTAL REVENUES	505,901	490,568	508,909	511,182	594,736
EXPENSES					
Personnel Services					
59117 Personnel Services	93,253	104,066	66,123	113,527	116,933
	93,253	104,066	66,123	113,527	116,933
Contractual Services					
53101 ENGINEERING FEES	-	10,000	-	10,000	10,000
53109 LEGAL SERVICES	-	5,500	6,033	3,000	3,000
53114 WATER QUALITY	1,150	4,120	5,148	5,148	5,148
53117 GIS	-	488	7,363	1,012	1,012
53201 AUDITORS SERVICES	1,182	1,382	1,346	1,451	1,451
53402 MARSH MAINT-LITTORAL ZONE	689	6,906	749	7,251	7,251
53403 CHEMICAL WEED CONTROL	8,460	8,883	8,883	9,328	9,328
53413 PRESERVE/EXOTIC MAINT	123,794	147,073	37,995	156,150	156,150
59126 Insurance	2,119	2,378	2,156	2,474	2,622
	137,394	186,730	69,673	195,814	195,962
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	3,300	3,000	-	2,000	2,000
54611 REPAIR & MAINT-ROADS	142,588	190,000	20,572	190,000	200,000
54613 REPAIR & MAINT-CULVERTS	10,000	20,000	-	20,000	20,000
54617 Repairs & Maint - Catch Basins	135,750	30,000	-	20,000	20,000
54620 R & M - Preserve Structures	8,132	10,000	3,895	10,000	-
54621 REPAIR & MAINT- STREET SWEEP	19,376	30,720	30,720	32,256	32,256
	319,146	283,720	55,187	274,256	274,256
Capital Outlay					
56304 GIS	420	-	-	-	-
	420	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	4,573	4,636	2,522	4,749	4,749

UNIT 45 - PASEOS

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 45 - MAINTENANCE FUND					
59111 OPERATIONS TRANSFER OUT	2,730	2,768	1,506	2,836	2,836
99999 Add'l cash required/(available) for budget	(51,616)	(91,352)	-	(80,000)	-
	(44,313)	(83,948)	4,028	(72,415)	7,585
TOTAL EXPENSES	505,900	490,568	195,011	511,182	594,736

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 45 - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	272,278	272,431	269,916	273,819	286,998
	272,278	272,431	269,916	273,819	286,998
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(923)	(2,593)	(2,601)	(2,606)	(2,732)
54903 TAX DISCOUNT	(9,964)	(10,478)	(9,923)	(10,531)	(11,038)
	(10,887)	(13,071)	(12,524)	(13,137)	(13,770)
Other					
36110 INTEREST EARNINGS	6,987	-	4,602	-	-
36132 INTEREST EARNINGS-TAXES	379	-	173	-	-
	7,366	-	4,775	-	-
TOTAL REVENUES	268,757	259,360	262,167	260,682	273,228

EXPENSES					
Debt Service					
57101 DEBT SERVICE-PRINCIPAL	203,464	210,239	210,239	217,240	224,474
57201 DEBT SERVICE-INTEREST	69,764	62,989	62,989	55,988	48,754
	273,228	273,228	273,228	273,228	273,228
Other					
99999 Add'l cash required/(available) for budget	(4,470)	(13,868)	-	(12,546)	-
	(4,470)	(13,868)	-	(12,546)	-
TOTAL EXPENSES	268,758	259,360	273,228	260,682	273,228

	Tax per Assessable Unit				Number of Assessable Units	
	FYE 9/30/27	FYE 9/30/26	Incr/(Decr)		FYE 9/30/27	FYE 9/30/26
			\$	%		
ALL NON EXEMPT PARCELS - Maint	\$1,652.14	\$1,585.52				
ALL NON EXEMPT PARCELS - Debt	\$842.52	\$838.25				
Total	\$2,494.66	\$2,423.77	\$70.89	3%	325	325

Budget Highlights:

- > Budget for Engineering (a/c #53101) is comprised primarily of surveying preserve easements.

UNIT 45 - PASEOS

- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > The contract for aquatic weed control and marsh maintenance (a/c #53403 and 53402) allows for annual extensions through FYE 9/30/30. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Budgeted Repair & Maintenance- Roads (a/c #54611) includes repairs to roads, signs and sidewalks. Tree roots cause of ongoing maintenance needs.
- > Budgeted Repair & Maintenance- Catch Basins (a/c # 54617) includes cleaning catch basins in Northern owned roads.
- > Budgeted Repair & Maintenance - Street Sweep (a/c# 54621) includes 5% increase to contract, and additional trips during the heavy leaf dropping season.
- > Using accumulated fund balance to offset assessments.

Budget Notes:

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

Improvements Maintained:

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

Debt Outstanding as of 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
5D/45 Multi-unit Refunding Bonds - Series 2016	3.33%	\$1,681,316	8/1/2033

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

Year Ending September 30,	Principal	Interest	Total
2027	\$217,240	\$55,988	\$273,228
2028	\$224,474	\$48,754	\$273,228
2029	\$231,949	\$41,279	\$273,228
2030	\$239,673	\$33,555	\$273,228
2031	\$247,654	\$25,574	\$273,228
THEREAFTER	\$520,324	\$26,132	\$546,456
Total	<u>\$1,681,314</u>	<u>\$231,282</u>	<u>\$1,912,596</u>

UNIT 46 - JUPITER COUNTRY CLUB

Fund Name: UNIT 46 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	43,269	82,988	81,394	85,694	70,829
	43,269	82,988	81,394	85,694	70,829
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(145)	(792)	(784)	(816)	(674)
54903 TAX DISCOUNT	(1,575)	(3,192)	(3,000)	(3,296)	(2,724)
	(1,720)	(3,984)	(3,784)	(4,112)	(3,398)
Other					
36110 INTEREST EARNINGS	12,785	-	8,793	-	-
36132 INTEREST EARNINGS-TAXES	59	-	52	-	-
	12,844	-	8,845	-	-
TOTAL REVENUES	54,393	79,004	86,455	81,582	67,431
EXPENSES					
Personnel Services					
59117 Personnel Services	15,529	18,577	8,517	14,838	15,283
	15,529	18,577	8,517	14,838	15,283
Contractual Services					
53101 ENGINEERING FEES	2,049	5,000	-	1,000	1,000
53109 LEGAL SERVICES	-	5,500	-	1,000	1,000
53115 FINANCIAL CONS./ADVISOR	233	200	143	250	250
53117 GIS	-	1,248	1,248	1,810	1,810
53201 AUDITORS SERVICES	1,037	1,212	1,180	1,212	1,212
57301 TRUSTEE FEES	1,250	1,250	1,250	1,500	1,500
59126 Insurance	1,313	1,495	1,355	1,713	1,816
	5,882	15,905	5,176	8,485	8,588
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	-	3,000	-	2,000	2,000
54611 REPAIR & MAINT-ROADS	-	40,000	-	40,000	40,000
	-	43,000	-	42,000	42,000
Capital Outlay					
56304 GIS	1,072	-	-	-	-
	1,072	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	914	927	504	950	950
59111 OPERATIONS TRANSFER OUT	587	595	324	609	609
99999 Add'l cash required/(available) for budget	30,409	-	-	14,700	-
	31,910	1,522	828	16,259	1,559
TOTAL EXPENSES	54,393	79,004	14,521	81,582	67,430

UNIT 46 - JUPITER COUNTRY CLUB

Fund Name: UNIT 46 - DEBT FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	784,189	796,923	783,064	793,676	830,907
	784,189	796,923	783,064	793,676	830,907
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(2,634)	(7,587)	(7,544)	(7,558)	(7,912)
54903 TAX DISCOUNT	(28,543)	(30,650)	(28,871)	(30,525)	(31,957)
	(31,177)	(38,237)	(36,415)	(38,083)	(39,869)
Other					
36110 INTEREST EARNINGS	43,416	-	24,208	-	-
36132 INTEREST EARNINGS-TAXES	1,079	-	529	-	-
	44,495	-	24,737	-	-
TOTAL REVENUES	797,507	758,686	771,386	755,593	791,038

EXPENSES

Debt Service

57101 DEBT SERVICE-PRINCIPAL	445,000	460,000	460,000	470,000	490,000
57201 DEBT SERVICE-INTEREST	340,062	328,938	328,938	315,138	301,038
	785,062	788,938	788,938	785,138	791,038

Other

99999 Add'l cash required/(available) for budget	12,445	(30,252)	-	(29,545)	-
	12,445	(30,252)	-	(29,545)	-

TOTAL EXPENSES

Tax per Assessable Unit

Number of Assessable Units

	FYE		Incr/(Decr)		FYE	
	9/30/27	9/30/26	\$	%	9/30/27	9/30/26
Multi Family Pod F - JCC Condos - Maint	\$132.83	\$128.64				
Multi Family Pod F - JCC Condos - Debt	\$1,086.93	\$1,091.38				
Total	\$1,219.76	\$1,220.02	(\$0.26)	0%	149	149
Single Family Lots - Maint	\$135.30	\$131.03				
Single Family Lots - Debt	\$1,107.14	\$1,111.67				
Total	\$1,242.44	\$1,242.70	(\$0.26)	0%	407	407
Sonoma Isles (fka Lakewood) - Maint	\$39.40	\$38.15				
Sonoma Isles (fka Lakewood) - Debt	\$658.61	\$661.30				
Total	\$698.01	\$699.45	(\$1.44)	0%	275	275

Budget Highlights:

UNIT 46 - JUPITER COUNTRY CLUB

- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > 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 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Refunding Bonds - Series 2016A	2.50%-3.625%	\$9,090,000	8/1/2041

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

Year Ending September 30,	Principal	Interest	Total
2027	\$470,000	\$315,138	\$785,138
2028	\$490,000	\$301,038	\$791,038
2029	\$505,000	\$285,113	\$790,113
2030	\$520,000	\$268,700	\$788,700
2031	\$540,000	\$251,800	\$791,800
THEREAFTER	\$6,565,000	\$1,367,306	\$7,932,306
Total	\$9,090,000	\$2,789,095	\$11,879,095

UNIT 47 - JUPITER ISLES

Fund Name: UNIT 47 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	63,927	64,241	63,578	68,133	90,406
	63,927	64,241	63,578	68,133	90,406
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(216)	(610)	(612)	(649)	(861)
54903 TAX DISCOUNT	(2,346)	(2,471)	(2,362)	(2,620)	(3,476)
	(2,562)	(3,081)	(2,974)	(3,269)	(4,337)
Other					
36110 INTEREST EARNINGS	18,587	-	11,745	-	-
36132 INTEREST EARNINGS-TAXES	80	-	29	-	-
	18,667	-	11,774	-	-
TOTAL REVENUES	80,032	61,160	72,378	64,864	86,069
EXPENSES					
Personnel Services					
59117 Personnel Services	25,158	27,829	15,127	26,206	26,992
	25,158	27,829	15,127	26,206	26,992
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53114 WATER QUALITY	1,150	4,120	5,148	5,148	5,148
53117 GIS	-	727	977	1,263	1,263
53201 AUDITORS SERVICES	232	271	264	285	285
53406 SECURITY SERVICES	1,298	1,463	1,298	1,298	1,298
53409 MOWING AND LANDSCAPING	1,820	1,680	1,680	1,764	1,764
59126 Insurance	5,131	5,723	5,188	5,990	6,349
	9,631	15,484	14,555	17,248	17,607
Utilities					
54301 ELECTRICITY	1,086	1,966	1,190	1,966	2,025
	1,086	1,966	1,190	1,966	2,025
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	1,075	3,000	-	1,500	1,500
54610 REPAIR & MAINT-TELEMETRY	382	15,000	182	15,000	15,000
54614 REPAIR & MAINT - GATE	1,500	-	-	-	-
54617 Repairs & Maint - Catch Basins	-	75,000	-	20,000	20,000
54623 R & M WATER STRUCTURES	-	2,000	280	2,500	2,500
	2,957	95,000	462	39,000	39,000
Capital Outlay					
56304 GIS	624	-	-	-	-
56401 MACHINERY & EQUIPMENT	8,020	-	-	-	-

UNIT 47 - JUPITER ISLES

Fund Name: UNIT 47 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
	8,644	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	262	266	145	273	273
59111 OPERATIONS TRANSFER OUT	165	167	91	171	171
99999 Add'l cash required/(available) for budget	32,128	(79,552)	-	(20,000)	-
	32,555	(79,119)	236	(19,556)	444
TOTAL EXPENSES	80,031	61,160	31,570	64,864	86,068

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	FYE 9/30/27	FYE 9/30/26	Incr/(Decr) \$ %		FYE 9/30/27	FYE 9/30/26
ALL NON EXEMPT PARCELS - Maint	\$140.77	\$132.73	\$8.04	6%	484	484

Budget Highlights:

- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > FY26 budget for Security Services (a/c # 53406) represents estimate for operating costs related to camera system installed for structure monitoring in FY24.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contract allows for annual extensions through FY 9/30/30. The FY27 budget reflects an increase of 5% with the renewal for FY27 due to the contractor's request.
- > Budget for Repair & Maint - Telemetry (a/c # 54610) includes inspections and possible upgrades for the 3 RTU's located within this unit at a cost estimate of \$5,000 per RTU.
- > 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 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	99,323	107,860	107,860	116,145	143,436
	99,323	107,860	107,860	116,145	143,436
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(339)	(1,027)	(1,035)	(1,105)	(1,365)
54903 TAX DISCOUNT	(3,890)	(4,148)	(4,314)	(4,467)	(5,517)
	(4,229)	(5,175)	(5,349)	(5,572)	(6,882)
Other					
32900 PERMIT FEES	250	-	250	-	-
36110 INTEREST EARNINGS	10,844	-	7,056	-	-
36132 INTEREST EARNINGS-TAXES	76	-	48	-	-
	11,170	-	7,354	-	-
TOTAL REVENUES	106,264	102,685	109,865	110,573	136,554
EXPENSES					
Personnel Services					
59117 Personnel Services	29,348	31,894	18,507	31,591	32,539
	29,348	31,894	18,507	31,591	32,539
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	1,000	1,000
53109 LEGAL SERVICES	-	500	-	500	500
53117 GIS	-	102	102	607	607
53201 AUDITORS SERVICES	336	392	382	392	392
53403 CHEMICAL WEED CONTROL	7,272	7,563	6,933	8,016	8,016
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53409 MOWING AND LANDSCAPING	4,877	5,154	5,154	5,412	5,412
53413 PRESERVE/EXOTIC MAINT	36,258	66,654	16,065	63,986	68,986
59126 Insurance	426	483	438	566	600
	49,169	82,848	29,074	81,479	86,513
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	-	2,000	-	2,000	2,000
54608 REPAIR & MAINT - GENERAL	-	-	-	3,000	3,000
54613 REPAIR & MAINT-CULVERTS	-	25,000	-	10,000	10,000
	-	27,000	-	15,000	15,000
Capital Outlay					
56304 GIS	87	-	-	-	-
	87	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	2,047	2,076	1,129	2,127	2,127
59111 OPERATIONS TRANSFER OUT	361	367	200	376	376
99999 Add'l cash required/(available) for budget	25,250	(41,500)	-	(20,000)	-

UNIT 49

NPBC BUSINESS PARK

UNIT 49 - NPBC BUSINESS PARK

Fund Name: UNIT 49 - MAINTENANCE FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
	27,658	(39,057)	1,329	(17,497)	2,503
TOTAL EXPENSES	106,262	102,685	48,910	110,573	136,555

	<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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
Parcels East of Congress - Maint	\$3,081.27	\$2,861.46	\$219.81	8%	31	31
Parcels West of Congress - Maint	\$571.44	\$530.68	\$40.76	8%	37	37

Budget Highlights:

- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > Chemical Weed Control (a/c 53403) contract allowed for annual extensions through FYE 9/30/30. The FY27 budget reflects an increase of 6% with the renewal for FY27 due to the contractor's request for an increase.
- > Contract work associated with mowing and landscaping (a/c #53409) was revised and rebid in March 2025. The revised contract allows for annual extensions through FY 9/30/30. The FY27 budget reflects an increase of 5% with the renewal for FY27 due to the contractor's request.
- > Preserve maintenance (a/c #53413) contract allows annual extensions through FYE 9/30/28. The FY27 budget reflects a 5% increase with the renewal for FY27 due to the contractor's request for an increase.
- > Budgeted Repair & Maintenance- Culverts (a/c #54613) includes diving inspections on various culverts in accordance with maintenance schedule.
- > 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 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	43,187	44,221	44,221	44,622	29,035
	43,187	44,221	44,221	44,622	29,035
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(149)	(420)	(428)	(425)	(277)
54903 TAX DISCOUNT	(1,377)	(1,701)	(1,462)	(1,716)	(1,117)
	(1,526)	(2,121)	(1,890)	(2,141)	(1,394)
Other					
36110 INTEREST EARNINGS	6,619	-	4,660	-	-
36132 INTEREST EARNINGS-TAXES	80	-	30	-	-
	6,699	-	4,690	-	-
TOTAL REVENUES	48,360	42,100	47,021	42,481	27,641
EXPENSES					
Personnel Services					
59117 Personnel Services	7,477	9,941	4,691	8,221	8,468
	7,477	9,941	4,691	8,221	8,468
Contractual Services					
53101 ENGINEERING FEES	-	2,500	-	4,000	4,000
53109 LEGAL SERVICES	-	500	-	500	500
53117 GIS	-	117	117	623	623
53201 AUDITORS SERVICES	116	136	132	136	136
59126 Insurance	240	230	209	238	252
	356	3,483	458	5,497	5,511
Repairs & Maintenance					
54611 REPAIR & MAINT-ROADS	-	10,000	-	10,000	10,000
	-	10,000	-	10,000	10,000
Capital Outlay					
56304 GIS	100	-	-	-	-
	100	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	1,835	1,860	1,012	1,905	1,905
59111 OPERATIONS TRANSFER OUT	1,692	1,716	933	1,758	1,758
99999 Add'l cash required/(available) for budget	36,900	15,100	-	15,100	-
	40,427	18,676	1,945	18,763	3,663
TOTAL EXPENSES	48,360	42,100	7,094	42,481	27,642

<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
FYE 9/30/27	FYE 9/30/26	Incr/(Decr) \$	%	FYE 9/30/27	FYE 9/30/26

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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
Multi Family Homes - Maint	\$404.58	\$400.94	\$3.64	1%	30	30
Single Family Homes - Maint	\$676.77	\$670.69	\$6.08	1%	48	48

Budget Highlights:

- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.
- > 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.

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UNIT 53 - ARDEN

Fund Name: UNIT 53 - MAINT FUND	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	73,001	81,799	81,174	89,450	117,236
	73,001	81,799	81,174	89,450	117,236
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(247)	(787)	(781)	(848)	(1,111)
54903 TAX DISCOUNT	(2,778)	(3,146)	(3,087)	(3,440)	(4,509)
	(3,025)	(3,933)	(3,868)	(4,288)	(5,620)
Other					
36110 INTEREST EARNINGS	13,193	-	7,883	-	-
36132 INTEREST EARNINGS-TAXES	87	-	47	-	-
	13,280	-	7,930	-	-
TOTAL REVENUES	83,256	77,866	85,236	85,162	111,616
EXPENSES					
Personnel Services					
59117 Personnel Services	37,971	35,582	22,119	38,814	39,978
	37,971	35,582	22,119	38,814	39,978
Contractual Services					
53101 ENGINEERING FEES	-	1,000	-	-	-
53109 LEGAL SERVICES	-	1,000	-	1,500	1,500
53115 FINANCIAL CONS./ADVISOR	700	800	571	1,000	1,000
53117 GIS	-	3,506	3,506	3,679	3,679
53201 AUDITORS SERVICES	1,522	1,779	1,732	1,868	1,868
57301 TRUSTEE FEES	3,750	5,000	4,750	6,000	6,000
59126 Insurance	3,466	4,213	3,819	4,619	4,896
	9,438	17,298	14,378	18,666	18,943
Utilities					
54301 ELECTRICITY	360	441	258	441	454
	360	441	258	441	454
Repairs & Maintenance					
54608 REPAIR & MAINT - GENERAL	16,143	1,500	-	4,000	4,000
54610 REPAIR & MAINT-TELEMETRY	573	5,000	3,617	5,000	5,000
54611 REPAIR & MAINT-ROADS	15,717	10,000	-	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	25,000	-	25,000	25,000
	32,433	41,500	3,617	44,000	44,000
Capital Outlay					
56304 GIS	2,814	-	-	-	-
	2,814	-	-	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	5,769	5,849	3,182	5,992	5,992

UNIT 53

ARDEN

UNIT 53 - ARDEN

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 53 - MAINT FUND					
59111 OPERATIONS TRANSFER OUT	2,165	2,196	1,195	2,249	2,249
99999 Add'l cash required/(available) for budget	(7,695)	(25,000)	-	(25,000)	-
	239	(16,955)	4,377	(16,759)	8,241
TOTAL EXPENSES	83,255	77,866	44,749	85,162	111,616

Fund Name:	Actual FY 2025	Adopted Budget FY 2026	YTD + Enc FY 2026	Proposed Budget FY 2027	Estimated Budget FY 2028
UNIT 53 - DEBT FUND					
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	3,185,372	3,454,928	3,428,526	3,439,005	3,525,110
	3,185,372	3,454,928	3,428,526	3,439,005	3,525,110
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(10,770)	(32,897)	(32,988)	(32,744)	(33,564)
54903 TAX DISCOUNT	(121,267)	(132,877)	(130,157)	(132,264)	(135,576)
	(132,037)	(165,774)	(163,145)	(165,008)	(169,140)
Other					
36110 INTEREST EARNINGS	250,628	-	140,491	-	-
36132 INTEREST EARNINGS-TAXES	3,800	-	2,019	-	-
	254,428	-	142,510	-	-
TOTAL REVENUES	3,307,763	3,289,154	3,407,891	3,273,997	3,355,970

EXPENSES

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	975,000	1,126,300	1,126,300	1,176,400	1,236,900
57201 DEBT SERVICE-INTEREST	2,177,512	2,225,268	2,225,268	2,174,097	2,119,071
	3,152,512	3,351,568	3,351,568	3,350,497	3,355,971
Other					
57303 COST OF ISSUANCE	60,892	-	-	-	-
99999 Add'l cash required/(available) for budget	94,359	(62,414)	-	(76,500)	-
	155,251	(62,414)	-	(76,500)	-
TOTAL EXPENSES	3,307,763	3,289,154	3,351,568	3,273,997	3,355,971

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u> <u>9/30/27</u>	<u>FYE</u> <u>9/30/26</u>	<u>Incr/(Decr)</u>		<u>FYE</u> <u>9/30/27</u>	<u>FYE</u> <u>9/30/26</u>
			<u>\$</u>	<u>%</u>		
Lots - Townhome res - Maint	\$30.04	\$27.47				
Lots - Townhome res - Debt	\$1,154.88	\$1,160.22				
Total	\$1,184.92	\$1,187.69	(\$2.77)	0%	576	576
Lots -SF res - traditional - Maint	\$42.69	\$39.04				
Lots -SF res - traditional - Debt	\$1,641.30	\$1,648.90				

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>9/30/27</u>	<u>9/30/26</u>	<u>\$</u>	<u>%</u>	<u>9/30/27</u>	<u>9/30/26</u>
Total	\$1,683.99	\$1,687.94	(\$3.95)	0%	642	642
Lots -SF res - ZLL - Maint	\$40.09	\$36.66				
Lots -SF res - ZLL - Debt	\$1,541.29	\$1,548.43				
Total	\$1,581.38	\$1,585.09	(\$3.71)	0%	1,116	1,116

Budget Highlights:

- > Unit 53 has four Series of Improvement bonds, Series 2015, Series 2018, Series 2021, and Series 2025. FY26 is the first year to include assessments for all four series of bonds. Debt service on the Series 2025 bonds approximates \$264,000 each year through 2044.
- > Possible bond refunding of the 2015 Series is currently being contemplated and will proceed provided net present value savings exceed 3%.
- > Due to this unit's early construction stage, budgeted maintenance costs are formative.
- > The original development expenditures related to Northern's Geographic Information System ("GIS") had been categorized in the budget as capital outlay. However, ongoing license and maintenance costs related to Northern's GIS are categorized in the budget as contractual services.

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 9/30/26:

Description	Interest Rates	Outstanding	Final Maturity
Water Cntrl and Impr Bonds - Series 2025	4.66%	\$3,173,700	8/1/2044
Water Cntrl and Impr Bonds - Series 2021	2.3%-4.00%	\$9,550,000	8/1/2051
Water Cntrl and Impr Bonds - Series 2018	4.875%-5.625%	\$9,700,000	8/1/2049
Water Cntrl and Impr Bonds - Series 2015	4.65%-5.50%	\$20,930,000	8/1/2046
Total outstanding		<u>\$43,353,700</u>	

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

Year Ending September 30,	Principal	Interest	Total
2027	\$1,176,400	\$2,174,097	\$3,350,497
2028	\$1,236,900	\$2,119,071	\$3,355,971
2029	\$1,292,600	\$2,061,142	\$3,353,742
2030	\$1,358,500	\$2,000,443	\$3,358,943
2031	\$1,424,700	\$1,934,985	\$3,359,685
THEREAFTER	\$36,864,600	\$18,598,593	\$55,463,193
Total	<u>\$43,353,700</u>	<u>\$28,888,331</u>	<u>\$72,242,031</u>

Assessment Rate Presentation

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NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	26-27	25-26	24-25	23-24	22-23	21-22	20-21	19-20	18-19
1	ALL NON EXEMPT PARCELS	\$ 124.38	\$ 81.33	\$ 70.79	\$ 64.68	\$ 59.29	\$ 63.37	\$ 54.10	\$ 55.47	\$ 54.16
2	ALL NON EXEMPT PARCELS	\$ 49.38	\$ 47.13	\$ 46.95	\$ 42.94	\$ 41.95	\$ 37.04	\$ 30.99	\$ 31.95	\$ 31.55
2 and 28	ALL NON EXEMPT PARCELS	\$ 49.38	\$ 47.13	\$ 46.95	\$ 42.94	\$ 41.95	\$ 37.04	\$ 30.99	\$ 31.95	\$ 31.55
2 and 2A	ALL NON EXEMPT PARCELS	\$ 150.77	\$ 143.64	\$ 140.26	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69
2 and 2A	MFR	\$ 150.77	\$ 143.64	\$ 140.26	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69
2 and 2A	SFC	\$ 150.77	\$ 143.64	\$ 140.26	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	\$ 150.77	\$ 143.64	\$ 140.26	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	\$ 21,292.66	\$ 21,340.76	\$ 19,897.96	\$ 21,549.18	\$ 21,643.06	\$ 16,667.27	\$ 15,935.30	\$ 15,943.58	\$ 15,791.24
2, 2A and 2C	Community Only - Biotech A - Rate per Nearest Whole Acre	\$ 150.77	\$ 143.64	\$ 140.26	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	\$ 11,341.32	\$ 11,330.66	\$ 10,564.60	\$ 11,579.18	\$ 11,488.09	\$ 11,244.83	\$ 11,208.67	\$ 11,214.99	\$ 11,095.30
2, 2A and 2C	Community Only - Biotech B - Rate per Nearest Whole Acre	\$ 150.77	\$ 143.64	\$ 140.26	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	\$ 14,429.38	\$ 14,415.82	\$ 13,441.17	\$ 14,732.01	\$ 14,616.11	\$ 14,306.61	\$ 14,260.61	\$ 14,268.65	\$ 14,116.37
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	\$ 150.77	\$ 143.64	\$ 140.26	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	\$ 16,683.49	\$ 16,667.81	\$ 15,540.91	\$ 17,033.40	\$ 16,899.39	\$ 16,541.55	\$ 16,488.37	\$ 16,497.65	\$ 16,321.59
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	\$ 150.77	\$ 143.64	\$ 140.26	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	\$ 42,183.06	\$ 42,143.41	\$ 39,294.13	\$ 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	\$ 150.77	\$ 143.64	\$ 140.26	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	\$ 11,984.41	\$ 11,973.15	\$ 11,163.65	\$ 12,235.76	\$ 12,139.50	\$ 11,882.46	\$ 11,844.24	\$ 11,850.92	\$ 11,222.36
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	\$ 150.77	\$ 143.64	\$ 140.26	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	\$ 12,158.83	\$ 12,138.82	\$ 11,159.50	\$ 12,186.90	\$ 12,067.72	\$ 11,758.17	\$ 11,710.58	\$ 11,713.33	\$ 11,558.58
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	\$ 150.77	\$ 143.64	\$ 140.26	\$ 132.13	\$ 126.54	\$ 128.85	\$ 122.29	\$ 123.37	\$ 125.69
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	\$ 3,865.03	\$ 3,861.40	\$ 3,600.33	\$ 3,946.10	\$ 3,915.05	\$ 3,832.15	\$ 3,819.83	\$ 3,821.98	\$ 3,781.19
2, 2A and 2C	Parcel C -Townhome - Residential - Rate per Nearest Whole Acre	\$ 542.90	\$ 535.40	\$ 505.54	\$ 532.49	\$ 523.75	\$ 517.65	\$ 509.83	\$ 511.14	\$ 509.38
2, 2A and 2C	Parcel C -Townhome - Residential - Rate per Actual Acreage	\$ 19,853.44	\$ 19,834.78	\$ 18,493.77	\$ 20,269.83	\$ 20,110.37	\$ 19,684.53	\$ 19,621.24	\$ 19,632.29	\$ 11,687.72
2, 2A and 2C	Parcel C -Single Family - Residential - Rate per Nearest Whole Acre	\$ 1,399.70	\$ 1,391.40	\$ 1,303.66	\$ 1,407.25	\$ 1,391.63	\$ 1,367.15	\$ 1,356.61	\$ 1,358.39	\$ 1,347.49
2, 2A and 2C	Parcel C -Single Family - Residential - Rate per Actual Acreage	\$ 9,934.40	\$ 9,925.07	\$ 9,254.04	\$ 10,142.76	\$ 10,062.97	\$ 9,849.89	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66
2, 2A and 2C	Parcel D -Single Family - Residential - Rate per Nearest Whole Acre	\$ 1,286.83	\$ 1,278.63	\$ 1,198.51	\$ 1,292.01	\$ 1,277.30	\$ 1,255.24	\$ 1,245.06	\$ 1,246.78	\$ 1,237.10
2, 2A and 2C	Parcel D -Single Family - Residential - Rate per Actual Acreage	\$ 9,934.40	\$ 9,925.07	\$ 9,254.04	\$ 10,142.76	\$ 10,062.97	\$ 9,849.89	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66
2, 2A and 2C	Parcel E -Single Family - Residential - Rate per Nearest Whole Acre	\$ 1,285.85	\$ 1,277.66	\$ 1,197.61	\$ 1,291.03	\$ 1,276.32	\$ 1,254.28	\$ 1,244.10	\$ 1,245.81	\$ 1,236.16
2, 2A and 2C	Parcel E -Single Family - Residential - Rate per Actual Acreage	\$ 9,934.40	\$ 9,925.07	\$ 9,254.04	\$ 10,142.76	\$ 10,062.97	\$ 9,849.89	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66
2, 2A and 2C	Parcel F -Townhome - Residential - Rate per Nearest Whole Acre	\$ 876.99	\$ 868.96	\$ 812.36	\$ 867.61	\$ 855.62	\$ 841.07	\$ 831.96	\$ 833.34	\$ 1,024.73
2, 2A and 2C	Parcel F -Townhome - Residential - Rate per Actual Acreage	\$ 19,853.44	\$ 19,834.78	\$ 18,493.77	\$ 20,269.83	\$ 20,110.37	\$ 19,684.53	\$ 19,621.24	\$ 19,632.29	\$ 11,687.72
2, 2A and 2C	Parcel G -Single Family - Residential - Rate per Nearest Whole Acre	\$ 1,441.87	\$ 1,433.53	\$ 1,342.94	\$ 1,450.30	\$ 1,403.68	\$ 1,378.94	\$ 1,368.36	\$ 1,370.14	\$ 1,359.16
2, 2A and 2C	Parcel G -Single Family - Residential	\$ 9,934.40	\$ 9,925.07	\$ 9,254.04	\$ 10,142.76	\$ 10,062.97	\$ 9,849.89	\$ 9,818.21	\$ 9,823.74	\$ 8,279.66
3	ALL NON EXEMPT PARCELS	\$ 170.56	\$ 174.70	\$ 167.05	\$ 141.17	\$ 129.65	\$ 136.86	\$ 110.51	\$ 111.31	\$ 98.94
3 and 3A	PAR A	\$ 1,110.43	\$ 1,141.75	\$ 1,051.07	\$ 997.67	\$ 928.16	\$ 849.98	\$ 779.22	\$ 781.67	\$ 775.69
3 and 3A	PAR B	\$ 1,060.09	\$ 1,089.96	\$ 1,003.73	\$ 951.79	\$ 885.39	\$ 811.78	\$ 743.40	\$ 745.76	\$ 739.44
3 and 3A	PAR C	\$ 1,016.26	\$ 1,044.85	\$ 962.49	\$ 911.85	\$ 848.15	\$ 778.52	\$ 712.21	\$ 714.50	\$ 707.87
3 and 3A	PAR D, PLAT 1	\$ 1,116.69	\$ 1,148.19	\$ 1,056.95	\$ 1,003.36	\$ 933.48	\$ 854.72	\$ 783.67	\$ 786.13	\$ 780.19
3 and 3A	PAR D, PLAT 2	\$ 1,017.92	\$ 1,046.56	\$ 964.05	\$ 913.36	\$ 849.56	\$ 779.78	\$ 713.40	\$ 715.69	\$ 709.07
3 and 3A	PAR E	\$ 1,088.05	\$ 1,118.72	\$ 1,030.02	\$ 977.27	\$ 909.14	\$ 832.98	\$ 763.29	\$ 765.70	\$ 759.57
3 and 3A	PAR F	\$ 508.14	\$ 522.05	\$ 484.57	\$ 448.81	\$ 416.46	\$ 393.00	\$ 350.70	\$ 352.09	\$ 342.02
3 and 3A	PAR G	\$ 1,187.69	\$ 1,221.24	\$ 1,123.73	\$ 1,068.07	\$ 993.80	\$ 908.59	\$ 834.19	\$ 836.77	\$ 831.31
3 and 3A	PAR H	\$ 1,228.66	\$ 1,263.40	\$ 1,162.27	\$ 1,105.40	\$ 1,028.60	\$ 939.68	\$ 863.34	\$ 866.00	\$ 860.81
3 and 3A	PAR J	\$ 767.65	\$ 789.07	\$ 728.66	\$ 685.29	\$ 636.93	\$ 589.90	\$ 535.34	\$ 537.18	\$ 528.87
3 and 3A	APTS & COMMERCIAL	\$ 6,810.35	\$ 7,006.52	\$ 6,412.25	\$ 6,191.94	\$ 5,770.78	\$ 5,174.70	\$ 4,834.66	\$ 4,847.12	\$ 4,879.84
4	ALL NON EXEMPT PARCELS	\$ 78.56	\$ 79.35	\$ 70.71	\$ 71.39	\$ 65.49	\$ 64.83	\$ 46.37	\$ 51.47	\$ 48.07
5	ALL NON EXEMPT PARCELS	\$ 37.26	\$ 66.59	\$ 66.15	\$ 74.62	\$ 64.19	\$ 35.96	\$ 36.23	\$ 36.95	\$ 15.68
5 and 5E	ALL NON EXEMPT PARCELS	\$ 37.26	\$ 66.59	\$ 66.15	\$ 74.62	\$ 64.19	\$ 35.96	\$ 36.23	\$ 36.95	\$ 15.68
5 and 5A	GOLF COURSE	\$ 599.16	\$ 620.06	\$ 619.08	\$ 528.35	\$ 245.98	\$ 185.91	\$ 218.27	\$ 220.52	\$ 207.50
5 and 5A	INDUSTRIAL	\$ 3,650.38	\$ 3,625.50	\$ 3,621.57	\$ 2,992.15	\$ 1,237.37	\$ 1,003.64	\$ 1,211.05	\$ 1,221.66	\$ 1,253.61
5 and 5A	Emerald Dunes Condos	\$ 252.61	\$ 278.71	\$ 278.06	\$ 248.51	\$ 134.11	\$ 93.64	\$ 106.25	\$ 107.56	\$ 89.46
5 and 5A	Business Park Vista Center	\$ 542.03	\$ 563.79	\$ 562.86	\$ 482.22	\$ 228.09	\$ 171.15	\$ 200.36	\$ 202.46	\$ 188.63
5 and 5A	Ventura Greens at Emerald Dunes	\$ 553.42	\$ 575.01	\$ 574.07	\$ 491.41	\$ 231.79	\$ 174.20	\$ 204.06	\$ 206.19	\$ 192.53
5 and 5A	Links at Emerald Dunes	\$ 330.22	\$ 355.15	\$ 354.43	\$ 311.18	\$ 159.31	\$ 114.42	\$ 131.49	\$ 133.01	\$ 116.05
5 and 5A	Villas at Emerald Dunes	\$ 292.53	\$ 318.03	\$ 317.35	\$ 280.75	\$ 147.08	\$ 104.33	\$ 119.23	\$ 120.65	\$ 103.14
5 and 5A	Vista Center Condos	\$ 1,241.63	\$ 1,252.89	\$ 1,251.29	\$ 1,047.13	\$ 455.25	\$ 358.52	\$ 427.84	\$ 431.85	\$ 428.32
5 and 5B	RESIDENTIAL	\$ 364.18	\$ 443.56	\$ 556.17	\$ 536.65	\$ 488.01	\$ 455.91	\$ 435.07	\$ 436.01	\$ 417.97
5 and 5B	COMMERCIAL	\$ 2,414.42	\$ 2,807.70	\$ 3,629.31	\$ 3,434.20	\$ 3,145.93	\$ 3,089.56	\$ 2,936.38	\$ 2,938.72	\$ 2,940.91

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	26-27	25-26	24-25	23-24	22-23	21-22	20-21	19-20	18-19
5 and 5B	Mezzano Condo	\$ 129.71	\$ 173.19	\$ 204.72	\$ 205.27	\$ 184.04	\$ 154.71	\$ 149.01	\$ 149.80	\$ 129.44
5 and 5C	RESIDENTIAL	\$ 89.78	\$ 117.07	\$ 116.62	\$ 113.22	\$ 98.54	\$ 69.14	\$ 65.30	\$ 72.41	\$ 49.29
5 and 5D	COMMERCIAL/AC	\$ 219.26	\$ 229.37	\$ 214.57	\$ 174.20	\$ 132.03	\$ 109.43	\$ 107.21	\$ 118.13	\$ 340.68
5 and 5D	San Michele condo	\$ 50.00	\$ 77.98	\$ 76.54	\$ 81.59	\$ 68.94	\$ 41.10	\$ 41.20	\$ 42.63	\$ 38.43
5 and 5D	RESIDENTIAL	\$ 305.40	\$ 306.41	\$ 288.95	\$ 224.10	\$ 166.02	\$ 146.24	\$ 142.78	\$ 158.80	\$ 503.54
7	ALL NON EXEMPT PARCELS	\$ 73.34	\$ 54.91	\$ 49.42	\$ 46.85	\$ 43.38	\$ 40.34	\$ 37.19	\$ 38.66	\$ 36.78
9	ALL NON EXEMPT PARCELS	\$ 78.52	\$ 88.83	\$ 85.12	\$ 78.40	\$ 69.38	\$ 66.99	\$ 56.19	\$ 58.41	\$ 56.01
9 and 28	ALL NON EXEMPT PARCELS	\$ 78.52	\$ 88.83	\$ 85.12	\$ 78.40	\$ 69.38	\$ 66.99	\$ 56.19	\$ 58.41	\$ 56.01
9, 9A and 9B	RESIDENTIAL/AC	\$ 4,497.57	\$ 4,220.01	\$ 4,031.95	\$ 3,847.43	\$ 3,695.81	\$ 3,428.38	\$ 3,269.31	\$ 3,279.21	\$ 3,206.31
9, 9A and 9B	GOLF COURSE/AC	\$ 1,338.56	\$ 1,308.69	\$ 1,245.85	\$ 1,193.42	\$ 1,143.56	\$ 1,069.63	\$ 1,012.73	\$ 1,017.31	\$ 1,000.19
9, 9A and 9B	COMMERCIAL/AC	\$ 14,628.47	\$ 13,418.22	\$ 12,850.24	\$ 12,225.57	\$ 11,748.32	\$ 10,846.85	\$ 10,372.79	\$ 10,399.16	\$ 10,129.57
11	ALL NON EXEMPT PARCELS	\$ 676.60	\$ 650.22	\$ 645.48	\$ 556.73	\$ 516.56	\$ 463.58	\$ 404.27	\$ 407.32	\$ 407.02
11 and 11A	ALL NON EXEMPT PARCELS	\$ 676.60	\$ 650.22	\$ 645.48	\$ 556.73	\$ 516.56	\$ 463.58	\$ 404.27	\$ 407.32	\$ 407.02
12	ALL NON EXEMPT PARCELS	\$ 42.87	\$ 42.81	\$ 42.55	\$ 39.30	\$ 33.85	\$ 32.01	\$ 25.92	\$ 27.27	\$ 25.45
12 and 31	GOLF COURSE - 12/28/31	\$ 566.31	\$ 542.26	\$ 499.04	\$ 364.46	\$ 276.66	\$ 334.50	\$ 355.31	\$ 373.46	\$ 408.41
12 and 31	RESIDENTIAL - 12/28/31	\$ 842.56	\$ 805.85	\$ 739.96	\$ 536.06	\$ 404.81	\$ 494.14	\$ 529.14	\$ 556.17	\$ 610.52
12 and 12A	ALL NON EXEMPT PARCELS	\$ 396.10	\$ 293.50	\$ 271.34	\$ 253.76	\$ 230.91	\$ 237.91	\$ 245.30	\$ 249.18	\$ 189.04
14	A	\$ 963.98	\$ 985.98	\$ 954.83	\$ 893.88	\$ 738.11	\$ 714.33	\$ 645.16	\$ 647.74	\$ 647.93
14	B	\$ 963.98	\$ 985.98	\$ 954.83	\$ 893.88	\$ 738.11	\$ 714.33	\$ 645.16	\$ 647.74	\$ 647.93
14	C	\$ 559.99	\$ 572.77	\$ 528.62	\$ 494.88	\$ 407.90	\$ 394.77	\$ 356.54	\$ 357.64	\$ 357.75
15	ALL NON EXEMPT PARCELS	\$ 287.73	\$ 262.09	\$ 242.11	\$ 231.33	\$ 198.46	\$ 181.15	\$ 160.15	\$ 161.42	\$ 131.62
16	ALL NON EXEMPT PARCELS	\$ 2,422.61	\$ 2,216.72	\$ 2,100.46	\$ 2,094.37	\$ 1,993.02	\$ 1,936.17	\$ 1,572.62	\$ 1,584.15	\$ 1,602.94
18	APARTMENTS	\$ 4,026.14	\$ 3,771.83	\$ 3,773.95	\$ 3,459.40	\$ 2,657.86	\$ 2,459.53	\$ 2,399.58	\$ 2,445.81	\$ 2,378.73
18	COMMERCIAL	\$ 9,019.93	\$ 8,450.19	\$ 8,454.94	\$ 7,750.23	\$ 5,954.52	\$ 5,510.20	\$ 5,375.88	\$ 5,479.46	\$ 5,329.17
18	GOLF COURSE	\$ 969.75	\$ 908.50	\$ 909.01	\$ 833.24	\$ 640.18	\$ 592.41	\$ 577.97	\$ 589.11	\$ 572.95
18	PSO	\$ 2,656.73	\$ 2,488.92	\$ 2,490.32	\$ 2,282.76	\$ 1,753.85	\$ 1,622.98	\$ 1,583.42	\$ 1,613.92	\$ 1,569.66
18	ERU	\$ 1,053.62	\$ 987.07	\$ 987.62	\$ 905.30	\$ 695.55	\$ 643.65	\$ 627.96	\$ 640.06	\$ 622.50
19	Non-condo Parcels	\$ 1,818.37	\$ 1,820.60	\$ 1,819.50	\$ 1,665.47	\$ 1,511.73	\$ 1,660.48	\$ 1,837.97	\$ 1,840.91	\$ 1,783.03
19 and 19A	52434205250010000	\$ 11,438.09	\$ 11,561.41	\$ 11,957.98	\$ 10,956.26	\$ 10,046.23	\$ 10,954.46	\$ 11,967.54	\$ 12,444.35	\$ 12,072.38
19 and 19A	52434205260270051	\$ 3,818.44	\$ 3,860.74	\$ 3,997.32	\$ 3,662.57	\$ 3,359.36	\$ 3,662.28	\$ 3,999.41	\$ 4,163.34	\$ 4,039.08
19 and 19A	52434205260270052	\$ 1,917.06	\$ 1,939.85	\$ 2,014.13	\$ 1,845.60	\$ 1,694.18	\$ 1,845.87	\$ 2,013.67	\$ 2,102.45	\$ 2,039.96
19 and 19A	52434205260270062	\$ 1,957.19	\$ 1,988.34	\$ 2,093.27	\$ 1,918.85	\$ 1,768.37	\$ 1,921.26	\$ 2,085.11	\$ 2,208.80	\$ 2,144.43
19 and 19A	52434205260270063	\$ 5,726.78	\$ 5,790.05	\$ 5,994.25	\$ 5,492.25	\$ 5,037.42	\$ 5,491.76	\$ 5,997.54	\$ 6,242.67	\$ 6,056.33
19 and 19A	52434205260270064	\$ 5,742.35	\$ 5,808.87	\$ 6,024.96	\$ 5,520.68	\$ 5,066.21	\$ 5,521.02	\$ 6,025.27	\$ 6,283.95	\$ 6,096.88
19 and 19A	52434205260270065	\$ 1,929.29	\$ 1,954.62	\$ 2,038.24	\$ 1,867.91	\$ 1,716.78	\$ 1,868.84	\$ 2,035.43	\$ 2,134.85	\$ 2,071.78
19 and 19A	52434205260270067	\$ 1,917.75	\$ 1,940.68	\$ 2,015.49	\$ 1,846.86	\$ 1,695.46	\$ 1,847.17	\$ 2,014.90	\$ 2,104.29	\$ 2,041.76
19 and 19A	52434205260270068	\$ 1,917.21	\$ 1,940.03	\$ 2,014.42	\$ 1,845.87	\$ 1,694.45	\$ 1,846.15	\$ 2,013.93	\$ 2,102.85	\$ 2,040.34
19 and 19A	52434205260270069	\$ 1,924.53	\$ 1,948.87	\$ 2,028.85	\$ 1,859.23	\$ 1,707.98	\$ 1,859.90	\$ 2,026.96	\$ 2,122.24	\$ 2,059.40
19 and 19A	2979 PGA CONDO	\$ 1,295.94	\$ 1,314.85	\$ 1,378.04	\$ 1,263.06	\$ 1,162.53	\$ 1,264.19	\$ 1,374.30	\$ 1,449.06	\$ 1,409.56
19 and 19A	52434205270270042	\$ 3,849.41	\$ 3,898.17	\$ 4,058.40	\$ 3,719.10	\$ 3,416.62	\$ 3,720.46	\$ 4,054.55	\$ 4,245.42	\$ 4,119.72
19 and 19A	52434206000001100	\$ 9,651.98	\$ 9,779.79	\$ 10,202.11	\$ 9,349.68	\$ 8,594.14	\$ 9,354.58	\$ 10,187.01	\$ 10,688.94	\$ 10,373.34
19 and 19A	52434206000003040	\$ 9,564.44	\$ 9,674.02	\$ 10,029.48	\$ 9,189.91	\$ 8,432.32	\$ 9,190.15	\$ 10,031.17	\$ 10,456.96	\$ 10,145.46
19 and 19A	52434206030010000	\$ 5,771.93	\$ 5,844.60	\$ 6,083.28	\$ 5,574.66	\$ 5,120.88	\$ 5,576.57	\$ 6,077.92	\$ 6,362.33	\$ 6,173.87
19 and 19A	52434206030030000	\$ 5,775.27	\$ 5,848.64	\$ 6,089.87	\$ 5,580.75	\$ 5,127.06	\$ 5,582.85	\$ 6,083.87	\$ 6,371.18	\$ 6,182.57
19 and 19A	52434206050000000	\$ 44,795.53	\$ 45,466.02	\$ 47,711.45	\$ 43,732.05	\$ 40,265.90	\$ 43,775.75	\$ 47,565.95	\$ 50,219.65	\$ 48,749.40
19 and 19A	52434206060000000	\$ 11,702.81	\$ 11,881.26	\$ 12,480.03	\$ 11,439.42	\$ 10,535.61	\$ 11,451.73	\$ 12,438.80	\$ 13,145.88	\$ 12,761.54
19 and 19A	52434206070010010	\$ 3,809.47	\$ 3,849.91	\$ 3,979.64	\$ 3,646.21	\$ 3,342.79	\$ 3,645.43	\$ 3,983.45	\$ 4,139.58	\$ 4,015.74
19 and 19A	52434206070010020	\$ 1,929.80	\$ 1,955.24	\$ 2,039.24	\$ 1,868.85	\$ 1,717.72	\$ 1,869.79	\$ 2,036.34	\$ 2,136.20	\$ 2,073.11
19 and 19A	52434206070020000	\$ 5,753.88	\$ 5,822.79	\$ 6,047.69	\$ 5,541.71	\$ 5,087.51	\$ 5,542.67	\$ 6,045.79	\$ 6,314.49	\$ 6,126.88
19 and 19A	52434206080010000	\$ 3,807.41	\$ 3,847.42	\$ 3,975.57	\$ 3,642.44	\$ 3,338.97	\$ 3,641.56	\$ 3,979.77	\$ 4,134.11	\$ 4,010.37
19 and 19A	52434206120010020	\$ 17,694.38	\$ 17,991.26	\$ 18,996.46	\$ 17,414.96	\$ 16,062.54	\$ 17,440.89	\$ 18,907.74	\$ 20,090.27	\$ 19,507.21
19 and 19A	52434206120020000	\$ 15,740.48	\$ 16,006.90	\$ 16,909.68	\$ 15,502.12	\$ 14,300.25	\$ 15,525.82	\$ 16,828.49	\$ 17,890.19	\$ 17,371.35
19 and 19A	52434206120030000	\$ 1,966.90	\$ 2,000.07	\$ 2,112.42	\$ 1,936.57	\$ 1,786.32	\$ 1,939.50	\$ 2,102.39	\$ 2,234.54	\$ 2,169.71
19 and 19A	52434206140010000					\$ 80,185.48	\$ 87,572.73	\$ 95,945.01	\$ 98,964.34	\$ 95,973.66
19 and 19A	52434206260010000	\$ -	\$ -	\$ -	\$ 82,240.34					
19 and 19A	52434206300130000	\$ 1,898.38	\$ 1,917.27	\$ 1,977.28	\$ 1,811.50					
19 and 19A	52434206300180000	\$ 3,778.44	\$ 3,812.41	\$ 3,918.44	\$ 3,589.56					
19 and 19A	52434206300010010	\$ 84,851.17	\$ 85,581.45	\$ 87,842.02						
19 and 19A	52434206300010020	\$ 1,877.80	\$ 1,892.41	\$ 1,936.71						

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	26-27	25-26	24-25	23-24	22-23	21-22	20-21	19-20	18-19
19 and 19A	2701 PGA Blvd Condominium	\$ 636.64	\$ 643.75	\$ 666.69	\$ 610.86	\$ 420.25	\$ 458.12	\$ 500.24	\$ 520.89	\$ 505.35
19 and 19A	Harbour Oaks (317 Units)	\$ 230.01	\$ 231.76	\$ 236.99	\$ 217.06	\$ 198.38	\$ 216.83	\$ 237.91	\$ 244.38	\$ 236.95
19 and 19A	San Matera Condos - 710 sq ft	\$ 111.49	\$ 112.43	\$ 115.32	\$ 105.64	\$ 96.64	\$ 105.55	\$ 115.67	\$ 119.23	\$ 115.63
19 and 19A	San Matera Condos - 783-816 sq ft	\$ 112.03	\$ 113.08	\$ 116.40	\$ 106.64	\$ 97.64	\$ 106.57	\$ 116.64	\$ 120.67	\$ 117.04
19 and 19A	San Matera Condos - 896 sq ft	\$ 112.50	\$ 113.66	\$ 117.33	\$ 107.50	\$ 98.52	\$ 107.46	\$ 117.48	\$ 121.93	\$ 118.28
19 and 19A	San Matera Condos - 999-1016 sq ft	\$ 113.13	\$ 114.41	\$ 118.56	\$ 108.64	\$ 99.67	\$ 108.63	\$ 118.59	\$ 123.58	\$ 119.90
19 and 19A	San Matera Condos - 1081 sq ft	\$ 113.52	\$ 114.88	\$ 119.33	\$ 109.35	\$ 100.39	\$ 109.37	\$ 119.28	\$ 124.61	\$ 120.92
19 and 19A	San Matera Condos - 1203 sq ft	\$ 114.19	\$ 115.69	\$ 120.65	\$ 110.57	\$ 101.62	\$ 110.62	\$ 120.47	\$ 126.38	\$ 122.65
19 and 19A	San Matera Condos - 1288-1331 sq ft	\$ 114.80	\$ 116.43	\$ 121.86	\$ 111.69	\$ 102.76	\$ 111.78	\$ 121.57	\$ 128.01	\$ 124.26
19 and 19A	San Matera Condos - 1370 sq ft	\$ 115.10	\$ 116.79	\$ 122.45	\$ 112.24	\$ 103.31	\$ 112.34	\$ 122.10	\$ 128.80	\$ 125.03
19 and 19A	San Matera Condos - 1718-1730 sq ft	\$ 117.02	\$ 119.11	\$ 126.23	\$ 115.74	\$ 106.86	\$ 115.94	\$ 125.52	\$ 133.89	\$ 130.03
19 and 19A	San Matera Condos - 1818-1832 sq ft	\$ 117.59	\$ 119.80	\$ 127.36	\$ 116.78	\$ 107.92	\$ 117.02	\$ 126.53	\$ 135.40	\$ 131.52
19 and 19A	52434206230010000	\$ 1,263.61	\$ 1,278.67	\$ 1,327.81	\$ 1,216.72	\$ 1,116.94	\$ 1,216.91	\$ 1,327.46	\$ 1,386.19	\$ 1,344.99
19 and 19A	52434206230020000	\$ 568.48	\$ 575.25	\$ 597.36	\$ 547.38	\$ 502.49	\$ 547.47	\$ 597.20	\$ 623.62	\$ 605.09
19 and 19A	52434206230020010	\$ 1,531.30	\$ 1,549.56	\$ 1,609.11	\$ 1,474.47	\$ 1,353.55	\$ 1,474.71	\$ 1,608.68	\$ 1,679.85	\$ 1,629.93
19 and 19A	52434206230020020	\$ 1,144.92	\$ 1,158.57	\$ 1,203.10	\$ 1,102.44	\$ 1,012.03	\$ 1,102.61	\$ 1,202.78	\$ 1,255.99	\$ 1,218.66
19 and 19A	52434206230030000	\$ 1,557.98	\$ 1,576.56	\$ 1,637.15	\$ 1,500.17	\$ 1,377.14	\$ 1,500.40	\$ 1,636.71	\$ 1,709.12	\$ 1,658.33
19 and 19A	52434206230030010	\$ 2,223.83	\$ 2,250.34	\$ 2,336.83	\$ 2,141.31	\$ 1,965.70	\$ 2,141.64	\$ 2,336.21	\$ 2,439.56	\$ 2,367.07
19 and 19A	52434206230030020	\$ 1,489.02	\$ 1,506.78	\$ 1,564.68	\$ 1,433.77	\$ 1,316.19	\$ 1,433.99	\$ 1,564.26	\$ 1,633.47	\$ 1,584.93
19 and 19A	52434206230040000	\$ 856.44	\$ 866.65	\$ 899.96	\$ 824.66	\$ 757.03	\$ 824.79	\$ 899.72	\$ 939.52	\$ 911.60
19 and 19A	52434206230050000	\$ 127.17	\$ 128.69	\$ 133.64	\$ 122.46	\$ 112.41	\$ 122.47	\$ 133.60	\$ 139.51	\$ 135.36
19 and 19A	52434206230060000	\$ 741.90	\$ 750.76	\$ 779.60	\$ 714.36	\$ 655.79	\$ 714.49	\$ 779.41	\$ 813.89	\$ 789.70
19 and 19A	52434206280010000	\$ 11,648.45	\$ 11,815.59	\$ 12,372.82	\$ 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	\$ 57.33	\$ 57.94	\$ 59.85	\$ 54.84	\$ 50.27	\$ 54.82	\$ 59.92	\$ 62.24	\$ 60.37
20	A	\$ 513.45	\$ 602.55	\$ 561.67	\$ 1,080.96	\$ 1,088.75	\$ 1,088.54	\$ 307.04	\$ 307.55	\$ 239.90
20	B	\$ 385.09	\$ 451.91	\$ 421.26	\$ 810.72	\$ 816.56	\$ 816.40	\$ 230.28	\$ 230.66	\$ 179.93
20	C	\$ 256.72	\$ 301.28	\$ 280.84	\$ 540.48	\$ 544.37	\$ 544.27	\$ 153.52	\$ 153.77	\$ 119.95
20	D	\$ 128.36	\$ 150.64	\$ 140.42	\$ 270.24	\$ 272.19	\$ 272.13	\$ 76.76	\$ 76.89	\$ 59.98
21	ALL NON EXEMPT PARCELS	\$ 3,405.51	\$ 3,169.76	\$ 3,012.44	\$ 2,752.58	\$ 1,701.27	\$ 1,247.21	\$ 1,273.28	\$ 1,658.45	\$ 1,522.62
23	ALL NON EXEMPT PARCELS	\$ 699.91	\$ 635.72	\$ 517.31	\$ 472.58	\$ 452.29	\$ 287.44	\$ 262.19	\$ 264.57	\$ 247.98
24 and 24A	ALL NON EXEMPT PARCELS	\$ 995.69	\$ 916.89	\$ 872.77	\$ 797.27	\$ 557.60	\$ 512.73	\$ 475.01	\$ 477.13	\$ 477.35
27B	Condo units	\$ 733.79	\$ 661.31	\$ 631.89	\$ 596.66	\$ 628.33	\$ 620.76	\$ 601.31	\$ 659.76	\$ 688.64
27B	Townhomes	\$ 682.70	\$ 624.77	\$ 597.76	\$ 562.83	\$ 598.71	\$ 616.26	\$ 595.79	\$ 644.27	\$ 669.19
27B	Single Family - 40 ft lots	\$ 1,068.11	\$ 977.48	\$ 935.23	\$ 880.57	\$ 936.71	\$ 964.17	\$ 932.15	\$ 1,007.99	\$ 1,046.98
27B	Single Family - 50 ft lots	\$ 1,335.15	\$ 1,221.86	\$ 1,169.03	\$ 1,100.71	\$ 1,170.89	\$ 1,205.22	\$ 1,165.19	\$ 1,259.99	\$ 1,308.73
27B	Single Family - Preserve lots	\$ 1,602.23	\$ 1,466.27	\$ 1,402.89	\$ 1,320.90	\$ 1,405.11	\$ 1,446.32	\$ 1,398.27	\$ 1,512.04	\$ 1,570.53
27B	COMMERCIAL	\$ 3,088.80	\$ 2,762.30	\$ 2,637.65	\$ 2,494.25	\$ 2,613.11	\$ 2,525.84	\$ 2,449.36	\$ 2,708.61	\$ 2,834.59
29	ALL NON EXEMPT PARCELS	\$ 911.44	\$ 825.73	\$ 784.58	\$ 718.92	\$ 371.05	\$ 319.94	\$ 292.85	\$ 297.22	\$ 290.27
31	COMMERCIAL	\$ 5,479.48	\$ 5,228.32	\$ 4,778.66	\$ 3,403.82	\$ 2,541.83	\$ 3,166.51	\$ 3,448.08	\$ 3,624.01	\$ 4,008.91
31	GOLF COURSE 28/31	\$ 523.44	\$ 499.45	\$ 456.49	\$ 325.16	\$ 242.81	\$ 302.49	\$ 329.39	\$ 346.19	\$ 382.96
31	RESIDENTIAL 28/31	\$ 799.69	\$ 763.04	\$ 697.41	\$ 496.76	\$ 370.96	\$ 462.13	\$ 503.22	\$ 528.90	\$ 585.07
32	ALL NON EXEMPT PARCELS	\$ 379.14	\$ 370.07	\$ 432.45	\$ 400.89	\$ 369.47	\$ 366.07	\$ 318.90	\$ 319.18	\$ 261.54
32 and 32A	ALL NON EXEMPT PARCELS	\$ 687.63	\$ 638.61	\$ 616.23	\$ 573.30	\$ 557.56	\$ 559.89	\$ 497.67	\$ 500.55	\$ 438.14
33	ALL NON EXEMPT PARCELS	\$ 520.29	\$ 432.91	\$ 361.71	\$ 335.12	\$ 215.04	\$ 185.38	\$ 177.88	\$ 180.40	\$ 175.31
34	PER CONDO	\$ 1,185.91	\$ 1,196.43	\$ 1,192.11	\$ 1,090.79	\$ 1,038.39	\$ 972.54	\$ 842.72	\$ 843.55	\$ 843.35
34	SINGLE FAM	\$ 2,628.78	\$ 2,652.11	\$ 2,642.54	\$ 2,417.95	\$ 2,301.78	\$ 2,155.82	\$ 1,868.04	\$ 1,869.88	\$ 1,869.44
38	ALL NON EXEMPT PARCELS	\$ 995.40	\$ 865.12	\$ 864.35	\$ 790.42	\$ 767.17	\$ 778.24	\$ 773.22	\$ 855.30	\$ 763.63
41	ALL NON EXEMPT PARCELS - No Debt	\$ 226.20	\$ 225.84	\$ 214.81	\$ 201.05	\$ 127.76	\$ 108.76	\$ 110.11	\$ 115.98	\$ 108.07
41	ALL NON EXEMPT PARCELS	\$ 226.20	\$ 225.84	\$ 214.81	\$ 201.05	\$ 127.76	\$ 108.76	\$ 110.11	\$ 115.98	\$ 108.07
43	SINGLE FAM	\$ 6,800.88	\$ 5,228.15	\$ 5,232.28	\$ 4,792.46	\$ 4,627.46	\$ 4,420.60	\$ 4,314.42	\$ 4,322.70	\$ 4,276.96
43	MULTI FAM	\$ 8,045.50	\$ 5,588.64	\$ 5,565.79	\$ 4,867.65	\$ 4,607.19	\$ 4,284.75	\$ 4,120.46	\$ 4,125.94	\$ 4,022.57
43	SINGLE FAM OTHER	\$ 5,184.54	\$ 3,973.49	\$ 3,976.08	\$ 3,637.18	\$ 3,510.07	\$ 3,350.80	\$ 3,269.07	\$ 3,275.30	\$ 3,239.42
43	GOLF/PRIVATE	\$ 2,617.92	\$ 2,006.41	\$ 2,007.72	\$ 1,836.59	\$ 1,772.41	\$ 1,691.99	\$ 1,650.71	\$ 1,653.86	\$ 1,635.75
43	COMMERCIAL	\$ 14,724.62	\$ 10,908.53	\$ 10,898.36	\$ 9,823.54	\$ 9,421.32	\$ 8,919.89	\$ 8,663.33	\$ 8,678.30	\$ 8,545.30
43	CONDO	\$ 887.85	\$ 680.46	\$ 680.91	\$ 622.87	\$ 601.10	\$ 573.83	\$ 559.82	\$ 560.89	\$ 554.75
44	GOLF COURSE	\$ 1,749.34	\$ 1,803.11	\$ 1,805.05	\$ 1,732.44	\$ 1,616.37	\$ 1,621.08	\$ 1,578.21	\$ 1,591.78	\$ 1,573.48
44	RES COTTAGES	\$ 2,310.18	\$ 2,381.19	\$ 2,383.75	\$ 2,287.86	\$ 2,134.59	\$ 2,140.81	\$ 2,084.19	\$ 2,102.12	\$ 2,077.94
44	SINGLE FAM RES	\$ 7,580.02	\$ 7,813.00	\$ 7,821.42	\$ 7,506.77	\$ 7,003.87	\$ 7,024.29	\$ 6,838.49	\$ 6,897.31	\$ 6,818.00
44	SINGLE FAM RES - 1 1/2 LOT	\$ 11,370.03	\$ 11,719.50	\$ 11,732.13	\$ 11,260.16	\$ 10,505.81	\$ 10,536.44	\$ 10,257.74	\$ 10,345.97	\$ 10,227.00

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE AND DEBT COMBINED TOTAL								
		SRC								
Unit(s)	Description	26-27	25-26	24-25	23-24	22-23	21-22	20-21	19-20	18-19
44	SINGLE FAM RES - DBL LOT	\$ 15,160.04	\$ 15,626.00	\$ 15,642.84	\$ 15,013.54	\$ 14,007.74	\$ 14,048.58	\$ 13,676.98	\$ 13,794.62	\$ 13,636.00
45	ALL NON EXEMPT PARCELS	\$ 2,494.66	\$ 2,423.77	\$ 2,349.54	\$ 2,310.35	\$ 2,195.21	\$ 2,198.74	\$ 1,651.92	\$ 1,655.42	\$ 1,506.04
46	Sonoma Isles (fka Lakewood)	\$ 698.01	\$ 699.45	\$ 670.62	\$ 675.23	\$ 676.27	\$ 678.68	\$ 675.13	\$ 681.15	\$ 680.93
46	Jupiter CC- Single Family Lots	\$ 1,242.44	\$ 1,242.70	\$ 1,162.23	\$ 1,172.13	\$ 1,165.43	\$ 1,173.25	\$ 1,161.44	\$ 1,178.88	\$ 1,151.81
46	Jupiter CC-Multi Family Pod F Undeveloped	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,855.85
46	Jupiter CC-Multi Family Pod F Condos	\$ 1,219.76	\$ 1,220.02	\$ 1,141.01	\$ 1,150.73	\$ 1,144.16	\$ 1,151.83	\$ 1,140.23	\$ 1,157.37	\$ 1,130.79
47	ALL NON EXEMPT PARCELS	\$ 140.77	\$ 132.73	\$ 132.08	\$ 121.14	\$ 104.63	\$ 91.21	\$ 85.45	\$ 85.51	\$ 83.82
49	Parcels East of Congress	\$ 3,081.27	\$ 2,861.46	\$ 2,634.98	\$ 2,418.61	\$ 1,718.68	\$ 1,466.98	\$ 1,426.15	\$ 1,429.67	\$ 1,419.93
49	Parcels West of Congress	\$ 571.44	\$ 530.68	\$ 488.67	\$ 448.55	\$ 416.37	\$ 355.39	\$ 345.50	\$ 346.35	\$ 344.00
51	SINGLE FAM	\$ 676.77	\$ 670.69	\$ 655.00	\$ 650.97	\$ 649.76	\$ 516.61	\$ 508.32	\$ 512.16	\$ 275.49
51	MULTI FAM	\$ 404.58	\$ 400.94	\$ 391.56	\$ 389.15	\$ 388.43	\$ 308.83	\$ 303.87	\$ 306.17	\$ 164.69
53	Lots - Townhome residential	\$ 1,184.92	\$ 1,187.69	\$ 1,094.21	\$ 1,099.64	\$ 1,100.91	\$ 1,089.73	\$ 996.11	\$ -	\$ -
53	Lots -SF residential - ZLL	\$ 1,581.38	\$ 1,585.09	\$ 1,460.34	\$ 1,467.59	\$ 1,469.26	\$ 1,454.35	\$ 1,263.32	\$ 1,251.65	\$ 876.89
53	Lots -SF residential - traditional	\$ 1,683.99	\$ 1,687.94	\$ 1,555.09	\$ 1,562.82	\$ 1,564.60	\$ 1,548.72	\$ 1,374.16	\$ 1,331.33	\$ 932.71
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

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NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	26-27	25-26	24-25	23-24	22-23	21-22	20-21	19-20	18-19
1	ALL NON EXEMPT PARCELS	124.38	81.33	70.79	64.68	59.29	63.37	54.10	55.47	54.16
2	ALL NON EXEMPT PARCELS	49.38	47.13	46.95	42.94	41.95	37.04	30.99	31.95	31.55
2 and 28	ALL NON EXEMPT PARCELS	49.38	47.13	46.95	42.94	41.95	37.04	30.99	31.95	31.55
2 and 2A	ALL NON EXEMPT PARCELS	87.41	80.57	78.44	69.77	65.17	58.22	51.44	53.96	49.97
2 and 2A	MFR	87.41	80.57	78.44	69.77	65.17	58.22	51.44	53.96	49.97
2 and 2A	SFC	87.41	80.57	78.44	69.77	65.17	58.22	51.44	53.96	49.97
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	87.41	80.57	78.44	69.77	65.17	58.22	51.44	53.96	49.97
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	3,239.70	3,177.56	1,681.68	1,467.85	1,285.76	646.92	558.99	535.78	349.08
2, 2A and 2C	Community Only - Biotech A - Rate per Nearest Whole Acre	87.41	80.57	78.44	69.77	65.17	58.22	51.44	53.96	49.97
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	1,725.56	1,687.10	892.90	788.69	682.52	436.45	393.13	376.83	245.28
2, 2A and 2C	Community Only - Biotech B - Rate per Nearest Whole Acre	87.41	80.57	78.44	69.77	65.17	58.22	51.44	53.96	49.97
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	2,195.41	2,146.47	1,136.02	1,003.44	868.36	555.29	500.17	479.44	312.06
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	87.41	80.57	78.44	69.77	65.17	58.22	51.44	53.96	49.97
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	2,538.37	2,481.78	1,313.49	1,160.19	1,004.01	642.03	578.31	554.33	360.81
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	87.41	80.57	78.44	69.77	65.17	58.22	51.44	53.96	49.97
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	6,418.08	6,275.01	3,321.07	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	87.41	80.57	78.44	69.77	65.17	58.22	51.44	53.96	49.97
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	1,823.41	1,782.76	943.53	833.41	721.22	461.20	415.42	398.20	248.09
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	87.41	80.57	78.44	69.77	65.17	58.22	51.44	53.96	49.97
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	2,191.15	2,142.31	1,133.82	1,001.49	866.68	554.21	499.20	478.51	311.46
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	87.41	80.57	78.44	69.77	65.17	58.22	51.44	53.96	49.97
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	588.06	574.95	304.29	268.78	232.60	148.74	133.98	128.42	83.59
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Nearest Whole Acre	147.07	138.90	109.31	97.04	88.77	73.31	65.03	66.99	58.45
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Actual Acreage	3,020.67	2,953.33	1,563.06	1,380.63	1,194.78	764.02	688.19	659.66	258.37
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Nearest Whole Acre	277.43	266.36	176.77	156.62	140.33	106.28	94.73	95.46	76.98
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Actual Acreage	1,511.50	1,477.81	782.13	690.85	597.85	382.31	344.36	330.08	183.03
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Nearest Whole Acre	260.26	249.57	167.88	148.77	133.54	101.94	90.82	91.71	74.54
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Actual Acreage	1,511.50	1,477.81	782.13	690.85	597.85	382.31	344.36	330.08	183.03
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Nearest Whole Acre	260.11	249.42	167.81	148.71	133.48	101.90	90.79	91.67	74.52
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Actual Acreage	1,511.50	1,477.81	782.13	690.85	597.85	382.31	344.36	330.08	183.03
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Nearest Whole Acre	206.89	197.39	140.27	124.38	112.43	88.44	78.66	80.05	71.73
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Actual Acreage	3,020.67	2,953.33	1,563.06	1,380.63	1,194.78	764.02	688.19	659.66	258.37
2, 2A and 2C	Parcel G -Single Family – Residential - Rate per Nearest Whole Acre	283.85	272.63	180.09	159.55	141.05	106.74	95.14	95.85	77.24
2, 2A and 2C	Parcel G -Single Family – Residential	1,511.50	1,477.81	782.13	690.85	597.85	382.31	344.36	330.08	183.03
3	ALL NON EXEMPT PARCELS	170.56	174.70	167.05	141.17	129.65	136.86	110.51	111.31	98.94
3 and 3A	PAR A	607.31	642.84	555.74	490.76	412.81	340.15	272.63	274.09	267.54
3 and 3A	PAR B	583.92	617.77	534.93	472.03	397.65	329.26	263.95	265.37	258.51
3 and 3A	PAR C	563.55	595.93	516.80	455.73	384.44	319.78	256.39	257.78	250.64
3 and 3A	PAR D, PLAT 1	610.22	645.96	558.33	493.08	414.70	341.50	273.71	275.17	268.66
3 and 3A	PAR D, PLAT 2	564.32	596.76	517.48	456.35	384.94	320.14	256.68	258.07	250.94
3 and 3A	PAR E	596.91	631.69	546.49	482.43	406.07	335.30	268.77	270.21	263.52
3 and 3A	PAR F	327.43	342.85	306.66	266.74	231.36	209.88	168.74	169.78	159.50
3 and 3A	PAR G	643.21	681.32	587.69	519.49	436.09	356.86	285.96	287.47	281.39
3 and 3A	PAR H	662.25	701.73	604.64	534.73	448.43	365.72	293.03	294.57	288.74
3 and 3A	PAR J	448.02	472.11	413.98	363.26	309.54	266.01	213.51	214.72	206.05
3 and 3A	APTS & COMMERCIAL	3,256.02	3,481.92	2,913.00	2,610.85	2,130.08	1,572.99	1,255.85	1,261.29	1,289.99
4	ALL NON EXEMPT PARCELS	78.56	79.35	70.71	71.39	65.49	64.83	46.37	51.47	48.07
5	ALL NON EXEMPT PARCELS	37.26	66.59	66.15	74.62	64.19	35.96	36.23	36.95	15.68
5 and 5E	ALL NON EXEMPT PARCELS	37.26	66.59	66.15	74.62	64.19	35.96	36.23	36.95	15.68
5 and 5A	GOLF COURSE	599.16	620.06	619.08	528.35	245.98	185.91	218.27	220.52	207.50
5 and 5A	INDUSTRIAL	3,650.38	3,625.50	3,621.57	2,992.15	1,237.37	1,003.64	1,211.05	1,221.66	1,253.61
5 and 5A	Emerald Dunes Condos	252.61	278.71	278.06	248.51	134.11	93.64	106.25	107.56	89.46
5 and 5A	Business Park Vista Center	542.03	563.79	562.86	482.22	228.09	171.15	200.36	202.46	188.63
5 and 5A	Ventura Greens at Emerald Dunes	553.42	575.01	574.07	491.41	231.79	174.20	204.06	206.19	192.53

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	26-27	25-26	24-25	23-24	22-23	21-22	20-21	19-20	18-19
5 and 5A	Links at Emerald Dunes	330.22	355.15	354.43	311.18	159.31	114.42	131.49	133.01	116.05
5 and 5A	Villas at Emerald Dunes	292.53	318.03	317.35	280.75	147.08	104.33	119.23	120.65	103.14
5 and 5A	Vista Center Condos	1,241.63	1,252.89	1,251.29	1,047.13	455.25	358.52	427.84	431.85	428.32
5 and 5B	RESIDENTIAL	364.18	443.56	229.94	201.54	149.80	118.65	99.67	100.99	82.30
5 and 5B	COMMERCIAL	2,414.42	2,807.70	1,257.14	997.48	686.69	637.20	497.54	502.61	500.12
5 and 5B	Mezzano Condo	129.71	173.19	112.47	110.51	88.40	59.34	54.17	55.06	34.52
5 and 5C	RESIDENTIAL	89.78	117.07	116.62	113.22	98.54	69.14	65.30	72.41	49.29
5 and 5D	COMMERCIAL/AC	219.26	229.37	214.57	174.20	132.03	109.43	107.21	118.13	59.82
5 and 5D	San Michele condo	50.00	77.98	76.54	81.59	68.94	41.10	41.20	42.63	18.77
5 and 5D	RESIDENTIAL	305.40	306.41	288.95	224.10	166.02	146.24	142.78	158.80	81.94
7	ALL NON EXEMPT PARCELS	73.34	54.91	49.42	46.85	43.38	40.34	37.19	38.66	36.78
9	ALL NON EXEMPT PARCELS	78.52	88.83	85.12	78.40	69.38	66.99	56.19	58.41	56.01
9 and 28	ALL NON EXEMPT PARCELS	78.52	88.83	85.12	78.40	69.38	66.99	56.19	58.41	56.01
9, 9A and 9B	RESIDENTIAL/AC	2,402.66	1,774.99	1,595.45	1,335.54	1,149.63	894.70	759.55	757.10	679.84
9, 9A and 9B	GOLF COURSE/AC	721.31	566.40	502.74	431.95	373.09	302.86	252.89	253.22	235.51
9, 9A and 9B	COMMERCIAL/AC	7,860.52	5,661.59	5,142.83	4,249.60	3,654.26	2,793.13	2,397.12	2,387.57	2,099.41
11	ALL NON EXEMPT PARCELS	676.60	650.22	645.48	556.73	516.56	463.58	404.27	407.32	407.02
11 and 11A	ALL NON EXEMPT PARCELS	676.60	650.22	645.48	556.73	516.56	463.58	404.27	407.32	407.02
12	ALL NON EXEMPT PARCELS	42.87	42.81	42.55	39.30	33.85	32.01	25.92	27.27	25.45
12 and 31	GOLF COURSE - 12/28/31	566.31	542.26	499.04	364.46	276.66	334.50	355.31	373.46	408.41
12 and 31	RESIDENTIAL - 12/28/31	842.56	805.85	739.96	536.06	404.81	494.14	529.14	556.17	610.52
12 and 12A	ALL NON EXEMPT PARCELS	396.10	293.50	271.34	253.76	230.91	237.91	245.30	249.18	189.04
14	A	963.98	985.98	954.83	893.88	738.11	714.33	645.16	647.74	647.93
14	B	963.98	985.98	954.83	893.88	738.11	714.33	645.16	647.74	647.93
14	C	559.99	572.77	528.62	494.88	407.90	394.77	356.54	357.64	357.75
15	ALL NON EXEMPT PARCELS	287.73	262.09	242.11	231.33	198.46	181.15	160.15	161.42	131.62
16	ALL NON EXEMPT PARCELS	2,098.53	1,899.53	1,798.88	1,505.85	1,375.41	1,071.94	785.14	783.95	812.73
18	APARTMENTS	4,026.14	3,771.83	3,773.95	3,459.40	2,657.86	2,459.53	2,399.58	2,445.81	2,378.73
18	COMMERCIAL	9,019.93	8,450.19	8,454.94	7,750.23	5,954.52	5,510.20	5,375.88	5,479.46	5,329.17
18	GOLF COURSE	969.75	908.50	909.01	833.24	640.18	592.41	577.97	589.11	572.95
18	PSO	2,656.73	2,488.92	2,490.32	2,282.76	1,753.85	1,622.98	1,583.42	1,613.92	1,569.66
18	ERU	1,053.62	987.07	987.62	905.30	695.55	643.65	627.96	640.06	622.50
19	Non-condo Parcels	1,818.37	1,820.60	1,819.50	1,665.47	1,511.73	1,660.48	901.64	903.94	842.44
19 and 19A	52434205250010000	11,438.09	11,561.41	11,957.98	10,956.26	10,046.23	10,954.46	6,349.56	6,822.53	6,428.84
19 and 19A	52434205260270051	3,818.44	3,860.74	3,997.32	3,662.57	3,359.36	3,662.28	2,126.75	2,289.40	2,157.90
19 and 19A	52434205260270052	1,917.06	1,939.85	2,014.13	1,845.60	1,694.18	1,845.87	1,077.34	1,165.48	1,099.37
19 and 19A	52434205260270062	1,957.19	1,988.34	2,093.27	1,918.85	1,768.37	1,921.26	1,148.78	1,271.83	1,203.84
19 and 19A	52434205260270063	5,726.78	5,790.05	5,994.25	5,492.25	5,037.42	5,491.76	3,188.55	3,431.76	3,234.56
19 and 19A	52434205260270064	5,742.35	5,808.87	6,024.96	5,520.68	5,066.21	5,521.02	3,216.28	3,473.04	3,275.11
19 and 19A	52434205260270065	1,929.29	1,954.62	2,038.24	1,867.91	1,716.78	1,868.84	1,099.10	1,197.88	1,131.19
19 and 19A	52434205260270067	1,917.75	1,940.68	2,015.49	1,846.86	1,695.46	1,847.17	1,078.57	1,167.32	1,101.17
19 and 19A	52434205260270068	1,917.21	1,940.03	2,014.42	1,845.87	1,694.45	1,846.15	1,077.60	1,165.88	1,099.75
19 and 19A	52434205260270069	1,924.53	1,948.87	2,028.85	1,859.23	1,707.98	1,859.90	1,090.63	1,185.27	1,118.81
19 and 19A	2979 PGA CONDO	1,295.94	1,314.85	1,378.04	1,263.06	1,162.53	1,264.19	750.08	824.41	779.50
19 and 19A	52434205270270042	3,849.41	3,898.17	4,058.40	3,719.10	3,416.62	3,720.46	2,181.89	2,371.48	2,238.54
19 and 19A	52434206000001100	9,651.98	9,779.79	10,202.11	9,349.68	8,594.14	9,354.58	5,505.36	6,004.09	5,670.39
19 and 19A	52434206000003040	9,564.44	9,674.02	10,029.48	9,189.91	8,432.32	9,190.15	5,349.52	5,772.11	5,442.51
19 and 19A	52434206030010000	5,771.93	5,844.60	6,083.28	5,574.66	5,120.88	5,576.57	3,268.93	3,551.42	3,352.10
19 and 19A	52434206030030000	5,775.27	5,848.64	6,089.87	5,580.75	5,127.06	5,582.85	3,274.88	3,560.27	3,360.80
19 and 19A	52434206050000000	44,795.53	45,466.02	47,711.45	43,732.05	40,265.90	43,775.75	26,030.36	28,669.34	27,115.83
19 and 19A	52434206060000000	11,702.81	11,881.26	12,480.03	11,439.42	10,535.61	11,451.73	6,820.82	7,524.06	7,118.00
19 and 19A	52434206070010010	3,809.47	3,849.91	3,979.64	3,646.21	3,342.79	3,645.43	2,110.79	2,265.64	2,134.56
19 and 19A	52434206070010020	1,929.80	1,955.24	2,039.24	1,868.85	1,717.72	1,869.79	1,100.01	1,199.23	1,132.52
19 and 19A	52434206070020000	5,753.88	5,822.79	6,047.69	5,541.71	5,087.51	5,542.67	3,236.80	3,503.58	3,305.11

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	26-27	25-26	24-25	23-24	22-23	21-22	20-21	19-20	18-19
19 and 19A	52434206080010000	3,807.41	3,847.42	3,975.57	3,642.44	3,338.97	3,641.56	2,107.11	2,260.17	2,129.19
19 and 19A	52434206120010020	17,694.38	17,991.26	18,996.46	17,414.96	16,062.54	17,440.89	10,480.77	11,657.54	11,041.90
19 and 19A	52434206120020000	15,740.48	16,006.90	16,909.68	15,502.12	14,300.25	15,525.82	9,337.85	10,394.43	9,846.63
19 and 19A	52434206120030000	1,966.90	2,000.07	2,112.42	1,936.57	1,786.32	1,939.50	1,166.06	1,297.57	1,229.12
19 and 19A	52434206140010000					80,185.48	87,572.73	50,064.84	53,052.81	49,884.75
19 and 19A	52434206260010000	-	-	-	82,240.34					
19 and 19A	52434206300130000	1,898.38	1,917.27	1,977.28	1,811.50					
19 and 19A	52434206300180000	3,778.44	3,812.41	3,918.44	3,589.56					
19 and 19A	52434206300010010	84,851.17	85,581.45	87,842.02						
19 and 19A	52434206300010020	1,877.80	1,892.41	1,936.71						
19 and 19A	2701 PGA Blvd Condominium	636.64	643.75	666.69	610.86	420.25	458.12	266.16	286.65	270.20
19 and 19A	Harbour Oaks (317 Units)	230.01	231.76	236.99	217.06	198.38	216.83	123.09	129.48	121.61
19 and 19A	San Matera Condos - 710 sq ft	111.49	112.43	115.32	105.64	96.64	105.55	60.27	63.79	59.97
19 and 19A	San Matera Condos - 783-816 sq ft	112.03	113.08	116.40	106.64	97.64	106.57	61.24	65.23	61.38
19 and 19A	San Matera Condos - 896 sq ft	112.50	113.66	117.33	107.50	98.52	107.46	62.08	66.49	62.62
19 and 19A	San Matera Condos - 999-1016 sq ft	113.13	114.41	118.56	108.64	99.67	108.63	63.19	68.14	64.24
19 and 19A	San Matera Condos - 1081 sq ft	113.52	114.88	119.33	109.35	100.39	109.37	63.88	69.17	65.26
19 and 19A	San Matera Condos - 1203 sq ft	114.19	115.69	120.65	110.57	101.62	110.62	65.07	70.94	66.99
19 and 19A	San Matera Condos - 1288-1331 sq ft	114.80	116.43	121.86	111.69	102.76	111.78	66.17	72.57	68.60
19 and 19A	San Matera Condos - 1370 sq ft	115.10	116.79	122.45	112.24	103.31	112.34	66.70	73.36	69.37
19 and 19A	San Matera Condos - 1718-1730 sq ft	117.02	119.11	126.23	115.74	106.86	115.94	70.12	78.45	74.37
19 and 19A	San Matera Condos - 1818-1832 sq ft	117.59	119.80	127.36	116.78	107.92	117.02	71.13	79.96	75.86
19 and 19A	52434206230010000	1,263.61	1,278.67	1,327.81	1,216.72	1,116.94	1,216.91	710.41	768.72	725.14
19 and 19A	52434206230020000	568.48	575.25	597.36	547.38	502.49	547.47	319.60	345.83	326.23
19 and 19A	52434206230020010	1,531.30	1,549.56	1,609.11	1,474.47	1,353.55	1,474.71	860.91	931.57	878.76
19 and 19A	52434206230020020	1,144.92	1,158.57	1,203.10	1,102.44	1,012.03	1,102.61	643.69	696.52	657.03
19 and 19A	52434206230030000	1,557.98	1,576.56	1,637.15	1,500.17	1,377.14	1,500.40	875.91	947.80	894.07
19 and 19A	52434206230030010	2,223.83	2,250.34	2,336.83	2,141.31	1,965.70	2,141.64	1,250.26	1,352.87	1,276.18
19 and 19A	52434206230030020	1,489.02	1,506.78	1,564.68	1,433.77	1,316.19	1,433.99	837.14	905.85	854.50
19 and 19A	52434206230040000	856.44	866.65	899.96	824.66	757.03	824.79	481.50	521.02	491.48
19 and 19A	52434206230050000	127.17	128.69	133.64	122.46	112.41	122.47	71.50	77.37	72.98
19 and 19A	52434206230060000	741.90	750.76	779.60	714.36	655.79	714.49	417.13	451.35	425.75
19 and 19A	52434206280010000	11,648.45	11,815.59	12,372.82	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	57.33	57.94	59.85	54.84	50.27	54.82	31.72	34.02	32.04
20	A	513.45	602.55	561.67	1,080.96	1,088.75	1,088.54	307.04	307.55	239.90
20	B	385.09	451.91	421.26	810.72	816.56	816.40	230.28	230.66	179.93
20	C	256.72	301.28	280.84	540.48	544.37	544.27	153.52	153.77	119.95
20	D	128.36	150.64	140.42	270.24	272.19	272.13	76.76	76.89	59.98
21	ALL NON EXEMPT PARCELS	3,405.51	3,169.76	3,012.44	2,752.58	1,701.27	1,247.21	1,273.28	1,658.45	1,522.62
23	ALL NON EXEMPT PARCELS	699.91	635.72	517.31	472.58	452.29	287.44	262.19	264.57	247.98
24 and 24A	ALL NON EXEMPT PARCELS	995.69	916.89	872.77	797.27	557.60	512.73	475.01	477.13	477.35
27B	Condo units	409.64	334.32	316.56	304.83	298.96	204.50	202.39	256.63	279.90
27B	Townhomes	331.79	270.78	256.39	246.90	242.14	165.63	163.92	207.85	226.70
27B	Single Family - 40 ft lots	519.09	423.64	401.14	386.28	378.84	259.14	256.47	325.19	354.69
27B	Single Family - 50 ft lots	648.87	529.56	501.42	482.85	473.55	323.93	320.59	406.49	443.36
27B	Single Family - Preserve lots	778.67	635.49	601.73	579.44	568.28	388.73	384.72	487.80	532.05
27B	COMMERCIAL	1,835.40	1,497.91	1,418.34	1,365.80	1,339.51	916.27	906.81	1,149.80	1,254.11
29	ALL NON EXEMPT PARCELS	911.44	825.73	784.58	718.92	371.05	319.94	292.85	297.22	290.27
31	COMMERCIAL	5,479.48	5,228.32	4,778.66	3,403.82	2,541.83	3,166.51	3,448.08	3,624.01	4,008.91
31	GOLF COURSE 28/31	523.44	499.45	456.49	325.16	242.81	302.49	329.39	346.19	382.96
31	RESIDENTIAL 28/31	799.69	763.04	697.41	496.76	370.96	462.13	503.22	528.90	585.07
32	ALL NON EXEMPT PARCELS	379.14	370.07	432.45	400.89	369.47	366.07	318.90	319.18	261.54
32 and 32A	ALL NON EXEMPT PARCELS	687.63	638.61	616.23	573.30	557.56	559.89	497.67	500.55	438.14
33	ALL NON EXEMPT PARCELS	520.29	432.91	361.71	335.12	215.04	185.38	177.88	180.40	175.31

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		MAINTENANCE ONLY								
		SRC								
Unit(s)	Description	26-27	25-26	24-25	23-24	22-23	21-22	20-21	19-20	18-19
34	PER CONDO	1,185.91	1,196.43	1,192.11	1,090.79	1,038.39	972.54	842.72	843.55	843.35
34	SINGLE FAM	2,628.78	2,652.11	2,642.54	2,417.95	2,301.78	2,155.82	1,868.04	1,869.88	1,869.44
38	ALL NON EXEMPT PARCELS	995.40	865.12	864.35	790.42	767.17	778.24	773.22	855.30	763.63
41	ALL NON EXEMPT PARCELS - No Debt	226.20	225.84	214.81	201.05	127.76	108.76	110.11	115.98	108.07
41	ALL NON EXEMPT PARCELS	226.20	225.84	214.81	201.05	127.76	108.76	110.11	115.98	108.07
43	SINGLE FAM	4,161.01	2,568.60	2,541.80	2,084.80	1,914.86	1,706.16	1,600.33	1,600.83	1,520.79
43	MULTI FAM	6,450.88	3,982.14	3,940.60	3,232.09	2,968.64	2,645.09	2,481.01	2,481.79	2,357.70
43	SINGLE FAM OTHER	3,203.09	1,977.27	1,956.64	1,604.85	1,474.03	1,313.38	1,231.91	1,232.30	1,170.68
43	GOLF/PRIVATE	1,617.38	998.41	988.00	810.36	744.30	663.18	622.04	622.24	591.13
43	COMMERCIAL	10,062.33	6,211.49	6,146.69	5,041.54	4,630.59	4,125.91	3,869.97	3,871.19	3,677.63
43	CONDO	548.53	338.61	335.08	274.83	252.43	224.92	210.96	211.03	200.48
44	GOLF COURSE	350.88	394.96	385.77	301.53	181.93	128.94	124.01	117.87	115.18
44	RES COTTAGES	463.38	521.59	509.45	398.20	240.26	170.28	163.77	155.67	152.11
44	SINGLE FAM RES	1,520.40	1,711.40	1,671.58	1,306.54	788.32	558.73	537.34	510.76	499.08
44	SINGLE FAM RES - 1 1/2 LOT	2,280.60	2,567.10	2,507.37	1,959.81	1,182.48	838.10	806.01	766.14	748.62
44	SINGLE FAM RES - DBL LOT	3,040.80	3,422.80	3,343.16	2,613.08	1,576.64	1,117.46	1,074.68	1,021.52	998.16
45	ALL NON EXEMPT PARCELS	1,652.14	1,585.52	1,511.76	1,449.95	1,327.65	1,333.54	796.40	793.42	644.26
46	Sonoma Isles (fka Lakewood)	39.40	38.15	19.89	21.13	18.73	20.90	17.53	21.76	20.57
46	Jupiter CC- Single Family Lots	135.30	131.03	68.32	72.56	64.10	71.53	60.00	74.46	45.76
46	Jupiter CC-Multi Family Pod F Undeveloped	-	-	-	-	-	-	-	-	272.38
46	Jupiter CC-Multi Family Pod F Condos	132.83	128.64	67.07	71.23	62.93	70.22	58.90	73.10	44.93
47	ALL NON EXEMPT PARCELS	140.77	132.73	132.08	121.14	104.63	91.21	85.45	85.51	83.82
49	Parcels East of Congress	3,081.27	2,861.46	2,634.98	2,418.61	1,718.68	1,466.98	1,426.15	1,429.67	1,419.93
49	Parcels West of Congress	571.44	530.68	488.67	448.55	416.37	355.39	345.50	346.35	344.00
51	SINGLE FAM	676.77	670.69	655.00	650.97	649.76	516.61	508.32	512.16	275.49
51	MULTI FAM	404.58	400.94	391.56	389.15	388.43	308.83	303.87	306.17	164.69
53	Lots - Townhome residential	30.04	27.47	24.51	34.28	33.93	24.63	22.30	-	-
53	Lots -SF residential - ZLL	40.09	36.66	32.72	45.76	45.28	32.87	28.29	17.87	27.92
53	Lots -SF residential - traditional	42.69	39.04	34.84	48.73	48.22	35.01	30.77	19.00	29.70
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

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT											
TAX RATE HISTORY											
TAX PER ASSESSABLE UNIT											
		DEBT ONLY									
		SRC									
Unit(s)	Description	26-27	25-26	24-25	23-24	22-23	21-22	20-21	19-20	18-19	
2 and 2A	ALL NON EXEMPT PARCELS	\$ 63.36	\$ 63.07	\$ 61.82	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	
2 and 2A	MFR	\$ 63.36	\$ 63.07	\$ 61.82	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	
2 and 2A	SFC	\$ 63.36	\$ 63.07	\$ 61.82	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	
2, 2A and 2C	Undeveloped, unassigned - Rate per Nearest Whole Acre	\$ 63.36	\$ 63.07	\$ 61.82	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	
2, 2A and 2C	Undeveloped, unassigned - Rate per Actual Acreage	\$ 18,052.96	\$ 18,163.20	\$ 18,216.28	\$ 20,081.33	\$ 20,357.30	\$ 16,020.35	\$ 15,376.31	\$ 15,407.80	\$ 15,442.16	
2, 2A and 2C	Community Only - Biotech A - Rate per Nearest Whole Acre	\$ 63.36	\$ 63.07	\$ 61.82	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	
2, 2A and 2C	Community Only - Biotech A - Rate per Actual Acreage	\$ 9,615.76	\$ 9,643.56	\$ 9,671.70	\$ 10,790.49	\$ 10,805.57	\$ 10,808.38	\$ 10,815.54	\$ 10,838.16	\$ 10,850.02	
2, 2A and 2C	Community Only - Biotech B - Rate per Nearest Whole Acre	\$ 63.36	\$ 63.07	\$ 61.82	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	
2, 2A and 2C	Community Only - Biotech B - Rate per Actual Acreage	\$ 12,233.97	\$ 12,269.35	\$ 12,305.15	\$ 13,728.57	\$ 13,747.75	\$ 13,751.32	\$ 13,760.44	\$ 13,789.21	\$ 13,804.31	
2, 2A and 2C	Community Only - Office - Rate per Nearest Whole Acre	\$ 63.36	\$ 63.07	\$ 61.82	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	
2, 2A and 2C	Community Only - Office - Rate per Actual Acreage	\$ 14,145.12	\$ 14,186.03	\$ 14,227.42	\$ 15,873.21	\$ 15,895.38	\$ 15,899.52	\$ 15,910.06	\$ 15,943.32	\$ 15,960.78	
2, 2A and 2C	Community Only - Hotel - Rate per Nearest Whole Acre	\$ 63.36	\$ 63.07	\$ 61.82	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	
2, 2A and 2C	Community Only - Hotel - Rate per Actual Acreage	\$ 35,764.98	\$ 35,868.40	\$ 35,973.06	\$ 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	\$ 63.36	\$ 63.07	\$ 61.82	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	
2, 2A and 2C	Community Only - Commercial/Retail - Rate per Actual Acreage	\$ 10,161.00	\$ 10,190.39	\$ 10,220.12	\$ 11,402.35	\$ 11,418.28	\$ 11,421.26	\$ 11,428.82	\$ 11,452.72	\$ 10,974.27	
2, 2A and 2C	Community Only - Apartment - Rate per Nearest Whole Acre	\$ 63.36	\$ 63.07	\$ 61.82	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	
2, 2A and 2C	Community Only - Apartment - Rate per Actual Acreage	\$ 9,967.68	\$ 9,996.51	\$ 10,025.68	\$ 11,185.41	\$ 11,201.04	\$ 11,203.96	\$ 11,211.38	\$ 11,234.82	\$ 11,247.12	
2, 2A and 2C	Community Only - Utility - Rate per Nearest Whole Acre	\$ 63.36	\$ 63.07	\$ 61.82	\$ 62.36	\$ 61.37	\$ 70.63	\$ 70.85	\$ 69.41	\$ 75.72	
2, 2A and 2C	Community Only - Utility - Rate per Actual Acreage	\$ 3,276.97	\$ 3,286.45	\$ 3,296.04	\$ 3,677.32	\$ 3,682.45	\$ 3,683.41	\$ 3,685.85	\$ 3,693.56	\$ 3,697.60	
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Nearest Whole Acre	\$ 395.83	\$ 396.50	\$ 396.23	\$ 435.45	\$ 434.98	\$ 444.34	\$ 444.80	\$ 444.15	\$ 450.93	
2, 2A and 2C	Parcel C -Townhome – Residential - Rate per Actual Acreage	\$ 16,832.77	\$ 16,881.45	\$ 16,930.71	\$ 18,889.20	\$ 18,915.59	\$ 18,920.51	\$ 18,933.05	\$ 18,972.63	\$ 11,429.35	
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,122.27	\$ 1,125.04	\$ 1,126.89	\$ 1,250.63	\$ 1,251.30	\$ 1,260.87	\$ 1,261.88	\$ 1,262.93	\$ 1,270.51	
2, 2A and 2C	Parcel C -Single Family – Residential - Rate per Actual Acreage	\$ 8,422.90	\$ 8,447.26	\$ 8,471.91	\$ 9,451.91	\$ 9,465.12	\$ 9,467.58	\$ 9,473.85	\$ 9,493.66	\$ 8,096.63	
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,026.57	\$ 1,029.06	\$ 1,030.63	\$ 1,143.24	\$ 1,143.76	\$ 1,153.30	\$ 1,154.24	\$ 1,155.07	\$ 1,162.56	
2, 2A and 2C	Parcel D -Single Family – Residential - Rate per Actual Acreage	\$ 8,422.90	\$ 8,447.26	\$ 8,471.91	\$ 9,451.91	\$ 9,465.12	\$ 9,467.58	\$ 9,473.85	\$ 9,493.66	\$ 8,096.63	
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,025.74	\$ 1,028.24	\$ 1,029.80	\$ 1,142.32	\$ 1,142.84	\$ 1,152.38	\$ 1,153.31	\$ 1,154.14	\$ 1,161.64	
2, 2A and 2C	Parcel E -Single Family – Residential - Rate per Actual Acreage	\$ 8,422.90	\$ 8,447.26	\$ 8,471.91	\$ 9,451.91	\$ 9,465.12	\$ 9,467.58	\$ 9,473.85	\$ 9,493.66	\$ 8,096.63	
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Nearest Whole Acre	\$ 670.10	\$ 671.57	\$ 672.09	\$ 743.23	\$ 743.19	\$ 752.63	\$ 753.30	\$ 753.29	\$ 953.00	
2, 2A and 2C	Parcel F -Townhome – Residential - Rate per Actual Acreage	\$ 16,832.77	\$ 16,881.45	\$ 16,930.71	\$ 18,889.20	\$ 18,915.59	\$ 18,920.51	\$ 18,933.05	\$ 18,972.63	\$ 11,429.35	
2, 2A and 2C	Parcel G -Single Family – Residential - Rate per Nearest Whole Acre	\$ 1,158.02	\$ 1,160.90	\$ 1,162.85	\$ 1,290.75	\$ 1,262.63	\$ 1,272.20	\$ 1,273.22	\$ 1,274.29	\$ 1,281.92	
2, 2A and 2C	Parcel G -Single Family – Residential	\$ 8,422.90	\$ 8,447.26	\$ 8,471.91	\$ 9,451.91	\$ 9,465.12	\$ 9,467.58	\$ 9,473.85	\$ 9,493.66	\$ 8,096.63	
3 and 3A	PAR A	\$ 503.12	\$ 498.91	\$ 495.33	\$ 506.91	\$ 515.35	\$ 509.83	\$ 506.59	\$ 507.58	\$ 508.15	
3 and 3A	PAR B	\$ 476.17	\$ 472.19	\$ 468.80	\$ 479.76	\$ 487.74	\$ 482.52	\$ 479.45	\$ 480.39	\$ 480.93	
3 and 3A	PAR C	\$ 452.71	\$ 448.92	\$ 445.69	\$ 456.12	\$ 463.71	\$ 458.74	\$ 455.82	\$ 456.72	\$ 457.23	
3 and 3A	PAR D, PLAT 1	\$ 506.47	\$ 502.23	\$ 498.62	\$ 510.28	\$ 518.78	\$ 513.22	\$ 509.96	\$ 510.96	\$ 511.53	
3 and 3A	PAR D, PLAT 2	\$ 453.60	\$ 449.80	\$ 446.57	\$ 457.01	\$ 464.62	\$ 459.64	\$ 456.72	\$ 457.62	\$ 458.13	
3 and 3A	PAR E	\$ 491.14	\$ 487.03	\$ 483.53	\$ 494.84	\$ 503.07	\$ 497.68	\$ 494.52	\$ 495.49	\$ 496.05	
3 and 3A	PAR F	\$ 180.71	\$ 179.20	\$ 177.91	\$ 182.07	\$ 185.10	\$ 183.12	\$ 181.96	\$ 182.31	\$ 182.52	
3 and 3A	PAR G	\$ 544.48	\$ 539.92	\$ 536.04	\$ 548.58	\$ 557.71	\$ 551.73	\$ 548.23	\$ 549.30	\$ 549.92	
3 and 3A	PAR H	\$ 566.41	\$ 561.67	\$ 557.63	\$ 570.67	\$ 580.17	\$ 573.96	\$ 570.31	\$ 571.43	\$ 572.07	
3 and 3A	PAR J	\$ 319.63	\$ 316.96	\$ 314.68	\$ 322.03	\$ 327.39	\$ 323.89	\$ 321.83	\$ 322.46	\$ 322.82	
3 and 3A	APTS & COMMERCIAL	\$ 3,554.33	\$ 3,524.60	\$ 3,499.25	\$ 3,581.09	\$ 3,640.70	\$ 3,601.71	\$ 3,578.81	\$ 3,585.83	\$ 3,589.85	
5 and 5B	RESIDENTIAL	\$ -	\$ -	\$ 326.23	\$ 335.11	\$ 338.21	\$ 337.26	\$ 335.40	\$ 335.02	\$ 335.67	
5 and 5B	COMMERCIAL	\$ -	\$ -	\$ 2,372.17	\$ 2,436.72	\$ 2,459.24	\$ 2,452.36	\$ 2,438.84	\$ 2,436.11	\$ 2,440.79	
5 and 5B	Mezzano Condo	\$ -	\$ -	\$ 92.25	\$ 94.76	\$ 95.64	\$ 95.37	\$ 94.84	\$ 94.74	\$ 94.92	
5 and 5D	COMMERCIAL/AC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280.86	
5 and 5D	San Michele condo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19.66	
5 and 5D	RESIDENTIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 421.60	
9, 9A and 9B	RESIDENTIAL/AC	\$ 2,094.91	\$ 2,445.02	\$ 2,436.50	\$ 2,511.89	\$ 2,546.18	\$ 2,533.68	\$ 2,509.76	\$ 2,522.11	\$ 2,526.47	
9, 9A and 9B	GOLF COURSE/AC	\$ 617.25	\$ 742.29	\$ 743.11	\$ 761.47	\$ 770.47	\$ 766.77	\$ 759.84	\$ 764.09	\$ 764.68	
9, 9A and 9B	COMMERCIAL/AC	\$ 6,767.95	\$ 7,756.63	\$ 7,707.41	\$ 7,975.97	\$ 8,094.06	\$ 8,053.72	\$ 7,975.67	\$ 8,011.59	\$ 8,030.16	
16	ALL NON EXEMPT PARCELS	\$ 324.08	\$ 317.19	\$ 301.58	\$ 588.52	\$ 617.61	\$ 864.23	\$ 787.48	\$ 800.20	\$ 790.21	
19	Non-condo Parcels	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	
19 and 19A	52434205250010000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,617.98	\$ 5,621.82	\$ 5,643.54	
19 and 19A	52434205260270051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,872.66	\$ 1,873.94	\$ 1,881.18	
19 and 19A	52434205260270052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	
19 and 19A	52434205260270062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT											
TAX RATE HISTORY											
TAX PER ASSESSABLE UNIT											
		DEBT ONLY									
		SRC									
Unit(s)	Description	26-27	25-26	24-25	23-24	22-23	21-22	20-21	19-20	18-19	
19 and 19A	52434205260270063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,808.99	\$ 2,810.91	\$ 2,821.77	
19 and 19A	52434205260270064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,808.99	\$ 2,810.91	\$ 2,821.77	
19 and 19A	52434205260270065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	
19 and 19A	52434205260270067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	
19 and 19A	52434205260270068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	
19 and 19A	52434205260270069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	
19 and 19A	2979 PGA CONDO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 624.22	\$ 624.65	\$ 627.06	
19 and 19A	52434205270270042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,872.66	\$ 1,873.94	\$ 1,881.18	
19 and 19A	5243420600001100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,681.65	\$ 4,684.85	\$ 4,702.95	
19 and 19A	5243420600003040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,681.65	\$ 4,684.85	\$ 4,702.95	
19 and 19A	52434206030010000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,808.99	\$ 2,810.91	\$ 2,821.77	
19 and 19A	52434206030030000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,808.99	\$ 2,810.91	\$ 2,821.77	
19 and 19A	52434206050000000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,535.59	\$ 21,550.31	\$ 21,633.57	
19 and 19A	52434206060000000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,617.98	\$ 5,621.82	\$ 5,643.54	
19 and 19A	52434206070010010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,872.66	\$ 1,873.94	\$ 1,881.18	
19 and 19A	52434206070010020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	
19 and 19A	52434206070020000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,808.99	\$ 2,810.91	\$ 2,821.77	
19 and 19A	52434206080010000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,872.66	\$ 1,873.94	\$ 1,881.18	
19 and 19A	52434206120010020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,426.97	\$ 8,432.73	\$ 8,465.31	
19 and 19A	52434206120020000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,490.64	\$ 7,495.76	\$ 7,524.72	
19 and 19A	52434206120030000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 936.33	\$ 936.97	\$ 940.59	
19 and 19A	52434206140010000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,880.17	\$ 45,911.53	\$ 46,088.91	
19 and 19A	2701 PGA Blvd Condominium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234.08	\$ 234.24	\$ 235.15	
19 and 19A	Harbour Oaks (317 Units)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114.82	\$ 114.90	\$ 115.34	
19 and 19A	San Matera Condos - 710 sq ft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	
19 and 19A	San Matera Condos - 783-816 sq ft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	
19 and 19A	San Matera Condos - 896 sq ft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	
19 and 19A	San Matera Condos - 999-1016 sq ft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	
19 and 19A	San Matera Condos - 1081 sq ft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	
19 and 19A	San Matera Condos - 1203 sq ft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	
19 and 19A	San Matera Condos - 1288-1331 sq ft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	
19 and 19A	San Matera Condos - 1370 sq ft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	
19 and 19A	San Matera Condos - 1718-1730 sq ft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	
19 and 19A	San Matera Condos - 1818-1832 sq ft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55.40	\$ 55.44	\$ 55.66	
19 and 19A	52434206230010000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 617.05	\$ 617.47	\$ 619.85	
19 and 19A	52434206230020000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277.60	\$ 277.79	\$ 278.86	
19 and 19A	52434206230020010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 747.77	\$ 748.28	\$ 751.17	
19 and 19A	52434206230020020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 559.09	\$ 559.47	\$ 561.63	
19 and 19A	52434206230030000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 760.80	\$ 761.32	\$ 764.26	
19 and 19A	52434206230030010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,085.95	\$ 1,086.69	\$ 1,090.89	
19 and 19A	52434206230030020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727.12	\$ 727.62	\$ 730.43	
19 and 19A	52434206230040000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 418.22	\$ 418.50	\$ 420.12	
19 and 19A	52434206230050000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62.10	\$ 62.14	\$ 62.38	
19 and 19A	52434206230060000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362.28	\$ 362.54	\$ 363.95	
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	
27B	Condo units	\$ 324.15	\$ 326.99	\$ 315.33	\$ 291.83	\$ 329.37	\$ 416.26	\$ 398.92	\$ 403.13	\$ 408.74	
27B	Townhomes	\$ 350.91	\$ 353.99	\$ 341.37	\$ 315.93	\$ 356.57	\$ 450.63	\$ 431.87	\$ 436.42	\$ 442.49	
27B	Single Family - 40 ft lots	\$ 549.02	\$ 553.84	\$ 534.09	\$ 494.29	\$ 557.87	\$ 705.03	\$ 675.68	\$ 682.80	\$ 692.29	
27B	Single Family - 50 ft lots	\$ 686.28	\$ 692.30	\$ 667.61	\$ 617.86	\$ 697.34	\$ 881.29	\$ 844.60	\$ 853.50	\$ 865.37	
27B	Single Family - Preserve lots	\$ 823.56	\$ 830.78	\$ 801.16	\$ 741.46	\$ 836.83	\$ 1,057.59	\$ 1,013.55	\$ 1,024.24	\$ 1,038.48	
27B	COMMERCIAL	\$ 1,253.40	\$ 1,264.39	\$ 1,219.31	\$ 1,128.45	\$ 1,273.60	\$ 1,609.57	\$ 1,542.55	\$ 1,558.81	\$ 1,580.48	
43	SINGLE FAM	\$ 2,639.87	\$ 2,659.55	\$ 2,690.48	\$ 2,707.66	\$ 2,712.60	\$ 2,714.44	\$ 2,714.09	\$ 2,721.87	\$ 2,756.17	
43	MULTI FAM	\$ 1,594.62	\$ 1,606.50	\$ 1,625.19	\$ 1,635.56	\$ 1,638.55	\$ 1,639.66	\$ 1,639.45	\$ 1,644.15	\$ 1,664.87	
43	SINGLE FAM OTHER	\$ 1,981.45	\$ 1,996.22	\$ 2,019.44	\$ 2,032.33	\$ 2,036.04	\$ 2,037.42	\$ 2,037.16	\$ 2,043.00	\$ 2,068.74	
43	GOLF/PRIVATE	\$ 1,000.54	\$ 1,008.00	\$ 1,019.72	\$ 1,026.23	\$ 1,028.11	\$ 1,028.81	\$ 1,028.67	\$ 1,031.62	\$ 1,044.62	
43	COMMERCIAL	\$ 4,662.29	\$ 4,697.04	\$ 4,751.67	\$ 4,782.00	\$ 4,790.73	\$ 4,793.98	\$ 4,793.36	\$ 4,807.11	\$ 4,867.67	

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT										
TAX RATE HISTORY										
TAX PER ASSESSABLE UNIT										
		DEBT ONLY								
		SRC								
Unit(s)	Description	26-27	25-26	24-25	23-24	22-23	21-22	20-21	19-20	18-19
43	CONDO	\$ 339.32	\$ 341.85	\$ 345.83	\$ 348.04	\$ 348.67	\$ 348.91	\$ 348.86	\$ 349.86	\$ 354.27
44	GOLF COURSE	\$ 1,398.46	\$ 1,408.15	\$ 1,419.28	\$ 1,430.91	\$ 1,434.44	\$ 1,492.14	\$ 1,454.20	\$ 1,473.91	\$ 1,458.30
44	RES COTTAGES	\$ 1,846.80	\$ 1,859.60	\$ 1,874.30	\$ 1,889.66	\$ 1,894.33	\$ 1,970.53	\$ 1,920.42	\$ 1,946.45	\$ 1,925.83
44	SINGLE FAM RES	\$ 6,059.62	\$ 6,101.60	\$ 6,149.84	\$ 6,200.23	\$ 6,215.55	\$ 6,465.56	\$ 6,301.15	\$ 6,386.55	\$ 6,318.92
44	SINGLE FAM RES - 1 1/2 LOT	\$ 9,089.43	\$ 9,152.40	\$ 9,224.76	\$ 9,300.35	\$ 9,323.33	\$ 9,698.34	\$ 9,451.73	\$ 9,579.83	\$ 9,478.38
44	SINGLE FAM RES - DBL LOT	\$ 12,119.24	\$ 12,203.20	\$ 12,299.68	\$ 12,400.46	\$ 12,431.10	\$ 12,931.12	\$ 12,602.30	\$ 12,773.10	\$ 12,637.84
45	ALL NON EXEMPT PARCELS	\$ 842.52	\$ 838.25	\$ 837.78	\$ 860.40	\$ 867.56	\$ 865.20	\$ 855.52	\$ 862.00	\$ 861.78
46	Sonoma Isles (fka Lakewood)	\$ 658.61	\$ 661.30	\$ 650.73	\$ 654.10	\$ 657.54	\$ 657.78	\$ 657.60	\$ 659.39	\$ 660.36
46	Jupiter CC- Single Family Lots	\$ 1,107.14	\$ 1,111.67	\$ 1,093.91	\$ 1,099.57	\$ 1,101.33	\$ 1,101.72	\$ 1,101.44	\$ 1,104.42	\$ 1,106.05
46	Jupiter CC-Multi Family Pod F Undeveloped	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,583.47
46	Jupiter CC-Multi Family Pod F Condos	\$ 1,086.93	\$ 1,091.38	\$ 1,073.94	\$ 1,079.50	\$ 1,081.23	\$ 1,081.61	\$ 1,081.33	\$ 1,084.27	\$ 1,085.86
53	Lots - Townhome residential	\$ 1,154.88	\$ 1,160.22	\$ 1,069.70	\$ 1,065.36	\$ 1,066.98	\$ 1,065.10	\$ 973.81	\$ -	\$ -
53	Lots -SF residential - ZLL	\$ 1,541.29	\$ 1,548.43	\$ 1,427.62	\$ 1,421.83	\$ 1,423.98	\$ 1,421.48	\$ 1,235.03	\$ 1,233.78	\$ 848.97
53	Lots -SF residential - traditional	\$ 1,641.30	\$ 1,648.90	\$ 1,520.25	\$ 1,514.09	\$ 1,516.38	\$ 1,513.71	\$ 1,343.39	\$ 1,312.33	\$ 903.01
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

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Tax Per Computed Acre Worksheet

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**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET WORKSHEET - FISCAL YEAR ENDING 9/30/2027**

Unit	10/1/26 Projected Total Fund Balance	Reserve Requirement Debt	Reserve for Debt Service 10/1/27 - 4/1/28	Reserve for Maintenance	10/1/26 Projected Cash Balance Available for 26- 27 Budget	Proposed 26-27 Expense Budget	10/1/26 Account Status	10/1/26 Account Status Grossed Up 1% & 4%	Tax Base	10/1/26 Tax Per Computed Acre 1
Cmn-Maint	137,800	-	-	(87,800)	50,000	204,997	(154,997)	(162,809)	**	**
1-Maint	141,308	-	-	(106,308)	35,000	292,791	(257,791)	(270,784)	2,177	124.38
2-Maint	653,952	-	-	(627,952)	26,000	456,644	(430,644)	(452,348)	9,160	49.38
2A-Maint	547,722	-	-	(497,722)	50,000	251,185	(201,185)	(211,325)	5,557	38.03
2A-Debt	31,678	-	(20,240)	-	11,438	346,659	(335,221)	(352,116)	5,557	63.36
2C-Maint	446,164	-	-	(420,164)	26,000	885,848	(859,848)	(903,184)	*	*
2C-Debt	3,857,053	(2,375,850)	(1,419,250)	-	61,953	4,811,900	(4,749,947)	(4,989,344)	*	*
3-Maint	502,099	-	-	(413,677)	88,422	534,476	(446,054)	(468,535)	2,747	170.56
3A-Maint	485,298	-	-	(433,298)	52,000	400,101	(348,101)	(365,646)	*	*
3A-Debt	20,500	-	-	-	20,500	421,500	(401,000)	(421,210)	*	*
4-Maint	769,309	-	-	(769,309)	-	657,984	(657,984)	(691,146)	8,798	78.56
5-Maint	302,502	-	-	(301,065)	1,437	290,914	(289,477)	(304,066)	8,161	37.26
5A-Maint	989,596	-	-	(499,596)	490,000	1,504,406	(1,014,406)	(1,065,532)	*	*
5B-Maint	488,433	-	-	(688,433)	(200,000)	173,715	(373,715)	(392,551)	*	*
5B-Debt	-	-	-	-	-	-	-	-	*	*
5C-Maint	331,711	-	-	(333,711)	(2,000)	66,346	(68,346)	(71,790)	1,367	52.52
5D-Maint	341,405	-	-	(390,623)	(49,218)	184,863	(234,081)	(245,878)	*	*
7-Maint	414,922	-	-	(339,922)	75,000	270,216	(195,216)	(205,055)	2,796	73.34
9-Maint	488,706	-	-	(318,706)	170,000	304,910	(134,910)	(141,710)	1,804.65	78.52
9A-Maint	1,483,706	-	-	(1,148,944)	334,762	2,327,122	(1,992,360)	(2,092,775)	*	*
9A-Debt	695,157	-	-	-	695,157	2,830,863	(2,135,706)	(2,243,346)	*	*
9B-Maint	918,139	-	-	(768,139)	150,000	1,963,382	(1,813,382)	(1,904,776)	*	*
9B-Debt	780,809	(655,788)	(43,497)	-	81,525	1,331,156	(1,249,632)	(1,312,613)	*	*
11-Maint	2,246,861	-	-	(2,071,019)	175,842	3,862,218	(3,686,376)	(3,872,169)	5,723	676.60
12-Maint	250,384	-	-	(250,384)	-	81,621	(81,621)	(85,734)	2,000	42.87
12A-Maint	102,966	-	-	(77,966)	25,000	67,707	(42,707)	(44,860)	127	353.23
14-Maint	1,013,603	-	-	(1,089,083)	(75,480)	1,014,103	(1,089,583)	(1,144,498)	*	*
15-Maint	897,636	-	-	(889,836)	7,800	1,253,042	(1,245,242)	(1,308,002)	4,546	287.73
16-Maint	2,933,653	-	-	(1,808,653)	1,125,000	2,975,000	(1,850,000)	(1,943,240)	926	2,098.53
16-Debt	27,140	-	(17,232)	-	9,909	295,609	(285,700)	(300,099)	926	324.08
18-Maint	2,116,944	-	-	(1,988,806)	128,139	2,595,706	(2,467,568)	(2,591,933)	*	*
19-Maint	810,253	-	-	(747,335)	62,918	661,667	(598,749)	(628,926)	*	*
19-Debt	-	-	-	-	-	-	-	-	*	*
19A-Maint	563,770	-	-	(548,770)	15,000	36,751	(21,751)	(22,847)	*	*
20-Maint	423,984	-	-	(423,984)	-	106,683	(106,683)	(112,060)	*	*
21-Maint	587,655	-	-	(387,655)	200,000	1,182,358	(982,358)	(1,031,868)	303	3,405.51
23-Maint	295,118	-	-	(288,618)	6,500	479,595	(473,095)	(496,939)	710	699.91
24-Maint	494,764	-	-	(456,684)	38,081	453,266	(415,185)	(436,110)	438	995.69
27B-Maint	415,654	-	-	(409,654)	6,000	241,633	(235,633)	(247,509)	*	*
27B-Debt	18,079	-	(10,647)	-	7,432	225,273	(217,841)	(228,820)	*	*
29-Maint	126,764	-	-	(112,264)	14,500	129,038	(114,538)	(120,310)	132	911.44
31-Maint	1,096,201	-	-	(996,201)	100,000	1,525,290	(1,425,290)	(1,497,125)	*	*

5.14

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
BUDGET WORKSHEET - FISCAL YEAR ENDING 9/30/2027**

Unit	10/1/26 Projected Total Fund Balance	Reserve Requirement Debt	Reserve for Debt Service 10/1/27 - 4/1/28	Reserve for Maintenance	10/1/26 Projected Cash Balance Available for 26- 27 Budget	Proposed 26-27 Expense Budget	10/1/26 Account Status	10/1/26 Account Status Grossed Up 1% & 4%	Tax Base	10/1/26 Tax Per Computed Acre 1
32-Maint	55,380	-	-	(51,780)	3,600	23,813	(20,213)	(21,232)	56	379.14
32A-Maint	38,014	-	-	(34,462)	3,552	12,069	(8,517)	(8,946)	29	308.49
33-Maint	58,973	-	-	(48,973)	10,000	49,131	(39,131)	(41,103)	79	520.29
34-Maint	286,134	-	-	(297,767)	(11,633)	193,641	(205,274)	(215,619)	*	*
38-Maint	411,570	-	-	(401,570)	10,000	103,817	(93,817)	(98,545)	99	995.40
41-Maint	38,756	-	-	(31,770)	6,986	15,384	(8,398)	(8,822)	39	226.20
43-Maint	1,448,197	-	-	(1,438,197)	10,000	2,046,603	(2,036,603)	(2,139,248)	*	*
43-Debt	381,113	(252,167)	(58,032)	-	70,915	1,243,344	(1,172,429)	(1,231,520)	*	*
44-Maint	654,371	-	-	(654,371)	-	138,188	(138,188)	(145,153)	*	*
44-Debt	50,438	-	(24,920)	-	25,518	576,272	(550,754)	(578,512)	*	*
45-Maint	663,869	-	-	(583,869)	80,000	591,182	(511,182)	(536,946)	325	1,652.14
45-Debt	77,907	(40,984)	(24,377)	-	12,546	273,228	(260,682)	(273,820)	325	842.52
46-Maint	362,949	-	-	(377,649)	(14,700)	66,883	(81,583)	(85,695)	*	*
46-Debt	580,301	(400,238)	(150,519)	-	29,545	785,138	(755,593)	(793,675)	*	*
47-Maint	441,472	-	-	(421,472)	20,000	84,863	(64,863)	(68,132)	484	140.77
49-Maint	236,106	-	-	(216,106)	20,000	130,572	(110,572)	(116,145)	*	*
51-Maint	208,777	-	-	(223,877)	(15,100)	27,381	(42,481)	(44,622)	*	*
53-Maint	304,851	-	-	(279,851)	25,000	110,162	(85,162)	(89,454)	*	*
53-Debt	4,470,751	(3,334,716)	(1,059,536)	-	76,500	3,350,497	(3,273,997)	(3,439,006)	*	*
Totals	40,019,327	(7,059,741)	(2,828,247)	(25,753,994)	4,377,344	47,520,702	(43,143,358)	(45,317,783)		

* 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 9/30/2027**

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

UNIT	DESCRIPTION	Debt	Maint	
02C	Cmty Only - Apt (per acre)	\$ 9,996.51	\$ 2,142.31	
	Cmty Only - Bio A (per acre)	\$ 9,643.56	\$ 1,687.10	
	Cmty Only - Bio B (per acre)	\$ 12,269.35	\$ 2,146.47	
	Cmty Only - Com/Rtl (per acre)	\$ 10,190.39	\$ 1,782.76	
	Cmty Only - Hotel (per acre)	\$ 35,868.40	\$ 6,275.01	
	Cmty Only - Office (per acre)	\$ 14,186.03	\$ 2,481.78	
	Cmty Only - Utility (per acre)	\$ 3,286.45	\$ 574.95	
	Par C -SF - Res (per acre)	\$ 8,447.26	\$ 1,477.81	
	Par C -SF - Res (per lot)	\$ 1,061.97	\$ 185.79	
	Par C -TH - Res (per acre)	\$ 16,881.45	\$ 2,953.33	
	Par C -TH - Res (per unit)	\$ 333.43	\$ 58.33	
	Par D -SF - Res (per acre)	\$ 8,447.26	\$ 1,477.81	
	Par D -SF - Res (per lot)	\$ 965.99	\$ 169.00	
	Par E -SF - Res (per acre)	\$ 8,447.26	\$ 1,477.81	
	Par E -SF - Res (per lot)	\$ 965.17	\$ 168.85	
	Par F -TH - Res (per acre)	\$ 16,881.45	\$ 2,953.33	
	Par F -TH - Res (per unit)	\$ 608.50	\$ 116.82	
	Par G -SF - Res (per acre)	\$ 8,447.26	\$ 1,477.81	
	Par G -SF - Res (per lot)	\$ 1,097.83	\$ 192.06	
	Undifferentiated Blended Rate	\$ 18,163.20	\$ 3,177.56	
	03A	APTS & COMMERCIAL	\$ 3,524.60	\$ 3,307.22
		PAR A	\$ 498.91	\$ 468.14
		PAR B	\$ 472.19	\$ 443.07
PAR C		\$ 448.92	\$ 421.23	
PAR D, PLAT 1		\$ 502.23	\$ 471.26	
PAR D, PLAT 2		\$ 449.80	\$ 422.06	
PAR E		\$ 487.03	\$ 456.99	
PAR F		\$ 179.20	\$ 168.15	
PAR G		\$ 539.92	\$ 506.62	
PAR H		\$ 561.67	\$ 527.03	
PAR J		\$ 316.96	\$ 297.41	
05A		Business Park Vista Center		\$ 497.20
	Emerald Dunes Condos		\$ 212.12	
	GOLF COURSE		\$ 553.47	
	INDUSTRIAL		\$ 3,558.91	
	Links at Emerald Dunes		\$ 288.56	
	Ventura Greens at Emerald Dunes		\$ 508.42	
	Villas at Emerald Dunes		\$ 251.44	
	Vista Center Condos		\$ 1,186.30	
05B	COMMERCIAL	\$ -	\$ 2,741.11	
	CONDO	\$ -	\$ 106.60	
	RESIDENTIAL	\$ -	\$ 376.97	
05D	COMMERCIAL/AC		\$ 162.78	
	PARCELS		\$ 1,453.43	
	RESIDENTIAL		\$ 239.82	
	San Michele condo		\$ 11.39	
09A	COMMERCIAL/AC	\$ 4,954.06	\$ 2,848.65	
	GOLF COURSE/AC	\$ 614.47	\$ 353.33	
	RESIDENTIAL/AC	\$ 1,739.11	\$ 1,000.01	

UNIT	DESCRIPTION	Debt	Maint
09B	COMMERCIAL/AC	\$ 2,802.57	\$ 2,724.11
	GOLF COURSE/AC	\$ 127.82	\$ 124.24
	RESIDENTIAL/AC	\$ 705.91	\$ 686.15
14	A		\$ 985.98
	B		\$ 572.77
	C		\$ 985.98
18	APARTMENTS		\$ 3,771.83
	COMMERCIAL		\$ 8,450.19
	ERU		\$ 987.07
	GC		\$ 908.50
	PSO		\$ 2,488.92
19	2701 PGA Blvd Condominium		\$ 606.87
	All except condos		\$ 1,820.60
	Harbour Oaks		\$ 223.26
	Landmark at the Gardens Condos		\$ 54.84
	San Matera Condos		\$ 107.73
19A	2701 PGA Blvd Condominium		\$ 36.88
	52434205250010000		\$ 527.87
	52434205260270051		\$ 181.70
	52434205260270052		\$ 98.69
	52434205260270062		\$ 138.82
	52434205260270063		\$ 271.67
	52434205260270064		\$ 287.24
	52434205260270065		\$ 110.92
	52434205260270067		\$ 99.38
	52434205260270068		\$ 98.84
	52434205260270069		\$ 106.16
	52434205270270041		\$ 251.07
	52434205270270042		\$ 212.67
	52434206000001100		\$ 560.13
	52434206000003040		\$ 472.59
	52434206030010000		\$ 316.82
	52434206030030000		\$ 320.16
52434206050000000		\$ 2,973.02	
52434206060000000		\$ 792.59	
52434206070010010		\$ 172.73	
52434206070010020		\$ 111.43	
52434206070020000		\$ 298.77	
52434206080010000		\$ 170.67	
52434206120010020		\$ 1,329.05	
52434206120020000		\$ 1,193.52	
52434206120030000		\$ 148.53	
52434206140010000		\$ -	
52434206140020000		\$ 425.43	
52434206210000010		\$ 30.52	
52434206210000020		\$ 528.18	
52434206280010000		\$ 738.23	

UNIT	DESCRIPTION	Debt	Maint
19A	<i>Continuation from previous column:</i>		
	Harbour Oaks		\$ 8.50
	Landmark at the Gardens Condos		\$ 3.10
	San Matera Condos - 1081 sq ft		\$ 7.15
	San Matera Condos - 1203 sq ft		\$ 7.96
	San Matera Condos - 1288-1331 sq ft		\$ 8.70
	San Matera Condos - 1370 sq ft		\$ 9.06
	San Matera Condos - 1718-1730 sq ft		\$ 11.38
	San Matera Condos - 1818-1832 sq ft		\$ 12.07
	San Matera Condos - 710 sq ft		\$ 4.70
	San Matera Condos - 783-816 sq ft		\$ 5.35
San Matera Condos - 896 sq ft		\$ 5.93	
San Matera Condos - 999-1016 sq ft		\$ 6.68	
20	A		\$ 602.55
	B		\$ 451.91
	C		\$ 301.28
	D		\$ 150.64
27B	COMMERCIAL	\$ 1,264.39	\$ 1,497.91
	Condo units	\$ 326.99	\$ 334.32
	Single Family - 40 ft lots	\$ 553.84	\$ 423.64
	Single Family - 50 ft lots	\$ 692.30	\$ 529.56
	Single Family - Preserve lots	\$ 830.78	\$ 635.49
	Townhomes	\$ 353.99	\$ 270.78
31	COMMERCIAL		\$ 5,228.32
	ERU		\$ 763.04
	GC		\$ 499.45
34	Condo owners		\$ 1,196.43
	Homeowners		\$ 2,652.11
43	COMMERCIAL	\$ 4,697.04	\$ 6,211.49
	CONDO	\$ 341.85	\$ 338.61
	GOLF/PRIVATE	\$ 1,008.00	\$ 998.41
	MULTI FAM	\$ 1,606.50	\$ 3,982.14
	SINGLE FAM	\$ 2,659.55	\$ 2,568.60
	SINGLE FAM OTHER	\$ 1,996.22	\$ 1,977.27
44	GOLF COURSE - per acre	\$ 1,408.15	\$ 394.96
	RES COTTAGES - per acre	\$ 1,859.60	\$ 521.59
	SINGLE FAM RES	\$ 6,101.60	\$ 1,711.40
46	Multi Family Pods F - condos	\$ 1,091.38	\$ 128.64
	Single Family Lots	\$ 1,111.67	\$ 131.03
	Sonoma Isles (fka Lakewood)	\$ 661.30	\$ 38.15
49	Parcels East of Congress		\$ 2,861.46
	Parcels West of Congress		\$ 530.68
51	MULTI FAM		\$ 400.94
	SINGLE FAM		\$ 670.69
53	Lots - Townhome res	\$ 1,160.22	\$ 1,160.22
	Lots -SF res - traditional	\$ 1,648.90	\$ 1,648.90
	Lots -SF res - ZLL	\$ 1,548.43	\$ 1,548.43

5.16