

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
REVENUES					
Assessments					
31900 ASSMTS/CURR/REG/DEL	118,514	127,139	123,698	118,493	120,151
31901 AGREEMENT ASSESSMENTS	4,072	4,369	4,369	4,071	4,128
	122,586	131,508	128,067	122,564	124,279
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(405)	(1,212)	(1,192)	(1,129)	(1,145)
54903 TAX DISCOUNT	(4,241)	(4,890)	(4,487)	(4,557)	(4,621)
54904 UNIQUE ASSMTS DISCOUNT	-	(210)	(175)	(195)	(198)
	(4,646)	(6,312)	(5,854)	(5,881)	(5,964)
Other					
32900 PERMIT FEES	1,250	-	250	-	-
36110 INTEREST EARNINGS	15,379	-	7,427	-	-
36132 INTEREST EARNINGS-TAXES	118	-	-	-	-
	16,747	-	7,677	-	-
TOTAL REVENUES	134,687	125,196	129,890	116,683	118,315
EXPENSES					
Personnel Services					
59117 Personnel Services	44,579	53,285	23,939	50,777	52,300
	44,579	53,285	23,939	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	579	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	23,562	35,929	36,039
Repairs & Maintenance					
54604 REPAIR & MAINT-CANAL/LAKE	10,000	23,219	4,350	23,790	23,790
54608 REPAIR & MAINT - GENERAL	5,451	3,000	12,277	4,500	4,500
54614 REPAIR & MAINT - GATE	1,200	-	-	-	-
54623 R & M WATER STRUCTURES	-	8,000	-	-	-
	16,651	34,219	16,627	28,290	28,290
Capital Outlay					
56301 IMPRVMENTS OTHER THAN BLDG	8,067	-	-	-	-
56304 GIS	497	-	-	-	-
	8,564	-	-	-	-

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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	65,023	116,683	118,316

	<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	\$561.58	\$602.55	(\$40.97)	-7%	96	96
B - Maint	\$421.18	\$451.91	(\$30.73)	-7%	23	23
C - Maint	\$280.79	\$301.28	(\$20.49)	-7%	154	154
D - Maint	\$140.39	\$150.64	(\$10.25)	-7%	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