

CENTRAL BROWARD WATER CONTROL DISTRICT
Fiscal Year 2026 (Oct. 1, 2025 - Sept. 30, 2026) Final Budget
September 24, 2025

DESCRIPTION/CATEGORY	2024-2025 Approved @ .8100	ACTUAL as of 9/18/25	PROJECTED as of 9/30/25	2025 -2026 Millage @ .8900
<u>Revenues</u>				
01-4-3010 GROSS TAX RECEIPTS (Ad- Valorem Tax)	\$ 2,777,424	\$ 2,785,450	\$ 2,785,450	\$ 3,302,259
01-4-3100 INTEREST EARNED CK/CD (Escrow)	\$ 153,221	\$ 191,913	\$ 191,913	\$ 126,728
01-4-3105 INTEREST EARNED MONEY MARKET	\$ 97,000	\$ 121,461	\$ 121,461	\$ 82,740
01-4-3200 PLAN REVIEW FEES	\$ 254,273	\$ 435,583	\$ 435,583	\$ 315,418
01-4-3410 MISCELLANEOUS INCOME	\$ 1,000	\$ 17,633	\$ 17,633	\$ 5,000
01-4-3440 PERMITS AND VARIANCES	\$ 123,545	\$ 158,396	\$ 158,396	\$ 78,358
SUBTOTAL	\$ 3,406,463	\$ 3,710,435	\$ 3,710,435	\$ 3,910,504
TRANSFER IN (Appropriation of Fund Balance)	\$ 948,217	\$ 948,217	\$ 948,217	\$ 1,462,505
TOTAL REVENUES	\$ 4,354,680	\$ 4,658,652	\$ 4,658,652	\$ 5,373,009
<u>Expenses</u>				
Salaries/Wages				
01-6-4012 SALARIES	\$ 1,024,740	\$ 885,224	\$ 960,468	\$ 1,160,906
01-6-4018 PENSION CONTRIBUTION	\$ 156,000	\$ 175,748	\$ 183,248	\$ 226,286
01-6-4019 OVERTIME	\$ 30,000	\$ 8,129	\$ 8,942	\$ 30,000
01-6-2020 COMMISSION EXPENSE	\$ 4,000	\$ 3,102	\$ 3,390	\$ 9,200
01-6-4013 AUTO ALLOWANCE	\$ 9,465	\$ 435	\$ 435	\$ 7,200
01-6-4015 PAYROLL TAX EXPENSE	\$ 95,000	\$ 72,858	\$ 79,858	\$ 95,000
Subtotal	\$ 1,316,940	\$ 1,145,060	\$ 1,235,905	\$ 1,528,592

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Professional Fees						
01-6-2005	AUDITOR	\$ 21,000	\$	21,500	\$ 21,500	\$ 22,575
01-6-2000	ACCOUNTANT	\$ 5,000	\$	5,531	\$ 5,531	\$ 7,500
01-6-2015	TEMPORARY SERVICES	\$ 5,000	\$	-	\$ -	\$ 25,000
01-6-2018	PAYROLL PROCESSING SERVICES (NEW)		\$	-	\$ -	\$ 6,000
01-6-4021	ATTORNEY - ASSIGNED FEES (ATTORNEY FEES)	\$ 70,000	\$	26,067	\$ 35,842	\$ 52,193
01-6-4023	ATTORNEY - RECOVERABLE FEES	\$ 12,278	\$	11,286	\$ 14,108	\$ 14,034
01-6-4025	ATTORNEY - MEETING FEES	\$ 14,300	\$	13,650	\$ 14,300	\$ 15,840
01-6-4065	ENGINEER - ASSIGNED FEES (ENGINEER FEES)	\$ 60,000	\$	17,280	\$ 21,600	\$ 45,000
01-6-4070	ENGINEER - RECOVERABLE FEES	\$ 255,384	\$	412,360	\$ 432,978	\$ 316,812
01-6-4075	ENGINEER - MEETING FEE	\$ 18,700	\$	10,814	\$ 13,364	\$ 18,700
01-6-4014	CONSULTANT	\$ 10,000	\$	1,380	\$ 1,980	\$ 10,000
01-6-2040	COMMUNITY REDEVELOPMENT	\$ 121,000	\$	113,197	\$ 113,197	\$ 115,000
Subtotal		\$ 592,662	\$	633,065	\$ 674,400	\$ 648,654
Insurance						
01-6-2002	INSURANCE GENERAL	\$ 134,200	\$	114,686	\$ 115,000	\$ 130,000
01-6-2003	INSURANCE HEALTH (ACTIVE)	\$ 351,787	\$	304,145	\$ 351,787	\$ 430,528
01-6-2105	OPEB- POST EMPLOYMENT	\$ 15,000	\$	21,804	\$ 23,985	\$ 28,380
01-6-2400	HEALTH INSURANCE FEES	\$ 1,276	\$	1,174	\$ 1,276	\$ 1,276
Subtotal		\$ 502,263	\$	441,810	\$ 492,048	\$ 590,184
General Office						
01-6-2011	FPL/ ELECTRIC	\$ 8,800	\$	7,872	\$ 9,053	\$ 9,680
01-6-2012	WATER/SEWER	\$ 2,000	\$	1,391	\$ 1,613	\$ 2,000

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01-6-2013	PHONES/ MISC. COMMUNICATION	\$ 10,000	\$ 10,020	\$ 11,022	\$ 10,000
01-6-2065	LEGAL NOTICES & ADVERTISEMENT	\$ 3,000	\$ 213	\$ 3,000	\$ 3,000
01-6-2075	OFFICE SUPPLIES	\$ 14,000	\$ 11,669	\$ 14,000	\$ 14,000
01-6-2095	UNIFORMS	\$ 2,000	\$ 253	\$ 2,000	\$ 2,000
01-6-5046	FINANCIAL ADMINISTRATIVE SYSTEM	\$ 23,000	\$ 20,235	\$ 23,000	\$ 23,600
01-6-2030	COMPUTER EXPENSE	\$ 20,000	\$ 11,576	\$ 20,000	\$ 20,200
01-6-2035	CONTINUING EDUCATION/ MEMBERSHIPS/ CONFERENCES	\$ 8,000	\$ 3,660	\$ 4,000	\$ 6,000
01-6-2043	PUBLIC EDUCATION/ OUTREACH	\$ 3,000	\$ 1,000	\$ 2,000	\$ 3,000
01-6-2060	RECORDING FEES RECOVERABLE	\$ 3,000	\$ 12,961	\$ 14,401	\$ 12,000
01-6-2120	DISTRICT SECURITY	\$ 2,000	\$ 600	\$ 1,000	\$ 6,032
01-6-2200	BANK FEES	\$ 500	\$ -	\$ -	\$ 500
01-6-2090	TAX ASSESSORS	\$ 16,500	\$ 15,454	\$ 16,500	\$ 64,700
01-6-2300	CREDIT CARD FEES	\$ 500	\$ -	\$ 105	\$ 500
01-6-2500	IRS FEES		\$ 897	\$ 897	\$ -
01-6-2600	FRS FEES		\$ 349	\$ 349	\$ -
01-6-3085	CONTINGENCY	\$ 40,000	\$ 6,872	\$ 10,000	\$ 50,000
Subtotal		\$ 156,300	\$ 105,022	\$ 132,941	\$ 227,212
Flood Control					
01-6-2004	EQUIPMENT MAINTENANCE	\$ 36,000	\$ 34,256	\$ 36,000	\$ 41,400
01-6-2045	FUEL	\$ 40,000	\$ 21,642	\$ 25,000	\$ 40,000
01-6-2050	DUMP FEES	\$ 7,000	\$ 2,320	\$ 4,000	\$ 5,000
01-6-2085	BUILDING & SHOP EXPENSE (SHOP COSTS)	\$ 20,000	\$ 12,577	\$ 20,000	\$ 20,000
01-6-2100	AQUATIC WEED CONTROL (HERBICIDES)	\$ 155,000	\$ 42,695	\$ 75,000	\$ 75,000
01-6-2106	TREE REMOVAL/MAINTENANCE	\$ 20,000	\$ 6,783	\$ 15,000	\$ 50,000
01-6-2107	DIVE INSPECTIONS	\$ 30,000	\$ 6,400	\$ 9,000	\$ 30,000

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01-6-2108 CANAL/CULVERT MAINTENANCE	\$ 50,000	\$ 6,400	\$ 50,000	\$ 60,000
Subtotal	\$ 358,000	\$ 133,074	\$ 234,000	\$ 321,400
Total Operating Expenses	\$ 2,926,165	\$ 2,458,031	\$ 2,769,294	\$ 3,316,042
		\$ 0.133		
Capital Improvements				
01-6-5020 CI - EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-6-5030 CI - BUILDING AND SHOP	\$ 59,000	\$ 17,200	\$ 45,000	\$ 530,000
01-6-5090 CI - TECHNOLOGY UPGRADE	\$ 65,000	\$ 4,575	\$ 40,000	\$ 55,000
01-6-5021 N-20 CULVERT IMPROVEMENTS	\$ 1,147,419	\$ 9,018	\$ 15,000	\$ 50,000
01-6-5022 N-27 CULVERT IMPROVEMENTS	\$ 92,096	\$ -	\$ -	\$ 1,245,661
01-6-5040 CANAL CHANNEL IMPROVEMENTS	\$ 65,000	\$ 7,612	\$ 40,000	\$ 101,306
Total Capital Improvements	\$ 1,428,515	\$ 38,404	\$ 140,000	\$ 2,056,967
Subtotal Operating and Capital	\$ 4,354,680	\$ 2,496,435	\$ 2,909,294	\$ 5,373,009
TRANSFER OUT (To Fund Balance)			\$ 1,749,358	
TOTAL EXPENSES	\$ 4,354,680	\$ 2,496,435	\$ 4,658,652	\$ 5,373,009