

CENTRAL BROWARD WATER CONTROL DISTRICT

Fiscal Year 2024 - 2025 Approved Budget

September 25, 2024

DESCRIPTION/CATEGORY		2023-2024	ACTUAL	PROJECTED	Final 2024 -2025
		Approved @ .7575	as of 7/31/24	as of 9/31/24	Mileage @ .8100
<u>Revenues</u>					
01-4-3010	GROSS TAX RECEIPTS (Ad- Valorem Tax)	\$ 2,523,891	\$ 2,517,118	\$ 2,523,891	\$ 2,777,424
01-4-3100	INTEREST EARNED CK/CD (Escrow)	\$ 36,367	\$ 182,406	\$ 204,295	\$ 153,221
01-4-3105	INTEREST EARNED MONEY MARKET		\$ 115,477	\$ 129,334	\$ 97,000
01-4-3200	PLAN REVIEW FEES		\$ 281,480	\$ 309,628	\$ 254,273
01-4-3410	MISCELLANEOUS INCOME		\$ 1,978	\$ 1,978	\$ 1,000
01-4-3440	PERMITS AND VARIANCES	\$ 50,000	\$ 235,323	\$ 247,090	\$ 123,545
01-4-3900	INTEREST EARNED ON TAX DISTR.	\$ 4,000	\$ -		
	SUBTOTAL	\$ 2,614,257	\$ 3,333,782	\$ 3,416,215	\$ 3,406,464
	TRANSFER IN (Appropriation of Fund Balance)	\$ 1,151,911	\$ 1,151,911	\$ 1,151,911	\$ 948,216
	TOTAL REVENUES	\$ 3,766,168	\$ 4,485,692	\$ 4,568,125	\$ 4,354,680
<u>Expenses</u>					
	Salaries/Wages				
01-6-4012	SALARIES	\$ 885,564.00	\$ 694,711	\$ 868,388	\$ 1,024,740
01-6-4018	PENSION CONTRIBUTION	\$ 140,000	\$ 83,217	\$ 104,021	\$ 156,000
01-6-4019	OVERTIME	\$ 20,000	\$ 15,130	\$ 17,551	\$ 30,000
01-6-4100	OVERTIME- CONTINGENCY	\$ 30,000	\$ -		\$ -
01-6-2020	COMMISSION EXPENSE	\$ 4,000	\$ 2,813	\$ 3,376	\$ 4,000
01-6-4013	AUTO ALLOWANCE		\$ 2,025	\$ 2,265	\$ 9,465
01-6-4015	PAYROLL TAX EXPENSE	\$ 80,000	\$ 54,120	\$ 72,120	\$ 95,000
01-6-4016	AUTO ALLOWANCE DEDUCTION	\$ -	\$ (2,025)	\$ (2,265)	\$ (2,265)
	Subtotal	\$ 1,159,564	\$ 849,991	\$ 1,065,456	\$ 1,316,940

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Professional Fees						
01-6-2005	AUDITOR	\$ 18,025	\$ 19,060	\$ 19,060	\$ 21,000	
01-6-2000	ACCOUNTANT	\$ 5,000	\$ -	\$ -	\$ 5,000	
01-6-2015	TEMPORARY SERVICES				\$ 5,000	
01-6-4021	ATTORNEY - ASSIGNED FEES (ATTORNEY FEES)	\$ 70,000	\$ 44,180	\$ 58,906	\$ 70,000	
01-6-4023	ATTORNEY - RECOVERABLE FEES		\$ 10,148	\$ 11,162	\$ 12,278	
01-6-4025	ATTORNEY - MEETING FEES		\$ 11,700	\$ 14,300	\$ 14,300	
01-6-4065	ENGINEER - ASSIGNED FEES (ENGINEER FEES)	\$ 50,000	\$ 46,741	\$ 57,128	\$ 60,000	
01-6-4070	ENGINEER - RECOVERABLE FEES		\$ 273,138	\$ 300,452	\$ 255,384	
01-6-4075	ENGINEER - MEETING FEE		\$ 14,113	\$ 17,513	\$ 18,700	
01-6-4014	CONSULTANT	\$ 2,000	\$ 93,104	\$ 93,704	\$ 10,000	
01-6-2040	COMMUNITY REDEVELOPMENT	\$ 94,000	\$ 83,238	\$ 83,238	\$ 121,000	
	Subtotal	\$ 239,025	\$ 595,322	\$ 655,364	\$ 592,663	
Insurance						
01-6-2002	INSURANCE GENERAL	\$ 122,000	\$ 120,685	\$ 120,685	\$ 134,200	
01-6-2003	INSURANCE HEALTH (ACTIVE)	\$ 298,393	\$ 261,460	\$ 305,731	\$ 351,787	
01-6-2105	OPEB- POST EMPLOYMENT (acct 6-2033)	\$ 34,000	\$ 4,900	\$ 15,000	\$ 15,000	
01-6-2400	HEALTH INSURANCE FEES		\$ 1,127	\$ 1,239	\$ 1,276	
	Subtotal	\$ 454,393	\$ 388,171	\$ 442,655	\$ 502,263	
General Office						
01-6-2011	FPL/ ELECTRIC	\$ 8,000	\$ 6,736	\$ 8,083	\$ 8,800	
01-6-2012	WATER/SEWER	\$ 1,600	\$ 1,750	\$ 2,030	\$ 2,000	
01-6-2013	PHONES/ MISC. COMMUNICATION (Acct: 6-2013)	\$ 16,000	\$ 7,517	\$ 8,719	\$ 10,000	
01-6-2065	LEGAL NOTICES & ADVERTISEMENT	\$ 6,000	\$ 663	\$ 2,500	\$ 3,000	
01-6-2075	OFFICE SUPPLIES/ SERVICE CONTRACTS	\$ 14,000	\$ 10,696	\$ 12,407	\$ 14,000	

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01-6-2095	UNIFORMS	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
01-6-5046	FINANCIAL ADMINISTRATIVE SYSTEM	\$ 10,000	\$ 30,097	\$ 34,611	\$ 23,000	\$ 23,000
01-6-2030	COMPUTER EXPENSE	\$ 5,000	\$ 10,227	\$ 12,272	\$ 20,000	\$ 20,000
01-6-2035	CONTINUING EDUCATION/ MEMBERSHIPS/ CONFERENCES	\$ 8,000	\$ 5,498	\$ 6,872	\$ 8,000	\$ 8,000
01-6-2043	PUBLIC EDUCATION/ OUTREACH	\$ 500	\$ 400	\$ 400	\$ 3,000	\$ 3,000
01-6-2060	RECORDING FEES RECOVERABLE		\$ 2,034	\$ 2,700	\$ 3,000	\$ 3,000
01-6-2120	DISTRICT SECURITY		\$ 1,371	\$ 1,508	\$ 2,000	\$ 2,000
01-6-2200	BANK FEES	\$ 500	\$ -	\$ -	\$ 500	\$ 500
01-6-2090	TAX ASSESSORS 1%	\$ 16,000	\$ 16,124	\$ 16,124	\$ 16,500	\$ 16,500
01-6-2300	CREDIT CARD FEES		\$ -	\$ 105	\$ 500	\$ 500
01-6-2500	IRS FEES		\$ 11,704	\$ 11,704	\$ -	\$ -
01-6-2600	FRS FEES		\$ 109	\$ 109	\$ -	\$ -
01-4-3085	CONTINGENCY	\$ -	\$ -		\$ 40,000	\$ 40,000
	Subtotal	\$ 87,600	\$ 104,924	\$ 122,145	\$ 156,300	\$ 156,300
	Flood Control					
01-6-2004	EQUIPMENT MAINTENANCE	\$ 30,000	\$ 30,593	\$ 33,652	\$ 36,000	\$ 36,000
01-6-2045	FUEL	\$ 40,000	\$ 24,781	\$ 28,746	\$ 40,000	\$ 40,000
01-6-2050	DUMP FEES	\$ 7,000	\$ 1,711	\$ 4,000	\$ 7,000	\$ 7,000
01-6-2085	BUILDING & SHOP EXPENSE (SHOP COSTS)	\$ 20,000	\$ 9,898	\$ 12,373	\$ 20,000	\$ 20,000
01-6-2100	AQUATIC WEED CONTROL (HERBICIDES)	\$ 160,000	\$ 34,780	\$ 145,000	\$ 155,000	\$ 155,000
01-6-2106	TREE REMOVAL	\$ 20,000	\$ 12,338	\$ 14,806	\$ 20,000	\$ 20,000
01-6-2107	DIVE INSPECTIONS	\$ 30,000	\$ 15,200	\$ 19,000	\$ 30,000	\$ 30,000
NEW	CANAL MAINTENANCE	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
	Subtotal	\$ 307,000	\$ 129,301	\$ 257,576	\$ 358,000	\$ 358,000
	Total Operating Expenses	\$ 2,247,582	\$ 2,067,708	\$ 2,543,196	\$ 2,926,166	\$ 2,926,166

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Capital Improvements					
01-6-5020	CI - EQUIPMENT	\$ 149,476	\$ 147,246	\$ 147,246	\$ -
01-6-5030	CI - BUILDING AND SHOP				\$ 59,000
01-6-5090	CI - TECHNOLOGY UPGRADE				\$ 65,000
01-6-5021	N-20 CULVERT IMPROVEMENTS	\$ 1,181,400	\$ 76,160	\$ 88,620	\$ 1,147,419
01-6-5022	N-27 CULVERT IMPROVEMENTS	\$ 87,710	\$ -	\$ -	\$ 92,096
01-6-5023	CI - ROOF FOR DISTRICT HQ	\$ 100,000	\$ 117,023	\$ 117,023	\$ -
NEW	CANAL CHANNEL ASSESSMENT	\$ -	\$ -	\$ -	\$ 65,000
Total Capital Improvements		\$ 1,518,586	\$ 340,430	\$ 352,889	\$ 1,428,515
Subtotal Operating and Capital		\$ 3,766,168	\$ 2,408,138	\$ 2,896,086	\$ 4,354,680
TRANSFER OUT (To Fund Balance)				\$ 1,672,040	
TOTAL EXPENSES		\$ 3,766,168	\$ 2,408,138	\$ 4,568,125	\$ 4,354,680