

**Central Broward Water Control District**  
**2023-2024 Revised Final Budget**  
**Approved 9/27/2023**

DESCRIPTION/CATEGORY	2021-2022		2022-2023		2023-2024	Comments
	Adopted Budget	Actual through 9/30/2022	Approved Budget	Forecasted at 09/30/2023	Approved Budget	
<b>Revenues</b>						
01-4-3010 GROSS TAX RECEIPTS (Ad- Valorem Tax)	\$ 2,362,849.00	\$ 2,448,225.00	\$ 2,547,025.00	\$ 2,625,506.40	\$ 2,523,890.58	Estimated FY24 Revenue Projection; based on BCPA recap; 0.7575 Millage
01-4-3100 INTEREST EARNED CK/CD	\$ 17,000.33	\$ 6,956.00	\$ 20,000.00	\$ 88,658.00	\$ 36,366.85	Based on estimated income for 2023-2024; Centennial Bank @ 4.75% & 5.20%
01-4-3410 MISCELLANEOUS INCOME	\$ 17,000.33	\$ 18,058.00	\$ 20,000.00	\$ 3,200.00	\$ -	
01-4-3440 PERMITS AND VARIANCES	\$ 17,000.34	\$ 27,657.00	\$ 20,000.00	\$ 46,299.91	\$ 50,000.00	Based on estimated income for 2023-2024
<b>NEW</b> INTEREST EARNED ON TAX DISTR.	\$ -	\$ -	\$ -	\$ 3,115.51	\$ 4,000.00	New in FY23; Quarterly Bank Interest on Tax Distribution from BCPA
<b>NEW</b> APPROPRIATION OF FUND BALANCE	\$ 650,000.00		\$ 332,455.00		\$ 1,151,910.77	
Total Income	\$ 3,063,850.00	\$ 2,500,896.00	\$ 2,939,480.00	\$ 2,766,779.82	\$ 3,766,168.20	
<b>Expenses</b>						
Salaries/Wages						
01-6-4012 SALARIES	\$ 1,065,000.00	\$ 1,015,485.00	\$ 1,100,145.00	\$ 853,373.61		
<b>NEW</b> BOARD OF COMMISSIONERS	\$ -				\$ 28,800.00	6 Commissioners @ \$400/Month
<b>NEW</b> ADMIN/OFFICE STAFF	\$ -				\$ 250,000.00	Maintain current staff at full-time status with COLA; 3 Full-Time
<b>NEW</b> OPERATIONS STAFF	\$ -				\$ 606,763.87	Maintain current staff at with COLA; 10 Full-Time, 1 Part-Time
01-6-4018 PENSION CONTRIBUTION	\$ 115,500.00	\$ 129,552.00	\$ 105,000.00	\$ 115,756.76	\$ 140,000.00	Regular Class x 0.1357+ Senior Class x 0.3452 + Drop (1 employee) x 0.2113+ Elected Class x 0.57
01-6-4019 OVERTIME	\$ 86,000.00	\$ 21,309.00	\$ 86,000.00	\$ 14,607.84	\$ 20,000.00	After hours meetings/ events
<b>NEW</b> OVERTIME- CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	Contingency for major storm event
01-6-2020 COMMISSIONERS EXPENSE	\$ 4,000.00	\$ 3,635.00	\$ 4,000.00	\$ 3,866.00	\$ 4,000.00	6 Commissioners @ \$48/Month; plus misc expenses
01-6-4015 PAYROLL TAX EXPENSE	\$ 94,500.00	\$ 74,855.00	\$ 97,335.00	\$ 51,924.28	\$ 80,000.00	Based on anticipated cost
SICK LEAVE PAYOUT	\$ 112,000.00	\$ 44,730.09				
Professional Fees						
01-6-2005 AUDITOR	\$ 17,000.00	\$ 24,600.00	\$ 17,000.00	\$ 17,500.00	\$ 18,025.00	Based on projections provided by Grau & Associates
01-6-2000 ACCOUNTANT	\$ 10,000.00	\$ 2,630.00	\$ 5,000.00		\$ 5,000.00	Based on anticipated cost;
01-6-4021 ATTORNEY - ASSIGNED FEES (ATTORNEY FEES)	\$ 60,000.00	\$ 31,466.00	\$ 60,000.00	\$ 41,744.82	\$ 70,000.00	Based on anticipated cost; Includes meeting fees and contingency
01-6-4065 ENGINEER - ASSIGNED FEES (ENGINEER FEES)	\$ 310,000.00	\$ 33,335.00	\$ 210,000.00	\$ 23,000.00	\$ 50,000.00	Based on anticipated cost; Includes meeting fees and contingency
01-6-4014 CONSULTANT	\$ -	\$ -	\$ -	\$ 1,519.00	\$ 2,000.00	Contingency
01-6-2040 COMMUNITY REDEVELOPMENT	\$ 70,350.00	\$ 69,174.00	\$ 74,000.00	\$ 80,960.00	\$ 94,000.00	Based on projections provided by the Town of Davie CRA
Insurance						
01-6-2002 INSURANCE GENERAL	\$ 115,000.00	\$ 120,868.00	\$ 126,000.00	\$ -	\$ -	
<b>NEW</b> INLAND MARINE				\$ 15,683.00	\$ 16,000.00	Based on anticipated cost
<b>NEW</b> COMMERCIAL AUTO PKG				\$ 21,304.00	\$ 22,000.00	Based on anticipated cost
<b>NEW</b> WORKERS COMPENSATION				\$ 20,410.37	\$ 20,000.00	Based on anticipated cost
<b>NEW</b> COMMERCIAL PROPERTY PKG				\$ 63,981.00	\$ 64,000.00	Based on anticipated cost
01-6-2003 INSURANCE HEALTH (ACTIVE)	\$ 370,000.00	\$ 294,121.00	\$ 385,000.00	\$ 338,846.21	\$ 298,393.20	Includes Health, Dental, Life and Cobra for 18 employees (4 commissioners, 12 operations/office)
<b>NEW</b> OPEB- Other Post Employment Benefits	\$ -	\$ -	\$ -	\$ -	\$ 34,000.00	Other Post Employment Benefits- Insurance for 8 retired employees
General Office						
01-6-2010 UTILITIES	\$ 22,000.00	\$ 21,723.00	\$ 22,000.00	\$ -	\$ -	
<b>NEW</b> FPL/ ELECTRIC	\$ -	\$ -	\$ -	\$ 7,312.28	\$ 8,000.00	Anticipated cost based on FY23
<b>NEW</b> WATER/SEWER	\$ -	\$ -	\$ -	\$ 1,524.81	\$ 1,600.00	Anticipated cost based on FY23
<b>NEW</b> TELEPHONES/ MISC. COMMUNICATION	\$ -	\$ -	\$ -	\$ 15,556.25	\$ 16,000.00	Based on anticipated cost; includes cellular, internet & radios for commincation after major storm
01-6-2065 LEGAL NOTICES & ADVERTISEMENT	\$ 3,000.00	\$ 3,053.00	\$ 3,000.00	\$ 4,492.35	\$ 6,000.00	Based on anticipated cost includes ad for District Manager Position
01-6-2075 OFFICE SUPPLIES/ SERVICE CONTRACTS	\$ 11,000.00	\$ 12,258.00	\$ 11,000.00	\$ 12,365.01	\$ 14,000.00	Based on anticipated cost of general office supplies and contracts
01-6-2095 UNIFORMS	\$ 1,500.00	\$ 1,471.00	\$ 2,000.00	\$ 1,734.54	\$ 2,000.00	Based on anticipated cost
01-6-5046 FINANCIAL ADMINISTRATIVE SYSTEM		\$ 8,967.00	\$ 10,000.00	\$ 23,740.47	\$ 10,000.00	Based on Cloud Hosting \$650 monthly; SAP Annual Fee \$1761.20
01-6-2030 COMPUTER EXPENSE	\$ 3,000.00	\$ 11,826.00	\$ 3,000.00	\$ 7,224.85	\$ 5,000.00	Based on \$171/mth for email related licensing/subscriptions; IT contingency
01-6-2035 CONTINUING EDUCATION/ MEMBERSHIPS/ CONFERENCES	\$ 6,000.00	\$ 4,013.00	\$ 5,000.00	\$ 6,455.51	\$ 8,000.00	DEO Annual Special Districts Fee: \$175.00; FASD: \$3,000; FASD Quarterly Mtg: \$125; CEU classes (4); \$350 spray licenses (3); plus misc. \$500
01-6-2043 PUBLIC EDUCATION/ OUTREACH	\$ 7,000.00	\$ 250.00	\$ 4,000.00	\$ 400.00	\$ 500.00	Water Matters Day Booth
01-6-2200 BANK FEES	\$ -	\$ 438.00	\$ -	\$ 626.90	\$ 500.00	Based on anticipated bank fees
01-6-2090 TAX ASSESSORS 1%	\$ 16,000.00		\$ 16,000.00	\$ 15,442.56	\$ 16,000.00	Based on anticipated fee
01-4-3085 TAX COLLECTORS FEES	\$ 24,000.00		\$ 24,000.00	\$ 23,735.00	\$ -	
HB53 STORMWATER NEEDS ANALYSIS	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	
Flood Control						

01-6-2004	EQUIPMENT MAINTENANCE	\$ 30,000.00	\$ 28,271.00	\$ 25,000.00	\$ 27,094.94	\$ 30,000.00	General Maintenance to shop and stormwater equipment; based on historical use
01-6-2045	FUEL	\$ 38,000.00	\$ 41,368.00	\$ 48,000.00	\$ 27,163.12	\$ 40,000.00	Based on anticipated use + contingency for rise in fuel pricing
01-6-2050	DUMP FEES	\$ 7,000.00	\$ 6,644.00	\$ 7,000.00	\$ 6,500.00	\$ 7,000.00	Based on anticipated use
01-6-2085	BUILDING & SHOP EXPENSE (SHOP COSTS)	\$ 10,000.00	\$ 15,410.00	\$ 15,000.00	\$ 16,476.08	\$ 20,000.00	Based on anticipated costs
01-6-2100	AQUATIC WEED CONTROL (HERBICIDES)	\$ 160,000.00	\$ 158,966.00	\$ 160,000.00	\$ 133,241.05	\$ 160,000.00	Inclues chemical and biological; Based on anticipated use
<b>NEW</b>	TREE REMOVAL	\$ 25,000.00	\$ 7,500.00		\$ 18,946.00	\$ 20,000.00	Based on anticipated use
<b>NEW</b>	DIVE INSPECTIONS	\$ -	\$ 48,951.00	\$ -	\$ 24,000.00	\$ 30,000.00	Based on FY23; Daily rate to remain the same
	Total Expenses	\$ 2,892,850.00	\$ 2,236,869.09	\$ 2,624,480.00	\$ 2,038,508.61	\$ 2,247,582.07	
	Capital Improvements						
01-6-5020	CI- EQUIPMENT	\$ 71,000.00	\$ 76,816.00	\$ 45,000.00	\$ 39,120.00	\$ 149,476.13	(1) Rotary Mowers and Door, (1) Rotary Lift, (1) Weedoo (Small aquatic weed harvester)
01-6-5025	WESTERN C-11		\$ 2,400.00				
01-6-5027	EASTERN C-11		\$ 4,000.00				
01-6-5030	CI - BUILDING AND SHOP		\$ 8,650.00		\$ 2,216.14		
01-6-5090	CI - SERVER UPGRADE	\$ -	\$ 26,578.00		\$ 14,756.73		
01-6-2070	CI- INTERLOCAL DRAINAGE	\$ 100,000.00	\$ -				
<b>NEW</b>	N-20 CULVERT IMPROVEMENTS (ZONE 2)	\$ -	\$ -	\$ -	\$ -	\$ 1,181,400.00	Design and construction of 8.5'(foot) pipe or equivalent under SW 26th Street, East of Flamingo Road
<b>NEW</b>	N-27 CULVERT IMPROVEMENTS (ZONE 1/6)	\$ -	\$ -	\$ -	\$ -	\$ 87,710.00	Design Only- 9.5' (foot) pipe or equivalent under SW 37th Court, East of SW 142 Avenue
<b>NEW</b>	NEW ROOF FOR DISTRICT HEADQUARTERS			\$ 100,000.00	\$ -	\$ 100,000.00	Roofing project carried over from FY23
	Total Capital Improvements	\$ 171,000.00	\$ 118,444.00	\$ 145,000.00	\$ 56,092.87	\$ 1,518,586.13	
		\$ 3,063,850.00	\$ 2,355,313.09	\$ 2,769,480.00	\$ 2,094,601.48	\$ 3,766,168.20	