

CENTRAL BROWARD WATER CONTROL DISTRICT
Fiscal Year 2027 (Oct. 1, 2026 - Sept. 30, 2027) Tentative Budget
September 9, 2026

DESCRIPTION / CATEGORY		2025-2026 Approved @ .8900	ACTUAL 9/1/2026	PROJECTED as of 9/30/26	TENTATIVE FY2026-27 Millage @ 1.00
<u>Revenues</u>					
01-4-3010	GROSS TAX RECEIPTS (Ad- Valorem Tax)	\$ 3,302,259	\$ 3,285,366	\$ 3,302,259	\$ 4,252,097
01-4-3100	INTEREST EARNED CK/CD (Escrow)	\$ 126,728	\$ 186,900	\$ 204,900	\$ 184,410
01-4-3105	INTEREST EARNED MONEY MARKET	\$ 82,740	\$ 101,490	\$ 113,490	\$ 124,839
01-4-3200	PLAN REVIEW FEES	\$ 315,418	\$ 461,452	\$ 470,681	\$ 504,396
01-4-3410	MISCELLANEOUS INCOME	\$ 5,000	\$ 16,141	\$ 16,141	\$ 20,000
01-4-3440	PERMITS AND VARIANCES	\$ 78,358	\$ 206,287	\$ 210,412	\$ 189,371
	Subtotal	\$ 3,910,504	\$ 4,257,635	\$ 4,317,883	\$ 5,275,113
	TRANSFER IN (Appropriation of Fund Balance)	\$ 1,462,505	\$ 1,462,505	\$ 1,462,505	\$ 1,025,760
	TOTAL REVENUES	\$ 5,373,009	\$ 5,720,139	\$ 5,780,387	\$ 6,300,873
<u>Expenses</u>					
	Salaries/Wages				
01-6-4012	SALARIES	\$ 1,160,906	\$ 902,011	\$ 983,011	\$ 1,254,200
01-6-4018	PENSION CONTRIBUTION	\$ 226,286	\$ 158,077	\$ 175,077	\$ 241,050
01-6-4019	OVERTIME	\$ 30,000	\$ 9,605	\$ 10,566	\$ 30,000
01-6-2020	COMMISSION EXPENSE	\$ 9,200	\$ 6,600	\$ 7,200	\$ 8,200
01-6-2025	MISCELLANEOUS EMPLOYEE EXPENSES	\$ -	\$ 1,936	\$ 3,000	\$ 5,000
01-6-4013	AUTO ALLOWANCE	\$ 7,200	\$ -	\$ -	\$ -
01-6-4015	PAYROLL TAX EXPENSE	\$ 95,000	\$ 69,602	\$ 77,602	\$ 100,744
	Subtotal	\$ 1,528,592	\$ 1,147,830	\$ 1,256,455	\$ 1,639,194

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Professional Fees					
01-6-2005	AUDITOR	\$ 22,575	\$ 20,350	\$ 20,350	\$ 24,000
01-6-2000	ACCOUNTANT	\$ 7,500	\$ 1,528	\$ 3,000	\$ 6,000
01-6-2015	TEMPORARY SERVICES	\$ 25,000	\$ -	\$ -	\$ 15,000
01-6-2018	PAYROLL PROCESSING SERVICES	\$ 6,000	\$ 5,599	\$ 6,000	\$ 7,500
01-6-4021	ATTORNEY - ASSIGNED FEES (ATTORNEY FEES)	\$ 52,193	\$ 56,145	\$ 78,604	\$ 117,185
01-6-4023	ATTORNEY - RECOVERABLE FEES	\$ 14,034	\$ 7,292	\$ 9,722	\$ 12,639
01-6-4025	ATTORNEY - MEETING FEES	\$ 15,840	\$ 13,180	\$ 15,840	\$ 21,600
01-6-4065	ENGINEER - ASSIGNED FEES (ENGINEER FEES)	\$ 45,000	\$ 46,083	\$ 60,829	\$ 69,953
01-6-4070	ENGINEER - RECOVERABLE FEES	\$ 316,812	\$ 435,985	\$ 523,182	\$ 601,659
01-6-4075	ENGINEER - MEETING FEE	\$ 18,700	\$ 14,083	\$ 18,341	\$ 23,340
01-6-4014	CONSULTANT	\$ 10,000	\$ 4,610	\$ 6,410	\$ 15,000
01-6-2040	COMMUNITY REDEVELOPMENT	\$ 115,000	\$ 141,026	\$ 141,026	\$ 209,604
Subtotal		\$ 648,654	\$ 745,879	\$ 883,303	\$ 1,123,480
Insurance					
01-6-2002	INSURANCE GENERAL	\$ 130,000	\$ 118,778	\$ 118,778	\$ 124,717
01-6-2003	INSURANCE HEALTH (ACTIVE)	\$ 430,528	\$ 275,570	\$ 305,570	\$ 383,032
01-6-2105	OPEB- POST EMPLOYMENT (acct 6-2033)	\$ 28,380	\$ 26,899	\$ 31,218	\$ 34,340
01-6-2400	HEALTH INSURANCE FEES	\$ 1,276	\$ 1,071	\$ 1,242	\$ 1,500
Subtotal		\$ 590,184	\$ 422,318	\$ 456,808	\$ 543,589
General Office					
01-6-2011	FPL/ ELECTRIC	\$ 9,680	\$ 7,546	\$ 9,746	\$ 10,330
01-6-2012	WATER/SEWER	\$ 2,000	\$ 1,562	\$ 1,875	\$ 2,000

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		Approved @ .8900	9/1/2026	as of 9/30/26	FY2026-27 Millage @ 1.00
01-6-2013	PHONES/ MISC. COMMUNICATION	\$ 10,000	\$ 9,367	\$ 10,000	\$ 11,500
01-6-2065	LEGAL NOTICES & ADVERTISEMENT	\$ 3,000	\$ 1,237	\$ 3,000	\$ 3,500
01-6-2075	OFFICE SUPPLIES/ SERVICE CONTRACTS	\$ 14,000	\$ 11,018	\$ 14,000	\$ 14,000
01-6-2095	UNIFORMS	\$ 2,000	\$ 1,079	\$ 2,000	\$ 3,000
01-6-5046	FINANCIAL ADMINISTRATIVE SYSTEM	\$ 23,600	\$ 8,887	\$ 15,000	\$ 25,000
01-6-2030	COMPUTER EXPENSE	\$ 20,200	\$ 11,595	\$ 16,000	\$ 22,000
01-6-2032	WEBSITE MAINTENANCE	\$ -	\$ -	\$ -	\$ 8,000
01-6-2035	CONTINUING EDUCATION/ MEMBERSHIPS/ CONFERENCES	\$ 6,000	\$ 810	\$ 4,000	\$ 6,000
01-6-2043	PUBLIC EDUCATION/ OUTREACH	\$ 3,000	\$ 1,000	\$ 1,000	\$ 3,000
01-6-2060	RECORDING FEES RECOVERABLE	\$ 12,000	\$ 12,271	\$ 14,725	\$ 16,198
01-6-2120	DISTRICT SECURITY	\$ 6,032	\$ 4,392	\$ 5,192	\$ 6,334
01-6-2200	BANK FEES	\$ 500	\$ 4	\$ -	\$ 500
01-6-2090	TAX ASSESSORS	\$ 64,700	\$ 17,035	\$ 17,035	\$ 18,000
01-6-2300	CREDIT CARD FEES	\$ 500	\$ 200	\$ 105	\$ 500
01-6-2500	IRS FEES	\$ -	\$ -	\$ -	\$ -
01-6-2600	FRS FEES	\$ -	\$ 170	\$ 170	\$ -
01-6-3085	CONTINGENCY	\$ 50,000	\$ -		\$ 50,000
Subtotal		\$ 227,212	\$ 88,172	\$ 113,847	\$ 199,862
Flood Control					
01-6-2004	EQUIPMENT MAINTENANCE	\$ 41,400	\$ 23,061	\$ 41,400	\$ 45,540
0-6-2006	SMALL TOOLS AND EQUIPMENT	\$ -	\$ -	\$ -	\$ 15,000
01-6-2045	FUEL	\$ 40,000	\$ 19,406	\$ 25,000	\$ 30,000
01-6-2050	DUMP FEES	\$ 5,000	\$ 4,097	\$ 5,000	\$ 5,500

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01-6-2085	BUILDING & SHOP EXPENSE (SHOP COSTS)	\$ 20,000	\$ 10,567	\$ 15,000	\$ 20,000
01-6-2100	AQUATIC WEED CONTROL (HERBICIDES)	\$ 75,000	\$ 59,709	\$ 65,000	\$ 75,000
01-6-2106	TREE REMOVAL	\$ 50,000	\$ 16,565	\$ 30,000	\$ 40,000
01-6-2107	DIVE INSPECTIONS	\$ 30,000	\$ 3,000	\$ 2,000	\$ 20,000
01-6-2108	CANAL MAINTENANCE	\$ 60,000	\$ 3,600	\$ 15,000	\$ 50,000
Subtotal		\$ 321,400	\$ 140,004	\$ 198,400	\$ 301,040
Total Operating Expenses		\$ 3,316,042	\$ 2,544,203	\$ 2,908,813	\$ 3,807,164
Capital Improvements					
01-6-5020	CI - EQUIPMENT	\$ 530,000	\$ 405	\$ 360,000	\$ 523,000
01-6-5030	CI - BUILDING AND SHOP	\$ 55,000	\$ 7,695	\$ 7,695	\$ 55,000
01-6-5090	CI - TECHNOLOGY UPGRADE	\$ 50,000	\$ -	\$ -	\$ 60,000
01-6-5021	N-20 CULVERT IMPROVEMENTS	\$ 1,245,661	\$ 2,630	\$ 5,000	\$ 1,644,272
01-6-5022	N-27 CULVERT IMPROVEMENTS	\$ 101,306	\$ -	\$ -	\$ 111,436
01-6-5040	CANAL IMPROVEMENTS	\$ 75,000	\$ 23,280	\$ 40,000	\$ 100,000
Total Capital Improvements		\$ 2,056,967	\$ 34,011	\$ 412,695	\$ 2,493,709
Subtotal Operating and Capital		\$ 5,373,009	\$ 2,578,214	\$ 3,321,508	\$ 6,300,873
TRANSFER OUT (To Fund Balance)				\$ 2,458,879	
TOTAL EXPENSES		\$ 5,373,009	\$ 2,578,214	\$ 5,780,387	\$ 6,300,873

**Central Broward Water Control District
Proposed Five-Year Capital Improvement Plan
FY 2027-2031**

Project Name						5 Year Total
	FY27	FY28	FY29	FY30	FY31	
N-20 CULVERT IMPROVEMENTS (#20,ZONE 2)	\$ 1,644,272	\$ -	\$ -	\$ -		\$ 1,644,272
N-27 CULVERT IMPROVEMENTS (#93,ZONE 1/6)	\$ 111,436	\$ 1,415,823	\$ -	\$ -		\$ 1,527,260
N-20 CULVERT IMPROVEMENTS (#17, ZONE 2)		\$ 118,037	\$ 1,325,199	\$ -		\$ 1,443,236
N-12 CULVERT IMPROVEMENTS (#57, ZONE 2)	\$ -		\$ 437,791	\$ 7,729,990		\$ 8,167,781
S-15 CULVERT IMPROVEMENTS (#141, ZONE 5)	\$ -	\$ -		\$ 263,348	\$ 4,649,968	\$ 4,913,316
CANAL IMPROVEMENTS	\$ 100,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 675,000
TECHNOLOGY UPGRADE	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000	\$ 120,000
CHEMICAL ROOM/BREAK ROOM REHAB	\$ 55,000	\$ -	\$ -	\$ -		\$ 55,000
ALL TERRAIN EXCAVATOR	\$ 460,000		\$ -	\$ -		\$ 460,000
TRUCK REPLACEMENT	\$ 63,000	\$ 66,000	\$ -	\$ -		\$ 129,000
TOTAL	\$ 2,493,709	\$ 1,724,861	\$ 1,912,990	\$ 8,143,338	\$ 4,859,968	\$ 19,134,865