South Indian River
Water Control District™

Established 1923

Fiscal Year 2026-2027
Proposed Budget
August 20, 2026

15600 Jupiter Farms Road
Jupiter, Florida 33478

Telephone: 561-747-0550
Website: www.sirwcd.org

TABLE OF CONTENTS

INTRODUCTION

The **Fiscal Year 2026–2027 Proposed Budget**, presented on **August 20, 2026**, is intended to provide a comprehensive explanation of the South Indian River Water Control District's (SIRWCD) budget, financial priorities, and planned expenditures. This document was prepared by the District's Chief Financial Officer, **Ryan Grigg, MBA, CPA**, and represents a new initiative in support of SIRWCD's commitment to transparency, accountability, and fiscally responsible governance.

By providing greater insight into the District's budgeting process, revenue sources, operational costs, and capital improvement plans, this budget document is designed to help landowners, stakeholders, and governing officials better understand how public resources are managed to support the District's mission and long-term financial stability.

Executive Summary

Over the past year, the SIRWCD has faced budgetary pressures resulting from ongoing inflationary increases in the cost of goods, services, equipment, fuel, and insurance. Despite these challenges, the District has successfully implemented cost-containment measures by bringing select services in-house and leveraging technology to improve operational efficiency.

In Fiscal Year 2025–2026, the District budget included limited capital improvement projects. For Fiscal Year 2026–2027, however, the proposed budget reflects a renewed investment in infrastructure, including the second phase of the canal realignment project and initiatives to remove trees and vegetation from District canals. These projects are intended to enhance system performance, support long-term maintenance objectives, and preserve the functionality of critical drainage infrastructure.

Overall, the proposed budget positions the District to meet its operational and capital improvement goals while maintaining the reliability, effectiveness, and sustainability of its infrastructure and services.

History of South Indian River Water Control District

South Indian River Water Control District was established as a Special District in 1923 and was charged only with the task of water management. Water management services included providing surface water drainage through construction and maintenance of canals, and other water control structures. In the mid-1970s, road construction and maintenance were added to the District’s responsibilities, and in the early 1990s, the Town of Jupiter’s water distribution system used the easements in Palm Beach Country Estates. Today, the District continues to serve landowners through the operation and maintenance of its infrastructure and the implementation of capital improvement projects and landowner-initiated improvements.

At its inception, the District was a purely rural area west of Jupiter, Florida. Although the area largely retains a rural character, substantial residential growth has occurred in the last four decades and the District now services most residential homes in Jupiter Farms, Palm Beach Country Estates, Egret Landing, and Jupiter Park of Commerce. The District covers over 12,400 acres or approximately 20 square miles, with 189 miles of paved and unpaved roads, 60 miles of canals, and 376 miles of swales.

Overview of the District

South Indian River Water Control District is organized and exists pursuant to Chapter 189 and Chapter 298, Florida Statutes, as amended and supplemented, and other applicable provisions of law, including several special acts of the Florida Legislature relating to the District, particularly Chapter 2001-313, Laws of Florida. Amendments to Chapter 2001-313 include Chapter 2003-332, Chapter 2004-467, Chapter 2008-274, and Chapter 2009-250.

There are two primary basins within the District's boundaries. The East Basin includes Palm Beach Country Estates, Egret Landing, and Jupiter Park of Commerce which are located east of South Florida Water Management District's C-18 canal. The West Basin includes Jupiter Farms which is located west of the C-18 canal. The road stabilization (paving) in the District is landowner-initiated through the District's petition process. The District is responsible for maintaining the roads for the Palm Beach Country Estates and Jupiter Farms communities.

As a Special District under Chapter 298, Florida Statutes, the District is authorized to levy non-ad valorem assessments. A non-ad valorem assessment is a charge imposed on property that is not based on the property's taxable value, but instead is based on the benefit received by the property or another assessment methodology authorized by law. The District utilizes funds received from non-ad valorem assessments for drainage, road maintenance, debt service, and capital infrastructure projects.

Board of Supervisors:

The District is governed by a five-member Board of Supervisors that serve three-year terms. Supervisors are elected by a vote of the landowners. At least three Supervisors must reside in the District. One Supervisor must reside in the area east of the C-18 Canal, and one must reside in the area west of the C-18 Canal. One Supervisor must be a landowner but not be a resident of the District. The Board of Supervisors elects its own officers, including a president, vice president, and secretary. Landowners vote to approve the salaries of the Board at the annual landowner's meeting. Members of the Board of Supervisors also receive 401a retirement contributions during their terms.

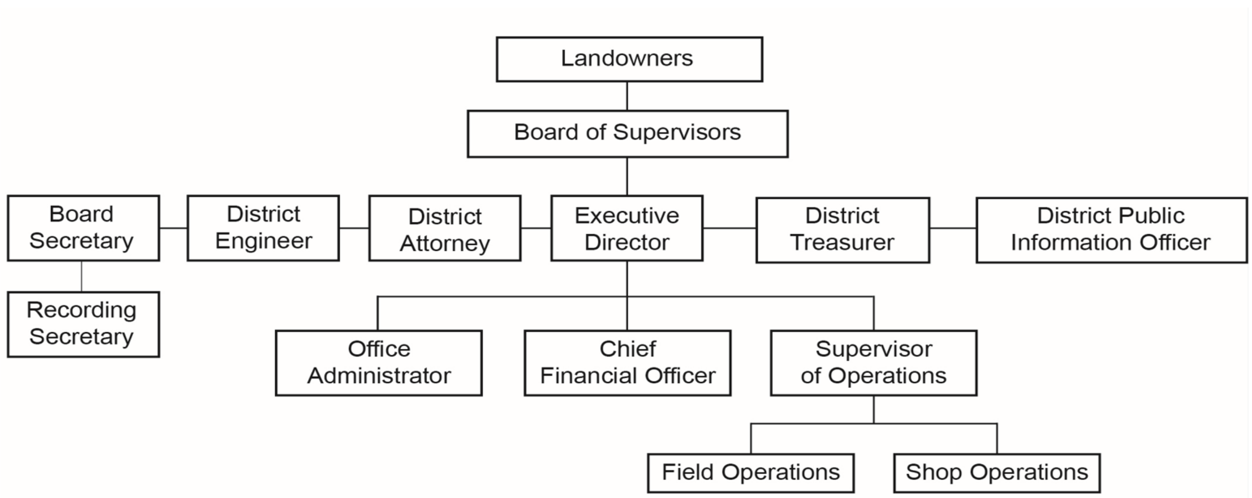
The preparation and adoption of this budget were completed under the direction and oversight of the Board of Supervisors:

- **Susan Kennedy**, President
- **Thomas Powell**, Vice President
- **John Meyer**, Secretary
- **Beth McElroy**, Member
- **Bob Berman**, Member

Executive Office:

The Board of Supervisors appoints the District's Executive Director. The Executive Director is responsible for administering the directives of the board and managing the day-to-day District activities. The Board has appointed **William "Chad" Kennedy** as the District's Executive Director.

Organizational Chart



Mission and Vision Statements

Mission Statement:

South Indian River Water Control District's mission is to responsibly and effectively provide stormwater, roadway, and related infrastructure management for the benefit and safety of District landowners in Jupiter Farms, Palm Beach Country Estates, Egret Landing, and Jupiter Park of Commerce, while promoting environmental stewardship, regulatory compliance, and long-term resilience.

Vision Statement:

South Indian River Water Control District's Board and staff are committed to providing reliable, financially sustainable infrastructure and services that meet the needs of landowners, now and in the future.

The District will continue to be proactive in planning and implementing current and future maintenance, operations, and capital improvements as detailed in the comprehensive Water Control Plan.

The District strives to ensure these core values:

- Resilience – preparing for storms, floods, and changing conditions
- Responsiveness – serving landowners efficiently
- Reliability – dependable drainage and maintenance
- Stewardship – protecting natural resources
- Transparency – open communication and governance
- Collaboration – working with partner agencies

Executive Director's Budget Message

It is my pleasure to present the South Indian River Water Control District's Fiscal Year 2026–2027 Budget. This budget reflects the Board of Supervisors' continued commitment to responsible fiscal stewardship, operational excellence, and strategic investment in the infrastructure that protects our community.

Over the past year, the District has continued to innovate by improving communication with our landowners, refining internal processes, and maximizing the effectiveness of our limited staff. Through thoughtful planning, technology improvements, and a commitment to continuous improvement, we have enhanced our ability to deliver high-quality service while maintaining prudent financial management.

One of the District's greatest strengths is the combination of an engaged and knowledgeable Board of Supervisors and an exceptionally dedicated, highly motivated, and skilled staff. Their commitment to public service has enabled the District to accomplish more with existing resources while maintaining the high level of service our landowners expect.

The addition of the District's Chief Financial Officer has significantly strengthened our financial management and budget development process. This enhanced level of financial oversight has resulted in greater budget transparency, improved long-range planning, and the implementation of quarterly budget-to-actual reporting. These reports provide both the Board and our landowners with a clearer understanding of District expenditures and demonstrate the progress being made as projects advance and work is completed throughout the year.

During Fiscal Year 2026–2027, the District will continue advancing several important capital and operational initiatives. Construction of the Canal C Phase II realignment project will improve stormwater storage and conveyance capacity within Palm Beach Country Estates, further strengthening flood protection and system resiliency for the community.

The District also remains actively engaged with the Florida Turnpike Enterprise regarding the long-term management of stormwater discharge through the Turnpike corridor during the addition of two travel lanes. These discussions remain an important priority as transportation improvements continue within the region and require changes to stormwater management.

Environmental stewardship also remains a key focus. Through funding provided by the Loxahatchee River Preservation Initiative, the District will undertake the removal of large invasive exotic trees, with particular emphasis on Australian pines located immediately upstream of Riverbend Park and the federally designated Wild and Scenic Loxahatchee River. This project is intended to significantly reduce the seed source entering the river corridor while improving the long-term ecological health of this unique natural resource.

Operational improvements continue throughout the District as well. The website Service Request Program is continually being evaluated and refined to improve responsiveness, accountability, and communication with our landowners. We will continue building upon these improvements throughout the coming fiscal year.

The District is also initiating the use of Geographic Information Systems (GIS), a computer-based technology used to collect, store, manage, analyze, and visualize spatial or geographic data. It integrates location data (where things are) with descriptive information (what things are like there) to reveal patterns, relationships, and trends that are otherwise difficult to detect. This year, GIS is being used to assess drainage features and all paved roads and, eventually, all dirt roads throughout the District. This information will be used to determine the sequence of paved roads that require resurfacing through a quantifiable repeatable process that has been developed and refined by the road maintenance industry. This information will help with annual assessment planning and will ensure that the use of stabilized road surfaces remain in good operational condition.

Our ongoing drainage maintenance program, including swale cleaning and recontouring, driveway culvert replacement, canal bank stabilization, vegetation management, mowing, washout repairs, and replacement of damaged or deteriorated culverts, continues to enhance drainage performance across the District on a weekly basis. These routine maintenance activities remain the foundation of our flood protection system and are essential to preserving the District's infrastructure.

The District has also increased the road maintenance budgets by doubling the shell rock aggregate material to be placed on the dirt roads. This year, the dirt road maintenance program will be better organized by having a highly experienced motor grader operator promoted to the Road Maintenance Planner & Motor Grader Operator. Each week, while he grades and inspects roads, he will identify needs and convey them to the Supervisor of Operations, who will then take the necessary steps to ensure roads are maintained promptly. The effort will also result in the creation of a Road plan that will identify anticipated needs over the next five years.

The Fiscal Year 2026–2027 budget reflects the District's continued emphasis on improving service delivery, investing in critical infrastructure, protecting our natural resources, and maintaining long-term financial sustainability. Through careful planning, improved operational efficiencies, and responsible stewardship of public funds, the District has been able to accomplish these objectives while minimizing increases in assessments.

On behalf of the District staff, I extend my sincere appreciation to the Board of Supervisors for their leadership and to our residents and landowners for their continued trust and support. We remain committed to protecting life and property while providing reliable stormwater management and roadway infrastructure for the communities we serve.

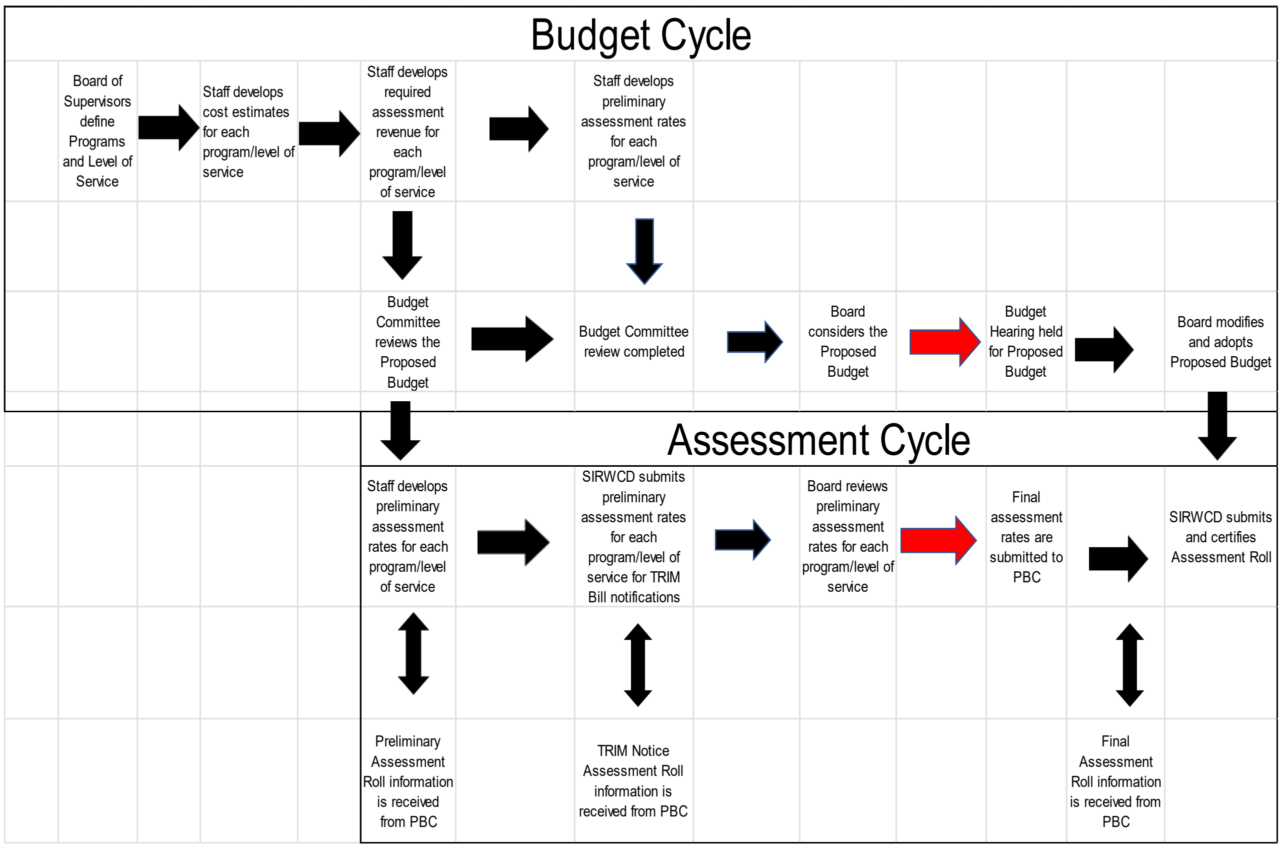
Respectfully submitted,

William C. Kennedy, Executive Director

Development of the District Budget

The District's fiscal year runs from October 1st through September 30th. The budget development process takes place throughout the fiscal year with guidance from the Board of Supervisors. All meetings of the Board of Supervisors and its committees are advertised to provide the public with an opportunity to discuss issues and concerns prior to the adoption of the budget. Exhibit 1 depicts the District's budget cycle process.

Exhibit 1:



The District holds a Sunshine Law compliant public budget workshop in June each year for the Board of Supervisors to discuss the proposed budget. The Chief Financial Officer makes any necessary changes or edits to the proposed budget based on Board guidance from the budget workshop. Then, a preliminary budget is submitted to the Board in July for their review. The District submits preliminary landowner assessment rates for each District program (level of service) for TRIM Bill notifications near the end of July. In Florida, the "Truth in Millage" (TRIM) tax notice is received by property owners each August. It is not the actual tax bill, but rather a preview of proposed property taxes for the upcoming year. A budget hearing is then held each August where the Board of Supervisors adopts the budget. The District Treasurer submits and certifies the landowner assessment roll in September, and then the new fiscal year will start October 1st.

Fund Structure

The District accounts for its financial activities through a series of funds established in accordance with generally accepted accounting principles (GAAP) and governmental accounting standards. Funds are used to segregate resources and expenditures based on their intended purpose and legal requirements. The District's budget is organized by fund type to provide transparency and accountability for all financial activities. The District’s governmental funds include special revenue funds, debt service funds, and capital projects funds. The District also maintains internal service funds which are proprietary (business-like) in nature and provide administrative and operating services that benefit all landowners.

Special Revenue Funds

Special Revenue Funds account for revenues that are legally restricted, committed, or otherwise designated for specific operating and maintenance purposes. These funds ensure that resources are used solely for their intended purpose and provide accountability for the District's operating activities. The District maintains the following Special Revenue Funds:

- **Water Control Maintenance Funds** – These funds account for the operation, maintenance, and repair of the District's water control and stormwater management infrastructure. The District maintains separate Water Control Maintenance Funds for the East Basin and West Basin service areas.

- **Road Maintenance Funds** – These funds account for the maintenance, repair, preservation, and operation of the District's roadway system and related infrastructure. Separate Road Maintenance Funds are maintained for each of the District's service areas, including Jupiter Farms, Palm Beach Country Estates, Egret Landing, and Jupiter Park of Commerce.

- **Park Maintenance Fund** – This fund accounts for the operation, maintenance, and improvement of Palm Beach Country Estates Park and related recreational facilities.

Debt Service Funds

Debt Service Funds account for financial resources that are restricted for the payment of principal, interest, and other costs associated with the District's outstanding debt obligations. These funds ensure that revenues collected for debt repayment are used exclusively for that purpose. The District maintains the following Debt Service Funds:

- **Water Distribution System Bonds** – In conjunction with an interlocal agreement with the Town of Jupiter, the District issued Special Assessment Revenue Improvement Bonds to finance the construction of the Palm Beach Country Estates water distribution system. This fund accounts for assessments levied on benefited landowners and the related debt service payments on the outstanding bonds.

- **Town of Jupiter Water Hookup Debt** – Landowners connecting to the Palm Beach Country Estates water distribution system after expiration of the original hookup agreement are subject to the Town of Jupiter's prevailing connection charges. The Town provides financing for eligible hookup costs and annually notifies the District of the required debt service payments. This fund accounts for assessments levied on benefited landowners and the corresponding debt service obligations.

- **Road Improvement Notes** – The District maintains debt service funds for outstanding bank notes associated with the 2007 Open-Graded Emulsified Mix Road Improvement Project and the 2018 Road Improvement Project. These projects were initiated by benefited landowners and financed through special assessments. This fund accounts for assessments collected from benefited properties and the payment of principal and interest on the related debt.
-

Capital Projects Funds

Capital Projects Funds account for financial resources restricted, committed, or assigned for the acquisition, construction, rehabilitation, and improvement of major capital assets and infrastructure. These funds provide accountability for the District's long-term capital investment activities. The District maintains the following Capital Projects Funds:

- **Water Control Infrastructure Projects** – These funds account for the construction, replacement, and improvement of the District's water control and stormwater management infrastructure. Separate capital project funds are maintained for Jupiter Farms, Palm Beach Country Estates, Egret Landing, and Jupiter Park of Commerce. The District also maintains a Grant Matching Fund, which was initially funded through proceeds received from the sale of the District's cell tower lease interests. These resources are reserved to provide local matching funds for future grant-funded water control infrastructure projects. In addition, the District maintains individual project-specific capital funds for significant infrastructure and grant-funded projects. These funds are established to facilitate project oversight, financial management, and grant compliance.

- **Road Capital Projects** – These funds account for the construction, replacement, rehabilitation, and major improvement of District roadways. Historically, the District maintained a single Road Replacement and Renewal Fund. Beginning in Fiscal Year 2026-2027, the District established separate Road Capital Projects Funds for Jupiter Farms and Palm Beach Country Estates. This change enhances financial transparency, improves project tracking, and ensures that capital resources contributed by property owners are allocated to the appropriate service area.

Internal Service Funds

Internal Service Funds are used to account for goods and services provided to other District funds on a cost-reimbursement basis. These funds facilitate the centralized management of shared services, including fleet operations, information technology, administrative support, and personnel services. The associated costs are allocated to and reimbursed by the special revenue funds that benefit from these services. The District maintains the following Internal Service Funds:

- **Operations and Maintenance Fund** – This fund accounts for centralized shared costs incurred at the District's work center. Such costs include personnel expenses, equipment repair and maintenance, administrative expenses, and other operational expenditures. The Operations and Maintenance Internal Service Fund allocates and charges these costs to the applicable special revenue funds based on their utilization of shared services.

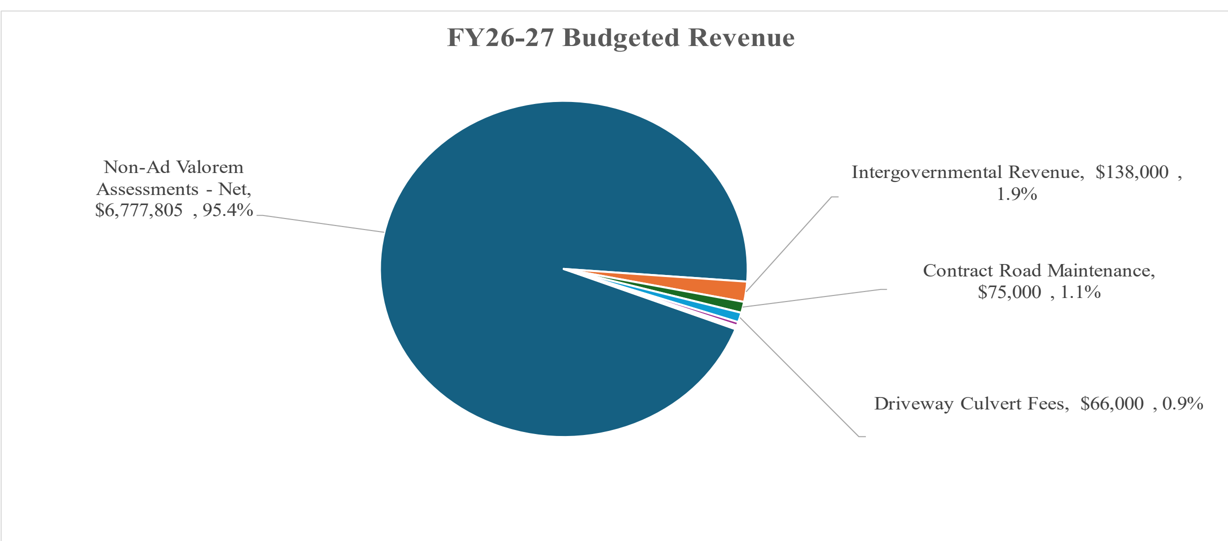
- **Building and Equipment Replacement Fund** – This fund accounts for capital expenditures related to District-owned equipment and improvements to the District's work center. To support these expenditures, the District levies an equipment replacement assessment on all parcels within the District. To the extent assessment revenues are insufficient to fund planned expenditures, the Operations and Maintenance Fund may transfer resources to this fund, with the related costs subsequently allocated and charged to the benefiting special revenue funds.

BUDGET HIGHLIGHTS

District-Wide Revenue Highlights

The District's primary revenue sources include non-ad valorem assessments, intergovernmental revenues, contract road maintenance services with Palm Beach County, and driveway culvert replacement fees. Additional revenue is generated through investment earnings, issuing permits for activities in District easements and rights of way, and proceeds from the surplus of end-of-life equipment. Exhibit 2 illustrates the distribution of revenues across the District's various revenue sources.

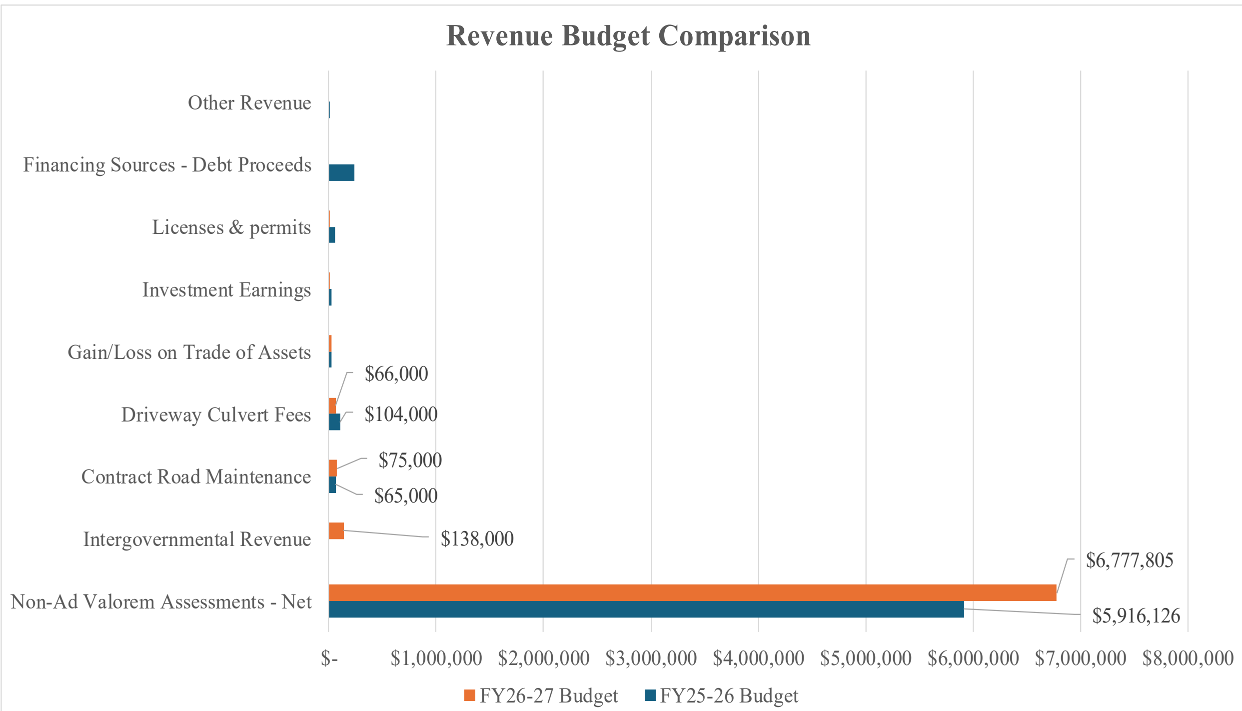
Exhibit 2:



Net non-ad valorem assessments make up 95.4% of the total district-wide revenues budget at $6,777,805. Intergovernmental revenue accounts for 1.9% of the total district-wide revenues budget at 138,000. Contract road maintenance revenue is budgeted at $75,000 or 1.1% of revenues, and driveway culvert fees are budgeted at $66,000 which is less than 1% of budgeted revenues.

Exhibit 3 provides a comparison of the Fiscal Year 2026-2027 and Fiscal Year 2025-2026 budgeted revenue.

Exhibit 3:



Total budgeted revenues for Fiscal Year 2026-2027 are $7,106,735, representing an increase of $663,889 (10.3%) compared to the prior fiscal year budget of $6,442,846. The following summarizes the key changes among the District's budgeted revenue sources.

- Net non-ad valorem assessments are budgeted at $6,777,805 for Fiscal Year 2026-2027, an increase of $861,679 (14.6%) from the prior year. This increase is primarily attributable to additional funding requirements for capital improvement projects, including the Canal C Phase II Project in Palm Beach Country Estates. Additional assessment revenue is also being allocated to the road capital project funds for both Jupiter Farms and Palm Beach Country Estates. These funds will support future roadway resurfacing and infrastructure improvement initiatives.

- Intergovernmental revenues are budgeted for $138,000 for Fiscal Year 2026-2027 compared to no budgeted intergovernmental revenue for Fiscal Year 2025-2026. The grant revenue will support surveying activities and the removal of invasive tree species within Jupiter Farms, furthering the District's environmental restoration and preservation efforts.

- Contracted Road Maintenance revenue is budgeted at $75,000 for Fiscal Year 2026-2027, an increase of $10,000 (15.4%) from the prior year. This increase is a result of the District negotiating an increase in the annual interlocal road maintenance agreement with Palm Beach County. In accordance with the agreement, the County pays the District in quarterly installments to support ongoing road maintenance activities performed on County roadways within the District.

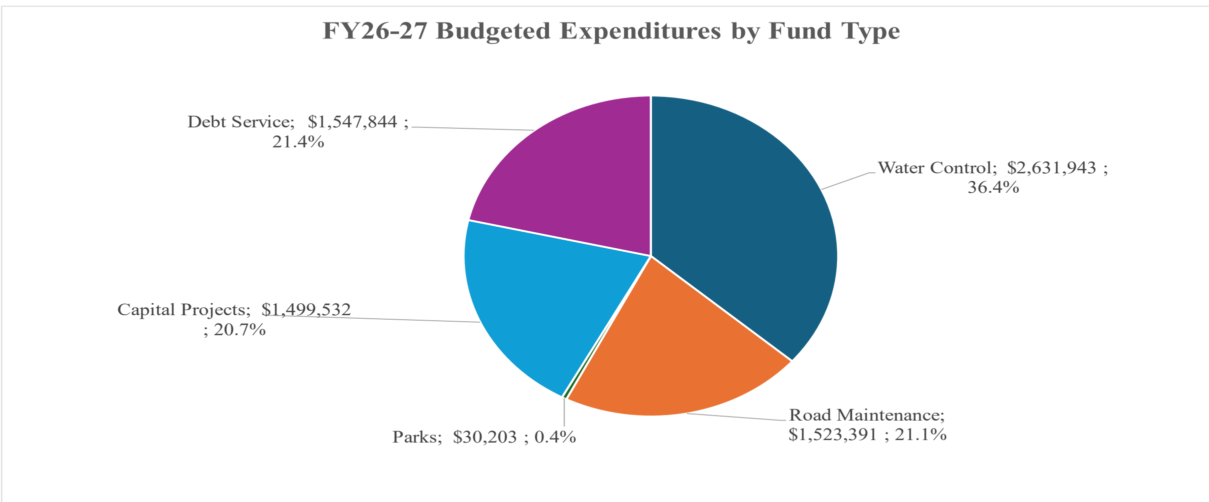
- Driveway Culvert Replacement Fees are budgeted at $66,000 for Fiscal Year 2026-2027, representing a decrease of $38,000 (36.5%) from the prior year. The projected revenue has been reduced based on historical collection trends and anticipated program activity. The District continues to administer its driveway culvert replacement program for landowners within the District. Under this program, landowners are typically charged only for the cost of materials associated with the replacement of their culvert pipe. In addition to providing a valuable service to landowners, the program enables the District to ensure that culverts are installed at the proper elevation and in accordance with design standards, thereby maintaining adequate stormwater conveyance and supporting the overall functionality of the District's drainage system.

District-Wide Expenditures Highlights

The following charts provide a comprehensive overview of the District's expenditure allocation by fund type and expenditure category. These expenditure distributions demonstrate how the District prioritizes and utilizes financial resources to support core operations, maintain and improve infrastructure, preserve District assets, and meet long-term financial obligations. Together, the charts provide insight into the District's spending priorities and its commitment to the responsible stewardship of public funds.

Exhibit 4 illustrates the distribution of the District's budgeted expenditures among its five governmental fund types: Water Control Maintenance, Road Maintenance, Park Maintenance, Debt Service, and Capital Projects.

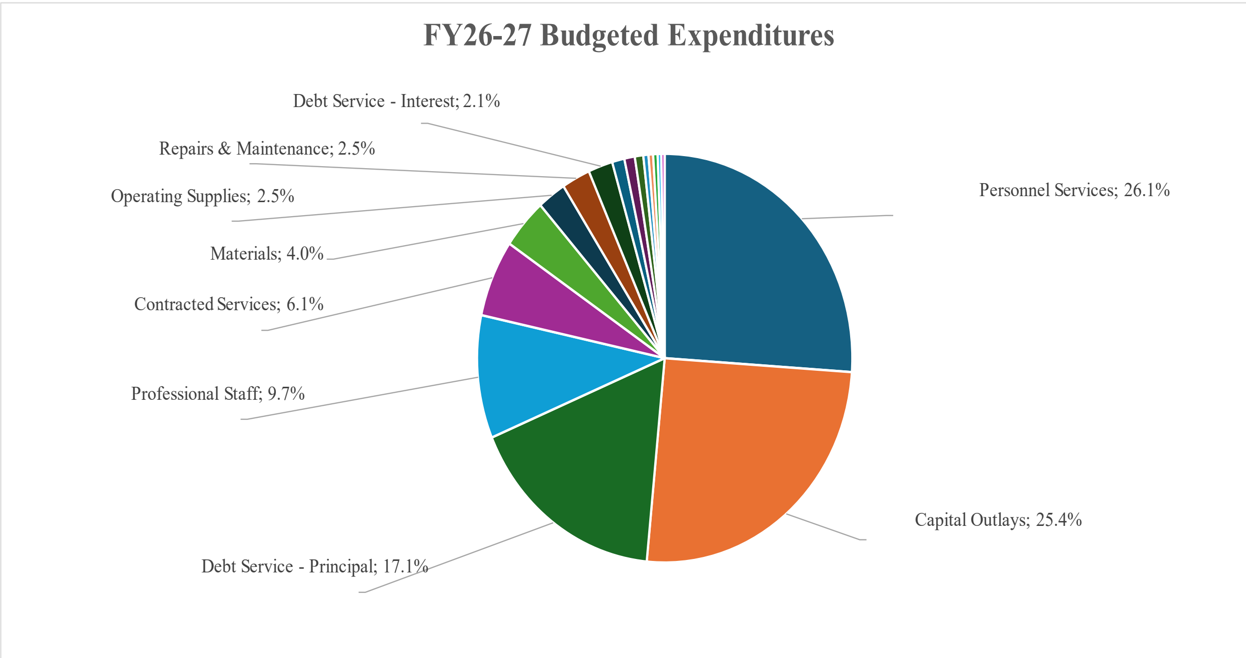
Exhibit 4:



Total budgeted governmental expenses for Fiscal Year 2026-2027 are $7,232,913, representing an increase of $649,939 (9.9%) from the prior fiscal year budget of $6,582,974. Water control maintenance expenditures account for $2,631,943 or 36.4% of the budget. Debt service accounts for $1,547,844 or 21.4% of the budget. Road maintenance accounts for $1,523,391 or 21.1% of the budget. Capital projects have a budget of $1,499,532 which is 20.7% of the budget, and Parks maintenance represents 0.4% of the budget at $30,203.

Exhibit 5 below presents the District's expenditures by major expenditure category, providing insight into how financial resources are utilized to deliver services, maintain infrastructure, and support District operations. Expenditures are categorized into personnel services, capital outlays, debt service, professional staff, contracted services, materials, operating supplies, repairs and maintenance, and other operating and administrative expenses.

Exhibit 5:

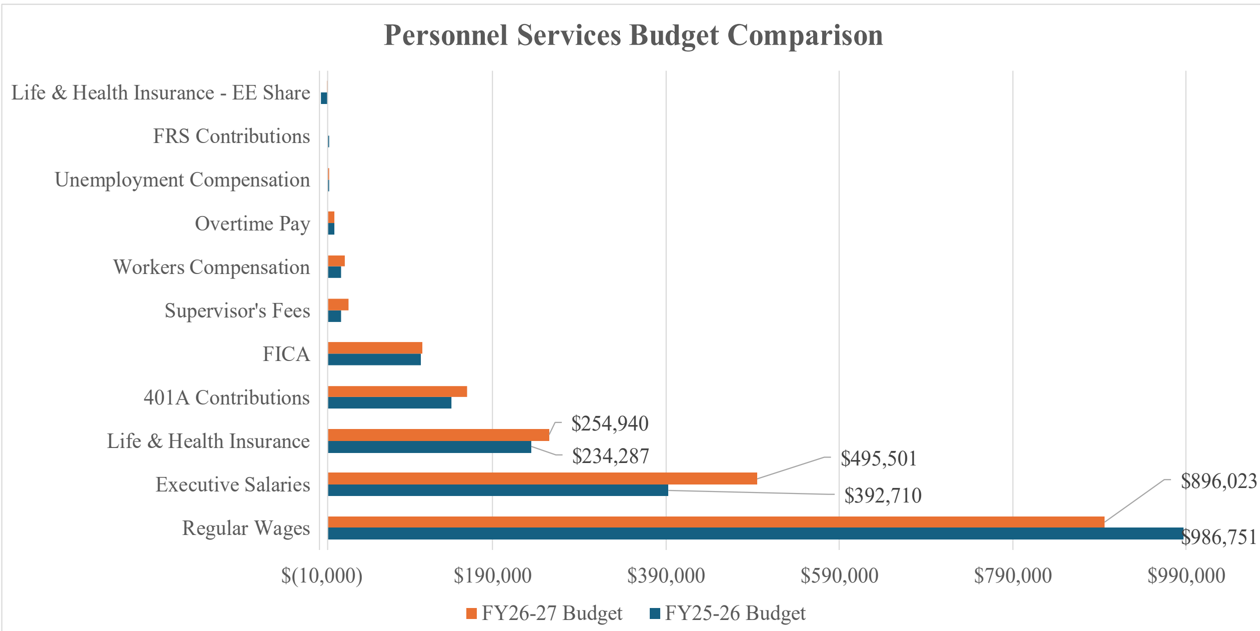


Personnel Services represent the largest share of the Fiscal Year 2026–2027 budget at 26.1%. These expenditures encompass salaries and wages, insurance, retirement contributions, employee benefits, and payroll taxes required to support District operations. Capital Outlay follows at 25.4%, highlighting the District's continued investment in infrastructure, equipment, and other capital assets. Debt Service expenditures account for 19.2% of the budget and include principal and interest payments associated with the District's long-term debt obligations. Together, these three categories comprise over 70% of total budgeted expenditures, underscoring the District's focus on operational support, infrastructure investment, and fiscal stewardship

Personnel Services

Exhibit 6 presents a comparison of budgeted personnel services costs between Fiscal Year 2025-2026 and Fiscal Year 2026-2027.

Exhibit 6:



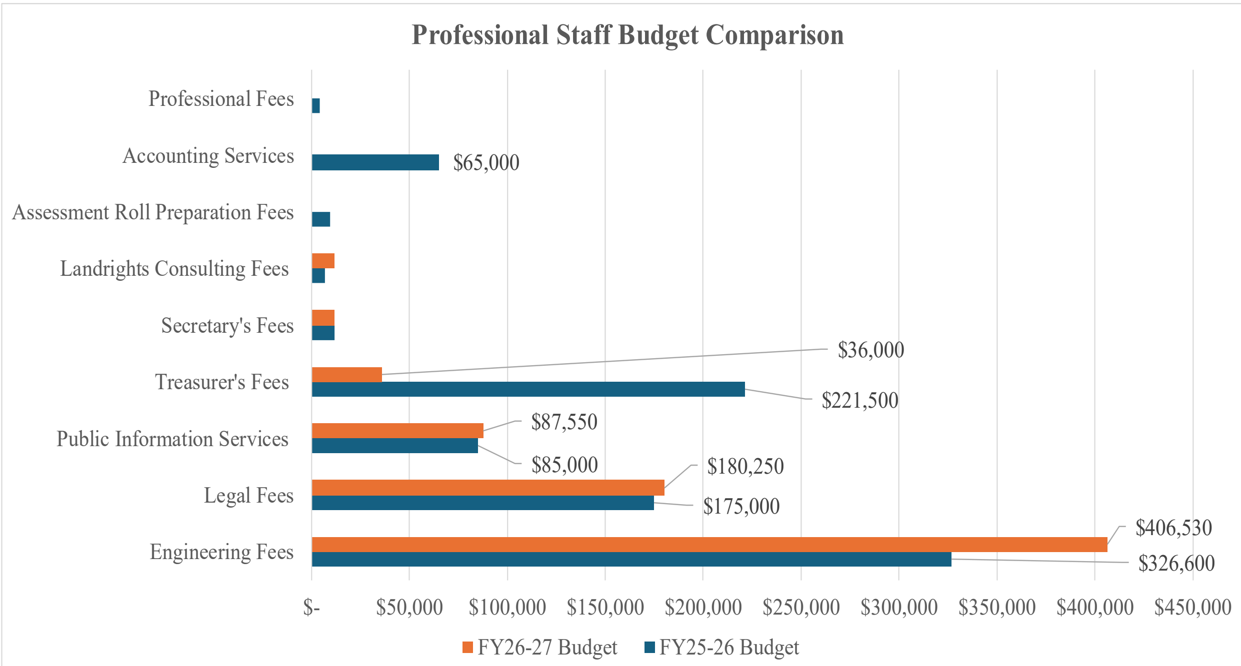
Total personnel services expenditures are budgeted at $1,969,090 for Fiscal Year 2026-2027, an increase of $72,321 (3.8%) compared to the Fiscal Year 2025-2026 adopted budget. The increase is primarily attributable to higher costs for salaries and wages, life and health insurance, and employer retirement contributions. Salaries and wages are projected to increase by $12,603, while life and health insurance costs are budgeted to increase by $20,653 and 401(a) retirement contributions are expected to increase by $18,716.

As illustrated in Exhibit 6 above, budgeted regular wages are expected to decrease by $90,728, while executive salaries are projected to increase by $102,791. This change reflects the reclassification of the Office Administrator position from an hourly to a salaried position beginning in Fiscal Year 2026-2027, along with an associated salary adjustment to better align compensation with the position's responsibilities and organizational role.

Professional Staff

Exhibit 7 presents a comparison of budgeted professional staff costs between Fiscal Year 2025-2026 and Fiscal Year 2026-2027.

Exhibit 7:



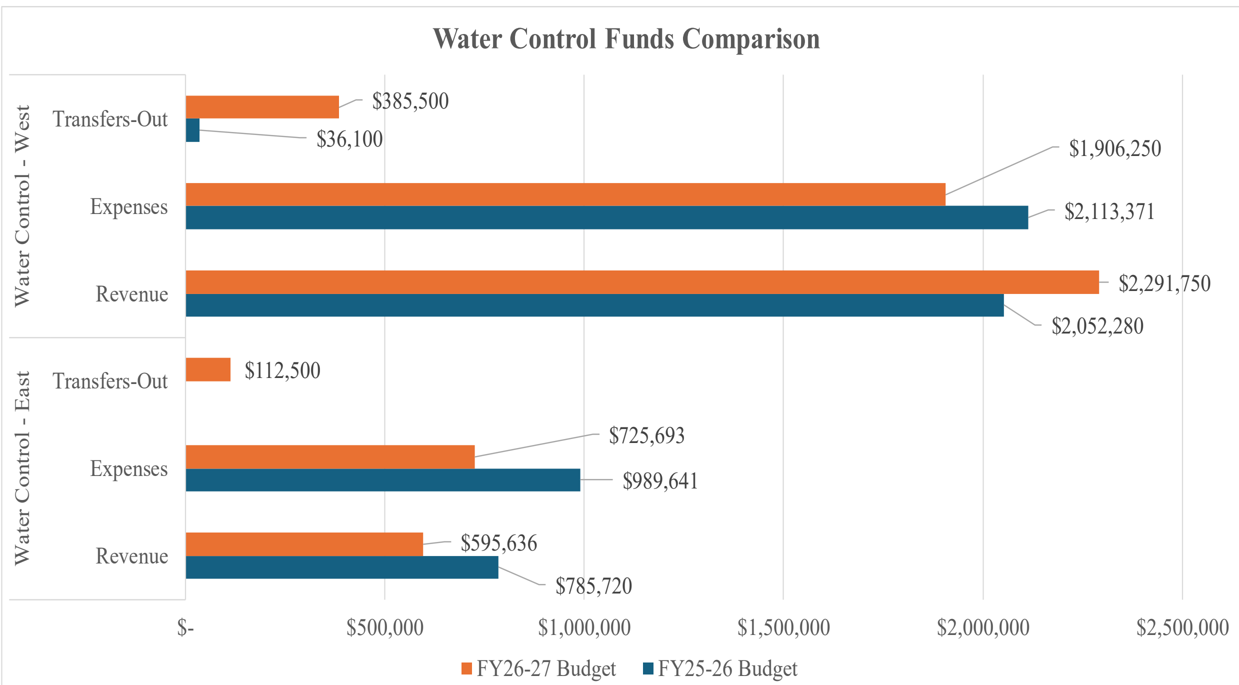
Total professional staff expenditures are budgeted at $734,330 for Fiscal Year 2026-2027, representing a decrease of $171,370 (18.9%) from the prior year's budget. The decrease is largely attributable to reduction in treasurer's fees, accounting services expenses, and assessment roll preparation fees. The majority of these responsibilities are being transferred from the District Treasurer to the District's Chief Financial Officer resulting in a reduction of professional services. Engineering expenditures are expected to increase by $79,930 as a result of the District engaging Kimley Horn for services related to future grant related and general service projects.

Special Revenue Funds Budget Highlights

Water Control Maintenance Funds

Exhibit 8 provides a comparative analysis of budgeted revenues, expenditures, and transfers-out for Fiscal Year 2025-2026 and 2026-2027 within the District's water control maintenance West Basin and East Basin funds. By comparing budgeted activity across fiscal years, stakeholders can better understand changes in funding levels, operational requirements, capital investment priorities, and overall financial planning.

Exhibit 8:



Water Control Maintenance – West Basin

- Transfers-Out are budgeted at $385,500 for Fiscal Year 2026-2027, representing an increase of $349,400 compared to the prior year's budget. $222,500 will be allocated to the Water Control Infrastructure Projects – Jupiter Farms Fund to support capital infrastructure improvements and the update of the District's water control plan. The remaining $163,000 will be transferred to the Grant Matching Fund to replenish funds previously used for District projects, including $113,000 for LRPI grant related expenditures and $50,000 for AECOM engineering costs that exceeded the NRCS grant award in Fiscal Year 2025-2026.

- Expenditures are budgeted at $1,906,250 for Fiscal Year 2026-2027, representing a decrease of $207,121 compared to the prior year's budget. Treasurer's fees have been reduced as a result of the District transitioning certain treasury and financial management responsibilities to the Chief Financial Officer position established during Fiscal Year 2025–2026. Water quality testing expenditures are also projected to decrease in Fiscal Year 2026-2027 due to the District's increased ability to perform certain testing activities in-house rather than through subcontracted services. In addition, budgeted other current charges have been reduced from the prior year's budget. Engineering expenditures are expected to increase in Fiscal Year 2026-2027 following the District engagement with Kimley Horn who will provide grant application support and engineering services for grant-funded projects. Furthermore, subcontracted canal cleaning costs are anticipated to rise compared to the prior year's budget, reflecting an increased level of maintenance activity.

- Revenues are budgeted at $2,291,750 for Fiscal Year 2026-2027, representing an increase of $239,470 from the prior year's budget. The increase in revenue is primarily related to the District utilizing existing fund balance for the Fiscal Year 2025-2026 budget which is not occurring for Fiscal Year 2026-2027. The revenues for Fiscal Year 2026-2027 will cover the budgeted expenditures and transfers for the West Basin. Net non-ad valorem assessments are expected to increase by $229,650 from the prior year's budget.

Water Control Maintenance – East Basin

- Transfers-out are budgeted at $112,500 for Fiscal Year 2026-2027 compared to $0 budgeted in Fiscal Year 2025-2026. The Water Control Maintenance – East Basin Fund will transfer to the Water Control Infrastructure Projects – Palm Beach Country Estates to fund $100,000 of bridge improvements and $12,500 for the update of the District's water control plan.

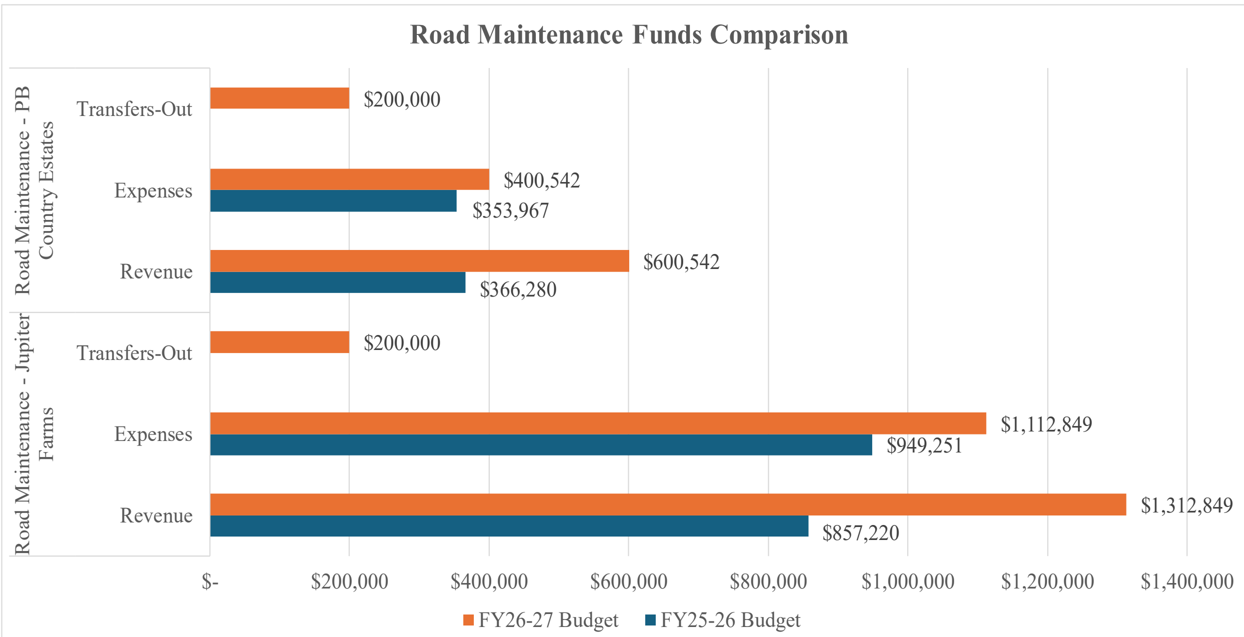
- Expenditures are budgeted at $725,693 for Fiscal Year 2026-2027, representing a decrease of $263,948 compared to the prior year's budget. This reduction is primarily attributable to lower budgeted amounts for materials and charges for service – operations, reflecting an effort to align expenditures more closely with historical spending trends. Treasurer's fees have also been reduced as a result of the District's transition of certain treasury functions to the new Chief Financial Officer position. Engineering expenditures are expected to increase in Fiscal Year 2026-2027 due to the District's engagement with Kimley Horn. In addition, subcontracted canal cleaning costs are anticipated to increase from the prior year's budget, driven by expanded spraying activities within the East Basin canal system. The District has also increased funding for vegetation clearing activities to support ongoing maintenance and operational needs.

- Revenues are budgeted at $595,636 for Fiscal Year 2026-2027, representing a decrease of $190,084 compared to the prior year's budget. This reduction is primarily due to the District utilizing $242,557 of existing fund balance to support a portion of the Fund's operations. Net non-ad valorem assessments are budgeted to decrease by $195,384. This is offset by increases in driveway culvert fees of $5,000 and investment earnings of $300.

Road Maintenance Funds

Exhibit 9 provides a comparative analysis of budgeted revenues, expenditures, and transfers-out for Fiscal Year 2025-2026 and 2026-2027 within the District's road maintenance funds for Palm Beach Country Estates and Jupiter Farms.

Exhibit 9:



Road Maintenance – Palm Beach Country Estates

- Transfers-out are budgeted at $200,000 for Fiscal Year 2026-2027 compared to $0 in Fiscal Year 2025-2026. The $200,000 will be transferred to the Road Capital Projects Fund – Palm Beach Country Estates to support future road resurfacing projects within the community.

- Expenditures are budgeted at $400,542 for Fiscal Year 2026-2027, representing an increase of $46,575 compared to the prior year's budget. The increase is primarily due to the District doubling its shell rock material budget for Fiscal Year 2026-2027. Shell rock is used for the maintenance of the unpaved roadways in the community.

- Revenues are budgeted at $600,542 for Fiscal Year 2026-2027, representing an increase of $234,262 compared to the prior year's budget. The increase in revenues is attributed to the increase in funding needed for the $200,000 transfer and the increase in shell rock road material noted above.

Road Maintenance – Jupiter Farms

- Transfers-out are budgeted at $200,000 for Fiscal Year 2026-2027 compared to $0 in Fiscal Year 2025-2026. The $200,000 will be transferred to the Road Capital Projects Fund – Jupiter Farms to support future road resurfacing projects within the community.

- Expenditures are budgeted at $1,112,849 for Fiscal Year 2026-2027, representing an increase of $163,598 compared to the prior year's budget. The increase is primarily due to the District doubling its shell rock budget for Fiscal Year 2026-2027.

- Revenues are budgeted at $1,312,849 for Fiscal Year 2026-2027, representing an increase of $455,629 compared to the prior year's budget. Increase in revenues is attributed to the increase in funding needed for the $200,000 transfer and the increase in shell rock road material noted above. Also, the District utilized existing fund balance in the prior year which resulted in less net non-ad valorem assessments budgeted for in Fiscal Year 2025-2026.

Road Maintenance – Egret Landing and Jupiter Park of Commerce

- The District budgeted $5,000 in road maintenance expenditures for Egret Landing and $5,000 for Jupiter Park of Commerce for Fiscal Year 2026-2027. Both funds will utilize existing fund balance to cover the costs.

Park Maintenance Fund

Margaret Berman Memorial Park in Palm Beach Country Estates is maintained by the District. Net non-ad valorem assessments are levied to Palm Beach Country Estates landowners to cover the costs to maintain the park.

- Net non-ad valorem assessments are budgeted at $30,203 for Fiscal Year 2026-2027, representing an increase of $9,083 compared to the prior year's budget.

- Expenditures are also budgeted at $30,203 for Fiscal Year 2026-2027, representing an increase of $10,253 compared to the prior year's budget. The increase is mostly due to a $10,000 increase in contracted maintenance services based on historical expenditure trends.

Debt Service Funds Budget Highlights

During Fiscal Year 2026-2027, the District is budgeting principal repayments of $1,292,611 across its various debt service funds. These payments will reduce the District's total outstanding long-term debt from $5,461,711 at the beginning of the fiscal year to $4,169,100 at fiscal year-end. In addition to principal repayments, the Debt Service Funds provide for the payment of budgeted interest expense and other costs associated with the District's outstanding obligations. Several debt obligations have been fully paid during Fiscal Year 2025-2026. Any excess assessments collected by the District will be credited back to benefited landowners during Fiscal Year 2026-2027 in the form of reduced assessments.

No new debt issuances are budgeted during Fiscal Year 2026-2027. The planned principal reductions reflect the District's continued commitment to meeting its debt obligations and reducing outstanding liabilities over time.

Exhibit 10 summarizes the projected changes in the District's outstanding debt during Fiscal Year 2026-2027.

Exhibit 10:

Fund #	Fund Name	Principal Balance 9/30/26	New Debt Issuance	Principal Repayments 2026/2027	Principal Balance 9/30/27	Maturity Fiscal Year
230	2015 Palm Beach Country Estates Water Distribution System Bonds	$ 4,990,000	$ -	$ (945,000)	$ 4,045,000	2031
255	2007 Series A Open-Graded Emulsified Mix Road Improvement Note	229,391	-	(229,391)	-	2027
269	2018 Road Improvement Note (19th Plan of Improvement)	242,320	-	(118,220)	124,100	2028
	Total	**$ 5,461,711**	**$ -**	**$ (1,292,611)**	**$ 4,169,100**	

Capital Project Funds Budget Highlights

The Capital Projects Funds account for the financial resources dedicated to the acquisition, construction, improvement, and replacement of the District's capital assets and infrastructure. The Fiscal Year 2026-2027 budget includes funding for a variety of capital projects that support operational needs, preserve existing assets, and enhance the District's ability to provide services to its residents.

In addition to the projects budgeted for Fiscal Year 2026-2027, the District is undertaking several initiatives to strengthen its long-term capital planning efforts. Staff are developing a comprehensive Five-Year Capital Improvement Plan for inclusion in the Fiscal Year 2027-2028 budget. The plan will provide the Board of Supervisors with a broader, long-term perspective on the District's capital infrastructure needs, project priorities, and funding requirements.

Development of the Five-Year Capital Improvement Plan will be supported by the District's updated Water Control Plan and Road Improvement Plan, which will help identify and prioritize future capital investments. To further support these efforts, the District is utilizing its recently implemented Geographic Information System (GIS) tool to assess the condition of District roadways and collect data that will assist in the development of the Road Improvement Plan and future capital project planning.

Exhibit 11 summarizes the capital projects included in the Fiscal Year 2026-2027 budget and reflects the District's continued commitment to maintaining and improving its infrastructure while establishing a strategic framework for future capital investments.

Exhibit 11:

Fund #	Fund Name	Project Name	9.30.2027 Budget
321	Road Capital Projects - JF	1 Mile of Road Resurfacing	420,000
350	Water Control Projects - JF	Water Control Gate 2 - Maintenance	25,000
350	Water Control Projects - JF	Water Control Gate 3 - Maintenance	25,000
350	Water Control Projects - JF	Water Control Gate 4- Maintenance	25,000
350	Water Control Projects - JF	Water Control Gate 5 - Maintenance	25,000
350	Water Control Projects - JF	Water Control Gate 14 - Maintenance	25,000
350	Water Control Projects - JF	Water Control Plan Update	37,500
350	Water Control Projects - JF	Canal 6 Easement	60,000
351	LRPI Grant - JF	Canal Survey	25,000
351	LRPI Grant - JF	Invasive Tree Removal	226,000
371	Canal C Realignment - PBCE	Canal C Realignment Phase II	488,465
372	Water Control Projects - PBCE	Water Control Plan Update	12,500
372	Water Control Projects - PBCE	Bridge Repair Services - C-18 Canal Bridge (Reese Bridge)	50,000
372	Water Control Projects - PBCE	Bridge Repair Services - 154th Road Bridge	50,000
501	Building and Equipment Fund	2024 John Deere 620G Motor Grader (P+I)	82,708
501	Building and Equipment Fund	2024 Chevrolet Silverado 2500 (P+I)	19,992
501	Building and Equipment Fund	2026 International Dump Truck (P+I)	47,232
501	Building and Equipment Fund	2025 Hyundai Excavator with Attachments (P+I)	84,275
501	Building and Equipment Fund	2026 International Dump Truck (P+I)	47,213
501	Building and Equipment Fund	2026 Chevrolet Silverado 3500 (P+I)	24,524
501	Building and Equipment Fund	2027 Chevrolet Silverado 2500 4wd Diesel (P+I)	24,865
501	Building and Equipment Fund	2027 Chevrolet Silverado 2500 4wd Diesel (P+I)	24,865
501	Building and Equipment Fund	Building #1 Additional Office Space	50,000
501	Building and Equipment Fund	Building #1 Bay #2 Garage Door Replacement	10,000
501	Building and Equipment Fund	Building #2 Roof Repair	10,000
		Total Capital Outlays	**$ 1,920,139**

SUMMARY OF BUDGET ASSESSMENTS

The following schedule summarizes the District's budgeted non-ad valorem assessment revenues by assessment type and compares Fiscal Year 2025-2026 budgeted revenues to Fiscal Year 2026-2027 budgeted revenues. The amounts shown represent the revenue expected to be collected from each assessment category and provide a key funding source for the District's operations, maintenance activities, debt service obligations, and capital improvements. This comparison highlights changes in assessment revenues between fiscal years and supports an understanding of the District's overall revenue strategy and financial plan.

SUMMARY OF BUDGET ASSESSMENTS	Assessment Type	2025/2026 Budget	2026/2027 Budget	Amount Increase (Decrease)
SIRWCD Ongoing Programs:				
District-Wide Programs:				
Palm Beach Country Estate Assessments:				
East Basin-Water Control Maintenance	Per Acre	$ 690,000	$ 526,045	$ (163,955)
PBCE-Road Maintenance	Per Parcel	370,000	625,482	255,482
PBCE Park Maintenance	Per Parcel	22,000	31,462	9,462
PBCE Canal E	Per Acre	43,400	-	(43,400)
Equipment R & R Fund	Per Parcel	51,018	47,926	(3,092)
2015 PBCE Water Distribution System Bonds	Per Parcel	1,023,000	943,762	(79,238)
2026 Canal C Realignment Note (20th POI)	Per Acre	-	513,958	513,958
Total PBCE Assessments		**2,199,418**	**2,688,635**	**489,217**
Jupiter Farms Assessments:				
West Basin-Water Control Maintenance	Per Acre	2,095,000	2,333,563	238,563
JF-Road Maintenance	Per Parcel	850,000	1,367,322	517,322
Equipment R & R Fund	Per Parcel	168,982	158,152	(10,830)
Total Jupiter Farms Assessments		**3,113,982**	**3,859,037**	**745,055**
Egret Landing Assessments:				
East Basin-Water Control Maintenance	Per Acre	68,800	44,322	(24,478)
Equipment R & R Fund	Per Parcel	8,700	20,677	11,977
Water Control Infrastructure Projects - Egret Landing	Per Acre	-	7,138	7,138
Total Egret Landing Assessments		**77,500**	**72,137**	**(5,363)**
Jupiter Commerce Park Assessments:				
East Basin-Water Control Maintenance	Per Acre	48,200	33,108	(15,092)
Equipment R & R Fund	Per Parcel	1,000	2,945	1,945
Water Control Infrastructure Projects - Jupiter Commerce Park	Per Acre	-	5,332	5,332
Total Jupiter Commerce Park Assessments		**49,200**	**41,385**	**(7,815)**
Road Assessment Programs:				
2007 Road Improvement Note- Series A	Per Parcel	214,500	179,453	(35,047)
2007 Road Improvement Note- Series B	Per Parcel	14,750	12,520	(2,230)
2007 Road Improvement Note- Series C	Per Parcel	20,750	16,693	(4,057)
2011 16A POI Road Improvement Note	Per Parcel	24,400	(3,437)	(27,837)
2011 16B POI Road Improvement Note	Per Parcel	97,600	(13,749)	(111,349)
2013 17th POI Road Improvement Not - Series A	Per Parcel	-	(963)	(963)
2013 17th POI Road Improvement Not - Series B	Per Parcel	-	(5,056)	(5,056)
2016 18th POI Road Improvements	Per Parcel	156,000	(8,585)	(164,585)
2018 19th POI Debt Assessments	Per Parcel	141,500	137,187	(4,313)
Total Road Assessment Program		**669,500**	**314,063**	**(355,437)**
Total District-Wide Programs		**6,109,600**	**6,975,257**	**865,657**
TOJ Hookup Financing		88,806	84,297	(4,509)
TOTAL ALL PROGRAMS		**$ 6,198,406**	**$ 7,059,554**	**$ 861,148**

SUMMARY OF REQUIRED ASSESSMENT RATES

The following schedule presents a comparative summary of the District's non-ad valorem assessment rates, reflecting the rates levied in Fiscal Year 2025-2026 and the rates proposed for Fiscal Year 2026-2027.

SUMMARY OF REQUIRED ASSESSMENTS RATES	Assessment Base	Assessment Type	2025/2026 Budget Rate	2026/2027 Budget Rate	Amount Increase (Decrease)
District-Wide Programs:					
Palm Beach Country Estate Assessments:					
East Basin-Water Control Maintenance	1,977	Acres	$ 360	$ 267	$ (93)
PBCE-Road Maintenance	1,378	Parcels	269	454	185
PBCE Park Maintenance	1,546	Parcels	15	21	6
PBCE Canal E	1,977	Acres	22	-	(22)
Equipment R & R Fund	1,546	Parcels	33	31	(2)
2015 PBCE Water Distribution System Bonds	1,541	Parcels	664	613	(51)
2026 Canal C Realignment Project	1,977	Acres	-	260	260
Jupiter Farms Assessments:					
West Basin-Water Control Maintenance	8,859	Acres	240	264	24
JF-Road Maintenance	4,214	Parcels	202	325	123
Equipment R & R Fund	5,139	Parcels	33	31	(2)
Egret Landing Assessments:					
East Basin-Water Control Maintenance	166	ERU Acres	414	267	(147)
Equipment R & R Fund	667	ERU Parcels	13	31	18
Water Control Infrastructure Projects - Egret Landing	166	ERU Acres	-	43	43
Jupiter Commerce Park Assessments:					
East Basin-Water Control Maintenance	124	ERU Acres	414	267	(147)
Equipment R & R Fund	95	ERU Parcels	11	31	20
Water Control Infrastructure Projects - Jupiter Commerce Park	124	ERU Acres	-	43	43
Road Assessment Programs:					
2007 Road Improvement Note- Series A	568	Parcels	380	316	(64)
2007 Road Improvement Note- Series B	46	Parcels	330	272	(58)
2007 Road Improvement Note- Series C	24	Parcels	830	696	(134)
2011 16A POI Road Improvement Note	71	Parcels	350	(48)	(398)
2011 16B POI Road Improvement Note	166	Parcels	590	(83)	(673)
2013 17th POI Road Improvement Note	11	Parcels	-	(547)	(547)
2016 18th POI Road Improvements	161	Parcels	970	(53)	(1,023)
2018 19th POI Debt Assessments	75.5	ERUs	1,880	1,817	(63)

FUND DETAILED BUDGETS

Combined Governmental Funds

COMBINED GOVERNMENTAL FUNDS BUDGET	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ 5,968,706	$ 5,984,304	$ 6,831,187	$ 862,481
Less: Discounts	(270,795)	(243,777)	(273,894)	(3,099)
Net Assessment Revenue	5,697,911	5,740,527	6,557,293	859,382
Intergovernmental Revenue	-	1,275,665	138,000	138,000
Driveway Culvert Fees	104,000	48,000	66,000	(38,000)
Investment Earnings	25,780	22,730	12,930	(12,850)
TOJ Connection Fees	-	7,111	-	-
Total Revenue	**5,827,691**	**7,094,033**	**6,774,223**	**946,532**
Expenditures:				
Operations:				
Water Control	3,103,012	2,320,631	2,631,943	(471,069)
Road Maintenance	1,303,218	1,360,991	1,523,391	220,173
Park Maintenance	19,950	23,086	30,203	10,253
Total Operations	**4,426,180**	**3,704,708**	**4,185,537**	**(240,643)**
Capital Outlay:				
Water Control Infrastructure	470	1,375,713	1,079,532	1,079,062
Road Improvements	251,456	550	420,000	168,544
Total Capital Outlay	**251,926**	**1,376,263**	**1,499,532**	**1,247,606**
Debt Service:				
Principal	1,588,472	1,588,136	1,292,611	(295,861)
Interest	211,014	211,348	158,926	(52,088)
TOJ Assess Transfer	80,082	80,082	80,082	-
Other Charges	25,300	20,258	16,225	(9,075)
Total Debt Service	**1,904,868**	**1,899,824**	**1,547,844**	**(357,024)**
Total Expenditures	**6,582,974**	**6,980,795**	**7,232,913**	**649,939**
Excess (Deficit) Revenues over Expenditures	**(755,283)**	**113,238**	**(458,690)**	**296,593**
Net Transfers	**175,000**	**-**	**-**	**(175,000)**
Net Revenues and Expenditures and Net Transfers	**(580,283)**	**113,238**	**(458,690)**	**121,593**
Fund Balance, Beginning	5,027,037	4,745,030	4,858,268	(168,769)
Fund Balance, Ending	**$ 4,446,754**	**$ 4,858,268**	**$ 4,399,578**	**$ (47,176)**

Combined Special Revenue Funds

COMBINED SPECIAL REVENUE FUNDS BUDGET	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ 4,144,000	$ 4,161,567	$ 4,961,304	$ 817,304
Less: Discounts	(165,760)	(171,589)	(197,824)	(32,064)
Net Assessment Revenue	3,978,240	3,989,978	4,763,480	785,240
Driveway Culvert Fees	104,000	48,000	66,000	(38,000)
Investment Earnings	380	1,530	1,530	1,150
Total Revenue	**4,082,620**	**4,039,508**	**4,831,010**	**748,390**
Expenditures:				
ISF Charges for Service:				
Charges for Services - Operations	2,687,630	1,573,379	1,741,652	(945,978)
Charges for Services - Admin	-	936,304	960,126	960,126
Charges for Services - Road R&R	175,000	-	-	(175,000)
Charges for Services - Materials	212,500	140,000	301,549	89,049
Total ISF Charges for Service	**3,075,130**	**2,649,683**	**3,003,327**	**(71,803)**
Direct Operating Expenses:				
Engineering Fees	266,600	278,600	406,530	139,930
Legal Fees	175,000	165,000	180,250	5,250
Assessment Roll Preparation Fees	7,500	7,600	-	(7,500)
Tax Collectors Fees	25,050	39,700	47,480	22,430
Landrights Consulting Fees	7,000	10,300	12,000	5,000
Public Information Services	85,000	65,918	87,550	2,550
Treasurer's Fees	221,500	142,000	36,000	(185,500)
Subcontracting Canal Cleaning	7,500	65,199	92,500	85,000
NPDES	8,000	12,414	13,000	5,000
Water Quality Testing	74,800	50,000	50,000	(24,800)
Utilities	700	800	3,900	3,200
Equipment Rent	-	8,077	30,000	30,000
Repairs & Maintenance - Outfalls	50,000	24,592	-	(50,000)
Vegetation Clearing	160,000	88,275	172,000	12,000
Riprap & Rebar	40,400	5,000	-	(40,400)
Sod Expenses	163,000	51,500	-	(163,000)
Contracted Maintenance Services	14,000	23,600	24,000	10,000
Other Current Charges	45,000	16,450	27,000	(18,000)
Total Direct Operating Expenses	**1,351,050**	**1,055,025**	**1,182,210**	**(168,840)**
Total Expenditures	**4,426,180**	**3,704,708**	**4,185,537**	**(240,643)**
Excess (Deficit) Revenues over Expenditures	**(343,560)**	**334,800**	**645,473**	**989,033**

COMBINED SPECIAL REVENUE FUNDS BUDGET	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Transfers (To) From:				
Transfer to Water Control Infrastructure Projects - PBCE	-	-	(112,500)	(112,500)
Transfer to Water Control Infrastructure Projects - Jupiter Farms	-	-	(222,500)	(222,500)
Transfer to Water Control Infrastructure Projects - Grant Match	-	-	(163,000)	(163,000)
Transfer to Road Capital Projects - PBCE	-	-	(200,000)	(200,000)
Transfer to Road Capital Projects - JF	-	-	(200,000)	(200,000)
Transfer to Road Resurfacing Renewal and Replacement	(36,100)	-	-	36,100
Transfer to Road Petition Improvement Fund	-	(2,519)	-	-
Total Net Transfers	**(36,100)**	**(2,519)**	**(898,000)**	**(861,900)**
Net Revenues and Expenditures and Net Other Financing Items	**(379,660)**	**332,281**	**(252,527)**	**127,133**
Appropriated Fund Balance, Beginning	2,152,242	2,164,626	2,496,907	344,665
Appropriated Fund Balance, Ending	**$ 1,772,582**	**$ 2,496,907**	**$ 2,244,380**	**$ 471,798**

Water Control- East Basin

Fund 110 **Water Control - East Basin**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ 807,000	$ 808,214	$ 603,475	$ (203,525)
Less: Discounts	(32,280)	(32,280)	(24,139)	8,141
Net Assessment Revenue	774,720	775,934	579,336	(195,384)
Driveway Culvert Fees	11,000	8,000	16,000	5,000
Investment Earnings	-	300	300	300
Total Revenue	**785,720**	**784,234**	**595,636**	**(190,084)**
Expenditures:				
ISF Charges for Service:				
Charges for Services - Operations	658,516	333,556	369,231	(289,285)
Charges for Services - Admin	-	95,503	97,933	97,933
Charges for Services - Materials	79,400	3,360	7,237	(72,163)
Total ISF Charges for Service	**737,916**	**432,419**	**474,401**	**(263,515)**
Direct Operating Expenses:				
Engineering Fees	75,400	75,400	132,300	56,900
Legal Fees	25,000	20,000	25,750	750
Assessment Roll Preparation Fees	1,000	1,000	-	(1,000)
Tax Collectors Fees	5,500	7,748	5,794	294
Landrights Consulting Fees	2,000	300	2,000	-
Public Information Services	7,675	6,000	7,905	230
Treasurer's Fees	22,500	14,000	3,668	(18,832)
Subcontracting Canal Cleaning	2,500	23,125	23,125	20,625
NPDES	1,700	3,104	3,250	1,550
Water Quality Testing	22,800	12,500	12,500	(10,300)
Equipment Rent	-	7,753	10,000	10,000
Repairs & Maintenance - Outfalls	25,000	18,999	-	(25,000)
Vegetation Clearing	10,000	43,275	20,000	10,000
Contracted Maintenance Services	-	5,600	-	-
Riprap & Rebar	30,400	5,000	-	(30,400)
Sod Expenses	17,250	5,000	-	(17,250)
Other Current Charges	3,000	5,000	5,000	2,000
Total Direct Operating Expenses	**251,725**	**253,804**	**251,292**	**(433)**
Total Expenditures	**989,641**	**686,223**	**725,693**	**(263,948)**
Excess (Deficit) Revenues over Expenditures	**(203,921)**	**98,011**	**(130,057)**	**73,864**
Transfers (To) From:				
Transfer to Water Control Infrastructure Projects - PBCE	-	-	(112,500)	(112,500)
Total Net Transfers	**-**	**-**	**(112,500)**	**(112,500)**
Net Revenues and Expenditures and Net Other Financing Items	**(203,921)**	**98,011**	**(242,557)**	**(38,636)**
Appropriated Fund Balance, Beginning	561,322	564,872	662,883	101,561
Appropriated Fund Balance, Ending	**$ 357,401**	**$ 662,883**	**$ 420,326**	**$ 62,925**

Water Control- West Basin

Fund 120 Water Control - West Basin	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ 2,095,000	$ 2,103,639	$ 2,333,563	$ 238,563
Less: Discounts	(83,800)	(83,800)	(92,713)	(8,913)
Net Assessment Revenue	2,011,200	2,019,839	2,240,850	229,650
Driveway Culvert Fees	41,000	16,000	50,000	9,000
Investment Earnings	80	900	900	820
Total Revenue	**2,052,280**	**2,036,739**	**2,291,750**	**239,470**
Expenditures:				
ISF Charges for Service:				
Charges for Services - Operations	1,309,361	742,636	822,060	(487,301)
Charges for Services - Admin	-	372,649	382,130	382,130
Charges for Services - Materials	103,400	13,020	28,044	(75,356)
Total ISF Charges for Service	**1,412,761**	**1,128,305**	**1,232,234**	**(180,527)**
Direct Operating Expenses:				
Engineering Fees	148,000	160,000	221,300	73,300
Legal Fees	70,000	65,000	72,100	2,100
Assessment Roll Preparation Fees	3,000	3,000	-	(3,000)
Tax Collectors Fees	8,800	20,112	22,251	13,451
Landrights Consulting Fees	5,000	10,000	10,000	5,000
Public Information Services	38,260	27,190	39,408	1,148
Treasurer's Fees	88,000	56,000	14,332	(73,668)
Subcontracting Canal Cleaning	5,000	42,074	69,375	64,375
NPDES	6,300	9,310	9,750	3,450
Water Quality Testing	52,000	37,500	37,500	(14,500)
Utilities	-	-	3,000	3,000
Equipment Rent	-	324	20,000	20,000
Repairs & Maintenance - Outfalls	25,000	5,593	-	(25,000)
Vegetation Clearing	150,000	45,000	150,000	-
Riprap & Rebar	10,000	-	-	(10,000)
Sod Expenses	64,250	20,000	-	(64,250)
Other Current Charges	27,000	5,000	5,000	(22,000)
Total Direct Operating Expenses	**700,610**	**506,103**	**674,016**	**(26,594)**
Total Expenditures	**2,113,371**	**1,634,408**	**1,906,250**	**(207,121)**
Excess (Deficit) Revenues over Expenditures	**(61,091)**	**402,331**	**385,500**	**446,591**
Transfers (To) From:				
Transfer to Water Control Infrastructure Projects - Jupiter Farms	-	-	(222,500)	(222,500)
Transfer to Water Control Infrastructure Projects - Grant Match	-	-	(163,000)	(163,000)
Transfer to Road Resurfacing Renewal and Replacement	(36,100)	-	-	36,100
Total Net Transfers	**(36,100)**	**-**	**(385,500)**	**(349,400)**
Net Revenues and Expenditures and Net Other Financing Items	**(97,191)**	**402,331**	**-**	**97,191**
Appropriated Fund Balance, Beginning	990,864	1,129,349	1,531,680	540,816
Appropriated Fund Balance, Ending	**$ 893,673**	**$ 1,531,680**	**$ 1,531,680**	**$ 638,007**

Road Maintenance – Palm Beach Country Estates

Fund 140 **Road Maintenance - Palm Beach Country Estates**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ 370,000	$ 370,000	$ 625,482	$ 255,482
Less: Discounts	(14,800)	(20,686)	(25,020)	(10,220)
Net Assessment Revenue	355,200	349,314	600,462	245,262
Driveway Culvert Fees	11,000	8,000	-	(11,000)
Investment Earnings	80	80	80	-
Total Revenue	**366,280**	**357,394**	**600,542**	**234,262**
Expenditures:				
ISF Charges for Service:				
Charges for Services - Operations	218,107	138,457	153,265	(64,842)
Charges for Services - Admin	-	119,847	122,896	122,896
Charges for Services - Road R&R	35,300	-	-	(35,300)
Charges for Services - Materials	7,100	31,640	68,150	61,050
Total ISF Charges for Service	**260,507**	**289,944**	**344,311**	**83,804**
Direct Operating Expenses:				
Engineering Fees	10,800	10,800	13,230	2,430
Legal Fees	20,000	20,000	20,600	600
Assessment Roll Preparation Fees	500	500	-	(500)
Tax Collectors Fees	3,300	3,494	6,005	2,705
Public Information Services	9,510	8,728	9,795	285
Treasurer's Fees	28,600	18,000	4,601	(23,999)
Vegetation Clearing	-	-	1,000	1,000
Sod Expenses	17,250	6,500	-	(17,250)
Other Current Charges	3,500	-	1,000	(2,500)
Total Direct Operating Expenses	**93,460**	**68,022**	**56,231**	**(37,229)**
Total Expenditures	**353,967**	**357,966**	**400,542**	**46,575**
Excess (Deficit) Revenues over Expenditures	**12,313**	**(572)**	**200,000**	**187,687**
Transfers (To) From:				
Transfer to Road Petition Improvement Fund	-	(1,969.00)	-	-
Transfer to Road Capital Projects - PBCE	-	-	(200,000.00)	(200,000.00)
Total Net Transfers	**-**	**(1,969.00)**	**(200,000.00)**	**(200,000.00)**
Net Revenues and Expenditures and Net Other Financing Items	**12,313**	**(2,541)**	**-**	**(12,313)**
Appropriated Fund Balance, Beginning	118,571	19,871	17,330	(101,241)
Appropriated Fund Balance, Ending	**$ 130,884**	**$ 17,330**	**$ 17,330**	**$ (113,554)**

Road Maintenance – Jupiter Park of Commerce

Fund 150 **Road Maintenance - Jupiter Park of Commerce**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Investment Earnings	$ -	$ 30	$ 30	$ 30
Total Revenue	**-**	**30**	**30**	**30**
Expenditures:				
Direct Operating Expenses:				
Other Current Charges	-	-	5,000	5,000
Total Direct Operating Expenses	**-**	**-**	**5,000**	**5,000**
Total Expenditures	**-**	**-**	**5,000**	**5,000**
Excess (Deficit) Revenues over Expenditures	**-**	**30**	**(4,970)**	**(4,970)**
Appropriated Fund Balance, Beginning	52,211	39,927	39,957	(12,254)
Appropriated Fund Balance, Ending	**$ 52,211**	**$ 39,957**	**$ 34,987**	**$ (17,224)**

Road Maintenance – Egret Landing

Fund 155 Road Maintenance - Egret Landing	2025/2026 Adopted Budget	2025/2026 Estimated Actual	2026/2027 Proposed Budget	Net $ Change: Adopted Budget to Proposed Budget
Total Revenue	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures:				
Direct Operating Expenses:				
Other Current Charges	-	-	5,000	5,000
Total Direct Operating Expenses	**-**	**-**	**5,000**	**5,000**
Total Expenditures	**-**	**-**	**5,000**	**5,000**
Excess (Deficit) Revenues over Expenditures	**-**	**-**	**(5,000)**	**(5,000)**
Appropriated Fund Balance, Beginning	17,703	36,431	36,431	18,728
Appropriated Fund Balance, Ending	**$ 17,703**	**$ 36,431**	**$ 31,431**	**$ 13,728**

Road Maintenance – Jupiter Farms

Fund 160 **Road Maintenance - Jupiter Farms**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ 850,000	$ 857,189	$ 1,367,322	$ 517,322
Less: Discounts	(34,000)	(34,000)	(54,693)	(20,693)
Net Assessment Revenue	816,000	823,189	1,312,629	496,629
Driveway Culvert Fees	41,000	16,000	-	(41,000)
Investment Earnings	220	220	220	-
Total Revenue	**857,220**	**839,409**	**1,312,849**	**455,629**
Expenditures:				
ISF Charges for Service:				
Charges for Services - Operations	501,646	358,730	397,096	(104,550)
Charges for Services - Admin	-	348,305	357,167	357,167
Charges for Services - Road R&R	139,700	-	-	(139,700)
Charges for Services - Materials	22,600	91,980	198,118	175,518
Total ISF Charges for Service	**663,946**	**799,015**	**952,381**	**288,435**
Direct Operating Expenses:				
Engineering Fees	32,400	32,400	39,700	7,300
Legal Fees	60,000	60,000	61,800	1,800
Assessment Roll Preparation Fees	3,000	3,000	-	(3,000)
Tax Collectors Fees	7,200	8,160	13,127	5,927
Public Information Services	29,555	24,000	30,442	887
Treasurer's Fees	82,400	54,000	13,399	(69,001)
Vegetation Clearing	-	-	1,000	1,000
Sod Expenses	64,250	20,000	-	(64,250)
Other Current Charges	6,500	2,450	1,000	(5,500)
Total Direct Operating Expenses	**285,305**	**204,010**	**160,468**	**(124,837)**
Total Expenditures	**949,251**	**1,003,025**	**1,112,849**	**163,598**
Excess (Deficit) Revenues over Expenditures	**(92,031)**	**(163,616)**	**200,000**	**292,031**
Transfers (To) From:				
Transfer to Road Petition Improvement Fund	-	(550.00)	-	-
Transfer to Road Capital Projects - JF	-	-	(200,000.00)	(200,000)
Total Net Transfers	**-**	**(550.00)**	**(200,000.00)**	**(200,000.00)**
Net Revenues and Expenditures and Net Other Financing Items	**(92,031)**	**(164,166)**	**-**	**92,031**
Appropriated Fund Balance, Beginning	320,110	286,524	122,358	(197,752)
Appropriated Fund Balance, Ending	**$ 228,079**	**$ 122,358**	**$ 122,358**	**$ (105,721)**

Park Maintenance – Palm Beach Country Estates

Fund 185 **Park Maintenance - Palm Beach Country Estates**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	22,000	22,525	31,462	9,462
Less: Discounts	(880)	(823)	(1,259)	(379)
Net Assessment Revenue	21,120	21,702	30,203	9,083
Total Revenue	**21,120**	**21,702**	**30,203**	**9,083**
Expenditures:				
Direct Operating Expenses:				
Assessment Roll Preparation Fees	-	100	-	-
Tax Collectors Fees	250	186	303	53
Utilities	700	800	900	200
Contracted Maintenance Services	14,000	18,000	24,000	10,000
Other Current Charges	5,000	4,000	5,000	-
Total Direct Operating Expenses	**19,950**	**23,086**	**30,203**	**10,253**
Total Expenditures	**19,950**	**23,086**	**30,203**	**10,253**
Excess (Deficit) Revenues over Expenditures	1,170	(1,384)	-	(1,170)
Appropriated Fund Balance, Beginning	91,461	87,652	86,268	(5,193)
Appropriated Fund Balance, Ending	92,631	86,268	86,268	(6,363)

Combined Debt Service Funds

COMBINED DEBT SERVICE FUNDS BUDGET	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ 1,781,306	$ 1,781,306	$ 1,342,122	$ (439,184)
Less: Discounts	(103,300)	(70,453)	(54,958)	48,342
Net Assessment Revenue	1,678,006	1,710,853	1,287,164	(390,842)
Investment Earnings	2,000	20,000	10,000	8,000
TOJ Connection Fees	-	7,111	-	-
Total Revenue	**1,680,006**	**1,737,964**	**1,297,164**	**(382,842)**
Expenditures:				
Debt Service:				
Principal Repayments	1,588,472	1,588,136	1,292,611	(295,861)
Interest Expense	211,014	211,348	158,926	(52,088)
TOJ Assessment Transfer	80,082	80,082	80,082	-
Total Debt Service	**1,879,568**	**1,879,566**	**1,531,619**	**(347,949)**
Other Charges:				
Legal Fees	-	126	-	-
Assessment Roll Preparation Fees	2,000	23	-	(2,000)
Tax Collector Fees	16,200	17,109	13,225	(2,975)
Trustee Fees	3,000	3,000	3,000	-
Professional Fees	4,100	-	-	(4,100)
Total Other Charges	**25,300**	**20,258**	**16,225**	**(9,075)**
Total Expenditures	**1,904,868**	**1,899,824**	**1,547,844**	**(357,024)**
Excess (Deficit) Revenues over Expenditures	**(224,862)**	**(161,860)**	**(250,680)**	**(25,818)**
Restricted Fund Balance, Beginning	680,611	847,456	685,596	4,985
Restricted Fund Balance, Ending	**$ 455,749**	**$ 685,596**	**$ 434,916**	**$ (20,833)**
Restricted to Sinking Fund	**$ 455,749**	**$ 685,596**	**$ 434,916**	
Status of Outstanding Debt				
PRINCIPAL BALANCE 9/30/2026	$ 5,461,711			
Principal Repayments 2026/2027	(1,292,611)			
PRINCIPAL BALANCE 9/30/2027	**$ 4,169,100**			

2015 Palm Beach Country Estates Water Distribution System Bonds

Fund 230 **2015 Palm Beach Country Estates Water Distribution System Bonds**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ 1,023,000	$ 1,023,000	$ 943,762	$ (79,238)
Less: Discounts	(40,920)	(40,920)	(37,751)	3,169
Net Assessment Revenue	982,080	982,080	906,011	(76,069)
Investment Earnings	2,000	20,000	10,000	8,000
TOJ Connection Fees	-	7,111	-	-
Total Revenue	**984,080**	**1,009,191**	**916,011**	**(68,069)**
Expenditures:				
Debt Service:				
Principal Repayments	920,000	920,000	945,000	25,000
Interest Expense	162,525	162,525	137,226	(25,299)
Total Debt Service	**1,082,525**	**1,082,525**	**1,082,226**	**(299)**
Other Charges:				
Legal Fees	-	126	-	-
Assessment Roll Preparation Fees	2,000	3	-	(2,000)
Tax Collector Fees	8,400	9,821	9,061	661
Trustee Fees	3,000	3,000	3,000	-
Professional Fees	2,500	-	-	(2,500)
Total Other Charges	**15,900**	**12,950**	**12,061**	**(3,839)**
Total Expenditures	**1,098,425**	**1,095,475**	**1,094,287**	**(4,138)**
Excess (Deficit) Revenues over Expenditures	**(114,345)**	**(86,284)**	**(178,276)**	**(63,931)**
Restricted Fund Balance, Beginning	473,338	621,141	534,857	61,519
Restricted Fund Balance, Ending	**$ 358,993**	**$ 534,857**	**$ 356,581**	**$ (2,412)**
Restricted to Sinking Fund	**$ 358,993**	**$ 534,857**	**$ 356,581**	
Status of Outstanding Debt				
PRINCIPAL BALANCE 9/30/2026	$ 4,990,000			
Principal Repayments 2026/2027	(945,000)			
PRINCIPAL BALANCE 9/30/2027	**$ 4,045,000**			

2007 Series A Open-Graded Emulsified Mix Road Improvement Note

Fund 255 **2007 Series A OGEM Road Improvement Note**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ 250,000	$ 250,000	$ 208,666	$ (41,334)
Less: Discounts	(40,900)	(9,500)	(8,347)	32,553
Net Assessment Revenue	209,100	240,500	200,319	(8,781)
Total Revenue	**209,100**	**240,500**	**200,319**	**(8,781)**
Expenditures:				
Debt Service:				
Principal Repayments	220,452	220,116	229,391	8,939
Interest Expense	18,361	18,695	9,538	(8,823)
Total Debt Service	**238,813**	**238,811**	**238,929**	**116**
Other Charges:				
Assessment Roll Preparation Fees	-	7	-	-
Tax Collector Fees	2,300	2,405	2,004	(296)
Professional Fees	400	-	-	(400)
Total Other Charges	**2,700**	**2,412**	**2,004**	**(696)**
Total Expenditures	**241,513**	**241,223**	**240,933**	**(580)**
Excess (Deficit) Revenues over Expenditures	(32,413)	(723)	(40,614)	(8,201)
Restricted Fund Balance, Beginning	36,853	41,337	40,614	3,761
Restricted Fund Balance, Ending	**$ 4,440**	**$ 40,614**	**$ -**	**$ (4,440)**
Restricted to Sinking Fund	**$ 4,440**	**$ 40,614**	**$ -**	

Status of Outstanding Debt	
PRINCIPAL BALANCE 9/30/2026	$ 229,391
Principal Repayments 2026/2027	(229,391)
PRINCIPAL BALANCE 9/30/2027	**$ -**

2011 Road Improvement Note (16^{th} Plan of Improvement)

Fund 265 **2011 Road Improvement Note (16th POI)**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ 122,000	$ 122,000	$ (17,186)	$ (139,186)
Less: Discounts	(4,580)	(4,580)	-	4,580
Net Assessment Revenue	117,420	117,420	(17,186)	(134,606)
Total Revenue	**117,420**	**117,420**	**(17,186)**	**(134,606)**
Expenditures:				
Debt Service:				
Principal Repayments	162,880	162,880	-	(162,880)
Interest Expense	6,629	6,629	-	(6,629)
Total Debt Service	**169,509**	**169,509**	**-**	**(169,509)**
Other Charges:				
Assessment Roll Preparation Fees	-	4	-	-
Tax Collector Fees	2,100	1,174	-	(2,100)
Professional Fees	400	-	-	(400)
Total Other Charges	**2,500**	**1,178**	**-**	**(2,500)**
Total Expenditures	**172,009**	**170,687**	**-**	**(172,009)**
Excess (Deficit) Revenues over Expenditures	**(54,589)**	**(53,267)**	**(17,186)**	**37,403**
Restricted Fund Balance, Beginning	66,904	70,453	17,186	(49,718)
Restricted Fund Balance, Ending	**$ 12,315**	**$ 17,186**	**$ -**	**$ (12,315)**
Restricted to Sinking Fund	**$ 12,315**	**$ 17,186**	**$ -**	
Status of Outstanding Debt				
PRINCIPAL BALANCE 9/30/2026	$ -			
Principal Repayments 2026/2027	-			
PRINCIPAL BALANCE 9/30/2027	**$ -**			

2013 Road Improvement Note (17th Plan of Improvement)

Fund 266 **2013 Road Improvement Note (17th POI)**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ -	$ -	$ (6,019)	$ (6,019)
Less: Discounts	-	-	-	-
Net Assessment Revenue	-	-	(6,019)	(6,019)
Total Revenue	**-**	**-**	**(6,019)**	**(6,019)**
Total Expenditures	**-**	**-**	**-**	**-**
Excess (Deficit) Revenues over Expenditures	**-**	**-**	**(6,019.00)**	**(6,019.00)**
Restricted Fund Balance, Beginning	5,244	6,019	6,019	775
Restricted Fund Balance, Ending	**$ 5,244**	**$ 6,019**	**$ -**	**$ (5,244)**
Restricted to Sinking Fund	**$ 5,244**	**$ 6,019**	**$ -**	
Status of Outstanding Debt				
PRINCIPAL BALANCE 9/30/2026	$ -			
Principal Repayments 2026/2027	-			
PRINCIPAL BALANCE 9/30/2027	**$ -**			

Town of Jupiter Water Distribution System Hook-Up Financing Program

Fund 267 **TOJ Water Distribution System Hook-Up Financing Program**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ 88,806	$ 88,806	$ 84,297	$ (4,509)
Less: Discounts	(3,600)	(3,553)	(3,372)	228
Net Assessment Revenue	85,206	85,253	80,925	(4,281)
Total Revenue	**85,206**	**85,253**	**80,925**	**(4,281)**
Expenditures:				
Debt Service:				
TOJ Assessment Transfer	80,082	80,082	80,082	-
Total Debt Service	**80,082**	**80,082**	**80,082**	**-**
Other Charges:				
Tax Collector Fees	800	853	843	43
Professional Fees	300	-	-	(300)
Total Other Charges	**1,100**	**853**	**843**	**(257)**
Total Expenditures	**81,182**	**80,935**	**80,925**	**(257)**
Excess (Deficit) Revenues over Expenditures	**4,024**	**4,318**	**-**	**(4,024)**
Restricted Fund Balance, Beginning	40,673	44,018	48,336	7,663
Appropriated Fund Balance, Ending	**$ 44,697**	**$ 48,336**	**$ 48,336**	**$ 3,639**
Restricted to Sinking Fund	**$ 44,697**	**$ 48,336**	**$ 48,336**	

2016 Road Improvement Note (18th Plan of Improvement)

Fund 268 **2016 Road Improvement Note (18th POI)**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ 156,000	$ 156,000	$ (8,585)	$ (164,585)
Less: Discounts	(7,600)	(6,240)	-	7,600
Net Assessment Revenue	148,400	149,760	(8,585)	(156,985)
Total Revenue	**148,400**	**149,760**	**(8,585)**	**(156,985)**
Expenditures:				
Debt Service:				
Principal Repayments	172,490	172,490	-	(172,490)
Interest Expense	5,684	5,684	-	(5,684)
Total Debt Service	**178,174**	**178,174**	**-**	**(178,174)**
Other Charges:				
Assessment Roll Preparation Fees	-	5	-	-
Tax Collector Fees	800	1,498	-	(800)
Professional Fees	300	-	-	(300)
Total Other Charges	**1,100**	**1,503**	**-**	**(1,100)**
Total Expenditures	**179,274.00**	**179,677.00**	**-**	**(179,274.00)**
Excess (Deficit) Revenues over Expenditures	**(30,874)**	**(29,917)**	**(8,585)**	**22,289**
Restricted Fund Balance, Beginning	35,900	38,502	8,585	(27,315)
Appropriated Fund Balance, Ending	**$ 5,026**	**$ 8,585**	**$ -**	**$ (5,026)**
Restricted to Sinking Fund	**$ 5,026**	**$ 8,585**	**$ -**	
Status of Outstanding Debt				
PRINCIPAL BALANCE 9/30/2026	$ -			
Principal Repayments 2026/2027	-			
PRINCIPAL BALANCE 9/30/2027	**$ -**			

2018 Road Improvement Note (19th Plan of Improvement)

Fund 269 2018 Road Improvement Note (19th POI)	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ 141,500	$ 141,500	$ 137,187	$ (4,313)
Less: Discounts	(5,700)	(5,660)	(5,488)	212
Net Assessment Revenue	135,800	135,840	131,699	(4,101)
Total Revenue	**135,800**	**135,840**	**131,699**	**(4,101)**
Expenditures:				
Debt Service:				
Principal Repayments	112,650	112,650	118,220	5,570
Interest Expense	17,815	17,815	12,162	(5,653)
Total Debt Service	**130,465**	**130,465**	**130,382**	**(83)**
Other Charges:				
Assessment Roll Preparation Fees	-	4	-	-
Tax Collector Fees	1,800	1,358	1,317	(483)
Professional Fees	200	-	-	(200)
Total Other Charges	**2,000**	**1,362**	**1,317**	**(683)**
Total Expenditures	**132,465**	**131,827**	**131,699**	**(766)**
Excess (Deficit) Revenues over Expenditures	**3,335**	**4,013**	**-**	**(3,335)**
Restricted Fund Balance, Beginning	21,699	25,986	29,999	8,300
Appropriated Fund Balance, Ending	**$ 25,034**	**$ 29,999**	**$ 29,999**	**$ 4,965**
Restricted to Sinking Fund	**$ 25,034**	**$ 29,999**	**$ 29,999**	

Status of Outstanding Debt	
PRINCIPAL BALANCE 9/30/2026	$ 242,320
Principal Repayments 2026/2027	(118,220)
PRINCIPAL BALANCE 9/30/2027	**$ 124,100**

Combined Capital Projects Funds

COMBINED CAPITAL PROJECTS FUNDS BUDGET	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ 43,400	$ 41,431	$ 527,761	$ 484,361
Less: Discounts	(1,735)	(1,735)	(21,112)	(19,377)
Net Assessment Revenue	41,665	39,696	506,649	464,984
Intergovernmental Revenue	-	1,275,665	138,000	138,000
Investment Earnings	23,400	1,200	1,400	(22,000)
Total Revenue	**65,065**	**1,316,561**	**646,049**	**580,984**
Expenditures:				
Engineering Fees	-	127,245	129,406	129,406
Tax Collectors Fees	470	417	5,067	4,597
Vegetation Clearing	-	1,223,251	-	-
Legal Fees	-	-	60,000	60,000
Road Improvements	251,456	-	410,000	158,544
Road Improvements Petition Fees	-	350	-	-
Water Control Infrastructure Improvements	-	-	225,000	225,000
LRPI Project Area Improvements	-	25,000	226,000	226,000
PBCE Canal C improvements	-	-	444,059	444,059
Total Expenditures	**251,926**	**1,376,263**	**1,499,532**	**1,247,606**
Excess (Deficit) Revenues over Expenditures	**(186,861)**	**(59,702)**	**(853,483)**	**(666,622)**
Transfers (To) From:				
Transfer from Water Control - East Basin	-	-	112,500	112,500
Transfer from Water Control - West Basin	36,100	-	385,500	349,400
Transfer From Road Maintenance - PBCE	-	1,969	200,000	200,000
Transfer From Road Maintenance - JF	-	550	200,000	200,000
Transfer from Canal E - PBCE	63,300	-	4,630	(58,670)
Transfer from Internal Service Fund (O&M)	175,000	-	-	(175,000)
Transfer from Road Resurfacing Renewal and Replacement	-	-	821,453	821,453
Transfer from Water Control Infrastructure Projects - Reserve	-	50,000	113,000	113,000
Transfer to Road Resurfacing Renewal and Replacement	(63,300)	-	-	63,300
Transfer to Road Capital Projects Fund - PBCE	-	-	(205,363)	(205,363)
Transfer to Road Capital Projects Fund - Jupiter Farms	-	-	(616,090)	(616,090)
Transfer to Water Control Infrastructure Projects - PBCE	-	-	(4,630)	(4,630)
Transfer to NRCS Grant - Jupiter Farms	-	(50,000)	-	-
Transfer to LRPI Grant - Jupiter Farms	-	-	(113,000)	(113,000)
Total Net Transfers	**211,100**	**2,519**	**898,000**	**686,900**
Net Revenues and Expenditures and Net Other Financing Items	**24,239**	**(57,183)**	**44,517**	**20,278**
Fund Balance, Beginning				
Appropriated Fund Balance, Beginning	776,237	734,497	685,097	(91,140)
Assigned Fund Balance, Beginning	1,417,947	998,451	990,668	(427,279)
Total Fund Balance, Beginning	2,194,184	1,732,948	1,675,765	(518,419)
Total Fund Balance, Ending	**$ 2,218,423**	**$ 1,675,765**	**$ 1,720,282**	**$ (498,141)**

Water Control Infrastructure Projects – Grant Match

Fund 310 Water Control Infrastructure Projects - Grant Match	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Investment Earnings	$ 22,800	$ 600	$ 600	$ (22,200)
Total Revenue	**22,800**	**600**	**600**	**(22,200)**
Total Expenditures	-	-	-	-
Excess (Deficit) Revenues over Expenditures	**22,800**	**600**	**600**	**(22,200)**
Transfers (To) From:				
Transfer from Water Control - West Basin	-	-	163,000	163,000
Transfer to NRCS Grant - Jupiter Farms	-	(50,000)	-	-
Transfer to LRPI Grant - Jupiter Farms	-	-	(113,000)	(113,000)
Total Net Transfers	**-**	**(50,000)**	**50,000**	**50,000**
Net Revenues and Expenditures and Net Other Financing Items	**22,800**	**(49,400)**	**50,600**	**27,800**
Appropriated Fund Balance, Beginning	776,237	734,497	685,097	(91,140)
Appropriated Fund Balance, Ending	**$ 799,037**	**$ 685,097**	**$ 735,697**	**$ (63,340)**

Road Resurfacing Renewal and Replacement

Fund 315 **Road Resurfacing Renewal and Replacement**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Investment Earnings	$ 600	$ 600	$ -	$ (600)
Total Revenue	**600**	**600**	**-**	**(600)**
Expenditures				
Road Improvements	120,000	-	-	(120,000)
Total Expenditures	**120,000**	**-**	**-**	**(120,000)**
Excess (Deficit) Revenues over Expenditures	**(119,400)**	**600**	**-**	**119,400**
Transfers (To) From:				
Transfer from Water Control - West Basin	36,100.00	-	-	(36,100)
Transfer from Canal E - Palm Beach Country Estates	63,300.00	-	-	(63,300)
Transfer from Internal Service Fund (O&M)	175,000.00	-	-	(175,000)
Transfer to Road Capital Projects Fund - PBCE	-	-	(205,363)	(205,363)
Transfer to Road Capital Projects Fund - Jupiter Farms	-	-	(616,090)	(616,090)
Total Net Transfers	**274,400**	**-**	**(821,453)**	**(1,095,853)**
Net Revenues and Expenditures and Net Other Financing Items	**155,000**	**600**	**(821,453)**	**(976,453)**
Assigned Fund Balance, Beginning	1,040,484	820,853	821,453	(219,031)
Assigned Fund Balance, Ending	**$ 1,195,484**	**$ 821,453**	**$ -**	**$ (1,195,484)**

Road Capital Projects – Palm Beach Country Estates

Fund 320 **Road Capital Projects - Palm Beach Country Estates**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Investment Earnings	$ -	$ -	$ 300	$ 300
Total Revenue	**-**	**-**	**300**	**300**
Total Expenditures	**-**	**-**	**-**	**-**
Excess (Deficit) Revenues over Expenditures	**-**	**-**	**300**	**300**
Transfers (To) From:				
Transfer from Road Resurfacing Renewal and Replacement	-	-	205,363	205,363
Transfer from Road Maintenance - PBCE	-	-	200,000	200,000
Total Net Transfers	**-**	**-**	**405,363**	**405,363**
Net Revenues and Expenditures and Net Other Financing Items	**-**	**-**	**405,663**	**405,663**
Assigned Fund Balance, Beginning	-	-	-	-
Assigned Fund Balance, Ending	**$ -**	**$ -**	**$ 405,663**	**$ 405,663**

Road Capital Projects – Jupiter Farms

Fund 321 **Road Capital Projects - Jupiter Farms**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Investment Earnings	$ -	$ -	$ 500	$ 500
Total Revenue	**-**	**-**	**500**	**500**
Expenditures:				
Engineering Fees	-	-	10,000	10,000
Road Improvements	-	-	410,000	410,000
Total Expenditures	**-**	**-**	**420,000**	**420,000**
Excess (Deficit) Revenues over Expenditures	**-**	**-**	**(419,500)**	**(419,500)**
Transfers (To) From:				
Transfer from Road Resurfacing Renewal and Replacement	-	-	616,090	616,090
Transfer from Road Maintenance - Jupiter Farms	-	-	200,000	200,000
Total Net Transfers	**-**	**-**	**816,090**	**816,090**
Net Revenues and Expenditures and Net Other Financing Items	**-**	**-**	**396,590**	**396,590**
Assigned Fund Balance, Beginning	-	-	-	-
Assigned Fund Balance, Ending	**$ -**	**$ -**	**$ 396,590**	**$ 396,590**

Road Petition Improvement Fund

Fund 340 **Road Petition Improvement Fund**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ -	$ (1,969)	$ -	$ -
Less: Discounts	-	-	-	-
Net Assessment Revenue	-	(1,969)	-	-
Total Revenue	**-**	**(1,969)**	**-**	**-**
Expenditures:				
Engineering Fees	-	200	-	-
Road Improvements	131,456	-	-	(131,456)
Road Improvements Petition Fees	-	350	-	-
Total Expenditures	**131,456**	**550**	**-**	**(131,456)**
Excess (Deficit) Revenues over Expenditures	**(131,456)**	**(2,519)**	**-**	**131,456**
Transfers (To) From:				
Transfer From Road Maintenance - PBCE	-	1,969	-	-
Transfer From Road Maintenance - JF	-	550	-	-
Total Net Transfers	**-**	**2,519**	**-**	**-**
Net Revenues and Expenditures and Net Other Financing Items	**(131,456)**	**-**	**-**	**131,456**
Assigned Fund Balance, Beginning	131,456	-	-	(131,456)
Assigned Fund Balance, Ending	**$ -**	**$ -**	**$ -**	**$ -**

Water Control Infrastructure Projects – Jupiter Farms

Fund 350 **Water Control Infrastructure Projects - Jupiter Farms**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Total Revenue	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures:				
Engineering Fees	-	-	37,500	37,500
Legal Fees	-	-	60,000	60,000
Water Control Infrastructure Improvements	-	-	125,000	125,000
Total Expenditures	**-**	**-**	**222,500**	**222,500**
Excess (Deficit) Revenues over Expenditures	**-**	**-**	**(222,500)**	**(222,500)**
Transfers (To) From:				
Transfer from Water Control - West Basin	-	-	222,500	222,500
Total Net Transfers	**-**	**-**	**222,500**	**222,500**
Net Revenues and Expenditures and Net Other Financing Items	**-**	**-**	**-**	**-**
Assigned Fund Balance, Beginning	-	-	-	-
Assigned Fund Balance, Ending	**$ -**	**$ -**	**$ -**	**$ -**

Loxahatchee River Preservation Initiative Grant – Jupiter Farms

Fund 351 **Loxahatchee River Preservation Initiative Grant - Jupiter Farms**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Intergovernmental Revenue	$ -	$ 25,310	$ 138,000	$ 138,000
Total Revenue	**-**	**25,310**	**138,000**	**138,000**
Expenditures:				
Engineering Fees	-	310	25,000	25,000
LRPI Project Area Improvements	-	25,000	226,000	226,000
Total Expenditures	**-**	**25,310**	**251,000**	**251,000**
Excess (Deficit) Revenues over Expenditures	**-**	**-**	**(113,000)**	**(113,000)**
Transfers (To) From:				
Transfer from Water Control Infrastructure Projects - Grant Match	-	-	113,000	113,000
Total Net Transfers	**-**	**-**	**113,000**	**113,000**
Net Revenues and Expenditures and Net Other Financing Items	**-**	**-**	**-**	**-**
Assigned Fund Balance, Beginning	160,414	164,585	164,585	4,171
Assigned Fund Balance, Ending	**$ 160,414**	**$ 164,585**	**$ 164,585**	**$ 4,171**

Natural Resources Conservation Service Grant – Jupiter Farms

Fund 352 **Natural Resources Conservation Service Grant - Jupiter Farms**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Intergovernmental Revenue	$ -	$ 1,250,355	$ -	$ -
Total Revenue	**-**	**1,250,355**	**-**	**-**
Expenditures:				
Engineering Fees	-	77,104	-	-
Vegetation Clearing	-	1,223,251	-	-
Total Expenditures	**-**	**1,300,355**	**-**	**-**
Excess (Deficit) Revenues over Expenditures	**-**	**(50,000)**	**-**	**-**
Transfers (To) From:				
Transfer from Water Control Infrastructure Projects - Grant Match	-	50,000	-	-
Total Net Transfers	**-**	**50,000**	**-**	**-**
Net Revenues and Expenditures and Net Other Financing Items	**-**	**-**	**-**	**-**
Assigned Fund Balance, Beginning	-	-	-	-
Assigned Fund Balance, Ending	**$ -**	**$ -**	**$ -**	**$ -**

Canal E – Palm Beach Country Estates

Fund 370 **Canal E - Palm Beach Country Estates**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ 43,400	$ 43,400	$ -	$ (43,400)
Less: Discounts	(1,735)	(1,735)	-	1,735
Net Assessment Revenue	41,665	41,665	-	(41,665)
Total Revenue	**41,665**	**41,665**	**-**	**(41,665)**
Expenditures:				
Engineering Fees	-	49,631	-	-
Tax Collectors Fees	470	417	-	(470)
Total Expenditures	**470**	**50,048**	**-**	**(470)**
Excess (Deficit) Revenues over Expenditures	**41,195**	**(8,383)**	**-**	**(41,195)**
Transfers (To) From:				
Transfer to Road Resurfacing Renewal and Replacement	(63,300)	-	-	63,300
Transfer to Water Control Infrastructure Projects - PBCE	-	-	(4,630)	(4,630)
Total Net Transfers	**(63,300)**	**-**	**(4,630)**	**58,670**
Net Revenues and Expenditures and Net Other Financing Items	**(22,105)**	**(8,383)**	**(4,630)**	**17,475**
Assigned Fund Balance, Beginning	85,593	13,013	4,630	(80,963)
Assigned Fund Balance, Ending	**$ 63,488**	**$ 4,630**	**$ -**	**$ (63,488)**

Canal C Realignment – Palm Beach Country Estates

Fund 371 **Canal C Realignment - Palm Beach Country Estates**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ -	$ -	$ 513,958	$ 513,958
Less: Discounts	-	-	(20,559)	(20,559)
Net Assessment Revenue	-	-	493,399	493,399
Total Revenue	**$ -**	**$ -**	**$ 493,399**	**$ 493,399**
Expenditures:				
Engineering Fees	-	-	44,406	44,406
Tax Collectors Fees	-	-	4,934	4,934
PBCE Canal C improvements	-	-	444,059	444,059
Total Expenditures	**-**	**-**	**493,399**	**493,399**
Excess (Deficit) Revenues over Expenditures	**-**	**-**	**-**	**-**
Assigned Fund Balance, Beginning	-	-	-	-
Assigned Fund Balance, Ending	**$ -**	**$ -**	**$ -**	**$ -**

Water Control Infrastructure Projects – Palm Beach Country Estates

Fund 372 **Water Control Infrastructure Projects - Palm Beach Country Estates**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Total Revenue	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures:				
Engineering Fees	-	-	12,500	12,500
Water Control Infrastructure Improvements	-	-	100,000	100,000
Total Expenditures	**-**	**-**	**112,500**	**112,500**
Excess (Deficit) Revenues over Expenditures	**-**	**-**	**(112,500)**	**(112,500)**
Transfers (To) From:				
Transfer from Water Control - East Basin	-	-	112,500	112,500
Transfer from Canal E - Palm Beach Country Estates	-	-	4,630	4,630
Total Net Transfers	**-**	**-**	**117,130**	**117,130**
Net Revenues and Expenditures and Net Other Financing Items	**-**	**-**	**4,630**	**4,630**
Assigned Fund Balance, Beginning	-	-	-	-
Assigned Fund Balance, Ending	**$ -**	**$ -**	**$ 4,630**	**$ 4,630**

Water Control Infrastructure Projects – Jupiter Park of Commerce

Fund 380 Water Control Infrastructure Projects - Jupiter Park of Commerce	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ -	$ -	$ 5,289	$ 5,289
Less: Discounts	-	-	(212)	(212)
Net Assessment Revenue	-	-	5,077	5,077
Total Revenue	**-**	**-**	**5,077**	**5,077**
Expenditures:				
Tax Collectors Fees	-	-	51	51
Total Expenditures	**-**	**-**	**51**	**51**
Excess (Deficit) Revenues over Expenditures	**-**	**-**	**5,026**	**5,026**
Assigned Fund Balance, Beginning	-	-	-	-
Assigned Fund Balance, Ending	**$ -**	**$ -**	**$ 5,026**	**$ 5,026**

Water Control Infrastructure Projects – Egret Landing

Fund 381 **Water Control Infrastructure Projects - Egret Landing**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ -	$ -	$ 8,514	$ 8,514
Less: Discounts	-	-	(341)	(341)
Net Assessment Revenue	-	-	8,173	8,173
Total Revenue	**-**	**-**	**8,173**	**8,173**
Expenditures:				
Tax Collectors Fees	-	-	82	82
Total Expenditures	**-**	**-**	**82**	**82**
Excess (Deficit) Revenues over Expenditures	**-**	**-**	**8,091**	**8,091**
Assigned Fund Balance, Beginning	-	-	-	-
Assigned Fund Balance, Ending	**$ -**	**$ -**	**$ 8,091**	**$ 8,091**

Internal Service Funds

Internal Service Fund - Operation and Maintenance

Fund 500 Internal Service Fund - Operation & Maintenance Statement of Activities	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Charges for Services:				
Charges for Services - Operations	$ 2,072,465	$ 1,573,379	$ 1,741,651	$ (330,814)
Charges for Services - Admin	615,165	936,303	960,126	344,961
Charges for Services - Materials	212,500	140,000	301,550	89,050
Charges for Services - Road R&R	175,000	-	-	(175,000)
Total Charges for Services	**3,075,130**	**2,649,682**	**3,003,327**	**(71,803)**
Other Revenues:				
Licenses & Permits	60,000	65,000	12,000	(48,000)
Contract Road Maintenance	65,000	75,000	75,000	10,000
Investment Earnings	140	-	-	(140)
Other Revenue	10,000	4,621	-	(10,000)
Total Other Revenues	**135,140**	**144,621**	**87,000**	**(48,140)**
Total Revenue	**3,210,270**	**2,794,303**	**3,090,327**	**(119,943)**

Fund 500 Internal Service Fund - Operation & Maintenance Statement of Activities	2025/2026 Adopted Budget	2025/2026 Estimated Actual	2026/2027 Proposed Budget	Net $ Change: Adopted Budget to Proposed Budget
Expenditures:				
Personnel Services:				
Executive Salaries	392,710	392,710	495,501	102,791
Regular Wages	986,751	986,751	896,023	(90,728)
Overtime Pay	7,500	7,500	7,500	-
FICA	107,595	105,529	108,862	1,267
FRS Contributions	1,680	140	-	(1,680)
401A Contributions	142,246	142,246	160,962	18,716
Life & Health Insurance	234,287	234,287	254,940	20,653
Life & Health Insurance - EE Share	(8,000)	(1,605)	(698)	7,302
Workers Compensation	15,000	20,000	20,000	5,000
Unemployment Compensation	2,000	-	2,000	-
Supervisor's Fees	15,000	15,000	24,000	9,000
Total Personnel Services	**1,896,769**	**1,902,558**	**1,969,090**	**72,321**
Other Expenditures:				
Engineering Fees	60,000	-	-	(60,000)
Auditor's Fees	35,500	35,500	31,000	(4,500)
Accounting Services	65,000	6,000	-	(65,000)
Secretary's Fees	12,000	12,000	12,000	-
Computer Services & Subscriptions	23,500	25,000	46,312	22,812
Subcontracting Canal Cleaning	85,000	27,301	-	(85,000)
Banking Services	7,000	8,000	8,000	1,000
Travel & Per Diem	18,000	30,000	5,000	(13,000)
Telephone & Internet	10,000	10,000	11,600	1,600
Postage	1,000	1,000	1,000	-
Utilities	8,000	8,000	8,000	-
Hauling & Disposal Fees	-	-	20,000	20,000
Equipment Rent	30,000	21,923	-	(30,000)
Board Meeting Expenses	1,000	1,200	1,500	500
Insurance	65,000	50,071	55,000	(10,000)
Repairs & Maintenance - Routine	100,000	55,000	75,000	(25,000)
Repairs & Maintenance - Workcenter	75,000	75,000	30,000	(45,000)
Repairs & Maintenance - Major Overhaul	30,000	5,000	30,000	-
Repairs & Maintenance - Outfalls	-	-	50,000	50,000
Legal Advertising	2,000	2,000	2,000	-
Landowners Meeting Costs	12,500	15,000	15,000	2,500
Office Supplies	13,500	18,000	7,000	(6,500)
Operating Supplies - Consumables	8,000	7,750	7,500	(500)
Operating Supplies - Oil, Fluids, Lube	12,500	11,000	15,625	3,125
Operating Supplies - Tools	5,000	5,000	10,000	5,000
Riprap & Rebar	50,000	50,000	57,550	7,550
Culvert Pipes	-	-	65,000	65,000
Sod Expenses	-	-	15,000	15,000
Fuel & Gas	100,000	100,000	125,000	25,000
Uniforms	6,500	10,000	12,250	5,750
Road Materials	82,000	90,000	164,000	82,000
Subscriptions & Memberships	7,000	7,000	7,000	-
Training & Continuing Education	-	-	16,900	16,900
Safety Training & Supplies	-	-	15,000	15,000
Other Current Charges	13,500	5,000	2,000	(11,500)
Total Other Expenditures	**938,500**	**691,745**	**921,237**	**(17,263)**
Total Expenditures	**2,835,269**	**2,594,303**	**2,890,327**	**55,058**

Fund 500 Internal Service Fund - Operation & Maintenance Statement of Activities	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Excess (Deficit) Revenues over Expenditures	**375,001**	**200,000**	**200,000**	**(175,001)**
Transfers (To) From:				
Transfer To Road Resurfacing Renewal and Replacement	(175,000)	-	-	175,000
Transfer To Building and Equipment Repair and Replacement Fund	(200,000)	(200,000)	(200,000)	-
Net Transfers	**(375,000)**	**(200,000)**	**(200,000)**	**175,000**
Net Revenues and Expenditures and Net Other Financing Items	**1**	**-**	**-**	**(1)**
Net Position, Beginning	(275,487)	(156,914)	(156,914)	118,573
Net Position, Ending	(275,486)	(156,914)	(156,914)	118,572

Internal Service Fund – Building and Equipment Replacement

Fund 501 **Internal Service Fund - Building and Equipment Replacement**	2025/2026 Adopted Budget	2025/2026 Estimated Actual	**2026/2027 Proposed Budget**	Net $ Change: Adopted Budget to Proposed Budget
Revenue:				
Non-Ad Valorem Assessments	$ 229,700	$ 229,700	$ 229,700	$ -
Less: Discounts	(11,485)	(11,485)	(9,188)	2,297
Net Assessment Revenue	218,215	218,215	220,512	2,297
Gain/Loss on Trade of Assets	25,000	64,093	25,000	-
Other Revenue	1,800	-	-	(1,800)
Total Revenue	**245,015**	**282,308**	**245,512**	**497**
Expenditures:				
Debt Service:				
Principal Repayments	-	-	313,880	313,880
Interest Expense	-	-	41,794	41,794
Total Debt Service	**-**	**-**	**355,674**	**355,674**
Other Expenditures:				
Workcenter Improvements	-	-	70,000	70,000
Equipment	555,000	555,000	-	(555,000)
Tax Collectors Fees	-	2,183	2,206	2,206
Total Other Expenditures	**555,000**	**557,183**	**72,206**	**(482,794)**
Total Expenditures	**555,000**	**557,183**	**427,880**	**(127,120)**
Excess (Deficit) Revenues over Expenditures	**(309,985)**	**(274,875)**	**(182,368)**	**127,617**
Transfers (To) From:				
Transfer From Internal Service Fund (O&M)	200,000	200,000	200,000	-
Total Net Transfers	**200,000**	**200,000**	**200,000**	**-**
Other Financing Sources (Uses):				
Proceeds from Lease Purchase	235,000	-	-	(235,000)
Other Financing Uses	(149,901)	-	-	149,901
Total Other Financing Items	**85,099**	**-**	**-**	**(85,099)**
Net Revenues and Expenditures and Net Other Financing Items	**(24,886)**	**(74,875)**	**17,632**	**42,518**
Net Position, Beginning	1,220,105	1,613,874	1,538,999	318,894
Net Position, Ending	**$ 1,195,219**	**$ 1,538,999**	**$ 1,556,631**	**$ 361,412**