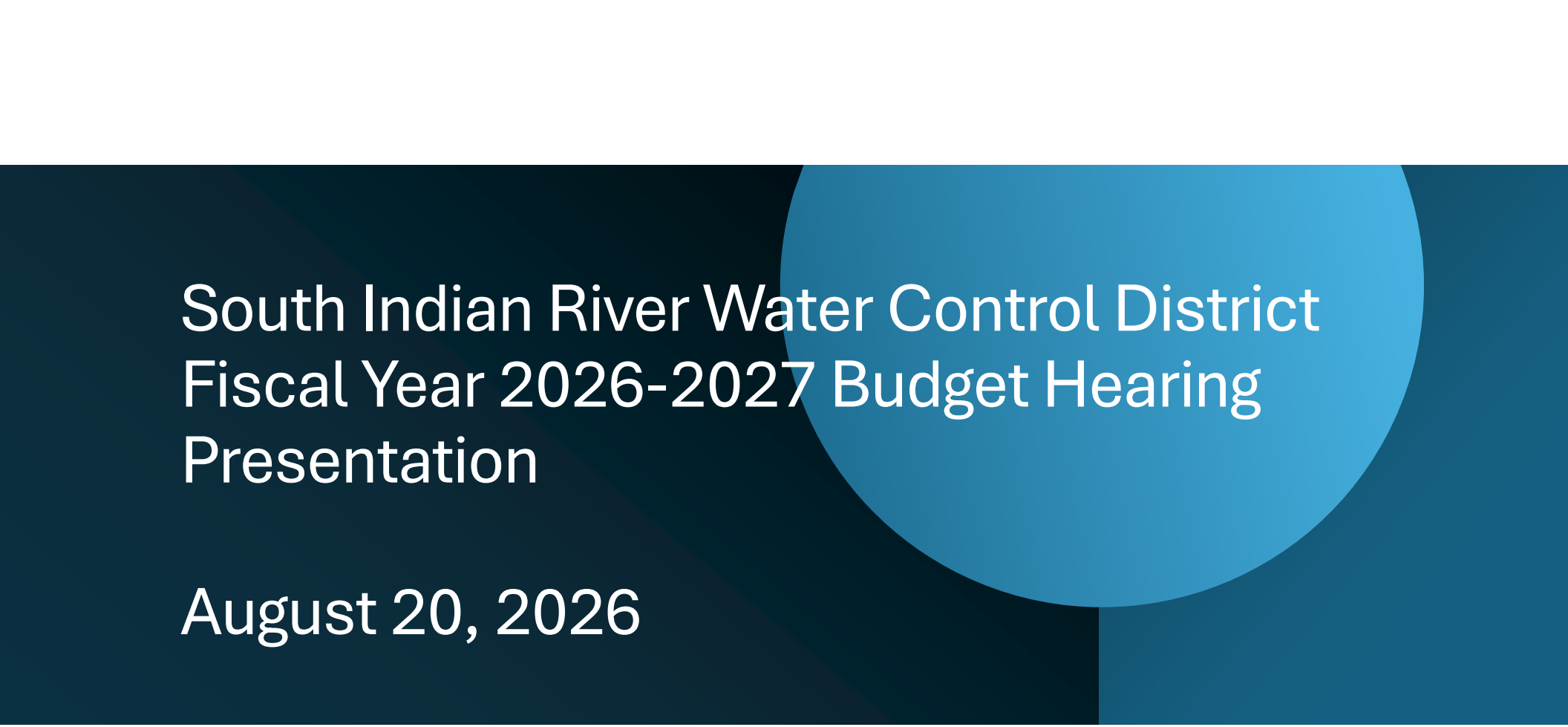




South Indian River Water Control District Fiscal Year 2026-2027 Budget Hearing Presentation

August 20, 2026

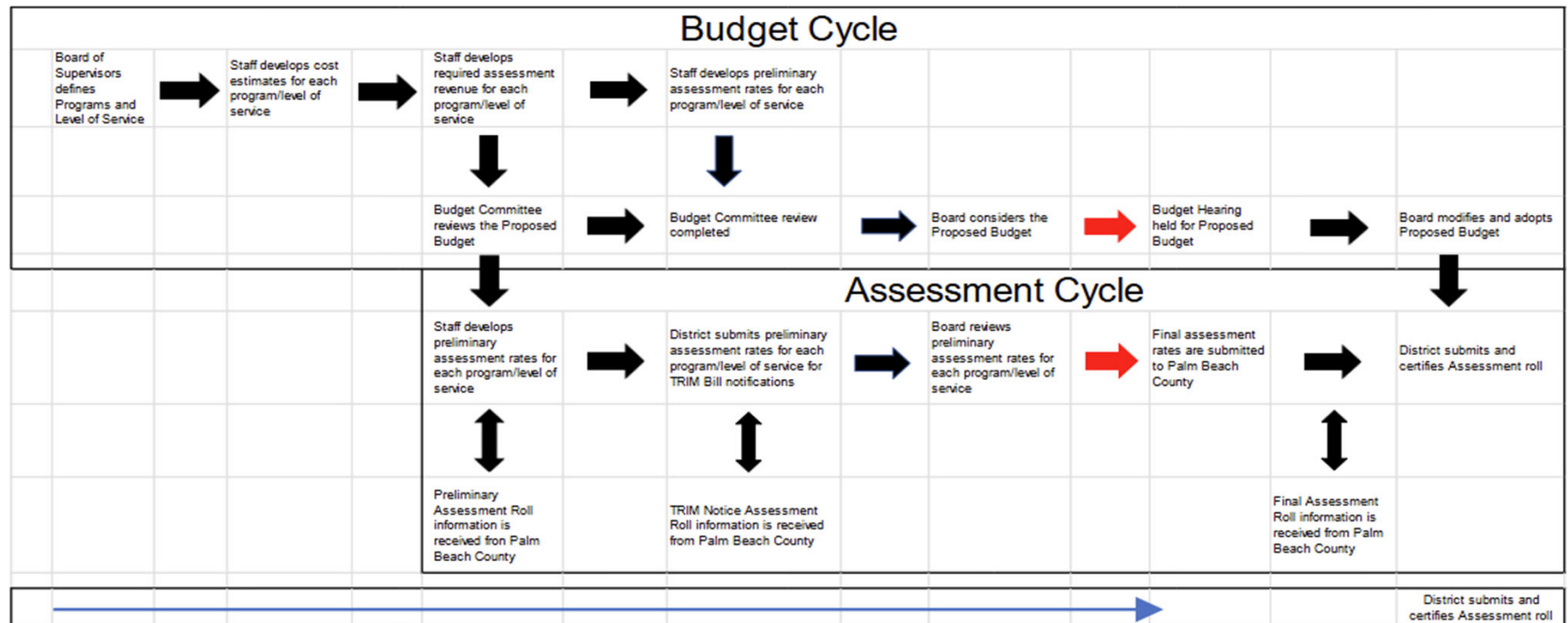
Presented by: Ryan Grigg, CPA

South Indian River Water Control District Fiscal Year 2026-2027 Budget Hearing Presentation

- Proposed Fiscal Year 2026-2027 Budget can be found in its entirety on the District's website at www.sirwcd.org/budget.
- The proposed budget has not changed from the preliminary budget presented at the July 16, 2026 Board of Supervisors Meeting.

Budget Process Illustrated

Budget Process Illustrated



**Exhibit A.1 – Fiscal Year 2026-2027 Budget by Fund Annual Financial Report
(AFR) Code:**

						Elimination of	
						Internal	
AFR Code	Revenue Description	Special Revenue	Debt Service	Capital Projects	Internal Service	Transactions	Total
325.100	Special Assessments, Capital Improvement	-	1,287,164	505,369	220,512	-	2,013,045
325.200	Special Assessments, Charges for Public Services	4,763,480	-	-	-	-	4,763,480
334.390	State Grant - Other Physical Environment	-	-	138,000	-	-	138,000
343.700	Service Charge - Conservation and Resource Management	-	-	-	3,003,327	(3,003,327)	-
349.000	Other Charges for Services	66,000	-	-	-	-	66,000
361.100	Interest	1,530	10,000	1,400	-	-	12,930
364.000	Disposition of Fixed Assets	-	-	-	25,000	-	25,000
369.900	Other Miscellaneous Revenues	-	-	-	87,000	-	87,000
381.000	Inter-Fund Group Transfers In	-	-	1,837,083	200,000	-	2,037,083
Total Fiscal Year 2026-2027 Revenues		\$ 4,831,010	\$ 1,297,164	\$ 2,481,852	\$ 3,535,839	\$ (3,003,327)	\$ 9,142,538
Available Beginning Fund Balance		\$ 2,496,907	\$ 685,596	\$ 1,675,765	\$ 1,382,085	\$ -	\$ 6,240,353
Total Funds Available		\$ 7,327,917	\$ 1,982,760	\$ 4,157,617	\$ 4,917,924	\$ (3,003,327)	\$ 15,382,891
						Elimination of	
						Internal	
AFR Code	Expense Description	Special Revenue	Debt Service	Capital Projects	Internal Service	Transactions	Total
517.00	Debt Service Payments	-	1,547,844	-	-	-	1,547,844
538.00	Flood Control/Stormwater Management	2,631,943	-	1,079,520	1,885,565	(1,706,635)	3,890,393
541.00	Road and Street Facilities	1,523,391	-	420,000	1,432,642	(1,296,692)	2,079,341
572.00	Parks and Recreation	30,203	-	-	-	-	30,203
581.00	Inter-Fund Group Transfers Out	898,000	-	939,083	200,000	-	2,037,083
Total Fiscal Year 2026-2027 Expenditures		\$ 5,083,537	\$ 1,547,844	\$ 2,438,603	\$ 3,518,207	\$ (3,003,327)	\$ 9,584,864
Contingency Expenditures		\$ 2,244,380	\$ 434,916	\$ 1,719,014	\$ 1,399,717	\$ -	\$ 5,798,027
Total Appropriations		\$ 7,327,917	\$ 1,982,760	\$ 4,157,617	\$ 4,917,924	\$ (3,003,327)	\$ 15,382,891

Exhibit A.2 – Fiscal Year 2026-2027 Budget by Fund Level

Fund #	Fund Name	Assessments	Less Discounts	Assessments Net	Driveway Culvert Revenue	Investment Earnings	Other Revenue & Financing Sources	Total Revenue & Financing Sources	Transfers-in	Total Revenue & Transfers	Use of Beginning Fund Balance	Total Funds Available	Total Expected Expenditures & Financing Uses	Transfers-out	Total Expected Expenditure & Transfers-out	Contingency Expenditures	Total Appropriations
GOVERNMENTAL FUNDS																	
SPECIAL REVENUE FUNDS (OPERATIONS)																	
110	Water Control - East Basin	\$ 603,475	\$ (24,139)	\$ 579,336	\$ 16,000	\$ 300	\$ -	\$ 595,636	\$ -	\$ 595,636	\$ 662,883	\$ 1,258,519	\$ 725,693	\$ 112,500	\$ 838,193	\$ 420,326	\$ 1,258,519
120	Water Control - West Basin	2,333,563	(92,713)	2,240,850	50,000	900	-	2,291,750	-	2,291,750	1,531,680	3,823,430	1,906,250	385,500	2,291,750	1,531,680	3,823,430
140	Road Maintenance - Palm Beach Country Estates	625,482	(25,020)	600,462	-	80	-	600,542	-	600,542	17,330	617,872	400,542	200,000	600,542	17,330	617,872
150	Road Maintenance - Jupiter Park of Commerce	-	-	-	-	30	-	30	-	30	39,957	39,987	5,000	-	5,000	34,987	39,987
155	Road Maintenance - Egret Landing	-	-	-	-	-	-	-	-	-	36,431	36,431	5,000	-	5,000	31,431	36,431
160	Road Maintenance - Jupiter Farms	1,367,322	(54,693)	1,312,629	-	220	-	1,312,849	-	1,312,849	122,358	1,435,207	1,112,849	200,000	1,312,849	122,358	1,435,207
185	Park Maintenance - Palm Beach Country Estates	31,462	(1,259)	30,203	-	-	-	30,203	-	30,203	86,268	116,471	30,203	-	30,203	86,268	116,471
TOTAL SPECIAL REVENUE FUNDS		\$ 4,961,304	\$ (197,824)	\$ 4,763,480	\$ 66,000	\$ 1,530	\$ -	\$ 4,831,010	\$ -	\$ 4,831,010	\$ 2,496,907	\$ 7,327,917	\$ 4,185,537	\$ 898,000	\$ 5,083,537	\$ 2,244,380	\$ 7,327,917
DEBT SERVICE FUNDS																	
230	2015 Palm Beach Country Estates Water Distribution System Bonds	943,762	(37,751)	906,011	-	10,000	-	916,011	-	916,011	534,857	1,450,868	1,094,287	-	1,094,287	356,581	1,450,868
255	2007 Series A Open-Graded Emulsified Mix Road Improvement Note	208,666	(8,347)	200,319	-	-	-	200,319	-	200,319	40,614	240,933	240,933	-	240,933	-	240,933
265	2011 Road Improvement Note (16th Plan of Improvement)	(17,186)	-	(17,186)	-	-	-	(17,186)	-	(17,186)	17,186	-	-	-	-	-	-
266	2013 Road Improvement Note (17th Plan of Improvement)	(6,019)	-	(6,019)	-	-	-	(6,019)	-	(6,019)	6,019	-	-	-	-	-	-
267	Town of Jupiter Water Distribution Hook-Up Financing Program	84,297	(3,372)	80,925	-	-	-	80,925	-	80,925	48,336	129,261	80,925	-	80,925	48,336	129,261
268	2016 Road Improvement Note (18th Plan of Improvement)	(8,585)	-	(8,585)	-	-	-	(8,585)	-	(8,585)	8,585	-	-	-	-	-	-
269	2018 Road Improvement Note (19th Plan of Improvement)	137,187	(5,488)	131,699	-	-	-	131,699	-	131,699	29,999	161,698	131,699	-	131,699	29,999	161,698
TOTAL DEBT SERVICE FUNDS		\$ 1,342,122	\$ (54,958)	\$ 1,287,164	\$ -	\$ 10,000	\$ -	\$ 1,297,164	\$ -	\$ 1,297,164	\$ 685,596	\$ 1,982,760	\$ 1,547,844	\$ -	\$ 1,547,844	\$ 434,916	\$ 1,982,760
CAPITAL PROJECTS FUNDS																	
310	Water Control Infrastructure Projects - Grant Match	-	-	-	-	600	-	600	163,000	163,600	685,097	848,697	-	113,000	113,000	735,697	848,697
315	Road Resurfacing Renewal and Replacement	-	-	-	-	-	-	-	-	-	821,453	821,453	-	821,453	821,453	-	821,453
320	Road Capital Projects - Palm Beach Country Estates	-	-	-	-	300	-	300	405,363	405,663	-	405,663	-	-	-	405,663	405,663
321	Road Capital Projects - Jupiter Farms	-	-	-	-	500	-	500	816,090	816,590	-	816,590	420,000	-	420,000	396,590	816,590
340	Road Petition Improvement Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Water Control Infrastructure Projects - Jupiter Farms	-	-	-	-	-	-	-	222,500	222,500	-	222,500	222,500	-	222,500	-	222,500
351	Loxahatchee River Preservation Initiative Grant - Jupiter Farms	-	-	-	-	-	138,000	138,000	113,000	251,000	164,585	415,585	251,000	-	251,000	164,585	415,585
352	Natural Resources Conservation Service Grant - Jupiter Farms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
370	Canal E - Palm Beach Country Estates	-	-	-	-	-	-	-	-	-	4,630	4,630	-	4,630	4,630	-	4,630
371	Canal C Realignment - Palm Beach Country Estates	513,958	(20,559)	493,399	-	-	-	493,399	-	493,399	-	493,399	493,399	-	493,399	-	493,399
372	Water Control Infrastructure Projects - Palm Beach Country Estates	-	-	-	-	-	-	-	117,130	117,130	-	117,130	112,500	-	112,500	4,630	117,130
380	Water Control Infrastructure Projects - Jupiter Park of Commerce	5,332	(214)	5,118	-	-	-	5,118	-	5,118	-	5,118	52	-	52	5,066	5,118
381	Water Control Infrastructure Projects - Egret Landing	7,138	(286)	6,852	-	-	-	6,852	-	6,852	-	6,852	69	-	69	6,783	6,852
TOTAL CAPITAL PROJECTS FUNDS		\$ 526,428	\$ (21,059)	\$ 505,369	\$ -	\$ 1,400	\$ 138,000	\$ 644,769	\$ 1,837,083	\$ 2,481,852	\$ 1,675,765	\$ 4,157,617	\$ 1,499,520	\$ 939,083	\$ 2,438,603	\$ 1,719,014	\$ 4,157,617
TOTAL GOVERNMENTAL FUNDS		\$ 6,829,854	\$ (273,841)	\$ 6,556,013	\$ 66,000	\$ 12,930	\$ 138,000	\$ 6,772,943	\$ 1,837,083	\$ 8,610,026	\$ 4,858,268	\$ 13,468,294	\$ 7,232,901	\$ 1,837,083	\$ 9,069,984	\$ 4,398,310	\$ 13,468,294
		Assessments	Less Discounts	Assessments Net	Charges for Services	Investment Earnings	Other Revenue	Total Revenue	Transfers-in	Total Revenue & Transfers	Use of Beginning Fund Balance	Total Funds Available	Total Expected Expenditures	Transfers-out	Total Expected Expenditure & Transfers-out	Contingency Expenditures	Total Appropriations
PROPRIETARY FUNDS																	
500	Internal Service Fund (Operations and Maintenance)	\$ -	\$ -	\$ -	\$ 3,003,327	\$ -	\$ 87,000	\$ 3,090,327	\$ -	\$ 3,090,327	\$ (156,914)	\$ 2,933,413	\$ 2,890,327	\$ 200,000	\$ 3,090,327	\$ (156,914)	\$ 2,933,413
501	Building and Equipment Replacement	\$ 229,700	\$ (9,188)	\$ 220,512	\$ -	\$ -	\$ 25,000	\$ 245,512	\$ 200,000	\$ 445,512	\$ 1,538,999	\$ 1,984,511	\$ 427,880	\$ -	\$ 427,880	\$ 1,556,631	\$ 1,984,511
TOTAL PROPRIETARY FUNDS		\$ 229,700	\$ (9,188)	\$ 220,512	\$ 3,003,327	\$ -	\$ 112,000	\$ 3,335,839	\$ 200,000	\$ 3,535,839	\$ 1,382,085	\$ 4,917,924	\$ 3,318,207	\$ 200,000	\$ 3,518,207	\$ 1,399,717	\$ 4,917,924
TOTAL ALL FUNDS		\$ 7,059,554	\$ (283,029)	\$ 6,776,525	\$ 3,069,327	\$ 12,930	\$ 250,000	\$ 10,108,782	\$ 2,037,083	\$ 12,145,865	\$ 6,240,353	\$ 18,386,218	\$ 10,551,108	\$ 2,037,083	\$ 12,588,191	\$ 5,798,027	\$ 18,386,218
Elimination of Internal Transactions		\$ -	\$ -	\$ -	\$ (3,003,327)	\$ -	\$ -	\$ (3,003,327)	\$ -	\$ (3,003,327)	\$ -	\$ (3,003,327)	\$ (3,003,327)	\$ -	\$ (3,003,327)	\$ -	\$ (3,003,327)
TOTAL ALL FUNDS NET OF INTERNAL TRANSACTIONS		\$ 7,059,554	\$ (283,029)	\$ 6,776,525	\$ 66,000	\$ 12,930	\$ 250,000	\$ 7,105,455	\$ 2,037,083	\$ 9,142,538	\$ 6,240,353	\$ 15,382,891	\$ 7,547,781	\$ 2,037,083	\$ 9,584,864	\$ 5,798,027	\$ 15,382,891

Exhibit B – Summary of Required Assessment Rates

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)

Jupiter Farms Assessments

	2025/2026 Budget Rate	2026/2027 Budget Rate	Quantity	Assessment Type	2025/2026 Assessment (Rounded)	2026/2027 Assessment (Rounded)	% of Total Assessment	\$ Increase from PY Budget
Jupiter Farms Assessments:								
West Basin-Water Control Maintenance	\$ 240	\$ 264	1.25	Acres	\$ 300	\$ 330	48%	\$ 30
JF-Road Maintenance	\$ 202	\$ 325	1	Parcel	\$ 202	\$ 325	47%	\$ 123
Equipment R & R Fund	\$ 33	\$ 31	1	Parcel	\$ 33	\$ 31	5%	\$ (2)
Total Assessment					\$ 535	\$ 686	100%	\$ 151

Palm Beach Country Estates Assessments

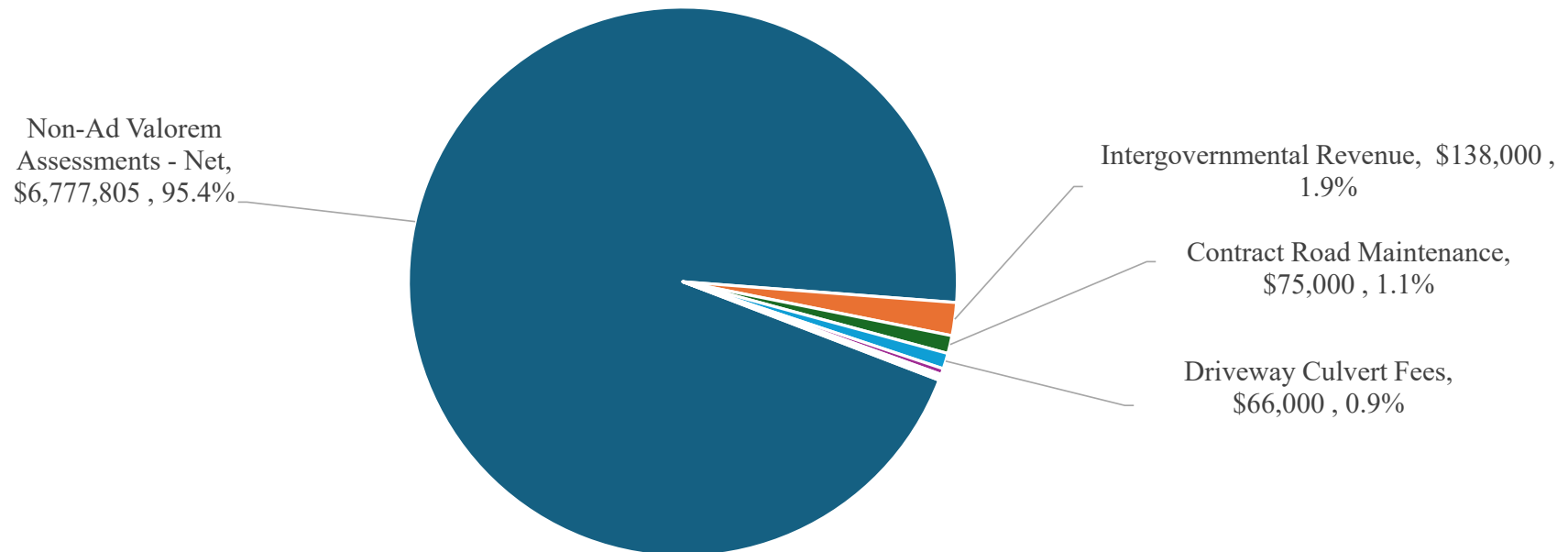
	2025/2026 Budget Rate	2026/2027 Budget Rate	Quantity	Assessment Type	2025/2026 Assessment (Rounded)	2026/2027 Assessment (Rounded)	% of Total Assessment	\$ Increase from PY Budget
Palm Beach Country Estate Assessments:								
East Basin-Water Control Maintenance	\$ 360	\$ 267	1.15	Acres	\$ 414	\$ 307	18%	\$ (107)
PBCE-Road Maintenance	\$ 269	\$ 454	1	Parcel	\$ 269	\$ 454	26%	\$ 185
PBCE Park Maintenance	\$ 15	\$ 21	1	Parcel	\$ 15	\$ 21	1%	\$ 6
PBCE Canal E	\$ 22	\$ -	1.15	Acres	\$ 25	\$ -	0%	\$ (25)
Equipment R & R Fund	\$ 33	\$ 31	1	Parcel	\$ 33	\$ 31	2%	\$ (2)
2015 PBCE Water Distribution System Bonds	\$ 664	\$ 613	1	Parcel	\$ 664	\$ 613	36%	\$ (51)
2026 Canal C Realignment Project	\$ -	\$ 260	1.15	Acres	\$ -	\$ 299	17%	\$ 299
Total Assessment					\$ 1,420	\$ 1,725	100%	\$ 305

Egret Landing & Jupiter Commerce Park Assessments

	2025/2026 Budget Rate	2026/2027 Budget Rate	Quantity	Assessment Type	2025/2026 Assessment (Rounded)	2026/2027 Assessment (Rounded)	% of Total Assessment	\$ Increase from PY Budget
Egret Landing Assessments:								
East Basin-Water Control Maintenance	\$ 414	\$ 267	1	ERU Acre	\$ 414	\$ 267	78%	\$ (147)
Equipment R & R Fund	\$ 13	\$ 31	1	ERU Parcel	\$ 13	\$ 31	9%	\$ 18
Water Control Infrastructure Projects - Egret Landing	\$ -	\$ 43	1	ERU Acre	\$ -	\$ 43	13%	\$ 43
Total Assessment					\$ 427	\$ 341	100%	\$ (86)
Jupiter Commerce Park Assessments:								
East Basin-Water Control Maintenance	\$ 414	\$ 267	1	ERU Acre	\$ 414	\$ 267	78%	\$ (147)
Equipment R & R Fund	\$ 11	\$ 31	1	ERU Parcel	\$ 11	\$ 31	9%	\$ 20
Water Control Infrastructure Projects - Jupiter CP	\$ -	\$ 43	1	ERU Acre	\$ -	\$ 43	13%	\$ 43
Total Assessment					\$ 425	\$ 341	100%	\$ (84)

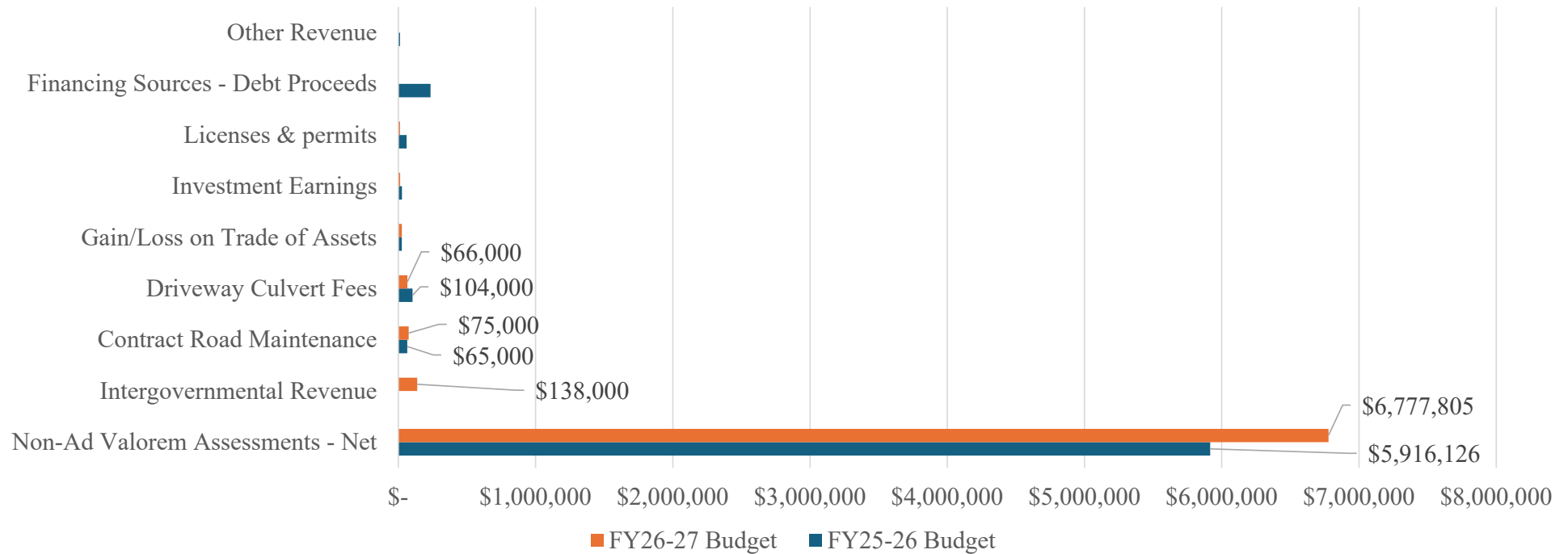
Revenue & Other Financing Sources

FY26-27 Budgeted Revenue & Other Financing Sources



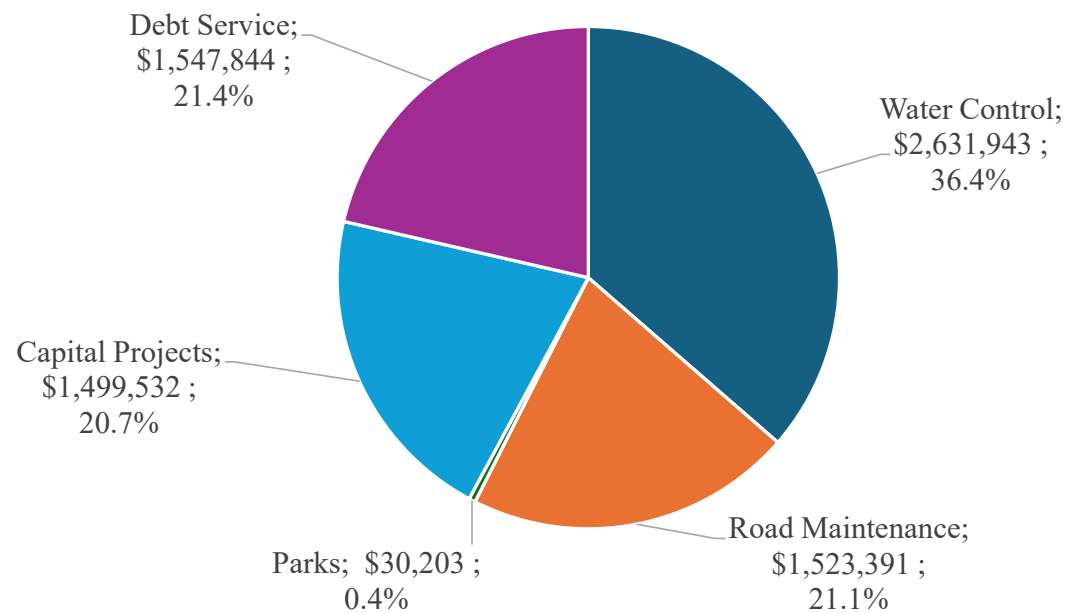
Revenue & Other Financing Sources

Revenue Budget Comparison



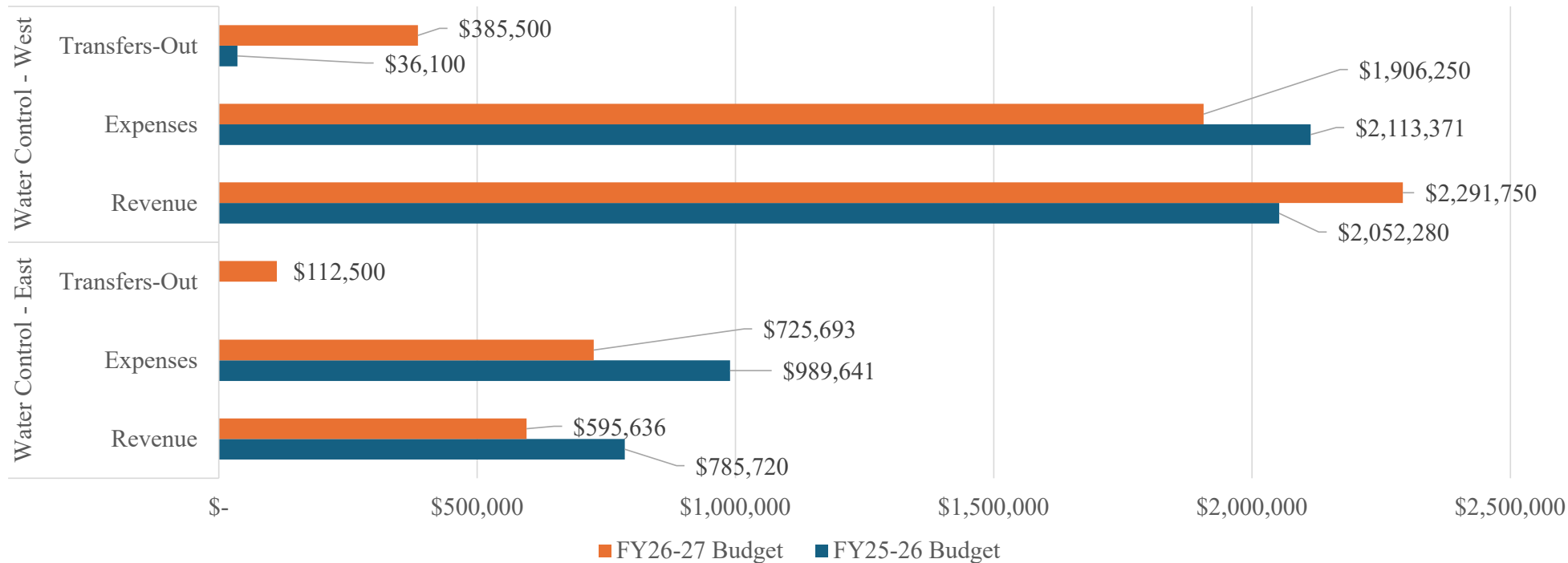
Expenditures & Other Financing Uses

FY26-27 Budgeted Expenditures by Fund Type



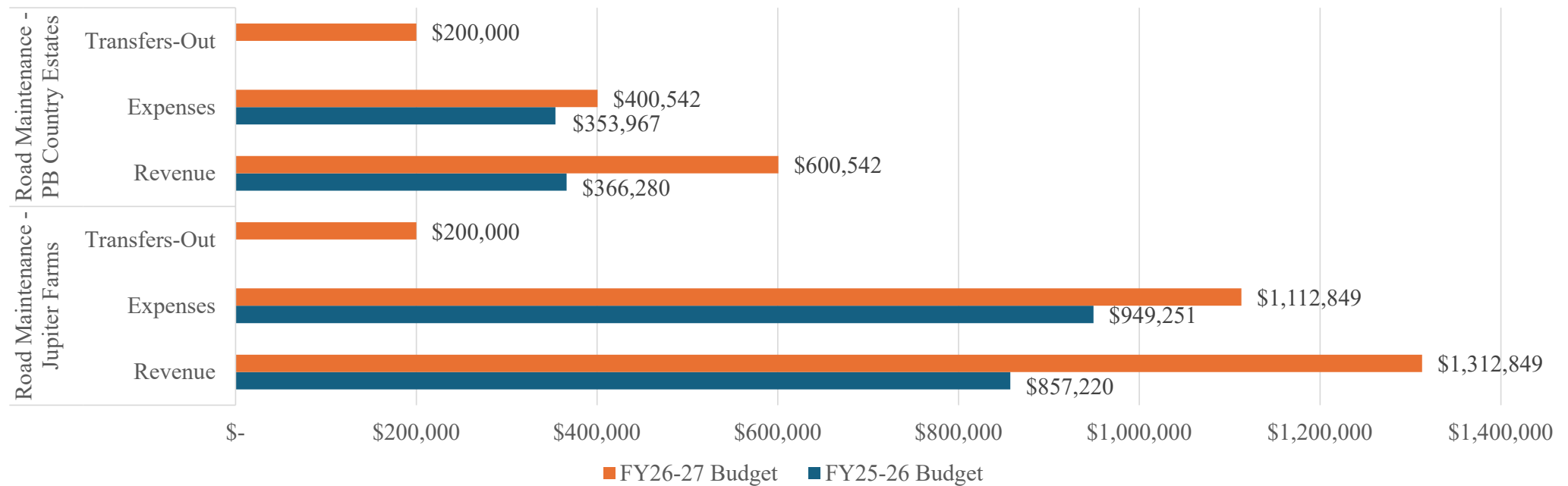
Water Control Maintenance Funds

Water Control Funds Comparison



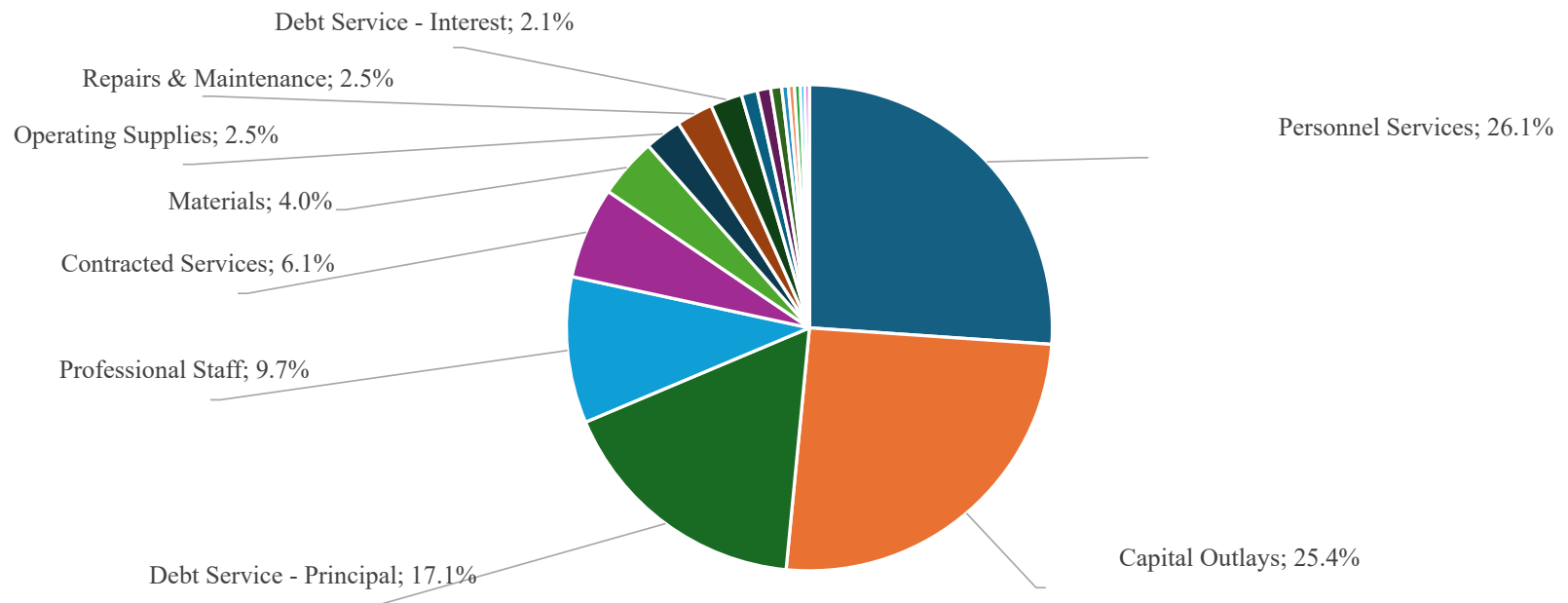
Road Maintenance Funds

Road Maintenance Funds Comparison



Expenditures & Other Financing Uses

FY26-27 Budgeted Expenditures

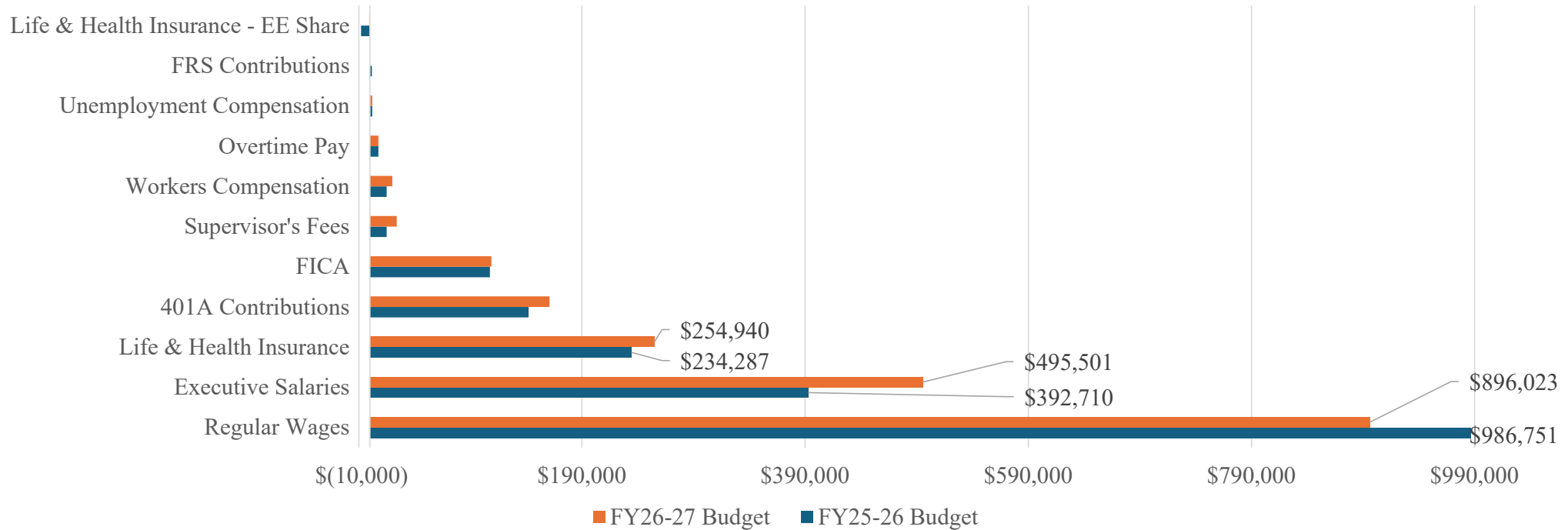


FY26-27 Capital Outlays

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

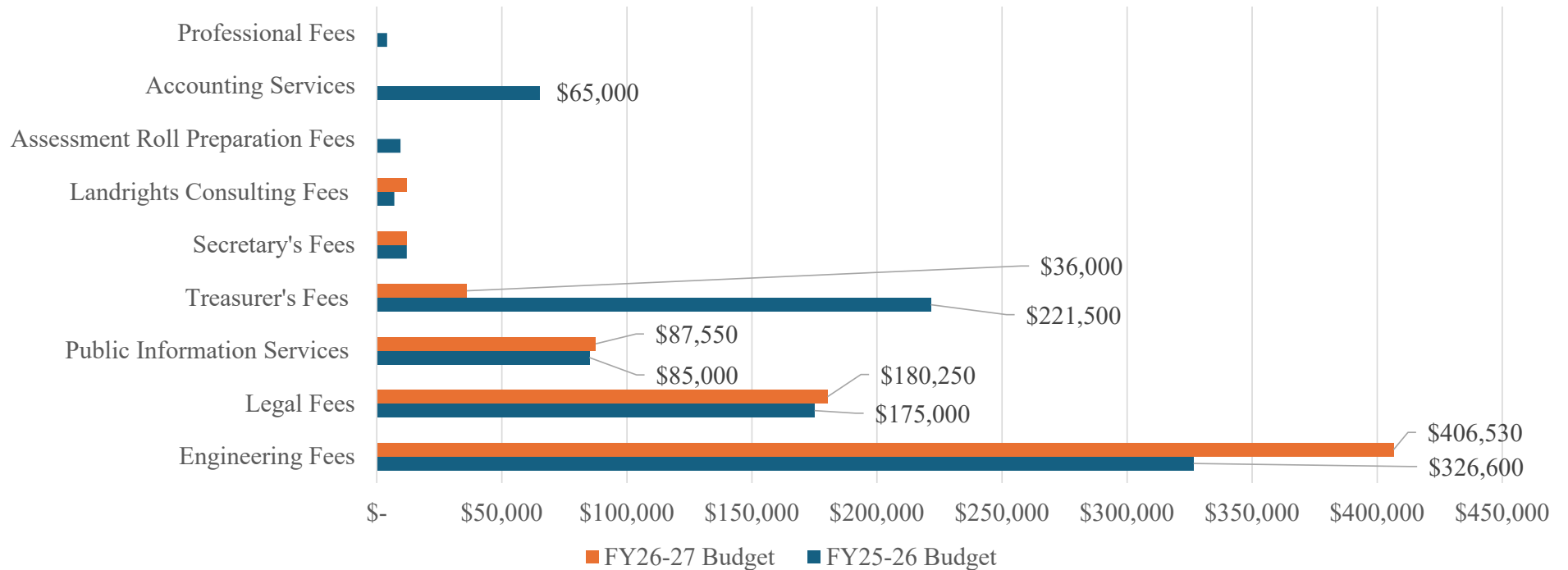
Personnel Services

Personnel Services Budget Comparison



Professional Staff

Professional Staff Budget Comparison



Debt Schedule

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
265	2011 Road Improvement Note (16th Plan of Improvement)	-	-	-	-	2026
266	2013 Road Improvement Note (17th Plan of Improvement)	-	-	-	-	2025
268	2016 Road Improvement Note (18th Plan of Improvement)	-	-	-	-	2026
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	

Budgeted Transfers

Fund Code	Fund Title	Transfers-In	Transfers-Out	Reason for Transfer
110	Water Control - East	\$ -	\$ 112,500	\$112,500 to PBCE Water Control Projects: \$100,000 for Bridge Repairs \$12,500 for Water Control Plan Update
120	Water Control - West	-	385,500	\$222,500 to JF Water Control Projects for the projects below: \$125,000 for Water Control Gates \$37,500 for Water Control Plan Update \$60,000 for Canal 6 Easement \$163,000 to replenish the Grant Matching Fund.
140	Road Maintenance - PB Country Estates	-	200,000	\$200,000 to replenish Road Capital Projects - PBCE
160	Road Maintenance - Jupiter Farms	-	200,000	\$200,000 to replenish Road Capital Projects - JF
310	Renewal & Replacement Capital Project Fund	163,000	113,000	\$113,000 to JF LRPI Improvements DEP Grant Fund for the District match for the two LRPI grants. \$163,000 to replenish the Renewal & Replacement (Grant Matching Fund) - \$113,000 for the LRPI grant and \$50,000 for the \$50,000 engineering costs that were not covered by the NRCS grant in FY25-26.
315	Road Resurfacing Renewal & Replacement	-	821,453	Transfers to create two new Road Capital Projects Funds for PBCE and JF. Split the remaining Fund Balance 25% PBCE/ 75% JF
320	Road Capital Projects - PBCE	405,363	-	Transfer from Fund 315.
321	Road Capital Projects - JF	816,090	-	Transfer from Fund 315.
350	Jupiter Farms Water Control Projects	222,500	-	Transfer from Fund 120 Water Control - West
351	JF LRPI Improvements DEP Grant	113,000	-	Transfer from Fund 310 Renewal & Replacement Capital Project Fund
370	PBCE Water Control Project Canal E	-	4,630	Transfer of remaining Canal E Fund Balance to PBCE Water Control Projects Fund
500	Internal Service Fund	-	200,000	Transfer to Building and Equipment Fund to fund capital purchases.
501	Building & Equipment Repair & Replacement-ISF	200,000	-	Transfer from Fund 500.
372	PBCE Water Control Projects	117,130	-	Transfer from Fund 110 and 370.
Grand Total		\$ 2,037,083	\$ 2,037,083	