

Pal Mar  
Water Control District

**Proposed Budget  
Fiscal Year 2026/2027  
October 1, 2026 - September 30, 2027**

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**PAL MAR WATER CONTROL DISTRICT**  
**FISCAL YEAR 2026/2027**  
**OCTOBER 1, 2026 - SEPTEMBER 30, 2027**

	<b>FISCAL YEAR 2026/2027 ANNUAL BUDGET</b>
<b>REVENUES</b>	
O & M Assessments	195,638
Other Income	0
Uncollectable Assessments	0
Interest Income	8,400
<b>TOTAL REVENUES</b>	<b>204,038</b>
<b>EXPENDITURES</b>	
Engineering	35,000
Engineering Survey	20,000
Management	36,000
Legal	55,000
Assessment Roll	5,000
Audit Fees	4,200
Insurance	8,202
Legal Advertising	4,500
Miscellaneous	8,500
Postage	1,800
Office Supplies	1,800
Website Management	1,500
Dues & Subscriptions	175
Miscellaneous Maintenance	30,000
Mowing	100,000
Security	140,000
Contingency (Legal - Extraordinary)	1,000
<b>TOTAL EXPENDITURES</b>	<b>452,677</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>(248,639)</b>
County Appraiser & Tax Collector Fee	(3,913)
Discounts For Early Payments	(7,826)
<b>EXCESS/ (SHORTFALL)</b>	<b>(260,378)</b>
Carryover From Prior Year	260,378
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>

**Note: Projected Cashflow (Including State Board Of Administration Investment Fund)  
As Of 9-30-26 is \$1,300,000.**

**FY 2026/2027 Projected Assessment Rate is \$9.00 Per Acre (\$9.00 Per Acre In 2025/2026).  
Current Estimated Assesable Acres is 21,740.**

**DETAILED PROPOSED BUDGET**  
**PAL MAR WATER CONTROL DISTRICT**  
**FISCAL YEAR 2026/2027**  
**OCTOBER 1, 2026 - SEPTEMBER 30, 2027**

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 ANNUAL BUDGET	FISCAL YEAR 2026/2027 ANNUAL BUDGET	COMMENTS
<b>REVENUES</b>				
O & M Assessments	177,321	195,638	195,638	Expenditures Less Interest/.94
Other Income	3,600	0	0	
Uncollectable Assessments	0	0	0	
Interest Income	61,659	6,000	8,400	Projected At \$700 Per Month
<b>TOTAL REVENUES</b>	<b>242,580</b>	<b>\$ 201,638</b>	<b>\$ 204,038</b>	
<b>EXPENDITURES</b>				
Engineering	11,588	35,000	35,000	No Change From 2025/2026 Budget
Engineering Survey	0	20,000	20,000	No Change From 2025/2026 Budget
Management	36,000	36,000	36,000	\$3,000 Per Month
Legal	42,000	60,000	55,000	Fiscal Year 25/26 Expenditure Through Jan 26 Was \$4,328
Assessment Roll	5,000	5,000	5,000	Assessment Roll Preparation
Audit Fees	3,900	4,200	4,200	No Change From 2025/2026 Budget
Insurance	7,034	8,000	8,202	Fiscal Year 25/26 Expenditure Was \$7,456
Legal Advertising	3,958	5,000	4,500	\$500 Decrease From 2025/2026 Budget
Miscellaneous	15,741	6,500	8,500	\$2,000 Increase From 2025/2026 Budget
Postage	132	2,000	1,800	\$200 Decrease From 2025/2026 Budget
Office Supplies	901	1,900	1,800	\$100 Decrease From 2025/2026 Budget
Website Management	1,500	1,500	1,500	No Change From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Miscellaneous Maintenance (Field Maintenance)	27,912	30,000	30,000	Miscellaneous Maintenance (Field Maintenance)
Mowing	39,500	100,000	100,000	Mowing
Security	148,000	140,000	140,000	Security & Security Detail
Contingency (Legal - Extraordinary)	0	1,500	1,000	\$500 Decrease From 2025/2026 Budget
<b>TOTAL EXPENDITURES</b>	<b>343,341</b>	<b>\$ 456,775</b>	<b>\$ 452,677</b>	
<b>REVENUES LESS EXPENDITURES</b>	<b>(100,761)</b>	<b>(255,137)</b>	<b>(248,639)</b>	
County Appraiser & Tax Collector Fee	(1,710)	(3,913)	(3,913)	Two Percent Of Expected Assessment Roll
Discounts For Early Payments	(6,274)	(7,826)	(7,826)	Four Percent Of Expected Assessment Roll
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ (108,745)</b>	<b>\$ (266,876)</b>	<b>\$ (260,378)</b>	
CARRYOVER FROM PRIOR YEAR	0	266,876	260,378	Carryover From Prior Year
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ (108,745)</b>	<b>\$ -</b>	<b>\$ -</b>	

**Note: Projected Cashflow (Including State Board Of Administration Investment Fund)**  
**As Of 9-30-26 is \$1,300,000.**

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