

EXHIBIT A

OPWCD FINAL EXPENSE BUDGET FOR FY2026-27

Acct. No.	Description	Current	Proposed	Net Change	% Change
		FY2026	FY2027		
538.120	Employee Payroll	\$588,800.00	\$626,200.00	\$37,400.00	6.35
538.125	Board Member Payroll	\$10,800.00	\$10,800.00	\$0.00	0.00
538.150	Compensation Unused Accruals	\$15,500.00	\$21,400.00	\$5,900.00	38.06
538.130	Payroll - Taxable Fringe Benefits	\$2,400.00	\$2,500.00	\$100.00	4.17
538.200	Tax - Medicare	\$8,700.00	\$9,300.00	\$600.00	6.90
538.210	Tax - Social Security	\$37,200.00	\$39,500.00	\$2,300.00	6.18
538.220	Tax-Retirement	\$142,300.00	\$138,200.00	(\$4,100.00)	(2.88)
538.227	BCPA - Assessment Collection Svc	\$24,000.00	\$25,000.00	\$1,000.00	4.17
538.230	Insurance - Health & Life	\$154,200.00	\$209,400.00	\$55,200.00	35.80
538.240	Insurance - Worker's Compensation	\$10,640.00	\$9,000.00	(\$1,640.00)	(15.41)
538.250	Unemployment Compensation	\$800.00	\$800.00	\$0.00	0.00
538.260	Insurance - General Liability	\$89,500.00	\$81,600.00	(\$7,900.00)	(8.83)
538.310	Engineering	\$34,000.00	\$35,800.00	\$1,800.00	5.29
538.311	Legal & Professional	\$32,200.00	\$32,200.00	\$0.00	0.00
538.320	Audit	\$19,900.00	\$20,400.00	\$500.00	2.51
538.340	Independent services	\$13,300.00	\$16,900.00	\$3,300.00	24.81
538.350	IT/Security	\$29,700.00	\$12,800.00	(\$16,900.00)	(56.90)
538.400	Travel & Conferences	\$21,000.00	\$24,000.00	\$3,000.00	14.29
538.410	Telephone/Cellphone Expenses	\$7,600.00	\$7,900.00	\$300.00	3.95
538.431	Water & Sewer	\$2,600.00	\$3,200.00	\$600.00	23.08
538.432	Electric	\$15,700.00	\$16,000.00	\$300.00	1.91
538.461	M&R - Auto,Truck	\$3,500.00	\$7,000.00	\$3,500.00	100.00
538.462	M&R - Buildings	\$16,800.00	\$16,800.00	\$0.00	0.00
538.463	M&R - Canals	\$110,000.00	\$110,000.00	\$0.00	0.00
538.464	M&R - Equipment	\$30,000.00	\$30,000.00	\$0.00	0.00
538.465	M&R - Pumps, Engines	\$75,000.00	\$75,000.00	\$0.00	0.00
538.466	M&R - Radios	\$1,600.00	\$1,600.00	\$0.00	0.00
538.467	M&R - Yards	\$12,500.00	\$12,500.00	\$0.00	0.00
538.492	Advertising	\$500.00	\$500.00	\$0.00	0.00
538.500	Bank Charges	\$250.00	\$400.00	\$150.00	60.00
538.510	Office Supplies	\$3,000.00	\$5,500.00	\$2,500.00	83.33
538.521	Auto - Fuel,Oil	\$15,000.00	\$15,000.00	\$0.00	0.00
538.522	LP/Natural Gas	\$25,000.00	\$25,000.00	\$0.00	0.00
538.523	Shop Supplies	\$2,500.00	\$2,500.00	\$0.00	0.00
538.525	Uniforms/Shoes/PPE	\$4,200.00	\$6,900.00	\$2,700.00	64.29
538.540	Dues, Licenses, Certifications	\$8,800.00	\$9,700.00	\$900.00	10.23
538.545	Books,Subscriptions,Manuals	\$100.00	\$100.00	\$0.00	0.00
538.640	Capital Expenditures	\$768,600.00	\$750,000.00	(\$18,600.00)	(2.42)
TOTALS		\$2,338,190.00	\$2,411,400.00	\$72,910.00	3.12

EXHIBIT A

OPWCD FINAL REVENUE BUDGET FOR FY2026-27

ACCT. NO.	DESCRIPTION	Current FY2026 BUDGET	Proposed FY2027 BUDGET
329.000	PERMITS AND LICENSES	\$30,000.00	\$30,000.00
343.900	AQUATIC WEED CONTROL	\$0.00	\$0.00
361.100	INTEREST INCOME - Ameris	\$85,000.00	\$93,000.00
361.200	INTEREST INCOME - OTHER SOURCES	\$0.00	\$0.00
362.000	RENTS AND LEASES	\$0.00	\$88,000.00
363.100	FLOOD CONTROL NON-AD VALOREM TAXES	\$1,820,490.00	\$1,593,500.00
364.000	SALE OF FIXED ASSETS	\$0.00	\$0.00
369.000	MISCELLANEOUS REVENUE	\$500.00	\$22,000.00
389.900	PRIOR YEARS SURPLUS	\$402,200.00	\$357,450.00
	TOTALS	\$2,338,190.00	\$2,183,650.00
	FY2027 EXPENSE BUDGET =		\$2,411,400.00
	FY2027 PROPOSED REVENUE EXCLUDING TAX REVENUE =		\$590,450.00
	FY2027 REQUIRED TAX REVENUE TO BALANCE BUDGET =		\$1,820,950.00
	FY2027 REQUIRED TOTAL ASSESSMENT VALUE (100%) =		\$1,893,788.00
	FY2026 TOTAL ASSESSMENT ACREAGE =		5970.27
	FY2027 proposed non-ad valorem assessment (Preliminary) =		\$317.20
	FY2026 ASSESSMENT =		\$317.20
	FY2027 NET ASSESSMENT INCREASE/DECREASE =		\$0.00