

***South Central Regional
Wastewater Treatment
and Disposal Board***



***Approved Annual Budget
Fiscal Year 2026/2027***

Approved Budget - Fiscal Year 2026/2027

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Introduction

The South Central Regional Wastewater Treatment and Disposal Board (the “Board”) was established by an interlocal agreement as a joint venture between the Cities of Boynton Beach, Florida and Delray Beach, Florida (the “Cities”) on December 26, 1974. The Board was established as an Independent Special District pursuant to Section 163.01 of the Florida Statutes and the Florida Interlocal Cooperation Act of 1969. The agreement created a legal entity which provides wastewater treatment and disposal services to the South Central region of Palm Beach County without regard to political or governmental boundaries. The Board is governed by a body composed of the Commission members from each City. The Board has the authority to accept and disburse funds, transact business, and enter into contracts for budgeted items. In addition, the Board has the authority, subject to approval by a majority vote of each City Commission before becoming effective, to adopt an annual budget, establish rates and charges for operations, maintenance, expansions and construction, and authorize the return of any excess funds or levy additional charges for deficits of the Board to the respective cities.

This budget outlines the financial plan for the Board. The primary purpose of this budget is to establish an effective framework for income and spending. It covers the period from October 1, 2026, to September 30, 2027, and encompasses all key areas of expenditure, including personnel, operating costs, capital outlay, and debt service. We are projecting revenues of \$12,368,881 and total expenditures of \$13,564,020. To balance the budget, we applied prior year excess funds in the amount of \$393,570 as well as \$801,569 of unassigned reserved fund balance.

This budget reflects our commitment to processing the cities’ wastewater in an efficient and environmentally sensitive manner. The following sections provide a more detailed breakdown of each budget category and the rationale behind our spending decisions.

Brief Explanation of Funds

Wastewater Fund (001)

This fund is the primary operating fund of the Board. It is used to account for all financial resources, including Debt Service. Revenue is derived primarily from charges billed to each City (Boynton Beach and Delray Beach), based on each City's flow for the month. At the end of the fiscal year any excess or deficiency of program revenue over operational expenses is calculated. The excess or deficiency is shared proportionately based on each City's annual flow. Based on an average flow of 17.53 million gallons daily (MGD), the approved rate per thousand gallons is \$1.17.

Reclaimed Water Fund (002)

The Reclaimed Water Fund is the secondary operating fund of the Board. It is used to account for a portion of financial resources, mainly composed of 25% of base salaries. Like Fund 001, revenue is derived from charges billed to each City based on flows for the month. Additionally, the Wastewater Fund provides revenue on a monthly basis in the form of an operating transfer based on flows for irrigation and injection wells #1 and #2. The approved rate per thousand gallons is \$0.25.

Unassigned Reserves: \$ 2,407,809

Repair & Replacement Fund (101)

This fund accounts for the financial resources to be used for the repair and replacement of equipment and major infrastructure. Revenue is derived from charges billed to each City based on each City's flow for the month. The approved rate per thousand gallons is \$0.08.

Restricted Reserves: \$1,064,797

Capital Projects Fund (301)

This fund accounts for the financial resources to be used for the acquisition or construction of assets for specific projects. The cost is shared evenly, 50/50, by each city as per the Interlocal Agreement.

Restricted Reserves: \$1,442,016

Total Reserves as of 10/01/25: \$4,914,622

South Central Regional Wastewater Treatment & Disposal Board

Approved Budget - Summary

Fiscal Year 2026/2027

DESCRIPTION	FUNDS				
	WASTEWATER	RECLAIMED WATER	REPAIR & REPLACEMENT	CAPITAL PROJECTS	ALL FUNDS
Shared Revenues:					
Boynton Beach	\$600,000	\$0	\$0	\$688,279	\$1,288,279
Delray Beach	\$600,000	\$0	\$0	\$688,279	\$1,288,279
Commodity/Service Charges	\$7,500,000	\$705,640	\$513,789	\$0	\$8,719,429
Land Lease	\$92,000	\$0	\$0	\$0	\$92,000
Other Income	\$24,384	\$0	\$36,211	\$0	\$60,595
Operating Transfers In	\$0	\$920,300	\$0	\$0	\$920,300
TOTAL REVENUES	\$8,816,384	\$1,625,940	\$550,000	\$1,376,558	\$12,368,881
Fund Balance - Use of Reserves	\$801,569	\$0	\$0	\$0	\$801,569
TOTAL REVENUES & USE OF FUND BALANCE	\$9,617,953	\$1,625,940	\$550,000	\$1,376,558	\$13,170,450
EXPENDITURES					
Personnel	\$2,305,855	\$429,600	\$0	\$0	\$2,735,455
Operating Costs	\$5,563,422	\$1,196,340	\$0	\$0	\$6,759,762
Capital Improvements/Repairs & Replacement	\$0	\$0	\$550,000	\$1,376,558	\$1,926,558
Debt Service	\$1,221,946	\$0	\$0	\$0	\$1,221,946
Operating Transfers Out	\$920,300	\$0	\$0	\$0	\$920,300
TOTAL EXPENDITURES	\$10,011,523	\$1,625,940	\$550,000	\$1,376,558	\$13,564,020
Excess Revenue (FY2025)	(\$393,570)	\$0	\$0	\$0	(\$393,570)
TOTAL EXPENDITURES LESS EXCESS REVENUES	\$9,617,953	\$1,625,940	\$550,000	\$1,376,558	\$13,170,450
Approved Service Rates per 1,000 gal	\$1.17	\$0.25	\$0.08	n/a	
Approved Budget FY2026	\$9,695,525	\$1,532,472	\$550,000	\$1,200,000	\$12,977,997
\$ change	\$315,998	\$93,468	\$0	\$176,558	\$586,024
% change	3.26%	6.10%	0.00%	14.71%	4.52%

South Central Regional Wastewater Treatment & Disposal Board

Approved Wastewater Budget Fiscal Year 2027 Summary

	FY2025 Actual	FY2026 Budget	FY2027 Approved	variance	
				dollar	%
Revenues					
Shared Revenues	\$1,200,000	\$1,200,000	\$1,200,000	\$0	0.0%
Service Charges	\$7,216,451	\$7,500,000	\$7,500,000	\$0	0.0%
Interest Earnings	\$27,776	\$27,062	\$24,384	(\$2,678)	-10%
Lease - Cell Tower	\$91,984	\$95,000	\$92,000	(\$3,000)	-3.2%
Retirement Plan Forfeitures	\$15,543	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$7,482	\$0	\$0	\$0	0.0%
Total Revenues	\$8,559,236	\$8,822,062	\$8,816,384	(\$5,678)	-0.1%
Expenditures (by department)					
Administration	\$1,122,168	\$1,230,545	\$1,252,133	\$21,588	1.8%
Laboratory	\$257,504	\$270,990	\$292,998	\$22,008	8.1%
Maintenance	\$1,166,655	\$927,814	\$900,356	(\$27,457)	-3.0%
Operations	\$4,392,623	\$5,205,181	\$5,423,790	\$218,609	4.2%
Debt Service	\$1,225,716	\$1,221,745	\$1,221,946	\$201	0.0%
Operating Transfer - Reclaimed	\$600,387	\$839,250	\$920,300	\$81,050	9.7%
Total Expenditures	\$8,765,053	\$9,695,525	\$10,011,523	\$315,998	3.26%
Excess Revenues/(Expenditures)	(\$205,816)	(\$873,463)	(\$1,195,139)		
Other Funding Sources or Uses					
Excess Revenue	\$0	\$0	\$393,570		
*Unassigned Fund Balance	\$205,816	\$873,463	\$801,569		
Excess Revenues/(Expenditures)	\$0	\$0	\$0		

South Central Regional Wastewater Treatment & Disposal Board

Approved Reclaimed Water Budget Fiscal Year 2027

	FY2025 Actual	FY2026 Approved	FY2027 Approved	variance	
				dollar	%
Revenues					
Service Charges	\$730,037	\$693,222	\$705,640	\$12,418	2%
Operating Transfer - Wastewater	\$600,387	\$839,250	\$920,300	\$81,050	10%
Total Revenues	\$1,330,423	\$1,532,472	\$1,625,940	\$93,468	6%
Expenditures (by department)					
Administration	\$73,843	\$80,227	\$82,239	\$2,012	3%
Laboratory	\$52,015	\$54,485	\$56,353	\$1,869	3%
Maintenance	\$120,182	\$179,116	\$164,872	(\$14,244)	-8%
Operations	\$943,717	\$1,218,645	\$1,322,475	\$103,830	9%
Total Expenditures	\$1,189,758	\$1,532,472	\$1,625,940	\$93,468	6%
Excess Revenues/(Expenditures)	\$140,666	\$0	\$0		

South Central Regional Wastewater Treatment & Disposal Board

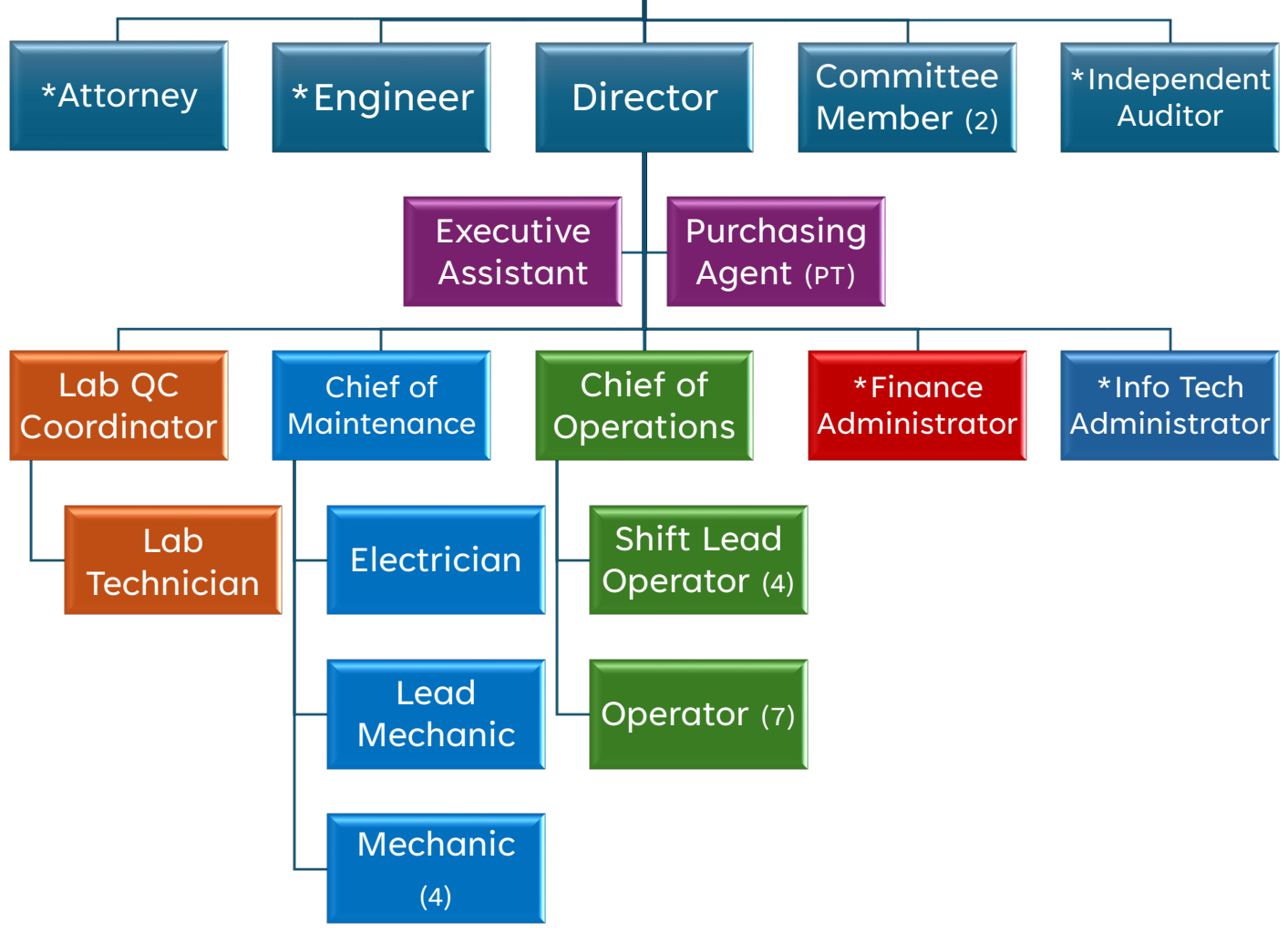
Approved Repair & Replacement Budget Fiscal Year 2027

	Actual FY2025	Approved FY2026	Approved FY2027	variance	
Revenues					
Service Charges - Boynton	\$245,221	\$272,739	\$284,331	4%	\$11,591
Service Charges - Delray	\$197,894	\$205,751	\$229,458	12%	\$23,707
Interest Earnings	\$41,446	\$71,510	\$36,211	-49%	(\$35,299)
Total Revenues	\$484,561	\$550,000	\$550,000	0%	\$0
Expenditures					
Improvements Building & Grounds	\$112,458	\$50,000	\$50,000	0%	\$0
Reclaim Equipment	\$157,513	\$150,000	\$150,000	0%	\$0
Wastewater Equipment	\$294,741	\$350,000	\$350,000	0%	\$0
Total Expenditures	\$564,712	\$550,000	\$550,000	0%	\$0
Excess Revenues/(Expenditures)	(\$80,151)	\$0	\$0		

**South Central Regional Wastewater
Treatment & Disposal Board
Approved Capital Project Budget
Fiscal Year 2027**

	FY2025 Actual	FY2026 Approved	FY2027 Approved
Revenues			
Shared Contributions:			
Boynton Beach	\$750,000	\$600,000	\$688,279
Delray Beach	\$750,000	\$600,000	\$688,279
Interest Earnings	\$0	\$0	\$0
Operating Transfer In - R&R Fund	\$0	\$0	\$0
Total Revenues	\$1,500,000	\$1,200,000	\$1,376,558
Expenditures			
Gravity Belt Thickener	\$881,800	\$0	\$1,200,000
Clarifiers #1, #2 and #3	\$0	\$621,062	\$0
Solid Waste Authority Upgrades	\$0	\$578,938	\$176,558
Deep Injection Well #2	\$508,689	\$0	\$0
Deep Injection Well #2 - Pipeline	\$2,680	\$0	\$0
Centrifuge #4	\$20,000	\$0	\$0
Anaerobic Digestion	\$31,964	\$0	\$0
FPL Non-Dedicated Line	\$2,176	\$0	\$0
Total Expenditures	\$1,447,309	\$1,200,000	\$1,376,558
Excess Revenues/(Expenditures)	\$52,691	\$0	\$0
Other Funding Sources			
Tfr of Excess	\$0	\$0	\$0
Restricted Fund Balance	(\$52,691)	\$0	\$0
Excess Revenues/(Expenditures)	\$0	\$0	\$0

**South Central Wastewater Treatment
and Disposal Board**
(Delray Beach (5)/Boynton Beach (5))



Management	1.0
Administration	1.5
Laboratory	2.0
Maintenance	7.0
Operations	12.0
Subtotal	23.5
Committee	2.0
Contractual (*)	5.0
Total	30.5

Salary Ranges Fiscal Year 2027

		2025 PEPIE* Salary Survey			FY2027
Positions		Minimum	Midpoint	Maximum	Approved
Admin	1 Director	\$125,123	\$165,138	\$204,886	\$171,558
	1 Executive Assistant	\$55,790	\$71,674	\$87,557	\$71,888
	0.5 Purchasing Agent (Part-time)	\$36,802	\$48,747	\$60,538	\$44,709
Lab	1 Lab QC Coordinator	\$68,157	\$87,387	\$106,617	\$90,440
	1 Lab Technician	\$68,157	\$87,387	\$106,617	\$73,612
Maintenance	1 Chief of Maintenance	\$64,446	\$82,766	\$101,086	\$80,262
	1 Electrician	\$56,413	\$70,929	\$85,446	\$71,585
	1 Lead Mechanic	\$46,277	\$58,852	\$71,427	\$58,221
	4 Mechanic	\$46,277	\$58,852	\$71,427	\$221,421
Operations	1 Chief of Operations	\$76,490	\$98,709	\$120,928	\$95,790
	4 Shift Lead Operator/A Class	\$58,309	\$73,864	\$89,419	\$296,104
	7 Operator: B & C Class	\$50,210	\$63,876	\$77,541	\$442,234
23.5					\$1,717,824

*Public Employee Personnel Information Exchange Florida Public Human Resources Association
<https://www.fphra.org/>