



**DELTA FARMS
WATER CONTROL DISTRICT**

INDIAN RIVER COUNTY

**REGULAR BOARD MEETING
OCTOBER 21, 2025
8:15 A.M.**

Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410

www.deltafarmswcd.org

561.630.4922 Telephone

877.SDS.4922 Toll Free

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AGENDA
DELTA FARMS
WATER CONTROL DISTRICT
Carter Associates
1708 21st Street
Vero Beach, Florida 32960
REGULAR BOARD MEETING
October 21, 2025
8:15 A.M.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public
- F. Approval of Minutes
 - 1. September 16, 2025 Regular Board Meeting Minutes.....Page 2
- G. Reports
 - 1. Treasurer’s Report.....Page 5
 - 2. Engineer
 - Status Report
 - 3. Attorney
 - 4. Chairman
- H. Old Business
- I. New Business
 - 1. Discussion Regarding Drainage Improvements
 - 2. Consider Resolution No. 2025-05 – Adopting a Fiscal Year 2024/2025 Amended Budget.....Page 13
 - 3. Consider Resolution No. 2025-06 – Goals and Objectives Annual Report.....Page 16
 - 4. Consider Approval of Audit Renewal.....Page 19
- J. Administrative Matters
- K. Board Member Comments
- L. Adjourn

Publication Date
2025-10-10

Subcategory
Miscellaneous Notices

DELTA FARMS WATER
CONTROL DISTRICT

FISCAL YEAR 2025/2026 REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors (the Board) of the Delta Farms Water Control District (the District) will hold Regular Board Meetings (the Meeting or Meetings) at the offices of Carter Associates located at 1708 21st Street, Vero Beach, Florida 32960 at 8:15 a.m. (**unless otherwise noted**) on the following dates:

October 21, 2025

November 18, 2025

December 16, 2025

January 20, 2026

February 17, 2026

March 17 2026

April 21, 2026

May 19, 2026

June 16, 2026

July 21, 2026

August 18, 2026

September 22, 2026

The December 16, 2025, Annual Landowners Meeting will be held at the offices of Collins Brown Barkett, Chartered, located at 756 Beachland Boulevard, Vero Beach, Florida 32963 at 9:00 a.m. The Regular Board Meeting will immediately follow the Annual Landowners Meeting at the same location.

The purpose of the meetings is to conduct any business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agendas for any of the meetings may be obtained from the Districts website www.deltafarmswcd.org or by contacting the District Manager at 772-345-5119 or by email at bsakuma@sdsinc.org and/or toll free at 1-877-737-4922 prior to the date of the particular meeting. The Meetings are open to the public and will be conducted in accordance with the provisions of Florida law for special districts. The Meetings may be continued to a date, time and place to be specified on the record at the Meeting.

From time to time a Supervisor may participate by telephone; therefore, a speaker telephone may be present at the meeting location so that Supervisor may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at 772-345-5119 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice.

DELTA FARMS WATER CONTROL DISTRICT

www.deltafarmswcd.org

PUBLISH: INDIAN RIVER PRESS JOURNAL 10/10/25 #11732337

**DELTA FARMS WATER CONTROL DISTRICT
REGULAR BOARD MEETING MINUTES
SEPTEMBER 16, 2025**

A. CALL TO ORDER

The Regular Board Meeting of September 16, 2025, of the Delta Farms Water Control District (the “District”) was called to order at 8:35 a.m. in the offices of Carter Associates located at 1708 21st Street, Vero Beach, Florida 32960.

B. PROOF OF PUBLICATION

Proof of publication was presented that showed notice of the Regular Board Meeting had been published in the *Indian River Press Journal* on September 30, 2024, as part of the District’s Fiscal Year 2024/2025 Meeting Schedule, as legally required.

C. ESTABLISH A QUORUM

Mr. Sakuma stated that the attendance of Supervisors Rusty Banack and Tim Dooley constituted a quorum, and it was in order for the meeting to proceed.

Also in attendance were District Managers Michael McElligott of Special District Services, and District Engineer Tyler Spencer of Carter Associates and

D. ADDITIONS OR DELETIONS TO AGENDA

There were no additions or deletions to the agenda.

E. COMMENTS FROM THE PUBLIC

There were no comments from the public.

F. APPROVAL OF MINUTES

1. July 15, 2025, Regular Board Meeting

The July 15, 2025, Regular Board Meeting minutes were approved on a **motion** made by Mr. Dooley, seconded by Mr. Banack. The **motion** passed unanimously.

G. REPORTS

1. Treasurer

Mr. Banack went over the financial report provided in the meeting book. He also went over the interest being earned in the Money Market account. There was also some discussion about bills for mowing and fuel expenses. It was left that Mr. Spencer would get with Mr. Sakuma on those.

A **motion** was made by Mr. Dooley, seconded by Mr. Banack, approving the Treasurer’s Report as presented. The **motion** passed unanimously.

2. Engineer

Mr. Spencer provided updates on the following matters:

- Mowing has occurred, may need more.
- Pump activity report
- There were some updates regarding the refurbished pump and the rental pump cost.
- There was some discussion regarding options for getting vendors paid, either directly from the District or through the landowner who then gets reimbursed by the District. Timing is a main factor in which method works best for each situation.

3. Attorney

There was no Attorney Report at this time.

4. Chairman

There was no Chairman Report at this time.

H. OLD BUSINESS

There were no items under Old Business.

I. NEW BUSINESS

1. Discussion and Update Regarding Pump Station B Screw Gate

Tyler went over proposals received. There was a lot of discussion regarding the proper plan for the project. It was the consensus of the Board to table this item to a future meeting while considering different options, getting additional proposals, and inspecting the current condition of the pipes and culverts.

2. Discussion Regarding Pump Repairs and rental Pump

This item was already discussed during the Engineers Report earlier in the meeting.

A **motion** was made by Mr. Banack, seconded by Mr. Dooley, approving the IMG construction permit, subject to District Engineer special conditions. The **motion** passed unanimously.

J. ADMINISTRATIVE MATTERS

There were no Administrative Matters at this time.

K. BOARD MEMBER COMMENTS

There were no Board Member comments at this time.

L. ADJOURNMENT

There being no further business to come before the Board, Mr. Dooley adjourned the meeting at 9:51 a.m. There were no objections.

Secretary/Assistant Secretary

President/Vice-President

Delta Farms
Water Control District

**Financial Report For
September 2025**

**DELTA FARMS WATER CONTROL DISTRICT
MONTHLY FINANCIAL REPORT
SEPTEMBER 2025**

	Annual Budget 10/1/24 - 9/30/25	Actual Sep-25	Year To Date Actual 10/1/24 - 9/30/25
REVENUES			
O & M ASSESSMENTS	198,165	0	198,345
OTHER REVENUES	0	0	0
INTEREST INCOME - MONEY MARKET	0	0	13,591
INTEREST INCOME - PRIME	0	0	292
NET FMIT INTEREST INCOME (INCOME LESS LOSS ON FMIT FUNDS)	1,200	0	5,984
TOTAL REVENUES	\$ 199,365	\$ -	\$ 218,212
EXPENDITURES			
MAINTENANCE EXPENDITURES			
AQUATIC WEED CONTROL	28,500	0	21,798
CANAL MAINTENANCE	4,000	0	0
FUEL	62,500	0	20,336
REPAIRS	20,000	59,880	126,746
R/W MAINTENANCE (MOWING)	22,500	0	8,438
SUPPLIES	1,000	115	7,385
WATER QUALITY TESTING	1,250	300	1,054
TOTAL MAINTENANCE EXPENDITURES	\$ 139,750	\$ 60,295	\$ 185,757
ADMINISTRATIVE EXPENDITURES			
AUDIT	6,200	0	6,200
ENGINEERING	18,000	2,026	19,799
INSURANCE	17,000	0	17,011
LEGAL	3,500	0	180
LEGAL ADVERTISING	1,500	0	549
MANAGEMENT	24,720	2,060	24,720
MISCELLANEOUS	1,500	0	175
DUES & SUBSCRIPTIONS	175	0	925
OFFICE SUPPLIES	350	0	409
POSTAGE	250	0	217
BANK SERVICE CHARGES	0	0	261
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 73,195	\$ 4,086	\$ 70,446
TOTAL EXPENDITURES	\$ 212,945	\$ 64,381	\$ 256,203
REVENUES LESS EXPENDITURES	\$ (13,580)	\$ (64,381)	\$ (37,991)
DEBT PAYMENTS	0	0	0
BALANCE	\$ (13,580)	\$ (64,381)	\$ (37,991)
COUNTY APPRAISER & TAX COLLECTOR FEES	(3,963)	0	(3,300)
DISCOUNTS FOR EARLY PAYMENTS	(7,927)	0	(4,910)
EXCESS/ (SHORTFALL)	\$ (25,470)	\$ (64,381)	\$ (46,201)
CARRYOVER FROM PRIOR YEAR	25,470	0	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ (64,381)	\$ (46,201)

Bank Balance As Of 9/30/25	\$ 891,959.86	Bank Account Balances	
Accounts Payable As Of 9/30/25	\$ 64,381.04	FMIT HQ:	\$ 328,946.06
Accounts Receivable As Of 9/30/25	\$ 200.00	Marine Bank (Checking):	\$ 124,239.66
Other Current Assets As Of 9/30/25	\$ -	Marine Bank (MMA):	\$ 431,012.21
Other Assets As Of 9/30/25	\$ 15,000.00	SBA:	\$ 7,761.93
Available Funds As Of 9/30/25	\$ 842,778.82	TOTAL:	\$ 891,959.86

DELTA FARMS WATER CONTROL DISTRICT
Expenditures
October 2024 through September 2025

Expenditures	Date	Invoice #	Name	Memo	Amount
ADMINISTRATIVE EXPENSES					
01-1301 · ENGINEERING					
	11/01/2024	202440916	CARTER ASSOCIATES, INC.	engineering thru 11/01/2024	1,007.50
	11/29/2024	202445524	CARTER ASSOCIATES, INC.	engineering thru 11/29/2024	2,325.00
	12/31/2024	202450486	CARTER ASSOCIATES, INC.	engineering thru 12/31/2024	2,286.25
	01/31/2025	202502773	CARTER ASSOCIATES, INC.	engineering thru 01/31/2025	775.00
	02/28/2025	202507804	CARTER ASSOCIATES, INC.	engineering thru 02/28/2025	2,619.50
	03/28/2025	202512282	CARTER ASSOCIATES, INC.	engineering thru 03/28/2025	2,751.25
	04/25/2025	202515951	CARTER ASSOCIATES, INC.	engineering thru 04/25/2025	852.50
	05/30/2025	202522043	CARTER ASSOCIATES, INC.	engineering thru 05/30/2025	1,548.75
	06/27/2025	202527016	CARTER ASSOCIATES, INC.	engineering thru 06/27/2025	1,330.00
	07/25/2025	202530986	CARTER ASSOCIATES, INC.	engineering thru 07/25/2025	2,277.50
	09/05/2025	202534874	CARTER ASSOCIATES, INC.	engineering thru 09/05/2025	2,025.70
Total 01-1301 · ENGINEERING					19,798.95
01-1302 · INSURANCE					
	10/01/2024	25344	Egis Insurance Advisors	policy # 100124947 10/01/2024-10/01/2025	16,001.00
	03/31/2025	27229	Egis Insurance Advisors	policy # FPL028335501 06/01/2024-06/01/2026 Storage tank liability	1,000.00
	05/07/2025	27734	Egis Insurance Advisors	policy # FPL028335501 06/01/2024-06/01/2026 Storage tank liability	10.00
Total 01-1302 · INSURANCE					17,011.00
01-1303 · LEGAL & ACCOUNTING					
	12/31/2024	226309	Collins Brown Barkett Chartered	legal matters thru 12/17/24	180.00
Total 01-1303 · LEGAL & ACCOUNTING					180.00
01-1304 · Legal Advertisement					
	12/31/2024	0006883280	Gannett Florida LocalIQ	Notice of Annual LO Mtg & Reg Board Mtg	276.40
	05/31/2025	0007144664	Gannett Florida LocalIQ	Notice of pH & Reg board Mtg	272.48
Total 01-1304 · Legal Advertisement					548.88
01-1305 · MANAGEMENT FEES					
	10/31/2024	2024-1490	Special District Services	Management Fee - October 2024	2,060.00
	11/30/2024	2024-1622	Special District Services	Management fee - November 2024	2,060.00
	12/31/2024	2024-1851	Special District Services	Management fee - December 2024	2,060.00
	01/31/2025	2025-0093	Special District Services	Management fee - January 2025	2,060.00
	02/28/2025	2025-0209	Special District Services	Management fee - February 2025	2,060.00
	03/31/2025	2025-0336	Special District Services	Management fee - March 2025	2,060.00
	04/30/2025	2025-0466	Special District Services	Management fee - April 2025	2,060.00
	05/31/2025	2025-0711	Special District Services	Management fee - May 2025	2,060.00
	06/30/2025	2025-0833	Special District Services	Management fee - June 2025	2,060.00
	07/31/2025	2025-0955	Special District Services	Management fee - July 2025	2,060.00
	08/31/2025	2025-1073	Special District Services	Management fee - August 2025	2,060.00
	09/30/2025	2025-1190	Special District Services	Management fee - September 2025	2,060.00
Total 01-1305 · MANAGEMENT FEES					24,720.00

DELTA FARMS WATER CONTROL DISTRICT
Expenditures
October 2024 through September 2025

	Date	Invoice #	Name	Memo	Amount
01-1306 · MISCELLANEOUS	12/31/2024	2024-1851	Special District Services	travel	24.79
	03/31/2025	2025-0336	Special District Services	travel	16.10
	04/30/2025	2025-0466	Special District Services	travel	117.60
	06/30/2025	2025-0833	Special District Services	travel	16.10
Total 01-1306 · MISCELLANEOUS					174.59
01-1307 · dues, subscriptions	10/01/2024	67	FLORIDA ASSOCIATION OF SPECIAL DISTRICTS	membership 10/24 - 9/25	750.00
	10/01/2024	89946	Florida Commerce	Special district fee 2024/2025	175.00
Total 01-1307 · dues, subscriptions					925.00
01-1308 · OFFICE	10/31/2024	2024-1490	Special District Services	copier charges	24.60
	10/31/2024	2024-1490	Special District Services	meeting books	24.00
	11/30/2024	2024-1622	Special District Services	copier charges	26.55
	11/30/2024	2024-1622	Special District Services	meeting books	24.00
	12/31/2024	2024-1851	Special District Services	copier charges	12.75
	12/31/2024	2024-1851	Special District Services	meeting books	24.00
	01/31/2025	2025-0093	Special District Services	copier charges	30.15
	02/28/2025	2025-0209	Special District Services	copier charges	1.80
	03/31/2025	2025-0336	Special District Services	copier charges	14.85
	03/31/2025	2025-0336	Special District Services	meeting books	24.00
	04/30/2025	2025-0466	Special District Services	copier charges	22.35
	04/30/2025	2025-0466	Special District Services	meeting books	24.00
	05/31/2025	2025-0711	Special District Services	copier charges	9.15
	05/31/2025	2025-0711	Special District Services	meeting books	20.00
	06/30/2025	2025-0833	Special District Services	copier charges	46.80
	06/30/2025	2025-0833	Special District Services	meeting books	24.00
	07/31/2025	2025-0955	Special District Services	copier charges	0.45
	08/31/2025	2025-1073	Special District Services	copier charges	26.25
	08/31/2025	2025-1073	Special District Services	meeting books	28.00
	09/30/2025	2025-1190	Special District Services	copier charges	1.20
Total 01-1308 · OFFICE					408.90

DELTA FARMS WATER CONTROL DISTRICT
Expenditures
October 2024 through September 2025

	Date	Invoice #	Name	Memo	Amount
01-1310 · BANK SERVICE CHARGES	10/31/2024			Service Charge	31.16
	11/29/2024			Service Charge	32.53
	12/31/2024			Service Charge	26.91
	01/31/2025			Service Charge	27.12
	02/28/2025			Service Charge	23.26
	03/31/2025			Service Charge	23.05
	04/30/2025			Service Charge	23.49
	05/31/2025			Service Charge	23.32
	06/30/2025			Service Charge	25.94
	07/31/2025			Service Charge	26.42
Total 01-1310 · BANK SERVICE CHARGES					263.20
01-1319 · POSTAGE	10/31/2024	2024-1490	Special District Services	FedEx	42.32
	11/30/2024	2024-1622	Special District Services	FedEx	32.95
	12/31/2024	2024-1851	Special District Services	FedEx	45.04
	01/31/2025	2025-0093	Special District Services	FedEx	46.30
	02/28/2025	2025-0209	Special District Services	postage	1.38
	03/31/2025	2025-0336	Special District Services	FedEx	23.70
	04/30/2025	2025-0466	Special District Services	postage	0.69
	06/30/2025	2025-0833	Special District Services	FedEx	24.37
Total 01-1319 · POSTAGE					216.75
01-1320 · Audit	05/01/2025	27429	Grau And Associates	1st progress payment for 23/24 audit	2,000.00
	06/02/2025	27651	Grau And Associates	2nd and final progress payment for 23/24 audit	4,200.00
Total 01-1320 · Audit					6,200.00
Total ADMINISTRATIVE EXPENSES					70,447.27
MAINTENANCE EXPENSES					
01-1311 · AQUATIC WEED CONTROL	10/22/2024	86468	Future Horizons Inc	aquatic weed control	3,262.50
	11/27/2024	87152	Future Horizons Inc	aquatic weed control	3,710.00
	02/06/2025	88117	Future Horizons Inc	aquatic weed control	3,850.00
	04/08/2025	89016	Future Horizons Inc	aquatic weed control	3,100.00
	05/07/2025	89513	Future Horizons Inc	aquatic weed control	4,162.50
	07/25/2025	90615	Future Horizons Inc	aquatic weed control	3,712.50
Total 01-1311 · AQUATIC WEED CONTROL					21,797.50

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01-1313 · FUEL				
Date	Invoice #	Name	Memo	Amount
10/08/2024	2313701	Palmdale Oil Company, Inc.	fuel	762.50
10/11/2024	2315564	Palmdale Oil Company, Inc.	fuel	5,452.63
11/15/2024	2340162	Palmdale Oil Company, Inc.	fuel	5,779.00
03/13/2025	2417862	Palmdale Oil Company, Inc.	diesel	8,266.83
05/21/2025	860410	DEP - Storage Tank Registration	acct# STCM-5616 storage tank registration	75.00
Total 01-1313 · FUEL				20,335.96
01-1314 · REPAIRS				
10/04/2024	298709	Blue Goose Construction LLC	stabilizer	3,212.71
10/08/2024	0546666	Sports Welding	pump repairs	2,160.00
10/18/2024	299049	Blue Goose Construction LLC	stabilizer	3,251.84
10/25/2024	299385	Blue Goose Construction LLC	stabilizer	1,357.97
11/08/2024	23354212	Palmdale Oil Company, Inc.	labor and valve ball brass pipe bushing, elbows, union, nipples	1,724.87
12/04/2024	279905	Sports Welding	pump repairs	1,995.00
01/07/2025	2279911	Sports Welding	pump repairs	1,615.00
02/07/2025	279914	Sports Welding	pump repairs	1,615.00
03/10/2025	279919	Sports Welding	fuel leak repair	855.00
04/04/2025	10116	R&S METAL WORKS	west pump - remove, repair and reinstall	41,479.00
04/07/2025	279926	Sports Welding	pump repairs	1,425.00
05/02/2025	279930	Sports Welding	pump repairs	2,185.00
06/01/2025	279936	Sports Welding	pump repairs	1,330.00
07/09/2025	12709943	Sports Welding	pump repairs	1,235.00
08/04/2025	825902	Sports Welding	pump repairs	1,425.00
09/04/2025	102769	BS Machine Shop Inc	Cummins 8.2	18,546.61
09/05/2025	825904	Sports Welding	pump repairs	2,575.00
09/19/2025	10249	R&S METAL WORKS	B station east pump repair	38,757.95
Total 01-1314 · REPAIRS				126,745.95
01-1315 · R/W MAINTENANCE - inc Mowing				
01/23/2025	1570	HEATH BEIMLY SERVICES LLC	mowing	4,219.05
08/18/2025	1637	HEATH BEIMLY SERVICES LLC	mowing	4,219.05
Total 01-1315 · R/W MAINTENANCE - inc Mowing				8,438.10

DELTA FARMS WATER CONTROL DISTRICT
Expenditures
October 2024 through September 2025

Date	Invoice #	Name	Memo	Amount
01-1316 · SUPPLIES				
10/22/2024	382303	NAPA AUTO PARTS	supplies - shutdown switch	77.99
10/22/2024	382305	NAPA AUTO PARTS	supplies - control	107.60
12/17/2024	MIA00335389537	NAPA AUTO PARTS	pump	216.83
01/06/2025	C10756	Agricultural Services International	materials and labor	3,161.99
01/23/2025	393470	NAPA AUTO PARTS	switch and filters	1,630.05
01/27/2025	393991	NAPA AUTO PARTS	tattletale	185.94
03/15/2025	400115	NAPA AUTO PARTS	alternator	233.00
03/15/2025	400065	NAPA AUTO PARTS	battery	391.74
03/15/2025	400068	NAPA AUTO PARTS	alternator	140.68
04/01/2025	402000	NAPA AUTO PARTS	alternator	233.00
07/17/2025	415007	NAPA AUTO PARTS	alternator and core deposit	103.85
07/18/2025	415110	NAPA AUTO PARTS	battery	446.34
08/05/2025	417154	NAPA AUTO PARTS	battery	168.87
08/11/2025	417790	NAPA AUTO PARTS	Solenoid	172.13
09/29/2025	423752	NAPA AUTO PARTS	filters	114.58
Total 01-1316 · SUPPLIES				7,384.59
01-1317 · WATER QUALITY TESTING				
03/12/2025	2535657849	PACE ANALYTICAL SERVICES, INC.	sample 03/05/25	300.00
03/17/2025	2535658454	PACE ANALYTICAL SERVICES, INC.	sample 03/05/25	454.10
09/08/2025	2535686947	PACE ANALYTICAL SERVICES, INC.	sample 09/3/25	300.00
Total 01-1317 · WATER QUALITY TESTING				1,054.10
Total MAINTENANCE EXPENSES				185,756.20
Total Expenditures				256,203.47

DELTA FARMS WATER CONTROL DISTRICT
TAX COLLECTIONS
2024-2025

#	ID#	PAYMENT FROM	DATE	FOR	Tax Collect Receipts	Interest Received	Commissions Paid	Discount	Net From Tax Collector	O&M Assessment Income (Before Discounts & Fees)	Debt Assessment Income (Before Discounts & Fees)	O&M Assessment Income (After Discounts & Fees)	Debt Assessment Income (After Discounts & Fees)
				GROSS *					\$198,165	\$198,165	\$0	\$198,165	\$0
				NET **					\$186,275	\$186,275	\$0	\$186,275	\$0
1		Indian River County Prop Appraiser	10/08/24	Fees			\$ (1,800.00)		\$ (1,800.00)			\$ (1,800.00)	
2	1	Indian River County Tax Collector	12/06/24	NAV Taxes	\$ 80,872.00		\$ (1,500.00)	\$ (3,234.88)	\$ 76,137.12	\$ 80,872.00		\$ 76,137.12	
3	2	Indian River County Tax Collector	01/31/25	NAV Taxes	\$ 58,168.00			\$ (1,674.64)	\$ 56,493.36	\$ 58,168.00		\$ 56,493.36	
4	Int - 1	Indian River County Tax Collector	01/31/25	Interest		\$ 34.68			\$ 34.68	\$ 34.68		\$ 34.68	
5	3	Indian River County Tax Collector	03/28/25	NAV Taxes	\$ 9,416.00				\$ 9,416.00	\$ 9,416.00		\$ 9,416.00	
6	4	Indian River County Tax Collector	04/25/25	NAV Taxes	\$ 49,720.00				\$ 49,720.00	\$ 49,720.00		\$ 49,720.00	
7	Int - 2	Indian River County Tax Collector	04/25/25	Interest		\$ 83.06			\$ 83.06	\$ 83.06		\$ 83.06	
8	Int - 3	Indian River County Tax Collector	07/29/25	Interest		\$ 51.19			\$ 51.19	\$ 51.19		\$ 51.19	
9									\$ -				
10									\$ -				
11									\$ -				
12									\$ -				
13									\$ -				
14									\$ -				
15									\$ -				
16									\$ -				
					\$ 198,176.00	\$ 168.93	\$ (3,300.00)	\$ (4,909.52)	\$ 190,135.41	\$ 198,344.93	\$ -	\$ 190,135.41	\$ -

Collections
100.01%

Note: \$198,165 is 2024/2025 Budgeted assessments before discounts and fees.
\$186,275 is 2024/2025 Budgeted assessments after discounts and fees.

\$ 198,176.00	\$ 190,135.41
\$ 168.93	\$ (190,135.41)
\$ (198,344.93)	\$ -
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -

RESOLUTION NO. 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DELTA FARMS WATER CONTROL DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2024/2025 BUDGET, PURSUANT TO CHAPTER 197, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Delta Farms Water Control District (hereinafter the “District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an amended final fiscal year 2023/2024 budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE DELTA FARMS WATER CONTROL DISTRICT, THAT:

Section 1. The Amended Operating Fund and Debt Service Fund Budget for Fiscal Year 2024/2025 attached hereto as Exhibit “A” is hereby approved and adopted.

Section 2. The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 21st day of October, 2025.

ATTEST:

**DELTA FARMS
WATER CONTROL DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Delta Farms Water Control District

**Amended Final Budget For
Fiscal Year 2024/2025
October 1, 2024 - September 30, 2025**

**AMENDED FINAL BUDGET
DELTA FARMS WATER CONTROL DISTRICT
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025**

	FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25	AMENDED FINAL BUDGET 10/1/24 - 9/30/25	YEAR TO DATE ACTUAL 10/1/24 - 9/29/25
REVENUES			
O & M ASSESSMENTS	198,165	198,345	198,345
OTHER REVENUES	0	0	0
INTEREST INCOME - MONEY MARKET	1,200	13,591	13,591
INTEREST INCOME - PRIME	0	292	292
INTEREST INCOME - FMIT	0	6,100	5,984
TOTAL REVENUES	\$ 199,365	\$ 218,328	\$ 218,212
EXPENDITURES			
MAINTENANCE EXPENDITURES			
AQUATIC WEED CONTROL	28,500	28,500	21,798
CANAL MAINTENANCE	4,000	1,000	0
FUEL	62,500	67,500	20,336
REPAIRS (PUMP)	20,000	145,000	126,746
R/W MAINTENANCE (MOWING)	22,500	15,000	8,438
SUPPLIES	1,000	10,000	7,385
WATER QUALITY TESTING	1,250	1,250	1,054
RESERVES	0	0	0
TOTAL MAINTENANCE EXPENDITURES	\$ 139,750	\$ 268,250	\$ 185,757
ADMINISTRATIVE EXPENDITURES			
AUDIT	6,200	6,200	6,200
ENGINEERING	18,000	25,000	19,799
INSURANCE	17,000	17,011	17,011
LEGAL	3,500	2,000	180
LEGAL ADVERTISING	1,500	1,500	549
MANAGEMENT	24,720	24,720	24,720
MISCELLANEOUS	1,500	1,000	436
DUES & SUBSCRIPTIONS	175	925	925
POSTAGE	250	425	409
OFFICE SUPPLIES	350	275	217
RESERVES	0	0	0
LOSS ON FMIT FUNDS	0	0	0
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 73,195	\$ 79,056	\$ 70,446
TOTAL EXPENDITURES	\$ 212,945	\$ 347,306	\$ 256,203
REVENUES LESS EXPENDITURES	\$ (13,580)	\$ (128,978)	\$ (37,991)
DEBT PAYMENTS	0	0	0
BALANCE	\$ (13,580)	\$ (128,978)	\$ (37,991)
PROPERTY APPRAISER & TAX COLLECTOR FEES	(3,963)	(3,300)	(3,300)
DISCOUNTS FOR EARLY PAYMENTS	(7,927)	(4,910)	(4,910)
EXCESS/ (SHORTFALL)	\$ (25,470)	\$ (137,188)	\$ (46,201)
CARRYOVER FROM PRIOR YEAR	25,470	25,470	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ (111,718)	\$ (46,201)

FUND BALANCE AS OF 9/30/24	\$888,980
FY 2024/2025 ACTIVITY	\$ (137,188)
FUND BALANCE AS OF 9/30/25	\$751,792

Notes

Carryover From Prior Year Of \$25,470 was used to reduce Fiscal Year 2024/2025 Assessments.
\$79,593 Of Fund Balance To Be Used To Reduce 2025/2026 Assessments.

RESOLUTION NO. 2025-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DELTA FARMS WATER CONTROL DISTRICT ADOPTING AN ANNUAL REPORT OF GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Delta Farms Water Control District (the “District”) is a local unit of special-purpose government organized and existing under and pursuant to Chapters 189 and 190, Florida Statutes, as amended; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida, and creating Section 189.0694, Florida Statutes; and

WHEREAS, the District adopted Resolution 2024-04 on August 20, 2024, establishing goals and objectives for the District and creating performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, pursuant to Section 189.0694, Florida Statutes, the District must adopt and publish on its website an annual report prior to December 1st of each year, describing the goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination, and any goals or objectives the district failed to achieve.

WHEREAS, the District Manager has the annual report of the District’s goals, objectives, and performance measures and standards attached hereto and made a part hereof as **Exhibit A** (the “Annual Report”) and presented the Annual Report to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached annual report of the goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE DELTA FARMS WATER CONTROL DISTRICT, THAT:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the Annual Report regarding the District’s success or failure in achieving the adopted goals and objectives and directs the District Manager to take all necessary actions to comply with Section 189.0694, Florida Statutes.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 21st day of October, 2025.

ATTEST:

**DELTA FARMS WATER CONTROL
DISTRICT**

Secretary/Assistant Secretary

Chairman, Board of Supervisors

Exhibit A: Annual Report of Performance Measures/Standards

Exhibit A

Program/Activity: District Administration

Goal: Remain compliant with Florida Law for all district meetings

Objectives:

- Notice all District regular, special, and public hearing meetings
- Conduct all post-meeting activities
- District records retained in compliance with Florida Sunshine Laws

Performance Measures:

- All Meetings publicly noticed as required (**YES**)
- Meeting minutes and post-meeting action completed (**YES**)
- District records retained as required by law (**YES**)

Program/Activity: District Finance

Goal: Remain Compliant with Florida Law for all district financing activities

Objectives:

- District adopted fiscal year budget
- District amended budget at end of fiscal year
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

Performance Measures:

- District adopted fiscal year budget (**YES**)
- District amended budget at end of fiscal year (**YES**)
- District accounts receivable/payable processed for the year (**YES**)
- “No findings” for annual financial audit (**NO**)
 - o If “yes” explain

Program/Activity: District Operations

Goal: Insure, Operate and Maintain District owned Infrastructure & assets

Objectives:

- Annual renewal of District insurance policy(s)
- Contracted Services for District operations in effect
- Compliance with all required permits

Performance Measures:

- District insurance renewed and in force (**YES**)
- Contracted Services in force for all District operations (**YES**)
- Permits in compliance (**YES**)

October 21, 2025

RE: Delta Farms Community Development District Auditor Renewal

At the December 20, 2022, Delta Farms Community Development District Board Of Supervisors meeting, the firm of Grau & Associates was selected to perform the 9-30-2022, 9-30-2023 and 9-30-2024 year end audits of the District with an option to perform the 9-30-2025 and 9-30-2026 audits.

The fees for the 9-30-2022 audit was \$6,000. The fees for the 9-30-2023 audit was \$6,100. And the fees for the 9-30-2024 audit were \$6,200. The proposed fees for the 9-30-2025 audit is \$6,300, which is more than the budgeted amount for audit fees for Fiscal Year 2024/2025. The proposed fee for the 9-30-26 audit is \$6,400.

Management is pleased with the professionalism and the competence of the Grau & Associates partners and staff; therefore, management recommends that the Board approve the renewal option for the Fiscal Year Ending 9-30-2025 and 9-30-2026 audits for Grau & Associates.

Special District Services, Inc.