

Lake Worth Drainage District Analysis of Net Change For Fiscal Year 2027 Final Budget

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LAKE WORTH DRAINAGE DISTRICT
BUDGET WORKSHEET - FINAL DRAFT
FISCAL YEAR 2027 10/01/2026 - 09/30/2027

						Increase (decrease) % Forecast 2025/2026 to Budget 2026/2027	Increase (decrease) % Budget 2025/2026 to Budget 2026/2027
		ACTUAL 2024/2025	BUDGET 2025/2026	FORECAST 2025/2026	BUDGET 2026/2027	NOTES	
REVENUES							
NON-AD VALOREM ASSESSMENTS							
Assessments - Current	31910	15,897,736	15,929,000	15,929,000	16,004,000	329,665 Parcels @\$48.50	0.5%
Discount on assessments	31920	(552,933)	(637,200)	(637,200)	(640,200)	4% of Assessments	0.5%
Commissions - PBC Tax Collector	31930	(149,956)	(159,200)	(159,200)	(160,000)	1% of Assessments	0.5%
Tax Roll Preparation - PBC Property Appraiser	31940	(150)	(200)	(150)	(200)		33.3%
Tax Roll Processing - PBC Information Systems Services (ISS)	31945	(7,700)	(4,000)	(3,850)	(4,000)		3.9%
Total NON-AD VALOREM ASSESSMENTS		15,186,997	15,128,400	15,128,600	15,199,600		0.5%
OTHER REVENUE							
Delinquent assessments	31950	3,966	10,000	8,000	10,000		25.0%
Tax Collector - Reimbursement of expenses	31960	95,233	50,000	50,000	50,000		0.0%
Releases - Quit Claim/Chancery	32910	1,500	2,500	2,000	2,500		25.0%
Permit fees	32920	711,005	500,000	698,853	500,000		-28.5%
Sales of Surplus Equipment	36010	86,850	10,000	10,000	10,000		0.0%
Miscellaneous	36020	3,834	1,000	300	1,000		233.3%
Right-of-way Agreements	36030	223,997	250,000	228,827	250,000		9.3%
Sales of Surplus Real Estate	36100	0	0	1,347,326	0		0.0%
Interest - Maintenance	36110	600,090	10,000	423,923	250,000		-41.0%
Interest - Hazard Mitigation Funds	36120	514	0	0	0		0.0%
Interest - Capital Projects	36126	771,202	0	344,752	0		0.0%
Interest - Self-Insurance	36130	0	0	0	0		0.0%
Change in Value	36150	1,469,389	0	0	0		0.0%
Use of Fund Balance - Canal Revetment	36900	0	0	0	1,166,405		0.0%
Prior Year Carryforward	36900	0	0	0	425,000		
Use of Surplus Funds	36900	0	2,628,100	0	2,228,495		#DIV/0!
Total OTHER REVENUE		3,967,580	3,461,600	3,113,981	4,893,400		57.1%
TOTAL REVENUES		19,154,577	18,590,000	18,242,581	20,093,000		10.1%

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							Increase (decrease) %	Increase (decrease) %
							Forecast	Budget
							2025/2026 to Budget	2025/2026 to Budget
							2026/2027	2026/2027
		ACTUAL 2024/2025	BUDGET 2025/2026	FORECAST 2025/2026	BUDGET 2026/2027	NOTES		
EXPENDITURES								
SALARIES & BENEFITS								
Salaries	51010	6,151,074	6,650,000	6,350,000	7,050,000	95 employees	11.0%	6.0%
Social Security	51020	357,601	412,000	393,700	437,000	6.2% Rate	11.0%	6.1%
Medicare	51025	84,830	96,000	92,100	102,000	1.45% Rate	10.7%	6.3%
Retirement	51030	1,041,482	1,137,000	1,070,000	1,151,000	FRS Employer Contribution Rate - Blended (Reg/Sr Mgmt/DROP) ~ 16%	7.6%	1.2%
Health Insurance	51040	1,282,499	1,600,000	1,440,000	1,800,000	95 employees	25.0%	12.5%
Uniforms	51050	15,325	19,000	15,000	19,000		26.7%	0.0%
Total SALARIES & BENEFITS		8,932,811	9,914,000	9,360,800	10,559,000		12.8%	6.5%
ADMINISTRATIVE								
Board of Supervisors	52010	11,700	20,000	12,000	20,000		66.7%	0.0%
Travel, Education, Memberships & Publications	52020	40,015	75,000	60,000	75,000		25.0%	0.0%
Advertising	52040	14,314	15,000	15,000	15,000		0.0%	0.0%
Permit & other fees	52050	1,841	10,000	3,500	10,000		185.7%	0.0%
Recording fees	52060	2,983	5,000	3,000	5,000		66.7%	0.0%
Taxes	52070	4,589	5,000	5,000	5,000		0.0%	0.0%
Insurance	52080	476,033	520,000	495,000	575,000	General Liability - \$350K; Worker's Compensation - \$175K, Settlements - \$50K	16.2%	10.6%
Miscellaneous	52090	9,429	10,000	15,000	10,000		-33.3%	0.0%
Total ADMINISTRATIVE		560,904	660,000	608,500	715,000		17.5%	8.3%
UTILITIES								
Utilities	53010	111,171	130,000	115,000	133,000	Telephone & fax service - \$38K; Garbage & recycling - \$12K; Water - \$17K; Electricity - \$34K; Cable & internet - \$10K; Cell and tablets service - \$22K	15.7%	2.3%
Electricity - Pumps	53020	243,987	225,000	250,000	225,000	Control structures #1, 2, 3, 4, 9, 11, 12, 17W, 19, 20 (Same as FY 2026)	-10.0%	0.0%
Waste Disposal	53030	12,297	38,000	20,000	38,000	Govt assessment - \$3K; Dump fees - \$35K	90.0%	0.0%
Total UTILITIES		367,455	393,000	385,000	396,000		2.9%	0.8%

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						Forecast	Budget
						2025/2026 to	2025/2026 to
						Budget	Budget
						2026/2027	2026/2027
						NOTES	
FIELD OPERATIONS & MAINTENANCE							
Repairs & maintenance - Heavy Equipment	54010	163,884	115,000	175,000	150,000	-14.3%	30.4%
Repairs & maintenance - Light Equipment	54011	0	0	0	35,000		
Repairs & maintenance - Tractors & mowers	54012	111,290	100,000	100,000	100,000	0.0%	0.0%
Repairs & maintenance - Vehicles	54020	151,618	100,000	110,000	110,000	0.0%	10.0%
Repairs & maintenance - Heavy Trucks	54025	55,777	75,000	55,000	80,000	45.5%	6.7%
Repairs & maintenance - Aquatic Equipment	54030	22,829	17,000	12,000	17,000	41.7%	0.0%
Repairs & maintenance - Chipper Equipment	54032	22,814	20,000	18,000	10,000	-44.4%	-50.0%
Repairs & maintenance - Other Equipment	54040	35,606	15,000	25,000	25,000	0.0%	66.7%
Repairs & maintenance - Buildings & improvements	54050	83,161	80,000	90,000	85,000	-5.6%	6.3%
Repairs & maintenance - Right-of-ways	54060	482,381	625,000	610,000	625,000	2.5%	0.0%
Repairs & maintenance - Right-of-ways, Rehabilitation	54061	759,138	1,100,000	850,000	1,200,000	41.2%	9.1%
Repairs & maintenance - Controls & pumps	54070	154,841	100,000	105,000	100,000	-4.8%	0.0%
Repairs & maintenance - Canals	54090	751,117	750,000	725,000	750,000	3.4%	0.0%
Total FIELD OPS & MAINTENANCE						14.3%	6.1%
EXPENDABLES							
Supplies - Shop	55030	101,078	90,000	100,000	60,000	-40.0%	-33.3%
Supplies - Safety	55041	0	0	0	40,000		
Supplies - Tools	55050	20,223	21,000	35,000	25,000	-28.6%	19.0%
Supplies - Fuels & Lubricants	55060	323,499	353,000	480,000	609,000	26.9%	72.5%
Supplies - Office	55080	68,584	58,000	55,000	60,000	9.1%	3.4%
Supplies - Technology	55090	50,649	70,000	65,000	60,000	-7.7%	-14.3%
Total EXPENDABLES						16.2%	44.3%

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CONTRACT WORK							
						Water Supply - \$10K, Drug Testing - \$3K, Appraisals & surveys - \$12K, Elevator - \$4K, Public Relations - \$15K, Permit Compliance - \$15K, Telemetered Gauges - \$9K & Investment Advisory - \$36K	
Contract work - General	56030	119,083	103,000	100,000	104,000	4.0%	1.0%
Legal - In house	56040	100,839	105,000	103,000	105,000	1.9%	0.0%
Legal - Outside	56042	19,875	80,000	40,000	60,000	50.0%	-25.0%
Engineering	56050	165,630	100,000	200,000	125,000	-37.5%	25.0%
Scanning	56070	340	10,000	5,000	10,000		0.0%
Financial Services	56080	44,314	60,000	55,000	60,000	9.1%	0.0%
						Annual Financial Audit, Actuary	
						Cloud Services - \$173K, IT Support - \$144K, Contract Services - \$225K, IT Security & SCADA Audit - \$38K & Software - \$208K	
Technology Services	56090	530,773	715,000	675,000	788,000	16.7%	10.2%
Total CONTRACT WORK		980,854	1,173,000	1,178,000	1,252,000	6.3%	6.7%
CAPITAL EXPENDITURES							
Property Acquisition	57010	0	0	0	0		
Buildings & Improvements	57020	187,749	260,000	100,000	0	-100.0%	-100.0%
Controls / Pumps	57030	67,479	1,695,000	1,695,000	1,610,000	-5.0%	-5.0%
Erosion control	57035	0	0	0	0	0.0%	0.0%
Equipment - Light	57050	118,077	50,000	53,541	75,000	0.0%	0.0%
Equipment - Heavy	57060	606,448	0	0	325,000	#DIV/0!	#DIV/0!
Equipment - Accessories	57070	50,562	50,000	50,000	50,000	0.0%	0.0%
Equipment - Aquatics	57080	0	0	0	0		
Equipment - Vehicles	57090	554,456	585,000	510,000	870,000	70.6%	48.7%
Office furniture, fixtures & equipment	57100	202,126	121,000	100,000	100,000	0.0%	-17.4%
Total CAPITAL EXPENDITURES		1,786,897	2,761,000	2,508,541	3,030,000	20.8%	9.7%
Total EXPENDITURES		15,987,410	18,590,000	17,650,841	20,093,000	13.8%	8.1%
NET SURPLUS/DEFICIT		3,167,167	0	591,740	0		

LAKE WORTH DRAINAGE DISTRICT
SCHEDULE OF CAPITAL EXPENDITURES
FISCAL YEAR 2027 10/01/2026 - 09/30/2027

BUILDINGS & IMPROVEMENTS:

DEPARTMENT	DESCRIPTION	QTY	COST	TOTAL
Management				
				<u>-</u>

CONTROL STRUCTURES / PUMPS:

DEPARTMENT	DESCRIPTION	QTY	COST	TOTAL
Fleet / Structures	Control Structure No. 14 & 16 SCADA Engineering			125,000
	Control Structure No. 12 - Second Pump (Carryforward) and Installation			1,100,000
	Control Structure No. 19 - Radial gate replacement			300,000
	Control Structure No. 16 - Review & Design of Amil Gates			50,000
	Smart Cover Monitors (4)			35,000
				<u>1,610,000</u>

LIGHT EQUIPMENT:

DEPARTMENT	DESCRIPTION	QTY	COST	TOTAL
Canal Maintenance	Mini Excavator with Trailer (Fleet Expansion)	1	75,000	75,000
				<u>75,000</u>

HEAVY EQUIPMENT:

DEPARTMENT	DESCRIPTION	QTY	COST	TOTAL
Canal Maintenance	Boom Mower - (Replacement for M99)	1	225,000	225,000
	5 Ton Loader	1	100,000	100,000
				<u>325,000</u>

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SCHEDULE OF CAPITAL EXPENDITURES
FISCAL YEAR 2027 10/01/2026 - 09/30/2027**

ACCESSORIES:

DEPARTMENT	DESCRIPTION	QTY	COST	TOTAL
Low Maintenance	Small equipment attachments and replacements	1	50,000	50,000
				<u>50,000</u>

VEHICLES:

DEPARTMENT	DESCRIPTION	QTY	COST	TOTAL
Fleet / Structures	Truck - Fleet Expansion	2	50,000	100,000
	Grapple Truck	1	270,000	270,000
	Heavy Truck with Own Supplemental Grapple	1	250,000	250,000
	Truck - Dump - (Replaces T-137)	1	250,000	250,000
		<u>5</u>		<u>870,000</u>

OFFICE FURNITURE, FIXTURES & EQUIPMENT:

IT	Security Cameras			41,000
	Computers - Desktops / Tablets			34,000
	Miscellaneous Hardware and Software			25,000
		<u>0</u>		<u>100,000</u>