Lake Worth Drainage District Monthly Board Meeting August 13, 2025 FINAL Meeting Materials

Fiscal Year 2026 Final Operating Budget

Governing Board Meeting August 13, 2025 Agenda Item #9 Chris Johnson, Director of Finance



Budget Timeline



- ✓ June 2025 Proposed budget workshop
- ✓ July 2025 Preliminary Budget presented to Board; Board approval to advertise Preliminary Budget and public hearing
- ✓ August 2025 Public Hearing and Final Budget Adoption

Estimated Revenues



							Increase	Increase
							(decrease) %	(decrease) %
							Forecast	Budget
							2024/2025 to	2024/2025 to
		ACTUAL	BUDGET	FORECAST	BUDGET		Budget	Budget
		2023/2024	2024/2025	2024/2025	2025/2026	NOTES	2025/2026	2025/2026
REVENUES								
NON-AD VALOREM ASSESSMENTS								
Assessments - Current	31910	16,184,985	15,899,000	15,905,014	15,929,000	328,442 Parcels @\$48.50	0.2%	% 0.2%
Discount on assessments	31920	(567,986)	(636,000)	(565,000)	(637,200)) 4% of Assessments	12.8%	% 0.2%
Commissions - PBC Tax Collector	31930	(152,881)	(158,900)	(159,000)	(159,200)) 1% of Assessments	0.1%	% 0.2%
Tax Roll Preparation - PBC Property Appraiser	31940	(150)	(200)	(150)	(200)		33.3%	% 0.0%
Tax Roll Processing - PBC Information Systems Services (ISS)	31945	(3,850)	(4,000)	(3,850)	(4,000)		3.9%	% 0.0%
Total NON-AD VALOREM ASSESSMENTS		15,460,118	15,099,900	15,177,014	15,128,400	Increase of \$28,500 from First Draft	0.3%	% 0.2%
OTHER REVENUE								
Delinquent assessments	31950	6,758	10,000	8,000	10,000)	25.0%	% 0.0%
Tax Collector - Reimbursement of expenses	31960	80,067	50,000	95,233	50,000)	-47.5%	% 0.0%
Releases - Quit Claim/Chancery	32910	2,000	2,500	2,000	2,500)	25.0%	% 0.0%
Permit fees	32920	1,210,025	500,000	615,429	500,000)	-18.8%	% 0.0%
Sales of Surplus Equipment	36010	64,361	10,000	10,000	10,000)	0.0%	% 0.0%
Miscellaneous	36020	744	1,000	300	1,000)	233.3%	% 0.0%
Right-of-way Agreements	36030	113,688	200,000	224,775	250,000	Increase for C-51 Reservoir	11.2%	% 25.0%
Sales of Surplus Real Estate	36100	22,420	0	0	0)	0.0%	% 0.0%
Interest - Maintenance	36110	499,090	10,000	455,000	10,000		-97.8%	% 0.0%
Interest - Hazard Mitigation Funds	36120	1,321	0	0	0		0.0%	% 0.0%
Interest - Capital Projects	36126	1,007,564	0	0	0		0.0%	% 0.0%
Interest - Self-Insurance	36130	0	0	0	0		0.0%	% 0.0%
Change in Value	36150	2,025,810	0	0	0		0.0%	% 0.0%
Prior year carryforward	36900	0	1,465,600	0	2,628,100	3	#DIV/0!	79.3%
Total OTHER REVENUE		5,033,848	2,249,100	1,410,737	3,461,600		145.4%	% 53.9 %
TOTAL REVENUES		20,493,966	17,349,000	16,587,751	18,590,000	j	12.1%	% 7.2%

Proposed Expenditures



							Increase	Increase
							(decrease) %	(decrease) %
							(,	(======================================
							Forecast	Budget
							2024/2025 to	2024/2025 to
		ACTUAL	BUDGET	FORECAST	BUDGET		Budget	Budget
		2023/2024	2024/2025	2024/2025	2025/2026	NOTES	2025/2026	2025/2026
EXPENDITURES SALARIES & BENEFITS								
Salaries	51010	5,831,255	6,300,000	6,100,000	6,650,000	93 employees	9.00	% 5.6%
Social Security	51020	343,108	391,000	378,200	412,000	6.2% Rate	8.99	% 5.4%
Medicare	51025	81,289	91,000	88,500	96,000	1.45% Rate	8.59	% 5.5%
Retirement	51030	978,542	1,077,000	1,043,000	1,137,000	FRS Employer Contribution Rate - Blended (Reg/Sr Mgmt/DROP) ~ 17%	9.00	% 5.6%
Health Insurance	51040	1,288,905	1,600,000	1,380,000	1,600,000	93 employees	15.9°	% 0.0%
Uniforms	51050	16,112	19,000	15,000	19,000		26.79	% 0.0%
Total SALARIES & BENEFITS	_	8,539,211	9,478,000	9,004,700	9,914,000	Includes Class & Comp Study Implementation	10.19	4.6%
ADMINISTRATIVE								
Board of Supervisors	52010	10,350	20,000	12,000	20,000		66.79	
Travel, Education, Memberships & Publications	52020	59,695	75,000	60,000	75,000		25.09	
Advertising	52040	16,088	15,000	15,000	15,000		0.00	
Permit & other fees	52050	2,773	10,000	3,500	10,000		185.79	
Recording fees	52060	3,177	5,000	3,000	5,000		66.79	
Taxes	52070	4,471	5,000	5,000	5,000	General Liability - \$310K; Worker's Compensation - \$160K,	0.09	% 0.0%
Insurance	52080	427,383	500,000	480,000	520,000	Settlements - \$50K	8.39	% 4.0%
Miscellaneous Total A DMINISTRA TIVE	52090 <u> </u>	13,979 537,916	10,000 640,000	15,000 593,500	10,000 660,000		-33.3° 11.2 °	
UTILITIES								
						Telephone & fax service - \$38K; Garbage & recycling - \$12K;		
Utilities	53010	122,646	130,000	115,000	130.000	Water - \$16K; Electricity - \$32K; Cable & internet - \$10K; Cell and tablets service - \$22K	13.0°	% 0.0%
Electricity - Pumps	53020	161,425	175,000	200,000		Control structures #1, 2, 3, 4, 9, 11, 12, 17W, 19, 20 (Added \$50K for dry season)	12.5	
Waste Disposal	53030	28,489	38,000	30,000		Govt assessment - \$3K; Dump fees - \$35K	26.7°	
Total UTILITIES	55050	312,560	343,000	345,000	393,000		13.90	

Proposed Expenditures



Increase Increase
(decrease) % (decrease) %

Forecast Budget

2024/2025 to	2024/2025 to
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							2024/2025 to	2024/2025 to
		ACTUAL	BUDGET	FORECA ST	BUDGET		Budget	Budget
		2023/2024	2024/2025	2024/2025	2025/2026	NOTES	2025/2026	2025/2026
FIELD OPERATIONS & MAINTENANCE								
Repairs & maintenance - Heavy Equipment	54010	132,873	95,000	135,000	115,000		-14.8%	6 21.1%
Repairs & maintenance - Tractors & mowers	54012	96,609	75,000	115,000	100,000		-13.0%	6 33.3%
Repairs & maintenance - Vehicles	54020	117,342	100,000	120,000	100,000		-16.7%	6 0.0%
Repairs & maintenance - Heavy Trucks	54025	81,974	55,000	60,000	75,000		25.0%	6 36.4%
Repairs & maintenance - Aquatic Equipment	54030	11,357	15,000	14,000	17,000		21.4%	6 13.3%
Repairs & maintenance - Chipper Equipment	54032	33,131	20,000	20,000	20,000		0.0%	6 0.0%
Repairs & maintenance - Other Equipment	54040	13,261	12,000	15,000	15,000		0.0%	6 25.0%
Repairs & maintenance - Buildings & improvements	54050	89,804	75,000	80,000	80,000		0.0%	6.7%
Repairs & maintenance - Right-of-ways	54060	636,558	600,000	675,000	625,000	Mowing \$400K, ROW Gates \$50K, Miscellaneous \$125K and Wildlife Control \$50K	-7.4%	6 4.2%
, ,		•	,	•	,	Bank restoration \$600K; Contracted services for: Clearing \$200K,		
Repairs & maintenance - Right-of-ways, Rehabilitation	54061	515,299	1,075,000	750,000	1,100,000	Mapping, staking and surveying \$250K, and Ground stabilization \$50K	46.7%	6 2.3%
Repairs & maintenance - Controls & pumps	54070	159,127	50,000	135,000			-25.9%	
Repairs & maintenance - Canals	54090	630,660	750,000	700,000		Herbicides and aquatic maintenance	7.1%	
Total FIELD OPS & MAINTENANCE	-	2,517,995	2,922,000	2,819,000	3,097,000		9.9%	6.0%
EXPENDA BLES								
						Welding - \$11K; Paper goods and cleaning supplies - \$5K; Safety and spill items - \$20K; Facilites - \$20K; Automotive items -		
Supplies - Shop	55030	71,525	79,000	110,000	90,000	\$15K; Miscellaneous - \$19K	-18.2%	6 13.9%
Supplies - Tools	55050	19,118	21,000	15,000			40.0%	
						28K UL @ \$3.18 + 28K Diesel(On-Road) @ \$3.06 +50K Diesel(Off-		
Supplies - Fuels & Lubricants	55060	386,724	390,000	370,000	353,000	Road) @ \$2.73, Current + 10%, Other products and service -	-4.6%	6 -9.5%
Supplies - Lucis & Lubricarius	33000	300,724	390,000	370,000	333,000	уток	-4.0 //	0 -9.570
						Postage \$4K; Copiers \$2K; Toner \$5K; Resource materials \$3K;		
Supplies Office	55080	61 740	E9 000	EE 000	E9 000	Meeting supplies \$5K; Employee recognition \$15K; First aid \$6K; Miscellaneous office products \$18K	5.5%	6 0.0%
Supplies - Office	55080	61,748	58,000	55,000	58,000	Miscellaneous office products \$18K	5.5%	0 0.0%
						Repairs & Maintenance, SLA Overages \$35K; Smart Cover		
Supplies - Technology	55090	9,303	30,000	15,000		Maintenance \$10K; and Chemical Building Security \$25K	366.7%	
Total EXPENDA BLES		548,418	578,000	565,000	592,000		4.8%	<u>6 2.4%</u>

Proposed Expenditures



							Increase	Increase
							(decrease) %	(decrease) %
							(=====,	(400.0002)
							Forecast	Budget
							2024/2025 to	2024/2025 to
		ACTUAL	BUDGET	FORECAST	BUDGET		Budget	Budget
		2023/2024	2024/2025	2024/2025	2025/2026	NOTES	2025/2026	2025/2026
CONTRACT WORK								
						Water Supply - \$10K, Drug Testing - \$3K, Appraisals & surveys - \$12K, Elevator - \$4K, Public Relations - \$25K, Permit Compliance ·		
Contract work - General	56030	154,059	143,000	140,000	•	\$15K, Telemetered Gauges - \$9K & Investment Advisory - \$25K	-26.4%	
Legal - In house	56040	94,461	100,000	95,000	· ·	Mark Perry, P.A. (5% increase per Agreement)	10.5%	
Legal - Outside	56042	58,000	90,000	50,000		Title Lawsuits, Employment Matters	60.0%	
Engineering	56050	164,504	150,000	110,000		Modeling & General Assistance	-9.1%	
Scanning	56070	0	10,000	0		Document scanning	20.00	0.0%
Financial Services	56080	49,000	60,000	50,000	60,000	Annual Financial Audit, Actuary	20.0%	6 0.0%
						Cloud Services - \$220K, IT Support - \$123K, Contract Services -		
Technology Services	56090	451,752	595,000	565,000		\$212K, IT Security & SCADA Audit - \$30K & Software - \$130K	26.5%	
Total CONTRACT WORK	-	971,776	1,148,000	1,010,000	1,173,000		16.1%	6 2.2%
CAPITAL EXPENDITURES								
Property Acquisition	57010	0	0	0	0			
Buildings & Improvements	57020	249,866	410,000	380,000	260,000	See attached schedule	-31.6%	6 -36.6%
Controls / Pumps	57030	217,217	350,000	300,000	1,695,000	See attached schedule	465.0%	6 384.3%
Erosion control	57035	0	0	0	0		0.0%	6 0.0%
Equipment - Light	57050	154,755	125,000	119,000	50,000	See attached schedule	0.0%	6 0.0%
Equipment - Heavy	57060	603,411	650,000	610,000	0	See attached schedule	-100.0%	6 -100.0%
Equipment - Accessories	57070	26,871	50,000	45,000	50,000	See attached schedule	11.1%	6 0.0%
Equipment - Aquatics	57080	2,143	0	0	0			
Equipment - Vehicles	57090	140,399	470,000	555,000	585,000	See attached schedule	5.4%	6 24.5%
Office furniture, fixtures & equipment	57100	78,070	185,000	185,000	121,000	See attached schedule	-34.6%	6 -34.6%
Total CAPITAL EXPENDITURES	-	1,472,732	2,240,000	2,194,000	2,761,000		25.8%	6 23.3%
Total EXPENDITURES	-	14,900,608	17,349,000	16,531,200	18,590,000		12.5%	6 7.2%
NET SURPLUS/DEFICIT		5,593,358	0	56,551	0			

Detailed Capital Expenditures



BUILDINGS & IMPROVEMENTS:	DECCRIPTION	OTV	COCT		TOTAL
DEPARTMENT	DESCRIPTION	QTY	COST		TOTAL
Managament	Cata Sagurity				100 000
Management	Gate Security Shan Bathrooms				100,000
	Shop Bathrooms				60,000
	Aquatics Office Building (Carryforward from FY 2025)				100,000
					260,000
CONTROL STRUCTURES / PUMPS	e.				,
DEPARTMENT	DESCRIPTION	QTY	COST		TOTAL
DEFAILTIENT	DESCRIFTION	٧٠٠	CC3.		TOTAL
Fleet / Structures	Control Structure No. 16 Hurricane & 17W - Two (2) Gate Replacement				300,000
	Control Structure No. 12 - Second Pump				675,000
	Control Structure No. 1 & 3 - Back-Up Pump Generator				300,000
	Control Structure No. 1 & 3 - Back-op Pump Generator Control Structure No. 14 - SCADA Control (Carryforward from FY 2025)				70,000
			4 (07 500	
	Control Structure No. 4 & 8 - Radial gate replacement (Carryforward from FY 2025)	•	4 8	87,500	350,000
					1,695,000
LIGHT EQUIPMENT:					
DEPARTMENT	DESCRIPTION	QTY	COST		TOTAL
52	52561d1 725				
Canal Maintenance					
	Mini Excavator (Fleet Expansion)		1 5	50,000	50,000
				-,	,
					50,000
HEAVY EQUIPMENT:					
DEPARTMENT	DESCRIPTION	QTY	COST		TOTAL
Canal Maintenance					

Detailed Capital Expenditures



ACCESSORIES: DEPARTMENT	DESCRIPTION	QTY COST TOTAL
DEFARTILITY	DESCRIPTION	QTT COST TOTAL
Low Maintenance		
	Small equipment attachments and replacements	1 50,000 50,000
		50,000
VEHICLES:		
DEPARTMENT	DESCRIPTION	QTY COST TOTAL
Fleet / Structures		
,	Truck - Spray 1.5 Ton (Replaces T-117)	1 75,000_ 75,000
	Trucks - (Replacements for T-139, T-140, T-141 & T-142)	4 65,000 260,000
	Truck - Dump, 15 cubic yard (Replaces T-133)	1 250,000 250,000
		6 585,000
OFFICE FURNITURE, FIX		
DEPARTMENT	DESCRIPTION	QTY COST TOTAL
IT	Aerial Survey	17,000
	Computers - Desktops / Tablets	34,000
	ARCGIS Servers	30,000
	Miscellaneous Hardware and Software	40,000
		0 121,000

Analysis of Net Change



	<u>Revenues</u>	<u>Expenditures</u>
Orginally Proposed - Total Budget Dollars	17,850,000	17,850,000
Increases (Decreases) :		
Non ad valorem assessments (net) -Added 631 parcels	28,500	
Salaries/Wages - Added Class & compensation study implementation (includes benefits)		280,000
Utilities - Electricity-Pumps - Added \$50,000 for additional pumping		50,000
IT Technology Services - Added \$40,000 for additional SCADA redundancy and enhancements		40,000
Capital - Controls/Pumps Carryforward from FY 2025 - Control Structure No. 4 & 8 - Radial gate replacement (Also Added \$50,000 to Original FY 2025 Budget due to price increases)		350,000
Capital - Controls/Pumps Carryforward from FY 2025 - Control Structure No. 14 - SCADA Control (Added \$20,000 to Original FY 2025 Budget due to IT Portion of Project)		20,000
Increased Prior Year Carryforward from \$1,916,600 to \$2,628,100	711,500	
NET CHANGE	740,000	740,000
Preliminary - Total Budget Dollars	18,590,000	18,590,000

Staff Recommendation



- Approval of Resolution 25-03
 - Adopting a non-ad valorem assessment rate of \$48.50
 - Adopting the budget for the Fiscal Year ending September 30, 2026 totaling \$18,590,000

LAKE WORTH DRAINAGE DISTRICT RESOLUTION NO. 25-03

A RESOLUTION OF THE GOVERNING BOARD OF LAKE WORTH DRAINAGE DISTRICT ADOPTING THE BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2026

WHEREAS, LAKE WORTH DRAINAGE DISTRICT presented a final budget on August 13, 2025 with an assessment rate of \$48.50/acre or portion thereof, for the fiscal year ending September 30, 2026; and,

WHEREAS, in accordance with the Florida Special District Handbook prepared by the State of Florida Department of Economic Opportunity all special districts must comply with the following:

- Must adopt a budget by resolution each fiscal year
- The total amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total of appropriations for expenditures and reserves
- At a minimum, the adopted budget must show for each fund, as required by law and sound financial
 practices, budgeted revenues and expenditures by organizational unit that are at least at the level
 of detail required for the Annual Financial report
- The adopted budget must regulate expenditures of the special district
- An officer of a special district may not expend or contract for expenditures in any fiscal year except pursuant to the adopted budget
- The tentative budget must be posted on the special district's official website at least two days before the budget hearing, and the final adopted budget must be posted on the special district's official web site within 30 days after adoption

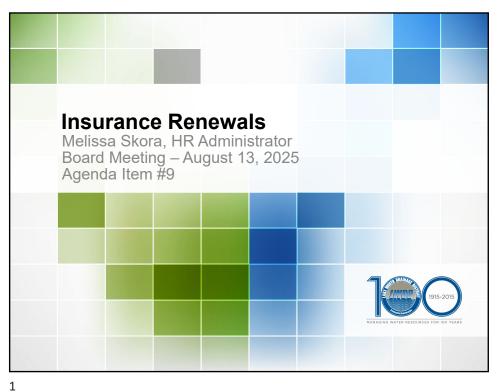
REVENUES NON - AD VALOREM ASSESSMENTS DISCOUNT ON TAXES COMMISSIONS - TAX COLLECTOR TAX ROLL PREPARATION - PROPERTY APPRAISER TAX ROLL PROCESSING - INFORMATION SYSTEMS SERVICES DELINQUENT ASSESSMENTS, COMMISSION REFUNDS	\$ 15,929,000 (637,200) (159,200) (200) (4,000) 60,000 15,188,400
FEES	502,500
OTHER	271,000
CARRYFORWARD OF PRIOR YEAR SURPLUS	2,628,100
TOTAL REVENUES	\$ 18,590,000
EXPENDITURES SALARIES AND BENEFITS ADMINISTRATIVE UTILITIES FIELD OPERATIONS & MAINTENANCE EXPENDABLES CONTRACT WORK CAPITAL EXPENDITURES	\$ 9,914,000 660,000 393,000 3,097,000 592,000 1,173,000 2,761,000
TOTAL EXPENDITURES	\$ 18,590,000

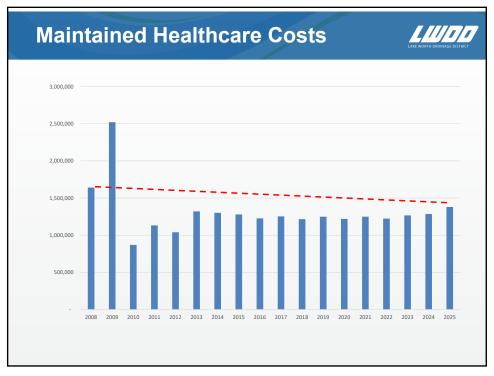
NOW, THEREFORE, be it resolved by the Board of Supervisors of the LAKE WORTH DRAINAGE DISTRICT that the following budget for the fiscal year ending September 30, 2026 is hereby approved and adopted:

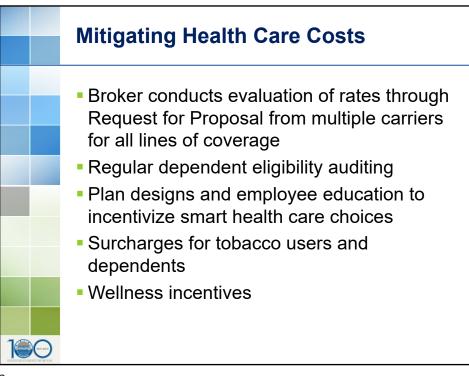
This Resolution adopted at the regular monthly meeting of the Board of Supervisors of the LAKE WORTH DRAINAGE DISTRICT this 13TH day of August 2025.

Stephen Bedner, President

Sandra Acosta, Recording Secretary







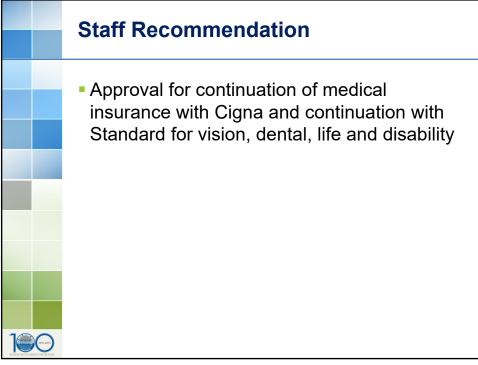
Medical Plan Renewals Cigna's initial quote was a 25.9% increase, but reduced it to 7.7% No competitive or comparable quotes received from other carriers Determined it is best to renew with our current carrier Trend in Florida is 9-10%

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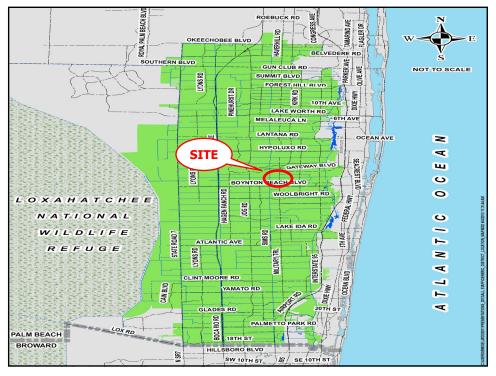


- Rate guarantee with Standard for vision, life and disability until September 30, 2026
- Standard quoted a flat renewal for dental

	Bene	fit Sur	nmary			
	Туре	Cu	rrent	Propo	osed	Difference
	Medical	Cigna	\$1,352,765	Cigna	\$1,457,414	\$104,649
	Dental	Standard	\$75,987	Standard	\$75,987	\$0
	Vision	Standard	\$14,687	Standard	\$14,687	\$0
	Life	Standard	\$11,162	Standard	\$11,162	\$0
	Disability	Standard	\$21,385	Standard	\$21,385	\$0
	Totals		\$1,475,986		\$1,580,635	\$104,649
		Rates bo		iting employees; no etiree contribution Y26 budgeted fund	s.	
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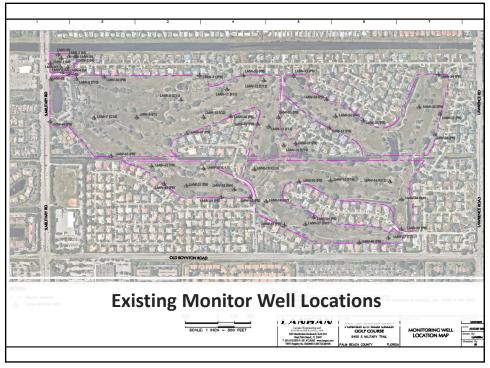


Background

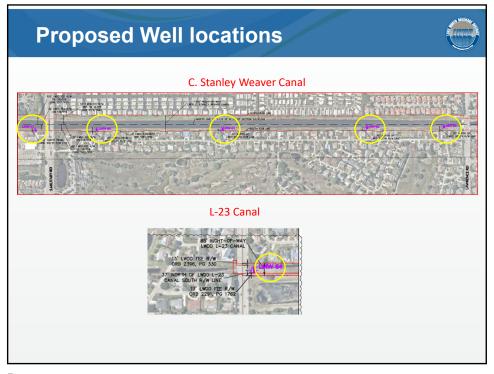


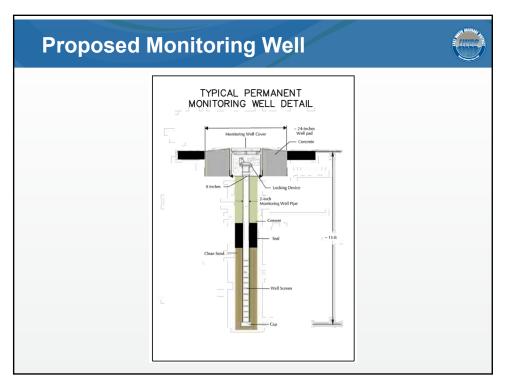
- Toll Brothers, Inc. is in the process of acquiring the Cypress Creek Golf Course
- FDEP requested Toll Brothers, Inc. to install monitor wells and evaluate groundwater quality
- Samples will be collected quarterly, as required by FDEP
- When monitoring is done as determined by FDEP, the wells will be removed/abandoned, and the right-of-way restored
- Monitoring Wells will not impede LWDD access or maintenance operations
- Monitoring Wells will be installed using direct push technology with a track mounted Geoprobe rig with augers
- Monitoring Well installation, sampling, and abandonment will be completed at the expense of Toll Brothers, Inc.

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Staff Recommendation

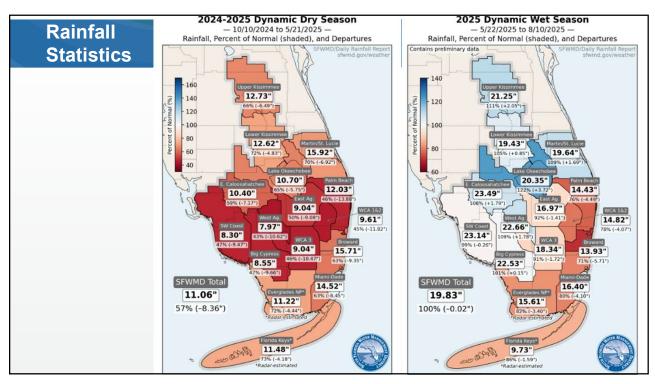


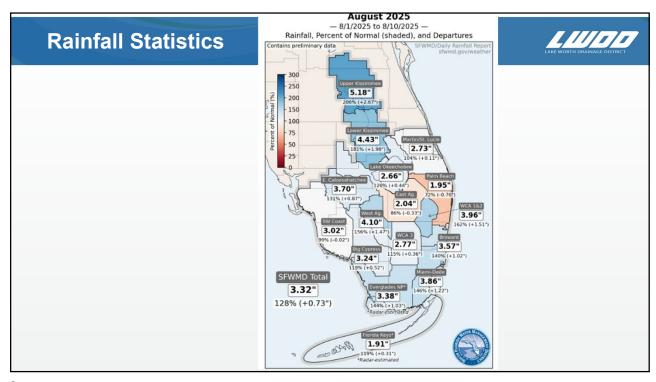
- Approval to issue a Right-of-Way Permit to Toll Brothers, Inc. for the installation of a total of Six (6) Temporary Monitoring Wells within the CSW and L-23 Canal Rightsof-way
- Subject to:
 - Certificate of Liability Insurance (listing LWDD as an "Additional Insured") (received)
 - Monitoring Wells to be installed as far south as possible within the right-of-way
 - LWDD Operating Policies & Permit Conditions
 - Permit fee \$8,700.00 (paid)
 - Application Fee \$580.00 per well
 - Use Fee \$870.00 per well

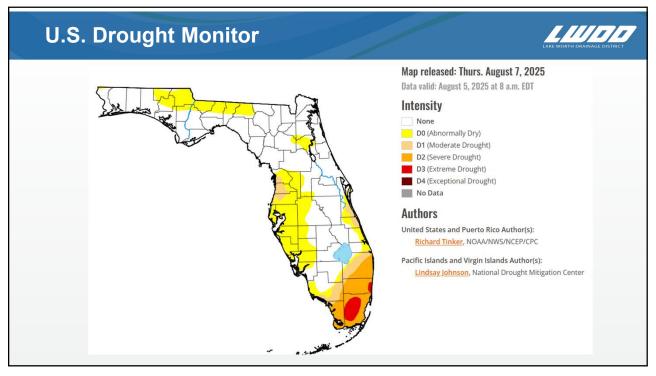
Agenda Item #13

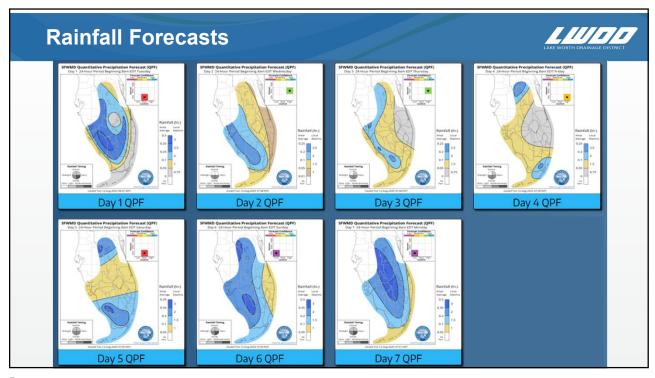


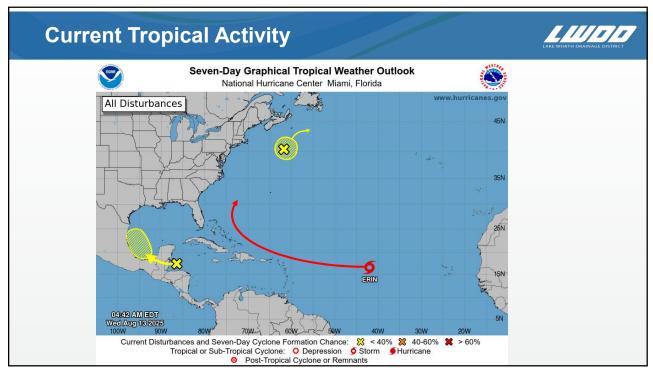
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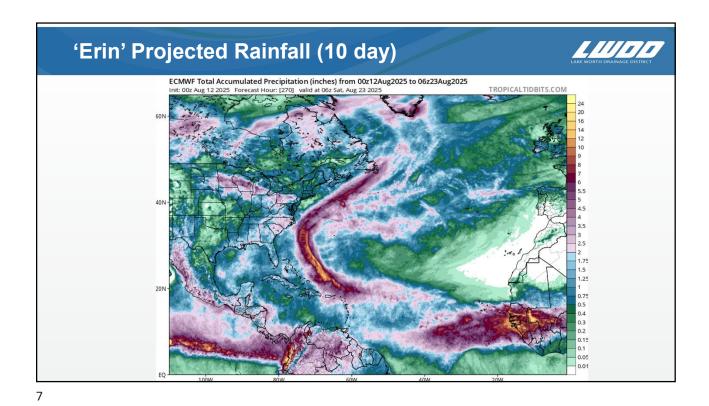










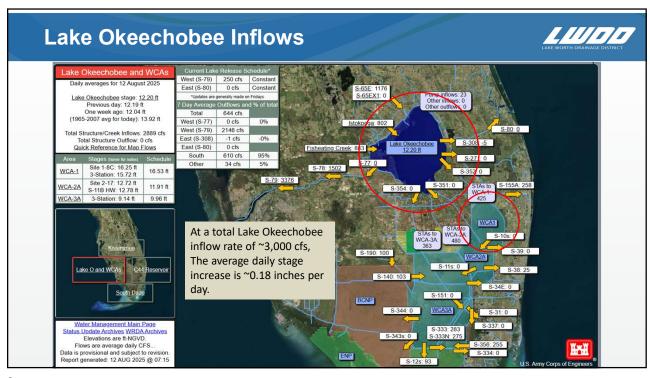


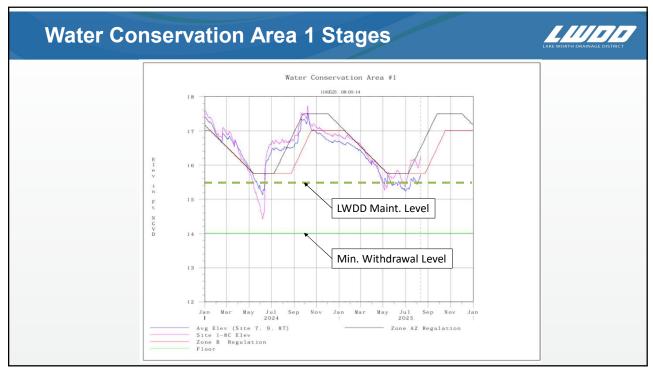
Recent LWDD Pumping Operations – <u>WET SEASON</u>

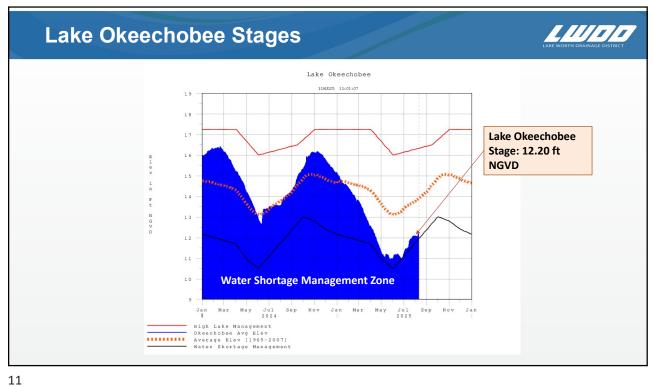


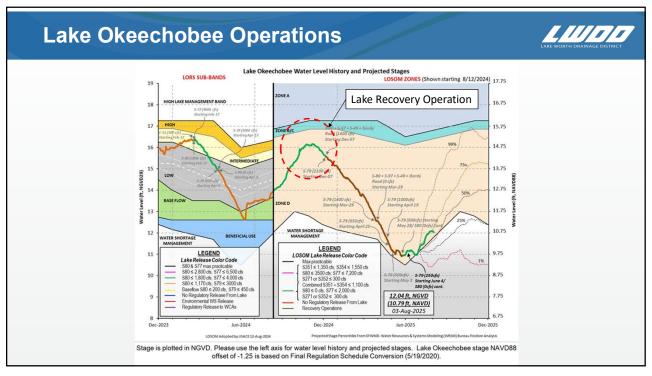
Pump	Gallons	Basin
Control #1N	0	LWDD E-1W North
Control #1S	0	LWDD E-1W North
Control #2	30,985,200	C-51 / S-155A
Control #3N	0	LWDD E-1W North
Control #3S	16,207,920	LWDD E-1W North
Control #4	0	C-51 / S-155A
Control #9N	0	C-16 / S-41
Control #9S	14,302,080	C-16 / S-41
Control #11	30,350,880	Lake Ida
Control #12	0	C-15 / S-40
Control #17W	0	Hillsboro

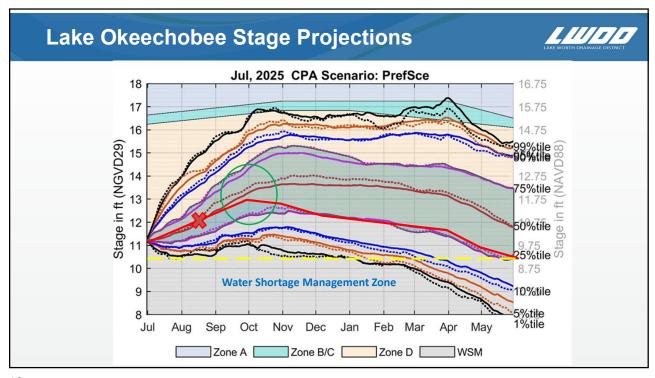
Total Daily Volume Pumped: 91,846,080











ater S	Supply Risk Evaluation	<u>ı:</u>	
Area	Subzone Indicator*	Value	Color Coded Scoring Schem
	Projected LOK Stage for the next two months	D3/WSMB	Н
	Palmer Drought Index for LOK Tributary Conditions	-3.28 Extremely Dry	Н
	000 000 000 000	1 month: Below Normal	М
LOK	CPC Precipitation Outlook	3 months: Above Normal	L
	LOK Seasonal Net Inflow Outlook	2.04 ft	
	ENSO Forecast	Normal to Extremely Wet	L,
	LOK Multi-Seasonal Net Inflow Outlook	2.07 ft	М
	ENSO Forecast	Normal	-
	WCA 1: Avg Sites 1-7, 1-8T, and 1-9	Above Line 1 (15.50 ft) (14.00 ft NAVD88)	L
WCAs	WCA 2A: Site 2-17	Above Line 1 (12.39 ft) (10.89 ft NAVD88)	L
	WCA-3A: Site 3-69W***	Above Line 2 (7.83 ft) (6.33 ft NAVD88)	М

