

Loxahatchee River Environmental Control District

Annual Budget

For the Fiscal Year Ending September 30, 2025



**Prepared by:
Finance Department**

**Kara Fraraccio, CPA
Director of Finance and Administration**

Governing Board

Representing the voice of a community dedicated to preserving the Loxahatchee River, the Loxahatchee River District is guided by a publicly elected, five-member Governing Board. Elected in staggered terms of four years, they bring to the District their expertise in environmental issues, engineering and planning. Board members must be a resident of the Governing Board area in which he or she is elected.

Stephen B. Rockoff _____ Chairman
Area #5

Gordon Boggie _____ Vice-Chairman
Area #1

Clinton R. Yerkes _____ Treasurer
Area #2

Kevin Baker _____ Secretary
Area #4

Dr. Matt H. Rostock _____ Assistant Secretary/Treasurer
Area #3

Senior Management Team

D. Albrey Arrington, Ph.D. _____ Executive Director

Kris Dean, PE _____ Deputy Executive Director

Courtney Jones, PE _____ Director of Engineering

Kara D. Fraraccio, CPA _____ Director of Finance and Administration

Kenneth Howard _____ Director of Information Services

Jason A. Pugsley, PE _____ Plant Manager

Resolution No. 2024-11

WHEREAS, under the provisions of Section 189.016, Florida Statutes, the proposed annual budget for the Loxahatchee River Environmental Control District has been submitted this 19th day of September, 2024.

WHEREAS, under the provisions of Section 189.015, Florida Statutes, a public hearing on the proposed budget has been held and notice thereof having been published in one issue of the Palm Beach Post, a newspaper of general circulation in the District, more than five days before such hearing; and

WHEREAS, all necessary changes have been made as to revenue estimates and expenditures.

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Loxahatchee River Environmental Control District that the budget for fiscal year ending September 30, 2025, a copy of which is hereto attached and made a part of this resolution as fully as if set forth verbatim herein, is hereby approved and adopted:

REVENUES


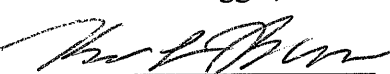
Operating Revenue	\$ 22,179,455
Capital Revenue	2,068,000
Nonoperating Revenue	2,442,100
Carryforward of Surplus from Prior Years	7,687,637
TOTAL REVENUES	<u>\$ 34,377,192</u>

EXPENSES

Operating Expenses	\$ 21,459,550
Capital Improvements	3,036,000
Renewal and Replacement	9,881,642
TOTAL EXPENSES	<u>\$ 34,377,192</u>

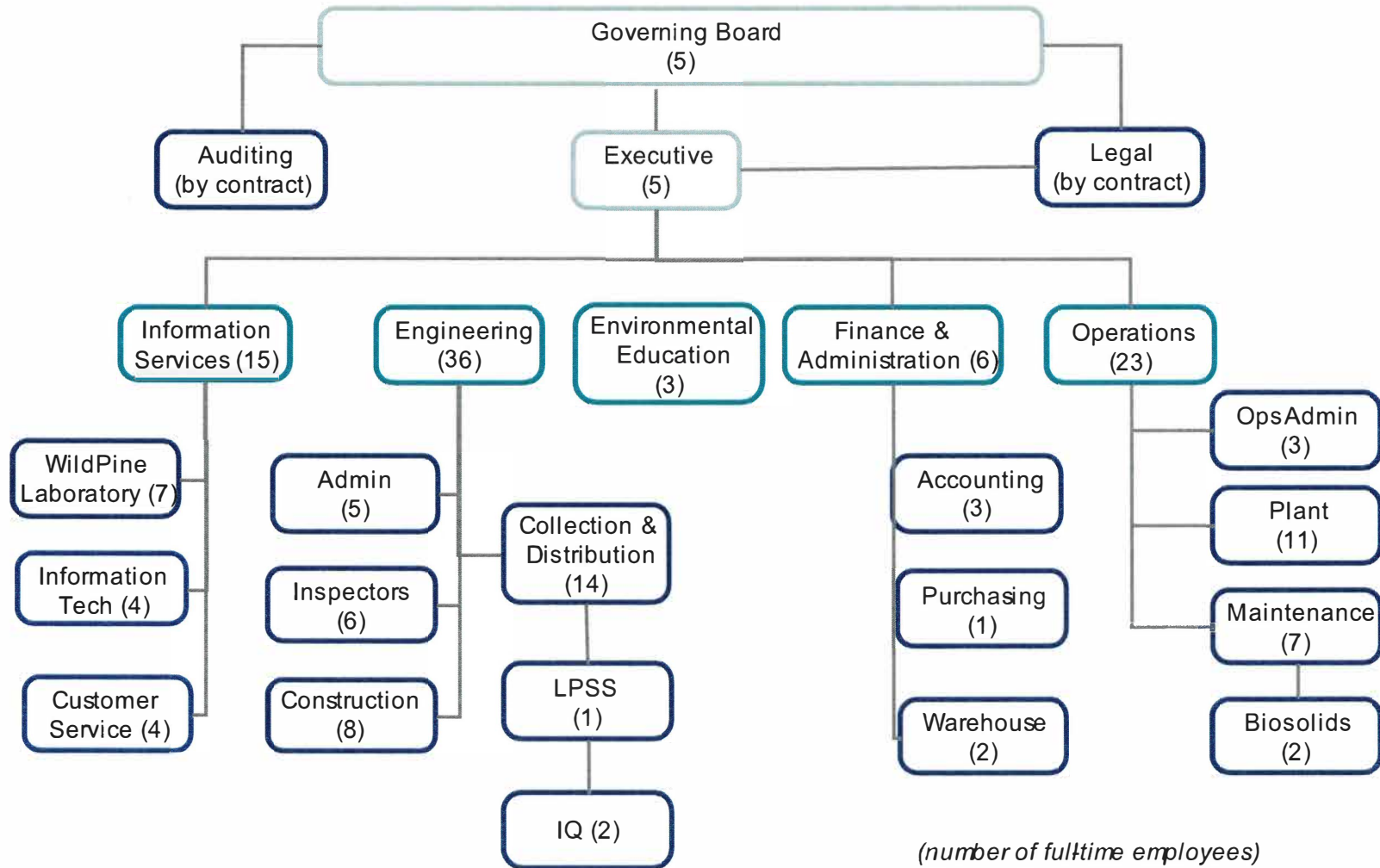
This Resolution adopted by the Governing Board of the Loxahatchee River Environmental Control District on this 19th day of September, 2024.

 Vote: Yes  Absent Vote: _____
Stephen B. Rockoff, Chairman Gordon M. Boggie, Vice Chairman

 Vote: Yes  Vote: Yes
Clinton R. Yerkes, Treasurer Kevin Baker, Secretary

 Vote: Yes
Dr. Matt Rostock, Assistant Secretary/Treasurer

Loxahatchee River District Organization Chart Fiscal Year 2025



*(number of fulltime employees)
Total fulltime employees = 86*

Budget Summary

	FY 2024 Budget	FY 2025 Budget	Percent Change
Revenues			
<i>Operating Revenues</i>			
Regional Sewer Service	\$ 18,528,000	\$ 19,029,455	2.71%
IQ Water Charges	2,417,000	2,500,000	3.43%
Standby Sewer Service	79,000	100,000	26.58%
Administration and Engineering Fees	80,000	50,000	-37.50%
Other Revenue	511,285	500,000	-2.21%
<i>Subtotal Operating Revenues</i>	21,615,285	22,179,455	2.61%
<i>Capital Revenues</i>			
Line Charges	450,000	400,000	-11.11%
Assessments	1,082,000	1,068,000	-1.29%
Plant Charges	700,000	600,000	-14.29%
Capital Contributions	250,000		-100.00%
<i>Subtotal Capital Revenues</i>	2,482,000	2,068,000	-16.68%
<i>Other Revenues</i>			
Grant Revenue	100,000	200,000	100.00%
Interest Income	1,847,400	2,242,100	21.37%
Carryforward of Surplus from Prior Years	7,089,760	7,687,637	8.43%
Total Revenues	\$ 33,134,445	\$ 34,377,192	3.75%
Expenses			
<i>Operating Expenses (by category)</i>			
Salaries and Wages	\$ 7,863,800	\$ 8,457,300	7.55%
Payroll Taxes	559,200	600,800	7.44%
Retirement Contributions	1,204,100	1,258,300	4.50%
Employee Health Insurance	1,995,200	1,891,200	-5.21%
Workers' Compensation Insurance	75,800	64,500	-14.91%
General Insurance	499,730	570,250	14.11%
Supplies and Expenses	1,243,362	1,234,920	-0.68%
Utilities	1,860,071	1,816,020	-2.37%
Chemicals	519,000	474,000	-8.67%
Repairs and Maintenance	2,088,909	2,491,980	19.30%
Outside Services	2,302,800	2,375,280	3.15%
Contingency	225,000	225,000	0.00%
<i>Subtotal Operating Expenses</i>	20,436,972	21,459,550	5.00%
<i>Capital</i>			
Capital Improvements	2,978,251	3,036,000	1.94%
Renewal and Replacement	9,719,222	9,881,642	1.67%
<i>Subtotal Capital</i>	12,697,473	12,917,642	1.73%
Total Expenses	\$ 33,134,445	\$ 34,377,192	3.75%

Executive Department**40-10**

Account Description	FY 2024 Budget	FY 2025 Budget	Percent Change
<i>Personal Services</i>			
511000 Special Pay - Governing Board	\$ 6,500	\$ 6,500	0.00%
512000 Salaries and Wages	710,600	753,400	6.02%
514000 Overtime	1,000	1,000	0.00%
521000 Payroll Taxes	39,700	41,000	3.27%
522000 Retirement Contributions	115,400	122,200	5.89%
523000 Life, Health, and Dental Insurance	186,900	146,900	-21.40%
524000 Workers Compensation Insurance	800	700	-12.50%
<i>Subtotal</i>	\$ 1,060,900	\$ 1,071,700	1.02%
<i>Operating Expenses</i>			
534000 Other Contractual Services	\$ 24,000	\$ 26,000	8.33%
540000 Travel and Per Diem	16,200	16,200	0.00%
541000 Communications	9,600	9,600	0.00%
542000 Freight and Postage	10,000	10,000	0.00%
543000 Utility Services	1,000	1,000	0.00%
544000 Rentals and Leases	1,500	1,500	0.00%
545000 Insurance	36,980	42,700	15.47%
546000 Repair and Maintenance - General	20,475	21,000	2.56%
546100 Repair and Maintenance - Vehicles	1,000	1,000	0.00%
546200 Repair and Maintenance - Equipment		1,200	100.00%
551000 Office Supplies	5,000	5,000	0.00%
552000 Operating Supplies	27,600	38,000	37.68%
552200 Fuel, Diesel, Oil	3,250	3,250	0.00%
554000 Books, Publications, Memberships, and Subscriptions	30,165	29,090	-3.56%
555000 Training and Education	9,125	7,625	-16.44%
<i>Subtotal</i>	\$ 195,895	\$ 213,165	8.82%
Total	\$ 1,256,795	\$ 1,284,865	2.23%

Personnel Schedule	FY 2024 FTE	FY 2025 FTE	Change
Executive Director	1.0	1.0	-
Deputy Executive Director	1.0	1.0	-
Executive Secretary	1.0	1.0	-
Human Resource Generalist	1.0	1.0	-
Safety Officer	1.0	1.0	-
Total	5.0	5.0	-

Professional Services Department

40-20

Account	Description	FY 2024 Budget	FY 2025 Budget	Percent Change
<i>Operating Expenses</i>				
531100	Engineering	\$ 60,000	\$ 10,000	-83.33%
531300	Legal Expense - Non-Litigation	65,000	65,000	0.00%
531400	Legal Expense - Litigation	50,000	25,000	-50.00%
531500	Legal Expense - Collections	5,000	5,000	0.00%
531600	Pension Advisor	30,000	24,500	-18.33%
531700	Human Resource Law	9,000	9,000	0.00%
531800	Investment Advisor	5,000	2,000	-60.00%
532100	Audit Services	42,250	44,250	4.73%
Subtotal		\$ 266,250	\$ 184,750	-30.61%
Total		\$ 266,250	\$ 184,750	-30.61%

Personnel Schedule	FY 2024 FTE	FY 2025 FTE	Change
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Finance Department

40-30

Account Description	FY 2024 Budget	FY 2025 Budget	Percent Change
<i>Personal Services</i>			
512000 Salaries and Wages	\$ 569,200	\$ 591,100	3.85%
514000 Overtime	5,000	5,000	0.00%
521000 Payroll Taxes	41,400	42,900	3.62%
522000 Retirement Contributions	93,700	97,200	3.74%
523000 Life, Health, and Dental Insurance	149,800	114,500	-23.56%
524000 Workers Compensation Insurance	2,600	2,200	-15.38%
<i>Subtotal</i>	\$ 861,700	\$ 852,900	-1.02%
<i>Operating Expenses</i>			
534000 Other Contractual Services	\$ 36,450	\$ 31,700	-13.03%
541000 Communications	4,300	4,300	0.00%
546000 Repair and Maintenance - General	10,100	8,700	-13.86%
549500 Tax Collector Fees and Discounts	63,400	58,500	-7.73%
551000 Office Supplies	1,000	1,000	0.00%
552000 Operating Supplies	13,280	13,150	-0.98%
554000 Books, Publications, Subscriptions, and Memberships	12,035	10,540	-12.42%
555000 Training and Education	3,090	3,090	0.00%
<i>Subtotal</i>	\$ 143,655	\$ 130,980	-8.82%
Total	\$ 1,005,355	\$ 983,880	-2.14%

Personnel Schedule	FY 2024 FTE	FY 2025 FTE	Change
Director of Finance and Administration	1.0	1.0	-
Accountant II	1.0	1.0	-
Accountant I	1.0	1.0	-
Purchasing Agent	1.0	1.0	-
Warehouse Coordinator	2.0	2.0	-
Total	6.0	6.0	-

Public Education Department**40-40**

Account Description	FY 2024 Budget	FY 2025 Budget	Percent Change
<i>Personal Services</i>			
512000 Salaries and Wages	\$ 205,300	\$ 217,800	6.09%
513000 Other Salaries and Wages	122,100	129,000	5.65%
514000 Overtime	10,000	10,000	0.00%
521000 Payroll Taxes	25,200	26,700	5.95%
522000 Retirement Contributions	35,400	37,400	5.65%
523000 Life, Health, and Dental Insurance	59,900	55,000	-8.18%
524000 Workers Compensation Insurance	300	300	0.00%
<i>Subtotal</i>	\$ 458,200	\$ 476,200	3.93%
<i>Operating Expenses</i>			
531000 Professional Services	\$ 1,850	\$ 43,250	2237.84%
534000 Other Contractual Services	10,050	14,080	40.10%
541000 Communications	4,800	4,800	0.00%
543000 Utility Services	32,000	35,000	9.38%
545000 Insurance	8,550	5,450	-36.26%
546000 Repair and Maintenance - General	58,574	55,500	-5.25%
546100 Repair and Maintenance - Vehicles	5,000	3,000	-40.00%
546300 Repair and Maintenance - Structures and Grounds	6,500	7,000	7.69%
547000 Printing and Publications	600	600	0.00%
552000 Operating Supplies	88,755	90,600	2.08%
552200 Fuel, Diesel, Oil	750	750	0.00%
552500 Gift Shop		200	100.00%
554000 Books, Publications, Subscriptions, and Memberships	3,260	10,200	212.88%
555000 Training and Education	4,950	4,525	-8.59%
<i>Subtotal</i>	\$ 225,639	\$ 274,955	21.86%
Total	\$ 683,839	\$ 751,155	9.84%

Personnel Schedule	FY 2024 FTE	FY 2025 FTE	Change
Environmental Education Manager	1.0	1.0	0.0
Environmental Education Coordinator	1.0	1.0	0.0
Nature Education and Animal Care	1.0	1.0	0.0
Total	3.0	3.0	0.0

WildPine Lab Department**40-41**

Account Description	FY 2024 Budget	FY 2025 Budget	Percent Change
<i>Personal Services</i>			
512000 Salaries and Wages	\$ 707,200	\$ 744,600	5.29%
513000 Other Salaries and Wages	24,000	24,000	0.00%
514000 Overtime	12,000	13,000	8.33%
521000 Payroll Taxes	53,000	55,500	4.72%
522000 Retirement Contributions	103,100	123,400	19.69%
523000 Life, Health, and Dental Insurance	129,900	121,300	-6.62%
524000 Workers Compensation Insurance	8,500	6,000	-29.41%
<i>Subtotal</i>	\$ 1,037,700	\$ 1,087,800	4.83%
<i>Operating Expenses</i>			
531000 Professional Services	\$ 55,000	\$ 55,000	0.00%
534000 Other Contractual Services	5,700	5,000	-12.28%
541000 Communications	3,600	3,600	0.00%
545000 Insurance	4,100	4,100	0.00%
546000 Repair and Maintenance - General	7,150	6,750	-5.59%
546100 Repair and Maintenance - Vehicles	13,000	13,000	0.00%
546200 Repair and Maintenance - Equipment	26,630	28,030	5.26%
552000 Operating Supplies	75,000	75,000	0.00%
552200 Fuel, Diesel, Oil	3,000	3,000	0.00%
554000 Books, Publications, Subscriptions, and Memberships	6,515	5,500	-15.58%
555000 Training and Education	1,000	2,000	100.00%
<i>Subtotal</i>	\$ 200,695	\$ 200,980	0.14%
Total	\$ 1,238,395	\$ 1,288,780	4.07%

Personnel Schedule	FY 2024 FTE	FY 2025 FTE	Change
Director of Information Services	1.0	1.0	0.0
Lab Manager	1.0	1.0	0.0
Senior Scientist	1.0	1.0	0.0
Lab Technician II	3.0	3.0	0.0
Lab Technician I	1.0	1.0	0.0
Total	7.0	7.0	0.0

Customer Service Department**40-42**

Account Description	FY 2024 Budget	FY 2025 Budget	Percent Change
<i>Personal Services</i>			
512000 Salaries and Wages	\$ 229,000	\$ 245,900	7.38%
514000 Overtime	1,000	1,000	0.00%
521000 Payroll Taxes	17,000	18,200	7.06%
522000 Retirement Contributions	36,400	40,700	11.81%
523000 Life, Health, and Dental Insurance	62,400	66,000	5.77%
524000 Workers Compensation Insurance	300	300	0.00%
<i>Subtotal</i>	\$ 346,100	\$ 372,100	7.51%
<i>Operating Expenses</i>			
534000 Other Contractual Services	\$ 143,000	\$ 167,000	16.78%
541000 Communications	2,000	2,000	0.00%
542000 Freight and Postage	85,000	84,000	-1.18%
546000 Repairs and Maintenance - General	16,400	8,800	-46.34%
552000 Operating Supplies	3,000	3,000	0.00%
554000 Books, Publications, Subscriptions and Memberships	26,247	25,700	-2.08%
<i>Subtotal</i>	\$ 275,647	\$ 290,500	5.39%
Total	\$ 621,747	\$ 662,600	6.57%
Personnel Schedule			
	FY 2024 FTE	FY 2025 FTE	Change
Customer Service Coordinator	1.0	1.0	0.0
Customer Service Rep II	1.0	2.0	1.0
Customer Service Rep I	2.0	1.0	-1.0
Total	4.0	4.0	0.0

Information Technology Department

40-43

Account Description	FY 2024 Budget	FY 2025 Budget	Percent Change
<i>Personal Services</i>			
512000 Salaries and Wages	\$ 292,800	\$ 359,200	22.68%
514000 Overtime	500	500	0.00%
521000 Payroll Taxes	21,200	26,200	23.58%
522000 Retirement Contributions	42,100	44,600	5.94%
523000 Life, Health, and Dental Insurance	103,200	121,900	18.12%
524000 Workers Compensation Insurance	300	400	33.33%
<i>Subtotal</i>	\$ 460,100	\$ 552,800	20.15%
<i>Operating Expenses</i>			
531000 Professional Services	\$ 95,000	\$ 70,000	-26.32%
534000 Other Contractual Services	1,500	1,500	0.00%
541000 Communications	13,620	13,620	0.00%
546000 Repair and Maintenance - General	20,900	21,600	3.35%
552000 Operating Supplies	44,500	39,000	-12.36%
554000 Books, Publications, Memberships, and Subscriptions	44,325	46,550	5.02%
555000 Training and Education	5,000	5,000	0.00%
<i>Subtotal</i>	\$ 224,845	\$ 197,270	-12.26%
Total	\$ 684,945	\$ 750,070	9.51%

Personnel Schedule	FY 2024 FTE	FY 2025 FTE	Change
IT Manager	1.0	1.0	0.0
GIS Application Administrator	1.0	1.0	0.0
Application Support Administrator	1.0	1.0	0.0
IT Help Desk Support Tech	1.0	1.0	0.0
Total	4.0	4.0	0.0

Engineering and Inspection Department

40-50

Account Description	FY 2024 Budget	FY 2025 Budget	Percent Change
Personal Services			
512000 Salaries and Wages	\$ 965,000	\$ 1,007,600	4.41%
513000 Other Salaries and Wages	-	10,000	100.00%
514000 Overtime	37,500	37,500	0.00%
521000 Payroll Taxes	73,100	77,100	5.47%
522000 Retirement Contributions	150,500	158,000	4.98%
523000 Life, Health, and Dental Insurance	302,400	261,200	-13.62%
524000 Workers Compensation Insurance	9,800	8,200	-16.33%
Subtotal	\$ 1,538,300	\$ 1,559,600	1.38%
Operating Expenses			
540000 Travel and Per Diem	\$ 3,000	\$ 2,000	-33.33%
541000 Communications	12,500	12,500	0.00%
546000 Repair and Maintenance - General	14,500	15,500	6.90%
546100 Repair and Maintenance - Vehicles	5,000	20,000	300.00%
546200 Repair and Maintenance - Equipment	5,000	5,000	0.00%
546700 Repair and Maintenance - MOT		1,250	100.00%
551000 Office Supplies	1,000	1,000	0.00%
552000 Operating Supplies	29,500	30,600	3.73%
552200 Fuel, Diesel, Oil	25,000	20,000	-20.00%
552800 Safety Supplies		1,000	100.00%
554000 Books, Publications, Subscriptions, and Memberships	10,365	9,100	-12.20%
555000 Training and Education	6,000	4,500	-25.00%
Subtotal	\$ 111,865	\$ 122,450	9.46%
Total	\$ 1,650,165	\$ 1,682,050	1.93%

Personnel Schedule	FY 2024 FTE	FY 2025 FTE	Change
Director of Engineering	1.0	1.0	0.0
Chief Construction Inspector	1.0	1.0	0.0
Project Engineer	1.0	1.0	0.0
Construction Inspector	2.0	2.0	0.0
Compliance Technician	1.0	1.0	0.0
Utility Locate and Compliance Technician	2.0	2.0	0.0
Engineering/GIS Tech	1.0	1.0	0.0
Engineering Assistant	1.0	1.0	0.0
Projects Coordinator	1.0	1.0	0.0
Total	11.0	11.0	0.0

Construction Department**40-51**

Account Description	FY 2024 Budget	FY 2025 Budget	Percent Change
<i>Personal Services</i>			
512000 Salaries and Wages	\$ 377,100	\$ 496,200	31.58%
514000 Overtime	11,500	15,000	30.43%
521000 Payroll Taxes	28,300	37,300	31.80%
522000 Retirement Contributions	61,800	64,000	3.56%
523000 Life, Health, and Dental Insurance	134,900	175,300	29.95%
524000 Workers Compensation Insurance	5,700	6,000	5.26%
<i>Subtotal</i>	\$ 619,300	\$ 793,800	28.18%
<i>Operating Expenses</i>			
541000 Communications	\$ 6,900	\$ 6,900	0.00%
546000 Repair and Maintenance - General	10,100	11,400	12.87%
546100 Repair and Maintenance - Vehicles	10,000	35,000	250.00%
546200 Repair and Maintenance - Equipment	5,000	17,500	250.00%
546700 Repair and Maintenance - MOT		3,000	100.00%
552000 Operating Supplies	31,500	48,500	53.97%
552200 Fuel, Diesel, Oil	20,000	20,000	0.00%
5528000 Safety Supplies		3,500	100.00%
554000 Books, Publications, Subscriptions, and Memberships	5,695	7,500	31.69%
555000 Training and Education	5,000	6,500	30.00%
<i>Subtotal</i>	\$ 94,195	\$ 159,800	69.65%
Total	\$ 713,495	\$ 953,600	33.65%

Personnel Schedule	FY 2024 FTE	FY 2025 FTE	Change
Construction Coordinator	1.0	1.0	0.0
Construction System Foreman	1.0	1.0	0.0
Construction System Operator	4.0	6.0	2.0
Total	6.0	8.0	2.0

Operations Administrative Department**50-10**

Account Description	FY 2024 Budget	FY 2025 Budget	Percent Change
<i>Personal Services</i>			
512000 Salaries and Wages	\$ 366,500	\$ 389,300	6.22%
514000 Overtime	1,000	1,000	0.00%
521000 Payroll Taxes	23,300	24,300	4.29%
522000 Retirement Contributions	59,700	63,400	6.20%
523000 Life, Health, and Dental Insurance	65,000	58,500	-10.00%
524000 Workers Compensation Insurance	3,200	2,700	-15.63%
<i>Subtotal</i>	\$ 518,700	\$ 539,200	3.95%
<i>Operating Expenses</i>			
531000 Professional Services	\$ 20,000	\$	-100.00%
534000 Other Contractual Services	8,100	7,000	-13.58%
540000 Travel and Per Diem	2,500	2,500	0.00%
541000 Communications	8,200	8,200	0.00%
542000 Freight and Postage	2,500	2,500	0.00%
545000 Insurance	450,100	518,000	15.09%
546000 Repair and Maintenance - General	45,270	53,000	17.08%
551000 Office Supplies	3,000	3,000	0.00%
552000 Operating Supplies	13,450	13,450	0.00%
552800 Operating Supplies - Safety	36,500	15,000	-58.90%
554000 Books, Publications, Memberships, and Subscriptions	26,045	24,700	-5.16%
555000 Training and Education	6,150	2,600	-57.72%
<i>Subtotal</i>	\$ 621,815	\$ 649,950	4.52%
Total	\$ 1,140,515	\$ 1,189,150	4.26%

Personnel Schedule	FY 2024 FTE	FY 2025 FTE	Change
Plant Manager	1.0	1.0	0.0
System Specialist II	1.0	1.0	0.0
Administrative Assistant	1.0	1.0	0.0
Total	3.0	3.0	0.0

Collection and Transmission Department**50-40**

Account Description	FY 2024 Budget	FY 2025 Budget	Percent Change
<i>Personal Services</i>			
512000 Salaries and Wages	\$ 1,109,900	\$ 1,192,000	7.40%
514000 Overtime	170,000	175,000	2.94%
521000 Payroll Taxes	94,400	100,700	6.67%
522000 Retirement Contributions	190,900	194,300	1.78%
523000 Life, Health, and Dental Insurance	327,000	337,300	3.15%
524000 Workers Compensation Insurance	18,000	15,400	-14.44%
<i>Subtotal</i>	\$ 1,910,200	\$ 2,014,700	5.47%
<i>Operating Expenses</i>			
541000 Communications	\$ 22,300	\$ 22,300	0.00%
543000 Utility Services	473,750	458,000	-3.32%
544000 Rentals and Leases	45,000	72,000	60.00%
546000 Repair and Maintenance - General	337,900	340,000	0.62%
546100 Repair and Maintenance - Vehicles	80,000	75,000	-6.25%
546200 Repair and Maintenance - Equipment	375,000	415,000	10.67%
546300 Repair and Maintenance - Structures and Grounds	105,000	145,000	38.10%
546600 Repair and Maintenance - Outside Services		25,000	100.00%
546700 Repair and Maintenance - MOT		22,000	100.00%
552000 Operating Supplies	162,950	150,000	-7.95%
552200 Fuel, Diesel, Oil	60,000	75,000	25.00%
552300 Fuel, Diesel, Oil - Generators	5,000	5,500	10.00%
552800 Safety Supplies		8,000	100.00%
554000 Books, Publications, Memberships, and Subscriptions	14,300	10,320	-27.83%
555000 Training and Education	15,000	22,500	50.00%
<i>Subtotal</i>	\$ 1,696,200	\$ 1,845,620	8.81%
Total	\$ 3,606,400	\$ 3,860,320	7.04%

Personnel Schedule	FY 2024 FTE	FY 2025 FTE	Change
Collection Superintendent	1.0	1.0	0.0
Collection and Distribution Foreman	1.0	1.0	0.0
Lead Field Technician	2.0	2.0	0.0
Collection and Distribution Operator	11.0	11.0	0.0
Total	15.0	15.0	0.0

Treatment and Disposal Department**50-50**

Account Description	FY 2024 Budget	FY 2025 Budget	Percent Change
<i>Personal Services</i>			
512000 Salaries and Wages	\$ 1,362,900	\$ 1,453,500	6.65%
514000 Overtime	233,500	229,800	-1.58%
521000 Payroll Taxes	118,100	125,000	5.84%
522000 Retirement Contributions	260,600	264,100	1.34%
523000 Life, Health, and Dental Insurance	378,700	353,500	-6.65%
524000 Workers Compensation Insurance	21,400	18,200	-14.95%
<i>Subtotal</i>	\$ 2,375,200	\$ 2,444,100	2.90%
<i>Operating Expenses</i>			
534000 Other Contractual Services	\$ 16,000	\$ 13,000	-18.75%
541000 Communications	16,300	16,300	0.00%
543000 Utility Services	689,801	724,500	5.03%
544000 Rentals and Leases	80,000	85,000	6.25%
546000 Repair and Maintenance - General	28,000	45,000	60.71%
546100 Repair and Maintenance - Vehicles	17,000	10,000	-41.18%
546200 Repair and Maintenance - Equipment	240,500	383,000	59.25%
546300 Repair and Maintenance - Structures and Grounds	212,010	180,000	-15.10%
546600 Repair and Maintenance - Outside Services	137,500	222,500	61.82%
552000 Operating Supplies	220,000	202,000	-8.18%
552100 Operating Supplies - Chemicals	4,000	4,000	0.00%
552200 Fuel, Diesel, Oil	30,000	15,000	-50.00%
552300 Fuel, Diesel, Oil - Generators	10,000	15,000	50.00%
552800 Safety Supplies		5,000	100.00%
554000 Books, Publications, Memberships, and Subscriptions	17,300	15,000	-13.29%
555000 Training and Education	23,970	21,000	-12.39%
<i>Subtotal</i>	\$ 1,742,381	\$ 1,956,300	12.28%
Total	\$ 4,117,581	\$ 4,400,400	6.87%
	FY 2024	FY 2025	
Personnel Schedule	FTE	FTE	Change
Plant Chief Operator	1.0	1.0	0.0
Plant Maintenance Foreman	1.0	1.0	0.0
Plant Electrician	3.0	3.0	0.0
Industrial Pretreatment Coordinator	1.0	1.0	0.0
Operations Reliability Asset Coordinator	1.0	1.0	0.0
Waste Water Treatment Plant Operator	8.0	8.0	0.0
Wastewater Treatment Plant Process Analysis Tech	1.0	1.0	0.0
Plant Maintenance Operator II	1.0	1.0	0.0
Plant Maintenance Operator I	1.0	1.0	0.0
Total	18.0	18.0	0.0

Reuse Department**50-60**

Account Description	FY 2024 Budget	FY 2025 Budget	Percent Change
<i>Personal Services</i>			
512000 Salaries and Wages	\$ 172,000	\$ 178,200	3.60%
514000 Overtime	12,000	17,000	41.67%
521000 Payroll Taxes	13,600	14,500	6.62%
522000 Retirement Contributions	30,100	31,900	5.98%
523000 Life, Health, and Dental Insurance	48,300	44,300	-8.28%
524000 Workers Compensation Insurance	2,700	2,300	-14.81%
<i>Subtotal</i>	\$ 278,700	\$ 288,200	3.41%
<i>Operating Expenses</i>			
541000 Communications	\$ 5,800	\$ 5,800	0.00%
543000 Utility Services	455,500	390,500	-14.27%
546000 Repair and Maintenance - General	6,700	7,000	4.48%
546100 Repair and Maintenance - Vehicles	5,000	10,000	100.00%
546200 Repair and Maintenance - Equipment	135,000	135,000	0.00%
546300 Repair and Maintenance - Structures and Grounds	25,000	55,000	120.00%
546700 Repair and Maintenance - MOT		1,250	100.00%
549000 Other Current Charges and Obligations	245,000	265,000	8.16%
552000 Operating Supplies	6,000	6,000	0.00%
552100 Operating Supplies - Chemicals	190,000	155,000	-18.42%
552200 Fuel, Diesel, Oil	9,500	7,500	-21.05%
552800 Safety Supplies		2,400	100.00%
554000 Books, Publications, Memberships, and Subscriptions	1,970	1,540	-21.83%
555000 Training and Education	2,000	3,000	50.00%
<i>Subtotal</i>	\$ 1,087,470	\$ 1,044,990	-3.91%
Total	\$ 1,366,170	\$ 1,333,190	-2.41%
Personnel Schedule			
	FTE	FTE	Change
Reuse System Operator	2.0	2.0	0.0
Total	2.0	2.0	0.0

Bio-Solids Department**50-80**

Account Description	FY 2024 Budget	FY 2025 Budget	Percent Change
<i>Personal Services</i>			
512000 Salaries and Wages	\$ 136,200	\$ 140,700	3.30%
514000 Overtime	12,500	12,500	0.00%
521000 Payroll Taxes	10,900	11,400	4.59%
522000 Retirement Contributions	24,400	17,100	-29.92%
523000 Life, Health, and Dental Insurance	46,800	35,500	-24.15%
524000 Workers Compensation Insurance	2,200	1,800	-18.18%
<i>Subtotal</i>	\$ 233,000	\$ 219,000	-6.01%
<i>Operating Expenses</i>			
541000 Communications	\$ 600	\$ 600	0.00%
544000 Rentals and Leases		90,000	100.00%
546000 Repair and Maintenance - General	3,700	5,500	48.65%
546100 Repair and Maintenance - Vehicles	7,500	2,500	-66.67%
546200 Repair and Maintenance - Equipment	75,500	65,000	-13.91%
546300 Repair and Maintenance - Structures and Grounds	17,000	11,000	-35.29%
549000 Other Current Charges and Obligations	1,185,000	1,185,000	0.00%
552000 Operating Supplies	5,000	5,000	0.00%
552100 Operating Supplies - Chemicals	325,000	315,000	-3.08%
552200 Fuel, Diesel, Oil	2,500	2,500	0.00%
552800 Safety Supplies		5,000	100.00%
554000 Books, Publications, Memberships, and Subscriptions	1,970	1,590	-19.29%
555000 Training and Education	3,550	2,050	-42.25%
<i>Subtotal</i>	\$ 1,627,320	\$ 1,690,740	3.90%
Total	\$ 1,860,320	\$ 1,909,740	2.66%
Personnel Schedule			
	FTE	FTE	Change
Plant Maintenance Operator II	1.0	1.0	0.0
Plant Maintenance Operator I	1.0	1.0	0.0
Total	2.0	2.0	0.0

Contingency

Account Description	FY 2024 Budget	FY 2025 Budget	Percent Change
<i>Contingency</i>			
599000 Contingency	\$ 225,000	\$ 225,000	0.00%
Total	\$ 225,000	\$ 225,000	0.00%
Total Operating Budget	\$ 20,436,972	\$ 21,459,550	5.00%

Capital Improvement Summary

Description	FY 2024 Budget	FY 2025 Budget	Percent Change
Account			
Land	\$	\$ 125,000	100.00%
Buildings	320,000	485,000	51.56%
Improvements Other than Buildings (Infrastructure)	239,000	440,000	84.10%
Machinery and Equipment	1,076,350	2,242,000	108.30%
Vehicles	514,338	1,014,642	97.27%
Construction in Progress	10,547,785	8,611,000	-18.36%
CIP - Exec/Finance/Lab/Cust. Svc/IT/Const.			0.00%
CIP - Public Education	74,000	150,000	102.70%
CIP - Master Plan	5,000	5,000	0.00%
CIP - Neighborhood Sewering	296,901	-	-100.00%
CIP - Lift Station	1,793,534	1,485,000	-17.20%
CIP - Gravity System	3,170,000	550,000	-82.65%
CIP - Force Main	1,501,000	2,031,000	35.31%
CIP - LPSS			0.00%
CIP - Permanent Generator	255,000	355,000	39.22%
CIP - Telemetry	2,000,000	860,000	-57.00%
CIP - Operations Planning Studies			0.00%
CIP - Operations General Site Improvement	200,000	225,000	12.50%
CIP - Collection and Transmission		125,000	100.00%
CIP - Treatment & Disposal	572,350	1,210,000	111.41%
CIP - Reuse General	600,000	1,345,000	124.17%
CIP - Reuse Pumping Stations	20,000	220,000	1000.00%
CIP - Reuse Mains			0.00%
CIP - Reuse Telemetry/Metering/Controls	10,000		-100.00%
CIP - Biosolids	50,000	50,000	0.00%
Total	\$ 12,697,473	\$ 12,917,642	1.73%

Executive Department**40-10**

Account	Description	FY 2024 Budget	FY 2025 Budget	Percent Change
600000	Contingency	\$	\$	0.00%
610000	Land			0.00%
620000	Buildings			0.00%
630000	Improvements Other than Buildings			0.00%
640000	Machinery and Equipment			0.00%
641000	Vehicles			0.00%
650000	Construction in Progress			0.00%
Total		\$	\$	0.00%

Finance Department**40-30**

Account	Description	FY 2024 Budget	FY 2025 Budget	Percent Change
610000	Land	\$	\$	0.00%
620000	Buildings	125,000	125,000	0.00%
630000	Improvements Other than Buildings			0.00%
640000	Machinery and Equipment			0.00%
641000	Vehicles			0.00%
650000	Construction in Progress			0.00%
Total		\$ 125,000	\$ 125,000	0.00%

Public Education Department**40-40**

Account	Description	FY 2024 Budget	FY 2025 Budget	Percent Change
610000	Land	\$	\$ 125,000	100.00%
620000	Buildings	50,000		-100.00%
630000	Improvements Other than Buildings	24,000		-100.00%
640000	Machinery and Equipment			0.00%
641000	Vehicles		70,000	100.00%
650000	Construction in Progress		150,000	100.00%
Total		\$ 74,000	\$ 345,000	366.22%

WildPine Lab Department**40-41**

Account	Description	FY 2024 Budget	FY 2025 Budget	Percent Change
610000	Land	\$	\$	0.00%
620000	Buildings			0.00%
630000	Improvements Other than Buildings			0.00%
640000	Machinery and Equipment	15,000	10,000	-33.33%
641000	Vehicles	50,000	65,000	30.00%
650000	Construction in Progress			0.00%
Total		\$ 65,000	\$ 75,000	15.38%

Customer Service Department**40-42**

Account	Description	FY 2024 Budget	FY 2025 Budget	Percent Change
610000	Land	\$	\$	0.00%
620000	Buildings			0.00%
630000	Improvements Other than Buildings	29,000		-100.00%
640000	Machinery and Equipment			0.00%
641000	Vehicles			0.00%
650000	Construction in Progress			0.00%
Total		\$ 29,000	\$	-100.00%

Information Technology Department**40-43**

Account	Description	FY 2024 Budget	FY 2025 Budget	Percent Change
610000	Land	\$	\$	0.00%
620000	Buildings			0.00%
630000	Improvements Other than Buildings			0.00%
640000	Machinery and Equipment	220,000	357,000	62.27%
641000	Vehicles			0.00%
650000	Construction in Progress			0.00%
Total		\$ 220,000	\$ 357,000	62.27%

Engineering and Inspection Department**40-50**

Account	Description	FY 2024 Budget	FY 2025 Budget	Percent Change
610000	Land	\$	\$	0.00%
620000	Buildings		115,000	100.00%
630000	Improvements Other than Buildings			0.00%
640000	Machinery and Equipment			0.00%
641000	Vehicles	109,642	124,642	13.68%
650000	Construction in Progress	5,000	5,000	0.00%
Total		\$ 114,642	\$ 244,642	113.40%

Construction Department**40-51**

Account	Description	FY 2024 Budget	FY 2025 Budget	Percent Change
610000	Land	\$	\$	0.00%
620000	Buildings			0.00%
630000	Improvements Other than Buildings			0.00%
640000	Machinery and Equipment	21,350	70,000	227.87%
641000	Vehicles	125,000	360,000	188.00%
650000	Construction in Progress			0.00%
Total		\$ 146,350	\$ 430,000	193.82%

Operations Administrative Department**50-10**

Account	Description	FY 2024 Budget	FY 2025 Budget	Percent Change
610000	Land	\$	\$	0.00%
620000	Buildings		70,000	100.00%
630000	Improvements Other than Buildings	125,000	150,000	20.00%
640000	Machinery and Equipment			0.00%
641000	Vehicles	50,000	45,000	-10.00%
650000	Construction in Progress	200,000	225,000	12.50%
Total		\$ 375,000	\$ 490,000	30.67%

Collection and Transmission Department**50-40**

Account	Description	FY 2024 Budget	FY 2025 Budget	Percent Change
610000	Land	\$	\$	0.00%
620000	Buildings			0.00%
630000	Improvements Other than Buildings		75,000	100.00%
640000	Machinery and Equipment	310,000	565,000	82.26%
641000	Vehicles	179,696	275,000	53.04%
650000	Construction in Progress		125,000	100.00%
651000	Construction in Progress - Neighbor. Sewering	296,901		-100.00%
652000	Construction in Progress - Lift Station	1,793,534	1,485,000	-17.20%
653000	Construction in Progress - Gravity System	3,170,000	550,000	-82.65%
654000	Construction in Progress - Force Main	1,501,000	2,031,000	35.31%
655000	Construction in Progress - LPSS			0.00%
656000	Construction in Progress - Permanent Generator	255,000	355,000	39.22%
657000	Construction in Progress - Telemetry	2,000,000	860,000	-57.00%
Total		\$ 9,506,131	\$ 6,321,000	-33.51%

Treatment and Disposal Department**50-50**

Account	Description	FY 2024 Budget	FY 2025 Budget	Percent Change
610000	Land	\$	\$	0.00%
620000	Buildings	195,000	175,000	-10.26%
630000	Improvements Other than Buildings	85,000	215,000	152.94%
640000	Machinery and Equipment	240,000	825,000	243.75%
641000	Vehicles		75,000	100.00%
650000	Construction in Progress	572,350	1,210,000	111.41%
Total		\$ 1,092,350	\$ 2,500,000	128.86%

Reuse Department

50-60

Account Description	FY 2024 Budget	FY 2025 Budget	Percent Change
610000 Land	\$	\$	0.00%
620000 Buildings			0.00%
630000 Improvements Other than Buildings			0.00%
640000 Machinery and Equipment	270,000	415,000	53.70%
641000 Vehicles			0.00%
650000 Construction in Progress	600,000	1,345,000	124.17%
652000 Construction in Progress - Lift Station	20,000	220,000	1000.00%
657000 Construction in Progress - Telemetry	10,000		-100.00%
Total	\$ 900,000	\$ 1,980,000	120.00%

Bio-Solids Department

50-80

Account Description	FY 2024 Budget	FY 2025 Budget	Percent Change
610000 Land	\$	\$	0.00%
620000 Buildings			0.00%
630000 Improvements Other than Buildings			0.00%
640000 Machinery and Equipment			0.00%
641000 Vehicles			0.00%
650000 Construction in Progress	50,000	50,000	0.00%
Total	\$ 50,000	\$ 50,000	0.00%

Total Capital Improvement

\$ 12,697,473 \$ 12,917,642 1.73%