

**ANNUAL OPERATING AND CAPITAL BUDGET**

**LOXAHATCHEE RIVER  
ENVIRONMENTAL CONTROL DISTRICT**

**d/b/a  
LOXAHATCHEE RIVER DISTRICT**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

**Prepared by the  
Finance Department**

**Kara Fraraccio, CPA**



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Table of Contents

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#### Introduction

|  |   |
|--|---|
| Organizational Information                       |   |
| Governing Board                                  | 1 |
| Senior Management Team                           | 1 |
| Mission, Vision, and Core Values                 | 2 |
| Transmittal Letter                               | 3 |
| Key Accomplishments and Budget Development Goals |   |
| Fiscal Year 2024 Key Accomplishments             | 5 |
| Budget Development Goals                         | 5 |

#### Budget Overview

|  |    |
|--|----|
| Budget Resolution                                      | 6  |
| Budgeted Sources and Uses                              | 7  |
| Revenue Summary  |    |
| Revenue Overview                                       | 8  |
| Revenue Trends   | 8  |
| Revenue Summary  | 9  |
| Revenues by Type                                       | 9  |
| Operating Expense Summary                              |    |
| Operating Expense by Category                          | 13 |
| Summary Schedule of Budgeted Sources and Uses of Funds | 16 |
| Net Position   | 17 |

#### District Information

|                    |    |
|--------------------|----|
| District Profile   | 18 |
| Strategy Map       | 21 |
| Strategic Plan     | 22 |
| Budget Process     | 25 |
| Budget Calendar    | 27 |
| Financial Policies | 28 |

#### Capital Improvement Budget

|   |    |
|---|----|
| Capital Improvement Overview                | 31 |
| Capital Improvement Summary by Category     | 32 |
| Detailed Five Year Capital Improvement Plan | 33 |
| Project Summaries                           | 37 |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### **Organization and Budget Structure**

|   |    |
|---|----|
| Overview of District Organization and Departments | 45 |
| Position Summary Schedule                         | 46 |
| Organizational Chart                              | 47 |

### **Departmental Information**

|   |    |
|---|----|
| Budgeted Operating Expense by Department              | 48 |
| Budgeted Operating Expense by Category and Department | 49 |
| Executive Department                                  | 50 |
| Professional Services Department                      | 52 |
| Finance Department                                    | 53 |
| Public Education Department                           | 55 |
| WildPine Lab Department                               | 57 |
| Customer Service Department                           | 59 |
| Information Technology Department                     | 61 |
| Engineering and Inspection Department                 | 63 |
| Construction Department                               | 66 |
| Operations Administrative Department                  | 68 |
| Collection and Transmission Department                | 71 |
| Treatment and Disposal Department                     | 74 |
| Reuse Department                                      | 77 |
| Biosolids Department                                  | 79 |

|   |    |
|---|----|
| <b>Demographic and Economic Information</b> | 81 |
|---|----|

|                 |    |
|-----------------|----|
| <b>Glossary</b> | 85 |
|-----------------|----|



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### **Organizational Information**

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#### **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. A board member must be a resident of the Governing Board area in which he or she is elected. The Governing Board holds its public meetings generally once per month.

Stephen B. Rockoff \_\_\_\_\_ Chairman  
Area #5

Gordon Boggie \_\_\_\_\_ Vice-Chairman  
Area #1

Clinton R. Yerkes \_\_\_\_\_ Treasurer  
Area #2

Kevin L. 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



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Mission, Vision, and Core Values

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#### Mission

We are dedicated to protecting public health and preserving the Loxahatchee River watershed and its natural habitats through innovative wastewater solutions, research, and environmental stewardship.

#### Vision

Inspiring and achieving a healthy environment.

#### Core Values

**Spirit of Service to our Community and the Environment** We willingly work with a sense of diligence and devotion because we understand the importance of our work.

**Integrity** Our actions are intentionally honest and morally upright.

**Innovation** We actively seek better ways to do things and embrace the possibility of new ideas and novel approaches.

**Positive Attitude** We bring a positive frame of mind to each challenge, task, or appointment.

**Respect for Others** We regard others as equals, and we treat others as we would like to be treated.

**Positive Work Environment** We encourage and support our colleagues, and we promote an open, constructive dialogue to identify solutions.

**Lean** We seek to be effective and efficient in all we do. We value nimble and streamlined processes and seek to minimize bureaucracy. We share our ideas to fuel improvement.

**Collaboration** Our greatest successes come when we work as a team. We eagerly collaborate with colleagues throughout the District, sister governments, and others to advance our mission.

**Safety** Our conduct is shaped by a personal commitment to protect the health and safety of ourselves and our colleagues. Safety is driven through education, training, planning, protective equipment, and individual accountability.



# LOXAHATCHEE RIVER DISTRICT

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D. Albrey Arrington, Ph.D. EXECUTIVE DIRECTOR

[loxahatcheeriver.org](http://loxahatcheeriver.org)

September 19, 2024

Chairman and Members of the  
District Governing Board  
Loxahatchee River Environmental Control District  
Jupiter, Florida

On behalf of the Loxahatchee River Environmental Control District, I am pleased to present to you the operating and capital budget for the fiscal year ending September 30, 2025. This document lays out the financial plan for the upcoming fiscal year. The figures contained herein reflect the revenues and expense necessary to maintain current levels of service provided to District customers. Our intention is to present a high-quality budget that clearly articulates the ways the District effectively and efficiently provides its services in a readily accessible and understandable format.

Perhaps one of the largest factors anticipated to impact our fiscal year 2025 budget is the persistent inflation that we are experiencing. For nearly a year, national CPI has stabilized between 3- 4%, but Services CPI has persisted at or above 5%, and our Regional CPI has been significantly elevated above national CPI for 2 years and has only recently fallen below 5%. These inflationary pressures have affected and will continue to affect the prices we are having to pay for goods and services.

The total adopted budget for the fiscal year 2025 is \$34,377,192. The budget assumes that total costs will exceed revenues by \$7,687,637, which requires the use of reserves to balance the budget. This deficit was anticipated as part of the effort to decrease the amount of surplus cash on hand. Total revenue is expected to increase 3.75% from \$33,134,445 in fiscal year 2024 to \$34,377,192 in fiscal year 2025. This increase is assuming we implement the scheduled 3% rate increase in April 2025. Revenue projections assume continued slowing of new connections within our service area due to limited land for new connection.

A 5.00% increase in operating expenses, and 1.73% increase of capital improvements, resulted in a total budget increase in expenses of 3.75%. The increase in operating expense is driven by additional personnel costs for two new employees in the Construction department, an increase in insurance costs due to an increase in scheduled values and an increase in property rates overall, and an increase in repair and maintenance costs due to the increased amount of maintenance and repair work we have been accomplishing, the increased cost of work accomplished, and the additional work we anticipate with two new Construction team members.

The capital projects budget continues to focus on projects that are critical to sustaining continued reliable operations. These projects will continue to be funded through existing cash reserves, grants, and rate revenue. No debt is expected to be issued. As presented, the budget includes sufficient funding to maintain our operations and our systematic investment in improving our assets.

This budget represents months of work by a dedicated leadership team and staff in alignment with the District's Strategic Plan. We believe the budget continues to balance fiscal conservatism with systematic, proactive efforts to achieve our mission. While many of our core values can be seen in this budget, the budget is a tangible example of our efforts to be lean.

This year, staff has incorporated several improvements into the budget process and how information is presented in the budget document that are consistent with industry best practices in order to provide more complete financial information and also provide the reader with a better understanding of the District, its priorities, and its specific plans. Accordingly, I would like to thank staff for their efforts.

The timely preparation of this report could not have been accomplished without the efficient and dedicated service of the entire Finance Department. We would like to express our appreciation to all members of the Finance Department who assisted in and contributed to its preparation.

Respectfully submitted,

D. Albrey Arrington, Ph.D.  
Executive Director



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### **Key Accomplishments and Budget Development Goals**

#### **Fiscal Year 2024 Key Accomplishments**

The District is committed to being a reliable, innovative, sustainable, efficient, and cost-effective sewer service provider. In pursuit of this mission, the District achieved the following key accomplishments in Fiscal Year 2024:

- 100% Regulatory Permit Compliance
- 2024 WaterReuse Award Winner – Transformational Innovation
- Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association
- Developed an Environmental Education Strategic Plan
- Completed five Neighborhood Sewering Projects:
  - Rolling Hills
  - Jamaica Drive
  - SE Island Way
  - 69<sup>th</sup> Terrace N.
  - 5331 Center Street
- Completed conversion of the District Customer Service Billing Software
- Completed the Arc Flash Study
- Completed a Security Proficiency Assessment
- Completed IQ511 Pump Station Piping Improvements
- Installed and configured 15 new industrial network switches, replacing the end-of-life equipment that was no longer supported

#### **Fiscal Year 2025 Budget Development Goals**

The Fiscal Year 2025 budget goals focus on ensuring financial sustainability while maintaining high standards of service. Key objectives include effectively allocating resources to support essential operations, preventive maintenance, and capital improvements needed to rehabilitate critical segments of aging infrastructure—all while ensuring full compliance with regulatory requirements. By aligning budgetary decisions with strategic goals, the District aims to optimize resource utilization, regulatory compliance, and ultimately safeguard public health and the environment.

- Meet all regulatory permit requirements
- Continue to administer the District’s cost of living adjustment and performance-based merit program
- Improve the reliability of our system utilizing a data-driven preventative maintenance program
- Address the safety and security of both physical assets and information technology systems
- Conduct the District’s environmental education programs to foster a sense of environmental stewardship for the Loxahatchee River’s diverse watershed
- Maximize the beneficial reuse of reclaimed water (i.e., IQ Water) to meet local landscape irrigation demand among our IQ Water customers.
- Pursue grant opportunities
- Complete a Risk and Resilience Assessment of the District’s wastewater system
- Continue to fund capital improvement projects to maintain and improve District facilities

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 19<sup>th</sup> 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:

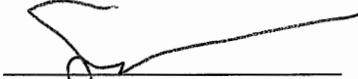
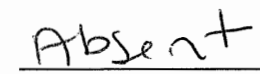
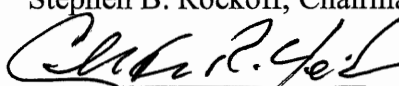
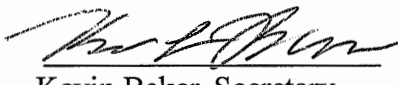
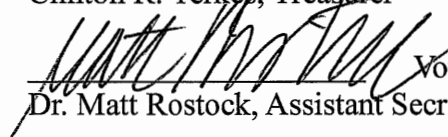
REVENUES

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

EXPENSES

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

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

|  |                  |   |                     |
|--|------------------|---|---------------------|
| <br>Stephen B. Rockoff, Chairman                    | Vote: <u>Yes</u> | <br>Gordon M. Boggie, Vice Chairman | Vote: <u>Absent</u> |
| <br>Clinton R. Yerkes, Treasurer                    | Vote: <u>Yes</u> | <br>Kevin Baker, Secretary          | Vote: <u>Yes</u>    |
| <br>Dr. Matt Rostock, Assistant Secretary/Treasurer | Vote: <u>Yes</u> |   |                     |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Budgeted Sources and Uses

|  | 2023<br>Actual       | 2024<br>Budget       | 2025<br>Budget       | \$ Change           | % Change       |
|--|----------------------|----------------------|----------------------|---------------------|----------------|
| <b>Sources of Funds</b>                  |                      |                      |                      |                     |                |
| <i>Operating Revenues</i>                |                      |                      |                      |                     |                |
| Regional Sewer Service                   | \$ 18,040,429        | \$ 18,528,000        | \$ 19,029,455        | \$ 501,455          | 2.71%          |
| IQ Water Charges                         | 2,364,586            | 2,417,000            | 2,500,000            | 83,000              | 3.43%          |
| Standby Sewer Service                    | 113,984              | 79,000               | 100,000              | 21,000              | 26.58%         |
| Administration and Engineering Fees      | 75,838               | 80,000               | 50,000               | (30,000)            | -37.50%        |
| Other Revenue                            | 430,225              | 511,285              | 500,000              | (11,285)            | -2.21%         |
| <b>Subtotal Operating Revenues</b>       | <b>21,025,062</b>    | <b>21,615,285</b>    | <b>22,179,455</b>    | <b>564,170</b>      | <b>2.61%</b>   |
| <i>Capital Revenues</i>                  |                      |                      |                      |                     |                |
| Line Charges                             | 517,399              | 450,000              | 400,000              | (50,000)            | -11.11%        |
| Assessments                              | 1,274,938            | 1,082,000            | 1,068,000            | (14,000)            | -1.29%         |
| Plant Charges                            | 791,865              | 700,000              | 600,000              | (100,000)           | -14.29%        |
| Capital Contributions                    | 1,867,863            | 250,000              |                      | (250,000)           | -100.00%       |
| <b>Subtotal Capital Revenues</b>         | <b>4,452,065</b>     | <b>2,482,000</b>     | <b>2,068,000</b>     | <b>(414,000)</b>    | <b>-16.68%</b> |
| <i>Other Revenues</i>                    |                      |                      |                      |                     |                |
| Grant Income                             | 5,126                | 100,000              | 200,000              | 100,000             | 100.00%        |
| Interest Income                          | 2,116,103            | 1,847,400            | 2,242,100            | 394,700             | 21.37%         |
| Carryforward of Surplus from Prior Years | (439,528)            | 7,089,760            | 7,687,638            | 597,878             | 8.43%          |
| <b>Subtotal Other Revenues</b>           | <b>1,681,701</b>     | <b>9,037,160</b>     | <b>10,129,738</b>    | <b>1,092,578</b>    | <b>12.09%</b>  |
| <b>Total Sources of Funds</b>            | <b>\$ 27,158,828</b> | <b>\$ 33,134,445</b> | <b>\$ 34,377,193</b> | <b>\$ 1,242,748</b> | <b>3.75%</b>   |
| <b>Uses of Funds</b>                     |                      |                      |                      |                     |                |
| <i>Operating Expenses (by category)</i>  |                      |                      |                      |                     |                |
| Salaries and Wages                       | \$ 7,175,523         | \$ 7,863,800         | \$ 8,457,300         | \$ 593,500          | 7.55%          |
| Payroll Taxes                            | 519,488              | 559,200              | 600,800              | 41,600              | 7.44%          |
| Retirement Contributions                 | 1,040,298            | 1,204,100            | 1,258,300            | 54,200              | 4.50%          |
| Employee Health Insurance                | 1,626,772            | 1,995,200            | 1,891,200            | (104,000)           | -5.21%         |
| Workers' Comp Insurance                  | 65,590               | 75,800               | 64,500               | (11,300)            | -14.91%        |
| General Insurance                        | 442,635              | 499,730              | 570,250              | 70,520              | 14.11%         |
| Supplies and Expenses                    | 1,065,065            | 1,243,362            | 1,234,920            | (8,442)             | -0.68%         |
| Utilities                                | 1,680,906            | 1,860,071            | 1,816,020            | (44,051)            | -2.37%         |
| Chemicals                                | 625,522              | 519,000              | 474,000              | (45,000)            | -8.67%         |
| Repairs and Maintenance                  | 1,518,971            | 2,088,909            | 2,491,980            | 403,071             | 19.30%         |
| Outside Services                         | 1,729,394            | 2,302,800            | 2,375,281            | 72,481              | 3.15%          |
| Contingency                              |                      | 225,000              | 225,000              |                     | 0.00%          |
| <b>Subtotal Operating Expenses</b>       | <b>17,490,164</b>    | <b>20,436,972</b>    | <b>21,459,551</b>    | <b>1,022,579</b>    | <b>5.00%</b>   |
| <i>Capital</i>                           |                      |                      |                      |                     |                |
| Capital Improvements                     | 2,765,194            | 2,978,251            | 3,036,000            | 57,749              | 1.94%          |
| Renewal and Replacement                  | 6,903,470            | 9,719,222            | 9,881,642            | 162,420             | 1.67%          |
| <b>Subtotal Capital</b>                  | <b>9,668,664</b>     | <b>12,697,473</b>    | <b>12,917,642</b>    | <b>220,169</b>      | <b>1.73%</b>   |
| <b>Total Uses of Funds</b>               | <b>\$ 27,158,828</b> | <b>\$ 33,134,445</b> | <b>\$ 34,377,193</b> | <b>\$ 1,242,748</b> | <b>3.75%</b>   |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

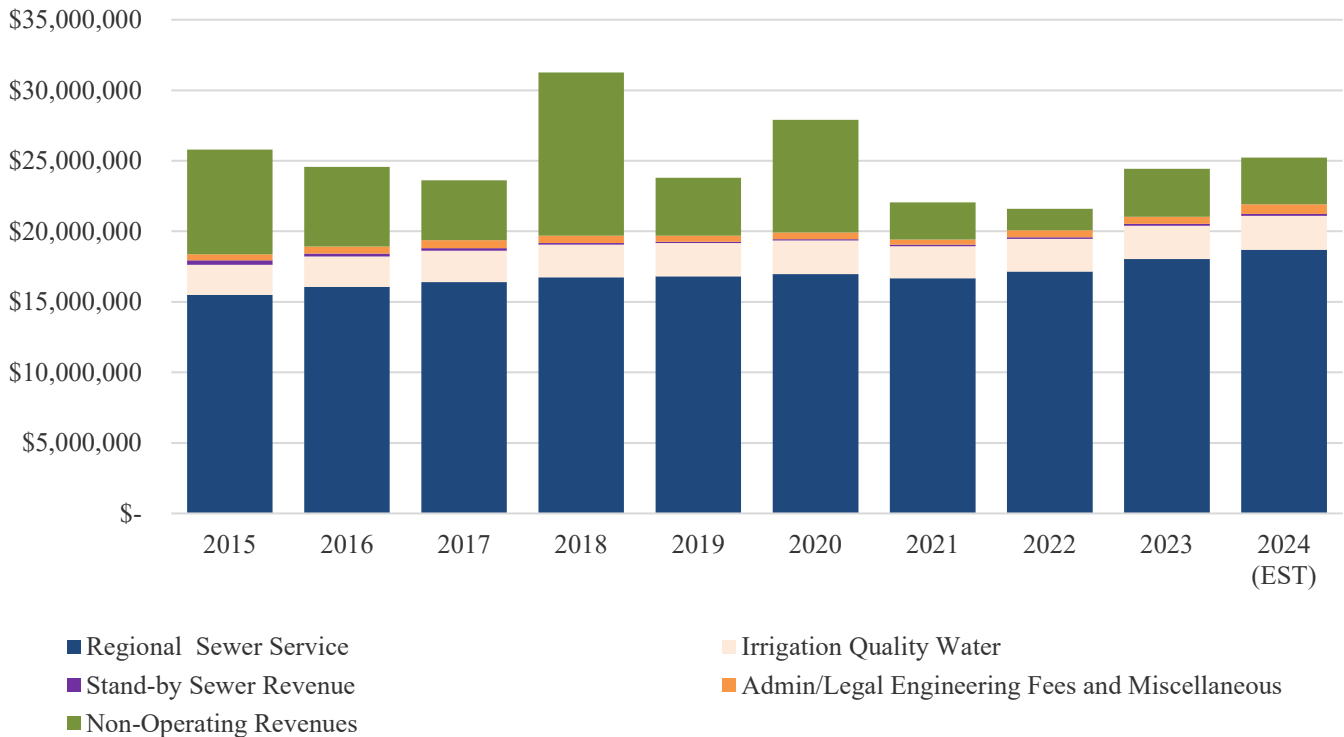
### Revenue Summary

#### Revenue Overview

The District’s operations and capital improvement program are funded almost entirely through rates, fees, and other charges for wastewater services and I.Q. water charges, with occasional grants from governmental and nongovernmental entities.

The graph of historical revenues below highlights that the significant portion of the District’s revenues comes from charges related to Regional Sewer Service for both residential and commercial customers. Notable fluctuations in Non-Operating Revenue occur during periods of increased customer connection to the sewer system, such as the surge seen with Jupiter Inlet Colony in 2018. Overall, revenue for fiscal year 2024 is anticipated to be slightly higher than that of fiscal year 2023.

**Revenue Trends**



*\*chart excludes assessment revenue and contributed capital*



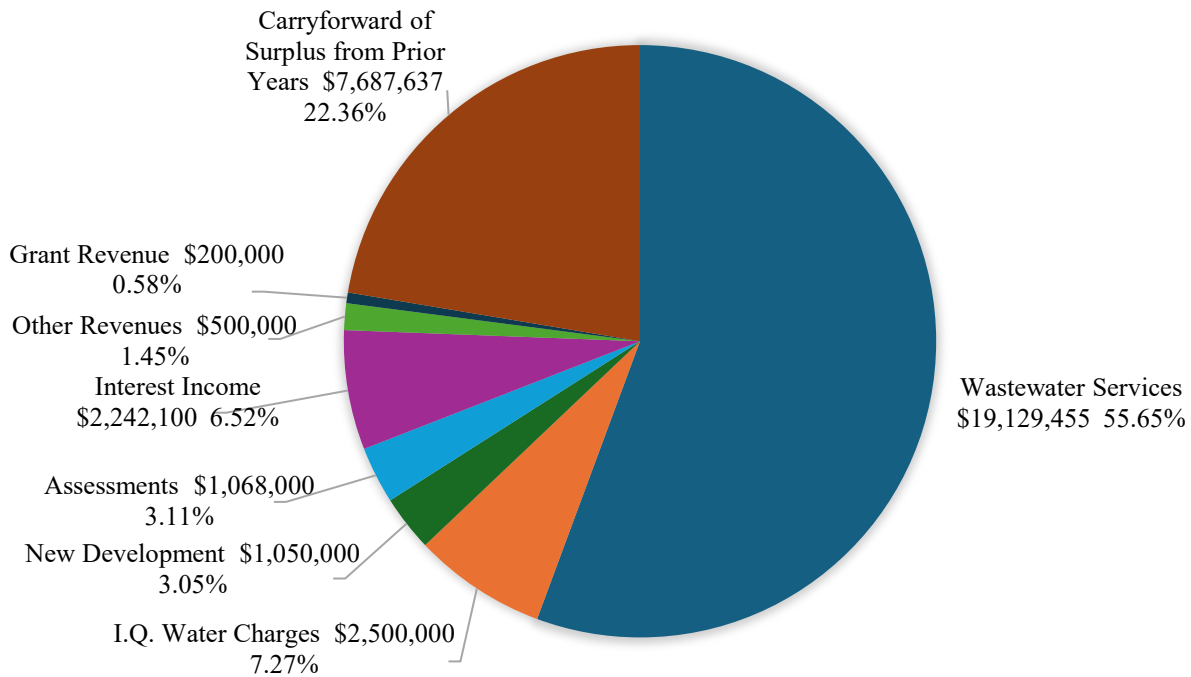
# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Revenue Summary

The District sets rates, fees, and charges with oversight, supervision, and approval from the Governing Board during the annual rate study where rates are compared to planned spending over the course of a five-year period. In March 2024, the District Governing Board approved a 0% rate increase for quarterly sewer service charges followed by a 3% increase for years 2025 through 2027 and a 2% increase in 2028; a 3% rate increase for retail I.Q. water charges for years 2024 through 2028; and a 5% rate increase for Nano I.Q. for years 2024 through 2025 followed by a 3% rate increase in year 2026. Annual increases for plant connection charges, regional transmission system line charges, and administrative charges are tied to the Engineering Records (ENR) Utility Cost Construction Index, which equaled 2.6% for February 2024. Rate increases take effect on April 1 of each year. Subregional Line Charges are adjusted each April 1st based on the 10-Year News Treasury Rate published by the US Department of Treasury on February 1<sup>st</sup>, which was 3.87% on February 1, 2024. These rate increases were implemented to provide funding for anticipated future expenses while balancing a desire to reduce the unrestricted cash balance. The pie chart below visually represents revenues by type. Detailed explanations of the various revenue sources are provided on the following pages.

**Fiscal Year 2025 Revenues by Type**





# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### *Quarterly Regional Sewer Service Charges*

The District charges residential customers a flat charge based on equivalent connections (EC) as determined by the number of toilets per single family unit. Non-residential customers are charged a volumetric rate per thousand gallons based upon metered water usage or, where no meter is present, a flat fee per equivalent connection. The District's service area consists mostly of residential development, which makes up 95% of the wastewater accounts served. Once the remaining developable land is consumed this growth rate is anticipated to fall to near zero. Given the lack of developable land in our service area, the most significant increases in quarterly sewer revenue are anticipated to be driven, not by growth in customers, but by rate increases.

A summary of approved quarterly service charges for regional sewer services is presented below.

| <b>Quarterly Service Charge for Regional Sewer Service</b> |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|
|  | 2024        | 2025        | 2026        | 2027        | 2028        |
| Residential Rate, per EC                                   | \$ 58.50    | \$ 60.26    | \$ 62.06    | \$ 63.92    | \$ 65.20    |
| Non-residential Rate, per<br>1,000 gallons of water        | \$ 6.68     | \$ 6.88     | \$ 7.09     | \$ 7.30     | \$ 7.45     |
| Non-residential Rate,<br>minimum charge                    | \$ 80.06    | \$ 82.46    | \$ 84.94    | \$ 87.48    | \$ 89.23    |
| <b>% Increase</b>  | <b>0.0%</b> | <b>3.0%</b> | <b>3.0%</b> | <b>3.0%</b> | <b>2.0%</b> |

### *Quarterly Stand-by Sewer Service Charges*

Quarterly Stand-by Sewer Service Charges are the periodic charges for each EC, commencing upon the signing of a Standard Developer Agreement, computed at the rate of sixty-eight percent (68%) of the Quarterly Sewer Service Charge. Any applicant desiring to reserve service availability for 10 EC's or more must execute a Standard Developer Agreement and pay Quarterly Stand-by Sewer Service Charges until payment of the Plant Connection Charge is made. While Quarterly Stand-by Sewer Service Charges are expected to gradually decline as our service area is nearing built-out conditions, there has been a continued increase in development since 2020; therefore, we have budgeted an increase in Stand-by Sewer Service Charges from \$79,000 in the FY2024 to \$100,000 in FY2025.

A summary of approved quarterly stand-by service charges is presented below.

| <b>Quarterly Service Charge for Stand-by Sewer Service</b> |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|
|  | 2024        | 2025        | 2026        | 2027        | 2028        |
| Residential Stand-by<br>Rate                               | \$ 39.78    | \$ 40.98    | \$ 42.20    | \$ 43.47    | \$ 44.34    |
| Non-residential Stand-<br>by Rate                          | \$ 54.44    | \$ 56.07    | \$ 57.76    | \$ 59.49    | \$ 60.68    |
| <b>% Increase</b>  | <b>0.0%</b> | <b>3.0%</b> | <b>3.0%</b> | <b>3.0%</b> | <b>2.0%</b> |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### *Irrigation Quality (I.Q.) Water Charges*

The budgeted revenue for I.Q. Water Charges remains relatively stable at \$2,500,000 in fiscal year 2025, an increase of \$83,000 (3.43%) over the prior year budget. Given constraints on the availability of reclaimed water, we do not anticipate entering into any new I.Q. Water contracts. Thus, increases in I.Q. Water revenues will be tied directly to rate increases, which would be affected by cost increases. The District has informed the Town of Jupiter that the District will not renew the existing agreement that governs their nano concentrate, which we currently blend with our IQ Water or dispose of down our deep injection well when necessary. The current agreement expires in 2026; therefore, no Nano I.Q. Water Charges will be budgeted after 2026.

A schedule of I.Q. Water Rates and approved future rates are presented below.

| <b>I.Q. Water Rates per 1,000 Gallons</b> |           |           |           |           |        |
|---|-----------|-----------|-----------|-----------|--------|
|   | 2024      | 2025      | 2026      | 2027      | 2028   |
| Wholesale I.Q.                            | \$ 0.4856 | \$ 0.5002 | \$ 0.5152 | \$ 0.5307 | 0.5466 |
| Retail I.Q.                               | \$ 0.6569 | \$ 0.6766 | \$ 0.6969 | \$ 0.7178 | 0.7393 |
| Nano I.Q.                                 | \$ 0.8766 | \$ 0.9204 | \$ 0.9480 |           |        |

### *Revenues from New Development*

Revenues from New Development include Plant Connection and Line Charges and Administrative and Engineering fees. These revenues are paid by new customers (i.e., new development) and represent new customers paying for their fair share of existing infrastructure needed to serve them (i.e., a new home connecting to the sewer system pays for the tiny fraction of the wastewater treatment facility needed to accommodate their wastewater). This source of revenue is projected to provide approximately 3.2% of District revenues, which is significantly down from the 15% provided in 2005.

### *Assessment Revenues*

Since the inception of the District in 1971, over 95% of the homes within the service area have been converted from septic systems to the centralized sewer collection system through Neighborhood Septic to Sewer Conversion projects. Upon completion of a neighborhood sewer project, the total costs of construction are compiled and equally divided among all the properties served by the project. The District pays 10% of the cost and the remainder is assessed to each property owner through a non-ad valorem assessment and will be placed upon the property tax bill to be paid over 20 years. Currently, there are 1,268 properties from 94 areas paying annual septic-to-sewer assessment payments at varying stages of a 20-year repayment schedule; assessment revenue is budgeted based on the expected principal payment amounts from these properties. In FY2025 the District has budgeted \$1,068,000, which represents a decrease of \$14,000 from FY2024. The decrease is related to homeowners paying their assessment in full during fiscal year 2024.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### ***Interest Income***

Interest revenue is expected to increase by 21.37% from \$1,847,400 in FY2024 to \$2,242,100 in FY2025. Interest revenue is comprised of two sources of interest revenue: (a) interest on assessments, which is fixed at the time the assessment is levied (Wall Street Journal Prime Rate plus two (2.0) percent but not exceeding eight (8.0) percent, and (b) interest on investments, which fluctuate with market conditions. Interest rates are currently over 5% and the District's average weighted rate of return on investments is approximately 4.9%. While we expect interest rates to return to 2% by 2028, we assume the relatively high interest rate environment will continue throughout fiscal year 2025.

### ***Other Income***

Over the past 10 years, the District has averaged approximately \$500,000 per year in miscellaneous revenues. These revenues originate from cell tower lease, estoppel fees, and sale of surplus equipment. We anticipate these revenues remaining relatively stable.

### ***Grant Income***

The fiscal year 2025 budget includes \$200,000 of LRPI and Bureau of Land Management funding for the District to construct a parking area, a chickee hut, and nature trails on our 20 acres located between Riverbend Park and Cypress Creek South Natural Area and for improving environmental education facilities at the Jupiter Inlet Lighthouse.

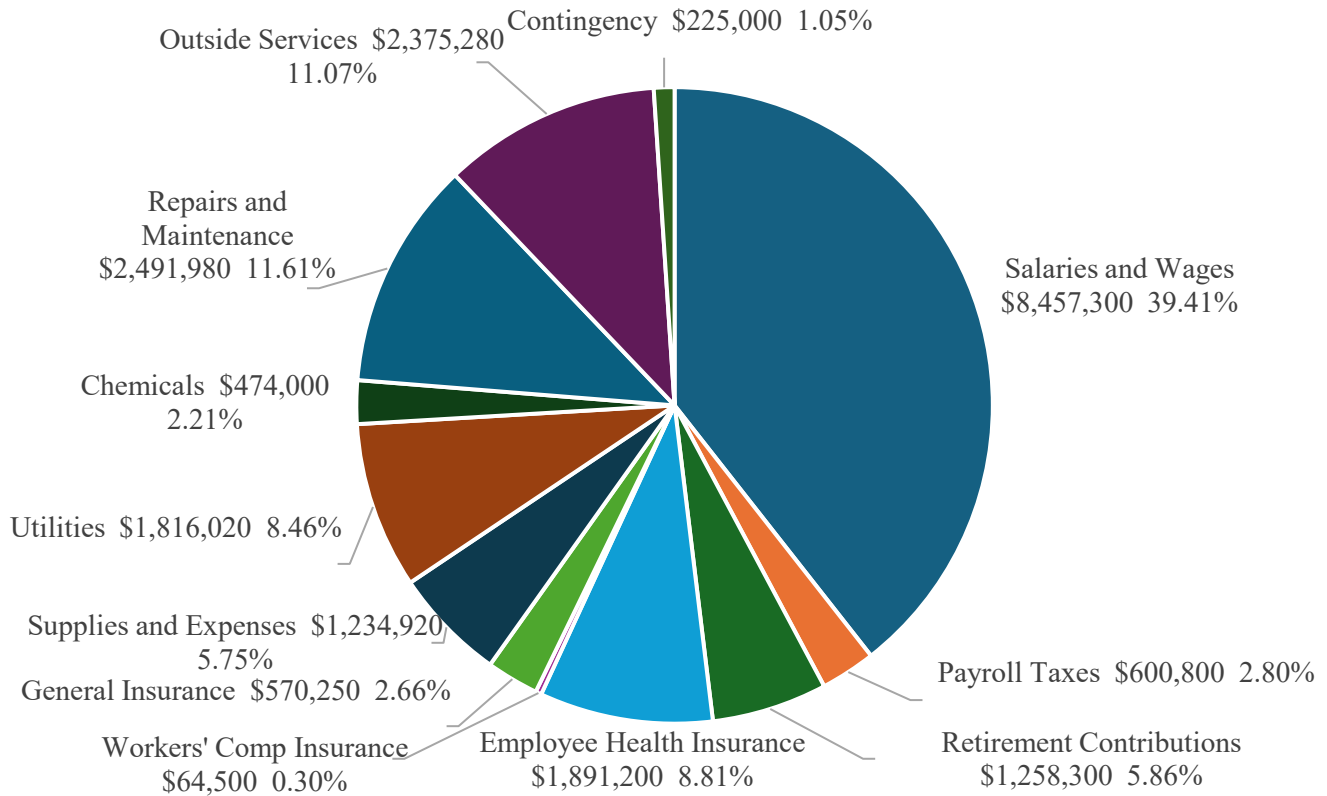


# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Operating Expense Summary

Fiscal Year 2025 Operating Expense by Category



### Salaries and Wages

Salaries and wages are budgeted to increase by \$593,500 or 7.55% for fiscal year 2025. This increase is driven by:

1. Addition of two new full-time positions within the Construction department. As our assets have been increasing in age and as we have gotten better at assessing and documenting system deficiencies, the amount of resources needed to correct these deficiencies has grown. We have been unable to keep up with outstanding work orders, and we believe an additional 2-person construction crew is a needed and appropriate response to the ever-growing backlog of corrective work orders.
2. Proposed Cost of Living Adjustment. Traditionally, the District has used the June Consumer Price Index (CPI-U, All Items, Not Seasonally Adjusted) as published by the US Bureau of Labor Statistics to adjust employee pay rates effective October 1 to maintain employees' purchasing power relative to the present value of inflation. This year's June consumer price index (CPI-U) was 3.0%; which is reflected in the fiscal year 2025 budget.
3. Proposed Merit Increase. A 3.0% merit increase to be disbursed to employees exhibiting meritorious performance during the annual performance review.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### ***Payroll Taxes***

An increase of \$41,600 (7.44%) is budgeted for Payroll Taxes; this increase is driven by the anticipated increase in salaries.

### ***Retirement Contributions***

The increase of \$54,200 (4.50%) for retirement contributions is driven by increased payroll as well as staff members becoming fully vested in the Plan.

### ***Employee Health Insurance***

A decrease of \$104,000 (-5.21%) is budgeted for employee health insurance. This decrease is comprised of a base increase of 15% for health insurance premiums and additional costs as new and existing employee's insurance requirement change (open positions being filled, individual coverage increasing to family coverage) as new staff is added. Because our actual spending in FY2024 is well below our budgeted amount in this category, we anticipate having a decrease in this budget line in FY2025 while planning for a meaningful rate increase. In other words, the amount we saved in FY2024 exceeds the additional expenses anticipated in FY2025.

### ***Workers' Compensation Insurance***

Workers' Compensation Insurance is expected to decrease \$11,300 (-14.91%) based on general market conditions and the success in lowering the District's Experience Modification Rate (EMR). EMR is a metric used to calculate workers' compensation premiums and is affected by the number of claims/injuries a company has had in the past and their corresponding costs. The District EMR is now 0.69, down from 0.71 last year, and well below 1.0, the benchmark average, so workers' compensation premium is lower than average for the type of work we do and the amount of payroll.

### ***General Insurance***

An increase of \$70,520 (14.11%) is budgeted for the Property, General Liability, Automobile Liability and Physical Damage, and Fiduciary Liability insurance policies. This increase is based on a projected insurance rate increase as well as increased value of insured assets (e.g., rehabilitating existing assets and adding new assets).

### ***Supplies and Expenses***

Supplies and Expenses is expected to remain relatively unchanged with a slight budget decrease of \$8,442 (-0.68%). While, in general, the cost increases in this category are driven by the inflation, we have tightened up projections on various operating supplies and implemented some computer replacements in FY2024 that were originally scheduled for FY2025, creating a nominal decrease in this category.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### ***Utilities***

This category for electricity, natural gas, water, waste disposal and other utilities is budgeted to decrease \$44,051 (-2.37%) over the prior year. The majority of the identified savings are driven by decreased conservatism within our wastewater transmission and reuse systems (i.e., energy required to pump wastewater and reclaimed water).

### ***Chemicals***

Chemicals is budgeted to decrease \$45,000 (-8.67%), driven by optimizations within our biosolid process.

### ***Repair and Maintenance***

Repair and Maintenance is budgeted to increase \$403,071 or 19.30%. This increase is due to the increased amount of maintenance and repair work we have been accomplishing with existing staff and contractors, the increased costs of the work to be accomplished (i.e., inflation), and the additional work we anticipate accomplishing in the upcoming fiscal year with the two new Construction team members.

### ***Outside Services***

Outside Services is budgeted to increase \$72,480 or 3.15%. This category includes Other Current Charges and Obligations costs such as sludge hauling costs to the Solid Waste Authority Biosolids Processing and Recycling Facility, fees for leased odor control systems, and payment processing fees. This includes a much-needed rehabilitation and upgrade of the odor scrubber system at our Master Lift Station.

### ***Contingency***

The FY2025 budget for contingency is unchanged from FY2024.

### ***Capital Outlay***

Capital outlay is budgeted at \$12,917,642, which is an increase of \$220,169 (1.73%) from the fiscal year 2024 budget. The Capital Improvement Plan is centered around projects that are critical to sustaining continued reliable operations. A detailed discussion of capital projects outlined in the Capital Improvement Plan is presented in the Capital Improvement Plan section.

### ***Capital Financing and Debt***

The District currently has no outstanding debt. No debt is expected to be issued in fiscal year 2025.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

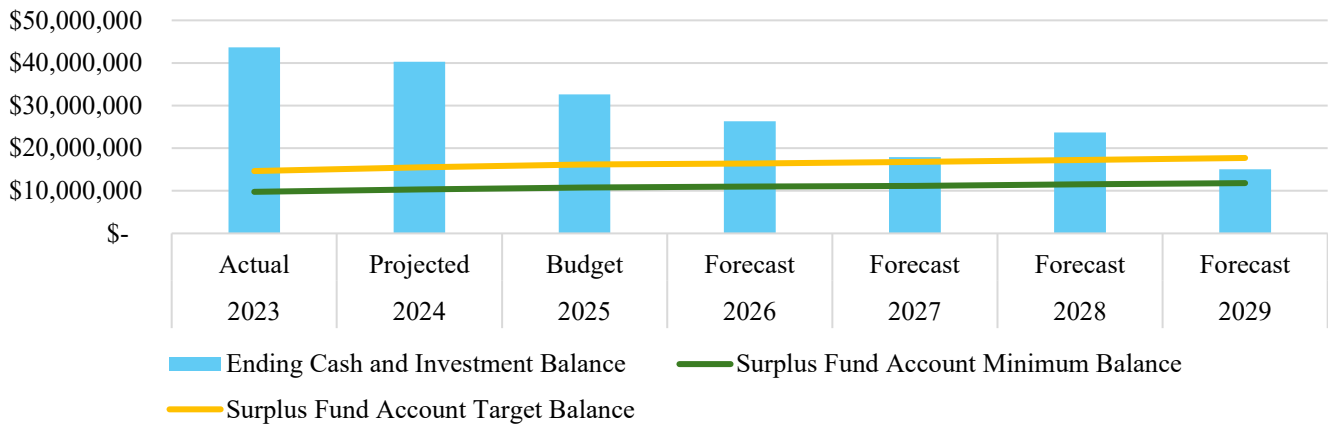
### Summary Schedule of Budgeted Sources and Uses of Funds

The Summary Schedule of Budgeted Sources and Uses of Funds below illustrates the changes in the District’s cash and investment values for fiscal years 2023 through 2029.

|   | 2023<br>Actual       | 2024<br>Projected     | 2025<br>Budget        | 2026<br>Forecast      | 2027<br>Forecast      | 2028<br>Forecast     | 2029<br>Forecast      |
|---|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|
| <b>Budgeted sources of funds</b>                |                      |                       |                       |                       |                       |                      |                       |
| Operating Revenue                               | \$ 21,025,062        | \$ 21,925,497         | \$ 22,179,455         | \$ 23,251,000         | \$ 23,693,000         | \$ 24,547,000        | \$ 25,335,000         |
| Capital Revenue                                 | 4,452,065            | 717,684               | 2,068,000             | 2,354,000             | 1,963,000             | 1,989,000            | 1,944,000             |
| Other Revenue                                   | 2,121,229            | 2,576,785             | 2,442,100             | 1,221,000             | 844,000               | 12,470,000           | 644,000               |
| <b>Total budgeted sources of funds</b>          | <b>\$ 27,598,356</b> | <b>\$ 25,219,966</b>  | <b>\$ 26,689,555</b>  | <b>\$ 26,826,000</b>  | <b>\$ 26,500,000</b>  | <b>\$ 39,006,000</b> | <b>\$ 27,923,000</b>  |
| <b>Budgeted uses of funds</b>                   |                      |                       |                       |                       |                       |                      |                       |
| Operating Expenses                              | \$ 17,490,164        | \$ 18,290,025         | \$ 21,459,551         | \$ 21,787,000         | \$ 22,155,000         | \$ 22,820,000        | \$ 23,505,000         |
| Capital Expenses                                | 9,668,664            | 9,209,848             | 12,917,642            | 11,300,000            | 12,778,000            | 10,382,720           | 13,054,400            |
| <b>Total budgeted uses of funds</b>             | <b>\$ 27,158,828</b> | <b>\$ 27,499,872</b>  | <b>\$ 34,377,193</b>  | <b>\$ 33,087,000</b>  | <b>\$ 34,933,000</b>  | <b>\$ 33,202,720</b> | <b>\$ 36,559,400</b>  |
| Carryforward of Surplus<br>from Prior Years     | \$ 439,528           | \$ (2,279,906)        | \$ (7,687,638)        | \$ (6,261,000)        | \$ (8,433,000)        | \$ 5,803,280         | \$ (8,636,400)        |
| Adjustments from Modified<br>Accrual to Accrual |                      | (361,482)             |                       |                       |                       |                      |                       |
| <b>Change in Cash and investments</b>           | <b>\$ 78,046</b>     | <b>\$ (2,279,906)</b> | <b>\$ (7,687,638)</b> | <b>\$ (6,261,000)</b> | <b>\$ (8,433,000)</b> | <b>\$ 5,803,280</b>  | <b>\$ (8,636,400)</b> |
| <b>Beginning Cash and investments</b>           | <b>\$ 43,590,526</b> | <b>\$ 43,668,572</b>  | <b>\$ 41,388,666</b>  | <b>\$ 33,701,028</b>  | <b>\$ 27,440,028</b>  | <b>\$ 19,007,028</b> | <b>\$ 24,810,308</b>  |

Cash reserves are designated for specific purposes as defined in the District’s Cash Reserve Policy. Below, we provide a comparison of the District’s actual and projected ending cash and investment balances against the minimum and target levels for fiscal years 2023 through 2029. Notably, fiscal year 2028 includes debt proceeds intended to support anticipated capital needs.

### Cash and Investment Balances





# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

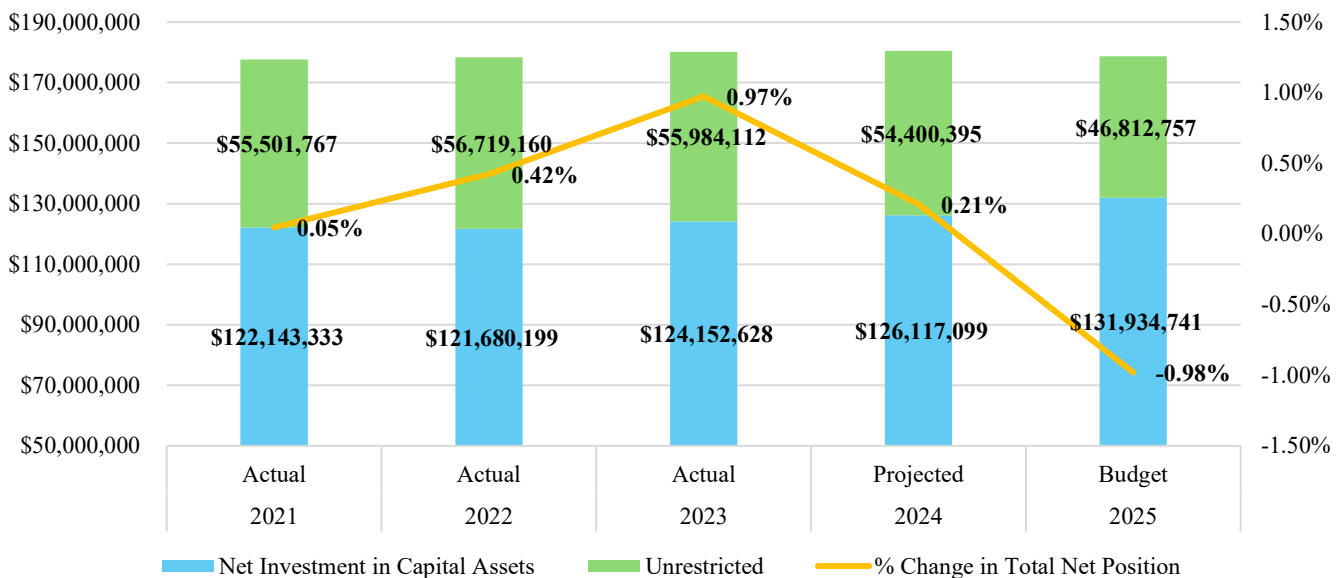
### Net Position

Net position is defined as the total of assets and deferred outflows of resources less the total liabilities and deferred inflows of resources. Net position is classified into three components – net investment in capital assets, restricted and unrestricted. These classifications are defined as follows:

- Net investment in capital assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation/amortization and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- Restricted net position – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position - This component of net position consists of net position that does not meet the definition of “restricted” or “net investment in capital assets”.

As of September 30, 2023, the District’s reported net position was \$180,136,740. The chart below shows the ending net position for the Loxahatchee River District for the last three years and the projected totals for fiscal year 2024 and budgeted total for fiscal year 2025.

Net Position by Component





# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### **District Profile**

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#### **About the Loxahatchee River**

The Loxahatchee River Watershed has a wide variety of habitats and is home to many rare and endangered species, such as the manatee and woodstork. This 260 square mile ecosystem includes the communities of Jupiter, Tequesta, Juno Beach, Jupiter Island, Jupiter Inlet Colony, Jupiter Farms, Hobe Sound and Palm Beach Gardens. One of Florida's most unique treasures, the Loxahatchee River meanders through freshwater creeks, down into a brackish estuary, and finally empties through the Jupiter Inlet into the Atlantic Ocean. The river itself has three main forks that flow to the central embayment area before heading out the Jupiter Inlet. The Northwest Fork of the river is Florida's first federally designated Wild and Scenic River. Once this slow moving river reaches the central embayment, the water becomes brackish, part freshwater and part saltwater, as it mixes with incoming tides from the Jupiter Inlet.

#### **History and Purpose of the District**

The Loxahatchee River Environmental Control District was created by Chapter 71-822, Special Acts of Florida, 1971, as amended, and codified in Chapter 2021-249, Laws of Florida, as a separate local agency of government to provide for the management of sewage, storm drainage, and water supply, and conduct environmental monitoring, education, and enhancements in an area of approximately 73 square miles in portions of northern Palm Beach and southern Martin Counties generally defined as the Loxahatchee River Basin. An elected five-member board governs the District.

The District owns, operates, and maintains the regional wastewater treatment facility (WWTF) located on a 160-acre site in Jupiter, Florida. It serves the municipalities of Jupiter, Tequesta, Juno Beach, and Jupiter Inlet Colony, along with the unincorporated areas of northern Palm Beach County and southern Martin County. The objective of the District's WWTF is to provide high level treatment of wastewater collected from customers within the District's service area and recycle that water to meet landscape irrigation needs within the Loxahatchee River watershed. These efforts focus on protecting public health, safety, and welfare within our service area and protecting, preserving, and restoring the Loxahatchee River watershed. The District's WWTF provides services to approximately 31,900 residential customers and 1,500 commercial customers.

#### **District Facilities**

##### ***Wastewater Collection System***

The District's wastewater system is made up of more than 1,578,720 feet or 299 miles of gravity sewer pipes, over 1,626 single family residential sewage pumping units, 233 regional or neighborhood sewage pumping stations, and 554,400 feet of major force mains. This network carries wastewater from homes and businesses to our regional wastewater treatment facility, which is located at 2500 Jupiter Park Drive, Jupiter, FL.

##### ***Wastewater Treatment Facility***

The original treatment plant became operational in 1978. In 2007, a major upgrade to our wastewater treatment facility increased its capacity from 9 to 11 million gallons per day. The District's service area appears to be nearing build-out conditions. As such, expansion of the District's WWTF in the near future is not anticipated. The WWTF processes include preliminary screening, influent flow equalization,



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

aerobic activated sludge treatment, secondary clarification, filtration, and high-level disinfection using chlorine. The WWTF is also equipped with a deep injection well, three I.Q. Water pump stations, and approximately 65 acres of lakes that store approximately 140 million gallons of I.Q. Water. Onsite biosolids processing includes storage and dewatering. Biosolids are then hauled offsite to the Solid Waste Authority Biosolids Processing and Recycling Facility, where biosolids are processed using methane recovered from the landfill and converted into pelletized Class AA biosolids that are used as fertilizer. During wet periods when reclaimed water storage lakes are full, excess treated wastewater is disposed of using our deep injection well, which effectively removes the water from our local hydrologic cycle.

### ***Irrigation Quality Water***

During normal and dry periods, 100% of the wastewater we treat is recycled to meet landscape irrigation needs. Our treated wastewater goes by many names: treated effluent, reclaimed water, reuse water, and, our favorite, Irrigation Quality (IQ) Water. In 1986, the District began recycling our treated wastewater to meet local landscape irrigation needs as a proactive effort to offset impacts to the National Wild and Scenic Loxahatchee River being caused by saltwater intrusion. Today, our Irrigation Quality Water serves residential communities, golf courses, public parks and recreational facilities, such as Roger Dean Stadium, with over seven million gallons of water a day. The District distributes IQ Water to these customers through more than 184,800 feet or 35 miles of force mains that measure up to 24-inches in diameter.

### ***Environmental Education***

The District's River Center features live aquatic tanks, interactive exhibits, and a touch tank, all of which allow the public, especially children, to explore, experience, and connect with the diverse habitats and creatures found within the Loxahatchee River watershed. The River Center provides fun, educational opportunities for school children, adults, visitors, and long-time residents to learn about Florida's first National Wild and Scenic River and the efforts to preserve and protect it. The River Center offers a variety of programs such as Seine & Dip Netting, Nature Hikes, Fishing Clinics & Adventures, Youth Camps, Monthly Lecture Series, Early Learner Programs, Kayak Trips, and Boating Safely Classes. River Center staff provide educational programming to help our customers and residents understand the Loxahatchee River District's role in wastewater collection, transmission, treatment, and recycling (e.g., IQ Water). Also, they help craft and communicate key educational programs for our customers (e.g., how to properly dispose of fats, oils, and grease door hanger and video).

### ***Water Quality***

The District's Wildpine Laboratory is a state-certified laboratory that provides scientific staff, equipment, and professional analysis of daily wastewater treatment facility operations, as well as an extensive environmental monitoring program. Scientists conduct routine monitoring of water quality throughout the watershed on a monthly/quarterly basis. Scientists also assess seagrass and oyster health within the Loxahatchee River because these species provide critical habitat to countless species and are a reliable indicator of ecosystem health.



# LOXAHATCHEE RIVER DISTRICT

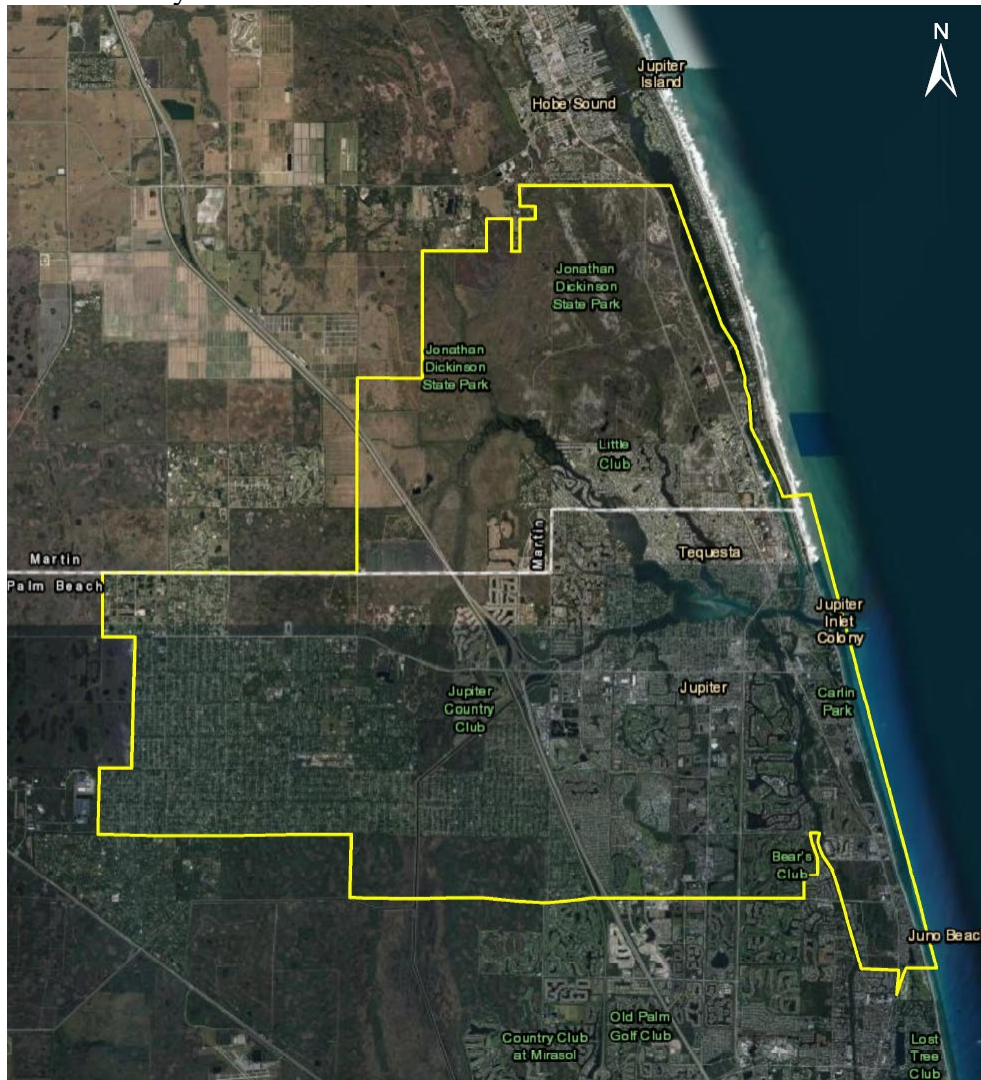
## Fiscal Year 2025 Adopted Budget

### Regulatory Environment

The District is subject to regulation by the Florida Department of Environmental Protection, the Florida Department of Health, and the United States Environmental Protection Agency (USEPA) for matters related to the quality of water and the construction of its facilities. When applicable, the South Florida Water Management District (SFWMD) regulates consumptive uses of groundwater withdrawals through a permitting process.

### Service Area

The District collects domestic wastewater from residential and non-residential customers located within the District's service boundaries. The service area boundary include the municipalities of Jupiter, Tequesta, Juno Beach, and Jupiter Inlet Colony, along with the unincorporated areas of northern Palm Beach County and southern Martin County.

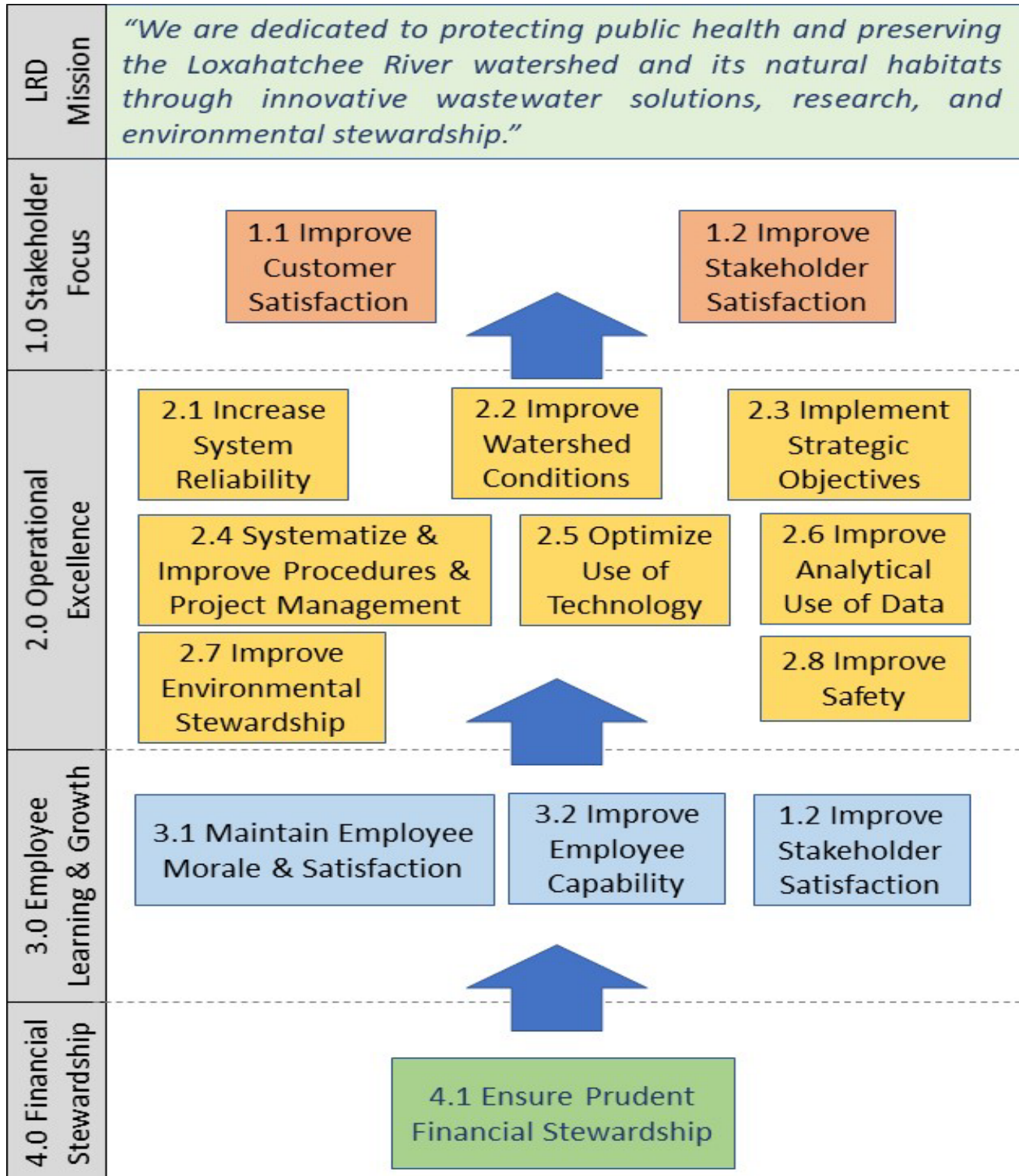




# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Strategy Map





# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Strategic Plan

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The District completed a Strategic Plan during the fiscal year 2018. The Strategic Plan sets the priorities and the direction of the District. The Governing Board and senior management utilized a comprehensive strategic planning process to identify and prioritize key strategic objectives and improvement initiatives. The process included gathering feedback from employees, management, and other stakeholders through team meetings and surveys. Our Strategy Map identifies four strategic objectives, and under each strategic objective, we identified and prioritized strategic initiatives. The four strategic objectives are Stakeholder Focus, Operational Excellence, Employee Learning and Growth, and Financial Stewardship. In total our 2018 Strategic Plan included 52 strategic initiatives, 30 (58%) were priority 1 (highest priority), 12 (23%) were priority 2, and 10 (19%) were priority 3 (i.e., lowest priority). Our approach to achieving these goals is guided by the District Enabling Act and our legal status as a special district of the State of Florida.

Details of the 2018 Strategic Plan are outlined below.

#### 1. Stakeholder Focus

The Stakeholder Focus initiative is to improve Customer and Stakeholder satisfaction.

##### 1.1 Improve Customer Satisfaction

- Improve ability to communicate with customers during emergencies
- Implement customer service survey
- Track and analyze customer complaints (capture ALL complaints; divide among root causes)

##### 1.2 Improve Stakeholder Satisfaction

- Assure that IQ (reuse) water is available to fulfill contracted quantities for existing customers and develop new supplies and opportunities where economically feasible.
- Establish Mission, Vision, Values
- Establish strategic planning process

#### 2. Operational Excellence

The Operational Excellence initiative is to increase system reliability, optimize use of technology, improve analytical use of data, improve internal policies and procedures, improve workplace safety, and improve environmental stewardship.

##### 2.1 Increase System Reliability

- **A. Develop comprehensive rehabilitation program for all assets**
  - Refine preventative maintenance/rehabilitation/replacement program to include all assets with effort based on industry standards, failure analysis, and cost considerations.
  - Conduct high-level risk analysis for all meaningful assets (composite score based on probability of failure x consequence of failure)
  - System Failure leading to customer/regulatory issues



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

- **B. Improve Master Plan for collection and transmission systems**
  - Schedule system rehabilitation in context of master plan
  - Respond to redevelopment in context of master plan (contribute resources to achieve larger vision of collection and transmission system improvements)
  - Evaluate impact of new development on existing collection/transmission facilities.
- **C. Develop emergency response plans for high risk assets**
  - For critical assets, develop emergency response plans that include equipment, materials and contracts to achieve resilient system functionality.
- **D. Acquire, operate, and maintain private wastewater systems**
  - Revise Construction Standards and Technical Specifications to minimize opportunities for installation of private wastewater systems.
  - Develop policy regarding acquisition of private wastewater systems.

### 2.2 Improve Watershed Conditions

- Expand water quality and habitat improvement programs
  - Evaluate cost-effective opportunities to improve water quality west of I-95
- Complete neighborhood sewerage

### 2.3 Implement Strategic Projects

- Develop plan for western 20 acres
- Develop long-term site plan for 2500 Jupiter Park Drive

### 2.4 Systematize and Improve Procedures and Project Management

- Expand use of project management systems and tools
- Require Initiative Charter for budget consideration of capital projects
- Require Project Summary Worksheet for budgeted capital projects
- Improve documentation of policies and procedures with reevaluation schedule

### 2.5 Optimize the Use of Technology and Equipment

- Implement a new payroll timekeeping system
- Implement remote monitoring at all Lift Station and low pressure stations
- Improve computer training (Lack of familiarity with general computer systems, eg, EAM)
- Proactively map all LRD assets

### 2.6 Improve the Analytical Use of Data

- Improve use of databases
- Improve integration of data sources
- Establish uniform Departmental dashboards with targets for all metrics
- Implement systematic, monthly dashboard reviews
- Improve benchmarking
- Develop in-house capacity to use quality tools for process improvement
- Improve underperforming metrics



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

- Data Rich & Data Driven & Not politically driven
- Integration of Technology

### **2.7 Improve Environmental Stewardship**

- Re-vision the River Center
- Improve targeted, educational programs

### **2.8 Improve Safety**

- Improve Safety Policies & Procedures

## **3. Employee Learning and Growth**

The Employee Learning and Growth initiative is to maintain employee morale and satisfaction, improve employee capabilities, and enhance internal communication.

### **3.1 Maintain Employee Morale and Satisfaction**

- Assess employee satisfaction and engagement
- Evaluate staffing needs among Departments (Workload is very high)
- Need to maintain high staff morale
- Attitude, diverse knowledge, motivation, tenure, accepting of change, team mentality
- Need to maintain quality staff

### **3.2 Improve Employee Capabilities**

- Transfer long-term knowledge to new employees
- Use technology (e.g., GIS) to capture legacy knowledge and train employees
- Use cross-training to improve employees' skill sets
- Conduct 'fire' drills to assess readiness to implement Emergency Conditions and Emergency Response Plans

### **3.3 Enhance Internal Communication**

- Improve dashboard review and discussion at Division and Department levels
- Improve EAM reporting at all levels

## **4. Financial Stewardship**

The Financial Stewardship initiative is to ensure prudent financial stewardship to achieve the expected level of return to stakeholders.

### **4.1 Ensure Prudent Financial Stewardship**

- Continuously improve the Rate Study.
- Evaluate financial impacts of acquisition of private wastewater systems



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Budget Process

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#### Fiscal Year

The District operates on a fiscal year rather than a calendar year. The fiscal year begins on October 1 and ends September 30.

#### Budget Policy

The District adopts an annual budget which is employed as a management control device. The budget must be approved by the Governing Board each year prior to October 1. The budget must be balanced, so that the total of the estimated revenues, including balances brought forward, equals the total Appropriations for expenditures and reserves. Revenues must be based upon legitimate expectations. Revenues and expenses must be congruent with the long-term perspective provided through the Rate Study. The Governing Board must hold a public hearing prior to adopting the final budget. The District may not expend or contract for expenditures in any Fiscal Year except pursuant to the adopted budget (including approved Budget Amendments).

The District's budget is prepared primarily on an accrual basis of accounting, which is similar to the District's annual financial statements. The primary difference in the budget basis and the Generally Accepted Accounting Principles (GAAP) basis are as follows:

| Transaction Type                     | Financial Reporting (GAAP)               | Budget Accounting                   |
|--------------------------------------|--|-------------------------------------|
| Depreciation expense                 | Included as Operating Expense            | Not recorded                        |
| Capital expenditures                 | Capital asset when liability is incurred | Expenditure when liability incurred |
| Assessment income                    | Recognized in year assessed              | Recognized in year collected        |
| Developer contributed infrastructure | Capital contribution revenue             | Not recorded                        |

The annual budget must be adopted by the Governing Board by resolution. The level of Budgetary Control is legally maintained in the aggregate. Budget Transfers are not required so long as the total Appropriations are not exceeded. Budget Amendments which increase total Appropriations must be approved by the Governing Board by resolution. Year-end Budget Amendments must be completed within 60 days of the Fiscal Year end. Unused Appropriations for budgeted funds lapse at the end of the Fiscal Year.

#### Adoption Process

The budget process begins in March with the approval of the rate study and 5-Year Capital Improvement Plan, where staff plans and anticipates significant projects and balances anticipated costs and revenues in light of our projected financial position to develop an equitable rate structure. The annual budget incorporates the goals and objectives identified during the rate study and 5-Year Capital Improvement Plan.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

The Board begins reviewing proposed budget figures in June and approves final budget appropriations in September; any subsequent revisions that increase the total appropriations must be approved by the Board.

### **Budget Presentation**

The District's operations are accounted for in a single enterprise fund. The Budget Summary presents a budget format that organizes the annual operating costs and other financial requirements of the District into fourteen matrix categories.

Matrix categories for budgetary purposes include the following:

- Salaries and Wages
- Payroll Taxes
- Retirement Contributions
- Employee Health Insurance
- Workers' Compensation Insurance
- General Insurance
- Supplies and Expenses
- Utilities
- Chemicals
- Repairs and Maintenance
- Outside Services
- Contingency
- Capital Improvements
- Renewal and Replacement

The major expense categories consist of sub-categories to allow the District's departments to estimate the projected expenses at the sub-category level. For example, Supplies and Expenses category includes the following sub-categories: Office Supplies; Operating Supplies; Fuel, Diesel, and Oil; Books, Publications, Subscriptions, and Memberships; Training and Education; and Travel and Per Diem. As part of the annual budget development process, each of the District's departments are required to prepare their initial annual budget requests by account level detail. These initial requests are reviewed, evaluated, and modified, as needed, at the department level and matrix level to ensure efforts to achieve our mission.

### **Budget Monitoring**

The budget is continuously monitored to identify variances between actual expenditures and budgeted amounts. Monthly reports are generated and shared with the Governing Board and District staff to facilitate ongoing analysis. To enhance this process, the District has created Power BI dashboards that provide both summary-level and detailed account views, allowing for real-time tracking of budget performance and quick identification of discrepancies, which supports informed decision-making.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Budget Calendar

The budget schedule for the development and review of the fiscal year 2025 budget is as follows:

| Month                      | Key Activity  |
|----------------------------|---|
| February 2024              | 2025-2029 Rate Study and 5-Year Capital Improvement Plan developed                    |
| March 2024                 | 2025-2029 Rate Study and 5-Year Capital Improvement Plan approved by Governing Board  |
| April 2024                 | Operating budget workbook made available to departments                               |
| April 1, 2024              | Revisions to Chapter 31-10 Rates, Fees, and Charges become effective                  |
| June 1, 2024               | Capital Project Initiatives Due to Deputy Executive Director                          |
| June 1, 2024               | Proposed staffing changes Due to Director of Finance and Administration               |
| July 1, 2024               | Departmental budget worksheets due from departments                                   |
| July 11, 2024              | June CPI released   |
| July 18, 2024              | Provide and review initial budget matrix with Governing Board                         |
| Throughout July and August | Review of departmental requests by Finance and Executive Director                     |
| August 15, 2024            | Provide and review draft budget by account number detail with Governing Board         |
| August 31, 2024            | Budget workbook closed  |
| Throughout September       | Final budget review by Executive Director and Director of Finance and Administration  |
| September 19, 2024         | Provide and review final budget to Governing Board and Public for input and approval. |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### **Financial Policies**

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Financial policies are basic guidelines that direct the financial stewardship of the District. The policies will guide essential decisions affecting budget and financial matters to ensure the District is financially prepared to meet the Governing Board's objectives.

#### **Accounting Structure**

The financial statements of the District are prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The District's financial statements are presented on the full accrual basis. All activities of the District are accounted for within a single proprietary (enterprise) fund. Proprietary funds are used to account for operations that are: (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

#### **Capital Asset Policy**

The District acquires and uses Tangible and Intangible Capital Assets in carrying out its mission and is responsible for the stewardship of and recordkeeping for those assets. Assets will be recorded if they meet or exceed established capitalization thresholds and have a Useful Life of more than one year. The District capitalizes all Tangible assets greater than \$5,000 and all Intangible assets greater than \$50,000. Land is capitalized no matter what the cost. Software, although an Intangible asset, will fall under the capitalization threshold for Tangible assets. Groups of smaller items that exceed the capitalization threshold in the aggregate may be capitalized if the aggregate cost is material to the financial statements.

Capital Assets are reported at Historical Costs. The cost of a Capital Asset includes ancillary charges necessary to place the asset into its intended location and condition for use (i.e., freight, installation, surveying fees, closing costs, etc.) In the absence of the Historical Cost, the asset's estimated cost may be used to value the asset. Costs of extended warranties and/or maintenance agreements, which can be separately identified from the cost of the asset, will not be capitalized. Donated Capital Assets will be reported at their Acquisition Value (entry price) at the date of acquisition. Renewal and replacements to an existing Capital Asset that extend the Useful Life of the asset, improve its capacity or efficiency, or significantly reduce operating costs will be capitalized if the costs are \$5,000 or more. Costs under \$5,000 are expensed. Routine repairs that help an asset maintain the original Useful Life are expensed regardless of cost.

Capital Assets will be depreciated over their estimated Useful Lives unless they are inexhaustible (i.e., land), construction in progress, or considered to have an indefinite Useful Life. Intangible assets will be considered to have an indefinite Useful Life if there are no legal, contractual, regulatory, technological, or other factors that limit the Useful Life of the assets. The District uses Straight-Line Depreciation applying the Half Year Convention method for all Capital Assets. It is the District's policy that Capital Assets have no residual value at the end of their Useful Life.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Investment Policy

Investments will be made in accordance with Section 218.415, Florida Statutes and the District's Investment Policy revised in March 2024. The intent of the District's Investment Policy is to 1) ensure the preservation of principal, 2) maintain sufficient cash flow to enable the District to meet its obligations, and 3) maximize the return on assets for acceptably low exposure to risk. The investment policy also establishes allowable investments, investment providers, and investment concentrations in furtherance of these objectives. Authorized investments under the investment policy are:

- A. The Local Government Surplus Funds Trust Fund or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Florida Statutes s. 163.01.
- B. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
- C. Interest-bearing time deposits, savings accounts, or money market accounts in qualified public depositories as defined in Florida Statutes s. 280.02.
- D. Direct obligations of the United States Treasury.
- E. Federal agencies and instrumentalities.
- F. Rated or unrated bonds, notes, or instrumentalities backed by the full faith and credit of the government of Israel.
- G. Securities of, or other interests in, any open-end or closed-end management-type investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. ss. 80a-1 et seq., as amended from time to time, provided that the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully collateralized by such United States Government obligations, and provided that such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.
- H. Repurchase agreements collateralized by obligations of the United States Government.
- I. Authorized Deposits up to the amount guaranteed by the U.S. Government under Federal Deposit Insurance Corporation (FDIC) limits where:
  - a. Funds are initially deposited in a qualified public depository, as defined in Florida Statutes, 280.02 selected by the District;
  - b. The selected depository arranges for depositing the funds in financial deposit instruments insured by the FDIC in one or more federally insured banks or savings and loan associations, wherever located, for the account of the unit of local government;
  - c. The full amount of the principal and accrued interest of each financial deposit instrument is insured by the FDIC; and
  - d. The selected depository acts as custodian for the unit of local government with respect to each financial deposit instrument issued for its account.
- J. Other investments authorized by law or by resolution of the Governing Board.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Procurement Policy

The District will procure all goods and services in accordance with the Governing Board approved Procurement Policy revised in December 2022. Unless otherwise provided by Florida Statutes, competitive solicitation will be used for the purchase of goods and services in accordance with the following process:

| Competitive Threshold Category | Purchase Dollar Amount(per item) | Process Requirement                          |
|--------------------------------|----------------------------------|--|
| Category One                   | \$0 - \$5,000                    | Single Quote or Relevant Pricing Information |
| Category Two                   | \$5,000.01 - \$65,000            | Three Competitive Written Quotes (RFQ)       |
| Category Three                 | \$65,000.01 or more              | Competitive Selection – ITB, ITN, RFI, RFP   |

### Cash Reserve Policy

The District establishes the minimum cash reserve in the Surplus Fund Account as the Surplus Fund Account Minimum Balance and the preferred or target cash reserve as the Surplus Fund Account Target Balance. The Surplus Fund Account should be invested to maximize the time value of money while not being used for operational purposes. The investment management will be controlled by the Director of Finance and Administration and governed by the District Investment Policy. The Surplus Fund Account Minimum Balance is the sum of the Operating Reserve, the Renewal and Replacement Reserve, and 100% of the current year portion of debt service requirements including both interest and principal. The Surplus Fund Account Target Balance is 150% of the Minimum Balance. The Surplus Funds Account balance will be reviewed and recalculated each year during the budget process. The Surplus Funds Account balance, Surplus Fund Account Minimum Balance, and Surplus Fund Account Target Balance will be projected during the Rate Study.

The Operating Reserve is defined as 120 days of budgeted operating expenses as determined by the most recent approved budget, i.e., total annual operating expense \* 0.33 and the Renewal and Replacement Reserve is defined as 1.5% of gross depreciable assets as recorded in the prior years audited financial statements.

### Auditing

Each year the District has an annual financial audit performed by an independent certified public accounting firm. The results of this audit are included with the District’s annual financial statements and are reported to the Board no later than March 31st of the subsequent year. The audited financial statements are available on the Loxahatchee River District website ([www.loxahatcheeriver.org](http://www.loxahatcheeriver.org)). The District’s independent auditors are selected in accordance with applicable Florida Statutes.

### Debt Policy

The District currently has no outstanding debt. The intent of the Governing Board is that the cost of providing goods or services to the general public is financed primarily through user charges. Operational and maintenance costs, including minor equipment purchases, are funded from customer fees and charges. The acquisition and construction of capital assets are funded by assessment charges, grants, contributions from customers and developers, and customer revenues.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### **Capital Improvement Budget**

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#### **Capital Improvement Overview**

District's Capital Improvement Plan (CIP) prioritizes projects based on a thorough evaluation of cost-effective enhancements that align with the District's strategic goals and mission. This dynamic five-year plan is updated annually, serving as a roadmap for identifying and coordinating funding requirements for essential improvements. It provides clarity for both the public and the District's Governing Board regarding significant capital investments that staff have identified as necessary or beneficial.

The capital budget development process starts with departments submitting budget initiatives for needed projects. Cost estimates for these projects are based on the most reliable planning information available at the time. Project priorities may change, depending upon the availability of additional funding sources, grants, or other external financial opportunities. Each year, the CIP is revised to serve as a five-year forecast and planning guide.

The CIP undergoes an annual review by the Governing Board during the Rate Study approval process, typically held in February and March. This review encompasses both previously approved and newly proposed capital projects. As the scope, needs, and timing of specific projects evolve, the CIP is adjusted accordingly. Following the Rate Study approval, the first year of the CIP is integrated into the District's annual budget, which appropriates the necessary funds to implement capital improvement projects for that fiscal year.

Individual project budgets are approved by the Governing Board on a project-by-project basis and are given final approval when they are brought to the Governing Board for approval of contracts.

For several years, the District has financed its Capital Improvement Program through a pay-as-you-go approach. However, we are predicting experiencing deficit spending in the current budget and for the subsequent 5 years. While this deficit can be managed due to our accumulated cash reserves, it is entirely conceivable that the District will incur debt in the future to fund some of the larger initiatives outlined in the Capital Improvement Plan.

#### ***Fiscal Year 2025 Highlights***

Fiscal Year 2025 Capital outlay is budgeted at \$12,917,642, which is an increase of \$220,169 (1.73%) from the current year budget. The Capital Improvement Plan is centered around projects that are critical to sustaining continued reliable operations. Completion of the identified projects supports the District's Strategic Plan initiative of Operational Excellence. Major projects for fiscal year 2025 include:

- Loxahatchee River Subaqueous Force Main Replacement
- County Line Road Bridge IQ Main Relocation.
- Completion of Lift Station Cellular Telemetry project
- Rehab of Headworks
- Western 20 Acres Site Remediation
- Preliminary and design engineering for a new warehouse facility, maintenance facility, staff parking, and generator parking.
- Design and implement IT infrastructure disaster recovery site.
- Completion of Lift Station 082 Conversion
- Rehabilitation of Clarifier #4



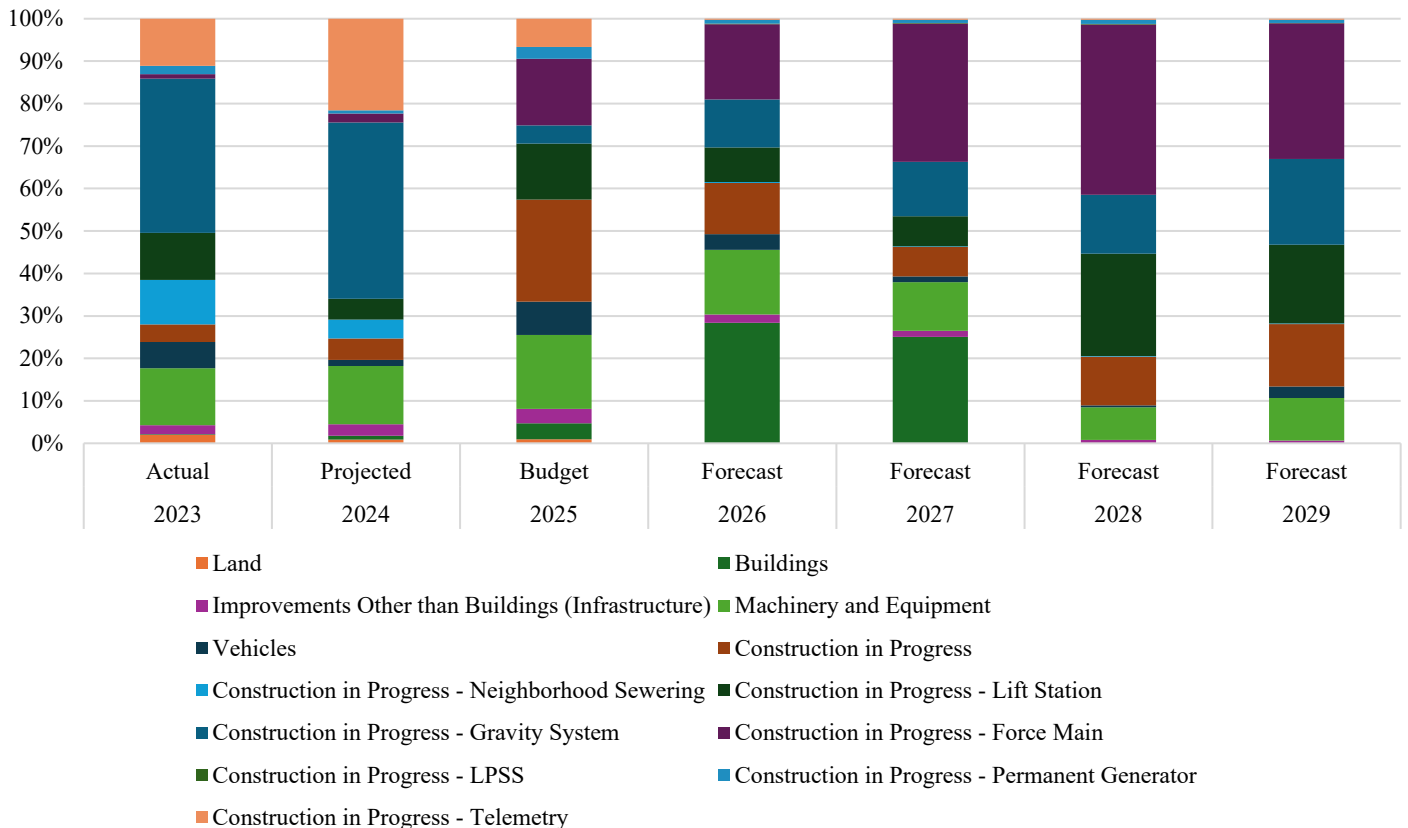
# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Capital Improvement Summary by Category

|                                   | 2023<br>Actual      | 2024<br>Projected   | 2025<br>Budget       | 2026<br>Forecast     | 2027<br>Forecast     | 2028<br>Forecast     | 2029<br>Forecast     |
|-----------------------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Land                              | \$ 196,460          | \$ 78,209           | \$ 125,000           | \$ 8,000             | \$ 8,000             | \$ 8,000             | \$ 8,000             |
| Buildings                         | 10,256              | 85,808              | 485,000              | 3,196,000            | 3,196,000            |                      |                      |
| Improvements Other than Buildings | 204,541             | 246,915             | 440,000              | 224,000              | 184,000              | 72,000               | 72,000               |
| Machinery and Equipment           | 1,299,625           | 1,266,648           | 2,242,000            | 1,724,000            | 1,462,000            | 802,720              | 1,310,400            |
| Vehicles                          | 593,522             | 132,995             | 1,014,642            | 416,000              | 176,000              | 48,000               | 360,000              |
| Construction in Progress          | 406,769             | 465,277             | 3,110,000            | 1,364,000            | 884,000              | 1,184,000            | 1,916,000            |
| Construction in Progress:         |                     |                     |                      |                      |                      |                      |                      |
| Neighborhood Sewering             | 1,011,438           | 405,635             |                      | 20,000               | 20,000               | 20,000               | 20,000               |
| Lift Station                      | 1,071,721           | 456,418             | 1,705,000            | 920,000              | 900,000              | 2,500,000            | 2,420,000            |
| Gravity System                    | 3,510,679           | 3,821,046           | 550,000              | 1,280,000            | 1,640,000            | 1,440,000            | 2,640,000            |
| Force Main                        | 101,374             | 192,849             | 2,031,000            | 2,004,000            | 4,164,000            | 4,164,000            | 4,164,000            |
| LPSS                              |                     |                     |                      | 16,000               | 16,000               | 16,000               | 16,000               |
| Permanent Generator               | 189,541             | 69,813              | 355,000              | 100,000              | 100,000              | 100,000              | 100,000              |
| Telemetry                         | 1,072,738           | 1,988,236           | 860,000              | 28,000               | 28,000               | 28,000               | 28,000               |
| <b>Total Capital Improvement</b>  | <b>\$ 9,668,664</b> | <b>\$ 9,209,848</b> | <b>\$ 12,917,642</b> | <b>\$ 11,300,000</b> | <b>\$ 12,778,000</b> | <b>\$ 10,382,720</b> | <b>\$ 13,054,400</b> |

### Capital Improvement by Category





# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Detailed Five Year Capital Improvement Plan for Fiscal Year 2025 – 2029

|   | New (N) or<br>Replacement (R) | 2025<br>Budget    | 2026<br>Forecast    | 2027<br>Forecast    | 2028<br>Forecast | 2029<br>Forecast  |
|---|-------------------------------|-------------------|---------------------|---------------------|------------------|-------------------|
| <b>Finance</b>  |                               |                   |                     |                     |                  |                   |
| <i>Buildings</i>  |                               |                   |                     |                     |                  |                   |
| 2500 Jupiter Park Drive - Site Plan - Phase 1 Warehouse             | R                             | \$ 125,000        | \$ 1,696,000        | \$ 1,696,000        | \$               | \$                |
| <b>Total Finance</b>  |                               | <b>\$ 125,000</b> | <b>\$ 1,696,000</b> | <b>\$ 1,696,000</b> | <b>\$</b>        | <b>\$</b>         |
| <b>Public Education</b>   |                               |                   |                     |                     |                  |                   |
| <i>Land</i>   |                               |                   |                     |                     |                  |                   |
| 20 Acres Site Remediation   | N                             | \$ 125,000        | \$                  | \$                  | \$               | \$                |
| <i>Vehicles</i>   |                               |                   |                     |                     |                  |                   |
| Ford Transit  | N                             | 70,000            |                     |                     |                  |                   |
| Ford F150   | R                             |                   | 40,000              |                     |                  |                   |
| <i>Construction in Progress</i>                                     |                               |                   |                     |                     |                  |                   |
| Science Center at Jupiter Inlet Lighthouse Outstanding Natural Area | N                             | 150,000           |                     |                     |                  |                   |
| <b>Total Public Education</b>                                       |                               | <b>\$ 345,000</b> | <b>\$ 40,000</b>    | <b>\$</b>           | <b>\$</b>        | <b>\$</b>         |
| <b>WildPine Lab</b>   |                               |                   |                     |                     |                  |                   |
| <i>Improvements Other than Buildings</i>                            |                               |                   |                     |                     |                  |                   |
| Stormwater  | N                             | \$                | \$ 8,000            | \$ 8,000            | \$ 8,000         | \$ 8,000          |
| <i>Machinery and Equipment</i>                                      |                               |                   |                     |                     |                  |                   |
| Data Sonde  | R                             | 10,000            |                     |                     | 12,000           |                   |
| Lab Equipment   | R                             |                   | 4,000               | 4,000               | 4,000            | 12,000            |
| <i>Vehicles</i>   |                               |                   |                     |                     |                  |                   |
| Ford F150   | R                             | 65,000            |                     |                     |                  |                   |
| 22' Boat  | R                             |                   | 24,000              |                     |                  |                   |
| <b>Total WildPine Lab</b>   |                               | <b>\$ 75,000</b>  | <b>\$ 36,000</b>    | <b>\$ 12,000</b>    | <b>\$ 24,000</b> | <b>\$ 20,000</b>  |
| <b>Information Technology</b>                                       |                               |                   |                     |                     |                  |                   |
| <i>Machinery and Equipment</i>                                      |                               |                   |                     |                     |                  |                   |
| Server Lifecycle Replacement  | R                             | \$ 7,000          | \$ 12,000           | \$ 120,000          | \$ 12,000        | \$ 12,000         |
| Disaster Recovery Site Setup  | N                             | 300,000           |                     |                     |                  |                   |
| Door Access Control Replacement                                     | R                             | 50,000            |                     |                     |                  |                   |
| Security Camera Upgrades  | R                             |                   | 32,000              |                     |                  |                   |
| Main Site Firewalls   | R                             |                   |                     | 26,000              |                  |                   |
| Network LAN Access switches (Plant site)                            | R                             |                   |                     | 104,000             |                  |                   |
| Remote Site firewalls   | R                             |                   |                     |                     | 18,720           |                   |
| Server & Storage Replacement  | R                             |                   |                     |                     |                  | 208,000           |
| Network Data Center Switches  | R                             |                   |                     |                     |                  | 80,000            |
| On-Site Backup Appliance  | R                             |                   |                     |                     |                  | 62,400            |
| Security Equipment  | R                             |                   | 8,000               | 8,000               | 8,000            | 8,000             |
| <b>Total Information Technology</b>                                 |                               | <b>\$ 357,000</b> | <b>\$ 52,000</b>    | <b>\$ 258,000</b>   | <b>\$ 38,720</b> | <b>\$ 370,400</b> |
| <b>Engineering and Inspection</b>                                   |                               |                   |                     |                     |                  |                   |
| <i>Buildings</i>  |                               |                   |                     |                     |                  |                   |
| Engineering Services Offices (repurposed BWS Discovery Center)      | R                             | \$ 115,000        | \$                  | \$                  | \$               | \$                |
| <i>Machinery and Equipment</i>                                      |                               |                   |                     |                     |                  |                   |
| Engineering Equipment   | R                             |                   | 20,000              | 40,000              | 20,000           | 40,000            |
| <i>Vehicles</i>   |                               |                   |                     |                     |                  |                   |
| Ford SD F250 4x4 Supercab   | R                             | 65,000            |                     |                     |                  |                   |
| Ford F150 Supercab XL 4x4   | R                             | 59,642            |                     |                     |                  |                   |
| <i>Construction in Progress</i>                                     |                               |                   |                     |                     |                  |                   |
| Western Service Area Water Quality Studies                          | N                             | 5,000             |                     |                     |                  |                   |
| Master Planning   | N                             |                   | 200,000             | 40,000              | 40,000           | 40,000            |
| <b>Total Engineering and Inspection</b>                             |                               | <b>\$ 244,642</b> | <b>\$ 220,000</b>   | <b>\$ 80,000</b>    | <b>\$ 60,000</b> | <b>\$ 80,000</b>  |
| <b>Construction</b>   |                               |                   |                     |                     |                  |                   |
| <i>Machinery and Equipment</i>                                      |                               |                   |                     |                     |                  |                   |
| Mini-Excavator and Trailer  | R                             | \$ 70,000         | \$                  | \$                  | \$               | \$                |
| Case Backhoe  | R                             |                   |                     | 80,000              |                  |                   |
| Other Construction Equipment  | R                             |                   | 8,000               |                     | 8,000            | 8,000             |
| <i>Vehicles</i>   |                               |                   |                     |                     |                  |                   |
| Ford F550 Supercab Utility Crane Body                               | R                             | 165,000           |                     | 128,000             |                  |                   |
| Ford F550 Supercab Utility Crane Body                               | N                             | 195,000           |                     |                     |                  |                   |
| <b>Total Construction</b>   |                               | <b>\$ 430,000</b> | <b>\$ 8,000</b>     | <b>\$ 208,000</b>   | <b>\$ 8,000</b>  | <b>\$ 8,000</b>   |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

|   | New (N) or<br>Replacement (R) | 2025<br>Budget    | 2026<br>Forecast | 2027<br>Forecast | 2028<br>Forecast | 2029<br>Forecast |
|---|-------------------------------|-------------------|------------------|------------------|------------------|------------------|
| <b>Operations Administrative</b>                                  |                               |                   |                  |                  |                  |                  |
| <i>Buildings</i>  |                               |                   |                  |                  |                  |                  |
| Administration Building Bathroom Renovation                       | R                             | \$ 70,000         | \$               | \$               | \$               | \$               |
| <i>Improvements Other than Buildings</i>                          |                               |                   |                  |                  |                  |                  |
| Portable Generator and Shipping Container Anchorage               | N                             | 75,000            |                  |                  |                  |                  |
| Operations and Administration Fire Monitoring System              | R                             | 75,000            |                  |                  |                  |                  |
| <i>Machinery and Equipment</i>                                    |                               |                   |                  |                  |                  |                  |
| Wastewater Equipment  | R                             |                   | 20,000           | 20,000           | 20,000           | 20,000           |
| <i>Vehicles</i>   |                               |                   |                  |                  |                  |                  |
| Unit 25 Replacement   | R                             | 45,000            |                  |                  |                  |                  |
| <i>Construction in Progress</i>                                   |                               |                   |                  |                  |                  |                  |
| Wastewater Utility Risk Assessment                                | N                             | 125,000           |                  |                  |                  |                  |
| Jupiter Park Drive and Central Blvd. Intersection Improvements    | R                             | 100,000           |                  |                  |                  |                  |
| <b>Total Operations Administrative</b>                            |                               | <b>\$ 490,000</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> |
| <b>Collections and Transmission</b>                               |                               |                   |                  |                  |                  |                  |
| <i>Land</i>   |                               |                   |                  |                  |                  |                  |
| Land and Land Rights  | N                             | \$                | \$ 8,000         | \$ 8,000         | \$ 8,000         | \$ 8,000         |
| <i>Improvements Other than Buildings</i>                          |                               |                   |                  |                  |                  |                  |
| Vacuum Truck Dump Facility  | R                             | 75,000            | 40,000           |                  |                  |                  |
| 2500 Jupiter Park Drive - Site Plan - Phase 1 Collections Storage | R                             |                   | 112,000          | 112,000          |                  |                  |
| Other Miscellaneous Improvements                                  | R                             |                   | 40,000           | 40,000           | 40,000           | 40,000           |
| <i>Machinery and Equipment</i>                                    |                               |                   |                  |                  |                  |                  |
| Portable Pump Replacements  | R                             | 65,000            | 160,000          | 80,000           | 80,000           | 80,000           |
| Portable Generator Replacements                                   | R                             | 500,000           | 100,000          | 100,000          | 100,000          | 100,000          |
| <i>Vehicles</i>   |                               |                   |                  |                  |                  |                  |
| Ford F250 Supercab XL 4x4   | R                             | 80,000            |                  |                  |                  |                  |
| Ford F550 Supercab Utility Crane Body                             | R                             | 195,000           |                  |                  |                  |                  |
| Unit-29 2016 Ford F550 Supercab Utility Crane Body                | R                             |                   | 128,000          |                  |                  |                  |
| Unit-30 2016 Ford SD F250 4x4 Supercab                            | R                             |                   | 48,000           |                  |                  |                  |
| Unit-33 2016 Ford F550 Supercab Utility Crane Body                | R                             |                   | 128,000          |                  |                  |                  |
| Unit-37 2018 Ford SD F250 4x4 Supercab                            | R                             |                   |                  |                  | 48,000           |                  |
| Unit-38 2019 Peterbilt 520 VacCon                                 | R                             |                   |                  |                  |                  | 360,000          |
| <i>Construction in Progress</i>                                   |                               |                   |                  |                  |                  |                  |
| Wastewater Utility Risk Assessment                                | N                             | 125,000           |                  |                  |                  |                  |
| <i>Construction in Progress - Neighborhood Sewering</i>           |                               |                   |                  |                  |                  |                  |
| Private Roads   | N                             |                   | 20,000           | 20,000           | 20,000           | 20,000           |
| <i>Construction in Progress - Lift Station</i>                    |                               |                   |                  |                  |                  |                  |
| Lift Station Rehabilitations                                      | R                             | 500,000           | 480,000          | 480,000          | 480,000          | 480,000          |
| Control Panel Replacement   | R                             | 10,000            | 400,000          | 400,000          | 2,000,000        | 1,200,000        |
| Lift Station Conversion #82                                       | R                             | 825,000           |                  |                  |                  |                  |
| Lift Station Rehabilitations #200                                 | R                             | 75,000            |                  |                  |                  | 280,000          |
| Control Panel Replacement LS177                                   | R                             | 75,000            |                  |                  |                  |                  |
| Master Lift Station Exterior Upgrade                              | R                             |                   |                  |                  |                  | 200,000          |
| Lift Station 100 Demolition/Abandonment                           | R                             |                   |                  |                  |                  | 80,000           |
| Lift Station 053 VD Conversion                                    | R                             |                   | 20,000           |                  |                  | 160,000          |
| Lift Station Electrical Upgrades                                  | R                             |                   | 20,000           | 20,000           | 20,000           | 20,000           |
| <i>Construction in Progress - Gravity System</i>                  |                               |                   |                  |                  |                  |                  |
| Manhole Renewal and Replacements                                  | R                             | 50,000            | 72,000           | 72,000           | 72,000           | 72,000           |
| Main Lining   | R                             | 100,000           |                  |                  |                  |                  |
| Service Lateral Renewal and Replacement LS 050                    | R                             | 400,000           |                  |                  |                  |                  |
| Gravity Extensions and Services                                   | N                             |                   | 8,000            | 8,000            | 8,000            | 8,000            |
| Admirals Cove Subaqueous  | R                             |                   | 40,000           |                  |                  |                  |
| Gravity System improvements                                       | R                             |                   | 80,000           | 80,000           | 80,000           | 80,000           |
| Service Lateral Renewal and Replacement                           | R                             |                   | 1,000,000        | 1,400,000        | 800,000          | 400,000          |
| Mainline Renewal and Replacement                                  | R                             |                   |                  |                  | 400,000          | 400,000          |
| TV Inspection   | R                             |                   | 80,000           | 80,000           | 80,000           | 80,000           |
| Gravity System Rehabilitation LS001                               | R                             |                   |                  |                  |                  | 1,600,000        |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

|   | New (N) or<br>Replacement (R) | 2025<br>Budget      | 2026<br>Forecast    | 2027<br>Forecast    | 2028<br>Forecast    | 2029<br>Forecast    |
|---|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Collections and Transmission (continued)</b>                             |                               |                     |                     |                     |                     |                     |
| <i>Construction in Progress - Force Main</i>                                |                               |                     |                     |                     |                     |                     |
| 24" Subaqueous Replacement - Engineering Design and Permitting              | R                             | 130,000             |                     |                     |                     |                     |
| Loxahatchee River Subaqueous Force Main Crossing Replacement                | R                             | 1,800,000           |                     |                     |                     |                     |
| Country Club Drive Force Main/Transmission System                           | N                             | 1,000               |                     |                     |                     |                     |
| A1A AC Force Main Replacement   | R                             | 100,000             |                     |                     |                     |                     |
| Force Main Improvements   | R                             |                     | 40,000              | 40,000              | 40,000              | 40,000              |
| ARV Rehabilitations   | R                             |                     | 24,000              | 24,000              | 24,000              | 24,000              |
| Valve Rehabilitations   | R                             |                     | 100,000             | 100,000             | 100,000             | 100,000             |
| Old Dixie Highway Force Main Replacement                                    | R                             |                     | 1,600,000           | 1,600,000           |                     |                     |
| LS066 Force Main Subaqueous Crossing  | R                             |                     | 40,000              |                     |                     |                     |
| 30" Force Main Evaluation   | R                             |                     | 200,000             |                     |                     |                     |
| Major Transmission System Resiliency Project                                | N                             |                     |                     | 2,400,000           | 4,000,000           | 4,000,000           |
| <i>Construction in Progress - LPSS</i>                                      |                               |                     |                     |                     |                     |                     |
| Low Pressure Sewer System improvements                                      | R                             |                     | 16,000              | 16,000              | 16,000              | 16,000              |
| <i>Construction in Progress - Permanent Generator</i>                       |                               |                     |                     |                     |                     |                     |
| Lift Station 050 Emergency Generator - Engineering                          | N                             | 40,000              |                     |                     |                     |                     |
| Lift Station 050 Emergency Generator - Construction                         | N                             | 315,000             |                     |                     |                     |                     |
| Permanent Generator Evaluation/Replacement                                  | R                             |                     | 100,000             | 100,000             | 100,000             | 100,000             |
| <i>Construction in Progress - Telemetry</i>                                 |                               |                     |                     |                     |                     |                     |
| Lift Station Cellular Telemetry   | N                             | 860,000             | 12,000              | 12,000              | 12,000              | 12,000              |
| I&C/PLC Upgrades  | R                             |                     | 16,000              | 16,000              | 16,000              | 16,000              |
| <b>Total Collections and Transmission</b>                                   |                               | <b>\$ 6,321,000</b> | <b>\$ 5,132,000</b> | <b>\$ 7,208,000</b> | <b>\$ 8,544,000</b> | <b>\$ 9,976,000</b> |
| <b>Treatment and Disposal</b>   |                               |                     |                     |                     |                     |                     |
| <i>Buildings</i>  |                               |                     |                     |                     |                     |                     |
| 2500 Jupiter Park Drive Site Improvements - Maintenance Facility            | R                             | \$ 125,000          | \$ 1,500,000        | \$ 1,500,000        |                     | \$                  |
| Blower Building Intake Louver Replacement                                   | R                             | 50,000              |                     |                     |                     |                     |
| <i>Improvements Other than Buildings</i>                                    |                               |                     |                     |                     |                     |                     |
| Rehabilitation of Headworks, A-Structure and B-Structure                    | R                             | 100,000             |                     |                     |                     |                     |
| Plant Site Traffic Flow and Parking   | R                             | 50,000              |                     |                     |                     |                     |
| Emergency Notification System   | N                             | 65,000              |                     |                     |                     |                     |
| Plant Site Improvements   | R                             |                     | 24,000              | 24,000              | 24,000              | 24,000              |
| <i>Machinery and Equipment</i>  |                               |                     |                     |                     |                     |                     |
| Plant Lift Station No. 1 (PLS001) - Control Panel Upgrades                  | R                             | 165,000             |                     |                     |                     |                     |
| Aeration Basin Influent Gate Operator Replacement                           | R                             | 50,000              |                     |                     |                     |                     |
| Aeration Basin Fine Bubble Diffuser Replacement                             | R                             | 150,000             | 320,000             |                     |                     |                     |
| Headworks Odor Control System Improvements - H2S Monitor                    | N                             | 35,000              |                     |                     |                     |                     |
| Sludge Storage Tank Fine Bubble Diffusers                                   | R                             | 15,000              |                     |                     |                     |                     |
| Sludge Polymer Make-up System Upgrades                                      | R                             | 50,000              |                     |                     |                     |                     |
| Front End Loader Replacement  | R                             | 200,000             |                     |                     |                     |                     |
| Emergency Gen 1 Weather and Sound Attenuating Enclosure Replacement         | R                             | 150,000             |                     |                     |                     |                     |
| Headworks Odor Control Duct Improvements                                    | R                             | 10,000              |                     |                     |                     |                     |
| Aerbay Process Blower Improvements  | R                             |                     | 960,000             | 480,000             |                     |                     |
| Headworks Mechanical Bar Screen Conversion to Perforated Plate Screen       | R                             |                     |                     |                     |                     | 120,000             |
| Liquid Chlorine Feed System Overhaul  | R                             |                     |                     |                     | 80,000              |                     |
| WWTP PLC Upgrades   | R                             |                     |                     |                     |                     | 200,000             |
| WWTP Equipment  | R                             |                     | 240,000             | 240,000             | 240,000             | 240,000             |
| <i>Vehicles</i>   |                               |                     |                     |                     |                     |                     |
| Trailer Caddy   | R                             | 75,000              |                     |                     |                     |                     |
| Ford SD F250 4x4 Supercab   | R                             |                     | 48,000              |                     |                     |                     |
| <i>Construction in Progress</i>   |                               |                     |                     |                     |                     |                     |
| Clarifier # 4 Rehabilitation  | R                             | 350,000             |                     |                     |                     |                     |
| 20 Acres Site Remediation   | N                             | 450,000             |                     |                     |                     |                     |
| Anaerobic Selector Zone Pilot Testing and Process Air Efficiency Evaluation | R                             | 200,000             |                     |                     |                     |                     |
| WWTP Electrical Systems Upgrades - Phase 1                                  | R                             | 210,000             | 168,000             | 168,000             | 168,000             | 400,000             |
| Process Valve Replacement   | R                             |                     | 20,000              | 20,000              | 20,000              | 20,000              |
| Deep Bed Filters - 2 New Cells  | N                             |                     |                     |                     |                     | 200,000             |
| Deep Bed Filters Media Filter Replacement                                   | R                             |                     |                     |                     | 100,000             |                     |
| <b>Total Treatment and Disposal</b>   |                               | <b>\$ 2,500,000</b> | <b>\$ 3,280,000</b> | <b>\$ 2,432,000</b> | <b>\$ 632,000</b>   | <b>\$ 1,204,000</b> |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

|  | New (N) or<br>Replacement (R) | 2025<br>Budget       | 2026<br>Forecast     | 2027<br>Forecast     | 2028<br>Forecast     | 2029<br>Forecast     |
|--|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Reuse</b>   |                               |                      |                      |                      |                      |                      |
| <i>Machinery and Equipment</i>                                   |                               |                      |                      |                      |                      |                      |
| IQ Flow Control Improvements                                     | R                             | \$ 25,000            | \$                   | \$                   | \$                   | \$                   |
| POC and Metering System Electrical Upgrades                      | R                             | 50,000               | 40,000               | 40,000               |                      |                      |
| IQ511 Jockey Pump Rebuild  | R                             | 115,000              |                      |                      |                      |                      |
| IQ518 - P1, P4 & P5 Rebuild                                      | R                             | 50,000               |                      |                      |                      |                      |
| Pump and Motor Rehabilitation and Replacement                    | R                             |                      | 120,000              | 120,000              | 200,000              | 120,000              |
| <i>Vehicles</i>  |                               |                      |                      |                      |                      |                      |
| Ford Transit   | N                             | 90,000               |                      |                      |                      |                      |
| Ford F250 Super Duty Supercab 4X4                                | R                             | 85,000               |                      |                      |                      |                      |
| Ford F250 4x4 Supercab XL  | R                             |                      |                      | 48,000               |                      |                      |
| <i>Construction in Progress</i>                                  |                               |                      |                      |                      |                      |                      |
| County Line Road Bridge IQ Main Relocation - Engineering         | R                             | 95,000               |                      |                      |                      |                      |
| County Line Road Bridge IQ Main Relocation - Construction        | R                             | 1,250,000            |                      |                      |                      |                      |
| Reuse Rehabilitation   | R                             |                      | 40,000               | 40,000               | 40,000               | 40,000               |
| <i>Construction in Progress - Pumping Stations</i>               |                               |                      |                      |                      |                      |                      |
| IQ518 Electrical and I&C Upgrades - Engineering                  | R                             | 220,000              |                      |                      |                      |                      |
| IQ518 Rehabilitation   | R                             |                      |                      |                      | 400,000              | 400,000              |
| <i>Construction in Progress - Reuse Mains</i>                    |                               |                      |                      |                      |                      |                      |
| ARV Rehabilitations  | R                             |                      | 16,000               | 16,000               | 16,000               | 16,000               |
| <i>Construction in Progress - Telemetry</i>                      |                               |                      |                      |                      |                      |                      |
| Metering Station Evaluation and Upgrades                         | R                             |                      | 200,000              | 200,000              |                      |                      |
| <b>Total Reuse</b>   |                               | <b>\$ 1,980,000</b>  | <b>\$ 416,000</b>    | <b>\$ 464,000</b>    | <b>\$ 656,000</b>    | <b>\$ 576,000</b>    |
| <b>Biosolids</b>   |                               |                      |                      |                      |                      |                      |
| <i>Construction in Progress</i>                                  |                               |                      |                      |                      |                      |                      |
| 2500 Jupiter Park Drive Site Improvements - Biosolids Processing | R                             | \$ 50,000            | \$ 400,000           | \$ 400,000           | \$ 400,000           | \$ 800,000           |
| <b>Total Biosolids</b>   |                               | <b>\$ 50,000</b>     | <b>\$ 400,000</b>    | <b>\$ 400,000</b>    | <b>\$ 400,000</b>    | <b>\$ 800,000</b>    |
| <b>Total Capital Improvement Projects</b>                        |                               | <b>\$ 12,917,642</b> | <b>\$ 11,300,000</b> | <b>\$ 12,778,000</b> | <b>\$ 10,382,720</b> | <b>\$ 13,054,400</b> |
| <b>Funding Sources</b>   |                               |                      |                      |                      |                      |                      |
| Funds from Retail Rates and Cash on Hand                         |                               | \$ 12,917,642        | \$ 11,300,000        | \$ 12,778,000        | \$                   | \$ 11,437,120        |
| Bond or Loan Proceeds  |                               |                      |                      |                      | 10,382,720           | 1,617,280            |
| <b>Total</b>   |                               | <b>\$ 12,917,642</b> | <b>\$ 11,300,000</b> | <b>\$ 12,778,000</b> | <b>\$ 10,382,720</b> | <b>\$ 13,054,400</b> |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Project Summaries

A summary of the District's Fiscal Year 2025 Capital Improvement Plan details for specific significant projects (greater than \$200,000) are as follows.

| Loxahatchee River Subaqueous Force Main Crossing Replacement  |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| <b>Strategic Objective:</b> 2.1 Increase System Reliability   |               |               |               |               |
| <b>Strategic Initiative:</b><br>2.1a1 Refine preventative maintenance/rehabilitation/replacement program to include all assets with effort based on industry standards, failure analysis and cost considerations.   |               |               |               |               |
| <b>Strategic Priority:</b> P1   |               |               |               |               |
| <b>Department:</b> Collection and Transmission  |               |               |               |               |
| <b>Project Summary:</b><br>During the course of the 24" FM evaluation it was determined the 24" as existing could not provide a reliable path for transmission of wastewater from the eastern and western Tequesta peninsulas. This project replaced the 24" subaqueous force main with an 18" subaqueous force main installed via directional drill. |               |               |               |               |
| <b>Funding:</b>   |               |               |               |               |
| <b>FY2025</b>   | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> |
| \$ 1,800,000  | \$            | \$            | \$            | \$            |
| County Line Road Bridge IQ Main Relocation  |               |               |               |               |
| <b>Strategic Objective:</b> 2.1 Increase System Reliability   |               |               |               |               |
| <b>Strategic Initiative:</b><br>2.1a1 Refine preventative maintenance/rehabilitation/replacement program to include all assets with effort based on industry standards, failure analysis and cost considerations  |               |               |               |               |
| <b>Strategic Priority:</b> P1   |               |               |               |               |
| <b>Department:</b> Reuse  |               |               |               |               |
| <b>Project Summary:</b><br>IQ main crossing of the Loxahatchee River, North Fork is currently installed on the County Line Road Bridge. Martin County is replacing the bridge and the District is relocating the IQ main from the bridge via directional drill beneath the north fork in a subaqueous crossing. □                                     |               |               |               |               |
| <b>Funding:</b>   |               |               |               |               |
| <b>FY2025</b>   | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> |
| \$ 1,345,000  | \$            | \$            | \$            | \$            |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

| Lift Station Telemetry  |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| <b>Strategic Objective:</b> 2.1 Increase System Reliability   |               |               |               |               |
| <b>Strategic Initiative:</b><br>2.1c Develop emergency response plans for high risk assets.<br>2.5c Implement remote monitoring at all lift stations and low pressure stations.   |               |               |               |               |
| <b>Strategic Priority:</b> P1   |               |               |               |               |
| <b>Department:</b> Collection and Transmission  |               |               |               |               |
| <b>Project Summary:</b><br>Our current lift station telemetry system does not cover our entire lift station system, only key elements. This project will provide a cellular telemetry unit and wetwell level instruments at all District standard lift stations (this does not include low pressure). |               |               |               |               |
| <b>Funding:</b>   |               |               |               |               |
| <b>FY2025</b>   | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> |
| \$ 860,000  | \$            | \$            | \$            | \$            |

| Lift Station 082 Conversion   |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| <b>Strategic Objective:</b> 2.1 Increase System Reliability   |               |               |               |               |
| <b>Strategic Initiative:</b><br>2.1a1 Refine preventative maintenance/rehabilitation/replacement program to include all assets with effort based on industry standards, failure analysis and cost considerations  |               |               |               |               |
| <b>Strategic Priority:</b> P1   |               |               |               |               |
| <b>Department:</b> Collection and Transmission  |               |               |               |               |
| <b>Project Summary:</b><br>Lift Station 082 is the last Davco can station in service in our collection/transmission system. It was originally installed in the early 70's by the Town of Jupiter, later transferred to the District and rehabilitated in the early 80's. This station is a non-standard installation and presents operational limitations, maintenance limitations and safety concerns since you must access the dry pit can to perform any work on the pumps, unlike a submersible station where the pumps are pulled with a crane and all work on the pumps is performed on the ground. Conversion of this station will improve maintenance access, station capacity and safety. It will also allow more system operational flexibility and allow us to utilize either the Marcinski Rd. intracoastal crossing or the Indiantown Rd. intracoastal crossing to pump flows from Juno Beach north to the Inlet and east of the intracoastal. □ |               |               |               |               |
| <b>Funding:</b>   |               |               |               |               |
| <b>FY2025</b>   | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> |
| \$ 825,000  | \$            | \$            | \$            | \$            |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

| 20 Acre Site Remediation   |               |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|
| <b>Strategic Objective:</b> 2.3 Implement Strategic Projects<br>2.7 Improve Environmental Stewardship  |               |               |               |               |               |
| <b>Strategic Initiative:</b> 2.3 Develop plan for western 20 acres<br>2.7 Re-vision the River Center   |               |               |               |               |               |
| <b>Strategic Priority:</b> P2, P1  |               |               |               |               |               |
| <b>Department:</b> Public Education, Treatment and Disposal  |               |               |               |               |               |
| <b>Project Summary:</b><br>Site remediation including a constructed wetland over the existing lake. This constructed wetland would cap the existing sediments in the lake while submergent, emergent and terrestrial plants incorporated into vegetative islands dispersed across the existing lake footprint would provide filtration to stormwater vastly improving water quality. |               |               |               |               |               |
| <b>Funding:</b>  |               |               |               |               |               |
|  | <b>FY2025</b> | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> |
| \$   | 575,000       |               |               |               |               |

| Lift Station Rehabilitation (General Construction Services)   |               |               |               |               |               |
|---|---------------|---------------|---------------|---------------|---------------|
| <b>Strategic Objective:</b> 2.1 Increase System Reliability   |               |               |               |               |               |
| <b>Strategic Initiative:</b><br>2.1a1 Refine preventative maintenance/rehabilitation/replacement program to include all assets with effort based on industry standards, failure analysis and cost considerations  |               |               |               |               |               |
| <b>Strategic Priority:</b> P1   |               |               |               |               |               |
| <b>Department:</b> Collection and Transmission  |               |               |               |               |               |
| <b>Project Summary:</b><br>Routine renewal and/or replacement of existing lift station components. This project utilizes a general services contract that allows for itemized replacement of all components making of a District standard lift station. |               |               |               |               |               |
| <b>Funding:</b>   |               |               |               |               |               |
|   | <b>FY2025</b> | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> |
| \$  | 500,000       | \$ 480,000    | \$ 480,000    | \$ 480,000    | \$ 480,000    |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

| Portable Generator Replacement  |               |               |               |               |               |
|---|---------------|---------------|---------------|---------------|---------------|
| <b>Strategic Objective:</b> 2.1 Increase System Reliability   |               |               |               |               |               |
| <b>Strategic Initiative:</b><br>2.1c Develop emergency response plans for high risk assets.   |               |               |               |               |               |
| <b>Strategic Priority:</b> P2   |               |               |               |               |               |
| <b>Department:</b> Collection and Transmission  |               |               |               |               |               |
| <b>Project Summary:</b><br>The District maintains a fleet of portable generators to aid in an emergency response. The portable generator fleet requires periodic replacement of aged equipment to ensure reliability. In fiscal year 2025, four (4) portable generators will be replaced. |               |               |               |               |               |
| <b>Funding:</b>   |               |               |               |               |               |
|   | <b>FY2025</b> | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> |
| \$  | 500,000       | \$ 100,000    | \$ 100,000    | \$ 100,000    | \$ 100,000    |
| Service Lateral Renewal and Replacement LS 050  |               |               |               |               |               |
| <b>Strategic Objective:</b> 2.1 Increase System Reliability   |               |               |               |               |               |
| <b>Strategic Initiative:</b><br>2.1a1 Refine preventative maintenance/rehabilitation/replacement program to include all assets with effort based on industry standards, failure analysis and cost considerations  |               |               |               |               |               |
| <b>Strategic Priority:</b> P1   |               |               |               |               |               |
| <b>Department:</b> Collection and Transmission  |               |               |               |               |               |
| <b>Project Summary:</b><br>As part of the District's rehabilitation and replacement program, we routinely use lining services which install a structural pipe liner within existing service laterals.   |               |               |               |               |               |
| <b>Funding:</b>   |               |               |               |               |               |
|   | <b>FY2025</b> | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> |
| \$  | 400,000       | \$            | \$            | \$            | \$            |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

| Lift Station 050 Emergency Generator   |               |               |               |               |
|--|---------------|---------------|---------------|---------------|
| <b>Strategic Objective:</b> 2.1 Increase System Reliability  |               |               |               |               |
| <b>Strategic Initiative:</b><br>2.1c Develop emergency response plans for high risk assets.  |               |               |               |               |
| <b>Strategic Priority:</b> P2  |               |               |               |               |
| <b>Department:</b> Collection and Transmission   |               |               |               |               |
| <b>Project Summary:</b><br>Provide permanent emergency standby generators and ATSs at critical pump stations.  |               |               |               |               |
| <b>Funding:</b>  |               |               |               |               |
| <b>FY2025</b>  | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> |
| \$ 355,000   | \$            | \$            | \$            | \$            |
| Clarifier #4 Rehabilitation  |               |               |               |               |
| <b>Strategic Objective:</b> 2.1 Increase System Reliability  |               |               |               |               |
| <b>Strategic Initiative:</b><br>2.1a1 Refine preventative maintenance/rehabilitation/replacement program to include all assets with effort based on industry standards, failure analysis and cost considerations   |               |               |               |               |
| <b>Strategic Priority:</b> P1  |               |               |               |               |
| <b>Department:</b> Treatment and Disposal  |               |               |               |               |
| <b>Project Summary:</b><br>The goal of this project is to refurbish Clarifier #4 to maintain its mechanical and structural integrity, ensuring it operates in line with the manufacturer's performance standards. District staff will collaborate with the clarifier mechanism manufacturer to implement recommendations from the Clarifier #4 Condition Assessment Report prepared by external engineers. Additionally, District staff will oversee the surface preparation and re-coating of the ferrous metal components. |               |               |               |               |
| <b>Funding:</b>  |               |               |               |               |
| <b>FY2025</b>  | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> |
| \$ 350,000   | \$            | \$            | \$            | \$            |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

| 2500 Jupiter Park Drive Site Plan  |               |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|
| <b>Strategic Objective:</b> 1.1 Improve Customer Satisfaction<br>2.1 Increase System Reliability   |               |               |               |               |               |
| <b>Strategic Initiative:</b><br>1.1a For critical assets develop emergency response plans that include equipment, materials and contracts to achieve resilient system functionality<br>2.1a1 Refine preventative maintenance//rehabilitation/replacement program to include all assets with effort based on industry standards, failure analysis and cost considerations |               |               |               |               |               |
| <b>Strategic Priority:</b> P3, P1  |               |               |               |               |               |
| <b>Department:</b> Finance, Collection and Transmission, Treatment and Disposal, Biosolids   |               |               |               |               |               |
| <b>Project Summary:</b><br>Provide a new warehouse facility, maintenance facility, staff parking and generator parking. New facilities will meet HVHZ standards for critical infrastructure. This initiative performs CCNA selection for design engineer and works through preliminary engineering for buildings and site civil.   |               |               |               |               |               |
| <b>Funding:</b>  |               |               |               |               |               |
|  | <b>FY2025</b> | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> |
| \$   | 300,000       | \$ 3,708,000  | \$ 3,708,000  | \$ 400,000    | \$ 800,000    |

| Disaster Recovery Site Setup  |               |               |               |               |               |
|---|---------------|---------------|---------------|---------------|---------------|
| <b>Strategic Objective:</b> 2.1 Increase System Reliability   |               |               |               |               |               |
| <b>Strategic Initiative:</b> 2.1a3 System failure leading to customer/regulatory issues.  |               |               |               |               |               |
| <b>Strategic Priority:</b> P2   |               |               |               |               |               |
| <b>Department:</b> Information Technology   |               |               |               |               |               |
| <b>Project Summary:</b><br>Design and establish a disaster recovery site for the information technology infrastructure. This initiative will ensure that the District has a fully operational equivalent of its server and application setup, ready for use in emergencies or during extended maintenance of the main site. |               |               |               |               |               |
| <b>Funding:</b>   |               |               |               |               |               |
|   | <b>FY2025</b> | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> |
| \$  | 300,000       | \$            | \$            | \$            | \$            |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

| IQ518 Electrical and I&C Upgrades  |               |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|
| <b>Strategic Objective:</b> 1.2 Improve Stakeholder Satisfaction   |               |               |               |               |               |
| <b>Strategic Initiative:</b><br>1.2a Assure that IQ water is available to fulfill contracted quantities for existing customers and develop new supplies and opportunities where economically feasible.   |               |               |               |               |               |
| <b>Strategic Priority:</b> P2  |               |               |               |               |               |
| <b>Department:</b> Reuse   |               |               |               |               |               |
| <b>Project Summary:</b><br>Upgrade the power and control systems of the IQ518 Pump Station to modern equipment. The existing power and control infrastructure has reached the end of its useful life and necessitates replacement.   |               |               |               |               |               |
| <b>Funding:</b>  |               |               |               |               |               |
|  | <b>FY2025</b> | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> |
| \$   | 220,000       | \$            | \$            | \$            | \$            |
| WWTP Electrical System Upgrades  |               |               |               |               |               |
| <b>Strategic Objective:</b> 2.0 Operational Excellence   |               |               |               |               |               |
| <b>Strategic Initiative:</b> 2.1 Increase System Reliability<br>2.8 Improve Safety   |               |               |               |               |               |
| <b>Strategic Priority:</b> P1  |               |               |               |               |               |
| <b>Department:</b> Treatment and Disposal  |               |               |               |               |               |
| <b>Project Summary:</b><br>Project includes the systematic replacement of specific electrical system panels, transformers, wireway and conduits based on the progressive remaining useful life estimates provided in the "Electrical Power Distribution System Condition Assessment" report prepared by Hillers Electrical Engineering under contract with Holtz Consulting Engineers during Fiscal Year 2023. |               |               |               |               |               |
| <b>Funding:</b>  |               |               |               |               |               |
|  | <b>FY2025</b> | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> |
| \$   | 210,000       | \$ 168,000    | \$ 168,000    | \$ 168,000    | \$ 400,000    |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

| Front End Loader Replacement   |               |               |               |               |
|--|---------------|---------------|---------------|---------------|
| <b>Strategic Objective:</b> 2.0 Operational Excellence   |               |               |               |               |
| <b>Strategic Initiative:</b> 2.1 Increase System Reliability<br>2.8 Improve Safety   |               |               |               |               |
| <b>Strategic Priority:</b> P1  |               |               |               |               |
| <b>Department:</b> Treatment and Disposal  |               |               |               |               |
| <b>Project Summary:</b><br>The project involves replacing the current front-end wheel loader, a Case 621C, which has effectively served the District but has reached the end of its useful life. In recent years, the loader has required several significant and costly repairs. The new loader is expected to match the performance specifications of the existing unit while incorporating enhanced operational improvements and safety features. |               |               |               |               |
| <b>Funding:</b>  |               |               |               |               |
| <b>FY2025</b>  | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> |
| \$ 200,000   | \$            | \$            | \$            | \$            |

| Anaerobic Selector Zone Pilot Testing and Process Air Efficiency Evaluation   |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| <b>Strategic Objective:</b> 2.0 Operational Excellence  |               |               |               |               |
| <b>Strategic Initiative:</b> 2.1 Increase System Reliability  |               |               |               |               |
| <b>Strategic Priority:</b> P1   |               |               |               |               |
| <b>Department:</b> Treatment and Disposal   |               |               |               |               |
| <b>Project Summary:</b><br>The project involves designing and implementing modifications to create an anaerobic selector zone in one of the aeration basins for pilot testing. This zone aims to improve plant performance by limiting filamentous organism growth, which can negatively impact sludge settling and reduce secondary clarifier capacity. An engineering consultant will develop a study plan that includes necessary sampling and lab analyses, assist District staff during implementation, and compile data for a summary report.<br><br>After completing the pilot testing, the consultant will assess the existing multistage centrifugal aeration system, known for its reliability but inefficiency. The study will explore alternative aeration technologies, evaluate current operating conditions and power usage, analyze potential improvements in greenhouse gas emissions, and conduct a 20-year net present value analysis of the proposed options. |               |               |               |               |
| <b>Funding:</b>   |               |               |               |               |
| <b>FY2025</b>   | <b>FY2026</b> | <b>FY2027</b> | <b>FY2028</b> | <b>FY2029</b> |
| \$ 200,000  | \$            | \$            | \$            | \$            |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### **Overview of District Organization and Departments**

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The Executive Director administers the affairs of the District and serves as the chief officer of all divisions. The Executive Director has authority to approve procedures to implement the Act, Rules, and policies. Existing Staff Divisions of the District are as follows:

- Executive
- Finance & Administration
- Information Services
- Engineering
- Operations

#### ***Executive Division***

This Division is managed by the Executive Director and is responsible for promoting the overall mission and strategic planning of the District. The Executive Division also oversees the District's administration and coordination with legal and engineering consultants as well as environmental education efforts. The following departments fall under the Executive Division:

- Executive
- Professional Services
- Public Education

#### ***Finance and Administration Division***

This Division is managed by the Director of Finance & Administration and is responsible for financial and fiscal operations including establishment of the District's account books and records, procurement, cash management, payroll, inventory, risk management and maintenance of District records. The Finance Department makes up the Finance and Administration Division.

#### ***Information Services Division***

This Division is managed by the Director of Information Services and is responsible for the District's data collection and management systems including Information Technology Department, Customer Service Department, and the WildPine Laboratory Department.

#### ***Engineering Division***

This Division is managed by the Deputy Executive Director and the Director of Engineering and is responsible for drafting, maintaining and interpreting the District's Construction Standards and Technical Specifications as an approved policy by the District Governing Board. The Engineering Division is also responsible for the operation and maintenance of the District's collection, transmission, and distribution system, which collects and transmits raw wastewater to the District's Wastewater Treatment Facility (WWTF) for treatment, which is then distributed as reclaimed water (I.Q.) to defined commercial wholesale and retail customers. The following Departments fall under the Engineering Division:

- Engineering and Inspection Department
- Construction Department
- Collection and Transmission Department
- Reuse (I.Q.) Department



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Operations Division

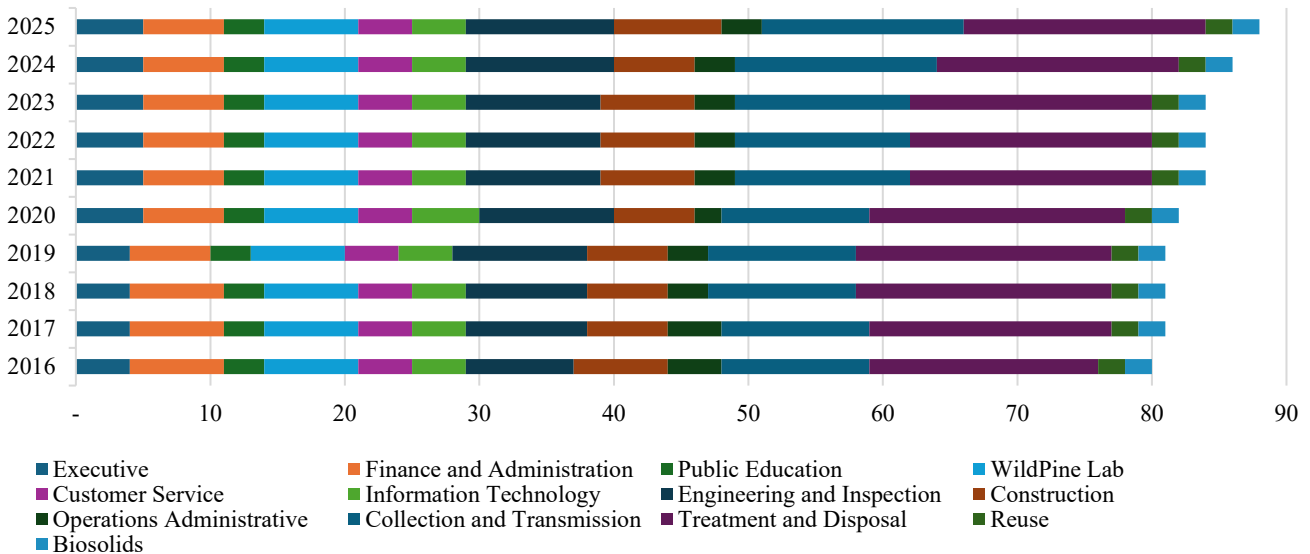
This Division is managed by the Operations Plant Manager and is responsible for the effective and efficient operation and maintenance of the District's wastewater reclamation facilities, including treatment of wastewater, production of reclaimed water, and beneficial reuse or disposal of treated wastewater. The following Departments fall under the Operations Division:

- Operations Administrative Department
- Treatment and Disposal Department
- Biosolids Department

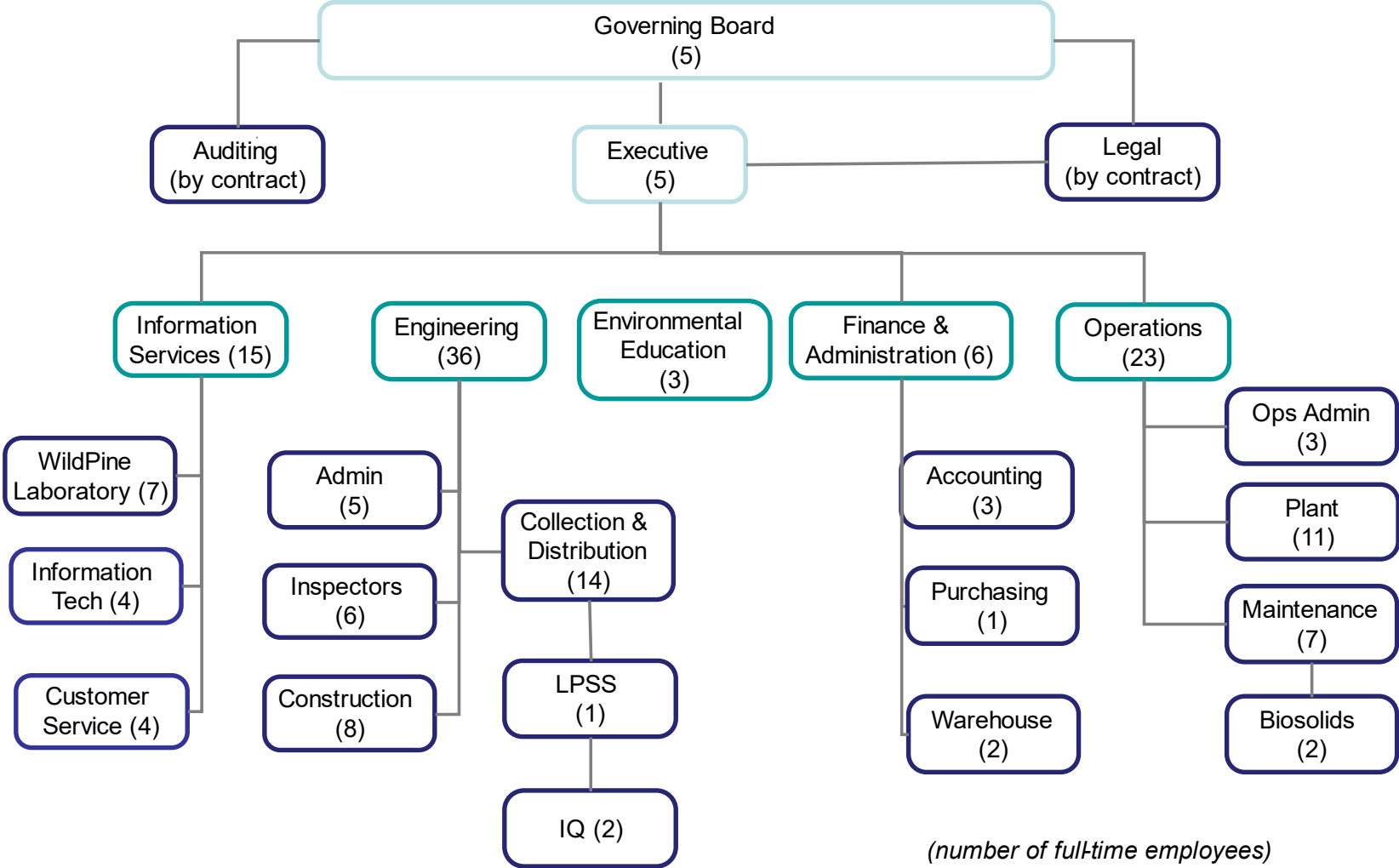
### Position Summary Schedule

The Loxahatchee River District continues to evaluate staffing needs to ensure all services are addressed by first-class personnel. This process is supported by the strategic plan and succession planning efforts. The positions changes for fiscal year 2025 include two new employees in the Construction department within the Engineering division. The table below summarizes the number of full-time personnel by Department. All authorized positions are funded in the proposed budget for fiscal year 2025. An Organization Chart for fiscal year 2025 is presented on the following page.

### Position Count by Department



# Loxahatchee River District Organization Chart Fiscal Year 2025



*(number of full-time employees)  
Total full-time employees = 88*



# LOXAHATCHEE RIVER DISTRICT

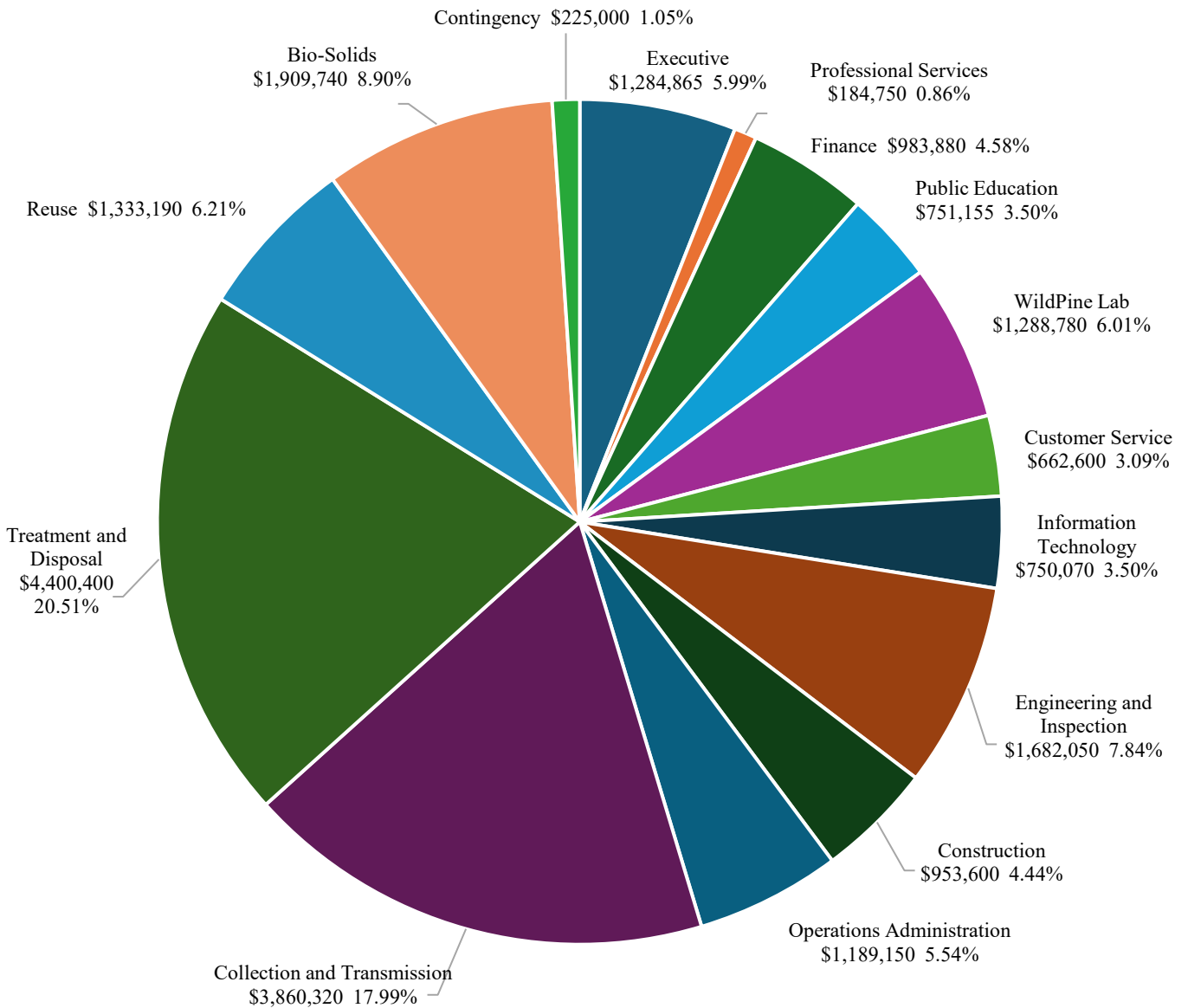
## Fiscal Year 2025 Adopted Budget

### Departmental Information

#### Budgeted Operating Expense by Department

The Department Operating Budget Detail section provides an overview of the fiscal year 2025 operating budget and historical trends of the District for the preceding three years. It also provides budget information at the department level along with each department's responsibilities, goals, and objectives. The chart below shows each department's budgeted dollar amount and percentage of the total projected operating expenses.

**FY 2025 Budgeted Operating Expenses by Department**





# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Budgeted Operating Expense by Category and Department

| Matrix Category                | Executive           | Professional Service | Finance           | Public Education  | WildPine Lab        | Customer Service  | Information Technology | Engineering         |
|--------------------------------|---------------------|----------------------|-------------------|-------------------|---------------------|-------------------|------------------------|---------------------|
| Salaries and Wages             | \$ 760,900          | \$                   | \$ 596,100        | \$ 356,800        | \$ 781,600          | \$ 246,900        | \$ 359,700             | \$ 1,055,100        |
| Payroll Taxes                  | 41,000              |                      | 42,900            | 26,700            | 55,500              | 18,200            | 26,200                 | 77,100              |
| Retirement Contributions       | 122,200             |                      | 97,200            | 37,400            | 123,400             | 40,700            | 44,600                 | 158,000             |
| Employee Health Insurance      | 146,900             |                      | 114,500           | 55,000            | 121,300             | 66,000            | 121,900                | 261,200             |
| Workers' Comp Insurance        | 700                 |                      | 2,200             | 300               | 6,000               | 300               | 400                    | 8,200               |
| General Insurance              | 42,700              |                      |                   | 5,450             | 4,100               |                   |                        |                     |
| Supplies and Expenses          | 99,165              |                      | 27,780            | 106,875           | 85,500              | 28,700            | 90,550                 | 68,200              |
| Utilities                      | 20,600              |                      | 4,300             | 39,800            | 3,600               | 86,000            | 13,620                 | 12,500              |
| Chemicals                      |                     |                      |                   |                   |                     |                   |                        |                     |
| Repairs and Maintenance        | 23,200              |                      | 8,700             | 65,500            | 47,780              | 8,800             | 21,600                 | 41,750              |
| Outside Services               | 27,500              | 184,750              | 90,200            | 57,330            | 60,000              | 167,000           | 71,500                 |                     |
| Contingency                    |                     |                      |                   |                   |                     |                   |                        |                     |
| <b>Total Operating Expense</b> | <b>\$ 1,284,865</b> | <b>\$ 184,750</b>    | <b>\$ 983,880</b> | <b>\$ 751,155</b> | <b>\$ 1,288,780</b> | <b>\$ 662,600</b> | <b>\$ 750,070</b>      | <b>\$ 1,682,050</b> |

| Matrix Category                | Construction      | Operations Administration | Collection & Transmission | Treatment & Disposal | Reuse              | Biosolids          | Contingency       | Total                |
|--------------------------------|-------------------|---------------------------|---------------------------|----------------------|--------------------|--------------------|-------------------|----------------------|
| Salaries and Wages             | \$ 511,200        | \$ 390,300                | \$ 1,367,000              | \$ 1,683,300         | \$ 195,200         | \$ 153,200         | \$                | \$ 8,457,300         |
| Payroll Taxes                  | 37,300            | 24,300                    | 100,700                   | 125,000              | 14,500             | 11,400             |                   | 600,800              |
| Retirement Contributions       | 64,000            | 63,400                    | 194,300                   | 264,100              | 31,900             | 17,100             |                   | 1,258,300            |
| Employee Health Insurance      | 175,300           | 58,500                    | 337,300                   | 353,500              | 44,300             | 35,500             |                   | 1,891,200            |
| Workers' Comp Insurance        | 6,000             | 2,700                     | 15,400                    | 18,200               | 2,300              | 1,800              |                   | 64,500               |
| General Insurance              |                   | 518,000                   |                           |                      |                    |                    |                   | 570,250              |
| Supplies and Expenses          | 86,000            | 61,250                    | 271,320                   | 273,000              | 20,440             | 16,140             |                   | 1,234,920            |
| Utilities                      | 6,900             | 10,700                    | 480,300                   | 740,800              | 396,300            | 600                |                   | 1,816,020            |
| Chemicals                      |                   |                           |                           | 4,000                | 155,000            | 315,000            |                   | 474,000              |
| Repairs and Maintenance        | 66,900            | 53,000                    | 1,022,000                 | 840,500              | 208,250            | 84,000             |                   | 2,491,980            |
| Outside Services               |                   | 7,000                     | 72,000                    | 98,000               | 265,000            | 1,275,000          |                   | 2,375,280            |
| Contingency                    |                   |                           |                           |                      |                    |                    | 225,000           | 225,000              |
| <b>Total Operating Expense</b> | <b>\$ 953,600</b> | <b>\$ 1,189,150</b>       | <b>\$ 3,860,320</b>       | <b>\$4,400,400</b>   | <b>\$1,333,190</b> | <b>\$1,909,740</b> | <b>\$ 225,000</b> | <b>\$ 21,459,550</b> |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Executive Department

**40-10**

The Executive Department is responsible for the daily management of the entire organization including application of the District’s Rules, policies and procedures, and management of all personnel matters. This Division is responsible for administration of neighborhood sewerage projects, capital projects and grants, human resources, safety services, and origination of Developer Agreements for Sewer Service and I.Q. Water Service. The Executive Department also is responsible for the long range facilities planning for the District.

### Executive Department Goals and Objectives

- Ensure all decisions executed uphold the District’s mission, vision, and values
- Continue implementation of approved strategic plans, goals, and objectives
- Conduct business openly and transparently so that the public can be as informed and engaged as they want to be with the governance of the District
- Continue to deliver capital projects per schedule
- Develop and sustain a risk, resiliency and sustainability program
- Maintain and develop an educated, effective, and safe workforce

### Executive Department Indicators

| Strategic Objective                         | Performance Measure                | Units  | 2023 Actual   | 2024 Projected | 2025 Goal |
|---|------------------------------------|--|---------------|----------------|-----------|
| 1.2 Improve Stakeholder Satisfaction        | Public Meeting Agendas and Minutes | # public meeting agendas and minutes posted in a timely manner | 100%          | 100%           | 100%      |
| 3.1 Maintain Employee Morale & Satisfaction | Effective Staffing                 | % of employee turnover   | 9.5%          | 8.00%          | <10%      |
| 2.8 Improve Safety                          | Employee Safety                    | total recordable injury rate (TRIR)                            | 0             | 2.5            | <1.5      |
| 3.2 Improve Employee Capability             | Staff Training                     | timely completion of computer based training (%)               | Not Available | 95%            | ≥95%      |

### Executive Department Budgeted Positions

| Personnel Schedule        | FY23 FTE   | FY24 FTE   | FY25 FTE   | Change |
|---------------------------|------------|------------|------------|--------|
| Executive Director        | 1.0        | 1.0        | 1.0        |        |
| Deputy Executive Director | 1.0        | 1.0        | 1.0        |        |
| Executive Secretary       | 1.0        | 1.0        | 1.0        |        |
| Human Resource Generalist | 1.0        | 1.0        | 1.0        |        |
| Safety Officer            | 1.0        | 1.0        | 1.0        |        |
| <b>Total</b>              | <b>5.0</b> | <b>5.0</b> | <b>5.0</b> |        |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Executive Department Budget Detail

| Account Description   | FY 2023<br>Actual   | FY 2024<br>Budget   | FY 2025<br>Budget   | Percent<br>Change |
|---|---------------------|---------------------|---------------------|-------------------|
| <b>Personal Services</b>                                      |                     |                     |                     |                   |
| 511000 Special Pay - Governing Board                          | \$ 5,847            | \$ 6,500            | \$ 6,500            | 0.00%             |
| 512000 Salaries and Wages                                     | 653,096             | 710,600             | 753,400             | 6.02%             |
| 514000 Overtime   | 445                 | 1,000               | 1,000               | 0.00%             |
| 521000 Payroll Taxes  | 42,457              | 39,700              | 41,000              | 3.27%             |
| 522000 Retirement Contributions                               | 105,467             | 115,400             | 122,200             | 5.89%             |
| 523000 Life, Health, and Dental Insurance                     | 164,628             | 186,900             | 146,900             | -21.40%           |
| 524000 Workers Compensation Insurance                         | 3,119               | 800                 | 700                 | -12.50%           |
| <b>Subtotal</b>   | <b>\$ 975,059</b>   | <b>\$ 1,060,900</b> | <b>\$ 1,071,700</b> | <b>1.02%</b>      |
| <b>Operating Expenses</b>                                     |                     |                     |                     |                   |
| 534000 Other Contractual Services                             | \$ 23,060           | \$ 24,000           | \$ 26,000           | 8.33%             |
| 540000 Travel and Per Diem                                    | 15,426              | 16,200              | 16,200              | 0.00%             |
| 541000 Communications   | 18,576              | 9,600               | 9,600               | 0.00%             |
| 542000 Freight and Postage                                    | 4,408               | 10,000              | 10,000              | 0.00%             |
| 543000 Utility Services                                       | 589                 | 1,000               | 1,000               | 0.00%             |
| 544000 Rentals and Leases                                     |                     | 1,500               | 1,500               | 0.00%             |
| 545000 Insurance  | 39,508              | 36,980              | 42,700              | 15.47%            |
| 546000 Repair and Maintenance - General                       | 33,868              | 20,475              | 21,000              | 2.56%             |
| 546100 Repair and Maintenance - Vehicles                      | 2,728               | 1,000               | 1,000               | 0.00%             |
| 546200 Repair and Maintenance - Equipment                     | 177                 |                     | 1,200               | 100.00%           |
| 546300 Repair and Maintenance - Structures and Grounds        | 1,800               |                     |                     | 100.00%           |
| 551000 Office Supplies  | 4,416               | 5,000               | 5,000               | 0.00%             |
| 552000 Operating Supplies                                     | 28,740              | 27,600              | 38,000              | 37.68%            |
| 552200 Fuel, Diesel, Oil                                      | 3,960               | 3,250               | 3,250               | 0.00%             |
| 554000 Books, Publications, Memberships,<br>and Subscriptions | 14,481              | 30,165              | 29,090              | -3.56%            |
| 555000 Training and Education                                 | 3,757               | 9,125               | 7,625               | -16.44%           |
| <b>Subtotal</b>   | <b>\$ 195,494</b>   | <b>\$ 195,895</b>   | <b>\$ 213,165</b>   | <b>8.82%</b>      |
| <b>Capital Outlay</b>   |                     |                     |                     |                   |
| 630000 Improvements Other than Buildings                      | \$                  | \$                  | \$                  | 0.00%             |
| 640000 Machinery and Equipment                                | 6,902               |                     |                     | 0.00%             |
| <b>Subtotal</b>   | <b>\$ 6,902</b>     | <b>\$</b>           | <b>\$</b>           | <b>0.00%</b>      |
| <b>Total</b>  | <b>\$ 1,177,455</b> | <b>\$ 1,256,795</b> | <b>\$ 1,284,865</b> | <b>2.23%</b>      |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Professional Services Department

**40-20**

#### Professional Services Department Goals and Objectives

The Professional Services department is a branch of the Executive Division where all services are provided by contract. There are no budgeted employees in the Professional Services department. It is the goal of the Professional Services department to provide high quality legal, engineering, investment, and financial services to the District Governing Board and senior management. Core services include:

- Review ordinances, resolutions, contracts, and other documents as necessary
- Review and prepare contracts and agreements in a timely manner
- Advise on statutory matters
- Assist and advise on preventative approaches to limiting risk
- Provide continuing updates to senior management

#### Professional Services Department Budget Detail

| Account Description                   | FY 2023<br>Actual | FY 2024<br>Budget | FY 2025<br>Budget | Percent<br>Change |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <i>Operating Expenses</i>             |                   |                   |                   |                   |
| 531100 Engineering                    | \$ 29,280         | \$ 60,000         | \$ 10,000         | -83.33%           |
| 531300 Legal Expense - Non-Litigation | 43,389            | 65,000            | 65,000            | 0.00%             |
| 531400 Legal Expense - Litigation     | 13,557            | 50,000            | 25,000            | -50.00%           |
| 531500 Legal Expense - Collection     | 71,425            | 5,000             | 5,000             | 0.00%             |
| 531600 Pension Advisor                | 22,953            | 30,000            | 24,500            | -18.33%           |
| 531700 Human Resource Law             | 600               | 9,000             | 9,000             | 0.00%             |
| 531800 Investment Advisor             | 3,004             | 5,000             | 2,000             | -60.00%           |
| 532100 Audit Services                 | 40,795            | 42,250            | 44,250            | 4.73%             |
| <b>Total</b>                          | <b>\$ 225,003</b> | <b>\$ 266,250</b> | <b>\$ 184,750</b> | <b>-30.61%</b>    |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Finance Department

**40-30**

The Finance Department ensures financial accountability by producing precise financial reports, protecting the agency’s financial assets, and maintaining effective budgeting and budget controls. It also enforces internal controls that comply with federal, state, and local regulations, as well as generally accepted accounting principles and Government Accounting Standards Board guidelines. Additionally, the department manages ethical procurement of goods and services and oversees records management in line with District policies and state statutes.

#### Finance Department Goals and Objectives

- Deliver reliable and relevant financial reports to stakeholders.
- Develop and execute a high-quality budget and ensure costs are managed within the confines of Board adopted budgetary constraints.
- Apply for GFOA budget award for budget and financial reporting.
- Manage the District’s cash and investments to optimize return while maintaining adequate liquidity to pay expenditures timely.
- Process invoices timely and accurately taking advantage of discounts for payments and maintaining effective relationships with vendors.
- Begin design of a new warehouse facility.

#### Finance Department Indicators

| Strategic Objective                      | Performance Measure                  | Units  | 2023 Actual | 2024 Projected | 2025 Goal |
|--|--------------------------------------|--|-------------|----------------|-----------|
| 1.2 Improve Stakeholder Satisfaction     | Annual Audit                         | ACFR completed and posted in a timely manner | Yes         | Yes            | Yes       |
| 1.2 Improve Stakeholder Satisfaction     | Annual Audit                         | # of Auditor's Comments                      | 280%        | 250%           | ≥100%     |
| 4.1 Ensure Prudent Financial Stewardship | Cash available at End of Fiscal Year | % of surplus fund target balance             | 0           | 2.5            | <1.5      |
| 4.1 Ensure Prudent Financial Stewardship | Investment Compliance                | 100% Investment Compliance                   | Yes         | Yes            | Yes       |
| 4.1 Ensure Prudent Financial Stewardship | Revenue <sup>†</sup>                 | % of budget                                  | 110%        | 101%           | ≥95%      |
| 4.1 Ensure Prudent Financial Stewardship | Operating Expense                    | % of budget                                  | 92%         | 91%            | ≥90%      |

#### Finance Department FY24 Accomplishments

- Received no auditor comments in the Fiscal Year 2023 audit.
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting.
- Implemented ACH fraud prevention with bank to mitigate losses stemming from fraudulent ACH transactions.
- Completed the process of changing accounting software systems by transferring capital asset information into the new software.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Finance Department Budgeted Positions

| Personnel Schedule                     | FY23<br>FTE | FY24<br>FTE | FY25<br>FTE | Change |
|--|-------------|-------------|-------------|--------|
| Director of Finance and Administration | 1.0         | 1.0         | 1.0         |        |
| Accountant II                          | 1.0         | 1.0         | 1.0         |        |
| Accountant I                           | 1.0         | 1.0         | 1.0         |        |
| Purchasing Agent                       | 1.0         | 1.0         | 1.0         |        |
| Warehouse Coordinator                  | 2.0         | 2.0         | 2.0         |        |
| <b>Total</b>                           | <b>6.0</b>  | <b>6.0</b>  | <b>6.0</b>  |        |

### Finance Department Budget Detail

| Account Description   | FY 2023<br>Actual | FY 2024<br>Budget   | FY 2025<br>Budget   | Percent<br>Change |
|---|-------------------|---------------------|---------------------|-------------------|
| <b>Personal Services</b>                                      |                   |                     |                     |                   |
| 512000 Salaries and Wages                                     | \$ 540,862        | \$ 569,200          | \$ 591,100          | 3.85%             |
| 514000 Overtime   | 3,266             | 5,000               | 5,000               | 0.00%             |
| 521000 Payroll Taxes  | 39,530            | 41,400              | 42,900              | 3.62%             |
| 522000 Retirement Contributions                               | 87,316            | 93,700              | 97,200              | 3.74%             |
| 523000 Life, Health, and Dental Insurance                     | 132,333           | 149,800             | 114,500             | -23.56%           |
| 524000 Workers Compensation Insurance                         | 2,192             | 2,600               | 2,200               | -15.38%           |
| <b>Subtotal</b>   | <b>\$ 805,499</b> | <b>\$ 861,700</b>   | <b>\$ 852,900</b>   | <b>-1.02%</b>     |
| <b>Operating Expenses</b>                                     |                   |                     |                     |                   |
| 534000 Other Contractual Services                             | \$ 27,400         | \$ 36,450           | \$ 31,701           | -13.03%           |
| 541000 Communications   | 2,160             | 4,300               | 4,300               | 0.00%             |
| 546000 Repair and Maintenance - General                       | 4,596             | 10,100              | 8,700               | -13.86%           |
| 546200 Repair and Maintenance - Equipment                     | 985               |                     |                     | 0.00%             |
| 549500 Tax Collector Fees and Discounts                       | 70,030            | 63,400              | 58,500              | -7.73%            |
| 551000 Office Supplies  | 28                | 1,000               | 1,000               | 0.00%             |
| 552000 Operating Supplies                                     | 12,315            | 13,280              | 13,150              | -0.98%            |
| 552200 Fuel, Diesel, Oil                                      | 474               |                     |                     | 0.00%             |
| 552600 Shrinkage  | (11,669)          |                     |                     | 0.00%             |
| 554000 Books, Publications, Memberships,<br>and Subscriptions | 3,950             | 12,035              | 10,540              | -12.42%           |
| 555000 Training and Education                                 | 561               | 3,090               | 3,090               | 0.00%             |
| <b>Subtotal</b>   | <b>\$ 110,830</b> | <b>\$ 143,655</b>   | <b>\$ 130,981</b>   | <b>-8.82%</b>     |
| <b>Capital Outlay</b>   |                   |                     |                     |                   |
| 620000 Buildings  | \$                | \$ 125,000          | \$ 125,000          | 0.00%             |
| 640000 Machinery and Equipment                                | 44,341            |                     |                     | 0.00%             |
| <b>Subtotal</b>   | <b>\$ 44,341</b>  | <b>\$ 125,000</b>   | <b>\$ 125,000</b>   | <b>0.00%</b>      |
| <b>Total</b>  | <b>\$ 960,670</b> | <b>\$ 1,130,355</b> | <b>\$ 1,108,881</b> | <b>-1.90%</b>     |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Public Education Department

40-40

The Public Education department’s mission is to foster a sense of environmental stewardship for the Loxahatchee River’s diverse watershed with quality education, programs, exhibits and meaningful events. This department operates programs offered at the District’s River Center. The River Center provides a fun, educational opportunity for school children, adults, visitors, and long-time residents to learn about the Loxahatchee River, Florida’s first National Wild and Scenic River.

#### Public Education Department Goals and Objectives

- Conduct environmental education to minimize damage to the area’s resources and environment.
- Provides scientific and educational programs for the Loxahatchee River.
- Offer a wide variety of programs for school and camp field trips.

#### Public Education Department Indicators

| Strategic Objective                   | Performance Measure                          | Units                               | 2023 Actual | 2024 Projected | 2025 Goal |
|---------------------------------------|--|-------------------------------------|-------------|----------------|-----------|
| 2.7 Improve Environmental Stewardship | Visitors at River Center                     | # Visitors at River Center          | 1,462       | 1,500          | 1,315     |
| 2.7 Improve Environmental Stewardship | Increase public awareness                    | # 1st Time Visitors at River Center | 110         | 125            | 100       |
| 1.1 Improve Customer Satisfaction     | Provide environmental education to community | Average Program Participation       | 93%         | 100%           | ≥85%      |
| 1.1 Improve Customer Satisfaction     | Provide quality environmental education      | Visitor Satisfaction                | 4.7%        | 8.00%          | >4        |

#### Public Education Fiscal Year 2024 Accomplishments

- Implemented 9 new programs: Tots on Trails / Little Otters, Fishing Adventures, Swamp Tromps, Adult Summer Camp, Wilderness Skills, Programs for Senior Living Communities, Birding, Beach Comber Class, Nature Journaling Class
- Used grant funding to construct new facilities at the Jupiter Inlet Lighthouse Outstanding Natural Area
- Increased accessibility of the River Center and its programs by implementing “Sensory” bags for visitors that experience sensory sensitivity, providing a bilingual fishing experience during Latino Conservation week.
- Improved Focus and Outcome Scores for four programs: Archery, Girl Scout Way, Story Time, Halloween event.

#### Public Education Department Budgeted Positions

| Personnel Schedule                  | FY23 FTE   | FY24 FTE   | FY25 FTE   | Change |
|-------------------------------------|------------|------------|------------|--------|
| Environmental Education Manager     | 1.0        | 1.0        | 1.0        |        |
| Environmental Education Coordinator | 1.0        | 1.0        | 1.0        |        |
| Nature Education and Animal Care    | 1.0        | 1.0        | 1.0        |        |
| <b>Total</b>                        | <b>3.0</b> | <b>3.0</b> | <b>3.0</b> |        |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Public Education Department Budget Detail

| Account Description   | FY 2023<br>Actual | FY 2024<br>Budget | FY 2025<br>Budget   | Percent<br>Change |
|---|-------------------|-------------------|---------------------|-------------------|
| <b>Personal Services</b>                                      |                   |                   |                     |                   |
| 512000 Salaries and Wages                                     | \$ 195,494        | \$ 205,300        | \$ 217,800          | 6.09%             |
| 513000 Other Salaries and Wages                               | 62,545            | 122,100           | 129,000             | 5.65%             |
| 514000 Overtime   | 5,969             | 10,000            | 10,000              | 0.00%             |
| 521000 Payroll Taxes  | 19,338            | 25,200            | 26,700              | 5.95%             |
| 522000 Retirement Contributions                               | 32,943            | 35,400            | 37,400              | 5.65%             |
| 523000 Life, Health, and Dental Insurance                     | 52,811            | 59,900            | 55,000              | -8.18%            |
| 524000 Workers Compensation Insurance                         | 253               | 300               | 300                 | 0.00%             |
| <b>Subtotal</b>   | <b>\$ 369,353</b> | <b>\$ 458,200</b> | <b>\$ 476,200</b>   | <b>3.93%</b>      |
| <b>Operating Expenses</b>                                     |                   |                   |                     |                   |
| 531000 Professional Services                                  | \$ 1,108          | \$ 1,850          | \$ 43,250           | 2237.84%          |
| 534000 Other Contractual Services                             | 12,495            | 10,050            | 14,080              | 40.10%            |
| 541000 Communications   | 1,383             | 4,800             | 4,800               | 0.00%             |
| 543000 Utility Services                                       | 34,596            | 32,000            | 35,000              | 9.38%             |
| 545000 Insurance  | 2,836             | 8,550             | 5,450               | -36.26%           |
| 546000 Repair and Maintenance - General                       | 39,844            | 58,574            | 55,500              | -5.25%            |
| 546100 Repair and Maintenance - Vehicles                      | 588               | 5,000             | 3,000               | -40.00%           |
| 546300 Repair and Maintenance - Structures and Grounds        | 7,014             | 6,500             | 7,000               | 7.69%             |
| 547000 Printing and Publications                              |                   | 600               | 600                 | 0.00%             |
| 552000 Operating Supplies                                     | 110,430           | 88,755            | 90,600              | 2.08%             |
| 552200 Fuel, Diesel, Oil                                      | 715               | 750               | 750                 | 0.00%             |
| 552500 Gift Shop  |                   |                   | 200                 | 100.00%           |
| 552800 Safety Supplies  | 189               |                   |                     | 0.00%             |
| 554000 Books, Publications, Memberships,<br>and Subscriptions | 210               | 3,260             | 10,200              | 212.88%           |
| 555000 Training and Education                                 | 1,395             | 4,950             | 4,525               | -8.59%            |
| <b>Subtotal</b>   | <b>\$ 212,803</b> | <b>\$ 225,639</b> | <b>\$ 274,955</b>   | <b>21.86%</b>     |
| <b>Capital Outlay</b>   |                   |                   |                     |                   |
| 610000 Land   | \$ 113,509        | \$                | \$ 125,000          | 100.00%           |
| 620000 Buildings  | 10,256            |                   |                     | 0.00%             |
| 640000 Machinery and Equipment                                | 5,884             |                   |                     | 0.00%             |
| 641000 Vehicles   |                   |                   | 70,000              | 100.00%           |
| 650000 Construction in Progress                               |                   | 74,000            | 150,000             | 102.70%           |
| <b>Subtotal</b>   | <b>\$ 129,649</b> | <b>\$ 74,000</b>  | <b>\$ 345,000</b>   | <b>366.22%</b>    |
| <b>Total</b>  | <b>\$ 711,805</b> | <b>\$ 757,839</b> | <b>\$ 1,096,155</b> | <b>44.64%</b>     |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### WildPine Lab Department

40-41

The WildPine Laboratory is responsible for performing many water quality compliance requirements in support of State and Federal permits for the wastewater treatment system, monitoring the environmental and ecological health of the Loxahatchee River watershed, and other scientific monitoring.

#### WildPine Lab Department Goals and Objectives

- Provide high quality and timely sample collection, analysis, and reporting of environmental monitoring results to various stakeholders. Program areas include wastewater treatment system compliance, river water quality, seagrass, oysters, and wastewater surveillance.

#### WildPine Lab Department Indicators

| Strategic Objective              | Performance Measure                   | Units                               | 2023 Actual | 2024 Projected | 2025 Goal     |
|----------------------------------|---------------------------------------|-------------------------------------|-------------|----------------|---------------|
| 2.2 Improve Watershed Conditions | Minimum River Flow Compliance         | # days MFL violation                | 27          | 60             | 25            |
| 2.2 Improve Watershed Conditions | Salinity at NB Seagrass beds          | % of salinity                       | 23%         | 24%            | ≥20%          |
| 2.2 Improve Watershed Conditions | River Water Quality                   | Fecal coliform bacteria (cfu/100ml) | 4           | 3              | ≤1 site > 200 |
| 2.2 Improve Watershed Conditions | Treatment Plant Compliance Monitoring | # of samples collected & analyzed   | 4,210       | 3,480          | as req'd      |
| 2.2 Improve Watershed Conditions | River Water Quality Monitoring        | # of samples collected & analyzed   | 5,692       | 5,111          | >5000         |
| 2.2 Improve Watershed Conditions | Seagrass Monitoring                   | # sampling events                   | 24          | 24             | 24            |
| 2.2 Improve Watershed Conditions | Wastewater Surveillance               | # samples processed                 | 153         | 151            | 150           |

#### WildPine Lab Department Fiscal Year 2024 Accomplishments

- Collected and analyzed nearly 8,600 water quality samples to support wastewater treatment compliance (3,480 samples) and environmental monitoring (5,111 samples) throughout the Loxahatchee River watershed. Additional activities included seagrass monitoring and oyster spawning.
- Successful completion of the lab's biennial assessment for analysis certifications for the Florida Department of Health with no major deficiencies and ranking among the best run laboratories in Florida.

#### WildPine Lab Department Budgeted Positions

| Personnel Schedule               | FTE        | FTE        | FTE        | Change |
|----------------------------------|------------|------------|------------|--------|
| Director of Information Services | 1.0        | 1.0        | 1.0        |        |
| Lab Manager                      | 1.0        | 1.0        | 1.0        |        |
| Senior Scientist                 | 1.0        | 1.0        | 1.0        |        |
| Lab Technician II                | 3.0        | 3.0        | 3.0        |        |
| Lab Technician I                 | 1.0        | 1.0        | 1.0        |        |
| <b>Total</b>                     | <b>7.0</b> | <b>7.0</b> | <b>7.0</b> |        |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### WildPine Lab Department Budget Detail

| Account                          | Description  | FY 2023<br>Actual   | FY 2024<br>Budget   | FY 2025<br>Budget   | Percent<br>Change |
|----------------------------------|--|---------------------|---------------------|---------------------|-------------------|
| <b><i>Personal Services</i></b>  |  |                     |                     |                     |                   |
| 512000                           | Salaries and Wages                                     | \$ 652,536          | \$ 707,200          | \$ 744,600          | 5.29%             |
| 513000                           | Other Salaries and Wages                               | 15,019              | 24,000              | 24,000              | 0.00%             |
| 514000                           | Overtime   | 15,225              | 12,000              | 13,000              | 8.33%             |
| 521000                           | Payroll Taxes  | 51,030              | 53,000              | 55,500              | 4.72%             |
| 522000                           | Retirement Contributions                               | 107,438             | 103,100             | 123,400             | 19.69%            |
| 523000                           | Life, Health, and Dental Insurance                     | 110,695             | 129,900             | 121,300             | -6.62%            |
| 524000                           | Workers Compensation Insurance                         | 6,997               | 8,500               | 6,000               | -29.41%           |
| <b><i>Subtotal</i></b>           |  | <b>\$ 958,940</b>   | <b>\$ 1,037,700</b> | <b>\$ 1,087,800</b> | <b>4.83%</b>      |
| <b><i>Operating Expenses</i></b> |  |                     |                     |                     |                   |
| 531000                           | Professional Services                                  | \$ 27,887           | \$ 55,000           | \$ 55,000           | 0.00%             |
| 534000                           | Other Contractual Services                             | 1,816               | 5,700               | 5,000               | -12.28%           |
| 541000                           | Communications   | 2,169               | 3,600               | 3,600               | 0.00%             |
| 545000                           | Insurance  | 3,938               | 4,100               | 4,100               | 0.00%             |
| 546000                           | Repair and Maintenance - General                       | 3,629               | 7,150               | 6,750               | -5.59%            |
| 546100                           | Repair and Maintenance - Vehicles                      | 5,731               | 13,000              | 13,000              | 0.00%             |
| 546200                           | Repair and Maintenance - Equipment                     | 21,231              | 26,630              | 28,030              | 5.26%             |
| 546300                           | Repair and Maintenance - Structures and Grounds        | 924                 |                     |                     | 0.00%             |
| 552000                           | Operating Supplies                                     | 86,608              | 75,000              | 75,000              | 0.00%             |
| 552200                           | Fuel, Diesel, Oil                                      | 2,528               | 3,000               | 3,000               | 0.00%             |
| 554000                           | Books, Publications, Memberships,<br>and Subscriptions |                     | 6,515               | 5,500               | -15.58%           |
| 555000                           | Training and Education                                 | 2,117               | 1,000               | 2,000               | 100.00%           |
| <b><i>Subtotal</i></b>           |  | <b>\$ 158,578</b>   | <b>\$ 200,695</b>   | <b>\$ 200,980</b>   | <b>0.14%</b>      |
| <b><i>Capital Outlay</i></b>     |  |                     |                     |                     |                   |
| 640000                           | Machinery and Equipment                                | \$ 21,612           | \$ 15,000           | \$ 10,000           | -33.33%           |
| 641000                           | Vehicles   |                     | 50,000              | 65,000              | 30.00%            |
| <b><i>Subtotal</i></b>           |  | <b>\$ 21,612</b>    | <b>\$ 65,000</b>    | <b>\$ 75,000</b>    | <b>15.38%</b>     |
| <b>Total</b>                     |  | <b>\$ 1,139,130</b> | <b>\$ 1,303,395</b> | <b>\$ 1,363,780</b> | <b>4.63%</b>      |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Customer Service Department

**40-42**

Customer Service is responsible for the billing and collection of the District’s rates, fees, and charges.

#### Customer Service Department Goals and Objectives

- Maintain high customer satisfaction through friendly, reliable, timely services.
- Pursue new processes and solutions to improve how we operate and better serve our customers.
- Maintain a highly qualified workforce that is responsive to our customers’ needs.
- Communicate the District’s overarching narrative to the community.

#### Customer Service Department Indicators

| Strategic Objective                      | Performance Measure             | Units                                   | 2023 Actual     | 2024 Projected  | 2025 Goal          |
|--|---------------------------------|---|-----------------|-----------------|--------------------|
| 1.2 Improve Customer Satisfaction        | Customer Complaints             | # complaints per 1,000 customers        | 0.10            | 0.30            | ≤.33               |
| 4.1 Ensure Prudent Financial Stewardship | Affordabilty of Wastewater Fees | Percentile of surveyed wastewater rates | 5 <sup>th</sup> | 5 <sup>th</sup> | < 50 <sup>th</sup> |

#### Customer Service Department Fiscal Year 2024 Accomplishments

- Billed and processed over 125,000 payments totaling nearly \$18M.
- Successfully completed the transition to a new customer information, billing, and payments software system
- Coordinated the transition of over 10,000 customers that were on automatic payments with our former processor to a new payment method, requiring action by each customer.

#### Customer Service Department Budgeted Positions

| Personnel Schedule           | FY23 FTE   | FY24 FTE   | FY25 FTE   | Change |
|------------------------------|------------|------------|------------|--------|
| Customer Service Coordinator |            | 1.0        | 1.0        |        |
| Customer Service Rep II      | 2.0        | 1.0        | 2.0        | 1.0    |
| Customer Service Rep I       | 2.0        | 2.0        | 1.0        | (1.0)  |
| <b>Total</b>                 | <b>4.0</b> | <b>4.0</b> | <b>4.0</b> |        |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Customer Service Department Budget Detail

| Account Description   | FY 2023<br>Actual | FY 2024<br>Budget | FY 2025<br>Budget | Percent<br>Change |
|---|-------------------|-------------------|-------------------|-------------------|
| <b><i>Personal Services</i></b>                               |                   |                   |                   |                   |
| 512000 Salaries and Wages                                     | \$ 212,463        | \$ 229,000        | \$ 245,900        | 7.38%             |
| 514000 Overtime   | 270               | 1,000             | 1,000             | 0.00%             |
| 521000 Payroll Taxes  | 15,343            | 17,000            | 18,200            | 7.06%             |
| 522000 Retirement Contributions                               | 24,139            | 36,400            | 40,700            | 11.81%            |
| 523000 Life, Health, and Dental Insurance                     | 49,698            | 62,400            | 66,000            | 5.77%             |
| 524000 Workers Compensation Insurance                         | 253               | 300               | 300               | 0.00%             |
| <b><i>Subtotal</i></b>  | <b>\$ 302,166</b> | <b>\$ 346,100</b> | <b>\$ 372,100</b> | <b>7.51%</b>      |
| <b><i>Operating Expenses</i></b>                              |                   |                   |                   |                   |
| 534000 Other Contractual Services                             | \$ 126,258        | \$ 143,000        | \$ 167,000        | 16.78%            |
| 540000 Travel and Per Diem                                    | 47                |                   |                   | 0.00%             |
| 541000 Communications   |                   | 2,000             | 2,000             | 0.00%             |
| 542000 Freight and Postage                                    | 66,356            | 85,000            | 84,000            | -1.18%            |
| 546000 Repair and Maintenance - General                       | 27,458            | 16,400            | 8,800             | -46.34%           |
| 551000 Office Supplies  | 89                |                   |                   | 0.00%             |
| 552000 Operating Supplies                                     | 3,488             | 3,000             | 3,000             | 0.00%             |
| 552700 Bad Debt Expense                                       | 533               |                   |                   | 0.00%             |
| 554000 Books, Publications, Memberships,<br>and Subscriptions |                   | 26,247            | 25,700            | -2.08%            |
| 555000 Training and Education                                 | 254               |                   |                   | 0.00%             |
| <b><i>Subtotal</i></b>  | <b>\$ 224,483</b> | <b>\$ 275,647</b> | <b>\$ 290,500</b> | <b>5.39%</b>      |
| <b><i>Capital Outlay</i></b>                                  |                   |                   |                   |                   |
| 630000 Improvements Other than Buildings                      | \$                | \$ 29,000         | \$                | -100.00%          |
| 640000 Machinery and Equipment                                | 8,825             |                   |                   | 0.00%             |
| <b><i>Subtotal</i></b>  | <b>\$ 8,825</b>   | <b>\$ 29,000</b>  | <b>\$</b>         | <b>-100.00%</b>   |
| <b>Total</b>  | <b>\$ 535,474</b> | <b>\$ 650,747</b> | <b>\$ 662,600</b> | <b>1.82%</b>      |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Information Technology Department

40-43

The Information Technology department provides information technology support, training, management, and development that serve all District departments. This includes overseeing software applications, data management, and network infrastructure to ensure optimal performance and reliability. Prioritizing cybersecurity and system integrity, the Information Technology department helps safeguard critical information. Additionally, the Information and Technology department provides technical support to staff, ensuring that all employees have the tools they need to operate effectively.

#### Information Technology Department Goals and Objectives

- Provide on-going training, support, and application customization to all departments.
- Improve data management to empower data-driven decision making.
- Increase protection against ransomware and other threats with new security tools and District wide security training.
- Expand web and mobile solutions to help streamline field navigation and workflows where needed.
- Continue improvement of long-range planning through a Risk and Resilience Assessment.

#### Information Technology Department Indicators

| Strategic Objective                               | Performance Measure                          | Units                  | 2023 Actual | 2024 Projected | 2025 Goal |
|---|--|------------------------|-------------|----------------|-----------|
| 1.2 Increase System Reliability                   | Likelihood a user clicks on a phishing email | phish prone percentage | 3.1%        | 2.4%           | 5.0%      |
| 1.2 Improve customer and stakeholder satisfaction | Help desk tickets processed                  | # tickets processed    | 164         | 381            | N/A       |

#### Information Technology Department Fiscal Year 2024 Accomplishments

- Successfully completed the replacement of all network equipment and substantially completed the replacement of all server equipment.
- Successfully completed a review of cybersecurity preparedness in accordance with guidance provided by the Cybersecurity and Infrastructure Security Agency (CISA).

#### Information Technology Department Budgeted Positions

| Personnel Schedule                 | FY23 FTE   | FY24 FTE   | FY25 FTE   | Change |
|------------------------------------|------------|------------|------------|--------|
| IT Manager                         | 1.0        | 1.0        | 1.0        |        |
| GIS Application Administrator      |            | 1.0        | 1.0        |        |
| Applications Support Administrator | 1.0        | 1.0        | 1.0        |        |
| IT Help Desk Support Tech          | 2.0        | 1.0        | 1.0        |        |
| <b>Total</b>                       | <b>4.0</b> | <b>4.0</b> | <b>4.0</b> |        |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Information Technology Department Budget Detail

| Account                   | Description  | FY 2023<br>Actual | FY 2024<br>Budget | FY 2025<br>Budget   | Percent<br>Change |
|---------------------------|--|-------------------|-------------------|---------------------|-------------------|
| <i>Personal Services</i>  |  |                   |                   |                     |                   |
| 512000                    | Salaries and Wages                                     | \$ 247,443        | \$ 292,800        | \$ 359,200          | 22.68%            |
| 514000                    | Overtime   | 1,556             | 500               | 500                 | 0.00%             |
| 521000                    | Payroll Taxes  | 17,847            | 21,200            | 26,200              | 23.58%            |
| 522000                    | Retirement Contributions                               | 40,727            | 42,100            | 44,600              | 5.94%             |
| 523000                    | Life, Health, and Dental Insurance                     | 74,972            | 103,200           | 121,900             | 18.12%            |
| 524000                    | Workers Compensation Insurance                         | 253               | 300               | 400                 | 33.33%            |
| <b>Subtotal</b>           |  | <b>\$ 382,798</b> | <b>\$ 460,100</b> | <b>\$ 552,800</b>   | <b>20.15%</b>     |
| <i>Operating Expenses</i> |  |                   |                   |                     |                   |
| 531000                    | Professional Services                                  | \$ 40,936         | \$ 95,000         | \$ 70,000           | -26.32%           |
| 534000                    | Other Contractual Services                             | 900               | 1,500             | 1,500               | 0.00%             |
| 540000                    | Travel and Per Diem                                    | 128               |                   |                     | 0.00%             |
| 541000                    | Communications   | 3,280             | 13,620            | 13,620              | 0.00%             |
| 546000                    | Repair and Maintenance - General                       | 1,882             | 20,900            | 21,600              | 3.35%             |
| 546200                    | Repair and Maintenance - Equipment                     | 223               |                   |                     | 0.00%             |
| 546300                    | Repair and Maintenance - Structures and Grounds        | 45                |                   |                     | 0.00%             |
| 551000                    | Office Supplies  | 65                |                   |                     | 0.00%             |
| 552000                    | Operating Supplies                                     | 20,642            | 44,500            | 39,000              | -12.36%           |
| 554000                    | Books, Publications, Memberships,<br>and Subscriptions | 5,824             | 44,325            | 46,550              | 5.02%             |
| 555000                    | Training and Education                                 | 360               | 5,000             | 5,000               | 0.00%             |
| <b>Subtotal</b>           |  | <b>\$ 74,285</b>  | <b>\$ 224,845</b> | <b>\$ 197,270</b>   | <b>-12.26%</b>    |
| <i>Capital Outlay</i>     |  |                   |                   |                     |                   |
| 640000                    | Machinery and Equipment                                | \$ 391,041        | \$ 220,000        | \$ 357,000          | 62.27%            |
| <b>Subtotal</b>           |  | <b>\$ 391,041</b> | <b>\$ 220,000</b> | <b>\$ 357,000</b>   | <b>62.27%</b>     |
| <b>Total</b>              |  | <b>\$ 848,124</b> | <b>\$ 904,945</b> | <b>\$ 1,107,070</b> | <b>22.34%</b>     |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### **Engineering and Inspection Department**

**40-50**

The Engineering and Inspection Department is responsible for the design, construction, inspection, and protection of the wastewater / reuse assets of the District and within the District’s service area. This Department provides evaluation of facilities and proposes upgrades to and rehabilitation of existing District infrastructure. The Engineering and Inspection Department is also responsible for the review and approval of construction plans.

#### **Engineering and Inspection Department Goals and Objectives**

- Continue neighborhood sewerage of remnant properties.
- Manage an efficient and effective renewal/replacement program for lift stations through lift station inspections and management of general construction services contracts.
- Manage an efficient and effective renewal/replacement program for force mains through inspections and coordination with right of way infrastructure improvement projects.
- Manage an efficient and effective renewal/replacement program for gravity systems through construction management inspections and project management in the capital program.
- Provide high quality and developer friendly inspection services.
- Update / maintain the District’s Manual of Minimum Construction Standards and Technical Specifications as an approved policy by the District Governing Board.
- Manage timely and accurate location of the District’s infrastructure in compliance with Underground Facility Damage Prevention and Safety Act, Chapter 556, Florida Statutes.

#### **Engineering and Inspection Department Indicators**

| Strategic Objective               | Performance Measure                           | Units   | 2023 Actual | 2024 Projected | 2025 Goal |
|-----------------------------------|---|---|-------------|----------------|-----------|
| 1.1 Improve Customer Satisfaction | Developer/Consultant Response Time            | Average Response Time (Days)                  | 1.7         | 2.0            | ≤5        |
| 1.1 Improve Customer Satisfaction | Average Inspector Time Logged on a Work Order | Average Inspector Time Logged on a Work Order | 58%         | 60%            | > 65%     |

#### **Fiscal Year 2024 Accomplishments**

- Responded to 152 easement encroachment requests in FY24.
- Responded to 8,739 Sunshine 811 tickets in FY24. All ticket responses were completed on time.
- Completed 1,262 GPS points and 618 redline updates to refine GIS data in FY24.
- Managed in-house over \$900,000 in corrective maintenance / repair and capital work completed by general services contractors on the District’s wastewater and reuse (I.Q.) assets.
- Managed over \$3,400,000 in CIP lining contracts which resulted in over 28,000 LF of gravity main lining and over 800 gravity service lateral liners installed.
- Gravity system rehabilitations including main line structural liners (19,500 LF), lateral structural liners (770 EA) and manhole rehabilitation (7 EA).
- 5 lift station rehabilitations including mechanical, electrical and structural.
- Two additional Permanent Emergency Generator installations at key lift stations.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Engineering and Inspection Department Budgeted Positions

| Personnel Schedule                       | FY23<br>FTE | FY24<br>FTE | FY25<br>FTE | Change |
|--|-------------|-------------|-------------|--------|
| Director of Engineering                  | 1.0         | 1.0         | 1.0         |        |
| Chief Construction Inspector             | 1.0         | 1.0         | 1.0         |        |
| Project Engineer                         |             | 1.0         | 1.0         |        |
| Construction Inspector                   | 2.0         | 2.0         | 2.0         |        |
| Compliance Technician                    | 1.0         | 1.0         | 1.0         |        |
| Utility Locate and Compliance Technician | 2.0         | 2.0         | 2.0         |        |
| Engineering/GIS Tech                     | 1.0         | 1.0         | 1.0         |        |
| Engineering Assistant                    | 1.0         | 1.0         | 1.0         |        |
| Projects Coordinator                     | 1.0         | 1.0         | 1.0         |        |
| <b>Total</b>                             | <b>10.0</b> | <b>11.0</b> | <b>11.0</b> |        |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Engineering and Inspection Department Budget Detail

| Account                   | Description  | FY 2023<br>Actual   | FY 2024<br>Budget   | FY 2025<br>Budget   | Percent<br>Change |
|---------------------------|--|---------------------|---------------------|---------------------|-------------------|
| <b>Personal Services</b>  |  |                     |                     |                     |                   |
| 512000                    | Salaries and Wages                                     | \$ 849,656          | \$ 965,000          | \$ 1,007,600        | 4.41%             |
| 513000                    | Other Salaries and Wages                               |                     |                     | 10,000              | 100.00%           |
| 514000                    | Overtime   | 28,003              | 37,500              | 37,500              | 0.00%             |
| 521000                    | Payroll Taxes  | 63,889              | 73,100              | 77,100              | 5.47%             |
| 522000                    | Retirement Contributions                               | 118,212             | 150,500             | 158,000             | 4.98%             |
| 523000                    | Life, Health, and Dental Insurance                     | 237,458             | 302,400             | 261,200             | -13.62%           |
| 524000                    | Workers Compensation Insurance                         | 7,082               | 9,800               | 8,200               | -16.33%           |
| <b>Subtotal</b>           |  | <b>\$ 1,304,300</b> | <b>\$ 1,538,300</b> | <b>\$ 1,559,600</b> | <b>1.38%</b>      |
| <b>Operating Expenses</b> |  |                     |                     |                     |                   |
| 540000                    | Travel and Per Diem                                    | \$                  | \$ 3,000            | \$ 2,000            | -33.33%           |
| 541000                    | Communications   | 9,779               | 12,500              | 12,500              | 0.00%             |
| 546000                    | Repair and Maintenance - General                       |                     | 14,500              | 15,500              | 6.90%             |
| 546100                    | Repair and Maintenance - Vehicles                      | 5,395               | 5,000               | 20,000              | 300.00%           |
| 546200                    | Repair and Maintenance - Equipment                     | 1,757               | 5,000               | 5,000               | 0.00%             |
| 546700                    | Repair and Maintenance - MOT Traffic Maintenance       |                     |                     | 1,250               | 100.00%           |
| 551000                    | Office Supplies  | 589                 | 1,000               | 1,000               | 0.00%             |
| 552000                    | Operating Supplies                                     | 39,118              | 29,500              | 30,600              | 3.73%             |
| 552200                    | Fuel, Diesel, Oil                                      | 22,572              | 25,000              | 20,000              | -20.00%           |
| 552800                    | Safety Supplies  | 2,020               |                     | 1,000               | 100.00%           |
| 554000                    | Books, Publications, Memberships,<br>and Subscriptions | 240                 | 10,365              | 9,100               | -12.20%           |
| 555000                    | Training and Education                                 | 4,866               | 6,000               | 4,500               | -25.00%           |
| <b>Subtotal</b>           |  | <b>\$ 86,336</b>    | <b>\$ 111,865</b>   | <b>\$ 122,450</b>   | <b>9.46%</b>      |
| <b>Capital Outlay</b>     |  |                     |                     |                     |                   |
| 620000                    | Buildings  | \$                  | \$                  | \$ 115,000          | 100.00%           |
| 641000                    | Vehicles   | 86,853              | 109,642             | 124,642             | 13.68%            |
| 650000                    | Construction in Progress                               |                     | 5,000               | 5,000               | 0.00%             |
| <b>Subtotal</b>           |  | <b>\$ 86,853</b>    | <b>\$ 114,642</b>   | <b>\$ 244,642</b>   | <b>113.40%</b>    |
| <b>Total</b>              |  | <b>\$ 1,477,489</b> | <b>\$ 1,764,807</b> | <b>\$ 1,926,692</b> | <b>9.17%</b>      |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Construction Department

**40-51**

The Construction Department is responsible for corrective and breakdown maintenance of the District’s utility assets based on inspections completed by Collections / Reuse, Operations, and Engineering Inspections.

#### Construction Department Goals and Objectives

- Continue to be a valuable resource by supporting both Collections, Reuse, and Operations with necessary repairs and rehabilitations.
- Maintain a strong commitment to safety and regulatory compliance throughout all construction projects.
- Provide ongoing training for staff to ensure they are knowledgeable about best practices in construction and safety protocols.
- Deliver exceptional service to both internal and external stakeholders, fostering positive relationships and effective communication.

#### Construction Department Indicators

| Strategic Objective             | Performance Measure           | Units                                    | 2023 Actual   | 2024 Projected | 2025 Goal |
|---------------------------------|-------------------------------|--|---------------|----------------|-----------|
| 2.1 Increase System Reliability | Corrective Work Orders Closed | number of corrective work orders closed. | Not available | 476            | 500       |

#### Fiscal Year 2024 Accomplishments

- Completed 476 corrective maintenance work orders.

#### Construction Department Budgeted Positions

| Personnel Schedule           | FY23<br>FTE | FY24<br>FTE | FY25<br>FTE | Change     |
|------------------------------|-------------|-------------|-------------|------------|
| Construction Manager         | 1.0         |             |             |            |
| Construction Coordinator     | 1.0         | 1.0         | 1.0         |            |
| Construction System Foreman  | 1.0         | 1.0         | 1.0         |            |
| Construction System Operator | 4.0         | 4.0         | 6.0         | 2.0        |
| <b>Total</b>                 | <b>7.0</b>  | <b>6.0</b>  | <b>8.0</b>  | <b>2.0</b> |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Construction Department Budget Detail

| Account                   | Description  | FY 2023<br>Actual   | FY 2024<br>Budget | FY 2025<br>Budget   | Percent<br>Change |
|---------------------------|--|---------------------|-------------------|---------------------|-------------------|
| <b>Personal Services</b>  |  |                     |                   |                     |                   |
| 512000                    | Salaries and Wages                                     | \$ 338,717          | \$ 377,100        | \$ 496,200          | 31.58%            |
| 514000                    | Overtime   | 11,523              | 11,500            | 15,000              | 30.43%            |
| 521000                    | Payroll Taxes  | 25,146              | 28,300            | 37,300              | 31.80%            |
| 522000                    | Retirement Contributions                               | 40,974              | 61,800            | 64,000              | 3.56%             |
| 523000                    | Life, Health, and Dental Insurance                     | 115,083             | 134,900           | 175,300             | 29.95%            |
| 524000                    | Workers Compensation Insurance                         | 6,660               | 5,700             | 6,000               | 5.26%             |
| <b>Subtotal</b>           |  | <b>\$ 538,103</b>   | <b>\$ 619,300</b> | <b>\$ 793,800</b>   | <b>28.18%</b>     |
| <b>Operating Expenses</b> |  |                     |                   |                     |                   |
| 540000                    | Travel and Per Diem                                    | \$ 350              | \$                | \$                  | 0.00%             |
| 541000                    | Communications   | 5,726               | 6,900             | 6,900               | 0.00%             |
| 546000                    | Repair and Maintenance - General                       | 3,107               | 10,100            | 11,400              | 12.87%            |
| 546100                    | Repair and Maintenance - Vehicles                      | 15,725              | 10,000            | 35,000              | 250.00%           |
| 546200                    | Repair and Maintenance - Equipment                     | 8,696               | 5,000             | 17,500              | 250.00%           |
| 546700                    | Repair and Maintenance - MOT Traffic Maintenance       |                     |                   | 3,000               | 100.00%           |
| 552000                    | Operating Supplies                                     | 37,117              | 31,500            | 48,500              | 53.97%            |
| 552200                    | Fuel, Diesel, Oil                                      | 14,492              | 20,000            | 20,000              | 0.00%             |
| 552800                    | Safety Supplies  | 10,488              |                   | 3,500               | 100.00%           |
| 554000                    | Books, Publications, Memberships,<br>and Subscriptions | 180                 | 5,695             | 7,500               | 31.69%            |
| 555000                    | Training and Education                                 | 8,439               | 5,000             | 6,500               | 30.00%            |
| <b>Subtotal</b>           |  | <b>\$ 104,320</b>   | <b>\$ 94,195</b>  | <b>\$ 159,800</b>   | <b>69.65%</b>     |
| <b>Capital Outlay</b>     |  |                     |                   |                     |                   |
| 640000                    | Machinery and Equipment                                | \$                  | \$ 21,350         | \$ 70,000           | 227.87%           |
| 641000                    | Vehicles   | 423,441             | 125,000           | 360,000             | 188.00%           |
| <b>Subtotal</b>           |  | <b>\$ 423,441</b>   | <b>\$ 146,350</b> | <b>\$ 430,000</b>   | <b>193.82%</b>    |
| <b>Total</b>              |  | <b>\$ 1,065,864</b> | <b>\$ 859,845</b> | <b>\$ 1,383,600</b> | <b>60.91%</b>     |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### **Operations Administrative Department**

**50-10**

The Operations Administrative Department is responsible for overseeing the day-to-day operations of the wastewater treatment plant, optimizing processes to providing efficient and effective treatment of wastewater, reclaimed water, and the resulting biosolids. The department is also responsible for the ongoing development, maintenance and security of the SCADA system.

#### **Operations Administrative Department Goals and Objectives**

- Continue to maintain 100% permit compliance.
- Strict adherence to safe working practices including preparation of Job Hazard Analyses (JHAs) and Near-Miss Reporting.
- Full integration and update of Operations assets within asset management program (EAM).
- Timely execution of pretreatment inspections.
- Completion of the Risk and Resilience Assessment as it relates to the wastewater treatment plant facilities.

#### **Operations Administrative Department Indicators**

| Strategic Objective                  | Performance Measure       | Units                        | 2023 Actual | 2024 Projected | 2025 Goal |
|--------------------------------------|---------------------------|------------------------------|-------------|----------------|-----------|
| 1.2 Improve Stakeholder Satisfaction | Permit Exceedance         | number of occurrences        | 0           | 0              | 0         |
| 2.1 Increase System Reliability      | Regulatory Compliance     | % of days in full compliance | 100%        | 100%           | 100%      |
| 2.1 Increase System Reliability      | Percent of Plant Capacity | mean daily incoming flow     | 62.9%       | 63.0%          | < 70%     |

#### **Operations Administrative FY24 Accomplishments**

- Submitted permit application documents and secured a new 5-Year, Florida Department of Environmental Protection (FDEP) Wastewater Treatment Plant Operating Permit.
- Revised Chapter 31-13, Regulation of Sewer Use ordinance and associated Emergency Response Plan.
- Initiated quarterly sample plan to evaluate PFAS compounds in plant influent, effluent, I.Q. water and biosolids.
- Completed the Chlorine Disinfection System Study to evaluate the current and potential alternative disinfection methodologies.
- Completed significant upgrades to the Operations Control Room to improve staff efficiency and response time.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Operations Administrative Department Budgeted Positions

| Personnel Schedule       | FY23<br>FTE | FY24<br>FTE | FY25<br>FTE | Change |
|--------------------------|-------------|-------------|-------------|--------|
| Plant Manager            | 1.0         | 1.0         | 1.0         |        |
| System Specialist II     | 1.0         | 1.0         | 1.0         |        |
| Administrative Assistant | 1.0         | 1.0         | 1.0         |        |
| <b>Total</b>             | <b>3.0</b>  | <b>3.0</b>  | <b>3.0</b>  |        |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Operations Administrative Department Budget Detail

| Account                   | Description  | FY 2023<br>Actual   | FY 2024<br>Budget   | FY 2025<br>Budget   | Percent<br>Change |
|---------------------------|--|---------------------|---------------------|---------------------|-------------------|
| <b>Personal Services</b>  |  |                     |                     |                     |                   |
| 512000                    | Salaries and Wages                                     | \$ 351,959          | \$ 366,500          | \$ 389,300          | 6.22%             |
| 514000                    | Overtime   | 327                 | 1,000               | 1,000               | 0.00%             |
| 521000                    | Payroll Taxes  | 24,801              | 23,300              | 24,300              | 4.29%             |
| 522000                    | Retirement Contributions                               | 44,702              | 59,700              | 63,400              | 6.20%             |
| 523000                    | Life, Health, and Dental Insurance                     | 58,829              | 65,000              | 58,500              | -10.00%           |
| 524000                    | Workers Compensation Insurance                         | 2,698               | 3,200               | 2,700               | -15.63%           |
| <b>Subtotal</b>           |  | <b>\$ 483,316</b>   | <b>\$ 518,700</b>   | <b>\$ 539,200</b>   | <b>3.95%</b>      |
| <b>Operating Expenses</b> |  |                     |                     |                     |                   |
| 531000                    | Professional Services                                  | \$                  | \$ 20,000           | \$                  | -100.00%          |
| 534000                    | Other Contractual Services                             | 5,287               | 8,100               | 7,000               | -13.58%           |
| 540000                    | Travel and Per Diem                                    |                     | 2,500               | 2,500               | 0.00%             |
| 541000                    | Communications   | 20,888              | 8,200               | 8,200               | 0.00%             |
| 542000                    | Freight and Postage                                    | 1,596               | 2,500               | 2,500               | 0.00%             |
| 545000                    | Insurance  | 396,353             | 450,100             | 518,000             | 15.09%            |
| 546000                    | Repair and Maintenance - General                       | 67,761              | 45,270              | 53,000              | 17.08%            |
| 546200                    | Repair and Maintenance - Equipment                     | 371                 |                     |                     | 0.00%             |
| 551000                    | Office Supplies  | 246                 | 3,000               | 3,000               | 0.00%             |
| 552000                    | Operating Supplies                                     | 29,734              | 13,450              | 13,450              | 0.00%             |
| 552800                    | Safety Supplies  | 16,903              | 36,500              | 15,000              | -58.90%           |
| 554000                    | Books, Publications, Memberships,<br>and Subscriptions | 56,046              | 26,045              | 24,700              | -5.16%            |
| 555000                    | Training and Education                                 | 516                 | 6,150               | 2,600               | -57.72%           |
| <b>Subtotal</b>           |  | <b>\$ 595,701</b>   | <b>\$ 621,815</b>   | <b>\$ 649,950</b>   | <b>4.52%</b>      |
| <b>Capital Outlay</b>     |  |                     |                     |                     |                   |
| 610000                    | Land   | \$ 82,951           | \$                  | \$                  | 0.00%             |
| 620000                    | Buildings  |                     |                     | 70,000              | 100.00%           |
| 630000                    | Improvements Other than Buildings                      |                     | 125,000             | 150,000             | 20.00%            |
| 641000                    | Vehicles   |                     | 50,000              | 45,000              | -10.00%           |
| 650000                    | Construction in Progress                               |                     | 200,000             | 225,000             | 12.50%            |
| <b>Subtotal</b>           |  | <b>\$ 82,951</b>    | <b>\$ 375,000</b>   | <b>\$ 490,000</b>   | <b>30.67%</b>     |
| <b>Total</b>              |  | <b>\$ 1,161,968</b> | <b>\$ 1,515,515</b> | <b>\$ 1,679,150</b> | <b>10.80%</b>     |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### **Collection and Transmission Department**

**50-40**

The Collection and Transmission department is responsible for the District’s collection and transmission system, which collects and transmits raw wastewater to the District’s Wastewater Treatment Facility (WWTF) for treatment.

#### **Collection and Transmission Department Goals and Objectives**

- Manage an efficient and effective predictive, preventative, and corrective maintenance program for the wastewater collection and transmission infrastructure through proactive inspections (i.e. SL-RAT, lift station evaluations and interdepartmental workflows) and data analysis (KPI Dashboard Reports and PowerBI analytics).
- Collaborate with other departments for efficient and effective lift station renewal/replacements, lift station preventative maintenance inspections and interdepartmental workflows.
- Improvement of long-range planning through a Risk and Resilience Assessment of the collection and transmission systems.
- Continue improvement of emergency preparedness.
- Maintain a strong commitment to safety and regulatory compliance throughout all collection and transmission systems.
- Provide ongoing training for staff.
- Deliver exceptional service to both internal and external stakeholders, fostering positive relationships and effective communication.

#### **Collection and Transmission Department Indicators**

| Strategic Objective                              | Performance Measure              | Units  | 2023 Actual | 2024 Projected | 2025 Goal |
|--|----------------------------------|--|-------------|----------------|-----------|
| 1.1 Improve Customer Satisfaction                | Customer Service                 | # blockages with damage in home per 10,000 customers                           | 0.1         | 0.2            | ≤ 0.33    |
| 2.1 Increase System Reliability                  | Unauthorized Discharge of Sewage | Gallons spilled per million gallons handled                                    | 5.9         | 4.5            | < 3.4     |
| 2.5 Optimize the Use of Technology and Equipment | Gravity Sewer System Condition   | % of inspected gravity lines and manholes in good condition (SL-RAT score ≥ 7) | 96.9%       | 95.0%          | ≥ 90.0%   |

#### **Collection and Transmission Department FY24 Accomplishments**

- Renewal/replacement of fleet service vehicles and portable emergency response equipment.
- Completed arc flash labeling of electrical equipment in the collection and transmission system.
- Addition of two staff to aid in the preventative maintenance program.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Collection and Transmission Department Budgeted Positions

| <b>Personnel Schedule</b>            | <b>FY23<br/>FTE</b> | <b>FY24<br/>FTE</b> | <b>FY25<br/>FTE</b> | <b>Change</b> |
|--------------------------------------|---------------------|---------------------|---------------------|---------------|
| Collections Superintendent           | 1.0                 | 1.0                 | 1.0                 |               |
| Collection and Distribution Foreman  | 1.0                 | 1.0                 | 1.0                 |               |
| Lead Field Technician                | 2.0                 | 2.0                 | 2.0                 |               |
| Collection and Distribution Operator | 9.0                 | 11.0                | 11.0                |               |
| <b>Total</b>                         | <b>13.0</b>         | <b>15.0</b>         | <b>15.0</b>         |               |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Collections and Transmission Department Budget Detail

| Account                   | Description  | FY 2023<br>Actual    | FY 2024<br>Budget    | FY 2025<br>Budget    | Percent<br>Change |
|---------------------------|--|----------------------|----------------------|----------------------|-------------------|
| <b>Personal Services</b>  |  |                      |                      |                      |                   |
| 512000                    | Salaries and Wages                                     | \$ 955,039           | \$ 1,109,900         | \$ 1,192,000         | 7.40%             |
| 514000                    | Overtime   | 187,789              | 170,000              | 175,000              | 2.94%             |
| 521000                    | Payroll Taxes  | 84,522               | 94,400               | 100,700              | 6.67%             |
| 522000                    | Retirement Contributions                               | 161,717              | 190,900              | 194,300              | 1.78%             |
| 523000                    | Life, Health, and Dental Insurance                     | 222,687              | 327,000              | 337,300              | 3.15%             |
| 524000                    | Workers Compensation Insurance                         | 13,742               | 18,000               | 15,400               | -14.44%           |
| <b>Subtotal</b>           |  | <b>\$ 1,625,496</b>  | <b>\$ 1,910,200</b>  | <b>\$ 2,014,700</b>  | <b>5.47%</b>      |
| <b>Operating Expenses</b> |  |                      |                      |                      |                   |
| 540000                    | Travel and Per Diem                                    | \$ 25                | \$                   | \$                   | 0.00%             |
| 541000                    | Communications   | 17,154               | 22,300               | 22,300               | 0.00%             |
| 543000                    | Utility Services                                       | 427,807              | 473,750              | 458,000              | -3.32%            |
| 544000                    | Rentals and Leases                                     | 8,656                | 45,000               | 72,000               | 60.00%            |
| 546000                    | Repair and Maintenance - General                       | 331,480              | 337,900              | 340,000              | 0.62%             |
| 546100                    | Repair and Maintenance - Vehicles                      | 72,021               | 80,000               | 75,000               | -6.25%            |
| 546200                    | Repair and Maintenance - Equipment                     | 218,640              | 375,000              | 415,000              | 10.67%            |
| 546300                    | Repair and Maintenance - Structures and Grounds        | 109,017              | 105,000              | 145,000              | 38.10%            |
| 546600                    | Repair and Maintenance - Outside Services              |                      |                      | 25,000               | 100.00%           |
| 546700                    | Repair and Maintenance - MOT Traffic Maintenance       |                      |                      | 22,000               | 100.00%           |
| 552000                    | Operating Supplies                                     | 163,721              | 162,950              | 150,000              | -7.95%            |
| 552100                    | Operating Supplies - Chemicals                         | 148,370              |                      |                      | 0.00%             |
| 552200                    | Fuel, Diesel, Oil                                      | 60,428               | 60,000               | 75,000               | 25.00%            |
| 552300                    | Fuel, Diesel, Oil - Generators                         |                      | 5,000                | 5,500                | 10.00%            |
| 552800                    | Safety Supplies  | 2,640                |                      | 8,000                | 100.00%           |
| 554000                    | Books, Publications, Memberships,<br>and Subscriptions | 390                  | 14,300               | 10,320               | -27.83%           |
| 555000                    | Training and Education                                 | 15,122               | 15,000               | 22,500               | 50.00%            |
| <b>Subtotal</b>           |  | <b>\$ 1,575,471</b>  | <b>\$ 1,696,200</b>  | <b>\$ 1,845,620</b>  | <b>8.81%</b>      |
| <b>Capital Outlay</b>     |  |                      |                      |                      |                   |
| 630000                    | Improvements Other than Buildings                      | \$ 180               | \$                   | \$ 75,000            | 100.00%           |
| 640000                    | Machinery and Equipment                                | 384,638              | 310,000              | 565,000              | 82.26%            |
| 641000                    | Vehicles   | 83,228               | 179,696              | 275,000              | 53.04%            |
| 650000                    | Construction in Progress                               | 63,101               |                      | 125,000              | 100.00%           |
| 651000                    | Construction in Progress - Neighborhood Sewering       | 1,011,438            | 296,901              |                      | -100.00%          |
| 652000                    | Construction in Progress - Lift Station                | 1,071,721            | 1,793,534            | 1,485,000            | -17.20%           |
| 653000                    | Construction in Progress - Gravity System              | 3,510,679            | 3,170,000            | 550,000              | -82.65%           |
| 654000                    | Construction in Progress - Force Main                  | 101,374              | 1,501,000            | 2,031,000            | 35.31%            |
| 656000                    | Construction in Progress - Permanent Generator         | 189,541              | 255,000              | 355,000              | 39.22%            |
| 657000                    | Construction in Progress - Telemetry                   | 1,072,738            | 2,000,000            | 860,000              | -57.00%           |
| <b>Subtotal</b>           |  | <b>\$ 7,488,638</b>  | <b>\$ 9,506,131</b>  | <b>\$ 6,321,000</b>  | <b>-33.51%</b>    |
| <b>Total</b>              |  | <b>\$ 10,689,605</b> | <b>\$ 13,112,531</b> | <b>\$ 10,181,320</b> | <b>-22.35%</b>    |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### **Treatment and Disposal Department**

**50-50**

The Treatment and Disposal Department is responsible for the effective treatment and disposal of waste water to protect public health and the environment. This department oversees the entire waste water treatment process, from initial screening and sedimentation to biological treatment and final effluent discharge. It ensures compliance with all local, state, and federal regulations regarding water quality and environmental standards. The department also performs routine monitoring, sampling and general maintenance of equipment and structures.

#### **Treatment and Disposal Department Goals and Objectives**

- Maintain the wastewater treatment plant to efficiently meet all treatment objectives.
- Administer Industrial Pretreatment Inspections (fats, oils, and grease monitoring).
- Reduce offsite odors and provide prompt response to public inquiries.
- Full integration and update of Operations assets within asset management program (EAM).
- Timely execution of pretreatment inspections.
- Continue to be a valuable resource for the District by efficiently performing planned maintenance (PM) tasks.
- Continue improvement of long-range planning through a Risk and Resilience Assessment.
- Begin design of a new maintenance facility, parking and traffic flow.

#### **Treatment and Disposal Department Indicators**

| Strategic Objective   | Performance Measure                  | Units                              | 2023 Actual | 2024 Projected | 2025 Goal |
|---|--------------------------------------|------------------------------------|-------------|----------------|-----------|
| 2.1 Increase System Reliability                               | Max 3-month Mean Daily Influent Flow | % of permitted capacity            | 65%         | 64%            | ≤75%      |
| 2.1 Increase System Reliability                               | Industrial Pretreatment Inspections  | % of inspections completed on time | 98%         | 95%            | ≥95%      |
| 2.4 Systematize and Improve Procedures and Project Management | CE CL2 Usage, Mavg                   | lbs CL2/MG                         | 76.5%       | 78.0%          | ≤ 85%     |

#### **Treatment and Disposal Department FY24 Accomplishments**

- Completed installation of permanent process specific emergency power facilities at key plant processes.
- Completed 2500 Jupiter Park Drive Site Planning to include warehouse, maintenance and biosolids facilities, site traffic flow and reservation of space for future renewal/replacement and plant expansion.
- Completed an evaluation of options for Biosolids Processing.
- Completed critical upgrades to the headworks odor control system to significantly improve system recovery and treatment performance.
- Completed ARC Flash Study and Condition Assessment of the electrical distribution systems at the wastewater treatment plant.
- Completed engineering condition assessment of secondary Clarifier No. 4
- Completed engineering design plans and specifications for rehabilitation and improvements to the headworks structure, A-Structure and B-Structure.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Treatment and Disposal Department Budgeted Positions

| <b>Personnel Schedule</b>                   | <b>FY23<br/>FTE</b> | <b>FY24<br/>FTE</b> | <b>FY25<br/>FTE</b> | <b>Change</b> |
|---|---------------------|---------------------|---------------------|---------------|
| Plant Chief Operator                        | 1.0                 | 1.0                 | 1.0                 |               |
| Plant Maintenance Foreman                   | 1.0                 | 1.0                 | 1.0                 |               |
| Plant Electrician                           | 3.0                 | 3.0                 | 3.0                 |               |
| Industrial Pretreatment Coordinator         | 1.0                 | 1.0                 | 1.0                 |               |
| Operations Reliability Asset Coordinator    | 1.0                 | 1.0                 | 1.0                 |               |
| Waste Water Treatment Plant Operator        | 8.0                 | 8.0                 | 8.0                 |               |
| Waste Water Treatment Process Analysis Tech | 1.0                 | 1.0                 | 1.0                 |               |
| Plant Maintenance Operator II               | 1.0                 | 1.0                 | 1.0                 |               |
| Plant Maintenance Operator I                | 1.0                 | 1.0                 | 1.0                 |               |
| <b>Total</b>                                | <b>18.0</b>         | <b>18.0</b>         | <b>18.0</b>         |               |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Treatment and Disposal Department Budget Detail

| Account                   | Description  | FY 2023<br>Actual   | FY 2024<br>Budget   | FY 2025<br>Budget   | Percent<br>Change |
|---------------------------|--|---------------------|---------------------|---------------------|-------------------|
| <b>Personal Services</b>  |  |                     |                     |                     |                   |
| 512000                    | Salaries and Wages                                     | \$ 1,310,875        | \$ 1,362,900        | \$ 1,453,500        | 6.65%             |
| 514000                    | Overtime   | 210,367             | 233,500             | 229,800             | -1.58%            |
| 521000                    | Payroll Taxes  | 112,191             | 118,100             | 125,000             | 5.84%             |
| 522000                    | Retirement Contributions                               | 242,729             | 260,600             | 264,100             | 1.34%             |
| 523000                    | Life, Health, and Dental Insurance                     | 325,231             | 378,700             | 353,500             | -6.65%            |
| 524000                    | Workers Compensation Insurance                         | 18,294              | 21,400              | 18,200              | -14.95%           |
| <b>Subtotal</b>           |  | <b>\$ 2,219,687</b> | <b>\$ 2,375,200</b> | <b>\$ 2,444,100</b> | <b>2.90%</b>      |
| <b>Operating Expenses</b> |  |                     |                     |                     |                   |
| 534000                    | Other Contractual Services                             | \$                  | \$ 16,000           | \$ 13,000           | -18.75%           |
| 540000                    | Travel and Per Diem                                    | 250                 |                     |                     | 0.00%             |
| 541000                    | Communications   | 12,379              | 16,300              | 16,300              | 0.00%             |
| 543000                    | Utility Services                                       | 640,429             | 689,801             | 724,500             | 5.03%             |
| 544000                    | Rentals and Leases                                     | 12,983              | 80,000              | 85,000              | 6.25%             |
| 546000                    | Repair and Maintenance - General                       | 50,450              | 28,000              | 45,000              | 60.71%            |
| 546100                    | Repair and Maintenance - Vehicles                      | 8,830               | 17,000              | 10,000              | -41.18%           |
| 546200                    | Repair and Maintenance - Equipment                     | 258,108             | 240,500             | 383,000             | 59.25%            |
| 546300                    | Repair and Maintenance - Structures and Grounds        | 50,737              | 212,010             | 180,000             | -15.10%           |
| 546600                    | Repair and Maintenance - Outside Services              | 51,322              | 137,500             | 222,500             | 61.82%            |
| 551000                    | Office Supplies  | 129                 |                     |                     | 0.00%             |
| 552000                    | Operating Supplies                                     | 198,249             | 220,000             | 202,000             | -8.18%            |
| 552100                    | Operating Supplies - Chemicals                         |                     | 4,000               | 4,000               | 0.00%             |
| 552200                    | Fuel, Diesel, Oil                                      | 27,050              | 30,000              | 15,000              | -50.00%           |
| 552300                    | Fuel, Diesel, Oil - Generators                         |                     | 10,000              | 15,000              | 50.00%            |
| 552800                    | Safety Supplies  | 384                 |                     | 5,000               | 100.00%           |
| 554000                    | Books, Publications, Memberships,<br>and Subscriptions | 600                 | 17,300              | 15,000              | -13.29%           |
| 555000                    | Training and Education                                 | 20,922              | 23,970              | 21,000              | -12.39%           |
| <b>Subtotal</b>           |  | <b>\$ 1,332,822</b> | <b>\$ 1,742,381</b> | <b>\$ 1,956,300</b> | <b>12.28%</b>     |
| <b>Capital Outlay</b>     |  |                     |                     |                     |                   |
| 620000                    | Buildings  | \$                  | \$ 195,000          | \$ 175,000          | -10.26%           |
| 630000                    | Improvements Other than Buildings                      | 146,190             | 85,000              | 215,000             | 152.94%           |
| 640000                    | Machinery and Equipment                                | 350,786             | 240,000             | 825,000             | 243.75%           |
| 641000                    | Vehicles   |                     |                     | 75,000              | 100.00%           |
| 650000                    | Construction in Progress                               | 181,227             | 572,350             | 1,210,000           | 111.41%           |
| <b>Subtotal</b>           |  | <b>\$ 678,203</b>   | <b>\$ 1,092,350</b> | <b>\$ 2,500,000</b> | <b>128.86%</b>    |
| <b>Total</b>              |  | <b>\$ 4,230,712</b> | <b>\$ 5,209,931</b> | <b>\$ 6,900,400</b> | <b>32.45%</b>     |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Reuse Department

**50-60**

The Reuse department is responsible for the effective and efficient operation and maintenance of the District's reclamation facilities, production of reclaimed water, and beneficial reuse of treated wastewater.

#### Reuse Department Goals and Objectives

- Inspect and test essential air release valve infrastructure.
- Improve operational flexibility of the reclaimed water distribution system.

#### Reuse Department Indicators

| Strategic Objective               | Performance Measure         | Units                 | 2023 Actual | 2024 Projected | 2025 Goal |
|-----------------------------------|-----------------------------|-----------------------|-------------|----------------|-----------|
| 1.1 Improve Customer Satisfaction | Delivery of Reclaimed Water | # days demand not met | 6           | 4              | < 2       |

#### Reuse Department FY24 Accomplishments

- Completed preliminary engineering and evaluations on both reclaimed water pump stations.
- Completed pump rebuilds at both reclaimed water pump stations.

#### Reuse Department Budgeted Positions

| Personnel Schedule    | FY23 FTE   | FY24 FTE   | FY25 FTE   | Change |
|-----------------------|------------|------------|------------|--------|
| Reuse System Operator | 2.0        | 2.0        | 2.0        |        |
| <b>Total</b>          | <b>2.0</b> | <b>2.0</b> | <b>2.0</b> |        |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Reuse Department Budget Detail

| Account                   | Description  | FY 2023<br>Actual   | FY 2024<br>Budget   | FY 2025<br>Budget   | Percent<br>Change |
|---------------------------|--|---------------------|---------------------|---------------------|-------------------|
| <b>Personal Services</b>  |  |                     |                     |                     |                   |
| 512000                    | Salaries and Wages                                     | \$ 171,074          | \$ 172,000          | \$ 178,200          | 3.60%             |
| 514000                    | Overtime   | 19,617              | 12,000              | 17,000              | 41.67%            |
| 521000                    | Payroll Taxes  | 14,092              | 13,600              | 14,500              | 6.62%             |
| 522000                    | Retirement Contributions                               | 31,111              | 30,100              | 31,900              | 5.98%             |
| 523000                    | Life, Health, and Dental Insurance                     | 42,621              | 48,300              | 44,300              | -8.28%            |
| 524000                    | Workers Compensation Insurance                         | 2,192               | 2,700               | 2,300               | -14.81%           |
| <b>Subtotal</b>           |  | <b>\$ 280,707</b>   | <b>\$ 278,700</b>   | <b>\$ 288,200</b>   | <b>3.41%</b>      |
| <b>Operating Expenses</b> |  |                     |                     |                     |                   |
| 541000                    | Communications   | \$ 8,749            | \$ 5,800            | \$ 5,800            | 0.00%             |
| 543000                    | Utility Services                                       | 402,339             | 455,500             | 390,500             | -14.27%           |
| 546000                    | Repair and Maintenance - General                       | 2,502               | 6,700               | 7,000               | 4.48%             |
| 546100                    | Repair and Maintenance - Vehicles                      | 2,121               | 5,000               | 10,000              | 100.00%           |
| 546200                    | Repair and Maintenance - Equipment                     | 53,974              | 135,000             | 135,000             | 0.00%             |
| 546300                    | Repair and Maintenance - Structures and Grounds        | 29,556              | 25,000              | 55,000              | 120.00%           |
| 546700                    | Repair and Maintenance - MOT Traffic Maintenance       |                     |                     | 1,250               | 100.00%           |
| 549000                    | Other Current Charges and Obligations                  | 235,987             | 245,000             | 265,000             | 8.16%             |
| 552000                    | Operating Supplies                                     | 8,642               | 6,000               | 6,000               | 0.00%             |
| 552100                    | Operating Supplies - Chemicals                         | 186,995             | 190,000             | 155,000             | -18.42%           |
| 552200                    | Fuel, Diesel, Oil                                      | 7,602               | 9,500               | 7,500               | -21.05%           |
| 552800                    | Safety Supplies  | 543                 |                     | 2,400               | 100.00%           |
| 554000                    | Books, Publications, Memberships,<br>and Subscriptions | 60                  | 1,970               | 1,540               | -21.83%           |
| 555000                    | Training and Education                                 | 112                 | 2,000               | 3,000               | 50.00%            |
| <b>Subtotal</b>           |  | <b>\$ 939,182</b>   | <b>\$ 1,087,470</b> | <b>\$ 1,044,990</b> | <b>-3.91%</b>     |
| <b>Capital Outlay</b>     |  |                     |                     |                     |                   |
| 630000                    | Improvements Other than Buildings                      | \$ 58,170           | \$                  | \$                  | 0.00%             |
| 640000                    | Machinery and Equipment                                | 72,021              | 270,000             | 415,000             | 53.70%            |
| 650000                    | Construction in Progress                               | 150,202             | 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%          |
| <b>Subtotal</b>           |  | <b>\$ 280,393</b>   | <b>\$ 900,000</b>   | <b>\$ 1,980,000</b> | <b>120.00%</b>    |
| <b>Total</b>              |  | <b>\$ 1,500,282</b> | <b>\$ 2,266,170</b> | <b>\$ 3,313,190</b> | <b>46.20%</b>     |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### **Biosolids Department**

**50-80**

The Biosolids department is responsible for the management of biosolid wastewater treatment.

#### **Biosolids Department Goals and Objectives**

- Continue to maintain 100% permit compliance.
- Strict adherence to safe working practices including preparation of Job Hazard Analyses (JHAs) and Near-Miss Reporting.
- Full integration and update of Operations assets within asset management program (EAM).
- Timely execution of pretreatment inspections.

#### **Biosolids Department Indicators**

| Strategic Objective             | Performance Measure            | Units       | 2023 Actual | 2024 Projected | 2025 Goal |
|---------------------------------|--------------------------------|-------------|-------------|----------------|-----------|
| 2.1 Increase System Reliability | Dewatered Biosolids Cake, Mavg | % of solids | 15.57       | 15.74          | ≥ 14.5    |

#### **Biosolids Department FY24 Accomplishments**

- Performed pilot testing and subsequent improvements to the biosolids polymer feed system.

#### **Biosolids Department Budgeted Positions**

| Personnel Schedule            | FY23<br>FTE | FY24<br>FTE | FY25<br>FTE | Change |
|-------------------------------|-------------|-------------|-------------|--------|
| Plant Maintenance Operator II | 1.0         | 1.0         | 1.0         |        |
| Plant Maintenance Operator I  | 1.0         | 1.0         | 1.0         |        |
| <b>Total</b>                  | <b>2.0</b>  | <b>2.0</b>  | <b>2.0</b>  |        |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Biosolids Department Budget Detail

| Account                          | Description  | FY 2023<br>Actual   | FY 2024<br>Budget   | FY 2025<br>Budget   | Percent<br>Change |
|----------------------------------|--|---------------------|---------------------|---------------------|-------------------|
| <b><i>Personal Services</i></b>  |  |                     |                     |                     |                   |
| 512000                           | Salaries and Wages                                     | \$ 114,951          | \$ 136,200          | \$ 140,700          | 3.30%             |
| 514000                           | Overtime   | 13,590              | 12,500              | 12,500              | 0.00%             |
| 521000                           | Payroll Taxes  | 9,302               | 10,900              | 11,400              | 4.59%             |
| 522000                           | Retirement Contributions                               | 2,823               | 24,400              | 17,100              | -29.92%           |
| 523000                           | Life, Health, and Dental Insurance                     | 39,726              | 46,800              | 35,500              | -24.15%           |
| 524000                           | Workers Compensation Insurance                         | 1,855               | 2,200               | 1,800               | -18.18%           |
| <b><i>Subtotal</i></b>           |  | <b>\$ 182,247</b>   | <b>\$ 233,000</b>   | <b>\$ 219,000</b>   | <b>-6.01%</b>     |
| <b><i>Operating Expenses</i></b> |  |                     |                     |                     |                   |
| 541000                           | Communications   | \$ 543              | \$ 600              | \$ 600              | 0.00%             |
| 544000                           | Rentals and Leases                                     |                     |                     | 90,000              | 100.00%           |
| 546000                           | Repair and Maintenance - General                       | 4,420               | 3,700               | 5,500               | 48.65%            |
| 546100                           | Repair and Maintenance - Vehicles                      | 8,755               | 7,500               | 2,500               | -66.67%           |
| 546200                           | Repair and Maintenance - Equipment                     | 10,642              | 75,500              | 65,000              | -13.91%           |
| 546300                           | Repair and Maintenance - Structures and Grounds        | 861                 | 17,000              | 11,000              | -35.29%           |
| 549000                           | Other Current Charges and Obligations                  | 909,588             | 1,185,000           | 1,185,000           | 0.00%             |
| 552000                           | Operating Supplies                                     | 1,898               | 5,000               | 5,000               | 0.00%             |
| 552100                           | Operating Supplies - Chemicals                         | 290,157             | 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,<br>and Subscriptions | 60                  | 1,970               | 1,590               | -19.29%           |
| 555000                           | Training and Education                                 | 261                 | 3,550               | 2,050               | -42.25%           |
| <b><i>Subtotal</i></b>           |  | <b>\$ 1,227,185</b> | <b>\$ 1,627,320</b> | <b>\$ 1,690,740</b> | <b>3.90%</b>      |
| <b><i>Capital Outlay</i></b>     |  |                     |                     |                     |                   |
| 640000                           | Machinery and Equipment                                | \$ 13,575           | \$                  | \$                  | 0.00%             |
| 650000                           | Construction in Progress                               | 12,239              | 50,000              | 50,000              | 0.00%             |
| <b><i>Subtotal</i></b>           |  | <b>\$ 25,814</b>    | <b>\$ 50,000</b>    | <b>\$ 50,000</b>    | <b>0.00%</b>      |
| <b>Total</b>                     |  | <b>\$ 1,435,246</b> | <b>\$ 1,910,320</b> | <b>\$ 1,959,740</b> | <b>2.59%</b>      |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Service Area Demographics and Statistical Information

This section presents detailed information as a context for understanding the District’s economic condition and overall health. Unless otherwise noted, the information presented in the Demographics and Statistical Information is derived from the annual comprehensive financial report from Fiscal Year 2023 and does not include projected numbers for Fiscal Year 2024.

#### Demographic and Economic Statistics

| Fiscal Year | Population      |                     |                    |                              |
|-------------|-----------------|---------------------|--------------------|------------------------------|
|             | Town of Jupiter | Village of Tequesta | Town of Juno Beach | Town of Jupiter Inlet Colony |
| 2014        | 57,263          | 5,629               | 3,194              | 396                          |
| 2015        | 59,108          | 5,665               | 3,240              | 396                          |
| 2016        | 60,615          | 5,699               | 3,351              | 411                          |
| 2017        | 61,388          | 5,731               | 3,400              | 407                          |
| 2018        | 62,100          | 5,857               | 3,427              | 409                          |
| 2019        | 62,497          | 5,850               | 3,442              | 406                          |
| 2020        | 63,188          | 5,874               | 3,463              | 414                          |
| 2021        | 61,121          | 6,152               | 3,862              | 403                          |
| 2022        | 61,341          | 6,152               | 3,869              | 406                          |
| 2023        | 61,333          | 6,179               | 3,883              | 400                          |

| Fiscal Year | Per Capita        |               |                   |               |                   |               |
|-------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
|             | Personal Income   |               | Personal Income   |               | Unemployment Rate |               |
|             | Palm Beach County | Martin County | Palm Beach County | Martin County | Palm Beach County | Martin County |
| 2014        | \$ 92,842,100     | \$ 10,666,979 | \$ 66,218         | \$ 69,607     | 5.9%              | 6.1%          |
| 2015        | 100,579,513       | 11,397,001    | 70,415            | 73,189        | 5.3%              | 5.3%          |
| 2016        | 104,108,093       | 12,078,164    | 71,613            | 76,211        | 5.0%              | 5.0%          |
| 2017        | 109,973,732       | 12,650,502    | 74,754            | 79,104        | 4.1%              | 4.0%          |
| 2018        | 118,519,249       | 13,496,101    | 79,760            | 83,873        | 3.1%              | 3.0%          |
| 2019        | 124,632,614       | 13,748,480    | 83,268            | 85,394        | 3.2%              | 2.9%          |
| 2020        | 131,881,463       | 14,455,817    | 87,478            | 89,185        | 6.6%              | 4.6%          |
| 2021        | 150,737,459       | 16,357,821    | 100,627           | 102,273       | 4.1%              | 3.4%          |
| 2022        | 165,598,174       | 17,875,112    | 109,055           | 110,336       | 3.5%              | 2.9%          |
| 2023        | N/A               | N/A           | N/A               | N/A           | 3.3%              | 3.2%          |



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Principal Employers

| Employer                                    | 2023          |      |                                       | 2014          |      |                                       |
|---|---------------|------|---------------------------------------|---------------|------|---------------------------------------|
|   | Employees     | Rank | Percentage of Total County Employment | Employees     | Rank | Percentage of Total County Employment |
| <b>Palm Beach County</b>                    |               |      |                                       |               |      |                                       |
| Palm Beach County School District           | 22,426        | 1    | 2.98%                                 | 21,449        | 1    | 3.20%                                 |
| Palm Beach County - BOCC                    | 5,753         | 2    | 0.76%                                 | 11,020        | 2    | 1.65%                                 |
| Tenet Coastal Division of Palm Beach County | 5,734         | 3    | 0.76%                                 | 6,100         | 3    | 0.91%                                 |
| NextEra Energy/Florida Power & Light        | 5,330         | 4    | 0.71%                                 | 3,804         | 4    | 0.57%                                 |
| Florida Atlantic University                 | 5,059         | 5    | 0.67%                                 | 2,980         | 6    | 0.45%                                 |
| Boca Raton Regional Hospital                | 3,135         | 6    | 0.42%                                 | 2,250         | 10   | 0.34%                                 |
| Veterans Health Administration              | 2,600         | 7    | 0.35%                                 | 2,700         | 8    | 0.40%                                 |
| Hospital Corporation of America - HCA       | 2,419         | 8    | 0.32%                                 | 2,714         | 7    | 0.41%                                 |
| The Breakers                                | 2,300         | 9    | 0.31%                                 |               |      |                                       |
| Baptist Health of South Florida             | 2,282         | 10   | 0.30%                                 |               |      |                                       |
| G4S (Wackenhut Corp)                        |               |      |                                       | 3,000         | 5    | 0.45%                                 |
| Bethesda Memorial Hospital                  |               |      |                                       | 2,643         | 9    | 0.39%                                 |
| <b>Totals</b>                               | <b>57,038</b> |      | <b>7.57%</b>                          | <b>58,660</b> |      | <b>8.77%</b>                          |
| <b>Martin County</b>                        |               |      |                                       |               |      |                                       |
| Martin Memorial Health Systems              | 3,762         | 1    | 4.95%                                 | 3,120         | 1    | 4.71%                                 |
| Martin County School District               | 2,749         | 2    | 3.62%                                 | 2,528         | 2    | 3.81%                                 |
| Publix                                      | 1,565         | 3    | 2.06%                                 |               |      |                                       |
| Martin County Government                    | 1,166         | 4    | 1.54%                                 | 1,634         | 3    | 2.47%                                 |
| Martin Memorial Physicians Corp             | 874           | 5    | 1.15%                                 |               |      |                                       |
| Home Depot                                  | 409           | 6    | 0.54%                                 |               |      |                                       |
| Walmart                                     | 392           | 7    | 0.52%                                 |               |      |                                       |
| Department of Corrections                   | 346           | 8    | 0.46%                                 |               |      |                                       |
| Wellpath Recovery                           | 328           | 9    | 0.43%                                 |               |      |                                       |
| HealthPro Heritage LLC                      | 320           | 10   | 0.42%                                 |               |      |                                       |
| State of Florida                            |               |      |                                       | 506           | 4    | 0.76%                                 |
| Paradigm Precision                          |               |      |                                       | 369           | 5    | 0.56%                                 |
| Triumph Group - Vought Aircraft Division    |               |      |                                       | 324           | 6    | 0.49%                                 |
| Liberator Medical Holding, Ins.             |               |      |                                       | 316           | 7    | 0.48%                                 |
| Florida Power & Light                       |               |      |                                       | 302           | 8    | 0.46%                                 |
| Seacoast National Bank                      |               |      |                                       | 302           | 9    | 0.46%                                 |
| City of Stuart                              |               |      |                                       | 254           | 10   | 0.38%                                 |
| <b>Totals</b>                               | <b>11,911</b> |      | <b>15.68%</b>                         | <b>9,655</b>  |      | <b>14.58%</b>                         |

### Summary Statistics of Rainfall Over the Loxahatchee River Watershed

| Year | MIN  | AVE  | MAX  | Range | Year | MIN  | AVE  | MAX  | Range |
|------|------|------|------|-------|------|------|------|------|-------|
| 2019 | 48.8 | 65.1 | 80.1 | 31.3  | 2014 | 50.9 | 61.1 | 72.4 | 21.5  |
| 2020 | 53.8 | 72.7 | 95.1 | 41.3  | 2015 | 38.7 | 51.7 | 67.3 | 28.6  |
| 2021 | 42.4 | 50.2 | 58.4 | 16.0  | 2016 | 49.0 | 56.7 | 64.4 | 15.4  |
| 2022 | 47.2 | 58.3 | 67.5 | 20.3  | 2017 | 53.5 | 65.4 | 77.5 | 24.0  |
| 2023 | 48.2 | 57.7 | 66.3 | 18.2  | 2018 | 46.5 | 61.0 | 73.2 | 26.7  |

\*Rainfall data obtained from the South Florida Water Management District's NEXRAD system.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Loxahatchee River District Historical Statistics

| Item                    | Unit        | 2023     | 2022     | 2021     | 2020     | 2019     |
|-------------------------|-------------|----------|----------|----------|----------|----------|
| District Employees      | Unit        | 84       | 84       | 84       | 82       | 81       |
| Service Charges/EC      | Dollars     | \$ 58.50 | \$ 56.25 | \$ 55.15 | \$ 55.10 | \$ 54.60 |
| Customer Accounts       | Each        | 33,360   | 33,161   | 33,093   | 32,860   | 32,617   |
| Equivalent Connections  | Each        | 74,714   | 73,270   | 72,291   | 71,707   | 72,754   |
| Average Daily Flow      | Gallons (M) | 6.90     | 6.87     | 7.17     | 7.13     | 6.78     |
| Max Daily Flow          | Gallons (M) | 8.39     | 8.32     | 9.98     | 11.74    | 8.70     |
| Annual Influent Treated | Gallons (M) | 2,522.21 | 2,507.52 | 2,617.27 | 2,610.69 | 2,475.53 |
| Percent Capacity        | Percent     | 63%      | 62%      | 65%      | 65%      | 62%      |
| Low Pressure Mains      | Miles       | 30.81    | 30.28    | 29.91    | 29.56    | 27.03    |
| Low Pressure Services   | Each        | 1,567    | 1,526    | 1,453    | 1,420    | 1,390    |
| Force Mains             | Miles       | 106.16   | 105.12   | 105.24   | 104.77   | 103.95   |
| Gravity Sewer           | Miles       | 300.03   | 299.07   | 299.98   | 296.84   | 294.12   |
| Gravity Sewer Services  | Each        | 15,327   | 15,341   | 15,248   | 15,689   | 15,666   |
| Irrigation Quality      | Miles       | 35.16    | 35.16    | 3,485.00 | 34.81    | 34.66    |
| Lift Stations           | Each        | 234      | 233      | 227      | 226      | 224      |
| Manholes                | Each        | 8,451    | 8,414    | 8,068    | 8,032    | 7,944    |

| Item                    | Unit        | 2018     | 2017     | 2016     | 2015     | 2014     |
|-------------------------|-------------|----------|----------|----------|----------|----------|
| District Employees      | Unit        | 81       | 81       | 80       | 80       | 78       |
| Service Charges/EC      | Dollars     | \$ 54.60 | \$ 54.60 | \$ 53.53 | \$ 53.53 | \$ 52.22 |
| Customer Accounts       | Each        | 32,319   | 31,802   | 31,422   | 31,101   | 60,565   |
| Equivalent Connections  | Each        | 71,786   | 71,465   | 70,855   | 69,630   | 67,092   |
| Average Daily Flow      | Gallons (M) | 6.83     | 6.54     | 6.70     | 6.78     | 6.79     |
| Max Daily Flow          | Gallons (M) | 9.35     | 8.30     | 9.89     | 8.76     | 8.55     |
| Annual Influent Treated | Gallons (M) | 2,492.55 | 2,386.16 | 2,453.35 | 2,473.96 | 2,479.42 |
| Percent Capacity        | Percent     | 62%      | 59%      | 61%      | 62%      | 62%      |
| Low Pressure Mains      | Miles       | 27.03    | N/A      | N/A      | N/A      | N/A      |
| Low Pressure Services   | Each        | N/A      | N/A      | N/A      | N/A      | N/A      |
| Force Mains             | Miles       | 103.95   | N/A      | N/A      | N/A      | N/A      |
| Gravity Sewer           | Miles       | 294.12   | N/A      | N/A      | N/A      | N/A      |
| Gravity Sewer Services  | Each        | N/A      | N/A      | N/A      | N/A      | N/A      |
| Irrigation Quality      | Miles       | 26.70    | N/A      | N/A      | N/A      | N/A      |
| Lift Stations           | Each        | 224      | N/A      | N/A      | N/A      | N/A      |
| Manholes                | Each        | 7,944    | N/A      | N/A      | N/A      | N/A      |

N/A - Data not available.



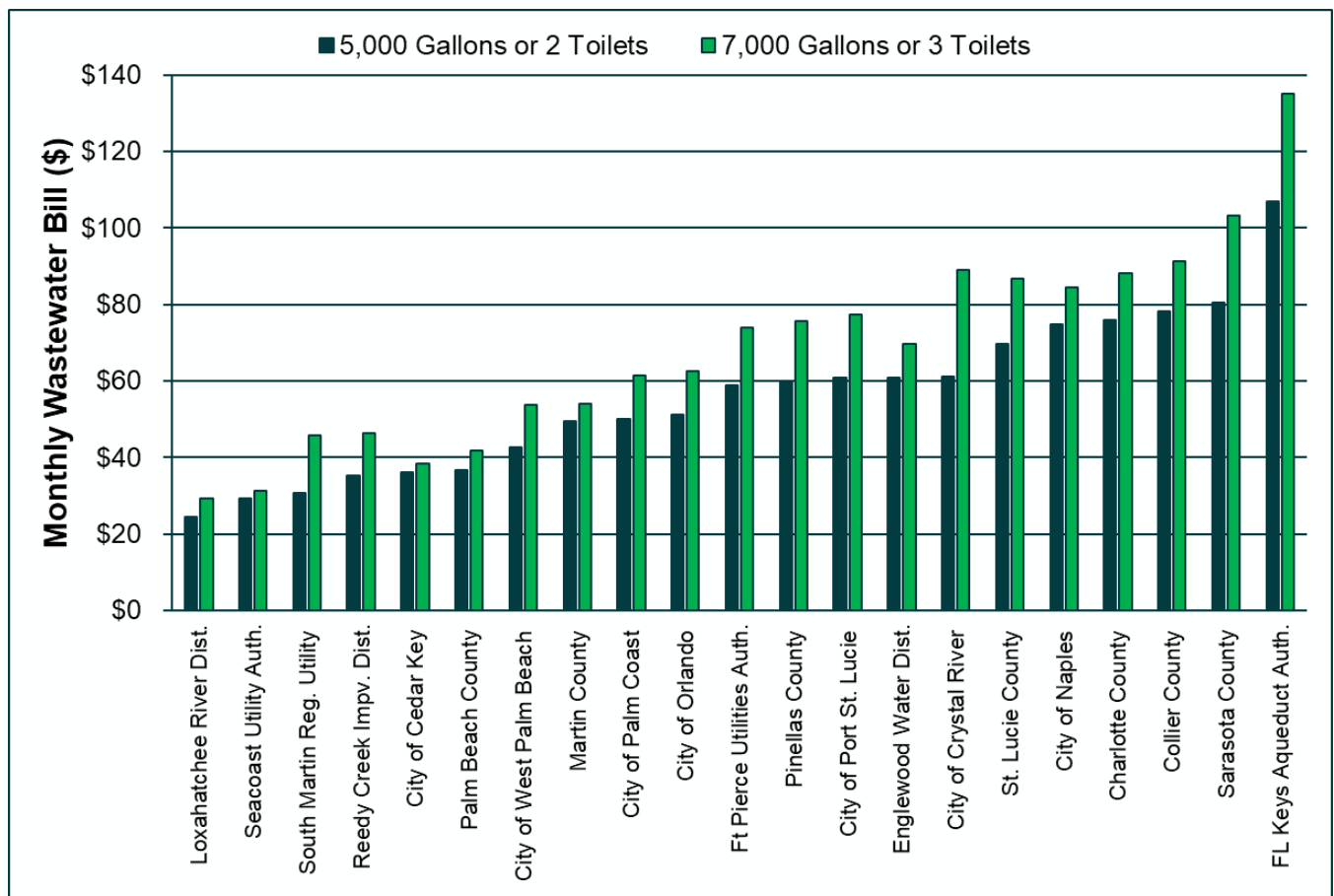
# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Rate Comparison

The graph below compares the Loxahatchee River District's Quarterly Sewer Charge against nineteen comparable wastewater utilities. These 20 utilities include the wastewater utilities immediately to our north and south as well as a somewhat random selection of wastewater utilities from across the state. Because many wastewater utilities bill based on water use, our comparison assumes a two toilet home uses 5,000 gallons of water per month, while a three toilet home uses 7,000 gallons of water per month.

As you can see in the graph below, our rates are significantly lower than all the other wastewater utilities we surveyed. Because of proactive efforts, the District is on sound financial ground, and we are on track to maintain both our sound financial position and quality customer service through implementation of a reasonable rate structure.



Data as of 10/31/24



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

### Glossary

**Accrual Basis of Accounting** - The recording of expenses or charges incurred but not paid and revenue earned but not received within the same period. This method is intended to match revenue and expenses independent of the dates on which settlements of such items are made.

**Amortization** - The spreading of costs over time, usually the life of an intangible asset or the term of a debt.

**Assessment** – A charge or special assessment (sometimes characterized as a non-ad valorem assessment) imposed by the District to fund the capital cost of utility improvements or the operating cost of related services.

**Balanced Budget** – A budget with revenues equal to expenditures.

**Beginning Account Balance** - The residual account balance representing unused funds brought forward from the previous financial year.

**Capital Asset** – An asset having a useful life of more than one year, and costing \$5,000 or more which includes additions, improvements, or replacements to buildings, facilities, land, and structures.

**Capital Improvement Budget** - The portion of the Budget devoted to the construction of utility plant additions, improvements, and replacements and expenditures for the purchase or acquisition of existing utility plant facilities and capital assets.

**Collection System** – A system of pipes, manholes, pumps, etc. that collects wastewater and delivers it to a treatment plant.

**Depreciation** - The specific allocation of the cost of a fixed asset due to usage or the passage of time. Depreciation is a non-cash expense and is not a budgeted expenditure. However, it must be considered in rate development to assure that the rates are sufficient to recover the cost of the asset.

**District** – The Loxahatchee River Environmental Control District

**Enterprise Fund** – A fund used to account for the business activities of a government. The District's utility activities are accounted for in a single enterprise fund.

**Expense** – A use of financial resources to acquire goods or services consumed in a single year's current operation.

**Fiscal Year** – A 12-month period that determines the time frame for the financial budget. At the end of the fiscal year, the financial position and results of operations are determined. The District's fiscal year runs from October 1 through September 30.

**Full Time Equivalent (FTEs)** - The hours worked by one employee on a full-time basis. On an annual basis, an FTE is considered to be 2,080 hours.

**Generally Accepted Accounting Principles (GAAP)** – Standards formulated by the Governmental Accounting Standards Board that set the guidelines used for accounting and reporting for government entities.

**GFOA** – Government Finance Officers Association



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2025 Adopted Budget

**GIS** – Geographic information system

**MGD or mgd** – Million gallons per day. Term usually used to define capacity of water and wastewater systems and their production.

**Operating Expenses** – Labor, materials and other expenses incurred for production, transmission and distribution of water, customer service, administrative overhead and other general expenses.

**PSI**-Pounds per square inch.

**Reclaimed Water** – Wastewater that has been treated and is available to reuse for irrigation or other non-potable purposes.

**Reserve** – Assets that are segregated for future use or for a specific purpose

**Revenue** – Rates and charges received by the District used to fund general operations, debt service, and capital construction projects.

**Service Area** – The area within which wastewater service is provided.

**Strategic Planning** – The process used to determine the District’s mission, vision, values, goals, objectives, roles and responsibilities, etc.

**Transmission Force Mains** – Pipes through which water is forcibly pumped under pressure to deliver it to distribution systems. The transmission line is usually under much higher pressure than a distribution line.