

ANNUAL OPERATING AND CAPITAL BUDGET

**LOXAHATCHEE RIVER
ENVIRONMENTAL CONTROL DISTRICT**

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

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2026

**Prepared by the
Finance Department**

Kara Fraraccio, CPA



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Organizational Information

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.

Gordon Boggie _____ Chairman
Area #1

Kevin L. Baker _____ Vice-Chairman
Area #4

Dr. Matt H. Rostock _____ Treasurer
Area #3

Stephen B. Rockoff _____ Secretary
Area #5

Open _____ Assistant Secretary/Treasurer
Area #2

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 2026 Adopted Budget

Mission, Vision, and Core Values

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.

Resolution No. 2025-12

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 18th day of September, 2025.

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, 2026, 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	\$ 22,801,766
Capital Revenue	1,604,000
Nonoperating Revenue	2,046,060
Carryforward of Surplus from Prior Years	11,354,367
TOTAL REVENUES	<u>\$ 37,806,193</u>

EXPENSES

Operating Expenses	\$ 22,164,193
Capital Improvements	2,805,000
Renewal and Replacement	12,837,000
TOTAL EXPENSES	<u>\$ 37,806,193</u>

This Resolution adopted by the Governing Board of the Loxahatchee River Environmental Control District on this 18th day of September, 2025.

Gordon M. Boggie Vote: YES
Gordon M. Boggie, Chairman

Kevin Baker Vote: Yes
Kevin Baker, Vice Chairman

Absent Vote: _____
Dr. Matt Rostock, Treasurer

Stephen B. Rockoff Vote: Yes
Stephen B. Rockoff, Secretary

Vote: _____
Vacant, Assistant Secretary/Treasurer



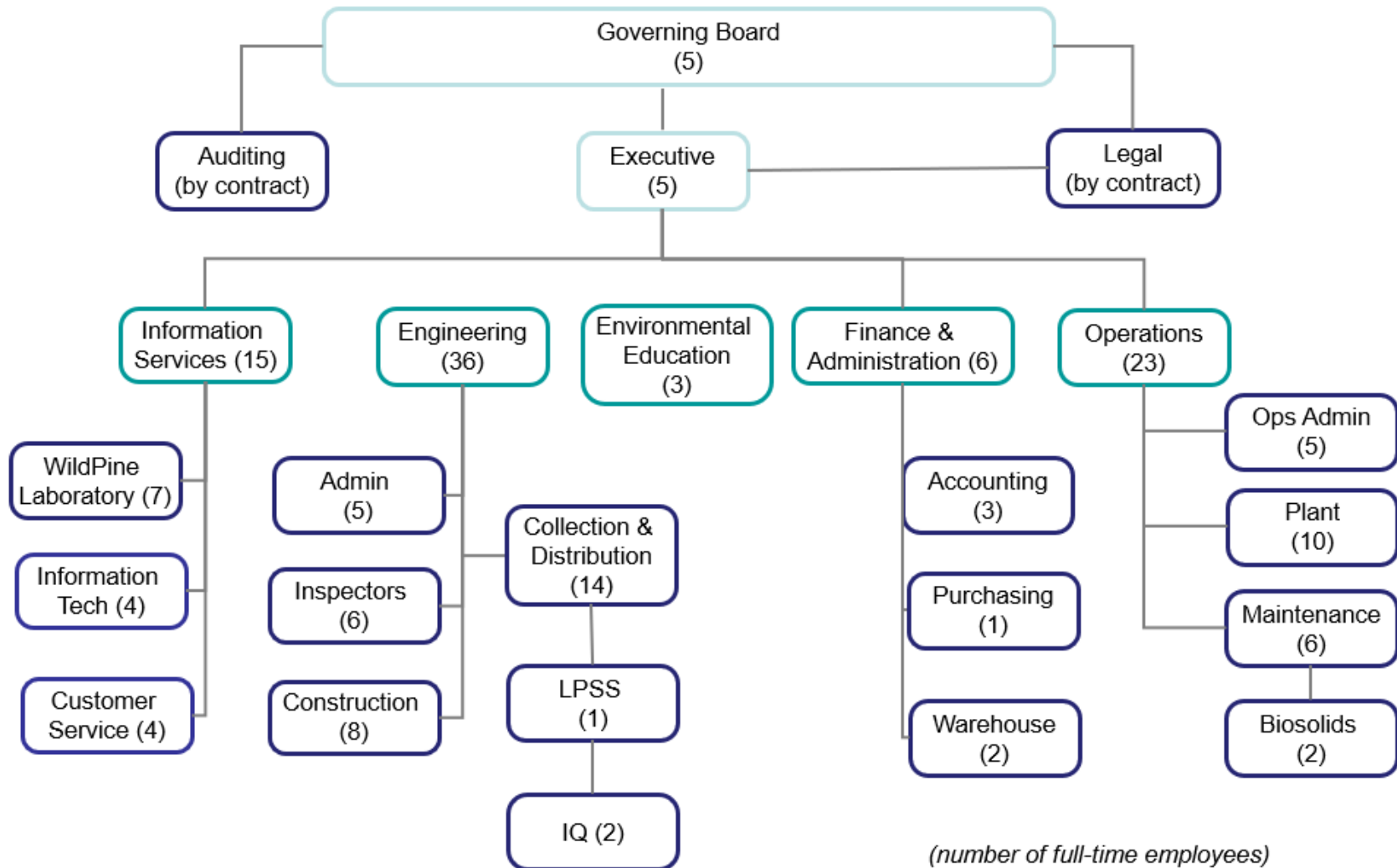
LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Budgeted Sources and Uses

	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
Sources of Funds					
<i>Operating Revenues</i>					
Regional Sewer Service	\$ 18,693,249	\$ 19,029,455	\$ 19,668,000	\$ 638,545	3.36%
IQ Water Charges	2,419,707	2,500,000	2,506,000	6,000	0.24%
Standby Sewer Service	122,697	100,000	113,000	13,000	13.00%
Administration and Engineering Fees	40,363	50,000	51,000	1,000	2.00%
Other Revenue	488,959	500,000	463,766	(36,234)	-7.25%
Subtotal Operating Revenues	21,764,975	22,179,455	22,801,766	622,311	2.81%
<i>Capital Revenues</i>					
Line Charges	281,949	400,000	250,000	(150,000)	-37.50%
Assessments	1,125,793	1,068,000	887,000	(181,000)	-16.95%
Plant Charges	399,892	600,000	467,000	(133,000)	-22.17%
Capital Contributions	52,982	-	-	-	0.00%
Subtotal Capital Revenues	1,860,616	2,068,000	1,604,000	(464,000)	-22.44%
<i>Other Revenues</i>					
Grant Income	-	200,000	42,360	(157,640)	-78.82%
Interest Income	2,606,435	2,242,100	2,003,700	(238,400)	-10.63%
Carryforward of Surplus from Prior Years	2,009,323	7,687,638	11,354,367	3,666,729	47.70%
Subtotal Other Revenues	4,615,758	10,129,738	13,400,427	3,270,689	32.29%
Total Sources of Funds	\$ 28,241,349	\$ 34,377,193	\$ 37,806,193	\$ 3,429,000	9.97%
Uses of Funds					
<i>Operating Expenses (by category)</i>					
Salaries and Wages	\$ 7,542,782	\$ 8,457,300	\$ 8,798,100	\$ 340,800	4.03%
Payroll Taxes	546,555	600,800	620,600	19,800	3.30%
Retirement Contributions	1,136,970	1,258,300	1,297,600	39,300	3.12%
Employee Health Insurance	1,565,485	1,891,200	1,972,200	81,000	4.28%
Workers' Comp Insurance	65,576	64,500	66,500	2,000	3.10%
General Insurance	492,629	570,250	491,910	(78,340)	-13.74%
Supplies and Expenses	1,140,167	1,234,920	1,243,844	8,924	0.72%
Utilities	1,594,647	1,816,020	1,882,940	66,920	3.68%
Chemicals	527,490	474,000	274,000	(200,000)	-42.19%
Repairs and Maintenance	2,173,123	2,491,980	2,794,694	302,714	12.15%
Outside Services	1,739,560	2,375,281	2,496,805	121,524	5.12%
Contingency	-	225,000	225,000	-	0.00%
Subtotal Operating Expenses	18,524,984	21,459,551	22,164,193	704,642	3.28%
<i>Capital</i>					
Capital Improvements	2,831,303	3,036,000	2,805,000	(231,000)	-7.61%
Renewal and Replacement	6,885,062	9,881,642	12,837,000	2,955,358	29.91%
Subtotal Capital	9,716,365	12,917,642	15,642,000	2,724,358	21.09%
Total Uses of Funds	\$ 28,241,349	\$ 34,377,193	\$ 37,806,193	\$ 3,429,000	9.97%

Loxahatchee River District Organization Chart Fiscal Year 2026



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

2025-10-01



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Executive Department Budget Detail

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
Personal Services					
511000	Special Pay - Governing Board	\$ 6,497	\$ 6,500	\$ 6,500	0.00%
512000	Salaries and Wages	706,236	753,400	777,000	3.13%
514000	Overtime	-	1,000	1,000	0.00%
521000	Payroll Taxes	45,498	41,000	41,700	1.71%
522000	Retirement Contributions	114,198	122,200	119,700	-2.05%
523000	Life, Health, and Dental Insurance	160,745	146,900	142,900	-2.72%
524000	Workers Compensation Insurance	692	700	1,600	128.57%
Subtotal		<u>\$ 1,033,866</u>	<u>\$ 1,071,700</u>	<u>\$ 1,090,400</u>	<u>1.74%</u>
Operating Expenses					
534000	Other Contractual Services	\$ 11,861	\$ 26,000	\$ 50,000	92.31%
540000	Travel and Per Diem	16,532	16,200	16,200	0.00%
541000	Communications	20,911	9,600	13,320	38.75%
542000	Freight and Postage	4,853	10,000	10,000	0.00%
543000	Utility Services	-	1,000	1,000	0.00%
544000	Rentals and Leases	-	1,500	1,500	0.00%
545000	Insurance	39,090	42,700	43,960	2.95%
546000	Repair and Maintenance - General	32,164	21,000	19,195	-8.60%
546100	Repair and Maintenance - Vehicles	222	1,000	1,000	0.00%
546200	Repair and Maintenance - Equipment	596	1,200	-	-100.00%
546300	Repair and Maintenance - Structures and Grounds	22	-	-	0.00%
551000	Office Supplies	3,334	5,000	5,000	0.00%
552000	Operating Supplies	56,546	38,000	38,000	0.00%
552200	Fuel, Diesel, Oil	4,187	3,250	3,250	0.00%
552300	Fuel, Diesel, Oil - Generators	643	-	-	0.00%
552800	Safety Supplies	2,570	-	-	0.00%
554000	Books, Publications, Memberships, and Subscriptions	14,572	29,090	22,745	-21.81%
555000	Training and Education	3,853	7,625	7,625	0.00%
Subtotal		<u>\$ 211,956</u>	<u>\$ 213,165</u>	<u>\$ 232,795</u>	<u>9.21%</u>
Capital Outlay					
		<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total		<u><u>\$ 1,245,822</u></u>	<u><u>\$ 1,284,865</u></u>	<u><u>\$ 1,323,195</u></u>	<u><u>2.98%</u></u>



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Executive Department Budgeted Positions

Personnel Schedule	FY24 FTE	FY25 FTE	FY26 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	
Total	5.0	5.0	5.0	



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Professional Services Department Budget Detail

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
<i>Operating Expenses</i>					
531100	Engineering	\$ -	\$ 10,000	\$ 10,000	0.00%
531300	Legal Expense - Non-Litigation	67,898	65,000	55,000	-15.38%
531400	Legal Expense - Litigation	5,215	25,000	5,000	-80.00%
531500	Legal Expense - Collection	74,257	5,000	35,000	600.00%
531600	Pension Advisor	20,944	24,500	26,500	8.16%
531700	Human Resource Law	8,150	9,000	9,000	0.00%
531800	Investment Advisor	2,637	2,000	2,000	0.00%
532100	Audit Services	40,105	44,250	45,500	2.82%
Total		\$ 219,206	\$ 184,750	\$ 188,000	1.76%



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Finance Department Budget Detail

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	\$ 556,401	\$ 591,100	\$ 626,800	6.04%
514000	Overtime	1,697	5,000	5,000	0.00%
521000	Payroll Taxes	40,883	42,900	44,900	4.66%
522000	Retirement Contributions	90,796	97,200	102,900	5.86%
523000	Life, Health, and Dental Insurance	111,915	114,500	124,000	8.30%
524000	Workers Compensation Insurance	2,249	2,200	2,300	4.55%
Subtotal		\$ 803,941	\$ 852,900	\$ 905,900	6.21%
Operating Expenses					
534000	Other Contractual Services	\$ 28,143	\$ 31,700	\$ 37,320	17.73%
541000	Communications	2,199	4,300	4,300	0.00%
546000	Repair and Maintenance - General	4,573	8,700	8,912	2.44%
549500	Tax Collector Fees and Discounts	52,494	58,500	58,500	0.00%
551000	Office Supplies	-	1,000	1,000	0.00%
552000	Operating Supplies	9,132	13,150	13,150	0.00%
552200	Fuel, Diesel, Oil	411	-	-	0.00%
552600	Shrinkage	(4,811)	-	-	0.00%
552800	Safety Supplies	150	-	-	0.00%
554000	Books, Publications, Memberships, and Subscriptions	9,045	10,540	10,880	3.23%
555000	Training and Education	971	3,090	3,090	0.00%
Subtotal		\$ 102,307	\$ 130,980	\$ 137,152	4.71%
Capital Outlay					
620000	Buildings	\$ -	\$ 125,000	\$ -	-100.00%
Subtotal		\$ -	\$ 125,000	\$ -	-100.00%
Total		\$ 906,248	\$ 1,108,880	\$ 1,043,052	-5.94%

Finance Department Budgeted Positions

Personnel Schedule	FY24 FTE	FY25 FTE	FY26 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	
Total	6.0	6.0	6.0	



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Public Education Department Budget Detail

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	\$ 205,456	\$ 217,800	\$ 233,900	7.39%
513000	Other Salaries and Wages	69,567	129,000	123,000	-4.65%
514000	Overtime	5,641	10,000	10,000	0.00%
521000	Payroll Taxes	20,552	26,700	27,500	3.00%
522000	Retirement Contributions	34,458	37,400	40,000	6.95%
523000	Life, Health, and Dental Insurance	50,756	55,000	59,600	8.36%
524000	Workers Compensation Insurance	260	300	200	-33.33%
Subtotal		\$ 386,690	\$ 476,200	\$ 494,200	3.78%
Operating Expenses					
531000	Professional Services	\$ 4,244	\$ 43,250	\$ 43,250	0.00%
534000	Other Contractual Services	14,546	14,080	22,935	62.89%
540000	Travel and Per Diem	28	-	-	0.00%
541000	Communications	1,374	4,800	4,800	0.00%
543000	Utility Services	30,429	35,000	35,000	0.00%
545000	Insurance	3,045	5,450	3,150	-42.20%
546000	Repair and Maintenance - General	52,868	55,500	54,180	-2.38%
546100	Repair and Maintenance - Vehicles	670	3,000	3,000	0.00%
546300	Repair and Maintenance - Structures and Grounds	5,931	7,000	7,500	7.14%
547000	Printing and Publications	665	600	900	50.00%
552000	Operating Supplies	108,371	90,600	95,940	5.89%
552200	Fuel, Diesel, Oil	688	750	900	20.00%
552500	Gift Shop	-	200	200	0.00%
552800	Safety Supplies	741	-	300	100.00%
554000	Books, Publications, Memberships, and Subscriptions	4,459	10,200	9,584	-6.04%
555000	Training and Education	5,222	4,525	4,925	8.84%
Subtotal		\$ 233,281	\$ 274,955	\$ 286,564	4.22%
Capital Outlay					
610000	Land	\$ 79,680	\$ 125,000	\$ -	-100.00%
620000	Buildings	65,830	-	-	0.00%
630000	Improvements Other than Buildings	37,873	-	-	0.00%
640000	Machinery and Equipment	-	-	-	0.00%
641000	Vehicles	-	70,000	-	-100.00%
650000	Construction in Progress	-	150,000	-	-100.00%
Subtotal		\$ 183,383	\$ 345,000	\$ -	-100.00%
Total		\$ 803,354	\$ 1,096,155	\$ 780,764	-28.77%



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Public Education Department Budgeted Positions

Personnel Schedule	FY24 FTE	FY25 FTE	FY26 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	
Total	3.0	3.0	3.0	



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

WildPine Lab Department Budget Detail

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	\$ 710,937	\$ 744,600	\$ 789,100	5.98%
513000	Other Salaries and Wages	13,714	24,000	24,000	0.00%
514000	Overtime	12,808	13,000	13,000	0.00%
521000	Payroll Taxes	55,095	55,500	58,500	5.41%
522000	Retirement Contributions	103,428	123,400	130,500	5.75%
523000	Life, Health, and Dental Insurance	112,164	121,300	131,400	8.33%
524000	Workers Compensation Insurance	7,354	6,000	6,200	3.33%
Subtotal		\$ 1,015,500	\$ 1,087,800	\$ 1,152,700	5.97%
Operating Expenses					
531000	Professional Services	\$ 58,614	\$ 55,000	\$ 48,800	-11.27%
534000	Other Contractual Services	7,058	5,000	9,700	94.00%
541000	Communications	2,207	3,600	3,600	0.00%
542000	Freight and Postage	12	-	-	0.00%
545000	Insurance	3,807	4,100	1,800	-56.10%
546000	Repair and Maintenance - General	7,479	6,750	7,850	16.30%
546100	Repair and Maintenance - Vehicles	6,015	13,000	13,000	0.00%
546200	Repair and Maintenance - Equipment	41,100	28,030	32,030	14.27%
546300	Repair and Maintenance - Structures and Grounds	690	-	-	0.00%
551000	Office Supplies	129	-	-	0.00%
552000	Operating Supplies	88,739	75,000	75,000	0.00%
552200	Fuel, Diesel, Oil	1,975	3,000	3,000	0.00%
552800	Safety Supplies	195	-	-	0.00%
554000	Books, Publications, Memberships, and Subscriptions	6,494	5,500	6,220	13.09%
555000	Training and Education	3,740	2,000	2,000	0.00%
Subtotal		\$ 228,254	\$ 200,980	\$ 203,000	1.01%
Capital Outlay					
640000	Machinery and Equipment	\$ 17,564	\$ 10,000	\$ 87,000	770.00%
641000	Vehicles		65,000		-100.00%
Subtotal		\$ 17,564	\$ 75,000	\$ 87,000	16.00%
Total		\$ 1,261,318	\$ 1,363,780	\$ 1,442,700	5.79%



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

WildPine Lab Department Budgeted Positions

Personnel Schedule	FY24 FTE	FY25 FTE	FY26 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	
Total	7.0	7.0	7.0	



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Customer Service Department Budget Detail

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	\$ 227,501	\$ 245,900	\$ 256,800	4.43%
514000	Overtime	586	1,000	1,000	0.00%
521000	Payroll Taxes	16,260	18,200	19,000	4.40%
522000	Retirement Contributions	35,643	40,700	37,300	-8.35%
523000	Life, Health, and Dental Insurance	57,610	66,000	75,200	13.94%
524000	Workers Compensation Insurance	260	300	200	-33.33%
Subtotal		\$ 337,860	\$ 372,100	\$ 389,500	4.68%
Operating Expenses					
534000	Other Contractual Services	\$ 145,864	\$ 167,000	\$ 168,000	0.60%
540000	Travel and Per Diem	224	-	-	0.00%
541000	Communications	-	2,000	2,000	0.00%
542000	Freight and Postage	77,376	84,000	93,000	10.71%
546000	Repair and Maintenance - General	8,837	8,800	8,912	1.27%
551000	Office Supplies	-	-	-	0.00%
552000	Operating Supplies	3,808	3,000	3,000	0.00%
552700	Bad Debt Expense	26,939	-	-	0.00%
552800	Safety Supplies	99	-	-	0.00%
554000	Books, Publications, Memberships, and Subscriptions	4,465	25,700	26,200	1.95%
555000	Training and Education	448	-	-	0.00%
Subtotal		\$ 268,060	\$ 290,500	\$ 301,112	3.65%
Capital Outlay					
630000	Improvements Other than Buildings	\$ 21,900	\$ -	\$ -	0.00%
640000	Machinery and Equipment	-	-	-	0.00%
Subtotal		\$ 21,900	\$ -	\$ -	0.00%
Total		\$ 627,820	\$ 662,600	\$ 690,612	4.23%

Customer Service Department Budgeted Positions

Personnel Schedule	FY24 FTE	FY25 FTE	FY26 FTE	Change
Customer Service Coordinator	1.0	1.0	1.0	
Customer Service Rep II	1.0	1.0	2.0	1.0
Customer Service Rep I	2.0	2.0	1.0	(1.0)
Total	4.0	4.0	4.0	



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Information Technology Department Budget Detail

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	\$ 252,960	\$ 359,200	\$ 301,300	-16.12%
514000	Overtime	-	500	500	0.00%
521000	Payroll Taxes	18,048	26,200	21,300	-18.70%
522000	Retirement Contributions	41,373	44,600	49,200	10.31%
523000	Life, Health, and Dental Insurance	79,860	121,900	98,500	-19.20%
524000	Workers Compensation Insurance	260	400	300	-25.00%
Subtotal		\$ 392,501	\$ 552,800	\$ 471,100	-14.78%
Operating Expenses					
531000	Professional Services	\$ 33,072	\$ 70,000	\$ 70,000	0.00%
534000	Other Contractual Services	927	1,500	1,500	0.00%
540000	Travel and Per Diem	-	-	-	0.00%
541000	Communications	4,149	13,620	13,620	0.00%
546000	Repair and Maintenance - General	21,177	21,600	28,800	33.33%
546300	Repair and Maintenance - Structures and Grounds	90	-	-	0.00%
552000	Operating Supplies	25,636	39,000	39,000	0.00%
552800	Safety Supplies	532	-	-	0.00%
554000	Books, Publications, Memberships, and Subscriptions	17,493	46,550	29,975	-35.61%
555000	Training and Education	1,746	5,000	5,000	0.00%
Subtotal		\$ 104,822	\$ 197,270	\$ 187,895	-4.75%
Capital Outlay					
640000	Machinery and Equipment	\$ 270,192	\$ 357,000	\$ 40,000	-88.80%
650000	Construction in Progress	-	-	625,000	100.00%
Subtotal		\$ 270,192	\$ 357,000	\$ 665,000	86.27%
Total		\$ 767,515	\$ 1,107,070	\$ 1,323,995	19.59%

Information Technology Department Budgeted Positions

Personnel Schedule	FY24 FTE	FY25 FTE	FY26 FTE	Change
IT Manager	1.0	1.0	1.0	
GIS Application Administrator	1.0	1.0	1.0	
Applications Support Administrator	1.0	1.0	1.0	
IT Help Desk Support Tech	1.0	1.0	1.0	
Total	4.0	4.0	4.0	



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Engineering and Inspection Department Budget Detail

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	\$ 890,909	\$ 1,007,600	\$ 1,100,400	9.21%
513000	Other Salaries and Wages	9,880	10,000	10,000	0.00%
514000	Overtime	11,063	37,500	37,500	0.00%
521000	Payroll Taxes	66,678	77,100	82,400	6.87%
522000	Retirement Contributions	145,528	158,000	185,400	17.34%
523000	Life, Health, and Dental Insurance	224,977	261,200	283,400	8.50%
524000	Workers Compensation Insurance	8,478	8,200	7,700	-6.10%
Subtotal		\$ 1,357,513	\$ 1,559,600	\$ 1,706,800	9.44%
Operating Expenses					
540000	Travel and Per Diem	\$ -	\$ 2,000	\$ 2,000	0.00%
541000	Communications	9,890	12,500	12,500	0.00%
546000	Repair and Maintenance - General	10,210	15,500	15,783	1.83%
546100	Repair and Maintenance - Vehicles	14,192	20,000	20,000	0.00%
546200	Repair and Maintenance - Equipment	3,008	5,000	5,000	0.00%
546700	Repair and Maintenance - MOT Traffic Maintenance	-	1,250	1,250	0.00%
551000	Office Supplies	129	1,000	1,000	0.00%
552000	Operating Supplies	34,981	30,600	35,000	14.38%
552200	Fuel, Diesel, Oil	20,210	20,000	20,000	0.00%
552800	Safety Supplies	1,856	1,000	1,500	50.00%
554000	Books, Publications, Memberships, and Subscriptions	6,808	9,100	9,380	3.08%
555000	Training and Education	3,641	4,500	5,000	11.11%
Subtotal		\$ 104,925	\$ 122,450	\$ 128,413	4.87%
Capital Outlay					
620000	Buildings	\$ 618	\$ 115,000	\$ -	-100.00%
640000	Machinery and Equipment	-	-	55,000	100.00%
641000	Vehicles	-	124,642	-	-100.00%
650000	Construction in Progress	1,661	5,000	-	-100.00%
Subtotal		\$ 2,279	\$ 244,642	\$ 55,000	-77.52%
Total		\$ 1,464,717	\$ 1,926,692	\$ 1,890,213	-1.89%



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Engineering and Inspection Department Budgeted Positions

Personnel Schedule	FY24 FTE	FY25 FTE	FY26 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	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	
Total	11.0	11.0	11.0	



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Construction Department Budget Detail

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	\$ 336,163	\$ 496,200	\$ 515,300	3.85%
514000	Overtime	11,925	15,000	15,000	0.00%
521000	Payroll Taxes	24,984	37,300	39,100	4.83%
522000	Retirement Contributions	50,084	64,000	71,200	11.25%
523000	Life, Health, and Dental Insurance	100,343	175,300	140,000	-20.14%
524000	Workers Compensation Insurance	4,931	6,000	6,200	3.33%
Subtotal		\$ 528,430	\$ 793,800	\$ 786,800	-0.88%
Operating Expenses					
540000	Travel and Per Diem	\$ 143	\$ -	\$ 2,000	100.00%
541000	Communications	6,008	6,900	6,900	0.00%
546000	Repair and Maintenance - General	6,519	11,400	11,690	2.54%
546100	Repair and Maintenance - Vehicles	30,553	35,000	45,000	28.57%
546200	Repair and Maintenance - Equipment	16,338	17,500	17,500	0.00%
546700	Repair and Maintenance - MOT Traffic Maintenance	-	3,000	3,000	0.00%
552000	Operating Supplies	36,376	48,500	42,000	-13.40%
552200	Fuel, Diesel, Oil	14,292	20,000	20,000	0.00%
552800	Safety Supplies	4,743	3,500	7,500	114.29%
554000	Books, Publications, Memberships, and Subscriptions	5,077	7,500	8,570	14.27%
555000	Training and Education	5,559	6,500	6,500	0.00%
Subtotal		\$ 125,608	\$ 159,800	\$ 170,660	6.80%
Capital Outlay					
640000	Machinery and Equipment	\$ -	\$ 70,000	\$ -	-100.00%
641000	Vehicles	-	360,000	205,000	-43.06%
Subtotal		\$ -	\$ 430,000	\$ 205,000	-52.33%
Total		\$ 654,038	\$ 1,383,600	\$ 1,162,460	-15.98%

Construction Department Budgeted Positions

Personnel Schedule	FY24 FTE	FY25 FTE	FY26 FTE	Change
Construction Manager				
Construction Coordinator	1.0	1.0	1.0	
Construction System Foreman	1.0	1.0	1.0	
Construction System Operator	4.0	6.0	6.0	
Total	6.0	8.0	8.0	-



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Operations Administrative Department Budget Detail

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	\$ 368,541	\$ 389,300	\$ 578,200	48.52%
514000	Overtime	-	1,000	1,000	0.00%
521000	Payroll Taxes	26,009	24,300	37,600	54.73%
522000	Retirement Contributions	59,567	63,400	89,000	40.38%
523000	Life, Health, and Dental Insurance	54,620	58,500	98,500	68.38%
524000	Workers Compensation Insurance	2,768	2,700	4,800	77.78%
Subtotal		\$ 511,505	\$ 539,200	\$ 809,100	50.06%
Operating Expenses					
534000	Other Contractual Services	\$ 5,446	\$ 7,000	\$ 11,700	67.14%
540000	Travel and Per Diem	-	2,500	2,500	0.00%
541000	Communications	21,247	8,200	8,200	0.00%
542000	Freight and Postage	2,763	2,500	2,500	0.00%
545000	Insurance	446,687	518,000	443,000	-14.48%
546000	Repair and Maintenance - General	51,922	53,000	62,486	17.90%
546200	Repair and Maintenance - Equipment	1,120	-	-	0.00%
546300	Repair and Maintenance - Structures and Grounds	119	-	-	0.00%
551000	Office Supplies	260	3,000	3,000	0.00%
552000	Operating Supplies	27,722	13,450	15,950	18.59%
552300	Fuel, Diesel, Oil - Generators	132	-	-	0.00%
552800	Safety Supplies	13,031	15,000	15,000	0.00%
554000	Books, Publications, Memberships, and Subscriptions	11,231	24,700	22,290	-9.76%
555000	Training and Education	971	2,600	3,600	38.46%
Subtotal		\$ 582,651	\$ 649,950	\$ 590,226	-9.19%
Capital Outlay					
610000	Land	\$ 3,236	\$ -	\$ -	0.00%
620000	Buildings	-	70,000	-	-100.00%
630000	Improvements Other than Buildings	-	150,000	-	-100.00%
641000	Vehicles	-	45,000	-	-100.00%
650000	Construction in Progress	-	225,000	10,000	-95.56%
Subtotal		\$ 3,236	\$ 490,000	\$ 10,000	-97.96%
Total		\$ 1,097,392	\$ 1,679,150	\$ 1,409,326	-16.07%



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Operations Administrative Department Budgeted Positions

Personnel Schedule	FY24 FTE	FY25 FTE	FY26 FTE	Change
Plant Manager	1.0	1.0	1.0	-
System Specialist II	1.0	1.0	1.0	-
Industrial Pretreatment Coordinator	-	-	1.0	1.0
Operations Reliability Asset Coordinator	-	-	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	-
Total	3.0	3.0	5.0	2.0



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Collections and Transmission Department Budget Detail

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	\$ 1,041,394	\$ 1,192,000	\$ 1,119,800	-6.06%
514000	Overtime	184,299	175,000	175,000	0.00%
521000	Payroll Taxes	90,671	100,700	94,700	-5.96%
522000	Retirement Contributions	174,004	194,300	163,300	-15.95%
523000	Life, Health, and Dental Insurance	238,470	337,300	345,600	2.46%
524000	Workers Compensation Insurance	15,572	15,400	14,400	-6.49%
Subtotal		\$ 1,744,410	\$ 2,014,700	\$ 1,912,800	-5.06%
Operating Expenses					
531000	Professional Services	\$ -	\$ -	\$ 5,200	100.00%
531110	Professional Services - Inflow and Infiltration Studies	-	-	10,000	100.00%
531120	Professional Services - Collection System Action Pla	-	-	10,000	100.00%
531130	Professional Services - Pipe Assessments	-	-	10,000	100.00%
534000	Other Contractual Services	-	-	5,200	100.00%
540000	Travel and Per Diem	19	-	6,600	100.00%
541000	Communications	22,108	22,300	24,100	8.07%
543000	Utility Services	396,513	458,000	465,400	1.62%
544000	Rentals and Leases	8,656	72,000	72,000	0.00%
546000	Repair and Maintenance - General	296,096	340,000	289,600	-14.82%
546100	Repair and Maintenance - Vehicles	67,877	75,000	115,000	53.33%
546200	Repair and Maintenance - Equipment	563,682	415,000	465,000	12.05%
546300	Repair and Maintenance - Structures and Grounds	122,636	145,000	105,000	-27.59%
546600	Repair and Maintenance - Outside Services	-	25,000	31,000	24.00%
546700	Repair and Maintenance - MOT Traffic Maintenance	-	22,000	22,000	0.00%
552000	Operating Supplies	137,656	150,000	133,500	-11.00%
552200	Fuel, Diesel, Oil	66,604	75,000	75,000	0.00%
552300	Fuel, Diesel, Oil - Generators	4,714	5,500	5,500	0.00%
552800	Safety Supplies	31,931	8,000	8,000	0.00%
554000	Books, Publications, Memberships, and Subscriptions	10,593	10,320	12,260	18.80%
555000	Training and Education	7,210	22,500	8,880	-60.53%
Subtotal		\$ 1,736,295	\$ 1,845,620	\$ 1,879,240	1.82%
Capital Outlay					
630000	Improvements Other than Buildings	\$ 156,025	\$ 75,000	\$ 450,000	500.00%
640000	Machinery and Equipment	409,731	565,000	-	-100.00%
641000	Vehicles	132,995	275,000	195,000	-29.09%
650000	Construction in Progress	28,831	125,000	-	-100.00%
651000	Construction in Progress - Neighborhood Sewering	269,548	-	-	0.00%
652000	Construction in Progress - Lift Station	612,863	1,485,000	1,460,000	-1.68%
653000	Construction in Progress - Gravity System	4,246,315	550,000	4,815,000	775.45%
654000	Construction in Progress - Force Main	177,261	2,031,000	1,580,000	-22.21%
656000	Construction in Progress - Permanent Generator	68,563	355,000	325,000	-8.45%
657000	Construction in Progress - Telemetry	1,982,788	860,000	370,000	-56.98%
Subtotal		\$ 8,084,920	\$ 6,321,000	\$ 9,195,000	45.47%
Total		\$ 11,565,625	\$ 10,181,320	\$ 12,987,040	27.56%



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Collection and Transmission Department Budgeted Positions

Personnel Schedule	FY24 FTE	FY25 FTE	FY26 FTE	Change
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	11.0	11.0	11.0	-
Total	15.0	15.0	15.0	-



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Treatment and Disposal Department Budget Detail

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	\$ 1,420,590	\$ 1,453,500	\$ 1,476,400	1.58%
514000	Overtime	228,130	229,800	235,700	2.57%
521000	Payroll Taxes	122,050	125,000	126,700	1.36%
522000	Retirement Contributions	255,700	264,100	249,400	-5.57%
523000	Life, Health, and Dental Insurance	321,018	353,500	400,700	13.35%
524000	Workers Compensation Insurance	18,514	18,200	18,300	0.55%
Subtotal		\$ 2,366,002	\$ 2,444,100	\$ 2,507,200	2.58%
Operating Expenses					
534000	Other Contractual Services	\$ 4,500	\$ 13,000	\$ 10,200	-21.54%
540000	Travel and Per Diem	68	-	-	0.00%
541000	Communications	12,853	16,300	16,300	0.00%
542000	Freight and Postage	22	-	-	0.00%
543000	Utility Services	613,574	724,500	724,500	0.00%
544000	Rentals and Leases	8,878	85,000	95,000	11.76%
546000	Repair and Maintenance - General	34,257	45,000	45,800	1.78%
546100	Repair and Maintenance - Vehicles	7,031	10,000	10,000	0.00%
546200	Repair and Maintenance - Equipment	362,845	383,000	449,000	17.23%
546300	Repair and Maintenance - Structures and Grounds	64,294	180,000	131,250	-27.08%
546600	Repair and Maintenance - Outside Services	86,758	222,500	205,000	-7.87%
551000	Office Supplies	-	-	-	0.00%
552000	Operating Supplies	158,607	202,000	232,000	14.85%
552100	Operating Supplies - Chemicals	-	4,000	4,000	0.00%
552200	Fuel, Diesel, Oil	13,689	15,000	20,000	33.33%
552300	Fuel, Diesel, Oil - Generators	16,955	15,000	15,000	0.00%
552800	Safety Supplies	5,224	5,000	7,500	50.00%
554000	Books, Publications, Memberships, and Subscriptions	12,779	15,000	18,000	20.00%
555000	Training and Education	18,183	21,000	21,000	0.00%
Subtotal		\$ 1,420,517	\$ 1,956,300	\$ 2,004,550	2.47%
Capital Outlay					
610000	Land	\$ 65,934	\$ -	\$ -	0.00%
620000	Buildings	19,978	175,000	-	-100.00%
630000	Improvements Other than Buildings	53,528	215,000	1,100,000	411.63%
640000	Machinery and Equipment	348,409	825,000	175,000	-78.79%
641000	Vehicles	-	75,000	-	-100.00%
650000	Construction in Progress	228,784	1,210,000	1,975,000	63.22%
Subtotal		\$ 716,633	\$ 2,500,000	\$ 3,250,000	30.00%
Total		\$ 4,503,152	\$ 6,900,400	\$ 7,761,750	12.48%



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Treatment and Disposal Department Budgeted Positions

Personnel Schedule	FY24 FTE	FY25 FTE	FY26 FTE	Change
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	2.0	1.0
Plant Maintenance Operator I	1.0	1.0	-	(1.0)
Total	18.0	18.0	16.0	(2.0)



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Reuse Department Budget Detail

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	\$ 172,887	\$ 178,200	\$ 188,300	5.67%
514000	Overtime	20,566	17,000	17,000	0.00%
521000	Payroll Taxes	14,249	14,500	15,200	4.83%
522000	Retirement Contributions	31,553	31,900	33,500	5.02%
523000	Life, Health, and Dental Insurance	41,002	44,300	48,300	9.03%
524000	Workers Compensation Insurance	2,336	2,300	2,400	4.35%
Subtotal		\$ 282,593	\$ 288,200	\$ 304,700	5.73%
Operating Expenses					
540000	Travel and Per Diem	\$ -	\$ -	\$ 1,000	100.00%
541000	Communications	5,550	5,800	5,800	0.00%
543000	Utility Services	360,076	390,500	435,500	11.52%
546000	Repair and Maintenance - General	87,722	7,000	52,050	643.57%
546100	Repair and Maintenance - Vehicles	14,471	10,000	6,000	-40.00%
546200	Repair and Maintenance - Equipment	113,130	135,000	150,000	11.11%
546300	Repair and Maintenance - Structures and Grounds	32,127	55,000	55,000	0.00%
546700	Repair and Maintenance - MOT Traffic Maintenance	-	1,250	1,250	0.00%
549000	Other Current Charges and Obligations	240,045	265,000	200,000	-24.53%
552000	Operating Supplies	18,402	6,000	5,000	-16.67%
552100	Operating Supplies - Chemicals	166,854	155,000	170,000	9.68%
552200	Fuel, Diesel, Oil	12,278	7,500	5,000	-33.33%
552800	Safety Supplies	390	2,400	2,400	0.00%
554000	Books, Publications, Memberships, and Subscriptions	1,412	1,540	1,890	22.73%
555000	Training and Education	518	3,000	3,000	0.00%
Subtotal		\$ 1,052,975	\$ 1,044,990	\$ 1,093,890	4.68%
Capital Outlay					
610000	Land	\$ 3,140	\$ -	\$ -	0.00%
640000	Machinery and Equipment	205,456	415,000	-	-100.00%
641000	Vehicles	-	-	80,000	100.00%
650000	Construction in Progress	64,901	1,345,000	1,750,000	30.11%
652000	Construction in Progress - Lift Station	-	220,000	100,000	-54.55%
657000	Construction in Progress - Telemetry	-	-	245,000	100.00%
Subtotal		\$ 273,497	\$ 1,980,000	\$ 2,175,000	9.85%
Total		\$ 1,609,065	\$ 3,313,190	\$ 3,573,590	7.86%



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Reuse Department Budgeted Positions

Personnel Schedule	FY24 FTE	FY25 FTE	FY26 FTE	Change
Reuse System Operator	2.0	2.0	2.0	-
Total	2.0	2.0	2.0	-



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2026 Adopted Budget

Biosolids Department Budget Detail

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	\$ 71,099	\$ 140,700	\$ 147,100	4.55%
514000	Overtime	5,333	12,500	12,500	0.00%
521000	Payroll Taxes	5,577	11,400	12,000	5.26%
522000	Retirement Contributions	640	17,100	26,200	53.22%
523000	Life, Health, and Dental Insurance	12,003	35,500	24,100	-32.11%
524000	Workers Compensation Insurance	1,903	1,800	1,900	5.56%
Subtotal		\$ 96,555	\$ 219,000	\$ 223,800	2.19%
Operating Expenses					
541000	Communications	\$ 535	\$ 600	\$ 600	0.00%
544000	Rentals and Leases	-	90,000	178,000	97.78%
546000	Repair and Maintenance - General	4,091	5,500	5,656	2.84%
546100	Repair and Maintenance - Vehicles	6,387	2,500	2,500	0.00%
546200	Repair and Maintenance - Equipment	1,674	65,000	251,000	286.15%
546300	Repair and Maintenance - Structures and Grounds	1,841	11,000	6,500	-40.91%
546600	Repair and Maintenance - Outside Services	-	-	30,000	100.00%
549000	Other Current Charges and Obligations	896,005	1,185,000	1,190,000	0.42%
552000	Operating Supplies	424	5,000	5,000	0.00%
552100	Operating Supplies - Chemicals	360,637	315,000	100,000	-68.25%
552200	Fuel, Diesel, Oil	-	2,500	2,500	0.00%
552800	Safety Supplies	276	5,000	5,000	0.00%
554000	Books, Publications, Memberships, and Subscriptions	1,352	1,590	1,890	18.87%
555000	Training and Education	3,535	2,050	2,050	0.00%
Subtotal		\$ 1,276,757	\$ 1,690,740	\$ 1,780,696	5.32%
Capital Outlay					
650000	Construction in Progress	\$ 142,761	\$ 50,000	\$ -	-100.00%
Subtotal		\$ 142,761	\$ 50,000	\$ -	-100.00%
Total		\$ 1,516,073	\$ 1,959,740	\$ 2,004,496	2.28%

Biosolids Department Budgeted Positions

Personnel Schedule	FY24 FTE	FY25 FTE	FY26 FTE	Change
Plant Maintenance Operator II	1.0	1.0	-	(1.0)
Plant Mechanic I	1.0	1.0	2.0	1.0
Total	2.0	2.0	2.0	-