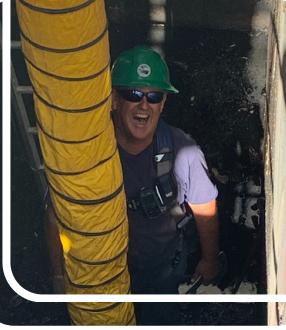




# OPERATING AND CAPITAL APPROVED BUDGET

Fiscal Year 2026



Loxahatchee River Environmental Control District  
Jupiter, Florida  
[www.loxahatcheeriver.org](http://www.loxahatcheeriver.org)

**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

## Table of Contents

### Introduction

Organizational Information.....	1
Mission, Vision, and Core Values .....	2
Distinguished Budget Award .....	3
Transmittal Letter.....	4
Key Accomplishments and Budget Development Goals .....	6

### Budget Overview

Budget Resolution.....	7
Budgeted Sources and Uses .....	8
Revenue Summary .....	9
Operating Expense Summary .....	14
Summary Schedule of Budgeted Sources and Uses of Funds .....	17
Net Position.....	18

### District Information

District Profile.....	19
Strategy Map.....	22
Strategic Plan .....	23

### Financial Policies

Budget Process.....	26
Budget Calendar.....	29
Financial Policies .....	30

### Capital Improvement

Capital Improvement Budget.....	34
Capital Improvement Summary by Category .....	35
Detailed Five Year Capital Improvement Plan .....	37
Project Summaries .....	40

### Organization and Budget Structure

Overview of District Organization.....	48
Position Summary Schedule .....	49
Organization Chart.....	50

### Departmental Information

Departmental Overview .....	51
Executive Department.....	53
Professional Services Department .....	55
Finance Department .....	56
Public Education Department .....	58
WildPine Lab Department .....	60
Customer Service Department .....	62



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Table of Contents (continued)

#### Departmental Information (continued)

Information Technology Department .....	64
Engineering and Inspection Department .....	66
Construction Department .....	69
Operations Administrative Department .....	71
Collection and Transmission Department .....	74
Treatment and Disposal Department .....	77
Reuse Department .....	80
Biosolids Department .....	82

#### Demographic and Economic Information

Service Area Demographics and Statistical Information .....	84
---	----

#### Glossary

Glossary .....	88
----------------	----



# 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. View a map of the [five Governing Board areas](#). 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

#### Who We Are

The Loxahatchee River District is an Independent Special District operating an award-winning facility that treats wastewater and recycles it for irrigation, helping to conserve vital freshwater resources. Through engaging environmental education programs like the River Center, we inspire stewardship among residents and visitors. As the leading authority on the Loxahatchee River, we also lead water quality studies and collaborate on restoration efforts. For more information on the District, including our mission, vision, and core values—please visit our [official website](#).

#### 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Loxahatchee River Environmental Control District  
Florida**

For the Fiscal Year Beginning

**October 01, 2024**

*Christopher P. Monell*

Executive Director



# LOXAHATCHEE RIVER DISTRICT

2500 JUPITER PARK DRIVE, JUPITER, FLORIDA 33458

TEL: (561) 747-5700

FAX: (561) 747-9929

D. Albrey Arrington, Ph.D. EXECUTIVE DIRECTOR

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

September 18, 2025

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, 2026. This document lays out the financial plan for the upcoming fiscal year. The figures contained herein reflect the revenues and expenses 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.

We have come through a period of high inflation and are now dealing with persistent inflation. Quantitative indicators suggest inflation is under control. Employment has remained remarkably strong, though it is projected to soften in the coming months. There is palpable uncertainty in the global and local economy as countries, businesses, and individuals react to tariffs, uncertain economic policies, and other significant, unpredictable economic factors. Uncertainty drives prices higher, and it is my expectation that we will see continued price increases exceeding 3% through fiscal year 2026. Furthermore, the persistent, tight labor market has direct impacts on our budget, because of our compelling need for high-quality staff and contractors to achieve the work we have planned.

The tables below detail the fiscal year 2026 budget by major revenue sources and major categories of expenditures.

Appropriations	FY25 Adopted	FY26 Proposed	Increase/ Decrease		% Difference
			Decrease	% Difference	
Operating Expenses	\$ 21,459,550	\$ 22,164,193	\$ 704,643	3.28%	
Capital Improvements	3,036,000	2,805,000	(231,000)	-7.61%	
Renewal and Replacement	9,881,642	12,837,000	2,955,358	29.91%	
<b>Total</b>	<b>\$ 34,377,192</b>	<b>\$ 37,806,193</b>	<b>\$ 3,429,001</b>	<b>9.97%</b>	

Revenues	FY25 Adopted	FY26 Proposed	Increase/ Decrease		% Difference
			Decrease	% Difference	
Operating Revenue	\$ 22,179,455	\$ 22,801,766	\$ 622,311	2.81%	
Capital Revenue	2,068,000	1,604,000	(464,000)	-22.44%	
Nonoperating Revenue	2,442,100	2,046,060	(396,040)	-16.22%	
Carryforward of Surplus from Prior Years	7,687,637	11,354,367	3,666,730	47.70%	
<b>Total</b>	<b>\$ 34,377,192</b>	<b>\$ 37,806,193</b>	<b>\$ 3,429,001</b>	<b>9.97%</b>	

The total adopted budget for the fiscal year 2026 is \$37,806,193. The budget assumes that total costs will exceed revenues by \$11,354,367, which requires the use of prior years surplus 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 9.97% from \$34,377,192 in fiscal year 2025 to \$37,806,193 in fiscal year 2026. This increase is assuming we implement the scheduled 3.0% rate increase in April 2026. Revenue projections assume the continued slowing of new connections within our service area due to limited land for new connections.

A 3.28% increase in operating expenses, and 21.09% increase of combined capital improvements and renewal and replacement, resulted in a total budget increase in expenses of 9.97%. The major drivers of the increase include:

- Salaries and benefits to support continued investment in the District's workforce. The fiscal year 2026 budget includes a \$482,900 increase to salaries and benefits to fund a 2.7% cost of living adjustment and a 3% merit adjustment.
- Appropriations for operating costs are projected to increase by \$221,743, driven mainly by inflationary pressures.
- Our capital budget is impacted by about \$3.5 million being carried over from the current fiscal year and several significant projects, most notably a large amount of gravity sewer lateral lining within the Center Street corridor and advancing our 2500 Jupiter Park Dr. site plan.

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 surplus 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.

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 2026 Adopted Budget

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

---

#### **Fiscal Year 2025 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 2025:

- 100% Regulatory Permit Compliance
- Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association
- Received the District's first Distinguished Budget Presentation Award from the Government Finance Officers Association
- Enrolled the District in the State of Florida Deferred Compensation Plan
- Replaced the existing chemical-based system at the Sludge Holding Tank Odor Control facility with a biological trickling filter system
- Completed three Neighborhood Sewering Projects:
  - Old Jupiter Beach Road
  - Harbor Road S
  - Jamaica Drive

#### **Fiscal Year 2026 Budget Development Goals**

The Fiscal Year 2026 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 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
- Complete an updated Strategic Plan
- 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
- Continue to fund capital improvement projects to maintain and improve District facilities

## 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 18<sup>th</sup> 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	<u>11,354,367</u>
<b>TOTAL REVENUES</b>	<b>\$ 37,806,193</b>

## EXPENSES

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

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

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

Absent      Vote: \_\_\_\_\_  
Dr. Matt Rostock, Treasurer

Kevin Baker Vote: Yes  
Kevin Baker, Vice Chairman

Stephen B. Rockoff Vote: Yes



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Budgeted Sources and Uses

	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
<b>Sources of Funds</b>					
<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	40,812	50,000	51,000	1,000	2.00%
Other Revenue	638,052	500,000	463,766	(36,234)	-7.25%
<b><i>Subtotal Operating Revenues</i></b>	<b>21,914,517</b>	<b>22,179,455</b>	<b>22,801,766</b>	<b>622,311</b>	<b>2.81%</b>
<i>Capital Revenues</i>					
Line Charges	284,088	400,000	250,000	(150,000)	-37.50%
Assessments	1,125,793	1,068,000	887,000	(181,000)	-16.95%
Plant Charges	405,346	600,000	467,000	(133,000)	-22.17%
Capital Contributions	52,982	-	-	-	0.00%
<b><i>Subtotal Capital Revenues</i></b>	<b>1,868,209</b>	<b>2,068,000</b>	<b>1,604,000</b>	<b>(464,000)</b>	<b>-22.44%</b>
<i>Other Revenues</i>					
Grant Income	-	200,000	42,360	(157,640)	-78.82%
Interest Income	2,455,854	2,242,100	2,003,700	(238,400)	-10.63%
Carryforward of Surplus from Prior Years	2,002,765	7,687,638	11,354,367	3,666,729	47.70%
<b><i>Subtotal Other Revenues</i></b>	<b>4,458,619</b>	<b>10,129,738</b>	<b>13,400,427</b>	<b>3,270,689</b>	<b>32.29%</b>
<b>Total Sources of Funds</b>	<b>\$ 28,241,345</b>	<b>\$ 34,377,193</b>	<b>\$ 37,806,193</b>	<b>\$ 3,429,000</b>	<b>9.97%</b>
<b>Uses of Funds</b>					
<i>Operating Expenses (by category)</i>					
Salaries and Wages	\$ 7,542,780	\$ 8,457,300	\$ 8,798,100	\$ 340,800	4.03%
Payroll Taxes	546,554	600,800	620,600	19,800	3.30%
Retirement Contributions	1,136,972	1,258,300	1,297,600	39,300	3.12%
Employee Health Insurance	1,565,483	1,891,200	1,972,200	81,000	4.28%
Workers' Comp Insurance	65,577	64,500	66,500	2,000	3.10%
General Insurance	492,629	570,250	491,910	(78,340)	-13.74%
Supplies and Expenses	1,129,952	1,234,920	1,243,844	8,924	0.72%
Utilities	1,594,649	1,816,020	1,882,940	66,920	3.68%
Chemicals	527,491	474,000	274,000	(200,000)	-42.19%
Repairs and Maintenance	2,183,334	2,491,980	2,794,694	302,714	12.15%
Outside Services	1,739,559	2,375,280	2,496,805	121,525	5.12%
Contingency	-	225,000	225,000	-	0.00%
<b><i>Subtotal Operating Expenses</i></b>	<b>18,524,980</b>	<b>21,459,550</b>	<b>22,164,193</b>	<b>704,643</b>	<b>3.28%</b>
<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%
<b><i>Subtotal Capital</i></b>	<b>9,716,365</b>	<b>12,917,642</b>	<b>15,642,000</b>	<b>2,724,358</b>	<b>21.09%</b>
<b>Total Uses of Funds</b>	<b>\$ 28,241,345</b>	<b>\$ 34,377,192</b>	<b>\$ 37,806,193</b>	<b>\$ 3,429,001</b>	<b>9.97%</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

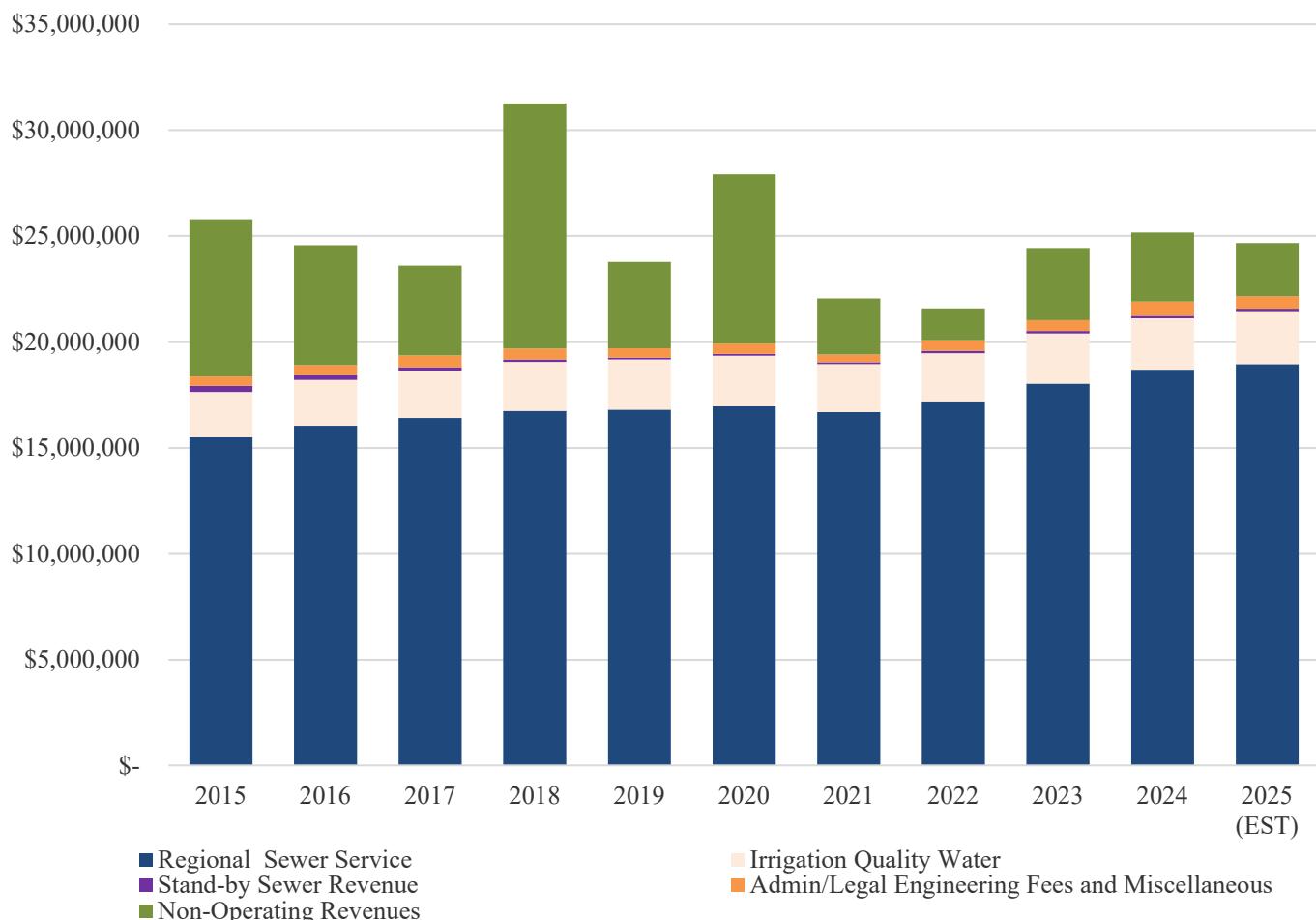
### Revenue Summary

#### 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 2025 is anticipated to be slightly lower than that of fiscal year 2024.

**Revenue Trends**



*\*chart excludes assessment revenue and contributed capital*



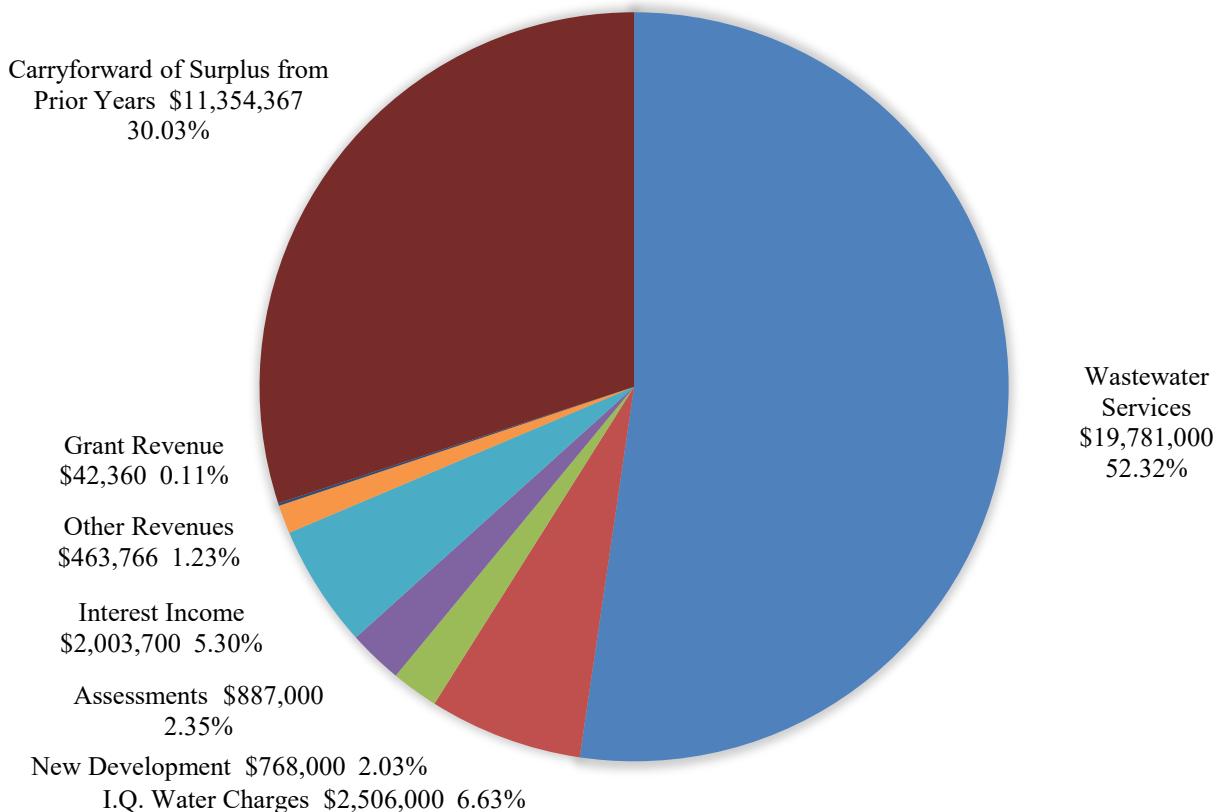
# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 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 2025, the District Governing Board approved a 3% rate increase for quarterly sewer service charges followed by a 3% increase for years 2026 and 2027, a 2% increase in 2028; and a 3% rate increase for 2029, a 3% rate increase for retail I.Q. water charges for years 2025 through 2029; and a 5% rate increase for Nano I.Q. for 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 1.8% for February 2025. 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 4.54% on February 3, 2025 (the first business day following February 1, 2025). 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.

**Revenues by Type**





# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 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.

Quarterly Service Charge for Regional Sewer Service						
	2025	2026	2027	2028	2029	
Residential Rate, per EC	\$ 60.26	\$ 62.06	\$ 63.92	\$ 65.20	\$ 67.16	
Non-residential Rate, per 1,000 gallons of water	\$ 6.88	\$ 7.09	\$ 7.30	\$ 7.45	\$ 7.67	
Non-residential Rate, minimum charge	\$ 82.46	\$ 84.94	\$ 87.48	\$ 89.23	\$ 91.91	
% Increase	3.0%	3.0%	3.0%	2.0%	3.0%	

### ***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 \$100,000 in the FY2025 to \$113,000 in FY2026.

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

Quarterly Service Charge for Stand-by Sewer Service						
	2025	2026	2027	2028	2029	
Residential Stand-by Rate	\$ 40.98	\$ 42.20	\$ 43.47	\$ 44.34	\$ 45.67	
Non-residential Stand-by Rate	\$ 56.07	\$ 57.76	\$ 59.49	\$ 60.68	\$ 62.50	
% Increase	3.0%	3.0%	3.0%	2.0%	3.0%	



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

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

The budgeted revenue for I.Q. Water Charges remains relatively stable at \$2,506,000 in fiscal year 2026, an increase of \$6,000 (0.24%) 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 June 2026; therefore, no Nano I.Q. Water Charges will be budgeted after June 2026.

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

I.Q. Water Rates per 1,000 Gallons					
	2025	2026	2027	2028	2029
Wholesale I.Q.	\$ 0.5002	\$ 0.5152	\$ 0.5307	\$ 0.5466	\$ 0.5630
Retail I.Q.	\$ 0.6766	\$ 0.6969	\$ 0.7178	\$ 0.7393	\$ 0.7615
Nano I.Q.	\$ 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 budgeted to provide approximately 2.90% 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 1,146 properties from 98 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 FY2026 the District budgeted \$887,000, which represents a decrease of \$181,000 from FY2025. The decrease is related to overestimating the number of homeowners paying their assessments off in full in FY2025.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### ***Interest Income***

Interest revenue is expected to decrease by 10.6% from \$2,242,100 in FY2025 to \$2,003,700 in FY2026. 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 4% and the District's average weighted rate of return on investments is approximately 4.18%. While we expect interest rates to return to 2% by 2028, we assume the relatively high interest rate environment will continue throughout fiscal year 2026.

### ***Other Income***

Over the past 10 years, the District has averaged approximately \$450,000 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 2026 budget includes \$42,360 Bureau of Land Management funding for improving environmental education facilities at the Jupiter Inlet Lighthouse.

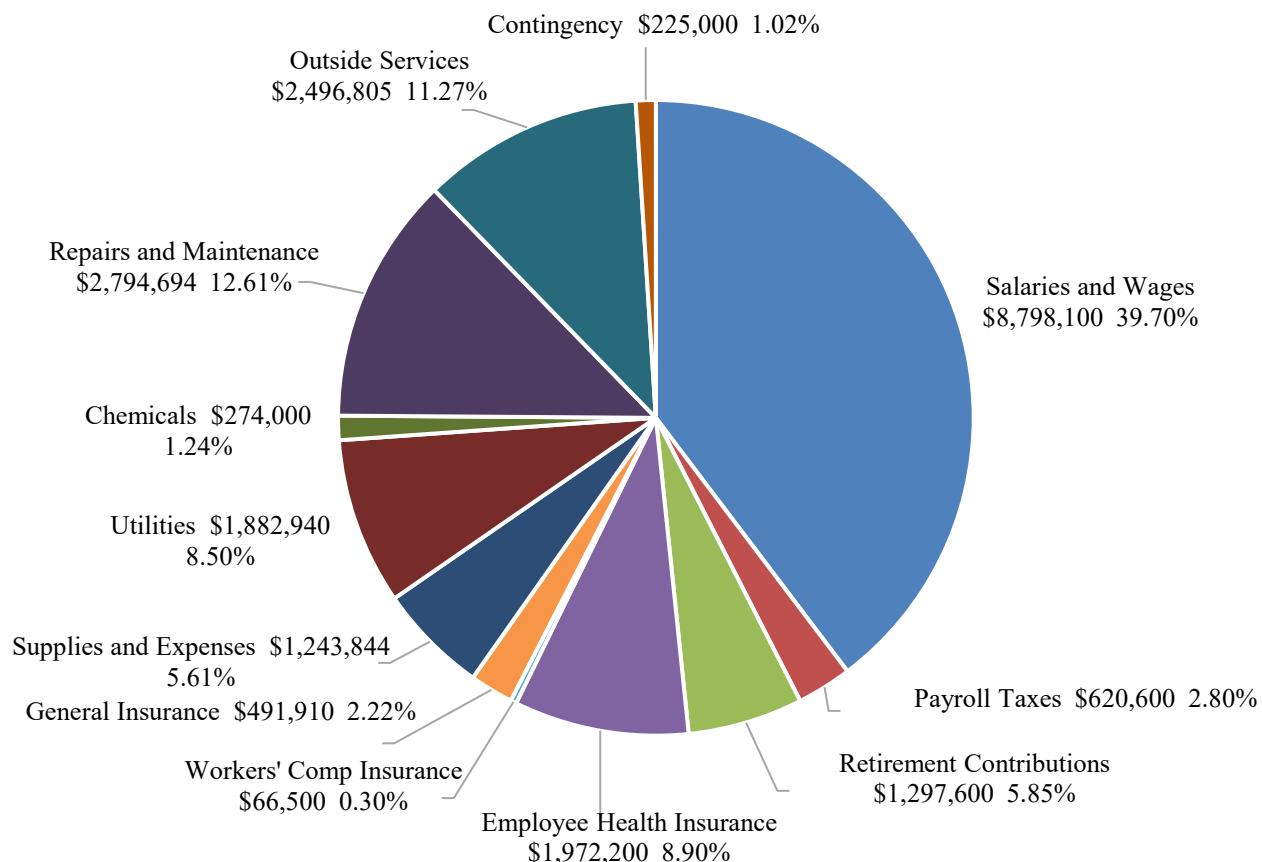


# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Operating Expense Summary

Operating Expense by Category



### Salaries and Wages

Salaries and wages are budgeted to increase by \$340,800 or 4.03% for fiscal year 2026. This increase is driven by:

1. 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 2.7%; which is reflected in the fiscal year 2026 budget.
2. 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 2026 Adopted Budget

### ***Payroll Taxes***

An increase of \$19,800 (3.30%) is budgeted for Payroll Taxes; this increase is driven by the anticipated increase in salaries.

### ***Retirement Contributions***

The increase of \$39,300 (3.12%) for retirement contributions is driven by increased payroll as well as staff members becoming fully vested in the Plan.

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

An increase of \$81,000 (4.28%) is budgeted for employee health insurance. This increase is comprised of a base increase of 15% for health insurance premiums and additional costs as new and existing employees' insurance requirements change (open positions being filled, individual coverage increasing to family coverage) as new staff is added.

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

Workers' Compensation Insurance is expected to increase \$2,000 (3.1%) based on general market conditions and the success in maintaining the District's low 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, which is unchanged from 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***

A decrease of \$78,340 (-13.74%) is budgeted for the Property, General Liability, Automobile Liability and Physical Damage, and Fiduciary Liability insurance policies. The decrease is driven by relatively flat insurance rates, a decreased value of insured assets (e.g., rehabilitating existing assets and adding new assets) due to the removal of the Sludge Storage Odor Control System as it was replaced by the leased Biotrickling Odor Control System, and our actual spending being well below our budgeted amount due to self-insuring a portion of our assets in FY2025.

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

Supplies and Expenses is expected to remain relatively unchanged with a slight budget increase of \$8,924 (0.72%). While, in general, the cost increases in this category are driven by inflation, we have tightened up projections on various operating supplies and implemented some computer replacements in FY2025 that were originally scheduled for FY2026, creating a nominal decrease in this category.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### ***Utilities***

This category for electricity, natural gas, water, waste disposal and other utilities is budgeted to increase \$66,920 (3.68%) over the prior year. The majority of the increase is driven by a 19.4% fee increase for utility services which is offset by decreased conservatism within our wastewater transmission and reuse systems (i.e., energy required to pump wastewater and reclaimed water) and budgeting a partial year of nano concentrate purchased from the Town of Jupiter. The current agreement expires in June 2026; therefore, no nano concentrate will be budgeted after June 2026.

### ***Chemicals***

Chemicals is budgeted to decrease \$200,000 (-42.19%), driven by replacing our current Sludge Holding Tank Odor Control System with a leased biotrickling filter which does not require chemicals.

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

Repair and Maintenance is budgeted to increase \$302,714 or 12.15%. This increase is due to the increased amount of maintenance and repair work we have been accomplishing with existing staff and contractors, and the increased costs of the work to be accomplished (i.e., inflation).

### ***Outside Services***

Outside Services is budgeted to increase \$121,525 or 5.12%. 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 the new leased biotrickling filter, the costs to conduct a salary study, and payment processing fees.

### ***Contingency***

The FY2026 budget for contingency is unchanged from FY2025.

### ***Capital Outlay***

Capital outlay is budgeted at \$15,642,000, which is an increase of \$2,724,358 (21.09%) from the fiscal year 2025 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 2026. However, the District anticipates operating under deficit spending in the current and subsequent five years. While this deficit can be greatly 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](#).



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

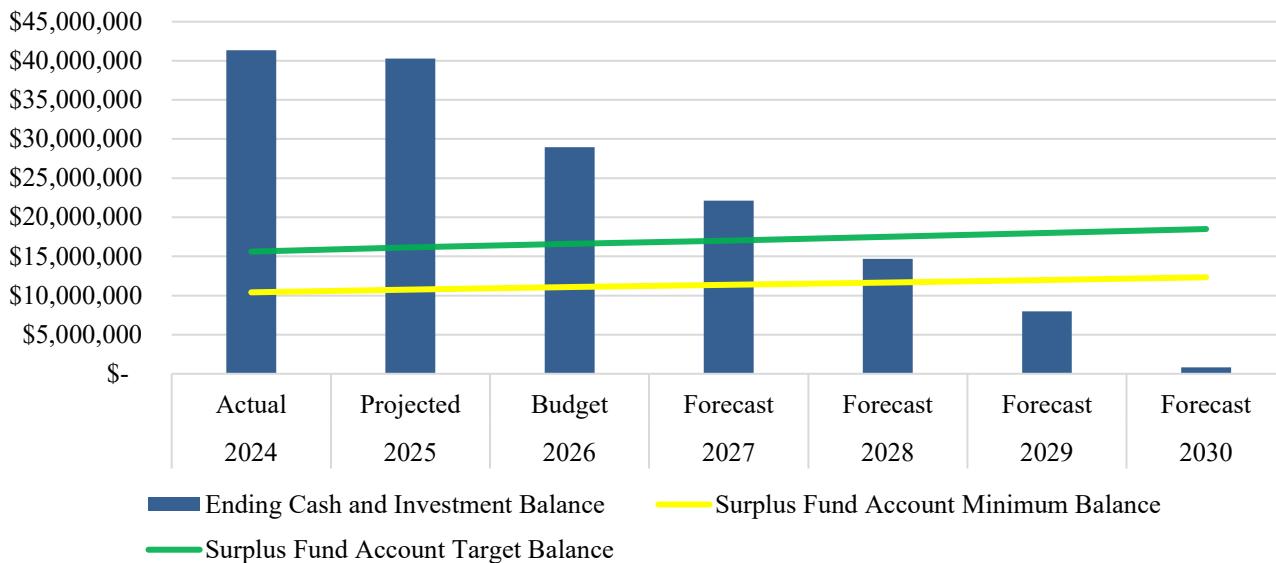
### Summary Schedule of Budgeted Sources and Uses of Funds

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 2024 through 2030.

	2024 Actual	2025 Projected	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Budgeted sources of funds							
Operating Revenue	\$ 21,914,517	\$ 22,150,627	\$ 22,801,766	\$ 22,728,000	\$ 23,568,000	\$ 24,341,000	\$ 25,141,000
Capital Revenue	1,868,209	1,411,179	1,604,000	2,140,000	2,191,000	2,183,000	2,174,000
Other Revenue	2,455,854	1,926,825	2,046,060	1,611,000	1,185,000	891,000	570,000
Total budgeted sources of funds	\$ 26,238,580	\$ 25,488,631	\$ 26,451,826	\$ 26,479,000	\$ 26,944,000	\$ 27,415,000	\$ 27,885,000
Budgeted uses of funds							
Operating Expenses	\$ 18,524,980	\$ 20,036,140	\$ 22,164,193	\$ 22,703,000	\$ 23,385,000	\$ 24,086,000	\$ 24,809,000
Capital Expenses	9,716,365	6,488,556	15,642,000	10,602,000	10,992,000	10,038,400	10,229,200
Total budgeted uses of funds	\$ 28,241,345	\$ 26,524,696	\$ 37,806,193	\$ 33,305,000	\$ 34,377,000	\$ 34,124,400	\$ 35,038,200
Carryforward of Surplus from Prior Years	\$ (2,002,765)	\$ (1,036,066)	\$ (11,354,367)	\$ (6,826,000)	\$ (7,433,000)	\$ (6,709,400)	\$ (7,153,200)
Adjustments from Modified Accrual to Accrual	(333,475)	-	-	-	-	-	-
Change in Cash and investments	\$ (2,336,240)	\$ (1,036,066)	\$ (11,354,367)	\$ (6,826,000)	\$ (7,433,000)	\$ (6,709,400)	\$ (7,153,200)
Beginning Cash and investments	\$ 43,668,572	\$ 41,332,332	\$ 40,296,266	\$ 28,941,899	\$ 22,115,899	\$ 14,682,899	\$ 7,973,499
Ending Cash and investments	\$ 41,332,332	\$ 40,296,266	\$ 28,941,899	\$ 22,115,899	\$ 14,682,899	\$ 7,973,499	\$ 820,299

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 2024 through 2030.

### Cash and Investment Balances





# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

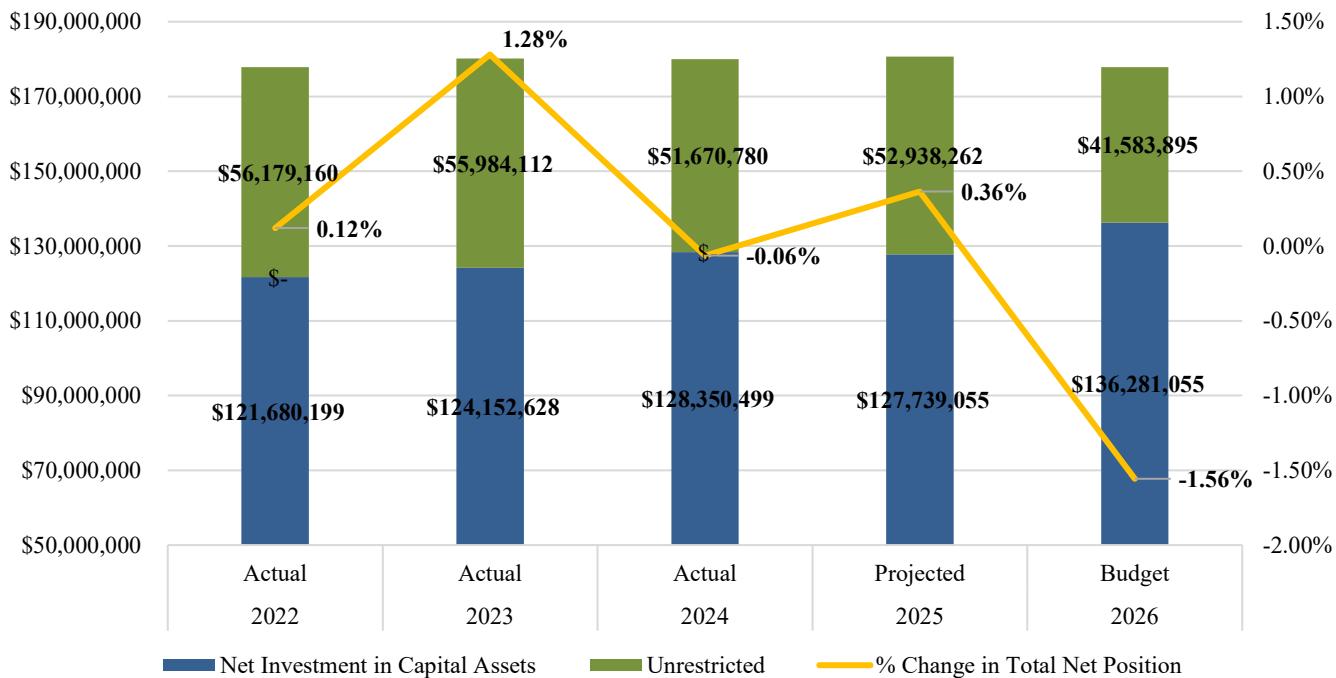
### Net Position

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, 2024, the District’s reported net position was \$180,021,279. 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 2025 and budgeted total for fiscal year 2026.

**Net Position by Component**





# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### District Profile

---

#### 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 2026 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.

### **Industrial Pretreatment**

The District's Pretreatment Program provides for the regulation of wastewater dischargers into the District's sanitary sewer system. The District administers the program in accordance with their Regulation of Sewer Use, [Chapter 31-13](#) and requirements of the Florida Department of Environmental Protection (FDEP). The purpose of the program is to prevent the introduction of pollutants into the District's collection system and subsequently to its WWTF which could result in treatment interference and detrimental impacts to the biological, solids separation, and/or biosolids dewatering process with the ultimate objective of protecting the public health, environment, and preserving the Loxahatchee River watershed.

### **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 almost ten 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. The River Center also utilizes the District's western 20 acre property for special programs such as the Wilderness Skills program. 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. 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). To explore all the exciting programs, events, and hands-on learning opportunities the River Center has to offer, visit the [River Center website](#) and discover how you can experience the Loxahatchee River and its unique ecosystem.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### River Research

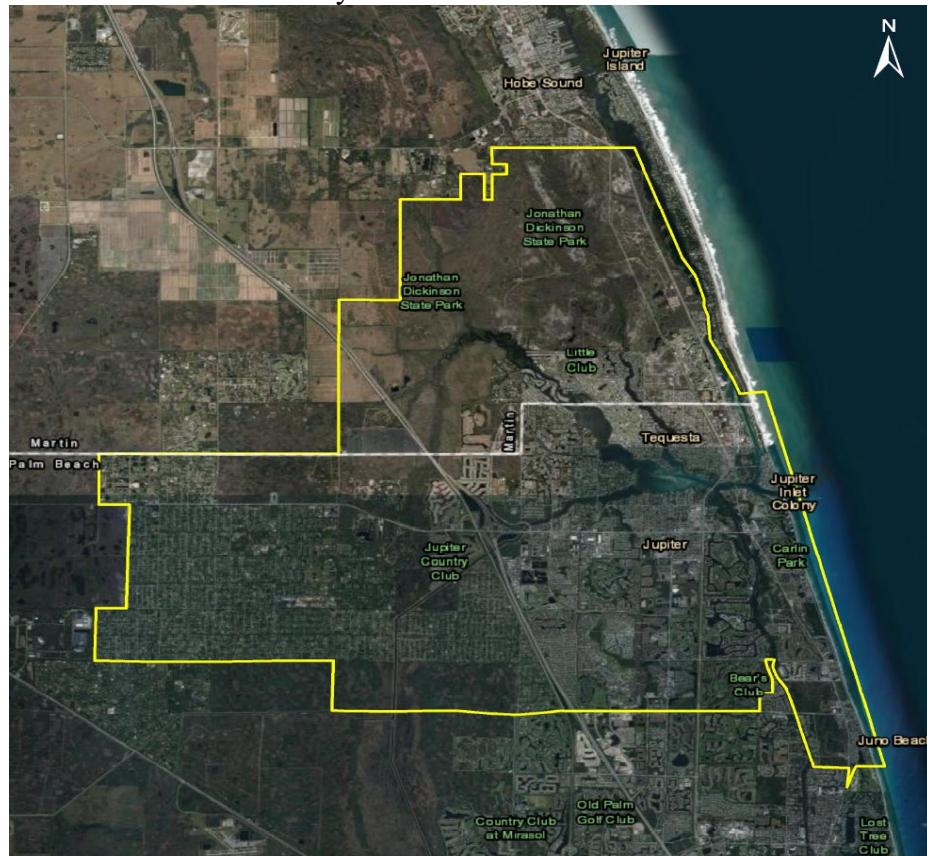
The District's Wildpine Laboratory is a state-certified laboratory that provides scientific staff, equipment, and professional analysis of daily wastewater treatment facility operations, as well as an extensive environmental monitoring program. Scientists conduct routine monitoring of water quality throughout 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.

### **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](#) includes 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.

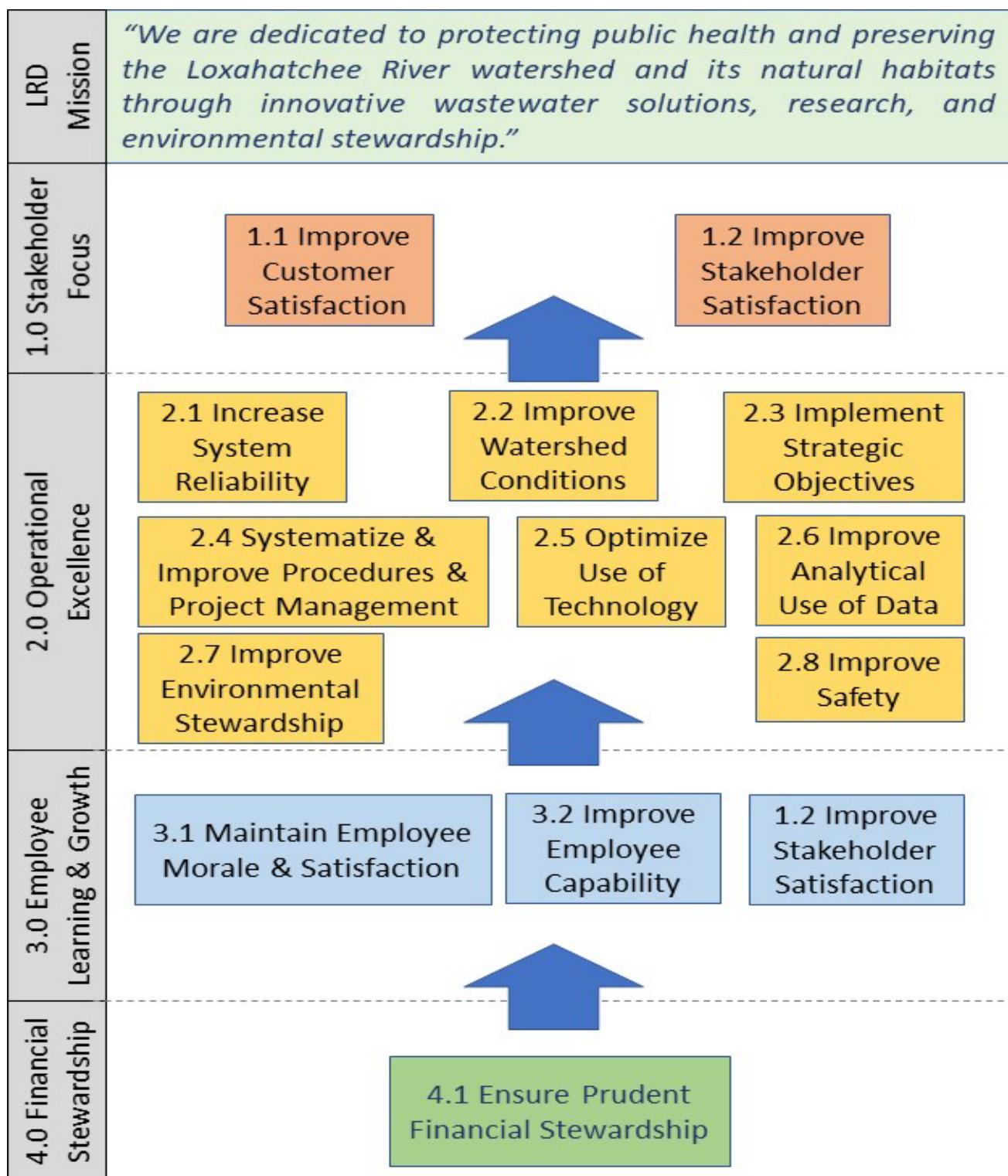




# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Strategy Map





# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Strategic Plan

---

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
- **B. Improve Master Plan for collection and transmission systems**



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

- 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 sewer

## **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
- Data Rich & Data Driven & Not politically driven



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

- 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 2026 Adopted Budget

### Budget Process

---

#### 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.

#### 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.

#### 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 and the Strategic Plan. 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



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

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.

To support responsive financial management and effective delivery of capital projects, the Executive Director, or designee, is authorized to reallocate funds between approved capital projects within the most recently adopted Rate Study, provided that the total appropriation for capital outlay expenditures is not increased. Such reallocations are intended to optimize the use of resources, address shifting project priorities, and respond to cost changes, while maintaining the integrity of the overall capital plan. Reallocations that would increase the total appropriation for capital outlay expenditures must follow the standard Budget Amendment process and require approval by the Governing Board through resolution. Reallocations exceeding \$65,000 will be reported to the Governing Board as part of the monthly financial report.

### Budget Presentation

The District's operations are accounted for in one 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. For more details on departmental budgets refer to the [Departmental Overview](#) section.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Adoption Process

The Finance Department is responsible for coordinating and managing the District's annual budget development process. The process begins in March with the approval of the annual Rate Study and Five-Year Capital Improvement Plan, which identify significant projects, align anticipated costs and revenues, and ensure the development of an equitable rate structure. In April, the Finance Department provides the budget workbook to Division Directors for preparation of operating requests. Capital requests are submitted through a Capital Project Initiative to the Deputy Executive Director, who reviews and prioritizes projects for inclusion in the budget workbook. The budget incorporates goals and objectives established in the Rate Study and Capital Improvement Plan to ensure alignment with the District's long-term strategies established in the Strategic Plan.

The Governing Board begins reviewing proposed budget figures in July at a summary level and, in August, reviews a draft budget with line-item detail. In September, a public hearing is held to provide citizens with the opportunity to comment on the proposed budget. Feedback from both the Governing Board and the public is incorporated before the budget is formally adopted by resolution at a board meeting held in compliance with the State of Florida's Sunshine Law. The budget must be adopted no later than September 30. Any subsequent revisions that increase the total appropriations must be approved by the Governing Board through a formal budget amendment, while intra-departmental or line-item adjustments may be approved administratively in accordance with the District's Budget Policy.

### Transparency

The tentative budget must be posted on the District website not less than two (2) days before the public hearing to consider such budget and must remain on the website for at least 45 days. The final budget must be posted on the District website within 30 days after adoption and must remain on the website for two years. Any adopted amendments to the budget must be posted on the District website within five (5) days after adoption and must remain on the website for two years.

### Budget Conservation

The District has a longstanding culture of conservation and prudence: *we don't waste water and we don't waste money*. This culture shapes our annual budget process, where the emphasis is on spending less than what is appropriated, rather than spending to the limit of the budget. The Governing Board reinforces this culture by approving budgets with adequate funding, while trusting that staff will expend allocated funds responsibly and with fiscal discipline.

### 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 2026 Adopted Budget

### Budget Calendar

---

The budget schedule for the development and review of the fiscal year 2026 budget is as follows:

Month	Key Activity
February 2025	2026-2030 Rate Study and 5-Year Capital Improvement Plan developed and a draft is presented to the Governing Board
March 2025	Receive public comments pertaining to the 2026-2030 Rate Study and 5-Year Capital Improvement Plan
March 2025	2026-2030 Rate Study and 5-Year Capital Improvement Plan approved by Governing Board
April 2025	Operating budget workbook made available to departments
April 1, 2025	Revisions to <a href="#">Chapter 31-10 Rates, Fees, and Charges</a> become effective
June 1, 2025	Capital Project Initiatives Due to Deputy Executive Director
June 1, 2025	Proposed staffing changes Due to Director of Finance and Administration
July 1, 2025	Departmental budget worksheets due from departments
July 15, 2025	June CPI released
July 17, 2025	Provide and review initial budget matrix with Governing Board
Throughout July and August	Review of departmental requests by Finance and Executive Director
August 21, 2025	Provide and review draft budget by account number detail with Governing Board
August 31, 2025	Budget workbook closed
Throughout September	Final budget review by Executive Director and Director of Finance and Administration
September 18, 2025	Receive public input on the final version of the budget
September 18, 2025	Provide and review the final budget to Governing Board for input and approval.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Financial Policies

---

The District's financial policies establish the principles that guide budget preparation, rate-setting, capital planning, and long-term financial management. As an enterprise fund, the District relies primarily on user charges to fund operations and capital improvements. These policies ensure that revenues are sufficient to cover operating expenses, maintain adequate reserves, invest in system reliability, and plan for future infrastructure needs. The policies are designed not only to comply with statutory requirements but also to provide a consistent decision-making framework for the Governing Board and management. Policies with long-term implications for the District's financial sustainability are formally adopted by the Governing Board and are subject to regular review, approval, and ratification. A summary of these policies is provided below.

#### Revenue and Rate Setting

The District establishes fair and equitable rates designed to provide quality service to our customers at the lowest possible cost. Rates are reviewed annually as part of the annual Rate Study and are adjusted as needed to ensure sufficient revenues to cover operations, maintenance, debt service (if applicable), and reserves. The fiscal year 2026 budget incorporated the adopted rate structure to fund both operations and the Five-Year Capital Improvement Plan. For all rates approved by the Governing Board, see the District's [Schedule of Rates, Fees, and Charges](#).

#### 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.

#### Capital Improvement

Capital projects are prioritized to ensure regulatory compliance, system reliability, and long-term sustainability. Capital Projects are ranked based on strategic alignment and need. The fiscal year 2026 budget included replacement of aging infrastructure to mitigate service disruption risk.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### 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.

### Procurement Policy

The District will procure all goods and services in accordance with the Governing Board approved Procurement Policy revised in January 2025. 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

The refer to the full text of the [Procurement Policy](#) for more information on District procurement requirements.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 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 2026 Adopted Budget

### 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. The District's independent auditors are selected in accordance with applicable Florida Statutes.

### Debt Policy

The District may issue debt for constructing and maintaining the system's infrastructure. Although no legal debt limit exists, any debt issuance must be supported by sufficient revenue to fund operations, debt service payments, and the coverage factor required by bond covenants. At present, the District 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. As part of the annual rate study, staff evaluates whether additional funding sources are needed to support the capital improvement plan and recommends financing alternatives to the Board as needed.

### Fiscal Policies to be Reviewed and Developed

Together, the District's financial policies provide the foundation for long-term financial sustainability. By linking annual budget decisions to established principles for rates, reserves, capital investment, debt, and investments, the District ensures that financial choices are consistent, transparent, and aligned with strategic goals. These policies support compliance with professional standards and statutory requirements while reflecting the District's commitment to responsible stewardship of public resources. Over the next year, the Finance staff will work on revising current policies as well as developing new policies.

The fiscal year 2026 Budget has been developed in full compliance with these adopted policies. All operating and capital appropriations meet the balanced budget requirement, revenue projections are supported by the annual rate study, and investments are managed in accordance with Florida Statutes and the District's Investment Policy. Reserve levels remain above the established minimum threshold, and although no new debt has been issued, the Capital Improvement Program has been evaluated to ensure long-term affordability. These measures demonstrate how financial policies are actively applied to guide budget decisions that balance affordability for customers with the need to maintain reliable service and invest in future infrastructure.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### **Capital Improvement Budget**

---

#### **Capital Improvement Overview**

The 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 begins when department directors identify a need for a specific project and submit a budget initiative to the Deputy Executive Director. Each budget initiative defines the project's strategic objective and priority and provides an overview of its scope. Cost estimates are based on the most reliable planning information available at the time. The Deputy Executive Director develops the draft CIP from these initiatives, and the management team reviews and ranks projects according to priority. Project priorities may shift depending on the availability of additional funding sources, grants, or other external financial opportunities. Each year, the CIP is revised to serve as a rolling five-year forecast and planning guide.

The CIP undergoes annual review by staff and 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 given final approval when they are brought to the Governing Board for approval of contracts.

The District's Capital Improvement Program (CIP) includes both routine renewal and replacement projects as well as new infrastructure projects, each of which can affect the operating budget differently. Routine renewal and replacement projects such as vehicle and equipment purchases, or the rehabilitation of existing infrastructure are part of the ongoing cycle of system maintenance and generally do not create significant new operating costs. In contrast, projects such as the construction of new facilities or major infrastructure often result in ongoing financial impacts once completed. These impacts may increase costs when new assets require additional staffing, materials, or energy to operate and maintain. Conversely, renewal and replacement projects may reduce costs by improving energy efficiency and lowering maintenance needs. By evaluating these operating impacts as part of the CIP, the District ensures that future budgets and rates reflect both the additional costs of infrastructure, and the savings achieved through system renewal.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

For several years, the District has financed its Capital Improvement Program through a pay-as-you-go approach, using current revenues and accumulated reserves to fund projects without incurring debt. However, the District anticipates operating under deficit spending in the current year and for at least the next five years as capital needs increase. While these shortfalls can be managed in the near term by drawing on cash reserves, projections show that if the District were to fully fund all projects currently identified in the CIP over the next four years, existing reserves would be significantly depleted. Under this scenario, it is likely that the District would need to issue debt to finance certain large-scale initiatives.

### ***Fiscal Year 2026 Highlights***

Fiscal Year 2026 Capital outlay is budgeted at \$15,642,000, which is an increase of \$2,724,358 (21.09%) 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. A current list of ongoing projects can be found on the District's website. Major projects for fiscal year 2026 include:

- Loxahatchee River Subaqueous Force Main Replacement - completion
- Lift Station 027 Collection System lining
- Lift Station 012 Collection System lining
- AC Force Main Replacement (A1A from Jupiter Beach Road to Indiantown Road)
- Western 20 Acres Site Remediation
- 2500 Jupiter Park Drive Site Improvements Phase 1
- Structural Condition Assessment of Headworks and Diversion Structure A
- County Line Road Utility Relocation
- Completion of the Disaster Recovery Site Setup
- Vacuum Truck Dump Facility

### **Capital Improvement Summary by Category**

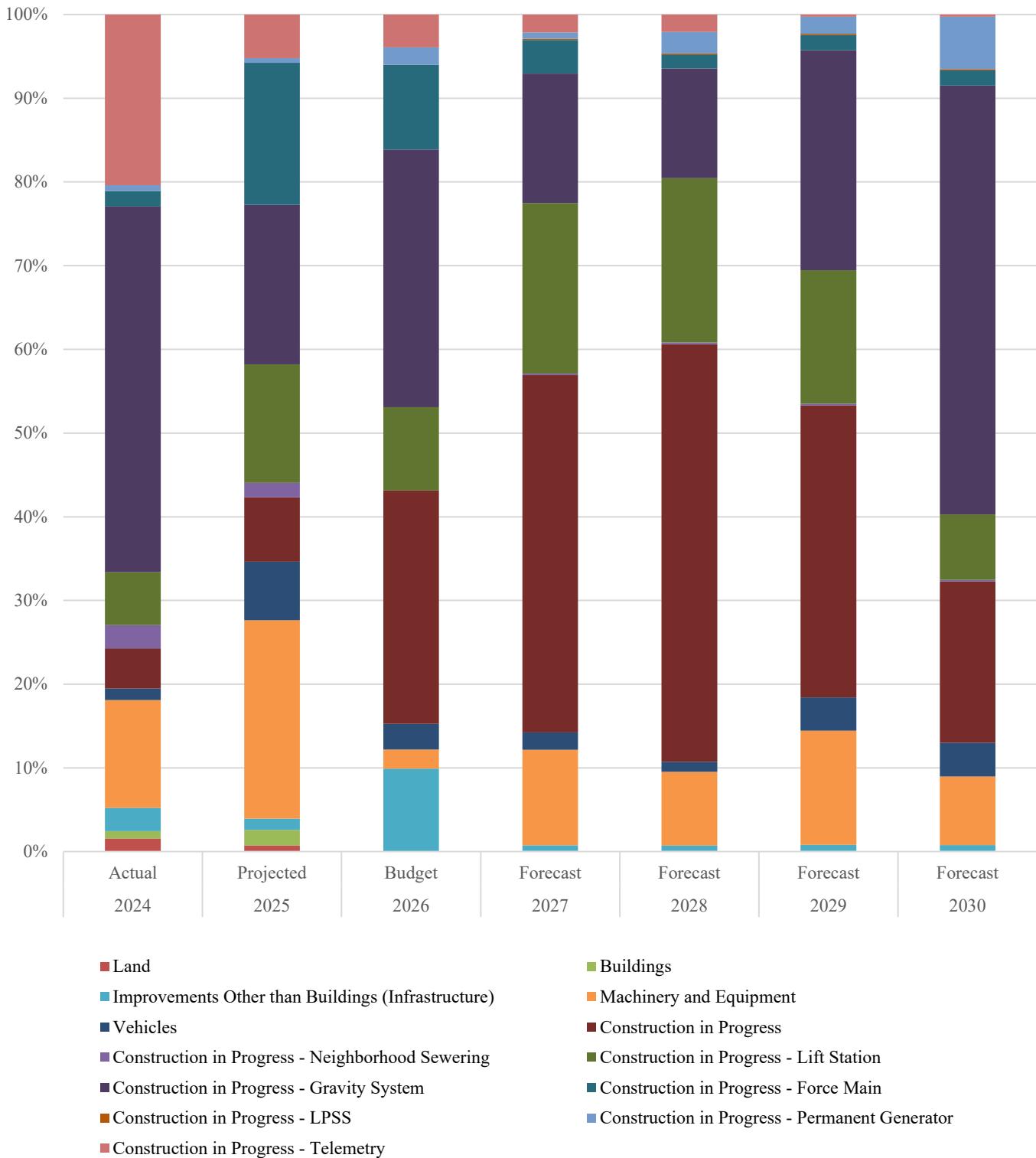
	2024 Actual	2025 Projected	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Land	\$ 151,990	\$ 47,143	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Buildings	86,426	121,315	-	-	-	-	-
Improvements Other than Buildings	269,326	86,168	1,550,000	72,000	72,000	72,000	72,000
Machinery and Equipment	1,251,352	1,538,388	357,000	1,210,000	968,000	1,370,400	837,200
Vehicles	132,995	454,423	480,000	220,000	132,000	400,000	412,000
Construction in Progress	466,938	498,908	4,360,000	4,524,000	5,484,000	3,500,000	1,972,000
Construction in Progress:							
Neighborhood Sewering	269,548	111,437		20,000	20,000	20,000	20,000
Lift Station	612,863	920,294	1,560,000	2,160,000	2,160,000	1,600,000	800,000
Gravity System	4,246,315	1,234,606	4,815,000	1,640,000	1,440,000	2,640,000	5,240,000
Force Main	177,261	1,101,619	1,580,000	424,000	184,000	184,000	184,000
LPSS				16,000	16,000	16,000	16,000
Permanent Generator	68,563	36,047	325,000	80,000	280,000	200,000	640,000
Telemetry	1,982,788	338,208	615,000	228,000	228,000	28,000	28,000
Total Capital Improvement	\$ 9,716,365	\$ 6,488,556	\$ 15,642,000	\$ 10,602,000	\$ 10,992,000	\$ 10,038,400	\$ 10,229,200



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Capital Improvement by Category





# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Detailed Five Year Capital Improvement Plan

	New (N) or Replacement (R)	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<b>Executive</b>						
<i>Vehicles</i>						
Ford Explorer XLT 4x4	R	\$ -	\$ -	\$ 44,000	\$ -	\$ -
<b>Total Executive</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,000</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>						
Nutrient Analyzer	N	80,000	80,000	-	-	-
Portable ISCO Sampler	R	7,000	-	-	-	-
Data Sonde	R	-	-	12,000	-	-
Lab Equipment	R	-	4,000	4,000	12,000	4,000
<i>Vehicles</i>						
22' Boat	R	-	-	24,000	-	-
<b>Total WildPine Lab</b>		<b>\$ 87,000</b>	<b>\$ 92,000</b>	<b>\$ 48,000</b>	<b>\$ 20,000</b>	<b>\$ 12,000</b>
<b>Information Technology</b>						
<i>Machinery and Equipment</i>						
Security Camera Upgrades	R	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Door Access Control Replacement	R	-	-	-	-	52,000
Main Site Firewalls	R	-	26,000	-	-	-
Network LAN Access switches	R	-	104,000	-	-	206,400
Remote Site firewalls	R	-	-	24,000	-	-
Server & Storage Replacement	R	-	-	-	208,000	-
Network Data Center Switches	R	-	-	-	80,000	-
On-Site Backup Appliance	R	-	-	-	62,400	-
WIFI	R	-	-	-	-	46,800
Security Equipment	R	-	16,000	-	-	-
<i>Construction in Progress</i>						
Disaster Recovery Site Setup	N	625,000	-	-	-	312,000
<b>Total Information Technology</b>		<b>\$ 665,000</b>	<b>\$ 146,000</b>	<b>\$ 24,000</b>	<b>\$ 350,400</b>	<b>\$ 617,200</b>
<b>Engineering and Inspection</b>						
<i>Machinery and Equipment</i>						
Seesnake Camera Replacement	R	\$ 15,000	-	-	-	-
Ground Penetrating Radar	R	40,000	-	-	-	-
Engineering Equipment	R	-	20,000	20,000	20,000	20,000
<i>Vehicles</i>						
Ford F150 Supercab XL 4x4	R	-	-	-	-	48,000
<i>Construction in Progress</i>						
Master Planning	N	-	40,000	40,000	40,000	40,000
<b>Total Engineering and Inspection</b>		<b>\$ 55,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 108,000</b>
<b>Construction</b>						
<i>Machinery and Equipment</i>						
Other Construction Equipment	R	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
<i>Vehicles</i>						
Ford F550 Supercab Utility Crane Body	N	205,000	-	-	-	-
Ford F550 Supercab Utility Crane Body	R	-	156,000	-	-	-
Ford F550 4x4 Dump Bed	R	-	-	-	-	80,000
Ford F250 4x4 Supercab	R	-	-	-	-	64,000
<b>Total Construction</b>		<b>\$ 205,000</b>	<b>\$ 164,000</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 152,000</b>
<b>Operations Administrative</b>						
<i>Machinery and Equipment</i>						
Wastewater Equipment	R	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<i>Construction in Progress</i>						
Wastewater Utility Risk Assessment	N	10,000	-	-	-	-
<b>Total Operations Administrative</b>		<b>\$ 10,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

	New (N) or Replacement (R)	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<b>Collections and Transmission</b>						
<i>Land</i>						
Land and Land Rights	N	\$	\$	8,000	\$	8,000
Improvements Other than Buildings						
Vacuum Truck Dump Facility	N	450,000				
Other Miscellaneous Improvements	R	-	40,000	40,000	40,000	40,000
<i>Machinery and Equipment</i>						
Submersible Pump Replacements	R	-	80,000	80,000	80,000	80,000
Portable Generator Replacements	R	-	276,000	520,000	560,000	-
<i>Vehicles</i>						
Ford F550 Supercab Utility Crane Body	R	195,000	-	-	-	-
Unit-37 2018 Ford SD F250 4x4 Supercab	R	-	-	64,000	-	-
Unit-38 2019 Peterbilt 520 VacCon	R	-	-	-	400,000	-
Unit-40 Ford SD F250 4x4 Supercab	R	-	-	-	-	64,000
<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 Conversion #82	R	85,000				
Lift Station 163 Electric Service Upgrades	R	70,000				
Lift Station 177 Power and Control Panel	R	70,000				
Lift Station General Construction Services - LS028, LS029, LS039, LS169, LSP002	R	1,100,000	780,000	780,000	780,000	780,000
Lift Station 1260 Rehabilitation	R	110,000				
Lift Station 053 VFD Conversion	R	25,000	-	-	160,000	-
Control Panel Replacement	R	-	1,360,000	1,360,000	-	-
Lift Station Rehabilitations #200	R	-	-	-	280,000	-
Master Lift Station Exterior Upgrade	R	-	-	-	200,000	-
Lift Station 100 Demolition/Abandonment	R	-	-	-	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	-	72,000	72,000	72,000	72,000
Lateral Renewal and Replacement LS 011	R	185,000	-	-	-	-
Lateral Renewal and Replacement LS 012	R	1,750,000	-	-	-	-
Lateral Renewal and Replacement LS 014	R	70,000	-	-	-	-
Lateral Renewal and Replacement LS 027	R	2,750,000	-	-	-	-
Lateral Renewal and Replacement LS 190	R	60,000	-	-	-	-
Gravity Extensions and Services	N	-	8,000	8,000	8,000	8,000
Gravity System Improvements	R	-	80,000	80,000	80,000	80,000
Service Lateral Renewal and Replacement	R	-	1,400,000	800,000	400,000	4,600,000
Mainline Renewal and Replacement	R	-	-	400,000	400,000	400,000
TV Inspection	R	-	80,000	80,000	80,000	80,000
Gravity System Rehabilitation LS001	R	-	-	-	1,600,000	-
<i>Construction in Progress - Force Main</i>						
Country Club Drive Force Main Transmission System	R	5,000	-	-	-	-
Loxahatchee River Subaqueous Force Main Crossing Replacement	R	300,000	-	-	-	-
A1A AC Force Main Replacement	R	1,275,000	-	-	-	-
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	-	240,000	-	-	-
<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	N	325,000	-	-	-	-
Permanent Generator Evaluation/Replacement	R	-	80,000	280,000	200,000	640,000
<i>Construction in Progress - Telemetry</i>						
Lift Station Cellular Telemetry	N	370,000	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>\$ 9,195,000</b>	<b>\$ 4,752,000</b>	<b>\$ 4,820,000</b>	<b>\$ 5,756,000</b>	<b>\$ 7,100,000</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

	New (N) or Replacement (R)	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<b>Treatment and Disposal</b>						
<i>Improvements Other than Buildings</i>						
Structural Condition Assessment of Headworks and Diversion Structure A	R	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -
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	160,000	\$ -	\$ -	\$ -	\$ -
Headworks Composite Sampler	R	15,000	\$ -	\$ -	\$ -	\$ -
Aeration Basin Fine Bubble Diffuser Replacement	R	\$ -	\$ 320,000	\$ -	\$ -	\$ -
Aerbay Process Blower Improvements	R	\$ -	\$ -	\$ -	\$ -	\$ 160,000
Headworks Mechanical Bar Screen Conversion to Perforated Plate Screen	R	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Screenings Washer/Compactor Replacement	R	\$ -	\$ 96,000	\$ -	\$ -	\$ -
Liquid Chlorine Feed System Overhaul	R	\$ -	\$ -	\$ 80,000	\$ -	\$ -
WWTP PLC Upgrades	R	\$ -	\$ -	\$ -	\$ 200,000	\$ -
<i>Vehicles</i>						
Unit-41 Ford F550 Supercab Utility Crane Body	R	\$ -	\$ -	\$ -	\$ -	\$ 156,000
<i>Construction in Progress</i>						
2500 Jupiter Park Drive Improvements - Phase I	R	1,000,000	\$ 4,264,000	\$ 4,664,000	\$ 2,840,000	\$ -
Clarifier # 4 Rehabilitation	R	350,000	\$ -	\$ -	\$ -	\$ -
20 Acres Site Remediation	N	500,000	\$ -	\$ -	\$ -	\$ -
Anaerobic Selector Zone Pilot Testing and Process Air Efficiency Evaluation	R	100,000	\$ -	\$ -	\$ -	\$ -
WWTP Electrical Systems Upgrades	R	\$ -	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000
Process Valve Replacement	R	25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Deep Bed Filters Media Filter Replacement	R	\$ -	\$ -	\$ 160,000	\$ -	\$ -
<b>Total Treatment and Disposal</b>		<b>\$ 3,250,000</b>	<b>\$ 4,884,000</b>	<b>\$ 5,108,000</b>	<b>\$ 3,244,000</b>	<b>\$ 640,000</b>
<b>Reuse</b>						
<i>Machinery and Equipment</i>						
POC and Metering System Electrical Upgrades	R	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Pump and Motor Rehabilitation and Replacement	R	\$ -	\$ 120,000	\$ 200,000	\$ 120,000	\$ 120,000
<i>Vehicles</i>						
Ford F250 Super Duty Supercab 4X4	R	80,000	\$ -	\$ -	\$ -	\$ -
Ford F250 4x4 Supercab XL	R	\$ -	\$ 64,000	\$ -	\$ -	\$ -
<i>Construction in Progress</i>						
County Line Road Relocation	R	1,650,000	\$ -	\$ -	\$ -	\$ -
IQ Flow Control Improvements	R	100,000	\$ -	\$ -	\$ -	\$ -
Reuse Rehabilitation	R	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
<i>Construction in Progress - Lift Station</i>						
IQ518 Electrical and I&C Upgrades	R	100,000	\$ -	\$ -	\$ -	\$ -
<i>Construction in Progress - Reuse Mains</i>						
ARV Rehabilitations	R	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<i>Construction in Progress - Telemetry</i>						
San Palermo IQ Point of Connection	N	165,000	\$ -	\$ -	\$ -	\$ -
IQ502 Electric Service	R	80,000	\$ -	\$ -	\$ -	\$ -
Metering Station Evaluation and Upgrades	R	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -
<b>Total Reuse</b>		<b>\$ 2,175,000</b>	<b>\$ 484,000</b>	<b>\$ 460,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>
<b>Biosolids</b>						
<i>Construction in Progress</i>						
Biosolids Storage and Treatment Facilities Improvements	N	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
SWA BPF Improvements	N	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
<b>Total Biosolids</b>		<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 1,400,000</b>
<b>Total Capital Improvement Projects</b>		<b>\$ 15,642,000</b>	<b>\$ 10,602,000</b>	<b>\$ 10,992,000</b>	<b>\$ 10,038,400</b>	<b>\$ 10,229,200</b>
<b>Funding Sources</b>						
Funds from Retail Rates and Cash on Hand	\$	15,642,000	\$ 10,602,000	\$ 10,992,000	\$ 10,038,400	\$ 10,229,200
Bond or Loan Proceeds	\$	-	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 15,642,000</b>	<b>\$ 10,602,000</b>	<b>\$ 10,992,000</b>	<b>\$ 10,038,400</b>	<b>\$ 10,229,200</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Project Summaries

A summary of the District's Fiscal Year 2026 Capital Improvement Plan details for specific significant projects (greater than \$200,000) are as follows.

Service Lateral Renewal and Replacement LS 027					
<b>Strategic Objective:</b>	2.1 Increase System Reliability				
<b>Strategic Initiative:</b>	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>	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>Operational Impact:</b>	This project is not expected to increase operating costs. By replacing aging components, it will improve system reliability, reduce future maintenance requirements, and lower the likelihood of costly emergency repairs.				
<b>Funding:</b>					
<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>	
\$ 2,750,000	\$ -	\$ -	\$ -	\$ -	

Service Lateral Renewal and Replacement LS 012					
<b>Strategic Objective:</b>	2.1 Increase System Reliability				
<b>Strategic Initiative:</b>	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>	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>Operational Impact:</b>	This project is not expected to increase operating costs. By replacing aging components, it will improve system reliability, reduce future maintenance requirements, and lower the likelihood of costly emergency repairs.				
<b>Funding:</b>					
<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>	
\$ 1,750,000	\$ -	\$ -	\$ -	\$ -	



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

County Line Road Bridge IQ Main Relocation					
<b>Strategic Objective:</b>	2.1 Increase System Reliability				
<b>Strategic Initiative:</b>	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>	<p>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.</p>				
<b>Operational Impact:</b>	<p>This project is not expected to increase operating costs. By replacing aging infrastructure, it will improve system reliability, reduce future maintenance requirements, and lower the likelihood of costly emergency repairs.</p>				
<b>Funding:</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>
	\$ 1,650,000	\$	\$	\$	\$
A1A AC Force Main Replacement					
<b>Strategic Objective:</b>	2.1 Increase System Reliability				
<b>Strategic Initiative:</b>	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>	<p>The project will replace the existing AC force mains with a combination of C900 PVC and HDPE pipe. As part of the project easements will need to be addressed in the Ocean Parks development.</p>				
<b>Operational Impact:</b>	<p>This project is not expected to increase operating costs. By replacing aging components, it will improve system reliability, reduce future maintenance requirements, and lower the likelihood of costly emergency repairs.</p>				
<b>Funding:</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>
	\$ 1,275,000	\$ -	\$ -	\$ -	\$ -



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Lift Station Rehabilitation (General Construction Services)

**Strategic Objective:** 2.1 Increase System Reliability

**Strategic Initiative:**

2.1a1 Refine preventative maintenance/rehabilitation/replacement program to include all assets with effort based on industry standards, failure analysis and cost considerations

**Strategic Priority:** P1

**Department:** Collection and Transmission

**Project Summary:**

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.

**Operational Impact:**

This project is not expected to increase operating costs. By replacing aging components, it will improve system reliability, reduce future maintenance requirements, and lower the likelihood of costly emergency repairs.

**Funding:**

FY2026	FY2027	FY2028	FY2029	FY2030
\$ 1,100,000	\$ 780,000	\$ 780,000	\$ 780,000	\$ 780,000

### Structural Condition Assessment of Headworks and Diversion Structure A

**Strategic Objective:** 2.0 Operational Excellence

**Strategic Initiative:** 2.1 Increase System Reliability

2.5 Optimize the Use of Technology and Equipment

**Strategic Priority:** P1

**Department:** Treatment and Disposal

**Project Summary:**

The project includes the physical rehabilitation of the effluent (i.e., IQ) water control structures designated A-Structure and B-Structure. A-Structure and B-Structure were constructed around the Year 1984, approximately 40 years ago. The structures are in sound condition but are need of rehabilitation to address specific deficiencies. Additionally, the water control gates at each structure have reached the end of their useful life and are in need of replacement.

**Operational Impact:**

This project is not expected to increase operating costs. By replacing aging components, it will improve system reliability, reduce future maintenance requirements, and lower the likelihood of costly emergency repairs.

**Funding:**

FY2026	FY2027	FY2028	FY2029	FY2030
\$ 1,100,000	\$ -	\$ -	\$ -	\$ -



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### 2500 Jupiter Park Drive Site Plan

<b>Strategic Objective:</b>	1.1 Improve Customer Satisfaction 2.1 Increase System Reliability			
<b>Strategic Initiative:</b>				
1.1a For critical assets develop emergency response plans that include equipment, materials and contracts to achieve resilient system functionality				
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>				
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>Operational Impact:</b>				
While these facilities are new, they replace older buildings and therefore will not create significant new operating costs. The modern designs, built to HVHZ standards, are expected to improve efficiency, reduce maintenance needs, and enhance the resilience of critical infrastructure.				
<b>Funding:</b>				
<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>
\$ 1,000,000	\$ 4,264,000	\$ 4,664,000	\$ 2,840,000	\$ -

### 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>				
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>Operational Impact:</b>				
Establishing a disaster recovery site will add modest ongoing hosting and maintenance costs, but these are controlled through contractual agreements and expected to remain stable over time.				
<b>Funding:</b>				
<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>
\$ 625,000	\$ -	\$ -	\$ -	\$ 312,000



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### 20 Acre Site Remediation

**Strategic Objective:** 2.3 Implement Strategic Projects

**Strategic Initiative:** 2.3 Develop plan for western 20 acres

**Strategic Priority:** P2

**Department:** Treatment and Disposal

**Project Summary:**

Site remediation including capping the existing sediments in the lake, demolition of outfall structure, entry and parking.

**Operational Impact:**

This project is not expected to have an impact on operations.

**Funding:**

FY2026	FY2027	FY2028	FY2029	FY2030
\$ 500,000	\$ -	\$ -	\$ -	\$ -

### Vacuum Truck Dump Facility

**Strategic Objective:** 2.1 Increase System Reliability

3.1 Maintain Employee Morale and Satisfaction

**Strategic Initiative:**

2.1a1 Refine preventative maintenance/rehabilitation/replacement program to include all assets with effort based on industry standards, failure analysis and cost considerations

3.1a Need to maintain high staff moral

**Strategic Priority:** P1

**Department:** Collection and Transmission

**Project Summary:**

Upgrades and rehabilitation of the dump facility (line and wetwell cleaning) and ensure the facility is operational into the foreseeable future.

**Operational Impacts:**

This project will reduce operation and maintenance requirements allowing more staff time to dedicate to our collection system preventative maintenance program.

**Funding:**

FY2026	FY2027	FY2028	FY2029	FY2030
\$ 450,000	\$ -	\$ -	\$ -	\$ -



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Lift Station Telemetry

**Strategic Objective:** 2.1 Increase System Reliability

**Strategic Initiative:**

2.1c Develop emergency response plans for high risk assets

2.5c Implement remote monitoring at all lift stations and low pressure stations

**Strategic Priority:** P1

**Department:** Treatment and Disposal

**Project Summary:**

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.

**Operational Impact:**

Adding telemetry will add modest ongoing cellular cost which are expected to remain stable over time.

**Funding:**

FY2026	FY2027	FY2028	FY2029	FY2030
\$ 370,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000

### Clarifier #4 Rehabilitation

**Strategic Objective:** 2.1 Increase System Reliability

**Strategic Initiative:**

2.1a1 Refine preventative maintenance/rehabilitation/replacement program to include all assets with effort based on industry standards, failure analysis and cost considerations

**Strategic Priority:** P1

**Department:** Treatment and Disposal

**Project Summary:**

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.

**Operational Impact:**

This project is not expected to increase operating costs. By replacing aging components, it will improve system reliability, reduce future maintenance requirements, and lower the likelihood of costly emergency repairs.

**Funding:**

FY2026	FY2027	FY2028	FY2029	FY2030
\$ 350,000	\$ -	\$ -	\$ -	\$ -



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Lift Station 050 Emergency Generator

**Strategic Objective:** 2.1 Increase System Reliability

**Strategic Initiative:**

2.1c Develop emergency response plans for high risk assets.

**Strategic Priority:** P2

**Department:** Collection and Transmission

**Project Summary:**

Provide permanent emergency standby generators and ATSS at critical pump stations.

**Operational Impact:**

This project is expected to add modest ongoing fuel costs which are expected to remain stable over time.

**Funding:**

FY2026	FY2027	FY2028	FY2029	FY2030
\$ 325,000	\$ -	\$ -	\$ -	\$ -

### Loxahatchee River Subaqueous Force Main Crossing Replacement

**Strategic Objective:** 2.1 Increase System Reliability

**Strategic Initiative:**

2.1a1 Refine preventative maintenance/rehabilitation/replacement program to include all assets with effort based on industry standards, failure analysis and cost considerations

**Strategic Priority:** P1

**Department:** Collection and Transmission

**Project Summary:**

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.

**Operational Impact:**

This project is not expected to increase operating costs. By replacing aging infrastructure, it will improve system reliability, reduce future maintenance requirements, and lower the likelihood of costly emergency repairs.

**Funding:**

FY2026	FY2027	FY2028	FY2029	FY2030
\$ 300,000	\$ -	\$ -	\$ -	\$ -



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

Ford F550 Supercab Utility Crane Body											
<b>Strategic Objective:</b>	2.0 Operational Excellence										
<b>Strategic Initiative:</b>	2.1 Increase System Reliability 2.5 Optimize the Use of Technology and Equipment 2.8 Improve Safety										
<b>Strategic Priority:</b>	P1										
<b>Department:</b>	Construction										
<b>Project Summary:</b>	<p>The project involves the purchase of new District Fleet Unit No. 63, which will be a current year Ford F550 Supercab Utility Crane Body. Alternate makes/models will be considered based on current performance, reliability and/or availability.</p>										
<b>Operational Impact:</b>	<p>This project is expected to add modest ongoing fuel costs which are expected to remain stable over time.</p>										
<b>Funding:</b>	<table> <thead> <tr> <th>FY2026</th><th>FY2027</th><th>FY2028</th><th>FY2029</th><th>FY2030</th></tr> </thead> <tbody> <tr> <td>\$ 205,000</td><td>\$ -</td><td>\$ -</td><td>\$ -</td><td>\$ -</td></tr> </tbody> </table>	FY2026	FY2027	FY2028	FY2029	FY2030	\$ 205,000	\$ -	\$ -	\$ -	\$ -
FY2026	FY2027	FY2028	FY2029	FY2030							
\$ 205,000	\$ -	\$ -	\$ -	\$ -							



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### **Overview of District Organization**

---

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 Enabling 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 2026 Adopted Budget

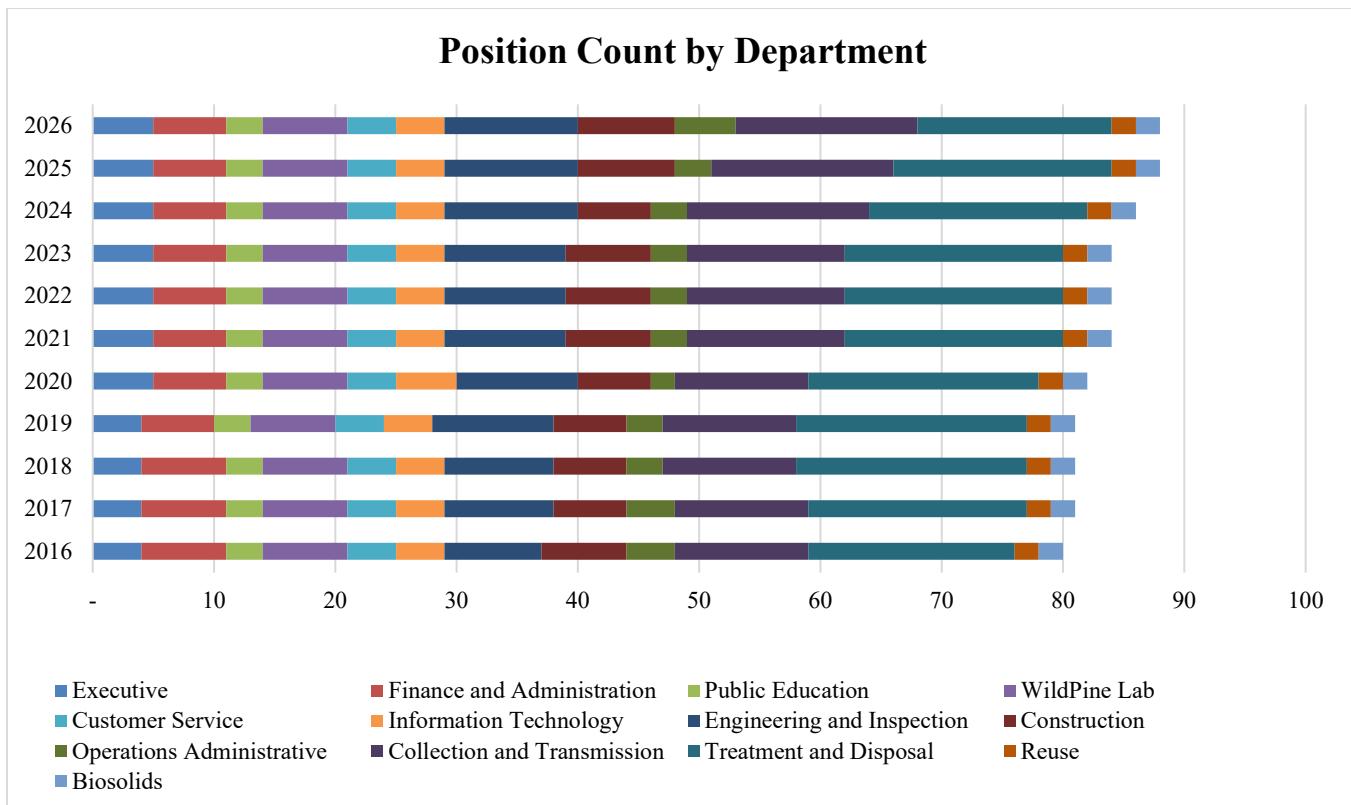
### Operations Division

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:

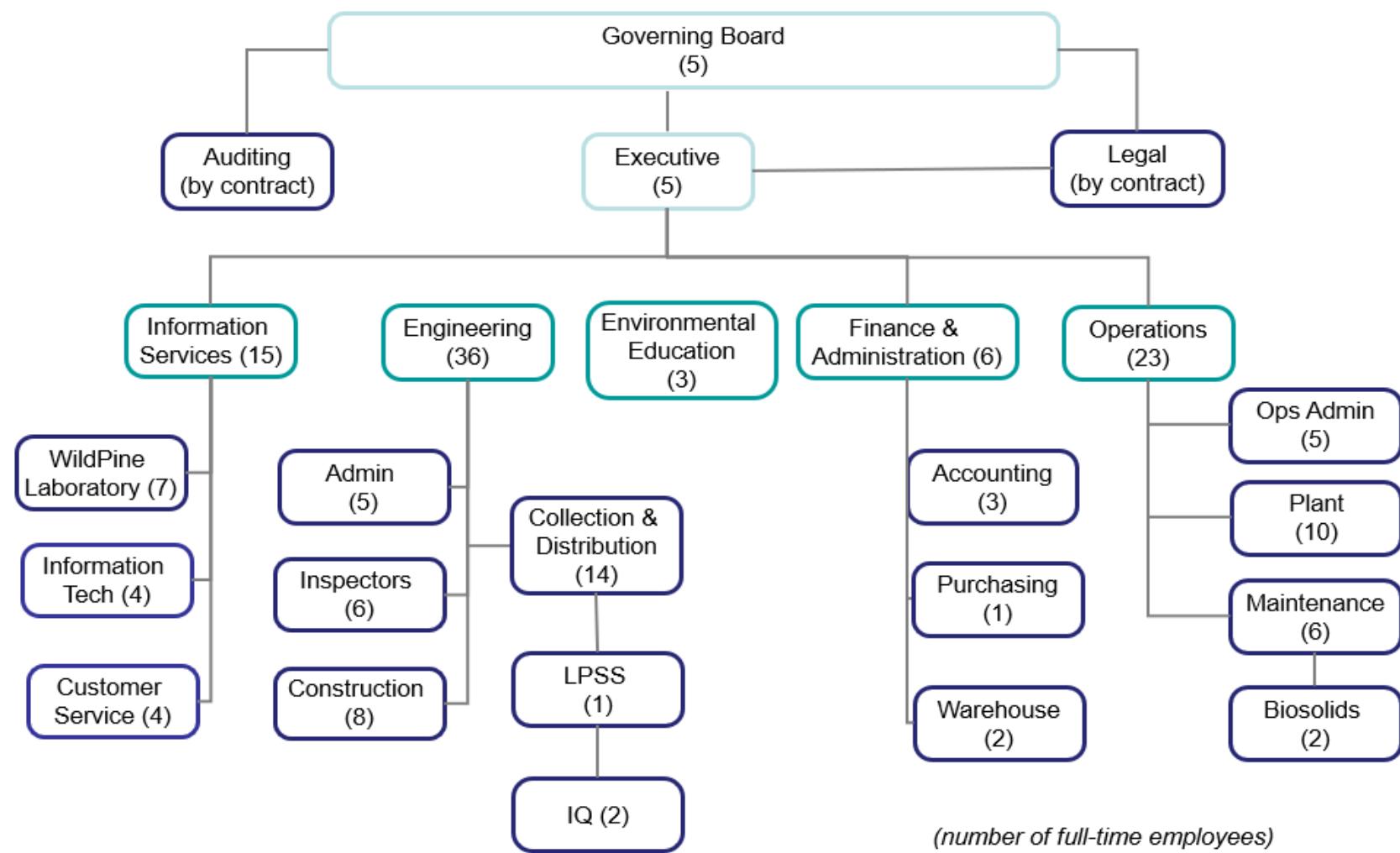
- Operations Administrative Department
- Treatment and Disposal Department
- Biosolids Department

### 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 2026 include transferring two positions from the Treatment and Disposal department to the Operations Administrative department. The table below summarizes the number of full-time personnel by Department. All authorized positions are funded in the proposed budget for fiscal year 2026. An Organization Chart for fiscal year 2026 is presented on the following page.



## Loxahatchee River District Organization Chart Fiscal Year 2026





# LOXAHATCHEE RIVER DISTRICT

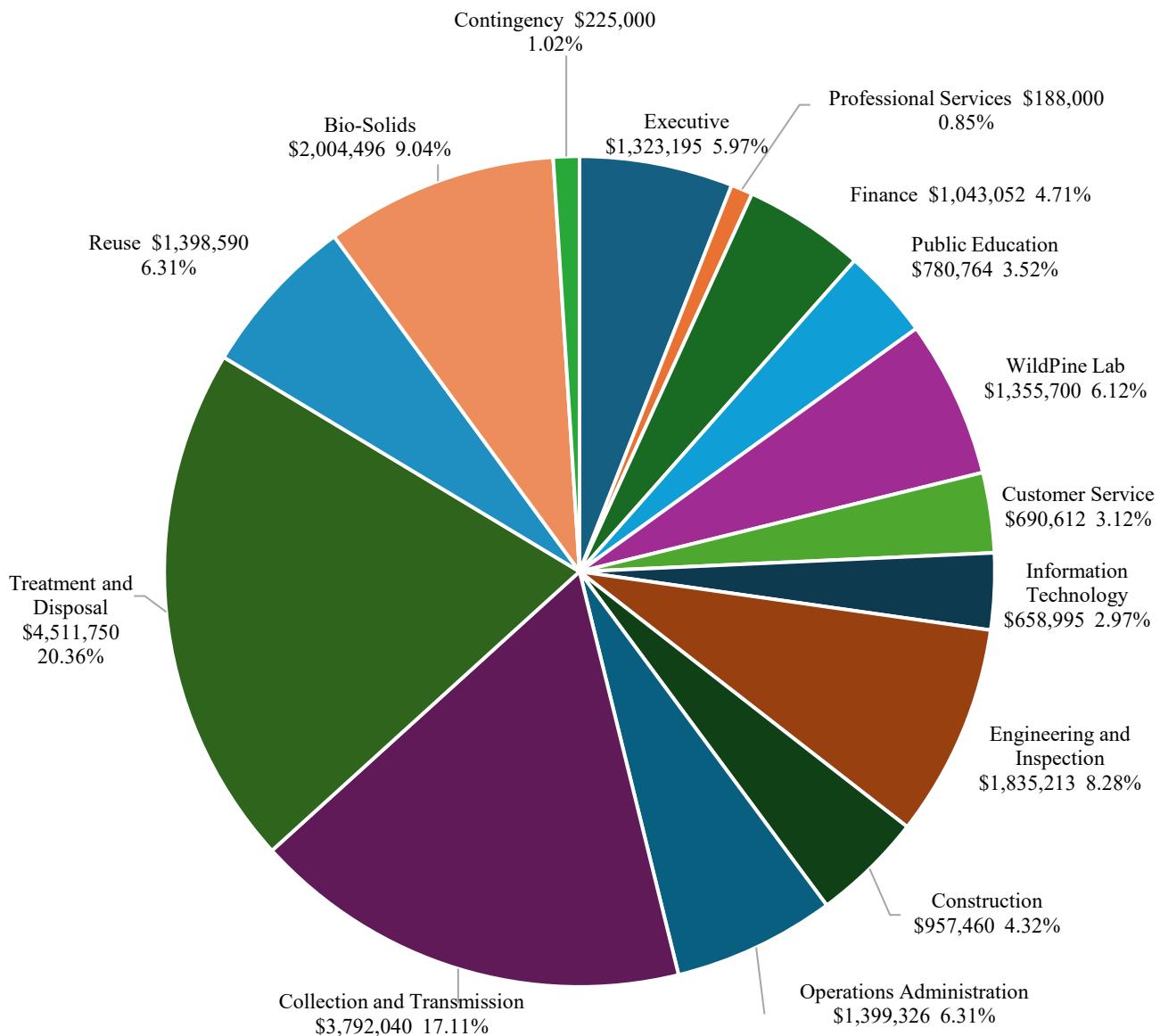
## Fiscal Year 2026 Adopted Budget

### Departmental Overview

#### Budgeted Operating Expense by Department

The Department Operating Budget Detail section provides an overview of the fiscal year 2026 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.

**FY2026 Budgeted Operating Expenses by Department**





# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 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	\$ 784,500	\$	\$ 631,800	\$ 366,900	\$ 826,100	\$ 257,800	\$ 301,800	\$ 1,147,900
Payroll Taxes	41,700		44,900	27,500	58,500	19,000	21,300	82,400
Retirement Contributions	119,700		102,900	40,000	130,500	37,300	49,200	185,400
Employee Health Insurance	142,900		124,000	59,600	131,400	75,200	98,500	283,400
Workers' Comp Insurance	1,600		2,300	200	6,200	200	300	7,700
General Insurance	43,960			3,150	1,800			
Supplies and Expenses	92,820		28,120	112,749	86,220	29,200	73,975	73,880
Utilities	24,320		4,300	39,800	3,600	95,000	13,620	12,500
Chemicals								
Repair and Maintenance	20,195		8,912	64,680	52,880	8,912	28,800	42,033
Contractual Services	51,500	188,000	95,820	66,185	58,500	168,000	71,500	
Contingency								
<b>Total Operating Expense</b>	<b>\$ 1,323,195</b>	<b>\$ 188,000</b>	<b>\$ 1,043,052</b>	<b>\$ 780,764</b>	<b>\$ 1,355,700</b>	<b>\$ 690,612</b>	<b>\$ 658,995</b>	<b>\$ 1,835,213</b>
Matrix Category	Construction	Operations Administration	Collection & Transmission	Treatment & Disposal	Reuse	Biosolids	Contingency	Total
Salaries and Wages	\$ 530,300	\$ 579,200	\$ 1,294,800	\$ 1,712,100	\$ 205,300	\$ 159,600	\$	\$ 8,798,100
Payroll Taxes	39,100	37,600	94,700	126,700	15,200	12,000		620,600
Retirement Contributions	71,200	89,000	163,300	249,400	33,500	26,200		1,297,600
Employee Health Insurance	140,000	98,500	345,600	400,700	48,300	24,100		1,972,200
Workers' Comp Insurance	6,200	4,800	14,400	18,300	2,400	1,900		66,500
General Insurance		443,000						491,910
Supplies and Expenses	86,570	62,340	249,740	313,500	18,290	16,440		1,243,844
Utilities	6,900	10,700	489,500	740,800	441,300	600		1,882,940
Chemicals				4,000	170,000	100,000		274,000
Repair and Maintenance	77,190	62,486	1,027,600	841,050	264,300	295,656		2,794,694
Contractual Services		11,700	112,400	105,200	200,000	1,368,000		2,496,805
Contingency							225,000	225,000
<b>Total Operating Expense</b>	<b>\$ 957,460</b>	<b>\$ 1,399,326</b>	<b>\$ 3,792,040</b>	<b>\$ 4,511,750</b>	<b>\$ 1,398,590</b>	<b>\$ 2,004,496</b>	<b>\$ 225,000</b>	<b>\$ 22,164,193</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Executive Department

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 sewer 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	2024 Actual	2025 Projected	2026 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	8.00%	12.00%	<10%
2.8 Improve Safety	Employee Safety	total recordable injury rate (TRIR)	2.5	0.0	<1.5
3.2 Improve Employee Capability	Staff Training	timely completion of computer based training (%)	95%	100%	≥95%

#### Executive Department FY25 Accomplishments

- Conducted an employee survey.

#### Executive Department Budgeted Positions

Personnel Schedule	FY24	FY25	FY26	Change
	FTE	FTE	FTE	
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>	<b>-</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Executive Department Budget Detail

Account	Description	FY 2024	FY 2025	FY 2026	40-10
		Actual	Budget	Budget	Percent Change
<b>Personal Services</b>					
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%
<b>Subtotal</b>		<b>\$ 1,033,866</b>	<b>\$ 1,071,700</b>	<b>\$ 1,090,400</b>	<b>1.74%</b>
<b>Operating Expenses</b>					
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%
<b>Subtotal</b>		<b>\$ 211,956</b>	<b>\$ 213,165</b>	<b>\$ 232,795</b>	<b>9.21%</b>
<b>Capital Outlay</b>					
<b>Total</b>		<b>\$ 1,245,822</b>	<b>\$ 1,284,865</b>	<b>\$ 1,323,195</b>	<b>2.98%</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### **Professional Services Department**

#### **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	40-20			
		FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
<b><i>Operating Expenses</i></b>					
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%
<b>Total</b>		<b>\$ 219,206</b>	<b>\$ 184,750</b>	<b>\$ 188,000</b>	<b>1.76%</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Finance Department

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	2024 Actual	2025 Projected	2026 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	0	2.5	<1.5
4.1 Ensure Prudent Financial Stewardship	Cash available at End of Fiscal Year	% of surplus fund target balance	265%	240%	≥100%
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	91%	95%	≥90%

<sup>†</sup>excludes assessments and contributed capital

#### Finance Department FY25 Accomplishments

- Received no auditor comments in the Fiscal Year 2024 audit.
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting.
- Received the District's first GFOA Distinguished Budget Presentation Award.
- Successfully enrolled in the District in the State of Florida Deferred Compensation Plan.
- Updated the District's Budget Policy to allow for project reallocations in effort to provide flexibility to shift funding among already identified capital projects in order to maintain momentum on project delivery.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Finance Department Budgeted Positions

Personnel Schedule	FY24	FY25	FY26	Change
	FTE	FTE	FTE	
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>	<b>-</b>

### Finance Department Budget Detail

Account	Description	FY 2024	FY 2025	FY 2026	40-30
		Actual	Budget	Budget	Percent Change
<b>Personal Services</b>					
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%
<b>Subtotal</b>		<b>\$ 803,941</b>	<b>\$ 852,900</b>	<b>\$ 905,900</b>	<b>6.21%</b>
<b>Operating Expenses</b>					
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%
<b>Subtotal</b>		<b>\$ 102,307</b>	<b>\$ 130,980</b>	<b>\$ 137,152</b>	<b>4.71%</b>
<b>Capital Outlay</b>					
620000	Buildings	\$ -	\$ 125,000	\$ -	-100.00%
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Total</b>		<b>\$ 906,248</b>	<b>\$ 1,108,880</b>	<b>\$ 1,043,052</b>	<b>-5.94%</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Public Education Department

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	2024 Actual	2025 Projected	2026 Goal
2.7 Improve Environmental Stewardship	Visitors at River Center	# Visitors at River Center (monthly)	1,437	1,445	1,315
2.7 Improve Environmental Stewardship	Increase public awareness	# 1st Time Visitors at River Center	100	100	100
1.1 Improve Customer Satisfaction	Provide environmental education to community	Average Program Participation	99%	96%	≥85%
1.1 Improve Customer Satisfaction	Provide quality environmental education	Visitor Satisfaction	4.7%	4.70%	>4

#### Public Education Fiscal Year 2025 Accomplishments

- Implemented 19 programs at Jupiter Inlet Lighthouse Outstanding Natural Area with 393 program participants.
- All staff members have completed their professional meetings this year. Environmental Education Manager completed a year-long business leadership training (Leadership Palm Beach County).
- Improved staff time investment per visitor. We have strategized ways to reduce the amount of time required for full-time staff to reduce the amount of time we spend on events and projects.
- Started to use AI for complex problems and creative materials needed for our programs.

#### 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	-
<b>Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>-</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Public Education Department Budget Detail

40-40

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
<b>Personal Services</b>					
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%
<b><i>Subtotal</i></b>		<b><i>\$ 386,690</i></b>	<b><i>\$ 476,200</i></b>	<b><i>\$ 494,200</i></b>	<b><i>3.78%</i></b>
<b>Operating Expenses</b>					
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%
<b><i>Subtotal</i></b>		<b><i>\$ 233,281</i></b>	<b><i>\$ 274,955</i></b>	<b><i>\$ 286,564</i></b>	<b><i>4.22%</i></b>
<b>Capital Outlay</b>					
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%
<b><i>Subtotal</i></b>		<b><i>\$ 183,383</i></b>	<b><i>\$ 345,000</i></b>	<b><i>\$ -</i></b>	<b><i>-100.00%</i></b>
<b>Total</b>		<b><i>\$ 803,354</i></b>	<b><i>\$ 1,096,155</i></b>	<b><i>\$ 780,764</i></b>	<b><i>-28.77%</i></b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### **WildPine Lab Department**

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	2024 Actual	2025 Projected	2026 Goal
2.2 Improve Watershed Conditions	Minimum River Flow Compliance	# days MFL violation	52	120	25
2.2 Improve Watershed Conditions	Salinity at NB Seagrass beds	% of salinity	22%	26%	≥20%
2.2 Improve Watershed Conditions	River Water Quality	Fecal coliform bacteria (cfu/100ml)	6.6	7.4	≤1 site > 200
2.2 Improve Watershed Conditions	Treatment Plant Compliance Monitoring	# of samples collected & analyzed	3,796	3,705	as req'd
2.2 Improve Watershed Conditions	River Water Quality Monitoring	# of samples collected & analyzed	5,483	5,020	>5000
2.2 Improve Watershed Conditions	Seagrass Monitoring	# sampling events	24	24	24
2.2 Improve Watershed Conditions	Wastewater Surveillance	# samples processed	208	208	150

#### **WildPine Lab Department Fiscal Year 2025 Accomplishments**

- Collected and analyzed nearly 8,700 water quality samples to support wastewater treatment compliance (3,700 samples) and environmental monitoring (5,000 samples) throughout the Loxahatchee River watershed. Additional activities included seagrass monitoring and oyster spawning assessments.
- Conducted a special study and prepared a report evaluating the Water Quality Response to the Town of Jupiter's Jones Creek Vegetation Trimming Project.

#### **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	-
<b>Total</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>-</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### WildPine Lab Department Budget Detail

40-41

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
<b>Personal Services</b>					
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%
<b>Subtotal</b>		<b>\$ 1,015,500</b>	<b>\$ 1,087,800</b>	<b>\$ 1,152,700</b>	<b>5.97%</b>
<b>Operating Expenses</b>					
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%
<b>Subtotal</b>		<b>\$ 228,254</b>	<b>\$ 200,980</b>	<b>\$ 203,000</b>	<b>1.01%</b>
<b>Capital Outlay</b>					
640000	Machinery and Equipment	\$ 17,564	\$ 10,000	\$ 87,000	770.00%
641000	Vehicles		65,000	-	-100.00%
<b>Subtotal</b>		<b>\$ 17,564</b>	<b>\$ 75,000</b>	<b>\$ 87,000</b>	<b>16.00%</b>
<b>Total</b>		<b>\$ 1,261,318</b>	<b>\$ 1,363,780</b>	<b>\$ 1,442,700</b>	<b>5.79%</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### **Customer Service Department**

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	2024 Actual	2025 Projected	2026 Goal
1.2 Improve Customer Satisfaction	Customer Complaints	# complaints per 1,000 customers	5.00	0.15	≤.33
4.1 Ensure Prudent Financial Stewardship	Affordability 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 2025 Accomplishments**

- Billed and processed over 135,000 payments totaling nearly \$20M.
- Successfully switched to a new printing and mailing provider with no schedule disruption after the prior printer abruptly closed.
- Continued refinements to the utilization of the new customer information, billing, and payments systems.

#### **Customer Service Department Budgeted Positions**

Personnel Schedule	FY24	FY25	FY26	Change
	FTE	FTE	FTE	
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)
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>-</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Customer Service Department Budget Detail

40-42

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
<b>Personal Services</b>					
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%
<b>Subtotal</b>		<b>\$ 337,860</b>	<b>\$ 372,100</b>	<b>\$ 389,500</b>	<b>4.68%</b>
<b>Operating Expenses</b>					
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%
<b>Subtotal</b>		<b>\$ 268,060</b>	<b>\$ 290,500</b>	<b>\$ 301,112</b>	<b>3.65%</b>
<b>Capital Outlay</b>					
630000	Improvements Other than Buildings	\$ 21,900	\$ -	\$ -	0.00%
640000	Machinery and Equipment	-	-	-	0.00%
<b>Subtotal</b>		<b>\$ 21,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total</b>		<b>\$ 627,820</b>	<b>\$ 662,600</b>	<b>\$ 690,612</b>	<b>4.23%</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Information Technology Department

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	2024 Actual	2025 Projected	2026 Goal
1.2 Increase System Reliability	Likelihood a user clicks on a phishing email	phish prone percentage	2.3%	3.1%	5.0%
1.2 Improve customer and stakeholder satisfaction	Help desk tickets processed	# tickets processed	161	165	N/A

#### Information Technology Department Fiscal Year 2025 Accomplishments

- Successfully implemented a zero trust network between main office and remote sites.
- Substantial completion of the Server Lifecycle Replacement.

#### Information Technology Department Budgeted Positions

Personnel Schedule	FY24	FY25	FY26	Change
	FTE	FTE	FTE	
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	-
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>-</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Information Technology Department Budget Detail

40-43

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
<b>Personal Services</b>					
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%
<b>Subtotal</b>		<b>\$ 392,501</b>	<b>\$ 552,800</b>	<b>\$ 471,100</b>	<b>-14.78%</b>
<b>Operating Expenses</b>					
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%
<b>Subtotal</b>		<b>\$ 104,822</b>	<b>\$ 197,270</b>	<b>\$ 187,895</b>	<b>-4.75%</b>
<b>Capital Outlay</b>					
640000	Machinery and Equipment	\$ 270,192	\$ 357,000	\$ 40,000	-88.80%
650000	Construction in Progress	-	-	625,000	100.00%
<b>Subtotal</b>		<b>\$ 270,192</b>	<b>\$ 357,000</b>	<b>\$ 665,000</b>	<b>86.27%</b>
<b>Total</b>		<b>\$ 767,515</b>	<b>\$ 1,107,070</b>	<b>\$ 1,323,995</b>	<b>19.59%</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### **Engineering and Inspection Department**

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 seweraging 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	2024 Actual	2025 Projected	2026 Goal
1.1 Improve Customer Satisfaction	Developer/Consultant Response Time	Average Response Time (Days)	1.5	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 2025 Accomplishments**

- Responded to 136 easement encroachment requests.
- Responded to 8,064 Sunshine 811 tickets. All ticket responses were completed on time.
- Completed 328 GPS points and 430 redline updates to refine GIS data.
- Managed in-house over \$1.8M in corrective maintenance / repair and capital work completed by general services contractors on the District's wastewater and reuse (I.Q.) assets.
- Gravity system rehabilitations including lateral structural liners (63 EA) and manhole rehabilitation (20 EA).
- 5 lift station rehabilitations including mechanical, electrical and structural.
- One additional Permanent Emergency Generator installation at a key lift station.



# 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	-
<b>Total</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>-</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Engineering and Inspection Department Budget Detail

40-50

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
<b>Personal Services</b>					
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%
<b>Subtotal</b>		<b>\$ 1,357,513</b>	<b>\$ 1,559,600</b>	<b>\$ 1,706,800</b>	<b>9.44%</b>
<b>Operating Expenses</b>					
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%
<b>Subtotal</b>		<b>\$ 104,925</b>	<b>\$ 122,450</b>	<b>\$ 128,413</b>	<b>4.87%</b>
<b>Capital Outlay</b>					
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%
<b>Subtotal</b>		<b>\$ 2,279</b>	<b>\$ 244,642</b>	<b>\$ 55,000</b>	<b>-77.52%</b>
<b>Total</b>		<b>\$ 1,464,717</b>	<b>\$ 1,926,692</b>	<b>\$ 1,890,213</b>	<b>-1.89%</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Construction Department

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	2024 Actual	2025 Projected	2026 Goal
2.1 Increase System Reliability	Corrective Work Orders Closed	number of corrective work orders closed.	474	600	650

#### Fiscal Year 2025 Accomplishments

- Completed 541 corrective maintenance work orders.

#### Construction Department Budgeted Positions

Personnel Schedule	FY24 FTE	FY25 FTE	FY26 FTE	Change
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	-
<b>Total</b>	<b>6.0</b>	<b>8.0</b>	<b>8.0</b>	<b>-</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Construction Department Budget Detail

40-51

Account	Description	FY 2024	FY 2025	FY 2026	Percent
		Actual	Budget	Budget	Change
<b>Personal Services</b>					
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%
<b>Subtotal</b>		<b>\$ 528,430</b>	<b>\$ 793,800</b>	<b>\$ 786,800</b>	<b>-0.88%</b>
<b>Operating Expenses</b>					
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%
<b>Subtotal</b>		<b>\$ 125,608</b>	<b>\$ 159,800</b>	<b>\$ 170,660</b>	<b>6.80%</b>
<b>Capital Outlay</b>					
640000	Machinery and Equipment	\$ -	\$ 70,000	\$ -	-100.00%
641000	Vehicles	-	360,000	205,000	-43.06%
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ 430,000</b>	<b>\$ 205,000</b>	<b>-52.33%</b>
<b>Total</b>		<b>\$ 654,038</b>	<b>\$ 1,383,600</b>	<b>\$ 1,162,460</b>	<b>-15.98%</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### **Operations Administrative Department**

The Operations Administrative Department is responsible for overseeing the day-to-day operations of the wastewater treatment plant, optimizing processes to provide 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 site supervisory and data acquisition (SCADA) system utilized by multiple departments at the District.

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

- Maintain 100% permit compliance.
- Strict adherence to safe working practices including preparation of Job Hazard Analyses (JHAs) and Near-Miss Reporting.
- Administer Industrial Pretreatment Interceptor Inspections (fats, oils, and grease monitoring).
- Continued integration and update of existing and new Operations assets within the District's asset management program (EAM).
- Timely execution of pretreatment interceptor inspections.

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

Strategic Objective	Performance Measure	Units	2024 Actual	2025 Projected	2026 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	Industrial Pretreatment Inspections	% of inspections completed on time	94%	97%	≥95%
2.1 Increase System Reliability	Percent of Plant Capacity	mean daily incoming flow	62.9%	62.0%	< 70%

#### **Operations Administrative FY25 Accomplishments**

- Submitted permit application documents to secure a new 5-Year, Florida Department of Environmental Protection (FDEP) Underground Injection Control (UIC), Class I Injection Well System Operating Permit.
- Continued quarterly sampling plan to evaluate PFAS compounds in plant influent, effluent, I.Q. water, nano-concentrate, and biosolids.
- Completed condition assessment and design documents for the Headworks Facility Diversion Structure A, and Diversion Structure B Rehabilitation Project.
- Completed engineering and design documents and bidding for the Clarifier No. 4 Rehabilitation Project.



# 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	-
<b>Total</b>	<b>3.0</b>	<b>3.0</b>	<b>5.0</b>	<b>2.0</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Operations Administrative Department Budget Detail

50-10

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
<b>Personal Services</b>					
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%
<b>Subtotal</b>		<b>\$ 511,505</b>	<b>\$ 539,200</b>	<b>\$ 809,100</b>	<b>50.06%</b>
<b>Operating Expenses</b>					
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%
<b>Subtotal</b>		<b>\$ 582,651</b>	<b>\$ 649,950</b>	<b>\$ 590,226</b>	<b>-9.19%</b>
<b>Capital Outlay</b>					
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%
<b>Subtotal</b>		<b>\$ 3,236</b>	<b>\$ 490,000</b>	<b>\$ 10,000</b>	<b>-97.96%</b>
<b>Total</b>		<b>\$ 1,097,392</b>	<b>\$ 1,679,150</b>	<b>\$ 1,409,326</b>	<b>-16.07%</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Collection and Transmission Department

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.
- Continuous 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	2024 Actual	2025 Projected	2026 Goal
1.1 Improve Customer Satisfaction	Customer Service	# blockages with damage in home per 10,000 customers	0.00	0.01	$\leq 0.33$
2.1 Increase System Reliability	Unauthorized Discharge of Sewage	Gallons spilled per million gallons handled	4.790	0.736	$< 3.4$
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 $\geq 7$ )	97.0%	98.0%	$\geq 90.0\%$

#### **Collection and Transmission Department FY25 Accomplishments**

- Completion of Lift Station Rehabilitations – LS050, LS081, LS148, LS152, LS167, LS230.
- Completion of the Jupiter Inlet Lighthouse Outstanding Natural Area septic to sewer project.
- Completion of the Portable Equipment Anchoring project.
- Renewal/replacement of fleet service vehicles and portable emergency response equipment.
- Consolidated Collections Reliability Dashboard in PowerBI.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Collection and Transmission Department Budgeted Positions

<b>Personnel Schedule</b>	<b>FY24</b> <b>FTE</b>	<b>FY25</b> <b>FTE</b>	<b>FY26</b> <b>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	11.0	11.0	11.0	-
<b>Total</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>	<b>-</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Collections and Transmission Department Budget Detail

50-40

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
<b>Personal Services</b>					
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%
<b>Subtotal</b>		<b>\$ 1,744,410</b>	<b>\$ 2,014,700</b>	<b>\$ 1,912,800</b>	<b>-5.06%</b>
<b>Operating Expenses</b>					
531000	Professional Services	\$ -	\$ -	\$ 5,200	100.00%
531110	Professional Services - Inflow and Infiltration Studies	-	-	10,000	100.00%
531120	Professional Services - Collection System Action Plan	-	-	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%
<b>Subtotal</b>		<b>\$ 1,736,295</b>	<b>\$ 1,845,620</b>	<b>\$ 1,879,240</b>	<b>1.82%</b>
<b>Capital Outlay</b>					
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%
<b>Subtotal</b>		<b>\$ 8,084,920</b>	<b>\$ 6,321,000</b>	<b>\$ 9,195,000</b>	<b>45.47%</b>
<b>Total</b>		<b>\$ 11,565,625</b>	<b>\$ 10,181,320</b>	<b>\$ 12,987,040</b>	<b>27.56%</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Treatment and Disposal Department

The Treatment and Disposal Department is responsible for the effective treatment and disposal of wastewater to protect public health and the environment. This department oversees the entire wastewater 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.
- Reduce offsite odors and provide prompt response to public inquiries.
- Continued integration and update of existing and new assets within the District's 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.
- Complete Risk and Resilience Assessment to improve long-range planning for critical District assets and infrastructure.

#### Treatment and Disposal Department Indicators

Strategic Objective	Performance Measure	Units	2024 Actual	2025 Projected	2026 Goal
2.1 Increase System Reliability	Max 3-month Mean Daily Influent Flow	% of permitted capacity	68%	65%	≤75%
2.4 Systematize and Improve Procedures and Project Management	CE CL2 Usage, Mavg	lbs CL2/MG	54.40	63.10	≤ 85.0

#### Treatment and Disposal Department FY25 Accomplishments

- Initiated the Anaerobic Selector Zone Pilot Testing and Process Aeration System Energy Efficiency Evaluation which will assess the viability and effectiveness of potential significant treatment process modifications to reduce filamentous bacteria proliferation and improve process air delivery efficiency.
- Completed installation of the necessary infrastructure associated with a Site Notification System to improve emergency notifications associated with the District's Risk Management Plan.
- Completed the Consultants Competitive Negotiation Act (CCNA) process to secure professional architecture services for the 2500 Jupiter Park Drive Site Improvements project which includes the design of new warehouse, maintenance and biosolids facilities, site traffic flow and reservation of space for future renewal/replacement and plant expansion.
- Completed Phase I of the WWTP Electrical Upgrades project to systematically replace aging and antiquated electrical systems and components.
- Completed critical upgrades to the headworks odor control system to significantly improve the capture efficiency from the EQ System overflow and to facilitate remote monitoring of system treatment performance.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

- Implemented and successfully operated the IQ-511 Bypass System in response to extended drought conditions.

### 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)
<b>Total</b>	<b>18.0</b>	<b>18.0</b>	<b>16.0</b>	<b>(2.0)</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Treatment and Disposal Department Budget Detail

50-50

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
<b>Personal Services</b>					
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%
<b>Subtotal</b>		<b>\$ 2,366,002</b>	<b>\$ 2,444,100</b>	<b>\$ 2,507,200</b>	<b>2.58%</b>
<b>Operating Expenses</b>					
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%
<b>Subtotal</b>		<b>\$ 1,420,517</b>	<b>\$ 1,956,300</b>	<b>\$ 2,004,550</b>	<b>2.47%</b>
<b>Capital Outlay</b>					
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%
<b>Subtotal</b>		<b>\$ 716,633</b>	<b>\$ 2,500,000</b>	<b>\$ 3,250,000</b>	<b>30.00%</b>
<b>Total</b>		<b>\$ 4,503,152</b>	<b>\$ 6,900,400</b>	<b>\$ 7,761,750</b>	<b>12.48%</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Reuse Department

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	2024 Actual	2026 Projected	2025 Goal
1.1 Improve Customer Satisfaction	Delivery of Reclaimed Water	# days demand not met	52	11	< 2

#### Reuse Department FY25 Accomplishments

- Completed preliminary engineering and evaluations on reclaimed water pump stations IQ511 and IQ518.
- Completed pump rebuilds at reclaimed water pump stations IQ511 and IQ518.

#### Reuse Department Budgeted Positions

Personnel Schedule	FY24 FTE	FY25 FTE	FY26 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>	<b>-</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Reuse Department Budget Detail

50-60

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
<b>Personal Services</b>					
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%
<b>Subtotal</b>		<b>\$ 282,593</b>	<b>\$ 288,200</b>	<b>\$ 304,700</b>	<b>5.73%</b>
<b>Operating Expenses</b>					
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%
<b>Subtotal</b>		<b>\$ 1,052,975</b>	<b>\$ 1,044,990</b>	<b>\$ 1,093,890</b>	<b>4.68%</b>
<b>Capital Outlay</b>					
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%
<b>Subtotal</b>		<b>\$ 273,497</b>	<b>\$ 1,980,000</b>	<b>\$ 2,175,000</b>	<b>9.85%</b>
<b>Total</b>		<b>\$ 1,609,065</b>	<b>\$ 3,313,190</b>	<b>\$ 3,573,590</b>	<b>7.86%</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Biosolids Department

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.
- Continued integration and update of existing and new assets within the District's asset management program (EAM).

#### Biosolids Department Indicators

Strategic Objective	Performance Measure	Units	2024 Actual	2025 Projected	2026 Goal
2.1 Increase System Reliability	Dewatered Biosolids Cake, Mavg	% of solids	15.71%	15.75%	≥ 14.5%

#### Biosolids Department FY25 Accomplishments

- Implemented improvements to the biosolids polymer feed system to optimize polymer make-up and delivery to improve process efficiency.
- Completed critical improvements to the Solids Storage Tank Odor Control System. The improvements included the replacement of the existing chemical type of system with a biological trickling filter type system.

#### 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
<b>Total</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>-</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Biosolids Department Budget Detail

50-80

Account	Description	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
<b>Personal Services</b>					
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%
<b>Subtotal</b>		<b>\$ 96,555</b>	<b>\$ 219,000</b>	<b>\$ 223,800</b>	<b>2.19%</b>
<b>Operating Expenses</b>					
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%
<b>Subtotal</b>		<b>\$ 1,276,757</b>	<b>\$ 1,690,740</b>	<b>\$ 1,780,696</b>	<b>5.32%</b>
<b>Capital Outlay</b>					
650000	Construction in Progress	\$ 142,761	\$ 50,000	\$ -	-100.00%
<b>Subtotal</b>		<b>\$ 142,761</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Total</b>		<b>\$ 1,516,073</b>	<b>\$ 1,959,740</b>	<b>\$ 2,004,496</b>	<b>2.28%</b>



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 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 2024 and does not include projected numbers for Fiscal Year 2025.

#### Demographic and Economic Statistics

<b>Fiscal Year</b>	<b>Population</b>			
	<b>Town of Jupiter</b>	<b>Village of Tequesta</b>	<b>Town of Juno Beach</b>	<b>Town of Jupiter Inlet Colony</b>
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
2024	61,215	6,093	3,871	412

	<b>Personal Income</b>		<b>Per Capita Personal Income</b>		<b>Unemployment Rate</b>	
	<b>Palm Beach County</b>	<b>Martin County</b>	<b>Palm Beach County</b>	<b>Martin County</b>	<b>Palm Beach County</b>	<b>Martin County</b>
\$ 100,579,513	\$ 11,397,001	\$ 70,415	\$ 73,189	5.3%	5.3%	
104,108,093	12,078,164	71,613	76,211	5.0%	5.0%	
109,973,732	12,650,502	74,754	79,104	4.1%	4.0%	
118,519,249	13,496,101	79,760	83,873	3.1%	3.0%	
124,632,614	13,748,480	83,268	85,394	3.2%	2.9%	
131,881,463	14,455,817	87,478	89,185	6.6%	4.6%	
150,737,459	16,357,821	100,627	102,273	4.1%	3.4%	
165,598,174	17,875,112	109,055	110,336	3.5%	2.9%	
179,947,990	18,748,460	117,322	114,799	3.3%	3.2%	
N/A	N/A	N/A	N/A	3.6%	3.5%	



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Principal Employers

Employer	2024			2015		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
<b>Palm Beach County</b>						
Palm Beach County School District	22,218	1	2.94%	22,000	1	3.21%
Florida Atlantic University	6,335	2	0.84%	2,655	6	0.39%
Palm Beach County - BOCC	5,873	3	0.78%	11,505	2	1.68%
Tenet Coastal Division of Palm Beach County	5,734	4	0.76%	6,100	3	0.89%
NextEra Energy/Florida Power & Light	5,598	5	0.74%	3,854	4	0.56%
Baptist Health of South Florida	3,135	6	0.41%			
Veterans Health Administration	2,948	7	0.39%	2,500	9	0.36%
Hospital Corporation of America - HCA	2,612	8	0.35%	2,714	5	0.40%
Jupiter Medical Center	2,540	9	0.34%	2,000	10	0.29%
The Breakers	2,300	10	0.30%			
Bethesda Memorial Hospital				2,600	7	0.38%
Boca Raton Regional Hospital				2,500	8	0.36%
<b>Totals</b>	<b>59,293</b>		<b>7.85%</b>	<b>58,428</b>		<b>8.52%</b>

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

Year	MIN	AVE	MAX	Range	Year	MIN	AVE	MAX	Range
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
2024	49.1	55.9	63.2	14.1	2019	48.8	65.1	80.1	31.3
2025	10.6	13.1	17.9	7.3					

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



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

### Loxahatchee River District Historical Statistics

Item	Unit	2024	2023	2022	2021	2020
District Employees	Unit	86	84	84	84	82
Service Charges/EC	Dollars	\$ 58.50	\$ 58.50	\$ 56.25	\$ 55.15	\$ 55.10
Customer Accounts	Each	33,513	33,360	33,161	33,093	32,860
Equivalent Connections	Each	74,861	74,714	73,270	72,291	71,707
Average Daily Flow	Gallons (M)	6.94	6.90	6.87	7.17	7.13
Max Daily Flow	Gallons (M)	10.28	8.39	8.32	9.98	11.74
Annual Influent Treated	Gallons (M)	2,539.22	2,522.21	2,507.52	2,617.27	2,610.69
Percent Capacity	Percent	63%	63%	62%	65%	65%
Low Pressure Mains	Miles	31.35	30.81	30.28	29.91	29.56
Low Pressure Services	Each	1,581	1,567	1,526	1,453	1,420
Force Mains	Miles	106.70	106.16	105.12	105.24	104.77
Gravity Sewer	Miles	300.76	300.03	299.07	299.98	296.84
Gravity Sewer Services	Each	15,413	15,327	15,341	15,248	15,689
Irrigation Quality	Miles	35.16	35.16	35.16	3,485.00	34.81
Lift Stations	Each	235	234	233	227	226
Manholes	Each	8,155	8,451	8,414	8,068	8,032

Item	Unit	2019	2018	2017	2016	2015
District Employees	Unit	81	81	81	80	80
Service Charges/EC	Dollars	\$ 54.60	\$ 54.60	\$ 54.60	\$ 53.53	\$ 53.53
Customer Accounts	Each	32,617	32,319	31,802	31,422	31,101
Equivalent Connections	Each	72,754	71,786	71,465	70,855	69,630
Average Daily Flow	Gallons (M)	6.78	6.83	6.54	6.70	6.78
Max Daily Flow	Gallons (M)	8.70	9.35	8.30	9.89	8.76
Annual Influent Treated	Gallons (M)	2,475.53	2,492.55	2,386.16	2,453.35	2,473.96
Percent Capacity	Percent	62%	62%	59%	61%	62%
Low Pressure Mains	Miles	27.03	27.03	N/A	N/A	N/A
Low Pressure Services	Each	1,390	N/A	N/A	N/A	N/A
Force Mains	Miles	103.95	103.95	N/A	N/A	N/A
Gravity Sewer	Miles	294.12	294.12	N/A	N/A	N/A
Gravity Sewer Services	Each	15,666	N/A	N/A	N/A	N/A
Irrigation Quality	Miles	34.66	26.70	N/A	N/A	N/A
Lift Stations	Each	224	224	N/A	N/A	N/A
Manholes	Each	7,944	7,944	N/A	N/A	N/A

N/A - Data not available.



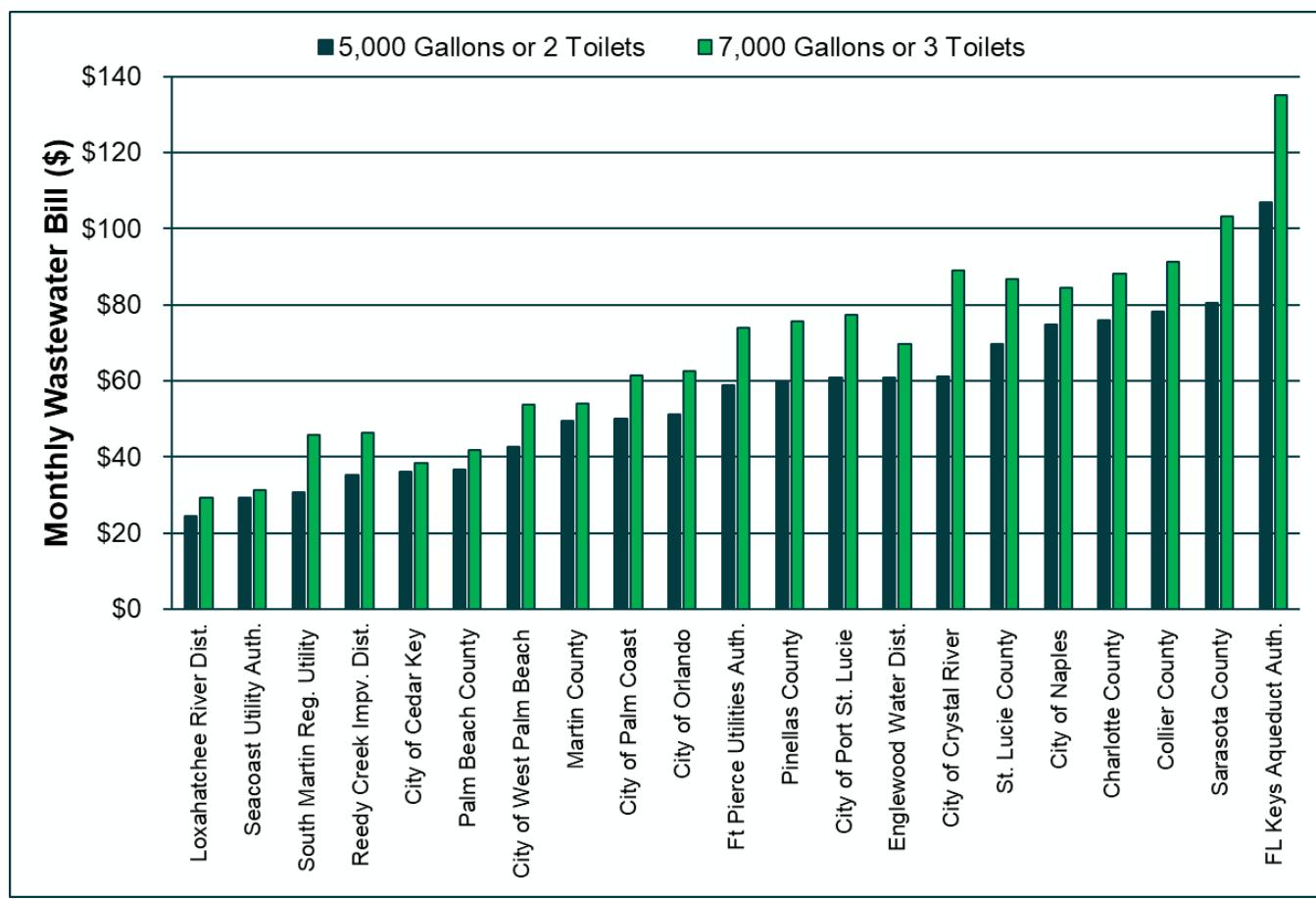
# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 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 2026 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.

**Audit** – an independent examination and evaluation of the financial statements of an organization to ensure that the financial records are a fair and accurate representation of the transactions they claim to represent.

**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.

**Budget** – an estimate of income and expenditure for a set period of time.

**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.

**Deficit** – an excess of expenditure over income.

**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.

**Equivalent Connection (EC)** – a multiple factor determined by the amount of toilets per individual residential and non-residential unit.

**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.



# LOXAHATCHEE RIVER DISTRICT

## Fiscal Year 2026 Adopted Budget

**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.

**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.

**SCADA** – Supervisory Control and Data Acquisition.

**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.

**WWTF** – Wastewater Treatment Facility.