ANNUAL OPERATING AND CAPITAL BUDGET

LOXAHATCHEE RIVER ENVIRONMENTAL CONTROL DISTRICT

d/b/a
LOXAHATCHEE RIVER DISTRICT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2027

Prepared by the
Finance Department

Kara Fraraccio, CPA

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Organizational Information

Governing Board

Representing the voice of a community dedicated to preserving the Loxahatchee River, the Loxahatchee River District is guided by a publicly elected, five-member Governing Board. Elected in staggered terms of four years, they bring to the District their expertise in environmental issues, engineering and planning. A board member must be a resident of the Governing Board area in which he or she is elected. The Governing Board holds its public meetings generally once per month.

Kevin L. Baker_____Chairman
Area #4

Dr. Matt H. Rostock_____Vice-Chairman
Area #3

Stephen B. Rockoff_____Treasurer
Area #5

Gordon Boggie_____Secretary
Area #1

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 2027 Adopted Budget

Mission, Vision, and Core Values

Mission

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

Vision

Inspiring and achieving a healthy environment.

Core Values

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

Integrity Our actions are intentionally honest and morally upright.

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

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

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

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

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

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

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

Resolution No. 2026-06

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 17th day of September, 2026.

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, 2027, 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	$ 23,990,136
Capital Revenue	1,478,000
Nonoperating Revenue	1,476,300
Carryforward of Surplus from Prior Years	9,331,018
TOTAL REVENUES	$ 36,275,454
EXPENSES	
Operating Expenses	$ 23,229,524
Capital Improvements	3,746,923
Renewal and Replacement	9,299,007
TOTAL EXPENSES	$ 36,275,454

This Resolution adopted by the Governing Board of the Loxahatchee River Environmental Control District on this 17th day of September, 2026.

Vote: Yes
Kevin Baker, Chairman

Vote: Yes
Dr. Matt Rostock, Vice Chairman

Vote: Yes
Stephen B. Rockoff, Treasurer

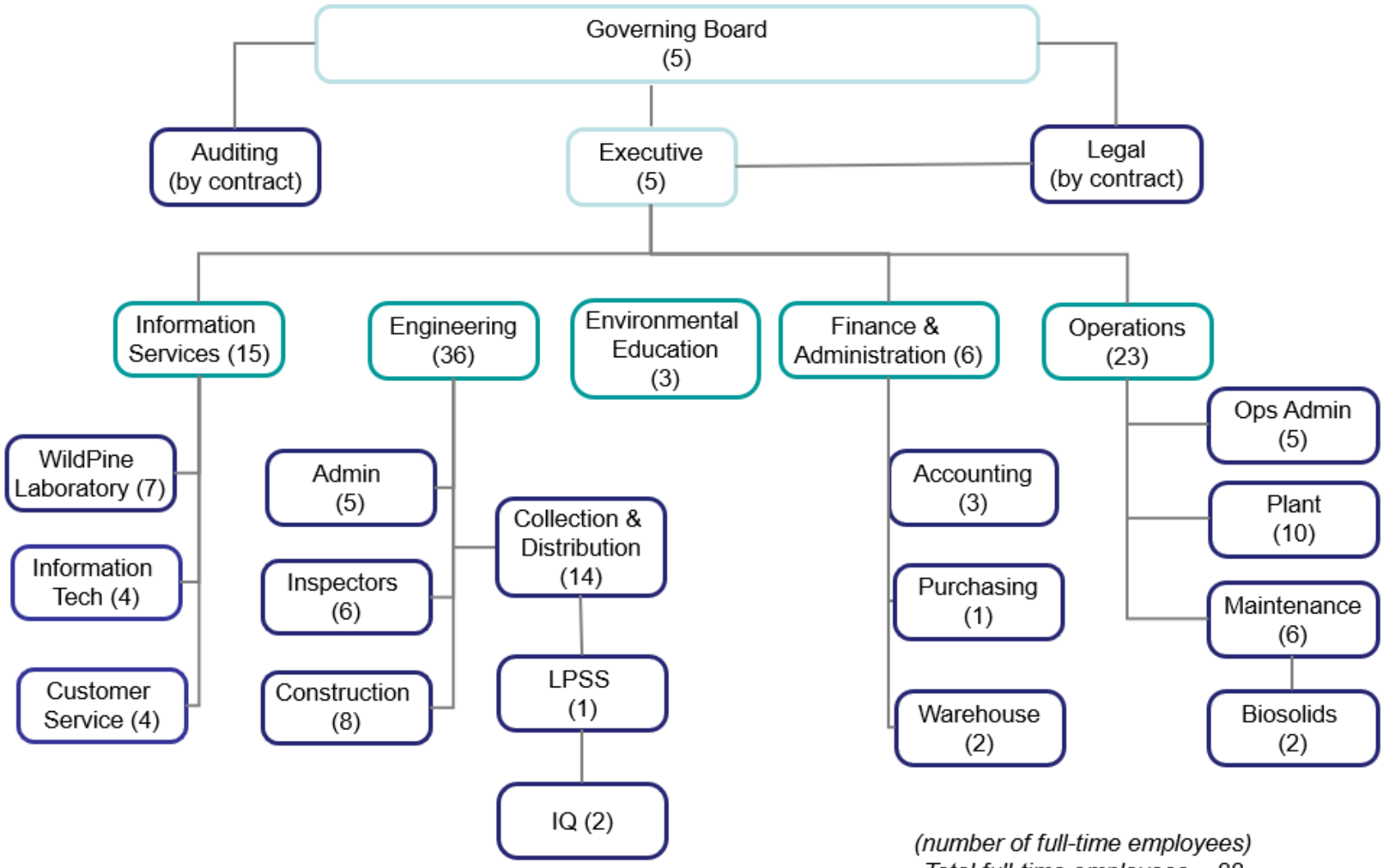
Absent
Vote:
Gordon M. Boggie, Secretary

Vote:
Vacant, Assistant Secretary/Treasurer

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Loxahatchee River District
Organization Chart
Fiscal Year 2027



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

2025-10-01

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Budgeted Sources and Uses

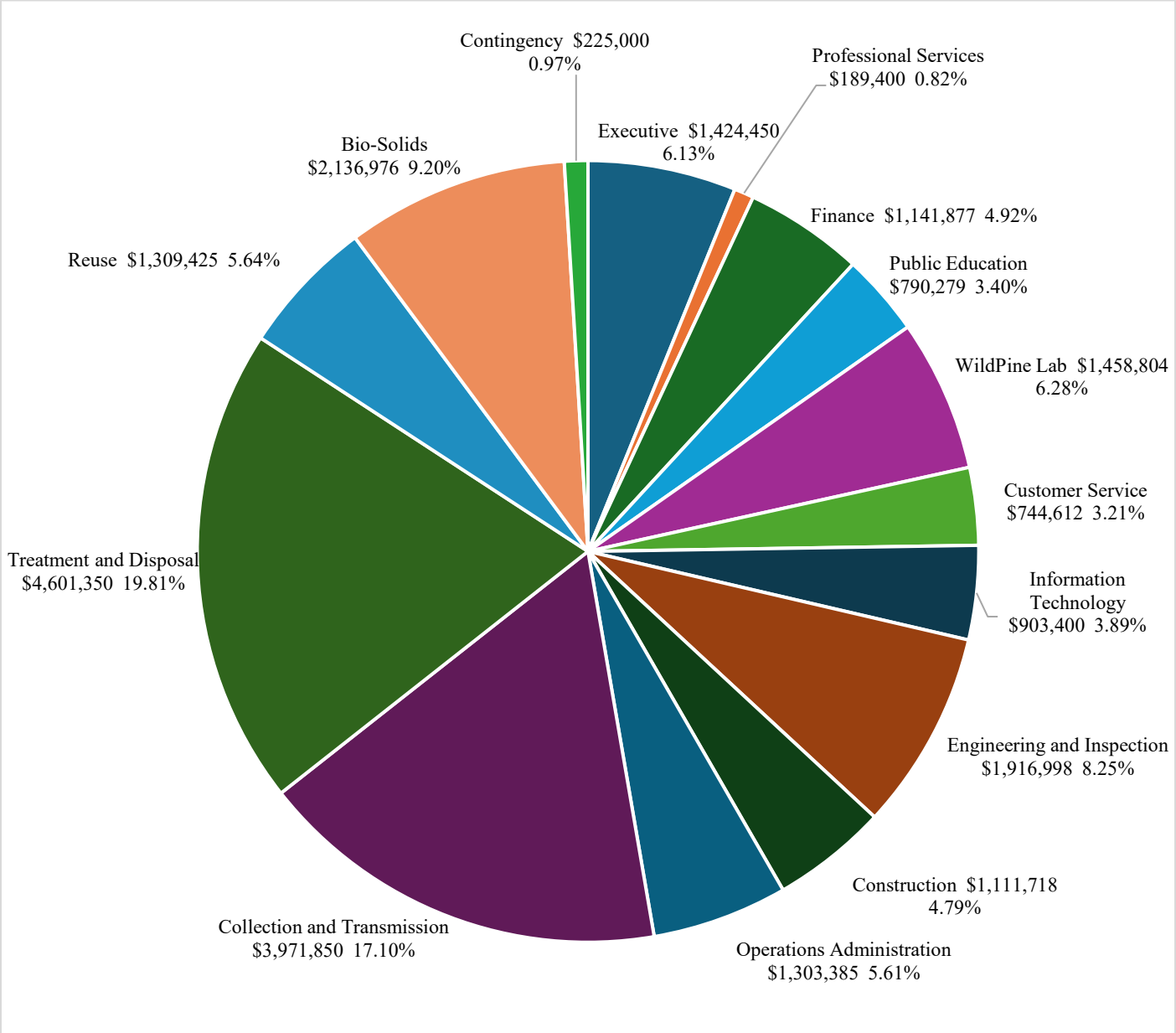
	2025 Actual	2026 Budget	2027 Budget	$ Change	% Change
Sources of Funds					
Operating Revenues					
Regional Sewer Service	$ 19,026,353	$ 19,668,000	$ 20,927,000	$ 1,259,000	6.40%
IQ Water Charges	2,441,679	2,506,000	2,435,000	(71,000)	-2.83%
Standby Sewer Service	118,610	113,000	93,000	(20,000)	-17.70%
Administration and Engineering Fees	21,885	51,000	50,000	(1,000)	-1.96%
Other Revenue	549,447	463,766	485,136	21,370	4.61%
Subtotal Operating Revenues	22,157,974	22,801,766	23,990,136	1,188,370	5.21%
Capital Revenues					
Line Charges	151,785	250,000	250,000	-	0.00%
Assessments	838,415	887,000	748,000	(139,000)	-15.67%
Plant Charges	361,872	467,000	480,000	13,000	2.78%
Capital Contributions	343,906	-	-	-	0.00%
Subtotal Capital Revenues	1,695,978	1,604,000	1,478,000	(126,000)	-7.86%
Other Revenues					
Grant Income	3,000	42,360	15,000	(27,360)	-64.59%
Interest Income	2,163,799	2,003,700	1,461,300	(542,400)	-27.07%
Carryforward of Surplus from Prior Years	2,220,598	11,354,367	9,331,018	(2,023,349)	-17.82%
Subtotal Other Revenues	4,387,397	13,400,427	10,807,318	(2,593,109)	-19.35%
Total Sources of Funds	$ 28,241,349	$ 37,806,193	$ 36,275,454	$ (1,530,739)	-4.05%
Uses of Funds					
Operating Expenses (by category)					
Salaries and Wages	$ 7,542,782	$ 8,798,100	$ 9,435,300	$ 637,200	7.24%
Payroll Taxes	546,555	620,600	658,300	37,700	6.07%
Retirement Contributions	1,136,970	1,297,600	1,425,200	127,600	9.83%
Employee Health Insurance	1,565,485	1,972,200	2,221,900	249,700	12.66%
Workers' Comp Insurance	65,576	66,500	65,700	(800)	-1.20%
General Insurance	492,629	491,910	436,400	(55,510)	-11.28%
Supplies and Expenses	1,140,167	1,243,844	1,396,400	152,556	12.26%
Utilities	1,594,647	1,882,940	1,726,950	(155,990)	-8.28%
Chemicals	527,490	274,000	274,000	-	0.00%
Repairs and Maintenance	2,173,123	2,794,694	2,916,704	122,010	4.37%
Outside Services	1,739,560	2,496,805	2,447,670	(49,135)	-1.97%
Contingency	-	225,000	225,000	-	0.00%
Subtotal Operating Expenses	18,524,984	22,164,193	23,229,524	1,065,331	4.81%
Capital					
Capital Improvements	2,831,303	2,805,000	3,746,923	941,923	33.58%
Renewal and Replacement	6,885,062	12,837,000	9,299,007	(3,537,993)	-27.56%
Subtotal Capital	9,716,365	15,642,000	13,045,930	(2,596,070)	-16.60%
Total Uses of Funds	$ 28,241,349	$ 37,806,193	$ 36,275,454	$ (1,530,739)	-4.05%

Departmental Information

Budgeted Operating Expense by Department

The Department Operating Budget Detail section provides an overview of the fiscal year 2027 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.

FY2027 Budgeted Operating Expenses by Department



LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 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	$ 842,400	$	$ 685,600	$ 337,600	$ 877,400	$ 274,900	$ 400,700	$ 1,200,100
Payroll Taxes	43,400		47,700	25,100	61,000	20,100	27,900	85,400
Retirement Contributions	135,300		109,900	41,800	138,700	45,200	55,300	193,800
Employee Health Insurance	159,000		148,100	72,200	158,000	89,800	133,800	281,900
Workers' Comp Insurance	1,600		2,300	300	6,300	200	300	7,500
General Insurance	50,000			3,700	2,700			
Supplies and Expenses	95,265		28,450	144,104	96,575	33,940	105,740	92,348
Utilities	24,700		4,400	40,100	3,700	87,200	12,700	12,700
Chemicals								
Repair and Maintenance	20,785		9,657	72,775	55,629	10,272	58,460	43,250
Contractual Services	52,000	189,400	105,770	52,600	58,800	183,000	108,500	
Contingency								
Total Operating Expense	$ 1,424,450	$ 189,400	$ 1,141,877	$ 790,279	$ 1,458,804	$ 744,612	$ 903,400	$ 1,916,998

Matrix Category	Construction	Operations Administration	Collection & Transmission	Treatment & Disposal	Reuse	Biosolids	Contingency	Total
Salaries and Wages	$ 589,700	$ 535,000	$ 1,429,600	$ 1,807,500	$ 280,800	$ 174,000	$	$ 9,435,300
Payroll Taxes	42,500	33,400	105,000	132,800	20,900	13,100		658,300
Retirement Contributions	63,500	86,800	201,000	279,800	45,600	28,500		1,425,200
Employee Health Insurance	212,700	104,000	293,000	482,100	58,700	28,600		2,221,900
Workers' Comp Insurance	5,400	3,900	15,000	18,200	2,800	1,900		65,700
General Insurance		380,000						436,400
Supplies and Expenses	101,468	69,945	293,650	297,500	20,965	16,450		1,396,400
Utilities	6,950	12,700	430,600	704,300	386,300	600		1,726,950
Chemicals				4,000	170,000	100,000		274,000
Repair and Maintenance	89,500	65,540	1,112,000	769,650	313,360	295,826		2,916,704
Contractual Services		12,100	92,000	105,500	10,000	1,478,000		2,447,670
Contingency							225,000	225,000
Total Operating Expense	$ 1,111,718	$ 1,303,385	$ 3,971,850	$ 4,601,350	$ 1,309,425	$ 2,136,976	$ 225,000	$ 23,229,524

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Executive Department 40-10

Account	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Percent Change
Personal Services					
511000	Special Pay - Governing Board	$ 5,631	$ 6,500	$ 6,500	0.00%
512000	Salaries and Wages	763,828	777,000	834,900	7.45%
514000	Overtime	98	1,000	1,000	0.00%
521000	Payroll Taxes	49,043	41,700	43,400	4.08%
522000	Retirement Contributions	116,319	119,700	135,300	13.03%
523000	Life, Health, and Dental Insurance	168,649	142,900	159,000	11.27%
524000	Workers Compensation Insurance	579	1,600	1,600	0.00%
Subtotal		$ 1,104,147	$ 1,090,400	$ 1,181,700	8.37%
Operating Expenses					
534000	Other Contractual Services	$ 17,767	$ 50,000	$ 50,500	1.00%
540000	Travel and Per Diem	12,797	16,200	16,200	0.00%
541000	Communications	20,900	13,320	13,700	2.85%
542000	Freight and Postage	4,750	10,000	10,000	0.00%
543000	Utility Services	-	1,000	1,000	0.00%
544000	Rentals and Leases	(1,272)	1,500	1,500	0.00%
545000	Insurance	42,255	43,960	50,000	13.74%
546000	Repair and Maintenance - General	28,815	19,195	19,785	3.07%
546100	Repair and Maintenance - Vehicles	101	1,000	1,000	0.00%
546200	Repair and Maintenance - Equipment	3,482	-	-	0.00%
546300	Repair and Maintenance - Structures and Grounds	231	-	-	0.00%
551000	Office Supplies	2,568	5,000	5,000	0.00%
552000	Operating Supplies	39,465	38,000	37,700	-0.79%
552200	Fuel, Diesel, Oil	4,011	3,250	3,250	0.00%
552300	Fuel, Diesel, Oil - Generators	667	-	-	0.00%
552800	Safety Supplies	585	-	-	0.00%
554000	Books, Publications, Memberships, and Subscriptions	20,577	22,745	25,490	12.07%
555000	Training and Education	2,063	7,625	7,625	0.00%
Subtotal		$ 199,762	$ 232,795	$ 242,750	4.28%
Capital Outlay					
620000	Buildings	$ 63,294	$ -	$ -	0.00%
640000	Machinery and Equipment	1,640	-	-	0.00%
Subtotal		$ 64,934	$ -	$ -	0.00%
Total		**$ 1,368,843**	**$ 1,323,195**	**$ 1,424,450**	**7.65%**

Executive Department Budgeted Positions

Personnel Schedule	FY25 FTE	FY26 FTE	FY27 FTE	Change
Executive Director	1.0	1.0	1.0	
Deputy Executive Director	1.0	1.0	1.0	
Executive Administrative Assistant	1.0	1.0	1.0	
Human Resource Generalist	1.0	1.0	1.0	
Safety Officer	1.0	1.0	1.0	
Total	**5.0**	**5.0**	**5.0**	

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Professional Services Department 40-20

Account	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Percent Change
Operating Expenses					
531100	Engineering	$ -	$ 10,000	$ 10,000	0.00%
531300	Legal Expense - Non-Litigation	52,659	55,000	55,000	0.00%
531400	Legal Expense - Litigation	941	5,000	5,000	0.00%
531500	Legal Expense - Collection	82,871	35,000	35,000	0.00%
531600	Pension Advisor	23,606	26,500	26,500	0.00%
531700	Human Resource Law	3,700	9,000	9,000	0.00%
531800	Investment Advisor	-	2,000	2,000	0.00%
532100	Audit Services	41,400	45,500	46,900	3.08%
Total		**$ 205,177**	**$ 188,000**	**$ 189,400**	**0.74%**

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Finance Department 40-30

Account	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	$ 608,671	$ 626,800	$ 670,600	6.99%
513000	Other Salaries and Wages	-	-	10,000	100.00%
514000	Overtime	2,758	5,000	5,000	0.00%
521000	Payroll Taxes	44,259	44,900	47,700	6.24%
522000	Retirement Contributions	99,629	102,900	109,900	6.80%
523000	Life, Health, and Dental Insurance	109,496	124,000	148,100	19.44%
524000	Workers Compensation Insurance	1,819	2,300	2,300	0.00%
Subtotal		$ 866,632	$ 905,900	$ 993,600	9.68%
Operating Expenses					
534000	Other Contractual Services	$ 26,538	$ 37,320	$ 53,470	43.27%
541000	Communications	2,151	4,300	4,400	2.33%
546000	Repair and Maintenance - General	6,328	8,912	9,657	8.36%
546100	Repair and Maintenance - Vehicles	76	-	-	0.00%
549500	Tax Collector Fees and Discounts	47,912	58,500	52,300	-10.60%
551000	Office Supplies	54	1,000	1,000	0.00%
552000	Operating Supplies	6,739	13,150	13,150	0.00%
552200	Fuel, Diesel, Oil	262	-	-	0.00%
552600	Shrinkage	5,110	-	-	0.00%
552800	Safety Supplies	358	-	-	0.00%
554000	Books, Publications, Memberships, and Subscriptions	8,180	10,880	11,210	3.03%
555000	Training and Education	1,243	3,090	3,090	0.00%
Subtotal		$ 104,951	$ 137,152	$ 148,277	8.11%
Capital Outlay					
640000	Machinery and Equipment	$ -	$	$ 250,000	100.00%
Subtotal		$ -	$	$ 250,000	100.00%
Total		**$ 971,583**	**$ 1,043,052**	**$ 1,391,877**	**33.44%**

Finance Department Budgeted Positions

Personnel Schedule	FY25 FTE	FY26 FTE	FY27 FTE	Change
Director of Finance and Administration	1.0	1.0	1.0	
Accountant II	1.0	1.0	1.0	
Accountant I	1.0	1.0	1.0	
Purchasing Agent	1.0	1.0	1.0	
Warehouse Coordinator	2.0	2.0	2.0	
Total	**6.0**	**6.0**	**6.0**	

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Public Education Department 40-40

Account	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	$ 221,843	$ 233,900	$ 245,400	4.92%
513000	Other Salaries and Wages	66,032	123,000	82,200	-33.17%
514000	Overtime	7,559	10,000	10,000	0.00%
521000	Payroll Taxes	21,528	27,500	25,100	-8.73%
522000	Retirement Contributions	37,325	40,000	41,800	4.50%
523000	Life, Health, and Dental Insurance	52,358	59,600	72,200	21.14%
524000	Workers Compensation Insurance	248	200	300	50.00%
Subtotal		$ 406,893	$ 494,200	$ 477,000	-3.48%
Operating Expenses					
531000	Professional Services	$ 1,885	$ 43,250	$ 30,000	-30.64%
534000	Other Contractual Services	25,223	22,935	21,100	-8.00%
540000	Travel and Per Diem	1,572	-	500	100.00%
541000	Communications	1,324	4,800	5,100	6.25%
543000	Utility Services	31,904	35,000	35,000	0.00%
544000	Rentals and Leases	1,272	-	1,500	100.00%
545000	Insurance	3,486	3,150	3,700	17.46%
546000	Repair and Maintenance - General	34,906	54,180	57,635	6.38%
546100	Repair and Maintenance - Vehicles	3,050	3,000	3,100	3.33%
546200	Repair and Maintenance - Equipment	1,201	-	2,000	100.00%
546300	Repair and Maintenance - Structures and Grounds	9,296	7,500	10,040	33.87%
547000	Printing and Publications	491	900	1,500	66.67%
551000	Office Supplies	129	-	-	0.00%
552000	Operating Supplies	147,818	95,940	108,985	13.60%
552200	Fuel, Diesel, Oil	713	900	800	-11.11%
552500	Gift Shop	-	200	100	-50.00%
552800	Safety Supplies	1,354	300	1,350	350.00%
554000	Books, Publications, Memberships, and Subscriptions	6,717	9,584	24,069	151.14%
555000	Training and Education	1,283	4,925	6,800	38.07%
Subtotal		$ 273,624	$ 286,564	$ 313,279	9.32%
Capital Outlay					
610000	Land	$ 45,581	$	$ -	0.00%
620000	Buildings	2,928	-	95,000	100.00%
630000	Improvements Other than Buildings	1,850	-	80,000	100.00%
640000	Machinery and Equipment	19,022	-	-	0.00%
641000	Vehicles	65,424	-	-	0.00%
Subtotal		$ 134,805	$	$ 175,000	100.00%
Total		**$ 815,322**	**$ 780,764**	**$ 965,279**	**23.63%**

Public Education Department Budgeted Positions

Personnel Schedule	FY25 FTE	FY26 FTE	FY27 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 Coordinator	1.0	1.0	1.0	
Total	**3.0**	**3.0**	**3.0**	

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

WildPine Lab Department 40-41

Account	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	$ 773,814	$ 789,100	$ 839,400	6.37%
513000	Other Salaries and Wages	14,187	24,000	24,000	0.00%
514000	Overtime	13,133	13,000	14,000	7.69%
521000	Payroll Taxes	59,916	58,500	61,000	4.27%
522000	Retirement Contributions	127,711	130,500	138,700	6.28%
523000	Life, Health, and Dental Insurance	116,187	131,400	158,000	20.24%
524000	Workers Compensation Insurance	4,961	6,200	6,300	1.61%
Subtotal		$ 1,109,909	$ 1,152,700	$ 1,241,400	7.69%
Operating Expenses					
531000	Professional Services	$ 27,102	$ 48,800	$ 48,800	0.00%
534000	Other Contractual Services	6,573	9,700	10,000	3.09%
541000	Communications	2,159	3,600	3,700	2.78%
542000	Freight and Postage	-	-	-	0.00%
545000	Insurance	4,307	1,800	2,700	50.00%
546000	Repair and Maintenance - General	11,004	7,850	8,825	12.42%
546100	Repair and Maintenance - Vehicles	6,664	13,000	14,061	8.16%
546200	Repair and Maintenance - Equipment	30,576	32,030	32,743	2.23%
546300	Repair and Maintenance - Structures and Grounds	1,122	-	-	0.00%
551000	Office Supplies	-	-	-	0.00%
552000	Operating Supplies	68,614	75,000	85,000	13.33%
552200	Fuel, Diesel, Oil	1,652	3,000	3,000	0.00%
552800	Safety Supplies	164	-	-	0.00%
554000	Books, Publications, Memberships, and Subscriptions	4,653	6,220	6,575	5.71%
555000	Training and Education	3,028	2,000	2,000	0.00%
Subtotal		$ 167,618	$ 203,000	$ 217,404	7.10%
Capital Outlay					
620000	Buildings	$ -	$ -	$ 20,000	100.00%
640000	Machinery and Equipment	12,026	87,000	-	-100.00%
641000	Vehicles	60,869	-	-	0.00%
Subtotal		$ 72,895	$ 87,000	$ 20,000	-77.01%
Total		**$ 1,350,422**	**$ 1,442,700**	**$ 1,478,804**	**2.50%**

WildPine Lab Department Budgeted Positions

Personnel Schedule	FY25 FTE	FY26 FTE	FY27 FTE	Change
Director of Information Services	1.0	1.0	1.0	
Lab Manager	1.0	1.0	1.0	
Senior Scientist	1.0	1.0	1.0	
Lab Technician II	3.0	3.0	3.0	
Lab Technician I	1.0	1.0	1.0	
Total	**7.0**	**7.0**	**7.0**	

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Customer Service Department 40-42

Account	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	$ 251,196	$ 256,800	$ 273,900	6.66%
514000	Overtime	1,077	1,000	1,000	0.00%
521000	Payroll Taxes	18,147	19,000	20,100	5.79%
522000	Retirement Contributions	38,525	37,300	45,200	21.18%
523000	Life, Health, and Dental Insurance	57,927	75,200	89,800	19.41%
524000	Workers Compensation Insurance	248	200	200	0.00%
Subtotal		$ 367,120	$ 389,500	$ 430,200	10.45%
Operating Expenses					
534000	Other Contractual Services	$ 148,664	$ 168,000	$ 183,000	8.93%
540000	Travel and Per Diem	229	-	-	0.00%
541000	Communications	-	2,000	2,200	10.00%
542000	Freight and Postage	73,904	93,000	85,000	-8.60%
546000	Repair and Maintenance - General	4,249	8,912	10,272	15.26%
551000	Office Supplies	199	-	-	0.00%
552000	Operating Supplies	5,726	3,000	3,200	6.67%
552700	Bad Debt Expense	7,246	-	-	0.00%
552800	Safety Supplies	-	-	-	0.00%
554000	Books, Publications, Memberships, and Subscriptions	2,631	26,200	30,740	17.33%
555000	Training and Education	435	-	-	0.00%
Subtotal		$ 243,283	$ 301,112	$ 314,412	4.42%
Capital Outlay		$ -	$ -	$ -	0.00%
Total		**$ 610,403**	**$ 690,612**	**$ 744,612**	**7.82%**

Customer Service Department Budgeted Positions

Personnel Schedule	FY25 FTE	FY26 FTE	FY27 FTE	Change
Customer Service Coordinator	1.0	1.0	1.0	
Customer Service Rep II	1.0	2.0	2.0	
Customer Service Rep I	2.0	1.0	1.0	
Total	**4.0**	**4.0**	**4.0**	

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Information Technology Department 40-43

Account	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	$ 299,563	$ 301,300	$ 400,200	32.82%
513000	Other Salaries and Wages	10,650	-	-	0.00%
514000	Overtime	312	500	500	0.00%
521000	Payroll Taxes	22,379	21,300	27,900	30.99%
522000	Retirement Contributions	48,580	49,200	55,300	12.40%
523000	Life, Health, and Dental Insurance	86,870	98,500	133,800	35.84%
524000	Workers Compensation Insurance	331	300	300	0.00%
Subtotal		$ 468,685	$ 471,100	$ 618,000	31.18%
Operating Expenses					
531000	Professional Services	$ 133,595	$ 70,000	$ 107,000	52.86%
534000	Other Contractual Services	-	1,500	1,500	0.00%
540000	Travel and Per Diem	-	-	-	0.00%
541000	Communications	6,739	13,620	12,700	-6.75%
546000	Repair and Maintenance - General	32,350	28,800	58,460	102.99%
546200	Repair and Maintenance - Equipment	-	-	-	0.00%
546300	Repair and Maintenance - Structures and Grounds		-	-	0.00%
552000	Operating Supplies	30,859	39,000	39,000	0.00%
552800	Safety Supplies	-	-	-	0.00%
554000	Books, Publications, Memberships, and Subscriptions	35,080	29,975	64,240	114.31%
555000	Training and Education	1,722	5,000	2,500	-50.00%
Subtotal		$ 240,345	$ 187,895	$ 285,400	51.89%
Capital Outlay					
620000	Buildings	$ 12,044	$ -	$ 100,000	100.00%
630000	Improvements Other than Buildings	-	-	928,500	100.00%
640000	Machinery and Equipment	71,410	40,000	-	-100.00%
650000	Construction in Progress	26,083	625,000	-	-100.00%
Subtotal		$ 109,537	$ 665,000	$ 1,028,500	54.66%
Total		**$ 818,567**	**$ 1,323,995**	**$ 1,931,900**	**45.91%**

Information Technology Department Budgeted Positions

Personnel Schedule	FY25 FTE	FY26 FTE	FY27 FTE	Change
IT and Security Manager	1.0	1.0	1.0	
Asset Management Specialist	1.0	1.0	1.0	
Applications Support Administrator	1.0	1.0	1.0	
IT Help Desk Support Tech	1.0	1.0	1.0	
Total	**4.0**	**4.0**	**4.0**	

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Engineering and Inspection Department 40-50

Account	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	$ 1,025,875	$ 1,100,400	$ 1,165,100	5.88%
513000	Other Salaries and Wages	9,860	10,000	10,000	0.00%
514000	Overtime	15,796	37,500	25,000	-33.33%
521000	Payroll Taxes	76,898	82,400	85,400	3.64%
522000	Retirement Contributions	158,503	185,400	193,800	4.53%
523000	Life, Health, and Dental Insurance	249,233	283,400	281,900	-0.53%
524000	Workers Compensation Insurance	6,780	7,700	7,500	-2.60%
Subtotal		$ 1,542,945	$ 1,706,800	$ 1,768,700	3.63%
Operating Expenses					
540000	Travel and Per Diem	$ -	$ 2,000	$ 2,000	0.00%
541000	Communications	9,932	12,500	12,700	1.60%
546000	Repair and Maintenance - General	11,853	15,783	17,000	7.71%
546100	Repair and Maintenance - Vehicles	3,662	20,000	20,000	0.00%
546200	Repair and Maintenance - Equipment	3,863	5,000	5,000	0.00%
546700	Repair and Maintenance - MOT Traffic Maintenanc	-	1,250	1,250	0.00%
551000	Office Supplies	129	1,000	1,000	0.00%
552000	Operating Supplies	34,898	35,000	40,000	14.29%
552200	Fuel, Diesel, Oil	18,897	20,000	20,000	0.00%
552800	Safety Supplies	2,265	1,500	3,560	137.33%
554000	Books, Publications, Memberships, and Subscriptions	7,504	9,380	18,288	94.97%
555000	Training and Education	8,104	5,000	7,500	50.00%
Subtotal		$ 101,107	$ 128,413	$ 148,298	15.49%
Capital Outlay					
620000	Buildings	$ 72,193	$ -	$ 60,000	100.00%
640000	Machinery and Equipment	6,448	55,000	15,000	-72.73%
641000	Vehicles	121,470	-	-	0.00%
650000	Construction in Progress	-	-	500,000	100.00%
Subtotal		$ 200,111	$ 55,000	$ 575,000	945.45%
Total		**$ 1,844,163**	**$ 1,890,213**	**$ 2,491,998**	**31.84%**

Engineering and Inspection Department Budgeted Positions

Personnel Schedule	FY25 FTE	FY26 FTE	FY27 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	3.0	1.0
Compliance Technician	1.0	1.0	-	(1.0)
Utility Locate and Compliance Technician	2.0	2.0	2.0	
Engineering/GIS Tech	1.0	1.0	1.0	
Engineering Assistant	1.0	1.0	1.0	
Projects Coordinator	1.0	1.0	1.0	
Total	**11.0**	**11.0**	**11.0**	

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Construction Department 40-51

Account	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	$ 423,326	$ 515,300	$ 574,700	11.53%
514000	Overtime	13,150	15,000	15,000	0.00%
521000	Payroll Taxes	31,261	39,100	42,500	8.70%
522000	Retirement Contributions	42,756	71,200	63,500	-10.81%
523000	Life, Health, and Dental Insurance	112,238	140,000	212,700	51.93%
524000	Workers Compensation Insurance	4,961	6,200	5,400	-12.90%
Subtotal		$ 627,692	$ 786,800	$ 913,800	16.14%
Operating Expenses					
540000	Travel and Per Diem	$ 110	$ 2,000	$ 2,000	0.00%
541000	Communications	6,394	6,900	6,950	0.72%
546000	Repair and Maintenance - General	7,667	11,690	14,000	19.76%
546100	Repair and Maintenance - Vehicles	49,188	45,000	55,000	22.22%
546200	Repair and Maintenance - Equipment	10,550	17,500	17,500	0.00%
546300	Repair and Maintenance - Structures and Grounds	5	-	-	0.00%
546700	Repair and Maintenance - MOT Traffice Maintenanc		3,000	3,000	0.00%
552000	Operating Supplies	49,000	42,000	49,000	16.67%
552200	Fuel, Diesel, Oil	14,887	20,000	20,000	0.00%
552800	Safety Supplies	9,433	7,500	7,725	3.00%
554000	Books, Publications, Memberships, and Subscriptions	5,501	8,570	8,743	2.02%
555000	Training and Education	5,936	6,500	14,000	115.38%
Subtotal		$ 158,671	$ 170,660	$ 197,918	15.97%
Capital Outlay					
640000	Machinery and Equipment	$ 61,467	$	$ -	0.00%
641000	Vehicles	-	205,000	265,506	29.52%
650000	Construction in Progress	-	-	-	0.00%
Subtotal		$ 61,467	$ 205,000	$ 265,506	29.52%
Total		**$ 847,830**	**$ 1,162,460**	**$ 1,377,224**	**18.47%**

Construction Department Budgeted Positions

Personnel Schedule	FY25 FTE	FY26 FTE	FY27 FTE	Change
Construction Manager	-	-	1.0	1.0
Construction Coordinator	1.0	1.0	-	(1.0)
Construction System Foreman	1.0	1.0	1.0	
Construction System Operator	4.0	6.0	6.0	
Total	**6.0**	**8.0**	**8.0**	**-**

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Operations Administrative Department 50-10

Account	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	$ 420,216	$ 578,200	$ 534,000	-7.64%
514000	Overtime	-	1,000	1,000	0.00%
521000	Payroll Taxes	29,770	37,600	33,400	-11.17%
522000	Retirement Contributions	67,834	89,000	86,800	-2.47%
523000	Life, Health, and Dental Insurance	55,866	98,500	104,000	5.58%
524000	Workers Compensation Insurance	2,232	4,800	3,900	-18.75%
Subtotal		$ 575,918	$ 809,100	$ 763,100	-5.69%
Operating Expenses					
534000	Other Contractual Services	$ 8,653	$ 11,700	$ 12,100	3.42%
540000	Travel and Per Diem	-	2,500	2,500	0.00%
541000	Communications	20,866	8,200	10,200	24.39%
542000	Freight and Postage	1,377	2,500	2,500	0.00%
545000	Insurance	397,773	443,000	380,000	-14.22%
546000	Repair and Maintenance - General	56,281	62,486	65,540	4.89%
546200	Repair and Maintenance - Equipment	-	-	-	0.00%
546300	Repair and Maintenance - Structures and Grounds	587	-	-	0.00%
551000	Office Supplies	-	3,000	3,000	0.00%
552000	Operating Supplies	31,349	15,950	18,450	15.67%
552300	Fuel, Diesel, Oil - Generators	-	-	-	0.00%
552800	Safety Supplies	12,102	15,000	12,000	-20.00%
554000	Books, Publications, Memberships, and Subscriptions	9,331	22,290	27,295	22.45%
555000	Training and Education	1,355	3,600	6,700	86.11%
Subtotal		$ 539,674	$ 590,226	$ 540,285	-8.46%
Capital Outlay					
620000	Buildings	$ -	$ -	$ 40,000	100.00%
630000	Improvements Other than Buildings	-	-	100,000	100.00%
641000	Vehicles	44,054	-	-	0.00%
650000	Construction in Progress	196,705	10,000	25,000	150.00%
Subtotal		$ 240,759	$ 10,000	$ 165,000	1550.00%
Total		**$ 1,356,351**	**$ 1,409,326**	**$ 1,468,385**	**4.19%**

Operations Administrative Department Budgeted Positions

Personnel Schedule	FY25 FTE	FY26 FTE	FY27 FTE	Change
Plant Manager	1.0	1.0	1.0	
System Specialist II	1.0	1.0	1.0	
Industrial Pretreatment Coordinator	-	1.0	1.0	
Operations Reliability Asset Coordinator	-	1.0	-	(1.0)
Administrative Assistant	1.0	1.0	1.0	
Total	**3.0**	**5.0**	**4.0**	**(1.0)**

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Collection and Transmission Department 50-40

Account	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	$ 1,087,953	$ 1,119,800	$ 1,204,600	7.57%
514000	Overtime	206,591	175,000	225,000	28.57%
521000	Payroll Taxes	95,601	94,700	105,000	10.88%
522000	Retirement Contributions	157,239	163,300	201,000	23.09%
523000	Life, Health, and Dental Insurance	258,942	345,600	293,000	-15.22%
524000	Workers Compensation Insurance	12,733	14,400	15,000	4.17%
Subtotal		$ 1,819,059	$ 1,912,800	$ 2,043,600	6.84%
Operating Expenses					
531000	Professional Services	$ -	$ 5,200	$ 5,500	5.77%
531110	Professional Services - Inflow and Infiltration Studies	-	10,000	10,000	0.00%
531120	Professional Services - Collection System Action Pla	-	10,000	-	-100.00%
531130	Professional Services - Pipe Assessments	-	10,000	10,000	0.00%
534000	Other Contractual Services	4,623	5,200	5,500	5.77%
540000	Travel and Per Diem	1,329	6,600	6,600	0.00%
541000	Communications	24,209	24,100	24,200	0.41%
543000	Utility Services	366,737	465,400	406,400	-12.68%
544000	Rentals and Leases	7,343	72,000	61,000	-15.28%
546000	Repair and Maintenance - General	474,208	289,600	280,000	-3.31%
546100	Repair and Maintenance - Vehicles	105,119	115,000	130,000	13.04%
546200	Repair and Maintenance - Equipment	505,473	465,000	565,000	21.51%
546300	Repair and Maintenance - Structures and Grounds	185,699	105,000	90,000	-14.29%
546600	Repair and Maintenance - Outside Services	8,113	31,000	25,000	-19.35%
546700	Repair and Maintenance - MOT Traffic Maintenance	-	22,000	22,000	0.00%
552000	Operating Supplies	144,951	133,500	175,000	31.09%
552200	Fuel, Diesel, Oil	64,785	75,000	75,000	0.00%
552300	Fuel, Diesel, Oil - Generators	11,309	5,500	5,500	0.00%
552800	Safety Supplies	10,017	8,000	8,000	0.00%
554000	Books, Publications, Memberships, and Subscriptions	10,856	12,260	14,050	14.60%
555000	Training and Education	12,097	8,880	9,500	6.98%
Subtotal		$ 1,936,868	$ 1,879,240	$ 1,928,250	2.61%
Capital Outlay					
600000	Inventory Transfer to Capital	$ 146,257	$ -	$ -	0.00%
620000	Buildings	19,265	-	-	0.00%
630000	Improvements Other than Buildings	85,533	450,000	-	-100.00%
640000	Machinery and Equipment	1,458,936	-	100,000	100.00%
641000	Vehicles	79,883	195,000	77,084	-60.47%
650000	Construction in Progress	22,255	-	275,000	100.00%
651000	Construction in Progress - Neighborhood Sewering	109,894	-	-	0.00%
652000	Construction in Progress - Lift Station	1,135,892	1,460,000	1,250,000	-14.38%
653000	Construction in Progress - Gravity System	1,245,187	4,815,000	1,090,000	-77.36%
654000	Construction in Progress - Force Main	1,676,612	1,580,000	375,000	-76.27%
655000	Construction in Progress - LPSS	-	-	200,000	100.00%
656000	Construction in Progress - Permanent Generator	36,039	325,000	-	-100.00%
657000	Construction in Progress - Telemetry	305,476	370,000	-	-100.00%
Subtotal		$ 6,321,229	$ 9,195,000	$ 3,367,084	-63.38%
Total		**$ 10,077,156**	**$ 12,987,040**	**$ 7,338,934**	**-43.49%**

Collection and Transmission Department Budgeted Positions

Personnel Schedule	FY24 FTE	FY26 FTE	FY27 FTE	Change
Collections Superintendent	1.0	1.0	1.0	
Collections Reliability Engineer and SCADA Tech	-	-	1.0	1.0
Collection and Distribution Foreman	1.0	1.0	1.0	
Lead Field Technician	2.0	2.0	1.0	(1.0)
Collection and Distribution Operator	11.0	11.0	11.0	
Total	**15.0**	**15.0**	**15.0**	-

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Treatment and Disposal Department 50-50

Account	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	$ 1,520,133	$ 1,476,400	$ 1,550,400	5.01%
514000	Overtime	266,421	235,700	257,100	9.08%
521000	Payroll Taxes	132,239	126,700	132,800	4.81%
522000	Retirement Contributions	288,987	249,400	279,800	12.19%
523000	Life, Health, and Dental Insurance	323,890	400,700	482,100	20.31%
524000	Workers Compensation Insurance	15,048	18,300	18,200	-0.55%
Subtotal		$ 2,546,718	$ 2,507,200	$ 2,720,400	8.50%
Operating Expenses					
534000	Other Contractual Services	$ 4,623	$ 10,200	$ 10,500	2.94%
540000	Travel and Per Diem	41	-	-	0.00%
541000	Communications	12,001	16,300	16,300	0.00%
543000	Utility Services	580,913	724,500	688,000	-5.04%
544000	Rentals and Leases	19,053	95,000	95,000	0.00%
545000	Insurance	6,926	-	-	0.00%
546000	Repair and Maintenance - General	21,979	45,800	46,900	2.40%
546100	Repair and Maintenance - Vehicles	20,433	10,000	12,500	25.00%
546200	Repair and Maintenance - Equipment	388,640	449,000	430,000	-4.23%
546300	Repair and Maintenance - Structures and Grounds	164,751	131,250	140,250	6.86%
546600	Repair and Maintenance - Outside Services	184,203	205,000	140,000	-31.71%
552000	Operating Supplies	134,579	232,000	216,000	-6.90%
552100	Operating Supplies - Chemicals	-	4,000	4,000	0.00%
552200	Fuel, Diesel, Oil	16,506	20,000	20,000	0.00%
552300	Fuel, Diesel, Oil - Generators	14,394	15,000	15,000	0.00%
552800	Safety Supplies	5,629	7,500	7,500	0.00%
554000	Books, Publications, Memberships, and Subscriptions	12,437	18,000	18,000	0.00%
555000	Training and Education	19,565	21,000	21,000	0.00%
Subtotal		$ 1,606,673	$ 2,004,550	$ 1,880,950	-6.17%
Capital Outlay					
600000	Inventory Transfer to Capital	$ 43,749	$ -	$ -	0.00%
630000	Improvements Other than Buildings	6,221	1,100,000	1,200,000	9.09%
640000	Machinery and Equipment	555,490	175,000	170,000	-2.86%
650000	Construction in Progress	566,314	1,975,000	2,315,000	17.22%
652000	Construction in Progress - Lift Station	-	-	75,000	100.00%
Subtotal		$ 1,171,774	$ 3,250,000	$ 3,760,000	15.69%
Total		**$ 5,325,165**	**$ 7,761,750**	**$ 8,361,350**	**7.73%**

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Treatment and Disposal Department Budgeted Positions

Personnel Schedule	FY25 FTE	FY26 FTE	FY27 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	-	-	
Operations Reliability Asset Coordinator	1.0	-	1.0	1.0
Waste Water Treatement Plant Operator	8.0	8.0	8.0	
Waste Water Treatement Process Analysis Tech	1.0	1.0	1.0	
Plant Maintenance Operator II	1.0	2.0	2.0	
Plant Maintenance Operator I	1.0	-	-	
Total	**18.0**	**16.0**	**17.0**	**1.0**

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Reuse Department 50-60

Account	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	$ 137,764	$ 188,300	$ 200,800	6.64%
514000	Overtime	49,131	17,000	80,000	370.59%
521000	Payroll Taxes	13,851	15,200	20,900	37.50%
522000	Retirement Contributions	30,503	33,500	45,600	36.12%
523000	Life, Health, and Dental Insurance	38,855	48,300	58,700	21.53%
524000	Workers Compensation Insurance	1,902	2,400	2,800	16.67%
Subtotal		$ 272,006	$ 304,700	$ 408,800	34.16%
Operating Expenses					
540000	Travel and Per Diem	$ 35	$ 1,000	$ 1,000	0.00%
541000	Communications	4,780	5,800	5,800	0.00%
543000	Utility Services	389,232	435,500	380,500	-12.63%
546000	Repair and Maintenance - General	168,659	52,050	101,110	94.26%
546100	Repair and Maintenance - Vehicles	5,258	6,000	6,000	0.00%
546200	Repair and Maintenance - Equipment	149,378	150,000	150,000	0.00%
546300	Repair and Maintenance - Structures and Grounds	41,626	55,000	55,000	0.00%
546700	Repair and Maintenance - MOT Traffice Maintenanc	-	1,250	1,250	0.00%
549000	Other Current Charges and Obligations	245,301	200,000	10,000	-95.00%
552000	Operating Supplies	5,002	5,000	10,000	100.00%
552100	Operating Supplies - Chemicals	145,491	170,000	170,000	0.00%
552200	Fuel, Diesel, Oil	4,087	5,000	5,000	0.00%
552800	Safety Supplies	198	2,400	2,400	0.00%
554000	Books, Publications, Memberships, and Subscriptions	1,375	1,890	1,065	-43.65%
555000	Training and Education	279	3,000	1,500	-50.00%
Subtotal		$ 1,160,701	$ 1,093,890	$ 900,625	-17.67%
Capital Outlay					
600000	Inventory Transfer to Capital	$ 72,846	$ -	$ -	0.00%
610000	Land	1,940	-	-	0.00%
630000	Improvements Other than Buildings	1,897	-	-	0.00%
640000	Machinery and Equipment	69,718	-	100,000	100.00%
641000	Vehicles	87,823	80,000	-	-100.00%
650000	Construction in Progress	146,519	1,750,000	650,000	-62.86%
652000	Construction in Progress - Lift Sation	-	100,000	2,200,000	2100.00%
657000	Construction in Progress - Telemetry	11,541	245,000	80,000	-67.35%
Subtotal		$ 392,284	$ 2,175,000	$ 3,030,000	39.31%
Total		**$ 1,824,991**	**$ 3,573,590**	**$ 4,339,425**	**21.43%**

Reuse Department Budgeted Positions

Personnel Schedule	FY25 FTE	FY26 FTE	FY27 FTE	Change
	2.0	2.0	2.0	
Total	**2.0**	**2.0**	**2.0**	

LOXAHATCHEE RIVER DISTRICT

Fiscal Year 2027 Adopted Budget

Biosolids Department 50-80

Account	Description	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Percent Change
Personal Services					
512000	Salaries and Wages	$ 147,449	$ 147,100	$ 160,600	9.18%
514000	Overtime	15,309	12,500	13,400	7.20%
521000	Payroll Taxes	11,949	12,000	13,100	9.17%
522000	Retirement Contributions	12,539	26,200	28,500	8.78%
523000	Life, Health, and Dental Insurance	25,212	24,100	28,600	18.67%
524000	Workers Compensation Insurance	1,488	1,900	1,900	0.00%
Subtotal		$ 213,946	$ 223,800	$ 246,100	9.96%
Operating Expenses					
541000	Communications	$ 484	$ 600	$ 600	0.00%
544000	Rentals and Leases	-	178,000	178,000	0.00%
546000	Repair and Maintenance - General	1,910	5,656	5,826	3.01%
546100	Repair and Maintenance - Vehicles	2,447	2,500	2,500	0.00%
546200	Repair and Maintenance - Equipment	34,426	251,000	251,000	0.00%
546300	Repair and Maintenance - Structures and Grounds	3,271	6,500	6,500	0.00%
546600	Repair and Maintenance - Outside Services	-	30,000	30,000	0.00%
549000	Other Current Charges and Obligations	994,171	1,190,000	1,300,000	9.24%
552000	Operating Supplies	1,550	5,000	5,000	0.00%
552100	Operating Supplies - Chemicals	481,472	100,000	100,000	0.00%
552200	Fuel, Diesel, Oil	-	2,500	2,500	0.00%
552800	Safety Supplies	65	5,000	5,000	0.00%
554000	Books, Publications, Memberships, and Subscriptions	1,375	1,890	1,900	0.53%
555000	Training and Education	3,269	2,050	2,050	0.00%
Subtotal		$ 1,524,440	$ 1,780,696	$ 1,890,876	6.19%
Capital Outlay					
640000	Machinery and Equipment	$ -	$ -	$ 369,840	100.00%
650000	Construction in Progress	-	-	40,000	100.00%
Subtotal		$	$	$ 409,840	100.00%
Total		**$ 1,738,386**	**$ 2,004,496**	**$ 2,546,816**	**27.06%**

Biosolids Department Budgeted Positions

Personnel Schedule	FY25 FTE	FY26 FTE	FY27 FTE	Change
Plant Maintenance Operator II	1.0	-	-	
Plant Mechanic I	1.0	2.0	2.0	
Total	**2.0**	**2.0**	**2.0**	