



TOHO WATER AUTHORITY FY2025 BUDGET

October 1, 2024 - September 30, 2025



TOHO WATER AUTHORITY

OSCEOLA COUNTY, FL

ANNUAL BUDGET FY 2024-2025

OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025



PREPARED BY:

FINANCIAL SERVICES

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BUDGET SUMMARY

The Budget has been prepared in compliance with state statute, generally accepted budgeting principles, funding agency requirements, and budget guidelines and direction given by the Tohopekaliga Water Authority ("Toho") Board. Toho's goal-driven approach to budgeting spans planning, development, adoption, and execution and encourages short- and long-term considerations that may impact organization decisions during the budget process.

[FY2025 Planning, Priorities, and Goals](#)

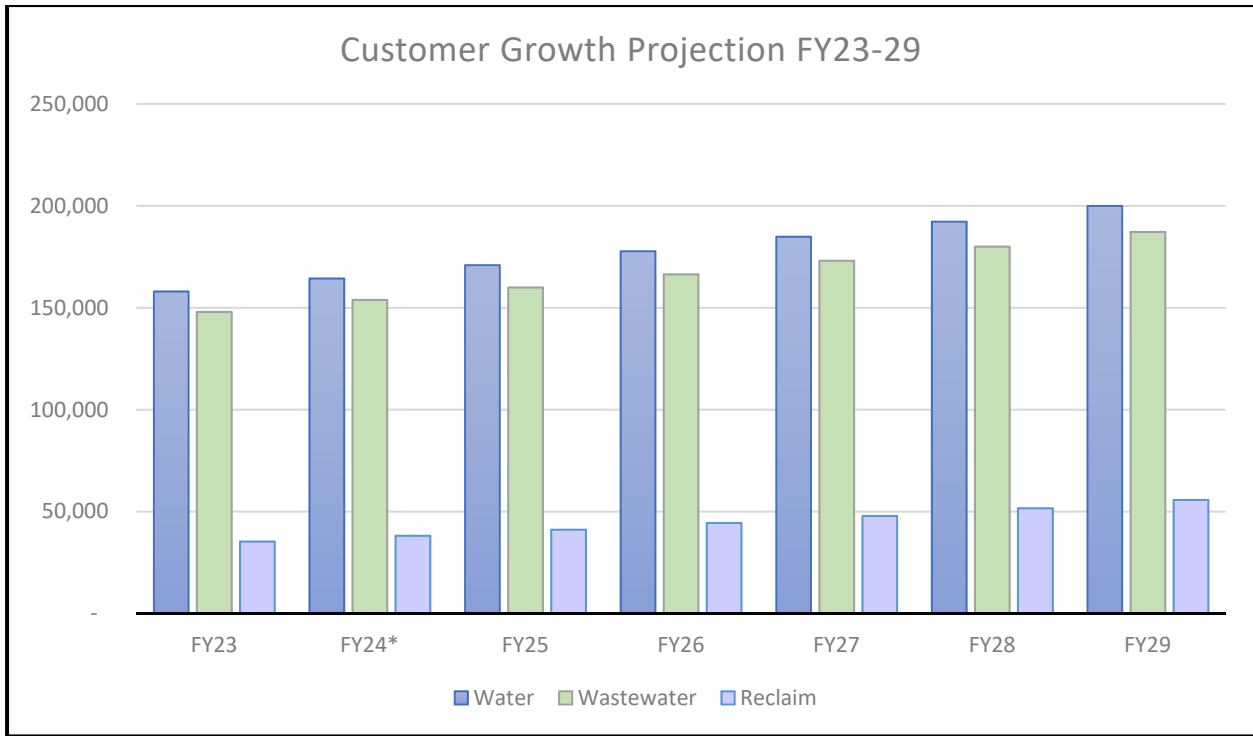
The Toho Water Authority Board, in conjunction with Department leadership, completed Strategic Planning Sessions and adopted the 2024-2025 Strategic Plan, including our goals, strategies, and actions. Goals focused on three main categories: Adequate Water Supply, Successful Growth, and Sustainable Workforce. Strategies and actions to achieve measured results consisted of active engagement and participate by department owners and Board member champions. Priorities centered around salient concepts such as Providing Safe & Reliable Service, Protecting the Environment, Delivering Value, and Investing in the Future.

[FY 2025 Economic and Growth Implications](#)

Overall, Toho's financial condition remains very strong through the fiscal year 2024. Revenues have consistently exceeded budget projections during the year while expenditures continue to trend above the budget target. The net result is projected to hold strong the Authority's FY24 net revenue position. Economic conditions are not expected to change significantly for the upcoming fiscal year, as the US economy remains fundamentally strong, despite persistent concerns surrounding the durability of growth and interest rate policy.

The Orlando-Kissimmee-Sanford, Florida Metropolitan Statistical Area (MSA) is comprised of Lake, Orange, Osceola, and Seminole Counties. As of October 2, 2024, the unemployment rate for the MSA was 3.6%, which is lower than the long-term average of 5.41%. Comparatively, this region continues to add jobs at a faster rate than the rest of the nation (23,000 in the year ending August 2024) even as momentum slows. Mortgage rates fell to their lowest level in two years in August, improving affordability in the housing market. Although the US economy may slow in 2025, Florida's economy should outperform with strong population growth remaining a key tailwind. MSA businesses should continue to seek local growth opportunities to offset with may be a period of modest growth nationally.

Customer counts for water and sewer assume 4% and reclaim 7.9% year over year increase. Steady growth considers overall increase to state and regional population growth.



*FY24 projection based on actual FY19-23 year over year % change in customer count

[FY 2025 Budget Highlights – Expenses](#)

The FY 2025 budget reflected 7.4% (\$4.8M) increase in estimated operating expenditures compared to budgeted expenditures for FY 2024 which reflected an increase of 5.8% (3.8M). The FY 2025 budget reflects an increase in most categories primarily due to inflationary, compliance, and growth factors among the other influences being driven at macro, local, and regulatory levels. Noted decrease in Chemical Supplies is attributed to planned reduction to Magnetic Ion Exchange Resin Replacement (MIEX) for water plant operations and reduction in polymer dosing for water reclamation facilities. Another consideration is bolstering the Safety Program in the upcoming year as an area of focus for.

A general inflation factor of 4% was utilized to increase some operating budget expenditures. Health insurance costs are projected to increase at a rate greater than general inflation; however, the continuing investment in and operation of the health clinic and in the wellness program is helping to mitigate the increasing cost. Other costs that exceed the general inflation factor include Other Maintenance, Auto Maintenance, Gas and Oil, and Travel & Training. Other Maintenance increases are driven from restoration, corrective maintenance, and line maintenance repairs, as well as cross connection control program compliance. Auto Maintenance costs have increased due to increased auto maintenance labor and supplies costs from City of Kissimmee and St. Cloud. Gas and Oil prices account for other fluctuations. Travel and Training costs have increases to support TWA’s skill-based progression program, targeted skill and safety training for critical areas (Electricians, SCADA, Inspectors), and increased travel and training is needed for newer engineers.

	2025 Budget	2024 Estimate			2024 Budget		
		Total	\$ Change	% Change	Total	\$ Change	% Change
Contracted Services	16,711	14,640	2,071	14.1%	16,358	353	2.2%
Other Maintenance	14,946	13,415	1,531	11.4%	12,937	2,009	15.5%
Utilities	11,667	10,748	919	8.6%	11,313	354	3.1%
Other Operating Costs	8,100	7,860	240	3.1%	7,609	491	6.5%
Other Supplies	5,263	5,073	190	3.7%	4,846	417	8.6%
Chemical Supplies	7,976	8,398	(422)	-5.0%	8,800	(824)	-9.4%
Auto Maintenance	2,157	2,239	(82)	-3.7%	1,564	593	37.9%
Gas & Oil	1,486	1,275	211	16.5%	1,360	126	9.3%
Travel & Training	883	750	133	17.7%	637	246	38.6%
Total	69,189	64,398	4,791	7.4%	65,424	3,765	5.8%

FY 2025 Budget Highlights – Revenues

The FY 2025 Budget proposal includes a 7.3% increase in billed water revenue, a 6.6% increase in billed wastewater revenue, and a 10.3% increase in billed reclaimed water revenue as a result of the second year of Toho’s five-year rate plan and anticipated continued growth for FY25. Contemporary to expenses, Operating Revenues are anticipated to increase due to the projected amount of customer growth projected and associated Board approved five-year user rate increases. Tap fees (connection fees), Miscellaneous Revenues, and Investment Income are budgeted conservatively against FY 2024 estimates due to indirect impacts from delays in development/construction and variations in regional climate fluctuations.

	2025 Budget	2024 Estimate			2024 Budget		
		Total	\$ Change	% Change	Total	\$ Change	% Change
Water Sales	63,743	59,423	4,320	7.3%	57,478	6,265	10.9%
Wastewater Sales	124,224	116,482	7,742	6.6%	117,288	6,936	5.9%
Reclaimed Water Sales	29,502	26,737	2,765	10.3%	25,852	3,650	14.1%
Other Operating Revenues	7,716	7,293	423	5.8%	5,252	2,464	46.9%
Tap Fees	4,920	5,161	(241)	-4.7%	4,515	405	9.0%
Miscellaneous Revenues	2,054	2,128	(74)	-3.5%	2,405	(351)	-14.6%
Investment Income	4,723	7,470	(2,747)	-36.8%	4,443	280	6.3%
Total	236,882	224,694	12,188	5.4%	217,233	19,649	9.0%

STRATEGIC GOALS & STRATEGIES

Toho's Strategic Plan sets the priorities and direction for Toho in alignment with the Toho Promise and Focus.

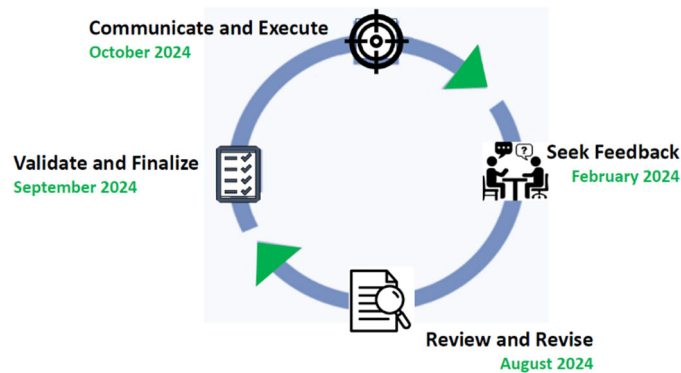
Our current Strategic Plan was adopted by the Board in October 2022 and will continue to guide us through September 2024. A new Strategic Plan will be implemented for FY25. The current plan focuses on our three highest priority goals:

- Adequate Water Supply – Develop and deploy sustainable water supplies in a timely manner that meet targeted service levels and provide long-term value for customers, community, and the environment.
- Successful Growth – Enhance service excellence while adapting to growth and to the complexity of rapidly changing regulations, processes, communications, and technologies.
- Sustainable Workforce – Attract, develop, and retain employees who are skilled in their work, have visibility of their connection to the organization, and can see their future with Toho.

Three strategies were developed for each of these goals as detailed on the following page. Additionally, each strategy is supported by a combined total of fourteen action plans to provide more specific direction. Each action plan is sponsored by a member of senior leadership to guide and engage the team members responsible for executing each plan.

As we near the end of the current planning cycle, an update of the strategic plan is underway to establish Toho's top priorities for the FY2025 through FY2026 planning cycle.

PROCESS FOR UPDATING TOHO'S STRATEGIC PLAN





2022-2024

STRATEGIC PLAN

GOALS

ADEQUATE WATER SUPPLY

Develop and deploy sustainable water supplies in a timely manner that meet targeted service levels and provide long-term value for customers, community, and the environment.

- Constantly understand all aspects of water demands.
- Optimize water use through demand and supply management approaches.
- Deliver solutions on time, optimizing risk, cost, and quality.

SUCCESSFUL GROWTH

Enhance service excellence while adapting to growth and to the complexity of rapidly changing regulations, processes, communications, and technologies.

- Integrate St. Cloud utilities with Toho.
- Improve efficiency by streamlining processes, optimizing tools, communicating cross-functionally, and anticipating evolving conditions.
- Maintain or improve internal and external service levels.

SUSTAINABLE WORKFORCE

Attract, develop, and retain employees who are skilled in their work, have visibility of their connection to the organization, and can see their future with Toho.

- Tell the story of working at Toho.
- Promote a variety of career paths and build the knowledge and skills needed to support success.
- Keep total rewards relevant.

ACTIONS

Our employees are committed to several action steps each department is taking to bring this strategy to life



PRINCIPLES:

- Integrity
- Responsiveness
- Dependability
- Professionalism
- Quality

PRIORITIES:

- Providing a Safe & Reliable Service
- Protecting the Environment
- Delivering Value
- Investing in the Future



PRIORITIES AND ISSUES

Looking back in prior years at impactful events or noteworthy issues, Toho has prioritized short- and long-term goals and sustainability in order to adapt and remain flexible in responding to issues on all levels.



These Issues that have influenced the budget planning can be categorized on a couple levels including:

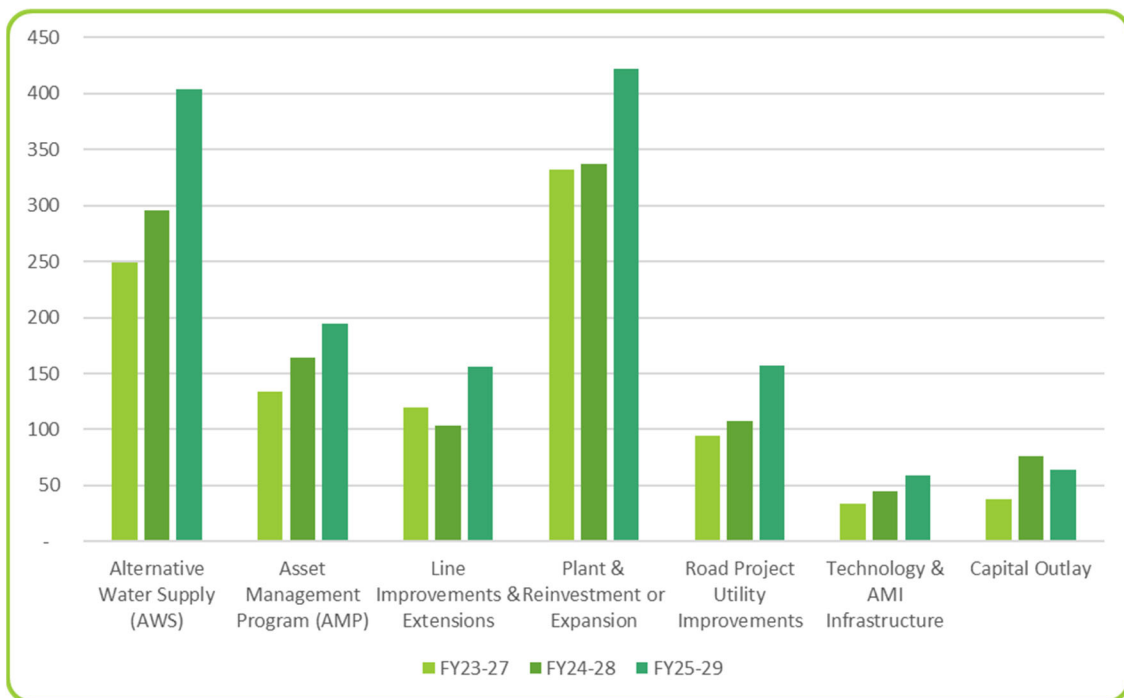
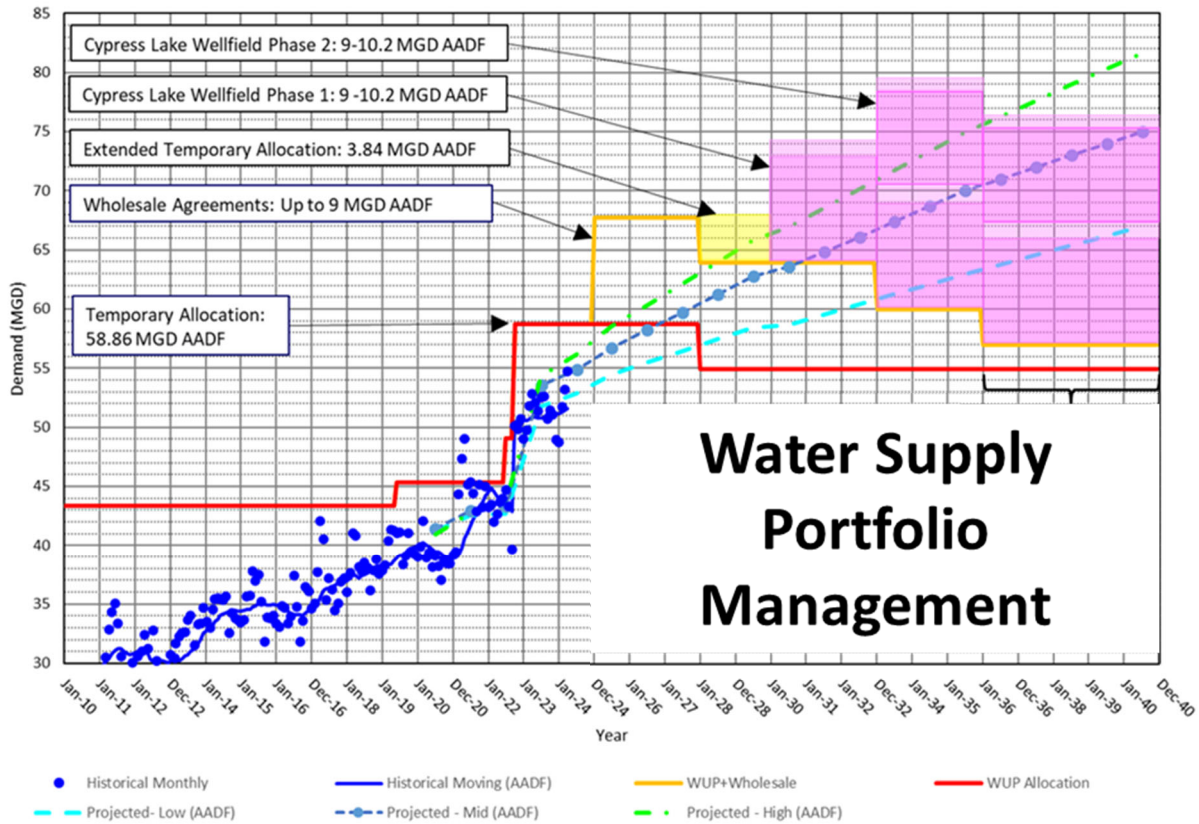
Macro – inflation, recession, economic uncertainty

Regulatory – Water Quality (CFWI, MFLs), Potable Water (PFAS, Lead & Copper), Environmental Water Quality (Biosolids, PFAS, BMAPs)

Local – Growth, Maintaining/Improving Service, Asset Capacity/Renewal/Replacement



Compounded by these challenges, development projects are continuing at a strong and rapid pace which is reflective of the capital projects Toho is actively involved in. Most noteworthy, are the capital projects that are necessary to provide adequate water supply to accommodate the growth.



2024 Review **ACCOMPLISHED**



Rendering of the Cypress Lake Alternative Water Supply Facility.

Local partnerships and water sector leadership

- Toho has taken a leadership role in facilitating the St. Johns River/Taylor Creek Reservoir project – nearing completion on \$60M commitment from the SJRWMD
- Led initiative to secure listing in WRDA2024 for a potential \$45M in funding toward Cypress Lake and Taylor Creek
- Finalized interlocal agreement with Osceola County to execute a mutually beneficial land swap providing for improved location for the Toho Reservoir treatment facility, Heritage Park area reclaimed water storage and a location to support the future relocation of Toho's Kissimmee area field operations center
- Launched the Toho Water Buggy in partnership with Osceola County along with schedule and process for community events
- Toho representation on multiple water sector state and national boards
- Central Florida Water Initiative steering committee member
- Toho has a visible leadership role on behalf of the STOPR group in the statewide potable reuse rules that are now moving forward
- Hosted the Association of Regional Water Organizations with multiple staff members presenting
- Influenced legislation to achieve balanced outcomes and retain some degree of process flexibility regarding nutrient management in Florida's waters
- Community engagement through a variety of events and activities (Water reuse week, conservation month, smart irrigation month, parades, festivals, and multiple sponsored events)



Partnership with University of Florida Extension Center's Florida-Friendly Landscaping program.



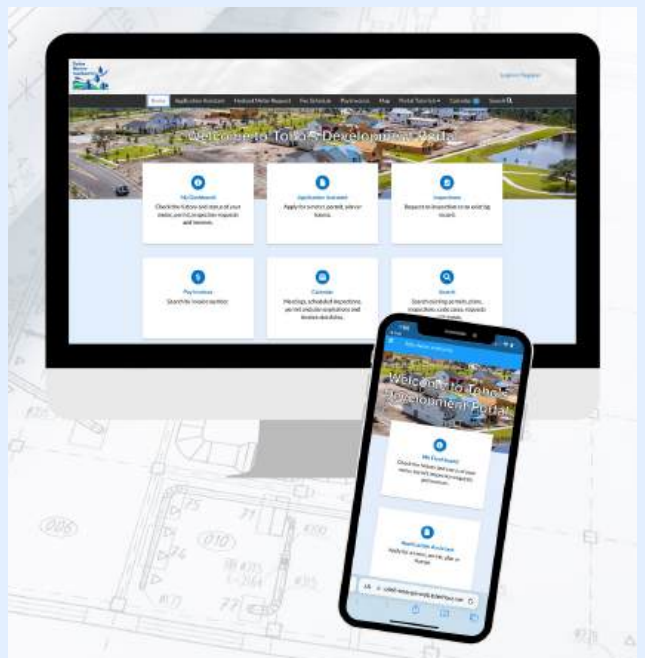
Water Buggy and Toho team at Kissimmee's Boo on Broadway.

Technology

- Toho West CIS V4 Conversion
- Response to the St. Cloud ransomware incident including migration of all St. Cloud CIS systems to the Toho Network
- Ongoing Toho West Payment Gateway conversion and optimization
- Microsoft Office 365 deployment
- Aligned autodial vendor between Toho East and West – DataVoice
- Expanded network interconnectivity to include all St. Cloud locations
- Launched AMI Pilot / Technology Evaluation (Badger, Fenix, Neptune Aclara) and Roadmap Development
- Installed AMI in all of Sunbridge (previously manual meter reads)
- Replaced 16K failed Aclara MTUs
- Aclara One (AMI management software) conversion
- Website updates – pay my bill, contact us, chatbot AI, FAQs
- Completed Arc GIS 10.9.1 upgrade and developed a roadmap to upgrade to Utility Network which will optimize Cityworks integration with GIS, improve data accuracy, and enhance data modeling capabilities
- Deployed Development Portal (Tyler) portal for private developers including billing and payment system – over 100 projects submitted to date
- Piloting cellular modems for SCADA to enhance resiliency and promote notable annual cost savings as compared to existing radio systems
- Developed a SCADA cybersecurity roadmap and began deployment
- Hach-Wims operational data platform upgraded
- Launched Program Management technology tool in order to support CIP budgeting for FY26.
- Implemented JustFoia Public Records Request Solution
- Improved cross departmental collaborations through added coordination meetings
- Office 365 Cybersecurity Assessment completed
- New SharePoint implemented to improve communication
- SCADA and Business Network moved from St Cloud to Toho
- Aligned credit check process
- St Cloud Data Voice – Consolidated Toho east/west
- Stood up new Power BI environment
- Upgraded Nutanix Server environment
- Coordinated Response to Crowd Strike issue
- Resiliency Assessment for AMI Failures
- Website enhancements for customers including find my account number, balance and due date fields
- Deployed safety and risk platform (safety culture)
- Designed new 100 GB SCADA network
- Designed new SCADA virtualized environment
- Stopped Cyber Attack!



L-R: IT's Programmer Analyst I Fabian Rico, Programmer Analyst II Christiane Gregory and Software Developer II Ismael Moreno worked hard to make the new Toho Central (employee intranet) a success.



The Development Portal was launched in January 2024.

2024 Review

ACCOMPLISHED

Planning, plants, pipes and projects

- Over 6,000 more sewer connection and utility building final inspections over last year to date
- New interactive workflows to support development active on Toho's website with more work process mapping underway
- Critical development project support and planning (Westview, Center Lake Ranch, Sunbridge, Harmony, Waterlin, and Kissimmee Park developments)
- Updated specifications and standard details in the Development Services handbook
- Toho Efficiency Program (TEP) revisions including supplemental supply strategies nearing final development
- Initiated Executive Master Plan to consolidate 4 master plans and streamline ongoing planning updates
- Managed over 190 FY24 infrastructure projects:
 - Highlighted inside the fence projects (Cypress Lake, Bella Lago WTP H2S improvement completed)
 - Fast tracking WTP #4 upgrades including interim microfiltration treatment system
 - Decommissioned Lake Ajay WTP and connected to Harmony WTP
 - Decommissioned Walnut WRF
 - Startup of Sunbridge WRF
 - Startup of Bridgewalk irrigation water system
 - Pilot study at 160-Acres site
 - Harmony WRF 0.75 MGD expansion construction started
 - South Bermuda WRF 16 MGD expansion construction started
 - Utility construction and relocation completed at Neovation Way as part of the county road project (part of the Toho Reservoir SWTF project)
 - Completed the upgrades to Sandhill WRF
 - Construction of Well No. 3 at Harmony WTP
 - Completed drilling the Ranch Well
 - Design and agreement development underway for four water supply interconnects with CFTOD, OCU, and OUC as well as landowners
 - Fast tracked projects to meet FDOT 192 deadline
 - Completed two in-house designs for short water main extensions
 - Completed multiple interconnects between Toho West and Toho East
 - Design underway for Cyrils Drive RWM Extension (currently under construction) and Jack Brack Road WM and RWM extension (currently under deign) projects
- Increased CIP project delivery execution from approximately 48% (\$125M) over the last two years to 64% (\$187M) through August in FY24
- Developed standardized equipment plans for water and wastewater facilities



Toho's reclamation facilities sweep up impressive FWEA awards.

- On track for completion of the WIFIA 1 Construction work 1 year early
- Toho Facility Improvements - Administration Building remodeling for expansion of seating capacity, Joint Use Facility west wing offices, facility master plan under development, South Bermuda security enhancements
- Completed annual desktop analysis to quantify lift stations basins with highest likelihood of inflow and/or infiltration issues
- Initiated FM assessment for Sand Hill WRF collection basin – completion will close out consent order requirement
- Completed Inflow Abatement Projects including 14 lift station areas (includes smoke testing, manhole inspection, chimney sealing, inflow dish, minor cleanout repair)
- Completed condition assessments for all water reclamation facilities
- Significantly reduced MIEX resin usage at water treatment plant #4
- Significantly reduced polymer usage for biosolids processing at water reclamation facilities
- Developed and implemented a timer system for blowers at WRFs, significantly lowering effluent nitrogen levels
- Completed first round of unidirectional flushing for St. Cloud area
- Developed a flushing pilot and secured no-Des contract for downtown St. Cloud using that reduces flooding and impacts on customers
- Implemented dynamic wastewater routing approach for Sunbridge to effectively optimize both treatment needs and reclaimed water availability
- Outlined risk-based valve exercise plan and routes for Field Operations Valve Exercise Crew
- Formalized land row acquisition process
- Cypress Lake (Permit, 3rd party operator, CMAR, 2nd VIC Wall underway)
- Developed consistent website and social media messaging to inform customer of unidirectional flushing in a timely manner

2024 Review **ACCOMPLISHED**

Customers

- Insourcing of Sunbridge customers
- Provided over \$3M in LIHWAP funding to over 4K Toho customers
- Added Key / Critical account designations in CIS
- Handled 174K calls (through end of July)
- Implemented new call topic codes for call center to better identify sources of calls and facilitate improved customer experience
- Alignment of our collections process
- Implemented ACLARA M.P.
- App development for manual meter reads



As of the end of July the customer service team handled 174,000 calls.

Regulatory and compliance

- Implemented lead and copper evaluation program including field assessments and analytical data assessment to meet federal compliance deadline of October 2024
- Secured approval for potential funding of lead and copper program costs (50%) through SRF
- Developed new policy guidelines and are in the process of developing training programs for critical compliance activities including SSO response and precautionary boil water issuance
- Renewed the Southside Injection Well permit
- South Bermuda expansion construction permit approved
- Compliance coordination of systems consolidation, integration, and decommissioning – consolidated PWSID for Bay Lake, Pine Glen and Harmony; Lake Ajay Consecutive Water System into the Toho Eastern; decommissioning in process of the Toho Springlake Water Treatment Plant (WTP); decommissioned of the Toho Bay Lakes WTP - January 10; Decommissioned Walnut WWTP
- Laboratory implemented new sampling training with Operations to reduce sampling errors and potential for sample contamination
- Established new policy for irrigation jumper management as a critical step to avoid potential cross connections
- PFAS – Supported data review and documentation required for participation in PFAS litigation and finalized PFAS public facing webpage and implemented monthly updates collaboration
- Developed and implemented daily compliance reports and review process for each water reclamation facility
- Emergency response plan updates required by new regulations under development and ahead of schedule
- Received FDEP permit for Toho Reservoir Surface Water Treatment Facility as a stand-alone permit and not associated with a WRF to provide for improved testing and reporting requirements
- Completed collection system plan as required by new regulations
- Closed Cypress West and South Bermuda Consent Orders
- Completed UCMR5 PFAS Sampling and Groundwater wells benchmark sampling
- Reviewing OSHA Reg Updating Safety and Health Manual
- Safe Driving Focus – Training Material
- What to Do Training Material



Waters sampling being conducted at the Toho Reservoir.

2024 Review **ACCOMPLISHED**

People and organization

- Led by Human Resources and supported by the departments, as of August 2024, Toho has interviewed 3230 candidates and completed 122 new hires including high impact senior or technical hires (Water Operations Director, SCADA Engineering Manager, Linear Assets Principal Engineer, 2-Sr. Engineers, 3-Junior Engineers, Procurement Director, Procurement Supervisor, 3-procurement coordinators, 2-attorneys, Paralegal, Applications Director, Environmental Compliance Manager, Environmental Compliance Supervisor, Safety Director)
- Developed skill-based career progressions for all non-supervisory positions.
- Developed and implemented the Toho Career Guide to assist with intern candidate progression
- Achieved 80% staffing level on approved professional positions in engineering
- Restructured multiple departments to support increased volume and complexity of the work (Split Assets & Infrastructure to Engineering/ Planning/Development and Construction/ Program Services, established dedicated plant maintenance function, separated electrical and maintenance groups to better reflect the nature of the work, restructured financial services reporting lines to better align with functional responsibilities, restructured call center managers to align Toho East and West while providing a dedicated resource for technology testing and deployment, restructured direct reporting of stakeholder services functions)
- Automated the FMLA process
- Benefits enrollment transitioned to electronic enrollment
- Expanded on-site benefit vendors to include JUF, Poinciana, and South Bermuda locations.
- Performance Management updates – self-evaluations for all employees and peer/direct report feedback for Chiefs and VPs
- Completed compensation grade restructuring (28 pay grades to 16 pay grades)
- Deployed safety culture application tool and “PPE Vending Machines” organization-wide to promote enhanced focus on safety.
- New Health and Wellness Clinic Provider for employees
- Expanded New Employee Orientation
- Automation of Toho Employee Benefits Enrollment process from paper to electronic
- Automated organizational chart
- Implemented Access Control Guard
- Staff Appreciation
- Family Fun Day at Lake X and despite minimal budget, Toho hosted an interactive and enjoyable employee engagement events.
- CS Aligned zones with field to mirror 5 districts



Senior Safety Business Partner Mike Gibbs, Safety, Risk Manager Rowland Welch and Safety and Risk Director Jackie Hall stand in front of one of the vending machines that will provide personal protective equipment.



Family Fun Day.

Business and administrative related matters

- Reaffirmation of Fitch's AAA rating
- Post-integration of St. Cloud Environmental Services financials
- Successful closing of WIFIA 2 loan for the One Water Initiative
- Timely completion of the financial audit, resulting in a clean report with no reportable findings
- Continuous improvements to the budget process
- Establishment and development of the Grant Program, including the completed procurement of the eCivis Grant Management System
- Completed Record Backlog project including unexpected St. Cloud records and plans processing and updated electronic destruction processing process
- Public Records Management - Responded to nearly 6,900 record requests since January 1 (prior to JustFoia implementation public record responses were tracked on a calendar year basis)
- Developed templates for RFQs and IFB's for Construction procurements to ensure CCNA and federal terms and conditions compliance
- Updated signature authority thresholds including new titles and more definition on contract renewals
- Updated Goods and Services IFB template
- Implemented review of procurement solicitation documents prior to Bonfire posting
- Worked with teams to select and implement Bonfire Contract Module (Legacy contracts currently being loaded)
- Developed and implemented internal Procurement Training program
- Implemented new training for p-card program in February
- Implemented new CIP forum and monthly open calls with vendors, consultants, Engineering, and Procurement teams to discuss current and upcoming projects and to obtain and apply feedback for continual improvement of processes
- Developed the following Forms/SOP's (Sole Source Form, Instructions, and SOP; Piggyback SOP; RACI chart for Agenda Items review and processing; Evaluation Committee Meeting Script; Engineering-Procurement Checklist Form)
- Completed 297 record drawings indexing which increases the accuracy of Toho East and West GIS map areas and asset information
- Implemented review checklist with Engineering for more efficient record drawing and plans review which has reduced number of errors received in private development project drawings
- Successful adoption of rates and fees, implementing year 1 of a multi-year rate plan and updated miscellaneous fees, and SDCs



Successful closing of WIFIA 2 loan for the One Water Initiative.

Fitch Ratings **AAA**

- Developed and implemented a plan to recover costs from contractors who break Toho mains after hours
- Developed organizational KPI reporting process as part of strategic planning effort
- Supported grant applications for more than 10 grants with 6 successful grants to date
- Closed on the Sunbridge WTP
- Shortened response time goal for legal support on routine procurement matters from 30 days to 10 business days
- Implemented new legal intake and tracking process
- Revised CMAR Agreements plus, new DB Agreement
- WEX Card implementation
- Enhanced Budget Training Process, One on One, and Specialized Trainings for Work Sections
- PPE Vending Machines installed
- The Administration Department - Refreshed document processing form to ensure hard copy documents meet all required process. (Example: Human Trafficking Affidavit and Recording)
- New Internal Billing Audits implemented
- Restructuring of finance functions to better align staff and increase capacity and provide more responsibility to the team (Develop and Deliver)
- Collection vendor alignment

BUDGET OVERVIEW

The Authority’s financial plan is a key element of its overall strategic focus. The financial plan supports the strategic direction of the Authority; it helps to ensure that the organization is financially sound and that the strategic plan is being appropriately implemented. The strategic planning process establishes the Authority’s long-term goals and identifies the best approach for achieving those goals in alignment with the Authority’s vision, mission and values. This necessary guide requires a high level of preparation and interaction from both within and outside of the organization to make decisions for allocating the Authority’s resources. Sound approaches to financial planning are imperative for ensuring long-term success in today’s complex funding environment. It also acts as a type of “scorecard” on how the organization is performing and, if necessary, make corrective modifications to ensure its long-term viability.



The Toho Promise

During Spring 2021, Toho leadership and staff revised Toho’s Mission, Vision and Values Statements. Our goal was to distill the ideas into a simpler statement that would clearly communicate our core values. It continues to serve as both a beacon to guide us forward and a lens through which we can evaluate our strategic plan initiatives. Our Board has approved the **Toho Promise: Our Customers, Our Community, Our Employees Trust that Toho Cares.**

The Toho Promise is supported by our Principles:

- Integrity
- Responsiveness
- Dependability
- Professionalism
- Quality

We have also established four areas to comprise Toho’s Priorities:

- Providing Safe and Reliable Services
- Protecting the Environment
- Delivering Value
- Investing in the Future

The Toho Promise and Priorities drive the development and implementation of our strategic plan initiatives both now and as we conduct periodic revisions.

TOHO’S PROMISE	Our Customers Our Community Our Employees TRUST THAT TOHO CARES
TOHO’S PRINCIPLES	Integrity • Responsiveness • Dependability • Professionalism • Quality
TOHO’S PRIORITIES	Providing Safe & Reliable Services Protecting The Environment Delivering Value Investing In The Future

BOARD OF SUPERVISORS



Henry Thacker, Chair



Hector Lizasuain, Vice-Chair



Tom White, Supervisor



John McAleenan, Supervisor



Rayelynn Ketchm, Supervisor



Dave Askew, Supervisor



Cheryl Grieb
Ex-officio - Osceola County



Angela Eady
Ex-officio - City of Kissimmee



Kolby Urban
Ex-officio - City of St. Cloud

(No photo available)

Rick Wilson, Ex-officio – Polk County



EXECUTIVE DIRECTOR

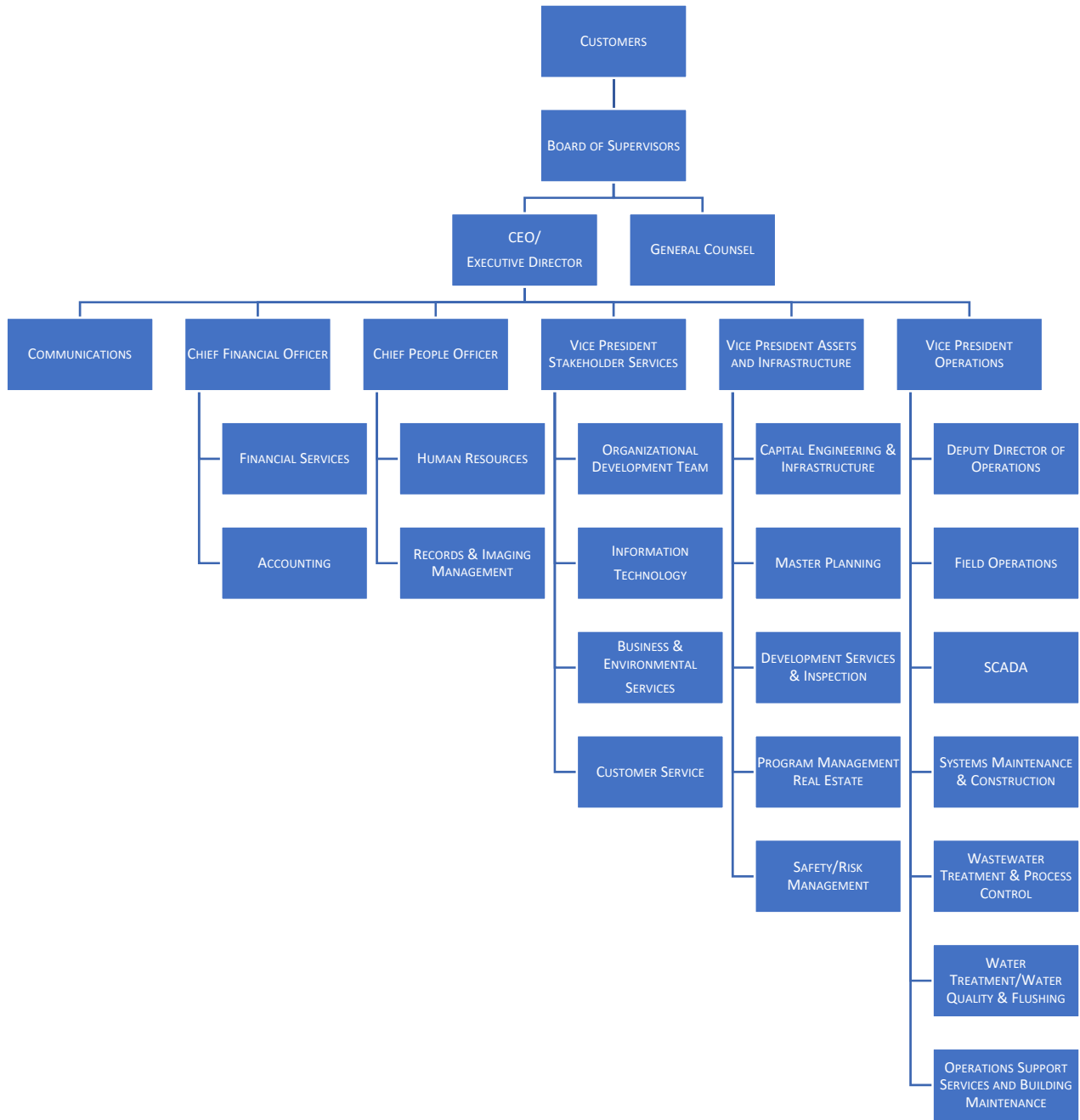
Todd P. Swingle



GENERAL COUNSEL

Anthony Cotter

ORGANIZATIONAL CHART



Service Area Demographics & Statistical Information



The Toho was established in October 2003 and created by a special act pursuant to Chapter 189, Florida Statutes of the Florida legislature and provides a full range of water, wastewater, and reclaimed water services to its customers. Toho is the largest provider of water, wastewater, and reclaimed water services in Osceola County. The Authority currently serves an average of 160,000 water, 147,000 wastewater, and

34,000 reclaimed water residential and commercial customers in the City of Kissimmee, unincorporated areas of Osceola County, a small area of the southern portion of Orange County, certain portions of unincorporated Polk County, and the City of St. Cloud.

Toho operates 14 water treatment plants consisting of wells, ground storage tanks, high-service pumps, and water distribution systems. Toho's water facilities currently rely exclusively on groundwater derived from the upper Floridian aquifer. Raw water supply wells currently pump an average of 53.31 million gallons per day (MDG) to the 14 water treatment plants located throughout the service area. Potable water is distributed through 1,985 miles of water mains.

Toho's wastewater facilities include ten water reclamation plants, sewage collection facilities, and wastewater effluent disposal facilities. The water reclamation facilities (WRF) operate independently for set geographic areas throughout the service area. Wastewater is delivered to the various WRFs through a network of 1,736 miles of collection and transmission system piping with 605 wastewater pump stations. The highly treated reclaimed water produced by the WRFs is distributed through 667 miles of reclaimed water distribution mains and used for irrigation customers or routed to the system's rapid infiltration basins (RIBs) to recharge the groundwater. The waste solids from the treatment process, termed bio-solids, are processed by a third party to produce a soil supplement/fertilizer that is beneficially used on agricultural lands.

TOHOPEKALIGA WATER AUTHORITY
Osceola County, Florida

Schedule 14

SELECTED OSCEOLA COUNTY DEMOGRAPHIC INFORMATION

Population			Housing		
Population (Census, Estimates, & Projections)			Population by Housing Type		
	Osceola County	Florida		Osceola County	Florida
2010 Census	268,685	18,801,332	Household Population	385,751	21,073,604
2020 Census	388,656	21,538,187	Household Population/Occupied Unit	2.95	2.47
% change 2000-10	44.7%	14.6%	Group Quarters Population	2,905	464,583
2021 Estimate	406,460	21,898,945	Housing Counts		
% change 2020-21	4.6%	1.7%	Housing units, 2020 Census	154,680	9,865,350
2022 Estimate	424,946	22,276,132	Occupied	130,574	8,529,067
% change 2020-22	4.5%	1.7%	Vacant	24,106	1,336,283
2022 Estimate	439,225	22,634,867	Units Permitted		
% change 2020-23	3.4%	1.6%	2015	6,760	109,924
2025 Projection based on 2022 Estimate	468,451	23,218,811	2016	4,297	116,240
2030 Projection based on 2022 Estimate	534,977	24,588,452	% change 2015-16	57.3%	-5.4%
% change 2020-25	14.2%	5.9%	2017	4,785	122,719
Persons per square mile			% change 2016-17	10.2%	5.3%
2000	130.5	296.4	2018	9,759	144,427
2010	202.4	350.6	% change 2017-18	51.0%	15.0%
2020	292.8	401.4	2019	7,937	154,302
2023	330.9	421.9	% change 2018-19	-23.0%	6.4%
			2020	5,848	164,074
			% change 2019-20	-35.7%	6.0%
			2021	10,003	213,494
			% change 2020-21	41.5%	23.1%
			2022	7,383	211,962
			% change 2021-22	-35.5%	-0.7%
			Total Units Permitted 2015-2022	56,772	1,237,142
Population Characteristics			State Infrastructure		
	Osceola County	Florida	Transportation		
Language spoken at home				Osceola County	Florida
(% of total persons aged 5 and over)			State Highway		
Speak only English	45.2%	70.1%	Centerline Miles	202.6	12,123.4
Speak language other than English	54.8%	29.9%	Lane Miles	762.5	45,337.5
Speak English "very well"	33.8%	18.1%	State Bridges		
Place of birth			Number	146	7,079
Foreign born	23.7%	21.1%	State Facilities		
Veteran Status			Buildings/Facilities (min. 300 Sq.Ft)	Osceola County	Florida
Civilian population 18 and over	6.1%	7.9%	Number	49	9,426
			Square Footage	156,816	65,539,144
			State Lands		
			Conservation Lands (land acres only)		
			State-Owned (includes partially-owned)	196,187	5,689,323
			% of Total Conservation Land (CL)	95.5%	54.9%
			% of Total Area Land	23.1%	16.6%
			% of Florida State-Owned CL	3.4%	
Households and Family Households			Health Insurance Status		
	Osceola County	Florida	Percent Insured by Age Group		
Households				Osceola County	Florida
Total households, 2000 Census	60,977	6,338,075	Under 65 years	84.7%	84.9%
Total households, 2010 Census	90,603	7,420,802	Under 19 years	93.6%	92.7%
% change 2000-10	48.6%	17.1%	18 to 64 years	81.2%	82.2%
Family households, 2010 Census	68,547	4,835,475	Prepared by:		
% with own children under 18	47.6%	40.0%	Florida Legislature		
Average Household Size, 2010 Census	2.93	2.48	Office of Economic and Demographic Research		
Average Family Size, 2010 Census	3.30	3.01	111 W. Madison Street, Suite 574		
Total households, 2020 Census	130,574	8,529,067	Tallahassee, FL 32399-6588		
Family households, 2020 Census	99,031	5,571,482	(850) 487-1402 http://edr.state.fl.us		
% with own children under 18	42.9%	36.0%			January 2024
<p>According to Census definitions, a household includes all of the people who occupy a housing unit. The occupants may be a single family, one person living alone, two or more families living together, or any other group of related or unrelated people who share living quarters. A family includes a householder and one or more other people living in the same household who are related to the householder by birth, marriage, or adoption.</p>					
Education					
	Osceola County	Florida			
Public Education Institutions (2023-24)					
Total	75	3,787			
Elementary	30	1,877			
Middle	10	565			
Senior High	17	729			
Combination	18	616			
Educational attainment					
Persons aged 25 and older	Osceola County	Florida			
% HS graduate or higher	87.7%	89.3%			
% bachelor's degree or higher	26.5%	32.3%			

SELECTED OSCEOLA COUNTY DEMOGRAPHIC INFORMATION

Employment by Industry					
Average Annual Employment, % by Category, 2022	Osceola County	Florida	Average Annual Wage, 2022	Osceola County	Florida
All Industries	107,141	9,359,143	All Industries	\$48,457	\$63,770
Natural Resource & Mining	0.3%	0.8%	Natural Resource & Mining	\$44,404	\$43,504
Construction	6.0%	6.4%	Construction	\$53,957	\$63,021
Manufacturing	2.1%	4.4%	Manufacturing	\$60,810	\$74,590
Trade, Transportation and Utilities	21.3%	20.5%	Trade, Transportation and Utilities	\$37,955	\$56,618
Information	0.6%	1.7%	Information	\$78,543	\$109,068
Financial Activities	4.4%	7.0%	Financial Activities	\$61,374	\$97,914
Professional & Business Services	13.0%	16.9%	Professional & Business Services	\$63,393	\$79,380
Education & Health Services	16.5%	14.8%	Education & Health Services	\$59,324	\$62,057
Leisure and Hospitality	20.4%	13.2%	Leisure and Hospitality	\$32,158	\$33,766
Other services	2.6%	3.0%	Other services	\$39,663	\$47,178
Government	12.5%	11.2%	Government	\$54,332	\$64,666

Labor Force					
Labor Force as Percent of Population Aged 18 and Older	Osceola County	Florida	Unemployment Rate	Osceola County	Florida
2010	68.7%	61.8%	2010	12.1%	10.8%
2020	65.0%	58.7%	2020	14.1%	8.1%
2021	60.6%	59.3%	2021	6.2%	4.6%
2022	60.7%	60.1%	2022	3.4%	2.9%
2023 preliminary	60.5%	61.1%	2023 preliminary	3.3%	2.8%

Financial Health		
Personal Income (\$000s)	Osceola County	Florida
2015	\$9,975,391	\$919,834,894
2016	\$10,774,486	\$954,069,719
% change 2015-16	8.0%	3.7%
2017	\$11,711,284	\$1,023,131,116
% change 2016-17	8.7%	7.2%
2018	\$12,801,899	\$1,087,188,628
% change 2017-18	9.3%	6.3%
2019	\$13,566,532	\$1,139,799,293
% change 2018-19	6.0%	4.8%
2020	\$15,360,005	\$1,221,121,559
% change 2019-20	13.2%	7.1%
2021	\$17,782,078	\$1,376,879,460
% change 2020-21	15.8%	12.8%
2022	\$18,737,344	\$1,441,598,918
% change 2021-22	5.4%	4.7%

Earnings by Place of Work		
Earnings (\$000s)	Osceola County	Florida
2015	\$4,748,152	\$544,408,719
2016	\$4,957,623	\$569,769,284
% change 2015-16	4.4%	4.7%
2017	\$5,298,597	\$603,668,170
% change 2016-17	7.2%	5.9%
2018	\$5,683,745	\$639,620,451
% change 2017-18	7.3%	6.0%
2019	\$6,126,308	\$671,553,148
% change 2018-19	7.8%	5.0%
2020	\$6,093,045	\$683,698,267
% change 2019-20	-0.5%	1.8%
2021	\$7,114,606	\$768,399,192
% change 2020-21	16.8%	12.4%
2022	\$8,173,447	\$844,048,879
% change 2021-22	14.9%	9.8%

Per Capita Personal Income		
Per Capita Personal Income	Osceola County	Florida
2015	\$30,802	\$45,493
2016	\$31,860	\$46,253
% change 2015-16	3.4%	1.7%
2017	\$33,148	\$48,774
% change 2016-17	4.0%	5.5%
2018	\$34,848	\$51,150
% change 2017-18	5.1%	4.9%
2019	\$36,258	\$53,034
% change 2018-19	4.0%	3.7%
2020	\$39,272	\$56,561
% change 2019-20	8.3%	6.7%
2021	\$44,013	\$63,078
% change 2020-21	12.1%	11.5%
2022	\$44,344	\$64,806
% change 2021-22	0.8%	2.7%

Quality of Life		
Median Income	Osceola County	Florida
Median Household Income	\$64,312	\$67,917
Median Family Income	\$71,239	\$81,514
Poverty, 2022	Osceola County	Florida
% living in poverty	12.9%	13.2%
% ages 5-17 living in poverty	17.6%	16.1%
Crime	Osceola County	Florida
Crime rate, 2020 (index crimes per 100,000 population)	1,920.4	2,158.0
Admissions to prison FY 2022-23	281	27,209
Admissions to prison per 100,000 population FY 2022-23	64.0	120.2

Workers Aged 16 and Over		
Workers Aged 16 and Over	Osceola County	Florida
Place of Work in Florida		
Worked outside county of residence	48.0%	17.3%
Travel Time to Work		
Mean travel time to work (minutes)	35.1	27.9

State and Local Taxation		
2022 Ad Valorem Millage Rates	Osceola County	Not County-Wide*
County	6.8626	0.8564
School	5.5040	
Municipal		1.0659
Special Districts	0.3000	0.4541

*MSTU included in Not County Wide "County" category

Personal Bankruptcy Filing Rate		
(per 1,000 population)	Osceola County	Florida
12-Month Period Ending Sept 30, 2022	1.48	1.14
12-Month Period Ending Sept 30, 2023	1.44	1.16
State Rank	4	NA

Prepared by:
Office of Economic and Demographic Research
111 W. Madison Street, Suite 574
Tallahassee, FL 32399-6588
(850) 487-1402 <http://edr.state.fl.us>



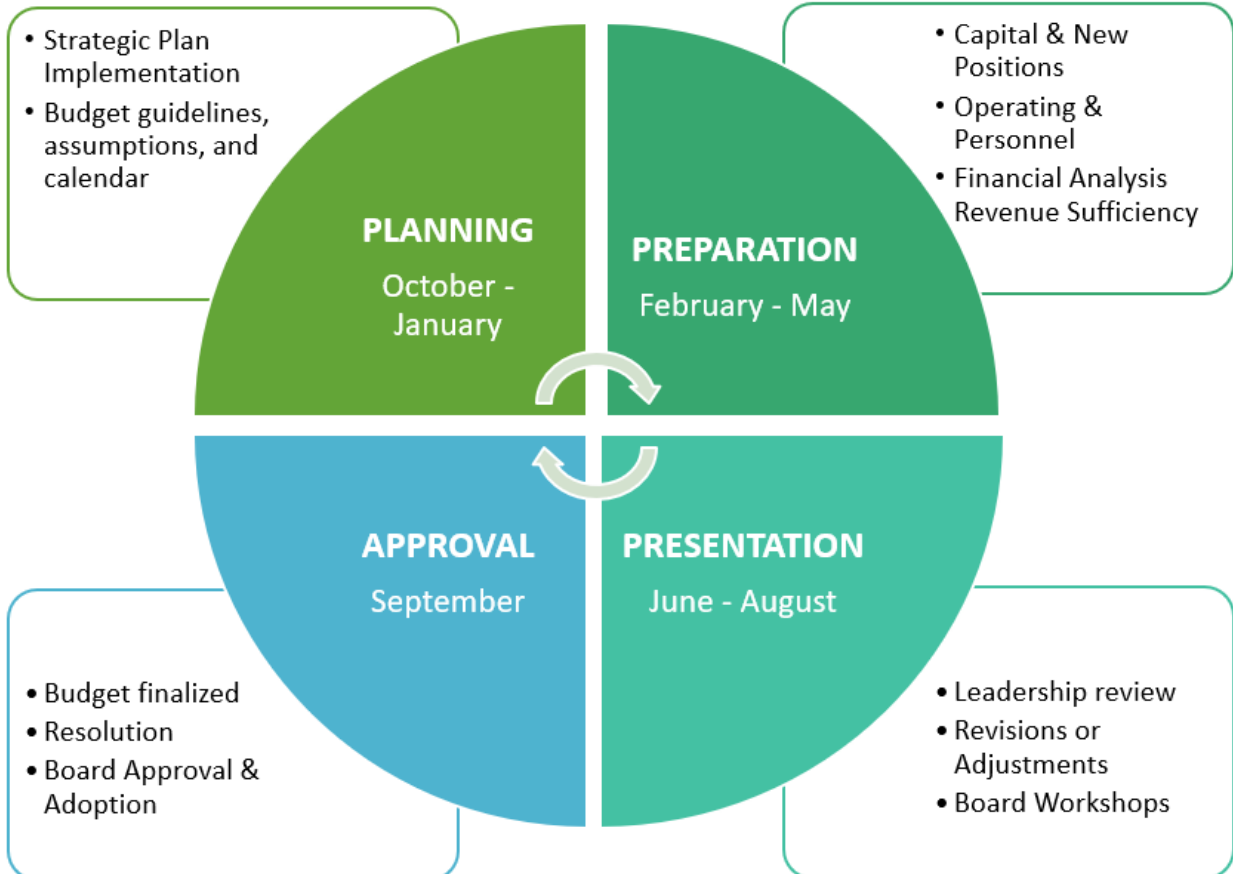
January 2024

BUDGET PROCESS

Budget Process

The budget process is an essential part of the Authority’s financial plan. It is structured to integrate key decision makers throughout the organization in order to incorporate their experience and recommendations into producing the budget document. Prior to creating the budget, the strategic plan is reviewed and updated, if necessary. The strategic plan guides the Authority’s decisions on resource allocation, first through a long term, high-level view in the 5-year Capital Budget, followed by the more tactical focus outlined in the annual Operating Budget. Both planning documents are presented to the Authority’s Board of Supervisors in annual workshops for consultation and feedback by the Board as well as the Public. The process is completed with the final approval of the Operating Budget through a budget resolution which is also presented at a formal Board meeting compliant with the State of Florida’s Sunshine Law.

The Executive Director forwards a final draft of the operating budget to the Board for formal adoption in September where it is either adopted as presented, or amended and adopted by September 30th, if additional budget or rate changes are necessary. The new fiscal year begins October 1st and interim financial reports are provided to the Board for oversight and to management for internal use.



BUDGET PROCESS (CONT.)

The Operating Budget process begins in February when department managers prepare budget documents to submit their preliminary requests to division directors. The managers use a zero-based budgeting method in which each budgeted expense line item is justified by an explanation. These requests account for routine operating costs, personnel changes, and previously unidentified issues. Major capital purchases and projects as well as new personnel requests are identified and presented to the Board during the capital budget workshop and are reintroduced in the proposed Operating Budget for consideration by the Board.

Planning for capital improvements and equipment purchases is an essential function of good financial management. The Authority is responsible for the efficient expenditure of monies received from ratepayers. The Capital Improvements Plan (CIP) is designed to assist in that function and is developed each year to project what the organization's capital needs will be and how such expenditures will be funded over the next five (5) years.

The Capital Budget is not a "wish list". It is intended to be a schedule of needed projects or equipment with realistic cost estimates. The Capital Budget lists capital outlay and capital improvement projects, together with cost estimates and proposed methods of funding. However, it does not lock the Authority into any specific expenditure over the next five (5) years. Each year, the Authority will update the Capital Budget incorporating any adjusted priorities, unforeseen events, unique opportunities, or changing cost estimates which have arisen over the course of the previous year.

The Capital Budget process requires focus on the Authority's future needs and funding requirements. It aligns long-term fiscal forecasts with our overall strategic goals and objectives.

BUDGET CALENDAR

2024

IMPORTANT DATES

JANUARY

MON	TUE	WED	THU	FRI	SAT	SUN
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY

MON	TUE	WED	THU	FRI	SAT	SUN
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29			

MARCH

MON	TUE	WED	THU	FRI	SAT	SUN
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

APRIL

MON	TUE	WED	THU	FRI	SAT	SUN
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

MAY

MON	TUE	WED	THU	FRI	SAT	SUN
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JUNE

MON	TUE	WED	THU	FRI	SAT	SUN
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

JULY

MON	TUE	WED	THU	FRI	SAT	SUN
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

AUGUST

MON	TUE	WED	THU	FRI	SAT	SUN
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

SEPTEMBER

MON	TUE	WED	THU	FRI	SAT	SUN
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Holidays

Bold denotes Board Meeting

CAPITAL BUDGET

JAN 4 - MAR 7	Staff Budget Training & Preparation	9 wks
MAR 8 - APR 7	Budget compilation by Finance	4 wks
APR 9 - MAY 11	Prepare a capital budget draft	5 wks
APRIL 8 - MAY 2	Executive Director review period	4 wks
MAY 3 - MAY 21	Update final changes	3 wks
MAY 22 - MAY 29	Board Review Period	1 wk
May 29 - June 7	Prepare Budget Workshop Draft Presentation	1 wk
JUNE 26	Board Workshop - Capital Budget	

OPERATING BUDGET

FEB 7 - APR 12	Staff Budget Training & Preparation	5 wks
APR 12 - MAY 14	Budget compilation by Finance	4 wks
MAY 15 - JUN 14	Executive Director review period	4 wks
JUN 15 - JUL 15	Update final changes	4 wks
JUL 26 - AUG 3	Board Review Period - Distribute Final Draft	1 wk
AUG 4 - AUG 20	Prepare Budget Workshop Presentation	2 wks
AUG 21	Board Workshop - Operating Budget	

PUBLIC HEARING AND ADOPTION OF RATES, FEES, AND THE

AUG 14	Notice of Public Hearing, if necessary
SEP 11	Public Hearing & Adoption of Budget Resolution



BASIS OF BUDGETING

The Authority operates and reports as an enterprise utilizing the accrual method of accounting. Revenues are recognized when earned and expenses are recognized when incurred. The Authority incorporates all applicable Government Accounting Standards Board (GASB) pronouncements in accounting and reporting for its operations.

The Authority's annual budget and five-year forecast are based on the accrual method of accounting and are structured to reflect the same format as the Authority's audited financial statements.

The budget summary presents budgeted sources and uses so the reader can see all aspects of the budget in a single view. It shows the beginning reserves for each category, sources and uses of revenue, and the final reserve estimated balances for each fund. The goal of the budget submittal is to meet all of the Authority's reserve requirements including maintaining the renewal & replacement fund, debt reserve, emergency operating reserves, and an overall minimum reserve of 15% of operating expenses plus debt and payment in lieu of taxes (PILOT) fees.



A **balanced budget** is when the Authority's operating revenues exceed the operating expenses plus debt, payments in lieu of taxes (PILOT) and required reserves. Since its inception in 2003 the Authority has presented a balance budget.

FINANCIAL POLICES

The Authority's financial health is predicated on following sound financial practices that are designed to adhere to bond covenant requirements and achieve internal policy goals and objectives. Below are the financial practices that were followed when developing this year's operating & capital budgets:

1. The direct cost of each of the Authority's system should be accounted for separately. Common and joint costs will not be accounted for separately, but rather, when needed, allocated between each utility utilizing an equitable approach.
2. Rates should be established utilizing a "generally accepted" rate setting methodology.
3. The Utility should be managed to maintain financial stability over time.
4. Rates should be stable over time.
5. The Authority shall maintain utility facilities at a level which will provide for the public well-being and safety of the residents.
6. The Authority's financial & operating needs shall be balanced against the rates and financial impacts to customers.
7. Operating Margin should be stable over time.

The above practices are reviewed annually and updated when necessary. Financial practices and guidelines may be revised, added, or removed to ensure the Authority maintains good stewardship over its resources and financial health into the future.

Overall Financial Policies

1. *Debt Service* – The Authority will maintain a debt service coverage ratio of above 150% or 1.5x to avoid funding an additional debt service reserve. The debt service coverage ratio will be no lower than 115% or 1.15x. In FY24 the ratio was 5.65x.
2. *Reserve Requirements* – The Authority will maintain the minimum reserve amounts as follows:
 - a. Minimum Operating Reserve will be equivalent to four weeks to total operating & maintenance expenses, excluding PILOT fees. Targeted for FY24 is \$5.4 million. The 5-Year average for operating reserve is \$6.1 million.
 - b. Minimum Capital Reserve will be no lower than 15% of operating & maintenance expenses, debt service, and PILOT fees. The target for FY24 is \$15.1 million. The 5-Year average for capital reserve is \$16.4 million.

-
- c. Required to maintain a Renewal & Replacement Reserve that will be increased each year by the Engineering News Record Construction Cost Index. The R & R Reserve requirement target for FY24 is \$3.6 million. The 5-Year average for R & R Reserve requirement is \$3.7 million.
3. *Renewal & Replacement (R&R) Funding* - Require to fund the R&R capital each year in the amount of the average five year depreciated net asset value. Required funding for FY24 is estimated to be \$16.1 million. The 5-Year average for R & R Funding requirement is \$18.8 million.

ACCOUNTING SYSTEM, INTERNAL ACCOUNTING CONTROLS, AND BUDGETARY CONTROLS

In designing and developing Toho's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

- Safeguarding assets against loss from unauthorized use or disposition; and
- Reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that the:

- cost of a control should not exceed the benefits likely to be derived; and
- evaluation of cost and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that Toho's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The first level of control comes directly from the enabling Act. The second level of control comes from the covenants made by Toho to the bondholders. Among other requirements, Toho must keep accounts in accordance with GAAP and file audited annual financial statements with the State of Florida Department of Financial Services within nine months of the close of the fiscal year; the State of Florida Auditor General within 45 days of receipt of the audit report from the auditor, but no later than nine months after the end of the fiscal year; and with Electronic Municipal Market Access (EMMA) on or before April 30th of each year.

Toho maintains a system of budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual, appropriated budget approved by the Board.

The budget process begins in the winter with a review and update of the Strategic Plan and with the staff's preparation of a capital budget. This is followed by a presentation to the Board, providing an opportunity for their input and feedback on the long-range goals of managing and operating the utility system. The operating budget then incorporates the goals and objectives identified during the strategic and capital planning process. The Executive Director forwards a final draft of the operating budget to the Board for formal adoption in September where it is either adopted as presented, or amended and adopted by September 30th, if additional budget or rate changes are necessary. The new fiscal year begins October 1st and interim financial reports are provided to the Board for oversight and to management for internal use.

FUND DESCRIPTIONS AND FUND STRUCTURE

The Authority's budget is separated into specific funds: The Operating Fund (421), the Water System Development Charges (SDC) Fund (422), and the Wastewater SDC Fund (423). The Operating Fund is accounted for as an enterprise fund. Rates, fees and charges are established by the Board of Supervisors. The revenue generated by rates and other operating revenues are used to fund the Authority's operations. The Water and Wastewater SDC Funds are accounted for as restricted system development funds. System development charges are established by the Board of Supervisors. Only those capital costs specifically attributed to new development or growth-related impacts can be legally funded with system development revenue.

The budget summary presents budgeted sources and uses so that the reader can see all aspects of the budget in a single view. It shows the beginning reserves for each category, sources and uses of revenue, and the final reserve estimated balances for each fund. The goal of the budget submittal is to meet all of the Authority's reserve requirements including maintaining the renewal & replacement fund, debt reserve, emergency operating reserves, and an overall minimum reserve of 15% of operating expenses plus debt and payment in lieu of taxes (PILOT) fees.

DEPARTMENT/FUND RELATIONSHIP

The following table shows which funds are utilized for each department. As of this time, all Departments utilize Water funds. Assets & Infrastructure utilize Water funds for their operating costs, but may use the other funds for capital projects.

	421 Operating	422 SDC (Water)	423 SDC (Sewer)	431 Bonds	*Grants
Department					
Operations	√				√
Assets & Infrastructure	√	√	√	√	√
Financial Services	√				√
Human Resources	√				√
Communications	√				√
Stakeholder Services	√				√
Office of the General Council	√				√
Administration	√				√

*Grants are currently not associated to any expenses until grants are approved.

CONSOLIDATED FINANCIAL SCHEDULE (THREE-YEAR)

Toho Water Authority					
Budget Schedule - Operating Revenues Comparison					
	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Budget	Budget
	Total	Total	Total	Total	Total
Water Sales	39,382	33,366	36,258	57,478	63,743
Wastewater Sales	78,295	84,905	91,702	117,288	124,224
Reclaimed Water Sales	13,903	15,361	18,336	25,852	29,502
Other Operating Revenues	2,205	2,155	2,201	5,252	7,716
Tap Fees	2,386	2,750	3,048	4,515	4,920
Miscellaneous Revenues	1,196	1,177	1,519	2,405	2,054
Investment Income	518	(4,034)	6,406	4,443	4,723
Total	137,885	135,680	159,470	217,233	236,882
	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Budget	Budget
	Total	Total	Total	Total	Total
Salaries and Wages - Regular Pay	19,573	21,775	28,818	30,173	35,737
Salaries and Wages - Other Pay	983	985	1,428	574	1,219
Salaries and Wages - Overtime	1,529	17,796	2,872	4,309	3,447
FICA	1,597	1,773	2,415	2,704	3,226
Retirement Contributions	1,002	3,202	4,375	3,465	3,962
Life and Health Insurance	5,513	4,956	7,255	8,509	9,359
Workers' Compensation	366	182	194	244	223
Unemployment Compensation	8	(1)	3	19	0
Total	30,571	50,668	47,360	49,997	57,173
	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Budget	Budget
	Total	Total	Total	Total	Total
Contracted Services	15,142	11,473	14,836	16,358	16,711
Other Maintenance	460	414	597	12,937	14,946
Utilities	6,873	8,225	11,526	11,313	11,667
Other Operating Costs	1,289	1,152	1,892	7,609	8,100
Other Supplies	9,296	10,271	13,741	4,846	5,263
Chemical Supplies	760	1,122	1,348	8,800	7,976
Auto Maintenance	4,216	2,888	4,015	1,564	2,157
Gas & Oil	2,175	2,472	7,425	1,360	1,486
Travel & Training	6,704	6,278	8,158	637	883
Total	46,915	44,295	63,538	65,424	69,189
	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Budget	Budget
	Total	Total	Total	Total	Total
Debt Service	18,469	18,457	18,106	18,412	18,412
PILOT (Payment in Lieu of Taxes) Fees	11,057	12,520	17,711	17,992	20,438
Renewal & Replacement Transfer	16,115	17,482	18,181	20,297	24,442
Net Revenues after Debt Service & Transfers	14,758	(7,742)	(5,426)	45,111	47,228

REVENUES

Toho Water Authority uses a five-year annual growth projection of 4% per year. Water conservation programs will continue to reduce average per capita water consumption. A higher growth rate for reclaimed water customers was set at 7.9% per year. Overall operational growth is based on the percentage change of projected cash flows. A revenue sufficiency analysis was conducted to validate assumptions.

Key Revenue Assumptions		2025	2026	2027	2028	2029
<i>Billed Services Growth</i>	Water, Wastewater, Irrigation	4.0%	4.0%	4.0%	4.0%	4.0%
	Reclaim Water	7.9%	7.9%	7.9%	7.9%	7.9%
Rate Adjustment*		5.0%	5.0%	5.0%	5.0%	5.0%
Overall Operational Growth		9.5%	9.7%	9.9%	9.9%	8.8%

*Future rate adjustments subject to change based on information from master plan updates, rate consultant study, etc.

The total Operating Revenues request for FY 2025 was \$237M which is an increase of \$15M (6.8%) from estimated actual collections for FY 2024 and \$19.6M (9.0%) from total FY 2024 budget. Some key drivers to note from the year over year changes are consideration of year two of the five-year Board approved rate plan and overall anticipated continued growth.

	2025 Budget	2024 Estimate			2024 Budget		
		Total	\$ Change	% Change	Total	\$ Change	% Change
Water Sales	63,743	59,423	4,320	7.3%	57,478	6,265	10.9%
Wastewater Sales	124,224	116,482	7,742	6.6%	117,288	6,936	5.9%
Reclaimed Water Sales	29,502	26,737	2,765	10.3%	25,852	3,650	14.1%
Other Operating Revenues	7,716	7,293	423	5.8%	5,252	2,464	46.9%
Tap Fees	4,920	5,161	(241)	-4.7%	4,515	405	9.0%
Miscellaneous Revenues	2,054	2,128	(74)	-3.5%	2,405	(351)	-14.6%
Investment Income	4,723	7,470	(2,747)	-36.8%	4,443	280	6.3%
Total	236,882	224,694	12,188	5.4%	217,233	19,649	9.0%

Overall from a net operating standpoint, the projected FY 2025 Revenue Requirement is as follows:

Personnel Costs	\$57,173
Operating Expenses	69,189
Total Expenses	\$126,362
Debt Service	\$18,412
PILOT Fee	\$20,438

LONG RANGE OPERATING FINANCIAL PLANS

When making any financial forecast, certain assumptions are made. Unanticipated events or circumstances could change over the period of the forecast and will affect the assumptions. In some forecasts, best case and worst case models can be presented to show the upper and lower range of possibilities. However, with the infinite number of variables facing the Authority, this would be very difficult to summarize. To simplify the process of preparing and presenting this forecast, some general assumptions are applied to all funds unless unique factors warrant an exception. It should be noted that the long- range forecast does not reflect the future acquisition of any utility systems or the potential capital improvement projects associated with those systems.

The underlying assumptions are as follows:

1. The overall current economic conditions at the state and national levels continue to show a steady economic growth expectation, and we expect the local economic outlook to be correspondingly consistent over the next five years. In addition, the Authority has adopted water conservation policies and programs that we project will reduce average water consumption during the forecast period thus reducing the per capita usage. Consequently, we have used conservative rates of projected customer growth: 4.0% for water, irrigation, and wastewater and 7.9% for reclaimed water. The lower growth rates are to recognize this continued per capita reduction in usage as well as some economic uncertainties. This was not applied to reclaimed water as its base is considerably smaller and the usage has not been affected by current water conservation methods and it continues to exceed growth expectations.

New Customer Growth Assumptions (All Service Areas)

<i>Service</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
Water & Irrigation	4.0%	4.0%	4.0%	4.0%	4.0%
Wastewater	4.0%	4.0%	4.0%	4.0%	4.0%
Reclaimed Water	7.9%	7.9%	7.9%	7.9%	7.9%

2. Projected revenues from operations are based primarily on metered sales generated from user rates. Currently, usage rates are scheduled to be adjusted 4.0% in FY2020, the last year of a planned four-year rate adjustment of 4.0%. The amount of the adjustment for FY2021 through FY2024 is currently projected to be 2.0%. These annual adjustments are necessary to account for inflation and to provide revenue sufficient to cover operating expenses, satisfy annual debt service obligations, meet coverage test requirements, fund required transfers, and meet financial policy thresholds.

Example: Combined Bill for Residential Customer	Current	FY25	FY26	FY27	FY28	FY29
Water & Wastewater @ 4k Gal	\$ 48.70	\$ 51.13	\$ 53.69	\$ 56.37	\$ 59.20	\$ 62.16
<i>YOY Change</i>		\$ 2.43	\$ 2.56	\$ 2.68	\$ 2.83	\$ 2.96
Water & Wastewater @ 4k Gal w/Reclaim @ 5kgal	\$ 70.41	\$ 75.19	\$ 80.25	\$ 85.68	\$ 91.47	\$ 97.59
<i>YOY Change</i>		\$ 4.78	\$ 5.06	\$ 5.43	\$ 5.79	\$ 6.12
Water & Wastewater @ 4k Gal w/Potable Irrigation @ 5kgal	\$ 78.42	\$ 82.19	\$ 86.16	\$ 90.32	\$ 94.70	\$ 99.28
<i>YOY Change</i>		\$ 3.77	\$ 3.97	\$ 4.16	\$ 4.38	\$ 4.58

3. The interest calculated on investments is based on an average annual return of 1.4% over the five years.

4. We estimate that a 90% annual capital plan execution rate will be achieved throughout the five- year capital period in the operating fund.

5. We project that in FY2019 overall revenues will be near or at 100% of budget, whereas expenses are expected to be at approximately 97% of the current operating budget.

6. Forecasted operating costs vary with each division. The operating expense categories projected to exceed the general inflation factor of 4% over the forecast period is health insurance and overall personnel expense, which includes projected new positions. All other expense categories are expected to closely follow the general inflation factor.

The following table lists the major escalation factor assumptions by categories:

Cost Escalation Factors	FY25	FY26	FY27	FY28	FY29
Salaries & Wages	7.0%	7.0%	7.0%	7.0%	7.0%
Health Insurance	8.5%	8.5%	8.5%	8.5%	8.5%
Repair & Maintenance	7.5%	8.0%	6.0%	6.0%	6.0%
Contracted Services	5.0%	5.0%	5.0%	5.0%	5.0%
Utilities	7.5%	7.5%	7.5%	7.5%	7.5%
Petroleum Supplies	5.0%	5.0%	5.0%	5.0%	5.0%
Chemicals	5.0%	5.0%	5.0%	5.0%	5.0%
Overall Operating Expense Growth	6.5%	6.0%	6.2%	6.2%	6.3%

Based on the assumptions previously listed, operating revenues generated from user rates, which comprises 91% of total revenue, are projected to grow by an average of 5.2% over the five-year capital period. This is assuming the previously approved rate adjustment for FY2020 will take place and that customer growth-rate and per-capita usage projections are accurate.

Applying the assumptions in the above table operating costs are also projected to grow by an average of 4.7% over the five year capital forecast. This is partly based on the Consumer Price Index for

water and wastewater utility industry. This index is used as an indicator of inflation in the water and wastewater utility industry. In addition to the index personnel projections, major operational changes and the financial impact of regulatory requirements are factors to consider when forecasting operating cost growth over the five-year period. The index for 2019 (April to April) was 3.6%.

The 10 Year Operating Margin maintained an average of 49.1% during FY2019-2024. The operating margin is projected to increase back to the FY19 level of 53.3% in FY29 impacted by the annual rate adjustment, inflation, slowing but steady growth rate, reserves and management of key financial metrics.

Operating Margin: Historical & Projected

10 Year Operating Margin (000s)	Historical						Projected				
	FY19	FY20	FY21	FY22	FY23	FY24 (projection)	FY25	FY26	FY27	FY28	FY29
Operating Revenues	\$ 131,825	\$ 134,927	\$ 140,036	\$ 151,348	\$ 194,432	\$ 223,796	\$ 234,480	\$ 258,240	\$ 285,042	\$ 314,405	\$ 340,395
Operating Expenses	61,625	68,066	69,130	79,242	104,611	117,338	124,912	132,431	140,682	149,468	158,824
Net Revenues	\$ 70,200	\$ 66,861	\$ 70,906	\$ 72,106	\$ 89,821	\$ 106,458	\$ 109,568	\$ 125,809	\$ 144,360	\$ 164,937	\$ 181,571
Operating Margin	53.3%	49.6%	50.6%	47.6%	46.2%	47.6%	46.7%	48.7%	50.6%	52.5%	53.3%

Historical Operating Margin

- Maintained average of 49.1% during FY2019 - FY2024
- Recent operating margin erosion impacted by:
 - Implementation of critical operating programs Inflationary impacts
 - Residual affects of no rate change in FY21

Projected Operating Margin

- Potential factors impacting projected margins:
 - Annual rate adjustment
 - Inflationary pressures
 - Pace of growth fluctuates, but steady
 - Targeted reserves
 - Manage of key financial metrics

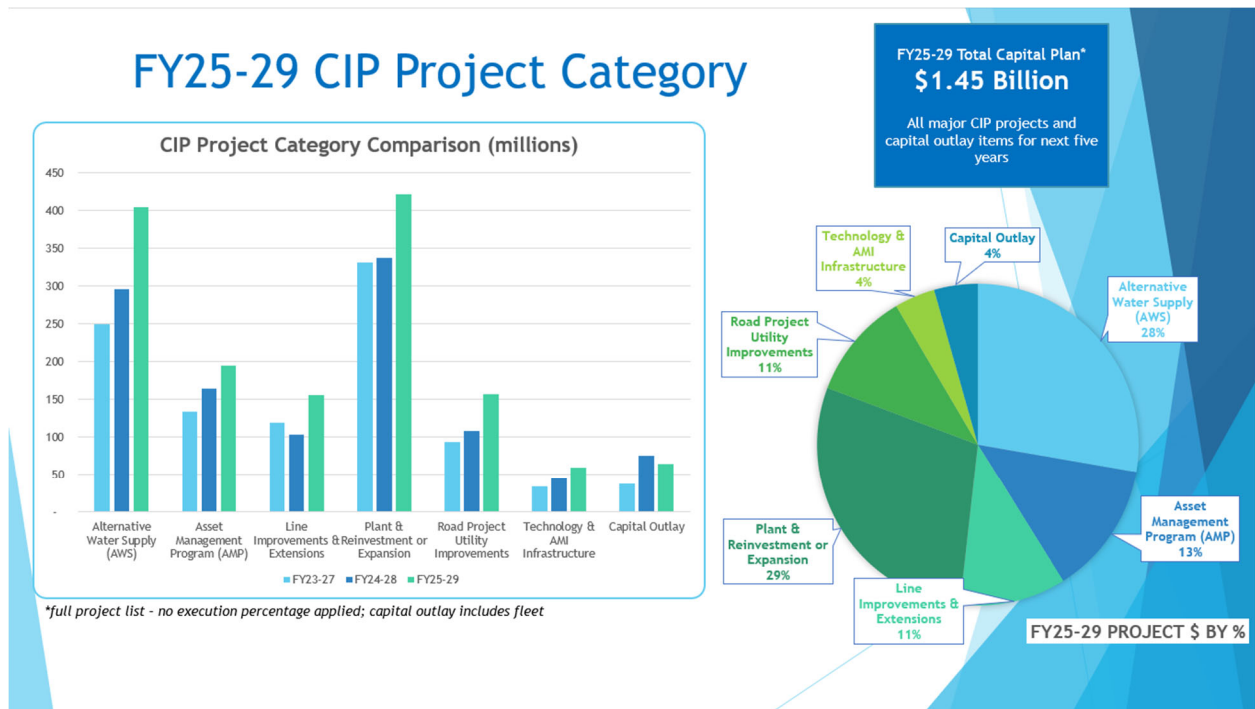
Finally, this budget submittal meets and exceeds all of the bond covenant and board policy requirements. The board policy has higher requirements than the bond covenant and the FY25 budget meets the debt service coverage to avoid cash funding reserve of above 150%, as well as a capital reserve of \$15.1 million with a 5-year average of \$16.4 million, and an operating reserve of 4 weeks for O & M of \$5.4 million with a 5-year average of \$6.1 million.

CAPITAL PROGRAM

The charts below illustrate the 5-year capital improvement plan for Toho Water Authority. Over the next five years, we expect to spent \$1.45 billion improving and maintaining our system. The year over year total 5-year increase is approximately \$400 thousand. The pie chart represents the % of project by number, not by dollar amount.

The largest part of Toho’s net position reflects its investment in capital assets (e.g., land, building and improvements, water and wastewater equipment), less any related outstanding debt used to acquire those assets. Toho uses these capital assets to provide services to customers; consequently, these assets are not available for future spending. Although Toho’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The remaining balance of unrestricted net position may be used to meet Toho’s on-going obligations to customers and creditors.

When adding new projects to the long-term CIP, all items must be approved by the CEO and Board of Supervisors.



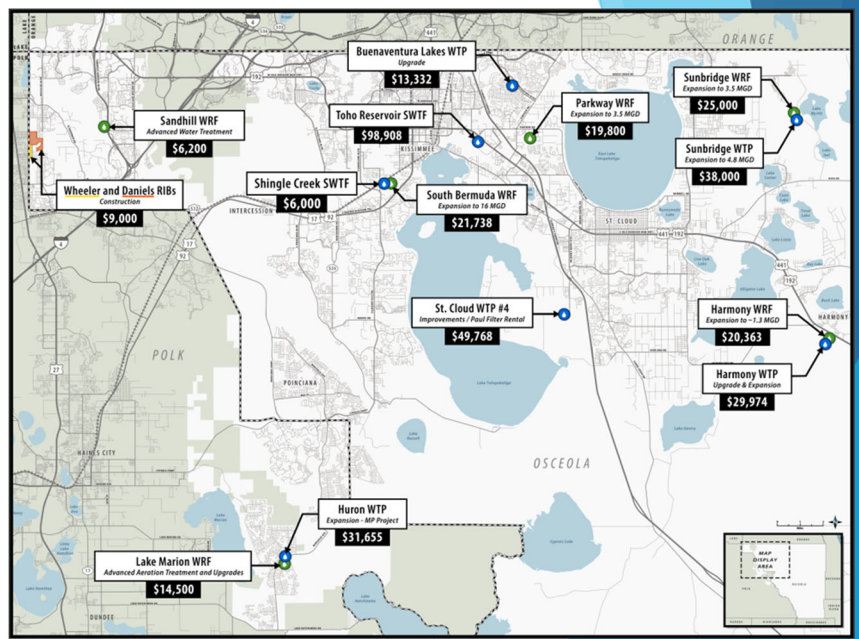
TOP PROJECTS

Major Projects Plant Reinvestment

Total five-year
forecasted investment:

\$421.8 million

Projects on map
represent **89%** of
investment over forecast
period

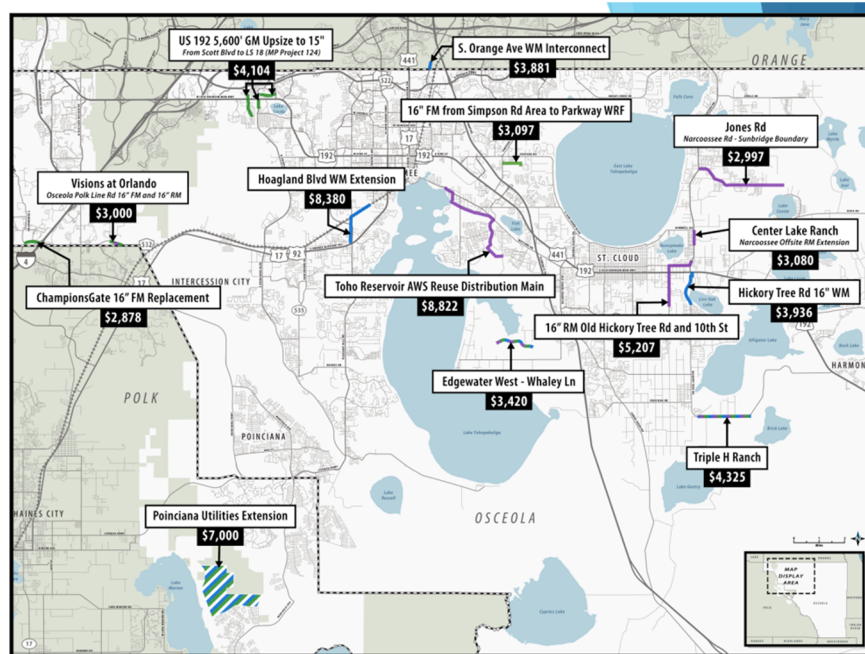


Major Projects Line Improvements & Extensions

Total five-year
forecasted investment:

\$155.6 million

Projects on map
represent **45%** of
investment over forecast
period



ROAD PROJECTS

Osceola County Road Projects

- Refinanced bonds for road capital investments for approx \$200 million dollars
 - Advance design and construction of five key roadways
 - Leverage state and federal grant opportunities
- Recently proposed increase to mobility fees to support transportation needs and priorities to relieve congestion, reduce accidents, and growth impacts



Source: <https://www.osceola.org/osceola-roads/>

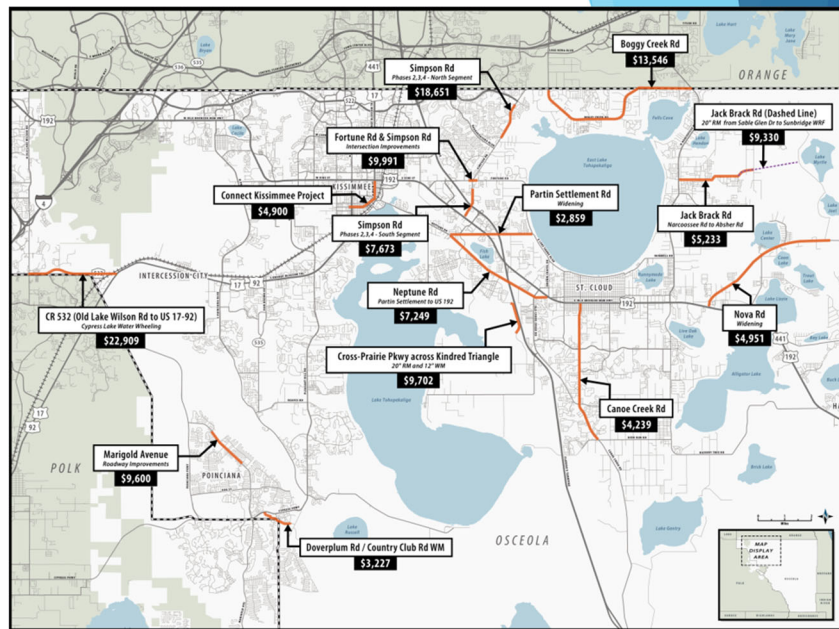
Major Projects Road Projects

Total five-year forecasted investment:

\$156.9 million

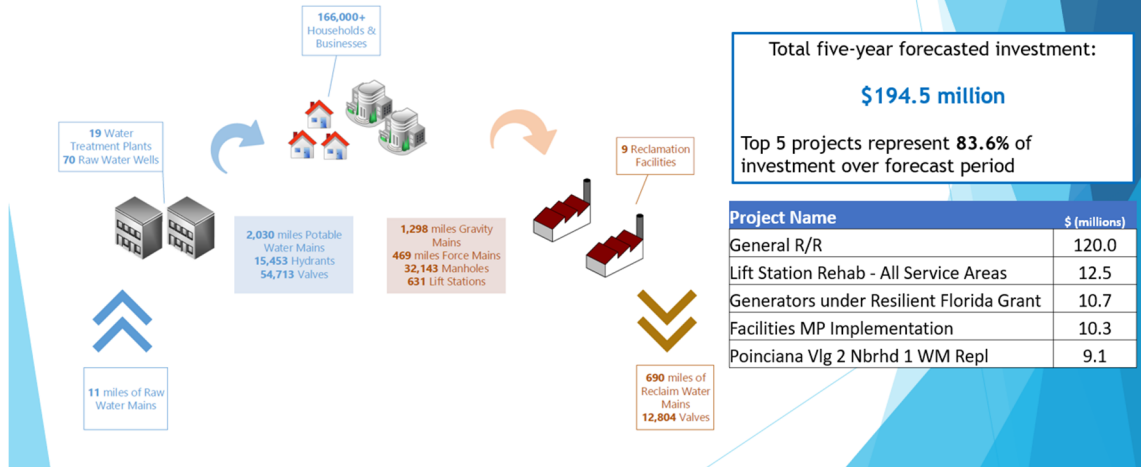
Projects on map represent **91%** of investment over forecast period

Capital road projects continue to increase proportionately with state, county, and city growth.

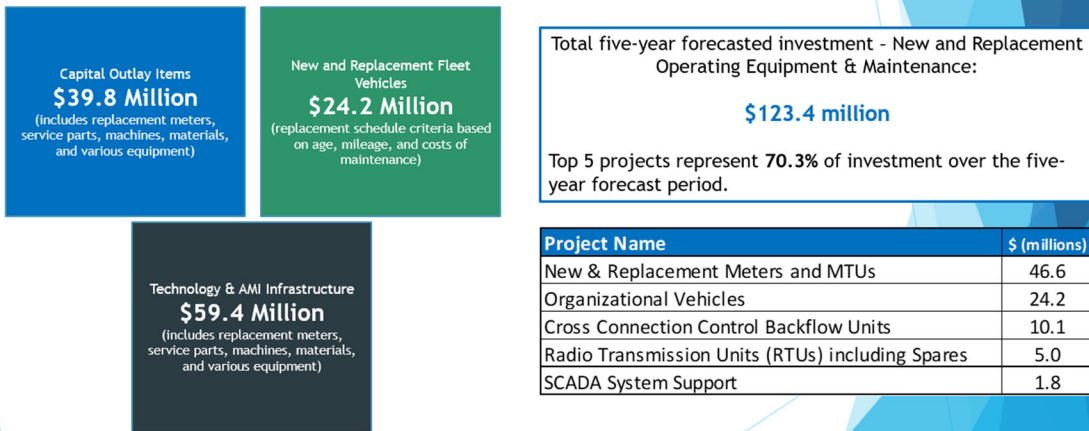


MAJOR PROJECTS

Major Projects Asset Management Program



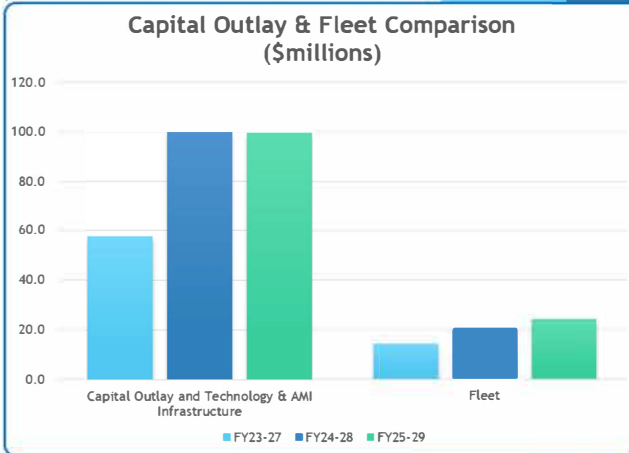
FY25 Capital Outlay, Technology & AMI Infrastructure, & Fleet Overview



Toho Capital Outlay and Fleet FY25-29

FY25-29 cost increases based on growth and inflation:

- New and replacement meter and MTUs
- Cross Connection Control Backflow Units
- Radio Transmission Units(RTUs) and SCADA system equipment and components

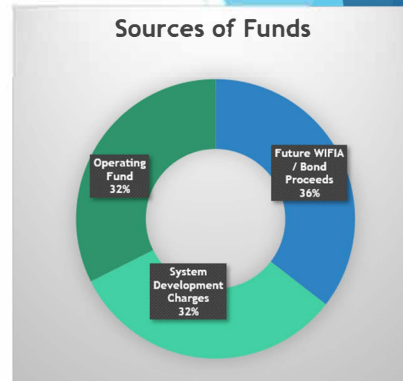


Total Capital Investment Program Overview

- Total five-year capital expenditures forecast - \$1.456 billion (FY25-FY29);
 - Operating Fund
 - System Development Fund
 - WIFIA Loan
 - Bond reserves & proceeds

Sources of Funding (in 000's)						
Fund Source	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Operating (New & R&R)	\$80,518	\$71,935	\$83,298	\$98,750	\$80,960	\$415,461
System Development	104,686	79,343	68,288	69,945	89,930	412,192
Future WIFIA/Bond Proceeds	88,171	97,318	178,124	91,135	423	455,171
Total	\$273,375	\$248,596	\$329,710	\$259,830	\$171,313	\$1,282,824

Based on a capital execution rate starting at 75% in FY 25 and FY 26, increasing to 100% by FY 27
Assumes 3% water and sewer rate increases from FY 2025 - FY 2028



FY 2025-2029 Capital Improvement Plan Project Listing

TOHOPEKALIGA WATER AUTHORITY

FY 2025-2029 Capital Improvement Plan

Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
Capital Outlay Expenditures							
OPERATIONS							
<i>Water Plants</i>							
1001	Building and Storage Tanks yearly Aesthetics Maintenance	200,000	200,000	200,000	200,000	200,000	1,000,000
1001	Camelot West Chlorine Analyzer	-	-	9,000	-	-	9,000
1001	Camelot West Chlorine bulk tank.	-	60,000	-	-	-	60,000
1001	Camelot West WTP - Replace Generator	-	-	-	600,000	-	600,000
1001	Camelot West WTP Flouride tank, Skid and Analyzer replacement.	-	-	40,000	-	-	40,000
1001	Chlorine Analyzers - NB SW NW & PW WTPs	9,000	9,000	-	-	-	18,000
1001	Flouride Analyzer for Sunbridge	7,100	-	-	-	-	7,100
1001	New Flouride Pump Skid & Day Tank	50,000	-	-	-	-	50,000
1001	North Bermuda Chlorine Skid Replacement	-	-	-	-	65,000	65,000
1001	North Bermuda Well 4 & 5 MCC replacement	100,000	-	-	-	-	100,000
1001	North Bermuda WTP - Ground Storage Tank Rehabs	-	-	600,000	-	-	600,000
1001	North Bermuda WTP - Replace Bleach Skids and Day Tank	-	-	-	85,000	-	85,000
1001	North Bermuda WTP - Replace Bulk Chlorine Tank 1	-	-	80,000	-	-	80,000
1001	North Bermuda WTP Chlorine Skid Replacement	9,000	-	-	-	-	9,000
1001	North West well and 3 rehab	-	100,000	-	-	-	100,000
1001	NW WTP Flouride Tank & Skid Replacement	80,000	-	-	-	-	80,000
1001	Parkway Flouride analyzer replacement	-	9,000	-	-	-	9,000
1001	Parkway WTP - Bleach Skid Replacement	-	-	30,000	-	-	30,000
1001	Parkway WTP chlorine Analyzer	-	9,000	-	-	-	9,000
1001	Parkway WTP Chlorine Skid Replacement	-	-	30,000	-	-	30,000
1001	Parkway WTP Well 4 - Inspection & Rehab	-	-	100,000	-	-	100,000
1001	Predictive Maintenance Equipment for Plant Mechanics	60,000	-	-	-	-	60,000
1001	South West Well 2 - Rehab	100,000	-	-	-	-	100,000
1001	South West WTP & North West WTP - Replace Chlorine Analyzers	-	-	-	18,000	-	18,000
1201	Harmony WTP	12,000	-	-	-	-	12,000
1301	BVL WTP Chlorine Analyzer	-	-	-	-	9,000	9,000
1401	Bellalago WTP Chlorine Analyzer	9,000	-	-	-	-	9,000
1401	Flouride Skid and Tank Replacement Peabody, Bellalago, & Huron	180,000	-	-	-	-	180,000
1401	Huron WTP Chlorine Analyzer	-	-	-	9,000	-	9,000
1401	Peabody WTP Chlorine Analyzer	9,000	-	-	-	-	9,000
1401	Poinciana area water tank inspections.	-	30,000	-	-	-	30,000
1501	E&H Flow meters at plants	40,000	-	-	-	-	40,000
1501	Inspection and Rehab of Well 1	-	-	50,000	-	-	50,000
1501	Tank Inspections and cleaning GST WTP1, WTP 2, WTP4	80,000	-	-	-	-	80,000
1501	Water Treatment 1 Fresh Resin Pump and Motor spare	45,000	-	-	-	-	45,000
1501	WTP 1 - Flouride Bulk Storage Tank Replacement	50,000	-	-	-	-	50,000
1501	WTP 1 chlorine Skids replacement	-	20,000	-	-	-	20,000
1501	WTP 1 Spare High Service Pump	80,000	-	-	-	-	80,000
1501	WTP 4 - Flouride Analyzers	9,000	-	-	-	-	9,000
1501	WTP 4 - Flouride Bulk Storage Tank Replacement	30,000	-	-	-	-	30,000

FY 2025-2029 Capital Improvement Plan

Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
1501	WTP 4 - Replace Chlorine Pump Skids	30,000	-	-	-	-	30,000
1501	WTP 4 - Replace Flouride Pump Skid	-	30,000	-	-	-	30,000
1501	WTP 4 Backup High Service pump and motor assembly	80,000	-	-	-	-	80,000
1501	WTP 4- Bulk Storage Chlorine Tank	50,000	-	-	-	-	50,000
1501	WTP 4 Inspection and Rehab of Well 3	-	50,000	-	-	-	50,000
1501	WTP 4 Inspection and Rehab of Well 5	-	50,000	-	-	-	50,000
1501	WTP 4 Inspection and Rehab of Well 6	-	-	50,000	-	-	50,000
1501	WTP 4 Inspection and Rehab of Well 7	-	-	-	50,000	-	50,000
1501	WTP 4 recoating of Contactors	100,000	-	-	-	-	100,000
Sub Total - Water Treatment Plants		1,419,100	567,000	1,189,000	962,000	274,000	4,411,100
<i>Water Reclamation Facilities (WRF)</i>							
South Bermuda WRF							
1110	Actuators - Plants 2 & 3 - South Bermuda WRF	-	-	100,000	-	-	100,000
1110	Anoxic Mixers - Plants 2 & 3 - South Bermuda WRF	-	170,000	-	-	-	170,000
1110	(2) Composite Samplers - South Bermuda WRF	-	20,000	-	-	-	20,000
1110	Sample Cart - South Bermuda WRF	-	15,000	-	-	-	15,000
1110	S Bermuda Consolidation	493,464	-	-	-	-	493,464
1110	Portable Bypass Pump - South Bermuda WRF	-	-	-	50,000	-	50,000
1110	Spare Centrifuge Scroll - South Bermuda WRF	-	175,000	-	-	-	175,000
1110	Sample Cart - South Bermuda WRF	-	-	-	-	15,000	15,000
Sub Total - South Bermuda WRF		493,464	380,000	100,000	50,000	15,000	1,038,464
Parkway WRF							
1111	Portable Bypass Pump - Parkway WRF	-	-	-	60,000	-	60,000
1111	Parkway Consolidation	72,721	-	-	-	-	72,721
1111	Spare Polymer Skid for Portable Belt Press - Parkway WRF	-	25,000	-	-	-	25,000
1111	Actuated Valves for GST and Reject Divert - Parkway WRF	-	-	-	-	20,000	20,000
1111	Replace Disc Filter Media - Parkway WRF	-	-	100,000	-	-	100,000
1111	Spare Scum Pump - Parkway WRF	-	35,000	-	-	-	35,000
1111	Spare Actuated Valves for Reject/CCC Divert - Parkway WRF	-	-	-	-	20,000	20,000
Sub Total - Parkway WRF		72,721	60,000	100,000	60,000	40,000	332,721
Sandhill WRF							
1112	Treatment Blower - Sandhill WRF - (ENG)	-	-	350,000	-	-	350,000
1112	Actuators for Treatment Aeration Basins 1 & 2 - Sandhill WRF	-	150,000	-	-	-	150,000
1112	Spare Centrifuge Gearbox - Sandhill WRF	-	-	-	110,000	-	110,000
1112	Spare RAS Pump - Sandhill WRF	-	40,000	-	-	-	40,000
1112	Spare Bowl Motor for Centrifuges - Sandhill WRF	-	-	30,000	-	-	30,000
1112	Spare Grit Classifier Parts - Sandhill WRF	-	-	55,000	-	-	55,000
1112	Pretreatment Actuators - Sandhill WRF	-	-	-	45,000	-	45,000
1112	Spare Centrifuge Scroll - Sandhill WRF	-	-	-	175,000	-	175,000
1112	Utility Cart - Sandhill WRF	-	15,000	-	-	-	15,000
1112	Spare Anoxic Mixer - Sandhill WRF	-	50,000	-	-	-	50,000
1112	(4) Effluent Transfer Pumps - Sandhill WRF	-	-	100,000	-	-	100,000
1112	Replace Treatment Basin #1 Mixers - Sandhill WRF	-	80,000	-	-	-	80,000
1112	(2) Automatic Composite Samplers - Sandhill WRF	-	-	-	30,000	-	30,000
1112	Sandhill Consolidation	109,082	-	-	-	-	109,082
Sub Total - Sandhill WRF		109,082	335,000	535,000	360,000	-	1,339,082

FY 2025-2029 Capital Improvement Plan

Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
Camelot WRF							
1113	Forklift - Camelot WRF	-	60,000	-	-	-	60,000
1113	Pine Island Pump/Motor Spare - Camelot WRF	-	60,000	-	-	-	60,000
1113	(3) Sodium Hypochlorite Pumps - Camelot WRF	-	-	70,000	-	-	70,000
1113	(3) Anoxic Mixers - Camelot WRF	-	110,000	-	-	-	110,000
1113	(6) Dissolved Oxygen Monitors - Camelot WRF	-	-	40,000	-	-	40,000
1113	Overhead Crane - Aeration Process Structure - Camelot WRF	-	-	-	50,000	-	50,000
1113	Aeration Baffle "A" - Camelot WRF - (ENG)	-	-	-	-	85,000	85,000
1113	Disk Filter #2 Refurbish - Camelot WRF	-	-	-	-	125,000	125,000
1113	Camelot Consolidatio	638,644	-	-	-	-	638,644
1113	Refurbish Influent Screens #1 & #2 - Camelot WRF -(ENG)	-	-	-	75,000	-	75,000
	Sub Total - Camelot WRF	638,644	230,000	110,000	125,000	210,000	1,313,644
Sunbridge WRF							
1114	VFD's for effluent transfer pumps - Sunbridge WRF	-	-	-	75,000	-	75,000
1114	Pave North Driveway - Sunbridge WRF	-	-	-	-	40,000	40,000
1114	Sunbridge Consolidation	51,944	-	-	-	-	51,944
1114	Addition of stairs to the South side of Aeration Basin - Sunbridge WRF	-	-	30,000	-	-	30,000
1114	Interconnect Bridgewalk subdivision to Sunbridge reclaim - Sunbridge WRF	-	100,000	-	-	-	100,000
	Sub Total - Parkway WRF	51,944	100,000	30,000	75,000	40,000	296,944
Harmony WRF							
1210	Harmony Consolidation	59,216	-	-	-	-	59,216
1210	(2) Automatic Composite Samplers - Harmony WRF	-	-	25,000	-	-	25,000
1210	Replace D.O. Probes - Harmony WRF	-	-	-	60,000	-	60,000
1210	Replacement Sample Cart - Harmony WRF	-	-	-	-	20,000	20,000
1210	Chlorine Pump Skid - Harmony WRF	-	-	-	-	15,000	15,000
1210	Replacement Ice Machine - Harmony WRF	-	-	10,000	-	-	10,000
1210	UV Shade Balls - Harmony WRF	-	20,000	-	-	-	20,000
	Sub Total - Harmony WRF	59,216	20,000	35,000	60,000	35,000	209,216

FY 2025-2029 Capital Improvement Plan

Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
Cypress West WRF							
1410	Centrifuge Bowl Motor - Cypress West WRF	-	-	-	-	30,000	30,000
1410	Replace Chlorine Pump Skid - Cypress West WRF	-	-	-	-	50,000	50,000
1410	Centrifuge Scroll - Cypress West WRF	-	-	-	-	175,000	175,000
1410	Cypress Consolidation	482,037	-	-	-	-	482,037
1410	Actuator Air Valves on Treatment Basins North & South - Cypress West WRF	-	85,000	-	-	-	85,000
1410	Actuator for Clarifier Splitter Box Slide Gates - Cypress West WRF - (ENG)	-	-	-	200,000	-	200,000
1410	Replace Diffusers in South Basin - Cypress West WRF - (ENG)	-	650,000	-	-	-	650,000
1410	Transmissions for Disk Filters - Cypress West WRF	-	30,000	-	-	-	30,000
1410	(2) HVAC - Building D - Cypress West WRF	-	-	-	30,000	-	30,000
1410	Spare Polymer Blend Station Parts - Cypress West WRF	-	30,000	-	-	-	30,000
1410	(2) A/C Units - Bldg. A - New Ops Bldg. - Cypress West WRF	-	-	30,000	-	-	30,000
1410	(3) Disk Filter Backwash Pumps - Cypress West WRF	-	17,250	-	-	-	17,250
1410	Replace Clarifier Drives - Cypress West WRF - (ENG)	-	-	-	100,000	-	100,000
1410	Replace Grit Classifier - Cypress West WRF - (ENG)	-	-	200,000	-	-	200,000
1410	Replace Lift Station Pump - Cypress West WRF	-	-	-	30,000	-	30,000
1410	Replace VFD on Process Blower #2 - Cypress West WRF	-	67,000	-	-	-	67,000
1410	Replace Waste Valve - Cypress West WRF	-	-	20,000	-	-	20,000
1410	RAS Pumps - Cypress West WRF	-	-	80,500	-	-	80,500
1410	Replace Kubota Tractor - Cypress West WRF	-	-	-	-	50,000	50,000
1410	Pretreatment Screen Parts - Cypress West WRF	-	-	50,000	-	-	50,000
1410	Replace A/C Unit Bldg. B - Cypress West WRF	-	-	-	15,000	-	15,000
1410	Replace VFD - Process Blower #1 - Cypress West WRF	-	-	-	67,000	-	67,000
1410	(2) Centrifuge Sludge Feed Pumps - Cypress West WRF	-	-	-	30,000	-	30,000
1410	(2) Centrifuge Sludge Feed Macerators - Cypress West WRF	-	-	-	25,000	-	25,000
1410	Disk Filter Drives - Cypress West WRF	-	-	-	40,000	-	40,000
1410	Replace Sludge Forwarding Pump and Motor - Cypress West WRF	-	-	-	20,000	-	20,000
	Sub Total - Cypress West WRF	482,037	879,250	380,500	557,000	305,000	2,603,787
Lake Marion WRF							
1412	Disk Filter Transmissions - Lake Marion WRF	-	25,000	-	-	-	25,000
1412	Chemical Feed Skid - Lake Marion WRF	-	-	40,000	-	-	40,000
1412	(2) Strap on Flow Meter - Lake Marion WRF	-	45,000	-	-	-	45,000
1412	Lake Marion Consolidation	51,944	-	-	-	-	51,944
1412	DO Analyzers & Probes - Lake Marion WRF	-	-	-	-	100,000	100,000
1412	Entrance Gate Operator - Lake Marion WRF	-	-	-	40,000	-	40,000
1412	Plant Fencing - Lake Marion WRF	-	-	-	40,000	-	40,000
1412	Spare Lift Station Pump - Lake Marion WRF	-	-	20,000	-	-	20,000
1412	WS66 - '14 Honda Pioneer 700 UTV - Lake Marion WRF	-	-	25,000	-	-	25,000
1412	Replace CL2 Storage Tanks - Lake Marion WRF	-	-	-	-	50,000	50,000
	Sub Total - Lake Marion WRF	51,944	70,000	85,000	80,000	150,000	436,944
Southside WRF							
1510	Rebuild Grit Classifiers - Southside WRF	-	-	-	30,000	-	30,000
1510	Refurbish Reject/Reuse Pond Berms - Southside WRF	-	-	-	-	200,000	200,000
1510	Replacement Plant Sample Cart - Southside WRF	-	-	-	-	20,000	20,000
1510	Southside Consolidation	83,110	-	-	-	-	83,110
1510	Strap on Flow Meters - Southside WRF	-	30,000	-	-	-	30,000

FY 2025-2029 Capital Improvement Plan

Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
	Sub Total - Southside WRF	83,110	30,000	-	30,000	220,000	363,110
	Sub Total - Water Reclamation Facilities	2,042,162	2,104,250	1,375,500	1,397,000	1,015,000	7,933,912
	<i>Maintenance</i>						
1045	Bypass Pumps for Capital projects 1165	140000	0	0	0	0	140,000
1045	2 Portable Generator Fleet addition	300000	300000	300000	300000	300000	1,500,000
1145	Master Lift Station 35 Lakefront: Wet Well Liner Replacement	-	95,000	-	-	-	95,000
1145	Master Station 57: Mechanical upgrade 2025	300,000	-	-	-	-	300,000
1145	Emergency Portable Generators	-	85,000	-	-	-	85,000
1145	Emergency Portable By-Pass Pump WS 057	-	-	-	85,000	-	85,000
1145	Wet Well Coating, Risers, Pipes, Valves, Pump Bases	25,000	25,000	25,000	25,000	25,000	125,000
1145	Pump Replacement 1145	30,000	30,000	30,000	30,000	30,000	150,000
1145	Master Lift Station # 18: Pump Replacement	110,000	-	-	-	-	110,000
1145	Master Pump Station # 35 Lakeshore: Pump Replacement	110,000	-	-	-	-	110,000
1145	LS #17 Master Station: Pump Replacement	-	-	140,000	-	-	140,000
1145	LS #85 Master Station: Pump Replacement	-	140,000	-	-	-	140,000
1145	Master Station # 46: Pump Replacement	-	50,000	-	-	-	50,000
1145	LS 116 Master Lift Station: Stationary Generator Enclosure 1145	-	39,000	-	-	-	39,000
1145	All Purpose Utility Flat Bed Hauling Trailer 1145	9,000	-	-	-	-	9,000
1245	Wet Well Coating, Risers, Pipes, Valves, Pump Bases	25,000	25,000	25,000	25,000	25,000	125,000
1245	Pump Replacement 1245	30,000	30,000	30,000	30,000	30,000	150,000
1345	Wet Well Coating, Risers, Pipes, Valves, Pump Bases	25,000	25,000	25,000	25,000	25,000	125,000
1345	Pump Replacement 1345	30,000	30,000	30,000	30,000	30,000	150,000
1445	Odor Control unit for LS-4 Broadmore East	190,000	-	-	-	-	190,000
1445	Wet Well Coating, Risers, Pipes, Valves, Pump Bases	25,000	25,000	25,000	25,000	25,000	125,000
1445	Emergency Portable By-Pass Pump 6" for Poinciana Area 2025 (2)	140,000	-	-	-	-	140,000
1445	Pump Replacement 1445	30,000	30,000	30,000	30,000	30,000	150,000
1445	LS #77 Master Station: Pump Replacement	-	140,000	-	-	-	140,000
1445	Flat Bed Utility Trailer 1445	9,000	-	-	-	-	9,000
1545	Trailer for By-pass hoses and fittings 1545	9,000	-	-	-	-	9,000
1545	Pump Replacment at LS-40 CORNERSTONE 1545	40,000	-	-	-	-	40,000
1545	Wet Well Coating, Risers, Pipes, Valves, Pump Bases	25,000	25,000	25,000	25,000	25,000	125,000
1545	Pump Replacement 1545	30,000	30,000	30,000	30,000	30,000	150,000
1545	Portable Generator Replacements 2-44 and 2-46	-	-	150,000	150,000	-	300,000
	Sub Total - Maintenance	1,632,000	1,124,000	865,000	810,000	575,000	5,006,000
	<i>Facility Maintenance</i>						
1047	Roofing	0	150000	0	150000	0	300,000
	Sub Total - Facility Maintenance	-	150,000	-	150,000	-	300,000

FY 2025-2029 Capital Improvement Plan

Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
<i>SCADA</i>							
1144	SCADA Computer/Servers Upgrades	240,000	240,000	-	-	-	480,000
1144	Nutanix - Virtualized Servers Environment	434,714	-	-	50,000	-	484,714
1144	Radio Transmission Units (RTUs) including Spares	1,008,000	1,008,000	1,008,000	1,008,000	1,008,000	5,040,000
1144	SCADA - Network Switch	50,000	50,000	50,000	50,000	50,000	250,000
1144	SCADA Cybersecurity	643,000	665,000	212,000	212,000	212,000	1,944,000
1144	SCADA System Support	150,000	150,000	150,000	150,000	150,000	750,000
1144	SCADA Communication Towers	-	-	-	300,000	-	300,000
1144	SCADA Equipment	40,000	40,000	40,000	40,000	40,000	200,000
1444	SCADA Equipment	44,000	44,000	44,000	44,000	44,000	220,000
1544	SCADA Equipment	20,000	20,000	20,000	20,000	20,000	100,000
Sub Total - SCADA		2,629,714	2,217,000	1,524,000	1,874,000	1,524,000	9,768,714
<i>Support Services</i>							
1146	Freightliner Semi-Tractor - Biosolids Division - Support Services	-	-	155,000	-	-	155,000
1146	Freightliner Roll Off Truck - Biosolids Division - Support Services	-	-	200,000	-	-	200,000
1146	Semi-Tractor - Biosolids Division - Support Services	-	-	-	-	160,000	160,000
1146	36' Dump trailer - Biosolids Division - Support Services	-	-	-	-	100,000	100,000
1146	12" Gate Valves - Reuse Coordinators - Support Services	-	15,000	-	-	-	15,000
1146	16" Butterfly Valve - Reuse Coordinators - Support Services	-	15,000	-	-	-	15,000
1146	Composite Sampler at Imperial Site - Reuse Coordinators - Support Services	-	-	10,000	-	-	10,000
1146	Composite Sampler for 160 Acre Site - Reuse Coordinators - Support Services	-	-	-	-	10,000	10,000
1146	Portable Sampler - Reuse Coordinators - Support Services	-	-	-	8,500	-	8,500
1146	Support Services Consolidation	957,838	-	-	-	-	957,838
1146	48' Tanker Trailer - Biosolids Division - Support Services	-	120,000	-	-	-	120,000
1146	Dump Truck - Biosolids Division - Support Services	-	225,000	-	-	-	225,000
1146	36' Dump Trailer - Biosolids Division - Support Services	-	-	100,000	-	-	100,000
Sub Total - Support Services		957,838	375,000	465,000	8,500	270,000	2,076,338
<i>Transmission & Distribution</i>							
1125	Potable Service Connections	750,000	750,000	750,000	750,000	750,000	3,750,000
1125	WS 305 - Equipment Trailer Replacement	25,000	-	-	-	-	25,000
1125	WS 383 - Replacement Heavy Equipment Trailer	25,000	-	-	-	-	25,000
1125	Light Tower	20,000	-	-	-	-	20,000
1125	WS 641 - Backhoe Replacement	-	-	140,000	-	-	140,000
1125	Mudhog Pump	17,000	-	-	-	-	17,000
1125	New Water Services & Taps	75,000	75,000	75,000	75,000	75,000	375,000
1125	Ground Penetrating Radar Unit Replacements	-	35,500	-	35,500	-	71,000
1125	WS417 Backhoe Replacement Field Services	150,000	-	-	-	-	150,000
1125	WS 116 - Replacement Heavy Equipment Trailer	25,000	-	-	-	-	25,000
1125	WS 436 - Replacement Forklift/Lull	90,000	-	-	-	-	90,000
1125	Pipe rack cover - Central Zone	25,000	-	-	-	-	25,000
1325	WS 597 - Replacement mini excavator	-	80,000	-	-	-	80,000
1325	WS 586 - Replacement Heavy equipment trailer	-	25,000	-	-	-	25,000

FY 2025-2029 Capital Improvement Plan

Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
1325	Pipe racks & cover for North Zone	27,000	-	-	-	-	27,000
1425	New Water Services & Taps	100,000	100,000	100,000	100,000	100,000	500,000
1525	New Water Services & Taps	75,000	75,000	75,000	75,000	75,000	375,000
1525	Directional Bore Machine	175,000	-	-	-	-	175,000
	Sub Total - Transmission & Distribution	1,579,000	1,140,500	1,140,000	1,035,500	1,000,000	5,895,000
	<i>Sewer Collections</i>						
1135	Lateral Launch Camera System	140,000	-	-	-	-	140,000
1135	R/R Wastewater Collection System	150,000	150,000	150,000	150,000	50,000	650,000
1135	Lateral Camera Replacements	-	22,000	-	22,000	-	44,000
1135	Mini Jetter Replacements	-	110,000	110,000	-	110,000	330,000
1135	Air Release Valve Maintenance Program	37,500	37,500	37,500	37,500	100,000	250,000
1335	Mini Jetter Replacements	110,000	-	-	110,000	-	220,000
1335	R/R Wastewater Collection System	50,000	50,000	50,000	50,000	50,000	250,000
1335	Lateral Camera Replacement	-	11,000	-	11,000	-	22,000
1335	Air Release Valve Maintenance Program	37,500	37,500	37,500	37,500	35,000	185,000
1435	R/R Wastewater Collection System	30,000	30,000	30,000	30,000	30,000	150,000
1435	Lateral Camera Replacement	-	11,000	-	11,000	-	22,000
1435	Air Release Valve Maintenance Program	37,500	37,500	37,500	37,500	35,000	185,000
1435	Mini Jetter Replacements	-	110,000	-	-	110,000	220,000
1535	R/R Wastewater Collection System	20,000	20,000	20,000	20,000	20,000	100,000
1535	Air Release Valve Maintenance Program	37,500	37,500	37,500	37,500	37,500	187,500
1535	Mini Jetter replacements	-	-	110,000	-	-	110,000
1535	Lateral Camera Replacement	-	11,000	11,000	11,000	11,000	44,000
	Sub Total - Sewer Collections	650,000	675,000	631,000	565,000	588,500	3,109,500
	TOTAL OPERATIONS & TREATMENT	10,909,814	8,352,750	7,189,500	6,802,000	5,246,500	38,500,564

FY 2025-2029 Capital Improvement Plan

Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
<u>FINANCIAL SERVICES</u>							
3000	Organization Vehicles	4,503,000	5,315,000	4,155,000	3,445,000	3,757,000	21,175,000
3000	Organization Vehicles - New Requests	1,921,825	-	-	-	-	1,921,825
3000	Capital Associated with Personnel Additions PLACEHOLDER	156,700	166,000	176,000	186,560	197,754	883,014
3000	Field Services Equipment	270,000	-	-	-	-	270,000
Sub Total - Financial Services		6,851,525	5,481,000	4,331,000	3,631,560	3,954,754	24,249,839
<u>HUMAN RESOURCES</u>							
<i>Human Resources</i>							
<i>HR Vehicles (finance)</i>							
4000	Safety Culture iAuditor Continuous Improvement Operational Safety Platform	361,825	40,000	-	-	-	401,825
		15,000	34,000	-	-	-	49,000
Sub Total - Human Resources		376,825	74,000	-	-	-	450,825
<u>COMMUNICATIONS</u>							
<i>Communications</i>							
5000	Water Buggy #2	80,000	-	-	-	-	80,000
Sub Total - Communications		80,000	-	-	-	-	80,000
<u>STAKEHOLDER SERVICES</u>							
<i>Information Technology</i>							
6020	OnBase-Kiosk	300,250	228,638	240,649	252,073	264,676	1,286,286
6020	eCivis (Grant)	32,775	25,200	26,460	27,783	29,173	141,391
6020	Dynamic GP Upgrade	150,000	-	-	-	-	150,000
6020	NeoGov-CoreHR	26,236	-	-	-	-	26,236
6020	NeoGov-Attract	-	12,665	-	-	-	12,665
6020	LIMS New Instrument	-	22,000	-	-	-	22,000
6020	LeanIX-APM	50,000	50,000	50,000	-	-	150,000
6020	Zscaler	80,000	-	-	-	-	80,000
6020	Firewall	75,000	-	-	-	-	75,000
6020	Organization Computers	262,500	275,625	289,406	303,877	319,071	1,450,479
6020	LogRhythm	50,000	-	-	-	-	50,000
Sub Total - Information Technology		1,026,761	614,128	606,515	583,733	612,920	3,444,057
<u>Business & Environmental Services</u>							
<i>Water Conservation</i>							

FY 2025-2029 Capital Improvement Plan

Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
6032	ConserveTrack Software Upgrades	96,300	85,875	50,000	50,000	50,000	332,175
	Sub Total - Water Conservation	96,300	85,875	50,000	50,000	50,000	332,175
	<i>Backflow Cross Connection</i>						
6033	Cross-Connection Capital	2,151,380	733,000	806,000	806,000	806,000	5,302,380
6033	Hydrant Meters	190,000	100,000	54,000	59,400	65,340	468,740
6033	Annual DUC Replacements	858,550	961,730	853,545	924,770	896,665	4,495,260
6033	2 Large Backflow Assemblies & multiple 3/4", 1", 2", etc.	92,400	100,000	90,000	90,000	100,000	472,400
	Sub Total - Backflow Cross Connection	3,292,330	1,894,730	1,803,545	1,880,170	1,868,005	10,738,780
	<i>Laboratory</i>						
6034	AAON Dedicated Outside Air System (A/C makeup air)	125,000	-	-	-	-	125,000
6034	Sample Incubator # 12	10,000	-	-	-	-	10,000
6034	Drying Oven	6,000	-	-	-	-	6,000
6034	Biosafety/Biological Cabinet	-	-	-	14,490	-	14,490
6034	Autoclave #1	-	23,000	-	-	-	23,000
6034	Sample Incubators #3	9,000	-	-	-	-	9,000
6034	Drying Oven # 3	9,900	-	-	-	-	9,900
6034	Copier/printer/Scanner	10,000	-	-	-	-	10,000
6034	XSR Analytical Balances	24,000	-	-	-	-	24,000
6034	XSR Analytical Balances	24,000	-	-	-	-	24,000
6034	AC System	27,000	-	-	-	-	27,000
6034	Oven # 4	9,000	-	-	-	-	9,000
	Sub Total - Laboratory	253,900	23,000	-	14,490	-	291,390
	Sub Total - Business & Environmental Services	3,642,530	2,003,605	1,853,545	1,944,660	1,918,005	11,362,345
	<i>Procurement</i>						
6036	4 Storage Trailers for meters/MTUs	13,695	-	-	-	-	13,695
	Sub Total - Customer Service	13,695	-	-	-	-	13,695
	<i>Customer Service</i>						
6040	New & Replacement Meters and MTUs	7,368,609	8,199,788	9,124,724	10,143,992	11,299,363	46,136,476
6040	AMI Data Collector Units (DCUs)- Toho West	74,000	77,700	81,600	85,700	-	319,000
6040	Motorola Radios	23,400	24,600	25,600	26,900	-	100,500
	Sub Total - Customer Service	7,466,009	8,302,088	9,231,924	10,256,592	11,299,363	46,555,976
	Sub Total - Stakeholder Services	12,148,995	10,919,821	11,691,984	12,784,985	13,830,288	61,376,073
	ADMINISTRATION						
9000	Contingency Project Funding	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	50,000,000
	TOTAL ADMINISTRATIVE SUPPORT SERVICES	40,367,159	34,827,571	33,212,484	33,218,545	33,031,542	174,657,301

FY 2025-2029 Capital Improvement Plan

Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
OPERATING FUND 421							
NEW	General R&R Allocation	15,000,000	15,000,000	30,000,000	30,000,000	30,000,000	120,000,000
322002	BVL WTP Upgrade	11,332,574	1,999,866	-	-	-	13,332,440
317001	Simpson Road Phases 2,3,4 - North Segment	7,526,806	2,258,042	-	-	-	9,784,848
122002	Fortune Road and Simpson Road Intersection	7,420,379	1,484,076				8,904,455
122007	Boggy Creek Road	6,481,066	1,620,266				8,101,332
322006	Simpson Road Ph2/3/4 South Imp	6,394,895	1,278,979				7,673,874
NEW	OPS Capital	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000
122025	Hydrogen Sulfide Removal System at Five Water Treatment Plants	5,000,000	5,150,000		10,050,000		20,200,000
422021	Poinciana-Crescent lakes-Pleasant Hill	4,650,657	930,131				5,580,788
NEW	South Bermuda WRF Expansion to 16 MGD	4,401,105	1,467,035				5,868,140
123081	Connect Kissimmee Project - City of Kissimmee	3,250,000	1,650,545				4,900,545
122036	Neptune Rd (Partn Settlement to US 192) - County	3,149,117	3,000,000	1,100,000			7,249,117
123125	Generators under Resilient Florida Grant Batches	2,885,354	2,760,111	2,700,000	2,360,000		10,705,465
123121	16" Champions Gate FM Replacement	2,878,546					2,878,546
524026	Jack Brack Rd. (Narcoossee - Absher) - Osceola County	2,500,000	2,000,000	733,230			5,233,230
122040	Partin Settlement Widening	1,906,659	953,330				2,859,989
123034	Pine Lake Estates WM Replc (EU)	1,893,414					1,893,414
NEW	Road Program Contingency	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	9,000,000
123102	Northwest WTP Storage Expansion-MP Project	1,800,000	1,200,000				3,000,000
123040	WTP #4 Improvements/Paul Filter Rental.	1,526,446	1,023,554				2,550,000
120006	Camelot WRF FEQ Basin Cleaning	1,500,000					1,500,000
124005	Condition Assessment - Metallic Force Mains	1,300,000	500,000	500,000	500,000	500,000	3,300,000
123052	Sunset/Carter/Centra S&W Improvements	1,200,000					1,200,000
NEW	Lake Marion WRF Advanced Aeration Treatment and Upgrades	1,170,000	5,940,000	5,940,000			13,050,000
NEW	Buena Ventura Boulevard Complete Streets	1,127,220	751,480				1,878,700
524013	SSWRF Dewatering Improvements	1,100,000	1,500,000				2,600,000
524008	Lift Station Rehab - Toho 5 (St Cloud)	1,010,000	1,090,000	930,000	930,000	930,000	4,890,000
NEW	LCRR Driven Service Line Replacement Program	1,000,000	5,000,000		6,000,000	6,000,000	18,000,000
NEW	Placeholder_South Bermuda WRF AWT Upgrades	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
423018	Margold Ave. Safety Improvements	961,849	106,872				1,068,721
121099	LS 111 Screening Improvements	846,410					846,410
NEW	Poinciana Village 2 Neighborhood 1 WM Replacement	831,466	2,800,000	2,800,000	2,714,665		9,146,131
123013	Force Main Rehab Program	800,000	500,000	500,000	500,000	500,000	2,800,000
122011	Collection & Distribution PMO	750,000	750,000	750,000			2,250,000
124016	Lift Station Rehab - Toho 1	730,000	730,000	880,000	510,000	633,000	3,483,000
123012	Facilities Master Plan Implemenation	700,000	550,000	4,500,000	4,500,000		10,250,000
121090	Woodside Apartments Drainage Improvements Phases 1 and 2 - City	650,000	650,000				1,300,000
123133	Shingle Creek Pipe Crossing Support	600,000					600,000
NEW	Real Estate Acquisition - Lift Station Conveyance Clean Up	595,200	595,200	685,200	685,200	213,000	2,773,800
NEW	Real Estate Easement & Property Acquisition CIP Projects	500,000	500,000	500,000	500,000	500,000	2,500,000
NEW	Nova Rd Widening	500,000	1,800,000	1,800,000	851,934		4,951,934
NEW	Harmony WRF Expansion to Approximately 1.3 MGD	452,652	1,400,000	1,400,000	820,000		4,072,652
123029	Richard McLaughlin (North Bermuda) WTP Improvements	450,000	150,000	698,000			1,298,000
123078	US 17-92 & Pleasant Hill Rd Intersection Improvements - FDOT	432,000	432,000				864,000
123090	Mann St. Roadway Improvements - COK	418,486					418,486
122084	CR 532 (Old Lake Wilson Rd to US 17-92 - County) - Cypress Lake Water Wheeling	415,030	5,187,869	4,772,839			10,375,738

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Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
NEW	Buenaventura Lakes Drainage Improvements	400,000	693,500	693,500			1,787,000
123137	Avalon Road Realignment	400,000					400,000
424005	Lift Station Rehab - Toho 4	340,000	510,000	660,000	610,000	526,000	2,646,000
NEW	Cypress West WRF Clarifier Mechanisms	300,000					300,000
NEW	Buenaventura Boulevard Safety Improvements	250,000	250,000				500,000
NEW	CIP-PM-Software-Simplify3	245,000	60,000	60,000	60,000	60,000	485,000
123112	Turnpike Widening (Partin Settlement to Osceola Parkway)	224,812					224,812
123074	Sludge Drying Bays Improvements-Cypress West WRF and Southside WRF	202,000					202,000
NEW	Reunion Resort Reuse Station Driveway	200,000					200,000
NEW	Majestic Oaks WM Replacement	200,000	477,500	477,500			1,155,000
324002	Lift Station Rehab - Toho 3	170,000	170,000	170,000	220,000	180,000	910,000
NEW	St. Cloud Sidewalk Improvements	139,181					139,181
524014	Turnpike Improvements - Kissimmee Park Rd and NEW Nolte Rd Interchange	139,181					139,181
NEW	Michigan Street Safety Improvements	126,304	84,202				210,506
NEW	Parkway Middle Ventura Elementary Sidewalk - County	120,000					120,000
124022	Reedy Creek Interconnect	119,204					119,204
NEW	Western Service Area Pressure Reducing Valve Improvement	100,000					100,000
NEW	Parkway Pond Liner Replacement	81,052					81,052
524012	SSWRF Headworks rehab and coating (EU)	50,000					50,000
322007	Boggy Creek Elementary & Parkway Middle School Sidewalk - County	50,000					50,000
423008	Water Treatment Plant Demolition	28,453	110,000	110,000			248,453
NEW	Bonfire Contract Management Software	17,950	10,950	10,950	10,950	10,950	61,750
NEW	Sunbridge WRF Expansion to 3.5 MGD	5,572	33,431	222,875	222,875	72,434	557,187
NEW	Canoe Creek Road	-	3,815,797	423,977			4,239,774
524016	St. Cloud Downtown WM Replacement	-	525,000				525,000
423006	Marigold Ave Roadway Improvements	-	4,240,436	3,840,858	1,519,662		9,600,956
124020	Parkway WRF Expansion to 3.5 MGD	-	15,867	15,867	158,669	158,669	349,072
123064	Biosolids Dewatering & Processing (Camelot WRF)	-	2,021,250	962,500			2,983,750
123042	Master Lift Station (LS-57, LS-06) Repairs	-	345,000	225,000			570,000
	Reurbish Head Cell Units 1&2 - Camelot WRF (ENG)			200,000			200,000
TOTAL OPERATING FUND 421		121,746,040	95,872,289	77,062,296	71,523,955	48,084,053	414,288,633
TOTAL OPERATING FUND 421 W/CAPITAL OUTLAY EXPENDITURES		173,023,013	139,052,610	117,464,280	111,544,500	86,362,095	627,446,498

FY 2025-2029 Capital Improvement Plan

Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
SYSTEM DEVELOPMENT CHARGES WATER FUND 422							
NEW	Additional Funds for 160-acre RIB Site Pilot Test and Final design of the AWS Project	1,200,000	4,000,000	-	-	-	5,200,000
NEW	20" RM and 12" WM on Cross-Prairie Parkway across Kindred Triangle	150,000	975,744	1,626,240	1,626,240	1,626,240	6,004,464
NEW	12" WM on Jack Brack Road from Sabal Glen Drive to Del Webb Blvd	387,072	645,120	645,120	645,120	-	2,322,432
NEW	CR 534 Improvements around Alligator Lake (from US 192 to US 192)	-	-	-	-	170,684	170,684
NEW	Northeast Connector	-	-	-	-	170,867	170,867
NEW	Southport Connector	-	-	-	-	170,703	170,703
NEW	10th Street Corridor Relocations/Improvements (EU)	-	-	-	-	60,000	60,000
NEW	CL Transmission Segment 19g - From CL WM to POC in GIR	-	-	-	-	1,500,000	1,500,000
NEW	20" RM connection between Southbury Drive and Cross-Prairie Parkway in Tohoqua	-	-	190,080	475,200	475,200	1,140,480
NEW	24" WM on Hickory Tree from East Service Area to Harmony Service Area	-	-	-	-	2,211,618	2,211,618
NEW	12" WM on Creekwood Drive from Canoe Creek Rd to Old Canoe Creek Road	333,000	832,000	832,000	-	-	1,997,000
NEW	Toho-OUC Interconnect	1,800,000	-	-	-	-	1,800,000
NEW	12" RM Extension on Zuni Road from Twelve Oaks Blvd to Jones Road	138,240	345,600	345,600	-	-	829,440
NEW	16" RM on Hickory Tree from East Service Area to Harmony Service Area	-	-	-	-	737,206	737,206
NEW	8" WM Connecting E 19th St to Hickory Tree Rd (EU)	-	-	219,120	438,240	438,240	1,095,600
NEW	Southeast (Hickory Tree/Alligator Lake) Booster Pump Station	-	-	-	-	1,000,000	1,000,000
NEW	Harmony West Reuse SRF	-	-	-	-	500,000	500,000
NEW	CL WM Segment 19e	-	-	-	-	938,400	938,400
NEW	Stevens Plantation 12" RWM Upsizing	-	-	403,200	-	-	403,200
NEW	NEBS Fill Line - 16" WM on Narcoossee Road from US192 to Rummell Road	-	-	-	-	806,000	806,000
NEW	16" RM on Narcoossee Road from Rummell Rd to Terrapin Blvd.	756,000	-	-	-	-	756,000
NEW	CL Transmission Segment 19d - 24" WM on Friars Cove from W-25 to Canoe Creek Rd	-	-	-	-	600,000	600,000
NEW	16" WM on Nova Road from Bluebird Ave to CLR N-2	-	-	-	-	175,066	175,066
NEW	Development Upsizings	1,517,325	1,517,325	1,517,325	1,517,325	1,517,325	7,586,625
NEW	Triple H Ranch	3,905,000	-	-	-	-	3,905,000
NEW	Edgewater West - Whaley Lane	-	2,280,000	-	-	-	2,280,000
NEW	CLR - Narcoossee offsite RM Extension	3,080,000	-	-	-	-	3,080,000
NEW	Visions at Orlando - Osceola Polk Line Road 5700 of 16" FM and 16RM	155,172	387,931	387,931	-	-	931,034
NEW	CLR 12 Oaks Upsizing	1,310,000	-	-	-	-	1,310,000
NEW	Marlowe Apts	2,000,000	-	-	-	-	2,000,000
NEW	Edgewater - ED6 Ph 2	1,320,000	-	-	-	-	1,320,000
NEW	Rummel Rd offsite water	1,920,000	-	-	-	-	1,920,000
NEW	Edgewater - ED5 Roadway Ph. 2	1,140,000	-	-	-	-	1,140,000
NEW	Sandhill Prserve Ph. 1	1,560,000	-	-	-	-	1,560,000
NEW	Tohoqua Ph 8	1,320,000	-	-	-	-	1,320,000
NEW	Titan Properties	500,000	-	-	-	-	500,000
NEW	Tohoqua 4C	660,000	-	-	-	-	660,000
NEW	Murrel RM	552,000	-	-	-	-	552,000
NEW	Sandhill Preserve PH 2	420,000	-	-	-	-	420,000
NEW	Narcoossee Commons North	170,400	-	-	-	-	170,400
NEW	Kindred Ph 3	109,000	-	-	-	-	109,000
NEW	OUC Building	48,000	-	-	-	-	48,000
524030	Myrtle Avenue Water Main Extension	550,000	550,000	-	-	-	1,100,000
524025	New WTP#1 Well on Offsite Parcel	2,200,000	1,500,000	800,000	-	-	4,500,000
524019	16" WM on Rummell Rd from Narcoossee Rd to NEBS	440,000	-	-	-	-	440,000
524016	St. Cloud Downtown WM Replacement	-	-	787,500	787,500	-	1,575,000

FY 2025-2029 Capital Improvement Plan

Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
524009	Old Canoe Creek WM Extension for Edgewater (EU)	-	-	-	567,000	567,000	1,134,000
424001	Huron WTP Expansion- MP Project	6,331,021	12,662,042	12,662,042	-	-	31,655,105
423006	DoverPlum Country Club WM	-	1,936,741	1,291,161	-	-	3,227,902
422021	Poinciana-Crescent lakes-Pleasant Hill	7,367,333	1,473,467	-	-	-	8,840,800
422019	Pleasant Hill Rd 16" Water Main Extension	1,315,167	-	-	-	-	1,315,167
422006	Poinciana Utilities Extension	-	857,143	857,143	857,143	428,571	3,000,000
317001	Simpson Road Phases 2,3,4 - North Segment	6,351,999	1,905,600	-	-	-	8,257,599
222002	Harmony WTP Upgrade&Expansion	28,475,860	1,498,729	-	-	-	29,974,589
124033	S. Orange Ave WM Interconnect	1,164,582	1,164,582	1,164,582	388,194	-	3,881,940
124017	Misc Extensions in Unserved Areas	-	-	500,000	500,000	500,000	1,500,000
123136	Lakeshore Interconnect	650,000	-	-	-	-	650,000
123103	Toho Reservoir (fka Judge Farms) AWS Reuse Distribution Main	3,471,000	940,000	-	-	-	4,411,000
123099	Cypress Lake Transmission Mains	3,989,602	8,621,649	16,068,303	18,004,689	14,968,851	61,653,094
123073	NEBS Capacity Increase(Cen(EU)	2,730,000	-	-	-	-	2,730,000
123056	16" WM & RM Old Hkry Tr Rd (Nolte Rd to Hkry Tree ES) (EU)	923,054	-	-	-	-	923,054
123054	St. Cloud Interconnections	923,991	-	-	-	-	923,991
123052	Sunset/Carter/Central S&W Improvements	600,000	-	-	-	3,616,871	4,216,871
123046	CL Transmission Segment 19a	-	-	-	-	2,000,000	2,000,000
123046	CL WM Transmission Segment 19b - GIR (EU) aka Friars Cove WM	-	1,245,000	1,245,000	-	-	2,490,000
123043	CL WM Transmission Segment 19c - GIR (EU)	450,000	450,000	-	-	-	900,000
123040	WTP #4 Improvements/Paul Filter Rental.	28,265,554	18,953,381	-	-	-	47,218,935
123033	Nolte Road BPS (Center Lake (EU))	104,547	-	-	-	-	104,547

FY 2025-2029 Capital Improvement Plan

Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
123025	WTP#4 WM Transmission South/East (EU) aka W-25 aka Friars Cove WM	-	855,000	855,000	-	-	1,710,000
123019	HkryTrRd 16"Main(TwnLkBlvd(EU)	3,936,675	-	-	-	-	3,936,675
122084	CR 532 (Old Lake Wilson Rd to US 17-92 - County) - Cypress Lake Water Wheeling	501,336	6,266,706	5,765,370	-	-	12,533,412
122058	Sunbridge WTP Expansion to 4.8MGD	20,000,000	18,000,000	-	-	-	38,000,000
122007	Boggy Creek Road	4,356,259	1,089,065	-	-	-	5,445,324
122002	Fortune Road and Simpson Road Intersection	429,396	85,879	-	-	-	515,275
121069	Shingle Creek SWTF	3,000,000	3,000,000	-	-	-	6,000,000
121049	Hoagland Blvd WM	5,085,000	3,295,743	-	-	-	8,380,743
120041	SW WTP Well #5 (fka #3) RWM & Add GST	-	-	-	1,785,776	1,785,776	3,571,552
113032	Toho Reservoir (Judge Farms) Surface Water Treatment Facility	1,000,000	39,163,537	58,745,306	-	-	98,908,843
113031	Cypress Lake WTP & Raw Water Pipelines	6,861,000	20,665,819	63,217,000	89,261,000	34,200,000	214,204,819
TOTAL SDC WATER FUND 422		167,924,585	157,163,803	170,125,023	116,853,427	71,164,618	683,231,456

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Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
SYSTEM DEVELOPMENT CHARGES WASTEWATER FUND 423							
NEW	20" RM and 12" WM on Cross-Prairie Parkway across Kindred Triangle	150,000	443,520	739,200	739,200	1,626,240	3,698,160
NEW	Cypress West WRF Clarifier Mechanisms	300,000	-	-	-	-	300,000
NEW	Sunbridge WRF Expansion to 3.5 MGD	244,428	1,466,569	9,777,125	9,777,125	3,177,566	24,442,813
NEW	Lake Marion WRF Advanced Aeration Treatment and Upgrades	130,000	660,000	660,000	-	-	1,450,000
NEW	US 192 5,600' GM Upsize to 15"-from Scott Blvd to LS 18 (MP Project 124)	615,723	1,744,549	1,744,549	-	-	4,104,821
NEW	16" FM from Simpson Rd Area to Parkway WRF	929,304	1,239,071	929,303	-	-	3,097,678
NEW	16" RM on Creekwood Dr Ext from Canoe Creek Rd to Old Canoe Creek Rd	380,000	950,000	950,000	-	-	2,280,000
NEW	12" RM Extension on Zuni Road from Twelve Oaks Blvd to Jones Road	138,240	345,600	345,600	-	-	829,440
NEW	Poinciana Pkwy 1,500' 20" FM-KOA St to Cypress West WRF (MP Project 102)	170,302	482,524	482,524	-	-	1,135,350
NEW	LS 16 Florida Plaza 1,460' FM Upsize to 8"-FL Plaza Blvd/US 192 from LS 16 to Gravity tie	119,081	337,397	337,397	-	-	793,875
NEW	East Service Area Lift Station 77 Upgrade and 6" Discharge Main Upsizing	120,000	600,000	-	-	-	720,000
NEW	East Service Area Lift Station 55 and 56 Upgrades	200,000	200,000	200,000	-	-	600,000
NEW	W Birchwood Cir 950' GM Upsize to 12"-Central FL Pkwy to LS 15 24" GM (MP Project 120)	86,618	245,418	245,418	-	-	577,454
NEW	Parkway WRF Asbestos Cement Force Main	165,139	220,186	165,139	-	-	550,464
NEW	LS 11 Best Western 380' GM Upsize to 15"-West of and Into LS 11 (MP Project 119)	43,470	246,328	-	-	-	289,798
NEW	LS 1 Hermosillo 280' GM Upsize to 15"-Oakwood Drive to existing 24' GM near LS 1 (MP P	32,925	186,576	-	-	-	219,501
NEW	Narcoossee Road, Lillian Lee Road, and Nora Tyson Road Upsizings	100,000	-	-	-	-	100,000
NEW	Wastewater Collection System Improvements on Zuni Road and Cyrils Drive	100,000	-	-	-	-	100,000
NEW	SSWRF IR upgrades / replacements (EU)	200,000	-	-	-	-	200,000
NEW	South Bermuda WRF Expansion to 16 MGD	11,902,463	3,967,488	-	-	-	15,869,951
NEW	Harmony WRF Expansion to Approximately 1.3 MGD	1,810,611	5,600,000	5,600,000	3,280,000	-	16,290,611
NEW	Development Upsizings	882,675	882,675	882,675	882,675	882,675	4,413,375
NEW	Triple H Ranch	420,000	-	-	-	-	420,000
NEW	Visions at Orlando - Osceola Polk Line Road 5700 of 16" FM and 16RM	344,828	862,069	862,069	-	-	2,068,966
NEW	CLR 12 Oaks Upsizing	1,200,000	-	-	-	-	1,200,000
NEW	Marlowe Apts	490,000	-	-	-	-	490,000
NEW	Edgewater - ED6 Ph 2	660,000	-	-	-	-	660,000
NEW	Edgewater - ED5 Roadway Ph. 2	480,000	-	-	-	-	480,000
NEW	Titan Properties	200,000	-	-	-	-	200,000
NEW	Harmony FM Extension	52,500	-	-	-	-	52,500
524006	Hopkins Park Septic-to-Sewer Project (EU)	157,573	157,574	-	-	-	315,147
524002	16" RM Old Hkry Tr Rd and 10th St	-	5,207,368	-	-	-	5,207,368
422014	Reaves Rd FM Replacement	521,782	-	-	-	-	521,782
422006	Poinciana Utilities Extension	-	1,142,857	1,142,857	1,142,857	571,429	4,000,000
317001	Simpson Road Phases 2,3,4 - North Segment	468,808	140,642	-	-	-	609,450
124035	Lincoln Street Sewer Extension	915,000	-	-	-	-	915,000
124026	SHWRF Advanced Water Treatment (AWT)	1,000,000	2,100,000	2,100,000	1,000,000	-	6,200,000
124020	Parkway WRF Expansion to 3.5 MGD	884,133	884,133	8,841,331	8,841,331	-	19,450,928
124010	GS, FM, WM, RM, & Lift Station Upsizing	300,000	300,000	300,000	300,000	-	1,200,000
124007	Edgewater & Tohoqua LS Connections - St. Cloud	649,000	-	-	-	-	649,000
123103	Toho Reservoir (fka Judge Farms) AWS Reuse Distribution Main	3,471,000	940,000	-	-	-	4,411,000
123070	FM Pine Tree Rd to Southside WWTP (Grn Island) (EU)	1,370,000	-	-	-	-	1,370,000
123064	Biosolids Dewatering & Processing (Camelot WRF)	-	603,750	287,500	-	-	891,250
123056	16" WM & RM Old Hkry Tr Rd (Nolte Rd to Hkry Tree ES) (EU)	-	307,684	-	-	-	307,684
123052	Sunset/Carter/Central S&W Improvements	600,000	-	-	-	3,616,871	4,216,871
123014	SSWWTF Reuse Storage Pond Expansion (EU)	-	965,709	965,709	-	-	1,931,418

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Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
123002	Edgewater Reuse SRF (EU)	-	4,000,000	-	-	-	4,000,000
122008	Bypass Pumps for 12 Lift Stations	2,738,818	684,704	-	-	-	3,423,522
122002	Fortune Road and Simpson Road Intersection	476,700	95,340	-	-	-	572,040
	20" RM on Jack Brack Road from Sable Glen Dr to Sunbridge WRF	-	3,110,000	3,110,000	3,110,000	-	9,330,000
	CR 534 Improvements around Alligator Lake (from US 192 to US 192)	-	-	-	-	129,316	129,316
	Northeast Connector	-	-	-	-	129,133	129,133
	Southport Connector	-	-	-	-	129,297	129,297
	10th Street Corridor Relocations/Improvements (EU)	-	-	-	-	60,000	60,000
	Wheeler and Daniels RIBs Construction	-	-	4,500,000	4,500,000	-	9,000,000
	Jones Road (Narcoossee Rd - Sunbridge Boundary)	-	-	1,695,010	1,302,000	-	2,997,010
	20" RM connection between Southbury Drive and Cross-Prairie Parkway in Tohoqua	-	-	190,080	475,200	475,200	1,140,480
	Florida Pkwy 2,700' GM Upsize to 12"-White Burch Dr to W Birchwood Cir (MP Project 126)	-	242,683	687,602	687,602	-	1,617,887
	16" RM on Hickory Tree from East Service Area to Harmony Service Area	-	-	-	-	737,206	737,206
	San Remo Rd/LS 17P 1,900' GM Upsize to 15"-S Delmonte Ct to LS 17P (MP Project 118)	-	210,093	595,264	595,264	-	1,400,621
	Harmony West Reuse SRF	-	-	-	-	500,000	500,000
	Relocate LS 161 10" Discharge FM to nearby 15" or 18" GM manhole	-	-	140,000	700,000	-	840,000
	LS 86 Upsizing	-	-	-	140,000	700,000	840,000
	Stevens Plantation 12" RWM Upsizing	-	-	403,200	-	-	403,200
	Formosa Gardens Blvd 5,750' FM Upsize to 24"-Funie Steed Rd to Mystic Dunes Ln (MP P	-	-	-	-	734,216	734,216
	US 192 540' FM Upsize to 12"-N Poinciana Blvd to Seaview Castle Dr (MP Project 103)	-	45,444	257,514	-	-	302,958
	South Bermuda WRF Additional 400' 36" FM at Headworks (MP Project 133)	-	-	-	77,136	218,553	295,689
	East Service Area Lift Station 84 Upsizing	-	-	-	-	250,000	250,000
	LS 174 Upsizing	-	40,000	200,000	-	-	240,000
	West Harmony-WW Collection/Transmission Upsizing near LS 7 and 8 (MP Project 136)	-	-	-	-	145,289	145,289

FY 2025-2029 Capital Improvement Plan

Dept # / Project #	Project Name	Adopted FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Total Proposed 5Y
	Upgrade SCLS-41 on north side of US 192 across from Aeronautical Drive	-	-	-	-	100,000	100,000
	LS 40 Upsizing, 12" FM upsizing to 20" from LS 40 to SSWRF, and new 16" FM on Canoe (-	-	-	-	100,000	100,000
	LS 26 Medieval Upsize 150' FM to 8" (MP Project 131)	-	-	-	-	92,181	92,181
	8" RM on Nova Rd from Bluebird Ave to CLR N-2	-	-	-	-	65,650	65,650
	San Remo Rd LS 15P 570' FM Upsize to 6"-LS 15P to N Doverplum Rd (MP Project 132)	-	-	-	-	46,164	46,164
	6" FM on Nova Road from Bluebird Ave to CLR N-2 Out-Parcel	-	-	-	-	45,000	45,000
	SHWRF Expansion to 9 MGD	-	-	-	-	2,500,000	2,500,000
	New Southport/GIR WRF	-	-	-	-	2,000,000	2,000,000
	West Carrol St. Reuse Interconnect-Master Plan Project	-	-	328,185	328,185	-	656,370
	Edgewater West - Whaley Lane	-	1,140,000	-	-	-	1,140,000
	TOTAL SDC WASTEWATER FUND 423	36,221,121	42,997,951	49,665,251	37,878,575	19,031,986	185,794,884

FY 2025 Capital Outlay and Capital Project Funding Plan		Net of Execution @ 75%	Projected Borrowing	FY2025 Capital Funding
Operating Fund Capital Expenditures	173,023,013	129,767,260	(47,956,260)	81,811,000
System Development Fund	204,145,706	153,109,280	(48,423,280)	104,686,000
Capitalized Labor	5,196,022	5,196,022		5,196,022
Total Capital Projects and Expenditures*	382,364,741	288,072,562	(96,379,540)	191,693,022

**100% total Capital budget; for financial planning 75% execution assumed*

DEBT

Debt services request was projected at \$18.4 million in FY25, which accounts for 11% of the total expenses. FY2022 introduced a new Series 2022 Revenue Note issued in the total amount of \$28.6 million due to the City of St. Cloud Utility Integration. This adds to existing Revenue Bonds and Notes as shown in the following table:

Over the past 10 years the Authority has maintained an annual debt service amount between \$200 M and \$241 M.

Toho Water Authority has maintained a higher Debt Service Coverages (DSC) due to the following factors:

- To build coverages for long term planning and borrowing for anticipated higher borrowing costs and alternative water supply projects.
- To maintain financial position to navigate long term uncertainty in changes in regulatory requirement environment and inflationary pressures.

CURRENT DEBT OBLIGATIONS

Current Authority Outstanding Debt (in thousands)					
Revenue Bonds & Notes	Amount Issued	Current Outstanding	Interest	Structure	Purpose of Issue
Series 2009 Note	\$16,000	\$6,935	3.63%	Fixed	Admin Building & Construction
Series 2016 Bond	173,605	153,905	2.00%-5.00%	Fixed	Refund portion 2011A & 2012 Capital Improvements
Series 2020	38,160	38,160	1.00%-4.00%	Fixed	Short-term funding for WIFIA designated projects - matures 2025
Series 2021 Note	14,305	14,275	1.08%	Fixed	Refund Bonds (Series 2003 A&B)
Series 2022 Note	28,600	28,660	2.64%	Fixed	St. Cloud Utility Integration
Total		\$241,935			

Series 2016 Revenue Refunding Bonds – Used to refund a portion of the Series 2011A Note and Series 2013 Note and pay costs associated with the issuance of the Series 2017 Bonds. These bonds mature through fiscal year ending September 30, 2047.

Revenue Notes Payable – Toho has revenue notes outstanding at September 30, 2023, as follows:

Series 2009 Note (Direct Borrowing) – Used to fund a portion of the design, construction, and equipping of administrative facilities and other capital expenditures. This note matures on October 1, 2030. In the event of default, if the debt then remaining unpaid hereunder shall become immediately due and

payable pursuant to the terms of the resolution, then Toho shall be obligated to pay (but only from the pledged revenues) as part of the indebtedness evidenced by this note, any prepayment fee due as a result of the prepayment hereof upon such acceleration.

Series 2020 Note (Direct Placement) – Used to fund the construction and improvements to the Utility System, including (a) the gravity sanitary sewer system assessment; and (b) the rehabilitation and/or removal and replacement of certain mains and manholes (including the replacement of water mains within lift station basins as determined by Toho to be necessary), and consists of the activities related to the improvements of the Utility System located in the lift station areas described in the WIFIA Loan Agreement dated as of February 12, 2020, between Toho and the United States Environmental Protection Agency. The bond matures October 1, 2025. The terms in the event of a default for the Series 2020 Direct Note pursuant to the master resolution provides for an acceleration of principal, accrued interest, and premium, if any. Registered owners of 25% of aggregate principle have the right to enforce payment of debt service on the bonds and the performance of any other covenant, agreement, obligation or any other instrument providing security, directly or indirectly, for the bonds.

Series 2021 Note (Direct Placement) – Used to refund the Series 2012 Note and pay costs associated with the issuance of the Series 2021 Bonds, resulting in cash flow savings of \$1,845 and a net present value savings of \$1,603. These bonds mature through fiscal year ending September 30, 2028.

Series 2022 Note (Direct Placement) – Used to refund the City of St. Cloud’s utility – related debt in order to execute the interlocal agreement effective October 1, 2022, that transferred the management, operation, and administration of the City of St. Cloud’s water and sewer utility system to Toho.

All debt obligations are secured by a lien upon and pledge of certain pledged revenues on a parity, as provided in the supplemental and master bond resolution.

Debt – \$241M | Annual Debt Service – \$18.4M



Debt Service Coverage – Historical & Projected Update

Maintain higher Debt Service Coverages (DSC)

- Building coverages for long term planning and borrowing
 - Anticipated higher borrowing costs
 - Alternative Water Supply projects
- Maintaining financial position to navigate long term uncertainty
 - Changes in regulatory requirement environment
 - Inflationary pressures



BOND RATINGS

The Toho Water Authority (Toho) is the largest provider of water, wastewater, and reclaimed water services in Osceola County. Toho in Florida has a AAA utility revenue bond rating, WIFIA loan rating, and IDR. As of May 16, 2024, Fitch Ratings in New York has assigned a 'AAA' rating to the following obligations issued by the Tohopekaliga Water Authority, Florida (Toho, the authority):

- Approximately \$292.8 million Water Infrastructure Finance Innovation Act (WIFIA) loan.

Proceeds will be used to fund up to 49% of the authority's \$597.5 million Toho One Water Initiative Project, a portfolio of Alternative Water Supply (AWS) source projects.

Fitch Ratings has also affirmed the following authority obligations at 'AAA':

- Approximately \$153.9 million in outstanding utility system revenue and refunding bonds, series 2016;
- Approximately \$40.1 million WIFIA loan.

Fitch has additionally affirmed the authority's Issuer Default Rating (IDR) at 'AAA'.

The Rating Outlook is Stable.

The 'AAA' utility revenue bond rating, WIFIA loan rating and IDR all reflect the authority's 'Exceptionally Strong' financial profile within the framework of 'Very Strong' revenue defensibility and 'Very Strong' operating risk profile, both assessed at 'aa'. The authority's leverage, measured as net adjusted debt to adjusted funds available for debt service (FADS), was extremely low at 1.14x in fiscal 2023, but is projected to peak at 4.5x in fiscal 2027 in Fitch's Analytical Stress Test (FAST) rating case, following planned capital spending and the issuance of related debt. The higher ratios should continue to support the current rating, but leave only limited flexibility within the rating category.

SECURITY

The WIFIA loan is payable from a subordinate lien pledge of the net revenues and system development charges of Toho's water and sewer authority's utility system revenue bonds. The bonds are payable from a senior-lien pledge of the net revenues of Toho's water and sewer system (the system) and system development charges.

The lack of notching between the first lien and second lien reflects Fitch's view that the risk profile for the second-lien debtholders is largely the same as for first-line bondholders. While second lien debt is increasing the first lien remains open for additional revenue bond borrowing.

KEY RATING DRIVERS

Revenue Defensibility - 'aa'

Very Favorable Service Area, Affordable Rates for the Vast Majority of the Population. The authority retains the legal authority to adjust rates as needed without external oversight. Fitch considers the monthly residential water and sewer bill affordable for around 87% of the service area population based on standard monthly usage of 7,500 gallons for water and 6,000 gallons for sewer. The very

favorable service area is characterized by average income levels, a moderate unemployment rate relative to the nation and strong customer growth. Customer growth registered a five-year compound annual growth rate of 9.1% as of fiscal 2023. Income levels are about 14% below the national median as of 2022. The unemployment rate has decreased to 3% since 2020 and was 6% less than the national average in 2023.

Operating Risk - 'aa'

Very Low Operating Cost Burden, Moderate Investment Needs. In fiscal 2023, the system's operating cost burden was considered very low at \$5,048 per million gallons (mg), consistent with the operating risk assessment. The life cycle ratio was very low at 29% in fiscal 2023, due in part to robust capex to depreciation averaging 230% over the last five fiscal years from 2019 to 2023. Planned capital spending for the next five years should generally outpace historical depreciation, supporting a continued very low life cycle ratio.

The system's fiscal 2024-2028, \$1.1 billion capital improvement plan (CIP) includes the on-going integration with the St. Cloud water and sewer system, and is wide-ranging, covering five component areas. These include plant reinvestment and expansion projects, asset management projects largely concentrated on inflow and infiltration, and the WIFIA-funded accelerated gravity sewer rehabilitation program.

Water supply is adequate, but the AWS projects remain a large component as work progresses under the Toho One initiative. Treatment capacity is also adequate and will be enhanced by current expansions underway. Also included is spending for many new city and county road-widening projects. Overall, the projects are flexible and growth projects could be delayed if necessary. The CIP will be about 40% funded with new debt including the WIFIA loan and senior lien revenue bonds. The remaining 60% will be funded by system development charges, reserves, and PAYGO.

Financial Profile - 'aaa'

Leverage to Increase. The authority had exceptionally low leverage of 1.14x as of fiscal 2023, given its manageable debt, robust cash balances and strong and stable FADS. The liquidity profile is neutral to the overall assessment with current days cash on hand of 320 and coverage of full obligations (COFO) of 6.6x. Fitch-calculated total debt service coverage was 6.6x in fiscal 2023.

The FAST considers the potential trend of key ratios in a base case and stress scenario over a five-year period. The stress scenario is designed to impose capital costs 10% above expected base case levels and evaluate potential variability in projected key ratios. The FAST reflects Fitch's view of a reasonable scenario, which is generally informed by publicly available and/or management provided information with respect to capital expenditures, user charges and rate of revenue and expenditure growth.

In the base case scenario, the leverage ratio is expected to increase to 3.8x in fiscal 2027 as capital spending and related borrowing accelerate, and then decline to 3.0x through fiscal 2028 as planned rate increases generate improved FADS. In the stress scenario, which is considered the rating case, the leverage ratio is projected to increase to 4.5x in fiscal 2027, then decrease to 3.6x through fiscal 2028. The liquidity profile is expected to remain neutral to the assessment over the five-year horizon.

Asymmetric Additional Risk Considerations

No asymmetric additive risk considerations affected this rating determination.

BOND PROFILE

Tohopekaliga Water Authority, located in central Florida, is an independent special district that was created in 2003 to provide a regional approach to the development, planning and delivery of potable water, wastewater and reclaimed water services. The service area population is approximately 423,000 with a mostly residential and growing customer base. In fiscal 2023, Toho served approximately 157,400 retail water and 146,500 retail sewer customers through four regional subsystems, each representing the four separate utility acquisitions and the 2022 St. Cloud utility integration made since its inception. Toho also serves about 34,000 reclaimed water and 24,000 irrigation customers.

As part of the Orlando Metro Area in Osceola County, Toho's large service area (1,500 square miles) includes the incorporated cities of Kissimmee and St. Cloud (integrated in 2022), and smaller portions of Orange and Polk counties. The authority's water facilities include 14 water treatment plants which rely on groundwater derived from the upper Floridan aquifer with a combined capacity of 72.7 million gallons per day (mgd). Wastewater facilities include nine water reclamation plants, sewage collection facilities and wastewater effluent disposal facilities with combined capacity of 51.7 mgd. Presently, expansion is underway at five plants. Reclaimed water is provided to irrigation customers and used for groundwater recharge.

Toho Response to Updated EPA Regulations

The authority is addressing new regulations set forth by the U.S. Environmental Protection Agency (EPA). The EPA's enhanced focus on lead and copper lines and per- and polyfluoroalkyl substance (PFAS) contaminants has led to the introduction of the Lead and Copper Rule Revisions (LCRR) and the proposed Lead and Copper Rule Improvements, along with specific testing for PFAS chemicals. Toho is cataloguing service lines with 90% of the data assessment and targeted field investigation completed to date and no lead service lines detected. The authority anticipates meeting the LCRR 2024 compliance deadline. It is also conducting routine testing of its water systems, which has thus far shown the authority's drinking water to have nondetectable levels of regulated PFAS.

POSITION SUMMARY SCHEDULE

The personnel budget includes \$2.3 million for 43 new positions. Positions are needed in many areas within Toho Water Authority, including (1) Director of Program Management & Construction (which is not included in the 43 count because the position is offset by reclassifying the Vice President of Stakeholder Services). Two (2) positions are needed in Financial Services to handle increased workload continuing from the recent acquisition of the City of St. Cloud water utilities. Six (6) positions were approved in Human Resources to assist with increased training needs, increased number of new-hires/promotions, and to fill the need for a Safety Manager. Human Resources also budgeted for six half-time internship positions (total of 3 positions included in the count of 6) to be used throughout the organization. Operations needed twenty-two (22) new positions for various areas including treatment, SCADA, electricians and other utility workers. Stakeholder Services added thirteen (13) positions, 7 of which reside in Customer Service. Other Stakeholder areas receiving new positions include Environmental Compliance, IT, Laboratories, Procurement and Water Conservation. It should be noted that all of the positions added to TWA stem from the increased customer base due to the acquisition of the City of St. Cloud water utilities, as well as general population growth in the area.

Several of the positions in Operations are included in Construction Capital and will be considered capitalized labor.

The complete listing of positions can be found on the table shown on the next page. This list includes a calculation that shows the Net New Position Direct Operating Labor Impact totals \$1.1 million.

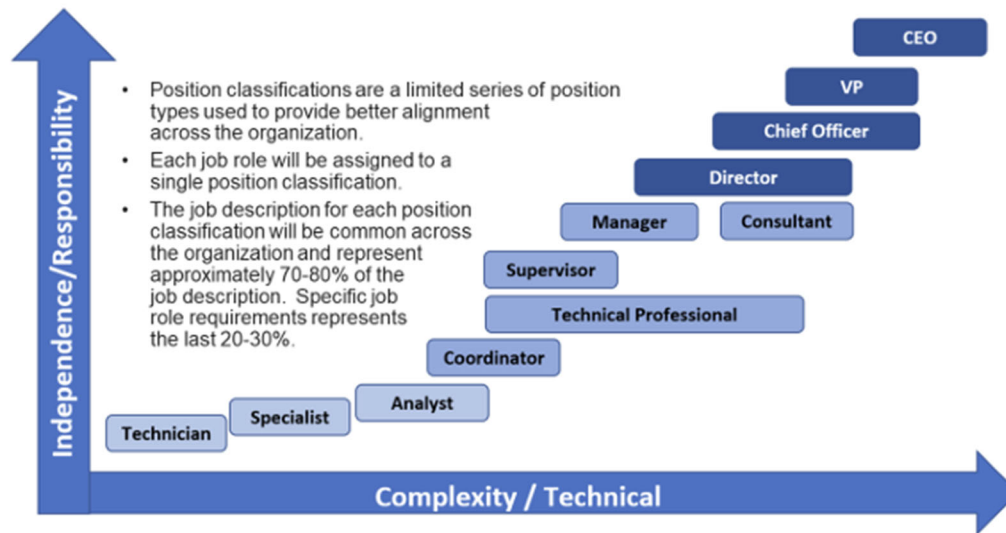
	Department	Division	Position Title	Timing	Net FTE
Operational (28)	Assets & Infrastructure	Program Mgmt & Construction	Director of Program Mgmt & Construction / Reclass from VP Stakeholder Services	Late-Year	-
	Financial Services	Financial Services	Accounting Technician I	Early-Year	1.0
		Financial Services	Fiscal Specialist I	Early-Year	1.0
	Human Resources	Human Resources	Training Business Partner	Early-Year	1.0
		Human Resources	Human Resource Specialist I	Mid-Year	1.0
		Safety & Risk	Safety Manager	Immediate	1.0
	Operations	Sandhill WRF	Chief Treatment Operator	Immediate	1.0
		SCADA	SCADA Technician I	Early-Year	1.0
		SCADA	SCADA Technician I	Mid-Year	1.0
		Maintenance	Plant Mechanic Apprentice	Early-Year	1.0
		Trans&Dist	Heavy Equipment Operator I	Mid-Year	1.0
		Trans&Dist	Utility Worker - Hydrant PMs	Mid-Year	1.0
		Support Services	Heavy Equipment Operator II	Early-Year	1.0
		Support Services	Treatment Operator I	Mid-Year	1.0
		Water Treatment	Treatment Operator	Early-Year	2.0
	Stakeholder Services	Customer Service	Service Technician I	Early-Year	2.0
		Customer Service	Billing Specialist I	Early-Year	1.0
		Customer Service	Collections Specialist I	Early-Year	1.0
		Customer Service	Customer Experience Representative I	Early-Year	3.0
		Environmental Compliance	Environmental Coordinator I	Immediate	1.0
IT/SCADA		Network Support	Early-Year	1.0	
Laboratory		Environmental Specialist	Immediate	1.0	
Laboratory		Water Quality Technician	Early-Year	1.0	
Procurement		Procurement Coordinator II	Early-Year	1.0	
Water Conservation		Environmental Technician I	Mid-Year	1.0	
Construction Capital (12)	Operations	Maintenance	Electrician I	Early-Year	2.0
		Maintenance	Apprentice Construction Technician	Early-Year	4.0
		Maintenance	Construction Lead	Early-Year	1.0
		Trans&Dist	Field Services Foreman I - Water Services Crew	Mid-Year	1.0
		Trans&Dist	Utility Worker - Water Services Crew	Mid-Year	4.0
Internship (3)	Human Resources	Various	Intern (Six @ 1/2 FTE)	Early-Year	3.0

43.0

Overall, the FY25 budget request increases total authorized positions from 602 funded FTEs to 645 funded FTEs: the personnel budget is projected to grow by 8.9% (\$4.7 million) over the current year-end estimate.

The budget for personnel services also included funding proposals in other areas starting with increases in Travel & Training and cost of personnel positions. The Travel & Training budget includes budget increases to support TWA's skill-based progression program. This program includes a new position mapping system that starts with a specific job then groups it with a series of job roles allowing progression based on experience, skills, licensure and certification. The job track can be followed by employees to move into progression opportunities including closely related and beyond the traditional job track. The following graphic illustrates an overall structure of this new classification methodology.

Position Classifications



Another increase included in the FY25 Human Resources budget includes a 2% cost of living increase (COLA) and a 2% merit increase. This allows staff to receive the COLA each year while earning additional merit pay by maintaining good status with TWA. It is anticipated that most employees will receive both the COLA and the merit increase each year.

The budget submittal also includes funding to maintain the Authority's contribution to the employee retirement Defined Contribution Plan, 401a, of 6.5% of pay for those participating employees. The contribution for the defined benefit portion of the Authority's retirement plan will be adjusted next year to meet the requirements of the actuarial analysis of modified funding needs based on the stock market's performance over the past year.

Other compensation categories also include sick and vacation leave buy back for employees with sick or vacation leave in excess of the maximum allowable at the end of the calendar year.

The budget includes an allowance for unrestricted sponsorships for FY25. The total amount budgeted for the sponsorship allowance is based on \$1.00 per billed water customer. The funding requested for the next fiscal year is approximately \$190k.

Funding of \$150,000 is included in the FY25 budget for the Toho Assistance Program (TAP) which is a partnership with the Osceola Council on Aging (COA) to ease financial hardships for Toho Water Authority customers facing financial difficulties to pay their water bills. TAP prioritizes assistance for income eligible customers whose service has been disconnected or is in the process of being disconnected as well as households with elderly or disabled individuals or families with children under the age of eighteen. Toho also offers a payment extension request program to help individuals pay their bill without any additional fees.

Total Authority Positions FY2024-FY2025

Departments	2023	2024	2025
Operations	276.0	285.0	307.0
Assets & Infrastructure	64.0	63.0	64.0
Stakeholder Services	183	198.5	207.5
Financial Services	19	20.5	22.5
Administration	3.0	2.0	4.0
Communications	3.0	4.0	4.0
Human Resources	15.0	15.0	18.0
Interns	8.0	8.0	11.0
Office of the General Counsel	5.0	6.0	6.0
Total	576.0	602.0	645.0

FY25 Personnel Request Assumptions

- **Capitalization**

- Partial capitalization of in-house construction crews
(lift stations, service lines, small diameter mains), engineers, and inspectors

- **Pay Adjustment Provisions**

- Across-the-board/Merit 4%
- Other Allowances (Equity, Skill-based progressions) 2.0%

- **Other Assumptions**

- Early recruitment of 6 critical positions underway (SCADA Tech, Safety Manager, Env. Coord.)
- Reduced vacancy allowance (70% of current vacancy rate) – app. \$1M impact
- New positions assumed to be vacant approximately 30% of the year on average

DEPARTMENTAL/PROGRAM DESCRIPTIONS

Administration

The Administration Department is comprised of the Executive Director and the Executive Assistant. The Executive Director reports to the Board of Supervisors which is a seven-member governing group responsible for approving all of Toho’s operating policies and its budget. The Administration Office is responsible for approving company - wide requisitions, new hires, terminations, retirements, and more. Additionally, the department prepares the Agendas, Minutes, Resolutions, and Policies for the TWA Board of Supervisors’ regular meetings.

Tohopekaliga Water Authority Operating Fund Budget Summary			Estimate & Request			
	FY24 Budget	FY24 Actual	FY24 Estimate	FY25 Request	\$ Prior Yr Budget Chg	% Prior Yr Budget Chg
OPERATING EXPENSES						
<i>Contracted Services</i>	247,160	163,418	227,172	85,000	(162,160)	-66%
<i>Training</i>	25,640	43,333	44,223	32,128	6,488	25%
<i>Utilities</i>	132,321	106,894	130,848	-	(132,321)	-
<i>Auto Maintenance</i>	15,500	17,263	21,145	-	(15,500)	-
<i>Other Maintenance</i>	797	18,821	18,653	2,000	1,203	151%
<i>Petroleum Supplies</i>	1,641	10,137	10,558	1,641	-	0%
<i>Other Supplies</i>	8,400	8,782	7,663	12,080	3,680	44%
<i>Chemical Supplies</i>	-	-	-	-	-	-
<i>Other Operating Costs</i>	186,106	214,630	308,486	280,088	93,982	50%
TOTAL OPERATING EXPENSES	617,565	583,278	768,748	412,937	(204,628)	-33%

Assets & Infrastructure

Assets & Infrastructure department manages all physical components of their water and wastewater utility system, including water mains, sewer lines, pump stations, treatment plants, and other related infrastructure, ensuring their proper maintenance, upkeep, and future development to deliver reliable water services to customers; this includes managing the condition of these assets through assessments and planning for necessary repairs or upgrades. Assets & Infrastructure oversees many of the major projects that impact our service areas. This includes Program Management, Construction Services, Planning, Development, and Engineering.

Tohopekaliga Water Authority Operating Expense Detail Report			Estimate & Request			
			FY24 Budget	FY24 Actual	FY24 Estimate	FY25 Request
OPERATING EXPENSES						
<i>Contracted Services</i>	3,226,037	1,709,975	2,243,252	4,761,600	1,535,563	48%
<i>Training</i>	84,291	33,683	36,007	114,962	30,671	36%
<i>Utilities</i>	-	7,178	7,180	-	-	-
<i>Auto Maintenance</i>	46,628	53,630	65,266	77,384	30,756	66%
<i>Other Maintenance</i>	4,500	2,859	3,974	1,500	(3,000)	-67%
<i>Petroleum Supplies</i>	53,045	44,946	56,655	72,005	18,960	36%
<i>Other Supplies</i>	49,356	19,759	26,766	50,406	1,050	2%
<i>Chemical Supplies</i>	-	-	-	-	-	-
<i>Other Operating Costs</i>	345,190	150,762	192,430	191,851	(153,339)	-44%
TOTAL OPERATING EXPENSES	3,809,048	2,022,792	2,631,530	5,269,708	1,460,661	38%

Financial Services

Toho Water Authority's Financial Services Division oversees financial operations, ensuring accountability and control over the use of Authority funds. Financial Services consists of multiple sections (Accounting and Finance). The Accounting Office manages accounts payable, accounts receivable (utility billing), fixed assets, capital projects management, and financial reporting (ACFR) and analysis. The Finance Office manages the budget (Five Year Capital Improvement Plan and Annual Operating), grants, system development charges (impact fees imposed on development to contribute to the costs of extending and expanding the utility system), Infrastructure Reimbursement (CIAC) to reimburse builders for qualifying construction to lots without water or sewer service, the Toho Assistance Program (TAP) which partners with Osceola Council on Aging (COA) to ease financial hardship for customers, as well as other financial reporting and analysis.

Tohopekaliga Water Authority Operating Fund Budget Summary			Estimate & Request			
	FY24 Budget	FY24 Actual	FY24 Estimate	FY25 Request	\$ PY Chng	% PY Chng
OPERATING EXPENSES						
<i>Contracted Services</i>	1,329,691	1,138,303	1,435,581	1,638,260	308,569	23%
<i>Training</i>	7,657	4,616	4,981	9,720	2,063	27%
<i>Utilities</i>	-	-	(156)	-	-	-
<i>Auto Maintenance</i>	-	-	-	-	-	-
<i>Other Maintenance</i>	1,050	960	1,219	-	(1,050)	-
<i>Petroleum Supplies</i>	-	-	-	-	-	-
<i>Other Supplies</i>	11,400	4,054	5,922	5,400	(6,000)	-53%
<i>Chemical Supplies</i>	-	-	-	-	-	-
<i>Other Operating Costs</i>	20,904	21,941	26,584	21,580	676	3%
TOTAL OPERATING EXPENSES	1,370,702	1,169,874	1,474,131	1,674,960	304,258	22%

Human Resources

Human Resource Management is the strategic and coherent approach to the effective and efficient management of people in a company or organization such that they help their business gain a competitive advantage. Toho’s HR Department has the responsibility of driving key human resources and risk management practices to the organization and its employees. Toho’s HR Department is designed to maximize employee performance in service of an employer's strategic objectives, by specifically offering planning, implementation and management of all HR services.

Tohopekaliga Water Authority Operating Fund Budget Summary			Estimate & Request			
	FY24 Budget	FY24 Actual	FY24 Estimate	FY25 Request	\$ PY Chng	% PY Chng
OPERATING EXPENSES						
<i>Contracted Services</i>	1,329,691	1,138,303	1,435,581	1,638,260	308,569	23%
<i>Training</i>	7,657	4,616	4,981	9,720	2,063	27%
<i>Utilities</i>	-	-	(156)	-	-	-
<i>Auto Maintenance</i>	-	-	-	-	-	-
<i>Other Maintenance</i>	1,050	960	1,219	-	(1,050)	-
<i>Petroleum Supplies</i>	-	-	-	-	-	-
<i>Other Supplies</i>	11,400	4,054	5,922	5,400	(6,000)	-53%
<i>Chemical Supplies</i>	-	-	-	-	-	-
<i>Other Operating Costs</i>	20,904	21,941	26,584	21,580	676	3%
TOTAL OPERATING EXPENSES	1,370,702	1,169,874	1,474,131	1,674,960	304,258	22%

Communications and Engagement

The primary role of the Communications Office is to assist in communicating information effectively to our internal and external customers. They collaborate with all the departments to implement and achieve their communication goals. The Communications Office manages Toho’s public relations, communications, branding, marketing, community outreach and education functions. Responsibilities include developing programs to maintain favorable public perceptions of the organization and connecting with stakeholders, including customers, employees, business partners, and the media. This office reviews sponsorships and bottled water requests and represents the organization at public events throughout the year. Any media inquiries are handled by this office as well. The Public Information Office (PIO) is also part of the Administration Department.

Tohopekaliga Water Authority			Estimate & Request			
Operating Fund Budget Summary			FY24	FY25	% PY	
	FY24	FY24	FY24	FY25	\$ PY	% PY
	Budget	Actual	Estimate	Request	Chng	Chng
OPERATING EXPENSES						
<i>Contracted Services</i>	41,000	107,156	112,101	20,000	(21,000)	-51%
<i>Training</i>	12,457	8,820	10,539	12,742	285	2%
<i>Utilities</i>	-	-	-	-	-	-
<i>Auto Maintenance</i>	100	-	19	1,000	900	900%
<i>Other Maintenance</i>	1,100	-	263	-	(1,100)	-
<i>Petroleum Supplies</i>	1,565	15	420	1,565	-	0%
<i>Other Supplies</i>	9,980	992	3,297	5,600	2,303	23%
<i>Chemical Supplies</i>	-	-	-	-	-	-
<i>Other Operating Costs</i>	274,808	257,499	318,921	322,030	3,109	1%
TOTAL OPERATING EXPENSES	341,010	374,482	445,560	362,937	21,927	6%

Safety & Risk

Safety and Risk ensures that all employees have a safe environment to work in. Toho Water Authority's Safety and Risk Department manages the overall safety of the water system, including monitoring water quality, identifying potential hazards, implementing safety protocols, ensuring compliance with regulations, managing risks related to infrastructure, operations, and potential emergencies, and educating employees on safety procedures to protect the public water supply. Procedures are in place to ensure that we support our employees and continue to serve to our customers.

Tohopekaliga Water Authority Operating Fund Budget Summary			Estimate & Request			
	FY24 Budget	FY24 Actual	FY24 Estimate	FY25 Request	\$ PY Chng	% PY Chng
OPERATING EXPENSES						
<i>Contracted Services</i>	-	-	-	105,000	105,000	-
<i>Training</i>	3,205	852	1,952	7,730	4,525	141%
<i>Utilities</i>	-	-	-	-	-	-
<i>Auto Maintenance</i>	-	464	463	835	835	-
<i>Other Maintenance</i>	200,000	167,970	180,336	280,000	80,000	40%
<i>Petroleum Supplies</i>	-	1,168	1,169	2,500	2,500	-
<i>Other Supplies</i>	6,575	837	2,063	16,925	10,350	157%
<i>Chemical Supplies</i>	-	-	-	-	-	-
<i>Other Operating Costs</i>	13,120	2,605	5,674	127,944	114,824	875%
TOTAL OPERATING EXPENSES	222,900	173,896	191,657	540,934	318,034	143%

Customer Service

Customer Service is comprised of Contract Center, Business, Service Centers, and Water Conservations. The Contact Center serves as the primary point of contact for customers seeking assistance and support. The team handles inquiries, resolve issues, and provides timely information to ensure a positive experience. The Business Center team is responsible for managing the financial transactions between Toho and its customers. This includes generating accurate customer bills, processing payments, and collecting delinquent accounts. The Service Center consists of the Dispatch team and our Customer Service Technicians. Dispatch ensures the work is completed in a timely manner by assigning tickets and tracking completion. Water Conservation manages initiatives to help customers reduce their water usage, including providing education on indoor and outdoor water conservation practices, identifying and fixing leaks, and promoting water-efficient appliances and landscaping practices to minimize water consumption within our service area.

Tohopekaliga Water Authority Operating Fund Budget Summary		Estimate & Request			
		FY24 Estimate	FY24 Actual	FY25 Request	\$ PY Chng % PY Chng
OPERATING EXPENSES					
<i>Contracted Services</i>	1,234,648	736,157	950,437	887,685	(346,963) -28%
<i>Training</i>	66,548	42,458	69,277	95,265	28,717 43%
<i>Utilities</i>	13,662	6,997	9,708	7,101	(6,561) -48%
<i>Auto Maintenance</i>	117,000	127,702	156,568	136,291	19,291 16%
<i>Other Maintenance</i>	370,900	140,758	231,468	315,300	(55,600) -15%
<i>Petroleum Supplies</i>	118,471	101,793	128,501	118,471	- 0%
<i>Other Supplies</i>	143,570	76,347	106,905	110,400	(33,170) -23%
<i>Chemical Supplies</i>	-	-	-	-	- -
<i>Other Operating Costs</i>	975,532	854,743	1,076,651	1,118,789	143,257 15%
TOTAL OPERATING EXPENSES	3,040,331	2,086,955	2,729,515	2,789,302	(251,029) -8%

Information Technology

I.T. will provide its users and customers with reliable access to information needed for excellent service, tracking assets and performance, and promoting informed decisions made by utilizing the most effect internal and external technology. Toho’s IT Department manages all the technology systems used to operate the water treatment plants, distribution networks, customer billing systems, internal administrative systems, and the public-facing website, as well as the company-facing intranet. The IT Department oversees all digital aspects of water management and customer interaction within the Toho service area.

Tohopekaliga Water Authority			Estimate & Request			
Operating Expense Detail Report			FY24	FY25		% PY
	FY24	FY24 Actual	Estimate	Request	\$ PY Chng	Chng
	Budget					
OPERATING EXPENSES						
<i>Contracted Services</i>	1,289,161	1,799,503	1,927,186	1,510,595	221,434	17%
<i>Training</i>	40,662	36,746	40,399	57,820	17,158	42%
<i>Utilities</i>	-	-	-	-	-	-
<i>Auto Maintenance</i>	600	-	141	600	-	0%
<i>Other Maintenance</i>	105,450	79,460	101,447	150,000	44,550	42%
<i>Petroleum Supplies</i>	493	342	476	493	-	0%
<i>Other Supplies</i>	2,775,291	1,932,515	2,867,508	3,021,131	245,840	9%
<i>Chemical Supplies</i>	-	-	-	-	-	-
<i>Other Operating Costs</i>	525,540	470,977	515,344	528,600	3,060	1%
TOTAL OPERATING EXPENSES	4,737,197	4,319,543	5,452,501	5,269,239	532,042	11%

Business & Environmental

Business & Environmental is organized into four sub-departments: Geographic Information System (GIS), Procurement, Labs, and Environmental Compliance. Geographic Information System (GIS) department manages utility assets and infrastructure using computer based technology such as GIS web map applications, and utility viewer. This work aids in program management and reporting. Procurement ensures that goods and services are acquire in a timely and cost-effective manner by orchestrating the contract and purchase order processes, and keeping multiple warehouses of frequently utilized products purchased in bulk rates. The Laboratory monitors water quality and treatment processes to meet environmental standards. Environmental Compliance attempts to balance the need for profitability with adherence to environmental regulations, as well as implements environmental sustainability initiatives, and conducts environmental audits and inspections.

Tohopekaliga Water Authority Operating Fund Budget Summary			Estimate & Request			
	FY24 Budget	FY24 Actual	FY24 Estimate	FY25 Request	\$ PY Chng	% PY Chng
OPERATING EXPENSES						
<i>Contracted Services</i>	2,787,341	1,283,496	1,669,799	1,747,224	1,040,117	37%
<i>Training</i>	52,326	33,500	47,065	76,877	(24,551)	-47%
<i>Utilities</i>	18,665	15,678	19,091	17,374	1,291	7%
<i>Auto Maintenance</i>	39,583	45,413	55,240	58,315	18,732	47%
<i>Other Maintenance</i>	474,682	483,183	588,736	1,165,815	(691,133)	-146%
<i>Petroleum Supplies</i>	21,457	17,965	23,324	21,457	(0)	0%
<i>Other Supplies</i>	213,129	207,234	236,940	365,033	(151,904)	-71%
<i>Chemical Supplies</i>	89,757	55,610	73,607	89,757	-	0%
<i>Other Operating Costs</i>	268,002	236,371	246,025	305,757	(37,755)	-14%
TOTAL OPERATING EXPENSES	3,964,943	2,378,450	2,959,827	3,847,609	(117,334)	-3%

Organizational Development

The goal of Organizational Development is to increase organization effectiveness and health at a company-wide level, by focusing on the people side of our business. The purpose of this functional area is to serve as an incubator for workforce related programs. The objective is to develop our workforce to help achieve individual and business goals. The OD programs are aligned to Toho's Strategic Plan priorities and are developed in collaboration with Toho's Leadership Team and key stakeholders to support employee and business needs. Rebeca Martinez is Toho's Organizational Development Manager. Rebeca's experience in organizational development and human resources began in 2003 and she has been with Toho since 2013. Her passion for the people side of our business is demonstrated in her commitment to Toho's promise that our Customers, Community, and Employees Trust that Toho Cares.

Tohopekaliga Water Authority Operating Fund Budget Summary			Estimate & Request			
	FY24 Budget	FY24 Actual	FY24 Estimate	FY25 Request	\$ PY Chng	% PY Chng
OPERATING EXPENSES						
<i>Contracted Services</i>	55,216	18,139	95,276	375,000	319,784	579%
<i>Training</i>	69,718	59,006	68,447	63,549	(6,169)	-9%
<i>Utilities</i>	-	-	-	-	-	-
<i>Auto Maintenance</i>	1,000	-	244	1,000	-	0%
<i>Other Maintenance</i>	-	-	-	-	-	-
<i>Petroleum Supplies</i>	391	-	94	391	-	0%
<i>Other Supplies</i>	12,000	10,548	12,446	12,000	-	0%
<i>Chemical Supplies</i>	-	-	-	-	-	-
<i>Other Operating Costs</i>	258,668	14,976	79,460	219,200	(39,468)	-15%
TOTAL OPERATING EXPENSES	396,993	102,669	255,967	671,140	274,147	69%

Office of General Counsel

Toho Water Authority’s Office of General Counsel (OGC) department manages all legal matters related to the water authority, including providing legal advice to staff, representing the authority in legal disputes and lawsuits, reviewing contracts and permits, ensuring compliance with regulations related to water management, and drafting necessary legal documents to support the organization’s operations. The OGC also assists in drafting policies and procedures related to legal matters.

Tohopekaliga Water Authority Operating Fund Budget Summary			Estimate & Request			
			FY24 Budget	FY24 Actual	FY24 Estimate	FY25 Request
OPERATING EXPENSES						
<i>Contracted Services</i>	650,000	640,303	640,676	789,000	139,000	21%
<i>Training</i>	9,457	8,542	10,873	10,000	543	6%
<i>Utilities</i>	-	-	-	-	-	-
<i>Auto Maintenance</i>	-	-	-	-	-	-
<i>Other Maintenance</i>	-	-	-	-	-	-
<i>Petroleum Supplies</i>	-	-	-	-	-	-
<i>Other Supplies</i>	5,180	323	1,600	-	(5,180)	-
<i>Chemical Supplies</i>	-	-	-	-	-	-
<i>Other Operating Costs</i>	64,660	9,151	23,742	9,944	(54,716)	-85%
TOTAL OPERATING EXPENSES	729,297	658,319	676,891	808,944	79,647	11%

Operations

The Operations Department is committed to serving our customers, maintaining our assets, protecting the environment, and working together to deliver on Toho’s Promise. Our department is comprised of the following departments: water treatment facilities, wastewater treatment facilities, water reclamation facilities, sewage collection facilities and wastewater effluent disposal facilities, as well as system maintenance, SCADA, transmission & distribution, collections, support services, and facility maintenance. The Supervisory Control and Data Acquisition (SCADA) department at Toho Water Authority manages the computer-based system (equipment, components, and assets) that monitors and controls water, wastewater, lift-stations, and reuse-distribution facilities. The SCADA department maintains, analyzes, and improves the network system performance and also troubleshoots network communication problems and set up Ethernet networks, computers, and other equipment. Transmission and Distribution consists of field workers who work to ensure potable water is transported to meet customer demands.

Tohopekaliga Water Authority Operating Expense Detail Report			Estimate & Request			
	FY24 Budget	FY24 YTD	FY24 Estimate	FY25 Request	\$ PY Chng	% PY Chng
OPERATING EXPENSES						
<i>Contracted Services</i>	5,255,384	3,339,783	4,380,250	4,424,758	(830,626)	-16%
<i>Training</i>	216,831	337,209	368,565	285,713	68,882	32%
<i>Utilities</i>	11,147,891	9,392,048	10,621,115	11,642,976	495,084	4%
<i>Auto Maintenance</i>	1,340,668	1,600,475	1,932,460	1,871,016	530,347	40%
<i>Other Maintenance</i>	11,777,333	10,346,931	12,350,604	13,029,588	1,252,255	11%
<i>Petroleum Supplies</i>	1,161,584	821,350	1,052,467	1,266,755	105,172	9%
<i>Other Supplies</i>	1,585,789	1,382,714	1,677,039	1,639,620	53,831	3%
<i>Chemical Supplies</i>	8,710,251	6,683,516	8,356,451	7,886,122	(824,129)	-9%
<i>Other Operating Costs</i>	1,791,173	1,686,547	1,951,962	1,975,677	184,504	10%
TOTAL OPERATING EXPENSES	42,986,904	35,590,573	42,690,912	44,022,225	1,035,321	2%

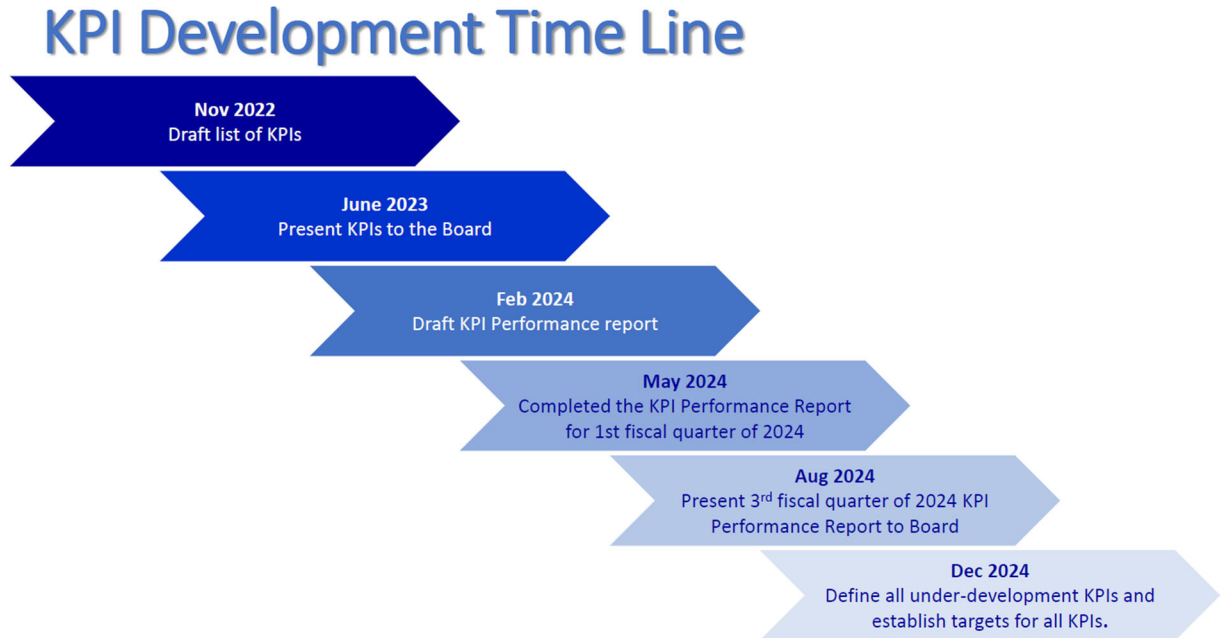
DEPARTMENTAL/PROGRAM GOALS AND OBJECTIVES

Proposed new Toho Water Authority Strategic Plan October 1, 2024 – September 30, 2026 (FULL VERSION)		
GOAL #1 - ON-TIME AND VALUE DRIVEN INFRASTRUCTURE Plan, deploy, and manage infrastructure in a manner that meets targeted service levels and provide long-term value for customers, community, and the environment.		DEPARTMENT
1.A) Improve infrastructure project planning, execution, and transfer to operations.	1.A.1) Implement an automated process that provides visibility to key stakeholders about service levels, and demands (current and projected) by service type, <u>at least</u> on a quarterly basis.	Assets & Infrastructure
	1.A.2) Formalize and stand-up Project Management Office(s) to streamline project management processes, strengthen cross-functional partnerships and collaboration, improve visibility of performance outcomes, and project execution in order to deliver projects that meet needs and are delivered on time and within budget.	Assets & Infrastructure
	1.A.3) Develop and deliver programmatic approaches to the infrastructure Renewal and Replacement projects in order to balance cost and risk.	Assets & Infrastructure
1.B) Optimize system-wide water use to defer infrastructure investment needs.	1.B.1) Develop and deliver water conservation programs that sustain behavioral changes through implementation of programs focused on: Education and Outreach; Enforcement of Standards; and Water Audit Process.	Stakeholder Services
GOAL #2 - PROCESSES DEVELOPMENT AND OPTIMIZATION Enhance collaboration, efficiency, productivity, and organizational effectiveness for the benefit of our customers, community and employees.		DEPARTMENT
2.A) Establish and sustain a continuous improvement culture.	2.A.1) Develop and deliver a process improvement model and training across organization, systematically, that provides a framework for standardizing continuous improvement.	Administration
	2.A.2) Implement and measure service levels and key performance indicators (KPIs) that enhance and optimize high impact or vulnerable process areas.	Operations
2.B) Improve process effectiveness, efficiency, and reliability in our highest impact areas.	2.B.1) Enhance Toho's Water Quality Management Program to establish a proactive approach to planning for new regulatory requirements, prevent water quality issues from arising, and <u>effectively respond to water quality issues when they arise</u> .	Operations
	2.B.2) Deploy customer facing technology solutions, including self service solutions, and organizational process enhancements to improve customer experience by reducing wait times and improving first call resolution.	Customer Service
	2.B.3) Develop and deploy an IT Governance and IT Project framework that addresses the full technology life-cycle including business process assessment, project planning and <u>prioritization, project delivery, and post deployment transfer and support</u> .	IT
	2.B.4) Implement an automated solution that supports the Contractual Agreements and Associated Obligations process.	Assets & Infrastructure
GOAL #3 - ORGANIZATIONAL AND EMPLOYEE ALIGNMENT Drive organizational results by prioritizing systems that promote employee development, engagement, and brand alignment.		DEPARTMENT
3.A) Build Toho's Promise focused brand, both internally and externally.	3.A.1) Implement a communications strategy to build a culture that: 1) improves brand consistency, and 2) clearly connects our work to the Toho Promise and Priorities, including <u>those outlined in this Strategic Plan</u> .	Communications
3.B) Enhance our organizational capabilities and depth.	3.B.1) Align learning development programs with organizational and individual needs, using a tiered level approach, that focuses on skill development (technical and leadership), <u>industry</u> .	Human Resources
	3.B.2) Enhance organizational performance and employee engagement by developing a performance system and tool that aligns with employee development objectives and <u>organizational priorities, including timely feedback and compensation</u> .	Human Resources
Revised September 5, 2024 v.11		
APPROVED by TOHO BOARD on September 11, 2024		

PERFORMANCE MEASURES

Key Performance Indicators (KPI) are currently being re-developed for Toho Water Authority to quantify metrics and measure performance over time towards our goals. These will help the organization better understand our current performance and make decisions about future actions.

Toho's draft list of KPIs was created in November of 2022, and are expected to be finalized in December 2024 as shown in the diagram below:



As shown in the diagram above, the KPI Performance Report was presented to the Board of Supervisors and included the most recent updates to the process.

LEVEL OF SERVICE –QUARTERLY REPORT



- Our Customers and Stakeholders are at the center of what we do
- These services represent a connected chain that first sustains our Customers and then protects the environment
- TWA has established measures intended to gauge how well we are performing the above.
- Combined these measures are the Levels of Service.

Toho Leadership decided to revitalize our KPIs to make them more measurable, important and actionable. The previous set of KPIs did have measurable data that was readily available; however, the data showed a plateaued performance that did not trigger actions to improve performance, nor did they address the organizations most important goals.

Although Toho Water Authority has not yet finalized the KPIs for FY25, much work has gone into the process. The KPIs have been drafted, and data is available; however, target goals are missing at this time. The following tables include the KPIs without data or goals integrated.

KEY PERFORMANCE INDICATORS

KPI Focus: Failure Frequency

KPI Owner	KPI	Target (per 12 month period)
Asset Management Analyst	# of water distribution main breaks	# of breaks per 100 miles of pipe
Asset Management Analyst	# of water service line leaks and breaks	# of failures per 1000 customers
Asset Management Analyst	# of reclaim distribution main breaks	# of breaks per 100 miles of pipe
Asset Management Analyst	# of sewer force main failures	# of failures per 100 miles of force mains
Asset Management Analyst	# of sewer gravity main failures	# of failures per 100 miles of gravity mains
Asset Management Analyst	# of sewer main SSOs	# SSOs per 100 miles of sewer mains
Asset Management Analyst	# of sewer lateral failures	# of failures per 1000 Customers
Operations Performance Supervisor	# of sewage backups inside private properties	# of backups
Operations Performance Supervisor	# of water quality (color, odor, taste) complaints	# complaints per 1000 Customers

KPI Focus: Responsiveness

KPI Owner	KPI	Target (per 12 month period)
Operations Performance Supervisor	Average time to restore service for water main lines	# of days
Operations Performance Supervisor	Average time to restore service for reclaim main lines	# of days
Operations Performance Supervisor	Average time to restore service for sewer main lines	# of days
Operations Performance Supervisor	Average time to complete repairs for water service lines	# of days
Operations Performance Supervisor	Average time to complete repairs for sewer laterals	# of days
Operations Performance Supervisor	Average time to resolve a water quality complaint	# of days
Operations Performance Supervisor	Average time to install new water meters	# of days
Operations Performance Supervisor	Average time to install new reclaim or irrigation meters	# of days
Operations Performance Supervisor	Average time to respond to critical lift station alarms	# of hours

KPI Focus: Operations & Maintenance

KPI Owner	KPI	Target (per 12 month period)
Operations Performance Supervisor	Maintenance Cost per Lift Station	\$ per station
Operations Performance Supervisor	Ratio of PM Hours to total maintenance hours – Lift Stations	%
Operations Performance Supervisor	Ratio of PM Hours to total maintenance hours – Plants	%

KPI Focus: Finance & Purchasing		
KPI Owner	KPI	Target (per 12 month period)
Financial Manager	Capital Spend Execution Rate	%
Purchasing Manager	Purchasing KPI - under development	TBD
KPI Focus: Workforce		
KPI Owner	KPI	Target (per 12 month period)
HR Manager	Employee turnover rate	%
HR Manager	Average time to hire new personnel	days
HR Training Supervisor	Training hours per employee	Hours
Risk & Safety Manager	Safety Incident Rate = (# of Incidents X 200,000) per Total Hours W	# of per 200k hours
KPI Focus: Contact Center		
KPI Owner	KPI	Target (per 12 month period)
CS Operations Analyst	# calls abandoned per total number of calls	%
CS Operations Analyst	Average call wait time	min
CS Operations Analyst	Customer Satisfaction - under development	TBD
CS Operations Analyst	1st call resolution - under development	TBD
KPI Focus: Compliance & Water Conservation		
KPI Owner	KPI	Target (per 12 month period)
Environmental Programs Supervisor	# of FDEP reportable plant non-compliant issues	0
Water Conservation Coordinator	Unaccounted for Water Loss = MG lost per MG produced	%

FUND FINANCIAL SCHEDULES / FUND BALANCE

Funding Summary by Fund

Schedule 10

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1 WIFIA						
2 Balance At Beginning Of Fiscal Year	\$ 323,994	\$ 327,234	\$ 184,897,692	\$ 138,994,577	\$ -	\$ -
3 Annual Revenues	-	251,239,933	41,515,684	-	-	-
4 Less: Annual Expenses	-	-	-	-	-	-
5 Less: Payment Of Debt Service	-	-	-	-	-	-
6 Subtotal	\$ 323,994	\$ 251,567,167	\$ 226,413,376	\$ 138,994,577	\$ 694,973	\$ -
7 Less: Restricted Funds	-	-	-	-	-	-
8 Total Amount Available For Projects	323,994	251,567,167	226,413,376	138,994,577	694,973	-
9 Amount Paid For Projects	-	(67,590,992)	(89,030,203)	(138,994,577)	(694,973)	-
10 Subtotal	\$ 323,994	\$ 183,976,174	\$ 137,383,173	\$ -	\$ -	\$ -
11 Add Back: Restricted Funds	-	-	-	-	-	-
12 Plus: Interest Earnings	3,240	921,517	1,611,404	-	-	17
13 Less: Interest Allocated To Cash Flow	-	-	-	-	-	-
14 Balance At End Of Fiscal Year	\$ 327,234	\$ 184,897,692	\$ 138,994,577	\$ -	\$ -	17
15 Bond Proceeds						
16 Balance At Beginning Of Fiscal Year	\$ -	\$ -	\$ 93,816,682	\$ 109,854,173	\$ 83,895,280	\$ 419,476
17 Annual Revenues	-	103,658,785	17,289,174	-	-	-
18 Less: Annual Expenses	-	-	-	-	-	-
19 Less: Payment Of Debt Service	-	-	-	-	-	-
20 Subtotal	\$ -	\$ 103,658,785	\$ 111,105,856	\$ 109,854,173	\$ 83,895,280	\$ 419,476
21 Less: Restricted Funds	-	-	-	-	-	-
22 Total Amount Available For Projects	-	103,658,785	111,105,856	109,854,173	83,895,280	419,476
23 Amount Paid For Projects	-	(10,308,853)	(2,264,970)	(26,922,821)	(83,895,280)	(419,476)
24 Subtotal	\$ -	\$ 93,349,932	\$ 108,840,885	\$ 82,931,352	\$ -	\$ -
25 Add Back: Restricted Funds	-	-	-	-	-	-
26 Plus: Interest Earnings	-	466,750	1,013,288	963,928	419,476	2,097
27 Less: Interest Allocated To Cash Flow	-	-	-	-	-	-
28 Balance At End Of Fiscal Year	\$ -	\$ 93,816,682	\$ 109,854,173	\$ 83,895,280	\$ 419,476	2,097

Funding Summary by Fund

Schedule 10

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
29 Sewer SDC						
30 Balance At Beginning Of Fiscal Year	\$ 118,672,777	\$ 151,643,676	\$ 153,408,456	\$ 150,889,430	\$ 130,897,109	\$ 116,080,779
31 Annual Revenues	35,601,300	24,764,872	23,217,560	22,925,356	23,807,063	24,724,039
32 Less: Annual Expenses	-	-	(1,811,175)	(1,811,175)	(1,811,175)	(1,811,175)
33 Less: Payment Of Debt Service	-	-	-	-	-	-
34 Subtotal	154,274,077	176,408,548	174,814,842	172,003,611	152,892,997	138,993,642
35 Less: Restricted Funds	-	-	-	-	-	-
36 Total Amount Available For Projects	154,274,077	176,408,548	174,814,842	172,003,611	152,892,997	138,993,642
37 Amount Paid For Projects	(3,975,259)	(24,517,764)	(25,439,332)	(42,508,425)	(38,040,964)	(18,801,301)
38 Subtotal	150,298,818	151,890,784	149,375,510	129,495,186	114,852,033	120,192,341
39 Add Back: Restricted Funds	-	-	-	-	-	-
40 Plus: Interest Earnings	1,344,858	1,517,672	1,513,920	1,401,923	1,228,746	1,181,366
41 Less: Interest Allocated To Cash Flow	-	-	-	-	-	-
42 Balance At End Of Fiscal Year	\$ 151,643,676	\$ 153,408,456	\$ 150,889,430	\$ 130,897,109	\$ 116,080,779	\$ 121,373,707
29 Water SDC						
30 Balance At Beginning Of Fiscal Year	\$ 97,435,714	\$ 108,004,061	\$ 88,490,548	\$ 72,580,291	\$ 84,581,162	\$ 92,205,764
31 Annual Revenues	25,747,200	59,676,652	43,468,050	43,274,879	44,925,181	46,641,495
32 Less: Annual Expenses	-	-	(6,276,205)	(6,276,205)	(6,276,205)	(6,276,205)
33 Less: Payment Of Debt Service	-	-	-	-	-	-
34 Subtotal	\$ 123,182,914	\$ 167,680,713	\$ 125,682,392	\$ 109,578,964	\$ 123,230,138	\$ 132,571,054
35 Less: Restricted Funds	-	-	-	-	-	-
36 Total Amount Available For Projects	123,182,914	167,680,713	125,682,392	109,578,964	123,230,138	132,571,054
37 Amount Paid For Projects	(16,200,941)	(80,167,751)	(53,903,449)	(25,779,700)	(31,903,911)	(71,128,223)
38 Subtotal	\$ 106,981,973	\$ 87,512,963	\$ 71,778,943	\$ 83,799,264	\$ 91,326,227	\$ 61,442,831
39 Add Back: Restricted Funds	-	-	-	-	-	-
40 Plus: Interest Earnings	1,022,088	977,585	801,347	781,898	879,537	768,243
41 Less: Interest Allocated To Cash Flow	-	-	-	-	-	-
42 Balance At End Of Fiscal Year	\$ 108,004,061	\$ 88,490,548	\$ 72,580,291	\$ 84,581,162	\$ 92,205,764	\$ 62,211,074

Funding Summary by Fund

Schedule 10

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
43 Renewal & Replacement						
44 Balance At Beginning Of Fiscal Year	\$ 3,688,000	\$ 3,688,000	\$ 3,799,000	\$ 3,913,000	\$ 4,031,000	\$ 4,152,000
45 Annual Revenues	-	111,000	114,000	118,000	121,000	125,000
46 Less: Annual Expenses	-	-	-	-	-	-
47 Less: Payment Of Debt Service	-	-	-	-	-	-
48 Subtotal	\$ 3,688,000	\$ 3,799,000	\$ 3,913,000	\$ 4,031,000	\$ 4,152,000	\$ 4,277,000
49 Less: Restricted Funds	(3,688,000)	(3,799,000)	(3,913,000)	(4,031,000)	(4,152,000)	(4,277,000)
50 Total Amount Available For Projects	-	-	-	-	-	-
51 Amount Paid For Projects	-	-	-	-	-	-
52 Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53 Add Back: Restricted Funds	3,688,000	3,799,000	3,913,000	4,031,000	4,152,000	4,277,000
54 Plus: Interest Earnings	36,880	37,435	38,560	39,720	40,915	42,145
55 Less: Interest Allocated To Cash Flow	(36,880)	(37,435)	(38,560)	(39,720)	(40,915)	(42,145)
56 Balance At End Of Fiscal Year	\$ 3,688,000	\$ 3,799,000	\$ 3,913,000	\$ 4,031,000	\$ 4,152,000	\$ 4,277,000
57 Pilot Reserve						
58 Balance At Beginning Of Fiscal Year	\$ -	\$ 2,231,888	\$ 2,467,581	\$ 2,732,674	\$ 3,031,704	\$ 3,359,305
59 Annual Revenues	2,231,888	235,693	265,093	299,030	327,600	289,974
60 Less: Annual Expenses	-	-	-	-	-	-
61 Less: Payment Of Debt Service	-	-	-	-	-	-
62 Subtotal	\$ 2,231,888	\$ 2,467,581	\$ 2,732,674	\$ 3,031,704	\$ 3,359,305	\$ 3,649,279
63 Less: Restricted Funds	-	(2,467,581)	(2,732,674)	(3,031,704)	(3,359,305)	(3,649,279)
64 Total Amount Available For Projects	2,231,888	-	-	-	-	-
65 Amount Paid For Projects	-	-	-	-	-	-
66 Subtotal	\$ 2,231,888	\$ -	\$ -	\$ -	\$ -	\$ -
67 Add Back: Restricted Funds	-	2,467,581	2,732,674	3,031,704	3,359,305	3,649,279
68 Plus: Interest Earnings	11,159	23,497	26,001	28,822	31,955	35,043
69 Less: Interest Allocated To Cash Flow	(11,159)	(23,497)	(26,001)	(28,822)	(31,955)	(35,043)
70 Balance At End Of Fiscal Year	\$ 2,231,888	\$ 2,467,581	\$ 2,732,674	\$ 3,031,704	\$ 3,359,305	\$ 3,649,279
71 Operating Fund (421)						
72 Balance At Beginning Of Fiscal Year	\$ 135,966,408	\$ 156,516,511	\$ 124,911,998	\$ 132,431,041	\$ 140,682,403	\$ 149,468,218
73 Net Cash Flow	67,244,306	63,647,408	77,643,458	89,096,649	104,420,336	116,068,772
74 Less: Cash-Funded Capital Projects	-	(5,045,015)	(2,666,749)	(2,736,010)	(2,675,623)	-
75 Less: Payment Of Debt Service	-	-	-	-	-	-
76 Subtotal	\$ 203,210,714	\$ 215,118,905	\$ 199,888,708	\$ 218,791,680	\$ 242,427,117	\$ 265,536,990
77 Less: Restricted Funds	(117,338,235)	(124,911,998)	(132,431,041)	(140,682,403)	(149,468,218)	(158,824,442)
78 Total Amount Available For Projects	85,872,479	90,206,906	67,457,667	78,109,277	92,958,899	106,712,548
79 Amount Paid For Projects	(46,694,203)	(90,206,906)	(67,457,667)	(78,109,277)	(92,958,899)	(85,959,724)

Funding Summary by Fund

Schedule 10

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
80 Subtotal	\$ 39,178,276	\$ -	\$ -	\$ -	\$ -	\$ 20,752,824
81 Add Back: Restricted Funds	117,338,235	124,911,998	132,431,041	140,682,403	149,468,218	158,824,442
82 Plus: Interest Earnings	1,462,415	1,407,143	1,286,715	1,365,567	1,450,753	1,645,227
83 Less: Interest Allocated To Cash Flow	(1,462,415)	(1,407,143)	(1,286,715)	(1,365,567)	(1,450,753)	(1,645,227)
84 Balance At End Of Fiscal Year	\$ 156,516,511	\$ 124,911,998	\$ 132,431,041	\$ 140,682,403	\$ 149,468,218	\$ 179,577,266
85 Restricted Reserves						
86 Balance At Beginning Of Fiscal Year	\$ -	\$ 2,761,849	\$ 4,000,822	\$ 4,168,161	\$ 4,819,185	\$ 5,265,687
87 Additional Funds:	2,761,849	1,238,973	167,339	651,024	446,502	445,667
88 Debt Service Reserve On New Debt	-	-	-	-	-	-
89 Other Additional Funds	-	-	-	-	-	-
90 Subtotal	\$ 2,761,849	\$ 4,000,822	\$ 4,168,161	\$ 4,819,185	\$ 5,265,687	\$ 5,711,355
91 Plus: Interest Earnings	13,809	33,813	40,845	44,937	50,424	54,885
92 Less: Interest Allocated To Cash Flow	(13,809)	(33,813)	(40,845)	(44,937)	(50,424)	(54,885)
93 Balance At End Of Fiscal Year	\$ 2,761,849	\$ 4,000,822	\$ 4,168,161	\$ 4,819,185	\$ 5,265,687	\$ 5,711,355

GLOSSARY

Accounting Changes	Toho implemented GASB Statement No. 96, <i>Subscription-Based Information Technology Arrangements (SBITA)</i> . Under this statement, a government is required to recognize a right-to-use subscription asset and a corresponding subscription liability at the commencement of the subscription term and to amortize the discount on the subscription liability as an outflow of resources in subsequent financial reporting periods, thereby enhancing financial reporting by allowing users to better evaluate a government's SBITA-related obligations and assets and providing greater consistency and comparability of governmental financial statements. Toho reviewed its current SBITAs and determined that two agreements qualify for this treatment. See Note 7 for further information on SBITAs.
Accounts Receivable	Operating revenues are generally recognized on the basis of cycle billings rendered monthly. Unbilled revenues for services delivered during the last month of the fiscal year are accrued based on meter readings for September consumption. Also included are outstanding balances relating to finance agreements. Receivables related to operating revenues are recorded as current assets, net of an allowance for doubtful accounts of \$500. The allowance is based upon management's specific identification of receivables that may become uncollectible.
Biochemical Oxygen Demand (BOD)	A chemical testing procedure for determining the uptake rate of dissolved oxygen by the biological organisms in a body of water. It is widely used as an indication of the quality of water.
Bond	Is a promise to repay borrowed money by a specific date in the future including specific interest on the amount borrowed at predetermined intervals during the agreed term.
Capital Budget	The Authority's plan for capital expenditures during a one-year period.
Capital Expenditure	An expenditure of \$5,000 or more that is used to purchase or improve an asset with a useful life of one year or more.
Cash and Cash Equivalents	Cash and cash equivalents include cash on hand, demand deposits, certificates of deposit, money market accounts, savings accounts, investments in the State Board of Administration

	Florida Local Government Surplus Funds Trust Fund (SBA) and Florida Public Assets for Liquidity Management (FLPALM), and highly liquid investments (including restricted assets) with a maturity of three months or less when purchased.
Collection System	That portion of the Authority's pipeline system that collects wastewater flow from the member agencies and transports it to the treatment plant.
Connection Fee	The connection fee is referred to as a system development fee or capacity charge and is a one-time fee paid at the time of connection to the system. The fee recovers a proportional share of capital costs incurred to provide service capacity for the new water & wastewater customers.
Debt Service	Principal and interest payments on borrowed money
Debt Service Coverage	Ratio of annual debt service relative to net revenues
Equivalent Residential Unit (ERU)	Used to set assigned water & wastewater capacity rates based on the amount of water & wastewater generated from an average, single-family residence, or ERU. Connections and ERUs may be used interchangeably to reference the number of single-family households in the system or connecting to the system at any given time.
Estimates	The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.
Fiscal Year (FY)	The time frame in which the budget applies. This period is from October 1st through September 30th.
Full-Time Equivalent (FTE)	A measure of effective authorized positions, indicating the percentage of time a position or group of positions is funded. It is calculated by equaling 2,080 hours of work per year with the full-time equivalent of one position; thus, one position would have an FTE of 1.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which

	are segregated for the purpose of carrying on specific activities or attaining certain objectives.
Fund Balance	The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.
Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards of, and guidelines for external financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative statements on the application of GAAP to state and local governments are Government Accounting Standards Board (GASB) pronouncements and Financial Accounting Standards Board (FASB) pronouncements. GAAP provides a standard by which to measure financial presentations.
Geographic Information System (GIS)	An organized collection of computer hardware, software and geographic data designed to efficiently capture, store, update, manipulate, analyze, and display all forms of geographically referenced information.
GFOA	Government Finance Officers Association
Inflow & Infiltration (I&I)	A term used to describe the ways that groundwater and storm water enter into a sewer system. Inflow is storm water that enters into sanitary sewer systems and point of direct connection to the system. Infiltration is groundwater that enters sanitary sewer systems through cracks and/or leaks in the sanitary sewer pipes
Interlocal agreement	A formal legal agreement between two or more public agencies that shows a common power and where the organizations want to jointly implement programs, build facilities, or deliver services. Officials from those public agencies formally approve a cooperative arrangement.

Internal Control	<p>A plan of organization for purchasing, accounting, and financial activities which, among other things, provides that:</p> <ul style="list-style-type: none"> • The duties of employees are subdivided so that no single employee handles a financial transaction from beginning to end • Proper authorizations from specific responsible officials are obtained before key steps in the processing of transactions are completed • Records and procedures are arranged appropriately to facilitate effective control
Inventory	<p>Inventory, primarily consisting of meter boxes and supplies held for use in maintaining the system, is stated at cost. Each inventory item's cost is determined by using the first-in, first-out (FIFO) method.</p>
Investments	<p>Investments are stated at fair value, with the exception of investments in the SBA and FL PALM, which are external 2a-7 like investment pools stated at share price. All fair market valuations are based on quoted market prices.</p>
Key Performance Indicators	<p>These are used to evaluate divisions effectiveness and efficiency and if they are achieving the stated objectives and goals for the Authority.</p>
Lift Station	<p>A pumping operation, usually located a long distance from the treatment plant that provides for the lifting and conveyance of sewage through the force main to gravity flow points. Also known as a pump station.</p>
Master plan	<p>A long-term plan which outlines and discusses the Authority's operations and capital plan for the period in review.</p>
Measurement Focus and Basis of Accounting	<p>Toho uses the flow of economic resources measurement focus and the accrual basis of accounting in the preparation of its annual financial statements, whereby revenues are recognized when earned and expenses are recognized when incurred. The accounting and reporting policies of Toho conform to the accounting rules prescribed by the Governmental Accounting Standards Board (GASB).</p>
MGD	<p>Million gallons per day</p>
Non-Current Accounts Receivable	<p>Toho has receivables consisting of system</p>

	<p>development charges, and other. Receivables related to system development charges are recorded as non-current assets, net of an allowance for doubtful accounts. The allowance is based upon management’s specific identification of receivables that may become uncollectible. In fiscal year 2023, no allowance was deemed necessary.</p>
OPEB	Other post-employment benefits.
Operating Budget	The Authority's plan for operating and maintenance expenses during a one-year period.
Purchase Order	A document issued to authorize a vendor or consultant to deliver specified merchandise or render a specified service for a stated estimated price.
Reclaimed Water	Effluent water which has been treated and reused for irrigating purposes.
Reporting Entity	<p>Reporting Entity - The Tohopekaliga Water Authority (Toho) was created on June 26, 2003, pursuant to Chapter 2003-368, Laws of Florida, as amended, for purposes of providing water, wastewater, and non-potable water services to the residents of Osceola County, Florida. Pursuant to a joint local agreement with the City of Kissimmee, Florida (the City) and Osceola County (the County), Toho’s fiscal operations began on October 1, 2003. On February 10, 2022, Toho entered into a joint local agreement with the City of St. Cloud, Florida (City of St. Cloud resolution No. 2022-034R) whereby Toho will provide full management, financing and administration services for the City of St. Cloud environmental utility system. Incorporating the City of St. Cloud Utility system began on October 1, 2022. Toho is governed by a seven-member Board of Supervisors (the Board). Pursuant to inter-local agreements, two Board members are appointed by the Osceola County Board of County Commissioners, two Board members are appointed by the City Commission of the</p>

	<p>City of Kissimmee, two Board members are appointed by the City Commission of the City of St. Cloud, and one Board member is appointed by the Polk County Board of County Commissioners. Accordingly, Toho is considered to be the primary government for financial reporting purposes.</p>
Reserve	<p>An account used to indicate that a portion of fund equity or (Fund Balance) is legally restricted for a specific purpose or not available for appropriation and subsequent spending.</p>
Revenue	<p>Income generated by assessments, investments, connection fees, stand-by fees, and user charges.</p>
Revenue Bonds	<p>The payment for which, the future revenues of the issuing organization are pledged.</p>
Revenue Requirements	<p>Amount of revenue required to cover operating and capital costs. Operating costs are usually routine and periodic costs incurred to provide service on an ongoing basis. Capital costs relate to capital items such as equipment or facilities that provide benefits over multiple years.</p>
SCADA	<p>Supervisory Control and Data Acquisition (SCADA) is an automated system that uses programmable logic controls to monitor and control treatment processes and pump stations.</p>
Sludge	<p>Refers to the residual, semi-solid material left from industrial wastewater or sewage treatment processes.</p>
Solids	<p>The material removed from sludge as grit, sand or debris</p>
Transmission System	<p>That portion of the Authority's pipeline system that transmits potable water flow from the water treatment plants and transports it to the end users.</p>
User Rates & Fees	<p>The rate charged per equivalent dwelling unit. This rate is set by the Authority and based on its revenue requirements and cost of providing service.</p>
Wastewater	<p>Comprised of liquid waste discharged by domestic residences, commercial properties, industry, and/or agriculture. In the most common usage, it refers to the municipal wastewater that contains a broad spectrum of contaminants resulting from the mixing of wastewaters from different sources.</p>

Wastewater Flow	Flow from residential and commercial units connected to the sewer system.
Wastewater Infrastructure	The infrastructure, including pipelines, drains, manholes, and other system facilities used to convey and treat sewage.
Water	Potable water for residential & commercial customers used for drinking, industry or medicine.
Water Flow	Flow to residential and commercial units connected to the water system.
Water Reclamation Facility (WRF)	Treatment facility that removes the majority of the contaminants from wastewater or sewage and produces both a liquid effluent suitable for disposal to the natural environment and a sludge
Water Treatment Plant (WTP)	Treatment facility in which makes water more acceptable for end-use, which may be drinking, industry, or medicine.

Listing of Abbreviations

AM	Asset Management
AMR	Automatic Meter Reading
AWS	Alternative Water Supply
BOD	Biochemical Oxygen Demand
CIS	Customer Information System
COK	City of Kissimmee
CFWI	Central Florida Water Initiative
CW	Camelot West
DSC	Debt Service Coverage
ECFS	East Central Florida Services
ENRCCI	Engineering News Record Construction Cost Index
ERP	Environmental Resource Permit
ERU	Equivalent Residential Unit
FDOT	Florida Department of Transportation
FDEP	Florida Department of Environmental Protection
FY	Fiscal Year
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GIS	Geographic Information System
GFOA	Government Finance Officers Association
HR	Human Resources
I&I	Inflow & Infiltration
IPR	Indirect Potable Reuse
KPI	Key Performance Indicator
KUA	Kissimmee Utility Authority
LS	Lift Station
MG	Million Gallons
MGD	Million Gallons Day
NB	North Bermuda
NW	Northwest
PB	Peabody
PILOT	Payment in Lieu of Taxes
PW	Parkway
OPEB	Other Post-Employment Benefits
R&R	Renewal & Replacement
RIBS	Rapid Infiltration Basin System
RTU	Radio Transmission Unit
SCADA	Supervisory Control & Data Acquisition
SDC	System Development Charge
SB	South Bermuda
SH	Sandhill
SM	Sewer Main
SSO	Single Sign On
SW	Southwest
SWWMD	Southwest Water Management District

TAP	Toho Assistance Program
TWA	Toho Water Authority
WM	Water Main
WIFIA	Water Infrastructure Financing & Innovation Authority
WRF	Water Reclamation Facility
WS	Water/Sewer
WTP	Water Treatment Plant
WUP	Water Use Permit

TOHO WATER AUTHORITY

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