

FY25 Annual Report on Special District Goals

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Background

Legislative Compliance

The Florida Legislature's passage of CS/CS/HB7013 in 2024 mandates the establishment of performance measures and standards for Special Districts.

Alignment with Priorities

Proposed goals, objectives, and performance standards align with the Toho Charter, activities, and priorities.

Dynamic Framework

The goals and performance measures are updated annually to adapt to evolving needs, regulatory changes, and external factors.

Annual Reporting Requirement

Toho is required to publish annual reports by December 1st detailing performance against these goals.

Summary

67

**Performance Measures
and Standards**

63

Achieved

2

**Partially Implemented /
Failed to Achieve**

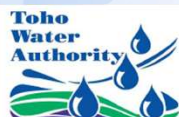
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Failed to Achieve

Next Steps

- Board Approval of FY25 Annual Report on Special District Goals
- Post Approved FY25 Annual Report on Toho's website by December 1, 2025

FY25 Year End Results



Toho's FY25 Annual Report on Special District Goals

Program	Activity / Functional Area	Goal	Objective	Performance Measures and Standards	FY25 Year End Results
Water, sewer, and reclaimed water system, facilities, and infrastructure	Customers, Growth and Development	Understand current and future customer base and demands	Maintain current customer data by customer type and service type.	Publish current customer statistics to the Board at least two times per year.	Achieved. Published current customer statistics to the Board more than two times per year.
			Document and trend future customer connection projections.	Publish development updates at least two times per year to the Board reflecting development activity - both approved and in-process.	Achieved. Published current customer statistics to the Board more than two times per year.
			Track current and potential high volume users of reclaimed water.	Publish an inventory of current high volume reclaimed water users (single users, high per capita neighborhoods) to the Board at least annually.	Achieved. Published to the Board on 9/17/25.
			Document and trend both historical and projected water use and wastewater flows to support capital planning and operational decisions.	Publish historical and projected flow updates to the Board at least two times per year.	Achieved. Published historical and projected flow updates to the Board more than two times per year.
Water, sewer, and reclaimed water system, facilities, and infrastructure	Infrastructure Master/Capital Planning	The extent and state of infrastructure and treatment facilities is understood and documented	Maintain an inventory and mapping of Toho facilities.	1) Publish an annual summary of infrastructure including # of water plants, # of water reclamation facilities, # of lift stations, miles of pipe. 2) Maintain a current GIS representation of new or modified Toho facilities based on available as-built plans submitted for new projects (release of data limited for security reasons).	1) Achieved. Published live summary dashboard of infrastructure. 2) Achieved. Toho continues to maintain the GIS based on as-built plans submitted for new projects and has made strides in addressing data gaps.
			Develop and maintain current (4-years average) condition assessments for water treatment and water reclamation facilities as part of an ongoing master planning process.	Multi-year initiative - Complete and finalize condition assessments (as stand-alone documentation or as part of design process for facility expansion) for all water reclamation facilities, complete condition assessments at 4 or more water treatment facilities in FY25.	Achieved. Condition assessment reports are available for all water reclamation facilities and water treatment plants.
		Improve infrastructure project planning, execution, and transfer to operations	Update Master Plan (including hydraulic analysis, capacity, and R&R components) at least every 4 years. Implement interim updates as necessary to keep Master Plan more current.	Multi-year initiative- Complete and adopt first Executive (integrated) Master Plan to merge existing system specific master plans (including St. Cloud).	Achieved. Executive Master Plan was published in Feb. 2025 and approved by the Board on 3/12/25.
Water, sewer, and reclaimed water system, facilities, and infrastructure	Water Supply Planning and Management	Optimize system-wide water use to defer infrastructure investment needs	Develop water conservation program education and outreach including quarterly articles on conservation, outreach and community meetings.	1) Provide updates on conservation program to Board at least two times per year. 2) Publish quarterly communication to HOAs and media/ web channels regarding conservation programs starting in April 2025.	1) Achieved. Provided updates on conservation program to Board on Feb. and May 2025. 2) Achieved. Provided communications to HOAs at least quarterly.
		Evaluate present and future sources of raw water and treatment requirements for those sources in terms of capacity, reliability, and economy	Implement long-range planning and coordination for Sunbridge/North Ranch Sector Plan area in eastern Osceola County.	Meet at least quarterly with stakeholders on Sunbridge/ North Ranch Sector Plan to develop a long-range conceptual plan for providing water, wastewater, and non-potable water service for this area.	Achieved. Met with Sunbridge/North Ranch Sector Plan on 10/16/24, 1/22/25, 2/4/25, 2/26/25, 5/28/25, 8/7/25, and 9/2/25. Actively developing plan for providing water, wastewater, and non-potable water service in this area.
			Implement the Cypress Lake Wellfield Alternative Water Supply Project with the Authority's regional partner (Water Cooperative of Central Florida) to meet future water supply needs in the Authority's service area.	Initiate construction of 2nd concentrate disposal well, complete construction of four production wells, complete 60% design for two additional production wells, initiate construction of raw water main, and provide 90% treatment facility design for project partner review.	Achieved. Construction of 2nd concentrate disposal well is underway, construction of four production wells has been completed, 60% design for two additional production wells has been completed, construction contract for raw water main has been awarded, and 90% treatment facility design was distributed for review to project partners.

Program	Activity / Functional Area	Goal	Objective	Performance Measures and Standards	FY25 Year End Results
			Continue to evaluate new alternative water supplies to identify the sequence and timing of new water supply sources needed to meet future demands in the Authority's service area.	Evaluate the sequence, timing, and cost of new AWS Projects and update the Board at least annually.	Achieved. Presented Major Project Updates to Board in Dec. 2024 and April 2025. Presented AWS Project Update to Board in April 2025 and June 2025.
			Engage in regional partnerships and planning for water supply.	1) Meet at least quarterly on all regional water supply initiatives (Taylor Creek Reservoir, STOPR Group/ Cypress Lake). 2) Actively participate in Central Florida Water Initiative (CFWI) Regional Water Supply Planning (RWSP) based on the state Water Management District schedule.	1) Achieved. Met at least monthly with each: STOPR Group, WCCF, Taylor Creek Reservoir/St. Johns River regarding water supply planning and permitting, Cypress Lake Wellfield Project design and permitting, Cypress Lake WTP Project planning, and project preliminary design, final design and permitting. 2) Achieved. Attended and participated in CFWI RWSP Public Workshops and Steering Committee meetings on 11/19/24, 4/25/25, and 9/12/25; Reviewed and commented on Draft and Final Draft CFWI RWSP.
Water, sewer, and reclaimed water system, facilities, and infrastructure	Capital Planning & Delivery	Capacity Management	Maintain a CIP to meet projected capacity and renewal and replacement objectives.	Update and present to the Board for approval a CIP that meets 1) projected annual average and maximum day needs over the upcoming 5-year planning horizon, 2) addresses renewal and replacement priorities, and 3) identifies new plants or major (>\$50M) investments over a 10-year horizon.	Achieved. Developed FY26-FY30 CIP. Developed and implemented a project management tracking tool (Simplify i3) for CIP. Received approval for CIP budget on 6/25/25. Published Executive Master Plan.
			Develop and utilize a formal Project Management Office (PMO) process to deliver capital plan.	Establish a formal project management office (PMO) approach during FY25.	Achieved. Formal Project Management Office approach established. Obtained three signed contracts with consultants. TT has been assigned PMO overall coordination and grant and WIFIA loan tracking, B&V is working on developing SOP's and Plummer is providing field support for construction projects.
Compliance, Environment, and Public Health	Permit Compliance	Operate in Compliance with Permits	Ensure Water Treatment Facility Compliance.	1) Hold compliance coordination meetings at least quarterly to review permit requirements for facilities including required sampling and reporting timelines. 2) Compliance with all Primary Drinking Water standards.	1) Achieved. Coordination meetings held monthly to include reviewing permit requirements for facilities, including required sampling, and reporting timelines. <u>2) Failed to Achieve. Missed required lead and copper sampling during the required monitoring period for the St. Cloud potable water system. Follow up sampling was shortly performed after the required time which brought Toho back into compliance with the LCR.</u>
			Ensure Wastewater Treatment Facility Compliance.	1) Hold compliance coordination meetings at least quarterly to review permit requirements for facilities including required sampling and reporting timelines. 2) No compliance warning letters related to wastewater treatment plant performance (collection system goals stated separately).	1) Achieved. Coordination meetings held monthly to include reviewing permit requirements for facilities, including required sampling, and reporting timelines. 2) Achieved. An FDEP Sanitary Sewer Overflow (SSO) warning letter was issued on 2/19/2025 as a result of one spill caused by a contractor during site construction in December 2024 at our South Bermuda Wastewater Reclamation Facility. This warning letter was not related to the wastewater treatment plants performance or Toho Water Authority employees.
		Reduce Environmental Impact of Sanitary Sewer Overflows (SSOs)	Reduce potential for SSOs in sewer collection system gravity pipes, force mains, and lift stations.	1) Perform desktop review of 50% of the system annually to provide targeted areas for more detailed investigation. 2) Perform inflow and infiltration abatement on 20 lift station areas identified during the desktop review. 3) Perform ductile iron (DI) pipe inspection of five prioritized force mains. 4) Develop replacement/ upgrade plan for supervisory control and data acquisition (SCADA) communication to reduce communications failures.	1) Achieved. Completed desktop review of over 80% systems in second quarter FY25. <u>2) Partially Implemented / Failed to Achieve. Vendor selection completed in Aug. 2025. Work scope awarded to begin Nov. 2025 and completed March 2026.</u> 3) Achieved. Acoustic inspection completed on six prioritized force mains. 4) Achieved. Developed and implemented cellular communication for SCADA system vastly reducing communication failures.

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Compliance, Environment, and Public Health	Environment and Public Health		Resiliency Plan Compliance.	Complete design and initiate construction to replace two aging generators and purchase five new portable generators.	Achieved. While we did not receive grant approval, we did proceed with the purchase of three generators (one at WTP4, one at Harmony WTP, and one at Well 2 at Harmony). In addition, we shifted the purchases to portable diesel powered pumps for use at multiple lift stations vs. the portable generators. The pumps are more versatile than generators that have different load ratings and connection points.
		Adaptive Plans for Dealing with Emerging Regulations	Collaborate with Regional/ State/ Federal partners.	Attendance of and participation in collaborative and informational conferences and water industry advocacy/ policy events facilitated by industry organizations including NACWA, AWMA, FWEA, FSAWWA.	Achieved. Various lobbying efforts were completed, and throughout FY25 Toho leaders attended conferences and workshops through organizations such as NACWA, AWMA, FWEA, and FSAWWA.
			Proactively plan to address new regulations.	Compliance coordination meetings held at least quarterly to establish milestones and timelines needed to meet future requirements.	Achieved. Coordination meetings held monthly to include establishing milestones and timeliness to meet existing and future requirements.
			Comply with new and evolving PFAS regulations.	Multi-Year 1) Initiate sampling schedule of groundwater wells for PFAS. 2) Develop compliance timeline and plan for water treatment systems affected by PFAS. 3) Begin develop risk analysis for how PFAS regulations will affect treatment and disposal requirements of wastewater effluent (2-year process).	1) Achieved. Sampling of ground water wells for PFAS was initiated in the Spring of 2025 and is ongoing. 2) Achieved. An analysis of water treatment systems affected by PFAS was conducted and it was determined that no additional treatment needs to be initiated at this time. Staff will continue to monitor PFAS regulations and background levels to determine if additional treatment is needed in the future. 3) Achieved. Staff has requested and received a scope of work to analyze how PFAS regulations will affect treatment and disposal requirements of wastewater effluent.
Financial Systems	Financial and Rates	Financial reporting is transparent and accurate	Prepare and submit reports, budgets, and audits as provided in Section 189.016.	Audit report submittal to the State in compliance with all requirements.	Achieved. Audit report submitted to the State in March 2025.
		Financial practices and measures create stability in the financial status of the Authority	Maintain Debt Service Coverage above the bond covenant threshold required to cash fund a debt service reserve account.	Debt Service Coverage Above 150%	Achieved. Debt service coverage was above 150%.
			Maintain a minimum Capital Reserves for future Capital Outlays.	Capital reserves above 15% (O&M + Debt + PILOT)	Achieved. Capital reserves above 15%.
			Maintain a minimum Operating Reserve equal to four weeks of total operating expenses, excluding PILOT fees.	Operating reserve of at least 4 Weeks O&M	Achieved. Toho has at least four weeks O&M operating reserves.
			Maintain a minimum 300 Days Cash on Hand, excluding PILOT fees.	Days cash on hand above 300	<u>Failed to Achieve. Estimated 160-175 days cash on hand for FY25. The cash on hand goal will temporarily dip below target as reserves are used for capital projects ahead of planned bond issuances. This reduction reflects timing differences, not a decline in financial strength. Cash levels are expected to rebound as proceeds are received, consistent with Toho's long-term financial management practices.</u>
		Rates should be stable in their ability to generate sufficient revenues, but also in the perception of the customer from rate changes from year to year	Maintain rates, fees, and charges at levels sufficient to fully comply with covenant requirements in financing documents.	Adoption of budget that meets financial policy requirements.	Achieved. Budget was adopted in Sept. 2025.
			Develop rate plans with at least a 5-year rolling projections.	Rate sufficiency analysis updated on an annual basis in conjunction with the CIP review and update.	Achieved. Rate sufficiency analysis conducted Aug.-Sept. 2025.
			System development charges are updated and maintained to support capacity needs at least every 4 years in accordance with Toho's Charter.	Projection of revenues and expenses completed and presented to the board annually and formal review; SDC Study completed every 4 years, at a minimum.	Achieved. Capital Budget Workshop conducted on 6/25/25. Operating Budget Workshop conducted 8/20/25. Notwithstanding any unforeseen circumstances, a SDC study will be conducted within the next 2-3 years.

Program	Activity / Functional Area	Goal	Objective	Performance Measures and Standards	FY25 Year End Results
Process and Technology	IT Technology Systems	Implement tools and processes that streamline data management	Develop an IT Governance and IT Framework.	Multi-year initiative - FY25 Develop Draft IT governance and project framework as part of 2-year master plan to ensure IT systems support projects aligned with Toho's objectives and priorities.	Achieved. Project framework has been complete. Moving forward we will implement this framework with all technology and innovation projects. The framework will bring alignment between IT and business strategy goals enhancing decision making and accountability of the project.
			Automate and streamline document management, contractual agreements, and obligations management to ensure timely execution.	Established digital repository and workflow management system for contractual agreements along with a review and approval process.	Achieved. A centralized digital repository was established in Laserfiche to manage all agreements, contracts, and obligations. This system was further integrated with Bonfire and the new Contracts & Agreements Module, streamlining contract tracking, compliance, and accessibility.
			Implement an automated process that provides visibility to key stakeholders about service levels and demands (current and projected) by service type.	Multi-year initiative. FY25 complete a roadmap for automation of data management solutions.	Achieved. Roadmap has been created including mapping the process manually. A scope is being negotiated with a software vendor which will include final deliverable for phase 1 that automates process and provides dashboard visibility to key stakeholders.
		Implement security protocols to ensure compliance, risk mitigation, and data protection	Improve Cybersecurity posture.	1) Implement cybersecurity software enhancement to improve threat detection. 2) Conduct Cybersecurity assessment to identify gaps and prioritize improvements. 3) Implement prioritized network solutions (detail not provided due to security).	1) Achieved. Deployed advanced threat detection software. 2) Achieved. Conducted a cybersecurity assessment to identify and prioritize risks. 3) Achieved. Implemented targeted network security solutions (details not provided due to security). These efforts included strengthening the Zero Trust security environment and upgrading key areas of the infrastructure, resulting in a more resilient and secure technology landscape.
Process and Technology	Organizational Performance	Optimize Levels of Service	Develop a Process Improvement Model.	Multi-year initiative. FY 25 - initiate development of a process improvement framework for the organization as a whole.	Achieved. Onboarded a Business Transformation Manager who is leading a strategic plan action item to develop a process improvement framework.
			Deploy technology solutions that improve customer experience.	1) Annual customer experience survey results. 2) Average time to answer. 3) Calls dropped.	1) Achieved. Completed the annual customer survey, presented results to CEO Roundup and will present results to the Board in Nov. 2025 2) Achieved. Continued to measure average time to answer, which spiked over the summer and has since dropped. Reported findings via KPIs to CEO Roundup and the Board. 3) Achieved. Continued to measure call abandon rate, which spiked over the summer and has since dropped. Reported findings via KPIs to CEO Roundup and the Board.
			Implement and measure service levels through key performance indicators (KPIs) that enhance and optimize high-impact or vulnerable process areas.	Quarterly reporting of established key performance indicators to the Board.	Achieved. Quarterly KPI reports to the Board were performed for FY25. Review, development, and implementation of KPIs is ongoing.
Community Engagement	Deliver Toho Promise	Connect our work to the Toho Promise and Toho Priorities	Tell the story of how we deliver the Toho Promise.	Utilize internal and external websites, social media, and communication channels to share stories with our community, our customers, and our employees focused in main areas 1) Community engagement, 2) Projects, 3) Initiatives, 4) Internal communications to include at least: 1) Social Media Engagement - 3x per week average 2) Project status page/portal deployed and updated monthly by end of fiscal year 3) Internal Toho newsletter updated monthly 4) Toho participation at 20+ community events 5) At least one targeted initiative-based communications on each: conservation, oil and grease, and lead and copper compliance.	1) Achieved. Toho maintained a steady social media presence averaging three posts per week. <u>2) Partially implemented / Failed to Achieve. While Toho did not achieve the goal of deploying a dedicated project status page/ portal, the intent was successfully met through consistent communication on Toho's News & Alerts webpage under the Projects section.</u> 3) Achieved. Internally, Toho continued to strengthen employee communications through a monthly "Pipeline" newsletter. 4) Achieved. Externally, Toho's presence at more than 70 community-facing events highlighted the organization's deep commitment to outreach and engagement. 5) Achieved. Toho also developed targeted messaging campaigns on key topics such as water conservation, proper disposal of oil and grease, and lead and copper compliance - helping to educate customers and reinforce Toho's role as a trusted community partner.

Program	Activity / Functional Area	Goal	Objective	Performance Measures and Standards	FY25 Year End Results
Community Engagement	Communication strategy	Implement communications strategy to build a culture that improves brand consistency	Implement Toho's brand guidelines including logo and ensure consistency in applications.	Implement standard operating process for quality review of branding.	Achieved. Toho created and launched an internal Brand Guidelines Master Document that formalized Toho's process and creative services requests, ensuring consistent and high-quality branding across all materials.
Workforce	Staffing	Adequate staffing levels needed to support functions	Benchmark Toho staffing levels to peers.	Benchmark normalized staffing levels (i.e. field employees/ mile of pipe) and report to the Board as part of the budget and personnel approval process.	Achieved. Benchmarked staffing levels were presented to Board on 8/20/25.
Workforce	Attract and Retain Workforce	Training and Development for Employees	Develop and deploy a tiered learning management system that focuses on organizational and individual needs for skill development. Refine our talent management systems to promote high performance.	Multi-year Initiative - FY25 - Build out this program including redesign of the Water Hero Leadership Academy. This will also include internal promotions and employee feedback through survey. Multi-year Initiative - FY25 - Refined self-evaluation format and 360 feedback process and tool.	Achieved. Redesigned Toho leadership program. Annual survey completed. Skill based program launched with 70 unique tracks. Achieved. Annual evaluations have been redesigned. Revised probation and intern evaluations to roll out Jan. 2026.
		Competitiveness	Total compensation evaluation for critical/ hard-to-fill roles.	Conduct market analysis for at least 5 prioritized position groups.	Achieved. Conducted market analysis for Network Manager, GIS, Engineer, Treatment Operator, and Customer Service Manager.
		Employee Feedback	Solicit employee feedback to identify trends, strengths, and opportunities for improvement.	1) Conduct annual Toho survey. 2) Hold at least 8 voice of Toho employee (VOTE) committee meetings. 3) Hold at least 2 Toho All Calls to include response to employee topics/ questions.	1) Achieved. Conducted annual Toho survey. 2) Achieved. Held at least 8 VOTE committee meetings. 3) Achieved. Held at least 2 Toho All Calls which included responses to employee topics/questions.

Thank you

Do you have any questions?

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Board Actions

Recommended Motion for Board approval of Toho's
FY25 Annual Report on Special District Goals.