South Indian River Water Control District
2025-2026 Budget Highlights

2025-2026 Budget Overview

The budget proposed for the fiscal year 2025-26 was presented to the Board of Supervisors at a workshop meeting held on July 17, 2025. The budget presented reflects the concerns and issues identified by the Executive Director and the Superintendent of Operations. Consequently, the Proposed Budget has been increased by $556,000 to a total of $6,198,295. The Operations & Maintenance Budget, which is used to collect maintenance costs and is then allocated to Special Revenue Funds, is the driving force for the overall increase. This fund is proposed to increase $267,710 to $3,030,160.

Operations & Maintenance

The significant increases within the budget are for Personnel Services of $209,960 over the 2024/25 Budget of $1,491,700. We note however, that the current estimated expenditure in this fund is $1,634,282, so the increase over the current level is $67,368. The 2025/26 budget contemplates Cost of Living Adjustments of 4% and the addition of two personnel. The major changes in the materials, supplies, services, and other operating expenses category are: Engineering ($60,000), which is for permit reviews and is completely offset by permit fee revenue, Supervisor's Fees (-$45,000) and Culverts ($-15,000). The bottom line is that not counting the Engineering Fees increase, which is an accounting construct, this category would be decreased over the current budget by $250.

This budget also includes the Transfers to the Equipment Renewal & Replacement Fund and the Road Renewal & Replacement Fund. The Executive Director presented his recommendations for a multi-year equipment replacement program at the Budget Workshop on July 17, 2025. The Proposed Budget maintains the $200,000 in the original budget. The Treasurer notes that during the year, the actual transfer was increased to $225,000 as the equipment modernization program continues. The transfer to the Road Renewal & Replacement Fund, which was then reduced by $25,000 to $150,000, is scheduled to return to prior year funding levels of $175,000.

The Operations & Maintenance costs are distributed to the Special Revenue Funds, primarily the Water Control East Basin and the Jupiter Farms Area and Road Maintenance for Palm Beach Country Estates and Jupiter Farms.

After discussion during the workshop of the need to establish a multi-year plan to replace aging equipment, the Board, upon the recommendation of the Executive Director and District Treasurer, expressed support to institute increase the level of funding equipment purchases by $200,000. This assessment will be on a per parcel basis for all of the parcels in the District in the amount of $33 for parcels exceeding one acre and $10 for parcels less than an acre.

Special Revenue Funds

As stated above, changes in assessments are being proposed for the Special Revenue Funds. The assessment for the Water Control Budget for the East Basin (Palm Beach Country Estates, Egret, Jupiter Park of Commerce) is increasing by $182,000 to $807,000. This would be an increase of $80 per acre. The drivers for this increase are additional maintenance activities, as well as engineering fees for infrastructure repair/construction of culverts under the Turnpike and I-95, and the bridge crossing the C-18 canal ($47,500). In addition, there are engineering fees for the mapping, surveying, and modeling project in the East Basin that has been implemented by the Executive Director. This is critical to help ensure the stormwater system will be capable of handling more extreme storms. The information collected will be entered into the District’s new Geographic Information Systems platform being developed by the District Engineer.

The assessment for the West Basin (Jupiter Farms) has increased by $340,000 to $2,095,000 or $39 per acre. The drivers for this increase are Engineering Fees ($78,000), Treasurer's Fees ($33,750), Water Quality Testing ($20,100), and Canal Right-of-Way Clearing ($50,000). The increase in the acreage assessment is partially offset with a reduction of $6 per acre by discontinuing the Jupiter Farms Capital Improvement Fund for a net increase of $33 per acre.

The Palm Beach Country Estates Road Maintenance budgeted assessment is scheduled to increase $100,000 to $370,000. The major increases are Operations & Maintenance charges of $39,516, Treasurer Fees of $15,350 and a need to build up the Fund Balance in the fund to its target level.

The Jupiter Farms Road Maintenance budgeted assessment is being reduced by $125,000 to $850,000, or $30 per parcel, reflecting decreased maintenance activity in this area and consequently lower Operations & Maintenance charges.

Capital Project Funds

No new Capital Projects are contemplated in this budget. Current activity is considered to be previously funded. The only fund with assessments is the aforementioned Canal E Project. The assessment is necessary to repay the Road Renewal & Replacement Fund for the advance it made to fund the original project.

Debt Service Funds

The only significant change in the Debt Services Funds is the increase in assessments for Fund 230, the Palm Beach Country Estates Water Distribution System. This fund had developed a surplus from our agreement with the Town of Jupiter, so prior assessments were less than the annual debt service. The surplus in the fund is being used such that full debt service will be needed in 2027. To minimize a drastic increase in assessments at that time, last year we introduced a program to ramp up these assessments over the interim years. We continue with that program with an increase the assessment of $27 per parcel.

There is some "tweaking" of the various Landowner-Initiated Debt Service Funds that impact only those Landowners. Since this is the final year of debt service for the 2016 18th Plan of Improvement Road Improvements Note and the 2011 16A Plan of Improvement Road Improvements Note, this will be the last year of assessments being made these issues

Assessment rates

The changes in the assessments for the District-authorized Programs are denoted on Page 2 of the full Budget. Since some of the District's assessments are levied on an acreage basis and others are by parcel, computing the impact of the changes is dependent upon the unique situation of the parcel. However, for most parcels in Palm Beach Country Estates, the increase in assessments will be around $105 or about 9%. In Jupiter Farms, most parcels will have an increase of around 1% or $11. Egret Landing and Jupiter Commerce Park will have a larger percentage increase, but due to the parcel sizes, the dollar amounts will be about $10 per parcel.

Page 2 in the Proposed Budget depicts the calculated assessment rates for the four communities serviced by the District. Page 3 in the same document shows the assessment rates for other District programs that are not community-wide and where benefited landowners initiated the project.

When turned into the Tax Collector, all of the individual rates are compressed into four categories – Per Acre Maintenance Assessments, Per Parcel Maintenance Assessments, Per Acre Debt Assessments (South Indian River Water Control District currently has no per acre debt assessments) and Per Parcel Debt Assessments.