

# The Florida Keys Aqueduct Authority



**2017**  
Budget and Financial Plan



# Florida Keys Aqueduct Authority

1100 Kenedy Drive  
Key West, Florida 33040

BUDGET AND FINANCIAL PLAN  
FOR FISCAL YEAR 2017



Prepared By  
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Deputy Executive Director  
Assisted By  
The Department of Finance



# INTRODUCTION AND OVERVIEW



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## FLORIDA KEYS AQUEDUCT AUTHORITY

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### **2017 BOARD OF DIRECTORS**

#### **J. ROBERT DEAN CHAIRMAN**

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**District 3-** Current term expires December 31, 2016  
Owner and Director, Dean-Lopez Funeral Home

#### **ANTOINETTE M. APPELL VICE CHAIRMAN**

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**District 4-** Current term expires December 31, 2016  
Highly Qualified Paraprofessional with the Monroe County School District

#### **DAVID C. RITZ SECRETARY/ TREASURER**

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**District 5-** Current term expires December 31, 2016  
President, Ocean Reef Community Association

#### **CARA HIGGINS BOARD MEMBER**

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**District 1-** Current term expires December 31, 2018  
Partner Horan, Wallace & Higgins LLP

#### **RICHARD J. TOPPINO BOARD MEMBER**

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**District 2-** Current term expires December 31, 2018  
Treasurer, Charley Toppino & Sons, Inc.  
Vice President, Monroe Concrete Products, Inc.

## MESSAGE FROM THE EXECUTIVE DIRECTOR

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KIRK ZUELCH

On behalf of the Board of Directors and staff of the Florida Keys Aqueduct Authority, we are pleased to present our annual budget for the fiscal year ending September 30, 2017, as adopted by the Board of Directors on August 31, 2016, and the related five-year financial plan and capital financing plan.

The document is organized into five main sections. First is an introductory overview of the organization followed by a summary of our financial structure, policies and budget process. The next three sections provide financial summaries, the capital budget and debt and a detailed discussion of the operating budgets for each of our departments. This budget will remain in effect through September 30, 2017 and may only be amended through specific action of the Board. In accordance with our enabling legislation, actual expenditures for the fiscal year may not exceed the final budgeted expenditures as amended.

Operating revenue is budgeted higher than the current year due mainly to the addition of new wastewater customers being served by the new Cudjoe Regional Wastewater System and the acquisition of the system serving the US Navy properties. Water volume sales are also projected to minimally increase over current year levels. Operating expenses are budgeted slightly higher than the current year due mainly to the addition costs of operating the new wastewater system. No utility rate increases are anticipated during the budget year other than annual indexing for inflation. Capital projects are focused on critical resiliency projects that strengthen the systems and increases reliability. Water projects are budgeted to be funded through reserves with no new borrowing. Wastewater projects will be funded by state appropriations and bond proceeds.

Specific budget priorities and economic factors affecting the budget can be found in the introduction and overview section. Further information about the Authority can be found at our website, [fkaa.com](http://fkaa.com), or may be obtained by calling our contact center at (305) 296-2454.

We take pride in providing reliable water and wastewater services to the residents of and visitors to the Florida Keys in the most cost effective manner while providing quality workmanship and customer service. This budget was developed to support that mission.

Respectfully submitted,



Kirk Zuelch  
Executive Director

August 31, 2016

## VISION, MISSION, VALUES AND GUIDING PRINCIPLES

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FOR FISCAL YEAR 2017

### Vision

The Florida Keys Aqueduct Authority will be recognized nationally as a leader in the provision of safe, reliable water and wastewater services by seamlessly integrating advanced technology to enhance the customer experience and maximize efficiencies while leading as well in environmental awareness and resource protection.

### Mission

The Florida Keys Aqueduct Authority is a nationally renowned and community oriented publicly owned utility that provides reliable, safe and efficient water and wastewater services in a fiscally and environmentally responsible manner with a highly trained, professional, and dedicated team of employees.

### Values

To achieve our mission, the Authority is committed to the following values:

- Customer satisfaction
- Excellent water quality
- Community involvement
- Strong working relationships with municipal, county, state and federal government agencies
- Employee development, communication and career growth
- Well maintained, reliable and secure systems
- Financial stability
- Cost effective services
- Protection of environmental resources

### Guiding Principles

In providing the highest quality water services to our customers, we embrace the following ten attributes of effectively managed water sector utilities as our guiding principles.

**Customer Satisfaction:** We provide reliable, responsive, and affordable services in line with our customer expectations. We value their opinions and suggestions.

**Product Quality:** We produce safe, high quality potable water and treated wastewater effluent in full compliance with regulatory and reliability requirements and consistent with customer, public health, and ecological needs.

**Operational Optimization:** We ensure ongoing, timely, cost-effective, reliable, and sustainable performance improvements in all facets of our operation.

**Financial Viability:** We understand the full life-cycle costs of the utility and maintain an effective balance between long-term debt, asset values, operations and maintenance expenditures, and operating revenues. We establish predictable rates that are equitable and consistent with community expectations and acceptability, adequate to recover costs, provide for reserves, maintain support from bond rating agencies, and plan and invest for future needs.

## VISION, MISSION, VALUES AND GUIDING PRINCIPLES- CONTINUED

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FOR FISCAL YEAR 2017

**Infrastructure Stability:** We maintain and enhance the condition of all assets over the long-term at the lowest possible life-cycle cost and acceptable risk consistent with customer, community, and regulator-supported service levels, and consistent with anticipated growth and system reliability goals.

**Employee and Leadership Development:** We recruit and retain a workforce team that is competent, motivated, adaptive, and safe-working. We encourage a participatory, collaborative organization culture dedicated to continual learning and improvement. We emphasize opportunities for professional and leadership development and strive to maintain an integrated and well-coordinated senior leadership team.

**Operational Resiliency:** We ensure our leadership and staff work together to anticipate and avoid problems. We proactively identify, assess, establish tolerance levels for, and effectively manage a full range of business risks including legal, regulatory, financial, environmental, safety, security, and natural disaster related.

**Community Sustainability:** Manage operations, infrastructure, and investments to protect, restore, and enhance the natural environment. We efficiently use water and energy resources; promote economic vitality; and engender overall community involvement and improvement.

**Water Resource Adequacy:** We ensure water availability through long-term water supply and demand analysis, conservation, agency interaction, and public education.

**Stakeholder Understanding and Support:** We actively involve stakeholders in the decisions that will affect them. We garner understanding and support from community interests for service levels, rate structures, operating budgets, capital improvement programs and risk management decisions.

### Strategic Goals, Initiatives and Implementation Strategies

Our strategic goals define what we seek to accomplish to fulfill FKAA's vision. They reflect the unique challenges that FKAA faces as provider of water services for the Florida Keys. These goals simultaneously address infrastructure needs, opportunities to enhance customer services, and responsibilities for stewardship of our environmental resources:

- A. **Develop a sustainable utility and related infrastructure**
- B. **Proactive public outreach and superior customer service**
- C. **Enhance employee communication and development**
- D. **Financial optimization**
- E. **Maximize energy efficiency**
- F. **Optimize utility operations and treatment**

Our approach to accomplishing these goals is framed by the institutional and legal position as a Special District of the State of Florida.

## OTHER PLANNING PROCESSES AND THEIR IMPACT ON THE BUDGET

FOR FISCAL YEAR 2017

	Type of Planning Process	Description of Process	Budget Impacts
<b>Strategic Planning</b>	Long range (3 to 10 years) with objectives established for budget year	Strategic goals, initiatives and implementation strategies are reviewed with the Board as part of the budget process and updated accordingly	Provides direction for allocation of resources to meet predetermined strategic goals and objectives
<b>Financial Forecasting</b>	Five-year operating plan to facilitate financial planning	Finance staff works with all departments to determine key forecast assumptions to project major revenue sources and expenditures	Provides for budget stability, planning and direction for future resource allocation decision making
<b>Capital Improvement Master Plan</b>	Twenty-year plan includes project listing by plan year	Staff evaluates capital needs on an ongoing basis and adjusts the plan as needed	Provides for predictable funding level from year to year to allow adequate planning for debt service requirements and operating costs of new facilities and infrastructure improvements
<b>Information Technology Master Plan</b>	Multi-year plan to replace certain software applications and computer equipment	Initiatives and technology gaps identified in the plan have been prioritized by year based on needs assessment with adjustments made as necessary	Allows for the funding of software and equipment replacements, maintenance, helpdesk support and network infrastructure replacement annually at established levels. Replacement decisions are determined considering changing software technology, economic issues, maintenance costs and downtime

## PROFILE OF THE FLORIDA KEYS

FOR FISCAL YEAR 2017

The Florida Keys are a chain-like cluster of about 1,700 islands in the southeast United States. They begin at the southeastern tip of the Florida peninsula, about 15 miles south of Miami, and extend in a gentle arc south to southwest to Key West, the southernmost city in the contiguous United States. The islands lie along the Florida Straits, dividing the Atlantic Ocean to the east from the Gulf of Mexico to the west, and defining one edge of Florida Bay. At the nearest point, the southern tip of Key West is just 89 miles from Cuba. The total land area is approximately 137 square miles and the county-wide population is about 73,000. Much of the population is concentrated in a few areas of much higher density, such as the city of Key West, which has 32% of the entire population of the Keys.

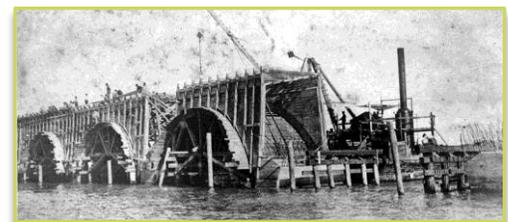


### Early History

The Keys were originally inhabited by the Tequesta Native Americans and were later found and charted by Juan Ponce de Leon. “Key” is corrupted from the Spanish cayo, meaning small island. For many years, Key West was the largest town in Florida, and it grew prosperous from sponging, cigar making and salvaging ships that wrecked on the nearby reef. The isolated outpost was well located for trade with Cuba and the Bahamas, and was on the main trade route from New Orleans. Improved navigation led to new trade routes and fewer shipwrecks, and spongers and cigar-makers moved to other parts of Florida, leaving Key West in decline by the Great Depression. The economy rebounded with an expanded Navy presence and increased tourism in the years that followed.

### Overseas Railway

The Keys were once accessible only by water. This changed with the completion of Henry Flagler's Overseas Railway in the early 1900s. Flagler, a major developer of Florida's Atlantic coast, extended his Florida East Coast Railway down to Key West with an ambitious series of over-sea railroad trestles. The Labor Day hurricane of 1935 ended the 23-year run of the Overseas Railway. The damaged tracks were never rebuilt, and the Overseas Highway replaced the railroad as the main transportation route from Miami to Key West.



## PROFILE OF THE FLORIDA KEYS-CONTINUED

FOR FISCAL YEAR 2017

### Seven Mile Bridge

One of the longest bridges in the country when it was built, the Seven Mile Bridge connects Knight's Key (part of the city of Marathon in the Middle Keys) to Little Duck Key in the Lower Keys. The water transmission line is housed inside this bridge and crosses 42 other bridges before ending in Key West.



### Natural Environment and Geology

The Keys are in the subtropics between 24 and 25 degrees north latitude. The climate and environment are closer to that of the Caribbean than the rest of Florida, though unlike the Caribbean's volcanic islands, the Keys were built by plants and animals.

The Upper Keys islands are remnants of large coral reefs, which became fossilized and exposed as sea levels declined. The Lower Keys are composed of sandy-type accumulations of limestone grains produced by plants and marine organisms.

The natural habitats of the Keys are upland forests, inland wetlands and shoreline zones. Soil ranges from sand to marl to rich, decomposed leaf litter. In some places, "cap-rock" (the eroded surface of coral formations) covers the ground. Rain falling through leaf debris becomes acidic and dissolves holes in the limestone, where soil accumulates and trees root.

The climate is classified as tropical, and the Keys are the only frost-free place in Florida. There are two main seasons, hot, wet, and humid from about June through October, and somewhat drier and cooler weather from November through May. Many plants grow slowly or go dormant in the dry season. Some native trees are deciduous, and drop their leaves in the winter or with spring winds.

The Keys have distinctive plant and animal species, some found nowhere else in America, as the Keys define the northern extent of their ranges. The native flora of the Keys is diverse, including both temperate families, such as maple, pine and oak, growing at the southern end of their ranges, and tropical families, including mahogany, gumbo limbo, stoppers, Jamaican dogwood, and many others which grow only as far north as 25 or 26 degrees north latitude.

The Keys are also home to unique animal species, including the Key deer, protected by the National Key Deer Refuge, and the American crocodile. The waters surrounding the Keys are part of a protected area known as the Florida Keys National Marine Sanctuary.



## DEMOGRAPHIC AND ECONOMIC INFORMATION

FOR FISCAL YEAR 2017

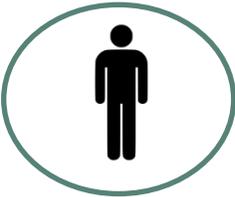
The information presented in the budget is best understood when it is considered from the broader perspective of the specific environment within which the Authority operates. The demographics presented here are the latest data available at the time of publication of this document.

### Local Economy and Demand Trends

The primary industries in the Authority's service area are related to tourism. Other industries include military operations and commercial fishing. Many residents are in the service area for only part of the year. The permanent year-round population of Monroe County is approximately 73,000 residents. The average functional population, defined as the sum of the permanent population and the peak seasonal population estimated by the Monroe County Growth Management Division to be approximately 155,000. Due to this difference in population, the Authority experiences monthly fluctuations in water consumption and wastewater flows depending on seasonal demands

Service area (Monroe County) statistics, demographics and rainfall data

### Estimated Population



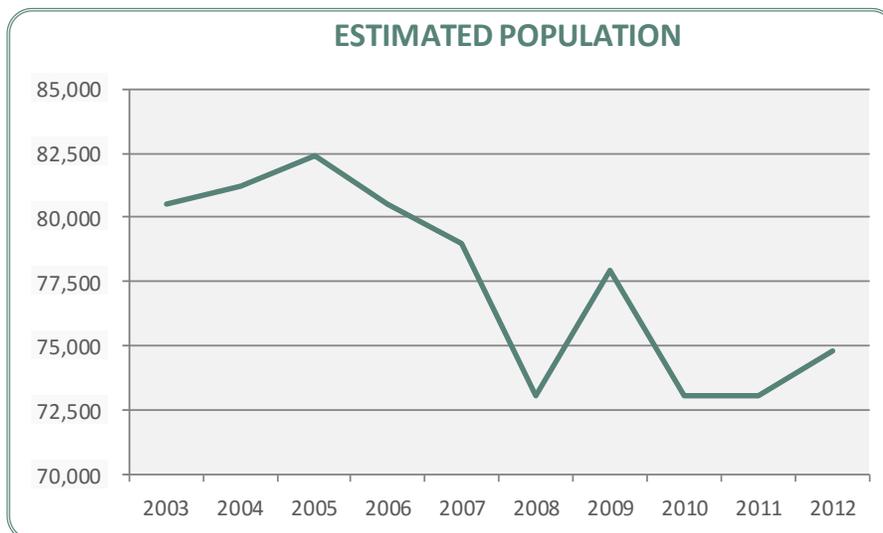
**Males-39,404**  
52%



**Population-76,351**  
2013



**Female-36,947**  
48%



## DEMOGRAPHIC AND ECONOMIC INFORMATION-CONTINUED

FOR FISCAL YEAR 2017



### ESTIMATED POPULATION BY AGE

	Total	% of the Population
0-19 Years	13,167	12%
20-34 Years	11,655	17%
35-44 Years	9,213	19%
45 and over	42,316	52%

*Source: Key West Chamber of Commerce*

## DEMOGRAPHIC AND ECONOMIC INFORMATION-CONTINUED

FOR FISCAL YEAR 2017

### SOCIAL, ECONOMIC AND HOUSING CHARACTERISTICS-2008-2014



**Median age (years)**  
41.7



**Average household size**  
2.71



**Total visitors to the Keys in 2014**  
4,516,400



**Median household income \$52,600**  
**Per capita \$31,993**



**Persons below the poverty level**  
12.10%



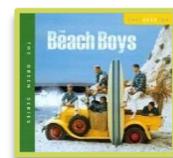
**Total housing units**  
52,827  
**Median Single Family Home Value**  
\$509,000



**Mean travel time to work (minutes)**  
18.80

### Fun Facts about the Florida Keys

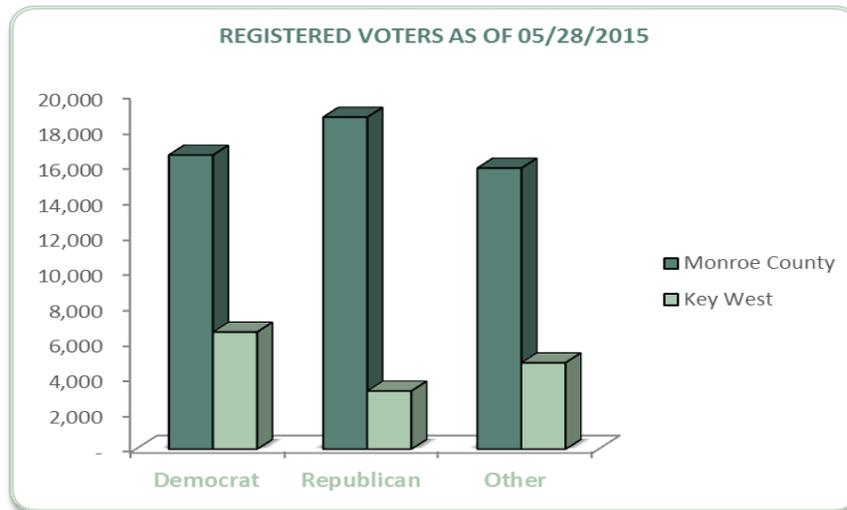
- The Florida reef is one of the world's largest reefs and it is 160 miles long.
- Key West's earlier Spanish name was Cayo Hueso.
- Cuba is 90 miles from Key West (Miami is 164 miles away!)
- Key Largo was mentioned in a famous song by the Beach Boys
- The Queen Conch is a protected marine species and it is prohibited to catch
- The Florida Keys are highly biodiverse due to the coral reefs and tropical climate
- After 5 attempts Diana Nyad, 64, set a world record after swimming from Havana to Key West. She was the first person to do it without a shark cage.



## DEMOGRAPHIC AND ECONOMIC INFORMATION-CONTINUED

FOR FISCAL YEAR 2017

### NUMBER OF REGISTERED VOTERS



Affiliation	Monroe County	Key West
Democratic	16,629	6,618
Republican	18,767	3,285
Other	15,890	4,886
Totals	51,286	14,789

**Source:** [www.keyselections.org/keywestchamberofcommerce](http://www.keyselections.org/keywestchamberofcommerce)

### AVERAGE MONTHLY TEMPERATURES

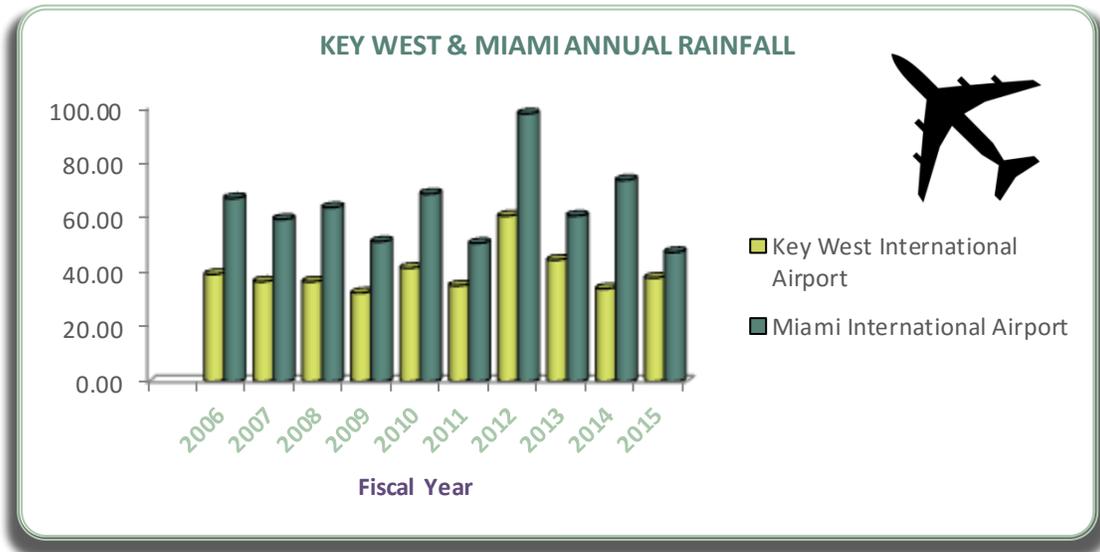
WEATHER AVERAGES	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC
Average High	75°	76°	79°	82°	85°	88°	89°	90°	88°	85°	81°	77°
Average Low	65°	66°	69°	72°	76°	79°	80°	79°	79°	76°	72°	67°
Mean	70°	71°	74°	77°	81°	83°	85°	84°	83°	80°	76°	72°
Average Precipitation	2.22 in	1.51 in	1.86 in	2.06 in	3.48 in	4.57 in	3.27 in	5.40 in	5.45 in	4.34 in	2.64 in	2.14 in

source: Key West Chamber of Commerce

## DEMOGRAPHIC AND ECONOMIC INFORMATION-CONTINUED

FOR FISCAL YEAR 2017

### AVERAGE ANNUAL RAINFALL



### ACTUAL ANNUAL RAINFALL

	Key West International Airport	Miami International Airport
2015	38.92	47.22
2014	33.94	73.65
2013	44.43	60.58
2012	60.58	97.87
2011	35.07	50.56
2010	41.47	68.56
2009	32.40	51.14
2008	36.52	63.59
2007	36.54	59.27
2006	39.19	66.97

*Source: National Weather Service & Southeast Regional Climate Control*

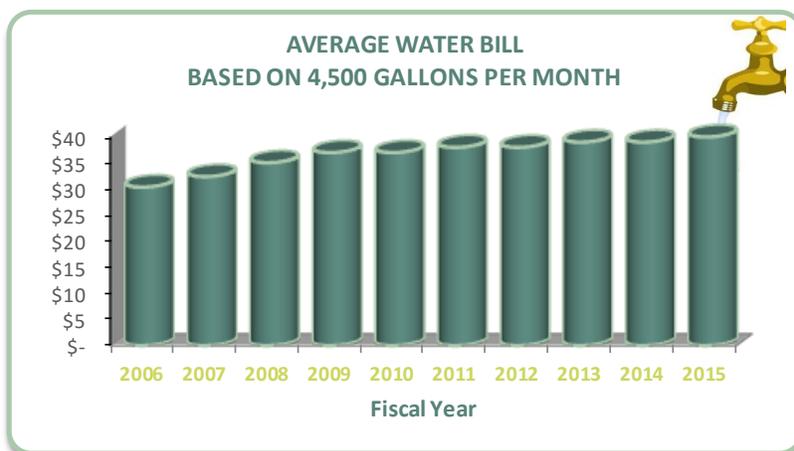
## DEMOGRAPHIC AND ECONOMIC INFORMATION-CONTINUED

FOR FISCAL YEAR 2017

### WATER AVAILABILITY AND SALES

The Authority is permitted by the South Florida Water Management District (SFWMD) to withdraw its supply of water from the Biscayne Aquifer at the Authority's well field in Florida City. The Authority's water use permit was approved for a twenty-year term in 2008, allowing the Authority to withdraw an annual daily average of 17.79 million gallons per day (mgd) from the Biscayne Aquifer. However, the permit limits the average daily allocation to 17 mgd during the dry season (December 1 through April 30). The permit also allows for the Authority to withdraw up to 8 mgd from the brackish Floridian Aquifer for treatment through reverse osmosis. This withdrawal should support an additional 6 mgd of treated water supply.

Due to severe drought conditions that occur in South Florida from time to time, mandatory water use restrictions are sometimes imposed by the SFWMD. Temporary restrictions imposed in 2007 and 2008 and permanent restrictions put in place in 2010 resulted in consumption dropping by almost 12% compared with 2006. With permanent restrictions in place, this reduced consumption level has remained consistent and is considered the "new normal" for budgeting purposes.



The U.S. Navy remains the Authority's largest water customer. The Navy's presence in the lower keys and Key West remains strong due in part to the large amount of unrestricted air space available for pilot training. Hotels, resorts and government make up the majority of the Authority's other top ten customers. Economic conditions have worsened, tourism and tourism-related development are slowing and hotels and resorts are using less water.

### WORKFORCE ISSUES

The Authority's linear geography requires sufficient staff in all areas to respond to operational and customer needs. This makes staff levels and staffing costs higher than in a centrally located system. Service personnel and customer service offices are maintained in three areas of the Keys in addition to the Authority's administrative headquarters in Key West (southern end of the system) and its water treatment plant in Florida City (northern end of the system).

## DEMOGRAPHIC AND ECONOMIC INFORMATION-CONTINUED

FOR FISCAL YEAR 2017

### WORKFORCE ISSUES-CONTINUED

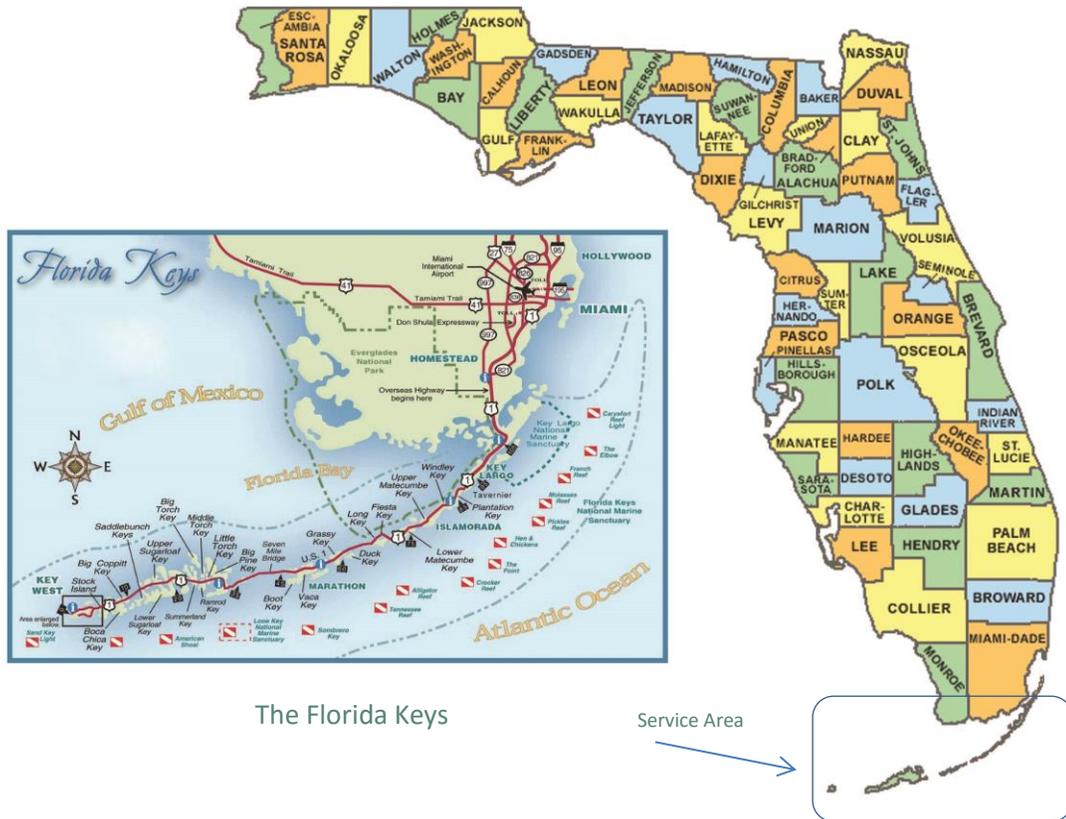
The cost of living in Monroe County is quite a bit higher than most of the rest of the state, making it difficult to recruit and retain staff. Economic conditions have forced some employees to relocate. Therefore, overall compensation must be carefully considered each year in order to assure a sufficient workforce.

2015		Total Gallons Consumed (000)	Total Water Revenues	% of Water Revenues
1	United States Navy	436,520	\$ 1,072,376	3.0%
2	Monroe County Detention Center	50,357	505,378	1.4%
3	Monroe County School	41,611	372,486	1.1%
4	Cheeca Lodge and Spa	83,541	354,884	1.0%
5	Keys Hotel Operator Inc	29,138	297,800	0.8%
6	Ocean Reef Club Inc	35,878	290,806	0.8%
7	City Of Key West	37,344	270,810	0.8%
8	Resort Hotels Of Key	21,285	236,772	0.7%
9	Sunshine Key RV Resort and Marina	20,044	222,497	0.6%
10	Venture Out	21,854	217,906	0.6%

2006		Total Gallons Consumed (000)	Total Water Revenues	% of Water Revenues
1	United States Navy	326,371	\$ 803,305	2.2%
2	Monroe County Board of County Commissione	56,604	436,735	1.2%
3	Ocean Reef Club	38,375	286,967	0.8%
4	Monroe County Board of Public Instruction	36,163	248,941	0.7%
5	Cheeca Holding LLC	33,267	269,135	0.7%
6	Heartland Hotel Corporation	29,413	227,508	0.6%
7	Hawks Cay Investors	28,678	223,682	0.6%
8	City of Key West	25,485	91,771	0.3%
9	CHL Partnership	25,462	189,942	0.5%
10	Sheraton Suites KW	22,806	183,497	0.5%

# SYSTEM OVERVIEW

FOR FISCAL YEAR 2017



The Florida Keys

Service Area

## System Overview

- 24 mgd lime softening water treatment plant
- 10 Biscayne aquifer supply wells
- 5 Floridian aquifer supply wells
- 6 mgd brackish water reverse osmosis plant
- 2 seawater reverse osmosis plants (3mgd total capacity)
- 187 miles of steel and ductile iron transmission main (18" -36") at up to 250 psi
- 6 transmission booster and back pump stations
- 43 bridge crossings
- 48 mg capacity in 33 storage tanks
- 690 miles of potable water distribution main at up to 55 psi
- 16 pumping stations
- 6 wastewater treatment plants
- 195 miles of wastewater collection and force main lines
- 14 approximate miles of reclaimed distribution water lines

## PROFILE OF THE AUTHORITY

FOR FISCAL YEAR 2017

### HISTORY AND PURPOSE



In 1937, the legislature of the state of Florida created the Florida Keys Aqueduct Commission, the predecessor to the Florida Keys Aqueduct Authority (Authority). The Commission was charged with the responsibility of obtaining, supplying and distributing potable water to the Florida Keys. In 1970, the Authority was established by the state legislature to succeed the Commission. The Authority currently operates under Special Legislation 76-441, Laws of Florida, as amended, (Enabling Legislation).

The Authority is the sole provider of potable water for all the residents of the Florida Keys. The Authority also provides wastewater collection and treatment in certain areas of the Florida Keys. The Authority provides service to over 45,000 customers throughout the Florida Keys, which are a part of Monroe County. The reporting entity consists of the operations of the water and wastewater utility.

The Authority is governed by a five-member board of directors appointed by the Governor of the State of Florida from districts identical to the county commission districts in Monroe County. Members serve four-year terms. The Board employs an executive director who is the chief executive officer of the Authority.

### THE AUTHORITY'S FACILITIES

The Authority has made significant improvements to the infrastructure of the water system over the years to accommodate increased demand. The initial phase of the transmission pipeline replacement was completed in the early 1980s. The Authority then established a long range capital improvement master plan to address anticipated future water demands. This master plan was updated in 2006 in conjunction with the development of a strategic water supply plan that identifies future water supplies.

An overview of the Authority's facilities follows.

#### Well fields

The Authority draws its primary raw water supply from the Biscayne Aquifer through ten wells with screened depths of 20 to 60 feet. The well field is adjacent to the outskirts of the Everglades National Park and is within an environmentally protected pine rockland. The location of the well field, along with restrictions enforced by state and local regulatory agencies, contribute to the unusually high quality of the raw water, which meets all federal and state finished drinking water standards prior to any treatment.

#### Water production and treatment facilities

The Authority's primary water production facilities are a lime softening plant that treats water withdrawn from the Biscayne Aquifer and a reverse osmosis plant that treats brackish water from the deeper Floridian Aquifer. Water treated at these facilities is then blended and disinfected before entering the transmission line. The lime softening plant has a design capacity of 23.79 mgd. The water treatment process consists primarily of lime softening, filtration disinfections and fluoridation. The reverse osmosis plant has a design capacity of 6 mgd. Brackish water is forced through membranes to remove chlorides and impurities. Adjacent



## PROFILE OF THE AUTHORITY, CONTINUED

FOR FISCAL YEAR 2017

### Water production and treatment facilities, continued

to these treatment facilities are water storage tanks, high service pumping equipment emergency diesel generators, a control center for transmission telemetry and a state-certified water quality testing laboratory.

The Authority also maintains seawater reverse osmosis facilities in Stock Island and Marathon capable of producing 2 mgd and 1 mgd, respectively. These facilities were constructed primarily for emergency operations in the event of a major transmission main break.

### Water transmission and distribution systems

The Authority maintains approximately 187 miles of transmission main and approximately 690 miles of distribution lines. The transmission main ranges in size from 36 inches leaving the water treatment plant in Florida City to 18 inches at the end of the line in Key West and in areas with redundant lines. The Authority operates transmission pump stations at the water treatment plant in Florida City, Key Largo, Long Key, Marathon, and Ramrod Key. These pump stations boost the water pressure to meet water demands throughout the service area and can also back pump in the event of a line break. The stations have pumps with electric variable speed drives as well as diesel engine drives for emergencies. The Authority also operates nineteen distribution pump stations located throughout the service area to maintain water pressure in the distribution system.

### Wastewater treatment facilities

The Authority owns and operates a .054 mgd wastewater treatment facility in Bay Point, a .27 mgd facility in Duck Key, a .066 mgd facility in Layton and a .20 mgd facility in Key Haven, Florida. Additionally, the Authority operates a .33 mgd facility in Big Coppitt that is owned by Monroe County. The Authority and Monroe County are parties to a 99-year lease agreement that grants the Authority the right to operate and maintain county-owned wastewater systems, including setting rates sufficient to fund those operations. The Authority is nearing completion of a \$170 wastewater facility in the lower keys under this agreement. As the capital costs are being borne by Monroe County, they are not included in this budget. However, customer fees and operating expenses for parts of this system are budgeted in fiscal year 2016.

### Wastewater transmission and collection systems

The Authority's wastewater collection systems are comprised gravity, low-pressure and vacuum systems. There are also transmission force mains that carry the effluent from the collection systems to the wastewater treatment facilities.

### Reclaimed water distribution systems

The Authority provides reclaimed water in certain areas that supplies non-potable irrigation water to residents and resort facilities. This reclaimed water is priced at a reduced rate to encourage customers to use it for non-potable uses rather than using potable water.



## PROFILE OF THE AUTHORITY, CONTINUED

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FOR FISCAL YEAR 2017

### THE AUTHORITY'S OPERATIONS

The Authority serves over 48,000 water customers in a service area that includes all of the Florida Keys. Due to the geography of the Florida Keys, operations crews and facilities must be located throughout the service area. In addition to operating the water system, these crews respond to line breaks and other service interruptions, perform scheduled preventive maintenance and leak surveys, and maintain facilities and structures.

The Authority's service area for wastewater services includes all areas in unincorporated Monroe County with the exception of Ocean Reef, the Key Largo Wastewater Treatment District (Tavernier, Key Largo and Cross Key), and the area of Stock Island served by Key West Resort Utilities. The Authority also serves the City of Layton. The Authority currently serves approximately 9,350 wastewater customers. When all customers in the Cudjoe Regional system are connected (estimated to be by January 2017), the Authority will have approximately 12,350 wastewater customers.

#### **Water quality assurance**

The water quality staff is responsible for water quality assurance for the Authority. In 1996, the Safe Drinking Water Act was approved in response to improvements to the regulatory process for the protection of public health based on sound science. This law regulates the drinking water quality standard setting process, operator certification, monitoring requirements, consumer confidence reports and source water protection. The Authority strives to ensure that the Florida Keys water supply meets the highest quality standards possible for safety, aesthetics and taste. The Authority employs staff that is certified in the treatment, testing, monitoring and distribution of the water supply. Water is tested regularly, both prior to and after treatment, to ensure that it complies with or surpasses all federal and state water quality requirements. An annual consumer confidence report is provided to Authority customers in July of each year.

Protection of the groundwater source from potential pollution is a very important water quality issue. The Authority has entered into an ongoing agreement with the Dade County Department of Environmental Resource Management (DERM) to regulate and manage issues relating to the protection of the Authority's well field. DERM monitors ground and surface water to establish water quality trends, enforces laws against illegal discharges, protects important aquifer recharge areas, and regulates underground storage tanks, liquid waste haulers and other hazardous waste

The Authority monitors, on a monthly basis, a network of wells and structures for salt water intrusion. This network includes seven Authority wells, six United States Geological Survey wells, and four SFWMD canal sites in the Florida Everglades. These seventeen sites provide valuable information on the location, movement and velocity of the saline/fresh water interface.

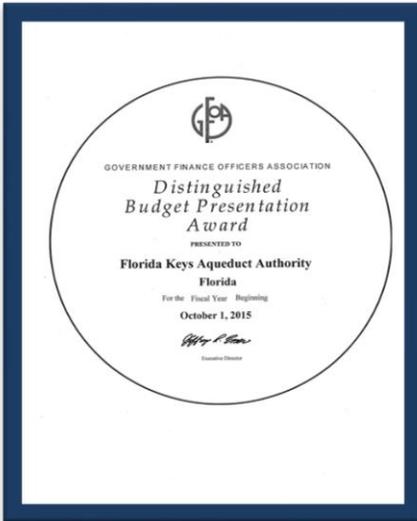
The Authority uses chloramines as its primary disinfecting agent. Chloramines, though not as strong as free chlorine, remain more stable and do not produce potentially harmful by-products. The Authority performs bacteriological testing on samples taken from approximately 90 sample sites throughout the system to ensure that appropriate disinfection is taking place.

In the state of Florida, water utilities are required to establish an ongoing cross-connection control program to detect and prevent cross-connections that may create a potential health hazard. A cross-connection is any physical connection between the water supply and any private piping arrangement that contains a foreign liquid or substance. To prevent potential backflow from such an arrangement, the Authority must either discontinue water service until the cross-connection is eliminated or require installation of an approved backflow prevention device.

## PROFILE OF THE AUTHORITY, CONTINUED

FOR FISCAL YEAR 2017

### AWARDS



#### Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Distinguished Budget Presentation Award for Excellence in Budget Presentation for the fiscal year beginning October 1, 2014. This was the eighth year in a row that the Authority has achieved this prestigious award. The award represents a significant achievement by The Authority. It reflects the commitment of The Authority's staff to meet the highest principles of governmental budgeting. In order to receive the budget award The Authority had to satisfy nationally recognized guidelines for effective budget presentation. A Distinguished Budget Presentation Award is valid for a period of one year only. We believe that our current budget and financial plan for the fiscal year ending September 2015 continues to meet the Distinguished Budget Presentation Award's requirements and we have submitted it to the GFOA to determine its eligibility for another award.

#### Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Authority for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2013. This was the 23rd consecutive year that the Authority has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and it has been submitted to the GFOA to determine its eligibility for another certificate.



#### Outstanding AquaSBR Plant Performance

For the fifth year in a row, the Authority has been recognized for its outstanding performance in the operation of the Big Coppitt wastewater treatment plant. Treating the wastewater to the permit levels and maintaining constant nutrient levels year round allows wastewater treatment plant to be eligible for this acknowledgment.



## PROFILE OF THE AUTHORITY, CONTINUED

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FOR FISCAL YEAR 2017

### ACKNOWLEDGEMENTS

The preparation of the budget and financial plan for the year ending September 30, 2017 was made possible by the dedicated service of the entire staff of the Florida Keys Aqueduct Authority. Each participant has our sincere appreciation for the contributions made in support of this effort.

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## PROFILE OF THE AUTHORITY, CONTINUED

FOR FISCAL YEAR 2017

### IMPORTANT MILESTONES IN THE AUTHORITY'S HISTORY

#### 1937

State of Florida creates the Florida Keys Aqueduct Commission, the only water utility in Florida at the time that reported directly to the governor's office.

#### 1941

First water supply system is completed by the U.S. Navy and the Commission. Shortly thereafter, a water treatment plant is built at Florida City having an original capacity of 2.4 mgd.



Long Key pumping station 1960

#### Mid 40s-60s

Water transmission and distribution systems are upgraded to meet rising demand, the Florida City WTP is expanded, booster pumping stations are strategically built along the Keys to boost water pressures, and storage tanks are built. By 1962, water system capacity is 6.5 mgd.

#### 1966

A flash desalination facility is constructed to supplement water supply and pressure in Key West due to increased water demands that exceeded the pipeline capacity.

#### 1974

State of Florida amends enabling legislation changing Florida Keys Aqueduct Commission to Florida Keys Aqueduct Authority.

#### 1976

U.S. Navy sells the water system to the Authority for \$2.1 million. The Authority board becomes elected rather than appointed by the governor.

#### 1979

A 3 mgd reverse osmosis plant is built on Stock Island replacing the flash desalination facility in order to supplement water supply and pressure in Key West until the new, larger-diameter pipeline from Florida City becomes operational.

#### 1982

New larger-diameter pipeline from Florida City to Key West is completed, financed through a loan from the Farmers Home Administration.

#### 1989

J. Robert Dean Water Treatment Facility replaces original Navy plant in Florida City, having a design capacity of 22 mgd.

## PROFILE OF THE AUTHORITY, CONTINUED

FOR FISCAL YEAR 2016

### IMPORTANT MILESTONES IN THE AUTHORITY'S HISTORY, CONTINUED

#### 1992

In August, Hurricane Andrew, one of the worst storms of the century, slams into the J. Robert Dean Water Treatment facility causing a considerable amount of damage. The rebuilding of the facility begins immediately after the hurricane passes. Despite the damage, the plant continues to provide disinfected potable water to the Florida Keys by operating on emergency back-up generation for 21 days.

#### 1997

Reverse osmosis facility on Stock Island is renovated. The plant's capacity is split between Stock Island (2 mgd) and Marathon (1 mgd) to provide potable water during emergencies.

#### 2001

The lime-softening water plant is upgraded and expanded to provide more treatment and storage capacity.

#### 2005

The Keys are impacted by four named hurricanes, culminating in October with Hurricane Wilma which caused extensive flooding throughout the Keys. The damages to the Authority from Wilma were substantial, yet water service was not interrupted.



Hurricane Wilma

#### 2008

The David C. Ritz Booster Pumping Station at Key Largo is placed into service to assure adequate water pressures are maintained in the transmission pipeline for the delivery of water to the Florida Keys.

#### 2009

The Authority completed construction of a 6 mgd reverse osmosis plant adjacent to its lime softening plant in Florida City. This facility helps the Authority meet dry season permit limitations and reduces the strain placed on the Biscayne Aquifer. The Authority also placed in service the Big Coppitt Regional Wastewater system serving approximately 1,100 customers in the lower keys.



Reverse osmosis expansion in Florida City

#### 2011

South Florida experienced severe drought conditions, with one of the driest periods in 80 years. Water conservation efforts, along with the effects of an extended financial recession, resulted in a ten-year low in water demand.

#### 2017

The Authority is nearing completion of a \$200 million wastewater system to service the lower Keys. This system is the last major wastewater system necessary to complete advanced wastewater treatment throughout the Keys.

## BUDGET HIGHLIGHTS, ISSUES AND PRIORITIES

FOR FISCAL YEAR 2017

### KEY HIGHLIGHTS

The 2017 budget reflects the impacts of several important initiatives and internal factors as well as certain external factors. Some of the important initiatives and internal factors include:

- New operation of the Cudjoe Regional wastewater system
- Acquisition of the US Navy wastewater system
- Sizable capital improvement plan
- Contractual salary increases

Other budget impacts that are driven by external factors include the following:

- Potential curtailment of water use in light of new wastewater charges
- Increasing costs of communications systems maintained by external partners
- Uncertainty of employee health care costs for self-retained risk

These impacts, as well as other budget drivers, are discussed in more detail below. Other issues that may affect the budget that are not included in this draft are the potential commencement of a project partnership with the Department of Health for installation of onsite wastewater systems and a potential increase in power costs if the reverse osmosis plants are utilized.

### OPERATING REVENUE

#### Utility operating revenue

After several years of reduced consumption, water sales began to show signs of recovery in 2015 and 2016. Water volume sales are budgeted to increase by about 1% over the current budget. The budget does not include any adjustments to water rates other than the annual indexing.

The budget includes \$4,954,000 in additional wastewater revenue expected to be generated by new customers served by the Cudjoe Regional wastewater system and \$1,464,000 in revenue from the recently-acquired US Navy wastewater system. Wastewater rates are budgeted to decrease by 15% (prior to applying the annual index) due to economies of scale realized by the addition of the two new systems.

#### Other revenue and capital contributions

System development fees remain relatively insignificant, comprising only about 2% of overall revenue. Interest income is also minor, about 1% of total revenue.

### OPERATING EXPENSES AND OPERATING CAPITAL OUTLAY

The total overall budgeted operating expenditures, including capital outlay for ongoing operations, are about 2.4% higher than those budgeted in the current year. Some of the significant budgeted expenditures are discussed below.

## BUDGET HIGHLIGHTS, ISSUES AND PRIORITIES, CONTINUED

FOR FISCAL YEAR 2017

### Personnel costs

Salaries and benefits are budgeted at \$25,683,600, or about 2.6% higher than the current budget. A cost of living salary adjustment of 1.5% is budgeted to go into effect for all employees on October 1, 2015 along with an average estimated merit increase of about 1.1%. This amount will vary based on actual performance results. Five new positions were added in 2017. Two were part of a new leak detection group, two were wastewater personnel and an electrician necessitated by the two new wastewater systems. Positions for a customer service coordinator, a field office clerical assistant and a temporary draftsman were deleted in the 2017 salary budget.

### Other significant operating expense changes

#### Other operating expenses

Wastewater operating costs, such as materials and maintenance, chemicals and electricity are budgeted to increase, in part due to the new wastewater systems. The increase in outsourced operations is due in part to a project to refurbish the variable speed drives at Florida City by the Technical Services group. Other consulting and support services increased mainly due to the deep well integrity test at Florida City which occurs every five years. Other utilities and technical services increased due to increasing costs of fiber optic and telephone service.

### Capital outlay

Capital outlay is budgeted at \$3,217,400, a decrease of \$1,010,000 over the current year. These costs are mainly for replacement of heavy equipment and vehicles, master tap upgrades as well as critical software and network components.

## CAPITAL IMPROVEMENT PROJECTS

The 2017 capital improvement plan is centered around projects that are critical to sustaining continued reliable operations. The 2017 portion of the plan calls for \$20,375,000 in capital expenditures and includes design costs to either replace or refurbish the Authority's seawater reverse osmosis plant on Stock Island to increase its capacity from 2 mgd to 4 mgd. Also included are projects to redirect wastewater flows in Key Haven and the US Navy base to newer centralized treatment plants that meet current treatment standards. The old plants will be demolished. See a detailed discussion of capital projects under the section entitled Capital and Debt.

## CAPITAL FINANCING AND DEBT SERVICE

The Authority may issue debt for the purpose of constructing and maintaining the system's infrastructure or for refunding previously issued debt by pledging the revenue of the individual systems. No legal debt limit exists. However, revenue must be sufficient to fund operations, service the debt payments and provide a "cushion" as defined in the bond covenants.

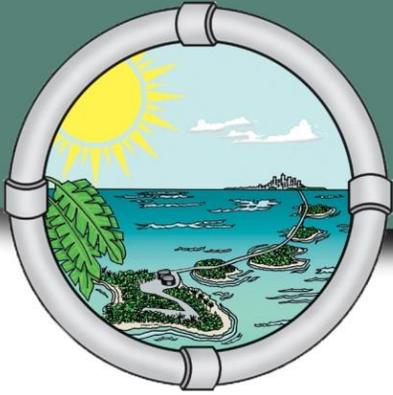
No new water bond issues are contemplated in the 2017 budget. The capital improvement plan will require a wastewater bond issue estimated at \$10 million to complete two critical projects. Debt service is budgeted at approximately \$8.8 million, an increase of about 1.5% due to the issuance of these new bonds. The finance team continually evaluates the cash requirements of the capital improvement plan and proposes financing alternatives to the Board for consideration throughout the budget year.

# HOW EACH DOLLAR OF THE 2017 BUDGET WILL BE SPENT



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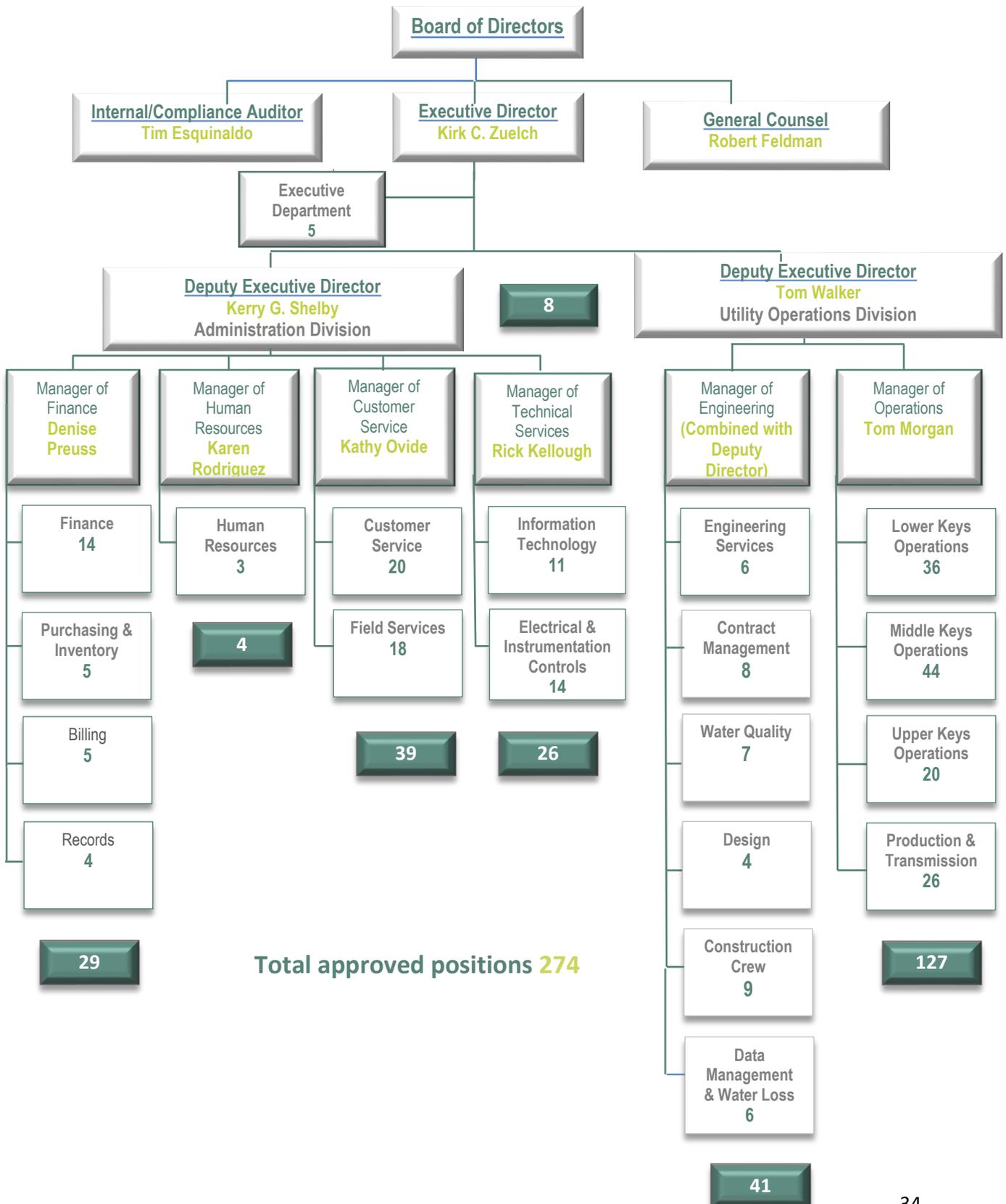
# FINANCIAL STRUCTURE, POLICY AND PROCESS



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# ORGANIZATION CHART

FOR FISCAL YEAR 2017



## Contact Information

FOR FISCAL YEAR 2017

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## FINANCIAL POLICIES THAT IMPACT THE BUDGET

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FOR FISCAL YEAR 2017

### PERFORMANCE MEASUREMENT POLICIES

The Authority will update its strategic plan that identifies the strategic initiatives each year as part of the budget process.

Annually, each department will develop departmental performance measures that support successful results in achieving its strategic initiatives. Goals should be related to core services of the department and should reflect customer needs. The measures should be a mix of different types, including effectiveness, efficiency, demand and workload.

Performance measures will be used as a basis for preparing the Authority's budget. All budgeted amounts should be directly or indirectly linked to accomplishing the department's and the Authority's strategic initiatives.

### PLANNING

The Authority will prepare and maintain an ongoing five-year financial plan. The plan will include projections of existing revenue and expenses as well as operating costs and revenue of future capital improvements included in the capital budget.

#### **Interim Financial Reporting**

The Authority will prepare and distribute interim budget reports comparing actual versus budgeted revenue and expense activity. The Authority will establish and maintain accounting practices that can relate budget amounts to actual results.

#### **Capital Improvement Policies**

The Authority will develop and maintain a multi-year plan for capital improvements. The Authority will enact an annual capital budget based on the multi-year capital improvement plan.

The Authority will develop the capital improvement budget along with the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.

The Authority will maintain all its assets at a level adequate to protect the Authority's capital investment and to minimize future maintenance and replacement costs.

The Authority will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Authority board for approval.

The Authority will determine the most favorable financing method for all new projects.

#### **Debt Management Policies**

The Authority will continually review its outstanding debt for the purpose of determining if and when the financial marketplace will afford the Authority the opportunity to lessen its debt service costs.

The Authority will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.

## FINANCIAL POLICIES THAT IMPACT THE BUDGET, CONTINUED

FOR FISCAL YEAR 2017

When the Authority finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project. The Authority will strive to have the final maturity of revenue bonds at, or below, thirty years.

The Authority will not use long-term debt proceeds for current operations.

The Authority will maintain good communications with bond rating agencies regarding its financial condition.

The Authority will follow a policy of full disclosure on every financial report and borrowing prospectus.

### **Revenue Policies**

The Authority will try to maintain a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any revenue source.

The Authority will estimate its annual revenue by an objective, analytical process, wherever practical. Each existing and potential revenue source will be re-examined annually.

Each year, the Authority will evaluate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.

The Authority will automatically revise user fees, at least annually, to adjust for the effects of inflation.

### **Investment Policies**

The Authority will adhere to the investment policies as adopted by its Board of Directors. These policies apply to the investment of short-term operating funds of the Authority in excess of those funds required to meet current expenditures. These policies do not apply to longer-term funds and proceeds from bond issues. Topics included in the investment policies are quite detailed and include information on:

- Investment objectives
- Safety
- Liquidity
- Yield
- Prudence and ethical standards
- Authorized investments
- Risk and diversification
- Authorized investment institutions and dealers
- Internal controls
- Reporting

### **Working Capital**

The Authority will strive to maintain operating reserves in an amount greater than or equal to three months of basic operating expenses.

The Authority will strive to maintain a reserve of at least \$2,000,000 for working capital in the event of a natural disaster or operating emergency.

## FINANCIAL POLICIES THAT IMPACT THE BUDGET, CONTINUED

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FOR FISCAL YEAR 2017

### **Surplus Policies**

It is the intent of the Authority to use all surpluses generated to accomplish these goals:

- Meeting reserve policies
- Avoidance of future debt
- Capital replacement
- Retirement or refinancing of existing debt
- Cash payments for capital improvement program project

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## BUDGET PROCESS

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FOR FISCAL YEAR 2017

### **Budget Preparation**

The Authority begins the budgeting process in February of each year by updating its strategic initiatives and identifying specific goals to be accomplished during the upcoming budget year. Based on those initiatives, each department then prepares a preliminary summary of significant budget items and changes from the previous year, including staffing changes, major capital purchases, technology needs, capital projects and changes in debt service requirements. These summaries are reviewed with the board's budget committee in a public workshop or board meeting to get preliminary feedback from the Board on the final development of the budget.

Acting on the input from the Board, staff then prepares a detailed draft budget for each cost center within the Authority. This draft budget is reviewed by the budget committee or the entire board in three public hearings, each of which will provide an opportunity for input from the public. The budget committee may schedule additional meetings during this process as necessary. A draft budget must be advertised in newspapers of general circulation in the Florida Keys no later than August 1<sup>st</sup> according to the Authority's enabling legislation. At a public board meeting prior to September 1<sup>st</sup>, after all comments have been received from members of the public and the board, the board must adopt a final budget.

### **Budget Monitoring**

Compliance with the budget is monitored on a continuing basis. Monthly budget reports are prepared and distributed to the members of the board, the Authority's staff and others to ensure ongoing analysis. The total budget may not be changed during the fiscal year without specific action by the board to do so. Any line item transfers must be approved by the Executive Director.

The Authority's budget is designed to fund operations, capital expenditures and debt service. A balanced budget is one that provides current year sources that, along with past years' reserves, are sufficient to fund the current year's expenditures.

### **Budget Presentation**

The Authority's operations are accounted for in an enterprise fund. The fund is budgeted on the accrual basis of accounting. Rates for water and wastewater service are established by the Board. The revenue generated by these rates is used to fund the Authority's operations.

The budget summary is presented as budgeted sources and uses so that the reader can see all aspects of the budget in one place. Although the budget is prepared on the accrual basis, sources and uses are approximations of cash sources and uses. The budget summary shows the budgeted excess or shortfall of sources over uses that are available for reserves and the estimated ending reserve position. This reserve position differs from ending net position (which are presented in the five year financial plan). Ending net position is essentially the Authority's net equity (assets less liabilities).

Budgeted expenditures are characterized as operating expenses, capital expenditures or debt service. Capital expenditures are those expenditures for assets costing over \$1,500 and having a useful life of at least three years. Routine capital expenditures are assets purchased as a part of ongoing operations. Non-routine capital expenditures are referred to as capital improvement projects and are defined in the 20-year capital improvement master plan. Debt service includes the payment of principal and interest on outstanding debt issues which, in the Authority's case, take the form of revenue bonds.

## BUDGET PROCESS, CONTINUED

FOR FISCAL YEAR 2017

### Budget Preparation Timeline

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Strategic Planning</b>												
Board and customer input (informal)												
Staff input (informal)												
Update vision, mission and strategic goals												
Update policies, demographics and economics												
Develop goals and objectives												
<b>Capital Improvement and Financing Plan</b>												
Review projects and priorities												
Estimate five-year operational impact												
Review plan with budget team												
Develop proposed financing strategy												
Review draft with Executive Director												
<b>Operating Budget</b>												
Update budget formats												
Update revenue assumptions and proposed rate changes												
Estimate impacts of salary increases, retirements, etc.												
Develop detailed cost center expenditure budgets												
Prepare roll-forward of staff and fleet												
Review budgets with budget team												
Review draft with Executive Director												
<b>Five-Year Financial Plan</b>												
Review and update sales and expenditure projections												
Project necessary borrowings for next five years												
Prepare schedule of necessary rates for five years												
Project debt service coverage based on projections												
<b>Board and Public Input</b>												
Budget committee workshops												
Public hearings												
Budget advertised												
Budget adopted												

## BUDGET PROCESS, CONTINUED

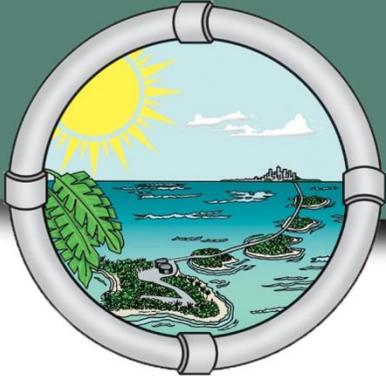
FOR FISCAL YEAR 2017

### Budget Calendar

#### Dates for Preparation of the 2016 Budget

January 2017							Informal input from our Board of Directors, staff and customers year round. Prepare budget sheets for distribution to Departments.	May 2017							
S	M	T	W	T	F	S		S	M	T	W	T	F	S	
1	2	3	4	5	6	7	May 25 <sup>th</sup> budget workshop	1	2	3	4	5	6		
8	9	10	11	12	13	14		7	8	9	10	11	12	13	
15	16	17	18	19	20	21		14	15	16	17	18	19	20	
22	23	24	25	26	27	28		21	22	23	24	25	26	27	
29	30	31					28	29	30	31					
February 2017							In February, Departments are working on their budgets.	June 2017							
S	M	T	W	T	F	S		S	M	T	W	T	F	S	
			1	2	3	4		June 23 <sup>rd</sup> budget public hearing					1	2	3
5	6	7	8	9	10	11			4	5	6	7	8	9	10
12	13	14	15	16	17	18	11		12	13	14	15	16	17	
19	20	21	22	23	24	25	18		19	20	21	22	23	24	
26	27	28					25	26	27	28	29	30	31		
March 2017							Week 1 budget meetings with Deputy Executive Director  Week 3 budget meetings with Executive Director	July 2017							
S	M	T	W	T	F	S		S	M	T	W	T	F	S	
			1	2	3	4		July 27 <sup>th</sup> 2 <sup>nd</sup> budget public hearing Marathon							1
5	6	7	8	9	10	11			2	3	4	5	6	7	8
12	13	14	15	16	17	18	9		10	11	12	13	14	15	
19	20	21	22	23	24	25	16		17	18	19	20	21	22	
26	27	28	29	30	31		23	24	25	26	27	28	29		
							30	31							
April 2017							April 27 <sup>th</sup> first budget workshop  August 31 <sup>st</sup> , 3rd and final budget public hearing Tavernier. Budget adoption planned for regular board meeting agenda.	August 2017							
S	M	T	W	T	F	S		S	M	T	W	T	F	S	
						1		August 31 <sup>st</sup> , 3rd and final budget public hearing Tavernier. Budget adoption planned for regular board meeting agenda.			1	2	3	4	5
2	3	4	5	6	7	8			6	7	8	9	10	11	12
9	10	11	12	13	14	15	13		14	15	16	17	18	19	
16	17	18	19	20	21	22	20		21	22	23	24	25	26	
23	24	25	26	27	28	29	27	28	29	30	31				
30															

# FINANCIAL SUMMARIES



Summary of Budgeted Sources and Uses

Summary of Revenue Sources

Rate Structure

Operating Expenditure Budget by Expenditure Type

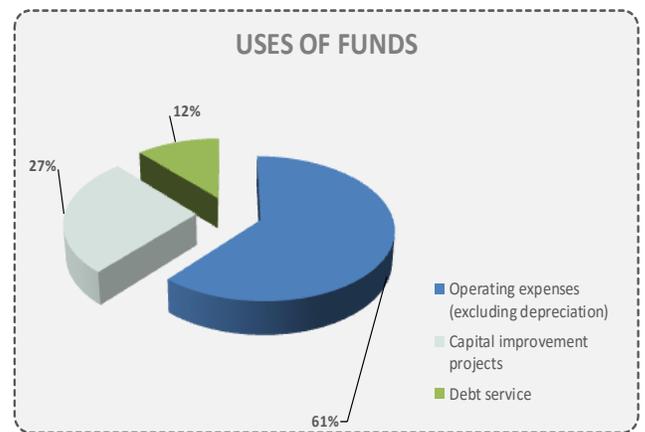
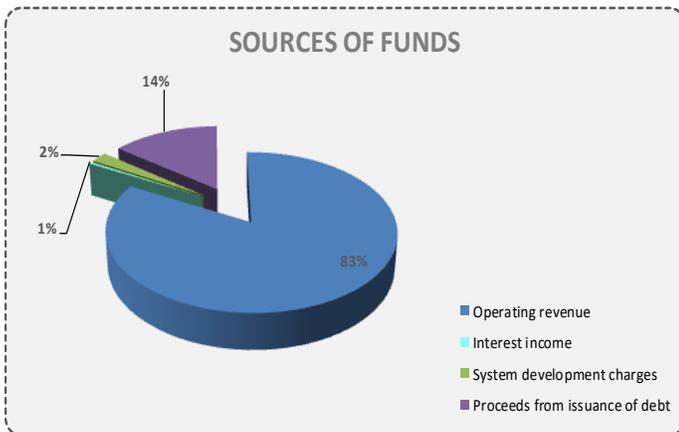
Five Year Financial Plan

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# SUMMARY OF BUDGETED SOURCES AND USES

FOR FISCAL YEAR 2017

	2015	2016 budget			2017 budget			% Change
	Actual	Water	Wastewater	Total	Water	Wastewater	Total	
<b>Total budgeted sources of funds</b>								
Utility operating revenue	\$ 54,252,535	\$ 48,969,000	\$ 5,930,000	\$ 54,899,000	\$ 50,146,000	\$ 8,951,000	\$ 59,097,000	7.7%
Interest income	243,793	300,000	-	300,000	300,000	-	300,000	0.0%
System development fees and other income	2,468,090	1,404,000	138,000	1,542,000	1,410,000	138,000	1,548,000	0.4%
Special assessments and appropriations	-	-	-	-	-	5,000,000	5,000,000	-
Proceeds from issuance of debt, net of issue costs	51,514,474	-	-	-	-	10,000,000	10,000,000	-
<b>Total budgeted sources of funds</b>	<b>108,478,892</b>	<b>50,673,000</b>	<b>6,068,000</b>	<b>56,741,000</b>	<b>51,856,000</b>	<b>24,089,000</b>	<b>75,945,000</b>	<b>33.9%</b>
<b>Total budgeted uses of funds</b>								
Operating expenditures (excluding depreciation)	41,266,635	41,951,600	3,122,800	45,074,400	38,538,500	7,939,800	46,478,300	3.1%
Capital improvement projects	8,818,778	8,500,000	900,000	9,400,000	10,775,000	9,600,000	20,375,000	116.8%
Debt service	56,387,247	8,240,000	487,000	8,727,000	8,381,000	477,000	8,858,000	1.5%
<b>Total budgeted uses of funds</b>	<b>106,472,660</b>	<b>58,691,600</b>	<b>4,509,800</b>	<b>63,201,400</b>	<b>57,694,500</b>	<b>18,016,800</b>	<b>75,711,300</b>	<b>19.8%</b>
<b>Excess (deficit) sources over uses</b>	<b>2,006,232</b>	<b>(8,018,600)</b>	<b>1,558,200</b>	<b>(6,460,400)</b>	<b>(5,838,500)</b>	<b>6,072,200</b>	<b>233,700</b>	
<b>Adjustments to cash basis from accrual</b>	<b>(17,452,772)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Change in cash and investments</b>	<b>(15,446,540)</b>	<b>(8,018,600)</b>	<b>1,558,200</b>	<b>(6,460,400)</b>	<b>(5,838,500)</b>	<b>6,072,200</b>	<b>233,700</b>	
<b>Beginning cash and investments</b>	<b>58,074,329</b>	<b>42,627,800</b>	<b>-</b>	<b>42,627,800</b>	<b>34,609,200</b>	<b>1,558,200</b>	<b>36,167,400</b>	<b>-15.2%</b>
<b>Ending cash and investments</b>	<b>42,627,789</b>	<b>34,609,200</b>	<b>1,558,200</b>	<b>36,167,400</b>	<b>28,770,700</b>	<b>7,630,400</b>	<b>36,401,100</b>	<b>0.7%</b>
<b>Reserves and restricted cash and investments</b>	<b>(33,806,388)</b>	<b>(33,802,000)</b>	<b>-</b>	<b>(33,802,000)</b>	<b>(23,027,000)</b>	<b>(5,400,000)</b>	<b>(28,427,000)</b>	<b>-15.9%</b>
<b>Estimated ending unrestricted cash and investment:</b>	<b>\$ 8,821,401</b>	<b>\$ 807,200</b>	<b>\$ 1,558,200</b>	<b>\$ 2,365,400</b>	<b>\$ 5,743,700</b>	<b>\$ 2,230,400</b>	<b>\$ 7,974,100</b>	<b>237.1%</b>



# SUMMARY OF REVENUE SOURCES

FOR FISCAL YEAR 2017

	2015			2016 budget			2017 budget			Increase / Decrease	% change from prior budget
	Actual	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater		
<b>Number of locations</b>											
Estimated locations receiving monthly base charge	49,086	48,500	9,350 *		49,000	12,350 *					
<b>Volume</b>											
Estimated gallons (000s) billed at retail rates	4,774,587	4,802,000			4,850,000						
Estimated gallons (000s) billed to US Navy	274,413	247,000			249,000						
Total estimated gallons(000s) sold	5,049,000	5,049,000			5,099,000						
<b>Operating revenue</b>											
Fees for service											
Retail water rate revenue	\$ 42,577,821	\$ 43,953,000		\$ 43,953,000	\$ 45,103,000		\$ 45,103,000	\$ 1,150,000		2.6%	
US Navy water rate revenue	1,048,332	975,000		975,000	1,001,000		1,001,000	26,000		2.7%	
US Navy distribution system charge	2,456,208	2,487,000		2,487,000	2,487,000		2,487,000	-		0.0%	
Retail reclaimed water rate revenue	55,919	54,000		54,000	55,000		55,000	1,000		1.9%	
Retail wastewater rate revenue	2,986,921		2,904,000	2,904,000		\$ 2,533,000	2,533,000	(371,000)		-12.8%	
Retail wastewater rate revenue from new operations	-		1,806,000	1,806,000		4,954,000	4,954,000	3,148,000		174.3%	
US Navy wastewater revenue	-		1,220,000	1,220,000		1,464,000	1,464,000	244,000		20.0%	
Total fees for service	49,125,201	47,469,000	5,930,000	53,399,000	48,646,000	8,951,000	57,597,000	4,198,000		7.9%	
Other operating revenue	4,096,009	1,500,000	-	1,500,000	1,500,000	-	1,500,000	-		0.0%	
Total operating revenue	53,221,210	48,969,000	5,930,000	54,899,000	50,146,000	8,951,000	59,097,000	4,198,000		7.7%	
<b>Non-operating revenue</b>											
Interest income	294,360	300,000	-	300,000	300,000	-	300,000	-		0.0%	
Grant proceeds	-	-	-	-	-	-	-	-		-	
Charges to other utilities for billing services	380,193	384,000	-	384,000	390,000	-	390,000	6,000		1.6%	
Other income	433,370	120,000	-	120,000	120,000	-	120,000	-		0.0%	
Total non-operating revenue	1,107,923	804,000	-	804,000	810,000	-	810,000	6,000		0.8%	
Total budgeted revenue	54,329,133	49,773,000	5,930,000	55,703,000	50,956,000	8,951,000	59,907,000	4,204,000		7.6%	
System development fees (including assessments)	1,074,959	900,000	138,000	1,038,000	900,000	138,000	1,038,000	-		0.0%	
State appropriation (Key Haven project)	-	-	-	-	-	5,000,000	5,000,000	5,000,000		0.0%	
<b>Total revenue and system development fees</b>	<b>\$ 55,404,092</b>	<b>\$ 50,673,000</b>	<b>\$ 6,068,000</b>	<b>\$ 56,741,000</b>	<b>\$ 51,856,000</b>	<b>\$ 14,089,000</b>	<b>\$ 65,945,000</b>	<b>\$ 9,204,000</b>		<b>16.2%</b>	

\* Total reflects existing customers and the number of new customers phased in throughout the year.

General assumptions:

Water volume sales increase	1%	1%
Rate index increase	1.6%	1.6%
Additional rate increase (decrease)	0.0%	-15.0%

## RATE STRUCTURE

FOR FISCAL YEAR 2017

The Authority's current water rate structure is an inverted block structure intended to encourage conservation. The rates for monthly water service includes a monthly base facility charge that varies by meter size and serves as the minimum monthly bill, and a consumption charge based on metered water usage.

Wastewater rates are structured similar to the structure used for water with monthly base facility charges and flow charges based on water flow. Single family residential customers are capped at 10,000 gallons of water flow for wastewater billing purposes.

User charges are indexed annually on October 1 of each year to adjust for inflationary impacts on the cost of operations based on the Consumer Price Index for Miami-Ft. Lauderdale published by the US Bureau of Labor Statistics.

### SUMMARY OF WATER, RECLAIMED AND WASTEWATER RATES

The following table summarizes the Authority's existing rates for water and wastewater service and projected rates after annual indexing for inflation.

	Rates in effect on October 1, 2015		After 1.6% inflationary adjustment October 1, 2016	
<b>Potable Water Rates</b>				
<b>Base facilities charge</b>				
5/8-inch or 3/4-inch	\$	13.90	\$	14.12
1-inch		34.74		35.30
1½-inch		69.48		70.59
2-inch		111.16		112.94
3-inch		208.42		211.75
4-inch		344.85		350.37
6-inch		696.05		707.19
8-inch		1,111.52		1,129.30
<b>Consumption charge <sup>[1]</sup></b>				
Block 1	\$	5.84	\$	5.93
Block 2		8.52		8.66
Block 3		9.56		9.71
Block 4		10.66		10.83
Block 5		11.70		11.89
<b>Reclaimed Water Rates</b>				
<b>Consumption charge <sup>[1]</sup></b>				
Block 1	\$	2.92	\$	2.97
Block 2		4.26		4.33
Block 3		4.78		4.86
Block 4		5.33		5.42
Block 5		5.85		5.94

## RATE STRUCTURE, CONTINUED

FOR FISCAL YEAR 2017

	Rates in effect on October 1, 2015	After 15% decrease and 1.6% inflationary adjustment October 1, 2016
<b>Wastewater Rates</b>		
<b>Base facilities charge</b>		
5/8-inch or 3/4-inch	\$ 28.00	\$ 24.18
1-inch	105.03	90.70
1½-inch	210.05	181.40
2-inch	336.09	290.25
3-inch	630.16	544.21
4-inch	1,050.26	907.00
6-inch	2,100.54	1,814.03
8-inch	2,879.68	2,486.89
<b>Flow collection charge</b>		
Residential (up to 10,000 gallons)	\$ 10.60	\$ 9.15
Non-residential (all consumption)	10.60	9.15

**Note:** Block 1 for 5/8" meter customers, which includes the majority of FCAA customers, is 6,000 gallons. Consumption blocks for customers with larger meters increase based on meter equivalents.

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# OPERATING EXPENDITURE BUDGET BY EXPENDITURE TYPE

FOR FISCAL YEAR 2017

## SCHEDULE OF BUDGETED EXPENDITURES FOR THE YEAR ENDING SEPTEMBER 30, 2017 Total Company

	BUDGETED 2017						Increase /Decrease	% change from prior budget
	2015 Budget	2015 Actual	2016 Budget	Water	Wastewater	Total		
<b>Operating capital expenditures</b>								
Additions to utility plant	\$ 4,009,400	\$ 2,454,567	\$ 4,227,400	\$ 2,858,800	\$ 403,600	\$ 3,262,400	\$ (965,000)	-23%
Capitalized salaries	780,300	754,449	757,600	1,061,300	-	1,061,300	303,700	40%
Capitalized overtime	50,000	9,903	-	-	-	-	-	-
<b>Total operating capital expenditures</b>	<b>4,839,700</b>	<b>3,218,919</b>	<b>4,985,000</b>	<b>3,920,100</b>	<b>403,600</b>	<b>4,323,700</b>	<b>(661,300)</b>	<b>-13.3%</b>
<b>Operating expenses</b>								
<b>Personnel services</b>								
Salaries	17,418,600	17,550,734	17,690,500	16,979,400	1,285,700	18,265,100	574,600	3%
Overtime	504,400	631,136	507,400	397,300	110,000	507,300	(100)	0%
Retirement	1,596,500	1,667,829	1,602,800	1,572,600	95,500	1,668,100	65,300	4%
Payroll taxes	1,434,700	1,427,851	1,450,100	1,410,200	106,800	1,517,000	66,900	5%
Employee health insurance	3,123,200	3,808,981	3,591,700	3,600,000	-	3,600,000	8,300	0%
Other benefits	201,900	153,626	203,200	184,000	8,400	192,400	(10,800)	-5%
<b>Total personnel services</b>	<b>24,279,300</b>	<b>25,240,157</b>	<b>25,045,700</b>	<b>24,143,500</b>	<b>1,606,400</b>	<b>25,749,900</b>	<b>704,200</b>	<b>2.8%</b>
<b>Other operating expenses</b>								
Electricity	2,993,700	2,994,091	3,016,800	2,794,500	420,000	3,214,500	197,700	7%
Fuel for power production	115,500	55,127	96,400	75,900	12,800	88,700	(7,700)	-8%
Chemicals	1,760,300	1,581,734	1,891,700	1,652,100	459,900	2,112,000	220,300	12%
Maintenance and materials	2,842,000	3,099,247	3,308,300	3,107,000	609,900	3,716,900	408,600	12%
Engineering services	90,900	270,751	160,000	140,000	-	140,000	(20,000)	-13%
Accounting and auditing services	75,000	90,647	75,000	82,000	-	82,000	7,000	9%
Legal services	30,000	21,784	30,000	30,000	-	30,000	-	0%
Outsourced operations	727,000	607,094	926,600	911,300	134,400	1,045,700	119,100	13%
Other consulting and support services	1,173,100	1,128,151	1,205,000	1,523,500	-	1,523,500	318,500	26%
Sludge removal	238,400	179,743	285,000	60,000	189,400	249,400	(35,600)	-12%
Rental of building - real property	31,500	18,494	33,500	16,000	-	16,000	(17,500)	-52%
Rent expense - equipment	35,100	54,948	46,200	66,300	12,500	78,800	32,600	71%
Transportation expense	611,000	498,530	531,000	525,000	-	525,000	(6,000)	-1%
Insurance - vehicles	110,000	72,835	110,000	110,000	-	110,000	-	0%
Insurance - general liabilities	125,000	84,811	125,300	125,000	-	125,000	(300)	0%
Insurance - workers' compensation	254,000	291,897	254,000	254,000	-	254,000	-	0%
Insurance - property and flood	1,145,800	961,118	1,120,000	993,300	-	993,300	(126,700)	-11%
Advertising	35,800	26,880	35,000	75,000	-	75,000	40,000	114%
Bad debt expense	81,000	81,000	81,000	81,000	-	81,000	-	0%
Office supplies	146,900	134,355	127,700	135,000	7,400	142,400	14,700	12%
Other utilities and technical services	734,900	553,616	499,800	676,300	-	676,300	176,500	35%
Postage	50,200	32,697	52,000	56,100	1,000	57,100	5,100	10%
Travel	102,600	55,118	127,600	136,500	8,800	145,300	17,700	14%
Training	97,400	52,698	146,400	139,200	9,300	148,500	2,100	1%
Miscellaneous	180,900	159,702	182,600	150,800	10,400	161,200	(21,400)	-12%
Bank charges	350,000	410,114	425,000	455,000	-	455,000	30,000	7%
Public information and outreach	103,700	74,539	136,800	145,800	-	145,800	9,000	7%
Freight charges	15,000	9,635	15,000	12,300	-	12,300	(2,700)	-18%
<b>Total other operating expenses</b>	<b>14,256,700</b>	<b>13,601,356</b>	<b>15,043,700</b>	<b>14,528,900</b>	<b>1,875,800</b>	<b>16,404,700</b>	<b>1,361,000</b>	<b>9.1%</b>
<b>Total operating expense budget</b>	<b>\$ 38,536,000</b>	<b>\$ 38,841,513</b>	<b>\$ 40,089,400</b>	<b>\$ 38,672,400</b>	<b>\$ 3,482,200</b>	<b>\$ 42,154,600</b>	<b>\$ 2,065,200</b>	<b>5.15%</b>
Allocation of administrative expenses				\$ (4,054,000)	\$ 4,054,000	\$ -		
<b>Total operating budget after allocation</b>	<b>38,536,000</b>	<b>38,841,513</b>	<b>40,089,400</b>	<b>34,618,400</b>	<b>7,536,200</b>	<b>42,154,600</b>	<b>2,065,200</b>	<b>5.2%</b>
<b>Total operating budget</b>	<b>\$ 43,375,700</b>	<b>\$ 42,060,432</b>	<b>\$ 45,074,400</b>	<b>\$ 38,538,500</b>	<b>\$ 7,939,800</b>	<b>\$ 46,478,300</b>	<b>\$ 1,403,900</b>	<b>3.1%</b>
Operating expenditures added in 2017 budget for new initiatives						(254,800)		
Operating expenditures deleted in 2017 for discontinued operations						-		
<b>Net comparative 2017 budget after adjustments for new and discontinued operations</b>						<b>\$ 46,223,500</b>	<b>\$ 1,149,100</b>	<b>2.6%</b>
<b>Net comparative 2016 operating expenses after adjustments for new and discontinued operations</b>						<b>\$41,944,200</b>	<b>\$ 1,854,800</b>	<b>4.6%</b>

## FIVE YEAR FINANCIAL PLAN

FOR FISCAL YEAR 2017-2021

### PROJECTED CHANGES IN NET POSITION

FOR FISCAL YEARS 2017 - 2021

	2017	2018	2019	2020	2021
<b>Projected operating results</b>					
Operating revenue	\$ 59,048,000	\$ 59,620,000	\$ 60,457,000	\$ 61,308,000	\$ 62,172,000
Operating expenses (before depreciation)	(41,854,600)	(42,273,000)	(42,696,000)	(43,123,000)	(43,554,000)
Net operating income (before depreciation)	17,193,400	17,347,000	17,761,000	18,185,000	18,618,000
Interest income	300,000	300,000	300,000	300,000	300,000
Other income	510,000	514,000	518,000	522,000	526,000
Interest expense	(4,568,000)	(5,860,000)	(5,750,000)	(5,632,000)	(5,536,000)
<b>Projected net income before depreciation</b>	<b>13,435,400</b>	<b>12,301,000</b>	<b>12,829,000</b>	<b>13,375,000</b>	<b>13,908,000</b>
System development fees (including assessments)	1,038,000	1,038,000	1,038,000	1,038,000	1,038,000
State appropriations (Key Haven and East Long Key)	5,000,000	-	-	-	-
<b>Projected increase (decrease) in net position before depreciation</b>	<b>19,473,400</b>	<b>13,339,000</b>	<b>13,867,000</b>	<b>14,413,000</b>	<b>14,946,000</b>
Projected beginning net position	145,600,000	150,073,400	148,412,400	147,279,400	146,692,400
Projected net position before depreciation	165,073,400	163,412,400	162,279,400	161,692,400	161,638,400
Estimated depreciation	(15,000,000)	(15,000,000)	(15,000,000)	(15,000,000)	(15,000,000)
<b>Projected ending net position after depreciation</b>	<b>\$ 150,073,400</b>	<b>\$ 148,412,400</b>	<b>\$ 147,279,400</b>	<b>\$ 146,692,400</b>	<b>\$ 146,638,400</b>

### PROJECTED SOURCES AND USES OF FUNDS

FOR FISCAL YEARS 2017 - 2020

	2017	2018	2019	2020	2021
<b>Total projected sources of funds</b>					
Utility operating revenue	\$ 59,048,000	\$ 59,620,000	\$ 60,457,000	\$ 61,308,000	\$ 62,172,000
Interest income	300,000	300,000	300,000	300,000	300,000
System development fees and other income	1,548,000	1,552,000	1,556,000	1,560,000	1,564,000
Special assessments and appropriations	5,000,000	-	-	-	-
Proceeds from issuance of debt, net of issue costs	10,000,000	25,000,000	-	-	-
<b>Total projected sources of funds</b>	<b>75,896,000</b>	<b>86,472,000</b>	<b>62,313,000</b>	<b>63,168,000</b>	<b>64,036,000</b>
<b>Total projected uses of funds</b>					
Operating expenditures (excluding depreciation)	46,132,100	42,273,000	42,696,000	43,123,000	43,554,000
Capital improvement projects	20,375,000	24,250,000	16,550,000	9,650,000	7,600,000
Debt service	8,858,000	10,440,000	10,345,000	10,442,000	10,406,000
<b>Total projected uses of funds</b>	<b>75,365,100</b>	<b>76,963,000</b>	<b>69,591,000</b>	<b>63,215,000</b>	<b>61,560,000</b>
<b>Additions to (uses of) cash</b>	<b>\$ 530,900</b>	<b>\$ 9,509,000</b>	<b>\$ (7,278,000)</b>	<b>\$ (47,000)</b>	<b>\$ 2,476,000</b>

## FIVE YEAR FINANCIAL PLAN, CONTINUED

FOR FISCAL YEARS 2017-2021

### PROJECTED REVENUE AND CONTRIBUTIONS

	FOR FISCAL YEARS 2017 - 2021				
	2017	2018	2019	2020	2021
Estimated gallons (000s) sold to customers at retail rates	4,850,000	4,874,000	4,898,000	4,922,000	4,947,000
Estimated gallons (000s) sold to US Navy	249,000	250,000	251,000	252,000	253,000
<b>Total estimated sales gallons (000s)</b>	<b>5,099,000</b>	<b>5,124,000</b>	<b>5,149,000</b>	<b>5,174,000</b>	<b>5,200,000</b>
<b>Operating revenue</b>					
<b>Fees for service</b>					
Retail water rate revenue	\$ 45,058,000	\$ 45,736,000	\$ 46,424,000	\$ 47,123,000	\$ 47,832,000
US Navy water rate revenue	1,000,000	1,015,000	1,030,000	1,046,000	1,062,000
US Navy distribution system charge	2,487,000	2,487,000	2,487,000	2,487,000	2,487,000
Retail reclaimed water rate revenue	55,000	56,000	57,000	58,000	59,000
Retail wastewater rate revenue for current systems	2,530,000	7,339,000	7,449,000	7,561,000	7,675,000
Retail wastewater rate revenue from new operations	4,954,000	-	-	-	-
US Navy wastewater revenue	1,464,000	1,464,000	1,464,000	1,464,000	1,464,000
<b>Total fees for service</b>	<b>57,548,000</b>	<b>58,097,000</b>	<b>58,911,000</b>	<b>59,739,000</b>	<b>60,579,000</b>
<b>Other operating revenue</b>	<b>1,500,000</b>	<b>1,523,000</b>	<b>1,546,000</b>	<b>1,569,000</b>	<b>1,593,000</b>
<b>Total operating revenue</b>	<b>59,048,000</b>	<b>59,620,000</b>	<b>60,457,000</b>	<b>61,308,000</b>	<b>62,172,000</b>
<b>Non-operating revenue</b>					
Interest income	300,000	300,000	300,000	300,000	300,000
Grant proceeds	-	-	-	-	-
Charges to other utilities for billing services	390,000	394,000	398,000	402,000	406,000
Other income	120,000	120,000	120,000	120,000	120,000
<b>Total non-operating revenue</b>	<b>810,000</b>	<b>814,000</b>	<b>818,000</b>	<b>822,000</b>	<b>826,000</b>
<b>Total budgeted revenue</b>	<b>59,858,000</b>	<b>60,434,000</b>	<b>61,275,000</b>	<b>62,130,000</b>	<b>62,998,000</b>
System development fees (including assessments)	1,038,000	1,038,000	1,038,000	1,038,000	1,038,000
State appropriations	5,000,000	-	-	-	-
<b>Total revenue and contributions</b>	<b>\$ 65,896,000</b>	<b>\$ 61,472,000</b>	<b>\$ 62,313,000</b>	<b>\$ 63,168,000</b>	<b>\$ 64,036,000</b>

<b>Budget assumptions</b>	
(1) Water volume growth	0.5%
(2) Annual rate index	1.0%
(3) Average interest rate (applied to average cash balance)	0.5%
(4) System development fee growth factor	0.0%

## FIVE YEAR FINANCIAL PLAN, CONTINUED

FOR FISCAL YEARS 2017-2021

### FIVE YEAR CAPITAL IMPROVEMENT AND CAPITAL FINANCING PLAN

FOR FISCAL YEARS 2017 - 2021

Description	2017	2018	2019	2020	2021	Estimated five-year expenditures
<b>Water Projects</b>						
<b>Ongoing and critical projects</b>						
Distribution pipe replacement	2,000,000	2,000,000	1,000,000	1,000,000	3,000,000	9,000,000
Transmission main improvements-C-905 Key Largo	3,000,000	6,000,000				9,000,000
Transmission main bridge crossing over C-111 Canal	1,800,000					1,800,000
Service buildings - Marathon				1,000,000	1,000,000	2,000,000
Transmission main underneath Snake Creek		1,000,000	5,000,000			6,000,000
Stock Island pump station improvements	900,000					900,000
Chlorination system improvements - Florida City	400,000					400,000
<b>System resiliency projects</b>						
Pipe materials for near-term bridge failure	500,000	100,000				600,000
New seawater reverse osmosis plant - Stock Island	1,500,000	9,000,000	9,000,000			19,500,000
Transmission main under Niles channel			1,000,000	6,500,000		7,500,000
<b>Navy projects</b>						
Water mains, hydrants and meters - Sigsbee			550,000	550,000	550,000	1,650,000
Water mains and meters - Boca Chica	550,000					550,000
Demo/Replace water storage tank- C69 Trumbo Point		550,000				550,000
<b>Priority but non-critical projects</b>						
Land purchase - North and West of Florida City WTP				3,000,000		3,000,000
Servers and server room - Florida City			250,000			250,000
Service building - Ramrod booster pump station				200,000	25,000	225,000
Exhaust air treatment for large generators	125,000	50,000				175,000
Security systems for critical facilities			150,000	25,000		175,000
<b>Total water projects</b>	<b>10,775,000</b>	<b>18,700,000</b>	<b>16,950,000</b>	<b>12,275,000</b>	<b>4,575,000</b>	<b>63,275,000</b>
<b>Wastewater Projects</b>						
Collection system improvements - Key Haven	4,400,000	4,000,000				8,400,000
Connection of Navy system to Big Coppitt and necessary expansion	4,800,000	750,000				5,550,000
Long Key wastewater collection system		800,000				800,000
Navy system upgrades for wastewater pumping systems	250,000		100,000	50,000	50,000	450,000
Florida City wastewater metering station (Miami-Dade)	150,000					150,000
<b>Total wastewater projects</b>	<b>9,600,000</b>	<b>5,550,000</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>15,350,000</b>
<b>Total capital improvement projects</b>	<b>\$ 20,375,000</b>	<b>\$ 24,250,000</b>	<b>\$ 17,050,000</b>	<b>\$ 12,325,000</b>	<b>\$ 4,625,000</b>	<b>\$ 78,625,000</b>
<b>Funding sources</b>						
Funds from rates and cash on hand	\$ 10,625,000	\$ 9,050,000	\$ 6,500,000	\$ 5,275,000	\$ 4,075,000	\$ 35,525,000
Navy water rates	550,000	550,000	550,000	550,000	550,000	2,750,000
State appropriations	5,000,000	800,000	-	-	-	5,800,000
Bond proceeds	4,200,000	13,850,000	10,000,000	6,500,000	-	34,550,000
<b>Total</b>	<b>\$ 20,375,000</b>	<b>\$ 24,250,000</b>	<b>\$ 17,050,000</b>	<b>\$ 12,325,000</b>	<b>\$ 4,625,000</b>	<b>\$ 78,625,000</b>

## FIVE YEAR FINANCIAL PLAN, CONTINUED

FOR FISCAL YEARS 2017-2021

### PROJECTED NEW DEBT ISSUES AND DEBT SERVICE

	FOR FISCAL YEARS 2017 - 2021				
	2017	2018	2019	2020	2021
<b>Bond issuance assumptions:</b>					
<b>Projected principal amount of new bonds issued</b>	\$ 10,000,000	\$ 25,000,000	\$ -	\$ -	\$ -
<b>Available for construction fund</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated issue costs					
Projected interest rate					
Amortization period (years)					
# principal payments per year					
<b>Projected Debt Service</b>					
<b>Principal</b>					
Series 2007 water revenue bonds	1,065,000				
Series 2008 water refunding and revenue bonds	-	-	-	-	-
Series 2012 wastewater revenue bonds	350,000	355,000	355,000	355,000	360,000
Series 2013A water refunding bonds	2,465,000	2,510,000	2,465,000	2,615,000	2,640,000
Series 2013B water revenue bonds	305,000	315,000	325,000	335,000	350,000
Series 2014A water revenue bonds	105,000	110,000	115,000	120,000	120,000
Series 2015A water refunding bonds	-	-	-	245,000	245,000
Series 2015B water refunding bonds	-	835,000	855,000	640,000	630,000
Series 2017 wastewater bonds	-	130,000	140,000	145,000	150,000
Series 2018 water bonds	-	325,000	340,000	355,000	375,000
<b>Total principal</b>	<b>4,290,000</b>	<b>4,580,000</b>	<b>4,595,000</b>	<b>4,810,000</b>	<b>4,870,000</b>
<b>Interest</b>					
Series 2007 water revenue bonds	53,000				
Series 2008 water refunding and revenue bonds <sup>[1]</sup>	1,997,000	1,997,000	1,997,000	1,992,000	1,997,000
Series 2012 wastewater revenue bonds	127,000	117,000	108,000	97,000	86,000
Series 2013A water refunding bonds	210,000	169,000	128,000	86,000	43,000
Series 2013B water revenue bonds	243,000	232,000	221,000	210,000	210,000
Series 2014A water revenue bonds	84,000	81,000	77,000	73,000	68,000
Series 2015A water refunding bonds	1,340,000	1,340,000	1,340,000	1,340,000	1,340,000
Series 2015B water refunding bonds	414,000	414,000	393,000	372,000	355,000
Series 2017 wastewater bonds	100,000	437,000	430,000	423,000	415,000
Series 2018 water bonds	-	1,073,000	1,056,000	1,039,000	1,022,000
<b>Total interest</b>	<b>4,568,000</b>	<b>5,860,000</b>	<b>5,750,000</b>	<b>5,632,000</b>	<b>5,536,000</b>
<b>Total projected debt service</b>	<b>\$ 8,858,000</b>	<b>\$ 10,440,000</b>	<b>\$ 10,345,000</b>	<b>\$ 10,442,000</b>	<b>\$ 10,406,000</b>

<sup>[1]</sup> Includes ancillary costs of remarketing and letter of credit fees



## FIVE YEAR FINANCIAL PLAN, CONTINUED

FOR FISCAL YEARS 2017-2021

### ESTIMATED RATE ADJUSTMENTS AND AVERAGE MONTHLY BILL

	<u>Potable water</u>	
	Estimated percentage increase	Average monthly bill (for 4,500 gallons)
<b>Current Bill</b>		\$ <b>40.18</b>
Inflationary adjustment October 1, 2016	1.50%	\$ 40.78
Estimated October 1, 2017	1.00%	\$ 41.19
Estimated October 1, 2018	1.00%	\$ 41.60
Estimated October 1, 2019	1.00%	\$ 42.02
Estimated October 1, 2020	1.00%	\$ 42.44

	<u>Reclaimed water</u>	
	Estimated percentage increase	Average monthly bill (for 1,100 gallons)
<b>Current Bill</b>		\$ <b>3.21</b>
Inflationary adjustment October 1, 2016	1.50%	\$ 3.26
Estimated October 1, 2017	1.00%	\$ 3.29
Estimated October 1, 2018	1.00%	\$ 3.33
Estimated October 1, 2019	1.00%	\$ 3.36
Estimated October 1, 2020	1.00%	\$ 3.39

	<u>Wastewater</u>	
	Estimated percentage increase	Average monthly bill (for 4,500 gallons)
<b>Current Bill</b>		\$ <b>75.70</b>
Inflationary adjustment October 1, 2016	-13.50%	\$ 65.48
Estimated October 1, 2017	1.00%	\$ 66.14
Estimated October 1, 2018	1.00%	\$ 66.80
Estimated October 1, 2019	1.00%	\$ 67.46
Estimated October 1, 2020	1.00%	\$ 68.14

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# CAPITAL AND DEBT



**Capital Improvement Budget**

**Project Summaries**

**Capital Outlay Budget Detail**

**Capital Financing Plan Summary**

**Debt Service Requirements**

**Debt Service Coverage Analysis**

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# CAPITAL IMPROVEMENT BUDGET

FOR FISCAL YEAR 2017-2021

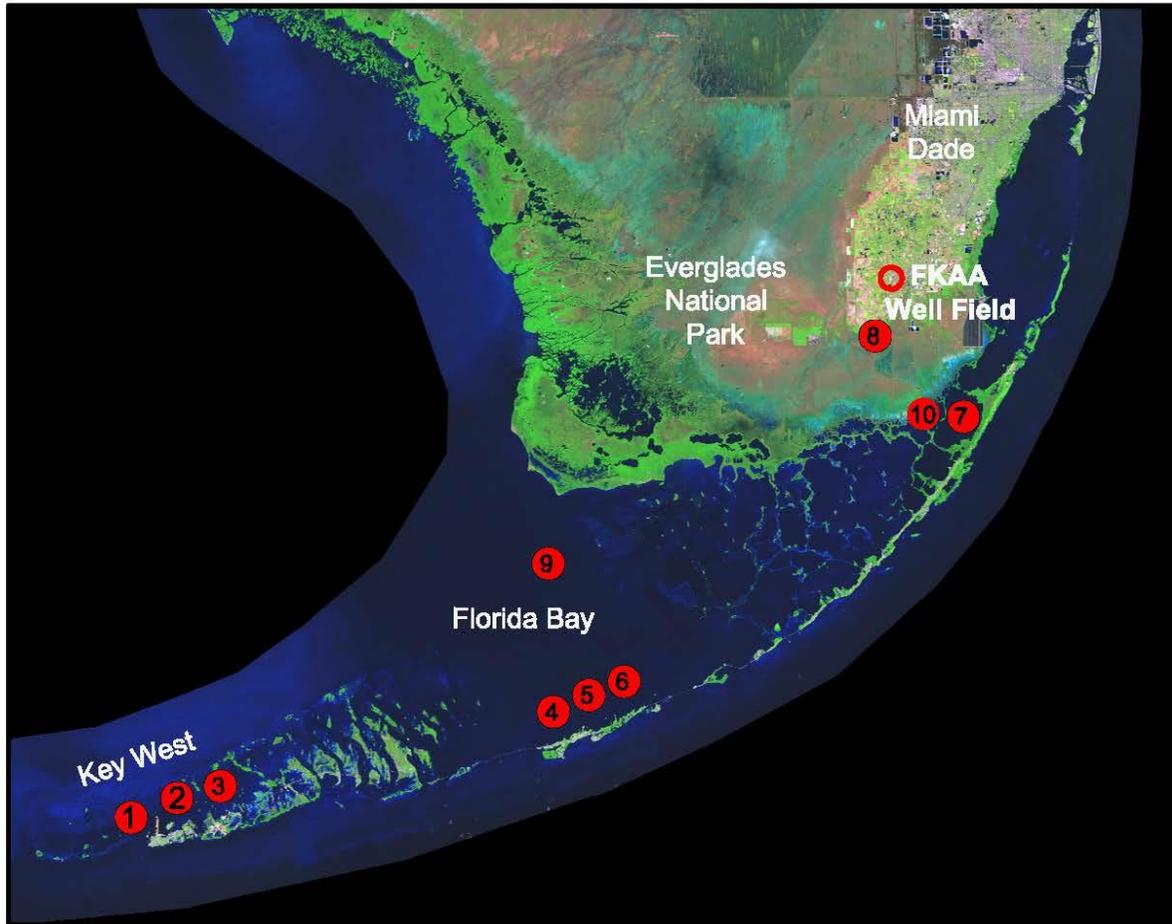
FOR FISCAL YEARS 2017 - 2021

Description	2017	2018	2019	2020	2021	Estimated five-year expenditures
<b>Water Projects</b>						
<b>Ongoing and critical projects</b>						
Distribution pipe replacement	2,000,000	2,000,000	1,000,000	1,000,000	3,000,000	9,000,000
Transmission main improvements-C-905 Key Largo	3,000,000	6,000,000				9,000,000
Transmission main bridge crossing over C-111 Canal	1,800,000					1,800,000
Service buildings - Marathon				1,000,000	1,000,000	2,000,000
Transmission main underneath Snake Creek		1,000,000	5,000,000			6,000,000
Stock Island pump station improvements	900,000					900,000
Chlorination system improvements - Florida City	400,000					400,000
<b>System resiliency projects</b>						
Pipe materials for near-term bridge failure	500,000	100,000				600,000
New seawater reverse osmosis plant - Stock Island	1,500,000	9,000,000	9,000,000			19,500,000
Transmission main under Niles channel			1,000,000	6,500,000		7,500,000
<b>Navy projects</b>						
Water mains, hydrants and meters - Sigsbee			550,000	550,000	550,000	1,650,000
Water mains and meters - Boca Chica	550,000					550,000
Demo/Replace water storage tank- C69 Trumbo Point		550,000				550,000
<b>Priority but non-critical projects</b>						
Land purchase - North and West of Florida City WTP				3,000,000		3,000,000
Servers and server room - Florida City			250,000			250,000
Service building - Ramrod booster pump station				200,000	25,000	225,000
Exhaust air treatment for large generators	125,000	50,000				175,000
Security systems for critical facilities			150,000	25,000		175,000
<b>Total water projects</b>	<b>10,775,000</b>	<b>18,700,000</b>	<b>16,950,000</b>	<b>12,275,000</b>	<b>4,575,000</b>	<b>63,275,000</b>
<b>Wastewater Projects</b>						
Collection system improvements - Key Haven	4,400,000	4,000,000				8,400,000
Connection of Navy system to Big Coppitt and necessary expansion	4,800,000	750,000				5,550,000
Long Key wastewater collection system		800,000				800,000
Navy system upgrades for wastewater pumping systems	250,000		100,000	50,000	50,000	450,000
Florida City wastewater metering station (Miami-Dade)	150,000					150,000
<b>Total wastewater projects</b>	<b>9,600,000</b>	<b>5,550,000</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>15,350,000</b>
<b>Total capital improvement projects</b>	<b>\$ 20,375,000</b>	<b>\$ 24,250,000</b>	<b>\$ 17,050,000</b>	<b>\$ 12,325,000</b>	<b>\$ 4,625,000</b>	<b>\$ 78,625,000</b>
<b>Funding sources</b>						
Funds from rates and cash on hand	\$ 10,625,000	\$ 9,050,000	\$ 6,500,000	\$ 5,275,000	\$ 4,075,000	\$ 35,525,000
Navy water rates	550,000	550,000	550,000	550,000	550,000	2,750,000
State appropriations	5,000,000	800,000	-	-	-	5,800,000
Bond proceeds	4,200,000	13,850,000	10,000,000	6,500,000	-	34,550,000
<b>Total</b>	<b>\$ 20,375,000</b>	<b>\$ 24,250,000</b>	<b>\$ 17,050,000</b>	<b>\$ 12,325,000</b>	<b>\$ 4,625,000</b>	<b>\$ 78,625,000</b>

PROJECT SUMMARIES

FOR FISCAL YEAR 2017

**Florida Keys Aqueduct Authority Projects**



**Project Legend**

1 Stock Island Building Renovations	6 Duck Key WWTP Piping Improvements
2 Key Haven Collection System Improvements	7 Transmission Main Bridge Crossing at C-111 Canal-18 Mile Stretch
3 Replace Piping at Boca Chica	8 Florida City WW Metering Station for Miami-Dade County
4 Marathon 4 mg Storage Tank	9 Distribution Replacement-Variou Subdivisions
5 Marathon Service Buildings	10 Transmission Main Improvements-C905 Key Largo

**DISTRIBUTION REPLACEMENT**

**DISTRIBUTION SYSTEM**

**Project Information**

Location	Various
Project Type	Replacement
Category	Distribution System Upgrade
Project Number	Various
Design Engineer	In-house Design Team
Project Manager	Several assignments to staff engineers
Contractor	In-house crew and several contractors
Start Date	Ongoing
Completion Date	Ongoing
Funding	Rates
Facilities Master Plan Project	Yes



**Description/Justification:**

Replacement of several sections of pipes and ancillary components of the water distribution system throughout the entire service area that have reached the end of their useful life and are now prone to unpredictable failure. The five-year costs below include projects that may need to be accelerated due to Florida Department of Transportation and municipal wastewater projects that are scheduled to take place in same rights-of-way.

**Status/Recent Developments:**

Several distribution system upgrades are currently being designed and constructed for execution following careful evaluation of the cost benefit analysis and prioritization of projects.

**Financial Information:**

**Capital Funding:**

	Five Year Plan					Total Cost
	2017	2018	2019	2020	2021	
Capital Engineering & Construction Costs	\$ 2,300,000	\$ 2,100,000	\$2,100,000	\$2,100,000	\$ 2,200,000	\$10,800,000
<b>Total Costs</b>	<b>\$ 2,300,000</b>	<b>\$ 2,100,000</b>	<b>\$2,100,000</b>	<b>\$2,100,000</b>	<b>\$ 2,200,000</b>	<b>\$10,800,000</b>

**Operating Impact:**

	Annual Operating Costs (Savings)					Total
	2017	2018	2019	2020	2021	
New Personnel (FTEs)						
Personal Services Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Total Operating Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**TRANSMISSION MAIN IMPROVEMENTS-C-905 KEY LARGO**

**TRANSMISSION**

**Project Information**

Location	N. Key Largo
Project Type	Transmission
Category	Repair/Replacement
Project Number	N/A
Design Engineer	Not yet selected
Project Manager	Ray Shimokubo
Contractor	N/A
Start Date	1-Sep 2015
Completion Date	30-Dec 2016
Bond Funded	No
Facilities Master Plan Project	Yes



**Description/Justification:**

The transmission pipeline along C905 provides water to Ocean Reef and homes in the vicinity. Approximately 18,000 feet of 12"WM has become compromised from groundwater and bedding issues. several breaks have occurred. Also, the hydraulics of this 12"WM are restrictive and need to be upsized for improved demand delivery.

The project is anticipated to be completed in either one or two phases to allow work to begin as soon as funding and design work is complete.

**Status/Recent Developments:**

Not available at time of publication

**Financial Information:**

**Capital Funding:**

	Five Year Plan					Total Cost
	2017	2018	2019	2020	2021	
Capital Engineering & Construction Costs	\$ 800,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,800,000
<b>Total Costs</b>	<b>\$ 800,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>

**Operating Impact:**

	Annual Operating Cost (Savings)					Total
	2017	2018	2019	2020	2021	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	-	(5,000)	(12,000)	(12,000)	(12,000)	
Other Operating Costs	-	(5,000)	(12,000)	(12,000)	(12,000)	
<b>Total Operating Costs</b>	<b>\$ -</b>	<b>\$ (5,000)</b>	<b>\$ (12,000)</b>	<b>\$ (12,000)</b>	<b>\$ (12,000)</b>	<b>\$ (41,000)</b>

**TRANSMISSION LINE BRIDGE CROSSING AT C-111 CANAL-18 MILE STRETCH**

**TRANSMISSION**

**Project Information**

Location	18-mile stretch
Project Type	Reliability
Category	Transmission
Project Number	To be determined
Design Engineer	None selected
Project Manager	Tom Walker
Contractor	None selected
Start Date	15-Feb
Completion Date	16-Feb
Bond Funded	None selected
Facilities Master Plan Project	Yes



**Description/Justification:**

The 36" water transmission main is an extremely critical part of FCAA's infrastructure. It crosses under the C-111 canal (lower peninsula) as a submerged pipeline section; one of only two remaining under deep waterways on the entire transmission system. To increase reliability and reduce system vulnerability, a parallel pipe is planned to be constructed along the outside of the US1 bridge which crosses the canal at this location.

**Status/Recent Developments:**

**Financial Information:**

**Capital Funding:**

	Five Year Plan					Total Cost
	2017	2018	2019	2020	2021	
Capital Engineering & Construction Costs	\$ 700,000	\$ 800,000	\$ -	\$ -	\$ -	\$ 1,500,000
<b>Total Costs</b>	<b>\$ 700,000</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>

**Operating Impact:**

	Annual Operating Cost (Savings)					Total
	2017	2018	2019	2020	2021	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## MARATHON SERVICE BUILDINGS

### RENEWAL & REPLACEMENT

#### Project Information

Location	Marathon
Project Type	<b>Vertical Building</b>
Category	Renewal & Replacement
Project Number	N/A
Design Engineer	Not selected
Project Manager	Tom Walker
Contractor	N/A
Start Date	9/1/15
Completion Date	12/1/16
Bond Funded	No
Facilities Master Plan Project	Yes



#### Description/Justification:

Currently, FCAA has 15+ field and office staff located in small, out-dated structures on the 33rd Street campus. A new building is needed to improve working conditions and efficiencies of operations at this location. The building is also being planned to provide a welding shop, storage, a conference room and lunch room.

A metal or tilt-up structure is envisioned for the field operations building. Energy efficient materials and power systems are anticipated to reduce life cycle costs. Natural lighting will be maximized. The office space will be elevated on columns to minimize storm impacts and to allow for certain equipment to be stored below the structure.

#### Status/Recent Developments:

Site planning has begun as well as a more detailed needs survey. FCAA had contacted FAA regarding relocation of their signal towers to allow for optimal site plan for the new building. Upon confirmation of site location, design work will begin. Either an architect or engineer will need to be contracted for final design.

#### Financial Information:

##### Capital Funding:

	Five Year Plan					Total Cost
	2017	2018	2019	2020	2021	
Capital Engineering & Construction Costs	\$ 1,200,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 1,500,000
<b>Total Costs</b>	<b>\$ 1,200,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>

##### Operating Impact:

	Annual Operating Cost (Savings)					Total
	2017	2018	2019	2020	2021	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	\$ -	\$ -	\$ (10,000)	\$ (10,000)	\$ (15,000)	\$ (35,000)
<b>Total Operating Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>	<b>\$ (15,000)</b>	<b>\$ (35,000)</b>

**MARATHON 4 MG STORAGE TANK, DISTRIBUTION PUMP STATION IMPROVEMENT**  
**RENEWAL & REPLACEMENT**

**Project Information**

Location	Marathon Booster Pump Station
Project Type	Capital Improvement
Category	Renewal and Replacement
Project Number	1134-15
Design Engineer	None Selected
Project Manager	Jolynn Reynolds
Contractor	None Selected
Start Date	May-15
Completion Date	May-17
Bond Funded	Rates
Facilities Master Plan Project	Yes



**Description/Justification:**

There is an existing 3.0 Million Gallon (MG) concrete tank located at the Marathon Booster Pump Station that was built in 1974. The 3.0 MG tank is used for both distribution supply and emergency events that require back-pumping water from the tank to transmission pipeline. During the tank inspection in 2010, the tank was noted to be in fair condition with numerous settling cracks along with indications of leakage. Subsequently, repairs were made to the tank, but there are indications that leakage is still occurring. This proposed project will replace the 3MG tank with a 4-5MG tank providing additional storage for distribution supply and emergency events.

**Status/Recent Developments:**

Hydraulic Modeling efforts are underway to determine tank size and distribution pump station improvements.

**Financial Information:**

**Capital Funding:**

	Five Year Plan					Total Cost
	2017	2018	2019	2020	2021	
Capital Engineering & Construction Costs	\$ 250,000	\$ 4,750,000	\$ -	\$ -	\$ -	\$ 5,000,000
<b>Total Costs</b>	<b>\$ 250,000</b>	<b>\$ 4,750,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000,000</b>

**Operating Impact:**

	Annual Operating Cost (Savings)					Total
	2017	2018	2019	2020	2021	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Florida City Wastewater Metering Station for Miami-Dade County**

**RENEWAL AND REPLACEMENT**

**Project Information**

Location	JR Dean water treatment plant
Project Type	Wastewater capital
Category	Renewal and Replacement
Project Number	4044-10
Design Engineer	Chen and Associates
Project Manager	Don Hubbs
Contractor	Not yet selected
Start Date	N/A
Completion Date	N/A
Bond Funded	N/A
Facilities Master Plan Project	Yes



**Description/Justification:**

The Interlocal Agreement between the Miami-Dade Water and Sewer Authority and the Florida Keys Aqueduct Authority requires that a metered wastewater connection for the JR Dean water treatment plant be made. Project is currently in permitting and should commence as soon as a permit is issued.

**Status/Recent Developments:**

Permitting underway

**Financial Information:**

**Capital Funding:**

	Five Year Plan					Total Cost
	2017	2018	2019	2020	2021	
Capital Engineering & Construction Costs	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
<b>Total Costs</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>

**Operating Impact:**

	Annual Operating Cost (Savings)					Total
	2017	2018	2019	2020	2021	
New Personnel (FTEs)	-	-	-	-	-	\$ -
Personal Services Costs	100,000	30,000	30,000	30,000	30,000	220,000
<b>Total Operating Costs</b>	<b>\$ 100,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 220,000</b>

**US NAVY SYSTEM UPGRADES**

**DISTRIBUTION SYSTEM**

**Project Information**

Location	Navy properties in lower Keys
Project Type	Navy Improvements
Category	Distribution system upgrades
Project Number	8000-00
Design Engineer	In-house Design Team
Project Manager	Jolynn Reynolds
Contractor	In-house crew and others
Start Date	2008
Completion Date	Ongoing
Funding	Revenue from Navy contract
Facilities Master Plan Project	No



**Description/Justification:**

The Authority entered into a contract in January 2008 to own and operate the Navy's water distribution systems in the Keys. Many of the lines are reaching end of life, water tanks need maintenance and valves and/or replacement other infrastructure is lacking. Revenue from the Navy includes funding for renewal and replacement that will be sufficient to fund the following upgrades through 2020.

- Replace piping at Boca Chica
- Demolition and Replacement of the 0.5MG Trumbo Tank
- Replace piping at Sigsbee Park

**Status/Recent Developments:**

Ongoing through 2020

**Financial Information:**

**Capital Funding:**

	Five Year Plan					Total Cost
	2017	2018	2019	2020	2021	
Capital Engineering & Construction Costs	\$ 550,000	\$ 550,000	\$ 550,000	\$ -	\$ -	\$ 1,650,000
<b>Total Costs</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,650,000</b>

**Operating Impact:**

	Annual Operating Costs (Savings)					Total
	2017	2018	2019	2020	2021	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**NAVY WW PRIVITIZATION-BIG COPPITT CONNECTION/EXPANSION**

**NAVY IMPROVEMENTS**

**Project Information**

Location	Navy properties in lower Keys
Project Type	Navy Improvements
Category	Wastewater system upgrades
Project Number	9000-00
Design Engineer	Various
Project Manager	Several assignments to staff engineers
Contractor	Various
Start Date	2015
Completion Date	On-going
Bond Funded	No
Facilities Master Plan Project	Revenue from Navy



**Description/Justification:**

**Information not available at time of publication**

**Status/Recent Developments:**

**Information not available at time of publication**

**Financial Information:**

**Capital Funding:**

	Five Year Plan					Total Cost
	2017	2018	2019	2020	2021	
Capital Engineering & Construction Costs	\$ 2,500,000	\$ 6,700,000	\$ -	\$ -	\$ -	\$ 9,200,000
<b>Total Costs</b>	<b>\$ 2,500,000</b>	<b>\$ 6,700,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,200,000</b>

**Operating Impact:**

	Annual Operating Cost (Savings)					Total
	2017	2018	2019	2020	2021	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**KEY HAVEN WASTEWATER SYSTEM IMPROVEMENTS**

**COLLECTION AND TREATMENT**

**Project Information**

Location	Key Haven Subdivision
Project Type	Capital Improvement
Category	Renewal and Replacement
Project Number	4034-09
Design Engineer	Don Hubbs/Chen & Associates
Project Manager	Don Hubbs/Chen & Associates
Contractor	To be determined
Start Date	To be determined
Completion Date	To be determined
Bond Funded	Assessment
Facilities Master Plan Project	Yes



**Description/Justification:**

The Key Haven wastewater district has been cleaned and video assessed since its acquisition. A capital improvement list has been developed and plans for sewer system improvements and wastewater flow redirection are being developed for the assembly of an assessment role. The project is intended to reduce inflow and infiltration in the system and reduce operating costs.

**Status/Recent Developments:**

Engineering design has commenced for the replacement of the wastewater collection system.

**Financial Information:**

**Capital Funding:**

	Five Year Plan					Total Cost
	2017	2018	2019	2020	2021	
Capital Engineering & Construction Costs	\$5,000,000	\$ 3,400,000	\$ -	\$ -	\$ -	\$ 8,400,000
<b>Total Costs</b>	<b>\$5,000,000</b>	<b>\$ 3,400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,400,000</b>

**Operating Impact:**

	Annual Operating Cost (Savings)					Total
	2017	2018	2019	2020	2021	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	-	(1,500)	(3,000)	(3,000)	-	(7,500)
Other Operating Costs	-	(1,500)	(3,000)	(3,000)	-	(7,500)
<b>Total Operating Costs</b>	<b>\$ -</b>	<b>\$ (1,500)</b>	<b>\$ (3,000)</b>	<b>\$ (3,000)</b>	<b>\$ -</b>	<b>\$ (7,500)</b>

**DUCK KEY WWTP PIPING IMPROVEMENTS IMPROVEMENTS**

**TREATMENT AND RECLAIMED WATER**

**Project Information**

Location Duck Key WWTP  
 Project Type Capital Improvement  
 Category Renewal and Replacement  
 Project Number  
 Design Engineer  
 Project Manager  
 Contractor To be determined  
 Start Date 2016  
 Completion Date 2017  
 Bond Funded  
 Facilities Master Plan Project



**Description/Justification:**

Modifications to solids handling systems to improve plant operation and control modifications to WWTP reclaimed water system.

**Status/Recent Developments:**

Completing studies to determine extent of improvements.

**Financial Information:**

**Capital Funding:**

	Five Year Plan					Total Cost
	2017	2018	2019	2020	2021	
Capital Engineering & Construction Costs	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 300,000
<b>Total Costs</b>	<b>\$ 100,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>

**Operating Impact:**

	Annual Operating Cost (Savings)					Total
	2017	2018	2019	2020	2021	
New Personnel (FTEs)						
Personal Services Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**STOCK ISLAND- Building Renovations**

**RENOVATIONS & RENEWAL**

**Project Information**

Location Stock Island Distribution Pump Station  
 Project Type Capital Improvement  
 Category Renewal and Replacement  
 Project Number  
 Design Engineer  
 Project Manager  
 Contractor To be determined  
 Start Date 2015  
 Completion Date 2016  
 Bond Funded  
 Facilities Master Plan Project



**Description/Justification:**

Structural repairs and rehabilitations to the Stock Island Distribution Pump Station main building.

**Status/Recent Developments:**

Engineering study to determine required repairs currently in progress.

**Financial Information:**

**Capital Funding:**

	Five Year Plan					Total Cost
	2017	2018	2019	2020	2021	
Capital Engineering & Construction Costs	\$ 100,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 250,000
<b>Total Costs</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>

**Operating Impact:**

	Annual Operating Cost (Savings)					Total
	2017	2018	2019	2020	2021	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CAPITAL OUTLAY BUDGET DETAIL

FOR FISCAL YEAR 2017

			Amount	Water cost centers	Wastewater cost centers	Total
<b>Executive Division</b>						
<u>Executive</u>						
1011	Executive Office	None	\$ -	\$ -		
1012	Public Information	Emergency outreach and community event water truck	120,000	120,000		\$ 120,000
<b>Administration Division</b>						
<u>Customer Service</u>						
3030	Customer Service Administration	None	-	-		
3031	Central Payment Processing	None	-	-		
3032	Customer Service-Key West	Kiosk	21,000	21,000		
3034	Customer Service-Marathon	Kiosk	21,000	21,000		
3035	Customer Service-Tavernier	Kiosk	21,000	21,000		
3037	Field Services-Key West	None	-	-		
3038	Field Services-Marathon	Electronic readers (2) handheld with beltclips, 1 mobile \$11,000	22,000	22,000		
3039	Field Services-Tavernier	Electronic readers (1) handheld with beltclip, (1) reader	16,500	16,500		101,500
<u>Finance</u>						
6010	Finance	None	-	-		
6020	Billing	None	-	-		
6030	Purchasing and Inventory	None	-	-		
6040	Records	None	-	-		
<u>Human Resources</u>						
7010	Human Resources	None	-	-		
<u>Technical Services</u>						
8010	Information Technology	Replacement of remote server controller	20,000			
		Hardware for SCADA update	22,500			
		Network switches (10)	25,000			
		Storage (disk enclosures)	36,000			
		Cityworks servers	45,000			
		SCADA tap	25,000			
		V4 Data collectors (9)	100,000			
		Telephone upgrade	300,000	573,500		
8020	Electrical and Instrumentation Controls	Replacement of slurry magnetic meter at Florida City	5,000			
		Replacement of Summerland distribution pump station variable speed drive	5,000			
		Pipe threading machine	6,000	16,000		
<b>589,500</b>						
<b>Utility Operations Division</b>						
<u>Engineering</u>						
2021	General Engineering	None	-	-		
2022	Contract Management	Sewer lateral camera (Cudjoe)	11,000			
		Magnetic pipe locators	2,000	13,000		
2023	Water Quality	Portable pumps for monitoring wells (2)	20,000	20,000		
2024	Design	None	-	-		
2025	Construction Crew	Vermeer hydro excavator vacuum (new)	68,000			
		Portable gas powered air compressor	2,000			
		Ground hog T-4 walk behind trencher	2,500			
		Shelving and mezzanine for Rockland construction yard	10,000			
		Miscellaneous hand tools for trucks	4,000	86,500		
2027	Water Data Management and Loss Division	New meter installations	180,000			
		Small meter	25,300			
		New large meter	50,000			
		New master tap (upgrades)	24,600			
		Master tap change out	105,200			
		Remote meter reader (2)	12,000			
		Automatic valves and actuators	15,000			
		Cla-Valve parts	42,500			
		Fill stations in Key West (3)	5,000	459,600		
<b>579,100</b>						

## CAPITAL OUTLAY BUDGET DETAIL, CONTINUED

FOR FISCAL YEAR 2017

<u>Operations</u>				
4001	Operations Office Key West	None	-	-
4101	Operations Office Stock Island/lower keys	Three ton A/C wall unit (replacement)	5,500	5,500
4102	Distribution/Maintenance-Area I	Five ton A/C upstairs (replacement)	11,000	
		Wach pipe cutter and power unit	17,500	28,500
4103	Distribution/Maintenance-Area II	Tap #187 upgrade	11,300	
		Backhoe (replacement)	87,800	99,100
4104	Distribution Pump Station-Key West	None	-	-
4105	Distribution Pump Station-Stock Island	None	-	-
4108	Fleet Maintenance-lower keys	SUV (replace 1)	26,000	
		Truck 1/2 ton (replace 4 and 1 new)	113,000	
		Truck 1 ton (replace 3)	105,000	
		Truck 1 ton (replace 1 and 1 new)	92,000	
		Van 1 ton (1 new)	28,000	364,000
4110	Stock Island Reverse Osmosis Plant	7.5 ton A/C (replacement)	15,900	
		4 ton A/C (replacement)	24,000	39,900
4112	Bay Point Wastewater Treatment Plant	EQ pump (replacement)	4,800	
		Sewage pump (replacement)	15,000	19,800
4113	Bay Point Collection	Bluewater lift station pump, spare	4,800	4,800
4114	Big Coppitt Wastewater Treatment	DO probes	3,700	
		Effluent basin cover	20,000	
		Blower covers	29,400	53,100
4115	Big Coppitt Collection	Onsite odor/corrosion control (3 lift stations)	66,000	66,000
4116	Key Haven Wastewater Treatment	None	-	-
4117	Key Haven Collection	None	-	-
4118	Cudjoe Regional Wastewater Treatment	None	-	-
4119	Cudjoe Regional Collection	Bypass pump and trailer	37,000	37,000
4120	Navy Wastewater System	Pump (replacement)	25,200	
		Mole pier pump, spare	19,200	44,400
4201	Operations Marathon/Middle keys	Eye wash station	1,700	1,700
4202	Distribution/Maintenance-Area III	Tap 64 cla-valve 2" upgrades	17,000	
		Tap 100 cla-valve 2" upgrades	17,000	
		Hydraulic saw (new)	8,400	
		Compactor (new)	12,000	
		Walk behind saw (replacement)	2,100	
		Submersible pump and hoses	3,100	59,600
4203	Transmission Maintenance-Area III	Portable air compressor (replacement)	24,500	
		Wach power unit (replacement)	13,000	
		Air vacuum valve	2,300	
		Submersible pump and hoses	4,000	
		Transmission valve (replacement)	10,000	
		Pipe spools (2)	3,000	
		Trailer for leak equipment (replacement)	11,200	
		Wachs pump hoses	1,800	69,800
4204	Transmission Pump Station-Marathon	Lawnmower (replacement)	1,900	
		Air pump (2)	70,000	
		Centrifical pump	1,900	73,800
4205	Transmission Pump Station-Ramrod	Ice machine (replacement)	3,000	3,000
4208	Fleet Maintenance-middle keys	Floor jack axel	2,300	
		Mack dump truck 18 yard (new, wastewater collection)	160,000	162,300
4210	Reverse Osmosis Plant-Marathon	Air compressor (replacement , 2)	12,000	12,000
4213	Wastewater Treatment Plant-Duck Key	Parkson screen basket (replacement)	8,000	
		Parkson screen screw conveyor (replacement)	12,900	
		Filter sock (replacement)	6,000	
		Blower cover (1)	12,200	39,100
4214	Wastewater Operations and Maintenance	Backhoe (new)	91,300	
		Backhoe trailer (new)	24,000	115,300
4216	Duck Key Collection	None	-	-
4301	Operations Key Largo and upper keys	None	-	-

## CAPITAL OUTLAY BUDGET DETAIL, CONTINUED

FOR FISCAL YEAR 2017

4302	Distribution Maintenance Area IV	Tap 32 Cla-valve (replacement)	11,000		
		Tap 57 Cla-valve (replacement)	11,000		
		Tap 30 Cla-valve (replacement)	11,000		
		Tap 178 Cla-valve (replacement)	12,000		
		Tap 47 Cla-valve (replacement)	12,000	57,000	
4303	Distribution Maintenance Area V	Tap 7 Cla-valve (replacement)	12,000		
		Tap 6 Cla-valve (replacement)	12,000		
		Tap 228 Cla-valve (replacement)	12,000		
		Tap 229 Cla-valve (replacement)	12,000		
		Ocean Reef Cla-valve (replacement)	12,000		
		A/C Rock Harbor (replacement)	2,400	62,400	
4304	Transmission Maintenance Areas IV and V	Hydraulic pump (replacement)	48,500		
		Plate compactor (replacement)	11,100		
		Pipe spool 36"	4,600		
		Pipe spool 30"	3,200		
		Wach hydraulic hose cart (replacement)	6,800	74,200	
4308	Fleet Maintenance-upper keys	SUV (replace 1)	23,000		
		Truck 1/2 ton (replace 2)	46,000		
		Van 1 ton (replace 2)	56,000		
		Mohawk lift and installation	37,700		
		A/C garage (replacement)	2,300		
		Paint	3,000		
		Roof seal	4,400		
		Air dryer	3,700	176,100	
4312	Wastewater Treatment Plant-Layton	Hach composite sampler (replacement)	11,200		
		Influent EQ pump (replacement)	3,400		14,600
4313	Layton Collection	Lift station pump (replacement)	4,800		
		State park grinder pump (replacement)	4,700		9,500
5010	Water Treatment Plant-Florida City	Filtrate pump (replacement)	5,000		
		Gas chlorinator (replacement)	7,500		
		Vacuum regulator (replacement)	35,000	47,500	
5020	Transmission Pump Station-Florida City	Mower (replacement)	11,000		
		Emergency diesel pump (replacement)	95,000		
		New valve installation (replacement)	13,700	119,700	
5030	Transmission Pump Station-Long Key	Front door seals	4,100	4,100	
5040	Transmission Pump Station-Key Largo	None	-	-	
5050	Florida City RO Plant	RO air stripper fan wheel (replacement)	8,500	8,500	
					<b>1,872,300</b>

**Total Capital Outlay**

**\$ 3,262,400**

## CAPITAL FINANCING PLAN SUMMARY

FOR FISCAL YEAR 2017

### BACKGROUND

The Authority has developed a long-range capital financing plan that is intended to identify when bonds must be issued to fund capital projects. Since Monroe County will be funding all future capital costs relating to wastewater, this plan centers around the water system capital improvement plan.

The Authority's ratings for water bonds are Aa3, A+, and AA- from Moody's Investor Services, Standard and Poor's, and Fitch Ratings, respectively. The Authority has no legal debt limits.

### SUMMARY OF DEBT

#### Anticipated Budget Year Bond Issues

No water bond issues are anticipated for the 2017 budget year. Water capital projects of about \$10.8 million will be funded using available cash reserves revenue from a dedicated source such as assessments, state appropriations or, in the case of U.S. Navy projects, specific charges to that customer.

Wastewater projects owned by the Authority will be funded by a combination of existing cash reserves, state appropriations and the proceeds from a bond issue estimated to be around \$10 million. The costs of completing the construction of the Cudjoe Regional wastewater system will be borne entirely by Monroe County.

Total projected outstanding debt at the end of budget year 2017 is estimated to be approximately \$137 million and debt service is approximately \$8.8 million.

### EXISTING OUTSTANDING BOND ISSUES

#### Water Revenue and Revenue Refunding Bonds

In October 2007, the Authority issued \$53,975,000 in water revenue bonds with an average interest rate of 5.04%. Interest is payable on March 1 and September 1 of each year and principal is payable annually on September 1. The interest rates on the outstanding bonds range from 4.0% to 5.25%. The proceeds from these bonds were used to fund the Authority's continuing capital improvement plan. In April, these bonds were advanced refunded by Series 2015A and 2015B bonds, with the proceeds escrowed to fund debt service on the Series 2007 bonds beginning in 2018.

In June 2008 the Authority issued \$52,625,000 in water revenue refunding bonds. The 2008 bonds bear interest at a variable rate that is set each week when the bonds are remarketed (.07% at June 10, 2015). The proceeds from these bonds were used to refund Series 2006 bonds, which were insured by a failed bond insurer. The refunding was necessary in order to replace the bond insurer with a letter of credit. The interest rate swap that was entered into when the Series 2006 bonds were issued remains in place with the notional amount now tied to the Series 2008 bonds.

In July 2013, the Authority issued \$19,900,000 in Series 2013A refunding revenue bonds to a bank. The proceeds from this issue were used to refund Series 2003 water revenue bonds. Interest is payable on March 1 and September 1 of each year and principal is payable annually on September 1. The bonds bear interest at a fixed rate of 1.64%. This issue resulted in an economic benefit to the Authority of about \$2.6 million in savings.

**CAPITAL FINANCING PLAN SUMMARY, CONTINUED****FOR FISCAL YEAR 2017**

In November 2013, the Authority issued \$7,700,000 in Series 2013B revenue bonds to a bank to partially fund water distribution line replacements that are being accelerated by wastewater line construction. In January 2014, the Authority issued \$2,670,000 in Series 2014B bonds to the same bank to fully fund the project. Interest is

payable on March 1 and September 1 of each year and principal is payable annually on September 1. Both series bear interest at a fixed rate of 3.52%.

In April 2015, the Authority issued \$34,560,000 in Series 2015A bonds and \$16,435,000 in Series 2015B bonds to advance-refund outstanding Series 2007 bonds maturing after 2018. The 2015A bonds have an effective interest rate of approximately 3.75% and the Series 2015B bonds bear interest at a rate of 2.52%.

Water revenue and revenue refunding bonds are issued under the Authority's Resolution No. 03-12. The payment of the principal and interest on these bonds is collateralized by a pledge of and lien upon the net revenues derived from the operation of the Authority's water utility and other monies including investments held in certain accounts established by the bond resolution. Under the bond resolution, the Authority will fix, establish, maintain and collect the water rates and revise the same from time to time, whenever necessary, that will always provide in each fiscal year, (a) net revenues adequate at all times to pay in each fiscal year at least one hundred ten percent (110%) of the annual debt service requirement becoming due in such fiscal year on each series of outstanding bonds and at least one hundred percent (100%) of any amounts required by the terms of the bond resolution to be deposited in the reserve account or reserve account insurance policy in such fiscal year, and (b) net revenues, together with impact fees deposited in the current account in the impact fees fund, adequate to pay at least one hundred twenty percent (120%) of the current annual debt service requirement becoming due in such fiscal year on the outstanding bonds. The rates will not be reduced to a level that would be insufficient to provide net revenues fully adequate for the purposes provided by the bond resolution.

**Wastewater Revenue Bonds**

In September 2012, the Authority issued Series 2012 wastewater refunding revenue bonds to a bank in an amount of \$5,635,000. The proceeds were used to refund Series 2001, 2004 and 2009 wastewater revenue bonds and bear interest at a fixed rate of 2.86%. Principal payments are due annually on October 1 beginning on October 1, 2013 until 2029 at which time all outstanding principal is payable in full. Interest is payable on April 1 and October 1 of each year through 2029.

Wastewater revenue and revenue refunding bonds were issued under the Authority's Resolution No. 00-20 adopted October 18, 2000 and Resolution No. 01-25 adopted September 19, 2001. The payment of the principal and interest on these bonds is collateralized by a pledge of and lien upon the net revenues derived from the operation of the Authority's wastewater utility and other monies including investments held in certain accounts established by the bond resolution. Under the bond resolution, the Authority will fix, establish, maintain and collect the wastewater rates and revise the same from time to time, whenever necessary, that will always provide in each fiscal year, (a) net revenues adequate at all times to pay in each fiscal year at least one hundred ten percent (110%) of the annual debt service requirement becoming due in such fiscal year on each series of outstanding bonds or (b) net revenues, together with impact fees collected, adequate to pay at least one hundred twenty percent (120%) of the current annual debt service requirement becoming due in such fiscal year on the outstanding bonds. The rates will not be reduced to a level that would be insufficient to provide net revenues fully adequate for the purposes provided by the bond resolution.

## DEBT SERVICE REQUIREMENTS

FOR FISCAL YEAR 2017

### SUMMARY OF OUTSTANDING PRINCIPAL OF LONG TERM DEBT

	Projected outstanding principal, 10/1/16	2017 proceeds from issuance of debt	2017 budgeted principal payments	Projected outstanding principal, 9/30/17
Series 2007 water revenue bonds	\$ 1,065,000	\$ -	\$ 1,065,000	\$ -
Series 2008 water refunding and revenue bonds	52,625,000	-	-	52,625,000
Series 2012 wastewater revenue bonds	4,610,000	-	350,000	4,260,000
Series 2013A water refunding bonds	12,795,000	-	2,465,000	10,330,000
Series 2013B water revenue bonds	6,900,000	-	305,000	6,595,000
Series 2014A water revenue bonds	2,410,000	-	105,000	2,305,000
Series 2015A water refunding bonds	34,560,000	-	-	34,560,000
Series 2015B water refunding bonds	16,435,000	-	-	16,435,000
Series 2017 wastewater revenue bonds <sup>[2]</sup>	-	10,000,000	-	10,000,000
<b>Total bonds</b>	<b>\$ 131,400,000</b>	<b>\$ 10,000,000</b>	<b>\$ 4,290,000</b>	<b>\$ 137,110,000</b>

### SUMMARY OF DEBT SERVICE

	Fixed / Variable	Budgeted 2016 debt service			Budgeted 2017 debt service		
		Principal	Interest	Total	Principal	Interest	Total
Series 2007 water revenue bonds	Fixed	\$ 995,000	\$ 93,000	\$ 1,088,000	\$ 1,065,000	\$ 53,000	\$ 1,118,000
Series 2008 water refunding and revenue bonds <sup>[1]</sup>	Variable	-	1,998,000	1,998,000	-	1,997,000	1,997,000
Series 2012 wastewater revenue bonds	Fixed	350,000	137,000	487,000	350,000	127,000	477,000
Series 2013A water refunding bonds	Fixed	2,415,000	249,000	2,664,000	2,465,000	210,000	2,675,000
Series 2013B water revenue bonds	Fixed	295,000	253,000	548,000	305,000	243,000	548,000
Series 2014A water revenue bonds	Fixed	100,000	88,000	188,000	105,000	84,000	189,000
Series 2015A water refunding bonds	Fixed	-	1,340,000	1,340,000	-	1,340,000	1,340,000
Series 2015B water revenue bonds	Fixed	-	414,000	414,000	-	414,000	414,000
Series 2017 wastewater revenue bonds	Fixed	-	-	-	-	100,000	100,000
<b>Total bonds</b>		<b>\$ 4,155,000</b>	<b>\$ 4,572,000</b>	<b>\$ 8,727,000</b>	<b>\$ 4,290,000</b>	<b>\$ 4,568,000</b>	<b>\$ 8,858,000</b>

<sup>[1]</sup> Includes ancillary costs of remarketing and letter of credit fees

<sup>[2]</sup> Assumes delivery date of January 15, 2017

## DEBT SERVICE COVERAGE ANALYSIS

FOR FISCAL YEAR 2016

### PROJECTED DEBT SERVICE COVERAGE

	<u>Budgeted 2016</u>		<u>Budgeted 2017</u>	
	Water	Wastewater	Water	Wastewater
<b>Revenue available for debt service</b>				
Total operating revenue	\$ 48,969,000	\$ 5,930,000	\$ 50,146,000	\$ 8,951,000
Interest income-revenue funds	300,000	-	300,000	-
Other revenue available for debt service	504,000	-	510,000	-
Gross revenue as defined	49,773,000	5,930,000	50,956,000	8,951,000
Less operating expenses before depreciation	(36,966,600)	(3,122,800)	(34,618,400)	(7,536,200)
<b>Net revenue as defined for 110% test (water only)</b>	<b>12,806,400</b>	<b>2,807,200</b>	<b>16,337,600</b>	<b>1,414,800</b>
System development fees	762,000	138,000	900,000	138,000
<b>Net revenue as defined for 120% test</b>	<b>\$ 13,568,400</b>	<b>\$ 2,945,200</b>	<b>\$ 17,237,600</b>	<b>\$ 1,552,800</b>
<b>Debt service requirements</b>				
Water bonds	\$ 8,240,000	\$ -	\$ 8,281,000	\$ -
Wastewater bonds	-	487,000	-	577,000
<b>Total debt service requirements for fiscal year</b>	<b>\$ 8,240,000</b>	<b>\$ 487,000</b>	<b>\$ 8,281,000</b>	<b>\$ 577,000</b>
<b>Debt service coverage 110% test (water only)</b>	<b>1.55</b>	<b>-</b>	<b>1.97</b>	<b>-</b>
<b>Debt service coverage 120% test</b>	<b>1.65</b>	<b>6.05</b>	<b>2.08</b>	<b>2.69</b>

# DEPARTMENTAL INFORMATION



Executive Division Summary

Administration Division Summary

Finance Department Summary

Human Resources Department Summary

Customer Service Department Summary

Technical Services Department Summary

Utility Operations Division Summary

Engineering Department Summary

Operations Department Summary

Position and Fleet Summary

Operating Expenditure Budget by Functional Unit

Cost Center Details

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## EXECUTIVE DEPARTMENT SUMMARY

FOR FISCAL YEAR 2017



### RESPONSIBILITIES AND BUDGET ISSUES

The Executive Department represents the Authority's executive branch of the organization, including the executive director, general counsel, internal auditor and support staff. The budget supports all external legal services, governmental liaison management audit costs and public information. Since the department employs a number of specialized, professional and senior level management positions, salaries are a substantial part of its budget.

### DEPARTMENTS

- Executive
- Public Information

### KEY DEPARTMENT INDICATORS, CONTINUED

	Actual 2015	Budgeted 2016	Budget 2017
Number of full time department employees	8	8	8
Positions budgeted last year that are eliminated	-	-	-
Positions transferred in (out)	-	-	1
Number of regular and special board meetings	12	14	14
Number of board workshop meetings	2	3	3
Number of board committee meetings	4	4	4
Number of public hearings	2	6	6

## ADMINISTRATION DIVISION SUMMARY

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FOR FISCAL YEAR 2017



### RESPONSIBILITIES AND BUDGET ISSUES

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The Administration Division is responsible for the business-type activities of the organization, including finance, human resources, customer service and technical services. The managers of these departments report directly to the Deputy Executive Director in charge of administration. The budgets, goals and indicators for these departments are discussed on the following pages.

### DEPARTMENTS

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- Finance Department
- Human Resources Department
- Technical Services Department
- Customer Service Department

## FINANCE DEPARTMENT SUMMARY

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FOR FISCAL YEAR 2017



### RESPONSIBILITIES AND BUDGET ISSUES

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The Administration department consists of finance, accounts receivable, purchasing and inventory, billing and records retention department. The department's budget supports contractual services for banking, investment services, financial and rate consultant fees and billing.

### SUB-DEPARTMENTS

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- Finance Department
- Billing Department
- Records Department
- Purchasing and inventory

## FINANCE DEPARTMENT SUMMARY, CONTINUED

### FOR FISCAL YEAR 2017

#### KEY DEPARTMENT INDICATORS

	Actual 2015	Budgeted 2016	Budget 2017
Number of full time department employees	25	23	29
New positions not in prior year's budget	-	-	-
Positions transferred in (out)	-	(2)	6
Total bills/payments processed	586,899	580,000	590,000
Vendor payments	2,486	2,700	2,700
Customer deposit refunds	6,663	14,340	10,000
Number of purchase orders	1,567	2,068	2,000
Number of bids and FRP's/RFQ's issued	23	24	25
Number of warehouses	5	5	5
Number of stock items	2,115	2,090	2,200
Number of records scanned	308,736	379,100	325,000
Number of records destroyed	240,800	649,600	200,000

#### DEPARTMENT GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

- |   | <u>Strategic goal supported</u>                         |
|---|---|
| <ul style="list-style-type: none"> <li>Expand electronic interaction capabilities to enhance customer experience and improve operational efficiencies, including interactive voice recognition, e-bill, payment kiosk and auto-pay</li> </ul> | Proactive public outreach and superior customer service |
| <ul style="list-style-type: none"> <li>Increase public awareness of excellent quality and value of tap water</li> </ul>   | Proactive public outreach and superior customer service |
| <ul style="list-style-type: none"> <li>Continue to monitor debt structure to identify possible opportunities for cost savings</li> </ul>  | Financial optimization                                  |
| <ul style="list-style-type: none"> <li>Continue to monitor water and wastewater rates for sufficiency</li> </ul>  | Financial optimization                                  |



## HUMAN RESOURCES DEPARTMENT SUMMARY

FOR FISCAL YEAR 2017



### RESPONSIBILITIES AND BUDGET ISSUES

The Human Resources Division represents human resources and risk management and training. The budget supports all personnel-related programs.

This department budgets for the Authority's health and other insurances as well as training classes that are required for the renewal of all water and wastewater operators' licenses. Approximately 110 employees are mandated to maintain these licenses to retain their positions. It also budgets for the Authority's wellness program and many other employee related benefit programs.

All Risk Management functions are administered through the Human Resources Department; including claims management of Property & Casualty, all Liability, and Worker's Compensation insurance coverage's.

### SUB-DEPARTMENTS

- Human Resources
- Risk Management

## HUMAN RESOURCES DEPARTMENT SUMMARY, CONTINUED

FOR FISCAL YEAR 2017

### KEY DEPARTMENT INDICATORS

	Actual 2015	Budgeted 2016	Budget 2017
Number of full time department employees	8	9	4
Number of student positions for the agency	3	3	3
Positions budgeted last year that are eliminated	-	-	-
Positions transferred in (out)	-	1	4
Job postings for the organization	60	50	50
Number of applications received	740	1,200	800
Number of new hires	30	20	25
Number of resignations, retirements or terminations	23	20	22
Number of training classes held	48	37	61
Number of employees trained	378	375	693
Number of grievances filed	6	2	6
Number of arbitrations filed	2	1	2
Number of insurance claims (including workman's compensation and hurricane damage)	38	30	35

### DEPARTMENT GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

#### Strategic goal supported

Implement new Human Resources information system with improved technology.	Develop and implement internal communication strategy.
Implementing a new electronic benefits management system.	Develop meaningful reward and recognition programs and improve employee performance evaluation system.
Implementing a new electronic performance management system.	Develop measurable benchmarks for evaluating performance.
Implementing a new electronic applicant tracking and onboarding system.	Continue to explore opportunities to group purchase with other governmental entities.
Implementing a new time and attendance system.	Develop meaningful reward and recognition programs and improve employee performance evaluation systems.
Continue to monitor insurance costs to plan for unexpected increases.	Link strategic plan with budget preparation for prioritization.
	Continue to develop internal, qualified trainers throughout service area to reduce travel time.

## CUSTOMER SERVICE DEPARTMENT SUMMARY

FOR FISCAL YEAR 2017



### RESPONSIBILITIES AND BUDGET ISSUES

The Customer Service Department is responsible to establish accounts, receive and process payments, research customer inquiries, administer the Call Center, collect meter readings for billing purposes, research unusual consumption situations and handle service calls for the customer. The department's budget provides funding for meter reading data recorders to accurately capture consumption. The budget also supports salaries and benefits for adequate staff at three strategically located Area offices.

### SUB-DEPARTMENTS

- Customer Service Administration
- Customer Service Key West and the Lower Keys
- Customer Service Marathon and the Middle Keys
- Customer Service Tavernier and the Upper Keys
- Field Services Key West and the Lower Keys
- Field Services Marathon and the Middle Keys
- Field Services Tavernier and the Upper Keys

## CUSTOMER SERVICE DEPARTMENT, CONTINUED

FOR FISCAL YEAR 201

### KEY DEPARTMENT INDICATORS

	Actual 2015	Budgeted 2016	Budget 2017
Number of full time department employees	44	43	39
New positions not in prior year's budget	-	-	-
Positions budgeted last year that are eliminated	-	1	(3)
Positions transferred in (out)	-	-	(2)
Number of calls received from call center	102,000	127,000	115,000
Number of meters in service	49,004	49,300	49,900
Number of automated read meters	49,004	49,300	49,900
Number of data collection units	15	20	23
Number of high consumption investigations	5,650	4,800	7,500
New meter installations (not including replacements)	310	300	300
Total field service orders	47,300	52,000	54,000
Number of zero read investigations	2,800	3,600	3,900

### DEPARTMENT GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

Provide skilled customer service assistance by providing training and certifications. I.e. Notary Services, computer training, GPS training, foreign language, etc.

Develop and expand services for the investigation of accounts with high consumption and zero consumption.

Expand customer services by utilizing Neptune handheld readers to optimize data extraction in an effective and efficient manner.

Expand membership and participation in key community organizations.

Develop, implement and promote meaningful water conservation programs by participating in available grant opportunities.

Develop, evaluate, cross-train and implement succession plan to address the numerous retirements which the department in the next couple years.

Proactive public outreach and superior customer service. Enhance customer service. Implement IVR System to allow customers to pay by telephone through automation

Proactive public outreach and superior customer service. Promote value and affordability of drinking water while interacting with customers.

Proactive public outreach and superior customer service. Provide efficient response to customers who request their consumption be analyzed. Develop a mobile work-force effort to effectively respond to customer needs throughout the system.

Proactive public outreach and superior customer service. Promote community involvement by employees participating in public service organizations. Develop a sustainable utility and related infrastructure. Fund and implement a cost effective water conservation program. Proactive public outreach on Grant opportunities for customers to upgrade to high efficiency toilets.

Enhance employee communication plan. Conduct regular meetings with managers and staff to discuss processes and how to improve the customer's experience with our agency.

## TECHNICAL SERVICES DEPARTMENT SUMMARY

FOR FISCAL YEAR 2017



### RESPONSIBILITIES AND BUDGET ISSUES

Technical Services is responsible for planning, designing, acquiring, building, operating and maintaining technical infrastructure and for developing jointly with management, technology policies, strategies, standards, guidelines, and architectural direction. The technical Services budget supports data, applications, hardware, software, networks, security, control systems, and electrical systems.

### SUB-DEPARTMENTS

- Information Technology
- Electrical & Instrumentation Controls

## TECHNICAL SERVICES DEPARTMENT SUMMARY, CONTINUED

FOR FISCAL YEAR 2017

### KEY DEPARTMENT INDICATORS

	Actual 2015	Budgeted 2016	Budget 2017
Number of full time department employees	22	25	26
Positions budgeted last year that are eliminated	-	-	-
Positions transferred in (out)	-	-	-
Help desk requests	4600	5,700	6,000
Number of work stations maintained	309	305	310
Number of servers maintained	111	101	110
Routers/switches maintained	74	85	90
PBX switches maintained	3	3	3
Telephones maintained (includes fax and cell)	455	420	455
Radios maintained	125	125	285
PLCs maintained	95	100	195
Printers	115	120	145

### DEPARTMENT GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

Provide a secure network environment for our employees and customers.  
 Maintain a high network availability  
 Create a computer and network security training program for all employees  
 Improve the electrical efficiency of the Aqueduct

Reduce energy usage by efficiently using our hardware footprint and utilizing virtual technologies

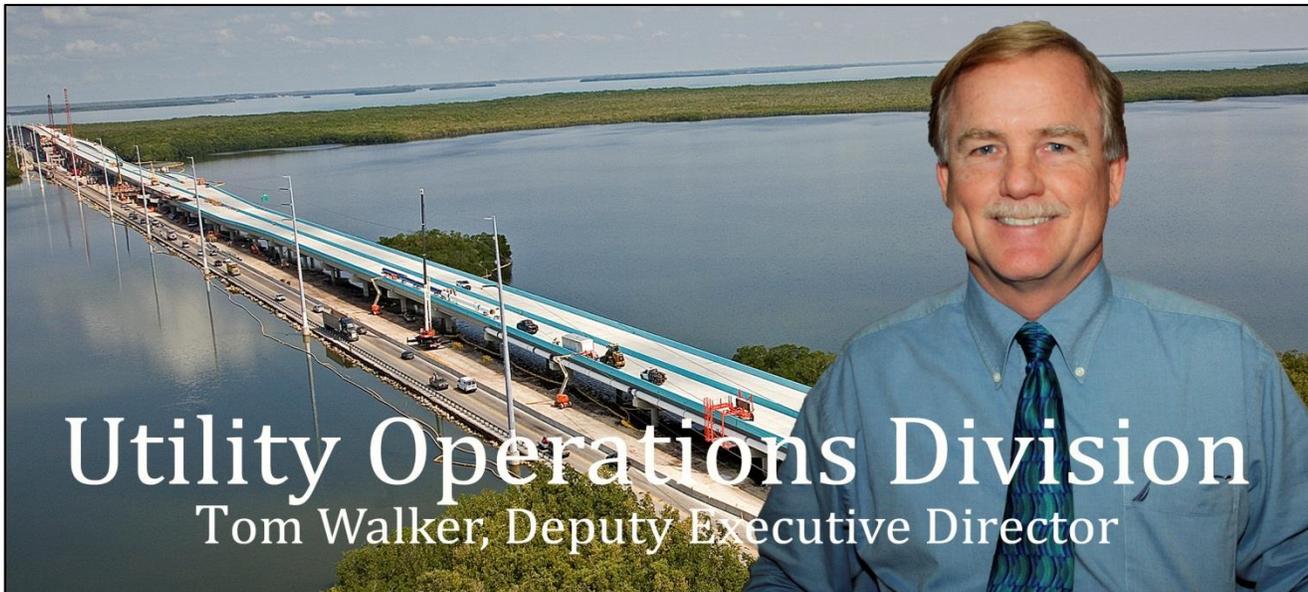
#### Strategic goal supported

Develop a sustainable utility and related infrastructure  
 Financial optimization  
 Enhance employee communication and development plan  
 Enhance employee communication and development plan  
 Improve management of energy expenses



## UTILITY OPERATIONS SUMMARY

FOR FISCAL YEAR 2017



# Utility Operations Division

Tom Walker, Deputy Executive Director

### RESPONSIBILITIES AND BUDGET ISSUES

The Utility Operations Division is responsible for the operational activities of the organization, including engineering department and the operations department. The managers of these departments report directly to the Deputy Executive Director in charge of utility operations. The budgets, goals and indicators for these departments discussed on the following pages.

### DEPARTMENTS

- Engineering
- Utility Operations

### RESPONSIBILITIES AND BUDGET ISSUES

The Engineering Department consists of General Engineering, Contract Management, Water Quality, Project Design, and a separate division for the Engineering Construction Crew. The department's budget supports the development of capital project plans, project inspection, distribution project design and finished water testing, reporting and compliance, and wastewater project design and management. The department's budget also provides for grant application preparation and private project review for the determination of non-residential system development charges. The department reviews and coordinates potable water service and wastewater system availability for all new non-residential and multi-family residential development. The department is responsible for designing, coordination and implementing the Authority's capital improvement budget, (located under the Capital Budget tab) and developing future initiatives to maintain and improve system operations and sustainability. The department is called upon to serve as an organizational "think-tank", providing scientific and engineering resources and solutions to challenges company-wide. Future efforts will be concentrated on system renewal and replacement of aging assets and greenhouse footprint reduction.

## ENGINEERING DEPARTMENT SUMMARY, CONTINUED

FOR FISCAL YEAR 2017

### SUB DEPARTMENTS

- General Engineering
- Contract Management
- Water Quality
- Design
- Construction Crew
- Water Data Management and Loss Division

### KEY DEPARTMENT INDICATORS

	Actual 2015	Budgeted 2016	Budget 2017
Number of full time department employees	34	36	41
Positions budgeted last year that are eliminated	-	-	-
Positions transferred in (out)	-	-	2
Number of construction design projects underway	12	9	12
Number of construction projects underway	25	10	12
Number of general engineering task orders	12	3	5
Number of fixture reviews	291	220	170
Number of plan reviews	51	80	80
Feet of designed distribution	60,150	50,900	48,500
Number of fire-line/hydrant	50	100	100
Number of backflow inspections completed	134	450	465
Number of backflow prevention tests	10,682	13,922	10,782
Number of water quality samples	16,316	16,272	15,419
Feet of distribution pipe installed by in-house crews	18,020	18,000	18,000

### DEPARTMENT GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

	<b><u>Strategic goal supported</u></b>
Continue to allocate staff resources to implement Monroe County wastewater systems.	Develop a defensible utility and related infrastructure.
Work with experts to refine electrical system operations and gain efficiencies.	Financial optimization, energy conservation.
Expand internal resources and engage experts to strengthen wellfield protection program.	Work with SFWMD on plans to prevent or mitigate saltwater intrusion.
Engage experts to assist with assessment of the integrity of the transmission system.	Insure financial efficiency of the Capital Improvements Plan (CIP) delivery. Develop condition assessment of transmission system.
Manage unaccounted for water efforts.	Increase revenue, reduce water loss, and improve asset management.

## OPERATIONS DEPARTMENT SUMMARY

FOR FISCAL YEAR 2017



### RESPONSIBILITIES AND BUDGET ISSUES

The Operations department is charged with the operations and maintenance of the Authority's transmission, distribution, water treatment and source of supply facilities throughout the system as well as collection and treatment of wastewater. The department's budget provides funding to maintain crews in all parts of the Authority's 130 mile service area. The department has several shift and standby workers due to the critical nature of their tasks. Minimum response time in the event of a major transmission break is critical. Salaries and benefits are the major driver of the department's budget, along with electricity (mainly for the water treatment plants and pump stations), chemicals and non-routine maintenance projects, such as painting of water tanks and tape wrapping of the transmission line.

### SUB-DEPARTMENTS

- Operations Office-Key West
- Operations Office Lower Keys
- Distribution Maintenance-Area I
- Distribution Maintenance-Area II
- Distribution Pump Station-Key West
- Distribution Pump Station-Stock Island
- Valve Shop
- Fleet Maintenance-Lower Keys
- Leak Survey-Lower Keys
- Stock Island Reverse Osmosis Plant
- Wastewater Treatment Plant-Bay Point
- Bay Point Collection
- Big Coppitt Wastewater Treatment
- Big Coppitt Collection
- Key Haven Wastewater Treatment
- Key Haven collection
- Cudjoe Regional Wastewater Treatment
- Cudjoe Regional Collection
- Navy Wastewater Systems
- Operations-Marathon, Middle Keys
- Distribution/Maintenance Area III
- Transmission Maintenance-Area III
- Transmission Pump Station-Marathon
- Transmission Pump Station-Ramrod

## OPERATIONS DEPARTMENT SUMMARY, CONTINUED

FOR FISCAL YEAR 2017

### SUB-DEPARTMENTS, CONTINUED

- Fleet Maintenance-Middle Keys
- Reverse Osmosis Plant-Marathon
- Wastewater Treatment Plant-Duck Key
- Wastewater Operations and Maintenance
- Duck Key Collection
- Operations-Upper Keys/Key Largo
- Distribution Maintenance Area IV
- Distribution Maintenance Area V
- Transmission Maintenance Areas IV & V
- Fleet Maintenance-Upper Keys
- Wastewater Treatment Plant-Layton
- Layton Collection
- Water Treatment-Main Office
- Water Treatment Plant-Florida City
- Transmission Pump Station-Florida City
- Transmission Pump Station-Long Key
- Transmission Pump Station-Key Largo
- Florida City Reverse Osmosis Plant

### KEY DEPARTMENT INDICATORS

	<b>Actual 2015</b>	<b>Budgeted 2016</b>	<b>Budget 2017</b>
Number of full time department employees	120	129	127
Positions budgeted last year that are eliminated	-	-	1
Positions transferred in (out)	-	-	1
Number of vehicles in the department	193	194	200
Water treated (billions of gallons)	6,297	6,000	6,464
Transmission line maintained (in feet)	987,360	987,360	987,360
Distribution lines maintained (in feet)	3,643,200	3,643,200	3,643,200
Reclaimed water lines maintained (feet)	19,000	19,000	19,000
Seawater reverse osmosis plants operated	2	2	2
Wastewater treatment plants operated	6	6	6
Collection and force main lines maintained (feet)	198,662	198,662	570,318
Transmission booster pump stations operated	6	6	6
Distribution pump stations operated	20	20	20
Water storage tanks on line	34	34	34
Water quality tests performed	82,050	82,050	82,050

## OPERATIONS DEPARTMENT SUMMARY, CONTINUED

FOR FISCAL YEAR 2017

### DEPARTMENT GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

Continue to allocate staff resources to implement Monroe County wastewater systems  
Work with experts to refine electrical system operations and gain efficiencies.  
Expand internal resources and engage experts to strengthen wellfield protection program.  
Engage experts to assist with assessment of the integrity of the transmission system.  
Continue efforts to acquire Navy Wastewater Operation.

#### **Strategic goal supported**

Develop a defensible utility and related infrastructure.  
Financial optimization-Develop a defensible utility and related infrastructure.  
Insure financial efficiency of capital projects.  
Continue efforts to mitigate non-revenue water sources.  
Work with SFWMD on plans to prevent or mitigate saltwater intrusion.

# POSITION AND FLEET SUMMARY

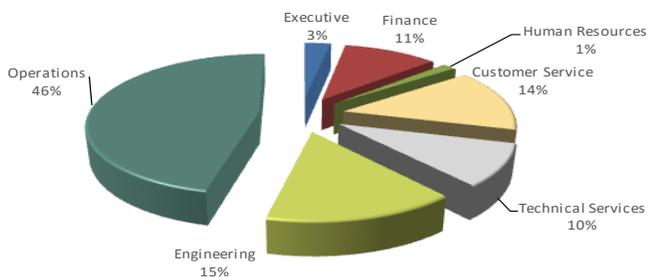
FOR FISCAL YEAR 2017

## POSITION AND FLEET SUMMARY-2017

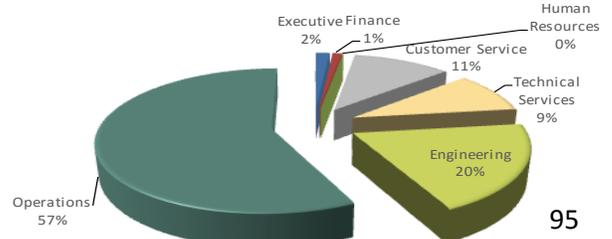
Positions	Executive	Finance	Human Resources	Customer Service	Technical Services	Engineering	Operations	Total
<b>Budgeted positions in 2015</b>	7	23	9	43	25	36	129	272
<b>New positions</b>								
<b>Temporary Draftsman</b>						1		1
<b>Pipeline Controlman</b>							1	1
<b>Transferred positions</b>								
<b>Records Retention group reassignment</b>		4	(4)					
<b>Accounts Receivable team reassignment</b>		2		(2)				
<b>Cudjoe Regional wastewater positions</b>								
<b>Eliminated positions</b>								
<b>Assistant Director of Operations</b>							(1)	(1)
<b>Customer Service Representative - Middle Keys</b>				(1)				(1)
<b>Finance Specialist</b>								-
<b>Budgeted positions in 2016</b>	7	29	5	40	25	37	129	272
<b>New positions</b>								
<b>Journeyman Electrician</b>					1			1
<b>Data Analyst</b>						1		1
<b>WW Maintenance Mechanic</b>							2	2
<b>Valve/Hydrant Tech B</b>						1		1
<b>Transferred positions</b>								
<b>Public Information</b>	1					(1)		-
<b>Water Demand Mgt/Loss program positions</b>						4	(4)	-
<b>Training Manager</b>			(1)				1	-
<b>Eliminated positions</b>								
<b>Temporary Draftsman</b>						(1)		(1)
<b>Field Office Clerical Assistant</b>							(1)	(1)
<b>Customer Service Coordinator</b>				(1)				(1)
<b>Budgeted positions in 2017</b>	8	29	4	39	26	41	127	274

Fleet	Executive	Finance	Human Resources	Customer Service	Technical Services	Engineering	Operations	Total
<b>Budgeted vehicles in 2015</b>	3	2	-	21	14	27	102	169
<b>Added vehicles</b>								
<b>Trucks for Cudjoe inspectors</b>						9		9
<b>Trucks for Cudjoe wastewater operations</b>							5	5
<b>Vacuum pumper truck for Cudjoe</b>							1	1
<b>Vans for electricians for Cudjoe</b>					3			3
<b>Truck for Safety and Security Officer</b>							1	1
<b>Vehicle added to Key West pool</b>							1	1
<b>Eliminated vehicles</b>								-
<b>None</b>								-
<b>Transferred vehicles</b>								-
<b>Spares moved to Cudjoe inspectors</b>						2	(2)	-
<b>Budgeted vehicles in 2016</b>	3	2	-	21	17	38	108	189
<b>Added vehicles</b>								
<b>Trucks for new wastewater positions</b>							2	2
<b>Van for new electrician</b>					1			1
<b>Eliminated vehicles</b>								-
<b>None</b>								-
<b>Transferred vehicles</b>								-
<b>Spares moved to Cudjoe inspectors</b>								-
<b>Budgeted vehicles in 2017</b>	3	2	-	21	18	38	110	192

**BUDGETED POSITIONS BY DEPARTMENT**



**BUDGETED VEHICLES BY DEPARTMENT**



## OPERATING EXPENDITURE BUDGET BY FUNCTIONAL UNIT

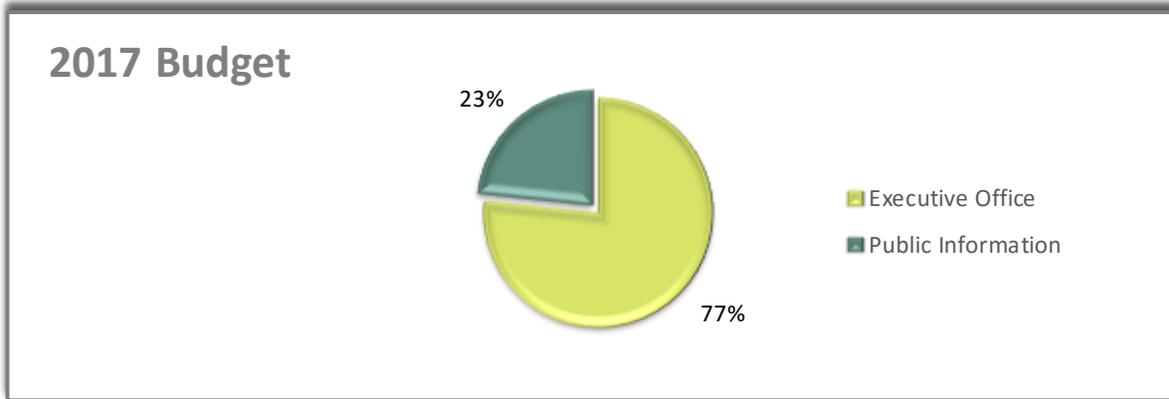
FOR FISCAL YEAR 2017

	Cost center budgets	Total department budget	Capitalized salaries and outlay	Total operating budget	Change from previous year budget
<b><u>Executive</u></b>					
Executive Office	\$ 1,298,100		\$ -		
Public Information	395,100		(120,000)		
<b>Totals</b>		<b>1,693,200</b>	<b>(120,000)</b>	<b>1,573,200</b>	<b>10.7%</b>
<b><u>Finance</u></b>					
Finance	1,990,700		-		
Billing	778,400		-		
Purchasing and Inventory	428,300		-		
Records	251,600		-		
<b>Totals</b>		<b>3,449,000</b>	<b>-</b>	<b>3,449,000</b>	<b>4.5%</b>
<b><u>Human Resources</u></b>					
Human Resources	5,767,900		-		
<b>Totals</b>		<b>5,767,900</b>	<b>-</b>	<b>5,767,900</b>	<b>-4.0%</b>
<b><u>Customer Service Department</u></b>					
Customer Service Administration	360,300		-		
Customer Service	1,163,400		(63,000)		
Field Services	1,424,600		(38,500)		
<b>Totals</b>		<b>2,948,300</b>	<b>(101,500)</b>	<b>2,846,800</b>	<b>-0.2%</b>
<b><u>Technical Services</u></b>					
Information Technology	3,445,300		(573,500)		
Electrical & Instrumentation Controls	1,981,400		(16,000)		
<b>Totals</b>		<b>5,426,700</b>	<b>(589,500)</b>	<b>4,837,200</b>	<b>11.3%</b>
<b><u>Engineering Department</u></b>					
General Engineering	1,106,500		(183,300)		
Contract Management	795,300		(514,100)		
Water Quality	1,078,300		(20,000)		
Design	375,700		(81,400)		
Construction Crew	759,200		(382,000)		
Water Data Management and Loss	1,387,600		(459,600)		
<b>Totals</b>		<b>5,502,600</b>	<b>(1,640,400)</b>	<b>3,862,200</b>	<b>29.9%</b>
<b><u>Operations</u></b>					
Operations Administration	742,300		-		
Operations Lower Keys	6,165,000		(762,100)		
Operations Middle Keys	5,098,300		(536,600)		
Operations Upper Keys	2,719,900		(393,800)		
Source of Supply & Water Treatment	6,965,100		(179,800)		
<b>Totals</b>		<b>21,690,600</b>	<b>(1,872,300)</b>	<b>19,818,300</b>	<b>3.3%</b>
<b>Grand Totals</b>		<b>\$ 46,478,300</b>	<b>\$ (4,323,700)</b>	<b>42,154,600</b>	<b>5.2%</b>

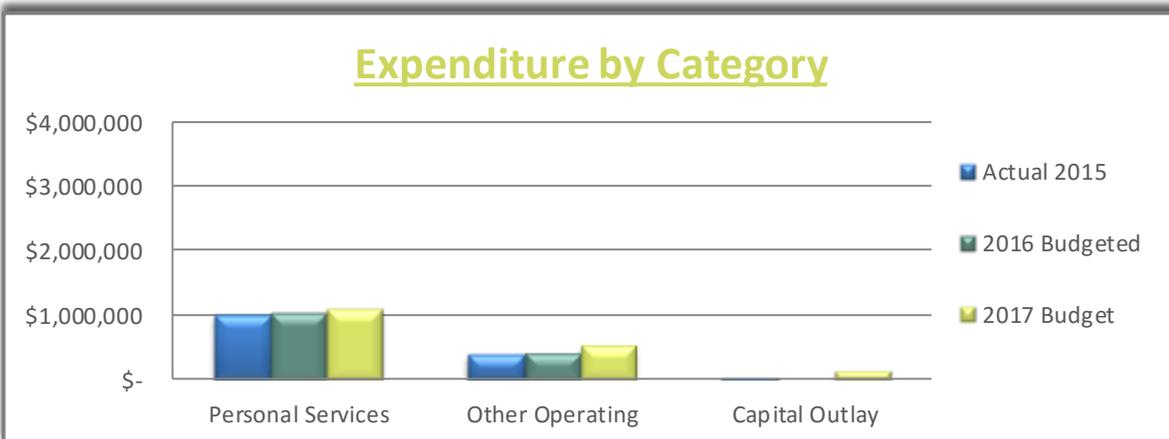
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## COST CENTER DETAILS-EXECUTIVE

FOR FISCAL YEAR 2017



Division	2017 Budget
Executive Office	\$ 1,298,100
Public Information	395,100
<b>Total</b>	<b>\$ 1,693,200</b>



Expenditure	Actual 2015	2016 Budgeted	2017 Budget
Personal Services	\$ 996,416	\$ 1,006,000	\$ 1,049,600
Other Operating	391,626	415,700	523,600
Capital Outlay	1,617	-	120,000
<b>Total</b>	<b>\$ 1,389,659</b>	<b>\$ 1,421,700</b>	<b>\$ 1,693,200</b>

**SCHEDULE OF BUDGETED EXPENDITURES  
FOR THE YEAR ENDING SEPTEMBER 30, 2017  
Executive Department Summary**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 1,617	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ 120,000	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>1,617</b>	<b>-</b>	<b>120,000</b>	<b>-</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>
<b>Operating budget</b>							
<b>Personnel services</b>							
Salaries	833,829	836,100	871,100	-	871,100	35,000	4.2%
Overtime	-	-	-	-	-	-	-
Retirement	107,124	105,500	111,400	-	111,400	5,900	5.6%
Payroll taxes	55,356	64,000	66,700	-	66,700	2,700	4.2%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	107	400	400	-	400	-	0.0%
<b>Total personnel services</b>	<b>996,416</b>	<b>1,006,000</b>	<b>1,049,600</b>	<b>-</b>	<b>1,049,600</b>	<b>43,600</b>	<b>4.3%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	0.0%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	709	1,000	5,300	-	5,300	4,300	430.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	90,647	75,000	82,000	-	82,000	7,000	9.3%
Legal services	12,538	30,000	30,000	-	30,000	-	0.0%
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	125,910	139,600	191,600	-	191,600	52,000	37.3%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	12,780	12,000	12,000	-	12,000	-	0.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	12,546	17,000	58,000	-	58,000	41,000	241.2%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	18,036	6,000	8,000	-	8,000	2,000	33.3%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	12,648	14,500	14,900	-	14,900	400	2.8%
Travel	5,961	18,700	25,400	-	25,400	6,700	35.8%
Training	3,155	6,300	9,600	-	9,600	3,300	52.4%
Miscellaneous	49,014	33,600	16,800	-	16,800	(16,800)	-50.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	47,682	62,000	70,000	-	70,000	8,000	12.9%
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>391,626</b>	<b>415,700</b>	<b>523,600</b>	<b>-</b>	<b>523,600</b>	<b>107,900</b>	<b>26.0%</b>
<b>Total operating expenses</b>	<b>1,388,042</b>	<b>1,421,700</b>	<b>1,573,200</b>	<b>-</b>	<b>1,573,200</b>	<b>151,500</b>	<b>10.7%</b>
Allocation of administrative expenses			(316,700)	316,700	-		
<b>Total operating budget after allocation</b>	<b>1,388,042</b>	<b>1,421,700</b>	<b>1,256,500</b>	<b>316,700</b>	<b>1,573,200</b>	<b>151,500</b>	<b>10.7%</b>
<b>Total budget</b>	<b>\$ 1,389,659</b>	<b>\$ 1,421,700</b>	<b>\$ 1,376,500</b>	<b>\$ 316,700</b>	<b>\$ 1,693,200</b>	<b>\$ 271,500</b>	<b>19.1%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**1011 Executive Office**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 1,617	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>1,617</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	833,829	836,100	775,000	-	775,000	(61,100)	-7.3%
Overtime	-	-	-	-	-	-	-
Retirement	107,124	105,500	104,200	-	104,200	(1,300)	-1.2%
Payroll taxes	55,356	64,000	59,300	-	59,300	(4,700)	-7.3%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	107	400	400	-	400	-	0.0%
<b>Total personnel services</b>	<b>996,416</b>	<b>1,006,000</b>	<b>938,900</b>	<b>-</b>	<b>938,900</b>	<b>(67,100)</b>	<b>-6.7%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	709	1,000	1,000	-	1,000	-	0.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	90,647	75,000	82,000	-	82,000	7,000	9.3%
Legal services	12,538	30,000	30,000	-	30,000	-	0.0%
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	125,910	139,600	156,600	-	156,600	17,000	12.2%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	12,780	12,000	12,000	-	12,000	-	0.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	12,546	17,000	17,000	-	17,000	-	0.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	18,036	6,000	6,000	-	6,000	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	12,648	14,500	14,500	-	14,500	-	0.0%
Travel	5,961	18,700	17,400	-	17,400	(1,300)	-7.0%
Training	3,155	6,300	7,300	-	7,300	1,000	15.9%
Miscellaneous	49,014	33,600	15,400	-	15,400	(18,200)	-54.2%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	32,040	50,000	-	-	-	(50,000)	-100.0%
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>375,984</b>	<b>403,700</b>	<b>359,200</b>	<b>-</b>	<b>359,200</b>	<b>(44,500)</b>	<b>-11%</b>
<b>Total operating budget</b>	<b>1,372,400</b>	<b>1,409,700</b>	<b>1,298,100</b>	<b>-</b>	<b>1,298,100</b>	<b>(111,600)</b>	<b>-7.9%</b>
<b>Total budget</b>	<b>\$ 1,374,017</b>	<b>\$ 1,409,700</b>	<b>\$ 1,298,100</b>	<b>\$ -</b>	<b>\$ 1,298,100</b>	<b>\$ (111,600)</b>	<b>-7.9%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**1012 Public Information**

	BUDGETED 2017						Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total			
<b>Capital outlay</b>								
Additions to utility plant	\$ -	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ 120,000	-	-
Capitalized salaries	-	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-	-
<b>Total capital outlay</b>	-	-	<b>120,000</b>	-	<b>120,000</b>	<b>120,000</b>		
<b>Operating expenses</b>								
<b>Personnel services</b>								
Salaries	-	-	96,100	-	96,100	96,100	-	-
Overtime	-	-	-	-	-	-	-	-
Retirement	-	-	7,200	-	7,200	7,200	-	-
Payroll taxes	-	-	7,400	-	7,400	7,400	-	-
Employee health insurance	-	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-	-
<b>Total personnel services</b>	-	-	<b>110,700</b>	-	<b>110,700</b>	<b>110,700</b>		
<b>Other operating expenses</b>								
Electricity	-	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-	-
Maintenance and materials	-	-	4,300	-	4,300	4,300	-	-
Engineering services	-	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-	-
Other consulting and support services	-	-	35,000	-	35,000	35,000	-	-
Sludge removal	-	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-	-
Advertising	-	-	41,000	-	41,000	41,000	-	-
Bad debt expense	-	-	-	-	-	-	-	-
Office supplies	-	-	2,000	-	2,000	2,000	-	-
Other utilities and technical services	-	-	-	-	-	-	-	-
Postage	-	-	400	-	400	400	-	-
Travel	-	-	8,000	-	8,000	8,000	-	-
Training	-	-	2,300	-	2,300	2,300	-	-
Miscellaneous	-	-	1,400	-	1,400	1,400	-	-
Bank and financing charges	-	-	-	-	-	-	-	-
Public information and outreach	15,642	12,000	70,000	-	70,000	58,000	483.3%	-
Freight charges	-	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>15,642</b>	<b>12,000</b>	<b>164,400</b>	-	<b>164,400</b>	<b>152,400</b>	<b>1270.0%</b>	
<b>Total operating budget</b>	<b>15,642</b>	<b>12,000</b>	<b>275,100</b>	-	<b>275,100</b>	<b>263,100</b>	<b>13</b>	
<b>Total budget</b>	<b>\$ 15,642</b>	<b>\$ 12,000</b>	<b>\$ 395,100</b>	<b>\$ -</b>	<b>\$ 395,100</b>	<b>\$ 263,100</b>	<b>2192.5%</b>	

## EXECUTIVE-SPECIFIC ACCOUNT DETAILS

FOR FISCAL YEAR 2017

			Amount	Cost center totals	Account totals
<b><u>Other Benefits</u></b>					
1011	Executive Office		\$ 400	400	
1012	Public Information		-	-	
					\$ 400
<b><u>Materials and maintenance</u></b>					
1011	Executive Office	General supplies and maintenance	1,000	1,000	
1012	Public Information	Logo Tents (3) for Upper, Middle and Lower Keys	1,400		
		Trade show tv display stand	1,000		
		Trade show flat screen monitor	500		
		Trade show printed background display	1,400	4,300	
					5,300
<b><u>Engineering services</u></b>					
1011	Executive Office	None	-	-	
1012	Public Information	None	-	-	
					-
<b><u>Outsourced operations</u></b>					
1011	Executive Office	None	-	-	
1012	Public Information	None	-	-	
					-
<b><u>Other consulting and support services</u></b>					
1011	Executive Office	State lobbyist	100,000		
		Board of Directors' compensation	39,600		
		AWWA Research Foundation fees	12,000		
		Online legal support	5,000	156,600	
1012	Public Information	Brand consultant	35,000	35,000	
					191,600
<b><u>Other utilities and technical services</u></b>					
1011	Executive Office	None	-	-	
1012	Public Information	None	-	-	
					-
<b><u>Travel</u></b>					
1011	Executive Office	AWWA annual conference	8,000		
		Governmental activities (Tallahassee)	3,000		
		CPE and required training classes	3,400		
		Travel to DEP, SFWMD, DERM, etc	1,000		
		Board travel	2,000	17,400	
1012	Public Information	FSAWWA annual conference	1,500		
		Florida Keys Day	1,500		
		AWWA annual conference	2,500		
		Climate control conference (Broward)	1,500		
		Agency Meetings (DEP, Miami-Dade, SFWMD, etc.)	1,000	8,000	
					25,400

**EXECUTIVE-SPECIFIC ACCOUNT DETAILS, CONTINUED**

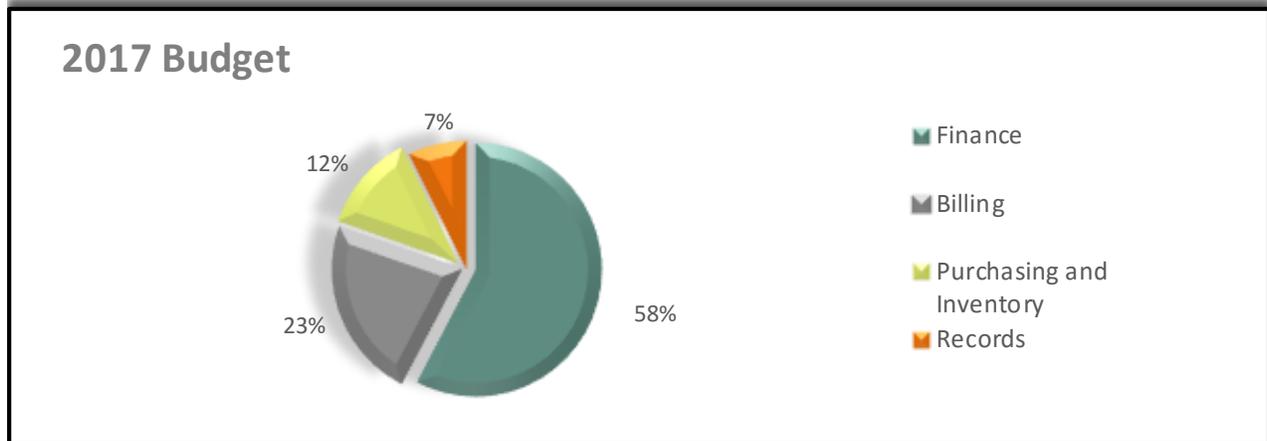
**FOR FISCAL YEAR 2017**

<b><u>Training</u></b>				
1011	Executive Office	CPE and required training classes	4,300	
		Board training	3,000	7,300
1012	Public Information	FSAWWA annual conference	400	
		AWWA annual conference	1,500	
		Climate control conference (Broward)	400	2,300
				<b>9,600</b>
<b><u>Miscellaneous</u></b>				
1011	Executive Office	Meeting rooms for public meetings	1,300	
		Other professional programs and memberships	4,500	
		Memberships in AWWA, FSAWWA and AMWA	9,600	15,400
1012	Public Information	Ocean Reef Chamber of Commerce	300	
		Key Largo Chamber of Commerce	200	
		Islamorada Chamber of Commerce	100	
		Lower Keys Chamber of Commerce	300	
		Marathon Chamber of Commerce	200	
		Key West Chamber of Commerce	300	1,400
				<b>\$ 16,800</b>
<b><u>Public Information and Outreach</u></b>				
1012	Public Information	Event and school outreach	50,000	
		Bottled water	20,000	70,000
				<b>\$ 70,000</b>

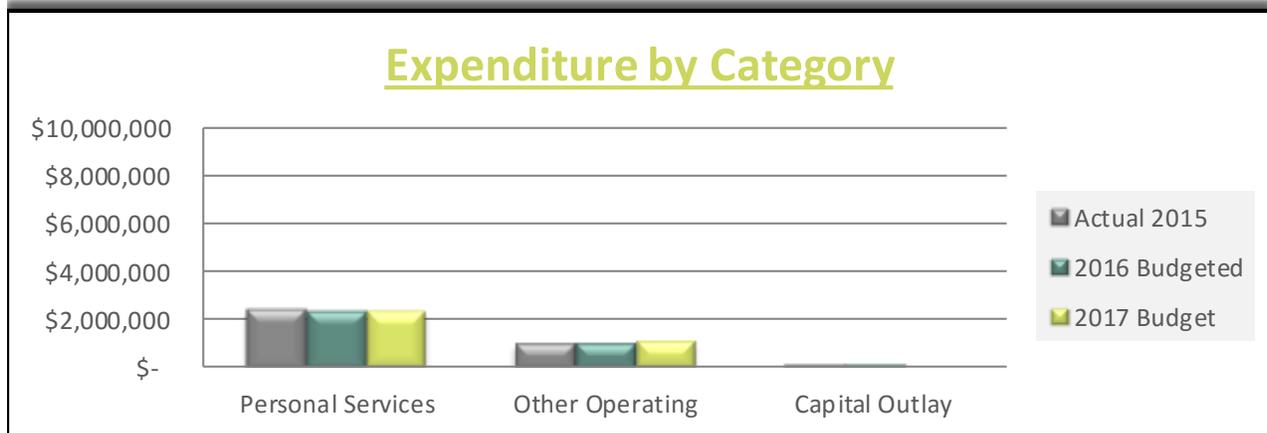
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## COST CENTER DETAILS-FINANCE

FOR FISCAL YEAR 2017



Division	2017 Budget
Finance	1,990,700
Billing	778,400
Purchasing and Inventory	428,300
Records	251,600
<b>Total</b>	<b>\$ 3,449,000</b>



Expenditure	Actual 2015	2016 Budgeted	2017 Budget
Personal Services	\$ 2,397,916	\$ 2,265,600	\$ 2,329,900
Other Operating	999,060	1,033,800	1,119,100
Capital Outlay	41,721	30,000	-
<b>Total</b>	<b>\$ 3,438,697</b>	<b>\$ 3,329,400</b>	<b>\$ 3,449,000</b>

**SCHEDULE OF BUDGETED EXPENDITURES  
FOR THE YEAR ENDING SEPTEMBER 30, 2017  
Finance Department Summary**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 40,930	\$ 30,000	\$ -	\$ -	\$ -	\$ (30,000)	-100.0%
Capitalized salaries	791	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>41,721</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30,000)</b>	<b>-100.0%</b>
<b>Operating budget</b>							
<b>Personnel services</b>							
Salaries	2,051,554	1,919,800	1,975,300	-	1,975,300	55,500	2.9%
Overtime	-	-	-	-	-	-	-
Retirement	196,099	192,000	202,700	-	202,700	10,700	5.6%
Payroll taxes	149,467	146,800	151,100	-	151,100	4,300	2.9%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	796	7,000	800	-	800	(6,200)	-88.6%
<b>Total personnel services</b>	<b>2,397,916</b>	<b>2,265,600</b>	<b>2,329,900</b>	<b>-</b>	<b>2,329,900</b>	<b>64,300</b>	<b>2.8%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	4,319	6,600	7,300	-	7,300	700	10.6%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	366,561	365,500	422,300	-	422,300	56,800	15.5%
Other consulting and support services	82,950	71,500	71,500	-	71,500	-	0.0%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	4	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	1,556	2,000	2,000	-	2,000	-	0.0%
Bad debt expense	81,000	81,000	81,000	-	81,000	-	0.0%
Office supplies	17,670	25,500	24,500	-	24,500	(1,000)	-3.9%
Other utilities and technical services	(11)	-	-	-	-	-	-
Postage	485	3,000	3,000	-	3,000	-	0.0%
Travel	12,529	19,000	19,500	-	19,500	500	2.6%
Training	2,301	8,200	8,400	-	8,400	200	2.4%
Miscellaneous	10,132	11,500	12,300	-	12,300	800	7.0%
Bank and financing charges	410,114	425,000	455,000	-	455,000	30,000	7.1%
Public information and outreach	-	-	-	-	-	-	-
Freight charges	9,450	15,000	12,300	-	12,300	(2,700)	-18.0%
<b>Total other operating expenses</b>	<b>999,060</b>	<b>1,033,800</b>	<b>1,119,100</b>	<b>-</b>	<b>1,119,100</b>	<b>85,300</b>	<b>8.3%</b>
<b>Total operating budget</b>	<b>3,396,976</b>	<b>3,299,400</b>	<b>3,449,000</b>	<b>-</b>	<b>3,449,000</b>	<b>149,600</b>	<b>4.5%</b>
Allocation of administrative expenses			(694,300)	694,300	-		
<b>Total operating budget after allocation</b>	<b>3,396,976</b>	<b>3,299,400</b>	<b>2,754,700</b>	<b>694,300</b>	<b>3,449,000</b>	<b>149,600</b>	<b>4.5%</b>
<b>Total budget</b>	<b>\$ 3,438,697</b>	<b>\$ 3,329,400</b>	<b>\$ 2,754,700</b>	<b>\$ 694,300</b>	<b>\$ 3,449,000</b>	<b>\$ 119,600</b>	<b>3.6%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**6010 Finance**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	791	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>791</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	1,156,228	1,108,900	1,137,800	-	1,137,800	28,900	2.6%
Overtime	-	-	-	-	-	-	-
Retirement	128,416	129,200	135,900	-	135,900	6,700	5.2%
Payroll taxes	83,830	84,800	87,000	-	87,000	2,200	2.6%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	165	3,000	-	-	-	(3,000)	-100.0%
<b>Total personnel services</b>	<b>1,368,639</b>	<b>1,325,900</b>	<b>1,360,700</b>	<b>-</b>	<b>1,360,700</b>	<b>34,800</b>	<b>2.6%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	54	2,000	2,000	-	2,000	-	0.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	52,300	-	52,300	52,300	-
Other consulting and support services	82,950	71,500	71,500	-	71,500	-	0.0%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	4	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	1,482	2,000	2,000	-	2,000	-	0.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	7,842	17,000	17,000	-	17,000	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	485	3,000	3,000	-	3,000	-	0.0%
Travel	10,579	12,500	12,500	-	12,500	-	0.0%
Training	1,943	4,200	4,200	-	4,200	-	0.0%
Miscellaneous	9,569	10,500	10,500	-	10,500	-	0.0%
Bank and financing charges	410,114	425,000	455,000	-	455,000	30,000	7.1%
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>525,022</b>	<b>547,700</b>	<b>630,000</b>	<b>-</b>	<b>630,000</b>	<b>82,300</b>	<b>15.0%</b>
<b>Total operating budget</b>	<b>1,893,661</b>	<b>1,873,600</b>	<b>1,990,700</b>	<b>-</b>	<b>1,990,700</b>	<b>117,100</b>	<b>6.3%</b>
<b>Total budget</b>	<b>\$ 1,894,452</b>	<b>\$ 1,873,600</b>	<b>\$ 1,990,700</b>	<b>\$ -</b>	<b>\$ 1,990,700</b>	<b>\$ 117,100</b>	<b>6.3%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**6020 Billing**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-	-	-
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	245,444	267,300	279,300	-	279,300	12,000	4.5%
Overtime	-	-	-	-	-	-	-
Retirement	17,887	19,100	20,700	-	20,700	1,600	8.4%
Payroll taxes	18,389	20,400	21,400	-	21,400	1,000	4.9%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>281,720</b>	<b>306,800</b>	<b>321,400</b>	<b>-</b>	<b>321,400</b>	<b>14,600</b>	<b>4.8%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	305	300	-	-	-	(300)	-100.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	366,561	365,500	370,000	-	370,000	4,500	1.2%
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	81,000	81,000	81,000	-	81,000	-	0.0%
Office supplies	2,775	2,000	1,000	-	1,000	(1,000)	-50.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	3,000	3,000	-	3,000	-	0.0%
Training	168	2,000	2,000	-	2,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>450,809</b>	<b>453,800</b>	<b>457,000</b>	<b>-</b>	<b>457,000</b>	<b>3,200</b>	<b>0.7%</b>
<b>Total operating budget</b>	<b>\$ 732,529</b>	<b>\$ 760,600</b>	<b>\$ 778,400</b>	<b>\$ -</b>	<b>\$ 778,400</b>	<b>\$ 17,800</b>	<b>2.3%</b>
<b>Total budget</b>	<b>\$ 732,529</b>	<b>\$ 760,600</b>	<b>\$ 778,400</b>	<b>\$ -</b>	<b>\$ 778,400</b>	<b>\$ 17,800</b>	<b>2.3%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**6030 Purchasing and Inventory**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 40,930	\$ 30,000	\$ -	\$ -	\$ -	\$ (30,000)	-100.0%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>40,930</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30,000)</b>	<b>-100.0%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	368,684	341,300	350,300	-	350,300	9,000	2.6%
Overtime	-	-	-	-	-	-	-
Retirement	28,485	24,600	26,100	-	26,100	1,500	6.1%
Payroll taxes	26,326	26,100	26,800	-	26,800	700	2.7%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	541	1,500	800	-	800	(700)	-46.7%
<b>Total personnel services</b>	<b>424,036</b>	<b>393,500</b>	<b>404,000</b>	<b>-</b>	<b>404,000</b>	<b>10,500</b>	<b>2.7%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	3,960	4,000	5,000	-	5,000	1,000	25.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	74	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	5,418	5,000	5,000	-	5,000	-	0.0%
Other utilities and technical services	(11)	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	1,000	1,000	-	1,000	-	0.0%
Training	-	1,000	1,000	-	1,000	-	0.0%
Miscellaneous	(16)	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	9,450	15,000	12,300	-	12,300	(2,700)	-18.0%
<b>Total other operating expenses</b>	<b>18,875</b>	<b>26,000</b>	<b>24,300</b>	<b>-</b>	<b>24,300</b>	<b>(1,700)</b>	<b>-6.5%</b>
<b>Total operating budget</b>	<b>442,911</b>	<b>419,500</b>	<b>428,300</b>	<b>-</b>	<b>428,300</b>	<b>8,800</b>	<b>2.1%</b>
<b>Total budget</b>	<b>\$ 483,841</b>	<b>\$ 449,500</b>	<b>\$ 428,300</b>	<b>\$ -</b>	<b>\$ 428,300</b>	<b>\$ (21,200)</b>	<b>-4.7%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**6040 Records**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-	-	-
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	281,198	202,300	207,900	-	207,900	5,600	2.8%
Overtime	-	-	-	-	-	-	-
Retirement	21,311	19,100	20,000	-	20,000	900	4.7%
Payroll taxes	20,922	15,500	15,900	-	15,900	400	2.6%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	90	2,500	-	-	-	(2,500)	-100.0%
<b>Total personnel services</b>	<b>323,521</b>	<b>239,400</b>	<b>243,800</b>	<b>-</b>	<b>243,800</b>	<b>4,400</b>	<b>1.8%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	-	300	300	-	300	-	0.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	1,635	1,500	1,500	-	1,500	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	1,950	2,500	3,000	-	3,000	500	20.0%
Training	190	1,000	1,200	-	1,200	200	20.0%
Miscellaneous	579	1,000	1,800	-	1,800	800	80.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>4,354</b>	<b>6,300</b>	<b>7,800</b>	<b>-</b>	<b>7,800</b>	<b>1,500</b>	<b>23.8%</b>
<b>Total operating budget</b>	<b>327,875</b>	<b>245,700</b>	<b>251,600</b>	<b>-</b>	<b>251,600</b>	<b>5,900</b>	<b>2.4%</b>
<b>Total budget</b>	<b>\$ 327,875</b>	<b>\$ 245,700</b>	<b>\$ 251,600</b>	<b>\$ -</b>	<b>\$ 251,600</b>	<b>\$ 5,900</b>	<b>2.4%</b>

## FINANCE-SPECIFIC ACCOUNT DETAILS

FOR FISCAL YEAR 2017

			Amount	Cost center totals	Account totals
<b><u>Other Benefits</u></b>					
6010	Finance	None	\$ -	\$ -	
6020	Billing	None	-	-	
6030	Purchasing and Inventory	Uniforms	800	800	
6040	Records	None	-	-	
					<b>\$ 800</b>
<b><u>Materials and Maintenance</u></b>					
6010	Finance	Asset disposal	1,000		
		General operating materials	1,000	2,000	
6020	Billing	None	-	-	
6030	Purchasing and Inventory	General operating materials	5,000	5,000	
6040	Records	General operating materials	300	300	
					<b>7,300</b>
<b><u>Engineering Services</u></b>					
All	Administration	None	-	-	-
<b><u>Outsourced operations</u></b>					
6010	Finance	Human Resource and payroll	52,300	52,300	
6020	Billing	Billing, postage, and website support	370,000	370,000	
					<b>422,300</b>
<b><u>Other consulting and support services</u></b>					
6010	Finance	Rate consultants	30,000		
		Financial advisors	24,000		
		Bond annual fee	7,000		
		Delinquent account research data base	4,500		
		Bi-annual actuarial study	-		
		Government contract registration	1,000		
		Industry equipment rate service	1,000		
		Fees for collecting assessments (tax collector)	4,000	71,500	
					<b>71,500</b>
<b><u>Other utility and technical services</u></b>					
All	Administration	None	-	-	-
<b><u>Travel</u></b>					
6010	Finance	Governmental financial reporting class	500		
		AWWA annual conference	3,000		
		Government Finance Officer's Conference	2,500		
		CEU and required training classes	1,000		
		Legislative travel (Tallahassee)	2,000		
		Software user group	3,000		
		Travel and per diem within the system	500	12,500	
6020	Billing	Cogsdale user group training	3,000	3,000	
6030	Purchasing and Inventory	Small business outreach	1,000	1,000	
6040	Records	LaserFiche Conference	3,000	3,000	
					<b>19,500</b>

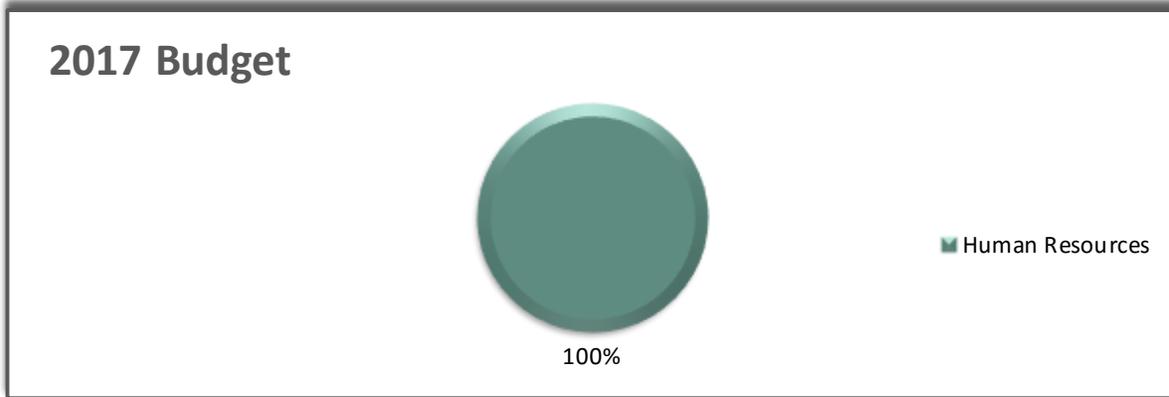
**FINANCE-SPECIFIC ACCOUNT DETAILS, CONTINUED**

FOR FISCAL YEAR 2017

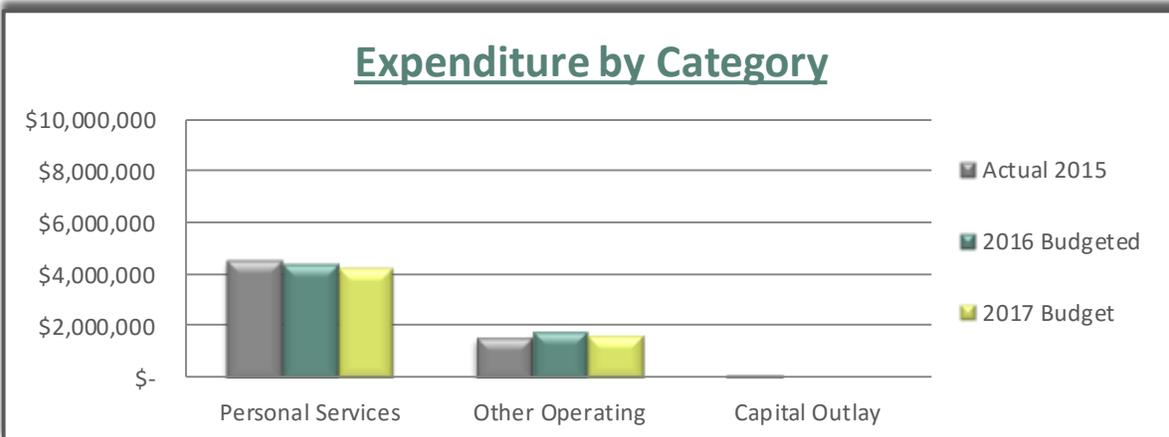
<b>Training</b>				
6010	Finance	Governmental financial reporting class	400	
		AWWA conference (ACE or Utility Management)	400	
		Government Finance Officer's Conference	300	
		CEU and required licensing classes	500	
		Software user group	2,000	
		Other miscellaneous training	600	4,200
6020	Billing	Cogsdale user group training	2,000	2,000
6030	Purchasing and Inventory	Purchasing classes / seminars	1,000	1,000
6040	Records	LaserFiche Conference	1,200	1,200
				<b>8,400</b>
<b>Miscellaneous</b>				
6010	Finance	Professional memberships	2,000	
		Publications	1,500	
		Awards programs	1,000	
		Bond rating agencies	3,000	
		Fees, assessments	3,000	10,500
6020	Billing	None	-	
		None	-	
		None	-	-
6030	Purchasing and Inventory	None	-	
		None	-	-
6040	Records	Disposal of records	1,800	1,800
				<b>\$ 12,300</b>

## COST CENTER DETAILS-HUMAN RESOURCES

FOR FISCAL YEAR 2017



Division	2017 Budget
Human Resources	\$ 5,767,900
<b>Total</b>	<b>\$ 5,767,900</b>



Expenditure	Actual 2015	2016 Budgeted	2017 Budget
Personal Services	\$ 4,483,844	\$ 4,284,200	\$ 4,189,100
Other Operating	1,529,090	1,726,800	1,578,800
Capital Outlay	11,361	-	-
<b>Total</b>	<b>\$ 6,024,295</b>	<b>\$ 6,011,000</b>	<b>\$ 5,767,900</b>

**SCHEDULE OF BUDGETED EXPENDITURES  
FOR THE YEAR ENDING SEPTEMBER 30, 2017  
Human Resources Department Summary**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 11,361	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>11,361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating budget</b>							
<b>Personnel services</b>							
Salaries	470,078	483,100	395,300	-	395,300	(87,800)	-18.2%
Overtime	-	-	-	-	-	-	-
Retirement	56,872	57,400	47,100	-	47,100	(10,300)	-17.9%
Payroll taxes	33,991	37,000	30,200	-	30,200	(6,800)	-18.4%
Employee health insurance	3,808,981	3,591,700	3,600,000	-	3,600,000	8,300	0.2%
Other benefits	113,922	115,000	116,500	-	116,500	1,500	1.3%
<b>Total personnel services</b>	<b>4,483,844</b>	<b>4,284,200</b>	<b>4,189,100</b>	<b>-</b>	<b>4,189,100</b>	<b>(95,100)</b>	<b>-2.2%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	2,568	2,900	2,000	-	2,000	(900)	-31.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	9,246	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	24,844	37,000	37,000	-	37,000	-	0.0%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	1,000	-	-	-	(1,000)	-100.0%
Insurance - vehicles	72,835	110,000	110,000	-	110,000	-	0.0%
Insurance - general liabilities	84,811	125,300	125,000	-	125,000	(300)	-0.2%
Insurance - workers' compensation	291,897	254,000	254,000	-	254,000	-	0.0%
Insurance - property and flood	961,118	1,120,000	993,300	-	993,300	(126,700)	-11.3%
Advertising	9,805	7,000	9,000	-	9,000	2,000	28.6%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	16,317	2,500	3,000	-	3,000	500	20.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	340	400	400	-	400	-	0.0%
Travel	2,906	5,200	3,400	-	3,400	(1,800)	-34.6%
Training	2,794	19,600	10,600	-	10,600	(9,000)	-45.9%
Miscellaneous	49,609	41,900	31,100	-	31,100	(10,800)	-25.8%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>1,529,090</b>	<b>1,726,800</b>	<b>1,578,800</b>	<b>-</b>	<b>1,578,800</b>	<b>(148,000)</b>	<b>-8.6%</b>
<b>Total operating budget</b>	<b>6,012,934</b>	<b>6,011,000</b>	<b>5,767,900</b>	<b>-</b>	<b>5,767,900</b>	<b>(243,100)</b>	<b>-4.0%</b>
Allocation of administrative expenses			(1,161,200)	1,161,200	-		
<b>Total operating budget after allocation</b>	<b>6,012,934</b>	<b>6,011,000</b>	<b>4,606,700</b>	<b>1,161,200</b>	<b>5,767,900</b>	<b>(243,100)</b>	<b>-4.0%</b>
<b>Total budget</b>	<b>\$ 6,024,295</b>	<b>\$ 6,011,000</b>	<b>\$ 4,606,700</b>	<b>\$ 1,161,200</b>	<b>\$ 5,767,900</b>	<b>\$ (243,100)</b>	<b>-4.0%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**7010 Human Resources**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 11,361	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>11,361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	470,078	483,100	395,300	-	395,300	(87,800)	-18.2%
Overtime	-	-	-	-	-	-	-
Retirement	56,872	57,400	47,100	-	47,100	(10,300)	-17.9%
Payroll taxes	33,991	37,000	30,200	-	30,200	(6,800)	-18.4%
Employee health insurance	3,808,981	3,591,700	3,600,000	-	3,600,000	8,300	0.2%
Other benefits	113,922	115,000	116,500	-	116,500	1,500	1.3%
<b>Total personnel services</b>	<b>4,483,844</b>	<b>4,284,200</b>	<b>4,189,100</b>	<b>-</b>	<b>4,189,100</b>	<b>(95,100)</b>	<b>-2.2%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	2,568	2,900	2,000	-	2,000	(900)	-31.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	9,246	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	24,844	37,000	37,000	-	37,000	-	0.0%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	1,000	-	-	-	(1,000)	-100.0%
Insurance - vehicles	72,835	110,000	110,000	-	110,000	-	0.0%
Insurance - general Liabilities	84,811	125,300	125,000	-	125,000	(300)	-0.2%
Insurance - workers' compensation	291,897	254,000	254,000	-	254,000	-	0.0%
Insurance - property and flood	961,118	1,120,000	993,300	-	993,300	(126,700)	-11.3%
Advertising	9,805	7,000	9,000	-	9,000	2,000	28.6%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	16,317	2,500	3,000	-	3,000	500	20.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	340	400	400	-	400	-	0.0%
Travel	2,906	5,200	3,400	-	3,400	(1,800)	-34.6%
Training	2,794	19,600	10,600	-	10,600	(9,000)	-45.9%
Miscellaneous	49,609	41,900	31,100	-	31,100	(10,800)	-25.8%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>1,529,090</b>	<b>1,726,800</b>	<b>1,578,800</b>	<b>-</b>	<b>1,578,800</b>	<b>(148,000)</b>	<b>-8.6%</b>
<b>Total operating budget</b>	<b>6,012,934</b>	<b>6,011,000</b>	<b>5,767,900</b>	<b>-</b>	<b>5,767,900</b>	<b>(243,100)</b>	<b>-4.0%</b>
<b>Total budget</b>	<b>\$ 6,024,295</b>	<b>\$ 6,011,000</b>	<b>\$ 5,767,900</b>	<b>\$ -</b>	<b>\$ 5,767,900</b>	<b>\$ (243,100)</b>	<b>-4.0%</b>

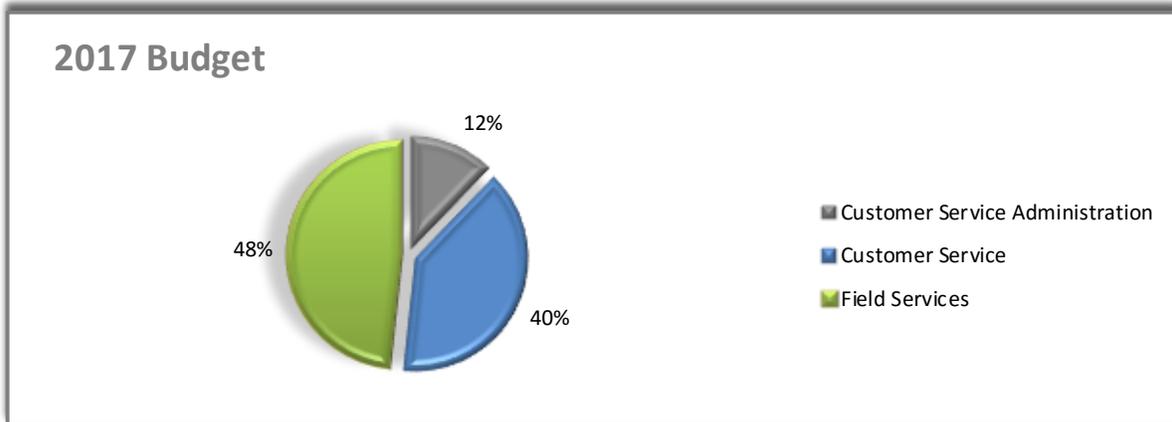
## HUMAN RESOURCES-SPECIFIC ACCOUNT DETAILS

FOR FISCAL YEAR 2017

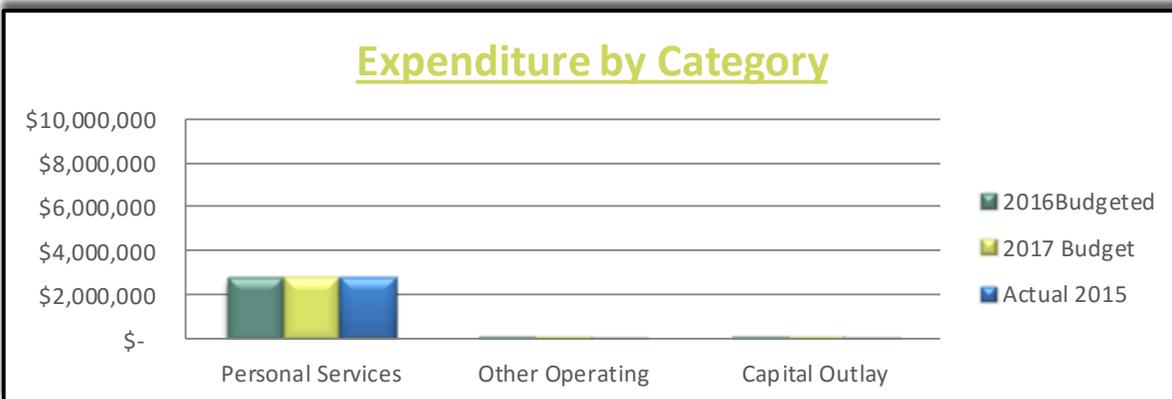
			Amount	Cost center totals	Account totals
<b><u>Other Benefits</u></b>					
7010	Human Resources	Employee assistance program	\$ 10,000		
		Wellness program	100,000		
		Flexible spending account	5,000		
		Management physicals	1,500	\$ 116,500	
					\$ 116,500
<b><u>Materials and maintenance</u></b>					
7010	Human Resources	General supplies and maintenance	2,000	2,000	
					2,000
<b><u>Engineering services</u></b>					
7010	Human Resources	None	-	-	-
<b><u>Outsourced operations</u></b>					
7010	Human Resources	None	-	-	-
<b><u>Other consulting and support services</u></b>					
7010	Human Resources	Risk/ benefits advisors	15,000		
		Deferred compensation plan consultant	22,000	37,000	
					37,000
<b><u>Other utilities and technical services</u></b>					
7010		None	-	-	-
<b><u>Travel</u></b>					
7010	Human Resources	Risk management conference	1,000		
		FRS Training	1,000		
		SHRM Annual Conference	1,200		
		Travel and per diem within the system	200	3,400	
					3,400
<b><u>Training</u></b>					
7010	Human Resources	Risk management conference	200		
		SHRM Annual Conference	1,400		
		Health and wellness training (all employees)	4,000		
		Supervisory training	5,000	10,600	
					10,600
<b><u>Miscellaneous</u></b>					
7010	Human Resources	Other professional memberships	1,000		
		Service and retirement awards	14,000		
		Employee of the quarter/year awards	1,000		
		Blood drives	2,500		
		Employee awards	1,000		
		Annual meeting	6,000		
		Pre-employment physicals/drug and alcohol tests, hepatitis vaccinations	5,000		
		Labor law posters	600	31,100	
					\$ 31,100

## COST CENTER DETAILS-CUSTOMER SERVICE

FOR FISCAL YEAR 2017



Division	2017 Budget
Customer Service Administration	\$ 360,300
Customer Service	1,163,400
Field Services	1,424,600
<b>Total</b>	<b>\$ 2,948,300</b>



Expenditure	Actual 2015	2016 Budgeted	2017 Budget
Personal Services	\$ 2,841,539	\$ 2,739,800	\$ 2,739,700
Other Operating	74,808	112,700	107,100
Capital Outlay	57,250	36,100	101,500
<b>Total</b>	<b>\$ 2,973,597</b>	<b>\$ 2,888,600</b>	<b>\$ 2,948,300</b>

**SCHEDULE OF BUDGETED EXPENDITURES  
FOR THE YEAR ENDING SEPTEMBER 30, 2017  
Customer Service Department Summary**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 57,250	\$ 36,100	\$ 101,500	\$ -	\$ 101,500	\$ 65,400	181.2%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>57,250</b>	<b>36,100</b>	<b>101,500</b>	<b>-</b>	<b>101,500</b>	<b>65,400</b>	<b>181.2%</b>
<b>Operating budget</b>							
<b>Personnel services</b>							
Salaries	2,444,773	2,375,900	2,378,900	-	2,378,900	3,000	0.1%
Overtime	31,328	-	-	-	-	-	-
Retirement	182,769	172,900	167,800	-	167,800	(5,100)	-3.0%
Payroll taxes	180,176	181,800	181,900	-	181,900	100	0.1%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	2,493	9,200	11,100	-	11,100	1,900	20.7%
<b>Total personnel services</b>	<b>2,841,539</b>	<b>2,739,800</b>	<b>2,739,700</b>	<b>-</b>	<b>2,739,700</b>	<b>(100)</b>	<b>0.0%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	14,660	23,400	25,400	-	25,400	2,000	8.6%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	500	-	-	-	(500)	-100.0%
Other consulting and support services	3,500	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	638	1,000	1,000	-	1,000	-	0.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	18,451	21,800	22,500	-	22,500	700	3.2%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	1,497	2,900	3,400	-	3,400	500	17.2%
Travel	193	4,500	3,900	-	3,900	(600)	-13.3%
Training	2,073	13,200	5,200	-	5,200	(8,000)	-60.6%
Miscellaneous	6,939	10,600	10,900	-	10,900	300	2.8%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	26,857	34,800	34,800	-	34,800	-	0.0%
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>74,808</b>	<b>112,700</b>	<b>107,100</b>	<b>-</b>	<b>107,100</b>	<b>(5,600)</b>	<b>-5.0%</b>
<b>Total operating expenses</b>	<b>2,916,347</b>	<b>2,852,500</b>	<b>2,846,800</b>	<b>-</b>	<b>2,846,800</b>	<b>(5,700)</b>	<b>-0.2%</b>
Allocation of administrative expenses			(573,000)	573,000	-		
<b>Total operating budget after allocation</b>	<b>2,916,347</b>	<b>2,852,500</b>	<b>2,273,800</b>	<b>573,000</b>	<b>2,846,800</b>	<b>(5,700)</b>	<b>-0.20%</b>
<b>Total budget</b>	<b>\$ 2,973,597</b>	<b>\$ 5,705,000</b>	<b>\$ 4,547,600</b>	<b>\$ 1,146,000</b>	<b>\$ 2,846,800</b>	<b>\$ 59,700</b>	<b>1.1%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**3030 Customer Service Administration**

	BUDGETED 2017						Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total			
<b>Capital outlay</b>								
Additions to utility plant	\$ 45,650	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Capitalized salaries	-	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>45,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating expenses</b>								
<b>Personnel services</b>								
Salaries	336,722	337,200	276,300	-	276,300	(60,900)	-18.1%	
Overtime	-	-	-	-	-	-	-	
Retirement	20,260	20,100	17,000	-	17,000	(3,100)	-15.4%	
Payroll taxes	24,695	25,800	21,100	-	21,100	(4,700)	-18.2%	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	-	-	1,000	-	1,000	1,000	-	
<b>Total personnel services</b>	<b>381,677</b>	<b>383,100</b>	<b>315,400</b>	<b>-</b>	<b>315,400</b>	<b>(67,700)</b>	<b>-17.7%</b>	
<b>Other operating expenses</b>								
Electricity	-	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	(131)	1,000	1,000	-	1,000	-	0.0%	
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	-	
Other consulting and support services	3,500	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	-	-	-	-	-	-	-	
Transportation expense	-	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	638	1,000	1,000	-	1,000	-	0.0%	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	4,170	3,500	3,500	-	3,500	-	0.0%	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	795	1,000	1,200	-	1,200	200	20.0%	
Travel	193	1,000	1,000	-	1,000	-	0.0%	
Training	835	6,400	500	-	500	(5,900)	-92.2%	
Miscellaneous	3,451	1,900	1,900	-	1,900	-	0.0%	
Bank and financing charges	-	-	-	-	-	-	-	
Public information and outreach	26,857	34,800	34,800	-	34,800	-	0.0%	
Freight charges	-	-	-	-	-	-	-	
<b>Total other operating expenses</b>	<b>40,308</b>	<b>50,600</b>	<b>44,900</b>	<b>-</b>	<b>44,900</b>	<b>(5,700)</b>	<b>-11.3%</b>	
<b>Total operating budget</b>	<b>421,985</b>	<b>433,700</b>	<b>360,300</b>	<b>-</b>	<b>360,300</b>	<b>(73,400)</b>	<b>-16.9%</b>	
<b>Total budget</b>	<b>\$ 467,635</b>	<b>\$ 433,700</b>	<b>\$ 360,300</b>	<b>\$ -</b>	<b>\$ 360,300</b>	<b>\$ (73,400)</b>	<b>-16.9%</b>	

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**3032 Customer Service - Key West and Lower Keys**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ -	\$ 21,000	\$ -	\$ 21,000	\$ 21,000	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	-	-	<b>21,000</b>	-	<b>21,000</b>	<b>21,000</b>	-
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	371,533	451,600	402,100	-	402,100	(49,500)	-11.0%
Overtime	-	-	-	-	-	-	-
Retirement	33,416	35,000	29,900	-	29,900	(5,100)	-14.6%
Payroll taxes	26,123	34,500	30,800	-	30,800	(3,700)	-10.7%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	3,600	4,500	-	4,500	900	25.0%
<b>Total personnel services</b>	<b>431,072</b>	<b>524,700</b>	<b>467,300</b>	-	<b>467,300</b>	<b>(57,400)</b>	<b>-10.9%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	162	2,000	2,000	-	2,000	-	0.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	8,023	8,000	8,000	-	8,000	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	900	1,000	-	1,000	100	11.1%
Travel	-	600	600	-	600	-	0.0%
Training	262	800	800	-	800	-	0.0%
Miscellaneous	153	2,400	1,600	-	1,600	(800)	-33.3%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>8,600</b>	<b>14,700</b>	<b>14,000</b>	-	<b>14,000</b>	<b>(700)</b>	<b>-4.8%</b>
<b>Total operating budget</b>	<b>439,672</b>	<b>539,400</b>	<b>481,300</b>	-	<b>481,300</b>	<b>(58,100)</b>	<b>-10.8%</b>
<b>Total budget</b>	<b>\$ 439,672</b>	<b>\$ 539,400</b>	<b>\$ 502,300</b>	<b>\$ -</b>	<b>\$ 502,300</b>	<b>\$ (37,100)</b>	<b>-6.9%</b>

**SCHEDULE OF BUDGETED EXPENDITURES  
THE YEAR ENDING SEPTEMBER 30, 2017  
3034 Customer Service - Marathon and the Middle Keys**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ -	\$ 21,000	\$ -	\$ 21,000	\$ 21,000	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	-	-	<b>21,000</b>	-	<b>21,000</b>	<b>21,000</b>	-
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	207,684	215,200	222,200	-	222,200	7,000	3.3%
Overtime	-	-	-	-	-	-	-
Retirement	15,210	15,400	16,600	-	16,600	1,200	7.8%
Payroll taxes	16,365	16,500	17,000	-	17,000	500	3.0%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>239,259</b>	<b>247,100</b>	<b>255,800</b>	-	<b>255,800</b>	<b>8,700</b>	<b>3.5%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	490	1,000	1,000	-	1,000	-	0.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	500	-	-	-	(500)	-100.0%
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	3,261	1,800	2,000	-	2,000	200	11.1%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	490	500	600	-	600	100	20.0%
Travel	-	500	200	-	200	(300)	-60.0%
Training	640	1,400	500	-	500	(900)	-64.3%
Miscellaneous	1,207	1,100	1,200	-	1,200	100	9.1%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>6,088</b>	<b>6,800</b>	<b>5,500</b>	-	<b>5,500</b>	<b>(1,300)</b>	<b>-19.1%</b>
<b>Total operating budget</b>	<b>245,347</b>	<b>253,900</b>	<b>261,300</b>	-	<b>261,300</b>	<b>7,400</b>	<b>2.9%</b>
<b>Total budget</b>	<b>\$ 245,347</b>	<b>\$ 253,900</b>	<b>\$ 282,300</b>	<b>\$ -</b>	<b>\$ 282,300</b>	<b>\$ 28,400</b>	<b>11.2%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**3035 Customer Service - Tavernier and the Upper Keys**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ -	\$ 21,000	\$ -	\$ 21,000	\$ 21,000	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>-</b>	<b>-</b>	<b>21,000</b>	<b>-</b>	<b>21,000</b>	<b>21,000</b>	<b>-</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	261,197	295,500	303,800	-	303,800	8,300	2.8%
Overtime	-	-	-	-	-	-	-
Retirement	19,144	21,200	22,500	-	22,500	1,300	6.1%
Payroll taxes	18,656	22,600	23,200	-	23,200	600	2.7%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>298,997</b>	<b>339,300</b>	<b>349,500</b>	<b>-</b>	<b>349,500</b>	<b>10,200</b>	<b>3.0%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	291	500	500	-	500	-	0.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	1,147	3,500	3,500	-	3,500	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	98	500	600	-	600	100	20.0%
Travel	-	600	600	-	600	-	0.0%
Training	-	1,400	1,400	-	1,400	-	0.0%
Miscellaneous	700	700	1,700	-	1,700	1,000	142.9%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>2,236</b>	<b>7,200</b>	<b>8,300</b>	<b>-</b>	<b>8,300</b>	<b>1,100</b>	<b>15.3%</b>
<b>Total operating budget</b>	<b>301,233</b>	<b>346,500</b>	<b>357,800</b>	<b>-</b>	<b>357,800</b>	<b>11,300</b>	<b>3.3%</b>
<b>Total budget</b>	<b>\$ 301,233</b>	<b>\$ 346,500</b>	<b>\$ 378,800</b>	<b>\$ -</b>	<b>\$ 378,800</b>	<b>\$ 32,300</b>	<b>9.3%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**3037 Field Services - Key West and the Lower Keys**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 5,750	\$ 17,600	\$ -	\$ -	\$ -	\$ (17,600)	-100.0%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>5,750</b>	<b>17,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17,600)</b>	<b>-100.0%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	537,290	466,300	473,600	-	473,600	7,300	1.6%
Overtime	21,458	-	-	-	-	-	-
Retirement	41,794	37,400	35,300	-	35,300	(2,100)	-5.6%
Payroll taxes	42,459	35,700	36,200	-	36,200	500	1.4%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,383	2,400	2,000	-	2,000	(400)	-16.7%
<b>Total personnel services</b>	<b>644,384</b>	<b>541,800</b>	<b>547,100</b>	<b>-</b>	<b>547,100</b>	<b>5,300</b>	<b>1.0%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	6,487	6,900	7,400	-	7,400	500	7.3%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	1,197	3,000	3,000	-	3,000	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	800	800	-	800	-	0.0%
Training	268	800	1,000	-	1,000	200	25.0%
Miscellaneous	520	1,500	1,500	-	1,500	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>8,472</b>	<b>13,000</b>	<b>13,700</b>	<b>-</b>	<b>13,700</b>	<b>700</b>	<b>5.4%</b>
<b>Total operating budget</b>	<b>652,856</b>	<b>554,800</b>	<b>560,800</b>	<b>-</b>	<b>560,800</b>	<b>6,000</b>	<b>1.1%</b>
<b>Total budget</b>	<b>658,606</b>	<b>572,400</b>	<b>560,800</b>	<b>-</b>	<b>560,800</b>	<b>(11,600)</b>	<b>-2.0%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**3038 Field Services - Marathon and the Middle Keys**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ 12,500	\$ 22,000	\$ -	\$ 22,000	\$ 9,500	76.0%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>-</b>	<b>12,500</b>	<b>22,000</b>	<b>-</b>	<b>22,000</b>	<b>9,500</b>	<b>76.0%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	329,123	310,500	318,900	-	318,900	8,400	2.7%
Overtime	3,411	-	-	-	-	-	-
Retirement	24,064	22,300	23,700	-	23,700	1,400	6.3%
Payroll taxes	23,116	23,800	24,400	-	24,400	600	2.5%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	521	1,600	1,600	-	1,600	-	0.0%
<b>Total personnel services</b>	<b>380,235</b>	<b>358,200</b>	<b>368,600</b>	<b>-</b>	<b>368,600</b>	<b>10,400</b>	<b>2.9%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	2,334	6,000	6,500	-	6,500	500	8.3%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	267	500	1,000	-	1,000	500	100.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	500	200	-	200	(300)	-60.0%
Training	68	1,100	500	-	500	(600)	-54.6%
Miscellaneous	168	1,500	1,500	-	1,500	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>2,837</b>	<b>9,600</b>	<b>9,700</b>	<b>-</b>	<b>9,700</b>	<b>100</b>	<b>1.0%</b>
<b>Total operating budget</b>	<b>383,072</b>	<b>367,800</b>	<b>378,300</b>	<b>-</b>	<b>378,300</b>	<b>10,500</b>	<b>2.9%</b>
<b>Total budget</b>	<b>\$ 383,072</b>	<b>\$ 380,300</b>	<b>\$ 400,300</b>	<b>\$ -</b>	<b>\$ 400,300</b>	<b>\$ 20,000</b>	<b>5.3%</b>

**SCHEDULE OF BUDGETED EXPENDITURES  
THE YEAR ENDING SEPTEMBER 30, 2017  
3039 Field Services - Tavernier and the Upper Keys**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 5,850	\$ 6,000	\$ 16,500	\$ -	\$ 16,500	\$ 10,500	175.0%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>5,850</b>	<b>6,000</b>	<b>16,500</b>	<b>-</b>	<b>16,500</b>	<b>10,500</b>	<b>175.0%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	401,224	299,600	382,000	-	382,000	82,400	27.5%
Overtime	6,459	-	-	-	-	-	-
Retirement	28,881	21,500	22,800	-	22,800	1,300	6.1%
Payroll taxes	28,762	22,900	29,200	-	29,200	6,300	27.5%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	589	1,600	2,000	-	2,000	400	25.0%
<b>Total personnel services</b>	<b>465,915</b>	<b>345,600</b>	<b>436,000</b>	<b>-</b>	<b>436,000</b>	<b>90,400</b>	<b>26.2%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	5,027	6,000	7,000	-	7,000	1,000	16.7%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	386	1,500	1,500	-	1,500	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	114	-	-	-	-	-	-
Travel	-	500	500	-	500	-	0.0%
Training	-	1,300	500	-	500	(800)	-61.5%
Miscellaneous	740	1,500	1,500	-	1,500	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>6,267</b>	<b>10,800</b>	<b>11,000</b>	<b>-</b>	<b>11,000</b>	<b>200</b>	<b>1.9%</b>
<b>Total operating budget</b>	<b>472,182</b>	<b>356,400</b>	<b>447,000</b>	<b>-</b>	<b>447,000</b>	<b>90,600</b>	<b>25.4%</b>
<b>Total budget</b>	<b>\$ 478,032</b>	<b>\$ 362,400</b>	<b>\$ 463,500</b>	<b>\$ -</b>	<b>\$ 463,500</b>	<b>\$ 101,100</b>	<b>27.9%</b>

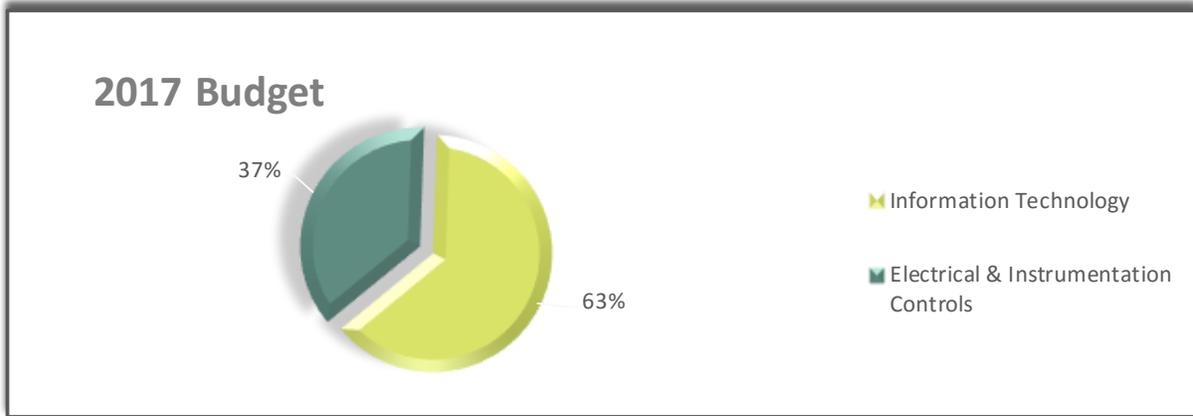
## CUSTOMER SERVICE-SPECIFIC ACCOUNT DETAILS

FOR FISCAL YEAR 2017

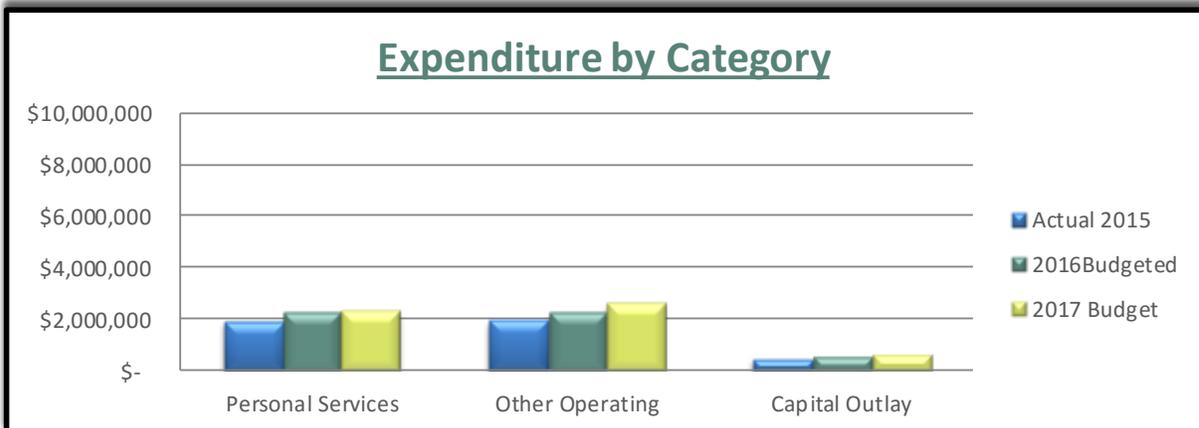
			Amount	Cost center totals	Account totals
<b>Other Benefits</b>					
3030	Customer Service Administration	Grant writing certification	\$ 1,000	\$ 1,000	
3032	Customer Service Key West/Lower Keys	Tuition reimbursement	4,500	4,500	
3034	Customer Service Marathon/Middle Keys	None	-	-	
3035	Customer Service Tavernier/Upper Keys	None	-	-	
3037	Field Services Key West/ Lower Keys	Uniforms	2,000	2,000	
3038	Field Services Marathon/ Middle Keys	Uniforms	1,600	1,600	
3039	Field Services Tavernier/Upper Keys	Uniforms	2,000	2,000	
					<b>11,100</b>
<b>Materials and Maintenance</b>					
3030	Customer Service Administration	Miscellaneous supplies, meter box keys, locks, break room supplies	1,000	1,000	
3032	Customer Service Key West/Lower Keys	Cleaning and supplies	2,000	2,000	
3034	Customer Service Marathon/Middle Keys	Cleaning and supplies	1,000	1,000	
3035	Customer Service Tavernier/Upper Keys	Cleaning and supplies	500	500	
3037	Field Services Key West/ Lower Keys	Meter locators (2), tools, degreaser, paint	7,400	7,400	
3038	Field Services Marathon/ Middle Keys	Tools, degreaser, paint	6,500	6,500	
3039	Field Services Tavernier/Upper Keys	Tools, degreaser, paint, meter boxes	7,000	7,000	
					<b>25,400</b>
<b>Travel</b>					
3030	Customer Service Administration	Travel and per diem within the system	1,000	1,000	
3032	Customer Service Key West/Lower Keys	Travel and per diem within the system	600	600	
3034	Customer Service Marathon/Middle Keys	Travel and per diem within the system	200	200	
3035	Customer Service Tavernier/Upper Keys	Travel and per diem within the system	600	600	
3037	Field Services Key West/ Lower Keys	Travel and per diem within the system	800	800	
3038	Field Services Marathon/ Middle Keys	Travel and per diem within the system	200	200	
3039	Field Services Tavernier/Upper Keys	Travel and per diem within the system	500	500	
					<b>3,900</b>
<b>Training</b>					
3030	Customer Service	Computer skills, communication/writing course, grant training	500	500	
3032	Customer Service Key West/Lower Keys	Customer service training and computer classes	800	800	
3034	Customer Service Marathon/Middle Keys	Customer service training and computer classes	500	500	
3035	Customer Service Tavernier/Upper Keys	Customer service training and computer classes	1,400	1,400	
3037	Field Services Key West/ Lower Keys	Customer service training and computer classes	1,000	1,000	
3038	Field Services Marathon/ Middle Keys	Customer service training and computer classes	500	500	
3039	Field Services Tavernier/Upper Keys	Customer service training and computer classes	500	500	
					<b>5,200</b>
<b>Miscellaneous</b>					
3030	Customer Service Administration	Professional membership, Rotary and SHRM	1,900	1,900	
3032	Customer Service Key West/Lower Keys	Notary fees	1,600	1,600	
3034	Customer Service Marathon/Middle Keys	Rotary meetings, notary fees	1,200	1,200	
3035	Customer Service Tavernier/Upper Keys	Rotary meetings	1,700	1,700	
3037	Field Services Key West/ Lower Keys	Bee removal from meter boxes	1,500	1,500	
3038	Field Services Marathon/ Middle Keys	Bee removal from meter boxes	1,500	1,500	
3039	Field Services Tavernier/Upper Keys	Bee removal from meter boxes	1,500	1,500	
					<b>10,900</b>
<b>Public Information and Outreach</b>					
3030	Customer Service Administration	Low flow toilet program, dye tablets	\$ 34,800	\$ 34,800	
					<b>\$ 34,800</b>

## COST CENTER DETAILS-TECHNICAL SERVICES

FOR FISCAL YEAR 2017



Division	2017 Budget
Information Technology	\$ 3,445,300
Electrical & Instrumentation Controls	1,981,400
<b>Total</b>	<b>\$ 5,426,700</b>



Expenditure	Actual 2015	2016 Budgeted	2017 Budget
Personal Services	\$ 1,874,335	\$ 2,150,700	\$ 2,281,800
Other Operating	1,933,741	2,194,900	2,555,400
Capital Outlay	462,394	526,000	589,500
<b>Total</b>	<b>\$ 4,270,470</b>	<b>\$ 4,871,600</b>	<b>\$ 5,426,700</b>

**SCHEDULE OF BUDGETED EXPENDITURES  
FOR THE YEAR ENDING SEPTEMBER 30, 2017  
Technical Services Department Summary**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	461,154	\$ 526,000	\$ 589,500	\$ -	\$ 589,500	\$ 63,500	12.1%
Capitalized salaries	1,240	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>462,394</b>	<b>526,000</b>	<b>589,500</b>	<b>-</b>	<b>589,500</b>	<b>63,500</b>	<b>12.1%</b>
<b>Operating budget</b>							
<b>Personnel services</b>							
Salaries	1,605,595	1,852,600	1,962,300	-	1,962,300	109,700	5.9%
Overtime	3,503	-	-	-	-	-	-
Retirement	138,409	149,600	162,800	-	162,800	13,200	8.8%
Payroll taxes	122,489	141,700	150,100	-	150,100	8,400	5.9%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	4,339	6,800	6,600	-	6,600	(200)	-2.9%
<b>Total personnel services</b>	<b>1,874,335</b>	<b>2,150,700</b>	<b>2,281,800</b>	<b>-</b>	<b>2,281,800</b>	<b>131,100</b>	<b>6.1%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	588,670	578,500	642,000	-	642,000	63,500	11.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	92,295	330,000	387,500	-	387,500	57,500	17.4%
Other consulting and support services	694,574	702,600	733,000	-	733,000	30,400	4.3%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	7,965	8,000	8,000	-	8,000	-	0.0%
Rent expense - equipment	23,930	15,000	35,000	-	35,000	20,000	133.3%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	3,662	4,500	9,500	-	9,500	5,000	111.1%
Other utilities and technical services	498,653	475,000	656,700	-	656,700	181,700	38.3%
Postage	972	-	-	-	-	-	-
Travel	12,848	26,500	28,500	-	28,500	2,000	7.6%
Training	9,279	48,500	48,900	-	48,900	400	0.8%
Miscellaneous	893	6,300	6,300	-	6,300	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenditures</b>	<b>1,933,741</b>	<b>2,194,900</b>	<b>2,555,400</b>	<b>-</b>	<b>2,555,400</b>	<b>360,500</b>	<b>16.4%</b>
<b>Total operating budget</b>	<b>3,808,076</b>	<b>4,345,600</b>	<b>4,837,200</b>	<b>-</b>	<b>4,837,200</b>	<b>491,600</b>	<b>11.3%</b>
Allocation of administrative expenses			(973,600)	973,600			
<b>Total operating budget after allocation</b>	<b>3,808,076</b>	<b>4,345,600</b>	<b>3,863,600</b>	<b>973,600</b>	<b>4,837,200</b>	<b>491,600</b>	<b>16.4%</b>
<b>Total budget</b>	<b>\$ 4,270,470</b>	<b>\$ 4,871,600</b>	<b>\$ 4,453,100</b>	<b>\$ 973,600</b>	<b>\$ 5,426,700</b>	<b>\$ 555,100</b>	<b>11.4%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**8010 Information Technology**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 159,111	\$ 387,000	\$ 573,500	\$ -	\$ 573,500	\$ 186,500	48.2%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>159,111</b>	<b>387,000</b>	<b>573,500</b>	<b>-</b>	<b>573,500</b>	<b>186,500</b>	<b>48.2%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	796,262	924,100	931,600	-	931,600	7,500	0.8%
Overtime	-	-	-	-	-	-	-
Retirement	73,951	82,700	85,900	-	85,900	3,200	3.9%
Payroll taxes	57,348	70,700	71,300	-	71,300	600	0.9%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	621	2,000	1,000	-	1,000	(1,000)	-50.0%
<b>Total personnel services</b>	<b>928,182</b>	<b>1,079,500</b>	<b>1,089,800</b>	<b>-</b>	<b>1,089,800</b>	<b>10,300</b>	<b>1.0%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	173,985	220,000	295,000	-	295,000	75,000	34.1%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	63,404	300,000	187,500	-	187,500	(112,500)	-37.5%
Other consulting and support services	528,479	602,600	583,000	-	583,000	(19,600)	-3.3%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	2,710	1,500	6,500	-	6,500	5,000	333.3%
Other utilities and technical services	498,653	475,000	656,700	-	656,700	181,700	38.3%
Postage	218	-	-	-	-	-	-
Travel	9,433	22,500	24,500	-	24,500	2,000	8.9%
Training	2,944	25,000	25,500	-	25,500	500	2.0%
Miscellaneous	483	3,300	3,300	-	3,300	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>1,280,309</b>	<b>1,649,900</b>	<b>1,782,000</b>	<b>-</b>	<b>1,782,000</b>	<b>132,100</b>	<b>8.0%</b>
<b>Total operating budget</b>	<b>2,208,491</b>	<b>2,729,400</b>	<b>2,871,800</b>	<b>-</b>	<b>2,871,800</b>	<b>142,400</b>	<b>5.2%</b>
<b>Total budget</b>	<b>\$ 2,367,602</b>	<b>\$ 3,116,400</b>	<b>\$ 3,445,300</b>	<b>\$ -</b>	<b>\$ 3,445,300</b>	<b>\$ 328,900</b>	<b>10.6%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**8020 Electrical & Instrumentation Controls**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 302,043	\$ 139,000	\$ 16,000	\$ -	\$ 16,000	\$ (123,000)	-88.5%
Capitalized salaries	1,240	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>303,283</b>	<b>139,000</b>	<b>16,000</b>	<b>-</b>	<b>16,000</b>	<b>(123,000)</b>	<b>-88.5%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	809,333	928,500	1,030,700	-	1,030,700	102,200	11.0%
Overtime	3,503	-	-	-	-	-	-
Retirement	64,458	66,900	76,900	-	76,900	10,000	15.0%
Payroll taxes	65,141	71,000	78,800	-	78,800	7,800	11.0%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	3,718	4,800	5,600	-	5,600	800	16.7%
<b>Total personnel services</b>	<b>946,153</b>	<b>1,071,200</b>	<b>1,192,000</b>	<b>-</b>	<b>1,192,000</b>	<b>120,800</b>	<b>11.3%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	414,685	358,500	347,000	-	347,000	(11,500)	-3.2%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	28,891	30,000	200,000	-	200,000	170,000	566.7%
Other consulting and support services	166,095	100,000	150,000	-	150,000	50,000	50.0%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	7,965	8,000	8,000	-	8,000	-	0.0%
Rent expense - equipment	23,930	15,000	35,000	-	35,000	20,000	133.3%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	952	3,000	3,000	-	3,000	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	754	-	-	-	-	-	-
Travel	3,415	4,000	4,000	-	4,000	-	0.0%
Training	6,335	23,500	23,400	-	23,400	(100)	-0.4%
Miscellaneous	410	3,000	3,000	-	3,000	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>653,432</b>	<b>545,000</b>	<b>773,400</b>	<b>-</b>	<b>773,400</b>	<b>228,400</b>	<b>41.9%</b>
<b>Total operating budget</b>	<b>1,599,585</b>	<b>1,616,200</b>	<b>1,965,400</b>	<b>-</b>	<b>1,965,400</b>	<b>349,200</b>	<b>21.6%</b>
<b>Total budget</b>	<b>\$ 1,902,868</b>	<b>\$ 1,755,200</b>	<b>\$ 1,981,400</b>	<b>\$ -</b>	<b>\$ 1,981,400</b>	<b>\$ 226,200</b>	<b>12.9%</b>

## TECHNICAL SERVICES-SPECIFIC ACCOUNT DETAILS

FOR FISCAL YEAR 2017

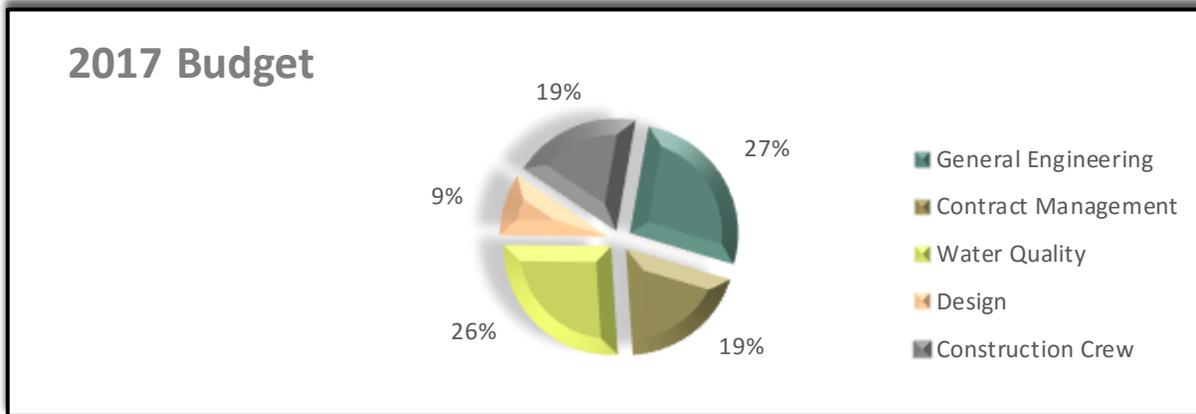
			Amount	Cost center totals	Account totals
<b><u>Other Benefits</u></b>					
8010	Information Technology	Uniforms	\$ 1,000	\$ 1,000	
8020	Electrical and Instrumentation Controls	Uniforms	5,600	5,600	
					\$ 6,600
<b><u>Maintenance and materials</u></b>					
8010	Information Technology	Backup tapes	750		
		Tools	750		
		Replacement phones	1,000		
		SMS/Text Messaging Plan (mobile work force)	3,500		
		Monitor replacement	5,000		
		UPS replacements	5,000		
		Replacement cameras (Marathon/Tavernier)	6,500		
		Parts and supplies (drivers, network cards)	7,500		
		Printers (2 laser and desktop)	15,000		
		Tablets (40, MWF)	20,000		
		Laptops (30)	30,000		
		Cityworks software/ licenses/ipads	68,000		
		New PCs (65)	50,000		
		Innovyze additional license	12,000		
		Additional licenses (servers, desktop software)	70,000	295,000	
8020	Electrical and Instrumentation Controls	Florida City air compressor monitoring	4,500		
		Electrical replacement for Layton wastewater	5,000		
		Marathon welding shop removal and breakdown	7,500		
		Conversion of electrical service at upper keys operations facility	8,000		
		Replacement parts for Florida City power supply	10,000		
		Replacement lighting at Lower Keys operations facility	10,000		
		Electrical replacement at back pump station	11,000		
		Replacement of lighting at Florida City (K5)	12,000		
		Fiber links at Marathon and Florida City	13,000		
		Vibration sensors for diesel motors at Florida City	10,000		
		Electrical replacement for Duck Key wastewater	10,000		
		Tools for new employees	18,000		
		Flow control parts for tank feeds (4)	25,000		
		Electrical replacement for Navy wastewater	35,000		
		Electrical replacement for Cudjoe wastewater	45,000		
		Operating technical materials	123,000	347,000	
					642,000
<b><u>Engineering Services</u></b>					
All	Technical Services	None	-	-	-
<b><u>Outsourced Operations</u></b>					
8010	Information Technology	Neptune AMI upgrade	7,500		
		Five year master plan development	150,000		
		Wastewater data collection and report software (portals)	30,000	187,500	
8020	Electrical and Instrumentation Controls	Marathon chlorine generator rebuild	10,000		
		Third party calibrations	15,000		
		Landscape clearing of AMI towers and cathodic stations	20,000		
		Update SCADA Wonderware to current version	25,000		
		Diesel generator testing	25,000		
		Refurbish variable speed drives at Florida City	105,000	200,000	
					387,500

**TECHNICAL SERVICES-SPECIFIC ACCOUNT DETAILS, CONTINUED**  
**FOR FISCAL YEAR 2017**

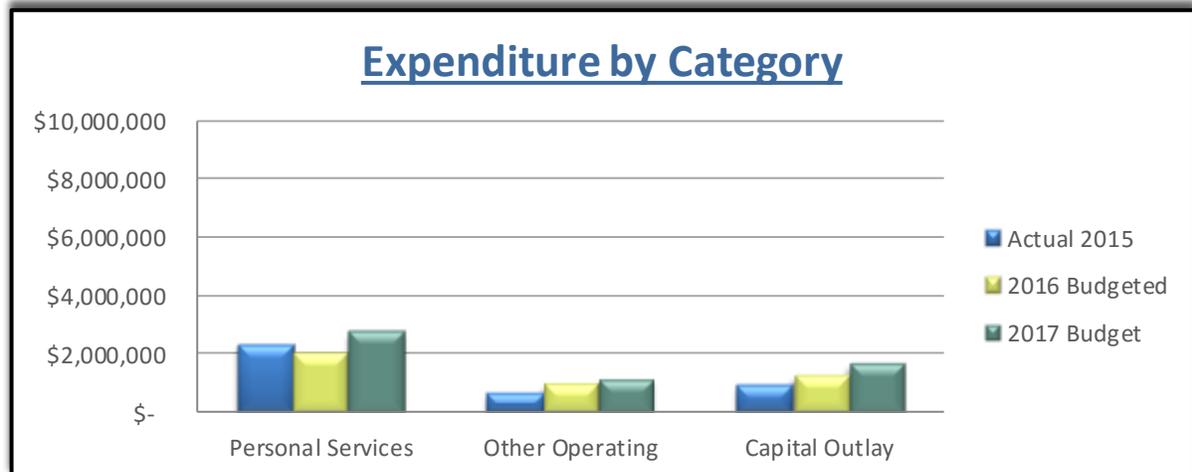
<b><u>Other consulting and support services</u></b>					
8010	Information Technology	Alarm system-Marathon Customer Service	1,000		
		Alarm system-Tavernier Customer Service	1,000		
		Simplex fire alarm-Kennedy Drive	1,000		
		Alarm system-Kennedy Drive	5,000		
		Annual hardware and software licensing and maintenance	575,000	583,000	
8020	Electrical and Instrumentation Controls	Annual licensing for DEP reporting	10,000		
		SCADA programming for flow control of tank feeds	50,000		
		SCADA repair and upkeep (including electrical specification)	90,000	150,000	<b>733,000</b>
<b><u>Other utilities and technical services</u></b>					
8010	Information Technology	Monroe County Sheriff radio system fees	30,000		
		Cityworks second internet connection and communications	28,700		
		Fiber optics	298,000		
		Telephone / Mobile Internet	300,000	656,700	
8020	Electrical and Instrumentation Controls	None	-	-	
					<b>656,700</b>
<b><u>Travel</u></b>					
8010	Information Technology	Travel to Florida City	7,500		
		Server training	3,000		
		Neptune conference	2,000		
		Security training	3,000		
		FLGISA conferences	3,000		
		Database training	3,000		
		Microsoft user groups	3,000	24,500	
8020	Electrical and Instrumentation Controls	Travel and per diem within the system	4,000	4,000	
					<b>28,500</b>
<b><u>Training</u></b>					
8010	Information Technology	Neptune user conference	500		
		FLGISA conference	1,000		
		Server training	6,000		
		Security training	6,000		
		Database training	6,000		
		Microsoft User Groups (Tech Ed, Convergence)	6,000	25,500	
8020	Electrical and Instrumentation Controls	CEU and required training classes	1,500		
		DFS training	9,000		
		Training for medium voltage terminations	2,700		
		3 master exam and books	-		
		Wonderware training	10,200	23,400	
					<b>48,900</b>
<b><u>Miscellaneous</u></b>					
8010	Information Technology	FLGISA annual dues	300		
		Reference books	500		
		General expenses	2,500	3,300	
8020	Electrical and Instrumentation Controls	Professional licensing fees	1,000		
		Professional memberships	2,000	3,000	
					<b>\$ 6,300</b>

## COST CENTER DETAILS-ENGINEERING

FOR FISCAL YEAR 2017



Division	2017 Budget
General Engineering	\$ 1,106,500
Contract Management	795,300
Water Quality	1,078,300
Design	375,700
Construction Crew	759,200
Water Data Management and Loss	1,387,600
<b>Total</b>	<b>\$ 5,502,600</b>



Expenditure	Actual 2015	2016 Budgeted	2017 Budget
Personal Services	\$ 2,323,220	\$ 2,012,100	\$ 2,723,900
Other Operating	648,672	960,700	1,138,300
Capital Outlay	924,152	1,228,300	1,640,400
<b>Total</b>	<b>\$ 3,896,044</b>	<b>\$ 4,201,100</b>	<b>\$ 5,502,600</b>

**SCHEDULE OF BUDGETED EXPENDITURES  
FOR THE YEAR ENDING SEPTEMBER 30, 2017  
Engineering Department Summary**

	BUDGETED 2017						Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total			
<b>Capital outlay</b>								
Additions to utility plant	\$ 192,772	\$ 470,700	\$ 579,100	\$ -	\$ 579,100	\$ 108,400	23.0%	
Capitalized salaries	723,003	757,600	1,061,300	-	1,061,300	303,700	40.1%	
Capitalized overtime	8,377	-	-	-	-	-	-	
<b>Total capital outlay</b>	<b>924,152</b>	<b>1,228,300</b>	<b>1,640,400</b>	<b>-</b>	<b>1,640,400</b>	<b>412,100</b>	<b>33.6%</b>	
<b>Operating budget</b>								
<b>Personnel services</b>								
Salaries	1,817,891	1,550,700	2,143,700	-	2,143,700	593,000	38.2%	
Overtime	7,616	-	11,000	-	11,000	11,000	-	
Retirement	275,947	271,100	307,900	-	307,900	36,800	13.6%	
Payroll taxes	219,615	176,600	245,900	-	245,900	69,300	39.2%	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	2,151	13,700	15,400	-	15,400	1,700	12.4%	
<b>Total personnel services</b>	<b>2,323,220</b>	<b>2,012,100</b>	<b>2,723,900</b>	<b>-</b>	<b>2,723,900</b>	<b>711,800</b>	<b>35.4%</b>	
<b>Other operating expenses</b>								
Electricity	-	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	62,945	299,200	464,800	-	464,800	165,600	55.4%	
Engineering services	270,751	160,000	140,000	-	140,000	(20,000)	-12.5%	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	68,243	63,300	71,200	-	71,200	7,900	12.5%	
Other consulting and support services	161,509	229,800	242,700	-	242,700	12,900	5.6%	
Sludge removal	-	-	-	-	-	-	-	
Rental of building - real property	7,965	7,500	8,000	-	8,000	500	6.7%	
Rent expense - equipment	-	-	-	-	-	-	-	
Transportation expense	672	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	244700.0%	
Advertising	1,723	7,500	5,000	-	5,000	(2,500)	-33.3%	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	21,522	31,500	35,900	-	35,900	4,400	14.0%	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	4,725	22,300	27,500	-	27,500	5,200	23.3%	
Travel	8,431	30,800	41,500	-	41,500	10,700	34.7%	
Training	9,272	29,500	32,400	-	32,400	2,900	9.8%	
Miscellaneous	30,914	39,300	28,300	-	28,300	(11,000)	-28.0%	
Bank and financing charges	-	-	-	-	-	-	-	
Public information and outreach	-	40,000	41,000	-	41,000	1,000	2.5%	
Freight charges	-	-	-	-	-	-	-	
<b>Total other operating expenses</b>	<b>648,672</b>	<b>960,700</b>	<b>1,138,300</b>	<b>-</b>	<b>1,138,300</b>	<b>177,600</b>	<b>18.5%</b>	
<b>Total operating budget</b>	<b>2,971,892</b>	<b>2,972,800</b>	<b>3,862,200</b>	<b>-</b>	<b>3,862,200</b>	<b>889,400</b>	<b>29.9%</b>	
Allocation of administrative expenses			(185,900)	185,900	-			
<b>Total operating budget after allocation</b>	<b>2,971,892</b>	<b>2,972,800</b>	<b>3,676,300</b>	<b>185,900</b>	<b>3,862,200</b>	<b>889,400</b>	<b>29.9%</b>	
<b>Total budget</b>	<b>\$ 3,896,044</b>	<b>\$ 4,201,100</b>	<b>\$ 5,316,700</b>	<b>\$ 185,900</b>	<b>\$ 5,502,600</b>	<b>\$ 1,301,500</b>	<b>31.0%</b>	

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**2021 General Engineering**

	BUDGETED 2017						% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total	Increase/Decrease	
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	65,928	133,000	183,300	-	183,300	50,300	37.8%
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>65,928</b>	<b>133,000</b>	<b>183,300</b>	<b>-</b>	<b>183,300</b>	<b>50,300</b>	<b>37.8%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	529,182	399,100	549,800	-	549,800	150,700	37.8%
Overtime	-	-	-	-	-	-	-
Retirement	113,941	116,800	123,500	-	123,500	6,700	5.7%
Payroll taxes	50,931	40,700	56,100	-	56,100	15,400	37.8%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	38	6,000	6,000	-	6,000	-	0.0%
<b>Total personnel services</b>	<b>694,092</b>	<b>562,600</b>	<b>735,400</b>	<b>-</b>	<b>735,400</b>	<b>172,800</b>	<b>30.7%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	2,067	11,000	7,000	-	7,000	(4,000)	-36.4%
Engineering services	270,751	160,000	140,000	-	140,000	(20,000)	-12.5%
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	10,000	-	-	-	(10,000)	-100.0%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	1,723	2,000	-	-	-	(2,000)	-100.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	10,998	8,000	11,400	-	11,400	3,400	42.5%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	3,879	3,900	4,800	-	4,800	900	23.1%
Travel	4,818	10,200	11,100	-	11,100	900	8.8%
Training	2,862	5,600	5,500	-	5,500	(100)	-1.8%
Miscellaneous	9,867	9,000	8,000	-	8,000	(1,000)	-11.1%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>306,965</b>	<b>219,700</b>	<b>187,800</b>	<b>-</b>	<b>187,800</b>	<b>(31,900)</b>	<b>-14.5%</b>
<b>Total operating budget</b>	<b>1,001,057</b>	<b>782,300</b>	<b>923,200</b>	<b>-</b>	<b>923,200</b>	<b>140,900</b>	<b>18.0%</b>
<b>Total budget</b>	<b>\$ 1,066,985</b>	<b>\$ 915,300</b>	<b>\$ 1,106,500</b>	<b>\$ -</b>	<b>\$ 1,106,500</b>	<b>\$ 191,200</b>	<b>20.9%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**2022 Contract Management**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 22,724	\$ 10,000	\$ 13,000	\$ -	\$ 13,000	\$ 3,000	30.0%
Capitalized salaries	224,048	220,500	501,100	-	501,100	280,600	127.3%
Capitalized overtime	6,941	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>253,713</b>	<b>230,500</b>	<b>514,100</b>	<b>-</b>	<b>514,100</b>	<b>283,600</b>	<b>123.0%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	155,890	73,500	167,000	-	167,000	93,500	127.2%
Overtime	3,617	-	-	-	-	-	-
Retirement	47,826	46,300	49,800	-	49,800	3,500	7.6%
Payroll taxes	49,184	22,500	51,100	-	51,100	28,600	127.1%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	186	2,400	2,000	-	2,000	(400)	-16.7%
<b>Total personnel services</b>	<b>256,703</b>	<b>144,700</b>	<b>269,900</b>	<b>-</b>	<b>269,900</b>	<b>125,200</b>	<b>86.5%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	1,032	3,000	3,800	-	3,800	800	26.7%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	2,000	2,000	-	2,000	-	0.0%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	500	-	-	-	(500)	-100.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	870	3,500	1,500	-	1,500	(2,000)	-57.1%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	26	100	-	-	-	(100)	-100.0%
Travel	-	1,500	1,500	-	1,500	-	0.0%
Training	139	3,000	2,000	-	2,000	(1,000)	-33.3%
Miscellaneous	568	500	500	-	500	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>2,635</b>	<b>14,100</b>	<b>11,300</b>	<b>-</b>	<b>11,300</b>	<b>(2,800)</b>	<b>-19.9%</b>
<b>Total operating budget</b>	<b>259,338</b>	<b>158,800</b>	<b>281,200</b>	<b>-</b>	<b>281,200</b>	<b>122,400</b>	<b>77.1%</b>
<b>Total budget</b>	<b>\$ 513,051</b>	<b>\$ 389,300</b>	<b>\$ 795,300</b>	<b>\$ -</b>	<b>\$ 795,300</b>	<b>\$ 406,000</b>	<b>104.3%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**2023 Water Quality**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 1,580	\$ 101,000	\$ 20,000	\$ -	\$ 20,000	\$ (81,000)	-80.2%
Capitalized salaries	8,719	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>10,299</b>	<b>101,000</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>(81,000)</b>	<b>-80.2%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	641,544	610,400	557,500	-	557,500	(52,900)	-8.7%
Overtime	3,562	-	-	-	-	-	-
Retirement	45,225	44,800	41,600	-	41,600	(3,200)	-7.1%
Payroll taxes	49,345	46,700	42,600	-	42,600	(4,100)	-8.8%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	529	1,500	2,400	-	2,400	900	60.0%
<b>Total personnel services</b>	<b>740,205</b>	<b>703,400</b>	<b>644,100</b>	<b>-</b>	<b>644,100</b>	<b>(59,300)</b>	<b>-8.4%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	36,153	20,600	20,000	-	20,000	(600)	-2.9%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	68,243	63,300	71,200	-	71,200	7,900	12.5%
Other consulting and support services	161,509	192,200	203,000	-	203,000	10,800	5.6%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	7,965	7,500	8,000	-	8,000	500	6.7%
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	57	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	5,000	5,000	-	5,000	-	0.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	2,076	6,000	6,000	-	6,000	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	815	18,000	20,000	-	20,000	2,000	11.1%
Travel	1,914	16,400	11,600	-	11,600	(4,800)	-29.3%
Training	4,590	9,300	11,400	-	11,400	2,100	22.6%
Miscellaneous	19,836	29,800	17,000	-	17,000	(12,800)	-43.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	40,000	41,000	-	41,000	1,000	2.5%
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>303,158</b>	<b>408,100</b>	<b>414,200</b>	<b>-</b>	<b>414,200</b>	<b>6,100</b>	<b>1.5%</b>
<b>Total operating budget</b>	<b>1,043,363</b>	<b>1,111,500</b>	<b>1,058,300</b>	<b>-</b>	<b>1,058,300</b>	<b>(53,200)</b>	<b>-4.8%</b>
<b>Total budget</b>	<b>\$ 1,053,662</b>	<b>\$ 1,212,500</b>	<b>\$ 1,078,300</b>	<b>\$ -</b>	<b>\$ 1,078,300</b>	<b>\$ (134,200)</b>	<b>-11.1%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**2024 Design**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	25,264	90,500	81,400	-	81,400	(9,100)	-10.1%
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>25,264</b>	<b>90,500</b>	<b>81,400</b>	<b>-</b>	<b>81,400</b>	<b>(9,100)</b>	<b>-10.1%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	269,049	211,200	189,800	-	189,800	(21,400)	-10.1%
Overtime	-	-	-	-	-	-	-
Retirement	21,463	22,200	20,200	-	20,200	(2,000)	-9.0%
Payroll taxes	22,718	23,100	20,700	-	20,700	(2,400)	-10.4%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	225	1,000	1,000	-	1,000	-	0.0%
<b>Total personnel services</b>	<b>313,455</b>	<b>257,500</b>	<b>231,700</b>	<b>-</b>	<b>231,700</b>	<b>(25,800)</b>	<b>-10.0%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	2,056	12,000	5,000	-	5,000	(7,000)	-58.3%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	10,600	37,700	-	37,700	27,100	255.7%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	6,838	10,000	10,000	-	10,000	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	300	300	-	300	-	0.0%
Travel	943	1,200	1,300	-	1,300	100	8.3%
Training	1,341	8,600	8,000	-	8,000	(600)	-7.0%
Miscellaneous	254	-	300	-	300	300	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>11,432</b>	<b>42,700</b>	<b>62,600</b>	<b>-</b>	<b>62,600</b>	<b>19,900</b>	<b>46.6%</b>
<b>Total operating budget</b>	<b>324,887</b>	<b>300,200</b>	<b>294,300</b>	<b>-</b>	<b>294,300</b>	<b>(5,900)</b>	<b>-2.0%</b>
<b>Total budget</b>	<b>\$ 350,151</b>	<b>\$ 390,700</b>	<b>\$ 375,700</b>	<b>\$ -</b>	<b>\$ 375,700</b>	<b>\$ (15,000)</b>	<b>-3.8%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**2025 Construction Crew**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 168,468	\$ 261,200	\$ 86,500	\$ -	\$ 86,500	\$ (174,700)	-66.9%
Capitalized salaries	399,044	313,600	295,500	-	295,500	(18,100)	-5.8%
Capitalized overtime	1,436	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>568,948</b>	<b>574,800</b>	<b>382,000</b>	<b>-</b>	<b>382,000</b>	<b>(192,800)</b>	<b>-33.5%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	222,226	256,500	241,700	-	241,700	(14,800)	-5.8%
Overtime	437	-	-	-	-	-	-
Retirement	47,492	41,000	40,000	-	40,000	(1,000)	-2.4%
Payroll taxes	47,437	43,600	41,100	-	41,100	(2,500)	-5.7%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,173	2,800	2,400	-	2,400	(400)	-14.3%
<b>Total personnel services</b>	<b>318,765</b>	<b>343,900</b>	<b>325,200</b>	<b>-</b>	<b>325,200</b>	<b>(18,700)</b>	<b>-5.4%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	21,637	42,000	44,000	-	44,000	2,000	4.8%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	615	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	740	4,000	2,000	-	2,000	(2,000)	-50.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	5	-	-	-	-	-	-
Travel	756	1,500	2,000	-	2,000	500	33.3%
Training	340	3,000	2,000	-	2,000	(1,000)	-33.3%
Miscellaneous	389	-	2,000	-	2,000	2,000	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>24,482</b>	<b>50,500</b>	<b>52,000</b>	<b>-</b>	<b>52,000</b>	<b>1,500</b>	<b>3.0%</b>
<b>Total Operating budget</b>	<b>343,247</b>	<b>394,400</b>	<b>377,200</b>	<b>-</b>	<b>377,200</b>	<b>(17,200)</b>	<b>-4.4%</b>
<b>Total budget</b>	<b>\$ 912,195</b>	<b>\$ 969,200</b>	<b>\$ 759,200</b>	<b>\$ -</b>	<b>\$ 759,200</b>	<b>\$ (210,000)</b>	<b>-21.7%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**2027 Water Data Management and Loss Division**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ 98,500	\$ 459,600	\$ -	\$ 459,600	\$ 361,100	366.6%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	-	<b>98,500</b>	<b>459,600</b>	-	<b>459,600</b>	<b>361,100</b>	<b>366.6%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	-	-	437,900	-	437,900	437,900	-
Overtime	-	-	11,000	-	11,000	11,000	-
Retirement	-	-	32,800	-	32,800	32,800	-
Payroll taxes	-	-	34,300	-	34,300	34,300	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	1,600	-	1,600	1,600	-
<b>Total personnel services</b>	-	-	<b>517,600</b>	-	<b>517,600</b>	<b>517,600</b>	-
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	-	210,600	385,000	-	385,000	174,400	82.8%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	15,000	-	-	-	(15,000)	-100.0%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	5,000	-	5,000	5,000	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	2,400	-	2,400	2,400	-
Travel	-	-	14,000	-	14,000	14,000	-
Training	-	-	3,500	-	3,500	3,500	-
Miscellaneous	-	-	500	-	500	500	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	-	<b>225,600</b>	<b>410,400</b>	-	<b>410,400</b>	<b>184,800</b>	<b>81.9%</b>
<b>Total Operating budget</b>	-	<b>225,600</b>	<b>928,000</b>	-	<b>928,000</b>	<b>702,400</b>	<b>311.4%</b>
<b>Total budget</b>	\$ -	\$ <b>324,100</b>	\$ <b>1,387,600</b>	\$ -	\$ <b>1,387,600</b>	\$ <b>1,063,500</b>	<b>328.1%</b>

## ENGINEERING-SPECIFIC ACCOUNT DETAILS

FOR FISCAL YEAR 2017

			Amount	Cost center totals	Account totals
<b><u>Other Benefits</u></b>					
2021	General Engineering	Olympia Newton, Executive Administrator and Contracts Supervisor, MBA program reimbursement	\$ 6,000	\$ 6,000	
2022	Contract Management	Uniforms	2,000	2,000	
2023	Water Quality	Uniforms	2,400	2,400	
2024	Design	Uniforms	1,000	1,000	
2025	Construction Crew	Uniforms	2,400	2,400	
2027	Water Data Management and Loss Division	Uniforms	1,600	1,600	
					<b>\$ 15,400</b>
<b><u>Materials and maintenance</u></b>					
2021	General Engineering	General maintenance	5,000		
		General engineering materials	2,000	7,000	
2022	Contract Management	Transits	800		
		Equipment maintenance	3,000	3,800	
2023	Water Quality	General sampling materials	20,000	20,000	
2024	Design	General engineering materials	5,000	5,000	
2025	Construction Crew	Maintenance of heavy equipment	40,000		
		Tools and supplies	4,000	44,000	
2027	Water Data Management and Loss Division	General maintenance	15,000		
		Large meter repair parts	25,000		
		Replacement MIU's	200,000		
		Antennas	105,000		
		Drill bits	30,000		
		Flow and pressure recorders	5,000		
		Hydrant locks	5,000	385,000	
					<b>464,800</b>
<b><u>Engineering services</u></b>					
2021	General Engineering	Wellfield protection strategy development	50,000		
		Nonrevenue water audit	10,000		
		Water portals phase III	50,000		
		Hydraulic modeling and surge analysis	10,000		
		Other structural, electrical and value engineering	20,000	140,000	
					<b>140,000</b>
<b><u>Outsourced operations</u></b>					
2023	Water Quality	Lab services	40,000		
		Abandon aquifer storage wells on Stock Island (2)	2,000		
		Risk management plan services	2,000		
		US geological service well monitoring	14,000		
		Exotic plant removal	12,000		
		Water test kit calibrations	1,200	71,200	
					<b>71,200</b>

## ENGINEERING-SPECIFIC ACCOUNT DETAILS, CONTINUED

FOR FISCAL YEAR 2017

### Other consulting and support services

2022	Contract Management	Geotechnical, special locates, surveys, etc.	2,000	2,000	
2023	Water Quality	DERM wellfield protection	180,000		
		Outgoing call service	20,000		
		Fire line testing on Naval Air Station Key West	3,000	203,000	
2024	Design	Survey, GPS, and soil borings for distribution projects	30,000		
		Auto Cad tech support	4,100		
		Pathfinder software	3,600	37,700	
2025	Construction Crew	None	-	-	
2027	Water Data Management and Loss Division	None	-	-	
					<b>242,700</b>

### Other utilities and technical services

2021	Engineering	None	-	-	
2022	Contract Management	None	-	-	
2023	Water Quality	None	-	-	
2024	Design	None	-	-	
2025	Construction Crew	None	-	-	
2027	Water Data Management and Loss Division	None	-	-	
					-

### Travel

2021	General Engineering	Travel per diem for training classes	1,500		
		Florida Rural Water Association	800		
		Water Environmental Federation Tech 2016, AWWA, American Society of Civil Engineers & Florida Engineering Society	5,000		
		Florida Water Resources Conference	2,600		
		Travel to DEP / SFWMD / DERM/ miscellaneous	1,200	11,100	
2022	Contract Management	Travel per diem for training classes	1,500	1,500	
2023	Water Quality	AWWA Water Quality Conference	1,400		
		Innovyze training	1,300		
		SFWMD Conservation Expo	300		
		Consumer confidence report survey and inspection training	1,000		
		AWWA Florida section Annual Conference	2,200		
		University of Florida training research education for environmental occupations, cross connection control conference	500		
		American Backflow Prevention Association workshop	500		
		Florida Water Resource Conference	1,100		
		Reclaimed water inspection training	1,300		
		Florida Rural Water Association, focus on change regulatory meeting	500		
2024	Design	Pine Rockland Management Conference-Env. Spec.	500		
		Regulatory meeting	1,000	11,600	
		Florida Utility Coordination Committee	1,000		
2025	Construction Crew	FDOT monthly utility coordination meetings per diem	300	1,300	
		Travel per diem for training classes	2,000	2,000	
2027	Water Data Management and Loss Division	Meter Madness AWWA, state and national	5,000		
		Backflow training (2)	3,000		
		Cla-valve training (2)	6,000	14,000	
					<b>41,500</b>

## ENGINEERING-SPECIFIC ACCOUNT DETAILS, CONTINUED

FOR FISCAL YEAR 2017

### Training

2021	General Engineering	Florida Water Resources Conference, AWWA	2,000	
		Florida Rural Water Association	200	
		Water Environmental Federation Tech 2016, AWWA, American Society of Civil Engineers & Florida Engineering Society	1,800	
		CEU and required training classes	1,500	5,500
2022	Contract Management	Miscellaneous inspector/ recertification	2,000	2,000
2023	Water Quality	AWWA Water Quality Conference	600	
		Florida Rural Water Association, focus on change regulatory meeting	200	
		AWWA Florida Section Annual Conference	700	
		SFWMD Conservation Expo	200	
		American Backflow Prevention Association workshop	200	
		University of Florida training research education for environmental occupations, Cross Connection Control Conference	400	
		Innovyze training	4,000	
		Reclaimed water inspection training	400	
		Cross connection control survey and inspection	500	
		CEU and required training classes	500	
		Leadership Monroe	2,000	
		Florida Water Resources Conference, AWWA	500	
		ArcGIS training	1,200	11,400
2024	Design	ArcGIS introduction I and II	2,700	
		AutoCAD training	5,100	
2025	Construction Crew	Florida Utility Coordination Committee	200	8,000
		CEU and required training classes	2,000	2,000
2027	Water Data Management and Loss Division	Meter Madness AWWA, state and national	1,500	
		Backflow training (2)	1,000	
		Cla-Valve training (2)	1,000	3,500
				<b>32,400</b>

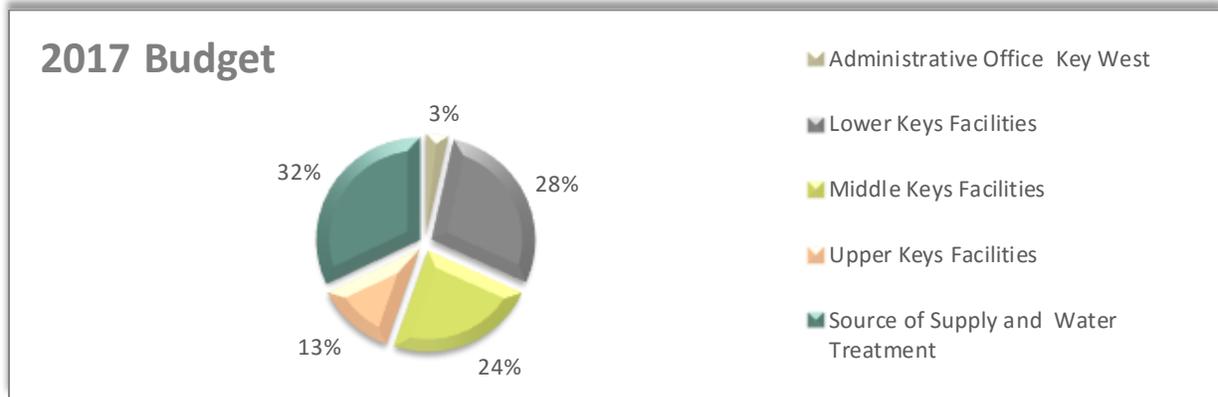
### Miscellaneous

2021	General Engineering	Professional licensing fees	3,000			
		Professional memberships	5,000	8,000		
2022	Contract Management	Professional licensing fees	500	500		
2023	Water Quality	Miscellaneous license renewal, subscriptions	500			
		University of Southern California foundation for cross connection-annual	1,000			
		Safe drinking water act renewal-annual fee	500			
		AWWA standards	500			
		Fuel facility annual registration	800			
		Lab certification annual fee	1,200			
		Hazardous waste annual fee	1,000			
		FDEP annual operating fee- FC WTP	6,000			
		FDEP annual operating fee- RO WTP	2,000			
		RO air permit	500			
		DERM pollution prevention program	3,000	17,000		
		2024	Design	Escrow for Clerk of Court deed, property research	300	300
		2025	Construction Crew	Continuing education and fees for license renewal	2,000	2,000
2027	Water Data Management and Loss Division	Continuing education and fees for license renewal	500	500		
				<b>\$ 28,300</b>		

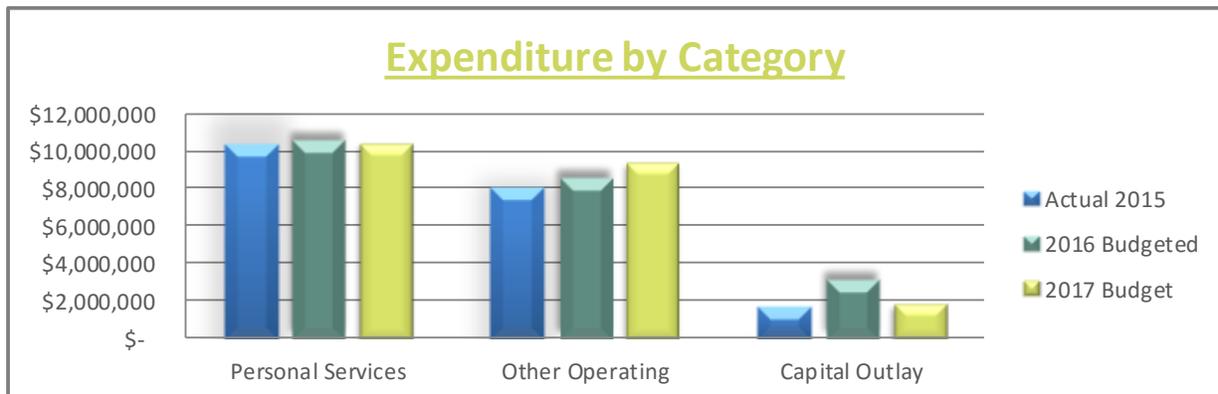
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## COST CENTER DETAILS-OPERATIONS

FOR FISCAL YEAR 2017



Division	2017 Budget
Administrative Office Key West	\$ 742,300
Lower Keys Facilities	6,165,000
Middle Keys Facilities	5,098,300
Upper Keys Facilities	2,719,900
Source of Supply and Water Treatment	6,965,100
<b>Total</b>	<b>\$ 21,690,600</b>



Expenditure	Actual 2015	2016 Budgeted	2017 Budget
Personal Services	\$ 10,322,887	\$ 10,587,300	\$ 10,435,900
Other Operating	8,024,359	8,599,100	9,382,400
Capital Outlay	1,720,424	3,164,600	1,872,300
<b>Total</b>	<b>\$ 20,067,670</b>	<b>\$ 22,351,000</b>	<b>\$ 21,690,600</b>

**SCHEDULE OF BUDGETED EXPENDITURES  
FOR THE YEAR ENDING SEPTEMBER 30, 2017  
Operations Department Summary**

	BUDGETED 2017						% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total	Increase/Decrease	
<b>Capital outlay</b>							
Additions to utility plant	\$ 1,689,483	\$ 3,164,600	\$ 1,468,700	\$ 403,600	\$ 1,872,300	\$ (1,292,300)	-40.8%
Capitalized salaries	29,415	-	-	-	-	-	-
Capitalized overtime	1,526	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>1,720,424</b>	<b>3,164,600</b>	<b>1,468,700</b>	<b>403,600</b>	<b>1,872,300</b>	<b>(1,292,300)</b>	<b>-40.8%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	8,327,014	8,672,300	7,252,800	1,285,700	8,538,500	(133,800)	-1.5%
Overtime	588,689	507,400	386,300	110,000	496,300	(11,100)	-2.2%
Retirement	710,609	654,300	572,900	95,500	668,400	14,100	2.2%
Payroll taxes	666,757	702,200	584,300	106,800	691,100	(11,100)	-1.6%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	29,818	51,100	33,200	8,400	41,600	(9,500)	-18.6%
<b>Total personnel services</b>	<b>10,322,887</b>	<b>10,587,300</b>	<b>8,829,500</b>	<b>1,606,400</b>	<b>10,435,900</b>	<b>(151,400)</b>	<b>-1.4%</b>
<b>Other operating expenses</b>							
Electricity	2,994,091	3,016,800	2,794,500	420,000	3,214,500	197,700	6.6%
Fuel for power production	55,127	96,400	75,900	12,800	88,700	(7,700)	-8.0%
Chemicals	1,581,734	1,891,700	1,652,100	459,900	2,112,000	220,300	11.7%
Maintenance and materials	2,425,376	2,396,700	1,960,200	609,900	2,570,100	173,400	7.2%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	79,995	167,300	30,300	134,400	164,700	(2,600)	-1.6%
Other consulting and support services	34,864	24,500	247,700	-	247,700	223,200	911.0%
Sludge removal	179,743	285,000	60,000	189,400	249,400	(35,600)	-12.5%
Rental of building - real property	2,564	18,000	-	-	-	(18,000)	-100.0%
Rent expense - equipment	18,238	19,200	19,300	12,500	31,800	12,600	65.6%
Transportation expense	497,854	530,000	525,000	-	525,000	(5,000)	-0.9%
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	612	500	-	-	-	(500)	-100.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	38,697	35,900	31,600	7,400	39,000	3,100	8.6%
Other utilities and technical services	54,974	24,800	19,600	-	19,600	(5,200)	-21.0%
Postage	12,030	8,900	6,900	1,000	7,900	(1,000)	-11.2%
Travel	12,250	22,900	14,300	8,800	23,100	200	0.9%
Training	23,824	21,100	24,100	9,300	33,400	12,300	58.3%
Miscellaneous	12,201	39,400	45,100	10,400	55,500	16,100	40.9%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	185	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>8,024,359</b>	<b>8,599,100</b>	<b>7,506,600</b>	<b>1,875,800</b>	<b>9,382,400</b>	<b>783,300</b>	<b>9.1%</b>
<b>Total operating budget</b>	<b>18,347,246</b>	<b>19,186,400</b>	<b>16,336,100</b>	<b>3,482,200</b>	<b>19,818,300</b>	<b>631,900</b>	<b>3.3%</b>
Allocation of administrative expenses			(149,300)	149,300	-		
<b>Total operating budget after allocation</b>	<b>18,347,246</b>	<b>19,186,400</b>	<b>16,186,800</b>	<b>3,631,500</b>	<b>19,818,300</b>	<b>631,900</b>	<b>3.3%</b>
<b>Total budget</b>	<b>\$ 20,067,670</b>	<b>\$ 22,351,000</b>	<b>\$ 17,655,500</b>	<b>\$ 4,035,100</b>	<b>\$ 21,690,600</b>	<b>\$ (660,400)</b>	<b>-3.0%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4001 Operations Office - Key West**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-	-	-
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	392,569	280,600	301,100	-	301,100	20,500	7.3%
Overtime	-	-	-	-	-	-	-
Retirement	66,249	39,100	43,200	-	43,200	4,100	10.5%
Payroll taxes	27,027	21,500	23,000	-	23,000	1,500	7.0%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>485,845</b>	<b>341,200</b>	<b>367,300</b>	<b>-</b>	<b>367,300</b>	<b>26,100</b>	<b>7.7%</b>
<b>Other operating expenses</b>							
Electricity	73,476	82,000	82,000	-	82,000	-	0.0%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	83,445	50,600	63,200	-	63,200	12,600	24.9%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	9,837	13,000	150,000	-	150,000	137,000	1053.9%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	535	500	-	-	-	(500)	-100.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	1,579	3,000	3,500	-	3,500	500	16.7%
Other utilities and technical services	5,122	1,200	19,600	-	19,600	18,400	1533.3%
Postage	342	100	200	-	200	100	100.0%
Travel	1,602	6,000	7,800	-	7,800	1,800	30.0%
Training	3,048	4,300	16,700	-	16,700	12,400	288.4%
Miscellaneous	5,011	4,000	32,000	-	32,000	28,000	700.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>183,997</b>	<b>164,700</b>	<b>375,000</b>	<b>-</b>	<b>375,000</b>	<b>210,300</b>	<b>127.7%</b>
<b>Total operating budget</b>	<b>669,842</b>	<b>505,900</b>	<b>742,300</b>	<b>-</b>	<b>742,300</b>	<b>236,400</b>	<b>46.7%</b>
<b>Total budget</b>	<b>\$ 669,842</b>	<b>\$ 505,900</b>	<b>\$ 742,300</b>	<b>\$ -</b>	<b>\$ 742,300</b>	<b>\$ 236,400</b>	<b>46.7%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4101 Operations Lower Keys - Stock Island**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 17,849	\$ 5,800	\$ 5,500	\$ -	\$ 5,500	\$ (300)	-5.2%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>17,849</b>	<b>5,800</b>	<b>5,500</b>	<b>-</b>	<b>5,500</b>	<b>(300)</b>	<b>-5.2%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	666,864	645,100	603,400	-	603,400	(41,700)	-6.5%
Overtime	47,159	20,000	25,000	-	25,000	5,000	25.0%
Retirement	54,399	46,400	45,100	-	45,100	(1,300)	-2.8%
Payroll taxes	53,190	50,900	48,100	-	48,100	(2,800)	-5.5%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,021	3,200	2,000	-	2,000	(1,200)	-37.5%
<b>Total personnel services</b>	<b>822,633</b>	<b>765,600</b>	<b>723,600</b>	<b>-</b>	<b>723,600</b>	<b>(42,000)</b>	<b>-5.5%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	30,988	87,400	104,000	-	104,000	16,600	19.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	500	200	-	200	(300)	-60.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	4,962	4,000	5,500	-	5,500	1,500	37.5%
Other utilities and technical services	-	2,400	-	-	-	(2,400)	-100.0%
Postage	208	200	200	-	200	-	0.0%
Travel	1,182	1,100	100	-	100	(1,000)	-90.9%
Training	5,547	2,000	1,000	-	1,000	(1,000)	-50.0%
Miscellaneous	375	24,100	400	-	400	(23,700)	-98.3%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>43,262</b>	<b>121,700</b>	<b>111,400</b>	<b>-</b>	<b>111,400</b>	<b>(10,300)</b>	<b>-8.5%</b>
<b>Total operating budget</b>	<b>865,895</b>	<b>887,300</b>	<b>835,000</b>	<b>-</b>	<b>835,000</b>	<b>(52,300)</b>	<b>-5.9%</b>
<b>Total budget</b>	<b>\$ 883,744</b>	<b>\$ 893,100</b>	<b>\$ 840,500</b>	<b>\$ -</b>	<b>\$ 840,500</b>	<b>\$ (52,600)</b>	<b>-5.9%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4102 Distribution Maintenance - Area I**

	BUDGETED 2017						Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total			
<b>Capital outlay</b>								
Additions to utility plant	\$ 91,770	\$ 5,900	\$ 28,500	\$ -	\$ 28,500	\$ 22,600	383.1%	
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
<b>Total capital outlay</b>	<b>91,770</b>	<b>5,900</b>	<b>28,500</b>	<b>-</b>	<b>28,500</b>	<b>22,600</b>	<b>383.1%</b>	
<b>Operating expenses</b>								
<b>Personnel services</b>								
Salaries	499,589	498,000	491,400	-	491,400	(6,600)	-1.3%	
Overtime	46,862	35,000	35,000	-	35,000	-	0.0%	
Retirement	40,961	35,800	36,500	-	36,500	700	2.0%	
Payroll taxes	40,858	40,800	40,300	-	40,300	(500)	-1.2%	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	1,743	2,400	2,800	-	2,800	400	16.7%	
<b>Total personnel services</b>	<b>630,013</b>	<b>612,000</b>	<b>606,000</b>	<b>-</b>	<b>606,000</b>	<b>(6,000)</b>	<b>-1.0%</b>	
<b>Other operating expenses</b>								
Electricity	-	500	-	-	-	(500)	0.0%	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	270,943	126,200	155,100	-	155,100	28,900	22.9%	
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	-	
Other consulting and support services	400	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	1,523	-	2,500	-	2,500	2,500	-	
Transportation expense	191	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	374	500	500	-	500	-	0.0%	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	35	100	100	-	100	-	0.0%	
Travel	-	400	-	-	-	(400)	-100.0%	
Training	320	200	-	-	-	(200)	-100.0%	
Miscellaneous	304	600	800	-	800	200	33.3%	
Bank and financing charges	-	-	-	-	-	-	-	
Public information and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
<b>Total other operating expenses</b>	<b>274,090</b>	<b>128,500</b>	<b>159,000</b>	<b>-</b>	<b>159,000</b>	<b>30,500</b>	<b>23.7%</b>	
<b>Total operating budget</b>	<b>904,103</b>	<b>740,500</b>	<b>765,000</b>	<b>-</b>	<b>765,000</b>	<b>24,500</b>	<b>3.3%</b>	
<b>Total budget</b>	<b>\$ 995,873</b>	<b>\$ 746,400</b>	<b>\$ 793,500</b>	<b>\$ -</b>	<b>\$ 793,500</b>	<b>\$ 47,100</b>	<b>6.3%</b>	

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4103 Distribution Maintenance - Area II**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 18,015	\$ 89,600	\$ 99,100	\$ -	\$ 99,100	\$ 9,500	10.6%
Capitalized salaries	140	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>18,155</b>	<b>89,600</b>	<b>99,100</b>	<b>-</b>	<b>99,100</b>	<b>9,500</b>	<b>10.6%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	373,807	400,500	495,600	-	495,600	95,100	23.8%
Overtime	24,193	30,000	20,000	-	20,000	(10,000)	-33.3%
Retirement	27,812	28,700	36,900	-	36,900	8,200	28.6%
Payroll taxes	29,877	32,900	39,400	-	39,400	6,500	19.8%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,913	2,000	2,400	-	2,400	400	20.0%
<b>Total personnel services</b>	<b>457,602</b>	<b>494,100</b>	<b>594,300</b>	<b>-</b>	<b>594,300</b>	<b>100,200</b>	<b>20.3%</b>
<b>Other operating expenses</b>							
Electricity	44,858	45,000	48,000	-	48,000	3,000	6.7%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	222,211	165,000	141,400	-	141,400	(23,600)	-14.3%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	68	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	1,076	800	1,000	-	1,000	200	25.0%
Other utilities and technical services	-	2,400	-	-	-	(2,400)	-100.0%
Postage	18	100	100	-	100	-	0.0%
Travel	176	800	-	-	-	(800)	-100.0%
Training	220	300	-	-	-	(300)	-100.0%
Miscellaneous	150	300	600	-	600	300	100.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>268,777</b>	<b>214,700</b>	<b>191,100</b>	<b>-</b>	<b>191,100</b>	<b>(23,600)</b>	<b>-11.0%</b>
<b>Total operating budget</b>	<b>726,379</b>	<b>708,800</b>	<b>785,400</b>	<b>-</b>	<b>785,400</b>	<b>76,600</b>	<b>10.8%</b>
<b>Total budget</b>	<b>\$ 744,534</b>	<b>\$ 798,400</b>	<b>\$ 884,500</b>	<b>\$ -</b>	<b>\$ 884,500</b>	<b>\$ 86,100</b>	<b>10.8%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4104 Distribution Pump Station - Key West**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 5,904	-	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>5,904</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other operating expenses</b>							
Electricity	49,276	60,000	50,000	-	50,000	(10,000)	-16.7%
Fuel for power production	795	1,000	1,000	-	1,000	-	0.0%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	920	4,000	4,000	-	4,000	-	0.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Other utilities and technical services	-	1,200	-	-	-	(1,200)	-100.0%
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>50,991</b>	<b>66,200</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>	<b>(11,200)</b>	<b>-16.9%</b>
<b>Total operating budget</b>	<b>50,991</b>	<b>66,200</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>	<b>(11,200)</b>	<b>-16.9%</b>
<b>Total budget</b>	<b>\$ 56,895</b>	<b>\$ 66,200</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ (11,200)</b>	<b>-16.9%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4105 Distribution Pump Station - Stock Island**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ 610,800	\$ -	\$ -	\$ -	\$ (610,800)	-100.0%
Capitalized salaries	3,505	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>3,505</b>	<b>610,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(610,800)</b>	<b>-100.0%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	373,771	355,200	364,400	-	364,400	9,200	2.6%
Overtime	76,756	35,000	43,000	-	43,000	8,000	22.9%
Retirement	37,091	29,500	27,200	-	27,200	(2,300)	-7.8%
Payroll taxes	33,864	29,900	31,200	-	31,200	1,300	4.4%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	204	2,000	2,000	-	2,000	-	0.0%
<b>Total personnel services</b>	<b>521,686</b>	<b>451,600</b>	<b>467,800</b>	<b>-</b>	<b>467,800</b>	<b>16,200</b>	<b>3.6%</b>
<b>Other operating expenses</b>							
Electricity	104,319	120,000	110,000	-	110,000	(10,000)	-8.3%
Fuel for power production	4,318	3,000	5,000	-	5,000	2,000	66.7%
Chemicals	-	400	400	-	400	-	0.0%
Maintenance and materials	28,235	15,000	27,200	-	27,200	12,200	81.3%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	100	100	-	100	-	0.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	1,485	1,400	2,700	-	2,700	1,300	92.9%
Other utilities and technical services	-	1,200	-	-	-	(1,200)	-100.0%
Postage	-	-	-	-	-	-	-
Travel	84	-	-	-	-	-	-
Training	293	-	-	-	-	-	-
Miscellaneous	125	100	300	-	300	200	200.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>138,859</b>	<b>141,200</b>	<b>145,700</b>	<b>-</b>	<b>145,700</b>	<b>4,500</b>	<b>3.2%</b>
<b>Total operating budget</b>	<b>660,545</b>	<b>592,800</b>	<b>613,500</b>	<b>-</b>	<b>613,500</b>	<b>20,700</b>	<b>3.5%</b>
<b>Total budget</b>	<b>\$ 664,050</b>	<b>\$ 1,203,600</b>	<b>\$ 613,500</b>	<b>\$ -</b>	<b>\$ 613,500</b>	<b>\$ (590,100)</b>	<b>-49.0%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4107 Valve Shop**

	BUDGETED 2017						Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total			
<b>Capital outlay</b>								
Additions to utility plant	\$ 208,353	\$ 86,000	\$ -	\$ -	\$ -	\$ -	\$ (86,000)	-100.0%
Capitalized salaries	110	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>208,463</b>	<b>86,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(86,000)</b>	<b>-100.0%</b>
<b>Operating expenses</b>								
<b>Personnel services</b>								
Salaries	89,428	78,200	-	-	-	-	(78,200)	-100.0%
Overtime	13,156	12,000	-	-	-	-	(12,000)	-100.0%
Retirement	7,462	5,600	-	-	-	-	(5,600)	-100.0%
Payroll taxes	7,289	6,900	-	-	-	-	(6,900)	-100.0%
Employee health insurance	-	-	-	-	-	-	-	-
Other benefits	273	400	-	-	-	-	(400)	-100.0%
<b>Total personnel services</b>	<b>117,608</b>	<b>103,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(103,100)</b>	<b>-100.0%</b>
<b>Other operating expenses</b>								
Electricity	-	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-	-
Maintenance and materials	163,409	158,500	-	-	-	-	(158,500)	-100.0%
Engineering services	-	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-	-
Office supplies	2,331	1,000	-	-	-	-	(1,000)	-100.0%
Other utilities and technical services	-	-	-	-	-	-	-	-
Postage	956	1,200	-	-	-	-	(1,200)	-100.0%
Travel	2,819	3,800	-	-	-	-	(3,800)	-100.0%
Training	915	500	-	-	-	-	(500)	-100.0%
Miscellaneous	50	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-	-
Freight charges	185	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>170,665</b>	<b>165,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(165,000)</b>	<b>-100.0%</b>
<b>Total operating budget</b>	<b>288,273</b>	<b>268,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(268,100)</b>	<b>-100.0%</b>
<b>Total budget</b>	<b>\$ 496,736</b>	<b>\$ 354,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(354,100)</b>	<b>-100.0%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4108 Fleet Maintenance - Lower Keys**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 278,449	\$ 461,800	\$ 364,000	\$ -	\$ 364,000	\$ (97,800)	-21.2%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>278,449</b>	<b>461,800</b>	<b>364,000</b>	<b>-</b>	<b>364,000</b>	<b>(97,800)</b>	<b>-21.2%</b>
<b>Other operating expenses</b>							
<b>Personnel services</b>							
Salaries	184,790	184,000	156,100	-	156,100	(27,900)	-15.2%
Overtime	-	400	500	-	500	100	25.0%
Retirement	15,368	13,200	11,700	-	11,700	(1,500)	-11.4%
Payroll taxes	13,562	14,100	12,000	-	12,000	(2,100)	-14.9%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	491	1,200	1,200	-	1,200	-	0.0%
<b>Total personnel services</b>	<b>214,211</b>	<b>212,900</b>	<b>181,500</b>	<b>-</b>	<b>181,500</b>	<b>(31,400)</b>	<b>-14.8%</b>
<b>Other operating expenses</b>							
Electricity	4,989	5,600	5,500	-	5,500	(100)	-1.8%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	29,943	15,000	18,000	-	18,000	3,000	20.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	1,500	1,500	-	1,500	-	0.0%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	300	-	-	-	(300)	-100.0%
Transportation expense	205,704	200,000	210,000	-	210,000	10,000	5.0%
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	105	700	600	-	600	(100)	-14.3%
Other utilities and technical services	-	1,200	-	-	-	(1,200)	-100.0%
Postage	47	-	100	-	100	100	-
Travel	-	-	-	-	-	-	-
Training	28	-	500	-	500	500	-
Miscellaneous	185	200	-	-	-	(200)	-100.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>241,001</b>	<b>224,500</b>	<b>236,200</b>	<b>-</b>	<b>236,200</b>	<b>11,700</b>	<b>5.2%</b>
<b>Total operating budget</b>	<b>455,212</b>	<b>437,400</b>	<b>417,700</b>	<b>-</b>	<b>417,700</b>	<b>(19,700)</b>	<b>-4.5%</b>
<b>Total budget</b>	<b>\$ 733,661</b>	<b>\$ 899,200</b>	<b>\$ 781,700</b>	<b>\$ -</b>	<b>\$ 781,700</b>	<b>\$ (117,500)</b>	<b>-13.1%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4110 Stock Island Reverse Osmosis Plant**

	BUDGETED 2017						Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total			
<b>Capital outlay</b>								
Additions to utility plant	\$ -	\$ 198,500	\$ 39,900	\$ -	\$ 39,900	\$ (158,600)	-79.9%	
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
<b>Total capital outlay</b>	<b>-</b>	<b>198,500</b>	<b>39,900</b>	<b>-</b>	<b>39,900</b>	<b>(158,600)</b>	<b>-79.9%</b>	
<b>Operating expenses</b>								
<b>Personnel services</b>								
Salaries	216,166	213,200	219,400	-	219,400	6,200	2.9%	
Overtime	3,745	3,000	3,000	-	3,000	-	0.0%	
Retirement	16,027	15,400	16,400	-	16,400	1,000	6.5%	
Payroll taxes	15,859	16,500	17,000	-	17,000	500	3.0%	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	481	1,200	1,200	-	1,200	-	0.0%	
<b>Total personnel services</b>	<b>252,278</b>	<b>249,300</b>	<b>257,000</b>	<b>-</b>	<b>257,000</b>	<b>7,700</b>	<b>3.1%</b>	
<b>Other operating expenses</b>								
Electricity	79,383	85,000	85,000	-	85,000	-	0.0%	
Fuel for power production	19,763	22,000	22,000	-	22,000	-	0.0%	
Chemicals	-	8,200	800	-	800	(7,400)	-90.2%	
Maintenance and materials	132,429	40,200	106,500	-	106,500	66,300	164.9%	
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	-	2,400	500	-	500	(1,900)	-79.2%	
Other consulting and support services	2,997	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	-	100	-	-	-	(100)	-100.0%	
Transportation expense	-	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	4,750	1,000	1,000	-	1,000	-	0.0%	
Other utilities and technical services	-	1,000	-	-	-	(1,000)	-100.0%	
Postage	221	500	500	-	500	-	0.0%	
Travel	-	-	-	-	-	-	-	
Training	184	-	-	-	-	-	-	
Miscellaneous	200	100	200	-	200	100	100.0%	
Bank and financing charges	-	-	-	-	-	-	-	
Public information and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
<b>Total other operating expenses</b>	<b>239,927</b>	<b>160,500</b>	<b>216,500</b>	<b>-</b>	<b>216,500</b>	<b>56,000</b>	<b>34.9%</b>	
<b>Total operating budget</b>	<b>492,205</b>	<b>409,800</b>	<b>473,500</b>	<b>-</b>	<b>473,500</b>	<b>63,700</b>	<b>15.5%</b>	
<b>Total budget</b>	<b>\$ 492,205</b>	<b>\$ 608,300</b>	<b>\$ 513,400</b>	<b>\$ -</b>	<b>\$ 513,400</b>	<b>\$ (94,900)</b>	<b>-15.6%</b>	

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4112 Wastewater Treatment Plant Bay Point**

	BUDGETED 2017						Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total			
<b>Capital outlay</b>								
Additions to utility plant	\$ 13,870	\$ -	\$ -	\$ 19,800	\$ 19,800	\$ 19,800	-	
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
<b>Total capital outlay</b>	<b>13,870</b>	<b>-</b>	<b>-</b>	<b>19,800</b>	<b>19,800</b>	<b>19,800</b>	<b>-</b>	
<b>Other operating expenses</b>								
<b>Personnel services</b>								
Salaries	-	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	-	
Retirement	-	-	-	-	-	-	-	
Payroll taxes	-	-	-	-	-	-	-	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	-	-	-	-	-	-	-	
<b>Total personnel services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other operating expenses</b>								
Electricity	20,640	23,000	-	23,000	23,000	-	0.0%	
Fuel for power production	-	300	-	300	300	-	0.0%	
Chemicals	18,369	20,300	-	38,400	38,400	18,100	89.2%	
Maintenance and materials	40,772	26,800	-	28,700	28,700	1,900	7.1%	
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	7,985	10,000	-	11,100	11,100	1,100	11.0%	
Other consulting and support services	-	-	-	-	-	-	-	
Sludge removal	12,956	19,000	-	10,100	10,100	(8,900)	-46.8%	
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	-	-	-	-	-	-	-	
Transportation expense	-	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	300	300	-	300	300	-	0.0%	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	27	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	
Training	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	
Bank and financing charges	-	-	-	-	-	-	-	
Public information and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
<b>Total other operating expenses</b>	<b>101,049</b>	<b>99,700</b>	<b>-</b>	<b>111,900</b>	<b>111,900</b>	<b>12,200</b>	<b>12.2%</b>	
<b>Total operating budget</b>	<b>101,049</b>	<b>99,700</b>	<b>-</b>	<b>111,900</b>	<b>111,900</b>	<b>12,200</b>	<b>12.2%</b>	
<b>Total budget</b>	<b>\$ 114,919</b>	<b>\$ 99,700</b>	<b>\$ -</b>	<b>\$ 131,700</b>	<b>\$ 131,700</b>	<b>\$ 32,000</b>	<b>32.1%</b>	

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4113 Bay Point Collection**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 3,847	\$ 5,000	\$ -	\$ 4,800	\$ 4,800	\$ (200)	-4.0%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>3,847</b>	<b>5,000</b>	<b>-</b>	<b>4,800</b>	<b>4,800</b>	<b>(200)</b>	<b>-4.0%</b>
<b>Other operating expenses</b>							
<b>Personnel services</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other operating expenses</b>							
Electricity	1,148	1,500	-	1,500	1,500	-	0.0%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	3,967	6,000	-	4,100	4,100	(1,900)	-31.7%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>5,115</b>	<b>7,500</b>	<b>-</b>	<b>5,600</b>	<b>5,600</b>	<b>(1,900)</b>	<b>-25.3%</b>
<b>Total operating budget</b>	<b>5,115</b>	<b>7,500</b>	<b>-</b>	<b>5,600</b>	<b>5,600</b>	<b>(1,900)</b>	<b>-25.3%</b>
<b>Total budget</b>	<b>\$ 8,962</b>	<b>\$ 12,500</b>	<b>\$ -</b>	<b>\$ 10,400</b>	<b>\$ 10,400</b>	<b>\$ (2,100)</b>	<b>-16.8%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4114 Big Coppitt Wastewater Treatment**

	BUDGETED 2017							% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total	Increase/Decrease		
<b>Capital outlay</b>								
Additions to utility plant	\$ 53,566	\$ 76,600	\$ -	\$ 53,100	\$ 53,100	\$ (23,500)	-30.7%	
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
<b>Total capital outlay</b>	<b>53,566</b>	<b>76,600</b>	<b>-</b>	<b>53,100</b>	<b>53,100</b>	<b>(23,500)</b>	<b>-30.7%</b>	
<b>Operating expenses</b>								
<b>Personnel services</b>								
Salaries	-	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	-	
Retirement	-	-	-	-	-	-	-	
Payroll taxes	-	-	-	-	-	-	-	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	-	-	-	-	-	-	-	
<b>Total personnel services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other operating expenses</b>								
Electricity	40,764	47,000	-	45,000	45,000	(2,000)	-4.3%	
Fuel for power production	-	800	-	800	800	-	0.0%	
Chemicals	51,692	54,500	-	67,200	67,200	12,700	23.3%	
Maintenance and materials	55,014	58,300	-	55,800	55,800	(2,500)	-4.3%	
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	20,320	31,900	-	30,000	30,000	(1,900)	-6.0%	
Other consulting and support services	-	-	-	-	-	-	-	
Sludge removal	42,629	26,400	-	50,900	50,900	24,500	92.8%	
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	-	-	-	1,200	1,200	1,200	-	
Transportation expense	-	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	569	400	-	400	400	-	0.0%	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	
Training	-	-	-	-	-	-	-	
Miscellaneous	75	-	-	2,500	2,500	2,500	-	
Bank and financing charges	-	-	-	-	-	-	-	
Public information and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
<b>Total other operating expenses</b>	<b>211,063</b>	<b>219,300</b>	<b>-</b>	<b>253,800</b>	<b>253,800</b>	<b>34,500</b>	<b>15.7%</b>	
<b>Total operating budget</b>	<b>211,063</b>	<b>219,300</b>	<b>-</b>	<b>253,800</b>	<b>253,800</b>	<b>34,500</b>	<b>15.7%</b>	
<b>Total budget</b>	<b>\$ 264,629</b>	<b>\$ 295,900</b>	<b>\$ -</b>	<b>\$ 306,900</b>	<b>\$ 306,900</b>	<b>\$ 11,000</b>	<b>3.7%</b>	

**SCHEDULE OF BUDGETED EXPENDITURES**  
**The Year Ending September 30, 2017**  
**4115 Big Coppitt Collection**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 22,072	\$ -	\$ -	\$ 66,000	\$ 66,000	\$ 66,000	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>22,072</b>	<b>-</b>	<b>-</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>	<b>-</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other operating expenses</b>							
Electricity	20,804	17,100	-	30,000	30,000	12,900	75.4%
Fuel for power production	-	300	-	300	300	-	0.0%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	35,925	41,100	-	36,800	36,800	(4,300)	-10.5%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	1,500	-	500	500	(1,000)	-66.7%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>56,729</b>	<b>60,000</b>	<b>-</b>	<b>67,600</b>	<b>67,600</b>	<b>7,600</b>	<b>12.7%</b>
<b>Total operating budget</b>	<b>56,729</b>	<b>60,000</b>	<b>-</b>	<b>67,600</b>	<b>67,600</b>	<b>7,600</b>	<b>12.7%</b>
<b>Total budget</b>	<b>\$ 78,801</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 67,600</b>	<b>\$ 133,600</b>	<b>\$ 7,600</b>	<b>12.7%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**The Year Ending September 30, 2017**  
**4116 Key Haven Wastewater Treatment**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 5,891	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>5,891</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other operating expenses</b>							
Electricity	23,997	28,000	-	28,000	28,000	-	0.0%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	16,842	17,200	-	21,500	21,500	4,300	25.0%
Maintenance and materials	18,815	19,700	-	19,200	19,200	(500)	-2.5%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	8,665	10,100	-	9,000	9,000	(1,100)	-10.9%
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	12,978	33,500	-	13,900	13,900	(19,600)	-58.5%
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	119	100	-	200	200	100	100.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	2,000	2,000	2,000	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>81,416</b>	<b>108,600</b>	<b>-</b>	<b>93,800</b>	<b>93,800</b>	<b>(14,800)</b>	<b>-13.6%</b>
<b>Total operating budget</b>	<b>81,416</b>	<b>108,600</b>	<b>-</b>	<b>93,800</b>	<b>93,800</b>	<b>(14,800)</b>	<b>-13.6%</b>
<b>Total budget</b>	<b>\$ 87,307</b>	<b>\$ 108,600</b>	<b>\$ -</b>	<b>\$ 93,800</b>	<b>\$ 93,800</b>	<b>\$ (14,800)</b>	<b>-13.6%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**The Year Ending September 30, 2017**  
**4117 Key Haven Collection**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 5,350	\$ 5,200	\$ -	\$ -	\$ -	\$ (5,200)	-100.0%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>5,350</b>	<b>5,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,200)</b>	<b>-100.0%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other operating expenses</b>							
Electricity	3,358	5,000	-	5,000	5,000	-	0.0%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	18,197	10,400	-	18,800	18,800	8,400	80.8%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	2,465	-	-	500	500	500	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>24,020</b>	<b>15,400</b>	<b>-</b>	<b>24,300</b>	<b>24,300</b>	<b>8,900</b>	<b>57.8%</b>
<b>Total operating budget</b>	<b>24,020</b>	<b>15,400</b>	<b>-</b>	<b>24,300</b>	<b>24,300</b>	<b>8,900</b>	<b>57.8%</b>
<b>Total budget</b>	<b>\$ 29,370</b>	<b>\$ 20,600</b>	<b>\$ -</b>	<b>\$ 24,300</b>	<b>\$ 24,300</b>	<b>\$ 3,700</b>	<b>18.0%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**The Year Ending September 30, 2017**  
**4118 Cudjoe Regional Wastewater Treatment**

	BUDGETED 2017						% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total	Increase/Decrease	
<b>Capital outlay</b>							
Additions to utility plant	\$ 42,592	\$ 5,700	\$ -	\$ -	\$ -	\$ (5,700)	-100.0%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>42,592</b>	<b>5,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,700)</b>	<b>-100.0%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other operating expenses</b>							
Electricity	-	100,000	-	100,000	100,000	-	0.0%
Fuel for power production	-	4,000	-	4,000	4,000	-	0.0%
Chemicals	18,003	138,200	-	197,300	197,300	59,100	42.8%
Maintenance and materials	39,154	72,400	-	104,200	104,200	31,800	43.9%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	4,955	31,900	-	35,500	35,500	3,600	11.3%
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	55,900	-	55,900	55,900	-	0.0%
Rental of building - real property	-	6,000	-	-	-	(6,000)	-100.0%
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	444	1,000	-	1,000	1,000	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	2,000	-	2,000	2,000	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>62,556</b>	<b>411,400</b>	<b>-</b>	<b>499,900</b>	<b>499,900</b>	<b>88,500</b>	<b>21.5%</b>
<b>Total operating budget</b>	<b>62,556</b>	<b>411,400</b>	<b>-</b>	<b>499,900</b>	<b>499,900</b>	<b>88,500</b>	<b>21.5%</b>
<b>Total budget</b>	<b>\$ 105,148</b>	<b>\$ 417,100</b>	<b>\$ -</b>	<b>\$ 499,900</b>	<b>\$ 499,900</b>	<b>\$ 82,800</b>	<b>19.9%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**The Year Ending September 30, 2017**  
**4119 Cudjoe Regional Collection**

	BUDGETED 2017						% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total	Increase/Decrease	
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ 18,900	\$ -	\$ 37,000	\$ 37,000	\$ 18,100	95.8%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	-	<b>18,900</b>	-	<b>37,000</b>	<b>37,000</b>	<b>18,100</b>	<b>95.8%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	-	-	-	-	-	-	-
<b>Other operating expenses</b>							
Electricity	-	103,500	-	95,000	95,000	(8,500)	-8.2%
Fuel for power production	-	6,000	-	4,500	4,500	(1,500)	-25.0%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	1,424	110,500	-	84,600	84,600	(25,900)	-23.4%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	9,000	-	-	-	(9,000)	-100.0%
Rent expense - equipment	-	6,400	-	6,400	6,400	-	0.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>1,424</b>	<b>235,400</b>	-	<b>190,500</b>	<b>190,500</b>	<b>(44,900)</b>	<b>-19.1%</b>
<b>Total operating budget</b>	<b>1,424</b>	<b>254,300</b>	-	<b>190,500</b>	<b>190,500</b>	<b>(44,900)</b>	<b>-17.7%</b>
<b>Total budget</b>	<b>\$ 1,424</b>	<b>\$ 273,200</b>	<b>\$ -</b>	<b>\$ 227,500</b>	<b>\$ 227,500</b>	<b>\$ (44,900)</b>	<b>-16.4%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**The Year Ending September 30, 2017**  
**4120 Navy Wastewater Systems**

	BUDGETED 2017						% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total	Increase/Decrease	
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ 287,000	\$ -	\$ 44,400	\$ 44,400	\$ (242,600)	-84.5%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	-	<b>287,000</b>	-	<b>44,400</b>	<b>44,400</b>	<b>(242,600)</b>	<b>-84.5%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	-	-	-	-	-	-	-
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	1,000	1,000	1,000	-
Chemicals	-	23,500	-	42,600	42,600	19,100	81.3%
Maintenance and materials	-	156,000	-	137,000	137,000	(19,000)	-12.2%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	8,800	-	8,800	8,800	-	0.0%
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	14,600	-	20,600	20,600	6,000	41.1%
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	400	-	400	400	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	-	<b>203,300</b>	-	<b>210,400</b>	<b>210,400</b>	<b>7,100</b>	<b>3.5%</b>
<b>Total operating budget</b>	-	<b>203,300</b>	-	<b>210,400</b>	<b>210,400</b>	<b>7,100</b>	<b>3.5%</b>
<b>Total budget</b>	\$ -	\$ <b>490,300</b>	\$ -	\$ <b>254,800</b>	\$ <b>254,800</b>	\$ <b>(235,500)</b>	<b>-48.0%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**FOR THE YEAR ENDING SEPTEMBER 30, 2017**  
**4201 Operations Middle Keys - Marathon**

	BUDGETED 2017						Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total			
<b>Capital outlay</b>								
Additions to utility plant	\$ 18,698	\$ 3,400	\$ 1,700	\$ -	\$ 1,700	\$ (1,700)	-50.0%	
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
<b>Total capital outlay</b>	<b>18,698</b>	<b>3,400</b>	<b>1,700</b>	<b>-</b>	<b>1,700</b>	<b>(1,700)</b>	<b>-50.0%</b>	
<b>Operating budget</b>								
<b>Personnel services</b>								
Salaries	346,267	348,800	289,800	-	289,800	(59,000)	-16.9%	
Overtime	894	500	500	-	500	-	0.0%	
Retirement	25,272	25,000	21,700	-	21,700	(3,300)	-13.2%	
Payroll taxes	25,870	26,700	22,200	-	22,200	(4,500)	-16.9%	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	1,393	1,600	1,200	-	1,200	(400)	-25.0%	
<b>Total personnel services</b>	<b>399,696</b>	<b>402,600</b>	<b>335,400</b>	<b>-</b>	<b>335,400</b>	<b>(67,200)</b>	<b>-16.7%</b>	
<b>Other operating expenses</b>								
Electricity	18,556	20,000	20,000	-	20,000	-	0.0%	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	42,983	73,100	76,800	-	76,800	3,700	5.1%	
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	-	
Other consulting and support services	-	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	1,956	100	100	-	100	-	0.0%	
Transportation expense	21	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	2,215	3,600	3,000	-	3,000	(600)	-16.7%	
Other utilities and technical services	49,827	6,000	-	-	-	(6,000)	-100.0%	
Postage	-	100	100	-	100	-	0.0%	
Travel	-	1,000	1,100	-	1,100	100	10.0%	
Training	567	600	700	-	700	100	16.7%	
Miscellaneous	574	600	2,200	-	2,200	1,600	266.7%	
Bank and financing charges	-	-	-	-	-	-	-	
Public information and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
<b>Total other operating expenses</b>	<b>116,699</b>	<b>105,100</b>	<b>104,000</b>	<b>-</b>	<b>104,000</b>	<b>(1,100)</b>	<b>-1.1%</b>	
<b>Total operating budget</b>	<b>516,395</b>	<b>507,700</b>	<b>439,400</b>	<b>-</b>	<b>439,400</b>	<b>(68,300)</b>	<b>-13.5%</b>	
<b>Total budget</b>	<b>\$ 535,093</b>	<b>\$ 511,100</b>	<b>\$ 441,100</b>	<b>\$ -</b>	<b>\$ 441,100</b>	<b>\$ (70,000)</b>	<b>-13.7%</b>	

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4202 Distribution/Maintenance - Area III**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 11,565	\$ 214,600	\$ 59,600	\$ -	\$ 59,600	\$ (155,000)	-72.2%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>11,565</b>	<b>214,600</b>	<b>59,600</b>	<b>-</b>	<b>59,600</b>	<b>(155,000)</b>	<b>-72.2%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	371,567	342,300	362,500	-	362,500	20,200	5.9%
Overtime	6,391	6,000	8,000	-	8,000	2,000	33.3%
Retirement	29,571	27,300	33,600	-	33,600	6,300	23.1%
Payroll taxes	27,075	26,600	28,300	-	28,300	1,700	6.4%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,973	2,000	2,000	-	2,000	-	0.0%
<b>Total personnel services</b>	<b>436,577</b>	<b>404,200</b>	<b>434,400</b>	<b>-</b>	<b>434,400</b>	<b>30,200</b>	<b>7.5%</b>
<b>Other operating expenses</b>							
Electricity	68,750	67,000	67,000	-	67,000	-	0.0%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	107,923	55,500	109,300	-	109,300	53,800	96.9%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	1,751	100	1,800	-	1,800	1,700	1700.0%
Transportation expense	288	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	200	600	-	600	400	200.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	100	-	100	100	-
Travel	167	400	300	-	300	(100)	-25.0%
Training	537	300	200	-	200	(100)	-33.3%
Miscellaneous	150	200	900	-	900	700	350.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>179,566</b>	<b>123,700</b>	<b>180,200</b>	<b>-</b>	<b>180,200</b>	<b>56,500</b>	<b>45.7%</b>
<b>Total operating budget</b>	<b>616,143</b>	<b>527,900</b>	<b>614,600</b>	<b>-</b>	<b>614,600</b>	<b>86,700</b>	<b>16.4%</b>
<b>Total budget</b>	<b>\$ 627,708</b>	<b>\$ 742,500</b>	<b>\$ 674,200</b>	<b>\$ -</b>	<b>\$ 674,200</b>	<b>\$ (68,300)</b>	<b>-9.2%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4203 Transmission Maintenance - Area III**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 12,509	\$ 39,900	\$ 69,800	\$ -	\$ 69,800	\$ 29,900	74.9%
Capitalized salaries	2,570	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>15,079</b>	<b>39,900</b>	<b>69,800</b>	<b>-</b>	<b>69,800</b>	<b>29,900</b>	<b>74.9%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	351,780	390,400	433,200	-	433,200	42,800	11.0%
Overtime	5,866	3,000	3,000	-	3,000	-	0.0%
Retirement	26,124	28,100	32,500	-	32,500	4,400	15.7%
Payroll taxes	26,308	30,100	33,400	-	33,400	3,300	11.0%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,981	2,000	2,000	-	2,000	-	0.0%
<b>Total personnel services</b>	<b>412,059</b>	<b>453,600</b>	<b>504,100</b>	<b>-</b>	<b>504,100</b>	<b>50,500</b>	<b>11.1%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	400	-	400	400	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	70,807	164,100	149,300	-	149,300	(14,800)	-9.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	100	100	-	100	-	0.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	35	900	1,200	-	1,200	300	33.3%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	100	-	100	100	-
Travel	283	1,000	900	-	900	(100)	-10.0%
Training	251	600	700	-	700	100	16.7%
Miscellaneous	339	300	900	-	900	600	200.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>71,715</b>	<b>167,000</b>	<b>153,600</b>	<b>-</b>	<b>153,600</b>	<b>(13,400)</b>	<b>-8.0%</b>
<b>Total operating budget</b>	<b>483,774</b>	<b>620,600</b>	<b>657,700</b>	<b>-</b>	<b>657,700</b>	<b>37,100</b>	<b>6.0%</b>
<b>Total budget</b>	<b>\$ 498,853</b>	<b>\$ 660,500</b>	<b>\$ 727,500</b>	<b>\$ -</b>	<b>\$ 727,500</b>	<b>\$ 67,000</b>	<b>10.1%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4204 Transmission Pump Station - Marathon**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 2,595	\$ -	\$ 73,800	\$ -	\$ 73,800	\$ 73,800	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>2,595</b>	<b>-</b>	<b>73,800</b>	<b>-</b>	<b>73,800</b>	<b>73,800</b>	<b>-</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	60,744	62,100	67,500	-	67,500	5,400	8.7%
Overtime	1,078	300	1,000	-	1,000	700	233.3%
Retirement	4,475	4,500	5,000	-	5,000	500	11.1%
Payroll taxes	4,769	4,800	5,200	-	5,200	400	8.3%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	400	400	-	400	-	0.0%
<b>Total personnel services</b>	<b>71,066</b>	<b>72,100</b>	<b>79,100</b>	<b>-</b>	<b>79,100</b>	<b>7,000</b>	<b>9.7%</b>
<b>Other operating expenses</b>							
Electricity	369,767	340,000	340,000	-	340,000	-	0.0%
Fuel for power production	683	3,900	3,000	-	3,000	(900)	-23.1%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	16,089	8,000	14,400	-	14,400	6,400	80.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	100	100	-	100	-	0.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	100	200	-	200	100	100.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	39	-	-	-	-	-	-
Travel	-	200	100	-	100	(100)	-50.0%
Training	74	100	100	-	100	-	0.0%
Miscellaneous	50	300	300	-	300	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>386,702</b>	<b>352,700</b>	<b>358,200</b>	<b>-</b>	<b>358,200</b>	<b>5,500</b>	<b>1.6%</b>
<b>Total operating budget</b>	<b>457,768</b>	<b>424,800</b>	<b>437,300</b>	<b>-</b>	<b>437,300</b>	<b>12,500</b>	<b>2.9%</b>
<b>Total budget</b>	<b>\$ 460,363</b>	<b>\$ 424,800</b>	<b>\$ 511,100</b>	<b>\$ -</b>	<b>\$ 511,100</b>	<b>\$ 86,300</b>	<b>20.3%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4205 Transmission Pump Station - Ramrod**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	59,003	72,400	74,300	-	74,300	1,900	2.6%
Overtime	-	300	300	-	300	-	-
Retirement	4,987	5,200	5,500	-	5,500	300	5.8%
payroll taxes	4,473	5,600	5,700	-	5,700	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	166	400	400	-	400	-	0.0%
<b>Total personnel services</b>	<b>68,629</b>	<b>83,900</b>	<b>86,200</b>	<b>-</b>	<b>86,200</b>	<b>2,200</b>	<b>2.6%</b>
<b>Other operating expenses</b>							
Electricity	58,295	30,000	40,000	-	40,000	10,000	33.3%
Fuel for power production	507	3,900	3,900	-	3,900	-	0.0%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	8,724	8,200	11,500	-	11,500	3,300	40.2%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	100	100	-	100	-	0.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	100	200	-	200	100	100.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	200	100	-	100	(100)	-50.0%
Training	186	100	100	-	100	-	0.0%
Miscellaneous	50	300	300	-	300	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>67,762</b>	<b>42,900</b>	<b>56,200</b>	<b>-</b>	<b>56,200</b>	<b>13,300</b>	<b>31.0%</b>
<b>Total operating budget</b>	<b>136,391</b>	<b>126,800</b>	<b>142,400</b>	<b>-</b>	<b>142,400</b>	<b>15,500</b>	<b>12.2%</b>
<b>Total budget</b>	<b>\$ 136,391</b>	<b>\$ 126,800</b>	<b>\$ 145,400</b>	<b>\$ -</b>	<b>\$ 145,400</b>	<b>\$ 18,500</b>	<b>14.6%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4208 Fleet Maintenance - Middle Keys**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 228,158	\$ 206,400	\$ 162,300	\$ -	\$ 162,300	\$ (44,100)	-21.4%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>228,158</b>	<b>206,400</b>	<b>162,300</b>	<b>-</b>	<b>162,300</b>	<b>(44,100)</b>	<b>-21.4%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	54,433	58,000	60,100	-	60,100	2,100	3.6%
Overtime	-	100	100	-	100	-	0.0%
Retirement	3,988	4,200	4,500	-	4,500	300	7.1%
Payroll taxes	3,804	4,400	4,600	-	4,600	200	4.6%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	349	400	400	-	400	-	0.0%
<b>Total personnel services</b>	<b>62,574</b>	<b>67,100</b>	<b>69,700</b>	<b>-</b>	<b>69,700</b>	<b>2,600</b>	<b>3.9%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	19,751	14,800	17,500	-	17,500	2,700	18.2%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	100	100	-	100	-	0.0%
Transportation expense	135,739	150,000	150,000	-	150,000	-	0.0%
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	481	100	300	-	300	200	200.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	100	100	-	100	-	0.0%
Training	-	100	100	-	100	-	0.0%
Miscellaneous	273	200	200	-	200	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>156,244</b>	<b>165,400</b>	<b>168,300</b>	<b>-</b>	<b>168,300</b>	<b>2,900</b>	<b>1.8%</b>
<b>Total operating budget</b>	<b>218,818</b>	<b>232,500</b>	<b>238,000</b>	<b>-</b>	<b>238,000</b>	<b>5,500</b>	<b>2.4%</b>
<b>Total budget</b>	<b>\$ 446,976</b>	<b>\$ 438,900</b>	<b>\$ 400,300</b>	<b>\$ -</b>	<b>\$ 400,300</b>	<b>\$ (38,600)</b>	<b>-8.8%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4210 Reverse Osmosis Plant - Marathon**

	BUDGETED 2017						Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total			
<b>Capital outlay</b>								
Additions to utility plant	\$ 3,361	\$ 3,000	\$ 12,000	\$ -	\$ 12,000	\$ 9,000	300.0%	
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
<b>Total capital outlay</b>	<b>3,361</b>	<b>3,000</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>	<b>9,000</b>	<b>300.0%</b>	
<b>Operating expenses</b>								
<b>Personnel services</b>								
Salaries	57,791	58,800	60,300	-	60,300	1,500	2.6%	
Overtime	82	300	300	-	300	-	0.0%	
Retirement	4,227	4,200	4,500	-	4,500	300	7.1%	
Payroll taxes	4,481	4,500	4,600	-	4,600	100	2.2%	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	159	400	400	-	400	-	0.0%	
<b>Total personnel services</b>	<b>66,740</b>	<b>68,200</b>	<b>70,100</b>	<b>-</b>	<b>70,100</b>	<b>1,900</b>	<b>2.8%</b>	
<b>Other operating expenses</b>								
Electricity	15,296	18,000	18,000	-	18,000	-	0.0%	
Fuel for power production	9,201	7,000	8,000	-	8,000	1,000	14.3%	
Chemicals	-	900	900	-	900	-	0.0%	
Maintenance and materials	13,983	12,000	15,000	-	15,000	3,000	25.0%	
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	-	2,400	2,400	-	2,400	-	0.0%	
Other consulting and support services	-	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	-	100	100	-	100	-	0.0%	
Transportation expense	-	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	55	100	200	-	200	100	100.0%	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	-	100	100	-	100	-	0.0%	
Travel	-	-	-	-	-	-	-	
Training	28	-	-	-	-	-	-	
Miscellaneous	75	100	-	-	-	(100)	-100.0%	
Bank and financing charges	-	-	-	-	-	-	-	
Public information and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
<b>Total other operating expenses</b>	<b>38,638</b>	<b>40,700</b>	<b>44,700</b>	<b>-</b>	<b>44,700</b>	<b>4,000</b>	<b>9.8%</b>	
<b>Total operating budget</b>	<b>105,378</b>	<b>108,900</b>	<b>114,800</b>	<b>-</b>	<b>114,800</b>	<b>5,900</b>	<b>5.4%</b>	
<b>Total budget</b>	<b>\$ 108,739</b>	<b>\$ 111,900</b>	<b>\$ 126,800</b>	<b>\$ -</b>	<b>\$ 126,800</b>	<b>\$ 14,900</b>	<b>13.3%</b>	

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4213 Wastewater Treatment Plant - Duck Key**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 33,348	\$ 52,000	\$ -	\$ 39,100	\$ 39,100	\$ (12,900)	-24.8%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>33,348</b>	<b>52,000</b>	<b>-</b>	<b>39,100</b>	<b>39,100</b>	<b>(12,900)</b>	<b>-24.8%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other operating expenses</b>							
Electricity	53,575	50,400	-	55,000	55,000	4,600	9.1%
Fuel for power production	-	300	-	1,000	1,000	700	233.3%
Chemicals	57,439	61,800	-	76,500	76,500	14,700	23.8%
Maintenance and materials	54,867	36,700	-	52,400	52,400	15,700	42.8%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	23,605	30,900	-	27,000	27,000	(3,900)	-12.6%
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	40,764	58,600	-	28,200	28,200	(30,400)	-51.9%
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	600	1,000	-	900	900	(100)	-10.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	383	300	-	500	500	200	66.7%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	75	2,000	-	2,000	2,000	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>231,308</b>	<b>242,000</b>	<b>-</b>	<b>243,500</b>	<b>243,500</b>	<b>1,500</b>	<b>0.6%</b>
<b>Total operating budget</b>	<b>231,308</b>	<b>242,000</b>	<b>-</b>	<b>243,500</b>	<b>243,500</b>	<b>1,500</b>	<b>0.6%</b>
<b>Total budget</b>	<b>\$ 264,656</b>	<b>\$ 294,000</b>	<b>\$ -</b>	<b>\$ 282,600</b>	<b>\$ 282,600</b>	<b>\$ (11,400)</b>	<b>-3.9%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4214 Wastewater Operations and Maintenance Division**

	BUDGETED 2017						% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total	Increase/Decrease	
<b>Capital outlay</b>							
Additions to utility plant	\$ 49,147	\$ 18,900	\$ -	\$ 115,300	\$ 115,300	\$ 96,400	510.1%
Capitalized salaries	8,958	-	-	-	-	-	-
Capitalized overtime	388	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>58,493</b>	<b>18,900</b>	<b>-</b>	<b>115,300</b>	<b>115,300</b>	<b>96,400</b>	<b>510.1%</b>
<b>Other operating expenses</b>							
<b>Personnel services</b>							
Salaries	895,958	1,411,500	-	1,285,700	1,285,700	(125,800)	-8.9%
Overtime	77,398	109,900	-	110,000	110,000	100	0.1%
Retirement	79,356	101,500	-	95,500	95,500	(6,000)	-5.9%
Payroll taxes	80,366	116,400	-	106,800	106,800	(9,600)	-8.3%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	5,878	14,700	-	8,400	8,400	(6,300)	-42.9%
<b>Total personnel services</b>	<b>1,138,956</b>	<b>1,754,000</b>	<b>-</b>	<b>1,606,400</b>	<b>1,606,400</b>	<b>(147,600)</b>	<b>-8.4%</b>
<b>Other operating expenses</b>							
Electricity	5,092	5,200	-	5,500	5,500	300	5.8%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	11,448	17,400	-	3,000	3,000	(14,400)	-82.8%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	1,500	-	3,000	3,000	1,500	100.0%
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	600	1,000	-	-	-	(1,000)	-100.0%
Transportation expense	6	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	2,602	2,600	-	4,200	4,200	1,600	61.5%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	1,206	300	-	1,000	1,000	700	233.3%
Travel	3,848	3,600	-	8,800	8,800	5,200	144.4%
Training	6,033	7,700	-	9,300	9,300	1,600	20.8%
Miscellaneous	677	800	-	1,900	1,900	1,100	137.5%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>31,512</b>	<b>40,100</b>	<b>-</b>	<b>36,700</b>	<b>36,700</b>	<b>(3,400)</b>	<b>-8.5%</b>
<b>Total operating budget</b>	<b>1,170,468</b>	<b>1,794,100</b>	<b>-</b>	<b>1,643,100</b>	<b>1,643,100</b>	<b>(151,000)</b>	<b>-8.4%</b>
<b>Total budget</b>	<b>\$ 1,228,961</b>	<b>\$ 1,813,000</b>	<b>\$ -</b>	<b>\$ 1,758,400</b>	<b>\$ 1,758,400</b>	<b>\$ (54,600)</b>	<b>-3.0%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4216 Duck Key Collection**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 12,675	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>12,675</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other operating expenses</b>							
<b>Personnel services</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other operating expenses</b>							
Electricity	9,439	10,000	-	10,000	10,000	-	0.0%
Fuel for power production	-	300	-	300	300	-	0.0%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	18,268	23,000	-	20,600	20,600	(2,400)	-10.4%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>27,707</b>	<b>33,300</b>	<b>-</b>	<b>30,900</b>	<b>30,900</b>	<b>(2,400)</b>	<b>-7.2%</b>
<b>Total operating budget</b>	<b>27,707</b>	<b>33,300</b>	<b>-</b>	<b>30,900</b>	<b>30,900</b>	<b>(2,400)</b>	<b>-7.2%</b>
<b>Total budget</b>	<b>\$ 40,382</b>	<b>\$ 33,300</b>	<b>\$ -</b>	<b>\$ 30,900</b>	<b>\$ 30,900</b>	<b>\$ (2,400)</b>	<b>-7.2%</b>

**SCHEDULE OF BUDGETED EXPENDITURES  
FOR THE YEAR ENDING SEPTEMBER 30, 2017**

**4301 Operations Upper Keys - Key Largo**

			BUDGETED 2017			Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 14,425	\$ 2,100	\$ -	\$ -	\$ -	\$ (2,100)	-100.0%
Capitalized salaries	1,335	-	-	-	-	-	-
Capitalized overtime	354	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>16,114</b>	<b>2,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,100)</b>	<b>-100.0%</b>
<b>Operating budget</b>							
<b>Personnel services</b>							
Salaries	462,109	469,600	367,000	-	367,000	(102,600)	-21.9%
Overtime	6,101	4,500	4,500	-	4,500	-	0.0%
Retirement	34,239	33,700	27,300	-	27,300	(6,400)	-19.0%
Payroll taxes	34,365	36,300	28,400	-	28,400	(7,900)	-21.8%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,746	2,400	1,200	-	1,200	(1,200)	-50.0%
<b>Total personnel services</b>	<b>538,560</b>	<b>546,500</b>	<b>428,400</b>	<b>-</b>	<b>428,400</b>	<b>(118,100)</b>	<b>-21.6%</b>
<b>Other operating expenses</b>							
Electricity	11,880	14,000	14,000	-	14,000	-	0.0%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	36,910	39,300	51,100	-	51,100	11,800	30.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	100	100	-	100	-	0.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	2,688	2,300	2,600	-	2,600	300	13.0%
Other utilities and technical services	25	5,800	-	-	-	(5,800)	-100.0%
Postage	299	200	300	-	300	100	50.0%
Travel	310	1,500	900	-	900	(600)	-40.0%
Training	800	1,100	500	-	500	(600)	-54.6%
Miscellaneous	150	300	800	-	800	500	166.7%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>53,062</b>	<b>64,600</b>	<b>70,300</b>	<b>-</b>	<b>70,300</b>	<b>5,700</b>	<b>8.8%</b>
<b>Total operating budget</b>	<b>591,622</b>	<b>611,100</b>	<b>498,700</b>	<b>-</b>	<b>498,700</b>	<b>(112,400)</b>	<b>-18.4%</b>
<b>Total budget</b>	<b>\$ 607,736</b>	<b>\$ 613,200</b>	<b>\$ 498,700</b>	<b>\$ -</b>	<b>\$ 498,700</b>	<b>\$ (114,500)</b>	<b>-18.7%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4302 Distribution Maintenance Area IV**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 24,644	\$ 155,400	\$ 57,000	\$ -	\$ 57,000	\$ (98,400)	-63.3%
Capitalized salaries	373	-	-	-	-	-	-
Capitalized overtime	35	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>25,052</b>	<b>155,400</b>	<b>57,000</b>	<b>-</b>	<b>57,000</b>	<b>(98,400)</b>	<b>-63.3%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	159,130	154,000	160,800	-	160,800	6,800	4.4%
Overtime	15,019	10,000	10,000	-	10,000	-	0.0%
Retirement	12,674	11,100	11,900	-	11,900	800	7.2%
Payroll taxes	13,496	12,500	13,100	-	13,100	600	4.8%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,141	1,200	1,200	-	1,200	-	0.0%
<b>Total personnel services</b>	<b>201,460</b>	<b>188,800</b>	<b>197,000</b>	<b>-</b>	<b>197,000</b>	<b>8,200</b>	<b>4.3%</b>
<b>Other operating expenses</b>							
Electricity	29,637	30,000	30,000	-	30,000	-	0.0%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	103,835	42,400	54,200	-	54,200	11,800	27.8%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	100	100	-	100	-	0.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	294	300	300	-	300	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	394	100	100	-	100	-	0.0%
Training	300	300	600	-	600	300	100.0%
Miscellaneous	200	300	400	-	400	100	33.3%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>134,660</b>	<b>73,500</b>	<b>85,700</b>	<b>-</b>	<b>85,700</b>	<b>12,200</b>	<b>16.6%</b>
<b>Total operating budget</b>	<b>336,120</b>	<b>262,300</b>	<b>282,700</b>	<b>-</b>	<b>282,700</b>	<b>20,400</b>	<b>7.8%</b>
<b>Total budget</b>	<b>\$ 361,172</b>	<b>\$ 417,700</b>	<b>\$ 339,700</b>	<b>\$ -</b>	<b>\$ 339,700</b>	<b>\$ (78,000)</b>	<b>-18.7%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4302 Distribution Maintenance Area IV**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 24,644	\$ 155,400	\$ 57,000	\$ -	\$ 57,000	\$ (98,400)	-63.3%
Capitalized salaries	373	-	-	-	-	-	-
Capitalized overtime	35	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>25,052</b>	<b>155,400</b>	<b>57,000</b>	<b>-</b>	<b>57,000</b>	<b>(98,400)</b>	<b>-63.3%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	159,130	154,000	160,800	-	160,800	6,800	4.4%
Overtime	15,019	10,000	10,000	-	10,000	-	0.0%
Retirement	12,674	11,100	11,900	-	11,900	800	7.2%
Payroll taxes	13,496	12,500	13,100	-	13,100	600	4.8%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,141	1,200	1,200	-	1,200	-	0.0%
<b>Total personnel services</b>	<b>201,460</b>	<b>188,800</b>	<b>197,000</b>	<b>-</b>	<b>197,000</b>	<b>8,200</b>	<b>4.3%</b>
<b>Other operating expenses</b>							
Electricity	29,637	30,000	30,000	-	30,000	-	0.0%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	103,835	42,400	54,200	-	54,200	11,800	27.8%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	100	100	-	100	-	0.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	294	300	300	-	300	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	394	100	100	-	100	-	0.0%
Training	300	300	600	-	600	300	100.0%
Miscellaneous	200	300	400	-	400	100	33.3%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>134,660</b>	<b>73,500</b>	<b>85,700</b>	<b>-</b>	<b>85,700</b>	<b>12,200</b>	<b>16.6%</b>
<b>Total operating budget</b>	<b>336,120</b>	<b>262,300</b>	<b>282,700</b>	<b>-</b>	<b>282,700</b>	<b>20,400</b>	<b>7.8%</b>
<b>Total budget</b>	<b>\$ 361,172</b>	<b>\$ 417,700</b>	<b>\$ 339,700</b>	<b>\$ -</b>	<b>\$ 339,700</b>	<b>\$ (78,000)</b>	<b>-18.7%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4303 Distribution Maintenance Area V**

	BUDGETED 2017					Total	Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater				
<b>Capital outlay</b>								
Additions to utility plant	\$ 11,914	\$ 213,900	\$ 62,400	\$ -	\$ 62,400	\$ (151,500)	-70.8%	
Capitalized salaries	879	-	-	-	-	-	-	
Capitalized overtime	127	-	-	-	-	-	-	
<b>Total capital outlay</b>	<b>12,920</b>	<b>213,900</b>	<b>62,400</b>	<b>-</b>	<b>62,400</b>	<b>(151,500)</b>	<b>-70.8%</b>	
<b>Operating expenses</b>								
<b>Personnel services</b>								
Salaries	319,662	303,100	318,700	-	318,700	15,600	5.2%	
Overtime	36,316	28,000	28,000	-	28,000	-	0.0%	
Retirement	25,589	21,900	23,800	-	23,800	1,900	8.7%	
Payroll taxes	26,829	25,300	26,500	-	26,500	1,200	4.7%	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	1,866	1,600	1,600	-	1,600	-	0.0%	
<b>Total personnel services</b>	<b>410,262</b>	<b>379,900</b>	<b>398,600</b>	<b>-</b>	<b>398,600</b>	<b>18,700</b>	<b>4.9%</b>	
<b>Other operating expenses</b>								
Electricity	81,686	82,000	82,000	-	82,000	-	0.0%	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	196,320	144,600	66,300	-	66,300	(78,300)	-54.2%	
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	-	
Other consulting and support services	-	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	-	900	100	-	100	(800)	-88.9%	
Transportation expense	-	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	1,936	2,000	2,000	-	2,000	-	0.0%	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	-	-	-	-	-	-	-	
Travel	138	100	100	-	100	-	0.0%	
Training	175	300	200	-	200	(100)	-33.3%	
Miscellaneous	250	500	700	-	700	200	40.0%	
Bank and financing charges	-	-	-	-	-	-	-	
Public information and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
<b>Total other operating expenses</b>	<b>280,505</b>	<b>230,400</b>	<b>151,400</b>	<b>-</b>	<b>151,400</b>	<b>(79,000)</b>	<b>-34.3%</b>	
<b>Total operating budget</b>	<b>690,767</b>	<b>610,300</b>	<b>550,000</b>	<b>-</b>	<b>550,000</b>	<b>(60,300)</b>	<b>-9.9%</b>	
<b>Total budget</b>	<b>\$ 703,687</b>	<b>\$ 824,200</b>	<b>\$ 612,400</b>	<b>\$ -</b>	<b>\$ 612,400</b>	<b>\$ (211,800)</b>	<b>-25.7%</b>	

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4304 Transmission Maintenance Areas IV and V**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 23,268	\$ 36,100	\$ 74,200	\$ -	\$ 74,200	\$ 38,100	105.5%
Capitalized salaries	11,545	-	-	-	-	-	-
Capitalized overtime	622	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>35,435</b>	<b>36,100</b>	<b>74,200</b>	<b>-</b>	<b>74,200</b>	<b>38,100</b>	<b>105.5%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	297,942	311,700	330,200	-	330,200	18,500	5.9%
Overtime	14,779	9,000	14,000	-	14,000	5,000	55.6%
Retirement	23,473	22,400	24,600	-	24,600	2,200	9.8%
Payroll taxes	24,065	24,500	26,300	-	26,300	1,800	7.4%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	2,211	2,000	2,000	-	2,000	-	0.0%
<b>Total personnel services</b>	<b>362,470</b>	<b>369,600</b>	<b>397,100</b>	<b>-</b>	<b>397,100</b>	<b>27,500</b>	<b>7.4%</b>
<b>Other operating expenses</b>							
Electricity	12,686	15,000	15,000	-	15,000	-	0.0%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	49,234	88,500	222,000	-	222,000	133,500	150.9%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	200	200	-	200	-	0.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	587	600	1,100	-	1,100	500	83.3%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	100	100	-	100	-	0.0%
Training	671	300	400	-	400	100	33.3%
Miscellaneous	409	300	700	-	700	400	133.3%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>63,587</b>	<b>105,000</b>	<b>239,500</b>	<b>-</b>	<b>239,500</b>	<b>134,500</b>	<b>128.1%</b>
<b>Total operating budget</b>	<b>426,057</b>	<b>474,600</b>	<b>636,600</b>	<b>-</b>	<b>636,600</b>	<b>162,000</b>	<b>34.1%</b>
<b>Total budget</b>	<b>\$ 461,492</b>	<b>\$ 510,700</b>	<b>\$ 710,800</b>	<b>\$ -</b>	<b>\$ 710,800</b>	<b>\$ 200,100</b>	<b>39.2%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4308 Fleet Maintenance - Upper Keys**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 201,501	\$ 154,300	\$ 176,100	\$ -	\$ 176,100	\$ 21,800	14.1%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>201,501</b>	<b>154,300</b>	<b>176,100</b>	<b>-</b>	<b>176,100</b>	<b>21,800</b>	<b>14.1%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	66,117	67,000	68,700	-	68,700	1,700	2.5%
Overtime	305	100	100	-	100	-	0.0%
Retirement	4,844	4,800	5,100	-	5,100	300	6.3%
Payroll taxes	5,101	5,100	5,300	-	5,300	200	3.9%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	208	400	400	-	400	-	0.0%
<b>Total personnel services</b>	<b>76,575</b>	<b>77,400</b>	<b>79,600</b>	<b>-</b>	<b>79,600</b>	<b>2,200</b>	<b>2.8%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	5,228	8,400	5,500	-	5,500	(2,900)	-34.5%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	155,837	180,000	165,000	-	165,000	(15,000)	-8.3%
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	200	200	1,000	-	1,000	800	400.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	5	-	100	-	100	100	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>161,270</b>	<b>188,600</b>	<b>171,600</b>	<b>-</b>	<b>171,600</b>	<b>(17,000)</b>	<b>-9.0%</b>
<b>Total operating budget</b>	<b>237,845</b>	<b>266,000</b>	<b>251,200</b>	<b>-</b>	<b>251,200</b>	<b>(14,800)</b>	<b>-5.6%</b>
<b>Total budget</b>	<b>\$ 439,346</b>	<b>\$ 420,300</b>	<b>\$ 427,300</b>	<b>\$ -</b>	<b>\$ 427,300</b>	<b>\$ 7,000</b>	<b>1.7%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4312 Wastewater Treatment Plant - Layton**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 35,107	\$ -	\$ -	\$ 14,600	\$ 14,600	\$ 14,600	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>35,107</b>	<b>-</b>	<b>-</b>	<b>14,600</b>	<b>14,600</b>	<b>14,600</b>	<b>-</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other operating expenses</b>							
Electricity	13,066	14,000	-	14,000	14,000	-	0.0%
Fuel for power production	-	300	-	300	300	-	0.0%
Chemicals	14,646	11,700	-	16,400	16,400	4,700	40.2%
Maintenance and materials	24,630	24,200	-	30,200	30,200	6,000	24.8%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	8,295	10,000	-	10,000	10,000	-	0.0%
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	11,628	17,000	-	9,800	9,800	(7,200)	-42.4%
Rental of building - real property	2,564	3,000	-	-	-	(3,000)	-100.0%
Rent expense - equipment	-	-	-	3,000	3,000	3,000	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	334	300	-	400	400	100	33.3%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	75	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>75,238</b>	<b>80,500</b>	<b>-</b>	<b>84,100</b>	<b>84,100</b>	<b>3,600</b>	<b>4.5%</b>
<b>Total operating budget</b>	<b>75,238</b>	<b>80,500</b>	<b>-</b>	<b>84,100</b>	<b>84,100</b>	<b>3,600</b>	<b>4.5%</b>
<b>Total budget</b>	<b>\$ 110,345</b>	<b>\$ 80,500</b>	<b>\$ -</b>	<b>\$ 98,700</b>	<b>\$ 98,700</b>	<b>\$ 18,200</b>	<b>22.6%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**4313 Layton Collection**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 4,645	\$ -	\$ -	\$ 9,500	\$ 9,500	\$ 9,500	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>4,645</b>	<b>-</b>	<b>-</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>-</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other operating expenses</b>							
Electricity	6,655	8,000	-	8,000	8,000	-	0.0%
Fuel for power production	-	300	-	300	300	-	0.0%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	12,545	18,000	-	14,500	14,500	(3,500)	-19.4%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>19,200</b>	<b>26,300</b>	<b>-</b>	<b>22,800</b>	<b>22,800</b>	<b>(3,500)</b>	<b>-13.3%</b>
<b>Total operating budget</b>	<b>19,200</b>	<b>26,300</b>	<b>-</b>	<b>22,800</b>	<b>22,800</b>	<b>(3,500)</b>	<b>-13.3%</b>
<b>Total budget</b>	<b>\$ 23,845</b>	<b>\$ 26,300</b>	<b>\$ -</b>	<b>\$ 32,300</b>	<b>\$ 32,300</b>	<b>\$ 6,000</b>	<b>22.8%</b>

**SCHEDULE OF BUDGETED EXPENDITURES  
FOR THE YEAR ENDING SEPTEMBER 30, 2017  
5001 Water Treatment Main Office - Florida City**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-	-	-
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	205,125	198,800	206,000	-	206,000	7,200	3.6%
Overtime	-	-	-	-	-	-	-
Retirement	14,790	14,400	15,400	-	15,400	1,000	6.9%
Payroll taxes	14,874	15,200	15,800	-	15,800	600	4.0%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>234,789</b>	<b>228,400</b>	<b>237,200</b>	<b>-</b>	<b>237,200</b>	<b>8,800</b>	<b>3.9%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	56,956	61,400	63,400	-	63,400	2,000	3.3%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	(106)	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	1,000	3,400	-	3,400	2,400	240.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	8,693	7,500	4,000	-	4,000	(3,500)	-46.7%
Other utilities and technical services	-	2,400	-	-	-	(2,400)	-100.0%
Postage	4,957	6,000	5,000	-	5,000	(1,000)	-16.7%
Travel	-	500	500	-	500	-	0.0%
Training	338	500	500	-	500	-	0.0%
Miscellaneous	425	300	300	-	300	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>71,263</b>	<b>79,600</b>	<b>77,100</b>	<b>-</b>	<b>77,100</b>	<b>(2,500)</b>	<b>-3.1%</b>
<b>Total operating budget</b>	<b>306,052</b>	<b>308,000</b>	<b>314,300</b>	<b>-</b>	<b>314,300</b>	<b>15,100</b>	<b>4.9%</b>
<b>Total budget</b>	<b>\$ 306,052</b>	<b>\$ 308,000</b>	<b>\$ 314,300</b>	<b>\$ -</b>	<b>\$ 314,300</b>	<b>\$ 23,900</b>	<b>7.8%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**5010 Water Treatment Plant - Florida City**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 1,876	\$ 104,500	\$ 47,500	\$ -	\$ 47,500	\$ (57,000)	-54.6%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>1,876</b>	<b>104,500</b>	<b>47,500</b>	<b>-</b>	<b>47,500</b>	<b>(57,000)</b>	<b>-54.6%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	996,988	927,400	951,500	-	951,500	24,100	2.6%
Overtime	96,864	110,000	100,000	-	100,000	(10,000)	-9.1%
Retirement	76,727	67,000	70,800	-	70,800	3,800	5.7%
Payroll taxes	80,254	79,400	80,400	-	80,400	1,000	1.3%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	2,829	4,400	4,400	-	4,400	-	0.0%
<b>Total personnel services</b>	<b>1,253,662</b>	<b>1,188,200</b>	<b>1,207,100</b>	<b>-</b>	<b>1,207,100</b>	<b>18,900</b>	<b>1.6%</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	1,392,450	1,530,000	1,610,000	-	1,610,000	80,000	5.2%
Maintenance and materials	266,529	274,500	298,000	-	298,000	23,500	8.6%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	275	11,700	11,700	-	11,700	-	0.0%
Other consulting and support services	18,968	10,000	21,200	-	21,200	11,200	112.0%
Sludge removal	58,788	60,000	60,000	-	60,000	-	0.0%
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	6,435	3,000	7,000	-	7,000	4,000	133.3%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	77	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	3,675	-	-	-	-	-	-
Travel	986	1,000	1,000	-	1,000	-	0.0%
Training	1,348	1,000	1,000	-	1,000	-	0.0%
Miscellaneous	1,474	1,500	2,600	-	2,600	1,100	73.3%
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>1,751,005</b>	<b>1,892,700</b>	<b>2,012,500</b>	<b>-</b>	<b>2,012,500</b>	<b>119,800</b>	<b>6.3%</b>
<b>Total operating budget</b>	<b>3,004,667</b>	<b>3,080,900</b>	<b>3,219,600</b>	<b>-</b>	<b>3,219,600</b>	<b>138,700</b>	<b>4.5%</b>
<b>Total budget</b>	<b>\$ 3,006,543</b>	<b>\$ 3,185,400</b>	<b>\$ 3,267,100</b>	<b>\$ -</b>	<b>\$ 3,267,100</b>	<b>\$ 81,700</b>	<b>2.6%</b>

**SCHEDULE OF BUDGETED EXPENDITURES  
THE YEAR ENDING SEPTEMBER 30, 2017  
5020 Transmission Pump Station - Florida City**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 207,269	\$ 22,500	\$ 119,700	\$ -	\$ 119,700	\$ 97,200	432.0%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>207,269</b>	<b>22,500</b>	<b>119,700</b>	<b>-</b>	<b>119,700</b>	<b>97,200</b>	<b>432.0%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	825,414	841,600	870,800	-	870,800	29,200	3.5%
Overtime	115,725	90,000	90,000	-	90,000	-	0.0%
Retirement	74,904	65,300	69,700	-	69,700	4,400	6.7%
Payroll taxes	69,101	71,300	73,500	-	73,500	2,200	3.1%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,792	4,800	4,000	-	4,000	(800)	-16.7%
<b>Total personnel services</b>	<b>1,086,936</b>	<b>1,073,000</b>	<b>1,108,000</b>	<b>-</b>	<b>1,108,000</b>	<b>35,000</b>	<b>3.3%</b>
<b>Other operating expenses</b>							
Electricity	1,383,172	1,350,000	1,450,000	-	1,450,000	100,000	7.4%
Fuel for power production	17,839	40,000	30,000	-	30,000	(10,000)	-25.0%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	55,567	95,500	135,000	-	135,000	39,500	41.4%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	800	3,200	3,200	-	3,200	-	0.0%
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	2,908	2,000	3,000	-	3,000	1,000	50.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	261	1,000	1,100	-	1,100	100	10.0%
Training	1,961	800	800	-	800	-	0.0%
Miscellaneous	475	-	400	-	400	400	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>1,462,983</b>	<b>1,492,500</b>	<b>1,623,500</b>	<b>-</b>	<b>1,623,500</b>	<b>131,000</b>	<b>8.8%</b>
<b>Total operating budget</b>	<b>2,549,919</b>	<b>2,565,500</b>	<b>2,731,500</b>	<b>-</b>	<b>2,731,500</b>	<b>166,000</b>	<b>6.5%</b>
<b>Total budget</b>	<b>\$ 2,757,188</b>	<b>\$ 2,588,000</b>	<b>\$ 2,851,200</b>	<b>\$ -</b>	<b>\$ 2,851,200</b>	<b>\$ 263,200</b>	<b>10.2%</b>

**SCHEDULE OF BUDGETED EXPENDITURES  
THE YEAR ENDING SEPTEMBER 30, 2017  
5030 Transmission Pump Station - Long Key**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 4,310	\$ 71,800	\$ 4,100	\$ -	\$ 4,100	\$ (67,700)	-94.3%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>4,310</b>	<b>71,800</b>	<b>4,100</b>	<b>-</b>	<b>4,100</b>	<b>(67,700)</b>	<b>-94.3%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other operating expenses</b>							
Electricity	352,170	220,000	300,000	-	300,000	80,000	36.4%
Fuel for power production	1,631	2,000	1,800	-	1,800	(200)	-10.0%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	38,826	5,000	11,800	-	11,800	6,800	136.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	200	200	-	200	-	0.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>392,627</b>	<b>227,200</b>	<b>313,800</b>	<b>-</b>	<b>313,800</b>	<b>86,600</b>	<b>38.1%</b>
<b>Total operating budget</b>	<b>392,627</b>	<b>227,200</b>	<b>313,800</b>	<b>-</b>	<b>313,800</b>	<b>86,600</b>	<b>38.1%</b>
<b>Total budget</b>	<b>\$ 396,937</b>	<b>\$ 299,000</b>	<b>\$ 317,900</b>	<b>\$ -</b>	<b>\$ 317,900</b>	<b>\$ 18,900</b>	<b>6.3%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**5040 Transmission Pump Station - Key Largo**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ (9,000)	-100.0%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	-	<b>9,000</b>	-	-	-	<b>(9,000)</b>	<b>-100.0%</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	-	-	-	-	-	-	-
<b>Other operating expenses</b>							
Electricity	37,357	20,000	38,000	-	38,000	18,000	90.0%
Fuel for power production	390	1,000	800	-	800	(200)	-20.0%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	11,331	4,000	19,700	-	19,700	15,700	392.5%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	1,282	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	100	-	-	-	(100)	-100.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	100	100	100	-	100	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>50,460</b>	<b>25,200</b>	<b>58,600</b>	<b>-</b>	<b>58,600</b>	<b>33,400</b>	<b>132.5%</b>
<b>Total operating budget</b>	<b>50,460</b>	<b>25,200</b>	<b>58,600</b>	<b>-</b>	<b>58,600</b>	<b>33,400</b>	<b>132.5%</b>
<b>Total budget</b>	<b>\$ 50,460</b>	<b>\$ 34,200</b>	<b>\$ 58,600</b>	<b>\$ -</b>	<b>\$ 58,600</b>	<b>\$ 24,400</b>	<b>71.4%</b>

**SCHEDULE OF BUDGETED EXPENDITURES**  
**THE YEAR ENDING SEPTEMBER 30, 2017**  
**5050 Florida City RO Plant**

	BUDGETED 2017					Increase/Decrease	% change from prior budget
	Actual 2015	Budgeted 2016	Water	Wastewater	Total		
<b>Capital outlay</b>							
Additions to utility plant	\$ 20,940	\$ -	\$ 8,500	\$ -	\$ 8,500	\$ 8,500	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Total capital outlay</b>	<b>20,940</b>	<b>-</b>	<b>8,500</b>	<b>-</b>	<b>8,500</b>	<b>8,500</b>	<b>-</b>
<b>Operating expenses</b>							
<b>Personnel services</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
<b>Total personnel services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other operating expenses</b>							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	12,293	25,000	40,000	-	40,000	15,000	60.0%
Maintenance and materials	26,831	15,000	20,000	-	20,000	5,000	33.3%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	5,095	12,500	12,500	-	12,500	-	0.0%
Other consulting and support services	1,486	-	75,000	-	75,000	75,000	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Public information and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total other operating expenses</b>	<b>45,705</b>	<b>52,500</b>	<b>147,500</b>	<b>-</b>	<b>147,500</b>	<b>95,000</b>	<b>181.0%</b>
<b>Total operating budget</b>	<b>45,705</b>	<b>52,500</b>	<b>147,500</b>	<b>-</b>	<b>147,500</b>	<b>95,000</b>	<b>181.0%</b>
<b>Total budget</b>	<b>\$ 66,645</b>	<b>\$ 52,500</b>	<b>\$ 156,000</b>	<b>\$ -</b>	<b>\$ 156,000</b>	<b>\$ 103,500</b>	<b>197.1%</b>

## OPERATIONS-SPECIFIC ACCOUNT DETAILS

FOR FISCAL YEAR 2017

			Amount	Cost Center Totals	Account Totals
<b>Other Benefits</b>					
4001	Operations Office-Key West	None	\$ -	\$ -	
4101	Operations Lower Keys-Stock Island	Uniforms	2,000	2,000	
4102	Distribution Maintenance-Area I	Uniforms	2,800	2,800	
4103	Distribution Maintenance-Area II	Uniforms	2,400	2,400	
4104	Distribution Pump Station-Key West	None	-	-	
4105	Distribution Pump Station-Stock Island	Uniforms	2,000	2,000	
4108	Fleet Maintenance-Lower Keys	Uniforms	1,200	1,200	
4110	Stock Island Reverse Osmosis Plant	Uniforms	1,200	1,200	
4112	Bay Point Wastewater Treatment	None	-	-	
4113	Bay Point Collection	None	-	-	
4114	Big Coppitt Wastewater Treatment	None	-	-	
4115	Big Coppitt Collection	None	-	-	
4116	Key Haven Wastewater Treatment	None	-	-	
4117	Key Haven Collection	None	-	-	
4118	Cudjoe Regional Wastewater Treatment	None	-	-	
4119	Cudjoe Regional Collection	None	-	-	
41020	Navy Wastewater Systems	None	-	-	
4201	Operations Middle Keys-Marathon	Uniforms	1,200	1,200	
4202	Distribution Maintenance Area III	Uniforms	2,000	2,000	
4203	Transmission Maintenance Area III	Uniforms	2,000	2,000	
4204	Transmission Pump Station-Marathon	Uniforms	400	400	
4205	Transmission Pump Station-Ramrod	Uniforms	400	400	
4208	Fleet Maintenance-Middle Keys	Uniforms	400	400	
4210	Reverse Osmosis Plant-Marathon	Uniforms	400	400	
4213	Duck Key Wastewater Treatment	None	-	-	
4214	Wastewater Operations and Maintenance Division	Uniforms	8,400	8,400	
4216	Duck Key Collection	None	-	-	
4301	Operations Upper Keys-Key Largo	Uniforms	1,200	1,200	
4302	Distribution Maintenance Area IV	Uniforms	1,200	1,200	
4303	Distribution Maintenance Area V	Uniforms	1,600	1,600	
4304	Transmission Maintenance Areas IV and V	Uniforms	2,000	2,000	
4308	Fleet Maintenance-Upper Keys	Uniforms	400	400	
4312	Layton Wastewater Treatment Plant	None	-	-	
4313	Layton Collection	None	-	-	
5001	Water Treatment Main Office Florida City	None	-	-	
5010	Water Treatment Plant-Florida City	Uniforms	4,400	4,400	
5020	Transmission Pump Station-Florida City	Uniforms	4,000	4,000	
5030	Transmission Pump Station-Long Key	None	-	-	
5040	Transmission Pump Station-Key Largo	None	-	-	
5050	Florida City RO Plant	None	-	-	
					\$ 41,600
<b>Maintenance and Materials</b>					
4001	Operations Office-Key West	General operating expenses	4,600		
		Cleaning contract and supplies	23,500		
		Landscape contract and materials	5,000		
		Elevator maintenance contract	2,400		
		Elevator annual inspection and service calls	1,600		
		Exterminator (general and termite)	2,400		
		Floor cleaning	5,700		
		Window cleaning	4,800		
		Sewer maintenance	1,200		
		Pressure wash building	5,500		
		Air conditioning maintenance	5,000		
		Automatic external defibrillator supplies	1,500	63,200	
4101	Operations Office-Lower Keys/SI	General operating expenses	20,900		
		Office cleaning	14,300		
		Trash admin building	5,300		
		Trash Key West plant	2,400		
		Trash Stock Island plant and garage	9,200		
		Trash Desal	8,200		
		Trash Siro	19,200		
		Trash Cudjoe field office project	4,000		
		Trash behind Toppinos	4,900		

## OPERATIONS-SPECIFIC ACCOUNT DETAILS, CONTINUED

FOR FISCAL YEAR 2017

		Trash Cudjoe Wastewater	2,500	
		Trash Bay Point Wastewater	500	
		Trash Big Coppitt Wastewater	1,800	
		Trash Key Haven Wastewater	1,800	
		Trash Big Pine Wastewater	3,400	
		Trash Navy Boca Chica Wastewater	1,800	
		Portalet Key Haven Wastewater	1,200	
		Push mowers (replacement)	2,600	104,000
4102	Distribution/Maintenance-Area I	General operating expenses	130,800	
		Aggregates	9,000	
		Coldpatch	6,000	
		Floor cleaning	1,200	
		Elevator maintenance contract, inspection and license	5,700	
		Street saw (replacement)	2,400	155,100
4103	Distribution/Maintenance-Area II	General operating expenses	110,800	
		Aggregates	9,000	
		Coldpatch	6,000	
		Pump piping	10,000	
		Saw (replacement)	1,200	
		Taping kit (replacement)	3,200	
		Trash pump (replacement)	1,200	141,400
4104	Distribution Pump Station-Key West	General operating expenses	4,000	4,000
4105	Distribution Pump Station/Stock Island	General operating expenses	15,000	
		Backpump paint	5,000	
		Lab reagents	7,200	27,200
4108	Fleet Maintenance/Lower Keys	General operating expenses	18,000	18,000
4110	Stock Island Reverse Osmosis Plant	General operating expenses	35,000	
		Tool box	1,200	
		Concrete rehab- chemical room	11,300	
		Mechanical seal spares	15,300	
		Dry tube bearing space	1,000	
		Pre filter cartridge (replacement)	5,400	
		Diesel exhaust insulation (replacement)	37,300	106,500
4112	Wastewater Treatment Plant-Bay Point	General operating expenses	14,000	
		Vacuum filter kits	1,600	
		Nutrient bags	1,200	
		Blower (rebuidls)	1,300	
		Pump (rebuidls)	5,000	
		Mixer (rebuidls)	1,900	
		Hach annual service agreement	3,700	28,700
4113	Bay Point Collection	Scheduled maintenance	4,100	4,100
4114	Wastewater Treatment Plant-Big Coppitt	General operating expenses	18,000	
		Building supplies	1,500	
		Nutrient bags	2,400	
		Pump (rebuidls)	7,200	
		Mixer (rebuidls)	2,000	
		Blower (rebuidls)	6,000	
		Andritz centerfuge service	7,500	
		Mudwell pump (replacement)	1,400	
		Hach annual service agreement	8,600	
		Washer and dryer	1,200	55,800
4115	Big Coppitt Wastewater Collection System	General operating expenses	28,100	
		Pump (rebuidls)	8,700	36,800
4116	Key Haven Wastewater Treatment	General operating expenses	14,200	
		Nutrient bags	2,200	
		Pump (rebuidls)	2,800	19,200
4117	Key Haven Wastewater Collection System	General operating expenses	12,000	
		Pump (rebuidls)	6,800	18,800
4118	Cudjoe Regional Wastewater Treatment	General operating expenses	103,000	
		Nutrient bags	1,200	104,200
4119	Cudjoe Regional Wastewater Collection System	General operating expenses	75,600	
		Nutrient bags	1,000	
		Pump (rebuidls)	8,000	84,600
4120	Navy Wastewater Systems	General operating expenses	115,000	
		Nutrient bags	1,200	
		Pump (rebuidls)	19,600	
		Stenner pumps	1,200	137,000

## OPERATIONS-SPECIFIC ACCOUNT DETAILS, CONTINUED

FOR FISCAL YEAR 2017

4201	Operations Middle Keys	General operating expenses	15,200	
		Cleaning contract Wastewater	1,300	
		Cleaning contract Warehouse	1,800	
		Cleaning contract Operations office	1,800	
		Cleaning contract IT	2,400	
		Cleaning contract Customer Service	2,400	
		Exterminator (general)	2,100	
		Trash Operations	12,600	
		Trash Customer Service	2,100	
		Trash Duck Key Wastewater	4,100	
		Trash Layton Wastewater	600	
		A/C maintenance	1,000	
		Fire alarm and sprinkler maintenance and tests	2,600	
		Elevator license and inspection	400	
		Paint RO building	3,100	
		Paint welding shop	1,200	
		Paint Customer Service building	2,800	
		Level cistern floor	5,400	
		Break room renovations	12,000	
			Building letters (Customer Service)	1,900
4202	Distribution Maintenance-Area III	General operating expenses	82,100	
		Paint Crawl Key tank	10,000	
		Coldpatch	2,400	
		Turbine pump recondition and installation	7,800	
		75hp motor recondition	1,200	
		Air hammer	1,100	
		Pressure washer	1,200	
		Vactron suction hose (replacement)	2,400	
		Cut off saw	1,100	109,300
			General operating expenses	79,300
4203	Transmission Maintenance-Area III	Combo air valve 2" (replacement)	13,500	
		Combo air valve 3" (replacement)	13,000	
		Cut off saw	2,200	
		Bin blocks for materials	32,900	
		Coldpatch	2,400	
		Concrete slab for bins	6,000	149,300
4204	Transmission Pump Station-Marathon	General operating expenses	8,900	
		Testing supplies	3,900	
		Building letters (Marathon booster building)	1,600	14,400
4205	Transmission Pump Station Ramrod	General operating expenses	9,500	
		Shutter maintenance	2,000	11,500
4208	Fleet Maintenance-Middle Keys	General operating expenses	15,000	
		Annual bridge truck inspection	2,500	17,500
4210	Reverse Osmosis-Marathon	General operating expenses	15,000	15,000
4213	Wastewater Treatment -Duck Key	General operating expenses	26,000	
		Building supplies	1,000	
		Pump (rebuids)	6,800	
		Mixer (rebuids)	4,600	
		Reclaimed pump (rebuids)	14,000	52,400
4214	Wastewater Operations and Maintenance	General operating expenses	3,000	3,000
4216	Duck Key Collection	General operating expenses	15,800	
		Pump (rebuids)	4,800	20,600
4301	Operations Key Largo and Upper Keys	General operating expenses	5,600	
		Office cleaning Key Largo	2,600	
		Office cleaning Customer Service	6,800	
		Exterminator Customer Service	1,300	
		Trash Key Largo	6,000	
		Trash Customer Service	2,700	
		Trash Rock Harbor	3,000	
		Landscape contract and materials (Customer Service)	4,800	
		Envelope depository	800	

## OPERATIONS-SPECIFIC ACCOUNT DETAILS, CONTINUED

FOR FISCAL YEAR 2017

		Roof coat (Customer Service)	2,300	
		Roof Coat (Field Representatives)	1,700	
		Paint Customer Service building	2,000	
		Paint Field Representatives building	1,700	
		Asphalt seal and strip Customer Service	2,200	
		Asphalt seal and strip Field Representatives	1,400	
		Carpet (replacement)	4,800	
		Rotary hammer	1,400	51,100
4302	Distribution Maintenance Area IV	General operating expenses	18,600	
		Paint storage, office building	1,400	
		Seal and stripe asphalt	1,100	
		Paint 1/2 mil and 1 mil tanks	31,000	
		Cut saw	1,000	
		Air compressor	1,100	54,200
4303	Distribution Maintenance Area V	General operating expenses	4,300	
		Paint Ocean Reef tanks	31,000	
		Paint 1/2 mil tank Rock Harbor	12,000	
		Paint 1/2 mil tank Tavernier	12,000	
		Paint Rock Harbor Operations building	2,800	
		Paint Rock Harbor Maintenance Mechanic shop	1,000	
		Seal and stripe asphalt	1,000	
		Generator	1,200	
		Metal locator	1,000	66,300
4304	Transmission Maintenance Areas IV and V	General operating expenses	80,000	
		Seal and stripe asphalt Key Largo Operations building	4,400	
		Reseal roof Key Largo Operations building	3,100	
		Air release (replacement)	7,000	
		Spoil sifter materials	2,000	
		Hydraulic chain saw chains (replacement)	2,300	
		Vices	1,100	
		Barricade (replacement)	2,800	
		Cones (replacement)	4,600	
		Cut off saw	2,200	
		Trenton wax tape channel 5 bridge	112,500	222,000
4308	Fleet Maintenance-Upper Keys	General operating expenses	3,100	
		Fuel for equipment	2,400	5,500
4312	Wastewater Treatment-Layton	General operating expenses	15,000	
		Motor (rebuild)	3,500	
		Nutrient bags	1,000	
		Pump (rebuild)	6,900	
		Blower (rebuild)	1,300	
		Hach annual service agreement	2,500	30,200
4313	Layton Collection	General operating expenses	12,000	
		Pump (rebuild)	2,500	14,500
5001	Main Office-Florida City	General operating expenses	2,700	
		Office cleaning	13,200	
		Landscaping	12,500	
		Exterminator	1,100	
		Trash	21,600	
		A/C maintenance	4,800	
		Floor cleaning	2,000	
		Elevator maintenance and annual inspection	5,500	63,400
5010	Water Treatment Plant-Florida City	General operating expenses	200,000	
		Lab supplies	40,000	
		Chemical feed pumps (rebuild)	10,000	
		Drain cleaning	2,000	
		Filter and belts	3,000	
		Lime slaker parts	5,000	
		Grease, oil, lube	3,000	
		Lime slurry pumps	5,000	
		Filter valves	5,000	
		Vacuum filter belts	3,500	
		Sludge rake spare parts	11,000	
		Ammonia parts	4,000	
		Chlorine vacuum hoses (replacement)	6,500	298,000

## OPERATIONS-SPECIFIC ACCOUNT DETAILS, CONTINUED

FOR FISCAL YEAR 2017

5020	Transmission Pump Station-Florida City	General operating expenses	100,000		
		Paint K-2 roof	35,000	135,000	
5030	Transmission Pump Station-Long Key	General operating expenses	1,900		
		Seal and stripe asphalt	1,200		
		Paint electric building	1,800		
		Paint pump station	2,100		
		Roof coat Long Key electric building	1,700		
		Roof coat Long Key pump station	3,100	11,800	
5040	Transmission Pump Station- Key Largo	General operating expenses	4,000		
		Paint building	1,800		
		Seal and stripe asphalt	1,300		
		A/C in electric room (replacement)	12,600	19,700	
5050	Florida City RO Plant	General operating expenses	20,000	20,000	
					<b>2,570,100</b>
<b>Engineering Services</b>					
All	Operations		-	-	-
<b>Outsourced Operations</b>					
4110	Stock Island RO	Lab services	500	500	
4112	Bay Point Wastewater Treatment	Lab services	11,100	11,100	
4114	Big Coppitt Wastewater Treatment	Lab services	30,000	30,000	
4116	Key Haven Wastewater Treatment Plant	Lab services	9,000	9,000	
4118	Cudjoe Regional Wastewater Treatment Plant	Lab services	35,500	35,500	
4120	Navy Wastewater systems	Lab services	8,800	8,800	
4210	Reverse Osmosis Marathon	Lab services	2,400	2,400	
4213	Duck Key Wastewater Treatment Plant	Lab services	27,000	27,000	
4214	Wastewater Operations and Maintenance	HazMat removal	3,000	3,000	
4312	Layton Wastewater Treatment	Lab services	10,000	10,000	
5010	Water Treatment Plant-Florida City	DR 2800 contract	1,600		
		Chemscans contract	4,000		
		DR 6000 contract	1,300		
		Turbidity meter calibration	800		
		Lab services	4,000	11,700	
5020	Transmission Pump Station-Florida City	Crane inspection	2,000		
		Vibration analysis	1,200	3,200	
5050	Florida City RO plant	Annual waste stream labs	2,500		
		Deep injection well testing	6,000		
		Train and well testing	4,000	12,500	
					<b>164,700</b>
<b>Other consulting and support services</b>					
4001	Operations Office Key West	Cityworks implementation (year 1)	150,000	150,000	
4108	Operations-Lower Keys Fleet	All data	1,500	1,500	
5001	Florida City Main Office	None	-	-	
5010	Water Treatment Plant-Florida City	National Environmental Laboratory Accreditation Conference internal audit and training	8,500		
		National Environmental Laboratory Accreditation Conference proficiency test	2,000		
		Chlorine training consultant	8,700		
		Engineering consultant fee	2,000	21,200	
5050	Florida City RO Plant	Mechanical integrity test five year	75,000	75,000	
					<b>247,700</b>
<b>Other utilities and technical services</b>					
4001	Operations - Key West Office	Wastewater fees, company wide	19,600	19,600	
4101	Operations - Lower Keys	None	-	-	
4103	Operations-Lower Keys Dist. Maint.	None	-	-	
4104	Operations - Lower Keys Dist. Pump Station	None	-	-	
4105	Distribution Pump Station-Stock Island	None	-	-	
4108	Operations-Lowers Keys Fleet	None	-	-	
4110	Operations - Lower Keys SIRO	None	-	-	
4201	Operations - Middle Keys	None	-	-	
4203	Operations - Middle Keys	None	-	-	
4204	Operations - Middle Keys Pump Station	None	-	-	
4208	Operations - Middle Keys Fleet	None	-	-	
4301	Operations - Key Largo and Upper Keys	None	-	-	
4303	Operations - Upper Keys Distribution	None	-	-	
5001	Operations-Florida City WTP	None	-	-	
5010	Operations - Florida City WTP	None	-	-	
5050	Florida City RO Plant	None	-	-	
					<b>19,600</b>

# OPERATIONS-SPECIFIC ACCOUNT DETAILS, CONTINUED

FOR FISCAL YEAR 2017

<u>Travel</u>					
4001	Operations Office-Key West	Sun Pass	1,000		
		FSAWWA conference	1,000		
		FC travel	2,000		
		AWWA annual conference	2,000		
		OSHA 500 certification	600		
		Defensive driving training certification	1,200	7,800	
4101	Operations Lower Keys-Stock Island	Per diem	100	100	
4102	Distribution maintenance-Area 1	None	-	-	
4103	Distribution Maintenance-Area II	None	-	-	
4108	Fleet Maintenance-Lower Keys	None	-	-	
4110	Stock Island Reverse Osmosis Plant	None	-	-	
4201	Operations Middle Keys-Marathon	Per diem	100		
		FDEP exam (qty. 2)	400		
		FSAWWA conference	600	1,100	
4202	Distribution Maintenance-Area III	Per diem	100		
		FDEP exam (qty. 1)	200	300	
4203	Transmission Maintenance-Area III	Per diem	100		
		FDEP exam (qty. 1)	200		
		FSAWWA conference	600	900	
4204	Transmission Pump Station-Marathon	Per diem	100	100	
4205	Transmission Pump Station-Ramrod	Per diem	100	100	
4208	Fleet Maintenance-Lower Keys-Marathon	Per diem	100	100	
4210	Reverse Osmosis Plant Marathon	None	-	-	
4214	Wastewater Operations and Maintenance	Collection training	2,400		
		Electrical Training	3,200		
		University of Florida, Training, Research and Education for Environmental Occupations	3,000		
		Skillpath	200	8,800	
4301	Operations Upper Keys-Key Largo	FDEP exam	100		
		FSAWWA conference	800	900	
4302	Distribution Maintenance Area IV	Per diem	100	100	
4303	Distribution Maintenance Area V	Per diem	100	100	
4304	Transmission Maintenance Areas IV and V	Per diem	100	100	
5001	Water Treatment Main Office-Florida City	Southeast Desalting Association, American Membrane Technology Association Conference	500	500	
5010	Water Treatment Plant-Florida City	Chlorine first response	1,000	1,000	
5020	Transmission Pump Station- Florida City	Per diem	100		
		Supervisor and foreman training	1,000	1,100	
				23,100	
<u>Training</u>					
4001	Operations Office-Key West	AWWA Ace, AWWA, Water Quality Technology Conference, FSAWWA	800		
		CEU webinars	3,700		
		Training admin	300		
		First aid and CPR instruction certificate	3,200		
		Traffic management training	1,200		
		Defensive driving	6,500		
		OSHA 500 certificate	1,000	16,700	
4101	Operations Lower Keys-Stock Island	CEU webinars	1,000	1,000	
4102	Distribution maintenance-Area 1	None	-	-	
4103	Distribution Maintenance-Area II	None	-	-	
4108	Fleet Maintenance-Lower Keys	Mechanic training	500	500	
4110	Stock Island Reverse Osmosis Plant	None	-	-	
4201	Operations Middle Keys-Marathon	Misc. training	200		
		FDEP exam, application fee and training	400		
		FSAWWA conference	100	700	
4202	Distribution Maintenance-Area III	Misc. training	100		
		FDEP exam, application fee and training	100	200	
4203	Transmission Maintenance-Area III	Misc. training	100		
		FDEP exam, application fee and training	200		
		FSAWWA conference	400	700	
4204	Transmission Pump Station-Marathon	Misc. training	100	100	
4205	Transmission Pump Station-Ramrod	Misc. training	100	100	
4208	Fleet Maintenance - Marathon	Misc. training	100	100	
4210	Reverse Osmosis Plant-Marathon	None	-	-	
4214	Wastewater Operations and Maintenance	Collection Training	900		
		Electrical Training	4,000		
		University of Florida, Training, Research and Education for Environmental Occupations	1,800		
		Skillpath	200		
		Microsoft Florida Keys Community College	300		
		Lift Station maintenance	600		
		CEU courses	1,500	9,300	
4301	Operations Upper Keys-Key Largo	FDEP exam, application fee and training	100		
		FSAWWA conference	400	500	
4302	Distribution Maintenance Area IV	Misc. training	100		
		CEU courses	500	600	
4303	Distribution Maintenance Area V	Misc. training	100		
		FDEP exam, application fee and training	100	200	
4304	Transmission Maintenance Areas IV and V	Misc. training	100		
		FDEP exam, application fee and training	300	400	
5001	Water Treatment Main Office-Florida City	Southeast Desalting Association, American Membrane Technology Association Conference	500	500	
5010	Water Treatment Plant-Florida City	Chlorine first response	1,000	1,000	
5020	Transmission Pump Station- Florida City	Supervisor and Foreman training	800	800	
				33,400	

## OPERATIONS-SPECIFIC ACCOUNT DETAILS-CONTINUED

FOR FISCAL YEAR 2017

Miscellaneous

4001	Operations Office-Key West	Florida Rural Water Association	600	
		Southeastern Desalting Association	200	
		American Membrane Technology Association	500	
		Water Environment Federation Technical Exhibition and Conference	200	
		Water Information Sharing and Analysis Center	1,000	
		Military affairs	400	
		Elevator certificate of operation	300	
		FDEP license renewal	100	
		Safety awards and suggestions	11,800	
		Florida Water and Pollution Control Operations Association	3,800	
		First extinguisher maintenance	9,500	
		Professional association	400	
		National Safety Council Florida league	400	
		Material Safety Data Sheet online services	2,800	32,000
4101	Operations Lower Keys-Stock Island	FDEP license renewal	400	400
4102	Distribution maintenance-Area 1	FDEP license renewal	400	
		Elevator certificate of operation	300	
		Drug and alcohol testing	100	800
4103	Distribution Maintenance-Area II	FDEP license renewal	400	
		Drug and alcohol testing	200	600
4105	Distribution Pump Station-Stock Island	FDEP license renewal	300	300
4108	Fleet Maintenance-Lower Keys	None	-	-
4110	Stock Island Reverse Osmosis Plant	FDEP license renewal	200	200
4114	Big Coppitt Wastewater Treatment	DEP permit renewal and modification	2,500	2,500
4116	Key Haven Wastewater Treatment	DEP permit renewal and modification	2,000	2,000
4118	Cudjoe Regional Wastewater Treatment Plant	DEP permit renewal and modification	2,000	2,000
4120	Navy Wastewater Systems	None	-	-
4201	Operations Middle Keys-Marathon	Operations licenses	100	
		FDEP exam	100	
		FDEP license renewal	200	
		AWWA	300	
		Leadership Monroe	1,200	
		Zonta	200	
		Drug and alcohol testing	100	2,200
4202	Distribution Maintenance-Area III	Operations licenses	100	
		FDEP exam	100	
		FDEP license renewal	300	
		AWWA	300	
		Drug and alcohol testing	100	900
4203	Transmission Maintenance-Area III	Operations licenses	100	
		FDEP exam	100	
		FDEP license renewal	300	
		AWWA	300	
		Drug and alcohol testing	100	900
4204	Transmission Pump Station-Marathon	Operations licenses	100	
		FDEP license renewal	100	
		Drug and alcohol testing	100	300
4205	Transmission Pump Station-Ramrod	Operations licenses	100	
		FDEP license renewal	100	
		Drug and alcohol testing	100	300
4208	Fleet Maintenance-Middle Keys	Operations licenses	100	
		Drug and alcohol testing	100	200
4210	Reverse Osmosis Plant-Marathon	None	-	-
4213	Duck Key Wastewater Treatment Plant	FDEP permit renewal	2,000	2,000
4214	Wastewater Operations and Maintenance	FDEP license renewal	1,100	
		Hep. shots	800	1,900
4301	Operations Upper Keys-Key Largo	Operations licenses	200	
		FDEP exam	100	
		FDEP license renewal	200	
		AWWA	200	
		Drug and alcohol testing	100	800
4302	Distribution Maintenance Area IV	Operations licenses	100	
		FDEP license renewal	200	
		Drug and alcohol testing	100	400

**OPERATIONS-SPECIFIC ACCOUNT DETAILS, CONTINUED**

**FOR FISCAL YEAR 2017**

4303	Distribution Maintenance Area V	Operations licenses	100		
		FDEP exam	200		
		FDEP license renewal	300		
		Drug and alcohol testing	100	700	
4304	Transmission Maintenance Areas IV and V	Operations licenses	100		
		FDEP license renewal	300		
		FDEP DSO license	200		
		Drug and alcohol testing	100	700	
4308	Fleet Maintenance-Upper Keys	Operations licenses	100	100	
5001	Water Treatment Main Office-Florida City	Elevator certificate of operation	300	300	
5010	Water Treatment Plant-Florida City	FDEP license renewal	1,200		
		Yearly Risk Management	1,000		
		Southeastern Desalting Association	400	2,600	
5020	Transmission Pump Station- Florida City	FDEP license renewal	400	400	
					<b>\$ 55,500</b>

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# GLOSSARY



## GLOSSARY OF TERMS AND ACRONYMS

FOR FISCAL YEAR 2017

**Accrual Basis of Accounting** - The recording of expenses or charges incurred but not paid and revenue earned but not received within the same period. This method is intended to match revenue and expenses to the fullest extent possible, independent of the dates on which settlements of such items are made.

**Amortization** - The spreading of costs over a period of time, usually the life of an intangible asset or the term of a debt.

**Annual Water Rate Index** - The formula by which the Authority annually adjusts the base facility charge and the consumption charge to reflect inflationary increases in the cost of providing services.

**Assessment** – A charge or special assessment (sometimes characterized as a non-ad valorem assessment) imposed by the Authority to fund the capital cost of utility improvements or the operating cost of related services.

**Authority** – Represents the Florida Keys Aqueduct Authority, unless a different intent clearly appears from the context.

**AWWA** - The American Water Works Association, an international water association of which the Authority is a member.

**Balanced Budget** – A budget with revenues equal to expenditures.

**Biscayne Aquifer** – An underground aquifer that serves as the Authority's primary water source.

**Bond** - An interest bearing certificate of debt; a written contract by the issuer to pay to the lender a fixed principal amount on a stated future date, and a series of interest payments (usually semiannually) during its life.

**Capital Asset** – An asset having a useful life in excess of one year, and costing \$1,500 or more which includes additions, improvements, or replacements to buildings, facilities, land, and structures.

**Capital Budget** - The portion of the Budget devoted to the construction of new utility plant (additions, improvements, and replacements) and expenditures for the purchase or acquisition of existing utility plant facilities and capital assets.

**Consumptive Use Permit** – A permit issued by the South Florida Water Management District that regulates the amount of water that can be withdrawn from its water source.

**Collection System** – A system of pipes, manholes, pumps, etc. that collects wastewater and delivers it to a treatment plant.

**Debt Service** – The amounts necessary to pay principal, interest and other financing fees.

**Depreciation** - The specific allocation of the cost of a fixed asset due to usage or the passage of time. Depreciation is a non-cash expense and is not a budgeted expenditure. However, it must be considered in rate development to assure that the rates are sufficient to recover the cost of the asset.

**DERM** – Dade County Department of Environmental Resource Management, an agency that contracts with the Authority to monitor its wellfield for contaminants.

## GLOSSARY OF TERMS AND ACRONYMS, CONTINUED

FOR FISCAL YEAR 2017

**Enterprise Fund** – A fund used to account for the business activities of a government. The Authority's utility activities are accounted for in a single enterprise fund.

**Expense** – A use of financial resources to acquire goods or services consumed in a single year's current operation.

**Fiscal Year** – A 12-month period that determines the time frame for the financial budget. At the end of the fiscal year, the financial position and results of operations are determined. The Authority's fiscal year runs from October 1 through September 30.

**FKAA or the Authority** – Florida Keys Aqueduct Authority

**Fleet** – Any vehicle that requires a license for operation on a public highway, such as automobiles, trucks, vans, tractors, etc. Fleet does not refer to heavy equipment.

**FSAWWA** – The Florida section of the American Water Works Association, a state water association of which the Authority is a member

**GAAP** – Generally Accepted Accounting Principles

**GFOA** – Government Finance Officers Association

**GIS** – Geographic information system

**MGD or mgd** – Million gallons per day. Term usually used to define capacity of water and wastewater systems and their production.

**Operating Expenses** – Labor, materials and other expenses incurred for production, transmission and distribution of water, customer service, administrative overhead and other general expenses.

**Potable Water** – Water that meets all requirements and regulations for human consumption.

**PSI** – Pounds per square inch.

**Reclaimed Water** – Wastewater that has been treated and is available to reuse for irrigation or other non-potable purposes.

**Revenue Bond** – A bond that is payable from the revenue generated from the operation of the Utility. Any other revenue the Board of Directors decides to pledge can also secure a revenue bond.

**Reverse Osmosis** – A process through which chlorides are removed from ground water or sea water in order to treat it for potable purposes.

**Service Area** – The area within which water and wastewater service is provided. The Authority's service area includes that section of Monroe County, Florida located in the Florida Keys.

**SFWMD** – The South Florida Water Management District, a water use regulator that issues the Authority's consumptive use permit.

## GLOSSARY OF TERMS AND ACRONYMS, CONTINUED

FOR FISCAL YEAR 2017

**Strategic Planning** – The process used to determine the Authority's mission, vision, values, goals, objectives, roles and responsibilities, etc.

**Transmission Force Mains** – Pipes through which water is forcibly pumped under pressure to deliver it to distribution systems. The transmission line is usually under much higher pressure than a distribution line.