

The Florida Keys Aqueduct Authority



2016

Budget and Financial Plan





FLORIDA KEYS AQUEDUCT AUTHORITY

1100 KENNEDY DRIVE
KEY WEST, FLORIDA 33040



BUDGET AND FINANCIAL PLAN FOR FISCAL YEAR 2016

PREPARED BY

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DEPUTY EXECUTIVE DIRECTOR, ADMINISTRATION DIVISION

ASSISTED BY

THE DEPARTMENT OF FINANCE

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FLORIDA KEYS AQUEDUCT AUTHORITY

BOARD OF DIRECTORS

J. ROBERT DEAN BOARD CHAIRMAN

DISTRICT 3- CURRENT TERM EXPIRES DECEMBER 31, 2016
OWNER AND DIRECTOR, DEAN-LOPEZ FUNERAL HOME

ANTOINETTE M. APPELL VICE CHAIRMAN

DISTRICT 4- CURRENT TERM EXPIRES DECEMBER 31, 2016
HIGHLY QUALIFIED PARAPROFESSIONAL WITH THE MONROE COUNTY SCHOOL DISTRICT

MELVA G. WAGNER SECRETARY/TREASURER

DISTRICT 2- CURRENT TERM EXPIRES DECEMBER 31, 2018
OWNER, SELLSTATE ISLAND PROPERTIES

DAVID C. RITZ BOARD MEMBER

DISTRICT 5- CURRENT TERM EXPIRES DECEMBER 31, 2016
PRESIDENT, OCEAN REEF COMMUNITY ASSOCIATION

CARA HIGGINS BOARD MEMBER

DISTRICT 1- CURRENT TERM EXPIRES DECEMBER 31, 2018
PARTNER/HORAN, WALLACE & HIGGINS, LLP

MESSAGE FROM THE EXECUTIVE DIRECTOR

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, 2016, as adopted by the Board of Directors on August 26, 2015, and the related five-year financial plan and capital financing plan.

The document is organized into five main sections. First is an introduction 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, 2016 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. Water volume sales are also projected to 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 as well as projected increases in health care costs. No utility rate increases are anticipated during the budget year other than annual indexing for inflation. Capital projects are focused on critical renewal projects that can be funded with cash reserves or rates. No new debt is anticipated in the 2016 budget.

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, 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 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 26, 2015

VISION, MISSION, VALUES AND GUIDING PRINCIPLES

FOR FISCAL YEAR 2016

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

FOR FISCAL YEAR 2016

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 FCAA's vision. They reflect the unique challenges that FCAA 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 2016

	Type of Planning Process	Description of Process	Budget Impacts
Strategic Planning	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
Financial Forecasting	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
Capital Improvement Master Plan	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
Information Technology Master Plan	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 2016

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 2016

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

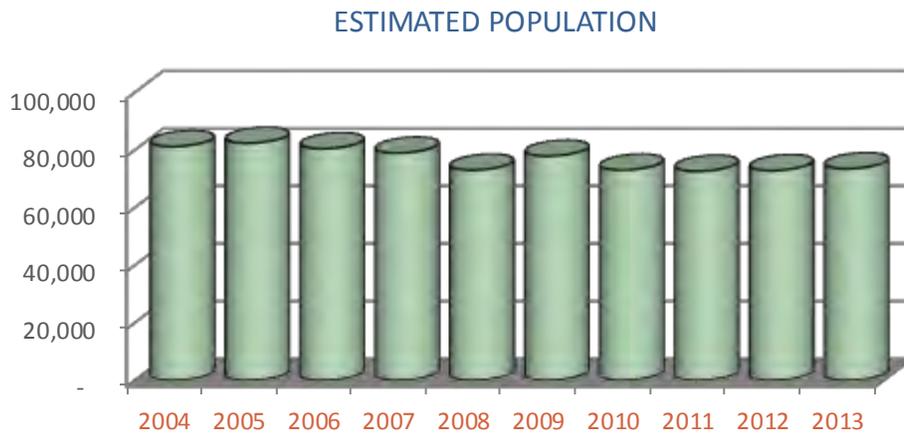
FOR FISCAL YEAR 2016

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



Data updated based on most recent statistics published by source US Census Bureau, American Fact Finder and Key West Chamber of Commerce

DEMOGRAPHIC AND ECONOMIC INFORMATION-CONTINUED

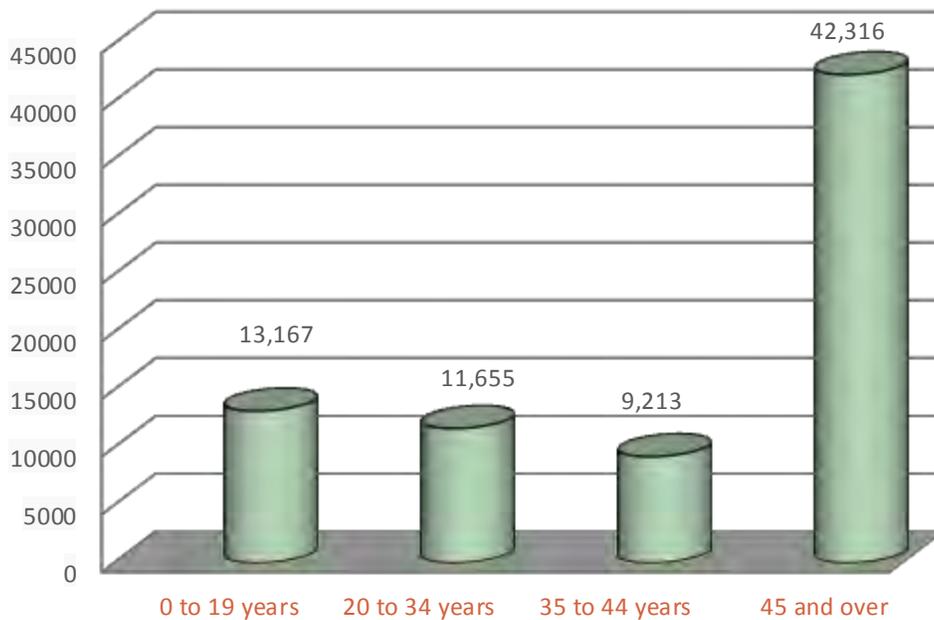
FOR FISCAL YEAR 2016

2013 ESTIMATED POPULATION BY AGE AND GENDER

	Total	% of Population
Estimated Population	76,351	
Male	39,404	52%
Female	36,947	48%
0 to 19 years	13,167	12%
20 to 34 years	11,655	17%
35 to 44 years	9,213	19%
45 and over	42,316	52%

*source: 2008-2012 American Community Survey 5 year estimates
data updated based on most recent statistics published by source
Key West Chamber of Commerce*

ESTIMATED POPULATION BY AGE



DEMOGRAPHIC AND ECONOMIC INFORMATION-CONTINUED

FOR FISCAL YEAR 2016

SOCIAL, ECONOMIC AND HOUSING CHARACTERISTICS

2008-2013 ESTIMATED

Median age (years)	46.40
Average household size	2.71
Persons below the poverty level, percent, (2008-2012)	12.10
Mean travel time to work in minutes	18.80
Median household income (2008-2012)	52,600
Per capita income (2008-2012)	\$ 31,993
Total housing units (average housing units 2008-2012)	52,827
Median single family home value (2013)	\$ 532,000
Median condominium value (2013)	\$ 375,000

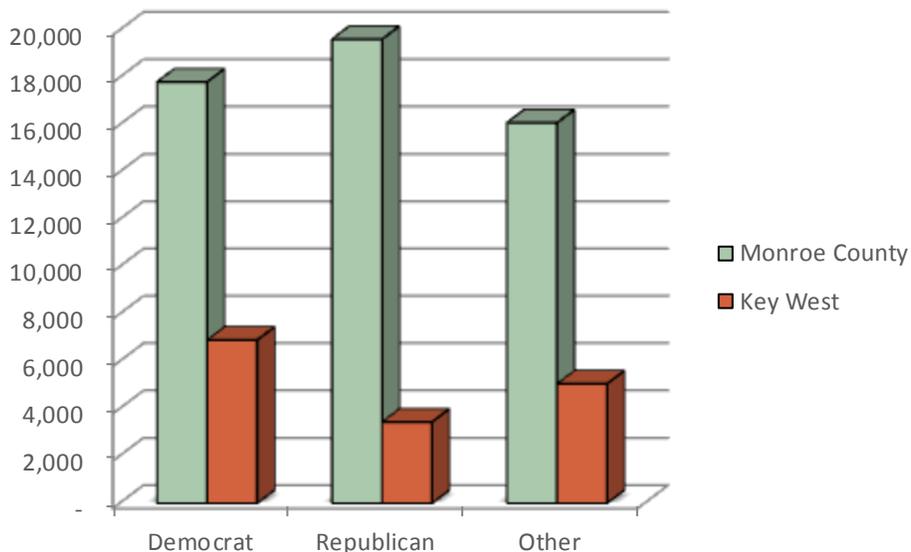
source: US Census Bureau, American Fact Finder, Key West Chamber of Commerce

REGISTERED VOTERS AS OF 05/14/2014

Affiliation	Monroe County	Key West
Democrat	17,803	6,891
Republican	19,609	3,432
Other	16,076	5,041
Totals	53,488	15,364

source: www.keys elections.org/Key West Chamber of Commerce

REGISTERED VOTERS AS OF 05/14/2014



DEMOGRAPHIC AND ECONOMIC INFORMATION-CONTINUED

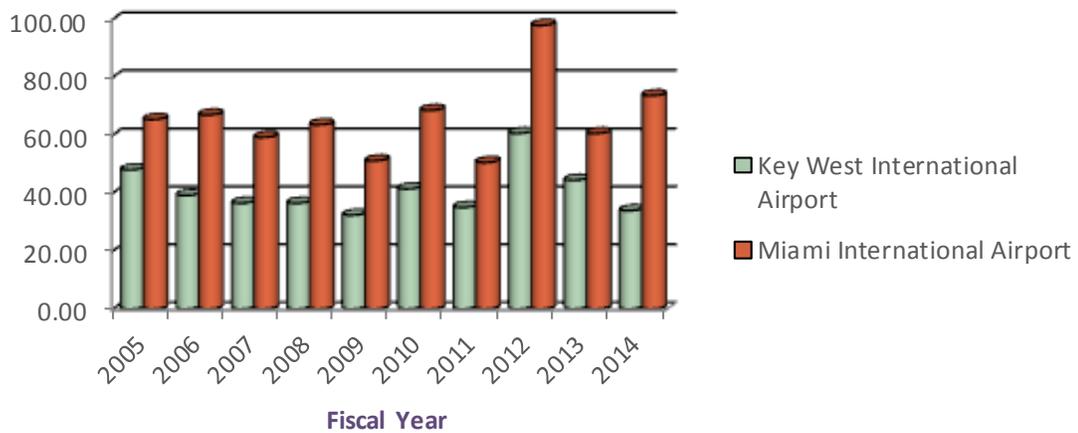
FOR FISCAL YEAR 2016

ANNUAL RAINFALL-LAST TEN FISCAL YEARS IN INCHES

	Key West International Airport	Miami International Airport
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
2005	48.04	65.42

source: National Weather Service & Southeast Regional Climate Control

KEY WEST & MIAMI ANNUAL RAINFALL

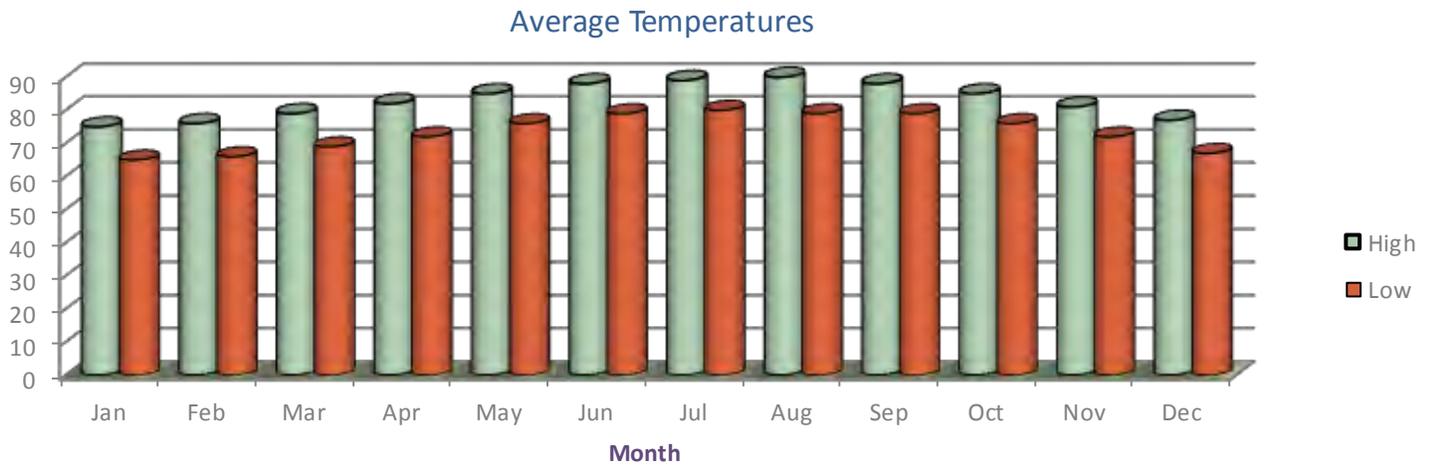


DEMOGRAPHIC AND ECONOMIC INFORMATION-CONTINUED

FOR FISCAL YEAR 2016

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 2016

SCHEDULE OF CUSTOMER ACCOUNTS-LAST TEN FISCAL YEARS

	Residential	Non Residential	U.S. Navy	City of Key West Government	Cruise Ships Through the Outer Mole	Senior Citizens	Total
2014	42,753	4,912	18	53	4	1,346	49,086
2013	42,258	4,835	19	55	4	1,545	48,716
2012	42,401	4,753	21	76	4	1,408	48,663
2011	40,884	4,291	18	75	-	1,255	46,523
2010	40,911	4,183	20	36	-	948	46,098
2009	40,150	4,059	20	41	-	808	45,078
2008	40,644	4,017	20	43	-	693	45,417
2007	40,955	4,142	20	77	-	670	45,864
2006	41,138	4,108	19	76	-	606	45,947
2005	40,694	4,063	19	76	-	601	45,453

Note: Government is included in non-residential beginning October 1, 2008

LOCATION OF CUSTOMERS-LAST TEN FISCAL YEARS

	Key West to Little Torch Key	Big Pine Key to Conch Key	Long Key to Ocean Reef	Total
2014	21,893	10,237	16,956	49,086
2013	21,789	10,124	16,803	48,716
2012	21,830	10,117	16,716	48,663
2011	20,823	9,638	16,062	46,523
2010	20,698	9,514	15,886	46,098
2009	20,007	9,373	15,698	45,078
2008	20,250	9,417	15,750	45,417
2007	20,499	9,561	15,804	45,864
2006	20,647	9,541	15,759	45,947
2005	20,415	9,397	15,641	45,453

DEMOGRAPHIC AND ECONOMIC INFORMATION-CONTINUED

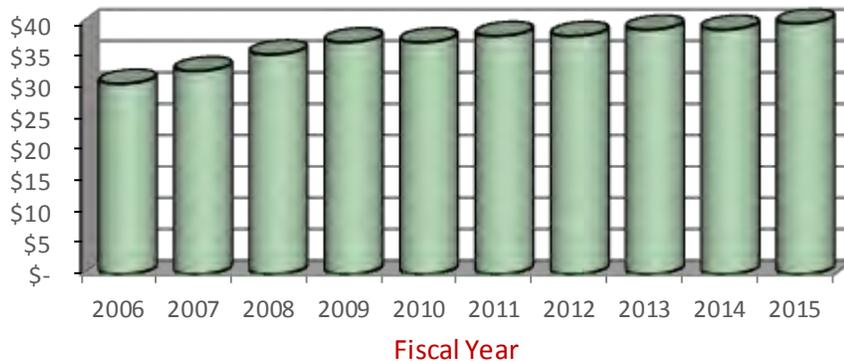
FOR FISCAL YEAR 2016

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.

**AVERAGE WATER BILL
BASED ON 4,500 GALLONS PER MONTH**



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 2016

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.

10 LARGEST CUSTOMERS-YEARS ENDED SEPTEMBER 30, 2014 AND 2005

2014		Total Gallons Consumed (000)	Total Water Revenues	% of Water Revenues
1	United States Navy	295,578	\$ 1,048,332	3.0%
2	Monroe County Detention Center	49,267	490,966	1.4%
3	Board of Public Instruction	41,168	362,539	1.0%
4	Heartland Hotel	34,440	332,752	1.0%
5	Keys Hotel Operator Inc.	27,239	279,221	0.8%
6	Ocean Reef Club Inc.	31,118	273,464	0.8%
7	NWLC LLC dba Cheeca Lodge and Spa	58,266	234,754	0.7%
8	KW Beach Suites LTD PA	21,540	228,944	0.7%
9	Resort Hotels of Key Largo	18,631	202,123	0.6%
10	City of Key West	30,099	201,306	0.6%

2005		Total Gallons Consumed (000)	Total Water Revenues	% of Water Revenues
1	United States Navy	320,708	\$ 857,104	2.4%
2	Board of County Commissioners	59,584	453,641	1.3%
3	Monroe County Board of Public Instruction	39,177	266,308	0.8%
4	NWLC LLC dba Cheeca Lodge and Spa	34,709	278,022	0.8%
5	City of Key West	31,179	105,892	0.3%
6	CHL Partnership	30,024	222,584	0.6%
7	Ocean Reef Club	29,898	209,656	0.6%
8	Heartland Hotel	28,667	214,113	0.6%
9	Sheraton Suites KW	27,650	221,284	0.6%
10	Hawks Cay Investors	25,009	189,153	0.5%

SYSTEM OVERVIEW

FOR FISCAL YEAR 2016



The Florida Keys

Service Area

System Overview

- 24 mgd lime softening water treatment plant
- 10 Biscayne aquifer supply wells
- 5 Floridan aquifer supply wells
- 6 mgd brackish water reverse osmosis plant
- 2 seawater reverse osmosis plants (3mgd total capacity)
- 182 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 2016

HISTORY AND PURPOSE

In 1937, the legislature of the state of Florida created the Florida Keys Aqueduct Commission (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 Floridan 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 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.

PROFILE OF THE AUTHORITY, CONTINUED

FOR FISCAL YEAR 2016

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

FOR FISCAL YEAR 2016

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 2,000 customers in Big Coppitt, Bay Point, Layton, Conch Key and Duck Key. When the current project to construct a wastewater system in the lower Keys is complete (estimated to be in late 2016), the Authority will add about 8,800 new 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 2016



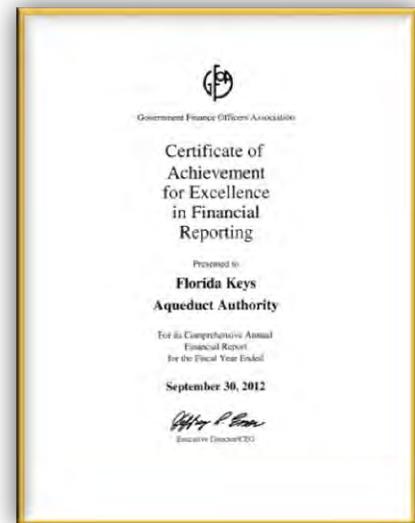
AWARDS

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

FOR FISCAL YEAR 2016

ACKNOWLEDGEMENTS

The preparation of the budget and financial plan for the year ending September 30, 2016 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 2016

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.

2015

The Authority is nearing completion of a \$190 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 2016

KEY HIGHLIGHTS

The 2016 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
- Cash flow limitations for pay-as-you-go capital plan
- Update and re-development of the Information Technology Master Plan
- Contractual salary increases

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

- Uncertainty of water sales due to changing economic factors
- 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, the potential acquisition of the Navy wastewater system, and increased power costs if drought conditions cause extensive production through reverse osmosis.

OPERATING REVENUE

Utility operating revenue

Water sales began to show signs of recovery in 2015 after sales volume dropped sharply in 2008 due to reactions to extreme drought conditions and difficult economic conditions. Water volume sales are budgeted to increase by about 2% over the current budget. The budget includes \$3,780,000 in additional wastewater revenue expected to be generated by the addition of new customers served by the Cudjoe Regional wastewater system. Should these connections not be made in the time frame anticipated, this revenue may not be fully realized. No rate adjustments other than annual indexing are included in the budget.

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.

BUDGET HIGHLIGHTS, ISSUES AND PRIORITIES, CONTINUED

FOR FISCAL YEAR 2016

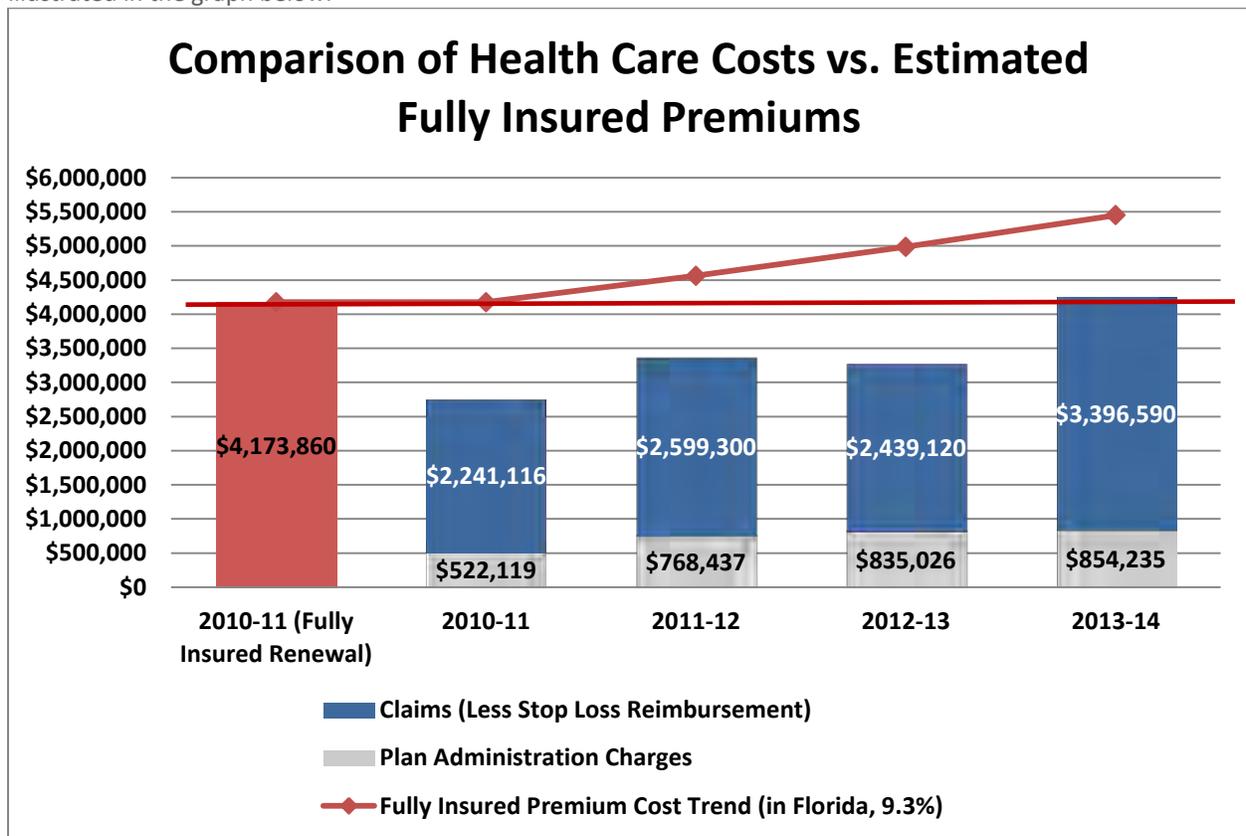
OPERATING EXPENSES AND OPERATING CAPITAL OUTLAY

The total overall budgeted operating expenditures, including capital outlay for ongoing operations, are about 0.6% higher than those budgeted in the current year. Some of the significant budgeted expenditures are discussed below.

Personnel costs

Salaries and benefits are budgeted at \$24,835,000, or about 2.3% higher than the current budget. A cost of living salary adjustment of 1% is budgeted to go into effect for all employees on October 1, 2015 along with an average estimated merit increase of about 1.10%. This amount will vary based on actual performance results. In addition to a full year of salaries for 11 new positions added in 2015 for the operation of the Cudjoe Regional wastewater system, two new positions were added in 2016 for a temporary draftsman and a pipeline controller. Two positions for a customer service representative and a finance specialist were deleted in the 2016 salary budget.

Health insurance costs are budgeted to increase by 15% based on current experience trends. The Authority retains a certain amount of claim risk and this cost will be ultimately determined by actual claims experience. Based on a cost analysis of health insurance costs, the Authority's approach appears to remain the most cost-effective, as illustrated in the graph below.



BUDGET HIGHLIGHTS, ISSUES AND PRIORITIES, CONTINUED

FOR FISCAL YEAR 2016

Other significant operating expense changes

Other operating expenses

The cost of other consulting and support services are budgeted to increase by \$190,800, mostly due estimated costs of assistance in updating and re-developing the Information Technology Master Plan. This long-term plan has not been globally revised in some time and requires a complete analysis that will include experts in various areas of technology. Costs of communications, such as fiber optics, telephone and radio are projected to continue to increase as well, with the 2016 budget up 37% over actual costs in 2014.

Capital outlay

Capital outlay is budgeted at \$3,091,300, a decrease of \$561,200 over the current year. These costs are mainly for replacement of heavy equipment and vehicles for the operations crews as well as critical software and network components.

CAPITAL IMPROVEMENT PROJECTS

The 2016 budget contains capital projects that are critical to sustaining continued reliable operations that can be funded with cash provided by rates, fees for service, state legislative appropriations and cash reserves. Total capital projects costing about \$15.7 million are included in the 2016 budget. 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 bond issues are contemplated in the 2016 budget. Debt service is budgeted at approximately \$8.7 million, a decrease of about \$638,000 brought about by an advanced refunding of Series 2007 water bonds at a more favorable interest rate. 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 2016 BUDGET WILL BE SPENT

FOR FISCAL YEAR 2016



Capital projects



23 cents

Personal services



37 cents

Other operating expenses



22 cents

Debt service



13 cents

Capital equipment



5 cents

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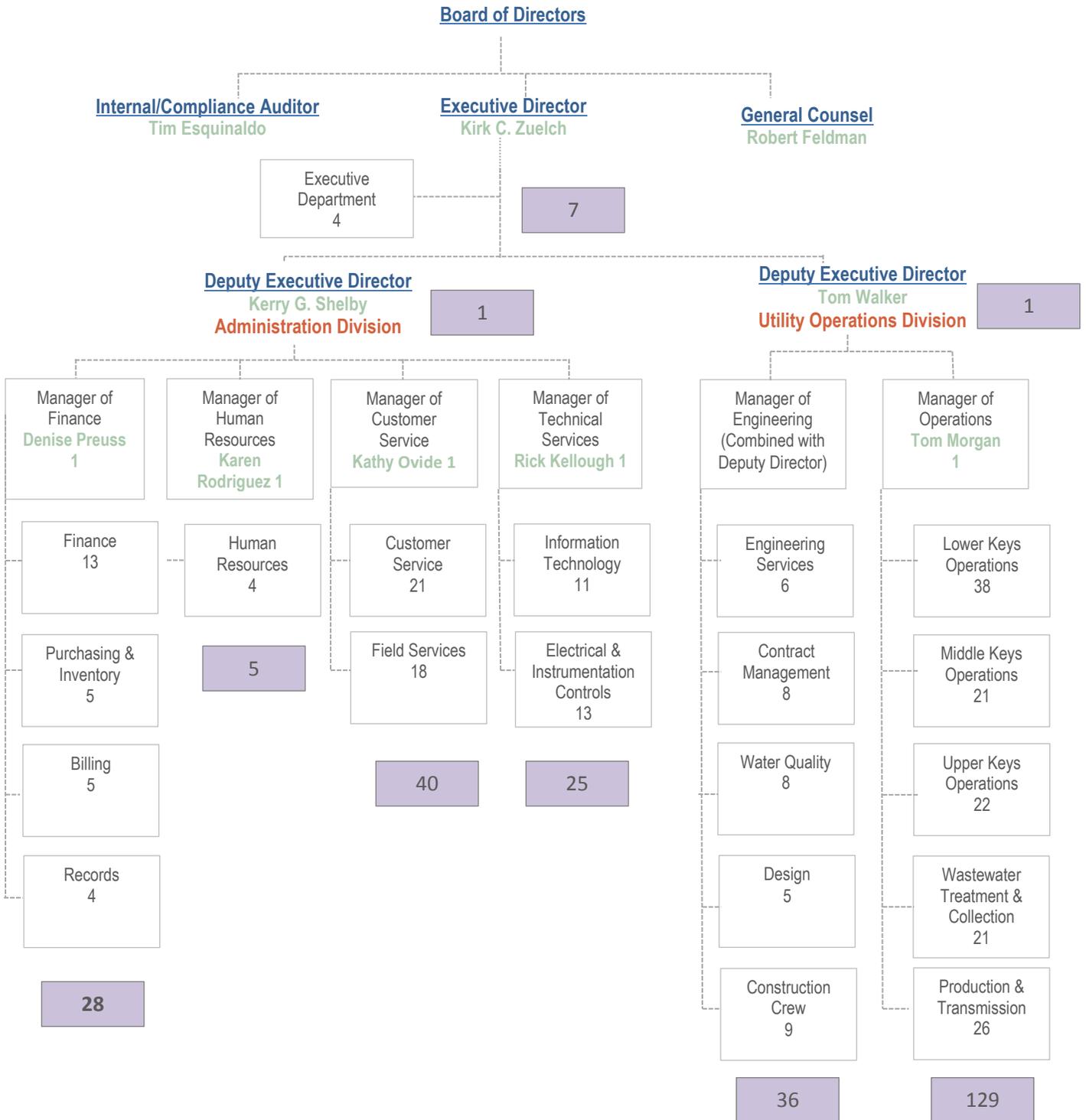
Organization Chart
Financial Policies that Impact the Budget
Budget Process



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ORGANIZATION CHART

FOR FISCAL YEAR 2016



Total approved positions 272

Contact Information

FOR FISCAL YEAR 2016

Executive Division		
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Administration Division		
<u>Deputy Executive Director-Administration</u> Kerry G. Shelby <u>kshelby@fkaa.com</u> 305.295.2230		
<u>Manager of Customer Service</u> Kathy Ovide <u>kovide@fkaa.com</u> 305.295.2163	<u>Manager of Finance</u> Denise Preuss <u>dpreuss@fkaa.com</u> 305.295.2233	<u>Manager of Human Resources</u> Karen Rodriguez <u>krodriguez@fkaa.com</u> 305.295.2210
<u>Manager of Technical Services</u> Rick Kellough <u>rkellough@fkaa.com</u> 305.295.2120		

Utility Operations Division	
<u>Deputy Executive Director-Utility Operations</u> Tom Walker <u>twalker@fkaa.com</u> 305.295.2140	
<u>Manager of Engineering</u> Tom Walker <u>twalker@fkaa.com</u> 305.295.2140	<u>Manager of Operations</u> Tom Morgan <u>tmorgan@fkaa.com</u> 305.293.6357

All addresses are 1100 Kennedy Drive, Key West, FL 33040

FINANCIAL POLICIES THAT IMPACT THE BUDGET

FOR FISCAL YEAR 2016

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 2016

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 \$1,000,000 for working capital in the event of a natural disaster or operating emergency.

FINANCIAL POLICIES THAT IMPACT THE BUDGET, CONTINUED

FOR FISCAL YEAR 2016

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

BUDGET PROCESS

FOR FISCAL YEAR 2016

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 1st according to the Authority's enabling legislation. At a public board meeting prior to September 1st, 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 assets (which are presented in the five year financial plan). Ending net assets are essentially the Authority's net equity (assets less liabilities). Since depreciation is not included in the budget but has an effect on net assets, ending net assets are noted as shown prior to depreciation.

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 2016

Budget Preparation Timeline

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Strategic Planning												
Board and customer input (informal)												
Staff input (informal)												
Update vision, mission and strategic goals												
Update policies, demographics and economics												
Develop goals and objectives												
Capital Improvement and Financing Plan												
Review projects and priorities												
Estimate five-year operational impact												
Review plan with budget team												
Develop proposed financing strategy												
Review draft with Executive Director												
Operating Budget												
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												
Five-Year Financial Plan												
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												
Board and Public Input												
Budget committee workshops												
Public hearings												
Budget advertised												
Budget adopton												

Summary of Budgeted Sources and Uses
Summary of Revenue Sources
Rate Structure
Operating Expenditure Budget by Expenditure Type
Five Year Financial Plan

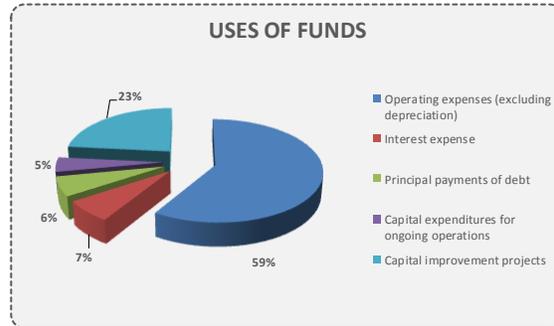
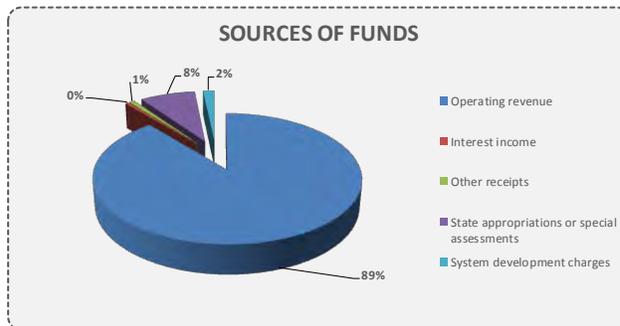


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SUMMARY OF BUDGETED SOURCES AND USES

FOR FISCAL YEAR 2016

	2014	2015 budget			2016 budget		
	Actual	Water	Wastewater	Total	Water	Wastewater	Total
Total budgeted sources of funds							
Utility operating revenue	\$ 52,325,112	\$ 47,564,000	\$ 3,443,000	\$ 51,007,000	\$ 48,969,000	\$ 6,684,000	\$ 55,653,000
Interest income	319,722	300,000	-	300,000	300,000	-	300,000
Grant proceeds	-	-	-	-	-	-	-
Other income and sources of cash	556,101	485,000	-	485,000	504,000	-	504,000
System development charges, including assessments	1,074,959	900,000	138,000	1,038,000	900,000	138,000	1,038,000
Special assessments or appropriations	-	-	2,900,000	2,900,000	-	5,000,000	5,000,000
Proceeds from issuance of debt, net of issue costs	10,370,000	-	-	-	-	-	-
Total budgeted sources of funds	64,645,894	49,249,000	6,481,000	55,730,000	50,673,000	11,822,000	62,495,000
Total budgeted uses of funds							
Operating expenses (excluding depreciation)	38,027,859	35,717,600	2,782,600	38,500,200	36,259,900	3,122,800	39,382,700
Interest expense and financing fees	5,735,829	5,133,000	147,000	5,280,000	4,435,000	137,000	4,572,000
Other expenses and uses of cash	448,643	-	-	-	-	-	-
Principal payments of debt	4,220,000	3,745,000	340,000	4,085,000	3,805,000	350,000	4,155,000
Capital expenditures for ongoing operations	2,071,593	2,915,600	736,900	3,652,500	2,909,000	182,300	3,091,300
Capital improvement projects	4,417,936	6,015,000	2,900,000	8,915,000	8,050,000	7,600,000	15,650,000
Total budgeted uses of funds	54,921,860	53,526,200	6,906,500	60,432,700	55,458,900	11,392,100	66,851,000
Excess (deficit) sources over uses	9,724,034	(4,277,200)	(425,500)	(4,702,700)	(4,785,900)	429,900	(4,356,000)
Adjustments to cash basis from accrual	6,963,661	-	-	-	-	-	-
Change in cash and investments	16,687,695	(4,277,200)	(425,500)	(4,702,700)	(4,785,900)	429,900	(4,356,000)
Beginning cash and investments	41,386,634	58,074,300	-	58,074,300	53,797,100	(425,500)	53,371,600
Ending cash and investments	58,074,329	53,797,100	(425,500)	53,371,600	49,011,200	4,400	49,015,600
Reserves and restricted cash and investments	(48,720,061)	(44,315,000)	-	(44,315,000)	(42,315,000)	-	(42,315,000)
Estimated ending unrestricted cash and investments	\$ 9,354,268	\$ 9,482,100	\$ (425,500)	\$ 9,056,600	\$ 6,696,200	\$ 4,400	\$ 6,700,600



SUMMARY OF REVENUE SOURCES

FOR FISCAL YEAR 2016

	2014			2015 budget			2016 budget			Increase / Decrease	% change from prior budget
	Actual	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater		
Number of locations											
Estimated locations receiving monthly base charge	49,086	48,500	2,750				49,000	5,800 *			
Volume											
Estimated gallons (000s) billed at retail rates	4,586,910	4,540,000			4,585,000						
Estimated gallons (000s) billed to US Navy	273,266	275,000			278,000						
Total estimated gallons(000s) sold	4,860,176	4,815,000			4,863,000						
Operating revenue											
Fees for service											
Retail water rate revenue	\$ 42,577,821	\$ 42,580,000		\$ 42,580,000	\$ 43,953,000		\$ 43,953,000		\$ 1,373,000	3.0%	
US Navy water rate revenue	1,048,332	945,000		945,000	975,000		975,000		30,000	3.0%	
Retail reclaimed water rate revenue	55,919	52,000		52,000	54,000		54,000		2,000	4.0%	
Retail wastewater rate revenue	2,986,921		2,813,000	2,813,000		\$ 2,904,000	2,904,000		91,000	3.0%	
Retail wastewater rate revenue from new operations	-		630,000	630,000		3,780,000	3,780,000		3,150,000	500.0%	
US Navy distribution system charge	2,456,208	2,487,000		2,487,000	2,487,000		2,487,000		-	0.0%	
Total fees for service	49,125,201	46,064,000	3,443,000	49,507,000	47,469,000	6,684,000	54,153,000		4,646,000	9.0%	
Other operating revenue	1,639,801	1,500,000	-	1,500,000	1,500,000	-	1,500,000		-	0.0%	
Total operating revenue	50,765,002	47,564,000	3,443,000	51,007,000	48,969,000	6,684,000	55,653,000		4,646,000	9.0%	
Non-operating revenue											
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	365,000	-	365,000	384,000	-	384,000		19,000	5.0%	
Other income	433,370	120,000	-	120,000	120,000	-	120,000		-	0.0%	
Total non-operating revenue	1,107,923	785,000	-	785,000	804,000	-	804,000		19,000	2.0%	
Total budgeted revenue	51,872,925	48,349,000	3,443,000	51,792,000	49,773,000	6,684,000	56,457,000		4,665,000	9.0%	
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)	-	-	2,900,000	2,900,000	-	5,000,000	5,000,000		2,100,000	72.0%	
Total revenue and system development fees	\$ 52,947,884	\$ 49,249,000	\$ 6,481,000	\$ 55,730,000	\$ 50,673,000	\$ 11,822,000	\$ 62,495,000		\$ 6,765,000	12.0%	

* Assumes phased-in average of Cudjoe system connections

General assumptions:

Volume sales increase

2% 2%

Rate index increase

1.2% 1.2%

RATE STRUCTURE

FOR FISCAL YEAR 2016

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 November 1, 2014		After 1.2% inflationary adjustment October 1, 2015	
Potable Water Rates				
Base facilities charge				
5/8-inch or 3/4-inch	\$	13.75	\$	13.92
1-inch		34.37		34.78
1½-inch		68.74		69.56
2-inch		109.98		111.30
3-inch		206.21		208.68
4-inch		341.20		345.29
6-inch		688.68		696.94
8-inch		1,099.75		1,112.95
Consumption charge ^[1]				
Block 1	\$	5.78	\$	5.85
Block 2		8.43		8.53
Block 3		9.46		9.57
Block 4		10.55		10.68
Block 5		11.58		11.72
Reclaimed Water Rates				
Consumption charge ^[1]				
Block 1	\$	2.89	\$	2.92
Block 2		4.22		4.27
Block 3		4.73		4.79
Block 4		5.28		5.34
Block 5		5.79		5.86

RATE STRUCTURE, CONTINUED

FOR FISCAL YEAR 2016

	Rates in effect on November 1, 2014	After 1.2% inflationary adjustment October 1, 2015
Wastewater Rates		
Base facilities charge		
5/8-inch or 3/4-inch	\$ 27.70	\$ 28.03
1-inch	103.92	105.17
1½-inch	207.83	210.32
2-inch	332.53	336.52
3-inch	623.49	630.97
4-inch	1,039.14	1,051.61
6-inch	2,078.30	2,103.24
8-inch	2,849.19	2,883.38
Flow collection charge		
Residential (up to 10,000 gallons)	\$ 10.49	\$ 10.62
Non-residential (all consumption)	10.49	10.62

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 2016

SCHEDULE OF BUDGETED EXPENDITURES FOR THE YEAR ENDING SEPTEMBER 30, 2016 Total Company

	2014	2015	2016 budget			Increase /Decrease	% change from prior budget
	Actual	Budget	Water	Wastewater	Total		
Operating capital expenditures							
Additions to utility plant	\$ 2,071,593	\$ 3,652,500	\$ 2,909,000	\$ 182,300	\$ 3,091,300	\$ (561,200)	-15%
Capitalized salaries	771,471	780,300	757,600	-	757,600	(22,700)	-3%
Capitalized overtime	49,669	50,000	-	-	-	(50,000)	-100%
Total operating capital expenditures	2,892,733	4,482,800	3,666,600	182,300	3,848,900	(633,900)	-14.1%
Operating expenses							
Personnel services							
Salaries	16,757,283	17,418,600	16,279,000	1,229,900	17,508,900	90,300	1%
Overtime	506,410	504,400	397,500	109,900	507,400	3,000	1%
Retirement	1,551,352	1,596,500	1,501,300	88,300	1,589,600	(6,900)	0%
Payroll taxes	1,373,183	1,434,700	1,333,700	102,500	1,436,200	1,500	0%
Employee health insurance	3,830,686	3,123,200	3,591,700	-	3,591,700	468,500	15%
Other benefits	166,252	207,800	188,500	12,700	201,200	(6,600)	-3%
Total personnel services	24,185,166	24,285,200	23,291,700	1,543,300	24,835,000	549,800	2.3%
Other operating expenses							
Electricity	2,778,203	2,993,700	2,604,100	412,700	3,016,800	23,100	1%
Fuel for power production	67,361	115,500	83,800	12,600	96,400	(19,100)	-17%
Chemicals	1,499,711	1,760,300	1,564,500	303,700	1,868,200	107,900	6%
Maintenance and materials	3,241,737	2,805,200	2,410,100	464,500	2,874,600	69,400	2%
Engineering services	483,340	85,000	160,000	-	160,000	75,000	88%
Accounting and auditing services	70,178	75,000	75,000	-	75,000	-	0%
Legal services	7,753	30,000	30,000	-	30,000	-	0%
Outsourced operations	524,094	727,000	791,500	126,300	917,800	190,800	26%
Other consulting and support services	1,599,693	1,173,100	1,190,000	-	1,190,000	16,900	1%
Sludge removal	192,640	238,400	60,000	210,400	270,400	32,000	13%
Rental of building - real property	18,518	31,500	15,500	18,000	33,500	2,000	6%
Rent expense - equipment	26,930	35,100	36,300	9,900	46,200	11,100	32%
Transportation expense	626,163	612,500	531,000	-	531,000	(81,500)	-13%
Insurance - vehicles	87,446	110,000	110,000	-	110,000	-	0%
Insurance - general liabilities	124,233	125,000	125,300	-	125,300	300	0%
Insurance - workers' compensation	312,520	254,000	254,000	-	254,000	-	0%
Insurance - property and flood	1,008,313	1,145,800	1,120,000	-	1,120,000	(25,800)	-2%
Advertising	34,288	35,800	35,000	-	35,000	(800)	-2%
Bad debt expense	197,473	81,000	81,000	-	81,000	-	0%
Office supplies	103,659	136,600	122,300	5,000	127,300	(9,300)	-7%
Other utilities and technical services	366,631	734,900	499,800	-	499,800	(235,100)	-32%
Postage	35,151	50,200	51,700	300	52,000	1,800	4%
Travel	54,711	102,600	124,000	3,600	127,600	25,000	24%
Training	40,009	98,400	138,700	7,700	146,400	48,000	49%
Miscellaneous	143,200	189,700	177,800	4,800	182,600	(7,100)	-4%
Bank charges	394,875	350,000	425,000	-	425,000	75,000	21%
Community relations	52,340	33,700	63,500	-	63,500	29,800	88%
Water conservation and outreach	23,873	70,000	73,300	-	73,300	3,300	5%
Freight charges	8,312	15,000	15,000	-	15,000	-	0%
Total other operating expenses	14,123,355	14,215,000	12,968,200	1,579,500	14,547,700	332,700	2.3%
Total operating expense budget	\$ 38,308,521	\$ 38,500,200	\$ 36,259,900	\$ 3,122,800	\$ 39,382,700	\$ 882,500	2.3%
Total operating budget	\$ 41,201,254	\$ 42,983,000	\$ 39,926,500	\$ 3,305,100	\$ 43,231,600	\$ 248,600	0.6%
Operating expenditures added in 2016 budget for new initiatives					(590,000)		
Operating expenditures deleted in 2016 for discontinued operations					-		
Net comparative 2016 budget after adjustments for new and discontinued operations					\$ 42,641,600	\$ (341,400)	-0.8%

FIVE YEAR FINANCIAL PLAN

FOR FISCAL YEAR 2016-2020

PROJECTED CHANGES IN NET POSITION

	2016	2017	2018	2019	2020
Projected operating results					
Operating revenue	\$ 55,653,000	\$ 59,617,000	\$ 60,476,000	\$ 61,349,000	\$ 62,236,000
Operating expenses (before depreciation)	(39,382,700)	(39,777,000)	(40,175,000)	(40,577,000)	(40,983,000)
Net operating income (before depreciation)	16,270,300	19,840,000	20,301,000	20,772,000	21,253,000
Interest income	300,000	300,000	300,000	300,000	300,000
Other income	504,000	508,000	512,000	516,000	520,000
Interest expense	(4,572,000)	(4,469,000)	(4,350,000)	(4,264,000)	(4,170,000)
Projected net income before depreciation	12,502,300	16,179,000	16,763,000	17,324,000	17,903,000
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	-	-	-	-
Projected increase (decrease) in net position before depreciation	18,540,300	17,217,000	17,801,000	18,362,000	18,941,000
Projected beginning net position	152,600,000	156,140,300	158,357,300	161,158,300	164,520,300
Projected net position before depreciation	171,140,300	173,357,300	176,158,300	179,520,300	183,461,300
Estimated depreciation	(15,000,000)	(15,000,000)	(15,000,000)	(15,000,000)	(15,000,000)
Projected ending net position after depreciation	\$ 156,140,300	\$ 158,357,300	\$ 161,158,300	\$ 164,520,300	\$ 168,461,300

PROJECTED SOURCES AND USES OF FUNDS

	2016	2017	2018	2019	2020
Total projected sources of funds					
Operating revenue	\$ 55,653,000	\$ 59,617,000	\$ 60,476,000	\$ 61,349,000	\$ 62,236,000
Interest income	300,000	300,000	300,000	300,000	300,000
Other income	504,000	508,000	512,000	516,000	520,000
System development fees	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	-	-	-	-
Total projected sources of funds	62,495,000	61,463,000	62,326,000	63,203,000	64,094,000
Total projected uses of funds					
Operating expenses	39,382,700	39,777,000	40,175,000	40,577,000	40,983,000
Interest expense	4,572,000	4,469,000	4,350,000	4,264,000	4,170,000
Principal payments of debt	4,155,000	4,240,000	4,080,000	4,160,000	4,260,000
Capital expenditures for ongoing operations	3,091,300	1,300,000	1,300,000	1,300,000	1,300,000
Capital improvement projects	15,650,000	23,100,000	6,935,000	5,250,000	3,700,000
Total projected uses of funds	66,851,000	72,886,000	56,840,000	55,551,000	54,413,000
Additions to (uses of) cash	\$ (4,356,000)	\$ (11,423,000)	\$ 5,486,000	\$ 7,652,000	\$ 9,681,000

FIVE YEAR FINANCIAL PLAN, CONTINUED

FOR FISCAL YEARS 2016-2020

PROJECTED REVENUE AND CONTRIBUTIONS

	2016	2017	2018	2019	2020
Estimated gallons (000s) sold to customers at retail rates	4,585,000	4,608,000	4,631,000	4,654,000	4,677,000
Estimated gallons (000s) sold to US Navy	278,000	279,000	280,000	281,000	282,000
Total estimated sales gallons (000s)	4,863,000	4,887,000	4,911,000	4,935,000	4,959,000
Operating revenue					
Fees for service					
Retail water rate revenue	\$ 43,953,000	\$ 44,614,000	\$ 45,285,000	\$ 45,967,000	\$ 46,659,000
US Navy water rate revenue	975,000	990,000	1,005,000	1,020,000	1,035,000
Retail reclaimed water rate revenue	54,000	55,000	56,000	57,000	58,000
Retail wastewater rate revenue for current systems	2,904,000	2,948,000	2,992,000	3,037,000	3,083,000
Retail wastewater rate revenue from new operations	3,780,000	7,000,000	7,105,000	7,212,000	7,321,000
US Navy distribution system charge	2,487,000	2,487,000	2,487,000	2,487,000	2,487,000
Total fees for service	54,153,000	58,094,000	58,930,000	59,780,000	60,643,000
Other operating revenue	1,500,000	1,523,000	1,546,000	1,569,000	1,593,000
Total operating revenue	55,653,000	59,617,000	60,476,000	61,349,000	62,236,000
Non-operating revenue					
Interest income	300,000	300,000	300,000	300,000	300,000
Grant proceeds	-	-	-	-	-
Charges to other utilities for billing services	384,000	388,000	392,000	396,000	400,000
Other income	120,000	120,000	120,000	120,000	120,000
Total non-operating revenue	804,000	808,000	812,000	816,000	820,000
Total budgeted revenue	56,457,000	60,425,000	61,288,000	62,165,000	63,056,000
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	-	-	-	-
Total revenue and contributions	\$ 62,495,000	\$ 61,463,000	\$ 62,326,000	\$ 63,203,000	\$ 64,094,000

Budget assumptions	
(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 2016-2020

FIVE YEAR CAPITAL IMPROVEMENT AND CAPITAL FINANCING PLAN

Description	2016	2017	2018	2019	2020	Estimated five-year expenditures
Ongoing and critical projects						
Distribution replacement	2,300,000	2,100,000	2,100,000	2,100,000	2,200,000	10,800,000
Distribution replacement-existing budgeted bond project completions	2,000,000	-	-	-	-	2,000,000
Transmission main improvements-C-905 Key Largo	800,000	1,000,000	-	-	-	1,800,000
Transmission main bridge crossing over C-111 Canal-18 mile stretch	700,000	800,000	-	-	-	1,500,000
Marathon 4mg storage tank, distribution pump station improvements	250,000	4,750,000	-	-	-	5,000,000
Marathon service buildings	1,200,000	300,000	-	-	-	1,500,000
Florida City wastewater metering station for Miami-Dade Cty.	150,000	-	-	-	-	150,000
Navy projects						
Replace piping at Sigsbee	-	-	-	550,000	-	550,000
Replace piping at Boca Chica	350,000	-	-	-	-	350,000
Replace piping at Trumbo	-	-	585,000	100,000	-	685,000
Demo/replace storage tank #C69 Trumbo Point	200,000	-	550,000	-	-	750,000
Navy wastewater privatization-Big Coppitt connection/expansion	2,500,000	6,700,000	-	-	-	9,200,000
Projects with dedicated funding sources						
Key Haven collection system improvements	5,000,000	3,400,000	-	-	-	8,400,000
Duck Key WWTP piping improvements	100,000	200,000	-	-	-	300,000
Priority but non-critical projects						
Florida City 5mg storage tank	-	2,600,000	2,600,000	-	-	5,200,000
Land purchase-N and W of Florida City WTP	-	1,000,000	1,000,000	1,000,000	-	3,000,000
Distribution pump stations - Cudjoe and Islamorada	-	100,000	100,000	1,500,000	1,500,000	3,200,000
Stock Island building renovations	100,000	150,000	-	-	-	250,000
Total	\$ 15,650,000	\$ 23,100,000	\$ 6,935,000	\$ 5,250,000	\$ 3,700,000	\$ 54,635,000
Funding sources						
Ongoing and critical projects funded from rates and cash on hand	\$ 7,400,000	\$ 8,950,000	\$ 2,100,000	\$ 2,100,000	\$ 2,200,000	\$ 22,750,000
Navy projects paid through Navy rate	3,050,000	6,700,000	1,135,000	650,000	-	11,535,000
Other projects with dedicated revenue sources	5,100,000	3,600,000	-	-	-	8,700,000
Priority but non-critical projects funded through rates and cash on hand	100,000	3,850,000	3,700,000	2,500,000	1,500,000	11,650,000
Total	\$ 15,650,000	\$ 23,100,000	\$ 6,935,000	\$ 5,250,000	\$ 3,700,000	\$ 54,635,000

FIVE YEAR FINANCIAL PLAN, CONTINUED

FOR FISCAL YEARS 2016-2020

PROJECTED NEW DEBT ISSUES AND DEBT SERVICE

	2016	2017	2018	2019	2020
Bond issuance assumptions:					
Projected principal amount of new bonds issued	\$ -	\$ -	\$ -	\$ -	\$ -
Available for construction fund	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated issue costs					
Projected interest rate					
Amortization period (years)					
# principal payments per year					
Projected Debt Service					
Principal					
Series 2007 water revenue bonds	995,000	1,065,000			
Series 2008 water refunding and revenue bonds	-	-	-	-	-
Series 2012 wastewater revenue bonds	350,000	350,000	355,000	355,000	355,000
Series 2013A water refunding bonds	2,415,000	2,415,000	2,465,000	2,510,000	2,565,000
Series 2013B water revenue bonds	295,000	305,000	315,000	325,000	335,000
Series 2014A water revenue bonds	100,000	105,000	110,000	115,000	120,000
Series 2015A water refunding bonds	-	-	-	-	245,000
Series 2015B water refunding bonds	-	-	835,000	855,000	640,000
Total principal	4,155,000	4,240,000	4,080,000	4,160,000	4,260,000
Interest					
Series 2007 water revenue bonds	93,000	53,000			
Series 2008 water refunding and revenue bonds ^[1]	1,998,000	1,997,000	1,997,000	1,997,000	1,992,000
Series 2012 wastewater revenue bonds	137,000	127,000	117,000	108,000	97,000
Series 2013A water refunding bonds	249,000	210,000	169,000	128,000	86,000
Series 2013B water revenue bonds	253,000	243,000	232,000	221,000	210,000
Series 2014A water revenue bonds	88,000	85,000	81,000	77,000	73,000
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	414,000	393,000	372,000
Total interest	4,572,000	4,469,000	4,350,000	4,264,000	4,170,000
Total projected debt service	\$ 8,727,000	\$ 8,709,000	\$ 8,430,000	\$ 8,424,000	\$ 8,430,000

^[1] Includes ancillary costs of remarketing and letter of credit fees

FIVE YEAR FINANCIAL PLAN, CONTINUED

FOR FISCAL YEARS 2016-2020

PROJECTED DEBT SERVICE COVERAGE

	Water Operations				
	2016	2017	2018	2019	2020
Funds available for debt service					
Operating revenue	\$ 48,969,000	\$ 49,669,000	\$ 50,379,000	\$ 51,100,000	\$ 51,832,000
Interest income	300,000	300,000	300,000	300,000	300,000
Other income	504,000	508,000	512,000	516,000	520,000
Less operating expenses	(36,259,900)	(31,807,400)	(32,085,900)	(32,366,600)	(32,649,400)
Net funds available for debt coverage	\$ 13,513,100	\$ 18,669,600	\$ 19,105,100	\$ 19,549,400	\$ 20,002,600
Debt service requirements	\$ 8,240,000	\$ 8,232,000	\$ 7,958,000	\$ 7,961,000	\$ 7,978,000
Coverage factor (minimum of 1.10 required)	1.64	2.27	2.40	2.46	2.51
System development charges	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
Coverage factor with system development charges (minimum of 1.20)	1.75	2.38	2.51	2.57	2.62

	Wastewater Operations				
	2016	2017	2018	2019	2020
Funds available for debt service					
Operating revenue	\$ 6,684,000	\$ 9,948,000	\$ 10,097,000	\$ 10,249,000	\$ 10,404,000
Interest income	-	-	-	-	-
Other income	-	-	-	-	-
Less operating expenses	(3,122,800)	(7,969,600)	(8,089,100)	(8,210,400)	(8,333,600)
Net funds available for debt coverage	\$ 3,561,200	\$ 1,978,400	\$ 2,007,900	\$ 2,038,600	\$ 2,070,400
Debt service requirements	\$ 487,000	\$ 477,000	\$ 472,000	\$ 463,000	\$ 452,000
System development charges	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000
Coverage factor with system development charges (minimum of 1.20)	7.60	4.44	4.55	4.70	4.89

Note: Wastewater bonds have no requirement to meet both 1.10 and 1.20 tests. Therefore, only the 1.20 result is shown.

FIVE YEAR FINANCIAL PLAN, CONTINUED

FOR FISCAL YEARS 2016-2020

ESTIMATED RATE ADJUSTMENTS AND AVERAGE MONTHLY BILL

	Potable water	
	Estimated percentage increase	Average monthly bill (for 4,500 gallons)
Current Bill		\$ 39.76
Inflationary adjustment October 1, 2015	1.20%	\$ 40.24
Estimated October 1, 2016	1.00%	\$ 40.64
Estimated October 1, 2017	1.00%	\$ 41.05
Estimated October 1, 2018	1.00%	\$ 41.46
Estimated October 1, 2019	1.00%	\$ 41.87

	Reclaimed water	
	Estimated percentage increase	Average monthly bill (for 1,100 gallons)
Current Bill		\$ 3.18
Inflationary adjustment October 1, 2015	1.20%	\$ 3.22
Estimated October 1, 2016	1.00%	\$ 3.25
Estimated October 1, 2017	1.00%	\$ 3.28
Estimated October 1, 2018	1.00%	\$ 3.31
Estimated October 1, 2019	1.00%	\$ 3.35

	Wastewater	
	Estimated percentage increase	Average monthly bill (for 4,500 gallons)
Current Bill		\$ 74.91
Inflationary adjustment October 1, 2015	1.20%	\$ 75.80
Estimated October 1, 2016	1.00%	\$ 76.56
Estimated October 1, 2017	1.00%	\$ 77.33
Estimated October 1, 2018	1.00%	\$ 78.10
Estimated October 1, 2019	1.00%	\$ 78.88

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- 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

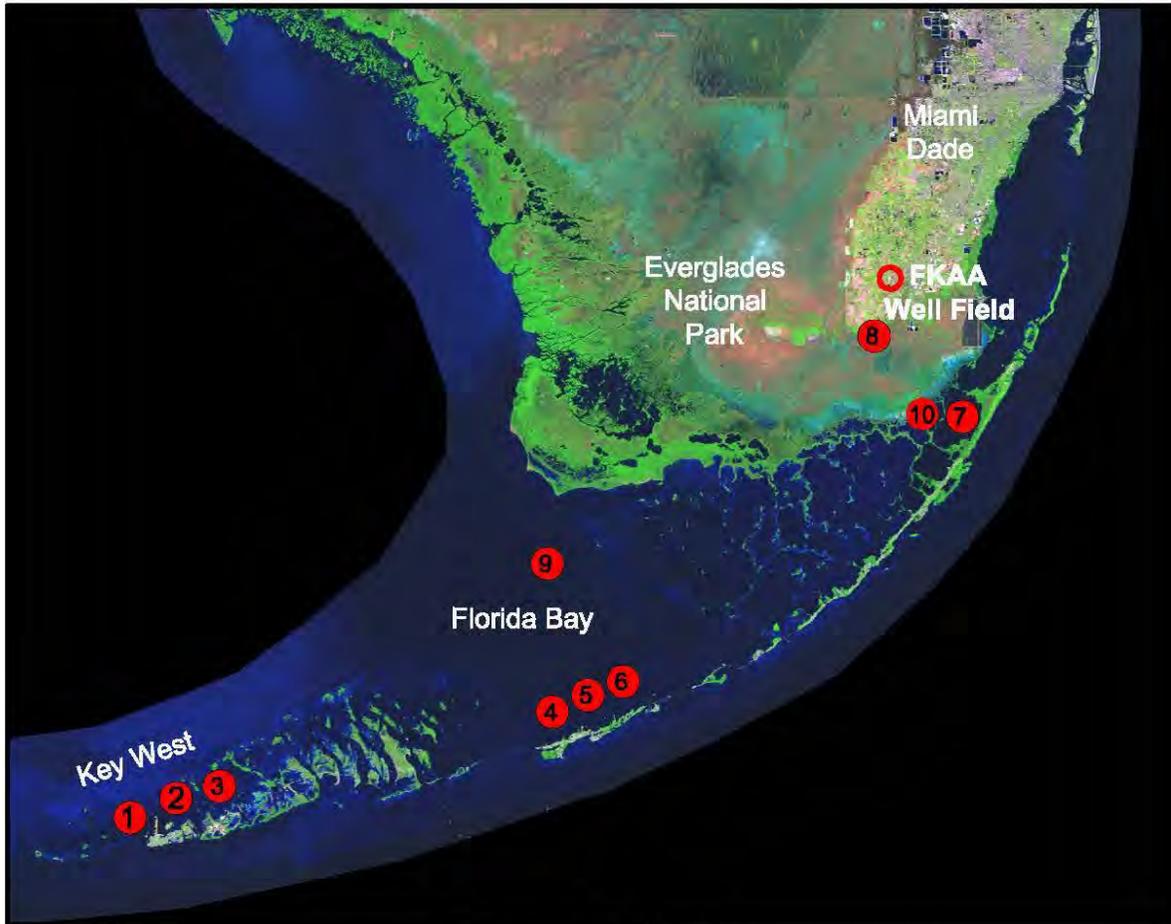
FOR FISCAL YEAR 2016-2020

Description	2016	2017	2018	2019	2020	Estimated five-year expenditures
Ongoing and critical projects						
Distribution replacement	\$ 2,300,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,200,000	\$ 10,800,000
Distribution replacement-existing budgeted bond project completions	2,000,000	-	-	-	-	2,000,000
Transmission main improvements-C-905 Key Largo	800,000	1,000,000	-	-	-	1,800,000
Transmission main bridge crossing over C-111 Canal-18 mile stretch	700,000	800,000	-	-	-	1,500,000
Marathon 4mg storage tank	250,000	4,750,000	-	-	-	5,000,000
Marathon service buildings	1,200,000	300,000	-	-	-	1,500,000
Florida City wastewater metering station for Miami-Dade Cty.	150,000	-	-	-	-	150,000
Navy projects						
Replace piping at Sigsbee	-	-	-	550,000	-	550,000
Replace piping at Boca Chica	350,000	-	-	-	-	350,000
Replace piping at Trumbo	-	-	585,000	100,000	-	685,000
Demo/replace storage tank #C69 Trumbo Point	200,000	-	550,000	-	-	750,000
Navy wastewater privatization-Big Coppitt connection/expansion	2,500,000	6,700,000	-	-	-	9,200,000
Projects with dedicated funding sources						
Key Haven collection system improvements	5,000,000	3,400,000	-	-	-	8,400,000
Duck Key WWTP piping improvements	100,000	200,000	-	-	-	300,000
Priority but non-critical projects						
Florida City 5 mg storage tank	-	2,600,000	2,600,000	-	-	5,200,000
Land purchase-N and W of Florida City WTP	-	1,000,000	1,000,000	1,000,000	-	3,000,000
Distribution pump stations-Cudjoe and Islamorada	-	100,000	100,000	1,500,000	1,500,000	3,200,000
Stock Island building renovations	100,000	150,000	-	-	-	250,000
Total	\$ 15,650,000	\$ 23,100,000	\$ 6,935,000	\$ 5,250,000	\$ 3,700,000	\$ 54,635,000

PROJECT SUMMARIES

FOR FISCAL YEAR 2016

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
	2016	2017	2018	2019	2020	
Capital Engineering & Construction Costs	\$ 2,300,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,200,000	\$10,800,000
Total Costs	\$ 2,300,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,200,000	\$10,800,000

Operating Impact:

	Annual Operating Costs (Savings)					Total
	2016	2017	2018	2019	2020	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	-	-	-	-	-	-
Other Operating Costs	-	-	-	-	-	-
Total Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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
	2016	2017	2018	2019	2020	
Capital Engineering & Construction Costs	\$ 800,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,800,000
Total Costs	\$ 800,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,800,000

Operating Impact:

	Annual Operating Cost (Savings)					Total
	2016	2017	2018	2019	2020	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	-	(5,000.00)	(12,000.00)	(12,000.00)	(12,000.00)	-
Other Operating Costs	-	(5,000.00)	(12,000.00)	(12,000.00)	(12,000.00)	-
Total Operating Costs	\$ -	\$ (5,000)	\$ (12,000)	\$ (12,000)	\$ (12,000)	\$ (41,000)

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
	2016	2017	2018	2019	2020	
Capital Engineering & Construction Costs	\$ 700,000	\$ 800,000	\$ -	\$ -	\$ -	\$ 1,500,000
Total Costs	\$ 700,000	\$ 800,000	\$ -	\$ -	\$ -	\$ 1,500,000

Operating Impact:

	Annual Operating Cost (Savings)					Total
	2016	2017	2018	2019	2020	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	-	-	-	-	-	-
Other Operating Costs	-	-	-	-	-	-
Total Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MARATHON 4 MG STORAGE TANK, DISTRIBUTION PUMP STATION IMPROVEMENTS

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
	2016	2017	2018	2019	2020	
Capital Engineering & Construction Costs	\$ 250,000	\$ 4,750,000	\$ -	\$ -	\$ -	\$ 5,000,000
Total Costs	\$ 250,000	\$ 4,750,000	\$ -	\$ -	\$ -	\$ 5,000,000

Operating Impact:

	Annual Operating Cost (Savings)					Total
	2016	2017	2018	2019	2020	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	-	-	-	-	-	-
Other Operating Costs	-	-	-	-	-	-
Total Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MARATHON SERVICE BUILDINGS

RENEWAL & REPLACEMENT

Project Information

Location	Marathon
Project Type	Vertical Building
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
	2016	2017	2018	2019	2020	
Capital Engineering & Construction Costs	\$ 1,200,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 1,500,000
Total Costs	\$ 1,200,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 1,500,000

Operating Impact:

	Annual Operating Cost (Savings)					Total
	2016	2017	2018	2019	2020	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	-	-	(10,000.00)	(10,000.00)	(15,000.00)	(35,000)
Total Operating Costs	\$ -	\$ -	\$ (10,000)	\$ (10,000)	\$ (15,000)	\$ (35,000)

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
	2016	2017	2018	2019	2020	
Capital Engineering & Construction Costs	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Total Costs	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Operating Impact:

	Annual Operating Cost (Savings)					Total
	2016	2017	2018	2019	2020	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	100,000.00	30,000.00	30,000.00	30,000.00	30,000.00	220,000
Total Operating Costs	\$ 100,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 220,000

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
	2016	2017	2018	2019	2020	
Capital Engineering & Construction Costs	\$ 550,000	\$ 550,000	\$ 550,000	\$ -	\$ -	\$ 1,650,000
	-	-	-	-	-	-
Total Costs	\$ 550,000	\$ 550,000	\$ 550,000	\$ -	\$ -	\$ 1,650,000

Operating Impact:

	Annual Operating Costs (Savings)					Total
	2016	2017	2018	2019	2020	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	-	-	-	-	-	-
Other Operating Costs	-	-	-	-	-	-
Total Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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
	2016	2017	2018	2019	2020	
Capital Engineering & Construction Costs	\$ 2,500,000	\$ 6,700,000	\$ -	\$ -	\$ -	\$ 9,200,000
Total Costs	\$ 2,500,000	\$ 6,700,000	\$ -	\$ -	\$ -	\$ 9,200,000

Operating Impact:

	Annual Operating Cost (Savings)					Total
	2016	2017	2018	2019	2020	
New Personnel (FTEs)	Information not available at time of publication					
Personal Services Costs						
Other Operating Costs						
Total Operating Costs						\$ -

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
	2016	2017	2018	2019	2020	
Capital Engineering & Construction Costs	\$5,000,000	\$ 3,400,000	\$ -	\$ -	\$ -	\$ 8,400,000
Total Costs	\$5,000,000	\$ 3,400,000	\$ -	\$ -	\$ -	\$ 8,400,000

Operating Impact:

	Annual Operating Cost (Savings)					Total
	2016	2017	2018	2019	2020	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	-	(1,500)	(3,000)	(3,000)	-	(7,500)
Other Operating Costs	-	-	-	-	-	-
Total Operating Costs	\$ -	\$ (1,500)	\$ (3,000)	\$ (3,000)	\$ -	\$ (7,500)

DUCK KEY WWTP 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
	2016	2017	2018	2019	2020	
Capital Engineering & Construction Costs	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 300,000
Total Costs	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 300,000

Operating Impact:

	Annual Operating Cost (Savings)					Total
	2016	2017	2018	2019	2020	
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	-	-	-	-	-	-
Other Operating Costs	-	-	-	-	-	-
Total Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	2016	2017	2018	2019	2020	Total Cost
Capital Engineering & Construction Costs	\$ 100,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 250,000
Total Costs	\$ 100,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 250,000

Operating Impact:

Annual Operating Cost (Savings)

	2016	2017	2018	2019	2020	Total
New Personnel (FTEs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Costs	-	-	-	-	-	-
Other Operating Costs	-	-	-	-	-	-
Total Operating Costs	\$ -					

CAPITAL OUTLAY BUDGET DETAIL

FOR FISCAL YEAR 2016

			Amount	Water cost centers	Wastewater cost centers	Total
Executive Division						
<u>Executive</u>						
1011	Executive Office	None	-	-	-	-
Administration Division						
<u>Customer Service</u>						
3030	Customer Service Administration	None	-	-	-	-
3031	Central Payment Processing	None	-	-	-	-
3032	Customer Service-Key West	None	-	-	-	-
3034	Customer Service-Marathon	None	-	-	-	-
3035	Customer Service-Tavernier	None	-	-	-	-
3037	Field Services-Key West	Electronic readers (3)	17,600	17,600	-	-
3038	Field Services-Marathon	Electronic readers (2)	12,500	12,500	-	-
3039	Field Services-Tavernier	Electronic readers (1)	6,000	6,000	-	36,100
<u>Finance</u>						
6010	Finance	None	-	-	-	-
6020	Billing	None	-	-	-	-
6030	Purchasing and Inventory	Electric stacking lift truck (non-palletized items)	11,000	-	-	-
		Mezzanine	19,000	30,000	-	-
6040	Records	None	-	-	-	30,000
<u>Human Resources</u>						
7010	Human Resources	None	-	-	-	-
<u>Technical Services</u>						
8010	Information Technology	GIS software	5,000	-	-	-
		Network tester	14,000	-	-	-
		Development/test environment	35,000	-	-	-
		Network security software	36,000	-	-	-
		Storage (disk enclosures)	36,000	-	-	-
		Servers (3)	36,000	-	-	-
		Network switches (15)	75,000	-	-	-
		V3 data collectors (10)	150,000	387,000	-	-
8020	Electrical and Instrumentation Controls	Meter for FC plant use water	4,000	-	-	-
		Marathon magnetic meters (2)	6,000	-	-	-
		Florida City backup power supply (replacement)	10,000	-	-	-
		Stock Island magnetic meters (4)	12,000	-	-	-
		Monitoring switch for high service pumps	22,000	-	-	-
		Generator for Tavernier transmission pressure monitor (replacement)	35,000	-	-	-
		Diesel generator for Kennedy Drive (replacement)	50,000	-	-	-
				139,000	-	526,000
Utility Operations Division						
<u>Engineering</u>						
2021	General Engineering	None	-	-	-	-
2022	Contract Management	Sewer lateral camera (Cudjoe)	10,000	10,000	-	-
2023	Water Quality	New SEIM well installations	101,000	101,000	-	-
2024	Design	None	-	-	-	-
2025	Construction Crew	Backhoe replacement	87,000	-	-	-
		Compactor (Cudjoe)	9,700	-	-	-
		Various hand tools for service trucks	3,000	-	-	-
		Service trencher (new, Cudjoe)	159,000	-	-	-
		Pumps	2,500	261,200	-	372,200

CAPITAL OUTLAY BUDGET DETAIL, CONTINUED

FOR FISCAL YEAR 2016

Utility Operations Division, Continued

			Amount	Water cost centers	Wastewater cost centers	Total
	Operations					
4001	Operations Office Key West	None	-	-		
4101	Operations Office Stock Island/lower keys	PVC pipe locator	2,200			
		Subsurface leak detector	3,600	5,800		
4102	Distribution/Maintenance-Area I	Wacker plate compactor	5,900	5,900		
4103	Distribution/Maintenance-Area II	Compressor (replacement)	17,100			
		Tap upgrades (#145, #125,#108, #93)	54,000			
		Enclosed trailer	5,500			
		Hydraulic pump	13,000	89,600		
4104	Distribution Pump Station-Key West	None	-	-		
4105	Distribution Pump Station-Stock Island	None	-	-		
4107	Valve Shop	New meters/new installs	80,000			
		Neptune handheld	6,000	86,000		
4108	Fleet Maintenance-lower keys	SUV (replace 1)	23,000			
		Cars (replace 5)	115,000			
		Truck 1/2 ton (replace 3)	60,000			
		Truck 1 ton (replace 3)	102,000			
		Van (replace 1)	22,000	322,000		
4110	Stock Island Reverse Osmosis Plant	Amoniators and ejectors	5,000			
		Fiberglass pipe	82,000			
		Toyobo membranes	110,000			
		Lawnmower	1,500	198,500		
4112	Bay Point Wastewater Treatment Plant	None	-		-	
4113	Bay Point Collection	Spare pump Bluewater	5,000		5,000	
4114	Big Coppitt Wastewater Treatment	Centrifuge crane assembly	47,200			
		Blower enclosures (replacement)	29,400		76,600	
4115	Big Coppitt Collection	None	-		-	
4116	Key Haven Wastewater Treatment	None	-		-	
4117	Key Haven Collection	TCU controller (spare)	5,200		5,200	
4118	Cudjoe Regional Wastewater Treatment	Industrial Scientific mltiGas det	4,000			
		SCBA (30 min)	1,700		5,700	
4119	Cudjoe Regional Collection	Power snake	3,900			
		Sanitary sewer camera	11,500			
		Trash pump	3,500		18,900	
4201	Operations Marathon/Middle keys	Warehouse awning	3,400			
				3,400		
4202	Distribution/Maintenance-Area III	Air paving breaker (replace)	1,800			
		Auger for Skidseer	4,300			
		Fence (69th St. pump station)	17,000			
		Fence (Coco Plum pump station)	20,000			
		Vac trailer (replacement)	81,000			
		Marathon pump and motor (upgrade)	23,000			
		New tap (72nd St new project)	42,000			
		Tap upgrade (164, Crawl Key)	25,500	214,600		
4203	Transmission Maintenance-Area III	Shipping container	3,200			
		Pan tilt trailer (replacement)	11,200			
		Message board (replacement)	12,500			
		Wachs power unit (replacement)	13,000	39,900		
4204	Transmission Pump Station-Marathon	None	-	-		
4205	Transmission Pump Station-Ramrod	None	-	-		
4208	Fleet Maintenance-middle keys	Van (new 3 Cudjoe Tech Svc)	66,000			
		4 post lift for garage	12,400			
		Truck 1/2 ton (1 new, Cudjoe WW)	20,000			
		Truck 1 ton (2 new, Cudjoe WW)	108,000			

CAPITAL OUTLAY BUDGET DETAIL, CONTINUED

FOR FISCAL YEAR 2016

Utility Operations Division, continued			Amount	Water cost centers	Wastewater cost centers	Total
<u>Operations, Continued</u>				206,400		
4210	Reverse Osmosis Plant-Marathon	Gas ammoniator	3,000	3,000		
4213	Wastewater Treatment Plant-Duck Key	Chlorine hose pumps	8,200			
		Weir washers	43,800		52,000	
4214	Wastewater Operations and Maintenance	Steam cleaner (portable)	4,700			
		Air compressor	3,400			
		Wire feed welder	4,400			
		Tool boxes (Big Pine, 2)	6,400		18,900	
4216	Duck Key Collection	None	-		-	
4301	Operations Key Largo and upper keys	Drive thru audio system (replacement)	2,100	2,100		
4302	Distribution Maintenance Area IV	Wachs hydraulic cart	6,500			
		Dewatering pump	5,800			
		Air conditioning (replacement Islamorada)	6,800			
		Vactron (new)	65,000			
		Taps (replace Cla-Valves, 111,41,48,50,45,199)	71,300	155,400		
4303	Distribution Maintenance Area V	Air conditioning (replacement Rock Harbor break room)	3,600			
		Air conditioning (Rock Harbor maintenance office)	4,000			
		Fence (replace Tavernier Tank)	16,000			
		Fence (replace Rock Harbor tank)	63,000			
		Wachs cart	11,300			
		Taps (replace Cla-Valves 8,225,141,9,206,146,227,172,173)	116,000	213,900		
4304	Transmission Maintenance Areas IV and V	Awning (Arrabal office)	2,000			
		Electric gate opener (Key Largo yard)	6,100			
		Hydraulic cart	6,800			
		Trackhoe track (replacement kit)	14,000			
		Air release	4,000			
		Air release/vac	3,200	36,100		
4308	Fleet Maintenance-upper keys	Auto diagnostic equipment	6,300			
		Truck 1/2 ton (replace 4)	80,000			
		Truck 1 ton (replace 2)	68,000	154,300		
4312	Wastewater Treatment Plant-Layton	None	-		-	
4313	Layton Collection	None	-		-	
5001	Main Office-Florida City	None	-	-		
5010	Water Treatment Plant-Florida City	Chlorine hoist	15,140			
		Grit auger	5,100			
		Post chlorinator	5,360			
		Air conditioner chiller and air handler	7,400			
		Check valve (sludge pump)	14,500			
		Gear drive unit #3	40,000			
		Air compressor (replacement WTP)	17,000	104,500		
5020	Transmission Pump Station-Florida City	Air compressor (surge tank)	12,700			
		Hand electric valve operator (new)	9,800	22,500		
5030	Transmission Pump Station-Long Key	Check Valve (Long Key 20" & 24")	63,500			
		Air conditioning (Long Key Pump Station office)	3,700			
		Air compressor (Long Key)	4,600	71,800		
5040	Transmission Pump Station-Key Largo	Check valve dampener	9,000	9,000		
5050	Florida City RO Plant	None	-	-		2,127,000
Total Capital Outlay						\$ 3,091,300
Costs specifically relate to the addition of new operations			\$ 362,700			

CAPITAL FINANCING PLAN SUMMARY

FOR FISCAL YEAR 2016

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 bond issues are anticipated for the 2016 budget year. Capital projects of about \$15.8 million will be funded using available cash reserves, including remaining proceeds from the issuance of Series 2013A, Series 2013B and Series 2014A bonds, or revenue from a dedicated source such as assessments, state appropriations or, in the case of U.S. Navy projects, specific charges to that customer. Total projected outstanding debt at the end of budget year 2016 is estimated to be approximately \$134 million and debt service is approximately \$8.7 million.

New wastewater construction projects will be funded entirely by Monroe County. The Authority has no financing responsibilities for wastewater capital projects except possible acquisitions of existing systems. None are included in the 2016 budget.

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.

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

CAPITAL FINANCING PLAN SUMMARY, CONTINUED

FOR FISCAL YEAR 2016

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 2016

SUMMARY OF OUTSTANDING PRINCIPAL OF LONG TERM DEBT

	Projected outstanding principal, 10/1/15	2016 budgeted principal payments	Projected outstanding principal, 9/30/16
Series 2007 [unrefunded portion]	\$ 2,060,000	\$ 995,000	\$ 1,065,000
Series 2008 water refunding and revenue bonds	52,625,000	-	52,625,000
Series 2012 wastewater revenue bonds	5,295,000	350,000	4,945,000
Series 2013A water refunding bonds	17,530,000	2,415,000	15,115,000
Series 2013B water revenue bonds	7,415,000	295,000	7,120,000
Series 2014A water revenue bonds	2,570,000	100,000	2,470,000
Series 2015A water refunding bonds	34,560,000	-	34,560,000
Series 2015B water refunding bonds	16,435,000	-	16,435,000
Total bonds	\$ 138,490,000	\$ 4,155,000	\$ 134,335,000

SUMMARY OF DEBT SERVICE

	Fixed / Variable	Budgeted 2015 debt service			Budgeted 2016 debt service		
		Principal	Interest	Total	Principal	Interest	Total
Series 2007 water revenue bonds ^[1]	Fixed	\$ 990,000	\$ 2,492,000	\$ 3,482,000	\$ 995,000	\$ 93,000	\$ 1,088,000
Series 2008 water refunding and revenue bonds ^[2]	Variable	-	1,998,000	1,998,000	-	1,998,000	1,998,000
Series 2012 wastewater revenue bonds	Fixed	340,000	147,000	487,000	350,000	137,000	487,000
Series 2013A water refunding bonds	Fixed	2,370,000	288,000	2,658,000	2,415,000	249,000	2,664,000
Series 2013B water revenue bonds	Fixed	285,000	263,000	548,000	295,000	253,000	548,000
Series 2014A water revenue bonds	Fixed	100,000	92,000	192,000	100,000	88,000	188,000
Series 2015A water refunding bonds	Fixed	-	-	-	-	1,340,000	1,340,000
Series 2015B water revenue bonds	Fixed	-	-	-	-	414,000	414,000
Total bonds		\$ 4,085,000	\$ 5,280,000	\$ 9,365,000	\$ 4,155,000	\$ 4,572,000	\$ 8,727,000

^[1] Bonds were advance-refunded in 2015

^[2] Includes ancillary costs of remarketing and letter of credit fees

DEBT SERVICE COVERAGE ANALYSIS

FOR FISCAL YEAR 2016

PROJECTED DEBT SERVICE COVERAGE

	<u>Budgeted 2015</u>		<u>Budgeted 2016</u>	
	Water	Wastewater	Water	Wastewater
Revenue available for debt service				
Total operating revenue	\$ 47,564,000	\$ -	\$ 48,969,000	\$ 6,684,000
Interest income-revenue funds	300,000	-	300,000	-
Other revenue available for debt service	485,000	-	504,000	-
Gross revenue as defined	48,349,000	-	49,773,000	6,684,000
Less operating expenses before depreciation	(33,925,400)	(1,792,200)	(36,259,900)	(3,122,800)
Net revenue as defined for 110% test (water only)	14,423,600	(1,792,200)	13,513,100	3,561,200
System development fees	762,000	138,000	900,000	138,000
Net revenue as defined for 120% test	\$ 15,185,600	\$ (1,654,200)	\$ 14,413,100	\$ 3,699,200
Debt service requirements				
Water bonds	\$ 8,686,000	\$ -	\$ 8,240,000	\$ -
Wastewater bonds	-	487,000	-	487,000
Total debt service requirements for fiscal year	\$ 8,686,000	\$ 487,000	\$ 8,240,000	\$ 487,000
Debt service coverage 110% test (water only)	1.66	-	1.64	-
Debt service coverage 120% test	1.75	(3.40)	1.75	7.60

Executive Division Summary

Administration Division Summary

Finance Department Summary

Human Resources Department Summary

Customer Service Department Summary

Technical Services Department Summary

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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 2016



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 and audit costs. Since the department employs a number of specialized, professional and senior level management positions, salaries are a substantial part of its budget.

KEY DEPARTMENT INDICATORS, CONTINUED

	Actual 2014	Budgeted 2015	Budget 2016
Number of full time department employees	6	7	7
Positions budgeted last year that are eliminated	-	-	-
Positions transferred in (out)	-	2	-
Number of regular and special board meetings	13	13	14
Number of board workshop meetings	2	2	3
Number of board committee meetings	4	4	4
Number of public hearings	3	3	6

ADMINISTRATION DIVISION SUMMARY

FOR FISCAL YEAR 2016



RESPONSIBILITIES AND BUDGET ISSUES

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.

FINANCE DEPARTMENT SUMMARY

FOR FISCAL YEAR 2016



Finance
Denise Preuss, Manager

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.

KEY DEPARTMENT INDICATORS

	Actual 2014	Budgeted 2015	Budget 2016
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

FINANCE DEPARTMENT SUMMARY, CONTINUED

FOR FISCAL YEAR 2016

DEPARTMENT GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

- | | <u>Strategic goal supported</u> |
|---|---|
| • Expand electronic interaction capabilities to enhance customer experience and improve operational efficiencies, including interactive voice recognition, e-bill, payment kiosk and auto-pay | Proactive public outreach and superior customer service |
| • Increase public awareness of excellent quality and value of tap water | Proactive public outreach and superior customer service |
| • Continue to monitor debt structure to identify possible opportunities for cost savings | Financial optimization |
| • Continue to monitor water and wastewater rates for sufficiency | Financial optimization |

HUMAN RESOURCES DEPARTMENT SUMMARY

FOR FISCAL YEAR 2016



Human Resources
Karen Rodriguez, Manager

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 coverages.

KEY DEPARTMENT INDICATORS

	Actual 2014	Budgeted 2015	Budget 2016
Number of full time department employees	8	9	5
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

HUMAN RESOURCES DEPARTMENT SUMMARY, CONTINUED

FOR FISCAL YEAR 2016

DEPARTMENT GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

	<u>Strategic goal supported</u>
Complete implementation of Human Resources information system with improved technology. Along with staff we will complete the full implementation of the new Performance Management Program and continue to build on our Wellness Program.	Develop and implement internal communication strategy. Develop meaningful reward and recognition programs and improve employee performance evaluation system. Develop measurable benchmarks for evaluating performance.
Continue to expand our cooperative training programs with other local agencies (FKEC, Sheriff's Office, Mosquito Control, KES etc.) to share ongoing training costs.	Continue to explore opportunities to group purchase with other governmental entities.
Successfully negotiate a three (3) year bargaining agreement with the Communication Workers of America.	Develop meaningful reward and recognition programs and improve employee performance evaluation systems.
Continue to monitor health insurance costs to maintain the required funding for a stable self-insured plan.	Link strategic plan with budget preparation for prioritization.
Continue to enlist and certify in house instructors, in each area, to help reduce training costs and increase flexibility in our training schedules.	Continue to develop internal, qualified trainers throughout service area to reduce travel time.

CUSTOMER SERVICE DEPARTMENT

FOR FISCAL YEAR 2016



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.

KEY DEPARTMENT INDICATORS

	Actual 2014	Budgeted 2015	Budget 2016
Number of full time department employees	44	43	40
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

CUSTOMER SERVICE DEPARTMENT, CONTINUED

FOR FISCAL YEAR 2016

DEPARTMENT GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

	<u>Strategic goal supported</u>
Provide skilled customer service assistance by providing training and certifications. I.e. Notary Services, computer training, GPS training, foreign language, etc.	Proactive public outreach and superior customer service. Enhance customer service. Implement IVR System to allow customers to pay by telephone through automation
Develop and expand services for the investigation of accounts with high consumption and zero consumption.	Proactive public outreach and superior customer service. Promote value and affordability of drinking water while interacting with customers.
Expand customer services by utilizing Neptune handheld readers to optimize data extraction in an effective and efficient manner.	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.
Expand membership and participation in key community organizations.	Proactive public outreach and superior customer service. Promote community involvement by employees participating in public service organizations.
Develop, implement and promote meaningful water conservation programs by participating in available grant opportunities.	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.
Develop, evaluate, cross-train and implement succession plan to address the numerous retirements which the department in the next couple years.	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 2016

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.

KEY DEPARTMENT INDICATORS

	Actual 2014	Budgeted 2015	Budget 2016
Number of full time department employees	22	25	25
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

TECHNICAL SERVICES DEPARTMENT SUMMARY, CONTINUED

FOR FISCAL YEAR 2016

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

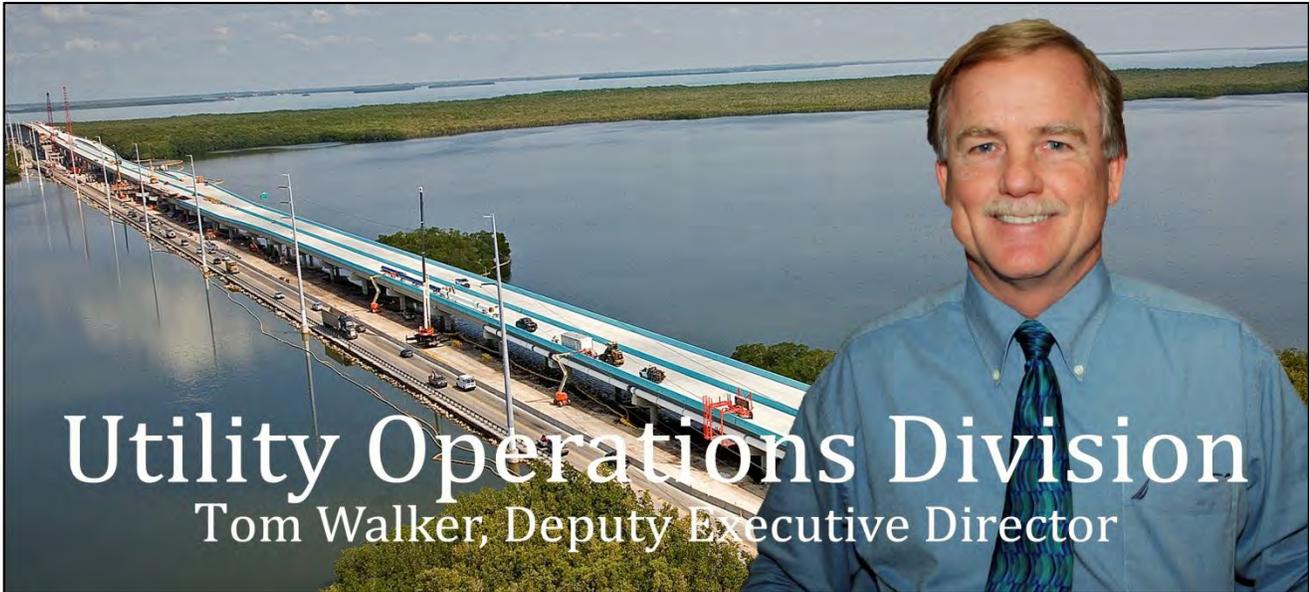
Reduce energy usage by efficiently using our hardware footprint and utilizing virtual technologies

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 2015



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.

ENGINEERING DEPARTMENT SUMMARY

FOR FISCAL YEAR 2016

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.

KEY DEPARTMENT INDICATORS

	Actual 2014	Budgeted 2015	Budget 2016
Number of full time department employees	34	36	37
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

ENGINEERING DEPARTMENT SUMMARY, CONTINUED

FOR FISCAL YEAR 2016

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.

Manage unaccounted for water efforts.

Strategic goal supported

Develop a defensible utility and related infrastructure.

Financial optimization, energy conservation.

Work with SFWMD on plans to prevent or mitigate saltwater intrusion.

Insure financial efficiency of the Capital Improvements Plan (CIP) delivery. Develop condition assessment of transmission system.

Increase revenue, reduce water loss, and improve asset management.

OPERATIONS DEPARTMENT SUMMARY

FOR FISCAL YEAR 2016



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.

KEY DEPARTMENT INDICATORS

	Actual 2014	Budgeted 2015	Budget 2016
Number of full time department employees	120	129	129
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 2016

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.

OPERATING EXPENDITURE BUDGET BY FUNCTIONAL UNIT

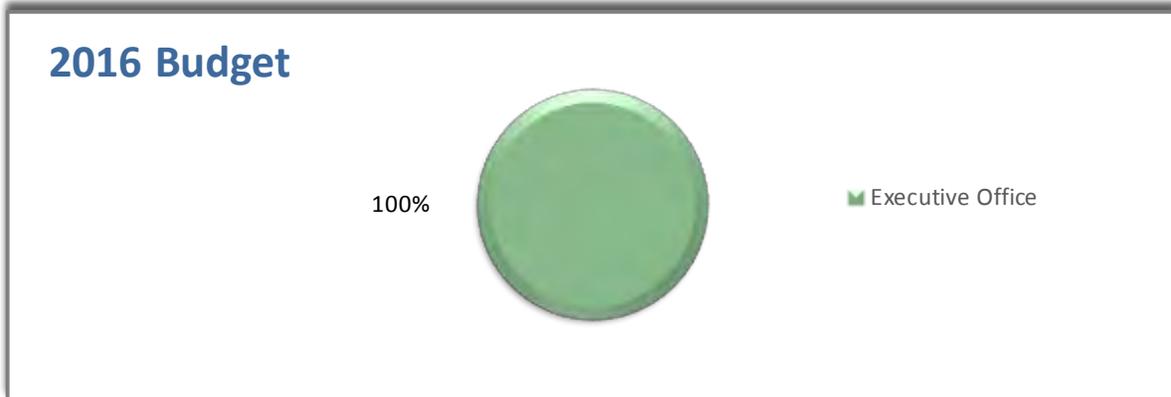
FOR FISCAL YEAR 2016

	Cost center budgets	Total department budget	Capitalized salaries and outlay	Total operating budget	Change from previous year budget
<u>Executive</u>					
Executive Office	\$ 1,409,700		\$ -		
Totals		1,409,700	-	1,409,700	11.7%
<u>Finance</u>					
Finance	1,873,600		-		
Billing	760,600		-		
Purchasing and Inventory	449,500		(30,000)		
Records	245,700				
Totals		3,329,400	(30,000)	3,299,400	8.2%
<u>Human Resources</u>					
Human Resources	6,011,000		-		
Totals		6,011,000	-	6,011,000	7.7%
<u>Customer Service Department</u>					
Customer Service Administration	433,700		-		
Customer Service	1,139,800		-		
Field Services	1,315,100		(36,100)		
Totals		2,888,600	(36,100)	2,852,500	-10.7%
<u>Technical Services</u>					
Information Technology	3,116,400		-		
Electrical & Instrumentation Controls	1,755,200		(526,000)		
Totals		4,871,600	(526,000)	4,345,600	3.9%
<u>Engineering Department</u>					
General Engineering	915,300		(133,000)		
Contract Management	389,300		(230,500)		
Water Quality	1,224,500		(101,000)		
Design	390,700		(90,500)		
Construction Crew	969,200		(574,800)		
Totals		3,889,000	(1,129,800)	2,759,200	2.5%
<u>Operations</u>					
Operations Administration	505,900		-		
Operations Lower Keys	6,087,400		(819,200)		
Operations Middle Keys	4,879,000		(538,200)		
Operations Upper Keys	2,892,900		(561,800)		
Source of Supply & Water Treatment	6,467,100		(207,800)		
Totals		20,832,300	(2,127,000)	18,705,300	0.9%
Grand Totals		\$ 43,231,600	\$ (3,848,900)	39,382,700	2.3%

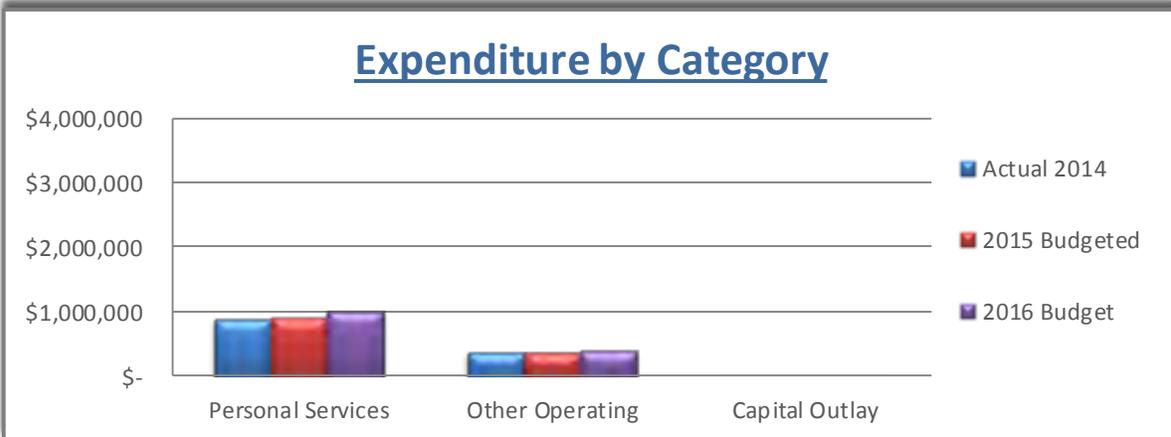
COST CENTER DETAILS-EXECUTIVE

FOR FISCAL YEAR 2016

Executive



Division	2015 Budget
Executive Office	\$ 1,409,700
Total	\$ 1,409,700



Expenditure	Actual 2014	2015 Budgeted	2016 Budget
Personal Services	\$ 874,652	\$ 887,800	\$ 1,006,000
Other Operating	376,666	373,800	403,700
Capital Outlay	-	-	-
Total	\$ 1,251,318	\$ 1,261,600	\$ 1,409,700

SCHEDULE OF BUDGETED EXPENDITURES
FOR THE YEAR ENDING SEPTEMBER 30, 2016
Executive Department Summary

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-	-
Operating budget							
Personnel services							
Salaries	733,361	732,800	836,100	-	836,100	103,300	14.1%
Overtime	-	-	-	-	-	-	-
Retirement	91,758	98,900	105,500	-	105,500	6,600	6.7%
Payroll taxes	49,275	56,100	64,000	-	64,000	7,900	14.1%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	258	-	400	-	400	400	-
Total personnel services	874,652	887,800	1,006,000	-	1,006,000	118,200	13.3%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	179	1,000	1,000	-	1,000	-	0.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	70,178	75,000	75,000	-	75,000	-	0.0%
Legal services	7,618	30,000	30,000	-	30,000	-	0.0%
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	150,870	146,000	139,600	-	139,600	(6,400)	-4.4%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	13,335	8,600	12,000	-	12,000	3,400	39.5%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	15,632	17,000	17,000	-	17,000	-	0.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	4,467	6,000	6,000	-	6,000	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	13,005	14,000	14,500	-	14,500	500	3.6%
Travel	15,508	14,100	18,700	-	18,700	4,600	32.6%
Training	5,954	6,300	6,300	-	6,300	-	0.0%
Miscellaneous	27,632	34,100	33,600	-	33,600	(500)	-1.5%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	52,288	21,700	50,000	-	50,000	28,300	130.4%
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	376,666	373,800	403,700	-	403,700	29,900	8.0%
Total operating expenses	1,251,318	1,261,600	1,409,700	-	1,409,700	148,100	11.7%
Total budget	\$ 1,251,318	\$ 1,261,600	\$ 1,409,700	\$ -	\$ 1,409,700	\$ 148,100	11.7%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
1011 Executive Office

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-	-
Operating expenses							
Personnel services							
Salaries	733,361	732,800	836,100	-	836,100	103,300	14.1%
Overtime	-	-	-	-	-	-	-
Retirement	91,758	98,900	105,500	-	105,500	6,600	6.7%
Payroll taxes	49,275	56,100	64,000	-	64,000	7,900	14.1%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	258	-	400	-	400	400	-
Total personnel services	874,652	887,800	1,006,000	-	1,006,000	118,200	13.3%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	179	1,000	1,000	-	1,000	-	0.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	70,178	75,000	75,000	-	75,000	-	0.0%
Legal services	7,618	30,000	30,000	-	30,000	-	0.0%
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	150,870	146,000	139,600	-	139,600	(6,400)	-4.4%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	13,335	8,600	12,000	-	12,000	3,400	39.5%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	15,632	17,000	17,000	-	17,000	-	0.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	4,467	6,000	6,000	-	6,000	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	13,005	14,000	14,500	-	14,500	500	3.6%
Travel	15,508	14,100	18,700	-	18,700	4,600	32.6%
Training	5,954	6,300	6,300	-	6,300	-	0.0%
Miscellaneous	27,632	34,100	33,600	-	33,600	(500)	-1.5%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	52,288	21,700	50,000	-	50,000	28,300	130.4%
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	376,666	373,800	403,700	-	403,700	29,900	8%
Total operating budget	1,251,318	1,261,600	1,409,700	-	1,409,700	148,100	11.7%
Total budget	\$ 1,251,318	\$ 1,261,600	\$ 1,409,700	\$ -	\$ 1,409,700	\$ 148,100	11.7%

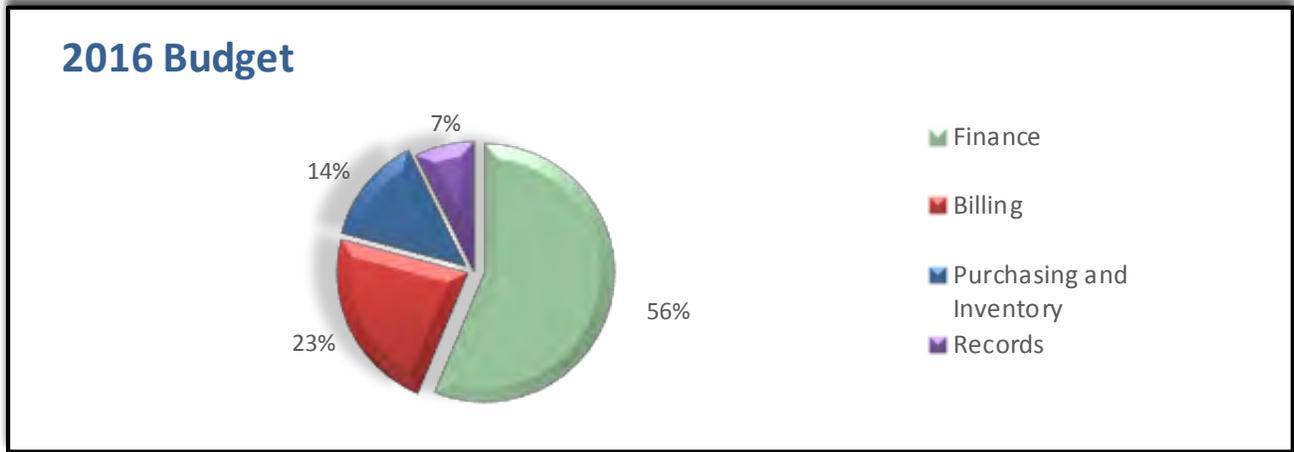
EXECUTIVE-SPECIFIC ACCOUNT DETAILS

FOR FISCAL YEAR 2016

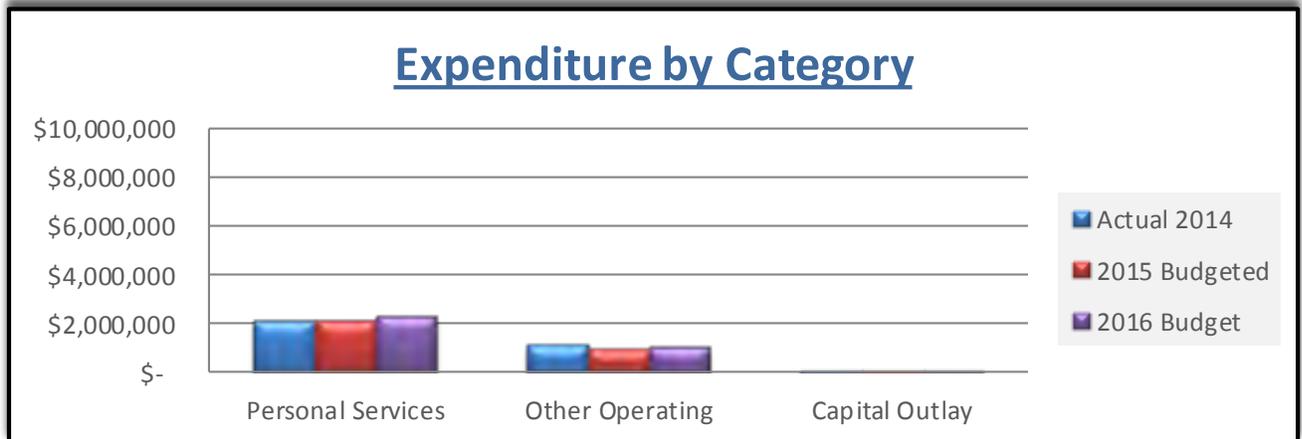
			Amount	Cost center totals	Account totals
<u>Other Benefits</u>					
1011	Executive Office	Uniforms	400	\$ 400	\$ 400
<u>Materials and maintenance</u>					
1011	Executive Office	General supplies and maintenance	1,000	1,000	1,000
<u>Engineering services</u>					
1011	Executive Office	None	-	-	-
<u>Outsourced operations</u>					
1011	Executive Office	None	-	-	-
<u>Other consulting and support services</u>					
1011	Executive Office	State lobbyist	100,000		
		Board of Directors' compensation	39,600	139,600	139,600
<u>Other utilities and technical services</u>					
1011	Executive Office	None	-	-	-
<u>Travel</u>					
1011	Executive Office	AWWA annual conference (Anaheim, CA)	8,200		
		Governmental activities (Tallahassee)	3,000		
		Travel to DEP, SFWMD, DERM, etc	500		
		Board travel	7,000	18,700	18,700
<u>Training</u>					
1011	Executive Office	CPE and required training classes	3,300		
		Board training	3,000	6,300	6,300
<u>Miscellaneous</u>					
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		
		AWWA Research Foundation fees	12,000		
		Ocean Reef Chamber of Commerce	300		
		Key Largo Chamber of Commerce	200		
		Islamorada Chamber of Commerce	100		
		Lower Keys Chamber of Commerce	300		
		Key West Chamber of Commerce	300		
		Online legal support	5,000	33,600	\$ 33,600

COST CENTER DETAILS-FINANCE

FOR FISCAL YEAR 2016



Division	2015 Budget
Finance	1,873,200
Billing	761,000
Purchasing and Inventory	449,900
Records	245,300
Total	\$ 3,329,400



Expenditure	Actual 2014	2015 Budgeted	2016 Budget
Personal Services	\$ 2,123,947	\$ 2,111,100	\$ 2,265,600
Other Operating	1,123,002	939,300	1,033,800
Capital Outlay	14,415	40,000	30,000
Total	\$ 3,261,364	\$ 3,090,400	\$ 3,329,400

**SCHEDULE OF BUDGETED EXPENDITURES
FOR THE YEAR ENDING SEPTEMBER 30, 2016
Finance Department Summary**

BUDGETED 2016

	Actual 2014	Budgeted 2015	Water	Wastewater	Total	Increase/Decrease	% change from prior budget
Capital outlay							
Additions to utility plant	\$ 13,845	\$ 40,000	\$ 30,000	\$ -	\$ 30,000	\$ (10,000)	-25.0%
Capitalized salaries	570	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	14,415	40,000	30,000	-	30,000	(10,000)	-25.0%
Operating budget							
Personnel services							
Salaries	1,814,582	1,789,600	1,919,800	-	1,919,800	130,200	7.3%
Overtime	335	-	-	-	-	-	-
Retirement	176,028	177,600	192,000	-	192,000	14,400	8.1%
Payroll taxes	132,480	136,900	146,800	-	146,800	9,900	7.2%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	522	7,000	7,000	-	7,000	-	0.0%
Total personnel services	2,123,947	2,111,100	2,265,600	-	2,265,600	154,500	7.3%
Other operating expenses							
Electricity	1,720	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	6,586	6,800	6,600	-	6,600	(200)	-2.9%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	331,585	360,000	365,500	-	365,500	5,500	1.5%
Other consulting and support services	138,948	60,000	71,500	-	71,500	11,500	19.2%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	46	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	1,728	2,000	2,000	-	2,000	-	0.0%
Bad debt expense	197,473	81,000	81,000	-	81,000	-	0.0%
Office supplies	21,289	23,500	25,500	-	25,500	2,000	8.5%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	1,309	1,500	3,000	-	3,000	1,500	100.0%
Travel	7,851	18,500	19,000	-	19,000	500	2.7%
Training	3,327	8,000	8,200	-	8,200	200	2.5%
Miscellaneous	7,953	13,000	11,500	-	11,500	(1,500)	-11.5%
Bank and financing charges	394,875	350,000	425,000	-	425,000	75,000	21.4%
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	8,312	15,000	15,000	-	15,000	-	0.0%
Total other operating expenses	1,123,002	939,300	1,033,800	-	1,033,800	94,500	10.1%
Total operating budget	3,246,949	3,050,400	3,299,400	-	3,299,400	249,000	8.2%
Total budget	\$ 3,261,364	\$ 3,090,400	\$ 3,329,400	\$ -	\$ 3,329,400	\$ 239,000	7.7%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
6010 Finance

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	570	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	570	-	-	-	-	-	-
Operating expenses							
Personnel services							
Salaries	874,287	887,000	1,108,900	-	1,108,900	221,900	25.0%
Overtime	-	-	-	-	-	-	-
Retirement	98,280	108,300	129,200	-	129,200	20,900	19.3%
Payroll taxes	63,499	67,900	84,800	-	84,800	16,900	24.9%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	190	3,000	3,000	-	3,000	-	0.0%
Total personnel services	1,036,256	1,066,200	1,325,900	-	1,325,900	259,700	24.4%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	348	2,000	2,000	-	2,000	-	0.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	138,948	60,000	71,500	-	71,500	11,500	19.2%
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	1,728	2,000	2,000	-	2,000	-	0.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	9,128	15,000	17,000	-	17,000	2,000	13.3%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	1,069	1,500	3,000	-	3,000	1,500	100.0%
Travel	7,354	12,500	12,500	-	12,500	-	0.0%
Training	3,148	4,000	4,200	-	4,200	200	5.0%
Miscellaneous	7,755	12,000	10,500	-	10,500	(1,500)	-12.5%
Bank and financing charges	394,875	350,000	425,000	-	425,000	75,000	21.4%
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	564,353	459,000	547,700	-	547,700	88,700	19.3%
Total operating budget	1,600,609	1,525,200	1,873,600	-	1,873,600	348,400	22.8%
Total budget	\$ 1,601,179	\$ 1,525,200	\$ 1,873,600	\$ -	\$ 1,873,600	\$ 348,400	22.8%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
6020 Billing

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-	-
Operating expenses							
Personnel services							
Salaries	383,222	370,400	267,300	-	267,300	(103,100)	-27.8%
Overtime	335	-	-	-	-	-	-
Retirement	30,669	27,000	19,100	-	19,100	(7,900)	-29.3%
Payroll taxes	28,866	28,300	20,400	-	20,400	(7,900)	-27.9%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	16	1,000	-	-	-	(1,000)	-100.0%
Total personnel services	443,108	426,700	306,800	-	306,800	(119,900)	-28.1%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	10	300	300	-	300	-	0.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	331,585	360,000	365,500	-	365,500	5,500	1.5%
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	197,473	81,000	81,000	-	81,000	-	0.0%
Office supplies	3,879	2,000	2,000	-	2,000	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	3,000	3,000	-	3,000	-	0.0%
Training	-	2,000	2,000	-	2,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	532,947	448,300	453,800	-	453,800	5,500	1.2%
Total operating budget	\$ 976,055	\$ 875,000	\$ 760,600	\$ -	\$ 760,600	\$ (114,400)	-13.1%
Total budget	\$ 976,055	\$ 875,000	\$ 760,600	\$ -	\$ 760,600	\$ (114,400)	-13.1%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
6030 Purchasing and Inventory

	<u>BUDGETED 2016</u>						Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total			
Capital outlay								
Additions to utility plant	\$ 11,945	\$ 40,000	\$ 30,000	\$ -	\$ 30,000	\$ (10,000)	-25.0%	
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
Total capital outlay	11,945	40,000	30,000	-	30,000	(10,000)	-25.0%	
Operating expenses								
Personnel services								
Salaries	355,090	356,100	341,300	-	341,300	(14,800)	-4.2%	
Overtime	-	-	-	-	-	-	-	
Retirement	30,240	25,100	24,600	-	24,600	(500)	-2.0%	
Payroll taxes	25,222	27,200	26,100	-	26,100	(1,100)	-4.0%	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	316	1,500	1,500	-	1,500	-	0.0%	
Total personnel services	410,868	409,900	393,500	-	393,500	(16,400)	-4.0%	
Other operating expenses								
Electricity	1,720	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	6,228	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	46	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	6,891	5,000	5,000	-	5,000	-	0.0%	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	240	-	-	-	-	-	-	
Travel	-	1,000	1,000	-	1,000	-	0.0%	
Training	-	1,000	1,000	-	1,000	-	0.0%	
Miscellaneous	198	-	-	-	-	-	-	
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	8,312	15,000	15,000	-	15,000	-	0.0%	
Total other operating expenses	23,635	26,000	26,000	-	26,000	-	0.0%	
Total operating budget	434,503	435,900	419,500	-	419,500	(16,400)	-3.8%	
Total budget	\$ 446,448	\$ 475,900	\$ 449,500	\$ -	\$ 449,500	\$ (26,400)	-5.6%	

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
6040 Records

BUDGETED 2016

	Actual 2014	Budgeted 2015	Water	Wastewater	Total	Increase/Decrease	% change from prior budget
Capital outlay							
Additions to utility plant	\$ 1,900	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	1,900	-	-	-	-	-	-
Operating expenses							
Personnel services							
Salaries	201,983	176,100	202,300	-	202,300	26,200	14.9%
Overtime	-	-	-	-	-	-	-
Retirement	16,839	17,200	19,100	-	19,100	1,900	11.1%
Payroll taxes	14,893	13,500	15,500	-	15,500	2,000	14.8%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	1,500	2,500	-	2,500	1,000	66.7%
Total personnel services	233,715	208,300	239,400	-	239,400	31,100	14.9%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	-	500	300	-	300	(200)	-40.0%
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	1,391	1,500	1,500	-	1,500	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	497	2,000	2,500	-	2,500	500	25.0%
Training	179	1,000	1,000	-	1,000	-	0.0%
Miscellaneous	-	1,000	1,000	-	1,000	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	2,067	6,000	6,300	-	6,300	300	5.0%
Total operating budget	235,782	214,300	245,700	-	245,700	31,400	14.7%
Total budget	\$ 237,682	\$ 214,300	\$ 245,700	\$ -	\$ 245,700	\$ 31,400	14.7%

FINANCE-SPECIFIC ACCOUNT DETAILS

FOR FISCAL YEAR 2016

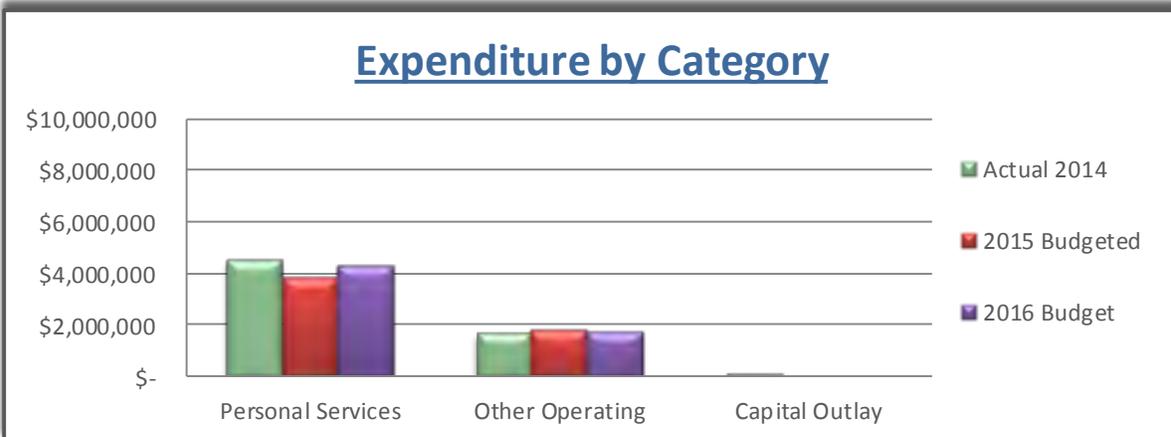
			Amount	Cost center totals	Account totals
<u>Other Benefits</u>					
6010	Finance	College courses	\$ 3,000	\$ 3,000	
6020	Billing	None	-	-	
6030	Purchasing and Inventory	Uniforms	1,500	1,500	
6040	Records	Tuition reimbursement J. Torres	2,500	2,500	\$ 7,000
<u>Materials and Maintenance</u>					
6010	Finance	Asset disposal	1,000		
		General operating materials	1,000	2,000	
6020	Billing	General operating materials	300	300	
6030	Purchasing and Inventory	General operating materials	4,000	4,000	
6040	Records	General operating materials	300	300	6,600
<u>Engineering Services</u>					
All	Administration	None	-	-	-
<u>Outsourced operations</u>					
6020	Billing	Billing, postage, and website support	365,500	365,500	365,500
<u>Other consulting and support services</u>					
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	71,500
<u>Other utility and technical services</u>					
All	Administration	None	-	-	-
<u>Travel</u>					
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-Long Beach, CA	2,500	2,500	19,000
<u>Training</u>					
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	Small business outreach	1,000	1,000	
6040	Records	LaserFiche conference-Long Beach, CA	1,000	1,000	8,200
<u>Miscellaneous</u>					
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	1,000	1,000	\$ 11,500

COST CENTER DETAILS-HUMAN RESOURCES

FOR FISCAL YEAR 2016



Division	2015 Budget
Human Resources	\$ 6,011,000
Total	\$ 6,011,000



Expenditure	Actual 2014	2015 Budgeted	2016 Budget
Personal Services	\$ 4,470,403	\$ 3,809,200	\$ 4,284,200
Other Operating	1,678,175	1,773,500	1,726,800
Capital Outlay	4,900	-	-
Total	\$ 6,153,478	\$ 5,582,700	\$ 6,011,000

SCHEDULE OF BUDGETED EXPENDITURES
FOR THE YEAR ENDING SEPTEMBER 30, 2016
Human Resources Department Summary

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	4,900	-	-	-	-	-	-
Operating budget							
Personnel services							
Salaries	438,718	477,300	483,100	-	483,100	5,800	1.2%
Overtime	-	-	-	-	-	-	-
Retirement	53,987	55,700	57,400	-	57,400	1,700	3.1%
Payroll taxes	31,735	36,500	37,000	-	37,000	500	1.4%
Employee health insurance	3,830,686	3,123,200	3,591,700	-	3,591,700	468,500	15.0%
Other benefits	115,277	116,500	115,000	-	115,000	(1,500)	-1.3%
Total personnel services	4,470,403	3,809,200	4,284,200	-	4,284,200	475,000	12.5%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	(2,744)	2,500	2,900	-	2,900	400	16.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	135	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	60,578	37,000	37,000	-	37,000	-	0.0%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	1,000	1,000	-	1,000	-	0.0%
Insurance - vehicles	87,446	110,000	110,000	-	110,000	-	0.0%
Insurance - general liabilities	124,233	125,000	125,300	-	125,300	300	0.2%
Insurance - workers' compensation	312,520	254,000	254,000	-	254,000	-	0.0%
Insurance - property and flood	1,008,313	1,145,800	1,120,000	-	1,120,000	(25,800)	-2.3%
Advertising	11,403	7,000	7,000	-	7,000	-	0.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	1,925	3,000	2,500	-	2,500	(500)	-16.7%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	268	400	400	-	400	-	0.0%
Travel	2,543	3,800	5,200	-	5,200	1,400	36.8%
Training	9,032	14,200	19,600	-	19,600	5,400	38.0%
Miscellaneous	62,523	69,800	41,900	-	41,900	(27,900)	-40.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	1,678,175	1,773,500	1,726,800	-	1,726,800	(46,700)	-2.6%
Total operating budget	6,148,578	5,582,700	6,011,000	-	6,011,000	428,300	7.7%
Total budget	\$ 6,153,478	\$ 5,582,700	\$ 6,011,000	\$ -	\$ 6,011,000	\$ 428,300	7.7%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
7010 Human Resources

BUDGETED 2016

	Actual 2014	Budgeted 2015	Water	Wastewater	Total	Increase/Decrease	% change from prior budget
Capital outlay							
Additions to utility plant	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	4,900	-	-	-	-	-	-
Operating expenses							
Personnel services							
Salaries	438,718	477,300	483,100	-	483,100	5,800	1.2%
Overtime	-	-	-	-	-	-	-
Retirement	53,987	55,700	57,400	-	57,400	1,700	3.1%
Payroll taxes	31,735	36,500	37,000	-	37,000	500	1.4%
Employee health insurance	3,830,686	3,123,200	3,591,700	-	3,591,700	468,500	15.0%
Other benefits	115,277	116,500	115,000	-	115,000	(1,500)	-1.3%
Total personnel services	4,470,403	3,809,200	4,284,200	-	4,284,200	475,000	12.5%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	(2,744)	2,500	2,900	-	2,900	400	16.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	135	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	60,578	37,000	37,000	-	37,000	-	0.0%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	1,000	1,000	-	1,000	-	0.0%
Insurance - vehicles	87,446	110,000	110,000	-	110,000	-	0.0%
Insurance - general Liabilities	124,233	125,000	125,300	-	125,300	300	0.2%
Insurance - workers' compensation	312,520	254,000	254,000	-	254,000	-	0.0%
Insurance - property and flood	1,008,313	1,145,800	1,120,000	-	1,120,000	(25,800)	-2.3%
Advertising	11,403	7,000	7,000	-	7,000	-	0.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	1,925	3,000	2,500	-	2,500	(500)	-16.7%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	268	400	400	-	400	-	0.0%
Travel	2,543	3,800	5,200	-	5,200	1,400	36.8%
Training	9,032	14,200	19,600	-	19,600	5,400	38.0%
Miscellaneous	62,523	69,800	41,900	-	41,900	(27,900)	-40.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	1,678,175	1,773,500	1,726,800	-	1,726,800	(46,700)	-2.6%
Total operating budget	6,148,578	5,582,700	6,011,000	-	6,011,000	428,300	7.7%
Total budget	\$ 6,153,478	\$ 5,582,700	\$ 6,011,000	\$ -	\$ 6,011,000	\$ 428,300	7.7%

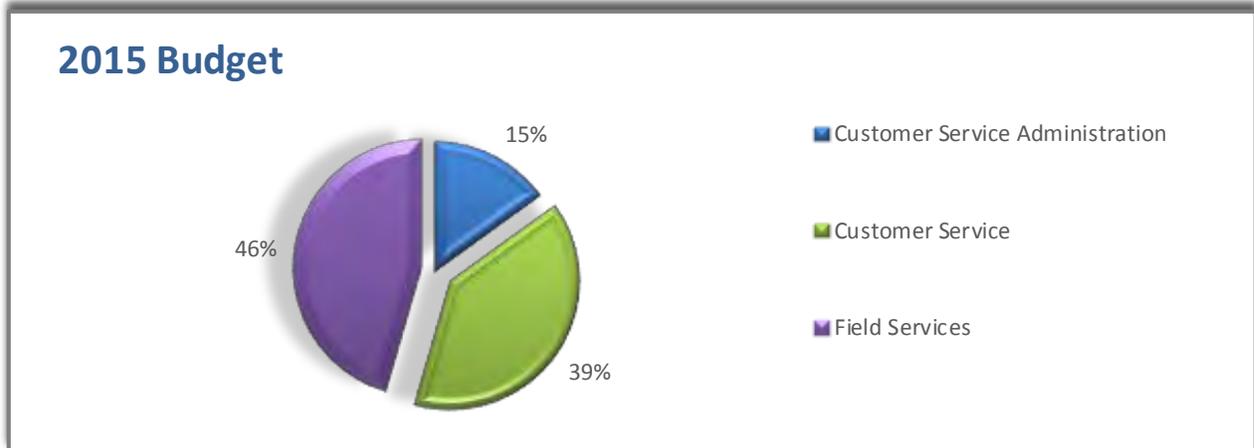
HUMAN RESOURCES-SPECIFIC ACCOUNT DETAILS

FOR FISCAL YEAR 2016

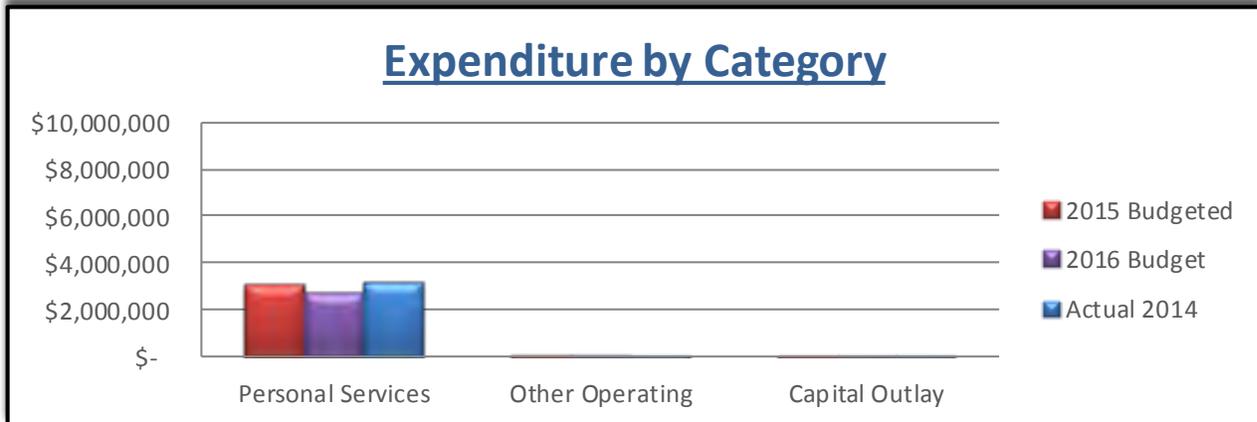
			Amount	Cost center totals	Account totals
<u>Other Benefits</u>					
7010	Human Resources	EAP	\$ 9,500		
		Wellness program	100,000		
		Flexible spending account	4,500		
		Management physicals	1,000	115,000	\$ 115,000
<u>Materials and maintenance</u>					
7010	Human Resources	General supplies and maintenance	2,900	2,900	\$ 2,900
<u>Engineering services</u>					
7010	Human Resources	None	-	-	\$ -
<u>Outsourced operations</u>					
7010	Human Resources	None	-	-	\$ -
<u>Other consulting and support services</u>					
7010	Human Resources	Risk/ benefits advisors	15,000		
		Deferred compensation plan consultant	22,000	37,000	\$ 37,000
<u>Other utilities and technical services</u>					
7010		None	-	-	\$ -
<u>Travel</u>					
7010	Human Resources	Risk management conference	1,000		
		FRS Training	1,500		
		SHRM Annual Conference	1,200		
		Defensive driving trainer certification (Ft Lauderdale)	1,200		
		Travel and per diem within the system	300	5,200	\$ 5,200
<u>Training</u>					
7010	Human Resources	Risk management conference	200		
		SHRM Annual Conference	1,400		
		CEU Classes for FDEP licensed operators	600		
		First Aid CPR Instructor Certification (on site)	3,200		
		Health and Wellness Training	4,000		
		Supervisory training	2,500		
		Traffic management training	1,200		
		Defensive driving and CPR	6,500	19,600	\$ 19,600
<u>Miscellaneous</u>					
7010	Human Resources	Memberships in FW&PCOA (System Wide)	3,800		
		Other professional memberships	1,300		
		Service and retirement awards	15,500		
		Employee of the quarter/year awards	800		
		Blood drives	2,300		
		Employee awards	1,100		
		Annual meeting	10,000		
		Pre-employ. physicals/drug and alcohol tests, Hep Vaccinations	6,500		
		Labor law posters	600	41,900	\$ 41,900

COST CENTER DETAILS-CUSTOMER SERVICE

FOR FISCAL YEAR 2016



Division	2016 Budget
Customer Service Administration	\$ 433,700
Customer Service	1,139,800
Field Services	1,315,100
Total	\$ 2,888,600



Expenditure	Actual 2014	2015 Budgeted	2016 Budget
Personal Services	\$ 3,155,537	\$ 3,080,300	\$ 2,739,800
Other Operating	80,336	114,100	112,700
Capital Outlay	3,294	10,600	36,100
Total	\$ 3,239,167	\$ 3,205,000	\$ 2,888,600

**SCHEDULE OF BUDGETED EXPENDITURES
FOR THE YEAR ENDING SEPTEMBER 30, 2016
Customer Service Department Summary**

	BUDGETED 2016						Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total			
Capital outlay								
Additions to utility plant	\$ 3,294	\$ 10,600	\$ 36,100	\$ -	\$ 36,100	\$ 25,500	240.6%	
Capitalized salaries	679	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
Total capital outlay	3,973	10,600	36,100	-	36,100	25,500	240.6%	
Operating budget								
Personnel services								
Salaries	2,702,330	2,637,500	2,375,900	-	2,375,900	(261,600)	-9.9%	
Overtime	45,294	34,000	-	-	-	(34,000)	-100.0%	
Retirement	201,333	192,500	172,900	-	172,900	(19,600)	-10.2%	
Payroll taxes	201,647	204,400	181,800	-	181,800	(22,600)	-11.1%	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	4,933	11,900	9,200	-	9,200	(2,700)	-22.7%	
Total personnel services	3,155,537	3,080,300	2,739,800	-	2,739,800	(340,500)	-11.1%	
Other operating expenses								
Electricity	-	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	24,994	27,100	23,400	-	23,400	(3,700)	-13.7%	
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	-	-	500	-	500	500	-	
Other consulting and support services	-	4,200	-	-	-	(4,200)	-100.0%	
Sludge removal	-	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	-	-	-	-	-	-	-	
Transportation expense	130	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	697	-	1,000	-	1,000	1,000	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	26,494	25,800	21,800	-	21,800	(4,000)	-15.5%	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	1,086	2,000	2,900	-	2,900	900	45.0%	
Travel	556	5,700	4,500	-	4,500	(1,200)	-21.1%	
Training	1,538	8,100	13,200	-	13,200	5,100	63.0%	
Miscellaneous	6,581	11,200	10,600	-	10,600	(600)	-5.4%	
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	1,500	-	1,500	1,500	-	
Water conservation and outreach	18,260	30,000	33,300	-	33,300	3,300	11.0%	
Freight charges	-	-	-	-	-	-	-	
Total other operating expenses	80,336	114,100	112,700	-	112,700	(1,400)	-1.2%	
Total operating expenses	3,235,873	3,194,400	2,852,500	-	2,852,500	(341,900)	-10.7%	
Total budget	\$ 3,239,846	\$ 3,205,000	\$ 2,888,600	\$ -	\$ 2,888,600	\$ (316,400)	-9.9%	

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
3030 Customer Service Administration

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 3,294	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	3,294	-	-	-	-	-	-
Operating expenses							
Personnel services							
Salaries	319,835	329,900	337,200	-	337,200	7,300	2.2%
Overtime	-	-	-	-	-	-	-
Retirement	17,788	19,800	20,100	-	20,100	300	1.5%
Payroll taxes	23,874	25,200	25,800	-	25,800	600	2.4%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	693	-	-	-	-	-	-
Total personnel services	362,190	374,900	383,100	-	383,100	8,200	2.2%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	(111)	3,000	1,000	-	1,000	(2,000)	-66.7%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	4,200	-	-	-	(4,200)	-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	697	-	1,000	-	1,000	1,000	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	6,715	6,000	3,500	-	3,500	(2,500)	-41.7%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	194	-	1,000	-	1,000	1,000	-
Travel	259	2,500	1,000	-	1,000	(1,500)	-60.0%
Training	299	4,700	6,400	-	6,400	1,700	36.2%
Miscellaneous	1,799	1,900	1,900	-	1,900	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	1,500	-	1,500	1,500	-
Water conservation and outreach	18,260	30,000	33,300	-	33,300	3,300	11.0%
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	28,112	52,300	50,600	-	50,600	(1,700)	-3.3%
Total operating budget	390,302	427,200	433,700	-	433,700	6,500	1.5%
Total budget	\$ 393,596	\$ 427,200	\$ 433,700	\$ -	\$ 433,700	\$ 6,500	1.5%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
3032 Customer Service - Key West and Lower Keys

	BUDGETED 2016						% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total	Increase/Decrease	
Capital outlay							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-	-
Operating expenses							
Personnel services							
Salaries	563,559	557,900	451,600	-	451,600	(106,300)	-19.1%
Overtime	1,064	-	-	-	-	-	-
Retirement	41,502	43,600	35,000	-	35,000	(8,600)	-19.7%
Payroll taxes	40,980	42,700	34,500	-	34,500	(8,200)	-19.2%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	807	1,500	3,600	-	3,600	2,100	140.0%
Total personnel services	647,912	645,700	524,700	-	524,700	(121,000)	-18.7%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	328	1,000	2,000	-	2,000	1,000	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	10,585	8,000	8,000	-	8,000	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	900	900	-	900	-	0.0%
Travel	297	600	600	-	600	-	0.0%
Training	400	900	800	-	800	(100)	-11.1%
Miscellaneous	513	-	2,400	-	2,400	2,400	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	12,123	11,400	14,700	-	14,700	3,300	29.0%
Total operating budget	660,035	657,100	539,400	-	539,400	(117,700)	-17.9%
Total budget	\$ 660,035	\$ 657,100	\$ 539,400	\$ -	\$ 539,400	\$ (117,700)	-17.9%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
3034 Customer Service - Marathon and the Middle Keys

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-	-
Operating expenses							
Personnel services							
Salaries	258,831	256,600	215,200	-	215,200	(41,400)	-16.1%
Overtime	49	-	-	-	-	-	-
Retirement	16,677	18,600	15,400	-	15,400	(3,200)	-17.2%
Payroll taxes	18,460	19,600	16,500	-	16,500	(3,100)	-15.8%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Total personnel services	294,017	294,800	247,100	-	247,100	(47,700)	-16.2%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	917	500	1,000	-	1,000	500	100.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	500	-	500	500	-
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	2,359	1,800	1,800	-	1,800	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	386	400	500	-	500	100	25.0%
Travel	-	500	500	-	500	-	0.0%
Training	164	500	1,400	-	1,400	900	180.0%
Miscellaneous	755	700	1,100	-	1,100	400	57.1%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	4,581	4,400	6,800	-	6,800	2,400	54.6%
Total operating budget	298,598	299,200	253,900	-	253,900	(45,300)	-15.1%
Total budget	\$ 298,598	\$ 299,200	\$ 253,900	\$ -	\$ 253,900	\$ (45,300)	-15.1%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
3035 Customer Service - Tavernier and the Upper Keys

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-	-
Operating expenses							
Personnel services							
Salaries	248,168	289,700	295,500	-	295,500	5,800	2.0%
Overtime	1,146	-	-	-	-	-	-
Retirement	18,061	21,100	21,200	-	21,200	100	0.5%
Payroll taxes	17,753	22,200	22,600	-	22,600	400	1.8%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Total personnel services	285,128	333,000	339,300	-	339,300	6,300	1.9%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	396	200	500	-	500	300	150.0%
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	2,225	3,500	3,500	-	3,500	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	485	400	500	-	500	100	25.0%
Travel	-	600	600	-	600	-	0.0%
Training	375	500	1,400	-	1,400	900	180.0%
Miscellaneous	844	600	700	-	700	100	16.7%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	4,325	5,800	7,200	-	7,200	1,400	24.1%
Total operating budget	289,453	338,800	346,500	-	346,500	7,700	2.3%
Total budget	\$ 289,453	\$ 338,800	\$ 346,500	\$ -	\$ 346,500	\$ 7,700	2.3%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
3037 Field Services - Key West and the Lower Keys

	BUDGETED 2016							% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total	Increase/Decrease		
Capital outlay								
Additions to utility plant	\$ -	\$ 5,300	\$ 17,600	\$ -	\$ 17,600	\$ 12,300	232.1%	
Capitalized salaries	679	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
Total capital outlay	679	5,300	17,600	-	17,600	12,300	232.1%	
Operating expenses								
Personnel services								
Salaries	490,134	467,300	466,300	-	466,300	(1,000)	-0.2%	
Overtime	25,071	20,000	-	-	-	(20,000)	-100.0%	
Retirement	41,329	38,000	37,400	-	37,400	(600)	-1.6%	
Payroll taxes	39,161	37,300	35,700	-	35,700	(1,600)	-4.3%	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	2,401	6,400	2,400	-	2,400	(4,000)	-62.5%	
Total personnel services	598,096	569,000	541,800	-	541,800	(27,200)	-4.8%	
Other operating expenses								
Electricity	-	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	4,701	10,600	6,900	-	6,900	(3,700)	-34.9%	
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	-	-	-	-	-	-	-	
Transportation expense	-	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	2,989	2,500	3,000	-	3,000	500	20.0%	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	-	-	-	-	-	-	-	
Travel	-	500	800	-	800	300	60.0%	
Training	-	500	800	-	800	300	60.0%	
Miscellaneous	1,370	2,000	1,500	-	1,500	(500)	-25.0%	
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
Total other operating expenses	9,060	16,100	13,000	-	13,000	(3,100)	-19.3%	
Total operating budget	607,156	585,100	554,800	-	554,800	(30,300)	-5.2%	
Total budget	607,835	590,400	572,400	-	572,400	(18,000)	-3.1%	

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
3038 Field Services - Marathon and the Middle Keys

	BUDGETED 2016						Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total			
Capital outlay								
Additions to utility plant	\$ -	\$ -	\$ 12,500	\$ -	\$ 12,500	\$ 12,500	-	
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
Total capital outlay	-	-	12,500	-	12,500	12,500	-	
Operating expenses								
Personnel services								
Salaries	365,523	304,100	310,500	-	310,500	6,400	2.1%	
Overtime	5,504	4,000	-	-	-	(4,000)	-100.0%	
Retirement	27,721	22,300	22,300	-	22,300	-	0.0%	
Payroll taxes	27,262	23,600	23,800	-	23,800	200	0.9%	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	912	1,600	1,600	-	1,600	-	0.0%	
Total personnel services	426,922	355,600	358,200	-	358,200	2,600	0.7%	
Other operating expenses								
Electricity	-	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	8,718	2,500	6,000	-	6,000	3,500	140.0%	
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	130	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	605	500	500	-	500	-	0.0%	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	-	-	-	-	-	-	-	
Travel	-	500	500	-	500	-	0.0%	
Training	100	500	1,100	-	1,100	600	120.0%	
Miscellaneous	100	2,000	1,500	-	1,500	(500)	-25.0%	
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
Total other operating expenses	9,653	6,000	9,600	-	9,600	3,600	60.0%	
Total operating budget	436,575	361,600	367,800	-	367,800	6,200	1.7%	
Total budget	\$ 436,575	\$ 361,600	\$ 380,300	\$ -	\$ 380,300	\$ 18,700	5.2%	

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
3039 Field Services - Tavernier and the Upper Keys

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ -	\$ 5,300	\$ 6,000	\$ -	\$ 6,000	\$ 700	13.2%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	-	5,300	6,000	-	6,000	700	13.2%
Operating expenses							
Personnel services							
Salaries	456,280	432,000	299,600	-	299,600	(132,400)	-30.7%
Overtime	12,460	10,000	-	-	-	(10,000)	-100.0%
Retirement	38,255	29,100	21,500	-	21,500	(7,600)	-26.1%
Payroll taxes	34,157	33,800	22,900	-	22,900	(10,900)	-32.3%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	120	2,400	1,600	-	1,600	(800)	-33.3%
Total personnel services	541,272	507,300	345,600	-	345,600	(161,700)	-31.9%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	10,045	9,300	6,000	-	6,000	(3,300)	-35.5%
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	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	1,016	3,500	1,500	-	1,500	(2,000)	-57.1%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	21	300	-	-	-	(300)	-100.0%
Travel	-	500	500	-	500	-	0.0%
Training	200	500	1,300	-	1,300	800	160.0%
Miscellaneous	1,200	4,000	1,500	-	1,500	(2,500)	-62.5%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	12,482	18,100	10,800	-	10,800	(7,300)	-40.3%
Total operating budget	553,754	525,400	356,400	-	356,400	(169,000)	-32.2%
Total budget	\$ 553,754	\$ 530,700	\$ 362,400	\$ -	\$ 362,400	\$ (168,300)	-31.7%

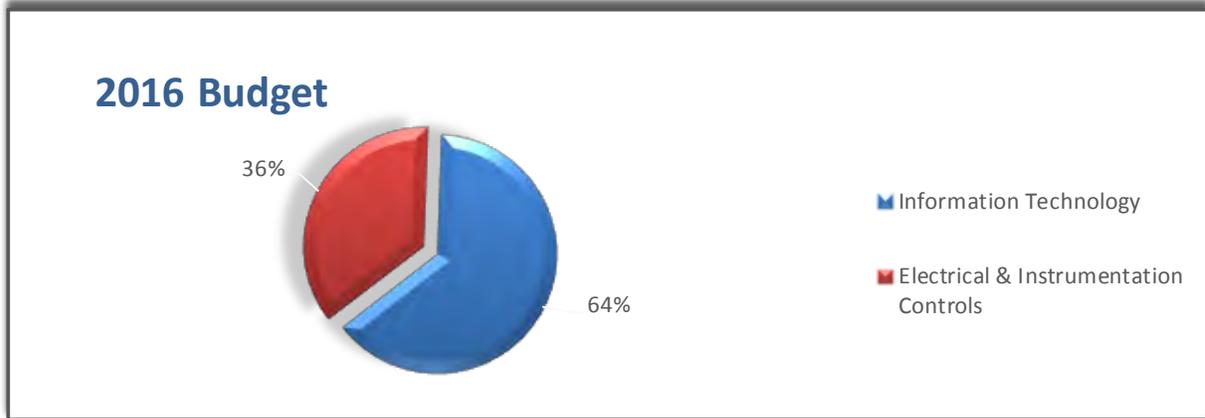
CUSTOMER SERVICE-SPECIFIC ACCOUNT DETAILS

FOR FISCAL YEAR 2016

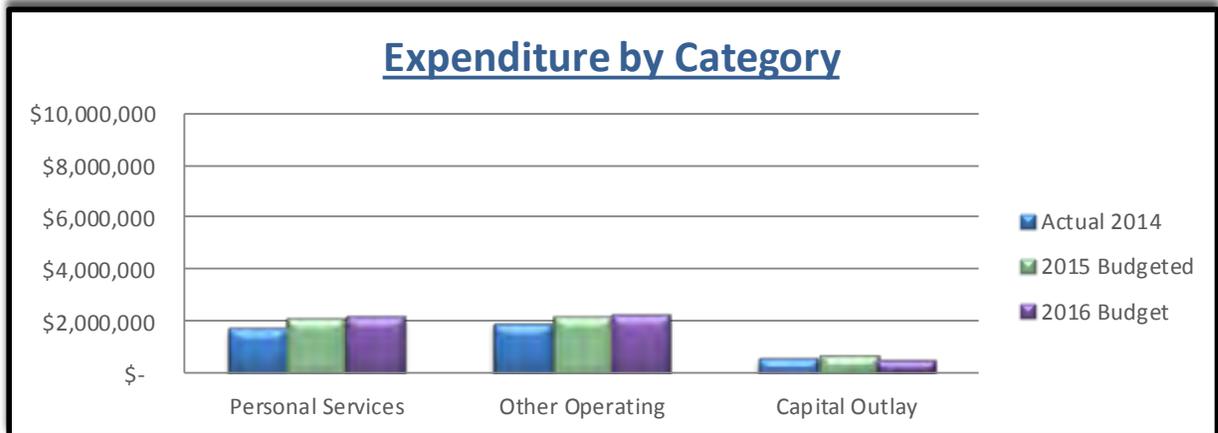
			Amount	Cost center totals	Account totals
<u>Other Benefits</u>					
3030	Customer Service Administration		\$ -		
3032	Customer Service Key West/Lower Keys	AA degrees P. Oropeza, A. Mallott, A. Blanco	3,600	3,600	
3034	Customer Service Marathon/Middle Keys	None	-	-	
3035	Customer Service Tavernier/Upper Keys	None	-	-	
3037	Field Services Key West/ Lower Keys	Uniforms	2,400	2,400	
3038	Field Services Marathon/ Middle Keys	Uniforms	1,600	1,600	
3039	Field Services Tavernier/Upper Keys	Uniforms	1,600	1,600	\$ 9,200
<u>Materials and Maintenance</u>					
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, tools, degreaser, paint	6,900	6,900	
3038	Field Services Marathon/ Middle Keys	Tools, degreaser, paint	6,000	6,000	
3039	Field Services Tavernier/Upper Keys	Tools, degreaser, paint	6,000	6,000	23,400
<u>Engineering Services</u>					
<hr/>					
<u>Outsourced operations</u>					
3034	Customer Service Marathon/Middle Keys	Shredding for Marathon	500	500	500
<u>Other consulting and support services</u>					
3030	Customer Service	None	-	-	-
<u>Other utility and technical services</u>					
All	Customer Service	None	-	-	-
<u>Travel</u>					
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	500	500	
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	500	500	
3039	Field Services Tavernier/Upper Keys	Travel and per diem within the system	500	500	4,500
<u>Training</u>					
3030	Customer Service	Computer skills, language classes corporate sub, grant training	6,400	6,400	
3032	Customer Service Key West/Lower Keys	Customer service training ,computer skills, CS training	800	800	
3034	Customer Service Marathon/Middle Keys	Customer service training, computer skills, CS training	1,400	1,400	
3035	Customer Service Tavernier/Upper Keys	Customer service training, computer skills, CS training	1,400	1,400	
3037	Field Services Key West/ Lower Keys	Customer service training, computer classes, backflow classes	800	800	
3038	Field Services Marathon/ Middle Keys	Customer service training, backflow class, language classes	1,100	1,100	
3039	Field Services Tavernier/Upper Keys	Customer service training, backflow class, language classes	1,300	1,300	13,200
<u>Miscellaneous</u>					
3030	Customer Service Administration	Professional membership, Rotary and SHRM	1,900	1,900	
3032	Customer Service Key West/Lower Keys	Notaries for new staff	2,400	2,400	
3034	Customer Service Marathon/Middle Keys	Marathon Rotary meetings, notary renewal	1,100	1,100	
3035	Customer Service Tavernier/Upper Keys	Upper Keys Rotary meetings	700	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	10,600
<u>Conservation and outreach</u>					
3030	Customer Service Administration	Low flow toilet/cistern program	\$ 33,300	\$ 33,300	\$ 33,300

COST CENTER DETAILS-TECHNICAL SERVICES

FOR FISCAL YEAR 2016



Division	2014 Budget
Information Technology	\$ 3,116,400
Electrical & Instrumentation Controls	1,755,200
Total	\$ 4,871,600



Expenditure	Actual 2014	2015 Budgeted	2016 Budget
Personal Services	\$ 1,710,153	\$ 2,046,200	\$ 2,150,700
Other Operating	1,902,619	2,135,700	2,194,900
Capital Outlay	578,180	712,100	526,000
Total	\$ 4,190,952	\$ 4,894,000	\$ 4,871,600

**SCHEDULE OF BUDGETED EXPENDITURES
FOR THE YEAR ENDING SEPTEMBER 30, 2016
Technical Services Department Summary**

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 555,684	\$ 712,100	\$ 526,000	\$ -	\$ 526,000	\$ (186,100)	-26.1%
Capitalized salaries	22,496	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	578,180	712,100	526,000	-	526,000	(186,100)	-26.1%
Operating budget							
Personnel services							
Salaries	1,474,357	1,759,100	1,852,600	-	1,852,600	93,500	5.3%
Overtime	3,393	-	-	-	-	-	-
Retirement	117,546	144,200	149,600	-	149,600	5,400	3.7%
Payroll taxes	109,039	134,600	141,700	-	141,700	7,100	5.3%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	5,818	8,300	6,800	-	6,800	(1,500)	-18.1%
Total personnel services	1,710,153	2,046,200	2,150,700	-	2,150,700	104,500	5.1%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	785,243	592,800	578,500	-	578,500	(14,300)	-2.4%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	25,100	97,600	330,000	-	330,000	232,400	238.1%
Other consulting and support services	687,743	652,500	702,600	-	702,600	50,100	7.7%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	7,965	20,000	8,000	-	8,000	(12,000)	-60.0%
Rent expense - equipment	8,988	15,000	15,000	-	15,000	-	0.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	160	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	2,966	4,000	4,500	-	4,500	500	12.5%
Other utilities and technical services	363,523	706,000	475,000	-	475,000	(231,000)	-32.7%
Postage	3,274	1,500	-	-	-	(1,500)	-100.0%
Travel	11,722	18,500	26,500	-	26,500	8,000	43.2%
Training	3,160	21,500	48,500	-	48,500	27,000	125.6%
Miscellaneous	2,775	6,300	6,300	-	6,300	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenditures	1,902,619	2,135,700	2,194,900	-	2,194,900	59,200	2.8%
Total operating budget	3,612,772	4,181,900	4,345,600	-	4,345,600	163,700	3.9%
Total budget	\$ 4,190,952	\$ 4,894,000	\$ 4,871,600	\$ -	\$ 4,871,600	\$ (22,400)	-0.5%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
8010 Information Technology

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 367,912	\$ 276,600	\$ 387,000	\$ -	\$ 387,000	\$ 110,400	39.9%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	367,912	276,600	387,000	-	387,000	110,400	39.9%
Operating expenses							
Personnel services							
Salaries	685,799	831,500	924,100	-	924,100	92,600	11.1%
Overtime	-	-	-	-	-	-	-
Retirement	61,240	76,200	82,700	-	82,700	6,500	8.5%
Payroll taxes	49,707	63,600	70,700	-	70,700	7,100	11.2%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	2,732	3,500	2,000	-	2,000	(1,500)	-42.9%
Total personnel services	799,478	974,800	1,079,500	-	1,079,500	104,700	10.7%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	341,263	185,000	220,000	-	220,000	35,000	18.9%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	20,000	70,000	300,000	-	300,000	230,000	328.6%
Other consulting and support services	496,103	512,500	602,600	-	602,600	90,100	17.6%
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	160	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	1,158	1,500	1,500	-	1,500	-	0.0%
Other utilities and technical services	363,303	706,000	475,000	-	475,000	(231,000)	-32.7%
Postage	1,081	-	-	-	-	-	-
Travel	8,746	15,000	22,500	-	22,500	7,500	50.0%
Training	2,810	6,000	25,000	-	25,000	19,000	316.7%
Miscellaneous	1,376	3,300	3,300	-	3,300	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	1,236,000	1,499,300	1,649,900	-	1,649,900	150,600	10.0%
Total operating budget	2,035,478	2,474,100	2,729,400	-	2,729,400	255,300	10.3%
Total budget	\$ 2,403,390	\$ 2,750,700	\$ 3,116,400	\$ -	\$ 3,116,400	\$ 365,700	13.3%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
8020 Electrical & Instrumentation Controls

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 187,772	\$ 435,500	\$ 139,000	\$ -	\$ 139,000	\$ (296,500)	-68.1%
Capitalized salaries	22,496	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	210,268	435,500	139,000	-	139,000	(296,500)	-68.1%
Operating expenses							
Personnel services							
Salaries	788,558	927,600	928,500	-	928,500	900	0.1%
Overtime	3,393	-	-	-	-	-	-
Retirement	56,306	68,000	66,900	-	66,900	(1,100)	-1.6%
Payroll taxes	59,332	71,000	71,000	-	71,000	-	0.0%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	3,086	4,800	4,800	-	4,800	-	0.0%
Total personnel services	910,675	1,071,400	1,071,200	-	1,071,200	(200)	0.0%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	443,980	407,800	358,500	-	358,500	(49,300)	-12.1%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	5,100	27,600	30,000	-	30,000	2,400	8.7%
Other consulting and support services	191,640	140,000	100,000	-	100,000	(40,000)	-28.6%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	7,965	20,000	8,000	-	8,000	(12,000)	-60.0%
Rent expense - equipment	8,988	15,000	15,000	-	15,000	-	0.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	1,808	2,500	3,000	-	3,000	500	20.0%
Other utilities and technical services	220	-	-	-	-	-	-
Postage	2,193	1,500	-	-	-	(1,500)	-100.0%
Travel	2,976	3,500	4,000	-	4,000	500	14.3%
Training	350	15,500	23,500	-	23,500	8,000	51.6%
Miscellaneous	1,399	3,000	3,000	-	3,000	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	666,619	636,400	545,000	-	545,000	(91,400)	-14.4%
Total operating budget	1,577,294	1,707,800	1,616,200	-	1,616,200	(91,600)	-5.4%
Total budget	\$ 1,787,562	\$ 2,143,300	\$ 1,755,200	\$ -	\$ 1,755,200	\$ (388,100)	-18.1%

TECHNICAL SERVICES-SPECIFIC ACCOUNT DETAILS

FOR FISCAL YEAR 2016

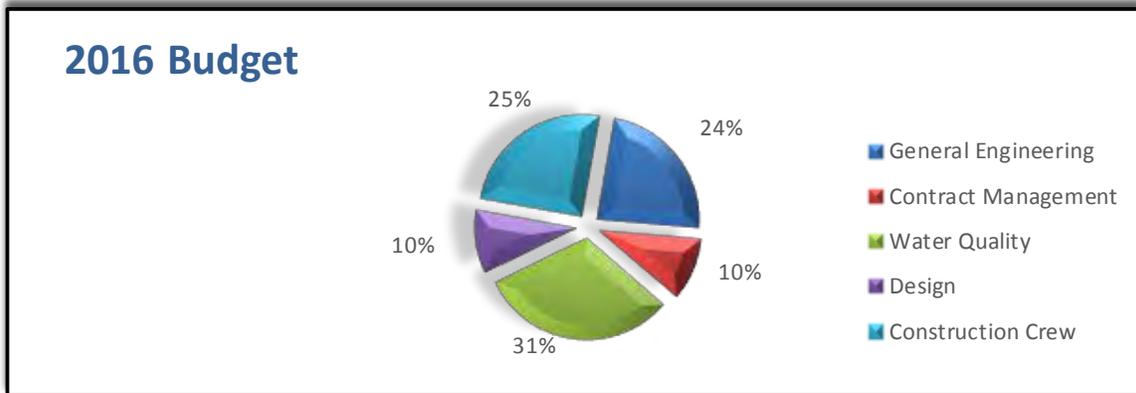
			Amount	Cost center totals	Account totals
Other Benefits					
8010	Information Technology	Uniforms	\$ 2,000	\$ 2,000	
8020	Electrical and Instrumentation Controls	Uniforms	4,800	4,800	\$ 6,800
Maintenance and materials					
8010	Information Technology	SMS (text messaging for SCADA notification)	\$ 2,500		
		Backup tapes (50 @ \$50)	2,500		
		Miscellaneous tools	3,000		
		Replacement phones	5,000		
		Monitor replacement	5,000		
		UPS replacements	3,000		
		Cameras (Polycomm replacement)	6,000		
		BIS dictation software	14,000		
		Printers (4 laser and desktop, parts)	25,000		
		Computer parts and supplies	40,000		
		Additional licenses (email, server, desktop, Adobe, Laserfiche)	55,000		
		Replacement PCs and laptops (95)	59,000	220,000	
8020	Electrical and Instrumentation Controls	Big Pine gate opener electric	1,000		
		Key Largo gate opener electric	2,500		
		Hangers in piping and stainless steel box	3,500		
		Slaker parts	3,500		
		Frequency testing equipment	3,500		
		Electric for air compressor backup FL City	4,000		
		Replace monitors WTP	5,000		
		Replacement actuators	5,000		
		VFD installed on well 15#	5,000		
		Thickener rake height measurement device	5,000		
		Spare transmitters pressure and flow	6,000		
		Pipeline control computers replacements (4)	7,500		
		Level transmitter upgrade for Big Coppitt	12,000		
		PLC Power supply replacement (transmission line, 6 locations)	15,000		
		Diesel pump replacement parts	15,000		
		Lighting and fans in Q-hut FCWTP	15,000		
		Marathon DS pump electric only	25,000		
		LED (exterior, FCWTP)	50,000		
		Operating technical materials-wastewater	22,000		
		Operating technical materials-new operations (Cudjoe)	30,000		
		Operating technical materials-water	123,000	358,500	578,500
Engineering Services					
All	Technical Services	None	-	-	-
Outsourced Operations					
8010	Information Technology	Five-year master plan development	275,000		
		Wastewater data collection and report software (Portals)	25,000	300,000	
8020	Electrical and Instrumentation Controls	Diesel generator testing	15,000		
		Third-party calibrations	15,000	30,000	330,000
Other consulting and support services					
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	594,600	602,600	
8020	Electrical and Instrumentation Controls	Annual licensing for DEP reporting	10,000		
		SCADA repair and upkeep (including electrical specification)	90,000	100,000	702,600

TECHNICAL SERVICES-SPECIFIC ACCOUNT DETAILS, CONTINUED
 FOR FISCAL YEAR 2016

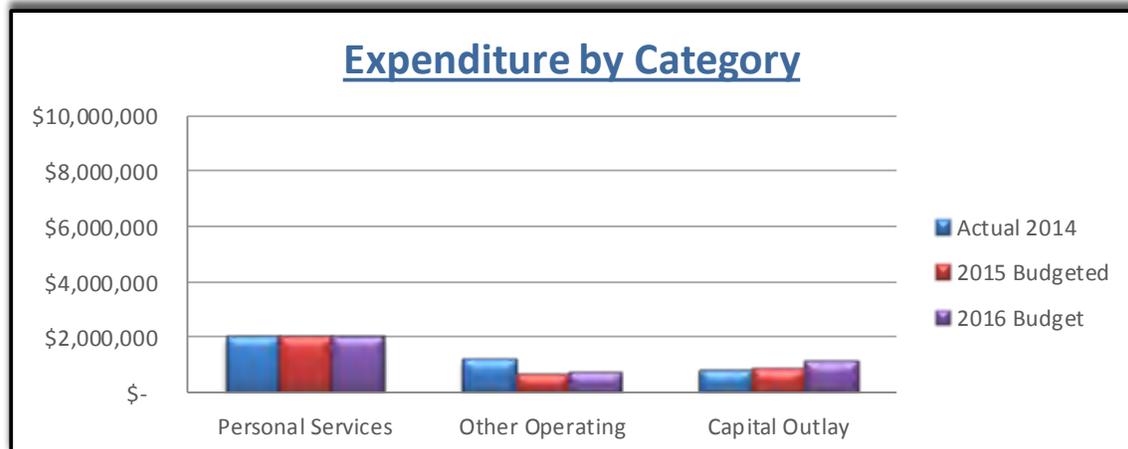
			Amount	Cost center totals	Account totals
Other utilities and technical services					
8010	Information Technology	Cable service	10,000		
		Monroe County Sheriff radio system fees	30,000		
		Fiber optics	225,000		
		Telephone / Mobile Internet	210,000	475,000	
8020	Electrical and Instrumentation Controls	None	-	-	475,000
Travel					
8010	Information Technology	Travel to Florida City	7,500		
		Server training	3,000		
		Security training	3,000		
		FLGISA Conferences	3,000		
		Programmer training	3,000		
		Microsoft User Groups (Tech Ed, convergence)	3,000	22,500	
8020	Electrical and Instrumentation Controls	Travel and per diem within the system	4,000	4,000	26,500
Training					
8010	Information Technology	FLGISA	1,000		
		Server training (Jerry, Randy)	6,000		
		Security training (Ketcham, Jerry)	6,000		
		Programmer training (Tony, Laura)	6,000		
		Microsoft User Groups (Tech Ed, Convergence)	6,000	25,000	
8020	Electrical and Instrumentation Controls	CEU and required training classes	1,500		
		DFS training	4,000		
		Training for medium voltage terminations	2,400		
		3 master exam and books	6,000		
		Wonderware training	9,600	23,500	48,500
Miscellaneous					
8010	Information Technology	General expenses	2,500		
		FLGISA	300		
		Reference books	500	3,300	
8020	Electrical and Instrumentation Controls	Professional licensing fees	1,000		
		Professional memberships	2,000	3,000	\$ 6,300
Costs specifically relate to the addition of new operations			\$ 30,000		

COST CENTER DETAILS-ENGINEERING

FOR FISCAL YEAR 2016



Division	2014 Budget
General Engineering	\$ 915,300
Contract Management	389,300
Water Quality	1,224,500
Design	390,700
Construction Crew	969,200
Total	\$ 3,889,000



Expenditure	Actual 2014	2015 Budgeted	2016 Budget
Personal Services	\$ 2,011,302	\$ 1,994,100	\$ 2,012,100
Other Operating	1,216,932	698,800	747,100
Capital Outlay	840,614	871,900	1,129,800
Total	\$ 4,068,848	\$ 3,564,800	\$ 3,889,000

SCHEDULE OF BUDGETED EXPENDITURES
FOR THE YEAR ENDING SEPTEMBER 30, 2016
Engineering Department Summary

	BUDGETED 2016				Total	Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater			
Capital outlay							
Additions to utility plant	\$ 85,447	\$ 41,600	\$ 372,200	\$ -	\$ 372,200	\$ 330,600	794.7%
Capitalized salaries	739,227	780,300	757,600	-	757,600	(22,700)	-2.9%
Capitalized overtime	15,940	50,000	-	-	-	(50,000)	-100.0%
Total capital outlay	840,614	871,900	1,129,800	-	1,129,800	257,900	29.6%
Operating budget							
Personnel services							
Salaries	1,516,028	1,526,000	1,550,700	-	1,550,700	24,700	1.6%
Overtime	8,005	-	-	-	-	-	-
Retirement	267,943	269,000	271,100	-	271,100	2,100	0.8%
Payroll taxes	214,634	180,300	176,600	-	176,600	(3,700)	-2.1%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	4,692	18,800	13,700	-	13,700	(5,100)	-27.1%
Total personnel services	2,011,302	1,994,100	2,012,100	-	2,012,100	18,000	0.9%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	44,699	77,300	88,600	-	88,600	11,300	14.6%
Engineering services	483,340	85,000	160,000	-	160,000	75,000	88.2%
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	68,296	117,600	63,300	-	63,300	(54,300)	-46.2%
Other consulting and support services	542,329	208,000	214,800	-	214,800	6,800	3.3%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	7,965	8,500	7,500	-	7,500	(1,000)	-11.8%
Rent expense - equipment	113	2,300	-	-	-	(2,300)	-100.0%
Transportation expense	251	1,500	-	-	-	(1,500)	-100.0%
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	3,471	8,500	7,500	-	7,500	(1,000)	-11.8%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	14,284	33,500	31,500	-	31,500	(2,000)	-6.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	8,474	21,400	22,300	-	22,300	900	4.2%
Travel	8,909	20,400	30,800	-	30,800	10,400	51.0%
Training	4,509	23,800	29,500	-	29,500	5,700	24.0%
Miscellaneous	24,627	39,000	39,300	-	39,300	300	0.8%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	52	12,000	12,000	-	12,000	-	0.0%
Water conservation and outreach	5,613	40,000	40,000	-	40,000	-	0.0%
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	1,216,932	698,800	747,100	-	747,100	48,300	6.9%
Total operating budget	3,228,234	2,692,900	2,759,200	-	2,759,200	66,300	2.5%
Total budget	\$ 4,068,848	\$ 3,564,800	\$ 3,889,000	\$ -	\$ 3,889,000	\$ 324,200	9.1%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
2021 General Engineering

BUDGETED 2016

	Actual 2014	Budgeted 2015	Water	Wastewater	Total	Increase/Decrease	% change from prior budget
Capital outlay							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	59,855	128,700	133,000	-	133,000	4,300	3.3%
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	59,855	128,700	133,000	-	133,000	4,300	3.3%
Operating expenses							
Personnel services							
Salaries	480,932	386,200	399,100	-	399,100	12,900	3.3%
Overtime	-	-	-	-	-	-	-
Retirement	101,583	112,500	116,800	-	116,800	4,300	3.8%
Payroll taxes	46,827	39,400	40,700	-	40,700	1,300	3.3%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	801	6,000	6,000	-	6,000	-	0.0%
Total personnel services	630,143	544,100	562,600	-	562,600	18,500	3.4%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	3,778	4,000	11,000	-	11,000	7,000	175.0%
Engineering services	483,340	85,000	160,000	-	160,000	75,000	88.2%
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	512,329	10,000	10,000	-	10,000	-	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	749	-	2,000	-	2,000	2,000	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	7,739	13,000	8,000	-	8,000	(5,000)	-38.5%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	6,892	5,000	3,900	-	3,900	(1,100)	-22.0%
Travel	4,884	4,400	10,200	-	10,200	5,800	131.8%
Training	812	3,400	5,600	-	5,600	2,200	64.7%
Miscellaneous	9,108	8,000	9,000	-	9,000	1,000	12.5%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	1,029,631	132,800	219,700	-	219,700	86,900	65.4%
Total operating budget	1,659,774	676,900	782,300	-	782,300	105,400	15.6%
Total budget	\$ 1,719,629	\$ 805,600	\$ 915,300	\$ -	\$ 915,300	\$ 109,700	13.6%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
2022 Contract Management

BUDGETED 2016

	Actual 2014	Budgeted 2015	Water	Wastewater	Total	Increase/Decrease	% change from prior budget
Capital outlay							
Additions to utility plant	\$ 19,152	\$ 27,500	\$ 10,000	\$ -	\$ 10,000	\$ (17,500)	-63.6%
Capitalized salaries	214,065	227,600	220,500	-	220,500	(7,100)	-3.1%
Capitalized overtime	14,565	30,000	-	-	-	(30,000)	-100.0%
Total capital outlay	247,782	285,100	230,500	-	230,500	(54,600)	-19.2%
Operating expenses							
Personnel services							
Salaries	117,701	75,900	73,500	-	73,500	(2,400)	-3.2%
Overtime	1,495	-	-	-	-	-	-
Retirement	62,589	47,200	46,300	-	46,300	(900)	-1.9%
Payroll taxes	64,057	25,500	22,500	-	22,500	(3,000)	-11.8%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	501	2,000	2,400	-	2,400	400	20.0%
Total personnel services	246,343	150,600	144,700	-	144,700	(5,900)	-3.9%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	3,277	2,000	3,000	-	3,000	1,000	50.0%
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	-	500	-	0.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	1,387	3,500	3,500	-	3,500	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	24	100	100	-	100	-	0.0%
Travel	-	1,500	1,500	-	1,500	-	0.0%
Training	525	3,000	3,000	-	3,000	-	0.0%
Miscellaneous	211	1,000	500	-	500	(500)	-50.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	5,424	13,600	14,100	-	14,100	500	3.7%
Total operating budget	251,767	164,200	158,800	-	158,800	(5,400)	-3.3%
Total budget	\$ 499,549	\$ 449,300	\$ 389,300	\$ -	\$ 389,300	\$ (60,000)	-13.4%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
2023 Water Quality

BUDGETED 2016

	Actual 2014	Budgeted 2015	Water	Wastewater	Total	Increase/Decrease	% change from prior budget
Capital outlay							
Additions to utility plant	\$ -	\$ -	\$ 101,000	\$ -	\$ 101,000	\$ 101,000	-
Capitalized salaries	7,452	-	-	-	-	-	-
Capitalized overtime	1,340	-	-	-	-	-	-
Total capital outlay	8,792	-	101,000	-	101,000	101,000	-
Operating expenses							
Personnel services							
Salaries	560,856	602,500	610,400	-	610,400	7,900	1.3%
Overtime	6,510	-	-	-	-	-	-
Retirement	41,790	45,000	44,800	-	44,800	(200)	-0.4%
Payroll taxes	43,475	46,100	46,700	-	46,700	600	1.3%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	453	2,000	1,500	-	1,500	(500)	-25.0%
Total personnel services	653,084	695,600	703,400	-	703,400	7,800	1.1%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	25,868	26,100	20,600	-	20,600	(5,500)	-21.1%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	68,296	117,600	63,300	-	63,300	(54,300)	-46.2%
Other consulting and support services	30,000	192,000	192,200	-	192,200	200	0.1%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	7,965	8,500	7,500	-	7,500	(1,000)	-11.8%
Rent expense - equipment	-	300	-	-	-	(300)	-100.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	2,722	8,000	5,000	-	5,000	(3,000)	-37.5%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	731	6,000	6,000	-	6,000	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	1,558	16,000	18,000	-	18,000	2,000	12.5%
Travel	3,023	12,700	16,400	-	16,400	3,700	29.1%
Training	2,605	5,300	9,300	-	9,300	4,000	75.5%
Miscellaneous	14,967	27,500	29,800	-	29,800	2,300	8.4%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	52	12,000	12,000	-	12,000	-	0.0%
Water conservation and outreach	5,613	40,000	40,000	-	40,000	-	0.0%
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	163,400	472,000	420,100	-	420,100	(51,900)	-11.0%
Total operating budget	816,484	1,167,600	1,123,500	-	1,123,500	(44,100)	-3.8%
Total budget	\$ 825,276	\$ 1,167,600	\$ 1,224,500	\$ -	\$ 1,224,500	\$ 56,900	4.9%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
2024 Design

BUDGETED 2016

	Actual 2014	Budgeted 2015	Water	Wastewater	Total	Increase/Decrease	% change from prior budget
Capital outlay							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	23,186	75,500	90,500	-	90,500	15,000	19.9%
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	23,186	75,500	90,500	-	90,500	15,000	19.9%
Operating expenses							
Personnel services							
Salaries	228,329	176,300	211,200	-	211,200	34,900	19.8%
Overtime	-	-	-	-	-	-	-
Retirement	17,660	18,800	22,200	-	22,200	3,400	18.1%
Payroll taxes	19,287	19,300	23,100	-	23,100	3,800	19.7%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	248	6,000	1,000	-	1,000	(5,000)	-83.3%
Total personnel services	265,524	220,400	257,500	-	257,500	37,100	16.8%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	3,151	5,000	12,000	-	12,000	7,000	140.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	4,000	10,600	-	10,600	6,600	165.0%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	1,500	-	-	-	(1,500)	-100.0%
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	3,874	10,000	10,000	-	10,000	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	300	300	-	300	-	0.0%
Travel	1,002	1,300	1,200	-	1,200	(100)	-7.7%
Training	344	11,100	8,600	-	8,600	(2,500)	-22.5%
Miscellaneous	63	500	-	-	-	(500)	-100.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	8,434	33,700	42,700	-	42,700	9,000	26.7%
Total operating budget	273,958	254,100	300,200	-	300,200	46,100	18.1%
Total budget	\$ 297,144	\$ 329,600	\$ 390,700	\$ -	\$ 390,700	\$ 61,100	18.5%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
2025 Construction Crew

BUDGETED 2016

	Actual 2014	Budgeted 2015	Water	Wastewater	Total	Increase/Decrease	% change from prior budget
Capital outlay							
Additions to utility plant	\$ 66,295	\$ 14,100	\$ 261,200	\$ -	\$ 261,200	\$ 247,100	1752.5%
Capitalized salaries	434,669	348,500	313,600	-	313,600	(34,900)	-10.0%
Capitalized overtime	35	20,000	-	-	-	(20,000)	-100.0%
Total capital outlay	500,999	382,600	574,800	-	574,800	192,200	50.2%
Operating expenses							
Personnel services							
Salaries	128,210	285,100	256,500	-	256,500	(28,600)	-10.0%
Overtime	-	-	-	-	-	-	-
Retirement	44,321	45,500	41,000	-	41,000	(4,500)	-9.9%
Payroll taxes	40,988	50,000	43,600	-	43,600	(6,400)	-12.8%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	2,689	2,800	2,800	-	2,800	-	0.0%
Total personnel services	216,208	383,400	343,900	-	343,900	(39,500)	-10.3%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	8,625	40,200	42,000	-	42,000	1,800	4.5%
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	113	2,000	-	-	-	(2,000)	-100.0%
Transportation expense	251	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	553	1,000	4,000	-	4,000	3,000	300.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	500	1,500	-	1,500	1,000	200.0%
Training	223	1,000	3,000	-	3,000	2,000	200.0%
Miscellaneous	278	2,000	-	-	-	(2,000)	-100.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	10,043	46,700	50,500	-	50,500	3,800	8.1%
Total Operating budget	226,251	430,100	394,400	-	394,400	(35,700)	-8.3%
Total budget	\$ 727,250	\$ 812,700	\$ 969,200	\$ -	\$ 969,200	\$ 156,500	19.3%

ENGINEERING-SPECIFIC ACCOUNT DETAILS

FOR FISCAL YEAR 2016

			Amount	Cost center totals	Account totals
<u>Other Benefits</u>					
2021	General Engineering	Olympia MBA	\$ 6,000	6,000	
2022	Contract Management	Uniforms	2,400	2,400	
2023	Water Quality	Uniforms	1,500	1,500	
2024	Design	Uniforms	1,000	1,000	
2025	Construction Crew	Uniforms	2,800	\$ 2,800	\$ 13,700
<u>Materials and maintenance</u>					
2021	General Engineering	General maintenance	2,000		
		General engineering materials	9,000	11,000	
2022	Contract Management	Equipment maintenance	3,000	3,000	
2023	Water Quality	General sampling materials	20,600	20,600	
2024	Design	General engineering materials	12,000	12,000	
2025	Construction Crew	Maintenance of heavy equipment	40,000		
		Tools and supplies	2,000	42,000	\$ 88,600
<u>Engineering services</u>					
2021	General Engineering	Wellfield protection strategy development	50,000		
		Nonrevenue water audit	30,000		
		Water portals phase II	60,000		
		Hydraulic modeling and surge analysis	10,000		
		Other structural, electrical and value engineering	10,000	160,000.00	160,000
<u>Outsourced operations</u>					
2023	Water Quality	Lab services	30,000		
		RMP audit services	6,000		
		USGS well monitoring	14,000		
		Exotic plant removal	12,000		
		Water test kit calibrations	1,300	63,300	63,300
<u>Other consulting and support services</u>					
2021	Engineering	Specialty transmission assessment services	\$ 10,000		
				10,000	
2022	Contract Management	Geotechnical, special locates, surveys, etc.	2,000	2,000	
2023	Water Quality	DERM wellfield protection	172,200		
		Outgoing call service	17,000		
		Fire line testing on Naval Air Station Key West	3,000	192,200	
2024	Design	Survey, GPS, and other services	5,000		
		Auto Cad tech support	5,000		
		Deed software	600	10,600	
2025	Construction Crew	None	-	-	214,800
<u>Other utilities and technical services</u>					
2021	Engineering	None	-	-	
2022	Contract Management	None	-	-	
2023	Water Quality	None	-	-	
2024	Design	None	-	-	
2025	Construction Crew	None	-	-	-

ENGINEERING-SPECIFIC ACCOUNT DETAILS, CONTINUED

FOR FISCAL YEAR 2016

			Amount	Cost center totals	Account totals
Travel					
2021	General Engineering	Travel per diem for training classes	1,500		
		FSWA	1,400		
		WEFTEC 2015 / AWWA	3,000		
		Florida Water Resources Conference-Orlando AWWA	2,800		
		Travel to DEP / SFWMD / DERM/ miscellaneous	1,500	10,200	
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		
		CCR survey and inspection training	500		
		AWWA Florida section annual conference	2,200		
		University of Florida TREEC CCC conference	500		
		ABPA backflow workshop	500		
		Florida Water Resource conference (Orlando)	1,100		
		Reclaimed water inspection training	1,300		
		FWRA focus on change regulatory meeting	5,800		
		Pine Rockland management conference-Env. Spec.	500		
		Regulatory meeting	1,000	16,400	
2024	Design	Florida Utility Coordination Committee (Marco Island)	900		
		FDOT monthly utility coordination meetings per diem	300	1,200	
2025	Construction Crew	Travel per diem for training classes	1,500	1,500	\$ 30,800
Training					
2021	General Engineering	Florida Water Resources Conference, AWWA	2,000		
		FSWA	500		
		WEFTEC 2015	900		
		CEU and required training classes	2,200	5,600	
2022	Contract Management	FW and PCOA utility inspector training and certification	3,000	3,000	
2023	Water Quality	AWWA Water Quality Conference	600		
		FRWA Focus on Change regulatory meeting	200		
		AWWA Florida Section annual conference	700		
		SFWMD conservation expo	200		
		ABPA backflow workshop	200		
		University of Florida TREEO CCC conference	400		
		Innovyze training	4,000		
		Reclaimed water inspection training	400		
		CCC survey and inspection	500		
		CEU and required training classes	500		
		Florida Water Resources Conference, AWWA	500		
		ArcGIS training	1,100	9,300	
2024	Design	ArcGis introduction to GIS	1,100		
		AutoCAD training	5,000		
		Florida Utility Coordination Committee	2,500	8,600	
2025	Construction Crew	CEU and required training classes	3,000	3,000	29,500
Miscellaneous					
2021	General Engineering	Professional licensing fees	3,000		
		Professional memberships	6,000	9,000	
2022	Contract Management	Professional licensing fees	500	500	
2023	Water Quality	Miscellaneous license renewal, subscriptions	500		
		WWTP permit renewals	2,500		
		Innovyze additional license	11,300		
		U of S California foundation	1,000		
		SDWA renewal-annual fee	400		

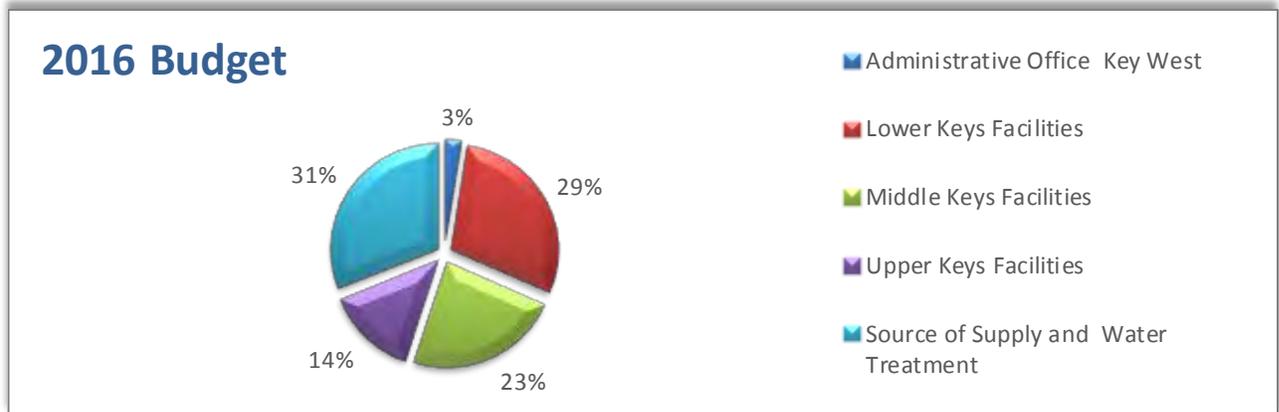
ENGINEERING-SPECIFIC ACCOUNT DETAILS, CONTINUED

FOR FISCAL YEAR 2016

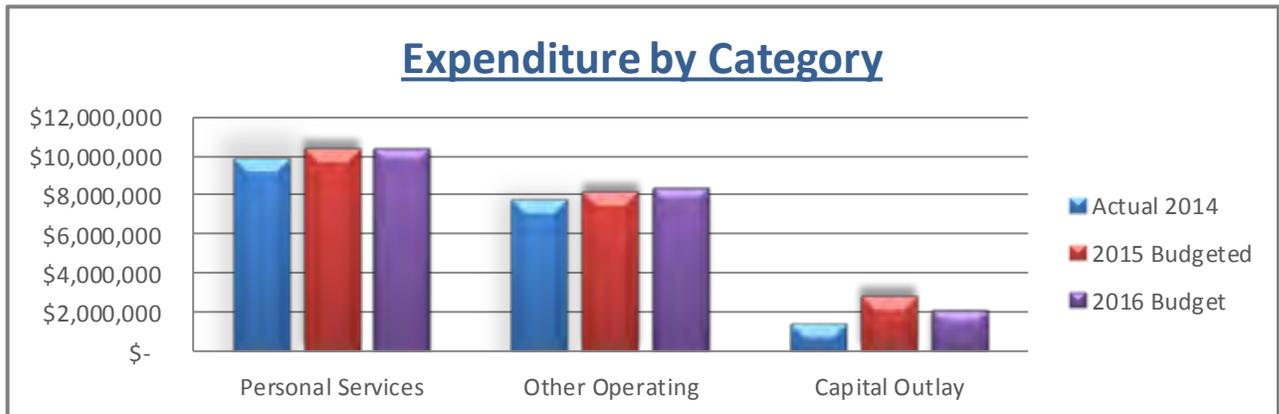
			Amount	Cost center totals	Account totals
<u>Miscellaneous, continued</u>					
		AWWA standards	400		
		Lab certification-annual fee	1,200		
		DCA-RMRA SERC-annual fee	1,000		
		FDEP annual operation fee-FC WTP	6,000		
		FDEP annual operation fee-RO WTP	2,000		
		RO air permit	500		
		DERM pollution prevention program	3,000	29,800	
2024	Design	None	-	-	
2025	Construction Crew	Tools and equipment	-	-	\$ 39,300

COST CENTER DETAILS-OPERATIONS

FOR FISCAL YEAR 2016



Division	2014 Budget
Administrative Office Key West	\$ 505,900
Lower Keys Facilities	6,087,400
Middle Keys Facilities	4,879,000
Upper Keys Facilities	2,892,900
Source of Supply and Water Treatment	6,467,100
Total	\$ 20,832,300



Expenditure	Actual 2014	2015 Budgeted	2016 Budget
Personal Services	\$ 9,839,172	\$ 10,356,500	\$ 10,376,600
Other Operating	7,745,625	8,179,800	8,328,700
Capital Outlay	1,450,651	2,848,200	2,127,000
Total	\$ 19,035,448	\$ 21,384,500	\$ 20,832,300

SCHEDULE OF BUDGETED EXPENDITURES
FOR THE YEAR ENDING SEPTEMBER 30, 2016
Operations Department Summary

	BUDGETED 2016						% change from prior budget
	Actual 2014	Budgeted 2014	Water	Wastewater	Total	Increase/Decrease	
Capital outlay							
Additions to utility plant	\$ 1,408,423	\$ 2,848,200	\$ 1,944,700	\$ 182,300	\$ 2,127,000	\$ (721,200)	-25.3%
Capitalized salaries	8,499	-	-	-	-	-	-
Capitalized overtime	33,729	-	-	-	-	-	-
Total capital outlay	1,450,651	2,848,200	1,944,700	182,300	2,127,000	(721,200)	-25.3%
Operating expenses							
Personnel services							
Salaries	8,077,907	8,496,300	7,260,800	1,229,900	8,490,700	(5,600)	-0.1%
Overtime	449,383	470,400	397,500	109,900	507,400	37,000	7.9%
Retirement	642,757	658,600	552,800	88,300	641,100	(17,500)	-2.7%
Payroll taxes	634,373	685,900	585,800	102,500	688,300	2,400	0.4%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	34,752	45,300	36,400	12,700	49,100	3,800	8.4%
Total personnel services	9,839,172	10,356,500	8,833,300	1,543,300	10,376,600	20,100	0.2%
Other operating expenses							
Electricity	2,776,483	2,993,700	2,604,100	412,700	3,016,800	23,100	0.8%
Fuel for power production	67,361	115,500	83,800	12,600	96,400	(19,100)	-16.5%
Chemicals	1,499,711	1,760,300	1,564,500	303,700	1,868,200	107,900	6.1%
Maintenance and materials	2,382,780	2,097,700	1,709,100	464,500	2,173,600	75,900	3.6%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	99,113	151,800	32,200	126,300	158,500	6,700	4.4%
Other consulting and support services	19,225	65,400	24,500	-	24,500	(40,900)	-62.5%
Sludge removal	192,640	238,400	60,000	210,400	270,400	32,000	13.4%
Rental of building - real property	2,588	3,000	-	18,000	18,000	15,000	500.0%
Rent expense - equipment	4,494	9,200	9,300	9,900	19,200	10,000	108.7%
Transportation expense	625,736	610,000	530,000	-	530,000	(80,000)	-13.1%
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	1,197	1,300	500	-	500	(800)	-61.5%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	32,234	40,800	30,500	5,000	35,500	(5,300)	-13.0%
Other utilities and technical services	3,108	28,900	24,800	-	24,800	(4,100)	-14.2%
Postage	7,735	9,400	8,600	300	8,900	(500)	-5.3%
Travel	7,622	21,600	19,300	3,600	22,900	1,300	6.0%
Training	12,489	16,500	13,400	7,700	21,100	4,600	27.9%
Miscellaneous	11,109	16,300	34,600	4,800	39,400	23,100	141.7%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	7,745,625	8,179,800	6,749,200	1,579,500	8,328,700	148,900	1.8%
Total operating budget	17,584,797	18,536,300	15,582,500	3,122,800	18,705,300	169,000	0.9%
Total budget	\$ 19,035,448	\$ 21,384,500	\$ 17,527,200	\$ 3,305,100	\$ 20,832,300	\$ (552,200)	-2.6%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4001 Operations Office - Key West

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 11,395	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	11,395	-	-	-	-	-	-
Operating expenses							
Personnel services							
Salaries	320,700	413,800	280,600	-	280,600	(133,200)	-32.2%
Overtime	-	-	-	-	-	-	-
Retirement	54,415	67,400	39,100	-	39,100	(28,300)	-42.0%
Payroll taxes	23,135	31,700	21,500	-	21,500	(10,200)	-32.2%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	6,051	-	-	-	-	-	-
Total personnel services	404,301	512,900	341,200	-	341,200	(171,700)	-33.5%
Other operating expenses							
Electricity	98,600	82,000	82,000	-	82,000	-	0.0%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	60,634	54,100	50,600	-	50,600	(3,500)	-6.5%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	8,262	13,000	13,000	-	13,000	-	0.0%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	1,500	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	669	500	500	-	500	-	0.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	1,210	3,000	3,000	-	3,000	-	0.0%
Other utilities and technical services	1,165	1,200	1,200	-	1,200	-	0.0%
Postage	234	100	100	-	100	-	0.0%
Travel	1,501	6,600	6,000	-	6,000	(600)	-9.1%
Training	-	1,800	4,300	-	4,300	2,500	138.9%
Miscellaneous	4,506	4,100	4,000	-	4,000	(100)	-2.4%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	178,281	166,400	164,700	-	164,700	(1,700)	-1.0%
Total operating budget	582,582	679,300	505,900	-	505,900	(173,400)	-25.5%
Total budget	\$ 593,977	\$ 679,300	\$ 505,900	\$ -	\$ 505,900	\$ (173,400)	-25.5%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4101 Operations Lower Keys - Stock Island

	BUDGETED 2016						Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total			
Capital outlay								
Additions to utility plant	\$ 82,132	\$ 19,800	\$ 5,800	\$ -	\$ 5,800	\$ (14,000)	-70.7%	
Capitalized salaries	299	-	-	-	-	-	-	
Capitalized overtime	2,500	-	-	-	-	-	-	
Total capital outlay	84,931	19,800	5,800	-	5,800	(14,000)	-70.7%	
Operating expenses								
Personnel services								
Salaries	620,303	612,000	645,100	-	645,100	33,100	5.4%	
Overtime	12,438	20,000	20,000	-	20,000	-	0.0%	
Retirement	45,238	44,700	46,400	-	46,400	1,700	3.8%	
Payroll taxes	47,148	48,300	50,900	-	50,900	2,600	5.4%	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	1,759	2,800	3,200	-	3,200	400	14.3%	
Total personnel services	726,886	727,800	765,600	-	765,600	37,800	5.2%	
Other operating expenses								
Electricity	-	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	23,487	32,100	87,400	-	87,400	55,300	172.3%	
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	-	500	500	-	500	-	0.0%	
Transportation expense	-	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	3,564	4,000	4,000	-	4,000	-	0.0%	
Other utilities and technical services	694	5,400	2,400	-	2,400	(3,000)	-55.6%	
Postage	26	100	200	-	200	100	100.0%	
Travel	909	2,300	1,100	-	1,100	(1,200)	-52.2%	
Training	2,066	3,700	2,000	-	2,000	(1,700)	-46.0%	
Miscellaneous	334	500	24,100	-	24,100	23,600	4720.0%	
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
Total other operating expenses	31,080	48,600	121,700	-	121,700	73,100	150.4%	
Total operating budget	757,966	776,400	887,300	-	887,300	110,900	14.3%	
Total budget	\$ 842,897	\$ 796,200	\$ 893,100	\$ -	\$ 893,100	\$ 96,900	12.2%	

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4102 Distribution Maintenance - Area I

	BUDGETED 2016						Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total			
Capital outlay								
Additions to utility plant	\$ 2,450	\$ 88,500	\$ 5,900	\$ -	\$ 5,900	\$ (82,600)	-93.3%	
Capitalized salaries	4,933	-	-	-	-	-	-	
Capitalized overtime	22,869	-	-	-	-	-	-	
Total capital outlay	30,252	88,500	5,900	-	5,900	(82,600)	-93.3%	
Operating expenses								
Personnel services								
Salaries	507,546	527,200	498,000	-	498,000	(29,200)	-5.5%	
Overtime	33,287	40,000	35,000	-	35,000	(5,000)	-12.5%	
Retirement	41,744	38,600	35,800	-	35,800	(2,800)	-7.3%	
Payroll taxes	42,819	43,400	40,800	-	40,800	(2,600)	-6.0%	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	3,673	3,200	2,400	-	2,400	(800)	-25.0%	
Total personnel services	629,069	652,400	612,000	-	612,000	(40,400)	-6.2%	
Other operating expenses								
Electricity	463	2,000	500	-	500	(1,500)	0.0%	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	151,855	158,500	126,200	-	126,200	(32,300)	-20.4%	
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	1,250	1,000	500	-	500	(500)	-50.0%	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	8	-	100	-	100	100	-	
Travel	2,173	-	400	-	400	400	-	
Training	2,349	-	200	-	200	200	-	
Miscellaneous	396	800	600	-	600	(200)	-25.0%	
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
Total other operating expenses	158,494	162,300	128,500	-	128,500	(33,800)	-20.8%	
Total operating budget	787,563	814,700	740,500	-	740,500	(74,200)	-9.1%	
Total budget	\$ 817,815	\$ 903,200	\$ 746,400	\$ -	\$ 746,400	\$ (156,800)	-17.4%	

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4103 Distribution Maintenance - Area II

	BUDGETED 2016						Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total			
Capital outlay								
Additions to utility plant	\$ 54,829	\$ 88,100	\$ 89,600	\$ -	\$ 89,600	\$ 1,500	1.7%	
Capitalized salaries	385	-	-	-	-	-	-	
Capitalized overtime	3,153	-	-	-	-	-	-	
Total capital outlay	58,367	88,100	89,600	-	89,600	1,500	1.7%	
Operating expenses								
Personnel services								
Salaries	455,955	436,500	400,500	-	400,500	(36,000)	-8.3%	
Overtime	30,012	25,000	30,000	-	30,000	5,000	20.0%	
Retirement	32,779	31,900	28,700	-	28,700	(3,200)	-10.0%	
Payroll taxes	36,504	35,300	32,900	-	32,900	(2,400)	-6.8%	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	2,295	2,800	2,000	-	2,000	(800)	-28.6%	
Total personnel services	557,545	531,500	494,100	-	494,100	(37,400)	-7.0%	
Other operating expenses								
Electricity	47,028	45,000	45,000	-	45,000	-	0.0%	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	151,965	131,300	165,000	-	165,000	33,700	25.7%	
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	835	1,000	800	-	800	(200)	-20.0%	
Other utilities and technical services	-	2,400	2,400	-	2,400	-	0.0%	
Postage	-	100	100	-	100	-	0.0%	
Travel	-	-	800	-	800	800	-	
Training	249	-	300	-	300	300	-	
Miscellaneous	283	400	300	-	300	(100)	-25.0%	
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
Total other operating expenses	200,360	180,200	214,700	-	214,700	34,500	19.2%	
Total operating budget	757,905	711,700	708,800	-	708,800	(2,900)	-0.4%	
Total budget	\$ 816,272	\$ 799,800	\$ 798,400	\$ -	\$ 798,400	\$ (1,400)	-0.2%	

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4104 Distribution Pump Station - Key West

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-	-
Operating expenses							
Personnel services							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Total personnel services	-	-	-	-	-	-	-
Other operating expenses							
Electricity	59,712	80,000	60,000	-	60,000	(20,000)	-25.0%
Fuel for power production	664	1,000	1,000	-	1,000	-	0.0%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	3,417	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	2	1,200	1,200	-	1,200	-	0.0%
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	63,795	86,200	66,200	-	66,200	(20,000)	-23.2%
Total operating budget	63,795	86,200	66,200	-	66,200	(20,000)	-23.2%
Total budget	\$ 63,795	\$ 86,200	\$ 66,200	\$ -	\$ 66,200	\$ (20,000)	-23.2%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4105 Distribution Pump Station - Stock Island

	BUDGETED 2016							% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total	Increase/Decrease		
Capital outlay								
Additions to utility plant	\$ 16,160	\$ 748,000	\$ -	\$ -	\$ -	\$ (748,000)	-100.0%	
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
Total capital outlay	16,160	748,000	-	-	-	(748,000)	-100.0%	
Operating expenses								
Personnel services								
Salaries	354,468	382,300	355,200	-	355,200	(27,100)	-7.1%	
Overtime	35,208	42,000	35,000	-	35,000	(7,000)	-16.7%	
Retirement	31,573	25,300	29,500	-	29,500	4,200	16.6%	
Payroll taxes	28,942	32,500	29,900	-	29,900	(2,600)	-8.0%	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	398	2,000	2,000	-	2,000	-	0.0%	
Total personnel services	450,589	484,100	451,600	-	451,600	(32,500)	-6.7%	
Other operating expenses								
Electricity	87,408	100,000	120,000	-	120,000	20,000	20.0%	
Fuel for power production	2,473	5,000	3,000	-	3,000	(2,000)	-40.0%	
Chemicals	-	500	400	-	400	(100)	-20.0%	
Maintenance and materials	17,377	33,000	15,000	-	15,000	(18,000)	-54.6%	
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	2,188	3,000	1,400	-	1,400	(1,600)	-53.3%	
Other utilities and technical services	419	900	1,200	-	1,200	300	33.3%	
Postage	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	
Training	-	-	-	-	-	-	-	
Miscellaneous	50	500	100	-	100	(400)	-80.0%	
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
Total other operating expenses	109,915	143,000	141,200	-	141,200	(1,800)	-1.3%	
Total operating budget	560,504	627,100	592,800	-	592,800	(34,300)	-5.5%	
Total budget	\$ 576,664	\$ 1,375,100	\$ 592,800	\$ -	\$ 592,800	\$ (782,300)	-56.9%	

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4107 Valve Shop

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 61,665	\$ 91,600	\$ 86,000	\$ -	\$ 86,000	\$ (5,600)	-6.1%
Capitalized salaries	35	-	-	-	-	-	-
Capitalized overtime	1,025	-	-	-	-	-	-
Total capital outlay	62,725	91,600	86,000	-	86,000	(5,600)	-6.1%
Operating expenses							
Personnel services							
Salaries	83,276	75,900	78,200	-	78,200	2,300	3.0%
Overtime	10,932	7,000	12,000	-	12,000	5,000	71.4%
Retirement	6,754	5,500	5,600	-	5,600	100	1.8%
Payroll taxes	6,728	6,300	6,900	-	6,900	600	9.5%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	293	400	400	-	400	-	0.0%
Total personnel services	107,983	95,100	103,100	-	103,100	8,000	8.4%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	144,877	116,500	158,500	-	158,500	42,000	36.1%
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	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	850	1,000	1,000	-	1,000	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	908	1,200	1,200	-	1,200	-	0.0%
Travel	545	3,800	3,800	-	3,800	-	0.0%
Training	300	500	500	-	500	-	0.0%
Miscellaneous	-	100	-	-	-	(100)	-100.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	147,480	123,100	165,000	-	165,000	41,900	34.0%
Total operating budget	255,463	218,200	268,100	-	268,100	49,900	22.9%
Total budget	\$ 318,188	\$ 309,800	\$ 354,100	\$ -	\$ 354,100	\$ 44,300	14.3%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4108 Fleet Maintenance - Lower Keys

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 238,893	\$ 16,400	\$ 322,000	\$ -	\$ 322,000	\$ 305,600	1863.4%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	238,893	16,400	322,000	-	322,000	305,600	1863.4%
Other operating expenses							
Personnel services							
Salaries	201,029	205,900	184,000	-	184,000	(21,900)	-10.6%
Overtime	-	400	400	-	400	-	0.0%
Retirement	18,083	18,600	13,200	-	13,200	(5,400)	-29.0%
Payroll taxes	15,380	15,800	14,100	-	14,100	(1,700)	-10.8%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	204	1,200	1,200	-	1,200	-	0.0%
Total personnel services	234,696	241,900	212,900	-	212,900	(29,000)	-12.0%
Other operating expenses							
Electricity	5,613	6,500	5,600	-	5,600	(900)	-13.9%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	23,619	32,300	15,000	-	15,000	(17,300)	-53.6%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	125	1,500	1,500	-	1,500	-	0.0%
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	300	300	-	300	-	0.0%
Transportation expense	258,584	250,000	200,000	-	200,000	(50,000)	-20.0%
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	664	700	700	-	700	-	0.0%
Other utilities and technical services	-	1,500	1,200	-	1,200	(300)	-20.0%
Postage	15	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	200	-	-	-	(200)	-100.0%
Miscellaneous	302	200	200	-	200	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	288,922	293,200	224,500	-	224,500	(68,700)	-23.4%
Total operating budget	523,618	535,100	437,400	-	437,400	(97,700)	-18.3%
Total budget	\$ 762,511	\$ 551,500	\$ 759,400	\$ -	\$ 759,400	\$ 207,900	37.7%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4110 Stock Island Reverse Osmosis Plant

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ -	\$ -	\$ 198,500	\$ -	\$ 198,500	\$ 198,500	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	-	-	198,500	-	198,500	198,500	-
Operating expenses							
Personnel services							
Salaries	205,476	209,100	213,200	-	213,200	4,100	2.0%
Overtime	2,866	2,500	3,000	-	3,000	500	20.0%
Retirement	14,709	15,200	15,400	-	15,400	200	1.3%
Payroll taxes	14,930	16,200	16,500	-	16,500	300	1.9%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	503	1,200	1,200	-	1,200	-	0.0%
Total personnel services	238,484	244,200	249,300	-	249,300	5,100	2.1%
Other operating expenses							
Electricity	73,382	80,000	85,000	-	85,000	5,000	6.3%
Fuel for power production	25,380	22,000	22,000	-	22,000	-	0.0%
Chemicals	9,283	8,800	8,200	-	8,200	(600)	-6.8%
Maintenance and materials	89,315	129,700	40,200	-	40,200	(89,500)	-69.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	2,000	2,400	-	2,400	400	20.0%
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	741	1,000	1,000	-	1,000	-	0.0%
Other utilities and technical services	828	2,100	1,000	-	1,000	(1,100)	-52.4%
Postage	352	900	500	-	500	(400)	-44.4%
Travel	-	-	-	-	-	-	-
Training	376	200	-	-	-	(200)	-100.0%
Miscellaneous	2,125	200	100	-	100	(100)	-50.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	201,782	247,000	160,500	-	160,500	(86,500)	-35.0%
Total operating budget	440,266	491,200	409,800	-	409,800	(81,400)	-16.6%
Total budget	\$ 440,266	\$ 491,200	\$ 608,300	\$ -	\$ 608,300	\$ 117,100	23.8%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4112 Wastewater Treatment Plant Bay Point

	BUDGETED 2016						Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total			
Capital outlay								
Additions to utility plant	\$ -	\$ 17,700	\$ -	\$ -	\$ -	\$ (17,700)	-100.0%	
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
Total capital outlay	-	17,700	-	-	-	(17,700)	-100.0%	
Other operating expenses								
Personnel services								
Salaries	-	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	-	
Retirement	-	-	-	-	-	-	-	
Payroll taxes	-	-	-	-	-	-	-	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	-	-	-	-	-	-	-	
Total personnel services	-	-	-	-	-	-	-	
Other operating expenses								
Electricity	22,050	28,000	-	23,000	23,000	(5,000)	-17.9%	
Fuel for power production	-	300	-	300	300	-	0.0%	
Chemicals	19,475	19,000	-	20,300	20,300	1,300	6.8%	
Maintenance and materials	38,677	26,100	-	26,800	26,800	700	2.7%	
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	10,655	10,800	-	10,000	10,000	(800)	-7.4%	
Other consulting and support services	-	-	-	-	-	-	-	
Sludge removal	7,328	8,000	-	19,000	19,000	11,000	137.5%	
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	324	300	-	300	300	-	0.0%	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	
Training	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
Total other operating expenses	98,509	92,500	-	99,700	99,700	7,200	7.8%	
Total operating budget	98,509	92,500	-	99,700	99,700	7,200	7.8%	
Total budget	\$ 98,509	\$ 110,200	\$ -	\$ 99,700	\$ 99,700	\$ (10,500)	-9.5%	

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4113 Bay Point Collection

	BUDGETED 2016				Total	Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater			
Capital outlay							
Additions to utility plant	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	-	-	-	5,000	5,000	5,000	-
Other operating expenses							
Personnel services							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Total personnel services	-	-	-	-	-	-	-
Other operating expenses							
Electricity	1,077	1,500	-	1,500	1,500	-	0.0%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	3,452	7,000	-	6,000	6,000	(1,000)	-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	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	4,529	8,500	-	7,500	7,500	(1,000)	-11.8%
Total operating budget	4,529	8,500	-	7,500	7,500	(1,000)	-11.8%
Total budget	\$ 4,529	\$ 8,500	\$ -	\$ 12,500	\$ 12,500	\$ 4,000	47.1%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4114 Big Coppitt Wastewater Treatment

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 3,853	\$ 16,000	\$ -	\$ 76,600	\$ 76,600	\$ 60,600	378.8%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	3,853	16,000	-	76,600	76,600	60,600	378.8%
Operating expenses							
Personnel services							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Total personnel services	-	-	-	-	-	-	-
Other operating expenses							
Electricity	45,598	45,000	-	47,000	47,000	2,000	4.4%
Fuel for power production	-	8,000	-	800	800	(7,200)	-90.0%
Chemicals	37,558	57,400	-	54,500	54,500	(2,900)	-5.1%
Maintenance and materials	50,285	66,400	-	58,300	58,300	(8,100)	-12.2%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	28,645	29,800	-	31,900	31,900	2,100	7.1%
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	37,405	41,000	-	26,400	26,400	(14,600)	-35.6%
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	331	400	-	400	400	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	25	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	199,847	248,000	-	219,300	219,300	(28,700)	-11.6%
Total operating budget	199,847	248,000	-	219,300	219,300	(28,700)	-11.6%
Total budget	\$ 203,700	\$ 264,000	\$ -	\$ 295,900	\$ 295,900	\$ 31,900	12.1%

SCHEDULE OF BUDGETED EXPENDITURES
The Year Ending September 30, 2016
4115 Big Coppitt Collection

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 1,545	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	1,545	-	-	-	-	-	-
Operating expenses							
Personnel services							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Total personnel services	-	-	-	-	-	-	-
Other operating expenses							
Electricity	16,150	17,000	-	17,100	17,100	100	0.6%
Fuel for power production	-	300	-	300	300	-	0.0%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	32,897	40,700	-	41,100	41,100	400	1.0%
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	1,095	-	-	1,500	1,500	1,500	-
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	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	50,142	58,000	-	60,000	60,000	2,000	3.5%
Total operating budget	50,142	58,000	-	60,000	60,000	2,000	3.5%
Total budget	\$ 51,687	\$ 58,000	\$ -	\$ 60,000	\$ 60,000	\$ 2,000	3.5%

SCHEDULE OF BUDGETED EXPENDITURES

The Year Ending September 30, 2016
4116 Key Haven Wastewater Treatment

	BUDGETED 2016						Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total			
Capital outlay								
Additions to utility plant	\$ 6,152	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Capitalized salaries	-	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-	-
Total capital outlay	6,152	-	-	-	-	-	-	-
Operating expenses								
Personnel services								
Salaries	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-	-
Total personnel services	-	-	-	-	-	-	-	-
Other operating expenses								
Electricity	24,219	28,000	-	28,000	28,000	-	0.0%	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	12,113	20,400	-	17,200	17,200	(3,200)	-15.7%	
Maintenance and materials	24,949	30,800	-	19,700	19,700	(11,100)	-36.0%	
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	9,190	10,800	-	10,100	10,100	(700)	-6.5%	
Other consulting and support services	-	-	-	-	-	-	-	
Sludge removal	13,007	11,000	-	33,500	33,500	22,500	204.6%	
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	-	100	-	100	100	-	0.0%	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	
Training	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
Total other operating expenses	83,478	101,100	-	108,600	108,600	7,500	7.4%	
Total operating budget	83,478	101,100	-	108,600	108,600	7,500	7.4%	
Total budget	\$ 89,630	\$ 101,100	\$ -	\$ 108,600	\$ 108,600	\$ 7,500	7.4%	

SCHEDULE OF BUDGETED EXPENDITURES
The Year Ending September 30, 2016
4117 Key Haven Collection

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 6,181	\$ 75,000	\$ -	\$ 5,200	\$ 5,200	\$ (69,800)	-93.1%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	6,181	75,000	-	5,200	5,200	(69,800)	-93.1%
Operating expenses							
Personnel services							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Total personnel services	-	-	-	-	-	-	-
Other operating expenses							
Electricity	5,304	4,000	-	5,000	5,000	1,000	25.0%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	7,837	14,100	-	10,400	10,400	(3,700)	-26.2%
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	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	13,141	18,100	-	15,400	15,400	(2,700)	-14.9%
Total operating budget	13,141	18,100	-	15,400	15,400	(2,700)	-14.9%
Total budget	\$ 19,322	\$ 93,100	\$ -	\$ 20,600	\$ 20,600	\$ (72,500)	-77.9%

SCHEDULE OF BUDGETED EXPENDITURES
The Year Ending September 30, 2016
4118 Cudjoe Regional Wastewater Treatment

	BUDGETED 2016						% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total	Increase/Decrease	
Capital outlay							
Additions to utility plant	\$ -	\$ 33,900	\$ -	\$ 5,700	\$ 5,700	\$ (28,200)	-83.2%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	-	33,900	-	5,700	5,700	(28,200)	-83.2%
Operating expenses							
Personnel services							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Total personnel services	-	-	-	-	-	-	-
Other operating expenses							
Electricity	-	100,000	-	100,000	100,000	-	0.0%
Fuel for power production	-	4,000	-	4,000	4,000	-	0.0%
Chemicals	-	69,500	-	138,200	138,200	68,700	98.9%
Maintenance and materials	-	42,300	-	72,400	72,400	30,100	71.2%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	29,800	-	31,900	31,900	2,100	7.1%
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	54,200	-	55,900	55,900	1,700	3.1%
Rental of building - real property	-	-	-	6,000	6,000	6,000	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	400	-	1,000	1,000	600	150.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	2,000	2,000	2,000	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	-	300,200	-	411,400	411,400	111,200	37.0%
Total operating budget	-	300,200	-	411,400	411,400	111,200	37.0%
Total budget	\$ -	\$ 334,100	\$ -	\$ 417,100	\$ 417,100	\$ 83,000	24.8%

SCHEDULE OF BUDGETED EXPENDITURES

The Year Ending September 30, 2016

4119 Cudjoe Regional Collection

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ -	\$ -	\$ -	\$ 18,900	\$ 18,900	\$ 18,900	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	-	-	-	18,900	18,900	18,900	-
Operating expenses							
Personnel services							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Total personnel services	-	-	-	-	-	-	-
Other operating expenses							
Electricity	-	96,000	-	103,500	103,500	7,500	7.8%
Fuel for power production	-	5,000	-	6,000	6,000	1,000	20.0%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	-	35,900	-	110,500	110,500	74,600	207.8%
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	9,000	-
Rent expense - equipment	-	500	-	6,400	6,400	5,900	1180.0%
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	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	-	137,400	-	235,400	235,400	98,000	71.3%
Total operating budget	-	137,400	-	235,400	235,400	98,000	71.3%
Total budget	\$ -	\$ 137,400	\$ -	\$ 254,300	\$ 254,300	\$ 98,000	71.3%

SCHEDULE OF BUDGETED EXPENDITURES
FOR THE YEAR ENDING SEPTEMBER 30, 2016
4201 Operations Middle Keys - Marathon

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ -	\$ 24,400	\$ 3,400	\$ -	\$ 3,400	\$ (21,000)	-86.1%
Capitalized salaries	979	-	-	-	-	-	-
Capitalized overtime	387	-	-	-	-	-	-
Total capital outlay	1,366	24,400	3,400	-	3,400	(21,000)	-86.1%
Operating budget							
Personnel services							
Salaries	317,380	340,800	348,800	-	348,800	8,000	2.4%
Overtime	298	500	500	-	500	-	0.0%
Retirement	22,325	24,900	25,000	-	25,000	100	0.4%
Payroll taxes	23,407	26,100	26,700	-	26,700	600	2.3%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	687	1,600	1,600	-	1,600	-	0.0%
Total personnel services	364,097	393,900	402,600	-	402,600	8,700	2.2%
Other operating expenses							
Electricity	16,641	15,000	20,000	-	20,000	5,000	33.3%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	40,006	56,400	73,100	-	73,100	16,700	29.6%
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	-	200	-	-	-	(200)	-100.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	3,749	3,200	3,600	-	3,600	400	12.5%
Other utilities and technical services	-	6,000	6,000	-	6,000	-	0.0%
Postage	-	100	100	-	100	-	0.0%
Travel	347	100	1,000	-	1,000	900	900.0%
Training	623	-	600	-	600	600	-
Miscellaneous	440	700	600	-	600	(100)	-14.3%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	61,806	81,800	105,100	-	105,100	23,300	28.5%
Total operating budget	425,903	475,700	507,700	-	507,700	32,000	6.7%
Total budget	\$ 427,269	\$ 500,100	\$ 511,100	\$ -	\$ 511,100	\$ 11,000	2.2%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4202 Distribution/Maintenance - Area III

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 55,830	\$ 32,400	\$ 214,600	\$ -	\$ 214,600	\$ 182,200	562.4%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	55,830	32,400	214,600	-	214,600	182,200	562.4%
Operating expenses							
Personnel services							
Salaries	301,213	295,800	342,300	-	342,300	46,500	15.7%
Overtime	6,429	9,000	6,000	-	6,000	(3,000)	-33.3%
Retirement	21,967	21,600	27,300	-	27,300	5,700	26.4%
Payroll taxes	22,339	23,300	26,600	-	26,600	3,300	14.2%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,553	2,000	2,000	-	2,000	-	0.0%
Total personnel services	353,501	351,700	404,200	-	404,200	52,500	14.9%
Other operating expenses							
Electricity	65,589	62,000	67,000	-	67,000	5,000	8.1%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	129,664	61,500	55,500	-	55,500	(6,000)	-9.8%
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	104	-	-	-	-	-	-
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	-	100	400	-	400	300	300.0%
Training	-	200	300	-	300	100	50.0%
Miscellaneous	25	450	200	-	200	(250)	-55.6%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	195,382	124,450	123,700	-	123,700	(750)	-0.6%
Total operating budget	548,883	476,150	527,900	-	527,900	51,750	10.9%
Total budget	\$ 604,713	\$ 508,550	\$ 742,500	\$ -	\$ 742,500	\$ 233,950	46.0%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4203 Transmission Maintenance - Area III

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 51,034	\$ 24,900	\$ 39,900	\$ -	\$ 39,900	\$ 15,000	60.2%
Capitalized salaries	1,488	-	-	-	-	-	-
Capitalized overtime	3,795	-	-	-	-	-	-
Total capital outlay	56,317	24,900	39,900	-	39,900	15,000	60.2%
Operating expenses							
Personnel services							
Salaries	411,652	427,700	390,400	-	390,400	(37,300)	-8.7%
Overtime	3,336	5,000	3,000	-	3,000	(2,000)	-40.0%
Retirement	29,376	31,300	28,100	-	28,100	(3,200)	-10.2%
Payroll taxes	30,245	33,100	30,100	-	30,100	(3,000)	-9.1%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,656	2,400	2,000	-	2,000	(400)	-16.7%
Total personnel services	476,265	499,500	453,600	-	453,600	(45,900)	-9.2%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	94,558	76,900	97,000	-	97,000	20,100	26.1%
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	-	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	498	800	900	-	900	100	12.5%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	341	100	1,000	-	1,000	900	900.0%
Training	749	200	600	-	600	400	200.0%
Miscellaneous	54	600	300	-	300	(300)	-50.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	96,200	78,700	99,900	-	99,900	21,200	26.9%
Total operating budget	572,465	578,200	553,500	-	553,500	(24,700)	-4.3%
Total budget	\$ 628,782	\$ 603,100	\$ 593,400	\$ -	\$ 593,400	\$ (9,700)	-1.6%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4204 Transmission Pump Station - Marathon

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ -	\$ 8,200	\$ -	\$ -	\$ -	\$ (8,200)	-100.0%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	-	8,200	-	-	-	(8,200)	-100.0%
Operating expenses							
Personnel services							
Salaries	58,473	60,900	62,100	-	62,100	1,200	2.0%
Overtime	84	500	300	-	300	(200)	-40.0%
Retirement	4,126	4,400	4,500	-	4,500	100	2.3%
Payroll taxes	4,541	4,700	4,800	-	4,800	100	2.1%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	471	400	400	-	400	-	0.0%
Total personnel services	67,695	70,900	72,100	-	72,100	1,200	1.7%
Other operating expenses							
Electricity	339,822	290,000	340,000	-	340,000	50,000	17.2%
Fuel for power production	1,253	4,000	3,900	-	3,900	(100)	-2.5%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	10,651	12,500	8,000	-	8,000	(4,500)	-36.0%
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	100	-	100	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	100	200	-	200	100	100.0%
Training	-	100	100	-	100	-	0.0%
Miscellaneous	50	300	300	-	300	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	351,776	307,200	352,700	-	352,700	45,500	14.8%
Total operating budget	419,471	378,100	424,800	-	424,800	46,700	12.4%
Total budget	\$ 419,471	\$ 386,300	\$ 424,800	\$ -	\$ 424,800	\$ 38,500	10.0%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4205 Transmission Pump Station - Ramrod

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 4,593	\$ 3,900	\$ -	\$ -	\$ -	\$ (3,900)	-100.0%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	4,593	3,900	-	-	-	(3,900)	-100.0%
Operating expenses							
Personnel services							
Salaries	78,586	71,000	72,400	-	72,400	1,400	2.0%
Overtime	98	-	300	-	300	-	-
Retirement	4,868	5,200	5,200	-	5,200	-	0.0%
payroll taxes	6,027	5,400	5,600	-	5,600	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	400	-	400	400	-
Total personnel services	89,579	81,600	83,900	-	83,900	1,800	2.2%
Other operating expenses							
Electricity	34,128	30,000	30,000	-	30,000	-	0.0%
Fuel for power production	309	4,000	3,900	-	3,900	(100)	-2.5%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	7,133	55,600	8,200	-	8,200	(47,400)	-85.3%
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	89	100	100	-	100	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	100	200	-	200	100	100.0%
Training	-	100	100	-	100	-	0.0%
Miscellaneous	75	300	300	-	300	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	41,734	90,300	42,900	-	42,900	(47,400)	-52.5%
Total operating budget	131,313	171,900	126,800	-	126,800	(45,600)	-26.5%
Total budget	\$ 135,906	\$ 175,800	\$ 126,800	\$ -	\$ 126,800	\$ (49,500)	-28.2%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4208 Fleet Maintenance - Middle Keys

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 175,815	\$ 218,500	\$ 206,400	\$ -	\$ 206,400	\$ (12,100)	-5.5%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	175,815	218,500	206,400	-	206,400	(12,100)	-5.5%
Operating expenses							
Personnel services							
Salaries	53,720	53,700	58,000	-	58,000	4,300	8.0%
overtime	-	100	100	-	100	-	0.0%
Retirement	3,803	3,900	4,200	-	4,200	300	7.7%
Payroll taxes	4,141	4,100	4,400	-	4,400	300	7.3%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	323	400	400	-	400	-	0.0%
Total personnel services	61,987	62,200	67,100	-	67,100	4,900	7.9%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	9,606	11,300	14,800	-	14,800	3,500	31.0%
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	161,806	160,000	150,000	-	150,000	(10,000)	-6.3%
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	300	100	-	100	(200)	-66.7%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	100	100	-	100	-	0.0%
Training	-	100	100	-	100	-	0.0%
Miscellaneous	38	200	200	-	200	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	171,450	172,100	165,400	-	165,400	(6,700)	-3.9%
Total operating budget	233,437	234,300	232,500	-	232,500	(1,800)	-0.8%
Total budget	\$ 409,252	\$ 452,800	\$ 438,900	\$ -	\$ 438,900	\$ (13,900)	-3.1%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4210 Reverse Osmosis Plant - Marathon

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	-	-	3,000	-	3,000	3,000	-
Operating expenses							
Personnel services							
Salaries	56,617	57,600	58,800	-	58,800	1,200	2.1%
Overtime	-	300	300	-	300	-	0.0%
Retirement	3,987	4,200	4,200	-	4,200	-	0.0%
Payroll taxes	4,393	4,400	4,500	-	4,500	100	2.3%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	307	400	400	-	400	-	0.0%
Total personnel services	65,304	66,900	68,200	-	68,200	1,300	1.9%
Other operating expenses							
Electricity	16,989	18,000	18,000	-	18,000	-	0.0%
Fuel for power production	6,986	6,000	7,000	-	7,000	1,000	16.7%
Chemicals	-	900	900	-	900	-	0.0%
Maintenance and materials	21,587	23,000	12,000	-	12,000	(11,000)	-47.8%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	2,400	-	2,400	2,400	-
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	76	500	100	-	100	(400)	-80.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	74	300	100	-	100	(200)	-66.7%
Travel	-	900	-	-	-	(900)	-100.0%
Training	257	500	-	-	-	(500)	-100.0%
Miscellaneous	38	200	100	-	100	(100)	-50.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	46,007	50,400	40,700	-	40,700	(9,700)	-19.3%
Total operating budget	111,311	117,300	108,900	-	108,900	(8,400)	-7.2%
Total budget	\$ 111,311	\$ 117,300	\$ 111,900	\$ -	\$ 111,900	\$ (5,400)	-4.6%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4213 Wastewater Treatment Plant - Duck Key

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 41,538	\$ 36,300	\$ -	\$ 52,000	\$ 52,000	\$ 15,700	43.3%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	41,538	36,300	-	52,000	52,000	15,700	43.3%
Operating expenses							
Personnel services							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Total personnel services	-	-	-	-	-	-	-
Other operating expenses							
Electricity	49,429	50,000	-	50,400	50,400	400	0.8%
Fuel for power production	-	300	-	300	300	-	0.0%
Chemicals	53,986	71,600	-	61,800	61,800	(9,800)	-13.7%
Maintenance and materials	44,909	40,800	-	36,700	36,700	(4,100)	-10.1%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	28,810	29,800	-	30,900	30,900	1,100	3.7%
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	46,005	54,200	-	58,600	58,600	4,400	8.1%
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	1,000	1,000	1,000	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	229	400	-	300	300	(100)	-25.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	25	-	-	2,000	2,000	2,000	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	223,393	247,100	-	242,000	242,000	(5,100)	-2.1%
Total operating budget	223,393	247,100	-	242,000	242,000	(5,100)	-2.1%
Total budget	\$ 264,931	\$ 283,400	\$ -	\$ 294,000	\$ 294,000	\$ 10,600	3.7%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4214 Wastewater Operations and Maintenance Division

	BUDGETED 2016							% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total	Increase/Decrease		
Capital outlay								
Additions to utility plant	\$ 10,058	\$ 556,000	\$ -	\$ 18,900	\$ 18,900	\$ (537,100)	-96.6%	
Capitalized salaries	380	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
Total capital outlay	10,438	556,000	-	18,900	18,900	(537,100)	-96.6%	
Other operating expenses								
Personnel services								
Salaries	799,730	1,122,400	-	1,229,900	1,229,900	107,500	9.6%	
Overtime	76,893	90,000	-	109,900	109,900	19,900	22.1%	
Retirement	61,932	82,000	-	88,300	88,300	6,300	7.7%	
Payroll taxes	66,086	92,700	-	102,500	102,500	9,800	10.6%	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	4,755	7,200	-	12,700	12,700	5,500	76.4%	
Total personnel services	1,009,396	1,394,300	-	1,543,300	1,543,300	149,000	10.7%	
Other operating expenses								
Electricity	5,121	5,200	-	5,200	5,200	-	0.0%	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	5,232	2,700	-	17,400	17,400	14,700	544.4%	
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	-	-	-	1,500	1,500	1,500	-	
Other consulting and support services	-	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	900	200	-	1,000	1,000	800	400.0%	
Transportation expense	528	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	3,278	2,600	-	2,600	2,600	-	0.0%	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	168	300	-	300	300	-	0.0%	
Travel	1,669	2,600	-	3,600	3,600	1,000	38.5%	
Training	4,646	4,400	-	7,700	7,700	3,300	75.0%	
Miscellaneous	568	600	-	800	800	200	33.3%	
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
Total other operating expenses	22,110	18,600	-	40,100	40,100	21,500	115.6%	
Total operating budget	1,031,506	1,412,900	-	1,583,400	1,583,400	170,500	12.1%	
Total budget	\$ 1,041,944	\$ 1,968,900	\$ -	\$ 1,602,300	\$ 1,602,300	\$ (366,600)	-18.6%	

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4216 Duck Key Collection

	<u>BUDGETED 2016</u>					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 5,264	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	5,264	-	-	-	-	-	-
Other operating expenses							
Personnel services							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Total personnel services	-	-	-	-	-	-	-
Other operating expenses							
Electricity	9,062	15,000	-	10,000	10,000	(5,000)	-33.3%
Fuel for power production	-	300	-	300	300	-	0.0%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	14,489	43,100	-	23,000	23,000	(20,100)	-46.6%
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	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	23,551	58,400	-	33,300	33,300	(25,100)	-43.0%
Total operating budget	23,551	58,400	-	33,300	33,300	(25,100)	-43.0%
Total budget	\$ 28,815	\$ 58,400	\$ -	\$ 33,300	\$ 33,300	\$ (25,100)	-43.0%

SCHEDULE OF BUDGETED EXPENDITURES
FOR THE YEAR ENDING SEPTEMBER 30, 2016
4301 Operations Upper Keys - Key Largo

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 24,767	\$ 15,100	\$ 2,100	\$ -	\$ 2,100	\$ (13,000)	-86.1%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	24,767	15,100	2,100	-	2,100	(13,000)	-86.1%
Operating budget							
Personnel services							
Salaries	454,724	456,600	469,600	-	469,600	13,000	2.9%
Overtime	5,886	3,000	4,500	-	4,500	1,500	50.0%
Retirement	32,701	33,300	33,700	-	33,700	400	1.2%
Payroll taxes	33,482	35,200	36,300	-	36,300	1,100	3.1%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,672	2,000	2,400	-	2,400	400	20.0%
Total personnel services	528,465	530,100	546,500	-	546,500	16,400	3.1%
Other operating expenses							
Electricity	13,265	13,000	14,000	-	14,000	1,000	7.7%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	39,728	33,000	39,300	-	39,300	6,300	19.1%
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	-	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	2,298	2,600	2,300	-	2,300	(300)	-11.5%
Other utilities and technical services	-	5,800	5,800	-	5,800	-	0.0%
Postage	453	200	200	-	200	-	0.0%
Travel	-	1,000	1,500	-	1,500	500	50.0%
Training	177	800	1,100	-	1,100	300	37.5%
Miscellaneous	-	700	300	-	300	(400)	-57.1%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	55,921	57,200	64,600	-	64,600	7,400	12.9%
Total operating budget	584,386	587,300	611,100	-	611,100	23,800	4.1%
Total budget	\$ 609,153	\$ 602,400	\$ 613,200	\$ -	\$ 613,200	\$ 10,800	1.8%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4302 Distribution Maintenance Area IV

	BUDGETED 2016				Total	Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater			
Capital outlay							
Additions to utility plant	\$ 48,786	\$ 77,400	\$ 155,400	\$ -	\$ 155,400	\$ 78,000	100.8%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	48,786	77,400	155,400	-	155,400	78,000	100.8%
Operating expenses							
Personnel services							
Salaries	156,705	151,000	154,000	-	154,000	3,000	2.0%
Overtime	10,449	8,000	10,000	-	10,000	2,000	25.0%
Retirement	11,794	11,000	11,100	-	11,100	100	0.9%
Payroll taxes	12,926	12,200	12,500	-	12,500	300	2.5%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,154	1,200	1,200	-	1,200	-	0.0%
Total personnel services	193,028	183,400	188,800	-	188,800	5,400	2.9%
Other operating expenses							
Electricity	29,836	27,000	30,000	-	30,000	3,000	11.1%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	34,027	24,700	42,400	-	42,400	17,700	71.7%
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	-	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	290	300	300	-	300	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	100	100	-	100	-	0.0%
Training	113	300	300	-	300	-	0.0%
Miscellaneous	181	500	300	-	300	(200)	-40.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	64,447	53,000	73,500	-	73,500	20,500	38.7%
Total operating budget	257,475	236,400	262,300	-	262,300	25,900	11.0%
Total budget	\$ 306,261	\$ 313,800	\$ 417,700	\$ -	\$ 417,700	\$ 103,900	33.1%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4303 Distribution Maintenance Area V

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 29,200	\$ 109,900	\$ 213,900	\$ -	\$ 213,900	\$ 104,000	94.6%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	29,200	109,900	213,900	-	213,900	104,000	94.6%
Operating expenses							
Personnel services							
Salaries	325,068	307,100	303,100	-	303,100	(4,000)	-1.3%
Overtime	32,806	26,000	28,000	-	28,000	2,000	7.7%
Retirement	25,260	22,400	21,900	-	21,900	(500)	-2.2%
Payroll taxes	26,860	25,500	25,300	-	25,300	(200)	-0.8%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,797	2,000	1,600	-	1,600	(400)	-20.0%
Total personnel services	411,791	383,000	379,900	-	379,900	(3,100)	-0.8%
Other operating expenses							
Electricity	83,577	75,000	82,000	-	82,000	7,000	9.3%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	238,495	132,700	144,600	-	144,600	11,900	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	900	-	900	800	800.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	1,995	2,000	2,000	-	2,000	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	21	-	-	-	-	-	-
Travel	45	100	100	-	100	-	0.0%
Training	99	300	300	-	300	-	0.0%
Miscellaneous	25	700	500	-	500	(200)	-28.6%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	324,257	210,900	230,400	-	230,400	19,500	9.3%
Total operating budget	736,048	593,900	610,300	-	610,300	16,400	2.8%
Total budget	\$ 765,248	\$ 703,800	\$ 824,200	\$ -	\$ 824,200	\$ 120,400	17.1%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4304 Transmission Maintenance Areas IV and V

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 122,646	\$ 61,200	\$ 36,100	\$ -	\$ 36,100	\$ (25,100)	-41.0%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	122,646	61,200	36,100	-	36,100	(25,100)	-41.0%
Operating expenses							
Personnel services							
Salaries	290,492	310,600	311,700	-	311,700	1,100	0.4%
Overtime	9,031	6,000	9,000	-	9,000	3,000	50.0%
Retirement	20,930	22,600	22,400	-	22,400	(200)	-0.9%
Payroll taxes	22,466	24,200	24,500	-	24,500	300	1.2%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	2,368	2,400	2,000	-	2,000	(400)	-16.7%
Total personnel services	345,287	365,800	369,600	-	369,600	3,800	1.0%
Other operating expenses							
Electricity	14,273	17,000	15,000	-	15,000	(2,000)	-11.8%
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	152,763	76,600	88,500	-	88,500	11,900	15.5%
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	84	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	599	600	600	-	600	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	9	100	-	-	-	(100)	-100.0%
Travel	-	1,200	100	-	100	(1,100)	-91.7%
Training	325	1,000	300	-	300	(700)	-70.0%
Miscellaneous	399	800	300	-	300	(500)	-62.5%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	168,452	97,500	105,000	-	105,000	7,500	7.7%
Total operating budget	513,739	463,300	474,600	-	474,600	11,300	2.4%
Total budget	\$ 636,385	\$ 524,500	\$ 510,700	\$ -	\$ 510,700	\$ (13,800)	-2.6%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4308 Fleet Maintenance - Upper Keys

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 164,957	\$ 220,500	\$ 154,300	\$ -	\$ 154,300	\$ (66,200)	-30.0%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	164,957	220,500	154,300	-	154,300	(66,200)	-30.0%
Operating expenses							
Personnel services							
Salaries	64,186	65,700	67,000	-	67,000	1,300	2.0%
Overtime	91	100	100	-	100	-	0.0%
Retirement	4,556	4,800	4,800	-	4,800	-	0.0%
Payroll taxes	4,959	5,000	5,100	-	5,100	100	2.0%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	182	400	400	-	400	-	0.0%
Total personnel services	73,974	76,000	77,400	-	77,400	1,400	1.8%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	8,460	13,700	8,400	-	8,400	(5,300)	-38.7%
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	203,214	200,000	180,000	-	180,000	(20,000)	-10.0%
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	190	200	200	-	200	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	100	-	-	-	(100)	-100.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	211,864	214,000	188,600	-	188,600	(25,400)	-11.9%
Total operating budget	285,838	290,000	266,000	-	266,000	(24,000)	-8.3%
Total budget	\$ 450,795	\$ 510,500	\$ 420,300	\$ -	\$ 420,300	\$ (90,200)	-17.7%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4312 Wastewater Treatment Plant - Layton

	BUDGETED 2016						Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total			
Capital outlay								
Additions to utility plant	\$ 9,370	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ (2,000)	-100.0%
Capitalized salaries	-	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-	-
Total capital outlay	9,370	2,000	-	-	-	-	(2,000)	-100.0%
Operating expenses								
Personnel services								
Salaries	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-	-
Total personnel services	-	-	-	-	-	-	-	-
Other operating expenses								
Electricity	13,282	14,000	-	14,000	14,000	-	-	0.0%
Fuel for power production	-	300	-	300	300	-	-	0.0%
Chemicals	13,960	16,200	-	11,700	11,700	(4,500)	-27.8%	
Maintenance and materials	23,586	22,300	-	24,200	24,200	1,900	8.5%	
Engineering services	-	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-
Outsourced operations	10,080	10,800	-	10,000	10,000	(800)	-7.4%	
Other consulting and support services	-	-	-	-	-	-	-	-
Sludge removal	9,795	10,000	-	17,000	17,000	7,000	70.0%	
Rental of building - real property	2,588	3,000	-	3,000	3,000	-	0.0%	
Rent expense - equipment	-	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-	-
Office supplies	126	300	-	300	300	-	0.0%	
Other utilities and technical services	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Miscellaneous	3	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-	-
Total other operating expenses	73,420	76,900	-	80,500	80,500	3,600	4.7%	
Total operating budget	73,420	76,900	-	80,500	80,500	3,600	4.7%	
Total budget	\$ 82,790	\$ 78,900	\$ -	\$ 80,500	\$ 80,500	\$ 1,600	2.0%	

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
4313 Layton Collection

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 8,717	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	8,717	-	-	-	-	-	-
Operating expenses							
Personnel services							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Total personnel services	-	-	-	-	-	-	-
Other operating expenses							
Electricity	6,963	7,500	-	8,000	8,000	500	6.7%
Fuel for power production	-	-	-	300	300	300	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	14,709	19,900	-	18,000	18,000	(1,900)	-9.6%
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	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	21,672	27,400	-	26,300	26,300	(1,100)	-4.0%
Total operating budget	21,672	27,400	-	26,300	26,300	(1,100)	-4.0%
Total budget	\$ 30,389	\$ 27,400	\$ -	\$ 26,300	\$ 26,300	\$ (1,100)	-4.0%

SCHEDULE OF BUDGETED EXPENDITURES
FOR THE YEAR ENDING SEPTEMBER 30, 2016
5001 Water Treatment Main Office - Florida City

	BUDGETED 2016				Total	Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater			
Capital outlay							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-	-
Operating expenses							
Personnel services							
Salaries	195,088	193,700	198,800	-	198,800	5,100	2.6%
Overtime	-	-	-	-	-	-	-
Retirement	13,610	14,200	14,400	-	14,400	200	1.4%
Payroll taxes	14,124	14,800	15,200	-	15,200	400	2.7%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Total personnel services	222,822	222,700	228,400	-	228,400	5,700	2.6%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	55,299	65,500	61,400	-	61,400	(4,100)	-6.3%
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	-	1,000	1,000	-	1,000	-	0.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	94	600	-	-	-	(600)	-100.0%
Bad debt expense	-	-	-	-	-	-	-
Office supplies	6,760	10,700	7,500	-	7,500	(3,200)	-29.9%
Other utilities and technical services	-	2,400	2,400	-	2,400	-	0.0%
Postage	5,467	6,000	6,000	-	6,000	-	0.0%
Travel	2	800	500	-	500	(300)	-37.5%
Training	-	500	500	-	500	-	0.0%
Miscellaneous	118	300	300	-	300	-	0.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	67,740	87,800	79,600	-	79,600	(8,200)	-9.3%
Total operating budget	290,562	310,500	308,000	-	308,000	3,200	1.0%
Total budget	\$ 290,562	\$ 310,500	\$ 308,000	\$ -	\$ 308,000	\$ 8,900	2.9%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
5010 Water Treatment Plant - Florida City

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 81,109	\$ 29,500	\$ 104,500	\$ -	\$ 104,500	\$ 75,000	254.2%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	81,109	29,500	104,500	-	104,500	75,000	254.2%
Operating expenses							
Personnel services							
Salaries	930,014	909,400	927,400	-	927,400	18,000	2.0%
Overtime	89,755	110,000	110,000	-	110,000	-	0.0%
Retirement	71,996	66,600	67,000	-	67,000	400	0.6%
Payroll taxes	74,714	78,000	79,400	-	79,400	1,400	1.8%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,497	4,800	4,400	-	4,400	(400)	-8.3%
Total personnel services	1,167,976	1,168,800	1,188,200	-	1,188,200	19,400	1.7%
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	1,335,669	1,480,000	1,530,000	-	1,530,000	50,000	3.4%
Maintenance and materials	329,027	252,400	274,500	-	274,500	22,100	8.8%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	9,508	10,700	11,700	-	11,700	1,000	9.4%
Other consulting and support services	6,193	15,900	10,000	-	10,000	(5,900)	-37.1%
Sludge removal	79,100	60,000	60,000	-	60,000	-	0.0%
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	2,415	3,000	3,000	-	3,000	-	0.0%
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	434	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	90	1,000	1,000	-	1,000	-	0.0%
Training	160	1,000	1,000	-	1,000	-	0.0%
Miscellaneous	745	2,700	1,500	-	1,500	(1,200)	-44.4%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	1,763,341	1,826,700	1,892,700	-	1,892,700	66,000	3.6%
Total operating budget	2,931,317	2,995,500	3,080,900	-	3,080,900	85,400	2.9%
Total budget	\$ 3,012,426	\$ 3,025,000	\$ 3,185,400	\$ -	\$ 3,185,400	\$ 160,400	5.3%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
5020 Transmission Pump Station - Florida City

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 77,700	\$ 208,000	\$ 22,500	\$ -	\$ 22,500	\$ (185,500)	-89.2%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	77,700	208,000	22,500	-	22,500	(185,500)	-89.2%
Operating expenses							
Personnel services							
Salaries	835,506	809,600	841,600	-	841,600	32,000	4.0%
Overtime	89,484	75,000	90,000	-	90,000	15,000	20.0%
Retirement	64,231	59,000	65,300	-	65,300	6,300	10.7%
Payroll taxes	68,077	67,700	71,300	-	71,300	3,600	5.3%
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,154	4,500	4,800	-	4,800	300	6.7%
Total personnel services	1,058,452	1,015,800	1,073,000	-	1,073,000	57,200	5.6%
Other operating expenses							
Electricity	1,263,275	1,400,000	1,350,000	-	1,350,000	(50,000)	-3.6%
Fuel for power production	29,533	50,000	40,000	-	40,000	(10,000)	-20.0%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	248,628	89,100	95,500	-	95,500	6,400	7.2%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	4,800	3,200	-	3,200	(1,600)	-33.3%
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	2,000	2,000	-	2,000	-	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	-	600	1,000	-	1,000	400	66.7%
Training	-	600	800	-	800	200	33.3%
Miscellaneous	254	350	-	-	-	(350)	-100.0%
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	1,541,690	1,547,450	1,492,500	-	1,492,500	(54,950)	-3.6%
Total operating budget	2,600,142	2,563,250	2,565,500	-	2,565,500	2,250	0.1%
Total budget	\$ 2,677,842	\$ 2,771,250	\$ 2,588,000	\$ -	\$ 2,588,000	\$ (183,250)	-6.6%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
5030 Transmission Pump Station - Long Key

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ -	\$ 25,000	\$ 71,800	\$ -	\$ 71,800	\$ 46,800	187.2%
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	-	25,000	71,800	-	71,800	46,800	187.2%
Operating expenses							
Personnel services							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Total personnel services	-	-	-	-	-	-	-
Other operating expenses							
Electricity	308,630	220,000	220,000	-	220,000	-	0.0%
Fuel for power production	537	2,000	2,000	-	2,000	-	0.0%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	5,558	8,600	5,000	-	5,000	(3,600)	-41.9%
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	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	25	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	314,750	230,800	227,200	-	227,200	(3,600)	-1.6%
Total operating budget	314,750	230,800	227,200	-	227,200	(3,600)	-1.6%
Total budget	\$ 314,750	\$ 255,800	\$ 299,000	\$ -	\$ 299,000	\$ 43,200	16.9%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
5040 Transmission Pump Station - Key Largo

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 7,900	\$ -	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	7,900	-	9,000	-	9,000	9,000	-
Operating expenses							
Personnel services							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Total personnel services	-	-	-	-	-	-	-
Other operating expenses							
Electricity	19,997	20,000	20,000	-	20,000	-	0.0%
Fuel for power production	226	3,000	1,000	-	1,000	(2,000)	-66.7%
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	15,184	5,600	4,000	-	4,000	(1,600)	-28.6%
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	100	100	-	100	-	0.0%
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	25	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	35,532	28,800	25,200	-	25,200	(3,600)	-12.5%
Total operating budget	35,532	28,800	25,200	-	25,200	(3,600)	-12.5%
Total budget	\$ 43,432	\$ 28,800	\$ 34,200	\$ -	\$ 34,200	\$ 5,400	18.8%

SCHEDULE OF BUDGETED EXPENDITURES
THE YEAR ENDING SEPTEMBER 30, 2016
5050 Florida City RO Plant

	BUDGETED 2016					Increase/Decrease	% change from prior budget
	Actual 2014	Budgeted 2015	Water	Wastewater	Total		
Capital outlay							
Additions to utility plant	\$ 3,884	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
Total capital outlay	3,884	-	-	-	-	-	-
Operating expenses							
Personnel services							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Total personnel services	-	-	-	-	-	-	-
Other operating expenses							
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	17,667	16,000	25,000	-	25,000	9,000	56.3%
Maintenance and materials	14,838	15,000	15,000	-	15,000	-	0.0%
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	2,225	12,500	12,500	-	12,500	-	0.0%
Other consulting and support services	4,645	35,000	-	-	-	(35,000)	-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	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
Total other operating expenses	39,375	78,500	52,500	-	52,500	(26,000)	-33.1%
Total operating budget	39,375	78,500	52,500	-	52,500	(26,000)	-33.1%
Total budget	\$ 43,259	\$ 78,500	\$ 52,500	\$ -	\$ 52,500	\$ (26,000)	-33.1%

OPERATIONS-SPECIFIC ACCOUNT DETAILS

FOR FISCAL YEAR 2016

			Amount	Cost Center Totals	Account Totals
<u>Other Benefits</u>					
4001	Operations Office-Key West	None	\$ -	\$ -	
4101	Operations Lower Keys-Stock Island	Uniforms	3,200	3,200	
4102	Distribution Maintenance-Area I	Uniforms	2,400	2,400	
4103	Distribution Maintenance-Area II	Uniforms	2,000	2,000	
4104	Distribution Pump Station-Key West	None	-	-	
4105	Distribution Pump Station-Stock Island	Uniforms	2,000	2,000	
4107	Valve Shop	Uniforms	400	400	
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	-	-	
4201	Operations Middle Keys-Marathon	Uniforms	1,600	1,600	
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	12,700	12,700	
4216	Duck Key Collection	None	-	-	
4301	Operations Upper Keys-Key Largo	Uniforms	2,400	2,400	
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	4,800	4,800	
5030	Transmission Pump Station-Long Key	None	-	-	
5040	Transmission Pump Station-Key Largo	None	-	-	
5050	Florida City RO Plant	None	-	-	\$ 49,100
<u>Maintenance and Materials</u>					
4001	Operations Office-Key West	General operating expenses	3,000		
		Cleaning contract	17,000		
		Cleaning contract supplies	6,500		
		Landscape contract	4,300		
		Elevator maintenance contract	2,400		
		Elevator annual inspection and service calls	1,600		
		Exterminator (general and termite)	1,400		
		Floor cleaning	5,700		
		Window cleaning	2,500		
		Air conditioning	5,000		
		Sewer maintenance	1,200	\$ 50,600	
4101	Operations Office-Lower Keys/SI	General operating expenses	20,000		
		Cleaning contract	7,200		
		Port-alet (Key Haven WW)	2,300		
		Trash Desal	4,700		
		Trash Cudjoe WW	3,400		
		Trash Big Pine WW	3,400		
		Trash Key Haven WW	1,800		
		Trash Bay Point WW	500		
		Trash Big Coppitt WW	1,800		
		Trash Construction Crew	9,100		
		Trash SI Plant and Garage	8,500		

OPERATIONS-SPECIFIC ACCOUNT DETAILS-CONTINUED

FOR FISCAL YEAR 2016

<u>Maintenance and Materials, continued</u>			Amount	Cost Center Totals	Account Totals
		Trash SIRO	17,000		
		Trash KW Plant	2,400		
		Trash Admin Bldg.	5,200		
		Trash Cudjoe Project	100	87,400	
4102	Distribution/Maintenance-Area I	General operating expenses	120,000		
		Floor cleaning	1,200		
		Elevator maintenance	5,000	126,200	
4103	Distribution/Maintenance-Area II	General operating expenses	120,000		
		General operating expenses-Cudjoe damages	30,000		
		Pump and motor (Summerland replacement)	15,000	165,000	
4104	Distribution Pump Station-Key West	General operating expenses	4,000	4,000	
4105	Distribution Pump Station/Stock Island	General operating expenses	15,000	15,000	
4107	Valve Shop	General operating expenses	10,000		
		MIUs	120,000		
		Meter parts	25,000		
		Hydrant parts	1,000		
		Cla-valve parts	2,500	158,500	
4108	Fleet Maintenance/Lower Keys	General operating expenses	15,000	15,000	
4110	Stock Island Reverse Osmosis Plant	General operating expenses	35,000		
		CO2 system evaluation	4,000		
		pH meters and probes	1,200	40,200	
4112	Wastewater Treatment Plant-Bay Point	General operating expenses	6,300		
		Hach services and parts	2,200		
		Bioaugmentation	1,700		
		Process Control (lab and reagents)	5,000		
		Preventative maintenance supplies	8,900		
		Mixer (rebuilt)	2,700	26,800	
4113	Bay Point Collection	Scheduled maintenance	1,600		
		Preventative maintenance supplies	1,000		
		Pump (rebuilt)	3,400	6,000	
4114	Wastewater Treatment Plant-Big Coppitt	General operating expenses	11,200		
		Hach services and parts	8,600		
		Bioaugmentation	3,000		
		Process Control (lab and reagents)	7,300		
		Preventative maintenance supplies	10,900		
		Pump (rebuilt)	13,300		
		Blower (rebuilt)	4,000	58,300	
4115	Big Coppitt Wastewater Collection System	General operating expenses	4,800		
		Maintenance cleanings	18,800		
		Bioaugmentation	1,000		
		Preventative maintenance supplies	6,800		
		Pump (rebuilt)	8,700		
		Jetting	1,000	41,100	
4116	Key Haven Wastewater Treatment	General operating expenses	4,000		
		Bioaugmentation	3,000		
		Process Control (lab and reagents)	7,300		
		Preventative maintenance supplies	2,600		
		Pump (rebuilt)	2,800	19,700	
4117	Key Haven Wastewater Collection System	Maintenance cleanings	2,400		
		Preventative maintenance supplies	2,100		
		Pump (rebuilt)	3,400		
		Jetting	2,500	10,400	
4118	Cudjoe Regional Wastewater Treatment	General operating expenses	15,700		
		Hach services and parts	21,000		
		Bioaugmentation	5,000		
		Process control (lab and reagents)	11,300		
		Preventative maintenance supplies	19,400	72,400	
4119	Cudjoe Regional Wastewater Collection System	General operating expenses	5,700		
		Scheduled maintenance	74,900		
		Bioaugmentation	1,000		
		Preventative maintenance supplies	7,300		
		Odor control	2,100		
		Pump (rebuilt)	8,000		
		Jetting	1,000		
		Locators (Schonstedt)	1,900		
		Locators (RothenBerger)	2,600		

OPERATIONS-SPECIFIC ACCOUNT DETAILS-CONTINUED

FOR FISCAL YEAR 2016

<u>Maintenance and Materials, continued</u>			Amount	Cost Center Totals	Account Totals
		Extreme magic wand	4,800		
		Bypass pump	1,200	110,500	
4201	Operations Middle Keys	General operating expenses	17,600		
		Painting (Crawl Key Tank, 69th Tank)	10,000		
		Tree Service (cust. Serv.)	2,000		
		Mini reno on (cust. Serv.)	1,500		
		Eye wash station	1,600		
		Cut off saw	1,000		
		Cleaning contracts	9,400		
		Pest control	4,500		
		Trash	21,900		
		A/C maintenance	1,000		
		Fire alarm test and monitoring	2,600	73,100	
4202	Distribution Maintenance-Area III	General operating expenses	40,500		
		Cold patch	2,600		
		Floating dock	1,200		
		Wax tape and primer	1,200		
		Valve boxes, hydrants, blow offs	10,000	55,500	
4203	Transmission Maintenance-Area III	General operating expenses	25,040		
		Traffic cones	3,300		
		Safety barricades	1,890		
		Doors (welding shop)	1,900		
		Doors (12 hatch)	15,470		
		Nibbler	1,100		
		Traffic signs	1,200		
		Wax tape and primer repair (Tom's Harbor)	18,200		
		Pea rock	5,200		
		Crushed rock	5,200		
		Tap upgrade materials (#108 Pleasant View Summerland #93 Mangrove Mi	17,500		
		Line locator	1,000	97,000	
4204	Transmission Pump Station-Marathon	General operating expenses	4,800		
		Testing supplies	1,800		
		Pressure washer	1,400	8,000	
4205	Transmission Pump Station Ramrod	General operating expenses	6,700		
		Filters	1,500	8,200	
4208	Fleet Maintenance-Middle Keys	General operating expenses	5,800		
		Bridge truck (rebuild)	3,200		
		Bridge truck (annual inspection)	2,500		
		Vehicle washing station	3,300	14,800	
4210	Reverse Osmosis-Marathon	General operating expenses	12,000	12,000	
4213	Wastewater Treatment -Duck Key	General operating expenses	4,200		
		Hach services and parts	7,800		
		Bioaugmentation	3,000		
		Process Control (lab and reagents)	4,800		
		Preventative maintenance supplies	5,500		
		Pump (rebuilt)	6,800		
		Mixer (rebuilt)	4,600	36,700	
4214	Wastewater Operations and Maintenance	General operating expenses	3,000		
		Tools for new trucks (Cudjoe)	5,000		
		Big Pine storage	9,400	17,400	
4216	Duck Key Collection	General operating expenses	2,400		
		Scheduled maintenance	9,900		
		Bioaugmentation	1,000		
		Preventative maintenance supplies	3,300		
		Pump (rebuilt)	5,400		
		Jetting	1,000	23,000	
4301	Operations Key Largo and Upper Keys	General operating expenses	8,700		
		Tool cabinets	2,100		
		Sod (cust svc)	1,300		
		Cleaning Contract	9,100		
		Landscape contract	4,800		
		Trash	12,000		
		Pest control	1,300	39,300	
4302	Distribution Maintenance Area IV	General operating expenses	21,400		
		General operating expenses-Islamorada construction	20,000		

OPERATIONS-SPECIFIC ACCOUNT DETAILS-CONTINUED

FOR FISCAL YEAR 2016

<u>Maintenance and Materials, continued</u>			Amount	Cost Center Totals	Account Totals
		Air compressor	1,000	42,400	
4303	Distribution Maintenance Area V	General operating expenses	134,900		
		Paint, Key Largo operations and supervisor's office	5,000		
		Reciprocating saw	1,300		
		Hoses for Big Wachs cart	2,400		
		Wheel trencher tires	1,000	144,600	
4304	Transmission Maintenance Areas IV and V	General operating expenses	76,600		
		Jack hammers	2,700		
		Backhoe tires (replacement)	2,200		
		Air release	7,000	88,500	
4308	Fleet Maintenance-Upper Keys	General operating expenses	3,900		
		Fuel for equipment	4,500	8,400	
4312	Wastewater Treatment-Layton	General operating expenses	2,400		
		Hach services and parts	4,300		
		Bioaugmentation	1,000		
		Process Control (lab and reagents)	3,500		
		Preventative maintenance supplies	4,800		
		Pump (rebuidls)	6,900		
		Blower (rebuidls)	1,300	24,200	
4313	Layton Collection	General operating expenses	1,180		
		Scheduled maintenance	9,400		
		Preventative maintenance supplies	2,420		
		Pump (rebuidls)	5,000	18,000	
5001	Main Office-Florida City	Cleaning contract	13,200		
		Landscaping contract	14,400		
		Trash	21,300		
		Pest control	1,000		
		A/C maintenance	4,500		
		Floor Cleaning	2,000		
		Elevator maintenance	5,000	61,400	
5010	Water Treatment Plant-Florida City	General operating expenses	200,000		
		Lab supplies	40,000		
		Chemical feed pumps (rebuidls)	10,000		
		Drain cleaning	2,000		
		Filter and belts	3,000		
		Lime slaker parts	4,000		
		Grease, oil, lube	2,000		
		Lime slurry pumps	5,000		
		Filter valves	5,000		
		Vacuum filter belts	3,500	274,500	
5020	Transmission Pump Station-Florida City	General operating expenses	70,000		
		Filters	5,500		
		Engine oil	6,500		
		Vacuum sludge unit AC (repairs)	1,500		
		Tools	2,000		
		Paint (K-2 roof and repairs)	10,000	95,500	
5030	Transmission Pump Station-Long Key	General operating expenses	2,600		
		Tool cabinets (2)	2,400	5,000	
5040	Transmission Pump Station- Key Largo	General operating expenses	4,000		4,000
5050	Florida City RO Plant	General operating expenses	15,000	15,000	2,173,600
<u>Engineering Services</u>					
All	Operations		\$ -	\$ -	-
<u>Outsourced Operations</u>					
4110	Stock Island RO	Lab services	2,400	2,400	
4112	Bay Point Wastewater Treatment	Lab services	\$ 10,000	\$ 10,000	
4114	Big Coppitt Wastewater Treatment	Lab services	31,900	31,900	
4116	Key Haven Wastewater Treatment Plant	Lab services	10,100	10,100	
4118	Cudjoe Regional Wastewater Treatment Plant	Lab services	31,900	31,900	
4210	Reverse Osmosis Marathon	Lab services	2,400	2,400	
4213	Duck Key Wastewater Treatment Plant	Lab services	30,900	30,900	
4214	Wastewater Operations and Maintenance	HazMat removal	1,500	1,500	
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		

OPERATIONS-SPECIFIC ACCOUNT DETAILS-CONTINUED

FOR FISCAL YEAR 2016

<u>Outsourced Operations, continued</u>			Amount	Cost Center Totals	Account Totals
		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 streab labs	2,500		
		Deep injection well testing	6,000		
		Train and well testing	4,000	12,500	158,500
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<u>Other consulting and support services</u>					
4001	Operations Office Key West	Sunshine line locates (all areas)	\$ 13,000	\$ 13,000	
4108	Operations-Lower Keys Fleet	All data	1,500	1,500	
5001	Florida City Main Office	None	-	-	
5010	Water Treatment Plant-Florida City	NELAC audit, training and test	8,000		
		Engineering consultant fee	2,000	10,000	
5050	Florida City RO Plant	None	-	-	24,500
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<u>Other utilities and technical services</u>					
4001	Operations - Key West Office	Wastewater fees	1,200	1,200	
4101	Operations - Lower Keys	Wastewater fees	2,400	2,400	
4103	Operations-Lower Keys Dist. Maint.	Wastewater fees	2,400	2,400	
4104	Operations - Lower Keys Dist. Pump Station	Wastewater fees	1,200	1,200	
4105	Distribution Pump Station-Stock Island	Wastewater fees	1,200	1,200	
4108	Operations-Lowers Keys Fleet	Wastewater fees	1,200	1,200	
4110	Operations - Lower Keys SIRO	Wastewater fees	1,000	1,000	
4201	Operations - Middle Keys	Wastewater fees	6,000	6,000	
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	Wastewater fees	4,800		
		Cable	1,000	5,800	
4303	Operations - Upper Keys Distribution	None	-	-	
5001	Operations-Florida City WTP	Wastewater fees	2,400	2,400	
5010	Operations - Florida City WTP	None	-	-	
5040	Operations - Key Largo Pump Station	None	-	-	24,800
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<u>Travel</u>					
4001	Operations Office-Key West	Sun Pass	\$ 1,000		
		FLAWWA	1,000		
		FC travel	2,000		
		AWWA annual conference (Las Vegas)	2,000	6,000	
4101	Operations Lower Keys-Stock Island	Pump repair maintenance	1,100	1,100	
4102	Distribution maintenance-Area 1	FDEP Exam	400	400	
4103	Distribution Maintenance-Area II	FDEP License Testing (qty. 4)	800	800	
4107	Valve Shop	Meter Madness	3,800	3,800	
4108	Fleet Maintenance-Lower Keys	None	-	-	
4110	Stock Island Reverse Osmosis Plant	None	-	-	
4201	Operations Middle Keys-Marathon	Per diem	300		
		FSAWWA	700	1,000	
4202	Distribution Maintenance-Area III	FDEP License Testing (qty. 2)	400	400	
4203	Transmission Maintenance-Area III	Per diem	300		
		FSAWWA	700	1,000	
4204	Transmission Pump Station-Marathon	FDEP License Testing (qty. 1)	200	200	
4205	Transmission Pump Station-Ramrod	Per diem	200	200	
4208	Fleet Maintenance-Lower Keys-Marathon	Per diem	100	100	
4210	Reverse Osmosis Plant Marathon	None	-	-	
4214	Wastewater Operations and Maintenance	Electrical training	400		
		Collection training	1,400		
		Misc.	1,800	3,600	
4301	Operations Upper Keys-Key Largo	Dossier training	1,500	1,500	
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	SEDA/AMTA conference	500	500	
5010	Water Treatment Plant-Florida City	Chlorine training	1,000	1,000	
5020	Transmission Pump Station- Florida City	Supervisor and foreman training	1,000	1,000	\$ 22,900
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<u>Training</u>					
4001	Operations Office-Key West	AWWA Ace, AWWA WQTC, FSAWWA	\$ 800		
		CEU webinars	3,000		

OPERATIONS-SPECIFIC ACCOUNT DETAILS-CONTINUED

FOR FISCAL YEAR 2016

			Amount	Cost Center Totals	Account Totals
<u>Training, continued</u>					
		Software training	500	4,300	
4101	Operations Lower Keys-Stock Island	Pump repair maintenance	2,000	2,000	
4102	Distribution maintenance-Area 1	FDEP exam app fee and training	200	200	
4103	Distribution Maintenance-Area II	FDEP exam app fee and training	300	300	
4107	Valve Shop	Meter Madness	500	500	
4108	Fleet Maintenance-Lower Keys	None	-	-	
4110	Stock Island Reverse Osmosis Plant	None	-	-	
4201	Operations Middle Keys-Marathon	FDEP exam app fee and training	200		
		FSAWWA	400	600	
4202	Distribution Maintenance-Area III	FDEP exam app fee and training	300	300	
4203	Transmission Maintenance-Area III	FDEP exam app fee and training	200		
		FSAWWA	400	600	
4204	Transmission Pump Station-Marathon	FDEP exam app fee and training	100	100	
4205	Transmission Pump Station-Ramrod	FDEP exam app fee and training	100	100	
4208	Fleet Maintenance - Marathon	Misc. training	100	100	
4210	Reverse Osmosis Plant-Marathon	None	-	-	
4214	Wastewater Operations and Maintenance	Electrical troubleshooting	1,800		
		Lift station maintenance	600		
		Skill Path training	500		
		Leadership and Management	1,900		
		WEFTEC	800		
		Microbiology	2,100	7,700	
4301	Operations Upper Keys-Key Largo	FDEP exam app fee and training	100		
		Dossier Manager training	1,000	1,100	
4302	Distribution Maintenance Area IV	FDEP exam app. fee and training	200		
		CEU courses	100	300	
4303	Distribution Maintenance Area V	FDEP exam app fee and training	200		
		CEU courses	100	300	
4304	Transmission Maintenance Areas IV and V	FDEP exam app fee and training	300	300	
5001	Water Treatment Main Office-Florida City	CEU	500	500	
5010	Water Treatment Plant-Florida City	Chlorine testing	1,000	1,000	
5020	Transmission Pump Station- Florida City	Supervisor and foreman training	800	800	\$ 21,100
<u>Miscellaneous</u>					
4001	Operations Office-Key West	Florida Rural Water Association	\$ 600		
		Southeastern Desalting Association	200		
		American Membrane Technology Association	500		
		WEFTEC	200		
		Water ISAC	1,000		
		Military affairs	400		
		Rotary dues	800		
		Elevator certificate of operation	300	\$ 4,000	
4101	Operations Lower Keys-Stock Island	MSDS online services	2,800		
		Safety awards and suggestions	11,800		
		Annual fire extinguisher maintenance	9,500	24,100	
4102	Distribution maintenance-Area 1	Operating licenses	200		
		Elevator certificate of operation	300		
		DEP tank registration	100	600	
4103	Distribution Maintenance-Area II	Operating licenses	300	300	
4105	Distribution Pump Station-Stock Island	DEP tank registration	100	100	
4107	Valve Shop	None	-	-	
4108	Fleet Maintenance-Lower Keys	DEP tank registration	200	200	
4110	Stock Island Reverse Osmosis Plant	DEP tank registration	100	100	
4118	Cudjoe Regional Wastewater Treatment Plant	DEP permit renewal	2,000	2,000	
4201	Operations Middle Keys-Marathon	Operating licenses	100		
		AWWA membership	200		
		Zonta	200		
		Alcohol/drug testing	100	600	
4202	Distribution Maintenance-Area III	Operating licenses	100		
		Drug/alcohol testing	100	200	
4203	Transmission Maintenance-Area III	DEP license renewal	100		
		AWWA membership	200	300	
4204	Transmission Pump Station-Marathon	Operating licenses	100		
		DEP tank registration	100		
		Drug/alcohol testing	100	300	
4205	Transmission Pump Station-Ramrod	Operating licenses	100		
		DEP tank registration	100		
		Drug/alcohol testing	100	300	
4208	Fleet Maintenance-Middle Keys	DEP tank registration	100		
		Drug/alcohol testing	100	200	

OPERATIONS-SPECIFIC ACCOUNT DETAILS-CONTINUED

FOR FISCAL YEAR 2016

<u>Miscellaneous, continued</u>			Amount	Cost Center Totals	Account Totals
4210	Reverse Osmosis Plant-Marathon	DEP tank registration	100	100	
4213	Duck Key Wastewater Treatment Plant	DEP permit renewal	2,000	2,000	
4214	Wastewater Operations and Maintenance	Hep. shots	800	800	
4301	Operations Upper Keys-Key Largo	Zonta	200		
		Drug/alcohol testing	100	300	
4302	Distribution Maintenance Area IV	Operating licenses	200		
		Drug/alcohol testing	100	300	
4303	Distribution Maintenance Area V	Operating licenses	200		
		Drug/alcohol testing	100		
		Misc.	200	500	
4304	Transmission Maintenance Areas IV and V	Operating licenses	200		
		Drug/alcohol testing	100	300	
4308	Fleet Maintenance-Upper Keys	None	-	-	
5001	Water Treatment Main Office-Florida City	Elevator certificate of operation	300	300	
5010	Water Treatment Plant-Florida City	DEP tank registration	100		
		Yearly Risk Mgmt.	1,000		
		Southeastern Desalting Association	400	1,500	
5020	Transmission Pump Station- Florida City	None	-	-	\$ 39,400
Costs specifically relate to the addition of new operations			\$ 197,300		

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GLOSSARY OF TERMS AND ACRONYMS

FOR FISCAL YEAR 2016

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, impro

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 contaminates.

GLOSSARY OF TERMS AND ACRONYMS, CONTINUED

FOR FISCAL YEAR 2016

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 2016

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.