

Key Largo Wastewater Treatment District Board of Commissioners Meeting Agenda Item Summary

Meeting Date:
August 20, 2024

Agenda Item Number: G-2

Action Required:
Yes

Department: General Manager
Sponsor: Peter Rosasco

Subject:
FY2025 Proposed Budget

Summary of Discussion:

KLWTD's Fiscal Year 2025 proposed budget will be presented to the Board for approval.

Significant changes since the preliminary budget was presented on August 6, 2024:
Reduction of transfer to self-insurance fund of \$1,450,000, which changed the need for
Cash on Hand from \$219,430 to -\$1,230,570.

<u>Reviewed / Approved</u>	<u>Financial Impact</u>	<u>Attachments</u>
Operations: _____	\$ 26,327,549.00	1. Budget Resolution 16-2024 2. FY25 Proposed Budget 3. FY25 Capital Budget w/funding 4. FY25 KLWTD Budget Book
Administration: _____		
Finance: _____	Funding Source:	
District Counsel: _____	N/A	
District Clerk: _____	Budgeted:	
Engineering: _____	N/A	

Approved By: _____
General Manager

Date: 8-15-24

RESOLUTION NO. 16-2024

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE KEY LARGO WASTEWATER TREATMENT DISTRICT, LOCATED IN MONROE COUNTY, FLORIDA, ADOPTING THE BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2025 FOR THE DISTRICT; PROVIDING FOR THE GENERAL MANAGER TO EXPEND FUNDS ON BEHALF OF THE DISTRICT; AND PROVIDING FOR APPLICABILITY AND AN EFFECTIVE DATE.

WHEREAS, pursuant to the Key Largo Wastewater Treatment District Act (Ch. 2002-337, Laws of Florida, as amended) (the "Act"), the business and affairs of the Key Largo Wastewater Treatment District (the "District") are conducted and administered by its five-member Board of Commissioners (the "Board"); and

WHEREAS, the Board has those administrative duties set forth in the Act and in chapter 189, Florida Statutes, as the both may from time to time be amended; and

WHEREAS, pursuant to the Act and section 189.016(3), Florida Statutes, the Board has the power and the duty to adopt a budget by resolution each fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE KEY LARGO WASTEWATER TREATMENT DISTRICT THAT:

Section 1. ADOPTION OF THE BUDGET AND AUTHORIZATION TO EXPEND FUNDS.

(A) The District Utility System Budget for the Fiscal Year ending September 30, 2025, attached hereto as Exhibit "A" is incorporated herein and is hereby adopted.

(B) Subject to the limitation in Section 1(D), below, the General Manager is hereby authorized to expend funds of the District for official purposes of the operation, maintenance, billing, customer services, construction, debt service payment, capital improvements and other business activities of the District in accordance with the adopted Budget.

(C) The amounts shown within the budget are established as a target level for each specific type of revenue or expenditure indicated. Recognizing that the items listed in the Budget may actually be higher or lower than those estimates, the Director of Finance is authorized to reallocate the adopted Budget within each department. Allocation of funds from one department to another is prohibited. Only the Board is authorized to increase the budgeted amounts for a department.

(D) The General Manager is authorized to expend funds not in the Budget in the event of an emergency related to the KLWTD utility system, which the General Manager reasonably believes may result in: danger or injury to persons; damage to assets of the District; or the inability of the district to provide wastewater services. As soon as possible thereafter, the General Manager or Director of Finance shall report to the Chairman of the Board any such actions taken or to be taken in such circumstances. However, such communication shall occur no later than 24 hours after such actions or events.

(E) The Director of Finance shall notify the Board when he or she determines that the actual revenues of the utility system are likely to be less than those indicated in the adopted Budget and shall also prepare a proposed revised Budget for the Board's review and consideration.

(F) The Board authorizes the General Manager and the Director of Finance to do all acts and things required of them by this Resolution and the Budget for the full, punctual, and complete performance thereof, and the Chairman and each member of the Board, officers, attorneys, and other agents of the District are hereby authorized and directed to execute and deliver any and all papers and instruments and to do and cause to be done all acts and things necessary or proper for carrying out the Budget and transactions contemplated by this Resolution, or Florida Statutes.

(G) In the absence of a Director of Finance, the Board may appoint an individual or entity to act on behalf of the Director of Finance and, in such case, all duties and responsibilities listed above of the Director of Finance shall inherently become the duties of that individual or entity.

Section 2. APPLICABILITY AND EFFECTIVE DATE.

This resolution shall take effect upon adoption by the Board of Commissioners.

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RESOLVED AND ADOPTED this ____ of _____ 2024.

The foregoing RESOLUTION was offered by_____, who moved its approval.
The motion was seconded by _____, and being put to a vote the result was as follows:

	AYE	NAY
Chairman Nicolas Rodriguez	_____	_____
Commissioner Susan Heim	_____	_____
Commissioner Robert Majeska	_____	_____
Commissioner Philip Schwartz	_____	_____
Commissioner Timothy Maloney	_____	_____

The Chairman thereupon declared Resolution No. 16-2024 duly passed and adopted the ____ day of _____, 2024

KEY LARGO WASTEWATER TREATMENT DISTRICT

BY:_____

Nicolas Rodriguez, Chairman

ATTEST:	Approved to as to form and legal sufficiency:
_____	_____
Shannon McCully, Clerk	Nicholas W. Mulick, General Counsel

SEAL



KLWTD FY2025 PROPOSED BUDGET

GL NUMBER		DESCRIPTION	Projected Total for FY24	BUDGET 2024 ADOPTED BUDGET	FY2025 Requested	Budgeted Change from FY24 to FY25:
Non-Departmental Revenue						
1	401-0000-325.100.00	Non Ad Valorem Assessments	\$ 3,403,922	\$ 3,203,238	\$ 3,295,000	\$ 91,762
2	401-0000-343.500.00	Wastewater Service Revenue	\$ 7,608,540	\$ 7,600,000	\$ 7,600,000	\$ -
3	401-0000-343.550.01	Islamorada Wastewater Flow Revenue	\$ 1,293,133	\$ 1,300,000	\$ 1,300,000	\$ -
4	401-0000-343.550.02	Salinity Surcharge - Islamorada	\$ 31,015	\$ -	\$ -	\$ -
5	401-0000-343.550.03	Islamorada Insurance Surcharge	\$ 65,709	\$ 55,000	\$ 66,000	\$ 11,000
6	401-0000-343.600.00	Monroe County ILA	\$ 2,125,000	\$ 2,125,000	\$ 2,125,000	\$ -
7	401-0000-361.100.00	Interest Income	\$ 1,395,626	\$ 900,000	\$ 900,000	\$ -
8	401-0000-369.900.00	Miscellaneous Revenues	\$ 159,624	\$ 50,000	\$ 100,000	\$ 50,000
Total Dept 0000 - Non-Departmental			\$ 16,082,570	\$ 15,233,238	\$ 15,386,000	\$ 152,762
Capital Improvements Revenue						
9	401-5900-325.100.01	SDC Prepayments	\$ 281,946	\$ 40,000	\$ 100,000	\$ 60,000.00
10	401-5900-334.350.01	ACOE Grant Revenue	\$ 1,990,000	\$ 2,000,000	\$ 1,990,000	\$ (10,000.00)
11	401-5900-334.350.02	Stewardship Grant	\$ 8,385,896	\$ 9,627,886	\$ 5,659,628	\$ (3,968,258.00)
12	401-5900-334.350.03	Sea Level Rise Grant(s)	\$ -	\$ -	\$ 2,076,373	\$ 2,076,373.00
13	401-5900-389.000.00	Cash on Hand	\$ -	\$ (378,095)	\$ (1,230,570)	\$ (852,475.00)
14	401-5900-389.000.01	Planned Use of Reserves	\$ -	\$ 2,695,558	\$ 2,346,118	\$ (349,440.00)
Total Dept 5900 - CAPITAL IMPROVEMENTS			\$ 10,657,841	\$ 13,985,349	\$ 10,941,549	\$ (3,043,800)
TOTAL REVENUES			\$ 26,740,411	\$ 29,218,587	\$ 26,327,549	\$ (2,891,038)
Expenditures						
Non-Departmental Expenditures						
15	401-0000-581.000.01	Transfer to Repair & Replacement Fund	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -
16	401-0000-581.000.04	Insurance Reserves - Self Insurance	\$ 1,500,000	\$ 1,500,000	\$ 50,000	\$ (1,450,000)
17	401-0000-720.000.00	Debt Service Transfer	\$ 1,336,252	\$ 1,558,961	\$ 1,558,961	\$ -
Total Dept 0000 - Non-Departmental			\$ 4,036,252	\$ 4,258,961	\$ 2,808,961	\$ (1,450,000)
Administrative Expenditures						
18	401-5130-110.000.00	Payroll-Board Meeting Compensation	\$ 65,787	\$ 66,740	\$ 69,076	\$ 2,336
19	401-5130-120.000.00	Payroll-Administration	\$ 518,895	\$ 532,352	\$ 558,243	\$ 25,891
20	401-5130-210.000.00	Payroll Taxes	\$ 43,570	\$ 45,830	\$ 47,990	\$ 2,160
21	401-5130-220.000.00	Retirement Contributions	\$ 21,203	\$ 35,945	\$ 37,639	\$ 1,694
22	401-5130-230.000.00	Group Health Premiums	\$ 63,868	\$ 75,429	\$ 79,060	\$ 3,631
23	401-5130-230.001.00	Employee Benefit Administration Fees	\$ -	\$ 500	\$ 500	\$ -
24	401-5130-230.002.00	Group Life Insurance	\$ 822	\$ 924	\$ 904	\$ (20)
25	401-5130-240.000.00	Workers Compensation Insurance	\$ 1,153	\$ 1,800	\$ 1,250	\$ (550)
26	401-5130-250.000.00	Unemployment Compensation	\$ -	\$ 10,000	\$ 10,000	\$ -
27	401-5130-311.000.00	Professional Services: Website & Misc.	\$ 15,614	\$ 6,700	\$ 17,000	\$ 10,300
28	401-5130-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	\$ 1,551	\$ 1,500	\$ 1,500	\$ -
29	401-5130-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	\$ 2,786	\$ 3,000	\$ 3,000	\$ -
30	401-5130-311.000.03	Prof. Svcs: Managed IT Services	\$ 20,400	\$ 23,100	\$ 23,100	\$ -
31	401-5130-311.000.05	Professional Svcs: NWPS 457(b) Admin Fee	\$ -	\$ 3,500	\$ 3,500	\$ -
32	401-5130-311.000.07	Professional Svcs: IT Security Svcs	\$ 22,080	\$ 30,000	\$ 42,500	\$ 12,500
33	401-5130-311.000.11	Professional Services: Safety Training	\$ 475	\$ -	\$ 1,000	\$ 1,000

			Projected Total	BUDGET 2024	FY2025	Budgeted Change
GL NUMBER		DESCRIPTION	for FY24	ADOPTED BUDGET	Requested	from FY24 to FY25:
34	401-5130-311.000.14	Professional Svcs: Mobile Device Mgmt	\$ 4,080	\$ 3,060	\$ 4,100	\$ 1,040
35	401-5130-311.002.00	Professional Svcs: FKA Billing Services	\$ 287,367	\$ 300,000	\$ 315,000	\$ 15,000
36	401-5130-311.003.00	Professional Svcs: Tax Collector Fees	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
37	401-5130-311.004.00	Professional Services: Rate Study	\$ 24,980	\$ -	\$ 25,000	\$ 25,000
38	401-5130-311.005.00	Professional Svcs: Tax Roll Svc	\$ 1,700	\$ 1,700	\$ 1,700	\$ -
39	401-5130-311.006.00	Professional Svcs: Engineering	\$ 5,560	\$ 10,000	\$ 10,000	\$ -
40	401-5130-312.000.01	Professional Svcs: Lobbyists-Henderson	\$ 60,086	\$ 60,100	\$ 60,100	\$ -
41	401-5130-312.000.02	Professional Svcs: Lobbyists-Hicks	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
42	401-5130-313.001.13	Professional Svcs: Legal-General Counsel	\$ 96,210	\$ 96,210	\$ 101,210	\$ 5,000
43	401-5130-313.001.14	Professional Svcs: Legal-Outside Counsel	\$ 30,765	\$ 10,000	\$ 20,000	\$ 10,000
44	401-5130-320.000.01	Professional Svcs: Accounting/Audit Svcs	\$ 34,000	\$ 34,000	\$ 38,000	\$ 4,000
45	401-5130-320.000.02	Professional Svcs: Finance Director	\$ 86,589	\$ 86,589	\$ 91,092	\$ 4,503
46	401-5130-320.000.03	Professional Svcs: General Manager Svcs.	\$ 151,798	\$ 151,798	\$ 159,692	\$ 7,894
47	401-5130-341.000.02	BSA Software (moved to Capital)	\$ 20,844	\$ 23,100	\$ -	
48	401-5130-341.000.04	GIS Services (ESRI)	\$ 10,000	\$ 10,200	\$ 11,500	\$ 1,300
49	401-5130-341.000.05	Email Applications/Microsoft/Google Apps	\$ 24,050	\$ 16,000	\$ 16,000	\$ -
50	401-5130-341.000.11	Document Management (M-Files)	\$ 5,145	\$ 2,500	\$ 3,000	\$ 500
51	401-5130-400.000.01	General Manager Travel & Training	\$ 7,740	\$ 12,000	\$ 12,000	\$ -
52	401-5130-400.000.02	Clerk Travel & Training	\$ 1,382	\$ 2,500	\$ 2,500	\$ -
53	401-5130-400.000.03	Other Travel & Training	\$ 13,030	\$ 20,000	\$ 20,000	\$ -
54	401-5130-410.000.02	Advanced Cellular Svc / AT&T FirstNet	\$ 5,586	\$ 5,500	\$ 6,500	\$ 1,000
55	401-5130-410.000.04	Internet (Comcast & AT&T)	\$ 6,809	\$ 6,300	\$ 7,000	\$ 700
56	401-5130-410.000.05	Telephones (AT&T)	\$ 2,639	\$ 900	\$ 1,200	\$ 300
57	401-5130-410.000.07	VOIP	\$ 2,904	\$ 3,600	\$ 3,600	\$ -
58	401-5130-410.000.08	GPS / Fleet Services	\$ 234	\$ 275	\$ 275	\$ -
59	401-5130-411.000.02	IT:HARDWARE REPAIR-Parts & Maint Upgrade	\$ 595	\$ 7,000	\$ 7,000	\$ -
60	401-5130-411.000.03	IT: Software and Software Upgrades	\$ 52,911	\$ 16,500	\$ 36,720	\$ 20,220
61	401-5130-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	\$ 15,370	\$ 17,000	\$ 17,000	\$ -
62	401-5130-420.000.00	Postage & Delivery Expense	\$ 1,847	\$ 2,700	\$ 2,700	\$ -
63	401-5130-430.000.00	Water (Utility)-District Office	\$ 406	\$ 500	\$ 600	\$ 100
64	401-5130-432.000.00	Facility Cleaning	\$ 18,514	\$ 19,000	\$ 21,000	\$ 2,000
65	401-5130-432.001.00	Solid Waste	\$ 1,012	\$ 1,700	\$ 1,700	\$ -
66	401-5130-435.000.00	Electricity	\$ 3,255	\$ 4,400	\$ 4,400	\$ -
67	401-5130-440.000.00	Rents & Leases	\$ -	\$ 1,000	\$ 1,000	\$ -
68	401-5130-450.000.00	Insurance (excluding W-Comp & Health)	\$ 419,914	\$ 425,923	\$ 432,882	\$ 6,959
69	401-5130-460.000.01	Repairs & Maintenance: Grounds Keeping	\$ 2,957	\$ 3,000	\$ 5,000	\$ 2,000
70	401-5130-460.000.02	Repairs & Maintenance: Vehicles	\$ 725	\$ 200	\$ 1,500	\$ 1,300
71	401-5130-460.000.04	Repairs & Maintenance: Bldgs & Equip	\$ 9,166	\$ 9,200	\$ 30,000	\$ 20,800
72	401-5130-470.000.00	Copier	\$ 5,271	\$ 7,260	\$ 7,260	\$ -
73	401-5130-480.000.00	Advertisements	\$ 6,001	\$ 5,000	\$ 10,000	\$ 5,000
74	401-5130-491.000.01	Storm Supplies & Preparation	\$ -	\$ 2,000	\$ 2,000	\$ -
75	401-5130-492.000.00	Bank Fees	\$ 34	\$ 500	\$ 500	\$ -
76	401-5130-510.000.01	Office Supplies	\$ 10,876	\$ 12,000	\$ 12,000	\$ -
77	401-5130-510.000.02	Printings	\$ 1,824	\$ 3,000	\$ 3,000	\$ -
78	401-5130-510.000.03	Office Furnishings	\$ 1,130	\$ 2,500	\$ 5,000	\$ 2,500
79	401-5130-520.000.01	Employee Clothing/Uniforms	\$ 1,000	\$ 1,200	\$ 1,500	\$ 300
80	401-5130-520.007.00	Regulatory, Permit & Recording Fees	\$ 919	\$ 1,000	\$ 1,000	\$ -
81	401-5130-520.010.02	Fuel: Vehicles	\$ 316	\$ 1,000	\$ 1,000	\$ -
82	401-5130-521.000.00	Board: Travel, Admin, Office Supplies	\$ 5,923	\$ 6,000	\$ 6,000	\$ -
83	401-5130-540.000.02	Clerk Dues	\$ 317	\$ 350	\$ 350	\$ -

GL NUMBER		DESCRIPTION	Projected Total for FY24	BUDGET 2024 ADOPTED BUDGET	FY2025 Requested	Budgeted Change from FY24 to FY25:
84	401-5130-540.000.03	Other Dues and Subscriptions	\$ 6,676	\$ 5,000	\$ 11,000	\$ 6,000
85	401-5130-645.000.00	Capital Outlay: IT Equipment	\$ 6,798	\$ 6,000	\$ 8,500	\$ 2,500
	Total Dept 5130 - ADMINISTRATIVE		\$ 2,291,461	\$ 2,310,585	\$ 2,492,343	\$ 181,758
						\$ -
	Plant Expenditures					\$ -
86	401-5351-120.000.00	Payroll-Plant	\$ 468,207	\$ 476,912	\$ 499,307	\$ 22,395
87	401-5351-210.000.00	Payroll Taxes	\$ 34,455	\$ 36,484	\$ 38,197	\$ 1,713
88	401-5351-220.000.00	Retirement Contributions	\$ 16,262	\$ 27,304	\$ 28,539	\$ 1,235
89	401-5351-230.000.00	Group Health Premiums	\$ 77,634	\$ 75,429	\$ 79,060	\$ 3,631
90	401-5351-230.002.00	Group Life Insurance	\$ 493	\$ 494	\$ 494	\$ -
91	401-5351-240.000.00	Workers Compensation Insurance	\$ 9,933	\$ 11,000	\$ 10,250	\$ (750)
92	401-5351-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	\$ 583	\$ 1,600	\$ 1,600	\$ -
93	401-5351-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	\$ 6,463	\$ 6,000	\$ 6,210	\$ 210
94	401-5351-311.000.03	Prof. Svcs: Managed IT Services	\$ 20,400	\$ 23,100	\$ 23,100	\$ -
95	401-5351-311.000.11	Professional Services: Safety Training	\$ 1,534	\$ 1,000	\$ 1,500	\$ 500
96	401-5351-311.006.00	Professional Services: Engineering	\$ 71,522	\$ 75,000	\$ 75,000	\$ -
97	401-5351-311.006.01	Engineering: Islamorada Misc Engineering	\$ 15,270	\$ 10,000	\$ 20,000	\$ 10,000
98	401-5351-400.000.00	Training, Education & Travel	\$ 1,192	\$ 5,000	\$ 5,000	\$ -
99	401-5351-410.000.02	Advanced Cellular Svc / AT&T FirstNet	\$ 964	\$ 1,000	\$ 1,000	\$ -
100	401-5351-410.000.04	Internet (Comcast & AT&T)	\$ 6,153	\$ 6,300	\$ 6,300	\$ -
101	401-5351-410.000.05	Telephones (AT&T)	\$ 4,261	\$ 10,120	\$ 1,500	\$ (8,620)
102	401-5351-410.000.08	GPS / Fleet Services	\$ 234	\$ 275	\$ 275	\$ -
103	401-5351-410.000.09	Radios / P25 MCSO Agreement	\$ 750	\$ 750	\$ 750	\$ -
104	401-5351-410.000.10	Plant Gate Data Service	\$ 695	\$ 750	\$ 1,500	\$ 750
105	401-5351-411.000.02	IT:HARDWARE REPAIR-Parts & Maint Upgrade	\$ 1,623	\$ 5,000	\$ 6,000	\$ 1,000
106	401-5351-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	\$ 13,323	\$ 13,500	\$ 13,500	\$ -
107	401-5351-420.000.00	Postage & Delivery Expense	\$ 25,173	\$ 28,000	\$ 28,000	\$ -
108	401-5351-430.000.00	Water- Plant	\$ 4,491	\$ 5,000	\$ 5,200	\$ 200
109	401-5351-432.000.00	Facility Cleaning	\$ 4,046	\$ 4,500	\$ 4,950	\$ 450
110	401-5351-432.001.00	Solid Waste	\$ 8,424	\$ 12,000	\$ 12,000	\$ -
111	401-5351-435.000.00	Electricity - Plant	\$ 400,808	\$ 465,000	\$ 450,000	\$ (15,000)
112	401-5351-440.000.00	Rents & Leases	\$ -	\$ 7,000	\$ 7,000	\$ -
113	401-5351-460.000.01	Repairs & Maintenance: Grounds Keeping	\$ 1,781	\$ 6,000	\$ 6,000	\$ -
114	401-5351-460.000.02	Repairs & Maintenance: Vehicles	\$ -	\$ 1,000	\$ 1,000	\$ -
115	401-5351-460.000.03	Repairs & Maintenance: Equipment	\$ 249,666	\$ 340,000	\$ 300,000	\$ (40,000)
116	401-5351-460.000.04	Repairs & Maintenance: Buildings	\$ 20,739	\$ 40,000	\$ 40,000	\$ -
117	401-5351-491.000.01	Storm Supplies & Preparation	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
118	401-5351-510.000.01	Office Supplies	\$ 2,628	\$ 2,800	\$ 3,500	\$ 700
119	401-5351-510.000.03	Office Furnishings	\$ -	\$ 1,500	\$ 1,500	\$ -
120	401-5351-511.000.00	Safety Supplies	\$ 4,005	\$ 3,500	\$ 3,500	\$ -
121	401-5351-520.000.00	Employee Uniforms / Clothing	\$ 478	\$ 1,500	\$ 1,500	\$ -
122	401-5351-520.001.00	Lab Services (sample analysis)	\$ 40,877	\$ 50,000	\$ 50,000	\$ -
123	401-5351-520.002.00	Sludge Handling	\$ 629,378	\$ 800,000	\$ 840,000	\$ 40,000
124	401-5351-520.003.00	Chemicals	\$ 707,869	\$ 870,000	\$ 800,000	\$ (70,000)
125	401-5351-520.004.00	Lab Supplies	\$ 35,978	\$ 30,000	\$ 40,000	\$ 10,000
126	401-5351-520.005.00	Supplies & Tools (plant operations)	\$ 9,775	\$ 12,000	\$ 12,000	\$ -
127	401-5351-520.006.00	Immunizations	\$ -	\$ 1,200	\$ 1,200	\$ -
128	401-5351-520.007.00	Regulatory/ Permit Fees	\$ -	\$ 1,000	\$ 6,500	\$ 5,500
129	401-5351-520.010.01	Fuel: Equipment	\$ 524	\$ 1,000	\$ 1,000	\$ -
130	401-5351-520.010.02	Fuel: Vehicles	\$ 836	\$ 1,000	\$ 1,000	\$ -

			Projected Total	BUDGET 2024	FY2025	Budgeted Change
GL NUMBER		DESCRIPTION	for FY24	ADOPTED BUDGET	Requested	from FY24 to FY25:
131	401-5351-520.010.03	Fuel: Generators	\$ 4,053	\$ 5,500	\$ 5,500	\$ -
132	401-5351-540.000.00	Dues & Subscriptions	\$ -	\$ 400	\$ 400	\$ -
133	401-5351-644.000.00	Mechanical Integrity Testing Project	\$ 9,823	\$ -	\$ -	\$ -
134	401-5351-645.000.00	Capital Outlay - Computer Equipment	\$ -	\$ 5,000	\$ 5,500	\$ 500
	Total Dept 5351 - PLANT		\$ 2,915,303	\$ 3,483,918	\$ 3,448,332	\$ (35,586)
						\$ -
	Field Expenditures					\$ -
135	401-5352-120.000.00	Payroll-Field	\$ 1,276,637	\$ 1,252,382	\$ 1,336,596	\$ 84,214
136	401-5352-210.000.00	Payroll Taxes	\$ 93,182	\$ 95,807	\$ 102,250	\$ 6,443
137	401-5352-220.000.00	Retirement Contributions	\$ 49,955	\$ 73,127	\$ 78,420	\$ 5,293
138	401-5352-230.000.00	Group Health Premiums	\$ 187,386	\$ 201,145	\$ 224,002	\$ 22,857
139	401-5352-230.002.00	Group Life Insurance	\$ 1,238	\$ 1,344	\$ 1,397	\$ 53
140	401-5352-240.000.00	Workers Compensation Insurance	\$ 25,838	\$ 27,000	\$ 24,000	\$ (3,000)
141	401-5352-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	\$ 3,435	\$ 2,500	\$ 2,500	\$ -
142	401-5352-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	\$ 17,811	\$ 17,000	\$ 17,000	\$ -
143	401-5352-311.000.03	Prof. Svcs: Managed IT Services	\$ 20,400	\$ 23,100	\$ 23,100	\$ -
144	New	Solar Maintenance Contract (new)	\$ -	\$ -	\$ 12,500	\$ 12,500
145	401-5352-311.000.11	Professional Services: Safety Training	\$ 2,374	\$ 2,500	\$ 3,500	\$ 1,000
146	401-5352-311.006.00	Professional Services: Engineering	\$ 55,349	\$ 75,000	\$ 75,000	\$ -
147	401-5352-311.006.01	Sea Level Rise Engineering Fees	\$ 10,740	\$ 20,000	\$ -	\$ (20,000)
148	401-5352-341.000.06	GPServ/Trimble	\$ 5,709	\$ 4,100	\$ 4,100	\$ -
149	401-5352-341.000.13	GIS Upgrade	\$ 81,165	\$ 46,440	\$ 46,440	\$ -
150	401-5352-400.000.00	Training, Education & Travel	\$ 3,429	\$ 11,000	\$ 11,000	\$ -
151	401-5352-410.000.02	Advanced Cellular Svc / AT&T FirstNet	\$ 6,842	\$ 7,000	\$ 7,000	\$ -
152	401-5352-410.000.04	Internet (Comcast & AT&T)	\$ 18,235	\$ 18,000	\$ 19,000	\$ 1,000
153	401-5352-410.000.05	Telephones (AT&T)	\$ 13,548	\$ 6,500	\$ 7,800	\$ 1,300
154	401-5352-410.000.08	GPS / Fleet Services	\$ 2,590	\$ 2,800	\$ 2,800	\$ -
155	401-5352-410.000.09	Radios / P25 MCSO Agreement	\$ 3,750	\$ 3,750	\$ 3,750	\$ -
156	401-5352-411.000.02	IT:HARDWARE REPAIR-Parts & Maint Upgrade	\$ -	\$ 6,000	\$ 6,000	\$ -
157	401-5352-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	\$ 16,488	\$ 16,500	\$ 17,000	\$ 500
158	401-5352-430.000.01	Water- Vac Station A	\$ 315	\$ 450	\$ 450	\$ -
159	401-5352-430.000.02	Water- Vac Station D	\$ 379	\$ 350	\$ 450	\$ 100
160	401-5352-430.000.03	Water- Vac Station F	\$ 263	\$ 350	\$ 450	\$ 100
161	401-5352-430.000.04	Water- Vac Station G	\$ 361	\$ 450	\$ 450	\$ -
162	401-5352-430.000.05	Water- Vac Station I - house	\$ 369	\$ 350	\$ 450	\$ 100
163	401-5352-430.000.06	Water- Vac Station I & Office	\$ 693	\$ 800	\$ 800	\$ -
164	401-5352-430.000.07	Water- Vac Station JK	\$ 469	\$ 650	\$ 550	\$ (100)
165	401-5352-430.000.09	Water- Humpty Dumpty	\$ 253	\$ 300	\$ 300	\$ -
166	401-5352-430.000.10	Water- Harborage	\$ 254	\$ 300	\$ 300	\$ -
167	401-5352-430.000.12	Water- Peter Pan	\$ 253	\$ 300	\$ 300	\$ -
168	401-5352-430.000.13	Water - Coastal WW/Largo Pk Lift Sta	\$ -	\$ -	\$ 300	\$ 300
169	401-5352-432.000.00	Facility Cleaning	\$ 9,189	\$ 11,000	\$ 12,100	\$ 1,100
170	401-5352-432.001.00	Solid Waste	\$ 2,760	\$ 2,500	\$ 3,000	\$ 500
171	401-5352-435.000.01	Electricity- Vac Station A	\$ 69,564	\$ 75,000	\$ 75,000	\$ -
172	401-5352-435.000.02	Electricity- Vac Station D	\$ 67,705	\$ 75,000	\$ 75,000	\$ -
173	401-5352-435.000.03	Electricity- Vac Station E	\$ 44,226	\$ 60,000	\$ 50,000	\$ (10,000)
174	401-5352-435.000.04	Electricity- Vac Station F	\$ 1,695	\$ 2,500	\$ 2,500	\$ -
175	401-5352-435.000.05	Electricity- Vac Station G	\$ 27,543	\$ 43,000	\$ 35,000	\$ (8,000)
176	401-5352-435.000.06	Electricity- Vac Station I	\$ 12,250	\$ 12,000	\$ 15,000	\$ 3,000
177	401-5352-435.000.07	Electricity- Vac Station I - house	\$ 1,392	\$ 3,000	\$ 2,000	\$ (1,000)

			Projected Total	BUDGET 2024	FY2025	Budgeted Change
GL NUMBER		DESCRIPTION	for FY24	ADOPTED BUDGET	Requested	from FY24 to FY25:
178	401-5352-435.000.08	Electricity- Vac Station I - office	\$ 1,345	\$ 2,000	\$ 2,000	\$ -
179	401-5352-435.000.09	Electricity- Vac Station JK	\$ 51,672	\$ 55,000	\$ 55,000	\$ -
180	401-5352-435.000.11	Electricity- Humpty Dumpty	\$ 640	\$ 1,000	\$ 1,000	\$ -
181	401-5352-435.000.12	Electricity- Harborage	\$ 828	\$ 1,200	\$ 1,000	\$ (200)
182	401-5352-435.000.13	Electricity-Coastal WW/Largo Pk Lift Sta	\$ 905	\$ 1,200	\$ 1,200	\$ -
183	401-5352-435.000.14	Electricity-Peter Pan/Tweedy Pie	\$ 645	\$ 800	\$ 800	\$ -
184	401-5352-440.000.00	Rents & Leases	\$ -	\$ 5,000	\$ 5,000	\$ -
185	401-5352-460.000.01	Repairs & Maintenance: Grounds Keeping	\$ 15,900	\$ 15,000	\$ 17,500	\$ 2,500
186	401-5352-460.000.02	Repairs & Maintenance: Vehicles	\$ 21,833	\$ 15,000	\$ 25,000	\$ 10,000
187	401-5352-460.000.03	Repairs & Maintenance: Equipment	\$ 218,931	\$ 160,000	\$ 220,000	\$ 60,000
188	401-5352-460.000.04	Repairs & Maintenance: Buildings	\$ 27,980	\$ 20,000	\$ 25,000	\$ 5,000
189	401-5352-460.000.05	Repairs & Maintenance: Collection System	\$ 84,185	\$ 100,000	\$ 100,000	\$ -
190	401-5352-460.000.05-CS SEWER	Repairs & Maintenance: Coll Sys/Cust Svc	\$ 2,040	\$ 2,000	\$ 2,000	\$ -
191	401-5352-460.000.08	Grinder Pump Monitoring	\$ 3,684	\$ 4,000	\$ 4,500	\$ 500
192	401-5352-470.000.00	Copier	\$ 1,092	\$ 1,980	\$ 1,980	\$ -
193	401-5352-491.000.01	Storm Supplies & Preparation	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
194	401-5352-510.000.01	Office Supplies	\$ 1,608	\$ 2,500	\$ 2,500	\$ -
195	401-5352-510.000.03	Office Furnishings	\$ 831	\$ 3,000	\$ 3,000	\$ -
196	401-5352-511.000.00	Safety Supplies	\$ 3,435	\$ 6,000	\$ 5,000	\$ (1,000)
197	401-5352-520.000.00	Employee Uniforms / Clothing	\$ 367	\$ 3,200	\$ 3,200	\$ -
198	401-5352-520.005.00	Supplies and Tools (field operations)	\$ 48,833	\$ 46,004	\$ 46,000	\$ (4)
199	401-5352-520.006.00	Immunizations	\$ -	\$ 1,500	\$ 1,500	\$ -
200	401-5352-520.010.01	Fuel: Equipment	\$ 1,045	\$ 2,000	\$ 2,000	\$ -
201	401-5352-520.010.02	Fuel: Vehicles	\$ 36,927	\$ 40,000	\$ 40,000	\$ -
202	401-5352-520.010.03	Fuel: Generators	\$ 5,694	\$ 8,500	\$ 8,500	\$ -
203	401-5352-540.000.00	Dues & Subscriptions	\$ -	\$ 100	\$ 100	\$ -
204	401-5352-645.000.00	Capital Outlay - Computer Equipment	\$ -	\$ 7,000	\$ 7,000	\$ -
	Total Dept 5352 - FIELD		\$ 2,668,454	\$ 2,707,279	\$ 2,882,335	\$ 175,056
						\$ -
	Facilities Expenditures					\$ -
205	401-5354-120.000.00	Payroll-Facilities	\$ 558,186	\$ 590,727	\$ 598,289	\$ 7,562
206	401-5354-210.000.00	Payroll Taxes	\$ 41,844	\$ 45,259	\$ 45,769	\$ 510
207	401-5354-220.000.00	Retirement Contributions	\$ 30,962	\$ 35,497	\$ 35,897	\$ 400
208	401-5354-230.000.00	Group Health Premiums	\$ 81,157	\$ 88,001	\$ 92,236	\$ 4,235
209	401-5354-230.002.00	Group Life Insurance	\$ 564	\$ 588	\$ 575	\$ (13)
210	401-5354-240.000.00	Workers Compensation Insurance	\$ 11,822	\$ 15,000	\$ 12,500	\$ (2,500)
211	401-5354-311.000.03	Prof. Svcs. Managed IT Services	\$ 20,400	\$ 23,100	\$ 23,100	\$ -
212	401-5354-311.000.11	Professional Services: Safety Training	\$ 1,534	\$ 1,000	\$ 2,550	\$ 1,550
213	401-5354-400.000.00	Training, Education & Travel	\$ 604	\$ 10,000	\$ 10,000	\$ -
214	401-5354-410.000.02	Advanced Cellular Svc / AT&T FirstNet	\$ 840	\$ 1,000	\$ 1,000	\$ -
215	401-5354-410.000.08	GPS / Fleet Services	\$ 1,170	\$ 1,300	\$ 1,300	\$ -
216	401-5354-410.000.09	Radios / P25 MCSO Agreement	\$ 1,875	\$ 1,875	\$ 1,875	\$ -
217	401-5354-411.000.02	IT:HARDWARE REPAIR-Parts & Maint Upgrade	\$ 270	\$ 2,000	\$ 3,000	\$ 1,000
218	401-5354-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	\$ 8,527	\$ 8,600	\$ 8,600	\$ -
219	401-5354-432.000.00	Facility Cleaning	\$ 4,046	\$ 4,500	\$ 4,950	\$ 450
220	401-5354-460.000.02	Repairs & Maintenance: Vehicles	\$ 3,756	\$ 3,000	\$ 3,000	\$ -
221	401-5354-460.000.03	Repairs & Maintenance: Equipment	\$ -	\$ 1,200	\$ 1,200	\$ -
222	401-5354-510.000.01	Office Supplies	\$ 1,006	\$ 1,000	\$ 1,000	\$ -
223	401-5354-510.000.03	Office Furnishings	\$ -	\$ 800	\$ 800	\$ -
224	401-5354-511.000.00	Safety Supplies	\$ -	\$ 1,500	\$ 1,500	\$ -

			Projected Total	BUDGET 2024	FY2025	Budgeted Change
GL NUMBER		DESCRIPTION	for FY24	ADOPTED BUDGET	Requested	from FY24 to FY25:
225	401-5354-520.000.00	Employee Uniforms/ Clothing	\$ 317	\$ 1,500	\$ 1,500	\$ -
226	401-5354-520.005.00	Supplies & Tools	\$ 11,959	\$ 22,000	\$ 20,000	\$ (2,000)
227	401-5354-520.006.00	Immunizations	\$ -	\$ 1,500	\$ 1,500	\$ -
228	401-5354-520.010.02	Fuel: Vehicles	\$ 5,371	\$ 7,500	\$ 7,500	\$ -
229	401-5354-645.000.00	Capital Outlay - Computer Equipment	\$ -	\$ 3,000	\$ 3,000	\$ -
	Total Dept 5354 - FACILITIES		\$ 786,210	\$ 871,447	\$ 882,641	\$ 11,194
						\$ -
	Capital Improvement Expenditures					
230	401-5900-311.006.00-2018-007	Engineering: VPS Piping Mod	\$ 86,394	\$ 211,035	\$ 45,000	\$ (166,035)
231	401-5900-311.006.00-2019-002	Engineering: Fire Suppression @ WWTP	\$ 12,366	\$ -	\$ -	\$ -
232	401-5900-311.006.00-2021-002	Engineering: Odor Control at Vac Stns	\$ 56,304	\$ 172,960	\$ 210,000	\$ 37,040
233	401-5900-311.006.00-2021-003	Engineering: Tanks Coating	\$ 760	\$ -	\$ -	\$ -
234	401-5900-311.006.00-2022-000	Engineering: Capital Prelim Design & Bgt	\$ 33,141	\$ 25,000	\$ 35,000	\$ 10,000
235	401-5900-311.006.00-2022-001	Engineering: Effluent Filtration Upgrade	\$ 285,495	\$ 197,848	\$ 87,000	\$ (110,848)
236	401-5900-311.006.00-2022-003	Engineering: Lift Sta at KL Trailer Park	\$ 7,753	\$ 10,000	\$ 5,000	\$ (5,000)
237	401-5900-311.006.00-2022-004	Engineering: Vac System Monitoring	\$ 442,020	\$ 300,000	\$ 62,000	\$ (238,000)
238	401-5900-311.006.00-2022-009	Engineering -Power Cond & Elec Up @ WWTP	\$ 233,010	\$ 126,693	\$ 169,650	\$ 42,957
239	401-5900-311.006.00-2022-010	Engineering: EQ Tank Headworks/Scrn Upg	\$ 76,116	\$ 120,000	\$ 146,250	\$ 26,250
240	401-5900-311.006.00-2023-002	Engineering: Ventilation Upg @ Vac Stns	\$ -	\$ 14,000	\$ 41,125	\$ 27,125
241	401-5900-311.006.00-2023-004	Engineering: Two Driveways @ Vac I	\$ 1,300	\$ -	\$ -	\$ -
242	401-5900-311.006.00-2023-005	Engineering: Direct Potable Reuse	\$ -	\$ 87,500	\$ 62,073	\$ (25,427)
243	401-5900-311.006.00-2023-025	Engineering: Deep Inj Well Permitting	\$ 15,435	\$ -	\$ 5,000	\$ 5,000
244	401-5900-311.006.00-2023-027	Engineering: Isla NPK Pinch Valve FM	\$ -	\$ 25,000	\$ 25,000	\$ -
245	401-5900-311.006.00-2024-001	Engineering: Grinder Pump Latrl Pit Upg	\$ 105,969	\$ 89,766	\$ 130,000	\$ 40,234
246	401-5900-311.006.00-2024-002	Engineering: Ops Blower Room Mod	\$ -	\$ 30,000	\$ 52,500	\$ 22,500
247	401-5900-311.006.00-SvcConRv	Engineering: Service Connection Revision	\$ 22,414	\$ 15,000	\$ 20,000	\$ 5,000
248	401-5900-311.006.00-2022-008	Engineering: Vac Sta Elec Upg Pwr Cond	\$ -	\$ -	\$ 61,275	\$ 61,275
249	401-5900-311.006.00-2025-001	Engineering: Replace Vac Pit Collar	\$ -	\$ -	\$ 25,000	\$ 25,000
250	401-5900-311.006.00-2025-002	Engineering: Coll Sys Sea Level Ph1 Project	\$ -	\$ -	\$ 188,761	\$ 188,761
251	401-5900-311.006.00-2025-003	Engineering: Vac Sta Sewage Tank Upg	\$ -	\$ -	\$ 124,328	\$ 124,328
252	401-5900-311.006.00-2025-004	Engineering: MJ Wood Fire Supp Dispute	\$ -	\$ -	\$ 15,000	\$ 15,000
253	401-5900-311.006.00-2025-005	Engineering: Ductile Iron Piping Corrosion	\$ -	\$ -	\$ 150,000	\$ 150,000
254	401-5900-311.006.00-2025-005	Engineering: KLWTD Coll Sys Action Plan (SAP)	\$ -	\$ -	\$ 500,000	\$ 500,000
255	401-5900-630.000.00-2018-007	Capital Outlay: VPS Piping Mod	\$ 3,482,834	\$ 2,926,755	\$ 200,000	\$ (2,726,755)
256	401-5900-630.000.00-2021-002	Capital Outlay: Odor Control at Vac Stns	\$ 1,550	\$ 987,131	\$ 987,500	\$ 369
257	401-5900-630.000.00-2021-004	Capital Outlay: Spare Inj Well Pump&VFD	\$ -	\$ 20,000	\$ -	\$ (20,000)
258	401-5900-630.000.00-2021-005	Capital Outlay: Effluent Inj Pump Repair	\$ 67,413	\$ 84,000	\$ 45,000	\$ (39,000)
259	401-5900-630.000.00-2022-001	Capital Outlay: Effluent Filtration Upg	\$ 3,680,414	\$ 3,067,345	\$ 500,000	\$ (2,567,345)
260	401-5900-630.000.00-2022-003	Cap Outlay: Replace Lift Sta KL Trl Pk	\$ -	\$ 300,000	\$ 112,800	\$ (187,200)
261	401-5900-630.000.00-2022-004	Capital Outlay: Vac System Monitoring	\$ 2,689,989	\$ 2,322,566	\$ 1,225,000	\$ (1,097,566)
262	401-5900-630.000.00-2022-006	Cap Outlay: Sewage Pump Repl/Piping Mod	\$ 14,912	\$ 15,000		\$ (15,000)
263	401-5900-630.000.00-2022-009	Cap Outlay: Power Cond & Elec Upg WWTP	\$ -	\$ 700,000	\$ 1,837,500	\$ 1,137,500
264	401-5900-630.000.00-2022-010	Cap Outlay: EQ Tank Headworks/Scrn Upg	\$ -	\$ 1,250,000	\$ 1,950,000	\$ 700,000
265	401-5900-630.000.00-2023-002	Cap Outlay: Ventilation Upg @ Vac Stns	\$ -	\$ 185,000	\$ -	\$ (185,000)
266	401-5900-630.000.00-2023-026	Capital Outlay: Diffuser Sleeves	\$ 56,424	\$ 56,500	\$ -	\$ (56,500)
267	401-5900-630.000.00-2023-027	Capital Outlay: Isla NPK Pinch Valve FM	\$ -	\$ 250,000	\$ 250,000	\$ -
268	401-5900-630.000.00-2024-001	Cap Outlay: Grinder Pump Lateral Pit Upg	\$ -	\$ 590,625	\$ 251,000	\$ (339,625)
269	401-5900-630.000.00-2024-002	Capital Outlay: Ops Blower Room Mod	\$ -	\$ 250,000	\$ -	\$ (250,000)
270	401-5900-640.000.00-2023-008	Cap Outlay: SoftStart Upg Vac Stn to VFD	\$ -	\$ 112,500	\$ -	\$ (112,500)
271	401-5900-640.000.00-2023-009	Capital Outlay: SBR Blower Spare Parts	\$ 8,785	\$ 35,000	\$ -	\$ (35,000)

			Projected Total	BUDGET 2024	FY2025	Budgeted Change
GL NUMBER		DESCRIPTION	for FY24	ADOPTED BUDGET	Requested	from FY24 to FY25:
272	401-5900-640.000.00-2023-012	Cap Outlay: Spare Flow Meters for Plant	\$ 38,672	\$ -		\$ -
273	401-5900-640.000.00-2023-015	Capital Outlay: SBR & DCU PLC Upgrades	\$ 65,455	\$ -		\$ -
274	401-5900-640.000.00-2023-017	Capital Outlay: Vac Pump Rebuild & Spare	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
275	401-5900-640.000.00-2023-022	Cap Outlay: Cabling Plant, Vac Stn, Admi	\$ -	\$ 8,000		\$ (8,000)
276	401-5900-640.000.00-2023-023	Cap Outlay: Cameras-Plant, Admin, Field	\$ 459	\$ -		\$ -
277	401-5900-640.000.00-2024-003	Capital Outlay: Replace Vac Pit Collars	\$ -	\$ 250,000	\$ 350,000	\$ 100,000
278	401-5900-640.000.00-2024-004	Capital Outlay: Vac Stn Paint Interior	\$ -	\$ 105,000	\$ 105,000	\$ -
279	401-5900-640.000.00-2024-005	Cap Outlay: Digester Motive Pump Replace	\$ -	\$ 230,000	\$ 238,118	\$ 8,118
280	401-5900-640.000.00-2024-006	Capital Outlay: Replace Hydroxide Pump	\$ 19,970	\$ 20,000		\$ (20,000)
281	401-5900-640.000.00-2024-007	Cap Outlay: Inj Well Check Pump Valves	\$ 17,335	\$ 18,000		\$ (18,000)
282	401-5900-640.000.00-2024-008	Capital Outlay: Admin Bldg Hardening	\$ -	\$ 59,670		\$ (59,670)
283	401-5900-640.000.00-2024-009	Capital Outlay: Forklift for Plant	\$ 50,665	\$ 47,000		\$ (47,000)
284	401-5900-640.000.00-2024-010	Capital Outlay: Admin/Board Vehicle	\$ -	\$ 29,300		\$ (29,300)
285	401-5900-640.000.00-2024-011	Capital Outlay: Field Ops Truck	\$ -	\$ 30,000	\$ 140,000	\$ 110,000
286	401-5900-640.000.00-2024-012	Capital Outlay: Mini Excavator	\$ 87,202	\$ 87,203		\$ (87,203)
287	401-5900-650.003.00-SvcConRv	Service Connection Construction Revision	\$ 53,395	\$ 50,000	\$ 200,000	\$ 150,000
288	401-5900-311.006.00-2025-002	Capital Outlay: Coll Sys Sea Level Ph1 Project	\$ -	\$ -	\$ 1,887,612	\$ 1,887,612
289	401-5900-640.000.00-2025-006	Spectraphotometer	\$ -	\$ -	\$ 7,000	\$ 7,000
290	401-5900-640.000.00-2025-007	SBR Blower VFD	\$ -	\$ -	\$ 60,000	\$ 60,000
291	401-5900-640.000.00-2025-008	Plant Perimeter Security Upgrades	\$ -	\$ -	\$ 12,000	\$ 12,000
292	401-5900-640.000.00-2025-009	Field Dept Vactron New for Replacement	\$ -	\$ -	\$ 110,000	\$ 110,000
293	401-5900-640.000.00-2025-010	New Salinity Probes for Vac Stations	\$ -	\$ -	\$ 42,000	\$ 42,000
294	401-5900-640.000.00-2025-011	New Clear Vus & SS Piping @ Vac Stn A, D & E	\$ -	\$ -	\$ 30,000	\$ 30,000
295	401-5900-640.000.00-2025-012	New Grinder Pumps (5)	\$ -	\$ -	\$ 17,500	\$ 17,500
296	401-5900-640.000.00-2025-013	Collection System Valves	\$ -	\$ -	\$ 32,000	\$ 32,000
297	401-5900-640.000.00-2025-014	Minks Vacuum Pump for Vac Stn F	\$ -	\$ -	\$ 16,500	\$ 16,500
298	401-5900-640.000.00-2025-015	Solar Upgrades & Repairs for Existing System	\$ -	\$ -	\$ 62,100	\$ 62,100
299	401-5900-640.000.00-2025-016	Ductile Iron Piping Corrosion	\$ -	\$ -	\$ 850,000	\$ 850,000
300	401-5900-640.000.00-2025-017	BSA Software Cloud Upgrade	\$ 20,844	\$ -	\$ 59,345	\$ 59,345
301	401-5900-650.999.03-SCADAUPG	AQUA AEROBICS - SCADA UPGRADE SOFTWARE	\$ 43,351	\$ -	\$ -	\$ -
	Total Dept 5900 - CAPITAL IMPROVEMENTS		\$ 11,853,147	\$ 15,586,397	\$ 13,812,937	\$ (1,773,460)
	TOTAL EXPENDITURES		\$ 24,550,828	\$ 29,218,587	\$ 26,327,549	\$ (2,891,038)

TOTAL REVENUES FY25	\$ 26,327,549
TOTAL EXPENDITURES FY25	\$ 26,327,549



KLWTD Capital Projects and Funding Sources

	FY25 Budget Line #	GL NUMBER	Funding Source	PROJECT DESCRIPTION	FY2025 Amount Requested	EXPLANATION
			ENGINEERING WITHOUT CAPITAL OUTLAY			
E1	234	401-5900-311.006.00-2022-000	Rate Revenue	Engineering: Capital Prelim Design & Bgt	\$ 35,000.00	Assisting with budget development and capital planning, processing grant applications and reimbursements
E2	243	401-5900-311.006.00-2023-025	Rate Revenue	Engineering: Deep Inj Well Permitting	\$ 5,000.00	The DIW permit renewal was submitted in 2023. The permit is not yet issued. This budget is for responding to RALs from FDEP if the permit is not issued before the end of FY24
E3	252	401-5900-311.006.00-2025-004	Rate Revenue (1)	Engineering: MJ Wood Fire Supp Dispute	\$ 15,000.00	Funds allocated for engineering assistance in negotiations with MJ Wood
E4	254	401-5900-311.006.00-2025-005	Rate Revenue	Engineering: KLWTD Coll Sys Action Plan (SAP)	\$ 500,000.00	Funds for preparing the Plan per requirements of Chapter 62-6.705 FAC
(1)	The District will use rate revenue to pay for expenses unless expenses are covered as part of the settlement agreement.				Subtotal \$ 555,000.00	
			CAPITAL PROJECTS WITH ENGINEERING & CAPITAL OUTLAY			
C1	230	401-5900-311.006.00-2018-007	ACOE and Stewardship Grants	Engineering: VPS Piping Mod	\$ 45,000.00	This is the Reynolds project upgrading the piping at the vac stations to non-corrosive materials and for modifications needed to connect the emergency vacuum trailer. Funds needed to close out the construction project.
	255	401-5900-630.000.00-2018-007	Stewardship Grants	Capital Outlay: VPS Piping Mod	\$ 200,000.00	
C2	232	401-5900-311.006.00-2021-002	Stewardship Grant (2)	Engineering: Odor Control at Vac Stns	\$ 210,000.00	Project includes new odor control units for all vacuum stations and includes replacing the generators at Vac A and Vac D. At Vac A and D, the generators and odor control will be moved outside
	256	401-5900-630.000.00-2021-002	Stewardship Grant (2)	Capital Outlay: Odor Control at Vac Stns	\$ 987,500.00	
C3	235	401-5900-311.006.00-2022-001	Stewardship Grant	Engineering: Effluent Filtration Upgrade	\$ 87,000.00	This Reynolds project will continue into spring of 2025. These funds are for completion of construction, retainage release and project closeout.
	259	401-5900-630.000.00-2022-001	Stewardship Grant	Capital Outlay: Effluent Filtration Upg	\$ 500,000.00	
C4	236	401-5900-311.006.00-2022-003	R&R Funds	Engineering: Lift Sta at KL Trailer Park	\$ 5,000.00	This Tropical Underground project replaces the lift station at Keys Holdings RV Park. It may not be closed out in FY24. These funds will cover closeout in FY25 if needed.
	260	401-5900-630.000.00-2022-003	R&R Funds	Cap Outlay: Replace Lift Sta KL Tr/Pk	\$ 112,800.00	
C5	237	401-5900-311.006.00-2022-004	ACOE and Stewardship Grants	Engineering: Vac System Monitoring	\$ 62,000.00	The Flovac project will extend into FY25. These funds will cover completion of the project, including valve rebuilds and will close out the project.
	261	401-5900-630.000.00-2022-004	Stewardship Grants	Capital Outlay: Vac System Monitoring	\$ 1,225,000.00	
C6	238	401-5900-311.006.00-2022-009	Stewardship Grant (2)	Engineering -Power Cond & Elec Up @ WWTP	\$ 169,650.00	This project will go to bid at the end of FY24. Work includes power conditioning, replacement & relocation of electrical wiring and upgrades to lightning protection Construction will extend into FY26.
	263	401-5900-630.000.00-2022-009	Stewardship Grant (2)	Cap Outlay: Power Cond & Elec Upg WWTP	\$ 1,837,500.00	
C7	239	401-5900-311.006.00-2022-010	ACOE (3) and Stewardship Grants	Engineering: EQ Tank Headworks/Scrn Upg	\$ 146,250.00	This project will go to bid in FY25 and will extend into FY26. The work included a new influent equalization tank, new headworks and improved screening to enhance treatment and to smooth out high diurnal flows. PCA amendment for ACOE funding is pending approval.
	264	401-5900-630.000.00-2022-010	Stewardship Grants	Cap Outlay: EQ Tank Headworks/Scrn Upg	\$ 1,950,000.00	
C8	240	401-5900-311.006.00-2023-002	ACOE/Stewardship Grants	Engineering: Ventilation Upg @ Vac Stns	\$ 41,125.00	Design of this project will begin in FY25 but we do not anticipate any construction costs in FY25. Construction will begin in FY26. The project will reduce heat build-up in the vacuum stations
	265	401-5900-630.000.00-2023-002	Stewardship Grants	Cap Outlay: Ventilation Upg @ Vac Stns	\$ -	
C9	242	401-5900-311.006.00-2023-005	AWS Grants (4)	Engineering: Direct Potable Reuse	\$ 62,073.00	These funds are for planning and preliminary design for direct potable reuse and will include grant applications through the Alternative Water Supply grant programs with FDEP and SPWMD
			AWS Grants (4)	Capital Outlay: Direct Potable Reuse	\$ -	

	FY25 Budget Line #	GL NUMBER	Funding Source	PROJECT DESCRIPTION	FY2025 Amount Requested	EXPLANATION
C10	244	401-5900-311.006.00-2023-027	Islamorada (5)	Engineering: Isla NPK Pinch Valve FM	\$ 25,000.00	The pinch valve will be installed on the Islamorada force main at the KLWTD headworks. It will automatically restrict flow to not exceed a pre-set maximum flow rate to prevent overflows of the headworks if Islamorada's NPK Master Station flows exceed the maximum allowable flow rate.
	267	401-5900-630.000.00-2023-027		Capital Outlay: Isla NPK Pinch Valve FM	\$ 250,000.00	
C11	245	401-5900-311.006.00-2024-001	R&R Funds	Engineering: Grinder Pump Latrl Pit Upg	\$ 130,000.00	Upgrading existing check and isolation valves for the grinder pumps. The existing plastic and brass valves are failing. The new valves are 316 SS and will be placed in meter boxes for easier access
	268	401-5900-630.000.00-2024-001		Cap Outlay: Grinder Pump Lateral Pit Upg	\$ 251,000.00	
C12	246	401-5900-311.006.00-2024-002	R&R Funds	Engineering: Ops Blower Room Mod	\$ 52,500.00	Work includes structural design for an access door for access to Blower #4 on the second floor of the Operations Building to allow for removal and replacement of the blower without the need to remove the working blowers to gain access.
	269	401-5900-630.000.00-2024-002		Capital Outlay: Ops Blower Room Mod	\$ -	
C13	248	401-5900-311.006.00-2022-008	ACOE and/or Stewardship Grants (2)	Engineering: Vac Sta Elec Upg Pwr Cond	\$ 61,275.00	This project is similar to the current Power Conditioning at the WWTP, providing surge protection devices to prevent damages like we experienced previously at Vac A. Lightning projection will also be installed at part of the project. Design to begin in FY26, construction to begin in FY26
				Capital Outlay: Vax Sta Elec Upg Pwr Cond	\$ -	
C14	249	401-5900-311.006.00-2025-001	R&R Funds	Engineering: Replace Vac Pit Collar	\$ 25,000.00	The concrete support collars on the vacuum pits are failing in many locations. These funds provide for design of more robust collars and for purchase of materials. The Field Operations department will be performing the work.
	277	401-5900-640.000.00-2024-003		Capital Outlay: Replace Vac Pit Collars	\$ 350,000.00	
C15	247	401-5900-311.006.00-SvcConRv	SIC Revenue or Rate Revenue	Engineering: Service Connection Revision	\$ 20,000.00	This is funding to extend service to un-served or under-served properties, including extension of sewer mains, installation of pits or grinder pumps, etc. Engineering fees to cover design and permitting.
	287	401-5900-650.003.00-SvcConRv		Service Connection Construction Revision	\$ 200,000.00	
C16	250	401-5900-311.006.00-2025-002	Resilient Florida Grants (6)	Engineering: Coll Sys Sea Level Ph1 Project	\$ 188,761.00	The County's sea level rise projects can require adjustments to the Districts equipment in the roadways, including replacement of vacuum pits with deeper models in some cases. These funds are to cover such design and construction costs.
	288	401-5900-311.006.00-2025-002		Capital Outlay: Coll Sys Sea Level Ph1 Project	\$ 1,887,612.00	
C17	251	401-5900-311.006.00-2025-003	ACOE and/or Stewardship Grants (2)	Engineering: Vac Sta Sewage Tank Upg	\$ 124,328.00	This project will replace the existing steel vacuum tanks with stainless steel tanks. The existing tanks are suffering from internal corrosion due to the H2S levels in the sewage. WEC will begin design and bid documents in FY25 with construction expected to begin in FY26.
				Capital Outlay: Vac Sta Sewage Tank Upg	\$ -	
C18	253	401-5900-311.006.00-2025-005	R&R Funds	Engineering: Ductile Iron Piping Corrosion	\$ 150,000.00	The buried ductile iron piping at the WWTP is corroding due to saltwater pitting effects. Smaller diameter piping will be replaced. Larger diameter piping, > 6", will be examined and either cathodically protected or replaced, depending on condition.
	299	401-5900-640.000.00-2025-016		Ductile Iron Piping Corrosion	\$ 850,000.00	
(2) Grants will be applied for, not yet awarded				Subtotal	\$ 12,206,374.00	
(3) ACOE grant pending revision of PPA, expected September 2024						
(4) Alternative Water Supply Grant, will be applied for						
(5) The District will expect Islamorada to reimburse for pinch valve, if needed						
(6) New grant program, applications in progress						

	FY25 Budget Line #	GL NUMBER	Funding Source	PROJECT DESCRIPTION	FY2025 Amount Requested	EXPLANATION
			CAPITAL OUTLAY WITHOUT ENGINEERING			
O1	258	401-5900-630.000.00-2021-005	R&R Funds	Capital Outlay: Effluent Inj Pump Repair	\$ 45,000.00	Deep well injection well pump rebuild.
O2	274	401-5900-640.000.00-2023-017	R&R Funds	Capital Outlay: Vac Pump Rebuild & Spare	\$ 75,000.00	Vacuum station vac pump rebuilds (5).
O3	289	401-5900-640.000.00-2025-006	Rate Revenue	Spectrophotometer	\$ 7,000.00	New Spectrophotometer, used in daily lab sample analysis. Current spectrophotometer is no longer supported by the manufacturer.
O4	290	401-5900-640.000.00-2025-007	R&R Funds	SBR Blower VFD	\$ 60,000.00	Spare variable frequency drive for the SBR blowers.
O5	291	401-5900-640.000.00-2025-008	Rate Revenue	Plant Perimeter Security Upgrades	\$ 12,000.00	Additional barbwire and raising portions of the plant perimeter fencing.
O6	292	401-5900-640.000.00-2025-009	R&R Funds	Field Dept Vactron New for Replacement	\$ 110,000.00	New trailer mounted vacuum excavator.
O7	293	401-5900-640.000.00-2025-010	Rate Revenue	New Salinity Probes for Vac Stations	\$ 42,000.00	New upgraded salinity probes and controllers for each vacuum station.
O8	294	401-5900-640.000.00-2025-011	Rate Revenue	New Clear Vus & SS Piping @ Vac Stn A, D & E	\$ 30,000.00	Upgraded vacuum pump inlet filters and associated stainless steel piping.
O9	295	401-5900-640.000.00-2025-012	R&R Funds	New Grinder Pumps (5)	\$ 17,500.00	5 spare Grinder pumps.
O10	296	401-5900-640.000.00-2025-013	Rate Revenue	Collection System Valves	\$ 32,000.00	Spare collection system vacuum main isolation valves.
O11	297	401-5900-640.000.00-2025-014	R&R Funds	Minks Vacuum Pump for Vac Stn F	\$ 16,500.00	Spare vacuum pump for vacuum station F.
O12	298	401-5900-640.000.00-2025-015	Rate Revenue	Solar Upgrades & Repairs for Existing System	\$ 62,100.00	Solar upgrades/repairs and optimization a the plant and vacuum stations.
O13	278	401-5900-640.000.00-2024-004	Rate Revenue	Capital Outlay: Vac Stn Paint Interior	\$ 105,000.00	Vac station interior building painting.
O14	279	401-5900-640.000.00-2024-005	R&R Funds	Cap Outlay: Digester Motive Pump Replace	\$ 238,118.00	Replacement digester mixer pump for the digester. Approved and ordered FY24. Delivery is expected in FY25.
O15	285	401-5900-640.000.00-2024-011	R&R Funds	Capital Outlay: Field Ops Truck	\$ 140,000.00	Two Field replacement vehicles.
O16	300	401-5900-640.000.00-2025-017	Rate Revenue	BSA Software Cloud Upgrade	\$ 59,345.00	Upgrade to the cloud for additional security, less reliance on server, easier accessibility, and eventual discontinuation of BSA.net support.
				Subtotal	\$ 1,051,563.00	

Key Largo Wastewater Treatment District

FY2025 Budget Book



History of Key Largo Wastewater Treatment District

The Key Largo Wastewater Treatment District (“District”) was formed as an autonomous independent Special District and political body formed in 2002 by the Legislature of the State of Florida by House Bill 471, enacted as Chapter 2002-337, Laws of Florida, for the purpose of carrying out the planning, acquisition, development, operation, and management of a wastewater management system within the District’s boundaries in Key Largo, Monroe County, Florida.

The District operates and maintains a wastewater utility from mile marker 91 to 106 and southern portions of C905 in North Key Largo. It provides service to approximately 10,500 improved parcels and approximately 10,200 accounts are billed monthly, representing approximately 15,100 EDUs. Operating as an enterprise fund, customer charges and assessments pay for the cost of operations and maintenance, debt service, and administrative costs.

The District funds capital improvements primarily through grants and reserves.



BUDGET OVERVIEW

The annual budget is considered one of the most important documents adopted by the District's Board of Commissioners each year. The budget reflects the District's financial policies for the upcoming year by allocating the sources of funds for District services, and projecting expenditures for those services.

The District is focused on improvements that will continue to supply high quality service to our customers. Staff will continue to focus on the collection and disposal of wastewater in the most effective and efficient methods available. External funding sources, including grants, will continue to be aggressively sought.

Personnel Changes

Personnel changes for Fiscal Year 2025 include a new construction inspector position in the Field Department. District-wide, there are 31 full-time employees and 5 board members.

Proposed FY25 STAFFING SUMMARY

The District Charter requires that Commissioners be paid the CPI-U amount in the US Bureau of Labor Statistics / Miami, Ft. Lauderdale, West Palm. The June 2024 CPI is: 3.5%

Department	FY25 # of Emp	FY25 Proposed (Rate of Pay Only)	FY24 Rate of Pay	Net Change Between FY24 & FY25 (Rate of Pay Only)	FY25 Cell Phone, Estimated Overtime, MOD, Uniforms	FY25 Taxes & Benefits	FY25 All Inclusive Total	FY24 All Inclusive Total	Net Change Between FY24 & FY25 (All Inclusive)
Commissioners	5	\$69,076	\$66,740	\$2,336	N/A	\$9,840	\$78,916	\$76,261	\$2,655
Administration	6	\$549,612	\$524,047	\$25,565	\$8,631	\$155,753	\$713,996	\$680,940	\$33,056
Plant Operations	6	\$447,445	\$428,652	\$18,793	\$51,861	\$146,289	\$645,596	\$616,622	\$28,974
Field Operations	17	\$1,168,250	\$1,102,166	\$66,084	\$168,345	\$406,070	\$1,742,665	\$1,623,777	\$118,888
Facilities	7	\$574,763	\$573,509	\$1,253	\$23,527	\$174,478	\$772,767	\$760,060	\$12,707
KLWTD FY25 Proposed Total	36	\$2,809,146	\$2,695,114	\$114,031	\$252,364	\$892,430	\$3,953,940	\$3,757,661	\$196,279

Field Operations: added one new entry level position, Construction Inspector Trainee

Note: Net Change of \$196,279 from FY24 to FY25 All Inclusive represents a 5.2% increase

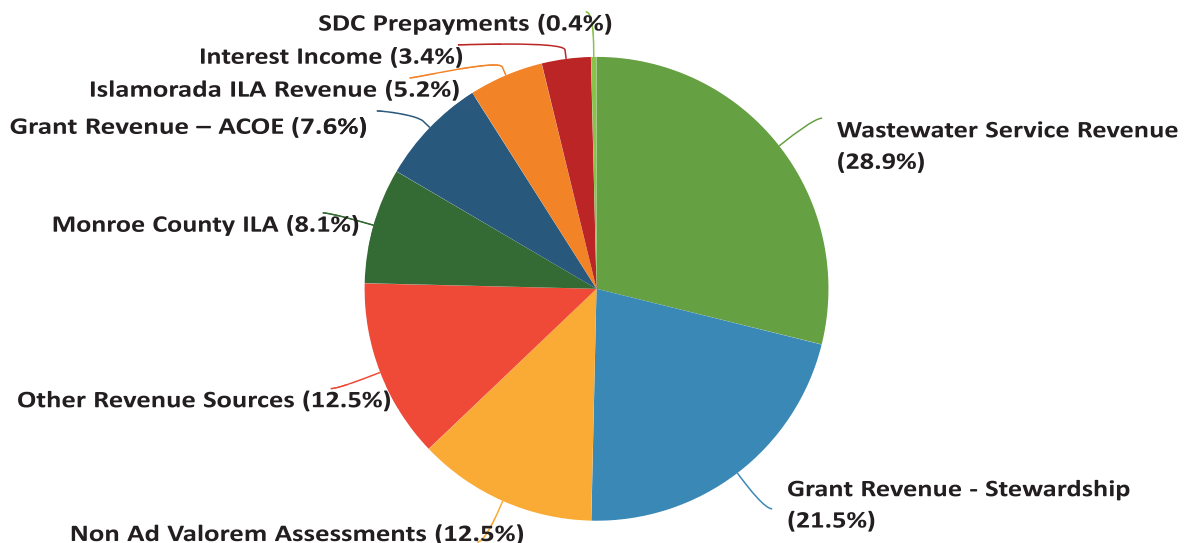
GENERAL FUND SUMMARY

The District is structured on the basis of one individual enterprise fund. An enterprise fund is established by a government to account for activities similar to private business operations. The intent is that user charges make up for the costs of providing goods or services to the public. Enterprise funds use the accrual basis of accounting. Under this method of accounting revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of when the cash is received or paid. Also, all assets and liabilities associated with the entity are included on the balance sheet. Generally, accepted accounting principles applicable to enterprise funds are similar to those applicable in the private sector.

Revenues by Source

The Special District of Key Largo Wastewater Treatment District is projecting \$26.33M of revenue in FY2025, which represents a 9.9% decrease over the prior year.

Projected 2025 Revenues by Source

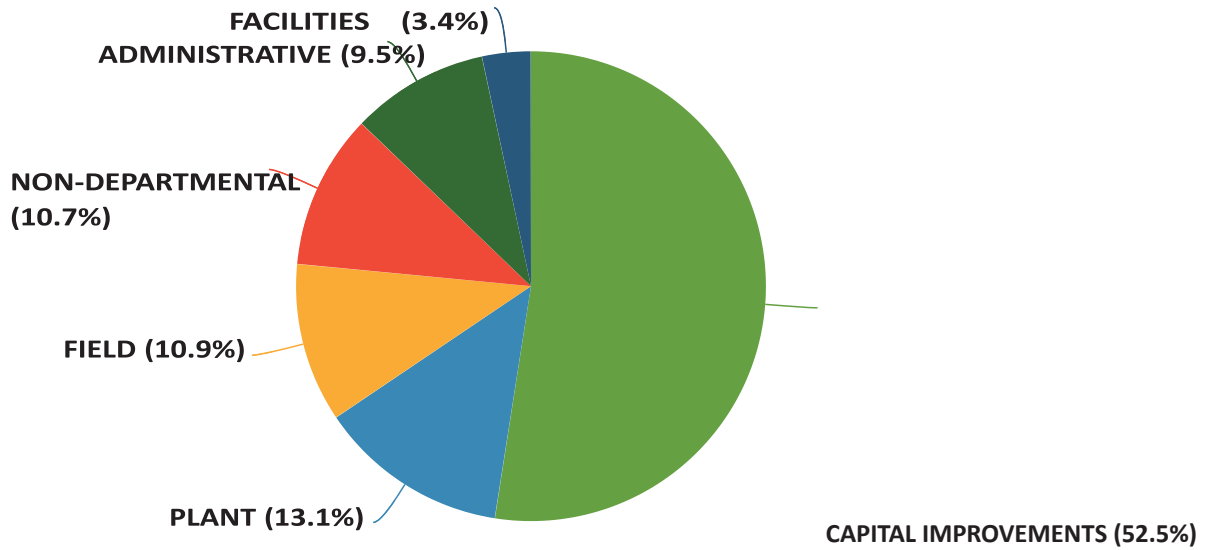


Budgeted and Historical 2025 Revenues by Source

Name	FY2024 ADOPTED BUDGET	FY2025 Budgeted	FY2024 ADOPTED BUDGET vs. FY2025 Budgeted (% Change)
Revenue Source			
Non Ad Valorem Assessments	\$3,203,238.00	\$3,295,000.00	2.9%
Wastewater Service Revenue	\$7,600,000.00	\$7,600,000.00	0%
Islamorada ILA Revenue	\$1,355,000.00	\$1,366,000.00	0.8%
Monroe County ILA	\$2,125,000.00	\$2,125,000.00	0%
Interest Income	\$900,000.00	\$900,000.00	0%
Other Revenue Sources	\$2,367,463.00	\$3,291,921.00	39%
SDC Prepayments	\$40,000.00	\$100,000.00	150%
Grant Revenue - ACOE	\$2,000,000.00	\$1,990,000.00	-0.5%
Grant Revenue - Stewardship	\$9,627,886.00	\$5,659,628.00	-41.2%
Total Revenue Source:	\$29,218,587.00	\$26,327,549.00	-9.9%

Expenditures by Function

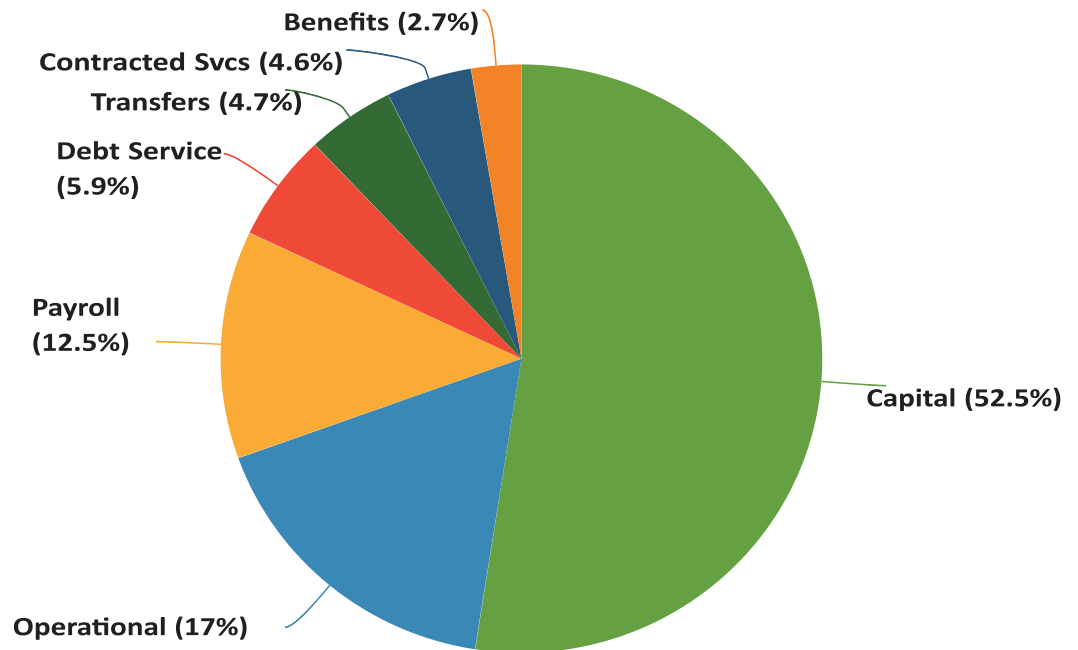
Budgeted Expenditures by Function



Name	FY2024 ADOPTED BUDGET	FY2025 BUDGETED	FY2024 ADOPTED BUDGET vs. FY2025 BUDGETED (% Change)
Expenditures			
NON-DEPARTMENTAL	\$4,258,961.00	\$2,808,961.00	-34%
ADMINISTRATIVE	\$2,310,585.00	\$2,492,343.00	7.9%
PLANT	\$3,483,918.00	\$3,448,332.00	-1%
FIELD	\$2,707,279.00	\$2,882,335.00	6.5%
FACILITIES	\$871,447.00	\$882,641.00	1.3%
CAPITAL IMPROVEMENTS	\$15,586,397.00	\$13,812,937.00	-11.4%
Total Expenditures:	\$29,218,587.00	\$26,327,549.00	-9.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



DEBT

KLWTD SRF (State Revolving Fund) Loan #46401P

Loan balance at end of FY23:	Loan balance at end of FY24:	Loan balance at end of FY25:
\$8,611,738.00	\$7,267,175.00	\$5,922,612.00

2 semi-annual payments of \$779,480.33 for a total of \$1,558,960.66 per fiscal year

The District continues to pay down the outstanding balance on SRF Loan #46401P since the loan commenced in 2009. Each fiscal year, there are 2 payments in the amount of \$779,480.33, for a total of \$1,558,960.66. The final payment of the 40 installments will take place in 2029.