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

Meeting Date:

September 1, 2026

Agenda Item Number: G-2

Action Required:

Yes

Department:

General Manager

Sponsor:

General Manager

Subject:

FY2027 Proposed Budget - Reso No. 16-2026

Summary of Discussion:

KLWTD's Fiscal Year 2027 proposed budget will be presented to the Board for approval.

Reviewed / Approved

Operations: ________

Administration: ________

Finance: ________

District Counsel: ________

District Clerk: ________

Engineering: ________

Financial Impact

$

Funding Source:

N/A

Budgeted:

N/A

Attachments

1. FY27 Budget Memo
2. FY27 KLWTD Budget Narrative
3. FY27 Proposed Budget
4. Budget Reso No. 16-2026

Approved By: [signature]
General Manager

Date: 8-27-26

KLWTD FY26 Budget Memo

The KLWTD Preliminary FY27 Budget was presented at the 8/18/26 board meeting:

Total Budget: $26,360,620

The KLWTD PROPOSED FY27 Budget will be presented at the 9/1/26 board meeting:

Total Budget: $26,360,620

Changes from Preliminary FY27 to Proposed FY27 Budget: There were no overall budget amount changes.

A revenue line has been added as Private Source Contributions to reflect the expense associated with the Engineering line for Gilbert's Resort Connection.

The revenue line for ACOE Grant was adjusted due to the timing of federal budgeting of those funds. The amount is now reflected in the Planned use of R&R Reserves.

Key Largo Wastewater Treatment District

Fiscal Year 2026/2027

Budget Narrative

Sewer Utility Fund

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 C-905 in North Key Largo. It provides service to approximately 10,500 improved parcels and approximately 10,242 accounts are billed monthly, representing approximately 15,069 EDUs. Operating as an enterprise fund, customer charges and assessments pay for the cost of operations and maintenance, debt service, and administrative costs.

Fund Overview

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.

Budget Development

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.

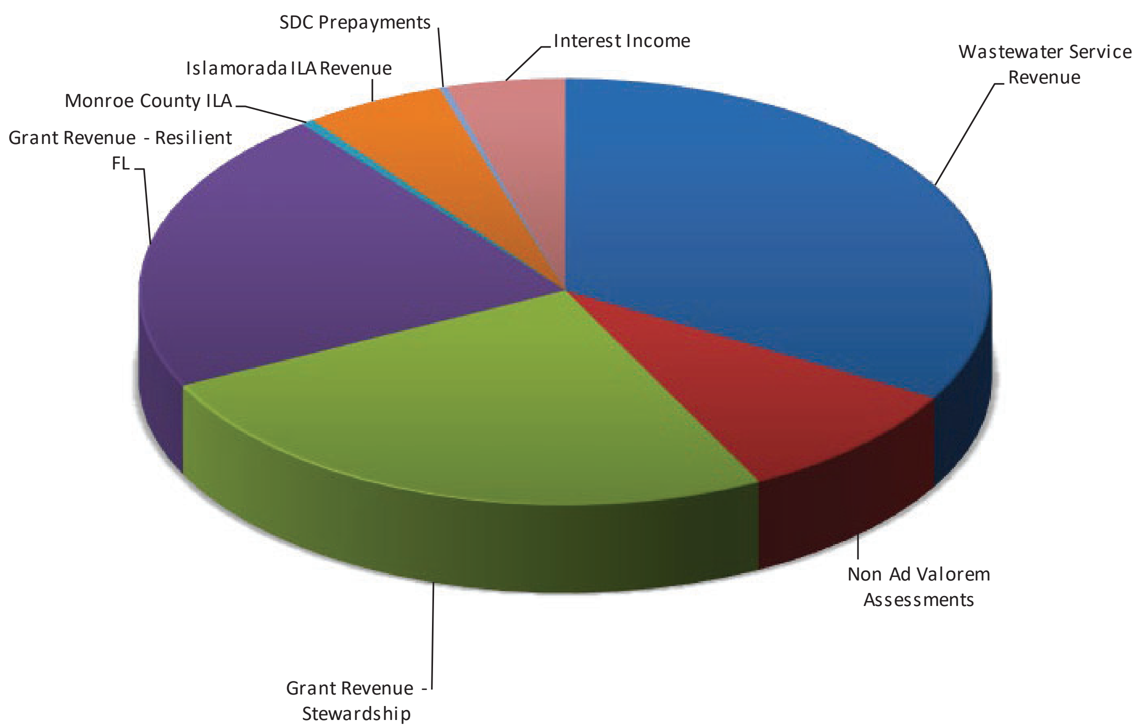
The District is focused on improvements that will continue to supply high quality service to our customers. Staff will continue to focus on the collection and disposal of wastewater in the most effective and efficient methods available. External funding sources, including grants, will continue to be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

Revenue Overview

The FY26-27 projected revenues and other sources of the District are as follows:

	FY 2026-27 Budget	% of Total	FY 2025-26 Budget	% of Total
Wastewater Service Revenue	$ 8,498,195	29.96%	$ 8,002,067	30.64%
Non Ad Valorem Assessments	2,319,632	8.18%	3,098,450	11.86%
Grant Revenue - Stewardship	6,391,000	22.53%	7,225,000	27.66%
Grant Revenue - Resilient FL	5,521,000	19.47%	2,000,000	7.66%
Monroe County ILA	125,000	0.44%	125,000	0.48%
Islamorada ILA Revenue	1,360,000	4.80%	1,368,000	5.24%
SDC Prepayments	75,000	0.26%	75,000	0.29%
Interest Income	1,150,000	4.05%	1,200,000	4.59%
Miscellaneous Revenue	55,000	0.19%	55,000	0.21%
Private Source Contributions	350,000	1.23%	-	0.00%
Planned Use of Repair & Replacement Reserves	1,736,313	6.12%	3,221,559	12.33%
Use of/(Addition to) Reserves	779,480	2.75%	(251,070)	-0.96%
	$ 28,360,620	100%	$ 26,119,006	100%

Where the Money Comes From



Wastewater Service Revenue ($8,498,195)

The District's revenues, charges for wastewater services represent the largest source of budgeted operating revenue for the District. This revenue is derived by providing sewer collection and treatment services to the public. Users are charged for this service on their monthly water bill from the Florida Keys Aqueduct Authority ("FKAA"). Customers are charged a base service charge and a usage charge, which is based on their monthly water consumption.

Non Ad Valorem Assessments ($2,319,632)

Non ad valorem assessments revenue is the annual assessments of system development charges to customers for providing the sewer infrastructure. Initially, assessments were levied in phases and customers were given the option to prepay the assessment in full, or to have the assessment spread over 20 years as a non ad valorem assessment on their tax bill from Monroe County. The assessment charge is calculated on the number of equivalent dwelling units ("EDU") for the serviced parcel. An EDU represents the equivalent to a single family unit and is based on 167 gallons per day of potable water usage.

Stewardship Grant Revenue ($6,391,000)

The District was awarded Stewardship funding from the State of Florida. This cost reimbursable grant program will fund several of the District's capital projects.

Grant Revenue – Resilient FL ($5,521,000)

The District was awarded a grant from Resilient FL for $5,521,000 towards mitigation projects. This grant requires matching fund contributions of 50%.

Islamorada Wastewater Service & Insurance Surcharge Revenue ($1,360,000)

The District and Islamorada, Village of Islands ("Village") have an interlocal agreement for the use of 32% of the District's plant capacity. The Village is charged a base rate of $4.65 per 1,000 gallon of influent, not including any rate surcharges, at the District's advanced wastewater treatment plant. That rate is calculated at $4.30 for treatment cost and $0.35 for repair and replacement funding. The District began receiving flows from the Village on June 16, 2014.

The Interlocal agreement with the Village requires them to pay 32% of the insurance expense for the advanced treatment plant. The District invoices the Village annually for this surcharge.

Interest Income ($1,150,000)

The District is projected to earn interest income in FY26/27 from its interest bearing accounts and investing activities.

Private Source Contributions ($350,000)

The District is anticipating a $350,000 contribution from a private source for engineering costs associated with a potential new capital outlay project.

Monroe County ILA ($125,000)

The District successfully negotiated an interlocal agreement with Monroe County to exchange the $17,000,000 of Stan Mayfield funding that the State allocated to the District in FY13/14. In FY15/16 the District exchanged $1,250,000 of Stewardship funding in return for annual payments from the County of funds that have an unrestricted use.

Stan Mayfield Funding Exchange	$ 17,000,000
Stewardship Bill Funding Exchange	1,250,000
Payments received from Monroe County	(18,000,000)
Balance due from Monroe County	$ 250,000

	Expected Mayfield $17M & Stewardship
2027	$ 125,000
2028	125,000
	$ 250,000

System Development Charge Advance Payoff Revenue ($75,000)

Customers have the option to pay off their system development charge at any time. Although substantially all of the serviced parcels have been assessed, customers may choose to either pay down or pay off their assessment in advance.

Miscellaneous Income ($55,000)

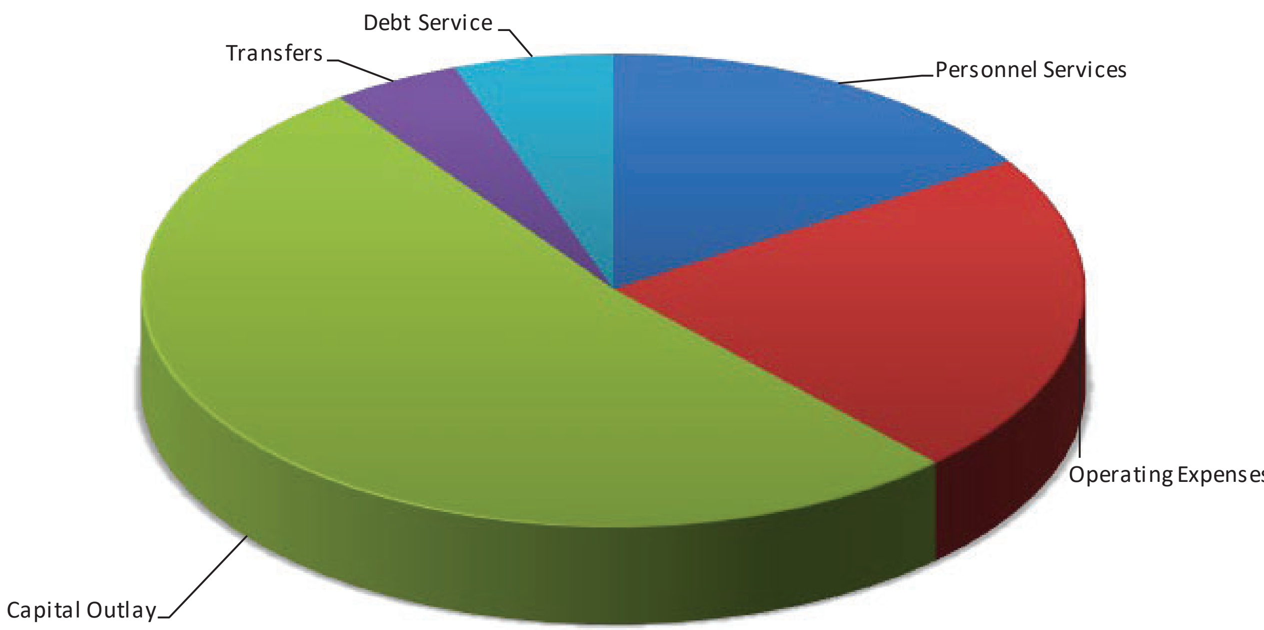
The District is projected to earn miscellaneous income in FY26/27 from various sources.

Expenditure Overview

The total projected appropriations of this budget are $28,360,620. The following chart shows a summary of the budgeted appropriations by category:

	FY 2026-27 Budget	% of Total	FY 2025-26 Budget	% of Total
Personnel Services	$ 4,504,830	15.88%	$ 4,493,429	17.20%
Operating Expenses	6,290,829	22.18%	6,116,632	23.42%
Capital Outlay	14,756,000	52.03%	12,699,984	48.62%
Transfers	1,250,000	4.41%	1,250,000	4.79%
Debt Service	1,558,961	5.50%	1,558,961	5.97%
	$ 28,360,620	100%	$ 26,119,006	100%

Where the Money Goes



Personnel Services ($4,504,830)

Personnel Services includes all salaries and benefits (including workers compensation insurance) for District employees.

Department	FY26-27 FTE	FY26-27 Budget	FY25-26 FTE	FY25-26 Budget
Commissioners	NA	$84,102	NA	$71,218
Administrative	6	737,933	6	769,833
Plant	5	647,310	5	701,785
Field	17	2,078,191	17	2,025,987
Facilities	8	957,294	8	924,606
Total	36	$4,504,830	36	$4,493,429

Operating Expenses ($6,290,829)

FY26/27 will be the seventeenth year of full operations.

Capital Outlay ($14,756,000)

The FY26/27 budget includes appropriations for capital outlay. The following chart provides the details on the specific capital outlay items requested.

Capital Outlay Items

Engineering: Odor Control at Vac Stns	$85,000
Engineering: Capital Prelim Design & Bgt	20,000
Engineering: Effluent Filtration Upgrade	50,000
Engineering: Vac System Monitoring	15,000
Engineering: Power Conditioning Vac Stns	188,000
Engineering -Power Cond & Elec Up @ WWTP	48,000
Engineering: EQ Tank Headworks/Scrn Upg	500,000
Engineering: Ventilation Upgrade @ Vac Stns	40,000
Engineering: Vac Stn Sewage Tank Upg	550,000
Engineering: Ductile Iron Piping Corrosi	149,000
Engineering: Flood Panels WWTP	30,000
Engineering: CSAP CMMS	45,000
Engineering: Sea Level Rise General	40,000
Engineering: Sea Level Rise Stillwright	15,000
Engineering: Service Connection Revision	20,000
Engineering: WWTP Elevator	70,000
Engineering: Gilberts Resort Connection	350,000

Capital Outlay ($14,756,000) - continued

Capital Outlay Items (continued)

Capital Outlay: Odor Control at Vac Stns	255,000
Capital Outlay: Effluent Filter	200,000
Capital Outlay: Vac System Monitoring	411,000
Capital Outlay: Vac Stn PWR Conditioning	830,000
Cap Outlay: Power Cond & Elec Upg WWTP	560,000
Cap Outlay: EQ Tank Headworks/Scrn Upg	5,000,000
Cap Outlay: Ventilation Upg @ Vac Stns	400,000
Capital Outlay: Replace Vac Pit Collar	5,000
CAPITAL OUTLAY: VAC STN SEWAGE TANK UPG	2,750,000
Capital Outlay: Ductile Iron Piping Corr	910,000
Capital Outlay: Flood Panels WWTP	135,000
Capital Outlay: WWTP Elevator	350,000
SCADA Upgrade	120,000
Capital Outlay: Grinder Pumps	33,000
Cap Outlay: Cameras-Plant, Admin, Field	5,000
Capital Outlay: Field Ops Truck	160,000
Capital Outlay: Vac Station PLC Upgrade X	100,000
Capital Outlay: Facilities Vehicle	38,000
Capital Outlay: Upgrade Digester PLC/HMI	50,000
Capital Outlay: Rings and Risers	19,000
Capital Outlay: Vacuum Pits	65,000
Capital Outlay: Carpet @ Admin Office	20,000
Capital Outlay - Computer Equipment	50,000
Service Connection Construction Revision	75,000
	$14,756,000

Debt Service ($1,558,961)

The FY26/27 budget includes appropriations for debt service on the District's one State Revolving Fund (SRF) loan. The SRF loan is paid semi-annually.

Debt Obligation	Loan Balance @ 9/30/26	Annual Debt Service Principal Reducation	Loan Balance @ 9/30/27
SRF Loan 46401P	$ 4,471,996	$ 1,452,471	$ 3,019,525

Transfers ($1,250,000)

The FY26/27 budget includes transfers to the District's following reserve accounts: repair and replacement, self-insurance and insurance deductible. $1,200,000 is projected to be transferred to the reserve for future repairs and replacements. The ILA with the Village also requires that $0.35 of the $4.65 flow charge be set aside for future repairs and replacements. The District is also going to reserve $50,000 for insurance deductibles and for self-insurance. FY26/27 is the nineth year a contribution will be made to the self insurance & insurance deductible fund. At the end of FY26/27, the District expects to have $14,450,000 in funding designated for repairs and replacements, $5,425,000 for insurance deductibles and self-insurance.

Budgeted Transfer to R&R fund		$ 1,200,000
$0.35 of Islamorada Flow Charge	(97,849)	
Total Required Transfer to R&R fund		(97,849)
Amount in EXCESS of minimum requirement		$ 1,102,151

Excess reserve funding is required to meet the actual reserve and replacement funding necessary based on the engineering estimates. These reserve categories are important due to the District's unique island location. The District's goal is to maintain twelve months of operating expenses in unassigned cash as a reserve balance.

Unassigned Cash Balance as of Sept 30, 2025		**$ 22,018,067**
Projected Revenues & Planned Used of Reserves FY25-26	$ 20,865,355	
Projected Expenditures & Reserve Transfers FY25-26	(15,951,213)	
Projected Revenues in excess of Expenditures & Reserve Transfers FY25-26		**4,914,142**
Expected Unassigned Cash Balance as of Sept 30, 2026		**26,932,209**
Budgeted Revenues & Planned Use of Reserves FY26-27	$ 27,581,140	
Budgeted Expenditures & Reserve Transfers FY26-27	(28,360,620)	
Budgeted Revenues in excess of Expenditures & Reserve Transfers FY26-27		**(779,480)**
Expected Unassigned Cash Balance as of Sept 30, 2027		**$ 26,152,729**

KLWTD FY2027 PROPOSED BUDGET

	GL Number	Description	FY26 Adopted Budget	FY27 REQUESTED:	Change FY26 to FY27
	REVENUES				
1	401-0000-325.100.00	Non Ad Valorem Assessments	3,098,450	**2,319,632**	-778,818
2	401-0000-343.500.00	Wastewater Service Revenue	8,002,067	**8,498,195**	496,128
3	401-0000-343.550.01	Islamorada Wastewater Flow Revenue	1,300,000	**1,300,000**	0
4	401-0000-343.550.02	Salinity Surcharge - Islamorada	0	**0**	0
5	401-0000-343.550.03	Islamorada Insurance Surcharge	68,000	**60,000**	-8,000
6	401-0000-343.600.00	Monroe County ILA	125,000	**125,000**	0
7	401-0000-361.100.00	Interest Income	1,200,000	**1,150,000**	-50,000
8	401-0000-369.900.00	Miscellaneous Revenues	55,000	**55,000**	0
9	401-5900-325.100.01	SDC Prepayments	75,000	**75,000**	0
10	401-5900-325.100.04	Private Source Contributions	0	**350,000**	350,000
11	401-5900-334.350.01	ACOE Grant Revenue	1,000,000	**0**	-1,000,000
12	401-5900-334.350.02	Stewardship Grant	7,225,000	**6,391,000**	-834,000
13	401-5900-334.350.04	RESILIENT FL GRANT (MITIGATION)	1,000,000	**5,521,000**	4,521,000
14	401-5900-389.000.00	Cash on Hand	-251,070	**0**	251,070
15	401-5900-389.000.01	PLANNED USE OF R&R RESERVES	1,662,600	**1,736,313**	73,713
16	401-5900-389.000.03	DEBT SERVICE RESERVES	1,558,961	**779,480**	-779,481
	TOTAL REVENUES		**26,119,008**	**28,360,620**	2,241,612

	GL Number	Description	FY26 Adopted Budget	FY27 REQUESTED:	Change FY26 to FY27
	EXPENDITURES				
	NON-DEPARTMENTAL EXPENSES				
17	401-0000-581.000.01	Transfer to Repair & Replacement Fund	1,200,000	**1,200,000**	0
18	401-0000-581.000.02	Transfer to Insurance Deductible Reserve	50,000	**50,000**	0
19	401-0000-720.000.00	Debt Service Payment	1,558,961	**1,558,961**	0
	TOTAL NON-DEPARTMENTAL EXPENSES		**2,808,961**	**2,808,961**	0
	ADMINISTRATIVE DEPT				
20	401-5130-110.000.00	Payroll-Board Meeting Compensation	71,218	**84,102**	12,884
21	401-5130-120.000.00	Payroll-Administration	597,260	**575,895**	-21,365
22	401-5130-210.000.00	Payroll Taxes	51,139	**44,003**	-7,136
23	401-5130-220.000.00	Retirement Contributions	38,904	**34,512**	-4,392
24	401-5130-230.000.00	Group Health Premiums	75,726	**77,130**	1,404
25	401-5130-230.001.00	Employee Benefit Administration Fees	500	**500**	0
26	401-5130-230.002.00	Group Life Insurance	904	**493**	-411
27	401-5130-240.000.00	Workers Compensation Insurance	1,400	**1,400**	0
28	401-5130-250.000.00	Unemployment Compensation	4,000	**4,000**	0
29	401-5130-311.000.00	Professional Services: Website & Misc.	17,000	**17,000**	0
30	401-5130-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	1,500	**2,100**	600
31	401-5130-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	3,740	**3,450**	-290
32	401-5130-311.000.03	Prof. Svcs: Managed IT Services	23,100	**23,100**	0
33	401-5130-311.000.05	Professional Svcs: NWPS 457(b) Admin Fee	3,500	**3,500**	0
34	401-5130-311.000.07	Professional Svcs: IT Security Svcs	42,500	**56,160**	13,660
35	401-5130-311.000.11	Professional Services: Safety Training	1,000	**1,000**	0

	GL Number	Description	FY26 Adopted Budget	FY27 REQUESTED:	Change FY26 to FY27
36	401-5130-311.000.14	Professional Svcs: Mobile Device Mgmt	5,500	**5,500**	0
37	401-5130-311.002.00	Professional Svcs: FKAA Billing Services	325,458	**330,491**	5,033
38	401-5130-311.003.00	Professional Svcs: Tax Collector Fees	11,000	**11,000**	0
39	401-5130-311.005.00	Professional Svcs: Tax Roll Svc	2,500	**2,500**	0
40	401-5130-311.006.00	Professional Svcs: Engineering	15,000	**15,000**	0
41	401-5130-312.000.01	Professional Svcs: Lobbyists-Henderson	60,100	**60,100**	0
42	401-5130-312.000.02	Professional Svcs: Lobbyists-Hicks	45,000	**45,000**	0
43	401-5130-313.001.13	Professional Svcs: Legal-General Counsel	104,348	**107,896**	3,548
44	401-5130-313.001.14	Professional Svcs: Legal-Outside Counsel	10,000	**10,000**	0
45	401-5130-320.000.01	Professional Svcs: Accounting/Audit Svcs	35,000	**38,700**	3,700
46	401-5130-320.000.02	Professional Svcs: Finance Director	93,916	**97,109**	3,193
47	401-5130-320.000.03	Professional Svcs: General Manager Svcs.	164,642	**170,240**	5,598
48	401-5130-341.000.02	BSA SOFTWARE - ANNUAL LICENSES & SUPPORT	40,482	**43,328**	2,846
49	401-5130-341.000.05	EMAIL APPLICATIONS/MICROSOFT	20,000	**25,000**	5,000
50	401-5130-341.000.11	Document Management (M-Files)	6,000	**6,000**	0
51	401-5130-400.000.01	General Manager Travel & Training	10,000	**10,000**	0
52	401-5130-400.000.02	Clerk Travel & Training	2,500	**2,500**	0
53	401-5130-400.000.03	Other Travel & Training	15,000	**15,000**	0
54	401-5130-410.000.02	Advanced Cellular Svc / AT&T FirstNet	6,000	**6,000**	0
55	401-5130-410.000.04	Internet (Comcast & AT&T)	6,300	**6,500**	200
56	401-5130-410.000.05	Telephones / Data Comms	1,000	**1,500**	500
57	401-5130-410.000.07	VOIP	3,600	**3,600**	0
58	401-5130-410.000.08	GPS / Fleet Services	250	**250**	0
59	401-5130-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	4,000	**4,500**	500
60	401-5130-411.000.03	IT: Software and Software Upgrades	32,805	**32,000**	-805

	GL Number	Description	FY26 Adopted Budget	FY27 REQUESTED:	Change FY26 to FY27
61	401-5130-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	18,980	**20,000**	1,020
62	401-5130-420.000.00	Postage & Delivery Expense	2,700	**2,700**	0
63	401-5130-430.000.00	Water (Utility)-District Office	700	**700**	0
64	401-5130-432.000.00	Facility Cleaning	21,000	**21,000**	0
65	401-5130-432.001.00	Solid Waste	1,700	**1,700**	0
66	401-5130-435.000.00	Electricity	3,300	**3,600**	300
67	401-5130-440.000.00	Rents & Leases	1,000	**1,000**	0
68	401-5130-450.000.00	Insurance (excluding W-Comp & Health)	460,941	**465,000**	4,059
69	401-5130-460.000.01	Repairs & Maintenance: Grounds Keeping	4,000	**4,000**	0
70	401-5130-460.000.02	Repairs & Maintenance: Vehicles	2,000	**500**	-1,500
71	401-5130-460.000.04	Repairs & Maintenance: Bldgs & Equip	20,000	**10,000**	-10,000
72	401-5130-470.000.00	Copier	7,000	**7,000**	0
73	401-5130-480.000.00	Advertisements	10,000	**10,000**	0
74	401-5130-491.000.00	Storm Supplies	2,000	**2,000**	0
75	401-5130-492.000.00	Bank Fees	500	**500**	0
76	401-5130-510.000.01	Office Supplies	14,000	**14,000**	0
77	401-5130-510.000.02	Printings	2,500	**2,500**	0
78	401-5130-510.000.03	Office Furnishings	4,000	**4,000**	0
79	401-5130-520.000.01	Employee Clothing/Uniforms	1,000	**1,000**	0
80	401-5130-520.007.00	Regulatory, Permit & Recording Fees	2,000	**2,000**	0
81	401-5130-520.010.02	Fuel: Vehicles	500	**500**	0
82	401-5130-521.000.00	Board: Travel, Admin, Office Supplies	8,000	**8,000**	0
83	401-5130-540.000.02	Clerk Dues	500	**500**	0
84	401-5130-540.000.03	Other Dues and Subscriptions	10,000	**12,000**	2,000
	TOTAL ADMINISTRATIVE DEPT		**2,552,113**	**2,572,259**	20,146

	GL Number	Description	FY26 Adopted Budget	FY27 REQUESTED:	Change FY26 to FY27
	PLANT DEPT				
85	401-5351-120.000.00	Payroll-Plant	527,824	**492,595**	-35,229
86	401-5351-210.000.00	Payroll Taxes	40,379	**38,108**	-2,271
87	401-5351-220.000.00	Retirement Contributions	31,669	**28,469**	-3,200
88	401-5351-230.000.00	Group Health Premiums	90,919	**76,727**	-14,192
89	401-5351-230.002.00	Group Life Insurance	494	**411**	-83
90	401-5351-240.000.00	Workers Compensation Insurance	10,500	**11,000**	500
91	401-5351-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	500	**500**	0
92	401-5351-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	5,000	**13,700**	8,700
93	401-5351-311.000.03	Prof. Svcs: Managed IT Services	23,100	**23,100**	0
94	401-5351-311.000.11	Professional Services: Safety Training	2,000	**2,000**	0
95	401-5351-311.006.00	Professional Services: Engineering	80,000	**83,000**	3,000
96	401-5351-311.006.01	Engineering: Islamorada Misc Engineering	25,000	**26,000**	1,000
97	401-5351-400.000.00	Training, Education & Travel	2,500	**5,000**	2,500
98	401-5351-410.000.02	Advanced Cellular Svc / AT&T FirstNet	2,100	**1,500**	-600
99	401-5351-410.000.04	Internet (Comcast & AT&T)	6,300	**6,500**	200
100	401-5351-410.000.05	Telephones / Data Comms	1,000	**1,000**	0
101	401-5351-410.000.08	GPS / Fleet Services	250	**250**	0
102	401-5351-410.000.09	Radios / P25 MCSO Agreement	750	**750**	0
103	401-5351-410.000.10	Plant Gate Data Service	1,500	**1,500**	0
104	401-5351-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	4,000	**4,000**	0
105	401-5351-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	18,600	**18,600**	0
106	401-5351-420.000.00	Postage & Delivery Expense	28,000	**30,000**	2,000
107	401-5351-430.000.00	Water- Plant	5,500	**9,600**	4,100
108	401-5351-432.000.00	Facility Cleaning	4,950	**5,200**	250

	GL Number	Description	FY26 Adopted Budget	FY27 REQUESTED:	Change FY26 to FY27
109	401-5351-432.001.00	Solid Waste	12,000	**12,000**	0
110	401-5351-435.000.00	Electricity - Plant	480,000	**525,000**	45,000
111	401-5351-440.000.00	Rents & Leases	7,000	**5,000**	-2,000
112	401-5351-460.000.01	Repairs & Maintenance: Grounds Keeping	6,000	**6,000**	0
113	401-5351-460.000.02	Repairs & Maintenance: Vehicles	1,000	**1,200**	200
114	401-5351-460.000.03	Repairs & Maintenance: Equipment	300,000	**250,000**	-50,000
115	401-5351-460.000.04	Repairs & Maintenance: Buildings	40,000	**40,000**	0
116	401-5351-491.000.01	Storm Supplies & Preparation	2,000	**2,000**	0
117	401-5351-510.000.01	Office Supplies	4,500	**4,500**	0
118	401-5351-510.000.03	Office Furnishings	1,500	**1,500**	0
119	401-5351-511.000.00	Safety Supplies	7,500	**5,000**	-2,500
120	401-5351-520.000.00	Employee Uniforms / Clothing	1,500	**1,500**	0
121	401-5351-520.001.00	Lab Services (sample analysis)	46,000	**54,000**	8,000
122	401-5351-520.002.00	Sludge Handling	1,092,350	**1,100,000**	7,650
123	401-5351-520.003.00	Chemicals	750,000	**740,000**	-10,000
124	401-5351-520.004.00	Lab Supplies	40,000	**40,000**	0
125	401-5351-520.005.00	Supplies & Tools (plant operations)	18,000	**15,000**	-3,000
126	401-5351-520.006.00	Immunizations	1,200	**1,200**	0
127	401-5351-520.007.00	Regulatory/ Permit Fees	1,000	**1,000**	0
128	401-5351-520.010.01	Fuel: Equipment	500	**750**	250
129	401-5351-520.010.02	Fuel: Vehicles	1,000	**1,500**	500
130	401-5351-520.010.03	Fuel: Generators	7,000	**4,000**	-3,000
131	401-5351-540.000.00	Dues & Subscriptions	400	**400**	0
	TOTAL PLANT DEPT		**3,733,285**	**3,691,060**	-42,225

	GL Number	Description	FY26 Adopted Budget	FY27 REQUESTED:	Change FY26 to FY27
	FIELD DEPT				
132	401-5352-120.000.00	Payroll-Field	1,532,235	**1,559,592**	27,357
133	401-5352-210.000.00	Payroll Taxes	117,216	**119,560**	2,344
134	401-5352-220.000.00	Retirement Contributions	91,934	**91,342**	-592
135	401-5352-230.000.00	Group Health Premiums	257,602	**276,217**	18,615
136	401-5352-230.002.00	Group Life Insurance	1,400	**1,480**	80
137	401-5352-240.000.00	Workers Compensation Insurance	25,600	**30,000**	4,400
138	401-5352-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	2,400	**2,500**	100
139	401-5352-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	19,000	**12,000**	-7,000
140	401-5352-311.000.03	Prof. Svcs: Managed IT Services	23,100	**23,100**	0
141	401-5352-311.000.11	Professional Services: Safety Training	7,500	**7,500**	0
142	401-5352-311.000.15	Solar Maintenance Contract	12,500	**12,500**	0
143	401-5352-311.000.17	Professional Services: Flovac Svc agreement	0	**95,000**	95,000
144	401-5352-311.006.00	Professional Services: Engineering	80,000	**105,000**	25,000
145	401-5352-341.000.04	ESRI	12,500	**12,500**	0
146	401-5352-341.000.06	GPServ/Trimble	4,100	**4,500**	400
147	401-5352-341.000.13	GIS Maint & Support	60,000	**20,000**	-40,000
148	401-5352-341.000.14	GIS IWater	0	**40,000**	40,000
149	401-5352-400.000.00	Training, Education & Travel	18,000	**18,000**	0
150	401-5352-410.000.02	Advanced Cellular Svc / AT&T FirstNet	6,600	**7,200**	600
151	401-5352-410.000.04	Internet (Comcast & AT&T)	18,500	**18,500**	0
152	401-5352-410.000.05	Telephones / Data Comms	6,000	**6,500**	500
153	401-5352-410.000.08	GPS / Fleet Services	3,500	**3,500**	0
154	401-5352-410.000.09	Radios / P25 MCSO Agreement	3,750	**3,750**	0
155	401-5352-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	6,000	**6,000**	0

	GL Number	Description	FY26 Adopted Budget	FY27 REQUESTED:	Change FY26 to FY27
156	401-5352-411.000.03	IT: SOFTWARE & SOFTWARE UPGRADES	10,500	**12,500**	2,000
157	401-5352-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	17,625	**20,000**	2,375
158	401-5352-430.000.01	Water- Vac Station A	450	**450**	0
159	401-5352-430.000.02	Water- Vac Station D	550	**550**	0
160	401-5352-430.000.03	Water- Vac Station F	400	**400**	0
161	401-5352-430.000.04	Water- Vac Station G	400	**400**	0
162	401-5352-430.000.05	Water- Vac Station I - house	900	**400**	-500
163	401-5352-430.000.06	Water- Vac Station I & Office	500	**750**	250
164	401-5352-430.000.07	Water- Vac Station JK	530	**530**	0
165	401-5352-430.000.09	Water- Humpty Dumpty	310	**350**	40
166	401-5352-430.000.10	Water- Harborage	300	**350**	50
167	401-5352-430.000.12	Water- Peter Pan	300	**350**	50
168	401-5352-432.000.00	Facility Cleaning	12,100	**12,100**	0
169	401-5352-432.001.00	Solid Waste	3,000	**3,000**	0
170	401-5352-435.000.01	Electricity- Vac Station A	83,750	**84,000**	250
171	401-5352-435.000.02	Electricity- Vac Station D	78,000	**68,000**	-10,000
172	401-5352-435.000.03	Electricity- Vac Station E	55,000	**57,500**	2,500
173	401-5352-435.000.04	Electricity- Vac Station F	2,500	**2,500**	0
174	401-5352-435.000.05	Electricity- Vac Station G	40,000	**40,000**	0
175	401-5352-435.000.06	Electricity- Vac Station I	11,000	**15,000**	4,000
176	401-5352-435.000.07	Electricity- Vac Station I - house	2,000	**2,000**	0
177	401-5352-435.000.08	Electricity- Vac Station I - office	2,000	**2,000**	0
178	401-5352-435.000.09	Electricity- Vac Station JK	55,000	**60,000**	5,000
179	401-5352-435.000.11	Electricity- Humpty Dumpty	1,000	**1,000**	0
180	401-5352-435.000.12	Electricity- Harborage	1,000	**1,200**	200

	GL Number	Description	FY26 Adopted Budget	FY27 REQUESTED:	Change FY26 to FY27
181	401-5352-435.000.13	Electricity-Coastal WW/Largo Pk Lift Sta	1,000	**1,000**	0
182	401-5352-435.000.14	Electricity-Peter Pan/Tweedy Pie	800	**1,000**	200
183	401-5352-440.000.00	Rents & Leases	6,000	**6,000**	0
184	401-5352-460.000.01	Repairs & Maintenance: Grounds Keeping	15,000	**15,000**	0
185	401-5352-460.000.02	Repairs & Maintenance: Vehicles	30,000	**25,000**	-5,000
186	401-5352-460.000.03	Repairs & Maintenance: Equipment	300,000	**200,000**	-100,000
187	401-5352-460.000.04	Repairs & Maintenance: Buildings	35,000	**25,000**	-10,000
188	401-5352-460.000.05	Repairs & Maintenance: Collection System	100,000	**200,000**	100,000
189	401-5352-460.000.05-CS SEWER	Repairs & Maintenance: Coll Sys/Cust Svc	2,000	**2,000**	0
190	401-5352-460.000.08	COLL SYS/GRINDER PUMP MONITORING	4,500	**6,000**	1,500
191	401-5352-470.000.00	Copier	1,980	**2,500**	520
192	401-5352-491.000.01	Storm Supplies & Preparation	2,000	**2,000**	0
193	401-5352-510.000.01	Office Supplies	2,500	**2,500**	0
194	401-5352-510.000.03	Office Furnishings	3,000	**3,000**	0
195	401-5352-511.000.00	Safety Supplies	5,000	**5,000**	0
196	401-5352-520.000.00	Employee Uniforms / Clothing	3,200	**3,500**	300
197	401-5352-520.005.00	Supplies and Tools (field operations)	46,000	**46,000**	0
198	401-5352-520.006.00	Immunizations	1,500	**1,500**	0
199	401-5352-520.010.01	Fuel: Equipment	2,000	**2,000**	0
200	401-5352-520.010.02	Fuel: Vehicles	40,000	**50,000**	10,000
201	401-5352-520.010.03	Fuel: Generators	11,000	**8,500**	-2,500
202	401-5352-540.000.00	Dues & Subscriptions	100	**100**	0
	TOTAL FIELD DEPT		**3,301,132**	**3,469,171**	168,039

	GL Number	Description	FY26 Adopted Budget	FY27 REQUESTED:	Change FY26 to FY27
	FACILITIES DEPT				
203	401-5354-120.000.00	Payroll-Facilities	695,356	**722,605**	27,249
204	401-5354-210.000.00	Payroll Taxes	53,195	**55,073**	1,878
205	401-5354-220.000.00	Retirement Contributions	41,721	**43,195**	1,474
206	401-5354-230.000.00	Group Health Premiums	120,659	**122,763**	2,104
207	401-5354-230.002.00	Group Life Insurance	675	**658**	-17
208	401-5354-240.000.00	Workers Compensation Insurance	13,000	**13,000**	0
209	401-5354-311.000.03	Prof. Svcs. Managed IT Services	23,100	**23,100**	0
210	401-5354-311.000.11	Professional Services: Safety Training	4,000	**4,000**	0
211	401-5354-400.000.00	Training, Education & Travel	10,000	**12,000**	2,000
212	401-5354-410.000.02	Advanced Cellular Svc / AT&T FirstNet	1,300	**1,300**	0
213	401-5354-410.000.08	GPS / Fleet Services	1,300	**1,300**	0
214	401-5354-410.000.09	Radios / P25 MCSO Agreement	1,875	**1,875**	0
215	401-5354-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	3,000	**3,000**	0
216	401-5354-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	8,600	**8,600**	0
217	401-5354-432.000.00	Facility Cleaning	4,950	**5,200**	250
218	401-5354-460.000.02	Repairs & Maintenance: Vehicles	5,000	**5,000**	0
219	401-5354-460.000.03	Repairs & Maintenance: Equipment	1,200	**1,200**	0
220	401-5354-510.000.01	Office Supplies	1,000	**1,000**	0
221	401-5354-510.000.03	Office Furnishings	800	**800**	0
222	401-5354-511.000.00	Safety Supplies	2,000	**2,000**	0
223	401-5354-520.000.00	Employee Uniforms/ Clothing	1,800	**1,500**	-300
224	401-5354-520.005.00	Supplies & Tools	20,000	**25,000**	5,000
225	401-5354-520.006.00	Immunizations	1,500	**1,500**	0
226	401-5354-520.010.02	Fuel: Vehicles	7,500	**7,500**	0
	TOTAL FACILITIES DEPT		**1,023,531**	**1,063,169**	39,638

	GL Number	Description	FY26 Adopted Budget	FY27 REQUESTED:	Change FY26 to FY27
	CAPITAL IMPROVEMENTS				
227	401-5900-311.006.00-2018-007	Engineering: VPS Piping Mod	736	**0**	-736
228	401-5900-311.006.00-2021-002	Engineering: Odor Control at Vac Stns	160,000	**85,000**	-75,000
229	401-5900-311.006.00-2022-000	Engineering: Capital Prelim Design & Bgt	20,000	**20,000**	0
230	401-5900-311.006.00-2022-001	Engineering: Effluent Filtration Upgrade	50,000	**50,000**	0
231	401-5900-311.006.00-2022-004	Engineering: Vac System Monitoring	65,000	**15,000**	-50,000
232	401-5900-311.006.00-2022-008	Engineering: Power Conditioning Vac Stns	1,000	**188,000**	187,000
233	401-5900-311.006.00-2022-009	Engineering -Power Cond & Elec Up @ WWTP	125,000	**48,000**	-77,000
234	401-5900-311.006.00-2022-010	Engineering: EQ Tank Headworks/Scrn Upg	300,000	**500,000**	200,000
235	401-5900-311.006.00-2023-002	Engineering: Ventilation Upgrade @ Vac Stns	0	**40,000**	40,000
236	401-5900-311.006.00-2025-003	Engineering: Vac Stn Sewage Tank Upg	218,377	**550,000**	331,623
237	401-5900-311.006.00-2025-004	Engineering: MJ Wood Fire Supp Dispute	2,287	**0**	-2,287
238	401-5900-311.006.00-2025-005	Engineering: Ductile Iron Piping Corrosi	250,000	**149,000**	-101,000
239	401-5900-311.006.00-2025-006	Engineering: Coll Sys Action Plan (SAP)	100,000	**0**	-100,000
240	4015900-311.006.00-2027-001	Engineering: Flood Panels WWTP	0	**30,000**	30,000
241	401-5900-311.006.00-CSAPCMMS	Engineering: CSAP CMMS	100,000	**45,000**	-55,000
242	401-5900-311.006.00-SLRGNRL	Engineering: Sea Level Rise General	40,000	**40,000**	0
243	401-5900-311.006.00-SLRSTILL	Engineering: Sea Level Rise Stillwright	15,000	**15,000**	0
244	401-5900-311.006.00-SLRTW	Engineering: Sea Level Rise Twin Lakes	30,000	**0**	-30,000
245	401-5900-311.006.00-SLRWW	Engineering: Sea Level Rise Winston Waterways	200,000	**0**	-200,000
246	401-5900-311.006.00-SvcConRv	Engineering: Service Connection Revision	20,000	**20,000**	0
247	401-5900-311.006.00-2027-002	Engineering: WWTP Elevator	0	**70,000**	70,000
248	401-5900-311.006.00-2027-003	Engineering: Gilberts Resort Connection	0	**350,000**	350,000

	GL Number	Description	FY26 Adopted Budget	FY27 REQUESTED:	Change FY26 to FY27
249	401-5900-630.000.00-2018-007	Capital Outlay:VPS PipingMod	0	**0**	0
250	401-5900-630.000.00-2021-002	Capital Outlay: Odor Control at Vac Stns	2,400,000	**255,000**	-2,145,000
251	401-5900-630.000.00-2022-001	Capital Outlay: Effluent Filter	0	**200,000**	200,000
252	401-5900-630.000.00-2022-004	Capital Outlay: Vac System Monitoring	650,000	**411,000**	-239,000
253	401-5900-630.000.00-2022-008	Capital Outlay: Vac Stn PWR Conditioning	0	**830,000**	830,000
254	401-5900-630.000.00-2022-009	Cap Outlay: Power Cond & Elec Upg WWTP	1,216,000	**560,000**	-656,000
255	401-5900-630.000.00-2022-010	Cap Outlay: EQ Tank Headworks/Scrn Upg	2,250,000	**5,000,000**	2,750,000
256	401-5900-630.000.00-2023-002	Cap Outlay: Ventilation Upg @ Vac Stns	400,000	**400,000**	0
257	401-5900-630.000.00-2023-026	Capital Outlay: Diffuser Sleeves	26,000	**0**	-26,000
258	401-5900-630.000.00-2024-003	Capital Outlay: Replace Vac Pit Collar	20,000	**5,000**	-15,000
259	401-5900-630.000.00-2025-002	Cap Outlay:Coll Sys Sea Level Rise Ph1	0	**0**	0
260	401-5900-630.000.00-2025-003	CAPITAL OUTLAY: VAC STN SEWAGE TANK UPG	2,500,000	**2,750,000**	250,000
261	401-5900-630.000.00-2025-005	Capital Outlay: Ductile Iron Piping Corr	1,000,000	**910,000**	-90,000
262	401-5900-630.000.00-2027-001	Capital Outlay: Flood Panels WWTP	0	**135,000**	135,000
263	401-5900-630.000.00-2027-002	Capital Outlay: WWTP Elevator	0	**350,000**	350,000
264	401-5900-630.005.00-SCADAUPG	SCADA Upgrade	120,000	**120,000**	0
265	401-5900-640.000.00-2023-017	Capital Outlay: Vac Pump Rebuild & Spare	67,500	**0**	-67,500
266	401-5900-640.000.00-2023-020	Capital Outlay: Grinder Pumps	21,000	**33,000**	12,000
267	401-5900-640.000.00-2023-023	Cap Outlay: Cameras-Plant, Admin, Field	10,000	**5,000**	-5,000
268	401-5900-640.000.00-2024-010	Capital Outlay: Admin/Board Vehicle	32,000	**0**	-32,000
269	401-5900-640.000.00-2024-011	Capital Outlay: Field Ops Truck	70,000	**160,000**	90,000
270	401-5900-640.000.00-2026-001	CAPITAL OUTLAY - SEWAGE PUMP VFD SPARES	47,000	**0**	-47,000
271	401-5900-640.000.00-2026-002	CAPITAL OUTLAY - VACTRON TANK REPLACEMT	27,084	**0**	-27,084

	GL Number	Description	FY26 Adopted Budget	FY27 REQUESTED:	Change FY26 to FY27
272	401-5900-640.000.00-2026-003	CAPITAL OUTLAY - HYDRAULIC PUMP & PWR UN	15,000	**0**	-15,000
273	401-5900-640.000.00-2027-004	Capital Outlay: Vac Station PLC Upgrade X	0	**100,000**	100,000
274	401-5900-640.000.00-2027-005	Capital Outlay: Facilities Vehicle	0	**38,000**	38,000
275	401-5900-640.000.00-2027-006	Capital Outlay: Upgrade Digester PLC/HMI	0	**50,000**	50,000
276	401-5900-640.000.00-2027-007	Capital Outlay: Rings and Risers	0	**19,000**	19,000
277	401-5900-640.000.00-2027-008	Capital Outlay: Vacuum Pits	0	**65,000**	65,000
278	401-5900-640.000.00-2027-009	Capital Outlay: Carpet @ Admin Office	0	**20,000**	20,000
279	401-5900-645.000.00	Capital Outlay - Computer Equipment	56,000	**50,000**	-6,000
280	401-5900-650.003.00-SvcConRv	Service Connection Construction Revision	75,000	**75,000**	0
	TOTAL CAPITAL IMPROVEMENTS		**12,699,984**	**14,756,000**	2,056,016
	TOTAL EXPENDITURES		**26,119,006**	**28,360,620**	2,241,614
	Fund 401 - GENERAL FUND:				
	TOTAL REVENUES		**26,119,006**	**28,360,620**	**2,241,614**
	TOTAL EXPENDITURES		**26,119,006**	**28,360,620**	**2,241,614**
	NET OF REVENUES & EXPENDITURES:		**0**	**0**	

RESOLUTION NO. 16-2026

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, 2027 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, 2027, 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.

INTENTIONALLY LEFT BLANK

RESOLVED AND ADOPTED this ___ of ____________ 2026.

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 Matthew Hardee	____	____
Commissioner Robert Majeska	____	____
Commissioner Philip Schwartz	____	____
Commissioner Timothy Maloney	____	____

The Chairman thereupon declared Resolution No. 16-2026 duly passed and adopted the ____ day of _______________, 2026

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