

RESOLUTION NO. 37-11-13

A RESOLUTION OF THE BOARD OF COMMISSIONERS FOR THE KEY LARGO WASTEWATER TREATMENT DISTRICT AMENDING THE DISTRICT BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 2013; AND PROVIDING FOR APPLICABILITY AND AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE KEY LARGO WASTEWATER TREATMENT DISTRICT;

Section 1. DISTRICT.

Pursuant to the Key Largo Wastewater Treatment District Act (Ch. 2002-337, Laws of Florida, as amended) (the "Act"), the Board of Directors of the Key Largo Wastewater Treatment District (the Board) has the power and the duty to adopt budgets for and on behalf of the Key Largo Wastewater Treatment District (the "District").

Section 2. AMENDMENT OF THE DISTRICT OPERATING BUDGET.

The District Budget for the Fiscal Year ending September 30, 2013, which was adopted by Resolution 64-08-12 is hereby amended by substitution of the document attached hereto as Exhibit "A", which is incorporated herein and hereby adopted.

Section 3. EFFECT OF RESOLUTION.

Except as expressly amended herein, Resolution 64-08-12 shall remain in full force and effect.

Section 4. APPLICABILITY AND EFFECTIVE DATE.

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

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RESOLVED AND ADOPTED this 19th day of November, 2013.

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

	AYE	NAY
Chairman Steve Gibbs	_____ <i>Absent</i>	_____
Commissioner Robert Majeska	<u>X</u>	_____
Commissioner David Asdourian	<u>X</u>	_____
Commissioner Andrew Tobin	<u>X</u>	_____
Commissioner Norm Higgins	<u>Y</u>	_____

The Chairman thereupon declared the foregoing Resolution No. 37-11-13 duly passed and adopted the 19th day of November, 2013.

KEY LARGO WASTEWATER TREATMENT DISTRICT

BY: *Steve Gibbs*
Chairman, Steve Gibbs

ATTEST:
Carol Walker
Carol Walker, Board Clerk

Approved to as to form and legal sufficiency
Ray Giglio
District Counsel, Ray Giglio



**EXHIBIT A
KEY LARGO WASTEWATER TREATMENT DISTRICT
FY 2012-2013 BUDGET AMENDMENT
SUMMARY**

<u>ESTIMATED REVENUES</u>	TOTAL ADOPTED BUDGET	INCREASE/ (DECREASE)	TOTAL AMENDED BUDGET
OPERATING			
Wastewater Service Revenue	\$ 7,920,000	\$ 317,000	8,237,000
Miscellaneous Service Charges	-	-	-
TOTAL OPERATING REVENUES	7,920,000	317,000	8,237,000
OTHER REVENUES AND FINANCING SOURCES:			
Non Ad Valorem Assessments	4,954,616	(249,581)	4,705,035
SDC Prepayments	100,000	221,000	321,000
Islamorada System Development Charges	752,000	(752,000)	-
Islamorada Capital Contribution	404,470		404,470
Investment Income	17,500	-	17,500
Cash on Hand	1,311,788	(528,398)	783,390
Loan Proceeds	5,043,142	(4,093,142)	950,000
TOTAL OTHER REVENUES AND FINANCING SOURCES	12,583,516	(5,402,121)	7,181,395
TOTAL REVENUES & FINANCING SOURCES	\$ 20,503,516	\$ (5,085,121)	\$ 15,418,395
<u>EXPENDITURES</u>			
Departments:			
Administrative	\$ 1,509,857	\$ (78,935)	\$ 1,430,922
Customer Service & IT	639,710	(86,000)	553,710
Operations Administrative	274,860	57,000	331,860
Maintenance	268,082	(41,000)	227,082
Collections	1,018,825	21,500	1,040,325
Treatment Plant	1,738,378	(304,500)	1,433,878
Total Department Expenditures	5,449,712	(431,935)	5,017,777
OTHER FINANCING USES:			
Capital Outlay	7,406,930	(5,138,400)	2,268,530
Debt Service	6,500,000	-	6,500,000
Transfer to Repair & Replacement Fund	800,000	-	800,000
Transfer to Operational Reserve	326,874	485,214	812,088
Transfer to Insurance Deductible Reserve	20,000	-	20,000
Total Other Financing Uses	15,053,804	(4,653,186)	10,400,618
TOTAL EXPENDITURES	\$ 20,503,516	\$ (5,085,121)	\$ 15,418,395
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -

**EXHIBIT A
KEY LARGO WASTEWATER TREATMENT DISTRICT
FY 2012-2013 BUDGET AMENDMENT
DETAILS**

Revenues & Other Sources

Acct #	Description	Adopted	Increase/ (Decrease)	Final Amended	Explanation of Budget Increase/Decrease
325.100	Non Ad Valorem Assessments	4,954,616	(249,581)	4,705,035	Amounts collected were less than anticipated
343.500	Wastewater Service Revenue	7,920,000	317,000	8,237,000	Amounts earned were more than anticipated
332.000	Islamorada ILA	752,000	(752,000)	-	Decrease due to the timing of the plant expansion project
325.100.01	SDC Prepayments	100,000	221,000	321,000	Amounts collected were more than anticipated
5900.389	Cash on Hand	1,311,788	(528,398)	783,390	Decrease due to the timing of the Construction projects
384.000	Loan Proceeds	5,043,142	(4,093,142)	950,000	Due to the timing of the construction projects less debt proceeds were utilized than anticipated
TOTAL REVENUE & OTHER SOURCES DECREASE \$ (5,085,121)					

Expenditures Department: Administrative

Acct #	Description	Adopted	Increase/ (Decrease)	Final Amended	Explanation of Budget Increase/Decrease
5130.120	Payroll - Administrative	365,215	17,000	382,215	Expenses higher than anticipated due to increase in legal expenses
5130.120.5111	Payroll - Board Meeting Compensation	54,000	37,000	91,000	Expenses higher than anticipated due to back pay and pay increases
5130.210	Payroll Taxes	34,674	4,000	38,674	Expenses higher than anticipated due to items noted above
5130.230.001	Employee Benefit Admin Fees	1,000	400	1,400	Expenses higher than anticipated
5130.230.002	Life Insurance / EAP premiums	1,200	65	1,265	Expenses higher than anticipated
5130.230	Group Health Premiums	62,370	(35,000)	27,370	Expenses less than anticipated
5130.240	Workmens Comp	2,536	1,100	3,636	Increase due to increased payroll expenses
5130.400	Travel, Training, Education & Meetings	10,000	2,500	12,500	Expenses higher than anticipated
5130.470	Printing	9,000	2,000	11,000	Expenses higher than anticipated
5130.45	Insurance	414,161	(108,000)	306,161	Expenses were less than anticipated
TOTAL EXPENDITURE DECREASE \$ (78,935)					

Expenditures Department: Customer Service/IT

Acct #	Description	Adopted	Increase/ (Decrease)	Final Amended	Explanation of Budget Increase/Decrease
5135.230	Group Health Premiums	64,638	(19,000)	45,638	Expenses less than anticipated
5135.341	Software License Renewals	89,500	(70,000)	19,500	Expenses less than anticipated
5135.510	Office Supplies	500	3,000	3,500	Expenses higher than anticipated
5135.645	Capital Outlay: Computer Equipment	5,000	7,000	12,000	Expenses higher than anticipated due to server crash.

**EXHIBIT A
KEY LARGO WASTEWATER TREATMENT DISTRICT
FY 2012-2013 BUDGET AMENDMENT
DETAILS**

Expenditures Department: Customer Service/IT (continued)

Acct #	Description	Adopted	Increase/ (Decrease)	Final Amended	Explanation of Budget Increase/Decrease
5135.411	IT Maintenance	30,500	(20,000)	10,500	Expenses less than anticipated
5135.400	Travel, Training & Education	23,000	(11,000)	12,000	Expenses less than anticipated
5135.680	Capital Outlay: Software	80,000	(60,000)	20,000	Expenses are less than anticipated due to the BS&A payment plan; and total cost of the software coming in under budget
5135.964	Capital Outlay: GPS locating System	20,000	4,000	24,000	Expenses higher than anticipated
TOTAL EXPENDITURE DECREASE			\$ (166,000)		
		<i>Operating</i>	<i>\$ (117,000)</i>		
		<i>Capital</i>	<i>\$ (49,000)</i>		

Expenditures Department: Operations Administrative

Acct #	Description	Adopted	Increase/ (Decrease)	Final Amended	Explanation of Budget Increase/Decrease
5354.973	Travel, Training & Education	3,000	5,000	8,000	Expenses higher than anticipated due to PE license renewal
5354.977	Engineering Services: Admin	10,000	10,000	20,000	Budget line item adjustment necessary to agree to Weiler Work Authorization re-alignment approved by the Board on 10/16/12 - (see decrease in construction department budget)
5354.977.000.01	Engineering Services: Plant	20,000	38,000	58,000	
5354.977.000.04	Engineering Services: Collections	10,000	22,000	32,000	
5354.967	Group Health	26,933	(18,000)	8,933	Expenses were less than anticipated.
TOTAL EXPENDITURE INCREASE			\$ 57,000		

Expenditures Department: Maintenance

Acct #	Description	Adopted	Increase/ (Decrease)	Final Amended	Explanation of Budget Increase/Decrease
5353.994	Fuel	10,000	5,000	15,000	Expenses higher than anticipated.
5353.996	Capital Outlay: Truck	15,000	5,300	20,300	Expenses higher than anticipated. (see decrease in Collections)
5353.120	Payroll	140,922	(30,000)	110,922	Expenses were less than anticipated.
5353.983	Group Health	32,319	(16,000)	16,319	Expenses were less than anticipated.
TOTAL EXPENDITURE DECREASE			\$ (35,700)		
		<i>Operating</i>	<i>\$ (41,000)</i>		
		<i>Capital</i>	<i>\$ 5,300</i>		

EXHIBIT A
KEY LARGO WASTEWATER TREATMENT DISTRICT
FY 2012-2013 BUDGET AMENDMENT
DETAILS

Expenditures Department: Collections

Acct #	Description	Adopted	Increase/ (Decrease)	Final Amended	Explanation of Budget Increase/Decrease
5352.120	Payroll	332,000	52,000	384,000	Expenses higher than anticipated.
5352.210	Payroll Taxes	28,870	500	29,370	Expenses higher than anticipated.
5352.230	Group Health	86,184	(30,000)	56,184	Expenses were less than originally anticipated.
5352.240	Workmens Comp	11,056	1,700	12,756	Increase due to increased payroll costs
5352.430	Water	2,905	2,200	5,105	Expenses higher than anticipated
5352.461	Repairs & Maintenance	92,500	30,000	122,500	Expenses higher than anticipated
5352.462	Repairs & Maintenance - Vehicles	37,000	500	37,500	Expenses higher than anticipated
5352.510	Office Supplies	2,000	1,500	3,500	Expenses higher than anticipated.
5352.491	Reserve for Contingencies	60,000	(45,000)	15,000	decrease to reallocate to offset other line item overages
5352.520	Uniforms	3,700	1,500	5,200	Expenses higher than anticipated
5352.520.006	Safety/Immunizations	8,000	3,000	11,000	Expenses higher than anticipated.
5352.520.008	Lateral Extensions	25,000	8,000	33,000	Expenses higher than anticipated.
5352.640.001	Capital Outlay: Vac Station Equipment	30,000	(20,000)	10,000	Expenses were less than originally anticipated.
5352.963	Capital Outlay: Truck and Trailer	50,000	(10,500)	39,500	Expenses were less than anticipated, however, see line item increase in Maintenance department.
TOTAL EXPENDITURE DECREASE			\$ (4,600)		
	<i>Operating</i>		<i>\$ 25,900</i>		
	<i>Capital</i>		<i>\$ (30,500)</i>		

Expenditures Department: Plant

Acct #	Description	Adopted	Increase/ (Decrease)	Final Amended	Explanation of Budget Increase/Decrease
5351.230	Group Health	43,092	(13,000)	30,092	Expenses less than anticipated.
5351.420	Postage & Delivery	4,100	6,000	10,100	Expenses higher than anticipated due to increase in sampling frequency (required for permit)
5351.520.001	Lab Services	22,000	10,000	32,000	Expenses higher than anticipated due to increase in sampling frequency (required for permit)
5351.520.002	Sludge Handling	505,000	(275,000)	230,000	Expenses less than anticipated.
5351.520.003	Chemicals	250,000	90,000	340,000	Expenses higher than anticipated.
5351.520.004	Lab Supplies	15,000	2,500	17,500	Expenses higher than anticipated.
5351.520.005	Supplies and Tools	175,000	(125,000)	50,000	Expenses less than anticipated.
TOTAL EXPENDITURE INCREASE			\$ (304,500)		

Expenditures Department: Construction

Acct #	Description	Adopted	Increase/ (Decrease)	Final Amended	Explanation of Budget Increase/Decrease
5900.120	Payroll	386,429	(170,000)	216,429	Expenses less than anticipated.
5900.240	Payroll Taxes	33,251	(16,000)	17,251	Expenses less than anticipated.
5900.230	Group Health	91,571	(62,000)	29,571	Expenses less than anticipated.
5900.311.006	Professional Services: Engineering	510,000	(360,000)	150,000	Expenses less than anticipated, see increase in Operations Admin Department
5900.490	Miscellaneous Expenses	5,000	28,000	33,000	Expenses higher than anticipated due to settlement with IDC.

**EXHIBIT A
KEY LARGO WASTEWATER TREATMENT DISTRICT
FY 2012-2013 BUDGET AMENDMENT
DETAILS**

Expenditures Department: Construction (continued)

Acct #	Description	Adopted	Increase/ (Decrease)	Final Amended	Explanation of Budget Increase/Decrease
5900.491	Reserve for Contingencies	20,000	120,000	140,000	Expenses higher than anticipated due to a final payment due on a Siemens agreement and the \$60,000 advanced payment to FDOT that was not contemplated when preparing the budget
5900.462	Repairs & Maintenance: Vehicles	1,100	2,500	3,600	Expenses higher than anticipated.
5900.630.005	SCADA	423,500	(370,000)	53,500	Decrease due to timing of the project- majority of project costs will be incurred in FY14
5900.630.100.01	Vac E - Pump Room Ventilation	25,000	(25,000)	-	Decrease due to timing of the project 100% of project costs will be incurred in FY14
5900.630.100.02	Vac E - Hurricane Doors	25,300	(25,300)	-	Decrease due to timing of the project 100% of project costs will be incurred in FY14
5900.650.001	Shallow Wells	150,000	(150,000)	-	Decrease due to timing of the project 100% of project costs will be incurred in FY14
5900.650.002	Sludge Handling	2,200,000	(2,200,000)	-	Decrease due to timing of the project 100% of project costs will be incurred in FY14
5900.650.004.01	Unique Properties	580,000	(580,000)	-	Decrease due to timing of the project; project costs will be incurred in FY14
5900.650.004.02	C905 - Part B, Neighborhood	1,176,800	(415,000)	761,800	Decrease due to timing of the project; remainder of project costs will be incurred in FY14
5900.650.004.03	C905 - Part A, Mainline	630,000	(230,000)	400,000	Decrease due to timing of the project; remainder of project costs will be incurred in FY14
5900.650.004.04	Grinder Pump Purchase	572,000	(572,000)	-	Decrease due to timing of the project; project costs will be incurred in FY14
5900.650.999.01	VS JK mitigations	10,000	(10,000)	-	Project costs were not utilized.
5900.650.999.04	FDOT G1 Extension	45,000	1,600	46,600	Project costs were higher than anticipated.
5900.997	Coral Coast	197,500	(63,000)	134,500	Decrease due to timing of the project; remainder of project costs will be incurred in FY14
5900.999	Harborage	-	32,000	32,000	Increase due to the timing of the final project payment. Majority of the project took place in FY13, and it was anticipated that this project would have been fully completed before the start of FY13
TOTAL EXPENDITURE INCREASE			\$ (5,064,200)		