



*The Florida Keys Aqueduct Authority*  
**2014 Budget**

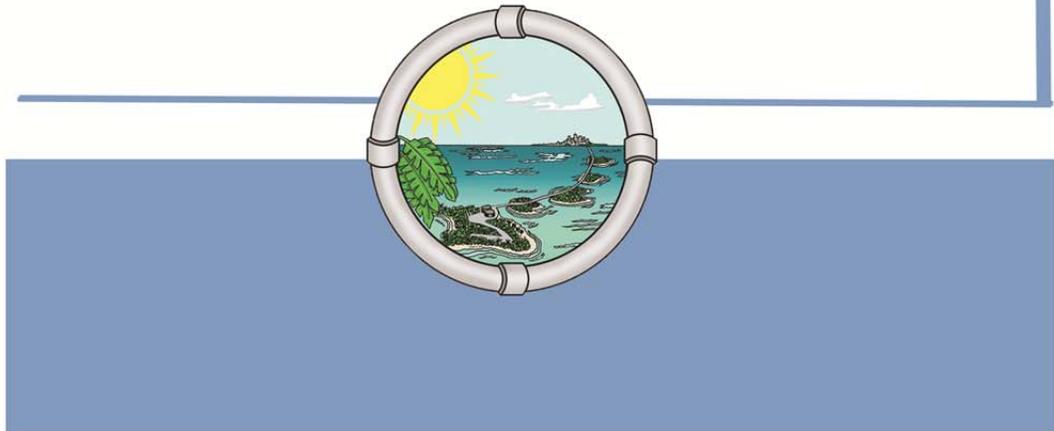


*The Florida Keys Aqueduct Authority*

## 2014 Budget and Financial Plan

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# Introduction and Overview



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# Budget and Financial Plan

# 2014

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Board Member, District 2



## Message from the Executive Director

**Kirk Zuelch**

On behalf of the Board of Directors and staff of the Florida Keys Aqueduct Authority, we are pleased to present our annual budget for the fiscal year ending September 30, 2014, as adopted by the Board of Directors on August 28, 2013 and the related five-year financial plan and capital financing plan.

The document is organized into five main sections. First is an introduction overview of the organization followed by a summary of our financial structure, policies and budget process. The next three sections provide financial summaries, the capital budget and debt and a detailed discussion of the operating budgets for each of our departments. This budget will remain in effect through September 30, 2014 and may only be amended through specific action of the Board. We are prohibited by our enabling legislation to exceed the final budgeted expenditures as amended.

Operating expenses are budgeted slightly higher than the current year but, as in the previous five years, still remain less than 2008 levels despite adding new services. Operating revenue is budgeted to remain stable with that of the past few years. No rate increases are anticipated other than annual indexing for inflation. Capital projects are focused on critical renewal projects that can be funded with cash reserves or rates. No new debt is anticipated in the 2014 budget.

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

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

Respectfully submitted,

A handwritten signature in black ink that reads "Kirk C. Zuelch". The signature is written in a cursive, slightly slanted style.

Kirk Zuelch  
Executive Director

August 28, 2013

## Indoor Water Conservation Tips

Action	Water savings	Cost
1. Turn faucet off when brushing teeth or shaving	5-10 gal/person/day	\$0.00
2. Install a faucet aerator on your bathroom sink	5-10 gal/person/day	\$3.60
3. Install faucet aerator on your kitchen sink	10-20 gal/day	\$5.50
4. Install a toilet tummy in your toilet tank	5.10 gal/person/day	\$4.80
5. Don't use your toilet as a waste basket	3-7 gallons/flush	\$0.00

## Other Ways to Conserve Water throughout Your Home

### In the Bathroom

- Install a water-saving shower head. Older heads use 5-10 gallons per minute (gpm). All new fixtures use approximately 2.5 gpm and offer equal water coverage and force.
- Many high water consumption problems stem from toilets which slowly leak water because of bad valves, improperly positioned float arms or defective overflow tubes. Place dye tablets in your toilet tank. After several minutes if you see the dye enter your toilet bowl you know you have a leak.
- Consider installing a high efficiency toilet (HET) that only uses 1.28 gallons/flush.



Toilet tummy is a water displacement device which helps in lowering the amount of water you use for your toilet

### In the Kitchen

- Rinse dishes, vegetables and fruits in a filled basin, rather than under running water.
- Water your plants with left-over rinse water. Plants also love fish tank water!
- Wash only full loads in the dishwasher that will save water and energy.
- Keep a jug of chilled water in the refrigerator for drinking to avoid running the water until it gets cold.

### In the Laundry

- Wash only full loads of clothing.
- Hand-wash single garments.
- Consider buying a high efficiency washing machine that will save water and energy.

Source: Nature's Voice Our Choice  
<http://www.naturesvoice-ourchoice.org/conservation-devices/72.html>

## Vision, Mission, Values and Guiding Principles

### Vision

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

### Mission

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

### Values

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

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

### Guiding Principles

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

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

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

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

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

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

**Employee and Leadership Development:** We recruit and retain a workforce team that is competent, motivated, adaptive, and safe-working. We encourage a participatory, collaborative organization culture dedicated to continual

## Vision, Mission, Values and Guiding Principles, continued

learning and improvement. We emphasize opportunities for professional and leadership development and strive to maintain an integrated and well-coordinated senior leadership team.

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

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

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

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

## Strategic Goals, Initiatives and Implementation Strategies

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

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

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

## Other Planning Processes and Their Impact on the Budget

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

## Profile of the Florida Keys

The Florida Keys are a chain-like cluster of about 1,700 islands in the southeast United States. They begin at the southeastern tip of the Florida peninsula, about 15 miles south of Miami, and extend in a gentle arc south to southwest to Key West, the southernmost city in the contiguous United States. The islands lie along the Florida Straits, dividing the Atlantic Ocean to the east from the Gulf of Mexico to the west, and defining one edge of Florida Bay. At the nearest point, the southern tip of Key West is just 89 miles from Cuba.



The total land area is approximately 137 square miles and the county-wide population is about 73,000. Much of the population is concentrated in a few areas of much higher density, such as the city of Key West, which has 32% of the entire population of the Keys.

### Early history

The Keys were originally inhabited by the Tequesta Native Americans. They were later found and charted by Juan Ponce de Leon. "Key" is corrupted from the Spanish Cayo, meaning small island. For many years, Key West was the largest town in Florida, and it grew prosperous from wrecking. The isolated outpost was well located for trade with Cuba and the Bahamas, and was on the main trade route from New Orleans. Improved navigation led to fewer shipwrecks, and Key West went into a decline in the late nineteenth century. A legend says that shipwreckers removed navigational markers from shallow areas to strand unsuspecting ships ashore.

### Overseas railway

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



## Profile of the Keys, continued

### Seven Mile Bridge

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



### Natural environment and geology

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

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

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

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

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



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

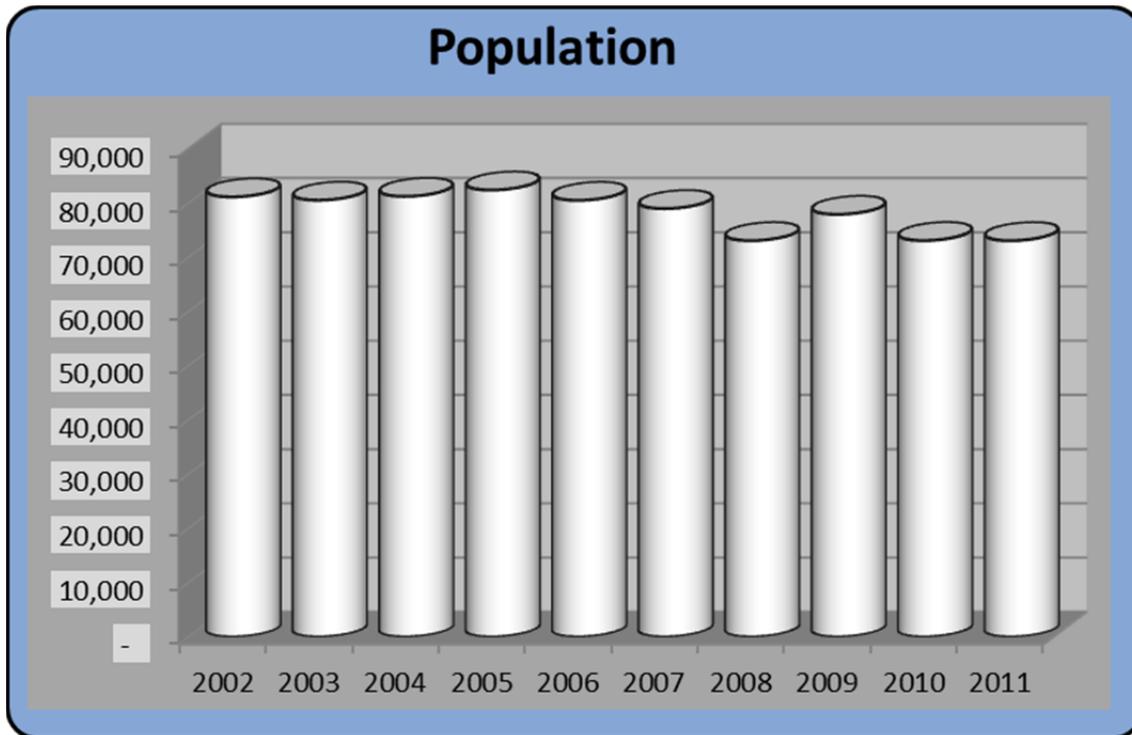
## Demographic and Economic Information

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

### Local economy and demand trends

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

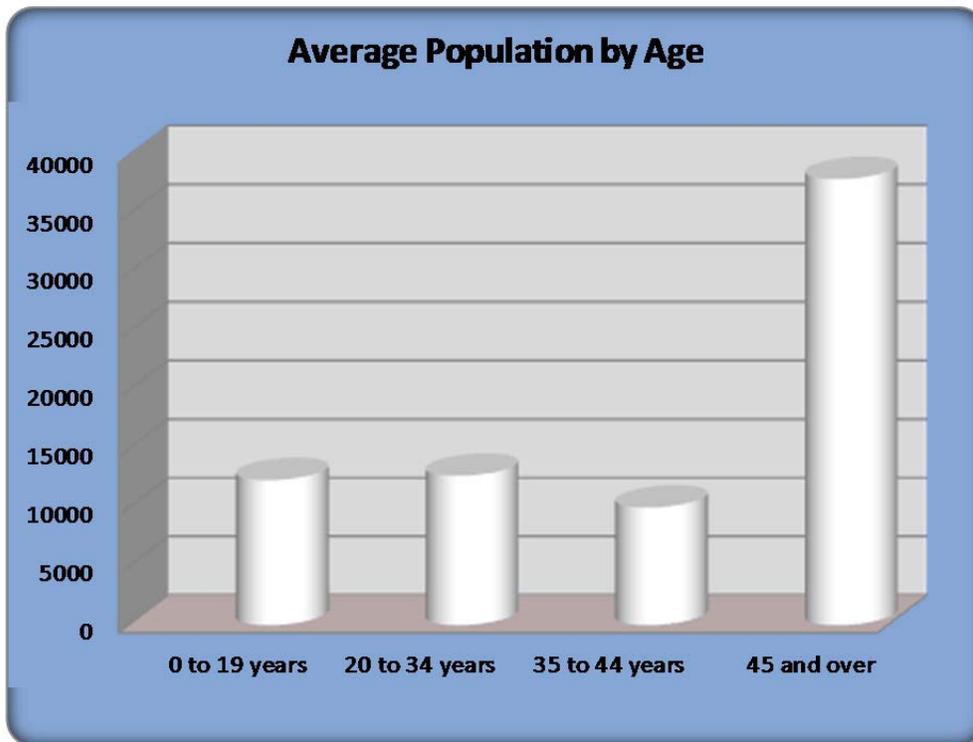
### Service area (Monroe County) statistics, demographics and rainfall data



## Demographic and Economic Information, continued

Population by Gender and Age		
	Total	% of the Population
Average population	73,068	
Male	38,988	54%
Female	34,080	46%
0 to 19 years	12,349	16%
20 to 34 years	12,714	23%
35 to 44 years	10,010	16%
45 and over	37,995	45%

source: Key West Chamber of Commer.org



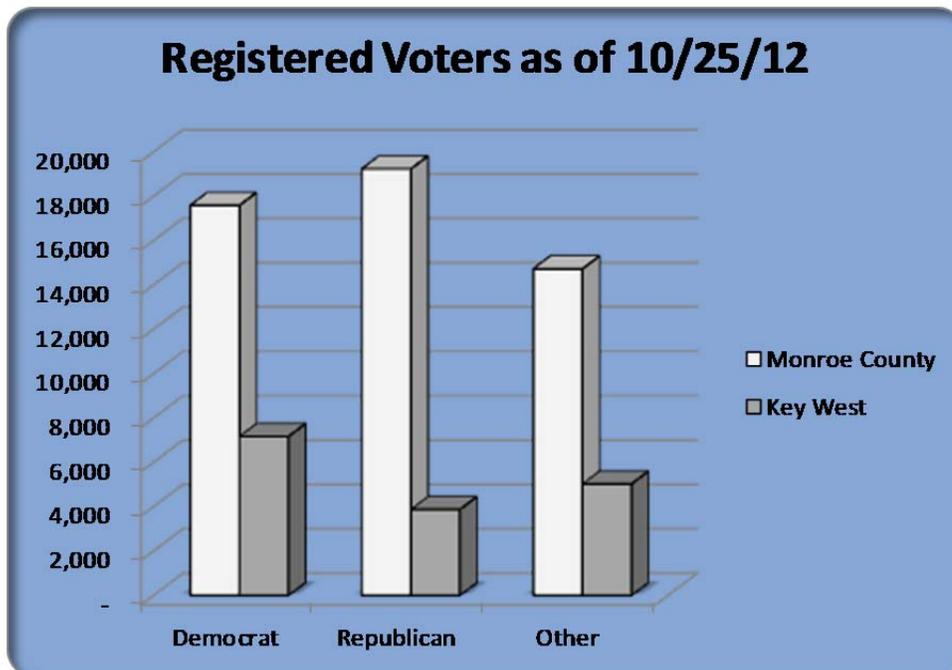
## Demographic and Economic Information, continued

<b>Social, Economic and Housing Characteristics (2007-2011 estimated)</b>	
Median age (years)	46.1
Average household size	2.53
Persons below the poverty level, percent, (2007-2011)	10.60%
Mean travel time to work in minutes	18.3
Median household income (2007-2011)	\$ 53,889
Per capita income (2007-2011)	\$ 35,074
Total housing units (2011)	52,818
Median value	\$ 463,100

source: American Fact Finder, Key West Chamber of Commerce

<b>Registered Voters as of 10/25/2012</b>		
Affiliation	Monroe County	Key West
Democrat	17,581	7,158
Republican	19,229	3,868
Other	14,717	5,015
<b>Totals</b>	<b>51,527</b>	<b>16,041</b>

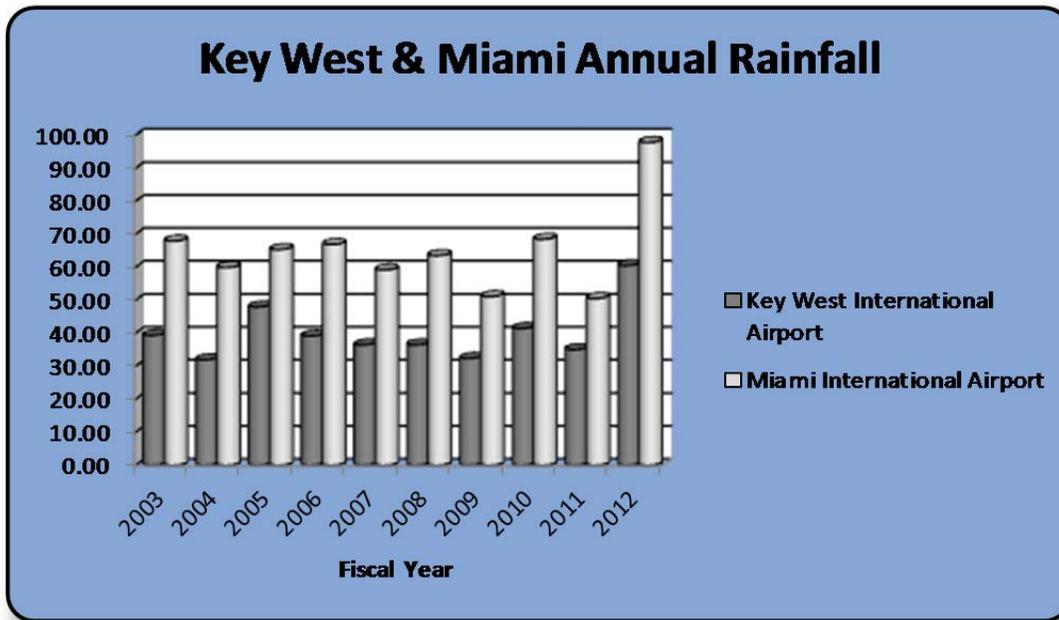
source: www.keys elections.org/Key West Chamber of Commerce



## Demographic and Economic Information, continued

Annual Rainfall-Last Ten Fiscal Years in Inches		
	Key West International Airport	Miami International Airport
<b>2012</b>	60.58	97.87
2011	35.07	50.56
2010	41.47	68.56
2009	32.40	51.14
2008	36.52	63.59
2007	36.54	59.27
2006	39.19	66.97
2005	48.04	65.42
2004	32.00	60.00
2003	39.40	68.01

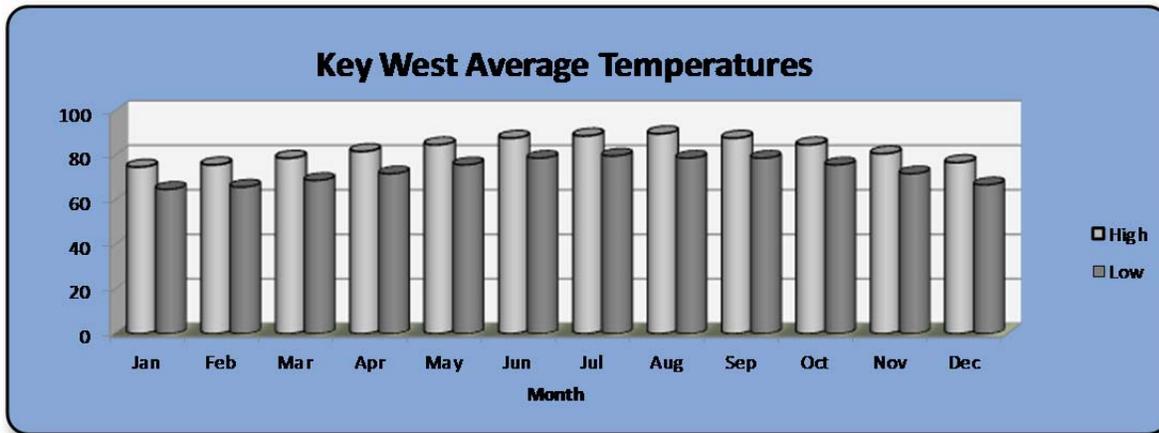
source: National Weather Service & Southeast Regional Climate Control



## Demographic and Economic Information, continued

Weather Averages	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Average High	75°	76°	79°	82°	85°	88°	89°	90°	88°	85°	81°	77°
Average Low	65°	66°	69°	72°	76°	79°	80°	79°	79°	76°	72°	67°
Mean	70°	71°	74°	77°	81°	83°	85°	84°	83°	80°	76°	72°
Average Precipitation	2.22 in	1.51 in	1.86 in	2.06 in	3.48 in	4.57 in	3.27 in	5.40 in	5.45 in	4.34 in	2.64 in	2.14 in

source: Key West Chamber of Commerce



## Demographic and Economic Information, continued

Location of Customers-Last Ten Fiscal Years				
	Key West to Little Torch Key	Big Pine Key to Conch Key	Long Key to Ocean Reef	Total
<b>2012</b>	<b>21,830</b>	<b>10,117</b>	<b>16,716</b>	<b>48,663</b>
2011	20,823	9,638	16,062	46,523
2010	20,698	9,514	15,886	46,098
2009	20,007	9,373	15,698	45,078
2008	20,250	9,417	15,750	45,417
2007	20,499	9,561	15,804	45,864
2006	20,647	9,541	15,759	45,947
2005	20,415	9,397	15,641	45,453
2004	20,367	9,269	15,652	45,288
2003	20,109	9,146	15,577	44,832

Note: Geographic groupings prior to 2004 were slightly different from 2004 forward

Schedule of Customer Accounts-Last Ten Fiscal Years						
	Residential	Non Residential	U.S. Navy	City of Key West Government	Senior Citizens	Total
<b>2012</b>	<b>42,401</b>	<b>4,757</b>	<b>21</b>	<b>76</b>	<b>1,408</b>	<b>48,663</b>
2011	40,884	4,291	18	75	1,255	46,523
2010	40,911	4,183	20	36	948	46,098
2009	40,150	4,059	20	41	808	45,078
2008	40,644	4,017	20	43	693	45,417
2007	40,955	4,142	20	77	670	45,864
2006	41,138	4,108	19	76	606	45,947
2005	40,694	4,063	19	76	601	45,453
2004	40,602	4,010	19	76	581	45,288
2003	40,194	3,973	19	73	573	44,832

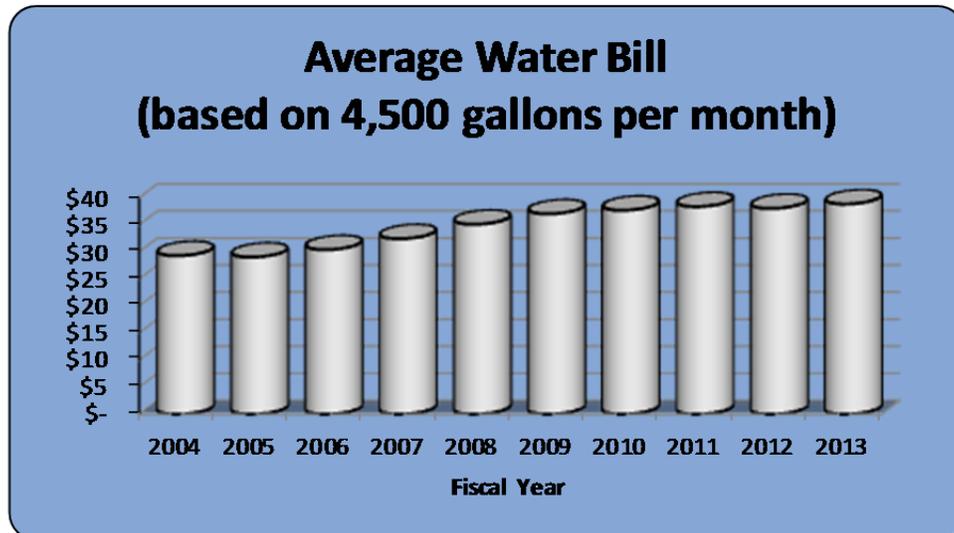
Note: Government is included in non-residential beginning October 1, 2008

## Demographic and Economic Information, continued

### Water availability and sales

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

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



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

### Workforce issues

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

## Demographic and Economic Information, continued

### Workforce Issues, continued

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

#### 10 largest customers-years ended September 30, 2012 and 2003

<b>2012</b>		<b>Total Gallons Consumed</b>	<b>Total Water Revenue</b>	<b>% of Water Revenue</b>
1	United States Navy	273,154,600	\$ 1,027,335	2.9%
2	Monroe County Government	49,371,300	487,934	1.4%
3	Ocean Reef Club	29,569,500	262,538	0.7%
4	Heartland Hotel	27,798,900	264,601	0.7%
5	Monroe County Board of Public Instruction	24,247,300	226,309	0.6%
6	NWCL LLC	23,475,400	234,997	0.7%
7	NHC FL13LP	19,906,100	214,844	0.6%
8	BH/NV Hawks Cay Prop Holding	19,320,200	197,685	0.6%
9	CSC Holiday Land LP	17,939,200	178,663	0.5%
10	Anglers Club Inc	17,181,700	164,398	0.5%

<b>2003</b>		<b>Total Gallons Consumed</b>	<b>Total Water Revenue</b>	<b>% of Water Revenue</b>
1	United States Navy	387,691,000	\$ 772,113	2.3%
2	Monroe County Government	51,417,500	389,789	1.2%
3	Monroe County Board of Public Instruction	35,430,800	238,489	0.7%
4	CHL Partnership	30,731,900	225,837	0.7%
5	Key West Beach Suites	28,417,300	222,661	0.7%
6	Ocean Reef Club, Inc	30,799,600	210,777	0.6%
7	Hawks Cay Resort	28,032,100	210,775	0.6%
8	AGH Leasing LP	26,699,400	201,257	0.6%
9	Twin Harbors, Inc.	22,804,500	176,237	0.5%
10	Heartland Hotel	23,919,800	171,735	0.5%

## System Overview



The Florida Keys

## System Overview

- 23.79 mgd lime softening water treatment plant
- 6 mgd brackish water reverse osmosis plant
- 2 seawater reverse osmosis plants (3mgd total capacity)
- 187 miles of steel and ductile iron transmission main (18"-36") at up to 250 psi
- 6 transmission booster and back pump stations
- 43 bridge crossings
- 49.4 mg capacity in 34 storage tanks
- 690 miles of potable water distribution main at up to 55 psi
- 19 distribution pump stations
- 5 wastewater treatment plants
- 45 miles of wastewater collection and force main lines
- 18,300 feet of reclaimed distribution water lines

## Profile of the Authority

### History and Purpose

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

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

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

### The Authority's Facilities

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

An overview of the Authority's facilities follows.

#### **Well fields**

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

#### **Water production and treatment facilities**

The Authority's primary water production facilities are a lime softening plant that treats water withdrawn from the Biscayne Aquifer and a reverse osmosis plant that treats brackish water from the deeper Floridan Aquifer. Water treated at these facilities is then blended and disinfected before entering the transmission line. The lime softening plant has a design capacity of 23.79 mgd. The water treatment process consists primarily of lime softening, filtration disinfections and fluoridation. The reverse osmosis plant has a design capacity of 6 mgd. Brackish water is forced through membranes to remove chlorides and impurities. Adjacent to these treatment facilities are water storage tanks, high service pumping equipment emergency diesel generators, a control center for transmission telemetry and a state-certified water quality testing laboratory.

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

## Profile of the Authority, continued

### Water transmission and distribution systems

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

### Wastewater treatment facilities

The Authority owns and operates a .054 mgd wastewater treatment facility in Bay Point, a .27 mgd facility in Duck Key, a .066 mgd facility in Layton and a .20 mgd facility in Key Haven, Florida. Additionally, the Authority operates a .33 mgd facility in Big Coppitt that is owned by Monroe County. The Authority and Monroe County are parties to a 99-year lease agreement that grants the Authority the right to operate and maintain county-owned wastewater systems, including setting rates sufficient to fund those operations. The Authority has entered into contracts to construct a \$150 million wastewater facility in the lower keys under this agreement. As the capital costs are being borne by Monroe County, they are not included in this budget.

### Wastewater transmission and collection systems

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

### Reclaimed water distribution systems

The Authority is currently operating a reclaimed water system in Duck Key that supplies irrigation water to residents and resort facilities in the Hawk's Cay area of Duck Key. This system is being expanded to serve the rest of Duck Key. The Authority also has reclaimed water lines that are supplied by effluent produced by Monroe County's wastewater treatment facility in Big Coppitt Key. This reclaimed system provides reclaimed water to limited areas of Big Coppitt Key.



## Profile of the Authority, continued

### The Authority's Operations

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

The Authority's service area for wastewater services includes all areas in unincorporated Monroe County with the exception of Ocean Reef, the Key Largo Wastewater Treatment District (Tavernier, Key Largo and Cross Key), and the area of Stock Island served by Key West Resort Utilities. The Authority also serves the City of Layton. The Authority currently serves approximately 2,000 customers in Big Coppitt, Bay Point, Layton, Conch Key and Duck Key. When the current project to construct a wastewater system in the lower keys is complete (estimated to be in 2015), the Authority will add about 8,800 new wastewater customers.

#### **Water quality assurance**

The water quality staff is responsible for water quality assurance for the Authority's water system. In 1996, the reauthorization of the Safe Drinking Water Act was approved in response to improvements to the regulatory process for the protection of public health based on sound science. This law regulates the drinking water quality standard setting process, operator certification, monitoring requirements, consumer confidence reports and source water protection. The Authority strives to ensure that the Florida Keys water supply meets the highest quality standards possible for safety, aesthetics and taste. The Authority employs staff that is certified in the treatment, testing, monitoring and distribution of the water supply. Water is tested regularly, both prior to and after treatment, to ensure that it complies with or surpasses all federal and state water quality requirements. An annual consumer confidence report is provided to Authority customers by July 1<sup>st</sup> of each year.

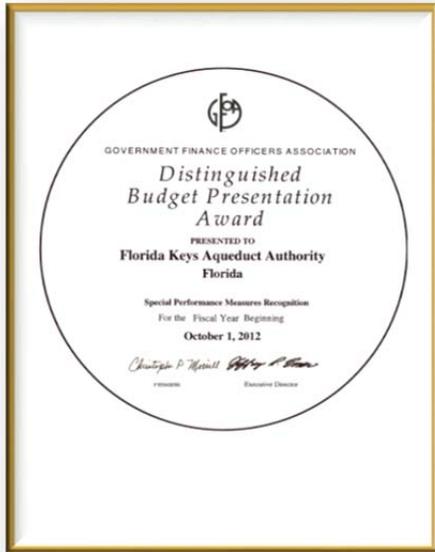
Protection of the groundwater source from potential pollution is a very important water quality issue. The Authority has entered into an ongoing agreement with the Dade County Department of Environmental Resource Management (DERM) to regulate and manage issues relating to the protection of the Authority's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

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

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

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

## Profile of the Authority, continued



### Awards

#### Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Distinguished Budget Presentation Award for Excellence in Budget Presentation for the fiscal year beginning October 1, 2012. This was the sixth year in a row that the Authority has achieved this prestigious award. The award represents a significant achievement by The Authority. It reflects the commitment of The Authority's staff to meet the highest principles of governmental budgeting. In order to receive the budget award The Authority had to satisfy nationally recognized guidelines for effective budget presentation. A Distinguished Budget Presentation Award is valid for a period of one year only. We believe that our current budget and financial plan for the fiscal year ending September 2014 continues to meet the Distinguished Budget Presentation Award's requirements and we are submitting it to the GFOA to determine its eligibility for another award.

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Authority for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2011. This was the 21st consecutive year that the Authority has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and it has been submitted to the GFOA to determine its eligibility for another certificate.



#### FSAWWA Meter Madness

On December 26, 2012 Brian Rodriguez brought home the Florida state championship for the 6<sup>th</sup> year in a row by assembling a water meter in one minute and six seconds.

#### Aqua-Aerobic Systems, Inc. Outstanding AquaSBR Plant Performance

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



## Profile of the Authority, continued

### Acknowledgements

The preparation of the budget and financial plan for the year ending September 30, 2014 was made possible by the dedicated service of the entire staff of the Florida Keys Aqueduct Authority. Each participant has our sincere appreciation for the contributions made in support of this effort.



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## Profile of the Authority, continued

### Important Milestones in the Authority's History

#### 1937

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

#### 1941

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

#### Mid 40s-60s

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



Long Key pumping station 1960

#### 1966

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

#### 1974

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

#### 1976

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

#### 1979

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

The Governor and State Legislature remove the elected Board and re-establish the governor-appointed board. The Authority is placed under interim management of South Florida Water Management District until 1982.

#### 1982

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

#### 1989

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

## Profile of the Authority, continued

### 1992

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

### 1997

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

### 1998

Hurricane Georges causes extensive damage to the water distribution and transmission systems, nearly causing the transmission line to fail near Spanish Harbor. However, repairs were quickly made and water service was not interrupted.

### 2001

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

### 2005

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



Hurricane Wilma

### 2007

The historic distribution pump station in Key West is renovated.

### 2008

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



Reverse osmosis expansion in Florida City

### 2009

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

### 2011

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

## Budget Highlights, Issues and Priorities

### Key highlights

The 2014 budget reflects the impacts of several important initiatives as well as certain external factors. Some of the important initiatives include the following:

- Cash flow limitations for pay-as-you-go capital plan
- Critical maintenance projects that have been deferred and must now be addressed
- Labor negotiations

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

- Uncertain water sales due to conservation and economic impacts
- Acceleration of transmission and distribution line replacement as road and wastewater construction projects start
- Uncertainty of health insurance costs for self-retained risk

These impacts, as well as other budget drivers, are discussed in more detail below. Other issues that may affect the budget that are not included in this draft are the potential commencement of a project partnership with the Department of Health for installation of onsite wastewater systems, the potential acquisition of the Navy wastewater system, and increased power costs if drought conditions cause extensive production through reverse osmosis.

### Operating revenue

#### **Utility operating revenue**

Water sales dropped sharply in 2008 due to reactions to extreme drought conditions and a difficult economic environment. Sales volume has remained relatively flat since then. The South Florida Water Management District implemented permanent water restrictions in 2010, which is likely to cause the trend toward conservation to continue. Water volume sales are budgeted based on volumes projected for 2013. No rate adjustments other than annual indexing are included in the budget.

#### **Other revenue and capital contributions**

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

## Budget Highlights, Issues and Priorities, continued

### Operating expenses and operating capital outlay

The total overall budgeted operating expenditures, including capital outlay for ongoing operations, are about 6.3% higher than those budgeted in 2013. Some of the significant budgeted expenditures are discussed below.

#### **Staffing**

Salaries and benefits are budgeted at about \$962,000, or about 4.5% higher than 2013. A cost of living salary adjustment of 1.6% is budgeted to go into effect for all employees on October 1, 2014 along with a merit increase that is budgeted to average about 1.27%. Health insurance costs are budgeted to remain the essentially the same as 2013. The Authority does retain a certain amount of claim risk and this cost could be affected by claims experience.

Temporary positions added for the installation of advanced metering infrastructure are not included in the 2013 budget since the project has been completed. A Customer Service Representative position in the upper keys has also been eliminated from the current budget.

#### **Other significant operating expense changes**

Maintenance and materials are budgeted to increase by about \$446,000 for a number of critical system upgrades and repairs included in this year's budget that have been deferred in prior years. Electricity costs are budgeted to fall by about \$76,000 due to system efficiency improvements. This brings electricity costs to its lowest level since 2007.

#### **Capital outlay**

Capital outlay is budgeted at \$2,718,300, an increase of about \$662,000 over last year. These costs are mainly for replacement of heavy equipment and vehicles for the operations crews that were deferred from prior years that are now essential as well as critical software and network components.

### Capital improvement projects

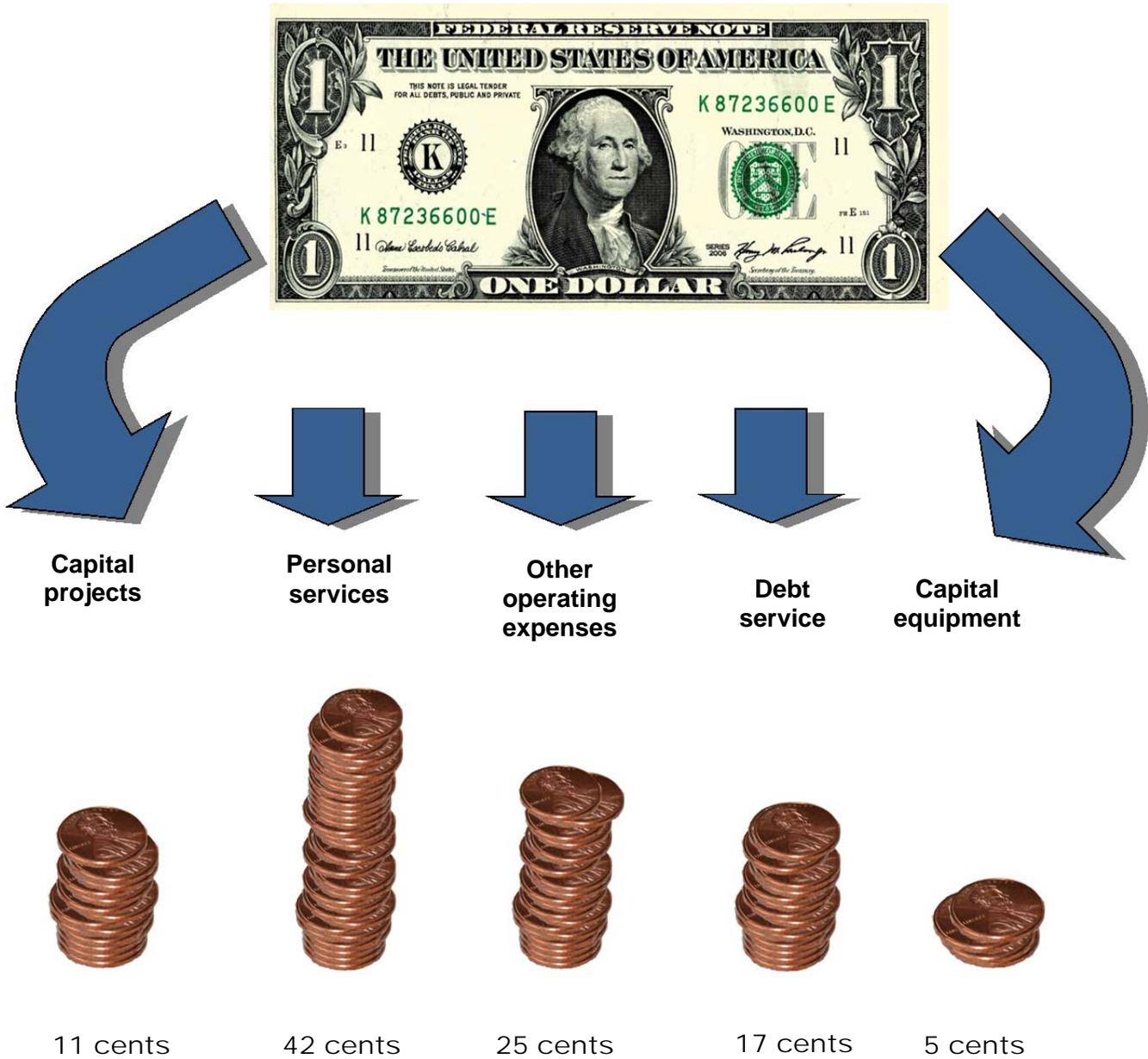
The 2014 budget contains only projects that are critical to sustaining continued reliable operations that can be funded with cash provided by rates, fees for service and cash reserves. Total capital projects costing about \$5.7 million are included in the Authority's 2014 budget. See a detailed discussion of capital projects under the section entitled Capital and Debt.

### Capital financing and debt service

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

No new bond issues are contemplated in the 2014 budget. Debt service is budgeted at approximately \$9.2 million, an increase of about \$400,000 for debt service on the Series 2013 bonds issued in the current year but not included in the 2013 budget. The finance team continually evaluates the cash requirements of the capital improvement plan and proposes financing alternatives to the Board for consideration throughout the budget year.

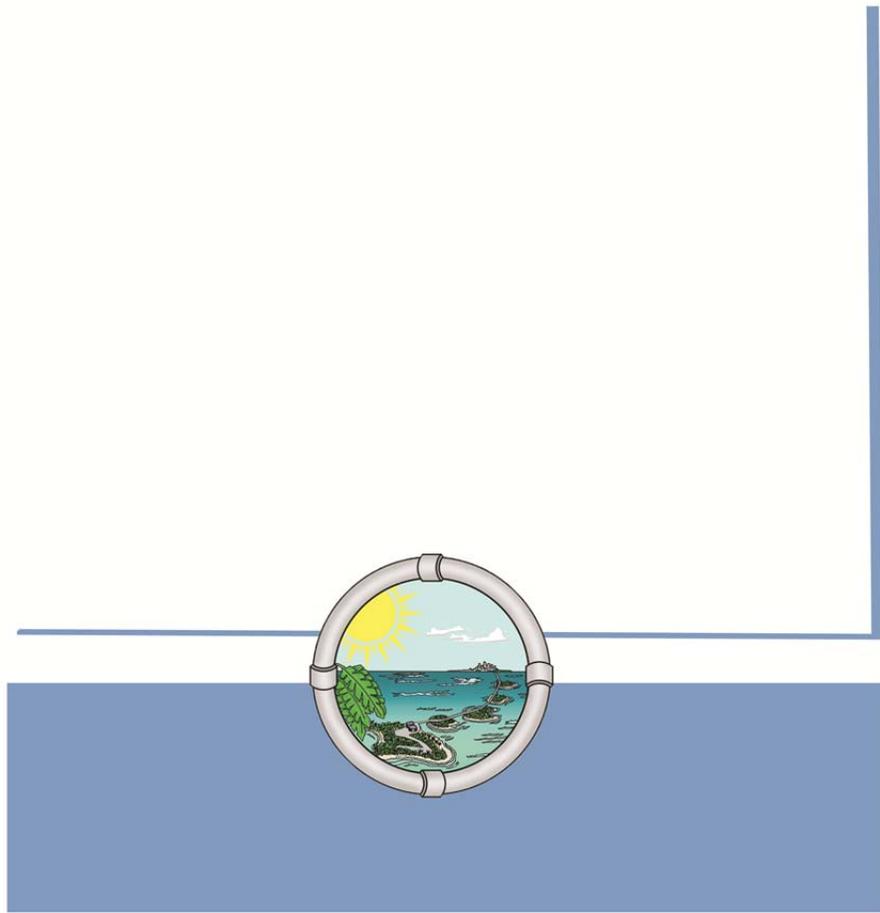
## How Each Dollar of the 2013 Budget Will Be Spent



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# Financial Structure, Policy and Process



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## Organization Chart



## Financial Policies that Impact the Budget

### Performance Measurement Policies

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

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

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

### Planning

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

### Interim Financial Reporting

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

### Capital Improvement Policies

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

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

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

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

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

### Debt Management Policies

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

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

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

## Financial Policies that Impact the Budget, continued

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

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

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

### Revenue Policies

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

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

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

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

### Investment Policies

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

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

### Working Capital

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

The Authority will strive to maintain a reserve of at least \$1,000,000 for working capital in the event of a natural disaster or operating emergency.

### Surplus Policies

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

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

## Budget Process

### Budget Preparation

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

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

### Budget Monitoring

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

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

### Budget Presentation

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

The budget summary is presented as budgeted sources and uses so that the reader can see all aspects of the budget in one place. Although the budget is prepared on the accrual basis, sources and uses are approximations of cash sources and uses. The budget summary shows the budgeted excess or shortfall of sources over uses that are available for reserves and the estimated ending reserve position. This reserve position differs from ending net assets (which are presented in the five year financial plan). Ending net assets are essentially the Authority's net equity (assets less liabilities). Since depreciation is not included in the budget but has an effect on net assets, ending net assets are noted as shown prior to depreciation.

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

## Budget Process, continued

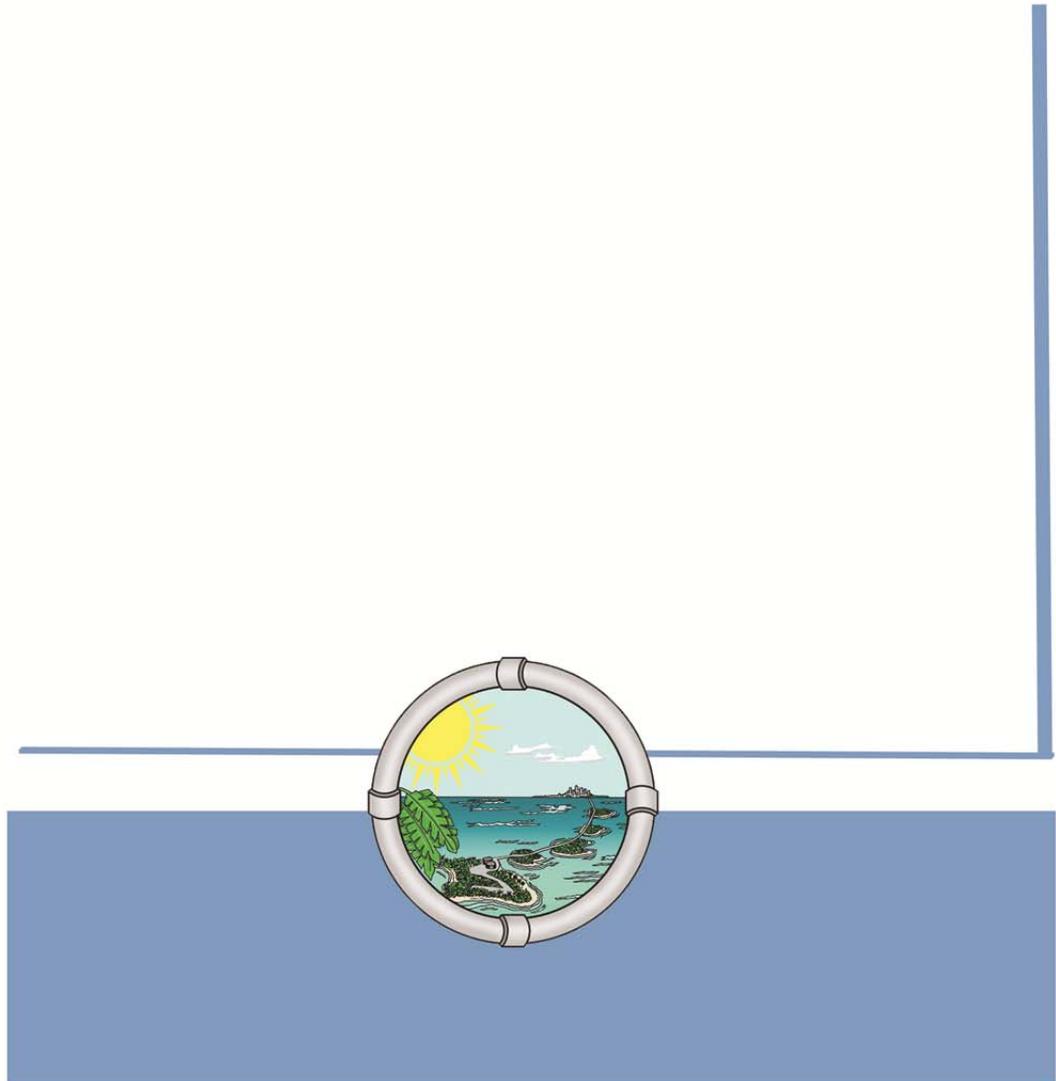
### Budget Calendar

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

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# Financial Summaries

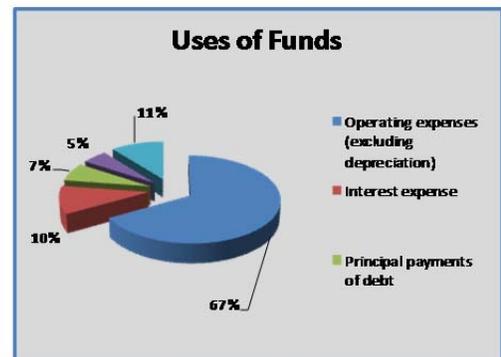
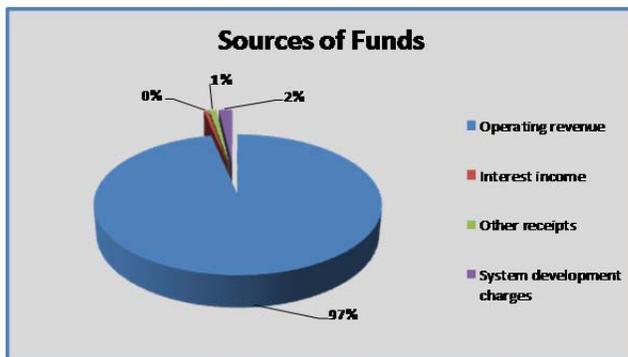


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## Summary of Budgeted Sources and Uses

	2012	2013	2014 budget		
	Actual cash flows	Budget	Water	Wastewater	Total
<b>Total budgeted sources of funds</b>					
Utility operating revenue	\$ 47,452,155	\$ 48,700,000	\$ 46,920,000	\$ 2,771,000	\$ 49,691,000
Interest income	332,300	300,000	300,000	-	300,000
Grant proceeds	8,023	-	-	-	-
Other income and sources of cash	689,236	120,000	480,000	-	480,000
System development charges, including assessments	1,302,131	738,000	800,000	138,000	938,000
Proceeds from issuance of debt, net of issue costs	5,635,000	29,800,000	-	-	-
<b>Total budgeted sources of funds</b>	<b>55,418,845</b>	<b>79,658,000</b>	<b>48,500,000</b>	<b>2,909,000</b>	<b>51,409,000</b>
<b>Total budgeted uses of funds</b>					
Operating expenses (excluding depreciation)	31,092,602	33,751,900	33,531,200	1,792,200	35,323,400
Interest expense and financing fees	6,225,798	5,644,500	5,390,000	156,000	5,546,000
Other expenses and uses of cash	560,916	-	-	-	-
Principal payments of debt	8,895,089	18,520,000	3,270,000	335,000	3,605,000
Capital expenditures for ongoing operations	1,296,081	2,056,400	2,643,700	74,600	2,718,300
Capital improvement projects	11,051,377	5,735,500	5,000,000	650,000	5,650,000
Net cash used (received) for Monroe County projects	(366,476)	-	-	-	-
<b>Total budgeted uses of funds</b>	<b>58,755,387</b>	<b>65,708,300</b>	<b>49,834,900</b>	<b>3,007,800</b>	<b>52,842,700</b>
<b>Increase (decrease) to cash and investments</b>	<b>(3,336,542)</b>	<b>13,949,700</b>	<b>(1,334,900)</b>	<b>(98,800)</b>	<b>(1,433,700)</b>
<b>Estimated beginning cash and investments</b>	<b>35,800,622</b>	<b>32,464,100</b>	<b>46,413,800</b>	<b>-</b>	<b>46,413,800</b>
<b>Estimated ending cash and investments</b>	<b>32,464,080</b>	<b>46,413,800</b>	<b>45,078,900</b>	<b>(98,800)</b>	<b>44,980,100</b>
<b>Reserves and restricted cash and investments</b>	<b>(30,540,120)</b>	<b>(38,678,000)</b>	<b>(38,678,000)</b>	<b>-</b>	<b>(38,678,000)</b>
<b>Estimated ending unrestricted cash and investments</b>	<b>\$ 1,923,960</b>	<b>\$ 7,735,800</b>	<b>\$ 6,400,900</b>	<b>\$ (98,800)</b>	<b>\$ 6,302,100</b>



## Summary of Revenue Sources

	2012 actual	2013 budget[1]	2014 budget			Increase / Decrease	% change from prior budget
			Water	Wastewater	Total		
<b>Number of locations</b>							
Estimated locations receiving monthly base charge	48,660	47,500	48,000	2,750			
<b>Volume</b>							
Estimated gallons (000s) billed at retail rates	4,502,326	5,052,300	5,052,300				
Estimated gallons (000s) billed to US Navy	278,629	240,000	240,000	-			
Total estimated gallons(000s) sold	4,780,955	5,292,300	5,292,300	-			
<b>Operating revenue</b>							
Fees for service							
Retail water rate revenue	\$ 40,559,161	\$ 41,436,800	\$ 41,951,000	\$ -	\$ 41,951,000	\$ 514,200	1.0%
US Navy water rate revenue	1,307,610	920,000	931,000	-	931,000	11,000	1.0%
Retail reclaimed water rate revenue	49,886	50,000	51,000	-	51,000	1,000	2.0%
Retail wastewater rate revenue	2,408,490	2,737,000	-	2,771,000	2,771,000	34,000	1.0%
US Navy distribution system charge	2,456,208	2,456,200	2,487,000	-	2,487,000	30,800	1.0%
Total fees for service	46,781,355	47,600,000	45,420,000	2,771,000	48,191,000	591,000	1.0%
Other operating revenue	1,635,515	1,100,000	1,500,000	-	1,500,000	400,000	36.0%
Total operating revenue	48,416,870	48,700,000	46,920,000	2,771,000	49,691,000	991,000	2.0%
<b>Non-operating revenue</b>							
Interest income	357,372	300,000	300,000	-	300,000	-	0.0%
Grant proceeds	8,023	-	-	-	-	-	
Charges to other utilities for billing services	171,958	-	360,000	-	360,000	360,000	
Other income	204,505	120,000	120,000	-	120,000	-	0.0%
Total non-operating revenue	741,858	420,000	780,000	-	780,000	360,000	86.0%
Total budgeted revenue	49,158,728	49,120,000	47,700,000	2,771,000	50,471,000	1,351,000	3.0%
System development fees (including assessments)	1,364,338	738,000	800,000	138,000	938,000	200,000	27.0%
<b>Total revenue and system development fees</b>	<b>\$ 50,523,066</b>	<b>\$ 49,858,000</b>	<b>\$ 48,500,000</b>	<b>\$ 2,909,000</b>	<b>\$ 51,409,000</b>	<b>\$ 1,551,000</b>	<b>3.0%</b>

[1] Certain reclassifications have been made to the 2013 budget to conform to the 2014 format.

## Rate Structure

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

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

User charges are indexed annually on May 1 of each year to adjust for inflationary impacts on the cost of operations based on a formula using the Gross Domestic Product Implicit Price Deflator Index (same index used by the Florida Public Service Commission for the regulation of privately-owned utilities throughout the State of Florida).

### Summary of Water, Reclaimed and Wastewater Rates

The following table summarizes the Authority's existing rates for water and wastewater service and projected rates after the May 2014 indexing for inflation.

	Rates in effect on May 1, 2013		1.5% estimated adjustment May 1, 2014	
<b>Water rates</b>				
<b>Base facilities charge</b>				
5/8-inch or 3/4-inch	\$	13.43	\$	13.63
1-inch		33.56		34.06
1½-inch		67.13		68.14
2-inch		107.39		109.00
3-inch		201.37		204.39
4-inch		333.19		338.19
6-inch		672.51		682.60
8-inch		1,073.93		1,090.04
<b>Consumption charge <sup>[1]</sup></b>				
Block 1	\$	5.64	\$	5.72
Block 2		8.24		8.36
Block 3		9.23		9.37
Block 4		10.30		10.45
Block 5		11.30		11.47
<b>Reclaimed water rates</b>				
<b>Consumption charge <sup>[1]</sup></b>				
Block 1	\$	3.95	\$	4.01
Block 2		5.77		5.86
Block 3		6.46		6.56
Block 4		7.20		7.31
Block 5		7.92		8.04

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

## Rate Structure, continued

	Rates in effect on May 1, 2013		1.5% estimated adjustment May 1, 2014	
<b>Wastewater rates</b>				
<b>Base facilities charge</b>				
5/8-inch or 3/4-inch	\$	27.05	\$	27.46
1-inch		101.48		103.00
1½-inch		202.95		205.99
2-inch		324.73		329.60
3-inch		608.85		617.98
4-inch		1,014.75		1,029.97
6-inch		2,029.51		2,059.95
8-inch		2,782.30		2,824.03
<b>Flow collection charge</b>				
Residential (up to 10,000 gallons)	\$	10.24	\$	10.39
Non-residential (all consumption)		10.24		10.39

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



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Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

## Operating Expenditure Budget by Expenditure Type

**SCHEDULE OF BUDGETED EXPENDITURES  
FOR THE YEAR ENDING SEPTEMBER 30, 2014  
TOTAL COMPANY**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 1,999,700	\$ 2,056,400	\$ 2,643,700	\$ 74,600	\$ 2,718,300	\$ 661,900	32%
Capitalized salaries	911,300	943,400	953,100	-	953,100	9,700	1%
Capitalized overtime	-	-	55,000	-	55,000	55,000	
<b>Operating expenses:</b>							
Salaries	15,708,600	16,099,000	15,745,000	758,200	16,503,200	404,200	3%
Overtime	368,600	395,200	388,900	70,000	458,900	63,700	16%
Retirement	903,500	903,500	1,191,700	57,600	1,249,300	345,800	38%
Payroll taxes	1,293,600	1,333,800	1,311,400	63,400	1,374,800	41,000	3%
Employee health insurance	2,578,400	2,340,000	2,340,000	-	2,340,000	-	0%
Other benefits	152,900	114,300	216,500	5,000	221,500	107,200	94%
Electricity	3,402,900	2,907,400	2,641,000	190,100	2,831,100	(76,300)	-3%
Fuel for power production	93,800	98,000	97,000	2,600	99,600	1,600	2%
Chemicals	1,367,000	1,427,600	1,413,500	162,100	1,575,600	148,000	10%
Maintenance and materials	2,707,600	2,166,300	2,341,700	271,400	2,613,100	446,800	21%
Engineering services	345,000	260,000	172,000	-	172,000	(88,000)	-34%
Accounting and auditing services	56,000	65,000	70,000	-	70,000	5,000	8%
Legal services	67,000	50,000	75,000	-	75,000	25,000	50%
Outsourced operations	373,700	546,700	504,600	86,900	591,500	44,800	8%
Other consulting and support services	1,112,200	1,241,500	1,165,900	-	1,165,900	(75,600)	-6%
Sludge removal	134,700	202,000	100,000	106,700	206,700	4,700	2%
Rental of building - real property	28,800	28,800	21,300	4,000	25,300	(3,500)	-12%
Rent expense - equipment	46,200	22,700	28,700	200	28,900	6,200	27%
Transportation expense	556,000	556,900	601,000	-	601,000	44,100	8%
Insurance - vehicles	102,100	101,000	101,000	-	101,000	-	0%
Insurance - general liabilities	115,000	115,000	115,000	-	115,000	-	0%
Insurance - workers' compensation	200,000	200,000	240,000	-	240,000	40,000	20%
Insurance - property and flood	926,900	1,016,000	1,095,800	-	1,095,800	79,800	8%
Advertising	38,400	21,000	27,500	-	27,500	6,500	31%
Bad debt expense	70,000	53,000	70,000	-	70,000	17,000	32%
Office supplies	149,600	143,100	141,400	4,000	145,400	2,300	2%
Other utilities and technical services	400,400	576,800	498,100	-	498,100	(78,700)	-14%
Postage	38,400	33,100	23,900	200	24,100	(9,000)	-27%
Travel	92,500	97,400	99,000	3,300	102,300	4,900	5%
Training	120,700	91,000	87,700	6,200	93,900	2,900	3%
Miscellaneous	198,700	164,100	181,900	300	182,200	18,100	11%
Bank charges	225,000	275,000	300,000	-	300,000	25,000	9%
Community relations	16,700	28,700	33,700	-	33,700	5,000	17%
Water conservation and outreach	74,500	65,000	70,000	-	70,000	5,000	8%
Freight charges	10,900	13,000	21,000	-	21,000	8,000	62%
<b>Total budget</b>	<b>36,987,300</b>	<b>36,751,700</b>	<b>37,183,000</b>	<b>1,866,800</b>	<b>39,049,800</b>	<b>2,298,100</b>	<b>6.3%</b>
<b>Less capital expenditures</b>	<b>(2,911,000)</b>	<b>(2,999,800)</b>	<b>(3,651,800)</b>	<b>(74,600)</b>	<b>(3,726,400)</b>	<b>(726,600)</b>	
<b>Total operating budget</b>	<b>\$ 34,076,300</b>	<b>\$ 33,751,900</b>	<b>\$ 33,531,200</b>	<b>\$ 1,792,200</b>	<b>\$ 35,323,400</b>	<b>1,571,500</b>	<b>4.7%</b>
Operating expenses added in 2014 budget for new initiatives						-	
Operating expenses deleted from 2014 for discontinued operations						-	
<b>Net comparative 2014 budget after adjustments for new and discontinued operations</b>					<b>\$ 35,323,400</b>	<b>\$ 1,571,500</b>	<b>4.7%</b>

## Five Year Financial Plan

### Projected Changes in Net Position

	2014	2015	2016	2017	2018
<b>Projected operating results</b>					
Operating revenue	\$ 49,691,000	\$ 50,400,000	\$ 51,119,000	\$ 51,848,000	\$ 52,589,000
Operating expenses (before depreciation)	(35,323,400)	(35,853,000)	(36,391,000)	(36,937,000)	(37,491,000)
Net operating income (before depreciation)	14,367,600	14,547,000	14,728,000	14,911,000	15,098,000
Interest income	300,000	210,000	140,000	140,000	140,000
Other income	480,000	481,000	482,000	483,000	484,000
Interest expense	(5,546,000)	(5,475,000)	(5,420,000)	(5,298,000)	(5,193,000)
<b>Projected net income before depreciation</b>	<b>9,601,600</b>	<b>9,763,000</b>	<b>9,930,000</b>	<b>10,236,000</b>	<b>10,529,000</b>
System development fees	938,000	938,000	938,000	938,000	938,000
<b>Projected increase (decrease) in net position before depreciation</b>	<b>10,539,600</b>	<b>10,701,000</b>	<b>10,868,000</b>	<b>11,174,000</b>	<b>11,467,000</b>
Projected beginning net position	165,400,000	161,539,600	157,840,600	154,308,600	151,082,600
Projected net position before depreciation	175,939,600	172,240,600	168,708,600	165,482,600	162,549,600
Estimated depreciation	(14,400,000)	(14,400,000)	(14,400,000)	(14,400,000)	(14,400,000)
<b>Projected ending net position after depreciation</b>	<b>\$ 161,539,600</b>	<b>\$ 157,840,600</b>	<b>\$ 154,308,600</b>	<b>\$ 151,082,600</b>	<b>\$ 148,149,600</b>

### Projected Sources and Uses of Funds

	2014	2015	2016	2017	2018
<b>Total projected sources of funds</b>					
Operating revenue	\$ 49,691,000	\$ 50,400,000	\$ 51,119,000	\$ 51,848,000	\$ 52,589,000
Interest income	300,000	210,000	140,000	140,000	140,000
Other income	480,000	481,000	482,000	483,000	484,000
System development fees	938,000	938,000	938,000	938,000	938,000
Proceeds from issuance of debt, net of issue costs	-	-	-	-	-
<b>Total projected sources of funds</b>	<b>51,409,000</b>	<b>52,029,000</b>	<b>52,679,000</b>	<b>53,409,000</b>	<b>54,151,000</b>
<b>Total projected uses of funds</b>					
Operating expenses	35,323,400	35,853,000	36,391,000	36,937,000	37,491,000
Interest expense	5,546,000	5,475,000	5,420,000	5,298,000	5,193,000
Principal payments of debt	3,605,000	3,700,000	3,755,000	3,880,000	4,090,000
Capital expenditures for ongoing operations	2,718,300	1,300,000	1,300,000	1,300,000	1,300,000
Capital improvement projects	5,650,000	7,100,000	8,110,000	12,985,000	4,950,000
<b>Total projected uses of funds</b>	<b>52,842,700</b>	<b>53,428,000</b>	<b>54,976,000</b>	<b>60,400,000</b>	<b>53,024,000</b>
<b>Additions to (uses of) cash</b>	<b>\$ (1,433,700)</b>	<b>\$ (1,399,000)</b>	<b>\$ (2,297,000)</b>	<b>\$ (6,991,000)</b>	<b>\$ 1,127,000</b>

## Five Year Financial Plan, continued

### Projected Revenue and Contributions

Estimated gallons (000s) sold to customers at retail rates	5,052,300	5,052,000	5,052,000	5,052,000	5,052,000
Estimated gallons (000s) sold to US Navy	240,000	240,000	240,000	240,000	240,000
<b>Total estimated sales gallons (000s)</b>	<b>5,292,300</b>	<b>5,292,000</b>	<b>5,292,000</b>	<b>5,292,000</b>	<b>5,292,000</b>

	2014	2015	2016	2017	2018
<b>Operating revenue</b>					
Fees for service					
Retail water rate revenue	\$ 41,951,000	\$ 42,580,000	\$ 43,219,000	\$ 43,867,000	\$ 44,525,000
US Navy water rate revenue	931,000	945,000	959,000	973,000	988,000
Retail reclaimed water rate revenue	51,000	52,000	53,000	54,000	55,000
Retail wastewater rate revenue	2,771,000	2,813,000	2,855,000	2,898,000	2,941,000
US Navy distribution system charge	2,487,000	2,487,000	2,487,000	2,487,000	2,487,000
<b>Total fees for service</b>	<b>48,191,000</b>	<b>48,877,000</b>	<b>49,573,000</b>	<b>50,279,000</b>	<b>50,996,000</b>
Other operating revenue	1,500,000	1,523,000	1,546,000	1,569,000	1,593,000
<b>Total operating revenue</b>	<b>49,691,000</b>	<b>50,400,000</b>	<b>51,119,000</b>	<b>51,848,000</b>	<b>52,589,000</b>
<b>Non-operating revenue</b>					
Interest income	300,000	210,000	140,000	140,000	140,000
Grant proceeds	-	-	-	-	-
Charges to other utilities for billing services	360,000	361,000	362,000	363,000	364,000
Other income	120,000	120,000	120,000	120,000	120,000
<b>Total non-operating revenue</b>	<b>780,000</b>	<b>691,000</b>	<b>622,000</b>	<b>623,000</b>	<b>624,000</b>
<b>Total budgeted revenue</b>	<b>\$ 50,471,000</b>	<b>\$ 51,091,000</b>	<b>\$ 51,741,000</b>	<b>\$ 52,471,000</b>	<b>\$ 53,213,000</b>
System development fees	\$ 938,000	\$ 938,000	\$ 938,000	\$ 938,000	\$ 938,000
<b>Total revenue and contributions</b>	<b>\$ 51,409,000</b>	<b>\$ 52,029,000</b>	<b>\$ 52,679,000</b>	<b>\$ 53,409,000</b>	<b>\$ 54,151,000</b>

Budget assumptions	
(1) Water volume growth	0.0%
(2) Annual rate index	1.5%
(3) Average interest rate (applied to average cash balance)	0.5%
(4) System development fee growth factor	0.0%

## Five Year Financial Plan, continued

### Five Year Capital Improvement and Capital Financing Plan

Description	2014	2015	2016	2017	2018	Estimated five-year expenditures
<b>Ongoing and critical projects</b>						
Distribution replacement	4,300,000	3,700,000	2,100,000	2,100,000	2,100,000	14,300,000
Cathodic protection - tanks and 18 mile stretch	200,000	-	-	-	-	200,000
Transmission replacement (critical areas)	-	500,000	500,000	500,000	500,000	2,000,000
High service pump station improvements	-	-	-	-	750,000	750,000
<b>Navy projects</b>						
Replace piping at Sigsbee Park	500,000	100,000	110,000	-	-	710,000
Replace piping at Boca Chica	-	300,000	-	-	-	300,000
Demo/Replace water storage tank - C69 Trumbo Point	-	-	400,000	-	-	400,000
Replace piping,hydrants, meters at Trumbo Point	-	-	-	585,000	100,000	685,000
<b>Projects with dedicated funding sources</b>						
Key Haven collection system improvements	650,000	2,500,000	1,000,000	-	-	4,150,000
Layton wastewater collection system expansion (East Long Key)	-	-	150,000	100,000	-	250,000
<b>Priority but non-critical projects</b>						
Florida City 5 mg storage tank	-	-	2,600,000	2,600,000	-	5,200,000
Marathon 4 mg storage tank	-	-	50,000	4,100,000	-	4,150,000
Land Purchase -N and W of Florida City WTP	-	-	1,000,000	1,000,000	-	2,000,000
Distribution pump station Cudjoe and Islamoada	-	-	100,000	1,500,000	1,500,000	3,100,000
Marathon service buildings	-	-	100,000	500,000	-	600,000
<b>TOTAL</b>	<b>\$ 5,650,000</b>	<b>\$ 7,100,000</b>	<b>\$ 8,110,000</b>	<b>\$ 12,985,000</b>	<b>\$ 4,950,000</b>	<b>\$ 38,795,000</b>

#### Funding sources

Ongoing and critical projects funded from rates and cash on hand	\$ 4,500,000	\$ 4,200,000	\$ 2,600,000	\$ 2,600,000	\$ 3,350,000	\$ 17,250,000
Navy projects paid through Navy rate	500,000	400,000	510,000	585,000	100,000	2,095,000
Other projects with dedicated revenue sources	650,000	2,500,000	1,150,000	100,000	-	4,400,000
Priority but non-critical projects funded through rates and cash on hand	-	-	3,850,000	9,700,000	1,500,000	15,050,000
<b>TOTAL</b>	<b>\$ 5,650,000</b>	<b>\$ 7,100,000</b>	<b>\$ 8,110,000</b>	<b>\$ 12,985,000</b>	<b>\$ 4,950,000</b>	<b>\$ 38,795,000</b>

## Five Year Financial Plan, continued

### Projected New Debt Issues and Debt Service

	2014	2015	2016	2017	2018
<b>Bond issuance assumptions:</b>					
Projected principal amount of new bonds issued	\$ -	\$ -	\$ -	\$ -	\$ -
Available for construction fund	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated issue costs					
Projected interest rate					
Amortization period (years)					
# principal payments per year					
<b>Projected Debt Service</b>					
<b>Principal</b>					
Series 2007 water revenue bonds	950,000	990,000	995,000	1,065,000	1,120,000
Series 2008 water refunding and revenue bonds	-	-	-	-	-
Series 2012 wastewater revenue bonds	335,000	340,000	345,000	350,000	355,000
Series 2013A water refunding bonds	2,320,000	2,370,000	2,415,000	2,465,000	2,615,000
Series 2013B water revenue bonds	-	-	-	-	-
<b>Total principal</b>	<b>3,605,000</b>	<b>3,700,000</b>	<b>3,755,000</b>	<b>3,880,000</b>	<b>4,090,000</b>
<b>Interest</b>					
Series 2007 water revenue bonds	2,530,000	2,492,000	2,452,000	2,413,000	2,359,000
Series 2008 water refunding and revenue bonds <sup>[1]</sup>	1,998,000	1,997,000	2,031,000	1,997,000	1,997,000
Series 2012 wastewater revenue bonds	156,000	147,000	137,000	127,000	117,000
Series 2013A water refunding bonds <sup>[2]</sup>	355,000	288,000	249,000	210,000	169,000
Series 2013B water revenue bonds <sup>[3]</sup>	507,000	551,000	551,000	551,000	551,000
<b>Total interest</b>	<b>5,546,000</b>	<b>5,475,000</b>	<b>5,420,000</b>	<b>5,298,000</b>	<b>5,193,000</b>
<b>Total projected debt service</b>	<b>\$ 9,151,000</b>	<b>\$ 9,175,000</b>	<b>\$ 9,175,000</b>	<b>\$ 9,178,000</b>	<b>\$ 9,283,000</b>

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

<sup>[2]</sup> Bonds were issued in July 2013

<sup>[3]</sup> Bonds are anticipated to be issued in September 2013

## Five Year Financial Plan, continued

### Projected Debt Service Coverage

	Water Operations				
	2014	2015	2016	2017	2018
<b>Funds available for debt service</b>					
Operating revenue	\$ 46,920,000	\$ 47,587,000	\$ 48,264,000	\$ 48,950,000	\$ 49,648,000
Interest income	300,000	210,000	140,000	140,000	140,000
Other income	480,000	481,000	482,000	483,000	484,000
Less operating expenses	(33,531,200)	(34,033,900)	(34,544,600)	(35,062,900)	(35,588,800)
Net funds available for debt coverage	\$ 14,168,800	\$ 14,244,100	\$ 14,341,400	\$ 14,510,100	\$ 14,683,200
Debt service requirements	\$ 8,660,000	\$ 8,688,000	\$ 8,693,000	\$ 8,701,000	\$ 8,811,000
<b>Coverage factor (minimum of 1.10 required)</b>	<b>1.64</b>	<b>1.64</b>	<b>1.65</b>	<b>1.67</b>	<b>1.67</b>
System development charges	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
<b>Coverage factor with system development charges (minimum of 1.20)</b>	<b>1.73</b>	<b>1.73</b>	<b>1.74</b>	<b>1.76</b>	<b>1.76</b>

	Wastewater Operations				
	2014	2015	2016	2017	2018
<b>Funds available for debt service</b>					
Operating revenue	\$ 2,771,000	\$ 2,813,000	\$ 2,855,000	\$ 2,898,000	\$ 2,941,000
Interest income	-	-	-	-	-
Other income	-	-	-	-	-
Less operating expenses	(1,792,200)	(1,819,100)	(1,846,400)	(1,874,100)	(1,902,200)
Net funds available for debt coverage	\$ 978,800	\$ 993,900	\$ 1,008,600	\$ 1,023,900	\$ 1,038,800
Debt service requirements	\$ 491,000	\$ 487,000	\$ 482,000	\$ 477,000	\$ 472,000
System development charges	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000
<b>Coverage factor with system development charges (minimum of 1.20)</b>	<b>2.27</b>	<b>2.32</b>	<b>2.38</b>	<b>2.44</b>	<b>2.49</b>

## Five Year Financial Plan, continued

### Estimated Rate Adjustments and Average Monthly Bill

	Potable water	
	Estimated percentage increase	Average monthly bill (for 4,500 gallons)
<b>Existing Bill</b>		<b>\$ 38.81</b>
Estimated May 2014 index	1.50%	\$ 39.39
Estimated May 2015 index	1.50%	\$ 39.98
Estimated May 2016 index	1.50%	\$ 40.58
Estimated May 2017 index	1.50%	\$ 41.19
Estimated May 2018 index	1.50%	\$ 41.81

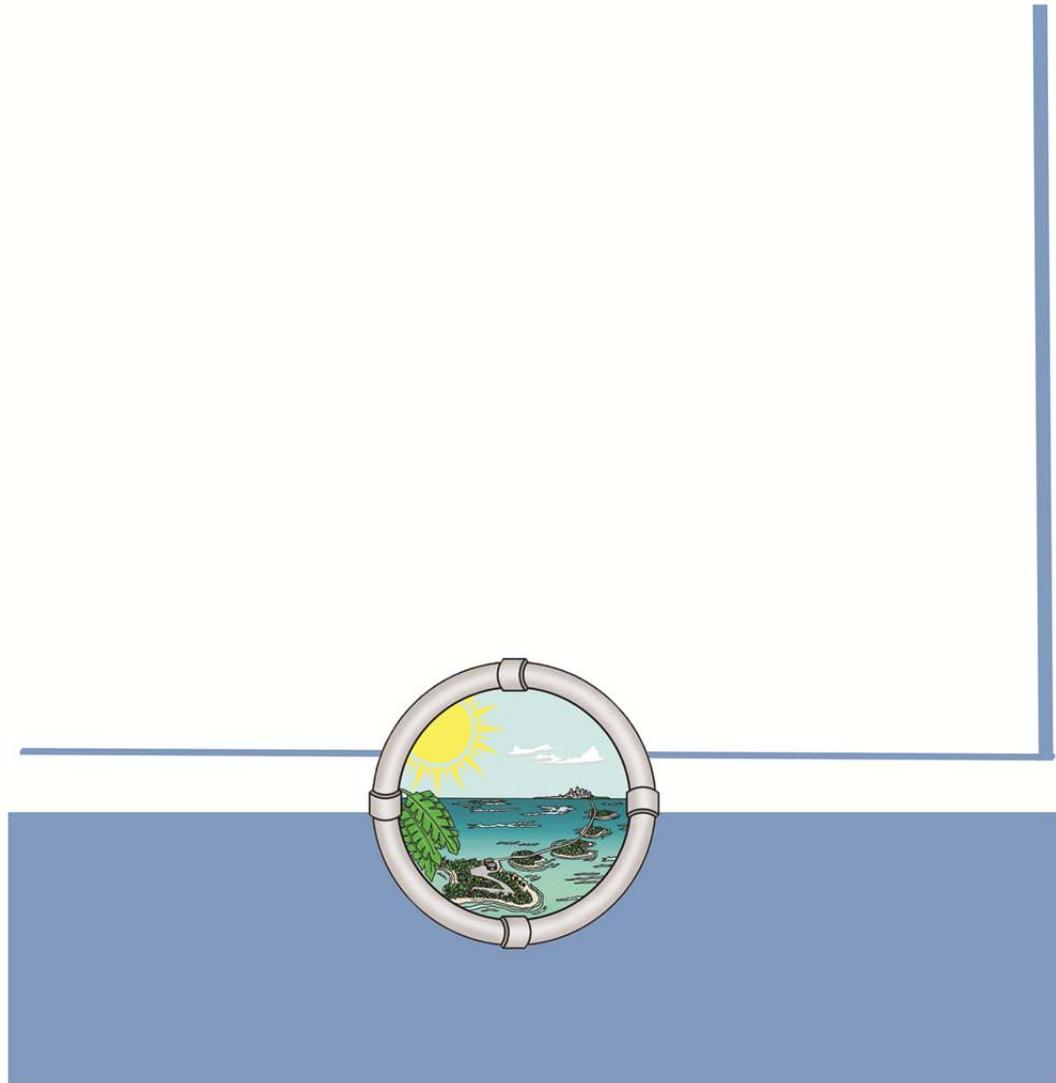
	Reclaimed water	
	Estimated percentage increase	Average monthly bill (for 1,100 gallons)
<b>Existing Bill</b>		<b>\$ 4.35</b>
Estimated May 2014 index	1.50%	\$ 4.42
Estimated May 2015 index	1.50%	\$ 4.48
Estimated May 2016 index	1.50%	\$ 4.55
Estimated May 2017 index	1.50%	\$ 4.62
Estimated May 2018 index	1.50%	\$ 4.69

	Wastewater	
	Estimated percentage increase	Average monthly bill (for 4,500 gallons)
<b>Existing Bill</b>		<b>\$ 73.13</b>
Estimated May 2014 index	1.50%	\$ 74.23
Estimated May 2015 index	1.50%	\$ 75.34
Estimated May 2016 index	1.50%	\$ 76.47
Estimated May 2017 index	1.50%	\$ 77.62
Estimated May 2018 index	1.50%	\$ 78.78

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# Capital and Debt



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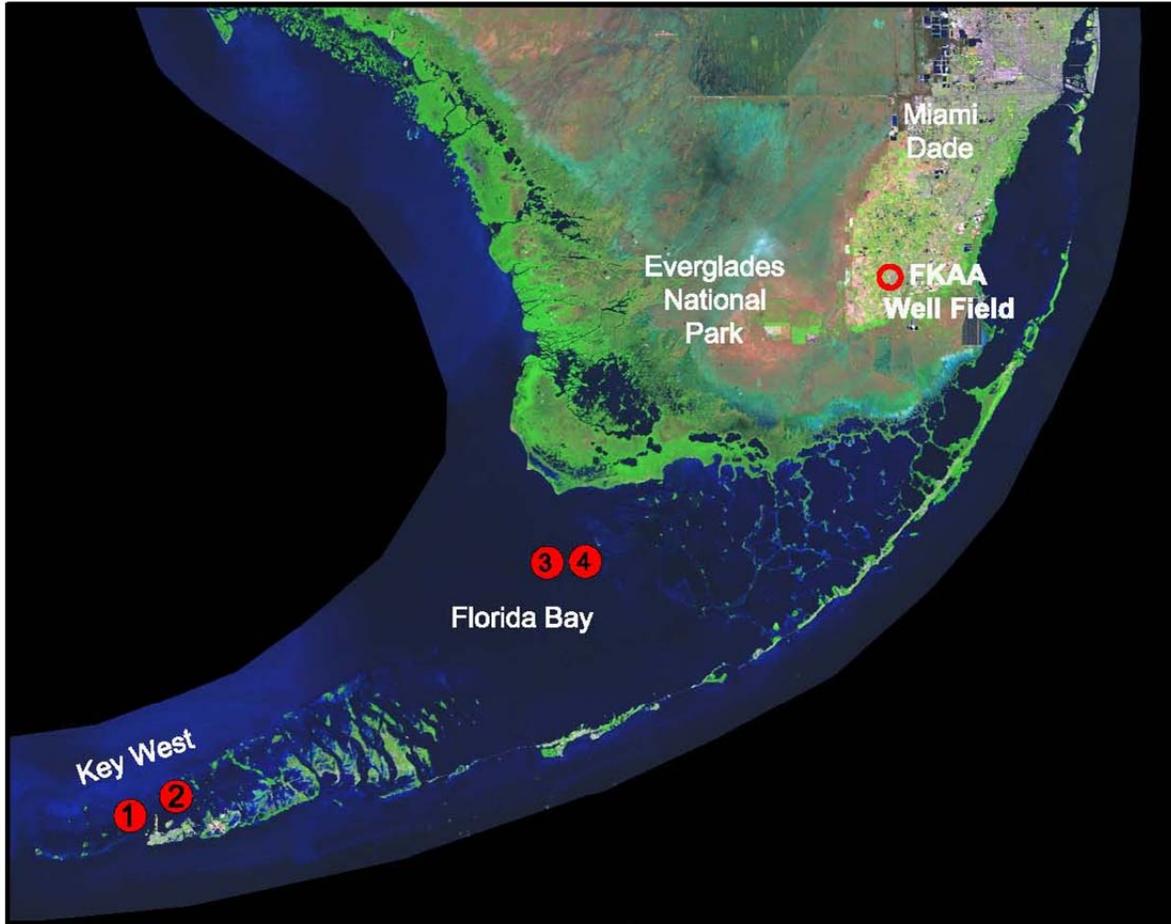


## Capital Improvement Budget

Description	2014	2015	2016	2017	2018	Estimated five-year expenditures
<b>Ongoing and critical projects</b>						
Distribution replacement	4,300,000	3,700,000	2,100,000	2,100,000	2,100,000	14,300,000
Cathodic protection - tanks and 18 mile stretch	200,000					200,000
Transmission replacement (critical areas)		500,000	500,000	500,000	500,000	2,000,000
High service pump station improvements					750,000	750,000
<b>Navy projects</b>						
Replace piping at Sigsbee Park	500,000	100,000	110,000			710,000
Replace piping at Boca Chica		300,000				300,000
Demo/Replace water storage tank - C69 Trumbo Point			400,000			400,000
Replace piping,hydrants, meters at Trumbo Point				585,000	100,000	685,000
<b>Projects with dedicated funding sources</b>						
Key Haven collection system improvements	650,000	2,500,000	1,000,000			4,150,000
Layton wastewater collection system expansion (East Long Key)			150,000	100,000		250,000
<b>Priority but non-critical projects</b>						
Florida City 5 mg storage tank			2,600,000	2,600,000		5,200,000
Marathon 4 mg storage tank			50,000	4,100,000		4,150,000
Land Purchase -N and W of Florida City WTP			1,000,000	1,000,000		2,000,000
Distribution pump station Cudjoe and Islamoada			100,000	1,500,000	1,500,000	3,100,000
Marathon service buildings			100,000	500,000		600,000
<b>TOTAL</b>	<b>\$ 5,650,000</b>	<b>\$ 7,100,000</b>	<b>\$ 8,110,000</b>	<b>\$ 12,985,000</b>	<b>\$ 4,950,000</b>	<b>\$ 38,795,000</b>

## Project Summaries

### Florida Keys Aqueduct Authority Projects



#### Project Legend

<b>1</b>	Replace Piping at Sigsbee Park	
<b>2</b>	Key Haven Collection System Improvements	
<b>3</b>	Distribution Replacement- Various Subdivisions	
<b>4</b>	Cathodic Protection-Tanks and 18 Mile Stretch	

**US Navy Distribution System upgrades**

**Distribution system**

**project information**

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



**Description/Justification:**

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

- Replace piping, valves and hydrants at Sigsbee Park
- Replace piping and valves at Truman Annex
- Hydrants for Sigsbee
- Meters for Sigsbee Meters for Truman
- Installation of data collectors
- Replace piping at Boca Chica
- Replace storage tank at Trumbo Point

**Status/Recent Developments:**

Ongoing through 2018.

**financial information**

**Capital Funding:**

	five-year plan					Total Cost
	2014	2015	2016	2017	2018	
Capital Engineering & Construction Costs	\$ 500,000	\$ 400,000	\$ 510,000	\$ 585,000	\$ 100,000	\$ 2,095,000
<b>Total Costs</b>	<b>\$ 500,000</b>	<b>\$ 400,000</b>	<b>\$ 510,000</b>	<b>\$ 585,000</b>	<b>\$ 100,000</b>	<b>\$ 2,095,000</b>

**Operating Impact:**

	annual operating costs (savings)					Total
	2014	2015	2016	2017	2018	
<b>New Personnel (FTEs)</b>						
Personal Services Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Total Operating Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Key Haven Collection System Improvements**

**Collection and Treatment**

**project information**

<b>Location</b>	Key Haven Subdivision
<b>Project Type</b>	Capital Improvement
<b>Category</b>	Renewal and Replacement
<b>Project Number</b>	4034 – 09
<b>Design Engineer</b>	Don Hubbs/CHEN & Assoc.
<b>Project Manager</b>	Don Hubbs
<b>Contractor</b>	To be determined
<b>Start Date</b>	To be determined
<b>Completion Date</b>	To be determined
<b>Bond Funded</b>	Assessment
<b>Facilities Master Plan Project</b>	Yes



**Description/Justification:**

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

**Status/Recent Developments:**

Design plans are being developed.

**financial information**

**Capital Funding:**

	five-year plan					Total Cost
	2014	2015	2016	2017	2018	
Capital Engineering & Construction Costs	650,000	2,500,000	1,000,000	-	-	\$ 4,150,000
<b>Total Costs</b>	<b>\$ 650,000</b>	<b>\$ 2,500,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>0</b>	<b>\$ 4,150,000</b>

**Operating Impact:**

	annual operating costs (savings)					Total
	2014	2015	2016	2017	2018	
New Personnel (FTEs)	-	-	-	-	-	-
Personal Services Costs	-	-	-	-	-	-
Other Operating Costs	-	-	(1,500)	(3,000)	(3,000)	(7,500)
<b>Total Operating Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,500)</b>	<b>\$ (3,000)</b>	<b>-3000</b>	<b>(7,500)</b>

**Distribution Replacement**

**Distribution System**

**project information**

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



**Description/Justification:**

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

**Status/Recent Developments:**

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

**financial information**

**Capital Funding:**

	five-year plan					Total Cost
	2014	2015	2016	2017	2018	
Capital Engineering & Construction Costs	\$ 4,300,000	\$ 3,700,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 14,300,000
<b>Total Costs</b>	<b>\$ 4,300,000</b>	<b>\$ 3,700,000</b>	<b>\$ 2,100,000</b>	<b>\$ 2,100,000</b>	<b>\$ 2,100,000</b>	<b>\$ 14,300,000</b>

**Operating Impact:**

	annual operating costs (savings)					Total
	2014	2015	2016	2017	2018	
New Personnel (FTEs)						
Personal Services Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Total Operating Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>

**US Navy Distribution System upgrades  
Renovation and Maintenance**

**project information**

<b>Location</b>	North Service Area
<b>Project Type</b>	Capital Improvement
<b>Category</b>	Renewal and Replacement
<b>Project Number</b>	1112-11
<b>Design Engineer</b>	To be determined
<b>Project Manager</b>	Managing Director of Engineering
<b>Contractor</b>	To be determined
<b>Start Date</b>	October 2013
<b>Completion Date</b>	June 2014
<b>Bond Funded</b>	Rates and cash on hand
<b>Facilities Master Plan Project</b>	Yes



**Description/Justification:**

Field investigations have indicated that the 36-inch submerged pipeline along the 18-mile stretch, a transmission pipeline section that experiences the highest system pressures, is exposed in places and other than external coating, is operating with minimal corrosion protection. In addition, several steel distribution storage tanks require additional protection in the form of sacrificial anodes and/or their methodologies to extend their useful life and avoid costly replacement and repairs.

**Status/Recent Developments:**

Evaluation and task order development is underway.

**financial information**

**Capital Funding:**

	five-year plan					Total Cost
	2014	2015	2016	2017	2018	
Capital Engineering & Construction Costs	\$ 200,000	\$ -	\$ -	\$ -	\$ -	200,000
<b>Total Costs</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>

**Operating Impact:**

	annual operating costs (savings)					Total
	2014	2015	2016	2017	2018	
<b>New Personnel (FTEs)</b>						
Personal Services Costs	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Operating Costs	-	-	-	-	-	-
<b>Total Operating Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

## Capital Outlay Budget Detail

			Amount	Water cost centers	Wastewater cost centers	Total
<b>Executive</b>						
1011	Executive Office	None	\$ -	\$ -		
1013	Human Resources	None	-	-		
1014	Records Management	None	-	-		\$ -
<b>Engineering</b>						
2021	General Engineering	None	-	-		
2022	Contract Management	Portable GPS unit	8,000			
		Portable inspection camera (2)	18,000			
		Laser level and accessories	3,000	29,000		
2023	Water Quality	None	-			
2024	Design	None	-			
2025	Construction Crew	Portable arrow board (2)	7,400			
		Reciprocating compactors (2)	7,200			
		Cut-off saw	1,200			
		Portable GPS unit	8,000			
		Equipment trailer	16,200			
		Heavy-duty pressure washer	2,600			
		Variable message board	12,200			
		Scissor lift	13,000			
		De-watering pumps (2)	3,800			
		Truck-mounted compressor (replacement)	2,000			
		Sand blasting equipment and accessories	1,200			
		Portable generator	2,000			
		HDPE fusion bonding equipment	8,000	84,800		113,800
<b>Customer Service</b>						
3030	Customer Service Administration	None	-	-		
3031	Central Payment Processing	None	-	-		
3032	Customer Service-Key West	None	-	-		
3034	Customer Service-Marathon	None	-	-		
3035	Customer Service-Tavernier	None	-	-		
3037	Field Services-Key West	None	-	-		
3038	Field Services-Marathon	None	-	-		
3039	Field Services-Tavernier	Neptune handheld reader	5,300	5,300		5,300
<b>Operations</b>						
4001	Operations Office Key West	Replace floor-Operations office	3,000			
		Server room A/C upgrades	16,000			
		Remodel bathrooms-Administration Building	10,000	29,000		
4101	Operations Office Stock Island/lower keys	Water trailer & equipment for tank disinfections	12,000			
		Equipment storage cover	32,400			
		Leak detection listening/correlator devices	25,000			
		12' capacity brush chipper (replacement)	33,000	102,400		
4102	Distribution/Maintenance-Area I	Air compressor for Trumbo Hydro tank (Navy)	6,000	6,000		
4103	Distribution/Maintenance-Area II	Vactron LP55sdt vacuum excavator (replacement)	45,000			
		D-5 drilling machine with accessories (3)	5,500			
		Replace Summerland pump station structure	8,000			
		Air compressor for hydro tank A 435 (Navy)	6,000			
		Air compressor for hydr tank A 4162 (Navy)	6,000			
		Jack hammer (breaker)	2,100			
		Grimmer Schmidt (replacement)	6,000	78,600		
4104	Distribution Pump Station-Key West	None	-	-		
4105	Distribution Pump Station-Stock Island	Replace Cl2 tablet feeder with gas chlorine	6,500	6,500		
4107	Valve Shop	New water meters	70,000	70,000		
4108	Fleet Maintenance-lower keys	One ton pickup with crane	40,500			
		One ton pickups (2)	56,000			
		Half ton pickups (3)	48,000			
		11,000 lb. asymmetric two post truck lift	8,000			
		Steam cleaner upholstery	1,500	154,000		

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

## Capital Outlay Budget Detail, continued

			Amount	Water cost centers	Wastewater cost centers	Total
4110	Stock Island Reverse Osmosis Plant	None	-	-	-	
4112	Bay Point Wastewater Treatment Plant	None	-	-	-	
4113	Bay Point Collection	None	-	-	-	
4114	Big Coppitt Wastewater Treatment	Redundant AC for MCC room	9,000			
		Mud well pump	2,500		11,500	
4115	Big Coppitt Collection	None	-	-	-	
4116	Key Haven Wastewater Treatment	In-plant lift station pump/replacement	6,700		6,700	
4117	Key Haven Collection	None	-	-	-	
4201	Operations Marathon/middle keys	None	-	-	-	
4202	Distribution/Maintenance-Area III	Skid steer loader	55,000			
		Ice maker (rreplacement)	3,000	58,000		
4203	Transmission Maintenance-Area III	Hatch doors for vaults (4)	6,300			
		24" tap to tie into an 8" (Cudjoe)	35,000			
		24" tap to tie into 12" (Summerland)	35,000			
		Overhead door for Q-Hut	7,900			
		Wach's pumps	13,300			
		Multi-gas detector kit	2,000			
		Pallet rack for Q-hut	1,900			
		Saw package and diamond chain	4,200			
		30" epoxy coated butterfly valve (replacement, Conch Key)	18,000			
		24" epoxy coated butterfly valve (replacement, Ramrod)	14,000			
		Traffic cone trailer	10,000	147,600		
4204	Transmission Pump Station-Marathon	None	-	-	-	
4205	Transmission Pump Station-Ramrod	None	-	-	-	
4208	Fleet Maintenance-middle keys	Truck bed cap for warehouse truck	2,000			
		Pallet rack for Q-hut	1,900			
		Crane, jet adjustable trolley and wall mounted JIB crane	1,700			
		Electric chain hoist	2,200			
		One ton pickups (3 replacements)	84,000			
		Half ton pickups (2 replacements)	32,000			
		One ton pickup with crane (replacement)	57,000	180,800		
4210	Reverse Osmosis Plant-Marathon	None	-	-	-	
4213	Wastewater Treatment Plant-Duck Key	Redundant AC for MCC room	7,000			
		Colorimeter for process control	2,400			
		Air drop added to digester	20,000			
		Davit crane	9,000		38,400	
4214	Wastewater Operations and Maintenance	Lateral camera (replacement)	10,000		10,000	
4216	Duck Key Collection	None	-	-	-	
4301	Operations Key Largo and upper keys	Replace Tavernier Customer Service A/C	15,000	15,000		
4302	Distribution Maintenance Area IV	Replace fence at Islamorada pump station	47,000			
		Heavy duty dump trailer (replacement)	7,700	54,700		
4303	Distribution Maintenance Area V	Replace Rock Harbor roof	35,000			
		Replace Tavernier pump station roof	4,000			
		Relocate transmission tap #174	30,000			
		Replace Rock Harbor fence	60,000			
		Replace Tavernier fence	15,000	144,000		
4304	Transmission Maintenance Areas IV and V	Diesel portable air compressor	31,000			
		Caterpillar backhoe (replacement)	65,000			
		Horizontal wet cutting bank saw	5,400			
		Top chest	3,000			
		Hydraulic chain saws	8,200			
		Ice machine	1,700			
		16' fiberglass boat, motor, trailer (replacement)	15,900			
		Aluminum and steel pipe bender	6,800	137,000		
4308	Fleet Maintenance-upper keys	Tire balancer (replacement)	17,000			
		One ton pickup (replacement)	28,000			
		Line truck (replacement)	118,000	163,000		

## Capital Outlay Budget Detail, continued

			Amount	Water cost centers	Wastewater cost centers	Total
4312	Wastewater Treatment Plant-Layton	Spare jet motive pump	8,000		8,000	
4313	Layton Collection	None	-		-	
5001	Main Office-Florida City	None	-		-	
5010	Water Treatment Plant-Florida City	Neptune 10" magnetic well flow meters	78,000			
		24" filter influent valves and controller	36,000			
		Weir box freechlorine analyzer	6,000			
		Free chlorine analyzer	7,000			
		Motors and drives for vacuum filter unit	14,000			
		Lime feed magnetic meter	3,500	144,500		
5020	Transmission Pump Station-Florida City	HS 800 VFD motor (spare)	73,000			
		7 stage pump assembly HS 500 hp (spare)	63,000			
		Wach pump 3"	9,000	145,000		
5030	Transmission Pump Station-Long Key	None	-		-	
5040	Transmission Pump Station-Key Largo	None	-		-	
5050	Florida City RO Plant	None	-		-	1,710,700
<b>Administration</b>						
6010	Finance	None	-		-	
6020	Billing	None	-		-	
6030	Purchasing and Inventory	Pallet racks for warehouse and cistern	16,000			
		Camper top for Marathon warehouse truck	2,000	18,000		18,000
<b>Technical Services</b>						
8010	Information Technology	ERP implementation and integration	250,000			
		Switches/routers (Desal, Tav, KWPS, some Kennedy & FC core)	50,000			
		Server replacement	22,000			
		Exchange upgrade and email storage	30,000			
		Wireless redundant network link	45,000			
		Laser fiche software replacement	187,000			
		Upgrade phone system	10,000			
		Network security monitor (2, 1 each internet connection)	50,000			
		Fiber to Stock Island back pump	12,000	656,000		
8020	Electrical and Instrumentation Controls	Boca Chica panels, A-229 and A-4462	9,500			
		Microhard 5800 radio link Long Key to DKWWTP	4,000			
		Microhard 5800 radio link Long Key to Layton WWTP	4,000			
		Voltage regulators for Ramrod pump station	80,000			
		Turbidity meter for Marathon RO	6,000			
		Data flow system on lift station Duck Key	11,000			
		6 differential pressure transmitter FL City	12,000			
		Electrician tools for Cudjoe temporary employees	30,000			
		Florida City variable frequency drives (replacement)	58,000	214,500		870,500
<b>Total</b>				2,643,700	74,600	\$ 2,718,300

## Capital Financing Plan Summary

### Background

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

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

### Summary of Debt

#### Anticipated Budget Year Bond Issues

No bond issues are anticipated for the 2014 budget year. Critical projects with projected 2014 cash requirements of about \$5.7 million will be funded using available cash reserves, including remaining proceeds from the issuance of Series 2013 bonds anticipated in late fiscal 2013, or revenue from a dedicated source such as assessments or, in the case of U.S. Navy projects, specific charges to that customer. Total projected outstanding debt at the end of budget year 2014 is estimated to be approximately \$135 million and debt service is approximately \$9.4 million.

New wastewater construction projects will be funded entirely by Monroe County. The Authority has no financing responsibilities for wastewater capital projects except possible acquisitions of existing systems. None are included in the 2014 budget.

#### Existing Outstanding Bond Issues

##### Water Revenue and Revenue Refunding Bonds

In June 2003, the Authority issued \$33,615,000 of Series 2003 water revenue and revenue refunding bonds with an average interest rate of 4.41% to advance refund \$35,115,000 of outstanding Series 1991 and Series 1993 Water Refunding Revenue bonds with an average interest rate of 5.35%. These Series 2003 bonds will be refunded prior to the end of fiscal year 2013 by Series 2013A bonds (see below).

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

In June 2008 the Authority issued \$52,625,000 in water revenue refunding bonds. The 2008 bonds bear interest at a variable rate that is set each week (.17% at June 13, 2012). The proceeds from these bonds were used to refund Series 2006 bonds, which were insured by a failed bond insurer. The refunding was necessary in order to replace the bond insurer with a letter of credit. The interest rate swap that was entered into when the Series 2006 bonds were issued remains in place with the notional amount now tied to the Series 2008 bonds.

In July 2013, the Authority plans to issue Series 2013A refunding revenue bonds to a bank at a locked interest rate of 1.64%. The proceeds from this issue will be used to refund the Series 2003 bonds discussed above. This issue is expected to result in an economic benefit to the Authority of about \$2.6 million in savings.

In September 2013, the Authority plans to issue Series 2013 B revenue bonds in an estimated amount of \$10 million to fund water distribution line replacements that are being accelerated by wastewater line construction. These bonds will be structured and issued based on responses to a competitive request for qualifications from lenders and underwriters.

## Capital Financing Plan Summary, continued

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

### Wastewater Revenue Bonds

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

## Debt Service Requirements

### Summary of Outstanding Principal of Long Term Debt

	Projected outstanding principal, 10/1/13	2014 budgeted principal payments	Outstanding principal, 9/30/14
Series 2003 water refunding bonds	\$ -	\$ -	\$ -
Series 2007 water revenue bonds	50,560,000	950,000	49,610,000
Series 2008 water refunding and revenue bonds	52,625,000	-	52,625,000
Series 2012 wastewater revenue bonds	5,635,000	335,000	5,300,000
Series 2013A water refunding bonds	19,900,000	2,320,000	17,580,000
Series 2013B water revenue bonds	10,000,000	-	10,000,000
<b>Total bonds</b>	<b>\$ 138,720,000</b>	<b>\$ 3,605,000</b>	<b>\$ 135,115,000</b>

### Summary of Debt Service

	Fixed / Variable	Budgeted 2013 debt service			Budgeted/Projected 2014 debt service		
		Principal	Interest	Total	Principal	Interest	Total
Series 2003 water refunding bonds <sup>[1]</sup>	Fixed	17,610,000	989,500	18,599,500	-	-	-
Series 2007 water revenue bonds	Fixed	910,000	2,566,400	3,476,400	950,000	2,530,000	3,480,000
Series 2008 water refunding and revenue bonds <sup>[2]</sup>	Variable	-	1,997,300	1,997,300	-	1,998,000	1,998,000
Series 2012 wastewater revenue bonds	Fixed	-	91,300	91,300	335,000	156,000	491,000
Series 2013A water refunding bonds <sup>[3]</sup>	Fixed	-	-	-	2,320,000	355,000	2,675,000
Series 2013B water revenue bonds <sup>[4]</sup>	Fixed	-	-	-	-	507,000	507,000
<b>Total bonds</b>		<b>\$ 18,520,000</b>	<b>\$ 5,644,500</b>	<b>\$ 24,164,500</b>	<b>\$ 3,605,000</b>	<b>\$ 5,546,000</b>	<b>\$ 9,151,000</b>

<sup>[1]</sup> Series 2003 bonds will be fully refunded in 2013 by the Series 2013 water refunding bonds

<sup>[2]</sup> Includes ancillary costs of remarketing and letter of credit fees

<sup>[3]</sup> Bonds were issued in July 2013

<sup>[4]</sup> Bonds are anticipated to be issued in September 2013

## Debt Service Coverage Analysis

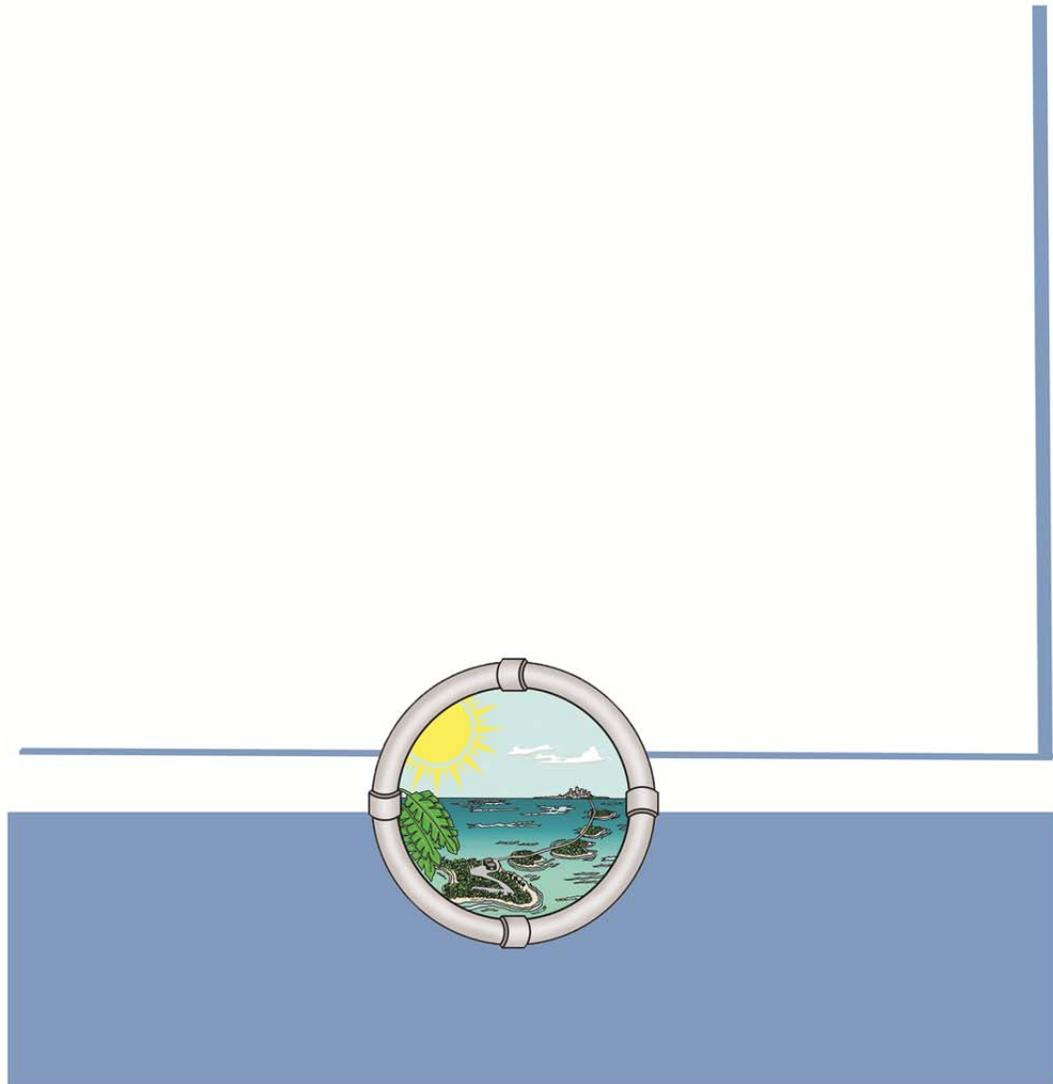
### Projected Debt Service Coverage

	Budgeted 2013		Budgeted 2014	
	Water	Wastewater	Water	Wastewater
<b>Revenue available for debt service</b>				
Total operating revenue	\$ 45,929,000	\$ 2,771,000	\$ 46,920,000	\$ 2,771,000
Interest income-revenue funds	300,000	-	300,000	-
Other revenue available for debt service	120,000	-	480,000	-
Gross revenue as defined	46,349,000	2,771,000	47,700,000	2,771,000
Less operating expenses before depreciation	(31,980,500)	(1,771,400)	(33,531,200)	(1,792,200)
<b>Net revenue as defined for 110% test (water only)</b>	<b>14,368,500</b>	<b>999,600</b>	<b>14,168,800</b>	<b>978,800</b>
System development fees	600,000	138,000	800,000	138,000
<b>Net revenue as defined for 120% test</b>	<b>\$ 14,968,500</b>	<b>\$ 1,137,600</b>	<b>\$ 14,968,800</b>	<b>\$ 1,116,800</b>
<b>Debt service requirements</b>				
Water bonds	\$ 8,196,300	\$ -	\$ 8,660,000	\$ -
Wastewater bonds	-	712,300	-	491,000
<b>Total debt service requirements for fiscal year</b>	<b>\$ 8,196,300</b>	<b>\$ 712,300</b>	<b>\$ 8,660,000</b>	<b>\$ 491,000</b>
<b>Debt service coverage 110% test (water only)</b>	<b>1.75</b>	<b>-</b>	<b>1.64</b>	<b>-</b>
<b>Debt service coverage 120% test</b>	<b>1.83</b>	<b>1.60</b>	<b>1.73</b>	<b>2.27</b>

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# Departmental Information



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## Executive Department Summary



### Responsibilities and budget issues

The Executive Department represents the Authority's executive branch of the organization, including the Executive Director, General Counsel, Internal Auditor, Manager of Human Resources, Board's Records Clerk, Benefits & Risk Manager, Safety & Training Manager, Records Manager as well as support staff. The budget supports all legal services, governmental liaison management and personnel related programs. Since the department employs a number of specialized, professional and senior level management positions, salaries are a substantial part of its budget. The cost of employee benefits (health, dental, vision, and life insurance, longevity and attendance bonuses, and our Employee Assistance Program), property, liability, worker's compensation, vehicle, and flood insurances for the entire agency are also major funding elements. All legal services, auditing services, governmental consulting fees and advertisements of open positions and public meeting, as required by law, are budgeted under this department.

We have budgeted for CEU classes that are required for the renewal of all FDEP operators' licenses. Approximately 100 employees are mandated to maintain an FDEP license to retain their position with the FCAA.



## Executive Department Summary, continued

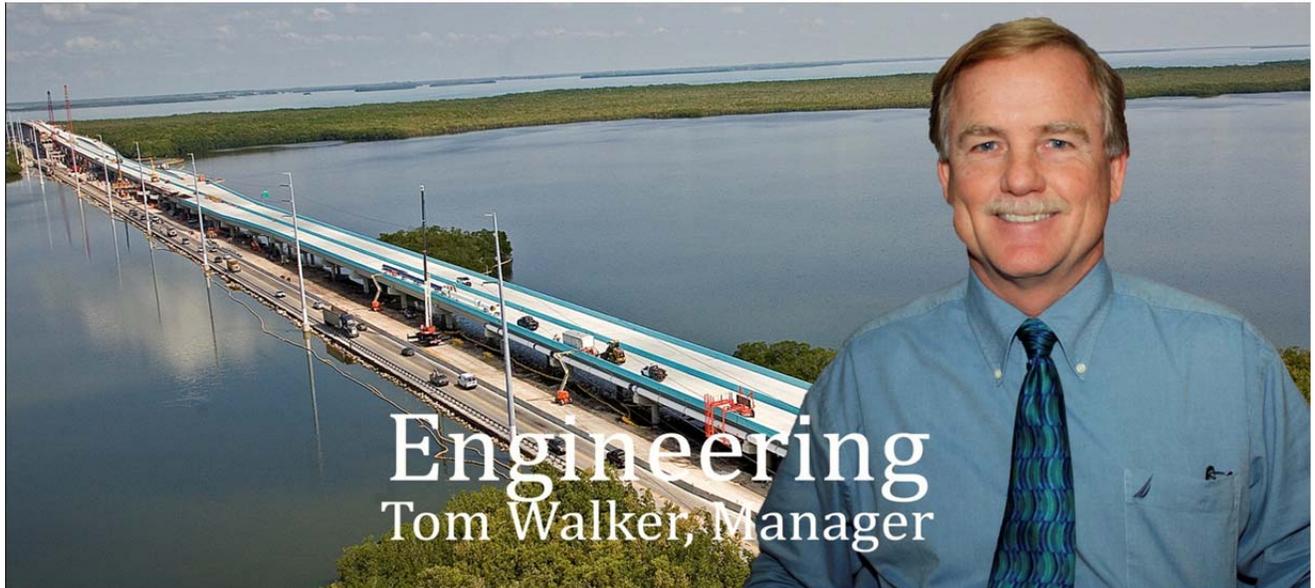
### Department goals, objectives, and performance measures

	<u>Strategic goal supported</u>
<ul style="list-style-type: none"> <li>• Implement new Human Resources information system with improved technology.</li> </ul>	Develop and implement internal communication strategy.
<ul style="list-style-type: none"> <li>• Along with staff we will be implementing a new Performance Management Program and a Wellness Program.</li> </ul>	Develop meaningful reward and recognition programs and improve employee performance evaluation system.
<ul style="list-style-type: none"> <li>• Establish cooperative training programs with other local agencies (FKEC, Sheriff's Office, Mosquito Control, KES, etc.) to share on-going training costs</li> </ul>	Continue to explore opportunities to group-purchase with other governmental entities.
<ul style="list-style-type: none"> <li>• Successfully negotiate a three (3) year bargaining agreement with the Communication Workers of America</li> </ul>	Develop meaningful reward and recognition programs and improve employee performance evaluation system. Consider "pay for performance".
<ul style="list-style-type: none"> <li>• Continue to monitor insurance costs to plan for unexpected increases.</li> </ul>	Link strategic plan with budget preparation for prioritization.
<ul style="list-style-type: none"> <li>• Continue to enlist and certify in house instructors, in each area, to help reduce training costs and increase flexibility in our training schedules</li> </ul>	Continue to develop internal, qualified trainers throughout service area to reduce travel time.

### Key department indicators

	Actual 2012	Budgeted 2013	Budget 2014
Number of full time department employees	13	13	15
Number of student positions for the agency	-	-	3
Positions budgeted last year that are eliminated	-	-	-
Positions transferred in (out)	-	-	-
Number of regular and special board meetings	14	13	13
Number of board workshop meetings	4	2	2
Number of board committee meetings	6	4	4
Number of public hearings	4	3	3
Job postings for the organization	30	15	30
Number of applications received	620	500	1200
Number of new hires	15	10	14
Number of resignations, retirements or terminations	14	10	10
Number of training classes held	34	64	55
Number of employees trained	359	851	420
Number of grievances filed	2	3	3
Number of arbitrations filed	3	1	1
Number of insurance claims (including workman's compensation and hurricane damage)	32	30	30

## Engineering Department Summary



### Responsibilities and budget issues

The Engineering Department consists of General Engineering, Contract Management, Water Quality, Project Design, and a separate division for the Engineering Construction Crew. The department's budget supports the development of capital project plans, project inspection, distribution project design and finished water testing, reporting and compliance, and wastewater project design and management. The department's budget also provides for grant application preparation and private project review for the determination of non-residential system development charges. The department reviews and coordinates potable water service and wastewater system availability for all new non-residential and multi-family residential development. The department is responsible for designing, coordination and implementing the Authority's capital improvement budget, (located under the Capital Budget tab) and developing future initiatives to maintain and improve system operations and sustainability. The department is called upon to serve as an organizational "think-tank", providing scientific and engineering resources and solutions to challenges company-wide. Future efforts will be concentrated on system renewal and replacement of aging assets and greenhouse footprint reduction. Through 2015, it is expected that the Engineering Department will be fully occupied with the implementation of the Cudjoe Regional Wastewater (CREWS) system.



## Engineering Department Summary, continued

### Department goals, objectives, and performance measures

	<u>Strategic goal supported</u>
• Continue to dedicate staff resources to implement Monroe County wastewater systems	Develop a sustainable utility and related infrastructure
• Work with experts to refine electrical system operations and gain efficiencies	Financial optimization
• Expand internal resources and engage experts to strengthen wellfield protection program	Develop a sustainable utility and related infrastructure
• Engage experts to assist with assessment of the integrity of the transmission system	Insure financial efficiency of the Capital Improvements Plan (CIP) delivery. Develop condition assessment of transmission system.
• Dedicate staff resources to continue on-site wastewater demonstration grant	Work with SFWMD on plans to prevent or mitigate saltwater intrusion

### Key department indicators

	Actual 2012	Budgeted 2013	Budget 2014
Number of full time department employees	33	34	34
Positions budgeted last year that are eliminated	-	-	-
Positions transferred in (out)	-	-	-
Number of construction design projects underway	20	22	12
Number of construction projects underway	13	14	25
Number of general engineering task orders	6	9	12
Number of fixture reviews	97	100	200
Number of plan reviews	42	50	70
Feet of designed distribution	53,000	41,545	60,195
Number of fire-line/hydrant	10	100	100
Number of backflow inspections completed	510	960	488
Number of backflow prevention tests	13,024	12,000	12,057
Number of water quality samples	16,212	16,257	16,272
Feet of distribution pipe installed by in-house crews	9,855	17,710	18,000

## Customer Service Department Summary



### Responsibilities and budget issues

It is the responsibility of the Customer Service Department to provide full spectrum customer service to all customers of the Florida Keys Aqueduct Authority. The Customer Service Department is responsible to establish accounts, receive and process payments, collect delinquent payments due from customers, research customer inquiries, collect meter readings for billing purposes and handle service calls for the customer. The department's budget provides funding for meters and reading data recorders to accurately capture consumption. The budget also supports salaries and benefits for adequate staff at three strategically located Area offices which have been determined to be essential in providing superior customer service in the field, in the offices, electronically and by telephone.



## Customer Service Department Summary, continued

### Department goals, objectives, and performance measures

	<u>Strategic goal supported</u>
Analyze and service customer accounts by utilizing data gathered from advanced metering infrastructure.	Superior customer service
Increase public awareness of electronic interaction capabilities such as auto-pay, on-line pay, payment at kiosk.	Proactive public outreach and superior customer service
Effectively and efficiently respond to customer inquiries by telephone, e-mail, written and oral correspondence.	Superior customer service
Improve customer experience as they service and maintain their accounts by retaining sufficient, well trained staff and maintaining professional customer service facilities.	Superior customer service
Identify and implement processes to analyze accounts for proper recording of charges and crediting of payments.	Superior customer service
Research, secure and offer grants to promote water conservation.	Proactive public outreach

### Key department indicators

	Actual 2012	Budgeted 2013	Budget 2014
Number of full time department employees	43	47	42
New positions not in prior year's budget	-	-	-
Positions budgeted last year that are eliminated	-	4	-
Positions transferred in (out)	-	1	-
Number of calls received from call center	86,798	88,900	102,000
Number of meters in service	48,826	49,687	49,700
Number of automated read meters	45,952	49,687	49,700
Number of data collection units	14	15	15
Number of delinquent service orders	4,478	3,875	6,525
Number of high consumption investigations	3,000	3,000	3,300
New meter installations (not including replacements)	237	280	270
Total field service orders	24,351	17,900	43,900
Number of zero read investigations	3,500	3,500	3,900
Number of MIU's changes	-	900	1,000

## Operations Department Summary



### Responsibilities and budget issues

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



## Operations Department Summary, continued

### Department goals, objectives and performance measures

	<u>Strategic goal supported</u>
• Reduce wastewater nutrient levels in effluent to achieve advanced standards	Optimize utility operations and treatment
• Reduce wastewater treatment costs per customer	Maximize energy efficiency
• Efficiently operate lime softening water treatment plant	Maximize energy efficiency
• Efficiently operate three reverse osmosis water treatment plants	Optimize utility operations and treatment
• Develop more energy efficient pipeline operational strategy	Maximize energy efficiency
• Reduce distribution system nitrification events	Optimize utility operations and treatment
• Continue emergency response planning and training	Financial Optimization
• Develop cost efficient methods to maintain and extend the useful life of 30 year old transmission main	Maximize energy efficiency
• Effect emergency repairs of pipeline damage caused by other agency's wastewater initiatives	Financial optimization
• Operate U.S. Navy potable water system in accordance with U.P. contract	Maximize energy efficiency

### Key department indicators

	Actual 2012	Budgeted 2013	Budget 2014
Number of full time department employees	118	119	120
Positions budgeted last year that are eliminated	-	-	-
Positions transferred in (out)	-	-	-
Number of vehicles in the department	101	102	181
Water treated (billions of gallons)	6,000	6,000	6,000
Transmission line maintained (in feet)	987,360	987,360	987,360
Distribution lines maintained (in feet)	3,643,200	3,634,200	3,643,200
Brackish water RO plants	1	1	1
Reclaimed water lines maintained (feet)	10,000	10,000	10,000
Seawater reverse osmosis plants operated	2	2	2
Wastewater treatment plants operated	5	5	5
Collection and force main lines maintained (feet)	198,662	198,662	198,662
Transmission booster pump stations operated	6	6	6
Distribution pump stations operated	19	20	20
Water storage tanks on line	34	34	34
Reclaimed water pump stations operated	2	2	2
Internal support service orders performed	312	456	-
Line locations performed	1,400	7,388	7,500
Water quality tests performed	82,050	82,050	82,050
Total fleet maintained	120	170	181

## Administration Department Summary



### Responsibilities and budget issues

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



## Administration Department Summary, continued

### Department goals, objectives, and performance measures

	<u>Strategic goal supported</u>
• Maximize operational benefits by completion of advanced metering infrastructure and enterprise resource systems	Proactive public outreach and superior customer service
• Expand comprehensive water efficiency initiatives, incorporating water audit and conservation grant programs to educate customers and reduce demand on potable water supply	Proactive public outreach and superior customer service
• Expand electronic interaction capabilities to enhance customer experience and improve operational efficiencies, including interactive voice recognition, e-bill, payment kiosk and auto-pay	Proactive public outreach and superior customer service
• Increase public awareness of excellent quality and value of tap water	Proactive public outreach and superior customer service
• Continue to monitor debt structure to identify possible opportunities for cost savings	Financial optimization
• Continue to monitor water and wastewater rates for sufficiency	Financial optimization

### Key department indicators

	Actual 2012	Budgeted 2013	Budget 2014
Number of full time department employees	26	26	25
New positions not in prior year's budget	-	-	-
Positions transferred in (out)	-	-	2
Total bills/payments processed	572,500	570,000	560,000
Vendor payments	2,697	3,500	2,800
Customer deposit refunds	7,640	6,500	6,000
Number of purchase orders	1,640	1,680	1,720
Number of bids and FRP's/RFQ's issued	23	25	20
Number of warehouses	5	5	5
Number of stock items	2,040	2,050	2,080

## Technical Services Department Summary



### Responsibilities and budget issues

Technical Services is responsible for providing the technology direction and the delivery of proven technology products and services. Technical Services is responsible for planning, designing, acquiring, building, operating and maintaining FKAAs technical infrastructure and for developing jointly with management, technology policies, strategies, standards, guidelines, and architectural direction. The technical architecture includes data, applications, hardware, software, networks, security, control systems, and electrical systems. Technical Services is responsible for ensuring that technology is used to FKAAs competitive advantage in alignment with the goals of the Mission as set by the FKAAs Board of Directors.

As noted in last year's budget issues, at this stage of implementing new infrastructure and programs we would be stretched on the manpower side of providing service. It is our belief that we are at this point and need to add one full-time position shortly so that critical activities will not suffer.



## Technical Services Department Summary, continued

### Department goals, objectives and performance measures

	<u>Strategic goal supported</u>
<ul style="list-style-type: none"> <li>• Keep everyone educated on the long-term cost of implementation of all systems</li> <li>• Maintain a network availability and sewer availability of 99.98%</li> <li>• Increase training hours per employee in needed areas</li> <li>• Improve communications with all employees by meeting with all Directors at least weekly</li> <li>• Improve the electrical efficiency of the Aqueduct</li> <li>• Reduce energy usage by efficiently using our hardware footprint and utilizing virtual technologies</li> </ul>	<p>Develop a sustainable utility and related infrastructure</p> <p>Financial optimization</p> <p>Enhance employee communication and development plan</p> <p>Enhance employee communication and development plan</p> <p>Improve management of energy expenses</p> <p>Develop sustainable strategies. Develop customer service awareness and information seeking survey to establish baseline, track trends and implement focused public information programs</p>

### Key department indicators

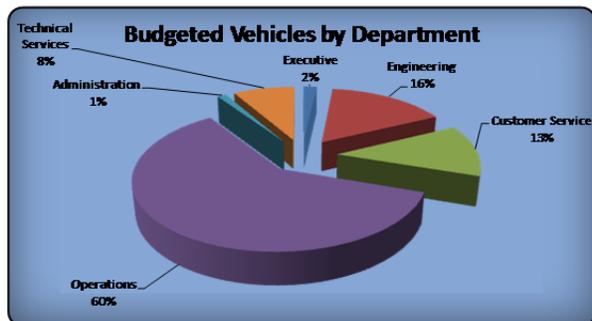
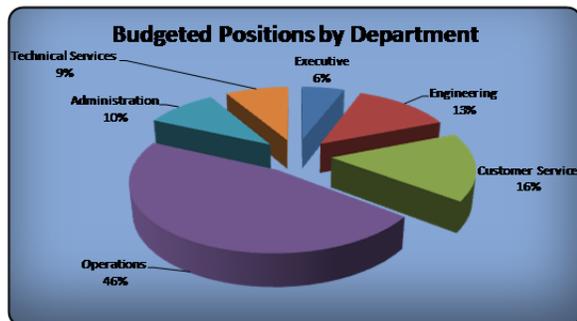
	Actual 2012	Budgeted 2013	Budget 2014
Number of full time department employees	22	22	22
Positions budgeted last year that are eliminated	-	-	-
Positions transferred in (out)	-	-	-
Help desk requests	4,173	3,900	5,700
Number of work stations maintained	260	295	305
Number of servers maintained	66	68	101
Routers/switches maintained	72	72	80
PBX switches maintained	3	3	3
Telephones maintained (includes fax and cell)	450	483	420
Radios maintained	125	125	125
PLCs maintained	92	95	100
Printers	130	120	120

## Position and Fleet Summary

Positions	Executive	Engineering	Customer Service	Operations	Administration	Technical Services	Total
Budgeted positions in 2012	12	34	46	118	25	22	257
<b>New positions</b>							
Executive Assistant to the Internal Auditor	1						1
Field Representative - Middle Keys *			1				1
Finance Specialist					1		1
Distribution Operator - Lower Keys				1			1
<b>Eliminated positions</b>							
None							-
<b>Transferred positions</b>							
None							-
Budgeted positions in 2013	13	34	47	119	26	22	261
<b>New positions</b>							
Distribution Operator - Middle Keys *				1			1
Records Manager	1						1
<b>Eliminated positions</b>							
Field Service Representative - Middle Keys *			(1)				(1)
Customer Service Representative - Upper Keys			(1)				(1)
Human Resources Specialist	(1)						(1)
Temporary advanced meter installers				(2)			(2)
<b>Transferred positions</b>							
Central Payment Processor			(1)		1		-
Records clerks	2				(2)		-
Budgeted positions in 2014	15	34	42	120	25	22	258

\* These changes relate to reassignment of a distribution operator to a field representative for 2013 that was returned to its original classification in 2014.

Fleet	Executive	Engineering	Customer Service	Operations	Administration	Technical Services	Total
Budgeted vehicles in 2012	3	27	21	102	2	14	169
<b>Added vehicles</b>							
None							-
<b>Eliminated vehicles</b>							
None							-
<b>Transferred vehicles</b>							
None							-
Budgeted vehicles in 2013	3	27	21	102	2	14	169
<b>Added vehicles</b>							
None							-
<b>Eliminated vehicles</b>							
None							-
<b>Transferred vehicles</b>							
None							-
Budgeted vehicles in 2014	3	27	21	102	2	14	169

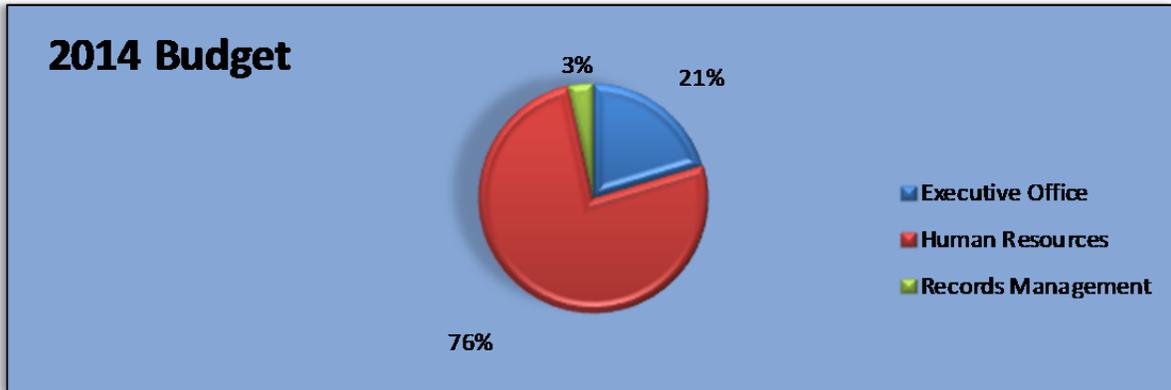


## Operating Expenditure Budget by Functional Unit

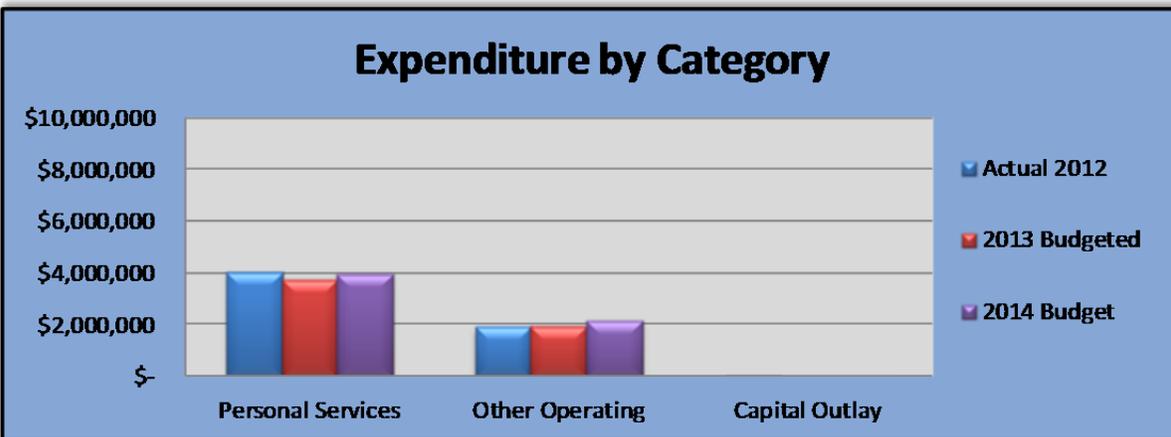
	Cost center budgets	Total department budget	Capitalized salaries and outlay	Total operating budget	Change from previous year budget
<b><u>Executive Department</u></b>					
Executive Office	\$ 1,256,800		\$ -		
Human Resources	4,700,300		-		
Records Management	207,900				
<b>Totals</b>		<b>6,165,000</b>	<b>-</b>	<b>6,165,000</b>	<b>7.6%</b>
<b><u>Engineering Department</u></b>					
General Engineering	881,800		(144,700)		
Contract Management	719,800		(478,700)		
Water Quality	1,042,100		-		
Design	319,600		(74,800)		
Construction Crew	802,500		(423,700)		
<b>Totals</b>		<b>3,765,800</b>	<b>(1,121,900)</b>	<b>2,643,900</b>	<b>2.3%</b>
<b><u>Customer Service Department</u></b>					
Customer Service Administration	295,600		-		
Mail Room	69,400		-		
Customer Service	1,229,400		-		
Field Services	1,439,600		(5,300)		
<b>Totals</b>		<b>3,034,000</b>	<b>(5,300)</b>	<b>3,028,700</b>	<b>-1.7%</b>
<b><u>Operations</u></b>					
Operations Administration	547,100		(29,000)		
Operations Lower Keys	4,971,200		(435,700)		
Operations Middle Keys	4,021,300		(434,800)		
Operations Upper Keys	2,754,000		(521,700)		
Source of Supply & Water Treatment	6,419,700		(289,500)		
<b>Totals</b>		<b>18,713,300</b>	<b>(1,710,700)</b>	<b>17,002,600</b>	<b>4.4%</b>
<b><u>Administration</u></b>					
Finance	1,422,300		-		
Billing	885,000		-		
Purchasing and Inventory	487,800		(18,000)		
<b>Totals</b>		<b>2,795,100</b>	<b>(18,000)</b>	<b>2,777,100</b>	<b>6.3%</b>
<b><u>Technical Services</u></b>					
Information Technology	2,770,900		(656,000)		
Electrical & Instrumentation Controls	1,805,700		(214,500)		
<b>Totals</b>		<b>4,576,600</b>	<b>(870,500)</b>	<b>3,706,100</b>	<b>7.1%</b>
<b>Grand Totals</b>		<b>\$ 39,049,800</b>	<b>\$ (3,726,400)</b>	<b>35,323,400</b>	<b>4.7%</b>

## Cost Center Details

### Executive



Division	2014 Budget
Executive Office	\$ 1,256,800
Human Resources	4,700,300
Records Management	207,900
<b>Total</b>	<b>\$ 6,165,000</b>



Expenditure	Actual 2012	2013 Budgeted	2014 Budget
Personal Services	\$ 4,026,700	\$ 3,776,100	\$ 4,002,900
Other Operating	1,924,400	1,955,800	2,162,100
Capital Outlay	2,500	-	-
<b>Total</b>	<b>\$ 5,953,600</b>	<b>\$ 5,731,900</b>	<b>\$ 6,165,000</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
Executive Department Summary**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
<b>Operating expenses:</b>								
Salaries	1,259,800	1,251,700	1,340,500	-	1,340,500	88,800		
Overtime	-	-	-	-	-	-	-	
Retirement	66,200	64,800	93,200	-	93,200	28,400		
Payroll taxes	96,500	95,700	102,500	-	102,500	6,800		
Employee health insurance	2,578,400	2,340,000	2,340,000	-	2,340,000	-		
Other benefits	25,800	23,900	126,700	-	126,700	102,800		
Purchased power	-	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	44,400	3,000	4,500	-	4,500	1,500		
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	56,000	65,000	70,000	-	70,000	5,000		
Legal services	67,000	50,000	75,000	-	75,000	25,000		
Outsourced operations	-	-	-	-	-	-	-	
Other consulting and support services	142,200	210,000	250,700	-	250,700	40,700		
Sludge removal	-	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	19,000	-	7,900	-	7,900	7,900		
Transportation expense	5,800	-	1,000	-	1,000	1,000		
Insurance - vehicles	101,000	101,000	101,000	-	101,000	-		
Insurance - general liabilities	115,000	115,000	115,000	-	115,000	-		
Insurance - workers' compensation	200,000	200,000	240,000	-	240,000	40,000		
Insurance - property and flood	926,900	1,016,000	1,095,800	-	1,095,800	79,800		
Advertising	23,500	7,500	13,500	-	13,500	6,000		
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	28,500	10,500	12,500	-	12,500	2,000		
Other utilities and technical services	1,100	-	-	-	-	-	-	
Postage	11,600	600	6,000	-	6,000	5,400		
Travel	23,900	17,800	19,300	-	19,300	1,500		
Training	36,600	30,000	22,900	-	22,900	(7,100)		
Miscellaneous	108,000	112,700	105,300	-	105,300	(7,400)		
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	13,900	16,700	21,700	-	21,700	5,000		
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
<b>Total budget</b>	<b>5,953,600</b>	<b>5,731,900</b>	<b>6,165,000</b>	<b>-</b>	<b>6,165,000</b>	<b>433,100</b>		
Less capital expenditures	(2,500)	-	-	-	-	-	-	
<b>Total operating budget</b>	<b>\$ 5,951,100</b>	<b>\$ 5,731,900</b>	<b>\$ 6,165,000</b>	<b>\$ -</b>	<b>\$ 6,165,000</b>	<b>\$ 433,100</b>	<b>7.6%</b>	

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**1011 Executive Office**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	691,800	663,800	711,900	-	711,900	48,100	
Overtime	-	-	-	-	-	-	-
Retirement	35,900	34,400	49,500	-	49,500	15,100	
Payroll taxes	53,100	50,800	54,500	-	54,500	3,700	
Employee health insurance	-	-	-	-	-	-	-
Other benefits	9,300	8,900	8,900	-	8,900	-	
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	36,400	-	-	-	-	-	-
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	56,000	65,000	70,000	-	70,000	5,000	
Legal services	67,000	50,000	75,000	-	75,000	25,000	
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	117,200	150,000	188,700	-	188,700	38,700	
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	19,000	-	7,900	-	7,900	7,900	
Transportation expense	4,500	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	16,000	-	6,000	-	6,000	6,000	
Bad debt expense	-	-	-	-	-	-	-
Office supplies	15,000	-	6,000	-	6,000	6,000	
Other utilities and technical services	-	-	-	-	-	-	-
Postage	11,000	-	5,500	-	5,500	5,500	
Travel	16,000	12,500	14,100	-	14,100	1,600	
Training	6,300	4,000	5,000	-	5,000	1,000	
Miscellaneous	25,200	31,900	32,100	-	32,100	200	
Bank and financing charges	-	-	-	-	-	-	-
Community relations	13,900	16,700	21,700	-	21,700	5,000	
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>1,193,600</b>	<b>1,088,000</b>	<b>1,256,800</b>	<b>-</b>	<b>1,256,800</b>	<b>168,800</b>	
Less capital expenditures	-	-	-	-	-	-	-
<b>Total operating budget</b>	<b>\$ 1,193,600</b>	<b>\$ 1,088,000</b>	<b>\$ 1,256,800</b>	<b>\$ -</b>	<b>\$ 1,256,800</b>	<b>\$ 168,800</b>	<b>15.5%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
1013 Human Resources**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	476,300	493,200	454,100	-	454,100	(39,100)	
Overtime	-	-	-	-	-	-	-
Retirement	25,400	25,500	31,600	-	31,600	6,100	
Payroll taxes	36,400	37,700	34,700	-	34,700	(3,000)	
Employee health insurance	2,578,400	2,340,000	2,340,000	-	2,340,000	-	
Other benefits	15,000	15,000	116,300	-	116,300	101,300	
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	6,000	1,000	2,500	-	2,500	1,500	
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	25,000	60,000	62,000	-	62,000	2,000	
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	1,300	-	1,000	-	1,000	1,000	
Insurance - vehicles	101,000	101,000	101,000	-	101,000	-	
Insurance - general Liabilities	115,000	115,000	115,000	-	115,000	-	
Insurance - workers' compensation	200,000	200,000	240,000	-	240,000	40,000	
Insurance - property and flood	926,900	1,016,000	1,095,800	-	1,095,800	79,800	
Advertising	7,500	7,500	7,500	-	7,500	-	
Bad debt expense	-	-	-	-	-	-	-
Office supplies	12,000	7,500	5,000	-	5,000	(2,500)	
Other utilities and technical services	1,100	-	-	-	-	-	-
Postage	600	600	500	-	500	(100)	
Travel	7,900	5,300	5,200	-	5,200	(100)	
Training	30,300	26,000	17,900	-	17,900	(8,100)	
Miscellaneous	79,800	77,800	70,200	-	70,200	(7,600)	
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>4,648,400</b>	<b>4,529,100</b>	<b>4,700,300</b>	<b>-</b>	<b>4,700,300</b>	<b>171,200</b>	
Less capital expenditures	(2,500)	-	-	-	-	-	-
<b>Total operating budget</b>	<b>\$ 4,645,900</b>	<b>\$ 4,529,100</b>	<b>\$ 4,700,300</b>	<b>\$ -</b>	<b>\$ 4,700,300</b>	<b>\$ 171,200</b>	<b>3.8%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
1014 Records

	Actual 2012	Budgeted 2013	Budgeted 2014		Total	Increase/Decrease	% change from prior budget
			Water	Wastewater			
<b>Capital expenditures:</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	91,700	94,700	174,500	-	174,500	79,800	-
Overtime	-	-	-	-	-	-	-
Retirement	4,900	4,900	12,100	-	12,100	7,200	-
Payroll taxes	7,000	7,200	13,300	-	13,300	6,100	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,500	-	1,500	-	1,500	1,500	-
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	2,000	2,000	2,000	-	2,000	-	-
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	1,500	3,000	1,500	-	1,500	(1,500)	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	3,000	3,000	3,000	-	3,000	-	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>111,600</b>	<b>114,800</b>	<b>207,900</b>	<b>-</b>	<b>207,900</b>	<b>93,100</b>	
Less capital expenditures	-	-	-	-	-	-	
<b>Total operating budget</b>	<b>\$ 111,600</b>	<b>\$ 114,800</b>	<b>\$ 207,900</b>	<b>\$ -</b>	<b>\$ 207,900</b>	<b>\$ 93,100</b>	<b>81.1%</b>

## Executive-Specific Account Detail

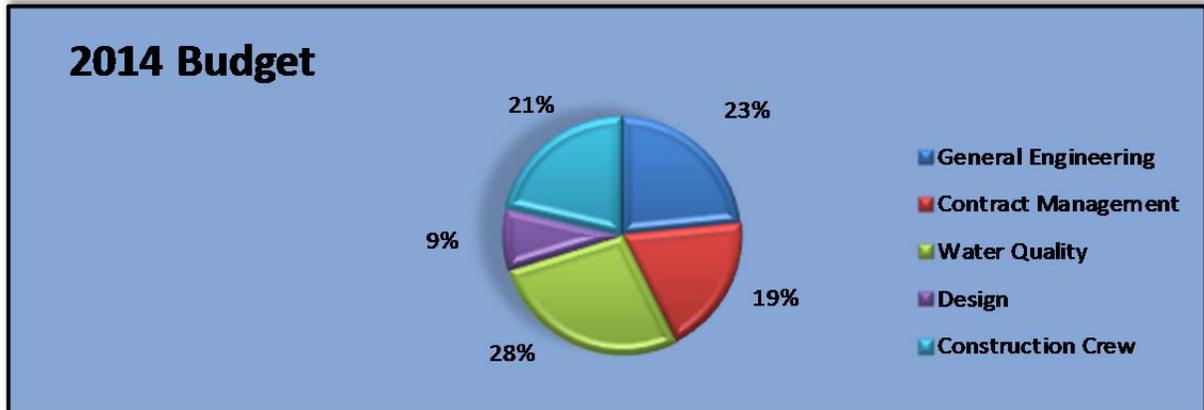
			Amount	Cost center totals	Account totals
<b>Materials and maintenance</b>					
1011	Executive Office	None	\$ -	\$ -	
1013	Human Resources	General supplies and maintenance	2,500	2,500	
1014	Records Management	General supplies and maintenance	2,000	2,000	\$ 4,500
<b>Engineering services</b>					
1011	Executive Office	None	\$ -	\$ -	
1013	Human Resources	None	-	-	\$ -
<b>Outsourced operations</b>					
1011	Executive Office	None	\$ -	\$ -	
1013	Human Resources	None	-	-	\$ -
<b>Other consulting and support services</b>					
1011	Executive Office	State lobbyist	\$ 100,000		
		Federal lobbyist	50,000		
		Board of directors' compensation	38,700	\$ 188,700	
1013	Human Resources	Risk/ benefits advisors	15,000		
		Deferred Compensation Plan consultant	22,000		
		Performance review evaluation	25,000	62,000	\$ 250,700
<b>Other utilities and technical services</b>					
1011	Executive Office	None	\$ -	\$ -	
1013	Human Resources	None	-	-	\$ -
<b>Travel</b>					
1011	Executive Office	AWWA annual conference (Boston)	\$ 3,600		
		Governmental activities (Tallahassee)	3,000		
		Travel to DEP, SFWMD, DERM, etc	500		
		Board travel	7,000	\$ 14,100	
1013	Human Resources	Risk management conference	1,000		
		Defensive driving trainer certification (Ft Lauderdale)	800		
		Society of HR Management conference	1,300		
		OSHA certification (Atlanta)	1,800		
		Travel and per diem within the system	300	5,200	\$ 19,300
<b>Training</b>					
1011	Executive Office	CEU and required training classes	\$ 2,000		
		Board training	3,000	\$ 5,000	
1013	Human Resources	Risk management conference	200		
		CEU Classes for FDEP licensed operators	1,000		
		Defensive driving trainer certification	800		
		Society of Human Resource Management conference	1,500		
		OSHA certification (Fall Arrest cert.)	900		
		Supervisory training	2,500		
		Train the Trainer for CPR	1,900		
		Traffic management training	1,600		
		Defensive driving and CPR	6,500		
		Training videos	1,000	17,900	\$ 22,900

## Executive-Specific Account Details, continued

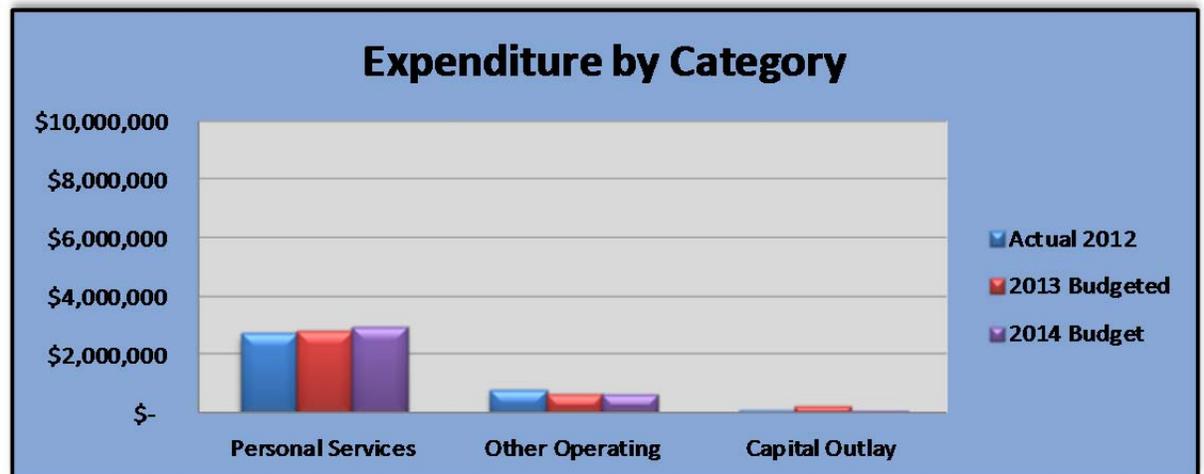
			Amount	Cost center totals	Account totals
<b>Miscellaneous</b>					
1011	Executive Office	Meeting rooms for public meetings	\$ 300		
		Other professional programs and memberships	4,500		
		Memberships in AWWA, FSAWWA and AMWA	9,600		
		AWWA Research Foundation fees	12,500		
		Ocean Reef Chamber of Commerce	300		
		Key Largo Chamber of Commerce	300		
		Islamorada Chamber of Commerce	300		
		Lower Keys Chamber of Commerce	300		
		Key West Chamber of Commerce	300		
		Online legal support	3,700	\$ 32,100	
1013	Human Resources	Memberships in FW&PCOA (System Wide)	3,300		
		Other professional memberships	1,500		
		MSDS Online Service	2,800		
		Service and retirement awards	13,400		
		Safety awards and suggestions	11,800		
		Employee of the quarter/year awards	800		
		Wellness program	4,000		
		Blood drives	2,200		
		Employee awards	1,100		
		Annual meeting	10,000		
		Pre-employ. physicals/drug and alcohol tests, Hep Vaccinations	4,600		
		Professional licensing fees (CEU classes)	200		
		Labor law posters	600		
		Driver's License Reports	4,400		
		Annual fire extinguisher maintenance	9,500	70,200	
1014	Records Management	Disposal of records	3,000	3,000	\$ 105,300

## Cost Center Details

### Engineering



Division	2014 Budget
General Engineering	\$ 881,800
Contract Management	719,800
Water Quality	1,042,100
Design	319,600
Construction Crew	802,500
<b>Total</b>	<b>\$ 3,765,800</b>



Expenditure	Actual 2012	2013 Budgeted	2014 Budget
Personal Services	\$ 2,743,500	\$ 2,841,200	\$ 2,999,600
Other Operating	846,800	687,600	652,400
Capital Outlay	139,500	259,100	113,800
<b>Total</b>	<b>\$ 3,729,800</b>	<b>\$ 3,787,900</b>	<b>\$ 3,765,800</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
Engineering Department Summary**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 139,500	\$ 259,100	\$ 113,800	\$ -	\$ 113,800	\$ (145,300)		
Capitalized salaries	911,300	943,400	953,100	-	953,100	9,700		
Capitalized overtime	-	-	55,000	-	55,000	55,000		
<b>Operating expenses:</b>								
Salaries	1,497,700	1,566,700	1,605,500	-	1,605,500	38,800		
Overtime	11,000	-	-	-	-	-		
Retirement	128,400	130,100	181,600	-	181,600	51,500		
Payroll taxes	184,300	192,000	200,000	-	200,000	8,000		
Employee health insurance	-	-	-	-	-	-		
Other benefits	10,800	9,000	4,400	-	4,400	(4,600)		
Electricity	6,000	-	-	-	-	-		
Fuel for power production	-	-	-	-	-	-		
Chemicals	-	-	-	-	-	-		
Maintenance and materials	93,800	53,300	52,000	-	52,000	(1,300)		
Engineering services	345,000	260,000	172,000	-	172,000	(88,000)		
Accounting and auditing services	-	-	-	-	-	-		
Legal services	-	-	-	-	-	-		
Outsourced operations	-	63,000	93,000	-	93,000	30,000		
Other consulting and support services	175,000	144,000	149,000	-	149,000	5,000		
Sludge removal	-	-	-	-	-	-		
Rental of building - real property	1,300	1,300	1,300	-	1,300	-		
Rent expense - equipment	1,300	2,300	2,300	-	2,300	-		
Transportation expense	77,000	-	-	-	-	-		
Insurance - vehicles	1,100	-	-	-	-	-		
Insurance - general Liabilities	-	-	-	-	-	-		
Insurance - workers' compensation	-	-	-	-	-	-		
Insurance - property and flood	-	-	-	-	-	-		
Advertising	11,700	10,500	11,000	-	11,000	500		
Bad debt expense	-	-	-	-	-	-		
Office supplies	20,200	23,800	31,900	-	31,900	8,100		
Other utilities and technical services	-	7,000	-	-	-	(7,000)		
Postage	20,700	21,900	13,100	-	13,100	(8,800)		
Travel	15,000	21,200	18,500	-	18,500	(2,700)		
Training	25,000	19,800	22,000	-	22,000	2,200		
Miscellaneous	53,700	12,500	34,300	-	34,300	21,800		
Bank and financing charges	-	-	-	-	-	-		
Community relations	-	12,000	12,000	-	12,000	-		
Water conservation and outreach	-	35,000	40,000	-	40,000	5,000		
Freight charges	-	-	-	-	-	-		
<b>Total budget</b>	<b>3,729,800</b>	<b>3,787,900</b>	<b>3,765,800</b>	<b>-</b>	<b>3,765,800</b>	<b>(22,100)</b>		
<b>Less capital expenditures</b>	<b>(1,050,800)</b>	<b>(1,202,500)</b>	<b>(1,121,900)</b>	<b>-</b>	<b>(1,121,900)</b>	<b>80,600</b>		
<b>Total operating budget</b>	<b>\$ 2,679,000</b>	<b>2,585,400</b>	<b>\$ 2,643,900</b>	<b>\$ -</b>	<b>\$ 2,643,900</b>	<b>\$ 58,500</b>	<b>2.3%</b>	

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**2021 General Engineering**

	Budgeted 2014				Total	Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater			
<b>Capital expenditures:</b>							
Additions to utility plant	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ (50,000)	
Capitalized salaries	125,000	138,900	144,700	-	144,700	5,800	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	411,400	416,500	434,000	-	434,000	17,500	
Overtime	-	-	-	-	-	-	
Retirement	28,600	28,800	40,200	-	40,200	11,400	
Payroll taxes	41,000	42,500	44,300	-	44,300	1,800	
Employee health insurance	-	-	-	-	-	-	
Other benefits	-	200	200	-	200	-	
Electricity	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	
Maintenance and materials	13,000	9,000	9,000	-	9,000	-	
Engineering services	345,000	260,000	172,000	-	172,000	(88,000)	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	
Other consulting and support services	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	1,300	1,300	1,300	-	1,300	-	
Rent expense - equipment	-	-	-	-	-	-	
Transportation expense	6,000	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	3,000	2,000	2,500	-	2,500	500	
Bad debt expense	-	-	-	-	-	-	
Office supplies	9,000	8,000	13,000	-	13,000	5,000	
Other utilities and technical services	-	7,000	-	-	-	(7,000)	
Postage	5,500	5,700	5,000	-	5,000	(700)	
Travel	3,500	3,700	4,100	-	4,100	400	
Training	5,000	3,500	3,500	-	3,500	-	
Miscellaneous	2,000	8,000	8,000	-	8,000	-	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	
<b>Total budget</b>	<b>999,300</b>	<b>985,100</b>	<b>881,800</b>	<b>-</b>	<b>881,800</b>	<b>(103,300)</b>	
Less capital expenditures	(125,000)	(188,900)	(144,700)	-	(144,700)	44,200	
<b>Total operating budget</b>	<b>\$ 874,300</b>	<b>796,200</b>	<b>\$ 737,100</b>	<b>\$ -</b>	<b>\$ 737,100</b>	<b>\$ (59,100)</b>	<b>-7.4%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
2022 Contract Management**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 20,000	\$ 9,000	\$ 29,000	\$ -	\$ 29,000	\$ 20,000	
Capitalized salaries	395,000	411,700	419,700	-	419,700	8,000	
Capitalized overtime	-	-	30,000	-	30,000	30,000	
<b>Operating expenses:</b>							
Salaries	117,500	137,200	139,900	-	139,900	2,700	
Overtime	-	-	-	-	-	-	
Retirement	27,300	28,400	41,000	-	41,000	12,600	
Payroll taxes	39,200	42,000	45,100	-	45,100	3,100	
Employee health insurance	-	-	-	-	-	-	
Other benefits	2,500	2,000	2,000	-	2,000	-	
Electricity	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	
Maintenance and materials	5,000	8,500	8,000	-	8,000	(500)	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	
Other consulting and support services	2,000	2,000	2,000	-	2,000	-	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	
Rent expense - equipment	-	-	-	-	-	-	
Transportation expense	19,000	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	200	500	500	-	500	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	2,000	2,000	1,500	-	1,500	(500)	
Other utilities and technical services	-	-	-	-	-	-	
Postage	100	100	100	-	100	-	
Travel	1,500	1,700	-	-	-	(1,700)	
Training	3,000	1,200	-	-	-	(1,200)	
Miscellaneous	2,000	1,000	1,000	-	1,000	-	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	
<b>Total budget</b>	<b>636,300</b>	<b>647,300</b>	<b>719,800</b>	<b>-</b>	<b>719,800</b>	<b>72,500</b>	
<b>Less capital expenditures</b>	<b>(415,000)</b>	<b>(420,700)</b>	<b>(478,700)</b>	<b>-</b>	<b>(478,700)</b>	<b>(58,000)</b>	
<b>Total operating budget</b>	<b>\$ 221,300</b>	<b>226,600</b>	<b>\$ 241,100</b>	<b>\$ -</b>	<b>\$ 241,100</b>	<b>\$ 14,500</b>	<b>6.4%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
2023 Water Quality

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 98,500	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	10,300	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	552,800	582,300	600,200	-	600,200	17,900	
Overtime	11,000	-	-	-	-	-	-
Retirement	30,000	30,200	41,700	-	41,700	11,500	
Payroll taxes	43,100	44,500	45,900	-	45,900	1,400	
Employee health insurance	-	-	-	-	-	-	-
Other benefits	3,000	2,000	1,400	-	1,400	(600)	
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	27,000	2,000	2,000	-	2,000	-	-
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	63,000	93,000	-	93,000	30,000	
Other consulting and support services	167,000	136,000	141,000	-	141,000	5,000	
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	300	300	300	-	300	-	-
Transportation expense	20,500	-	-	-	-	-	-
Insurance - vehicles	1,100	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	8,500	8,000	8,000	-	8,000	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	3,000	5,400	9,000	-	9,000	3,600	
Other utilities and technical services	-	-	-	-	-	-	-
Postage	15,000	16,000	8,000	-	8,000	(8,000)	
Travel	2,000	5,900	10,000	-	10,000	4,100	
Training	6,000	5,500	6,300	-	6,300	800	
Miscellaneous	48,900	2,500	23,300	-	23,300	20,800	
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	12,000	12,000	-	12,000	-	-
Water conservation and outreach	-	35,000	40,000	-	40,000	5,000	
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>1,048,000</b>	<b>950,600</b>	<b>1,042,100</b>	<b>-</b>	<b>1,042,100</b>	<b>91,500</b>	
Less capital expenditures	(108,800)	-	-	-	-	-	-
<b>Total operating budget</b>	<b>\$ 939,200</b>	<b>950,600</b>	<b>\$ 1,042,100</b>	<b>\$ -</b>	<b>\$ 1,042,100</b>	<b>\$ 91,500</b>	<b>9.6%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**2024 Design**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ (7,000)	
Capitalized salaries	72,000	72,100	74,800	-	74,800	2,700	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	160,600	168,300	174,500	-	174,500	6,200	
Overtime	-	-	-	-	-	-	
Retirement	12,400	12,500	17,300	-	17,300	4,800	
Payroll taxes	17,800	18,400	19,100	-	19,100	700	
Employee health insurance	-	-	-	-	-	-	
Other benefits	800	800	800	-	800	-	
Electricity	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	
Maintenance and materials	3,800	3,800	3,000	-	3,000	(800)	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	
Other consulting and support services	6,000	6,000	6,000	-	6,000	-	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	
Rent expense - equipment	-	-	-	-	-	-	
Transportation expense	1,500	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	6,000	8,000	8,000	-	8,000	-	
Other utilities and technical services	-	-	-	-	-	-	
Postage	100	100	-	-	-	(100)	
Travel	6,000	9,400	3,900	-	3,900	(5,500)	
Training	9,000	8,600	12,200	-	12,200	3,600	
Miscellaneous	-	-	-	-	-	-	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	
<b>Total budget</b>	<b>296,000</b>	<b>315,000</b>	<b>319,600</b>	<b>-</b>	<b>319,600</b>	<b>4,600</b>	
<b>Less capital expenditures</b>	<b>(72,000)</b>	<b>(79,100)</b>	<b>(74,800)</b>	<b>-</b>	<b>(74,800)</b>	<b>4,300</b>	
<b>Total operating budget</b>	<b>\$ 224,000</b>	<b>235,900</b>	<b>\$ 244,800</b>	<b>\$ -</b>	<b>\$ 244,800</b>	<b>\$ 8,900</b>	<b>3.8%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
2025 Construction Crew**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 21,000	\$ 193,100	\$ 84,800	\$ -	\$ 84,800	\$ (108,300)		
Capitalized salaries	309,000	320,700	313,900	-	313,900	(6,800)		
Capitalized overtime	-	-	25,000	-	25,000	25,000		
<b>Operating expenses:</b>								
Salaries	255,400	262,400	256,900	-	256,900	(5,500)		
Overtime	-	-	-	-	-	-		
Retirement	30,100	30,200	41,400	-	41,400	11,200		
Payroll taxes	43,200	44,600	45,600	-	45,600	1,000		
Employee health insurance	-	-	-	-	-	-		
Other benefits	4,500	4,000	-	-	-	(4,000)		
Electricity	6,000	-	-	-	-	-		
Fuel for power production	-	-	-	-	-	-		
Chemicals	-	-	-	-	-	-		
Maintenance and materials	45,000	30,000	30,000	-	30,000	-		
Engineering services	-	-	-	-	-	-		
Accounting and auditing services	-	-	-	-	-	-		
Legal services	-	-	-	-	-	-		
Outsourced operations	-	-	-	-	-	-		
Other consulting and support services	-	-	-	-	-	-		
Sludge removal	-	-	-	-	-	-		
Rental of building - real property	-	-	-	-	-	-		
Rent expense - equipment	1,000	2,000	2,000	-	2,000	-		
Transportation expense	30,000	-	-	-	-	-		
Insurance - vehicles	-	-	-	-	-	-		
Insurance - general Liabilities	-	-	-	-	-	-		
Insurance - workers' compensation	-	-	-	-	-	-		
Insurance - property and flood	-	-	-	-	-	-		
Advertising	-	-	-	-	-	-		
Bad debt expense	-	-	-	-	-	-		
Office supplies	200	400	400	-	400	-		
Other utilities and technical services	-	-	-	-	-	-		
Postage	-	-	-	-	-	-		
Travel	2,000	500	500	-	500	-		
Training	2,000	1,000	-	-	-	(1,000)		
Miscellaneous	800	1,000	2,000	-	2,000	1,000		
Bank and financing charges	-	-	-	-	-	-		
Community relations	-	-	-	-	-	-		
Water conservation and outreach	-	-	-	-	-	-		
Freight charges	-	-	-	-	-	-		
<b>Total budget</b>	<b>750,200</b>	<b>889,900</b>	<b>802,500</b>	<b>-</b>	<b>802,500</b>	<b>(87,400)</b>		
<b>Less capital expenditures</b>	<b>(330,000)</b>	<b>(513,800)</b>	<b>(423,700)</b>	<b>-</b>	<b>(423,700)</b>	<b>90,100</b>		
<b>Total operating budget</b>	<b>\$ 420,200</b>	<b>376,100</b>	<b>\$ 378,800</b>	<b>\$ -</b>	<b>\$ 378,800</b>	<b>\$ 2,700</b>	<b>0.7%</b>	

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Engineering-Specific Account Details

			Amount	Cost center totals	Account totals
<b>Materials and maintenance</b>					
2021	General Engineering	Engineering office partial renovation	\$ 4,000		
		General maintenance	2,000		
		General engineering materials	3,000	\$ 9,000	
2022	Contract Management	Equipment maintenance	8,000	8,000	
2023	Water Quality	General sampling materials	2,000	2,000	
2024	Design	General engineering materials	3,000	3,000	
2025	Construction Crew	Maintenance of heavy equipment	30,000	30,000	\$ 52,000
<b>Engineering services</b>					
2021	General Engineering	Wellfield protection strategy development	\$ 40,000		
		Hydraulic modeling and surge analysis	10,000		
		Evaluation of Bay Point and other collection systems	17,000		
		Wastewater treatment facility evaluations	5,000		
		Channel crossing evaluation	50,000		
		Storage tank assessment	15,000		
		Other value structural and value engineering	15,000		
		Booster pump station voltage regulation	20,000	\$ 172,000	\$ 172,000
<b>Outsourced operations</b>					
2023		Lab services	\$ 22,000		
		USGS well monitoring	14,000		
		Exotic plant removal	12,000		
		Tank inspection and cleaning	40,000		
		Monitoring of groundwater contamination	5,000	\$ 93,000	\$ 93,000
<b>Other consulting and support services</b>					
2022	Contract Management	Geotechnical, special locates, surveys, etc.	\$ 2,000	\$ 2,000	
2023	Water Quality	Distribution modeling, leak detection	7,000		
		DERM wellfield protection	114,000		
		Outgoing call service	17,000		
		Fire line testing on Naval Air Station Key West	3,000	141,000	
2024	Design	Survey, GPS, and other services	6,000	6,000	\$ 149,000
<b>Other utilities and technical services</b>					
None		None	\$ -	\$ -	\$ -
<b>Travel</b>					
2021	General Engineering	Travel per diem for training classes	\$ 1,500		
		Travel to Administrative Assistants Conference (Miami)	300		
		Florida Water Resources Conference - (Orlando)	700		
		Travel to DEP, SFWMD, DERM, etc.	1,600	\$ 4,100	
2022	Contract Management	Travel per diem for training classes	-		
		Travel to project management programming (Miami)	-		
		Travel to National Assn. of Corrosion Engineering (Miami)	-	-	
2023	Water Quality	AWWA Water Quality Conference	1,400		
		AWWA Florida Section annual conference	2,600		
		University of Florida TREEC CCC conference	400		

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Engineering-Specific Account Details, continued

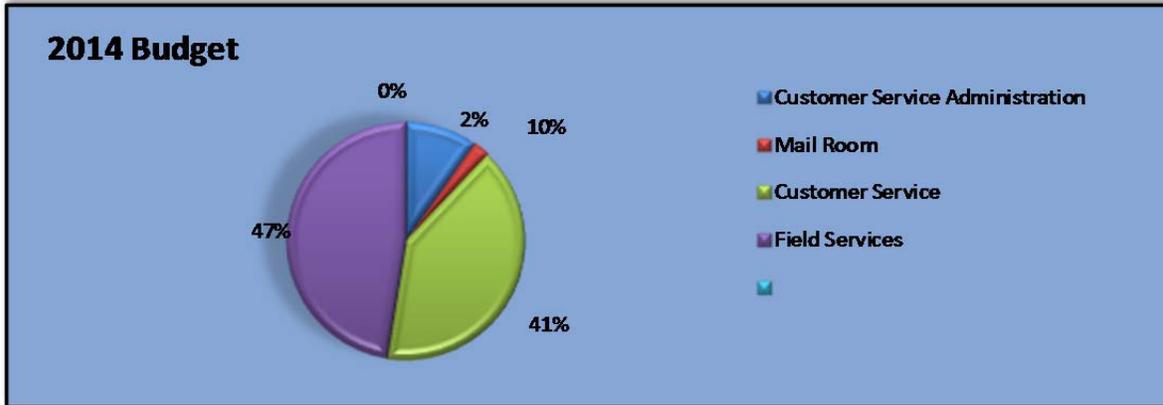
			Amount	Cost center totals	Account totals
<b>Travel, continued</b>					
2023	Water Quality	Backflow repairs and maintenance training (Gainesville)	\$ 700		
		ABPA backflow workshop	400		
		Florida Water Resource conference	1,300		
		Reclaimed water inspection training (Miami)	900		
		FWRA focus on change regulatory meeting	400		
		Pine Rockland management conference-Env. Spec.	500		
		Travel to DEP, SFWMD, DERM, etc.	800		
		FL Society of Environmental Analysts (Orlando)	600	\$ 10,000	
2024	Design	Travel costs to ArcGIS Building Geodatabases (West Palm)	1,500		
		Travel costs to ArcGis Desktop III (West Palm Beach)	700		
		Travel per diem for training classes	700		
		Florida Utility Coordination Committee (Marco Island)	700		
		FDOT monthly utility coordination meetings per diem	300	3,900	
2025	Construction Crew	Travel per diem for training classes	500	500	\$ 18,500
<b>Training</b>					
2021	General Engineering	Administrative Assistants Conference	\$ 500		
		Florida Water Resources Conference, AWWA	1,000		
		CEU and required training classes	2,000	\$ 3,500	
2022	Contract Management	Project management programming training	-		
		Nat'l Assn. of Corrosion Engineers	-		
2023	Water Quality	AWWA Water Quality Conference	600		
		AWWA Florida Section annual conference	300		
		AWWA WO Treatment program III	400		
		FRWA focus on change regulatory meeting	-		
		ABPA backflow workshop	100		
		Univ. FL TREEO CCC conference	300		
		Backflow repairs and maintenance training	500		
		Reclaimed water inspection training	400		
		Pine Rockland management conference-Env Spec	-		
		CEU and required training classes	100		
		Florida Water Resources Conference, AWWA	400		
		FL Society of environmental analysts	300		
		Computer training (Photo Shop)	200		
		Computer training (Excel)	200		
		Regulatory meetings	-		
		ArcGIS training	1,000		
		ArcGIS Desktop III (online)	1,500	6,300	
2024	Design	ArcGIS Desktop Building Geodatabases	4,600		
		ArcGIS Desktop III	1,000		
		AutoCAD 2013 training	6,000		
		Microsoft Excel-advanced 4 people	500		
		Florida Utility Coordination Committee	100	12,200	
2025	Construction Crew	CEU and required training classes	-	-	\$ 22,000
<b>Miscellaneous</b>					
2021	General Engineering	Professional licensing fees	\$ 2,500		
		Professional memberships	5,500	\$ 8,000	
2022	Contract Management	Professional licensing fees	1,000	1,000	
2023	Water Quality	Miscellaneous license renewal, subscriptions	600		
		U of S California Foundation for cross connection-annual	1,000		
		AWWA Standards	400		
		Lab certification- annual fee	1,200		
		DCA-RMRA SERC- annual fee	1,000		

Engineering-Specific Account Details, continued

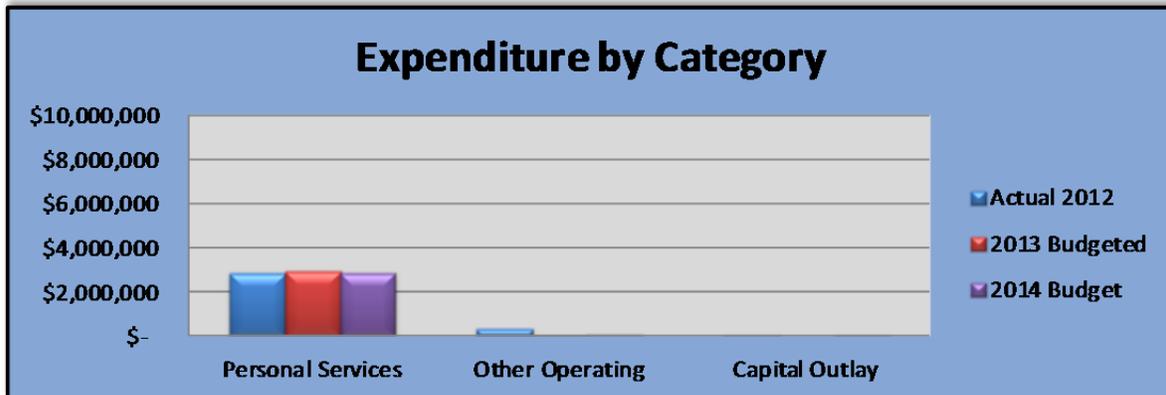
Miscellaneous, continued			Amount	Cost center totals	Account totals
		Derm storm water utility permit-annual fee	6,000		
		FDEP annual operation fee-FC WTP	6,000		
		FDEP annual operating gee-RO WTP's	2,000		
		RO air permit	500		
		Computer training	1,600		
		DERM pollution prevention program	3,000	23,300	
2025	Construction Crew	Tools and equipment	2,000	2,000	\$ 34,300

## Cost Center Details

### Customer Service



Division	2014 Budget
Customer Service Administration	\$ 295,600
Mail Room	69,400
Customer Service	1,229,400
Field Services	1,439,600
<b>Total</b>	<b>\$ 3,034,000</b>



Expenditure	Actual 2012	2013 Budgeted	2014 Budget
Personal Services	\$ 2,894,200	\$ 2,990,500	\$ 2,901,300
Other Operating	370,900	91,100	127,400
Capital Outlay	90,700	-	5,300
<b>Total</b>	<b>\$ 3,355,800</b>	<b>\$ 3,081,600</b>	<b>\$ 3,034,000</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**Customer Service**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 90,700	\$ -	\$ 5,300	\$ -	\$ 5,300	\$ 5,300	
Capitalized salaries	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	2,538,400	2,616,900	2,493,300	-	2,493,300	(123,600)	
Overtime	-	14,000	14,000	-	14,000	-	
Retirement	135,200	136,300	174,300	-	174,300	38,000	
Payroll taxes	194,200	201,300	191,700	-	191,700	(9,600)	
Employee health insurance	-	-	-	-	-	-	
Other benefits	26,400	22,000	28,000	-	28,000	6,000	
Electricity	19,000	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	
Maintenance and materials	98,900	20,000	39,000	-	39,000	19,000	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	
Other consulting and support services	18,000	1,000	-	-	-	(1,000)	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	
Rent expense - equipment	300	100	-	-	-	(100)	
Transportation expense	109,800	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	22,300	21,800	32,600	-	32,600	10,800	
Other utilities and technical services	2,900	-	-	-	-	-	
Postage	900	600	600	-	600	-	
Travel	8,600	5,800	5,800	-	5,800	-	
Training	7,500	5,900	5,900	-	5,900	-	
Miscellaneous	5,400	5,900	13,500	-	13,500	7,600	
Bank and financing charges	-	-	-	-	-	-	
Community relations	2,800	-	-	-	-	-	
Water conservation and outreach	74,500	30,000	30,000	-	30,000	-	
Freight charges	-	-	-	-	-	-	
<b>Total budget</b>	<b>3,355,800</b>	<b>3,081,600</b>	<b>3,034,000</b>	<b>-</b>	<b>3,034,000</b>	<b>(47,600)</b>	
Less capital expenditures	(90,700)	-	(5,300)	-	(5,300)	(5,300)	
<b>Total operating budget</b>	<b>\$ 3,265,100</b>	<b>\$ 3,081,600</b>	<b>\$ 3,028,700</b>	<b>\$ -</b>	<b>\$ 3,028,700</b>	<b>\$ (52,900)</b>	<b>-1.7%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
3030 Customer Service Administration**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	199,100	237,400	218,500	-	218,500	(18,900)	
Overtime	-	-	-	-	-	-	-
Retirement	10,600	12,300	15,200	-	15,200	2,900	
Payroll taxes	15,200	18,200	16,700	-	16,700	(1,500)	
Employee health insurance	-	-	-	-	-	-	-
Other benefits	3,500	3,500	3,500	-	3,500	-	
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	6,000	1,000	1,000	-	1,000	-	
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	17,000	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	500	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	5,000	5,000	5,000	-	5,000	-	
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	5,300	2,500	2,500	-	2,500	-	
Training	2,500	1,000	1,000	-	1,000	-	
Miscellaneous	2,100	1,000	2,200	-	2,200	1,200	
Bank and financing charges	-	-	-	-	-	-	-
Community relations	2,800	-	-	-	-	-	-
Water conservation and outreach	74,500	30,000	30,000	-	30,000	-	
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>344,100</b>	<b>311,900</b>	<b>295,600</b>	<b>-</b>	<b>295,600</b>	<b>(16,300)</b>	
Less capital expenditures	-	-	-	-	-	-	-
<b>Total operating budget</b>	<b>\$ 344,100</b>	<b>\$ 311,900</b>	<b>\$ 295,600</b>	<b>\$ -</b>	<b>\$ 295,600</b>	<b>\$ (16,300)</b>	<b>-5.2%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**3031 Mail Room**

	Actual 2012	Budgeted 2013	Budgeted 2014		Total	Increase/Decrease	% change from prior budget
			Water	Wastewater			
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	122,300	115,300	56,400	-	56,400	(58,900)	
Overtime	-	-	-	-	-	-	-
Retirement	6,500	6,000	3,900	-	3,900	(2,100)	
Payroll taxes	9,400	8,800	4,300	-	4,300	(4,500)	
Employee health insurance	-	-	-	-	-	-	-
Other benefits	500	500	-	-	-	(500)	
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	3,000	-	500	-	500	500	
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	1,000	1,000	-	-	-	(1,000)	
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	3,000	3,000	3,000	-	3,000	-	
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	300	300	300	-	300	-	
Training	1,000	1,000	1,000	-	1,000	-	
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>151,500</b>	<b>135,900</b>	<b>69,400</b>	<b>-</b>	<b>69,400</b>	<b>(66,500)</b>	
Less capital expenditures	(4,500)	-	-	-	-	-	
<b>Total operating budget</b>	<b>\$ 147,000</b>	<b>\$ 135,900</b>	<b>\$ 69,400</b>	<b>\$ -</b>	<b>\$ 69,400</b>	<b>\$ (66,500)</b>	<b>-48.9%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**3032 Customer Service - Key West and Lower Keys**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	482,300	460,000	506,500	-	506,500	46,500	
Overtime	-	-	-	-	-	-	-
Retirement	25,700	23,800	35,200	-	35,200	11,400	
Payroll taxes	36,900	35,200	38,700	-	38,700	3,500	
Employee health insurance	-	-	-	-	-	-	-
Other benefits	1,000	4,000	1,500	-	1,500	(2,500)	
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	1,000	-	500	-	500	500	
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	3,500	3,500	14,300	-	14,300	10,800	
Other utilities and technical services	-	-	-	-	-	-	-
Postage	300	300	300	-	300	-	
Travel	500	500	500	-	500	-	
Training	1,000	1,000	1,000	-	1,000	-	
Miscellaneous	-	300	300	-	300	-	
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>552,200</b>	<b>528,600</b>	<b>598,800</b>	<b>-</b>	<b>598,800</b>	<b>70,200</b>	
Less capital expenditures	-	-	-	-	-	-	-
<b>Total operating budget</b>	<b>\$ 552,200</b>	<b>\$ 528,600</b>	<b>\$ 598,800</b>	<b>\$ -</b>	<b>\$ 598,800</b>	<b>\$ 70,200</b>	<b>13.3%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
3034 Customer Service - Marathon and the Middle Keys**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	250,100	240,800	257,900	-	257,900	17,100	-
Overtime	-	-	-	-	-	-	-
Retirement	13,300	12,500	17,900	-	17,900	5,400	-
Payroll taxes	19,100	18,400	19,700	-	19,700	1,300	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	3,800	3,000	6,000	-	6,000	3,000	-
Electricity	3,000	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	11,000	-	1,000	-	1,000	1,000	-
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	300	100	-	-	-	(100)	-
Transportation expense	300	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	3,000	3,000	3,000	-	3,000	-	-
Other utilities and technical services	1,000	-	-	-	-	-	-
Postage	100	200	200	-	200	-	-
Travel	500	500	500	-	500	-	-
Training	500	600	600	-	600	-	-
Miscellaneous	600	1,300	1,300	-	1,300	-	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>319,100</b>	<b>280,400</b>	<b>308,100</b>	<b>-</b>	<b>308,100</b>	<b>27,700</b>	
Less capital expenditures	(12,500)	-	-	-	-	-	
<b>Total operating budget</b>	<b>\$ 306,600</b>	<b>\$ 280,400</b>	<b>\$ 308,100</b>	<b>\$ -</b>	<b>\$ 308,100</b>	<b>\$ 27,700</b>	<b>9.9%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**SCHEDULE OF BUDGETED EXPENDITURES**  
**The Year Ending September 30, 2014**  
**3035 Customer Service - Tavernier and the Upper Keys**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	295,200	297,700	267,200	-	267,200	(30,500)	
Overtime	-	-	-	-	-	-	-
Retirement	15,700	15,400	18,600	-	18,600	3,200	
Payroll taxes	22,600	22,800	20,400	-	20,400	(2,400)	
Employee health insurance	-	-	-	-	-	-	-
Other benefits	2,500	-	-	-	-	-	-
Electricity	16,000	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	35,000	-	10,000	-	10,000	10,000	
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	1,000	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	2,500	3,500	3,500	-	3,500	-	
Other utilities and technical services	1,000	-	-	-	-	-	-
Postage	500	100	100	-	100	-	
Travel	500	500	500	-	500	-	
Training	500	500	500	-	500	-	
Miscellaneous	1,700	1,700	1,700	-	1,700	-	
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>414,700</b>	<b>342,200</b>	<b>322,500</b>	<b>-</b>	<b>322,500</b>	<b>(19,700)</b>	
Less capital expenditures	(20,000)	-	-	-	-	-	
<b>Total operating budget</b>	<b>\$ 394,700</b>	<b>\$ 342,200</b>	<b>\$ 322,500</b>	<b>\$ -</b>	<b>\$ 322,500</b>	<b>\$ (19,700)</b>	<b>-5.8%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**SCHEDULE OF BUDGETED EXPENDITURES**  
**The Year Ending September 30, 2014**  
**3037 Field Services - Key West and the Lower Keys**

	Budgeted 2014						% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total	Increase/Decrease	
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 11,900	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	430,100	443,500	451,100	-	451,100	7,600	-
Overtime	-	6,000	6,000	-	6,000	-	-
Retirement	22,900	23,300	31,800	-	31,800	8,500	-
Payroll taxes	32,900	34,400	35,000	-	35,000	600	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	9,000	4,000	10,000	-	10,000	6,000	-
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	12,000	6,000	7,500	-	7,500	1,500	-
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	37,000	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	2,500	2,500	2,500	-	2,500	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	500	500	500	-	500	-	-
Training	1,000	600	600	-	600	-	-
Miscellaneous	-	400	2,000	-	2,000	1,600	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>559,800</b>	<b>521,200</b>	<b>547,000</b>	<b>-</b>	<b>547,000</b>	<b>25,800</b>	
Less capital expenditures	(11,900)	-	-	-	-	-	
<b>Total operating budget</b>	<b>\$ 547,900</b>	<b>\$ 521,200</b>	<b>\$ 547,000</b>	<b>\$ -</b>	<b>\$ 547,000</b>	<b>\$ 25,800</b>	<b>5.0%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**SCHEDULE OF BUDGETED EXPENDITURES**  
**The Year Ending September 30, 2014**  
**3038 Field Services - Marathon and the Middle Keys**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 11,900	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	384,300	435,100	342,200	-	342,200	(92,900)	
Overtime	-	4,000	4,000	-	4,000	-	
Retirement	20,500	22,700	24,100	-	24,100	1,400	
Payroll taxes	29,400	33,600	26,500	-	26,500	(7,100)	
Employee health insurance	-	-	-	-	-	-	-
Other benefits	3,000	4,500	4,500	-	4,500	-	
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	18,500	2,000	3,500	-	3,500	1,500	
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	34,000	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	800	500	500	-	500	-	
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	500	500	500	-	500	-	
Training	500	600	600	-	600	-	
Miscellaneous	-	400	2,000	-	2,000	1,600	
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>503,400</b>	<b>503,900</b>	<b>408,400</b>	<b>-</b>	<b>408,400</b>	<b>(95,500)</b>	
Less capital expenditures	(11,900)	-	-	-	-	-	-
<b>Total operating budget</b>	<b>\$ 491,500</b>	<b>\$ 503,900</b>	<b>\$ 408,400</b>	<b>\$ -</b>	<b>\$ 408,400</b>	<b>\$ (95,500)</b>	<b>-19.0%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**SCHEDULE OF BUDGETED EXPENDITURES**  
**The Year Ending September 30, 2014**  
**3039 Field Services - Tavernier and the Upper Keys**

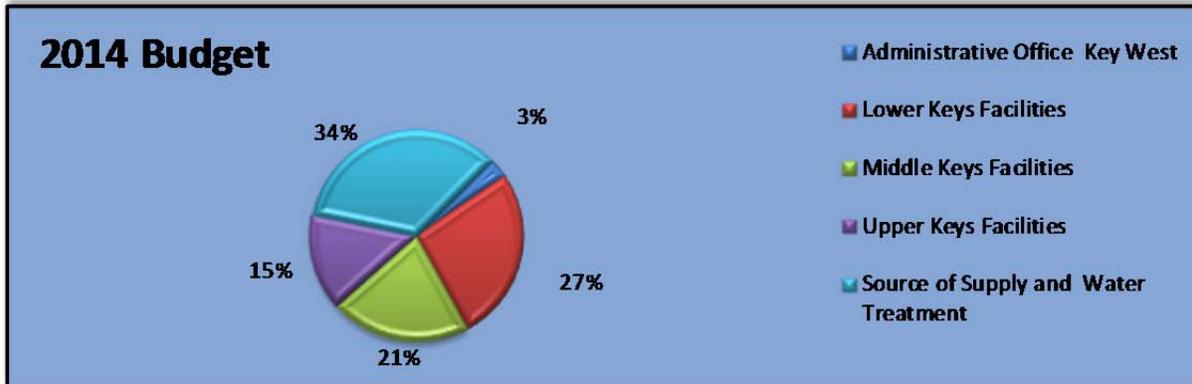
	Budgeted 2014						% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total	Increase/Decrease	
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 29,900	\$ -	\$ 5,300	\$ -	\$ 5,300	\$ 5,300	
Capitalized salaries	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	375,000	387,100	393,500	-	393,500	6,400	
Overtime	-	4,000	4,000	-	4,000	-	
Retirement	20,000	20,300	27,600	-	27,600	7,300	
Payroll taxes	28,700	29,900	30,400	-	30,400	500	
Employee health insurance	-	-	-	-	-	-	
Other benefits	3,100	2,500	2,500	-	2,500	-	
Electricity	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	
Maintenance and materials	12,400	11,000	15,000	-	15,000	4,000	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	
Other consulting and support services	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	
Rent expense - equipment	-	-	-	-	-	-	
Transportation expense	37,000	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	2,000	800	800	-	800	-	
Other utilities and technical services	900	-	-	-	-	-	
Postage	-	-	-	-	-	-	
Travel	500	500	500	-	500	-	
Training	500	600	600	-	600	-	
Miscellaneous	1,000	800	4,000	-	4,000	3,200	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	
<b>Total budget</b>	<b>511,000</b>	<b>457,500</b>	<b>484,200</b>	<b>-</b>	<b>484,200</b>	<b>26,700</b>	
<b>Less capital expenditures</b>	<b>(29,900)</b>	<b>-</b>	<b>(5,300)</b>	<b>-</b>	<b>(5,300)</b>	<b>(5,300)</b>	
<b>Total operating budget</b>	<b>\$ 481,100</b>	<b>\$ 457,500</b>	<b>\$ 478,900</b>	<b>\$ -</b>	<b>\$ 478,900</b>	<b>\$ 21,400</b>	<b>4.7%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

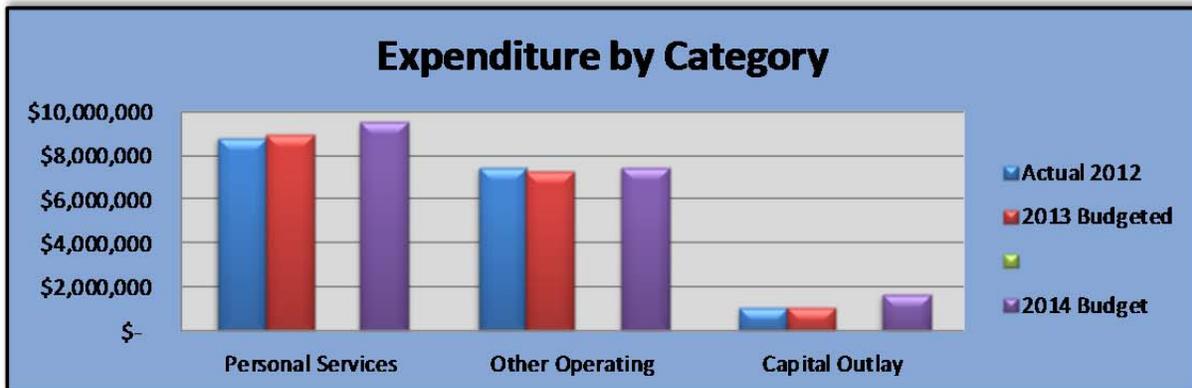
Customer Service-Specific Account Details

			Amount	Cost center totals	Account totals
<b>Materials and Maintenance</b>					
3030	Customer Service Administration	Meter lid keys	\$ 1,000	\$ 1,000	
3031	Central Payment Processing	Cleaning supplies	500	500	
3032	Customer Service Key West/Lower Keys	Cleaning supplies	500	500	
3034	Customer Service Marathon/Middle Keys	Cleaning supplies	1,000	1,000	
3035	Customer Service Tavernier/Upper Keys	Office renovations	10,000	10,000	
3037	Field Services Key West/ Lower Keys	General operating materials	6,500		
		Valves box locators 2	1,000	7,500	
3038	Field Services Marathon/ Middle Keys	General operating materials	2,000		
		Pipe Locator	900		
		Weed wackers (2)	600	3,500	
3039	Field Services Tavernier/Upper Keys	General operating materials	11,000		
		Service for Neptune reader	2,000		
		Flags for building	500		
		Locks and keys	1,500	15,000	\$ 39,000
<b>Engineering Services</b>					
All	Customer Service	None	\$ -	\$ -	\$ -
<b>Outsourced operations</b>					
All	Customer Service	None	\$ -	\$ -	\$ -
<b>Other consulting and support services</b>					
3031	Central Payment Processing	None	-	-	\$ -
<b>Other utility and technical services</b>					
All	Customer Service	None	\$ -	\$ -	\$ -
<b>Travel</b>					
3030	Customer Service Administration	ERP user group	\$ 2,500	\$ 2,500	
3031	Central Payment Processing	Travel and per diem within the system	300	300	
3032	Customer Service Key West/Lower Keys	Travel and per diem within the system	500	500	
3034	Customer Service Marathon/Middle Keys	Travel and per diem within the system	500	500	
3035	Customer Service Tavernier/Upper Keys	Travel and per diem within the system	500	500	
3037	Field Services Key West/ Lower Keys	Travel and per diem within the system	500	500	
3038	Field Services Marathon/ Middle Keys	Travel and per diem within the system	500	500	
3039	Field Services Tavernier/Upper Keys	Travel and per diem within the system	500	500	\$ 5,800
<b>Training</b>					
3030	Customer Service	ERP user group	\$ 1,000	\$ 1,000	
3031	Central Payment Processing	Customer service training	1,000	1,000	
3032	Customer Service Key West/Lower Keys	Customer service training	1,000	1,000	
3034	Customer Service Marathon/Middle Keys	Customer service training	600	600	
3035	Customer Service Tavernier/Upper Keys	Customer service training	500	500	
3037	Field Services Key West/ Lower Keys	Customer service training	600	600	
3038	Field Services Marathon/ Middle Keys	Customer service training	600	600	
3039	Field Services Tavernier/Upper Keys	Customer service training	600	600	\$ 5,900
<b>Miscellaneous</b>					
3030	Customer Service Administration	Professional memberships	\$ 1,000		
		Key West Rotary	1,200	2,200	
3031	Central Payment Processing	None	-	-	
3032	Customer Service Key West/Lower Keys	Key West Chamber of Commerce monthly meetings	300	300	
3034	Customer Service Marathon/Middle Keys	Marathon Chamber of Commerce monthly meetings	300		
		Marathon Rotary meetings	1,000	1,300	
3035	Customer Service Tavernier/Upper Keys	Ocean Reef Chamber of Commerce monthly meetings	200		
		Key Largo Chamber of Commerce monthly meetings	600		
		Islamorada Chamber of Commerce monthly meetings	300		
		Upper Keys Rotary meetings	600	1,700	
3037	Field Services Key West/ Lower Keys	Bee removal from meter boxes	2,000	2,000	
3038	Field Services Marathon/ Middle Keys	Bee removal from meter boxes	2,000	2,000	
3039	Field Services Tavernier/Upper Keys	Bee removal from meter boxes	4,000	4,000	\$ 13,500
<b>Conservation and outreach</b>					
3030	Customer Service Administration	Low flow toilet/cistern program	\$ 30,000	\$ 30,000	\$ 30,000

## Cost Center Details Operations



Division	2014 Budget
Administrative Office Key West	\$ 547,100
Lower Keys Facilities	4,971,200
Middle Keys Facilities	4,021,300
Upper Keys Facilities	2,754,000
Source of Supply and Water Treatment	6,419,700
<b>Total</b>	<b>\$ 18,713,300</b>



Expenditure	Actual 2012	2013 Budgeted	2014 Budget
Personal Services	\$ 8,795,500	\$ 8,987,700	\$ 9,511,700
Other Operating	7,458,800	7,292,200	7,490,900
Capital Outlay	1,074,200	1,115,800	1,710,700
<b>Total</b>	<b>\$ 17,328,500</b>	<b>\$ 17,395,700</b>	<b>\$ 18,713,300</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**Operations Summary**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 1,074,200	\$ 1,115,800	\$ 1,636,100	\$ 74,600	\$ 1,710,700	\$ 594,900		
Capitalized salaries	-	-	-	-	-	-		
Capitalized overtime	-	-	-	-	-	-		
<b>Operating expenses:</b>								
Salaries	7,379,800	7,542,600	7,055,900	758,200	7,814,100	271,500		
Overtime	357,600	381,200	374,900	70,000	444,900	63,700		
Retirement	412,200	410,500	516,700	57,600	574,300	163,800		
Payroll taxes	592,000	606,000	568,600	63,400	632,000	26,000		
Employee health insurance	-	-	-	-	-	-		
Other benefits	53,900	47,400	41,400	5,000	46,400	(1,000)		
Electricity	3,353,400	2,892,400	2,641,000	190,100	2,831,100	(61,300)		
Fuel for power production	93,800	98,000	97,000	2,600	99,600	1,600		
Chemicals	1,367,000	1,427,600	1,413,500	162,100	1,575,600	148,000		
Maintenance and materials	1,882,200	1,778,000	1,628,200	271,400	1,899,600	121,600		
Engineering services	-	-	-	-	-	-		
Accounting and auditing services	-	-	-	-	-	-		
Legal services	-	-	-	-	-	-		
Outsourced operations	77,700	96,100	23,600	86,900	110,500	14,400		
Other consulting and support services	76,500	103,200	24,500	-	24,500	(78,700)		
Sludge removal	134,700	202,000	100,000	106,700	206,700	4,700		
Rental of building - real property	5,500	5,500	-	4,000	4,000	(1,500)		
Rent expense - equipment	12,600	7,300	7,500	200	7,700	400		
Transportation expense	318,700	556,900	600,000	-	600,000	43,100		
Insurance - vehicles	-	-	-	-	-	-		
Insurance - general Liabilities	-	-	-	-	-	-		
Insurance - workers' compensation	-	-	-	-	-	-		
Insurance - property and flood	-	-	-	-	-	-		
Advertising	1,200	1,000	1,000	-	1,000	-		
Bad debt expense	-	-	-	-	-	-		
Office supplies	28,600	37,000	35,400	4,000	39,400	2,400		
Other utilities and technical services	52,300	30,000	31,900	-	31,900	1,900		
Postage	3,100	7,300	1,500	200	1,700	(5,600)		
Travel	15,000	18,000	19,900	3,300	23,200	5,200		
Training	22,100	10,500	11,900	6,200	18,100	7,600		
Miscellaneous	13,900	21,400	10,000	300	10,300	(11,100)		
Bank and financing charges	-	-	-	-	-	-		
Community relations	-	-	-	-	-	-		
Water conservation and outreach	-	-	-	-	-	-		
Freight charges	500	-	6,000	-	6,000	6,000		
Total budget	17,328,500	17,395,700	16,846,500	1,866,800	18,713,300	1,317,600		
Less capital expenditures	(1,074,200)	(1,115,800)	(1,636,100)	(74,600)	(1,710,700)	(594,900)		
<b>Total operating budget</b>	<b>\$ 16,254,300</b>	<b>\$ 16,279,900</b>	<b>\$ 15,210,400</b>	<b>\$ 1,792,200</b>	<b>\$ 17,002,600</b>	<b>\$ 722,700</b>	<b>4.4%</b>	

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4001 Operations Office - Key West

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ -	\$ -	\$ 29,000	\$ -	\$ 29,000	\$ 29,000	29,000	
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
<b>Operating expenses:</b>								
Salaries	317,900	329,200	317,100	-	317,100	(12,100)	(12,100)	
Overtime	-	-	-	-	-	-	-	
Retirement	16,900	17,100	22,000	-	22,000	4,900	4,900	
Payroll taxes	24,300	25,200	24,300	-	24,300	(900)	(900)	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	1,000	1,000	-	-	-	(1,000)	(1,000)	
Electricity	85,000	85,000	80,000	-	80,000	(5,000)	(5,000)	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	27,100	38,700	43,700	-	43,700	5,000	5,000	
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	-	
Other consulting and support services	10,000	25,700	13,000	-	13,000	(12,700)	(12,700)	
Sludge removal	-	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	-	-	-	-	-	-	-	
Transportation expense	5,000	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	400	400	1,000	-	1,000	600	600	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	3,200	3,000	3,000	-	3,000	-	-	
Other utilities and technical services	300	4,000	4,000	-	4,000	-	-	
Postage	100	100	100	-	100	-	-	
Travel	4,800	4,800	5,100	-	5,100	300	300	
Training	1,000	800	800	-	800	-	-	
Miscellaneous	3,500	3,800	4,000	-	4,000	200	200	
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
<b>Total budget</b>	<b>500,500</b>	<b>538,800</b>	<b>547,100</b>	<b>-</b>	<b>547,100</b>	<b>8,300</b>	<b>8,300</b>	
Less capital expenditures	-	-	(29,000)	-	(29,000)	(29,000)	(29,000)	
<b>Total operating budget</b>	<b>\$ 500,500</b>	<b>\$ 538,800</b>	<b>\$ 518,100</b>	<b>\$ -</b>	<b>\$ 518,100</b>	<b>\$ (20,700)</b>	<b>(20,700)</b>	<b>-3.8%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**4101 Operations Lower Keys - Stock Island**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 5,000	\$ 6,200	\$ 102,400	\$ -	\$ 102,400	\$ 96,200	
Capitalized salaries	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	548,100	566,400	591,900	-	591,900	25,500	
Overtime	25,000	25,000	25,000	-	25,000	-	
Retirement	30,500	30,600	42,900	-	42,900	12,300	
Payroll taxes	43,800	45,200	47,200	-	47,200	2,000	
Employee health insurance	-	-	-	-	-	-	
Other benefits	3,500	3,500	3,500	-	3,500	-	
Electricity	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	
Maintenance and materials	27,300	25,000	28,600	-	28,600	3,600	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	
Other consulting and support services	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	
Rent expense - equipment	1,000	500	500	-	500	-	
Transportation expense	33,000	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	4,000	4,000	4,500	-	4,500	500	
Other utilities and technical services	-	-	2,400	-	2,400	2,400	
Postage	-	-	-	-	-	-	
Travel	500	200	1,700	-	1,700	1,500	
Training	500	200	1,000	-	1,000	800	
Miscellaneous	500	300	600	-	600	300	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	
<b>Total budget</b>	<b>722,700</b>	<b>707,100</b>	<b>852,200</b>	<b>-</b>	<b>852,200</b>	<b>145,100</b>	
<b>Less capital expenditures</b>	<b>(5,000)</b>	<b>(6,200)</b>	<b>(102,400)</b>	<b>-</b>	<b>(102,400)</b>	<b>(96,200)</b>	
<b>Total operating budget</b>	<b>\$ 717,700</b>	<b>\$ 700,900</b>	<b>\$ 749,800</b>	<b>\$ -</b>	<b>\$ 749,800</b>	<b>\$ 48,900</b>	<b>7.0%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4102 Distribution Maintenance - Area I

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 118,300	\$ 90,000	\$ 6,000	\$ -	\$ 6,000	\$ (84,000)	
Capitalized salaries	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	425,800	497,100	510,500	-	510,500	13,400	
Overtime	40,000	40,000	60,000	-	60,000	20,000	
Retirement	24,800	27,800	39,600	-	39,600	11,800	
Payroll taxes	35,600	41,100	43,600	-	43,600	2,500	
Employee health insurance	-	-	-	-	-	-	
Other benefits	3,500	3,500	3,500	-	3,500	-	
Electricity	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	
Maintenance and materials	143,000	130,000	140,000	-	140,000	10,000	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	
Other consulting and support services	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	
Rent expense - equipment	500	100	100	-	100	-	
Transportation expense	20,000	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	500	800	1,900	-	1,900	1,100	
Other utilities and technical services	-	-	-	-	-	-	
Postage	-	-	-	-	-	-	
Travel	500	100	4,400	-	4,400	4,300	
Training	500	100	3,000	-	3,000	2,900	
Miscellaneous	500	300	400	-	400	100	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	
<b>Total budget</b>	<b>813,500</b>	<b>830,900</b>	<b>813,000</b>	<b>-</b>	<b>813,000</b>	<b>(17,900)</b>	
<b>Less capital expenditures</b>	<b>(118,300)</b>	<b>(90,000)</b>	<b>(6,000)</b>	<b>-</b>	<b>(6,000)</b>	<b>84,000</b>	
<b>Total operating budget</b>	<b>\$ 695,200</b>	<b>\$ 740,900</b>	<b>\$ 807,000</b>	<b>\$ -</b>	<b>\$ 807,000</b>	<b>\$ 66,100</b>	<b>8.9%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**4103 Distribution Maintenance - Area II**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 39,000	\$ 3,800	\$ 78,600	\$ -	\$ 78,600	\$ 74,800	
Capitalized salaries	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	406,500	422,300	421,800	-	421,800	(500)	
Overtime	15,000	17,000	17,000	-	17,000	-	
Retirement	22,500	22,800	30,500	-	30,500	7,700	
Payroll taxes	32,200	33,600	33,600	-	33,600	-	
Employee health insurance	-	-	-	-	-	-	
Other benefits	3,500	3,000	3,000	-	3,000	-	
Electricity	50,000	51,000	45,000	-	45,000	(6,000)	
Fuel for power production	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	
Maintenance and materials	104,000	115,000	135,000	-	135,000	20,000	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	
Other consulting and support services	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	
Rent expense - equipment	-	-	-	-	-	-	
Transportation expense	37,000	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	500	1,000	1,400	-	1,400	400	
Other utilities and technical services	-	-	-	-	-	-	
Postage	-	-	-	-	-	-	
Travel	200	100	800	-	800	700	
Training	500	100	500	-	500	400	
Miscellaneous	500	200	200	-	200	-	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	
<b>Total budget</b>	<b>711,400</b>	<b>669,900</b>	<b>767,400</b>	<b>-</b>	<b>767,400</b>	<b>97,500</b>	
<b>Less capital expenditures</b>	<b>(39,000)</b>	<b>(3,800)</b>	<b>(78,600)</b>	<b>-</b>	<b>(78,600)</b>	<b>(74,800)</b>	
<b>Total operating budget</b>	<b>\$ 672,400</b>	<b>\$ 666,100</b>	<b>\$ 688,800</b>	<b>\$ -</b>	<b>\$ 688,800</b>	<b>\$ 22,700</b>	<b>3.4%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4104 Distribution Pump Station - Key West**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Electricity	80,000	80,000	80,000	-	80,000	-	-
Fuel for power production	1,000	1,000	1,000	-	1,000	-	-
Chemicals	500	500	500	-	500	-	-
Maintenance and materials	15,300	4,000	4,000	-	4,000	-	-
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Other utilities and technical services	-	-	1,200	-	1,200	1,200	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>96,800</b>	<b>85,500</b>	<b>86,700</b>	<b>-</b>	<b>86,700</b>	<b>1,200</b>	
Less capital expenditures	-	-	-	-	-	-	-
<b>Total operating budget</b>	<b>\$ 96,800</b>	<b>\$ 85,500</b>	<b>\$ 86,700</b>	<b>\$ -</b>	<b>\$ 86,700</b>	<b>\$ 1,200</b>	<b>1.4%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4105 Distribution Pump Station - Stock Island**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total	Total		
<b>Capital expenditures:</b>								
Additions to utility plant	\$ -	\$ -	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	6,500	
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
<b>Operating expenses:</b>								
Salaries	317,400	327,700	333,100	-	333,100	5,400	5,400	
Overtime	35,000	35,000	35,000	-	35,000	-	-	
Retirement	18,800	18,800	25,600	-	25,600	6,800	6,800	
Payroll taxes	27,000	27,700	28,200	-	28,200	500	500	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	2,500	2,000	2,000	-	2,000	-	-	
Electricity	120,000	123,000	120,000	-	120,000	(3,000)	(3,000)	
Fuel for power production	10,000	8,000	8,000	-	8,000	-	-	
Chemicals	7,000	8,000	5,000	-	5,000	(3,000)	(3,000)	
Maintenance and materials	21,000	15,000	27,000	-	27,000	12,000	12,000	
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	-	
Other consulting and support services	-	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	100	100	100	-	100	-	-	
Transportation expense	-	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	700	1,700	2,800	-	2,800	1,100	1,100	
Other utilities and technical services	-	-	1,200	-	1,200	1,200	1,200	
Postage	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	
Training	-	-	-	-	-	-	-	
Miscellaneous	200	300	300	-	300	-	-	
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
<b>Total budget</b>	<b>559,700</b>	<b>567,300</b>	<b>594,800</b>	<b>-</b>	<b>594,800</b>	<b>27,500</b>	<b>27,500</b>	
<b>Less capital expenditures</b>	<b>-</b>	<b>-</b>	<b>(6,500)</b>	<b>-</b>	<b>(6,500)</b>	<b>(6,500)</b>	<b>(6,500)</b>	
<b>Total operating budget</b>	<b>\$ 559,700</b>	<b>\$ 567,300</b>	<b>\$ 588,300</b>	<b>\$ -</b>	<b>\$ 588,300</b>	<b>\$ 21,000</b>	<b>21,000</b>	<b>3.7%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4107 Valve Shop

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 63,000	\$ 360,000	\$ 70,000	\$ -	\$ 70,000	\$ (290,000)	
Capitalized salaries	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	68,800	71,000	72,600	-	72,600	1,600	
Overtime	9,000	8,000	6,000	-	6,000	(2,000)	
Retirement	4,100	4,100	5,500	-	5,500	1,400	
Payroll taxes	6,000	6,000	6,000	-	6,000	-	
Employee health insurance	-	-	-	-	-	-	
Other benefits	500	400	400	-	400	-	
Electricity	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	
Maintenance and materials	108,600	179,000	115,000	-	115,000	(64,000)	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	
Other consulting and support services	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	
Rent expense - equipment	-	-	-	-	-	-	
Transportation expense	2,400	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	500	1,600	1,600	-	1,600	-	
Other utilities and technical services	-	-	-	-	-	-	
Postage	-	300	500	-	500	200	
Travel	3,500	3,800	3,800	-	3,800	-	
Training	600	600	1,000	-	1,000	400	
Miscellaneous	100	100	100	-	100	-	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	500	-	-	-	-	-	
<b>Total budget</b>	<b>267,600</b>	<b>634,900</b>	<b>282,500</b>	<b>-</b>	<b>282,500</b>	<b>(352,400)</b>	
<b>Less capital expenditures</b>	<b>(63,000)</b>	<b>(360,000)</b>	<b>(70,000)</b>	<b>-</b>	<b>(70,000)</b>	<b>290,000</b>	
<b>Total operating budget</b>	<b>\$ 204,600</b>	<b>\$ 274,900</b>	<b>\$ 212,500</b>	<b>\$ -</b>	<b>\$ 212,500</b>	<b>\$ (62,400)</b>	<b>-22.7%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**4108 Fleet Maintenance - Lower Keys**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 5,000	\$ 114,000	\$ 154,000	\$ -	\$ 154,000	\$ 40,000		
Capitalized salaries	-	-	-	-	-	-		
Capitalized overtime	-	-	-	-	-	-		
<b>Operating expenses:</b>								
Salaries	208,500	215,300	200,900	-	200,900	(14,400)		
Overtime	400	400	400	-	400	-		
Retirement	11,100	11,200	14,000	-	14,000	2,800		
Payroll taxes	16,000	16,500	15,400	-	15,400	(1,100)		
Employee health insurance	-	-	-	-	-	-		
Other benefits	2,000	1,500	1,500	-	1,500	-		
Electricity	6,000	7,000	7,000	-	7,000	-		
Fuel for power production	-	-	-	-	-	-		
Chemicals	-	-	-	-	-	-		
Maintenance and materials	19,500	19,500	21,500	-	21,500	2,000		
Engineering services	-	-	-	-	-	-		
Accounting and auditing services	-	-	-	-	-	-		
Legal services	-	-	-	-	-	-		
Outsourced operations	-	-	-	-	-	-		
Other consulting and support services	1,500	1,500	1,500	-	1,500	-		
Sludge removal	-	-	-	-	-	-		
Rental of building - real property	-	-	-	-	-	-		
Rent expense - equipment	300	1,800	1,500	-	1,500	(300)		
Transportation expense	6,500	265,500	250,000	-	250,000	(15,500)		
Insurance - vehicles	-	-	-	-	-	-		
Insurance - general Liabilities	-	-	-	-	-	-		
Insurance - workers' compensation	-	-	-	-	-	-		
Insurance - property and flood	-	-	-	-	-	-		
Advertising	-	-	-	-	-	-		
Bad debt expense	-	-	-	-	-	-		
Office supplies	1,000	500	1,500	-	1,500	1,000		
Other utilities and technical services	-	-	1,200	-	1,200	1,200		
Postage	-	-	-	-	-	-		
Travel	100	100	-	-	-	(100)		
Training	100	100	200	-	200	100		
Miscellaneous	100	-	100	-	100	100		
Bank and financing charges	-	-	-	-	-	-		
Community relations	-	-	-	-	-	-		
Water conservation and outreach	-	-	-	-	-	-		
Freight charges	-	-	-	-	-	-		
<b>Total budget</b>	<b>278,100</b>	<b>654,900</b>	<b>670,700</b>	<b>-</b>	<b>670,700</b>	<b>15,800</b>		
<b>Less capital expenditures</b>	<b>(5,000)</b>	<b>(114,000)</b>	<b>(154,000)</b>	<b>-</b>	<b>(154,000)</b>	<b>(40,000)</b>		
<b>Total operating budget</b>	<b>\$ 273,100</b>	<b>\$ 540,900</b>	<b>\$ 516,700</b>	<b>\$ -</b>	<b>\$ 516,700</b>	<b>\$ (24,200)</b>	<b>-4.5%</b>	

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4110 Stock Island Reverse Osmosis Plant

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>4110 Stock Island R.O. Plant</b>							
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 54,000	\$ 10,000	\$ -	\$ -	\$ -	\$ (10,000)	
Capitalized salaries	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	182,400	188,300	196,600	-	196,600	8,300	
Overtime	1,000	3,000	2,500	-	2,500	(500)	
Retirement	9,800	9,900	13,800	-	13,800	3,900	
Payroll taxes	14,000	14,600	15,200	-	15,200	600	
Employee health insurance	-	-	-	-	-	-	
Other benefits	1,500	1,500	1,500	-	1,500	-	
Electricity	85,000	92,000	85,000	-	85,000	(7,000)	
Fuel for power production	25,000	25,000	22,000	-	22,000	(3,000)	
Chemicals	2,000	2,000	5,000	-	5,000	3,000	
Maintenance and materials	133,000	35,700	47,000	-	47,000	11,300	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	
Other consulting and support services	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	
Rent expense - equipment	100	100	100	-	100	-	
Transportation expense	2,200	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	400	500	1,100	-	1,100	600	
Other utilities and technical services	-	-	2,100	-	2,100	2,100	
Postage	100	400	-	-	-	(400)	
Travel	500	600	-	-	-	(600)	
Training	500	700	300	-	300	(400)	
Miscellaneous	200	200	100	-	100	(100)	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	
Total budget	511,700	384,500	392,300	-	392,300	7,800	
Less capital expenditures	(54,000)	(10,000)	-	-	-	10,000	
<b>Total operating budget</b>	<b>\$ 457,700</b>	<b>\$ 374,500</b>	<b>\$ 392,300</b>	<b>\$ -</b>	<b>\$ 392,300</b>	<b>\$ 17,800</b>	<b>4.8%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**4112 Wastewater Treatment Plant Bay Point**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 2,400	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ (30,000)	
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
<b>Operating expenses:</b>								
Salaries	-	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	-	
Retirement	-	-	-	-	-	-	-	
Payroll taxes	-	-	-	-	-	-	-	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	-	-	-	-	-	-	-	
Electricity	25,000	20,000	-	20,000	20,000	20,000	-	
Fuel for power production	300	300	-	300	300	300	-	
Chemicals	17,000	19,000	-	22,000	22,000	22,000	3,000	
Maintenance and materials	38,100	40,500	-	35,400	35,400	35,400	(5,100)	
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	10,000	10,000	-	11,000	11,000	11,000	1,000	
Other consulting and support services	-	-	-	-	-	-	-	
Sludge removal	11,200	8,000	-	11,000	11,000	11,000	3,000	
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	-	-	-	-	-	-	-	
Transportation expense	3,500	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	200	300	-	300	300	300	-	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	
Training	-	-	-	-	-	-	-	
Miscellaneous	-	2,500	-	-	-	-	(2,500)	
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
<b>Total budget</b>	<b>107,700</b>	<b>130,600</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>(30,600)</b>	
Less capital expenditures	(2,400)	(30,000)	-	-	-	-	30,000	
<b>Total operating budget</b>	<b>\$ 105,300</b>	<b>\$ 100,600</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ (5,300)</b>	<b>-5.3%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4113 Bay Point Collection**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Electricity	-	1,000	-	1,100	1,100	100	100
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	7,000	16,000	-	6,900	6,900	(9,100)	(9,100)
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>7,000</b>	<b>17,000</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>	<b>(9,000)</b>	<b>(9,000)</b>
Less capital expenditures	-	-	-	-	-	-	-
<b>Total operating budget</b>	<b>\$ 7,000</b>	<b>\$ 17,000</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ (9,000)</b>	<b>-52.9%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4114 Big Coppitt Wastewater Treatment**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 1,500	\$ 22,500	\$ -	\$ 11,500	\$ 11,500	\$ (11,000)		
Capitalized salaries	-	-	-	-	-	-		
Capitalized overtime	-	-	-	-	-	-		
<b>Operating expenses:</b>								
Salaries	-	-	-	-	-	-		
Overtime	-	-	-	-	-	-		
Retirement	-	-	-	-	-	-		
Payroll taxes	-	-	-	-	-	-		
Employee health insurance	-	-	-	-	-	-		
Other benefits	-	-	-	-	-	-		
Electricity	65,000	50,000	-	50,000	50,000	-		
Fuel for power production	1,100	500	-	1,000	1,000	500		
Chemicals	65,000	55,000	-	55,000	55,000	-		
Maintenance and materials	34,200	43,900	-	48,600	48,600	4,700		
Engineering services	-	-	-	-	-	-		
Accounting and auditing services	-	-	-	-	-	-		
Legal services	-	-	-	-	-	-		
Outsourced operations	22,600	20,000	-	28,400	28,400	8,400		
Other consulting and support services	-	-	-	-	-	-		
Sludge removal	40,000	30,000	-	30,500	30,500	500		
Rental of building - real property	-	-	-	-	-	-		
Rent expense - equipment	-	-	-	-	-	-		
Transportation expense	14,600	-	-	-	-	-		
Insurance - vehicles	-	-	-	-	-	-		
Insurance - general Liabilities	-	-	-	-	-	-		
Insurance - workers' compensation	-	-	-	-	-	-		
Insurance - property and flood	-	-	-	-	-	-		
Advertising	-	-	-	-	-	-		
Bad debt expense	-	-	-	-	-	-		
Office supplies	400	400	-	400	400	-		
Other utilities and technical services	-	-	-	-	-	-		
Postage	-	-	-	-	-	-		
Travel	-	-	-	-	-	-		
Training	-	-	-	-	-	-		
Miscellaneous	1,500	100	-	-	-	(100)		
Bank and financing charges	-	-	-	-	-	-		
Community relations	-	-	-	-	-	-		
Water conservation and outreach	-	-	-	-	-	-		
Freight charges	-	-	-	-	-	-		
<b>Total budget</b>	<b>245,900</b>	<b>222,400</b>	<b>-</b>	<b>225,400</b>	<b>225,400</b>	<b>3,000</b>		
<b>Less capital expenditures</b>	<b>(1,500)</b>	<b>(22,500)</b>	<b>-</b>	<b>(11,500)</b>	<b>(11,500)</b>	<b>11,000</b>		
<b>Total operating budget</b>	<b>\$ 244,400</b>	<b>\$ 199,900</b>	<b>\$ -</b>	<b>\$ 213,900</b>	<b>\$ 213,900</b>	<b>\$ 14,000</b>	<b>7.0%</b>	

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4115 Big Coppitt Collection

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-	-
<b>Operating expenses:</b>								
Salaries	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-	-
Electricity	11,400	11,400	-	14,000	14,000		2,600	
Fuel for power production	300	300	-	300	300		-	
Chemicals	-	-	-	-	-		-	
Maintenance and materials	23,400	28,000	-	39,900	39,900		11,900	
Engineering services	-	-	-	-	-		-	
Accounting and auditing services	-	-	-	-	-		-	
Legal services	-	-	-	-	-		-	
Outsourced operations	-	-	-	-	-		-	
Other consulting and support services	-	-	-	-	-		-	
Sludge removal	-	-	-	-	-		-	
Rental of building - real property	-	-	-	-	-		-	
Rent expense - equipment	-	-	-	-	-		-	
Transportation expense	-	-	-	-	-		-	
Insurance - vehicles	-	-	-	-	-		-	
Insurance - general Liabilities	-	-	-	-	-		-	
Insurance - workers' compensation	-	-	-	-	-		-	
Insurance - property and flood	-	-	-	-	-		-	
Advertising	-	-	-	-	-		-	
Bad debt expense	-	-	-	-	-		-	
Office supplies	-	-	-	-	-		-	
Other utilities and technical services	-	-	-	-	-		-	
Postage	-	-	-	-	-		-	
Travel	-	-	-	-	-		-	
Training	-	-	-	-	-		-	
Miscellaneous	-	-	-	-	-		-	
Bank and financing charges	-	-	-	-	-		-	
Community relations	-	-	-	-	-		-	
Water conservation and outreach	-	-	-	-	-		-	
Freight charges	-	-	-	-	-		-	
Total budget	45,600	39,700	-	54,200	54,200		14,500	
Less capital expenditures	(10,500)	-	-	-	-		-	
<b>Total operating budget</b>	<b>\$ 35,100</b>	<b>\$ 39,700</b>	<b>\$ -</b>	<b>\$ 54,200</b>	<b>\$ 54,200</b>	<b>\$</b>	<b>14,500</b>	<b>36.5%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**4116 Key Haven Wastewater Treatment**

	Budgeted 2014							% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total	Increase/Decrease		
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 5,200	\$ 5,300	\$ -	\$ 6,700	\$ 6,700	\$ 1,400		
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
<b>Operating expenses:</b>								
Salaries	-	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	-	
Retirement	-	-	-	-	-	-	-	
Payroll taxes	-	-	-	-	-	-	-	
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	-	-	-	-	-	-	-	
Electricity	28,000	30,000	-	28,000	28,000	(2,000)		
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	16,500	18,100	-	10,000	10,000	(8,100)		
Maintenance and materials	17,300	19,300	-	32,600	32,600	13,300		
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	8,500	10,000	-	9,100	9,100	(900)		
Other consulting and support services	-	-	-	-	-	-	-	
Sludge removal	11,000	10,000	-	18,900	18,900	8,900		
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	2,100	-	-	-	-	-	-	
Transportation expense	3,700	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	200	100	-	200	200	100		
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	
Training	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
<b>Total budget</b>	<b>92,500</b>	<b>92,800</b>	<b>-</b>	<b>105,500</b>	<b>105,500</b>	<b>12,700</b>		
<b>Less capital expenditures</b>	<b>(5,200)</b>	<b>(5,300)</b>	<b>-</b>	<b>(6,700)</b>	<b>(6,700)</b>	<b>(1,400)</b>		
<b>Total operating budget</b>	<b>\$ 87,300</b>	<b>\$ 87,500</b>	<b>\$ -</b>	<b>\$ 98,800</b>	<b>\$ 98,800</b>	<b>\$ 11,300</b>		<b>12.9%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**4117 Key Haven Collection**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Electricity	21,000	6,000	-	3,000	3,000	(3,000)	
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	14,800	15,400	-	15,500	15,500	100	
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>35,800</b>	<b>21,400</b>	<b>-</b>	<b>18,500</b>	<b>18,500</b>	<b>(2,900)</b>	
Less capital expenditures	-	-	-	-	-	-	-
<b>Total operating budget</b>	<b>\$ 35,800</b>	<b>\$ 21,400</b>	<b>\$ -</b>	<b>\$ 18,500</b>	<b>\$ 18,500</b>	<b>\$ (2,900)</b>	<b>-13.6%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4201 Operations Middle Keys - Marathon**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 12,600	\$ 8,000	\$ -	\$ -	\$ -	\$ (8,000)		
Capitalized salaries	-	-	-	-	-	-		
Capitalized overtime	-	-	-	-	-	-		
<b>Operating expenses:</b>								
Salaries	272,200	281,400	325,400	-	325,400	44,000		
Overtime	1,000	1,000	500	-	500	(500)		
Retirement	14,600	14,600	22,700	-	22,700	8,100		
Payroll taxes	20,900	21,600	24,900	-	24,900	3,300		
Employee health insurance	-	-	-	-	-	-		
Other benefits	1,000	2,000	2,000	-	2,000	-		
Electricity	9,000	22,000	15,000	-	15,000	(7,000)		
Fuel for power production	-	-	-	-	-	-		
Chemicals	-	-	-	-	-	-		
Maintenance and materials	13,000	19,000	44,500	-	44,500	25,500		
Engineering services	-	-	-	-	-	-		
Accounting and auditing services	-	-	-	-	-	-		
Legal services	-	-	-	-	-	-		
Outsourced operations	-	-	-	-	-	-		
Other consulting and support services	-	-	-	-	-	-		
Sludge removal	-	-	-	-	-	-		
Rental of building - real property	-	-	-	-	-	-		
Rent expense - equipment	100	100	-	-	-	(100)		
Transportation expense	8,000	-	-	-	-	-		
Insurance - vehicles	-	-	-	-	-	-		
Insurance - general Liabilities	-	-	-	-	-	-		
Insurance - workers' compensation	-	-	-	-	-	-		
Insurance - property and flood	-	-	-	-	-	-		
Advertising	-	-	-	-	-	-		
Bad debt expense	-	-	-	-	-	-		
Office supplies	3,800	4,000	4,000	-	4,000	-		
Other utilities and technical services	-	6,000	6,000	-	6,000	-		
Postage	-	-	-	-	-	-		
Travel	300	300	600	-	600	300		
Training	900	300	500	-	500	200		
Miscellaneous	2,400	200	400	-	400	200		
Bank and financing charges	-	-	-	-	-	-		
Community relations	-	-	-	-	-	-		
Water conservation and outreach	-	-	-	-	-	-		
Freight charges	-	-	-	-	-	-		
<b>Total budget</b>	<b>359,800</b>	<b>380,500</b>	<b>446,500</b>	<b>-</b>	<b>446,500</b>	<b>66,000</b>		
<b>Less capital expenditures</b>	<b>(12,600)</b>	<b>(8,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>		
<b>Total operating budget</b>	<b>\$ 347,200</b>	<b>\$ 372,500</b>	<b>\$ 446,500</b>	<b>\$ -</b>	<b>\$ 446,500</b>	<b>\$ 74,000</b>		<b>19.9%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**4202 Distribution/Maintenance - Area III**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 39,400	\$ 17,200	\$ 58,000	\$ -	\$ 58,000	\$ 40,800		
Capitalized salaries	-	-	-	-	-	-		
Capitalized overtime	-	-	-	-	-	-		
<b>Operating expenses:</b>								
Salaries	324,900	288,600	294,000	-	294,000	5,400		
Overtime	8,000	8,000	9,000	-	9,000	1,000		
Retirement	17,700	15,400	21,100	-	21,100	5,700		
Payroll taxes	25,500	22,700	23,200	-	23,200	500		
Employee health insurance	-	-	-	-	-	-		
Other benefits	3,000	2,000	2,000	-	2,000	-		
Electricity	60,000	60,000	60,000	-	60,000	-		
Fuel for power production	-	-	-	-	-	-		
Chemicals	-	-	-	-	-	-		
Maintenance and materials	129,200	79,400	93,800	-	93,800	14,400		
Engineering services	-	-	-	-	-	-		
Accounting and auditing services	-	-	-	-	-	-		
Legal services	-	-	-	-	-	-		
Outsourced operations	-	-	-	-	-	-		
Other consulting and support services	-	-	-	-	-	-		
Sludge removal	-	-	-	-	-	-		
Rental of building - real property	-	-	-	-	-	-		
Rent expense - equipment	100	100	100	-	100	-		
Transportation expense	18,000	-	-	-	-	-		
Insurance - vehicles	-	-	-	-	-	-		
Insurance - general Liabilities	-	-	-	-	-	-		
Insurance - workers' compensation	-	-	-	-	-	-		
Insurance - property and flood	-	-	-	-	-	-		
Advertising	-	-	-	-	-	-		
Bad debt expense	-	-	-	-	-	-		
Office supplies	500	500	500	-	500	-		
Other utilities and technical services	-	-	-	-	-	-		
Postage	-	-	-	-	-	-		
Travel	300	300	100	-	100	(200)		
Training	1,200	300	300	-	300	-		
Miscellaneous	200	300	300	-	300	-		
Bank and financing charges	-	-	-	-	-	-		
Community relations	-	-	-	-	-	-		
Water conservation and outreach	-	-	-	-	-	-		
Freight charges	-	-	-	-	-	-		
<b>Total budget</b>	<b>628,000</b>	<b>494,800</b>	<b>562,400</b>	<b>-</b>	<b>562,400</b>	<b>67,600</b>		
<b>Less capital expenditures</b>	<b>(39,400)</b>	<b>(17,200)</b>	<b>(58,000)</b>	<b>-</b>	<b>(58,000)</b>	<b>(40,800)</b>		
<b>Total operating budget</b>	<b>\$ 588,600</b>	<b>\$ 477,600</b>	<b>\$ 504,400</b>	<b>\$ -</b>	<b>\$ 504,400</b>	<b>\$ 26,800</b>		<b>5.6%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4203 Transmission Maintenance - Area III**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 5,400	\$ 42,800	\$ 147,600	\$ -	\$ 147,600	\$ 104,800	
Capitalized salaries	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	345,900	357,500	420,000	-	420,000	62,500	
Overtime	5,000	5,000	4,000	-	4,000	(1,000)	
Retirement	18,700	18,800	29,500	-	29,500	10,700	
Payroll taxes	26,800	27,700	32,400	-	32,400	4,700	
Employee health insurance	-	-	-	-	-	-	
Other benefits	3,000	2,500	2,500	-	2,500	-	
Electricity	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	
Maintenance and materials	89,000	144,700	64,200	-	64,200	(80,500)	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	
Other consulting and support services	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	
Rent expense - equipment	1,000	500	100	-	100	(400)	
Transportation expense	35,000	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	500	500	500	-	500	-	
Other utilities and technical services	-	-	100	-	100	100	
Postage	-	-	-	-	-	-	
Travel	300	300	700	-	700	400	
Training	600	600	700	-	700	100	
Miscellaneous	200	300	400	-	400	100	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	
<b>Total budget</b>	<b>531,400</b>	<b>601,200</b>	<b>702,700</b>	<b>-</b>	<b>702,700</b>	<b>101,500</b>	
<b>Less capital expenditures</b>	<b>(5,400)</b>	<b>(42,800)</b>	<b>(147,600)</b>	<b>-</b>	<b>(147,600)</b>	<b>(104,800)</b>	
<b>Total operating budget</b>	<b>\$ 526,000</b>	<b>\$ 558,400</b>	<b>\$ 555,100</b>	<b>\$ -</b>	<b>\$ 555,100</b>	<b>\$ (3,300)</b>	<b>-0.6%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4204 Transmission Pump Station - Marathon**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 6,000	\$ 28,000	\$ -	\$ -	\$ -	\$ (28,000)	
Capitalized salaries	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	55,100	56,900	58,200	-	58,200	1,300	
Overtime	500	1,000	1,000	-	1,000	-	
Retirement	3,000	3,000	4,100	-	4,100	1,100	
Payroll taxes	4,300	4,400	4,500	-	4,500	100	
Employee health insurance	-	-	-	-	-	-	
Other benefits	500	400	400	-	400	-	
Electricity	250,000	250,000	295,000	-	295,000	45,000	
Fuel for power production	5,000	8,000	8,000	-	8,000	-	
Chemicals	3,000	3,000	2,000	-	2,000	(1,000)	
Maintenance and materials	65,000	9,000	14,100	-	14,100	5,100	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	
Other consulting and support services	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	
Rent expense - equipment	-	-	-	-	-	-	
Transportation expense	900	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	200	200	200	-	200	-	
Other utilities and technical services	-	-	-	-	-	-	
Postage	-	-	-	-	-	-	
Travel	100	100	100	-	100	-	
Training	100	100	100	-	100	-	
Miscellaneous	100	100	100	-	100	-	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	
<b>Total budget</b>	<b>393,800</b>	<b>364,200</b>	<b>387,800</b>	<b>-</b>	<b>387,800</b>	<b>23,600</b>	
Less capital expenditures	(6,000)	(28,000)	-	-	-	28,000	
<b>Total operating budget</b>	<b>\$ 387,800</b>	<b>\$ 336,200</b>	<b>\$ 387,800</b>	<b>\$ -</b>	<b>\$ 387,800</b>	<b>\$ 51,600</b>	<b>15.4%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4205 Transmission Pump Station - Ramrod**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 54,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
<b>Operating expenses:</b>								
Salaries	65,200	67,300	69,200	-	69,200	1,900		
Overtime	200	300	500	-	500	200		
Retirement	3,500	3,500	4,800	-	4,800	1,300		
Payroll taxes	5,000	5,200	5,300	-	5,300	100		
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	500	400	400	-	400	-		
Electricity	105,000	50,000	30,000	-	30,000	(20,000)		
Fuel for power production	1,500	5,000	4,000	-	4,000	(1,000)		
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	28,500	6,800	6,800	-	6,800	-		
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	-	
Other consulting and support services	-	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	100	100	100	-	100	-		
Transportation expense	500	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	100	100	100	-	100	-		
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	-	-	-	-	-	-	-	
Travel	100	100	100	-	100	-		
Training	100	-	100	-	100	100		
Miscellaneous	100	100	100	-	100	-		
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	-	
<b>Total budget</b>	<b>265,100</b>	<b>138,900</b>	<b>121,500</b>	<b>-</b>	<b>121,500</b>	<b>(17,400)</b>		
Less capital expenditures	(54,700)	-	-	-	-	-		
<b>Total operating budget</b>	<b>\$ 210,400</b>	<b>\$ 138,900</b>	<b>\$ 121,500</b>	<b>\$ -</b>	<b>\$ 121,500</b>	<b>\$ (17,400)</b>	<b>-12.5%</b>	

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4208 Fleet Maintenance - Middle Keys

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 14,700	\$ 92,100	\$ 180,800	\$ -	\$ 180,800	\$ 88,700	
Capitalized salaries	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	60,100	59,700	51,300	-	51,300	(8,400)	
Overtime	100	100	100	-	100	-	
Retirement	3,200	3,100	3,600	-	3,600	500	
Payroll taxes	4,600	4,600	3,900	-	3,900	(700)	
Employee health insurance	-	-	-	-	-	-	
Other benefits	500	400	400	-	400	-	
Electricity	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	
Maintenance and materials	4,000	4,800	6,700	-	6,700	1,900	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	
Other consulting and support services	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	
Rent expense - equipment	-	-	-	-	-	-	
Transportation expense	600	146,200	175,000	-	175,000	28,800	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	200	200	200	-	200	-	
Other utilities and technical services	-	-	100	-	100	100	
Postage	-	-	-	-	-	-	
Travel	-	200	200	-	200	-	
Training	-	-	200	-	200	200	
Miscellaneous	100	-	100	-	100	100	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	
<b>Total budget</b>	<b>88,100</b>	<b>311,400</b>	<b>422,600</b>	<b>-</b>	<b>422,600</b>	<b>111,200</b>	
<b>Less capital expenditures</b>	<b>(14,700)</b>	<b>(92,100)</b>	<b>(180,800)</b>	<b>-</b>	<b>(180,800)</b>	<b>(88,700)</b>	
<b>Total operating budget</b>	<b>\$ 73,400</b>	<b>\$ 219,300</b>	<b>\$ 241,800</b>	<b>\$ -</b>	<b>\$ 241,800</b>	<b>\$ 22,500</b>	<b>10.3%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4210 Reverse Osmosis Plant - Marathon**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	54,100	67,300	67,600	-	67,600	300	-
Overtime	300	300	300	-	300	-	-
Retirement	2,900	3,500	4,700	-	4,700	1,200	-
Payroll taxes	4,200	5,200	5,200	-	5,200	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	500	400	400	-	400	-	-
Electricity	25,000	20,000	20,000	-	20,000	-	-
Fuel for power production	6,000	6,000	6,000	-	6,000	-	-
Chemicals	1,000	1,000	1,000	-	1,000	-	-
Maintenance and materials	13,500	13,000	22,000	-	22,000	9,000	-
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	100	100	100	-	100	-	-
Transportation expense	600	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	200	200	600	-	600	400	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	100	400	400	-	400	-	-
Travel	200	-	100	-	100	100	-
Training	200	100	100	-	100	-	-
Miscellaneous	100	100	100	-	100	-	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>136,000</b>	<b>117,600</b>	<b>128,600</b>	<b>-</b>	<b>128,600</b>	<b>11,000</b>	
Less capital expenditures	(27,000)	-	-	-	-	-	
<b>Total operating budget</b>	<b>\$ 109,000</b>	<b>\$ 117,600</b>	<b>\$ 128,600</b>	<b>\$ -</b>	<b>\$ 128,600</b>	<b>\$ 11,000</b>	<b>9.4%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4213 Wastewater Treatment Plant - Duck Key**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ -	\$ 2,000	\$ -	\$ 38,400	\$ 38,400	\$ 36,400		
Capitalized salaries	-	-	-	-	-	-		
Capitalized overtime	-	-	-	-	-	-		
<b>Operating expenses:</b>								
Salaries	-	-	-	-	-	-		
Overtime	-	-	-	-	-	-		
Retirement	-	-	-	-	-	-		
Payroll taxes	-	-	-	-	-	-		
Employee health insurance	-	-	-	-	-	-		
Other benefits	-	-	-	-	-	-		
Electricity	42,000	45,000	-	42,000	42,000	(3,000)		
Fuel for power production	-	300	-	500	500	200		
Chemicals	65,000	65,000	-	61,100	61,100	(3,900)		
Maintenance and materials	30,400	25,000	-	33,400	33,400	8,400		
Engineering services	-	-	-	-	-	-		
Accounting and auditing services	-	-	-	-	-	-		
Legal services	-	-	-	-	-	-		
Outsourced operations	22,600	22,500	-	28,400	28,400	5,900		
Other consulting and support services	-	-	-	-	-	-		
Sludge removal	41,500	40,000	-	35,300	35,300	(4,700)		
Rental of building - real property	-	-	-	-	-	-		
Rent expense - equipment	-	-	-	-	-	-		
Transportation expense	6,500	-	-	-	-	-		
Insurance - vehicles	-	-	-	-	-	-		
Insurance - general Liabilities	-	-	-	-	-	-		
Insurance - workers' compensation	-	-	-	-	-	-		
Insurance - property and flood	-	-	-	-	-	-		
Advertising	-	-	-	-	-	-		
Bad debt expense	-	-	-	-	-	-		
Office supplies	600	400	-	500	500	100		
Other utilities and technical services	-	-	-	-	-	-		
Postage	-	-	-	-	-	-		
Travel	-	-	-	-	-	-		
Training	-	-	-	-	-	-		
Miscellaneous	1,500	-	-	-	-	-		
Bank and financing charges	-	-	-	-	-	-		
Community relations	-	-	-	-	-	-		
Water conservation and outreach	-	-	-	-	-	-		
Freight charges	-	-	-	-	-	-		
<b>Total budget</b>	<b>210,100</b>	<b>200,200</b>	<b>-</b>	<b>239,600</b>	<b>239,600</b>	<b>39,400</b>		
<b>Less capital expenditures</b>	<b>-</b>	<b>(2,000)</b>	<b>-</b>	<b>(38,400)</b>	<b>(38,400)</b>	<b>(36,400)</b>		
<b>Total operating budget</b>	<b>\$ 210,100</b>	<b>\$ 198,200</b>	<b>\$ -</b>	<b>\$ 201,200</b>	<b>\$ 201,200</b>	<b>\$ 3,000</b>		<b>1.5%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**4214 Wastewater Operations and Maintenance Division**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 12,100	\$ 2,000	\$ -	\$ 10,000	\$ 10,000	\$ 8,000		
Capitalized salaries	-	-	-	-	-	-		
Capitalized overtime	-	-	-	-	-	-		
<b>Operating expenses:</b>								
Salaries	710,000	741,100	-	758,200	758,200	17,100		
Overtime	45,000	60,000	-	70,000	70,000	10,000		
Retirement	40,200	41,500	-	57,600	57,600	16,100		
Payroll taxes	57,800	61,300	-	63,400	63,400	2,100		
Employee health insurance	-	-	-	-	-	-		
Other benefits	5,000	5,000	-	5,000	5,000	-		
Electricity	4,000	4,000	-	4,000	4,000	-		
Fuel for power production	-	-	-	-	-	-		
Chemicals	-	-	-	-	-	-		
Maintenance and materials	4,900	6,500	-	5,100	5,100	(1,400)		
Engineering services	-	-	-	-	-	-		
Accounting and auditing services	-	-	-	-	-	-		
Legal services	-	-	-	-	-	-		
Outsourced operations	-	-	-	-	-	-		
Other consulting and support services	-	-	-	-	-	-		
Sludge removal	-	-	-	-	-	-		
Rental of building - real property	-	-	-	-	-	-		
Rent expense - equipment	200	-	-	200	200	200		
Transportation expense	3,100	-	-	-	-	-		
Insurance - vehicles	-	-	-	-	-	-		
Insurance - general Liabilities	-	-	-	-	-	-		
Insurance - workers' compensation	-	-	-	-	-	-		
Insurance - property and flood	-	-	-	-	-	-		
Advertising	-	-	-	-	-	-		
Bad debt expense	-	-	-	-	-	-		
Office supplies	2,500	2,500	-	2,500	2,500	-		
Other utilities and technical services	-	-	-	-	-	-		
Postage	200	300	-	200	200	(100)		
Travel	1,200	3,600	-	3,300	3,300	(300)		
Training	4,000	2,400	-	6,200	6,200	3,800		
Miscellaneous	200	1,300	-	300	300	(1,000)		
Bank and financing charges	-	-	-	-	-	-		
Community relations	-	-	-	-	-	-		
Water conservation and outreach	-	-	-	-	-	-		
Freight charges	-	-	-	-	-	-		
<b>Total budget</b>	<b>890,400</b>	<b>931,500</b>	<b>-</b>	<b>986,000</b>	<b>986,000</b>	<b>54,500</b>		
<b>Less capital expenditures</b>	<b>(12,100)</b>	<b>(2,000)</b>	<b>-</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(8,000)</b>		
<b>Total operating budget</b>	<b>\$ 878,300</b>	<b>\$ 929,500</b>	<b>\$ -</b>	<b>\$ 976,000</b>	<b>\$ 976,000</b>	<b>\$ 46,500</b>		<b>5.0%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4216 Duck Key Collection**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-	-
<b>Operating expenses:</b>								
Salaries	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-	-
Electricity	14,000	10,000	-	7,000	7,000	(3,000)	(3,000)	
Fuel for power production	300	300	-	200	200	(100)	(100)	
Chemicals	-	-	-	-	-	-	-	-
Maintenance and materials	6,000	13,000	-	16,400	16,400	3,400	3,400	
Engineering services	-	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-	-
<b>Total budget</b>	<b>20,300</b>	<b>23,300</b>	<b>-</b>	<b>23,600</b>	<b>23,600</b>	<b>300</b>	<b>300</b>	
Less capital expenditures	-	-	-	-	-	-	-	
<b>Total operating budget</b>	<b>\$ 20,300</b>	<b>\$ 23,300</b>	<b>\$ -</b>	<b>\$ 23,600</b>	<b>\$ 23,600</b>	<b>\$ 300</b>	<b>300</b>	<b>1.3%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4301 Operations Upper Keys - Key Largo**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 3,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -	
Capitalized salaries	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	427,200	441,400	452,600	-	452,600	11,200	
Overtime	6,000	6,000	4,500	-	4,500	(1,500)	
Retirement	23,100	23,200	31,800	-	31,800	8,600	
Payroll taxes	33,100	34,200	35,000	-	35,000	800	
Employee health insurance	-	-	-	-	-	-	
Other benefits	2,500	3,000	3,000	-	3,000	-	
Electricity	4,000	12,000	12,000	-	12,000	-	
Fuel for power production	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	
Maintenance and materials	6,000	6,000	29,900	-	29,900	23,900	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	
Other consulting and support services	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	
Rent expense - equipment	100	100	100	-	100	-	
Transportation expense	14,000	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	2,300	5,000	2,300	-	2,300	(2,700)	
Other utilities and technical services	-	20,000	4,800	-	4,800	(15,200)	
Postage	300	500	200	-	200	(300)	
Travel	400	800	400	-	400	(400)	
Training	300	1,100	400	-	400	(700)	
Miscellaneous	100	300	100	-	100	(200)	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	
<b>Total budget</b>	<b>522,400</b>	<b>568,600</b>	<b>592,100</b>	<b>-</b>	<b>592,100</b>	<b>23,500</b>	
Less capital expenditures	(3,000)	(15,000)	(15,000)	-	(15,000)	-	
<b>Total operating budget</b>	<b>\$ 519,400</b>	<b>\$ 553,600</b>	<b>\$ 577,100</b>	<b>\$ -</b>	<b>\$ 577,100</b>	<b>\$ 23,500</b>	<b>4.2%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4302 Distribution Maintenance Area IV**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 35,800	\$ 4,000	\$ 54,700	\$ -	\$ 54,700	\$ 50,700		
Capitalized salaries	-	-	-	-	-	-		
Capitalized overtime	-	-	-	-	-	-		
<b>Operating expenses:</b>								
Salaries	129,800	142,300	147,000	-	147,000	4,700		
Overtime	5,000	5,000	8,000	-	8,000	3,000		
Retirement	7,200	7,600	10,800	-	10,800	3,200		
Payroll taxes	10,300	11,300	11,900	-	11,900	600		
Employee health insurance	-	-	-	-	-	-		
Other benefits	1,500	1,500	1,500	-	1,500	-		
Electricity	25,000	25,000	27,000	-	27,000	2,000		
Fuel for power production	-	-	-	-	-	-		
Chemicals	-	-	-	-	-	-		
Maintenance and materials	15,800	14,000	26,000	-	26,000	12,000		
Engineering services	-	-	-	-	-	-		
Accounting and auditing services	-	-	-	-	-	-		
Legal services	-	-	-	-	-	-		
Outsourced operations	-	-	-	-	-	-		
Other consulting and support services	-	-	-	-	-	-		
Sludge removal	-	-	-	-	-	-		
Rental of building - real property	-	-	-	-	-	-		
Rent expense - equipment	100	100	100	-	100	-		
Transportation expense	12,000	-	-	-	-	-		
Insurance - vehicles	-	-	-	-	-	-		
Insurance - general Liabilities	-	-	-	-	-	-		
Insurance - workers' compensation	-	-	-	-	-	-		
Insurance - property and flood	-	-	-	-	-	-		
Advertising	-	-	-	-	-	-		
Bad debt expense	-	-	-	-	-	-		
Office supplies	300	300	300	-	300	-		
Other utilities and technical services	-	-	-	-	-	-		
Postage	-	-	-	-	-	-		
Travel	100	100	100	-	100	-		
Training	600	300	400	-	400	100		
Miscellaneous	100	300	200	-	200	(100)		
Bank and financing charges	-	-	-	-	-	-		
Community relations	-	-	-	-	-	-		
Water conservation and outreach	-	-	-	-	-	-		
Freight charges	-	-	-	-	-	-		
<b>Total budget</b>	<b>243,600</b>	<b>211,800</b>	<b>288,000</b>	<b>-</b>	<b>288,000</b>	<b>76,200</b>		
<b>Less capital expenditures</b>	<b>(35,800)</b>	<b>(4,000)</b>	<b>(54,700)</b>	<b>-</b>	<b>(54,700)</b>	<b>(50,700)</b>		
<b>Total operating budget</b>	<b>\$ 207,800</b>	<b>\$ 207,800</b>	<b>\$ 233,300</b>	<b>\$ -</b>	<b>\$ 233,300</b>	<b>\$ 25,500</b>		<b>12.3%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4303 Distribution Maintenance Area V**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 59,000	\$ 14,000	\$ 144,000	\$ -	\$ 144,000	\$ 130,000	
Capitalized salaries	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	272,600	287,800	295,600	-	295,600	7,800	
Overtime	16,000	16,000	18,000	-	18,000	2,000	
Retirement	15,400	15,700	21,800	-	21,800	6,100	
Payroll taxes	22,100	23,200	24,000	-	24,000	800	
Employee health insurance	-	-	-	-	-	-	
Other benefits	2,500	2,000	2,000	-	2,000	-	
Electricity	60,000	60,000	60,000	-	60,000	-	
Fuel for power production	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	
Maintenance and materials	108,500	103,000	126,200	-	126,200	23,200	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	
Other consulting and support services	-	-	-	-	-	-	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	
Rent expense - equipment	100	100	100	-	100	-	
Transportation expense	35,000	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	1,000	2,000	2,000	-	2,000	-	
Other utilities and technical services	-	-	2,400	-	2,400	2,400	
Postage	-	-	-	-	-	-	
Travel	100	100	100	-	100	-	
Training	600	300	400	-	400	100	
Miscellaneous	200	500	400	-	400	(100)	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	
<b>Total budget</b>	<b>593,100</b>	<b>524,700</b>	<b>697,000</b>	<b>-</b>	<b>697,000</b>	<b>172,300</b>	
<b>Less capital expenditures</b>	<b>(59,000)</b>	<b>(14,000)</b>	<b>(144,000)</b>	<b>-</b>	<b>(144,000)</b>	<b>(130,000)</b>	
<b>Total operating budget</b>	<b>\$ 534,100</b>	<b>\$ 510,700</b>	<b>\$ 553,000</b>	<b>\$ -</b>	<b>\$ 553,000</b>	<b>\$ 42,300</b>	<b>8.3%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**4304 Transmission Maintenance Areas IV and V**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 9,400	\$ 86,400	\$ 137,000	\$ -	\$ 137,000	\$ 50,600		
Capitalized salaries	-	-	-	-	-	-		
Capitalized overtime	-	-	-	-	-	-		
<b>Operating expenses:</b>								
Salaries	320,200	307,000	315,600	-	315,600	8,600		
Overtime	10,000	10,000	8,000	-	8,000	(2,000)		
Retirement	17,600	16,400	22,500	-	22,500	6,100		
Payroll taxes	25,300	24,300	24,800	-	24,800	500		
Employee health insurance	-	-	-	-	-	-		
Other benefits	3,000	2,000	2,000	-	2,000	-		
Electricity	28,000	28,000	25,000	-	25,000	(3,000)		
Fuel for power production	-	-	-	-	-	-		
Chemicals	-	-	-	-	-	-		
Maintenance and materials	90,700	88,000	117,700	-	117,700	29,700		
Engineering services	-	-	-	-	-	-		
Accounting and auditing services	-	-	-	-	-	-		
Legal services	-	-	-	-	-	-		
Outsourced operations	-	-	-	-	-	-		
Other consulting and support services	-	-	-	-	-	-		
Sludge removal	-	-	-	-	-	-		
Rental of building - real property	-	-	-	-	-	-		
Rent expense - equipment	200	200	200	-	200	-		
Transportation expense	36,000	-	-	-	-	-		
Insurance - vehicles	-	-	-	-	-	-		
Insurance - general Liabilities	-	-	-	-	-	-		
Insurance - workers' compensation	-	-	-	-	-	-		
Insurance - property and flood	-	-	-	-	-	-		
Advertising	-	-	-	-	-	-		
Bad debt expense	-	-	-	-	-	-		
Office supplies	600	600	600	-	600	-		
Other utilities and technical services	-	-	-	-	-	-		
Postage	-	-	-	-	-	-		
Travel	300	300	100	-	100	(200)		
Training	1,800	800	400	-	400	(400)		
Miscellaneous	300	400	300	-	300	(100)		
Bank and financing charges	-	-	-	-	-	-		
Community relations	-	-	-	-	-	-		
Water conservation and outreach	-	-	-	-	-	-		
Freight charges	-	-	-	-	-	-		
<b>Total budget</b>	<b>543,400</b>	<b>564,400</b>	<b>654,200</b>	<b>-</b>	<b>654,200</b>	<b>89,800</b>		
<b>Less capital expenditures</b>	<b>(9,400)</b>	<b>(86,400)</b>	<b>(137,000)</b>	<b>-</b>	<b>(137,000)</b>	<b>(50,600)</b>		
<b>Total operating budget</b>	<b>\$ 534,000</b>	<b>\$ 478,000</b>	<b>\$ 517,200</b>	<b>\$ -</b>	<b>\$ 517,200</b>	<b>\$ 39,200</b>		<b>8.2%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4308 Fleet Maintenance - Upper Keys**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ -	\$ 39,500	\$ 163,000	\$ -	\$ 163,000	\$ 123,500		
Capitalized salaries	-	-	-	-	-	-		
Capitalized overtime	-	-	-	-	-	-		
<b>Operating expenses:</b>								
Salaries	59,600	61,500	62,700	-	62,700	1,200		
Overtime	100	100	100	-	100	-		
Retirement	3,200	3,200	4,400	-	4,400	1,200		
Payroll taxes	4,600	4,700	4,800	-	4,800	100		
Employee health insurance	-	-	-	-	-	-		
Other benefits	500	400	400	-	400	-		
Electricity	-	-	-	-	-	-		
Fuel for power production	-	-	-	-	-	-		
Chemicals	-	-	-	-	-	-		
Maintenance and materials	4,500	4,500	6,000	-	6,000	1,500		
Engineering services	-	-	-	-	-	-		
Accounting and auditing services	-	-	-	-	-	-		
Legal services	-	-	-	-	-	-		
Outsourced operations	-	-	-	-	-	-		
Other consulting and support services	-	-	-	-	-	-		
Sludge removal	-	-	-	-	-	-		
Rental of building - real property	-	-	-	-	-	-		
Rent expense - equipment	-	-	-	-	-	-		
Transportation expense	1,000	145,200	175,000	-	175,000	29,800		
Insurance - vehicles	-	-	-	-	-	-		
Insurance - general Liabilities	-	-	-	-	-	-		
Insurance - workers' compensation	-	-	-	-	-	-		
Insurance - property and flood	-	-	-	-	-	-		
Advertising	-	-	-	-	-	-		
Bad debt expense	-	-	-	-	-	-		
Office supplies	300	200	200	-	200	-		
Other utilities and technical services	-	-	-	-	-	-		
Postage	-	-	-	-	-	-		
Travel	-	-	-	-	-	-		
Training	-	-	-	-	-	-		
Miscellaneous	100	-	100	-	100	100		
Bank and financing charges	-	-	-	-	-	-		
Community relations	-	-	-	-	-	-		
Water conservation and outreach	-	-	-	-	-	-		
Freight charges	-	-	-	-	-	-		
<b>Total budget</b>	<b>73,900</b>	<b>259,300</b>	<b>416,700</b>	<b>-</b>	<b>416,700</b>	<b>157,400</b>		
<b>Less capital expenditures</b>	<b>-</b>	<b>(39,500)</b>	<b>(163,000)</b>	<b>-</b>	<b>(163,000)</b>	<b>(123,500)</b>		
<b>Total operating budget</b>	<b>\$ 73,900</b>	<b>\$ 219,800</b>	<b>\$ 253,700</b>	<b>\$ -</b>	<b>\$ 253,700</b>	<b>\$ 33,900</b>		<b>15.4%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4312 Wastewater Treatment Plant - Layton**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 7,000	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	
Capitalized salaries	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Retirement	-	-	-	-	-	-	
Payroll taxes	-	-	-	-	-	-	
Employee health insurance	-	-	-	-	-	-	
Other benefits	-	-	-	-	-	-	
Electricity	21,000	18,000	-	14,000	14,000	(4,000)	
Fuel for power production	300	300	-	300	300	-	
Chemicals	15,000	16,000	-	14,000	14,000	(2,000)	
Maintenance and materials	14,800	24,000	-	19,400	19,400	(4,600)	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	10,000	10,000	-	10,000	10,000	-	
Other consulting and support services	-	-	-	-	-	-	
Sludge removal	11,000	14,000	-	11,000	11,000	(3,000)	
Rental of building - real property	5,500	5,500	-	4,000	4,000	(1,500)	
Rent expense - equipment	-	-	-	-	-	-	
Transportation expense	2,800	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	200	300	-	100	100	(200)	
Other utilities and technical services	12,000	-	-	-	-	-	
Postage	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	
Training	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	
<b>Total budget</b>	<b>99,600</b>	<b>88,100</b>	<b>-</b>	<b>80,800</b>	<b>80,800</b>	<b>(7,300)</b>	
Less capital expenditures	(7,000)	-	-	(8,000)	(8,000)	(8,000)	
<b>Total operating budget</b>	<b>\$ 92,600</b>	<b>\$ 88,100</b>	<b>\$ -</b>	<b>\$ 72,800</b>	<b>\$ 72,800</b>	<b>\$ (15,300)</b>	<b>-17.4%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
4313 Layton Collection

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 7,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-	-
<b>Operating expenses:</b>								
Salaries	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-	-
Electricity	-	12,000	-	7,000	7,000	(5,000)	-	
Fuel for power production	-	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-	-
Maintenance and materials	7,200	31,200	-	18,200	18,200	(13,000)	-	
Engineering services	-	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-	-
<b>Total budget</b>	<b>14,400</b>	<b>43,200</b>	<b>-</b>	<b>25,200</b>	<b>25,200</b>	<b>(18,000)</b>		
Less capital expenditures	(7,200)	-	-	-	-	-	-	
<b>Total operating budget</b>	<b>\$ 7,200</b>	<b>\$ 43,200</b>	<b>\$ -</b>	<b>\$ 25,200</b>	<b>\$ 25,200</b>	<b>\$ (18,000)</b>	<b>-41.7%</b>	

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**5001 Water Treatment Main Office - Florida City**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capitalized salaries	-	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	-	
<b>Operating expenses:</b>								
Salaries	177,200	183,500	185,200	-	185,200	1,700		
Overtime	-	-	-	-	-	-	-	
Retirement	9,400	9,500	12,900	-	12,900	3,400		
Payroll taxes	13,600	14,000	14,200	-	14,200	200		
Employee health insurance	-	-	-	-	-	-	-	
Other benefits	400	-	-	-	-	-	-	
Electricity	-	-	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	
Maintenance and materials	64,500	76,500	62,900	-	62,900	(13,600)		
Engineering services	-	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	
Outsourced operations	-	-	-	-	-	-	-	
Other consulting and support services	-	-	2,000	-	2,000	2,000		
Sludge removal	-	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	-	
Rent expense - equipment	1,000	1,000	1,000	-	1,000	-	-	
Transportation expense	1,300	-	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	-	
Advertising	300	100	-	-	-	(100)		
Bad debt expense	-	-	-	-	-	-	-	
Office supplies	3,600	6,000	6,000	-	6,000	-	-	
Other utilities and technical services	-	-	-	-	-	-	-	
Postage	300	300	300	-	300	-	-	
Travel	500	1,000	500	-	500	(500)		
Training	500	500	500	-	500	-	-	
Miscellaneous	100	8,100	100	-	100	(8,000)		
Bank and financing charges	-	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	-	
Freight charges	-	-	6,000	-	6,000	6,000		
<b>Total budget</b>	<b>272,700</b>	<b>300,500</b>	<b>291,600</b>	<b>-</b>	<b>291,600</b>	<b>(8,900)</b>		
Less capital expenditures	-	-	-	-	-	-		
<b>Total operating budget</b>	<b>\$ 272,700</b>	<b>\$ 300,500</b>	<b>\$ 291,600</b>	<b>\$ -</b>	<b>\$ 291,600</b>	<b>\$ (8,900)</b>		<b>-3.0%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
5010 Water Treatment Plant - Florida City**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 282,000	\$ 51,000	\$ 144,500	\$ -	\$ 144,500	\$ 93,500		
Capitalized salaries	-	-	-	-	-	-		
Capitalized overtime	-	-	-	-	-	-		
<b>Operating expenses:</b>								
Salaries	751,800	827,200	886,400	-	886,400	59,200		
Overtime	80,000	85,000	100,000	-	100,000	15,000		
Retirement	44,300	47,300	68,600	-	68,600	21,300		
Payroll taxes	63,600	69,800	75,500	-	75,500	5,700		
Employee health insurance	-	-	-	-	-	-		
Other benefits	5,500	4,500	4,500	-	4,500	-		
Electricity	-	-	-	-	-	-		
Fuel for power production	-	-	-	-	-	-		
Chemicals	1,100,000	1,200,000	1,380,000	-	1,380,000	180,000		
Maintenance and materials	335,000	210,000	287,000	-	287,000	77,000		
Engineering services	-	-	-	-	-	-		
Accounting and auditing services	-	-	-	-	-	-		
Legal services	-	-	-	-	-	-		
Outsourced operations	4,000	11,300	11,300	-	11,300	-		
Other consulting and support services	60,000	16,000	8,000	-	8,000	(8,000)		
Sludge removal	20,000	100,000	100,000	-	100,000	-		
Rental of building - real property	-	-	-	-	-	-		
Rent expense - equipment	2,000	1,000	2,000	-	2,000	1,000		
Transportation expense	11,500	-	-	-	-	-		
Insurance - vehicles	-	-	-	-	-	-		
Insurance - general Liabilities	-	-	-	-	-	-		
Insurance - workers' compensation	-	-	-	-	-	-		
Insurance - property and flood	-	-	-	-	-	-		
Advertising	500	500	-	-	-	(500)		
Bad debt expense	-	-	-	-	-	-		
Office supplies	-	-	-	-	-	-		
Other utilities and technical services	10,000	-	4,000	-	4,000	4,000		
Postage	2,000	5,000	-	-	-	(5,000)		
Travel	500	600	500	-	500	(100)		
Training	7,000	600	500	-	500	(100)		
Miscellaneous	500	1,100	1,000	-	1,000	(100)		
Bank and financing charges	-	-	-	-	-	-		
Community relations	-	-	-	-	-	-		
Water conservation and outreach	-	-	-	-	-	-		
Freight charges	-	-	-	-	-	-		
<b>Total budget</b>	<b>2,780,200</b>	<b>2,630,900</b>	<b>3,073,800</b>	<b>-</b>	<b>3,073,800</b>	<b>442,900</b>		
<b>Less capital expenditures</b>	<b>(282,000)</b>	<b>(51,000)</b>	<b>(144,500)</b>	<b>-</b>	<b>(144,500)</b>	<b>(93,500)</b>		
<b>Total operating budget</b>	<b>\$ 2,498,200</b>	<b>\$ 2,579,900</b>	<b>\$ 2,929,300</b>	<b>\$ -</b>	<b>\$ 2,929,300</b>	<b>\$ 349,400</b>		<b>13.5%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**5020 Transmission Pump Station - Florida City**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 155,000	\$ 72,000	\$ 145,000	\$ -	\$ 145,000	\$ 73,000		
Capitalized salaries	-	-	-	-	-	-		
Capitalized overtime	-	-	-	-	-	-		
<b>Operating expenses:</b>								
Salaries	878,500	754,800	780,600	-	780,600	25,800		
Overtime	55,000	55,000	75,000	-	75,000	20,000		
Retirement	49,700	41,900	59,500	-	59,500	17,600		
Payroll taxes	71,400	61,900	65,500	-	65,500	3,600		
Employee health insurance	-	-	-	-	-	-		
Other benefits	6,000	4,500	4,500	-	4,500	-		
Electricity	1,650,000	1,400,000	1,400,000	-	1,400,000	-		
Fuel for power production	35,000	35,000	40,000	-	40,000	5,000		
Chemicals	-	-	-	-	-	-		
Maintenance and materials	80,000	125,000	125,000	-	125,000	-		
Engineering services	-	-	-	-	-	-		
Accounting and auditing services	-	-	-	-	-	-		
Legal services	-	-	-	-	-	-		
Outsourced operations	-	-	-	-	-	-		
Other consulting and support services	-	-	-	-	-	-		
Sludge removal	-	-	-	-	-	-		
Rental of building - real property	-	-	-	-	-	-		
Rent expense - equipment	3,000	1,000	1,000	-	1,000	-		
Transportation expense	4,000	-	-	-	-	-		
Insurance - vehicles	-	-	-	-	-	-		
Insurance - general Liabilities	-	-	-	-	-	-		
Insurance - workers' compensation	-	-	-	-	-	-		
Insurance - property and flood	-	-	-	-	-	-		
Advertising	-	-	-	-	-	-		
Bad debt expense	-	-	-	-	-	-		
Office supplies	-	-	-	-	-	-		
Other utilities and technical services	30,000	-	-	-	-	-		
Postage	-	-	-	-	-	-		
Travel	500	500	500	-	500	-		
Training	500	500	500	-	500	-		
Miscellaneous	500	500	500	-	500	-		
Bank and financing charges	-	-	-	-	-	-		
Community relations	-	-	-	-	-	-		
Water conservation and outreach	-	-	-	-	-	-		
Freight charges	-	-	-	-	-	-		
<b>Total budget</b>	<b>3,019,100</b>	<b>2,552,600</b>	<b>2,697,600</b>	<b>-</b>	<b>2,697,600</b>	<b>145,000</b>		
<b>Less capital expenditures</b>	<b>(155,000)</b>	<b>(72,000)</b>	<b>(145,000)</b>	<b>-</b>	<b>(145,000)</b>	<b>(73,000)</b>		
<b>Total operating budget</b>	<b>\$ 2,864,100</b>	<b>\$ 2,480,600</b>	<b>\$ 2,552,600</b>	<b>\$ -</b>	<b>\$ 2,552,600</b>	<b>\$ 72,000</b>		<b>2.9%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
5030 Transmission Pump Station - Long Key**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Electricity	400,000	300,000	260,000	-	260,000	(40,000)	
Fuel for power production	5,000	5,000	5,000	-	5,000	-	
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	7,500	19,600	4,600	-	4,600	(15,000)	
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	300	200	200	-	200	-	
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>452,800</b>	<b>324,800</b>	<b>269,800</b>	<b>-</b>	<b>269,800</b>	<b>(55,000)</b>	
Less capital expenditures	(40,000)	-	-	-	-	-	
<b>Total operating budget</b>	<b>\$ 412,800</b>	<b>\$ 324,800</b>	<b>\$ 269,800</b>	<b>\$ -</b>	<b>\$ 269,800</b>	<b>\$ (55,000)</b>	<b>-16.9%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
5040 Transmission Pump Station - Key Largo**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-
Electricity	80,000	20,000	20,000	-	20,000	-	-
Fuel for power production	3,000	3,000	3,000	-	3,000	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	4,600	4,000	4,000	-	4,000	-	-
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	100	100	100	-	100	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Office supplies	100	100	100	-	100	-	-
Other utilities and technical services	-	-	2,400	-	2,400	2,400	-
Postage	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>87,800</b>	<b>27,200</b>	<b>29,600</b>	<b>-</b>	<b>29,600</b>	<b>2,400</b>	
Less capital expenditures	-	-	-	-	-	-	-
<b>Total operating budget</b>	<b>\$ 87,800</b>	<b>\$ 27,200</b>	<b>\$ 29,600</b>	<b>\$ -</b>	<b>\$ 29,600</b>	<b>\$ 2,400</b>	<b>8.8%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**5050 Florida City RO Plant**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-	-
<b>Operating expenses:</b>								
Salaries	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-	-
Employee health insurance	-	-	-	-	-	-	-	-
Other benefits	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-	-
Chemicals	75,000	40,000	20,000	-	20,000	(20,000)	(20,000)	
Maintenance and materials	26,000	26,000	25,000	-	25,000	(1,000)	(1,000)	
Engineering services	-	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-
Outsourced operations	-	12,300	12,300	-	12,300	-	-	-
Other consulting and support services	5,000	60,000	-	-	-	(60,000)	(60,000)	
Sludge removal	-	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-	-
Other utilities and technical services	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-	-
<b>Total budget</b>	<b>106,000</b>	<b>138,300</b>	<b>57,300</b>	<b>-</b>	<b>57,300</b>	<b>(81,000)</b>	<b>(81,000)</b>	
Less capital expenditures	-	-	-	-	-	-	-	
<b>Total operating budget</b>	<b>\$ 106,000</b>	<b>\$ 138,300</b>	<b>\$ 57,300</b>	<b>\$ -</b>	<b>\$ 57,300</b>	<b>\$ (81,000)</b>	<b>(81,000)</b>	<b>-58.6%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Operations-Specific Account Details

			Amount	Cost Center Totals	Account Totals
<b>Maintenance and materials</b>					
4001	Operations Office-Key West	Cleaning contract-Admin. Bldg.	\$ 17,000		
		Cleaning contract supplies-Admin. Bldg.	5,400		
		Landscape contract-Admin. Bldg.	1,900		
		Landscape supplies (mulch and pebbles 2x yr.) Admin. Bldg.	1,500		
		Pest control-Admin. Bldg.	600		
		Elevator inspection and maintenance-Admin. Bldg.	4,000		
		Elevator license	300		
		Elevator annual hydraulic relief pressure test-Admin. Bldg.	200		
		Clean rugs-Admin. Bldg. upstairs (hallway & approx. \$30/office)	1,700		
		Clean tile-Admin Bldg. downstairs (Customer Svc. Only (\$550)	4,000		
		Window cleaning-Admin. Bldg. exterior Customer Svc (one time)	400		
		Window cleaning-Admin. Bldg. exterior Customer Svc bi-weekly	400		
		Dumpster-Admin. Bldg.	4,600		
		Recycle-Admin. Bldg.	900		
		Row of lockers for bathrooms upstairs Admin bldg.	800	\$ 43,700	
4101	Operations Office-Lower Keys/SI	Operating materials and supplies	25,000		
		Leak detection pressures loggers	3,600	28,600	
4102	Distribution/Maintenance-Area I	Operating materials and supplies	130,000		
		AC modifications for Key West plant office	10,000	140,000	
4103	Distribution/Maintenance-Area II	Operating materials and supplies	118,000		
		Big Pine pumps converted to mechanical seals	5,000		
		Big Coppitt pumps converted to mechanical seals	5,000		
		MOT cones, barricades, signs	7,000	135,000	
4104	Distribution Pump Station-Key West	Operating materials and supplies	4,000	4,000	
4105	Distribution Pump Station/Stock Island	Operating materials and supplies	15,000		
		Fence repairs	12,000	27,000	
4107	Valve Shop	Operating materials and supplies	10,000		
		Replacement MIUs (meter registers)	100,000		
		Parts for meter repairs	2,000		
		Parts for hydrant repairs	1,000		
		Parts for cla-valve repairs	2,000	115,000	
4108	Fleet Maintenance/Lower Keys	Operating materials and supplies	19,500		
		2000 psi electric pressure washer	800		
		Undercarriage washer attachment	1,200	21,500	
4110	Stock Island Reverse Osmosis Plant	Operating materials and supplies	35,000		
		Replace granular activated carbon media	12,000	47,000	
4112	Wastewater Treatment Plant-Bay Point	Operating materials and supplies	7,000		
		Bio blocks/plant process	500		
		Busch vacuum pump oil	2,500		
		Busch vac pump filter kit	3,200		
		Filter pads 125mm	900		
		Motor starters/overloads	500		
		Fuses thermals	500		
		Miscellaneous tools	1,000		
		Miser repair kit	800		
		PVC schedule 80	500		
		Trash removal	500		
		Hach annual service	2,500		
		Rebuild 1 sewage pump	3,000		
		Rebuild vacuum pump	10,000		
		Replace panel	1,200		
		Rebuild 1 submersible pump	800	35,400	

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Operations-Specific Account Details, continued

			Amount	Cost Center Totals	Account Totals
<b>Maintenance and materials, continued</b>					
4113	Bay Point Collection	Operating materials and supplies	800		
		Fasteners / screws, nails, clamps, and binders	500		
		PPE / rubber gloves, rubber boots, loto equipment, blowers	450		
		Emergency svc and after hours call out	1,750		
		Scheduled maintenance/clean tank, LS manhole, etc.	1,000		
		Controller rebuild	800		
		PVC pipe and fittings	1,000		
		SDR clean-out caps and adapters	600	6,900	
4114	Wastewater Treatment Plant-Big Coppitt	Operating materials and supplies	13,100		
		Misc. tools	2,000		
		Building supplies/wood, hardware, paint, caulk, etc.	1,500		
		Fasteners / screws, nails, clamps, and binders	500		
		Dumpster	1,800		
		Haz waste pickup	1,000		
		Sweetwater scheduled maintenance/clean ccc, tanks, in plant LS	2,000		
		Hach annual service	7,200		
		Shop rebuilds/submersible pumps	2,400		
		Fuses thermals	500		
		Nutrient bags/for SBRs	3,600		
		Fiber filter 125 mm	1,500		
		paint	500		
		Round Up/weed killer	1,200		
		Test ball plu 8"	500		
		Hycor Helisieve/water replacement parts	1,500		
		Kaiser Blowers / blower rebuild	4,000		
		General operatating expenses	1,800		
		Mixer / mixer rebuild	2,000	48,600	
4115	Big Coppitt Wastewater Collection System	Operating materials and supplies	2,800		
		PPE / rubber gloves, rubber boots, loto equipment, blowers	500		
		Sweetwater scheduled maintenance / clean wet wells quarterly (Vac-Con)	16,000		
		Fasteners / screws, nails, clamps, and binders	1,000		
		Fuses Thermals, capacitors	1,000		
		Misc. tools	1,000		
		PVC schedule 80	2,000		
		Rotofloat	700		
		Bio bags M100	600		
		Micro clear 207	600		
		Bio blocks	1,000		
		Pump rebuilds	8,700		
		Rain guards (50)	4,000	39,900	
4116	Key Haven Wastewater Treatment	Operating materials and supplies	9,100		
		Sweetwater maintenance / cleaning of plant tankage	3,500		
		Red worm poison	4,300		
		Blower motor	1,000		
		Building supplies/wood, hardware, paint, caulk, etc.	1,500		
		Fuses thermals	500		
		Misc. tools	1,000		
		Round Up/weed killer	500		
		PVC schedule 80	2,000		
		Pump rebuilds	1,700		
		Galvanized pipe	1,500		
		Portable toilet	2,100		
		Nutrient Bags	500		
		Bio bags M100	1,100		
		Bio blocks	500		
		Trash service	1,800	32,600	
4117	Key Haven Wastewater Collection System	Operating materials and supplies	1,400		
		Fasteners / screws, nails, clamps, and binders	500		
		PPE / rubber gloves, rubber boots, blowers	500		
		Bio blocks	800		
		Fuses thermals	500		
		Vac-Con/ lift station cleaning	2,000		

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Operations-Specific Account Details, continued

		Amount	Cost Center Totals	Account Totals
<b>Maintenance and materials, continued</b>				
		Jetting/flockage removal	1,800	
		Manhole ring and cover	600	
		Miscellaneous tools	1,000	
		Pump out/debris removal, back up	2,000	
		Pump rebuilds	3,400	
		PVC schedule 80	1,000	15,500
4201	Operations Middle Keys	Operating materials and supplies	10,000	
		Cleaning Middle Keys	9,400	
		Garbage, dumpster and recycle	12,800	
		A/C Middle Keys	3,200	
		Exterminating Middle Keys	1,200	
		Security Customer Service	600	
		Fire alarm test inspection and RPZ valve	1,900	
		Elevator warehouse	200	
		Pipe locator	1,000	
		Recoat roof on cistern, white cool coat warehouse cistern	1,200	
		Tile floor at Marathon RO	1,000	
		Customer service signage	2,000	44,500
4202	Distribution Maintenance-Area III	Operating materials and supplies	20,000	
		Jack hammer	1,200	
		Pocket Colorimeter	1,700	
		PH meter	400	
		14" saws (2)	2,000	
		Pipe locator	2,000	
		Mechanical seals (2, Vaca Cut)	5,000	
		Yellowtail Bridge pipe replacement (6" D/I 180' of pipe)	10,000	
		KCB master tap upgrade from 4" to 6" meter	20,000	
		Raise 150 valve boxes, Little Venice, Grassy Key and behind airport	30,000	
		Fuel tank diesel	1,500	93,800
4203	Transmission Maintenance-Area III	Operating materials and supplies	18,000	
		#57 rock (hauling fees included)	5,000	
		FDOT double crushed rock (hauling fees included)	5,700	
		Pea rock	2,400	
		Barricade	1,500	
		Bridge truck annual inspection	2,400	
		PH meter	400	
		Metal for rock screener	4,000	
		Pipe locator	2,000	
		Gravel bin for Ramrod	5,800	
		Pressure washer	1,000	
		Multi-gas meter	1,000	
		Ramrod tap 24" and tie into existing #162 master tap Gulfside	7,500	
		Knights Key 6" drain valve removal off the 30" transmission line	7,500	64,200
4204	Transmission Pump Station-Marathon	Operating materials and supplies	2,500	
		Pallet of Rock Salt	300	
		Misc. tools	500	
		Shelving and cabinets for storage room	1,600	
		Steel cabinets for storage in station (toiletries, books, maps)	1,100	
		Paint and supplies for fuel containment area	800	
		110V A/C unit for parts storage area	500	
		Paint and flooring for Generator room	1,100	
		Replacement parts for chlorine injection pumps (diaphragm kit)	1,500	
		Blower fan	800	
		Recondition two John Crane Seals for high Service pumps	3,400	14,100
4205	Transmission Pump Station Ramrod	Operating materials and supplies	6,000	
		Blower fan	800	6,800
4208	Fleet Maintenance-Middle Keys	Operating materials and supplies	5,000	
		Smoke pro	1,200	
		Impact wrench	500	6,700
4210	Reverse Osmosis-Marathon	Operating materials and supplies	15,000	
		Fan and Shroud assembly	7,000	22,000

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Operations-Specific Account Details, continued

			Amount	Cost Center Totals	Account Totals
<b>Maintenance and materials, continued</b>					
4213	Wastewater Treatment -Duck Key	Operating materials and supplies	7,100		
		Total chlorine reagent for CL-17 meter	800		
		Panel AC maintenance/filter panels	800		
		Trash service	3,600		
		Haz waste pickup	1,000		
		Fuses thermals	500		
		Pipe and fittings	1,500		
		Hach annual service	8,200		
		AquaBac XT/ red worm poison	2,900		
		Shop rebuild on mixer	3,000		
		Shop rebuild on pumps	4,000	33,400	
4214	Wastewater Operations & Maintenance	Operating materials and supplies	1,700		
		AC repair	500		
		General building supplies/lumber, brackets, caulk, paint etc.	2,900	5,100	
4216	Duck Key Collection	Operating materials and supplies	2,023		
		PVC schedule 80	1,000		
		Goulds pump for LS A	1,312		
		Pump rebuilds	1,700		
		Fuses thermals	500		
		Misc. tools	1,000		
		Round Up/weed killer	465		
		Sweetwater scheduled maintenance/clean wells	6,000		
		Shop rebuild	2,400	16,400	
4301	Operations Key Largo and Upper Keys	Operating materials and supplies	2,700		
		Weekly cleaning service at Key Largo	2,340		
		Garbage dumpster rental at Key Largo	1,200		
		Construction dumpster at Key Largo	6,600		
		Garbage dumpster rental at Rock Harbor	3,000		
		Weekly cleaning service at Tavernier	5,980		
		Garbage dumpster rental at Tavernier	1,980		
		Recycling service at Tavernier	300		
		Annual Diebold envelope depository at Tavernier	600		
		Monthly cable bill at Tavernier	1,020		
		Annual pest control contract (outside) at Tavernier	700		
		Monthly pest control (inside) at Tavernier	480		
		Monthly landscaping at Tavernier	3,000	29,900	
4302	Distribution Maintenance Area IV	Operating materials and supplies	12,000		
		2" Stainless steel cla-valves (taps #31 and 207)	4,100		
		3" stainless steel cla valves (tap \$ 214)	2,750		
		Honda generator	1,050		
		2" semi trash pump	600		
		4" stainless steel cla-valves (tap #168)	5,500	26,000	
4303	Distribution Maintenance Area V	Operating materials and supplies	103,200		
		2" stainless steel cla-valves (tap #186)	2,200		
		3" stainless steel cla valves (tap #13)	2,800		
		Magnetic pipe locator	1,200		
		4" stainless steel cla-valves	16,800	126,200	
4304	Transmission Maintenance Areas IV and V	Operating materials and supplies	70,000		
		Overhead crane inspection at Cross Key	600		
		Bobcat Sweeper brush	700		
		Schonstedt locator	700		
		Pedestal industrial fan	750		
		Wall mounted industrial fan	700		
		Backhoe tires	2,750		
		Replace 36" transmission valve	23,500		
		Replace 30" transmission valve	18,000	117,700	
4308	Fleet Maintenance-Upper Keys	Operating materials and supplies	6,000	6,000	

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Operations-Specific Account Details, continued

Maintenance and materials, continued			Amount	Cost Center Totals	Account Totals
4312	Wastewater Treatment-Layton	Operating materials and supplies	5,600		
		Effluent/WAS pump	900		
		Sweetwater scheduled maintenance/clean tanks	1,000		
		Schedule 80 PVC	800		
		Fuses thermals	500		
		Trash service	600		
		Stenner chemical pumps	900		
		General building supplies/lumber, brackets, caulk, paint etc.	1,600		
		Hach annual service	3,100		
		Inf Eq pump/shop rebuild	2,400		
		Compressor/repower compressor	2,000	19,400	
4313	Layton Collection	Operating materials and supplies	1,800		
		PVC schedule 80/ HPDE, repair coupling	1,000		
		Misc. tools	500		
		Fuses thermals, capacitors	500		
		Fasteners/screws, nails, clamps, and binders	500		
		Pump out/debris removal, back up	400		
		Lift station cleaning	6,000		
		LKSP 3L's panel upgrades/3 lift stations in State Park	5,000		
		Pump rebuild/shop rebuild	2,500	18,200	
5001	Main Office-Florida City	Operating materials and supplies	-		
		Cleaning service	11,400		
		pest control	1,000		
		Elevator	4,700		
		Dumpster service	24,000		
		Recycle service	600		
		A/C maintenance	4,800		
		Landscaping	14,400		
		Telephone/paging system	2,000	62,900	
5010	Water Treatment Plant-Florida City	Operating materials and supplies	60,000		
		Parts and repair	135,000		
		Lab services	40,000		
		Replace anthracite in filters	32,000		
		Well pumps and well piping	20,000	287,000	
5020	Transmission Pump Station-Florida City	Operating materials and supplies	80,000		
		Overhaul #2 diesel change coupling	30,000		
		Rehab. HS pump and motor base	15,000	125,000	
5030	Transmission Pump Station-Long Key	Operating materials and supplies	4,000		
		Overhead crane inspections	600	4,600	
5040	Transmission Pump Station- Key Largo	Operating materials and supplies	3,400		
		Overhead crane inspection	600	4,000	
5050	Florida City RO Plant	Repair and parts	25,000	25,000	\$ 1,899,600
<b>Engineering Services</b>					
All	Operations	None	\$ -	\$ -	-
<b>Outsourced Operations</b>					
4112	Bay Point Wastewater Treatment	Lab services	\$ 11,000	\$ 11,000	
4114	Big Coppitt Wastewater Treatment	Lab services	28,400	28,400	
4116	Key Haven Wastewater Treatment Plant	Lab services	9,100	9,100	
4213	Duck Key Wastewater Treatment Plant	Lab services	28,400	28,400	
4312	Layton Wastewater Treatment	Lab services	10,000	10,000	
5010	Water Treatment Plant-Florida City	Lab services	4,000		
		Lab instrument calibration	7,300	11,300	
5050	Florida City RO plant	Lab services for RO injection well	12,300	12,300	110,500
<b>Other consulting and support services</b>					
4001	Operations Office Key West	Sunshine line locates (all areas)	\$ 13,000	\$ 13,000	
4108	Operations-Lower Keys Fleet	All data	1,500	\$ 1,500	
5001	Florida City Main Office	Consulting fees for operational recommendation	2,000	\$ 2,000	
5010	Water Treatment Plant-Florida City	Lab services NELAC	6,000		
		NELAC proficiency testing	2,000	8,000	24,500

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Operations-Specific Account Details, continued

			Amount	Cost Center Totals	Account Totals
<b>Other utilities and technical services</b>					
4001	Operations - Key West Office	Wastewater fees	4,000	4,000	
4101	Operations - Lower Keys	Wastewater fees	2,400	2,400	
4104	Operations - Lower Keys Dist. Pump Station	Wastewater fees	1,200	1,200	
4105	Operations - Lower Keys SI Pump Station	Wastewater fees	1,200	1,200	
4108	Operations-Lowers Keys Fleet	Wastewater fees	1,200	1,200	
4110	Operations - Lower Keys SIRO	Wastewater fees	2,100	2,100	
4201	Operations - Middle Keys	Wastewater fees	6,000	6,000	
4203	Operations - Middle Keys	Misc.	100	100	
4204	Operations - Middle Keys Pump Station	Misc.	-	-	
4208	Operations - Middle Keys Fleet	Misc.	100	100	
4301	Operations - Key Largo and Upper Keys	Wastewater fees	4,800	4,800	
4303	Operations - Upper Keys Distribution	Wastewater fees	2,400	2,400	
5010	Operations - Florida City WTP		4,000	4,000	
5040	Operations - Key Largo Pump Station	Wastewater fees	2,400	2,400	31,900
			-	-	
<b>Travel</b>					
4001	Operations Office-Key West	Sun pass	\$ 1,000		
		FLAWWA (Champion's Gate, Florida)	\$ 1,000		
		FC travel	2,000		
		AWWA annual conference (Las Vegas)	1,100	\$ 5,100	
4101	Operations Lower Keys-Stock Island	Travel per diem for training classes	1,700	1,700	
4102	Distribution maintenance-Area 1	Travel per diem for training classes	4,400	4,400	
4103	Distribution Maintenance-Area II	Travel per diem for training classes	800	800	
4107	Valve Shop	Meter madness (state and national)	3,800	3,800	
4108	Fleet Maintenance-Lower Keys	Travel per diem for training classes	-	-	
4110	Stock Island Reverse Osmosis Plant	67507 travel	-	-	
4201	Operations Middle Keys-Marathon	FSAWWA	600	600	
4202	Distribution Maintenance-Area III	Travel per diem for training classes	100	100	
4203	Transmission Maintenance-Area III	Travel per diem for training classes	700	700	
4204	Transmission Pump Station-Marathon	Travel per diem for training classes	100	100	
4205	Transmission Pump Station-Ramrod	Travel per diem for training classes	100	100	
4208	Fleet Maintenance-Lower Keys-Marathon	Travel per diem for training classes	200	200	
4210	Reverse Osmosis Plant Marathon	Travel per diem for training classes	100	100	
4214	Wastewater Operations and Maintenance	2 guys / 2 days / American Trainco	600		
		2 guys / 4 days / B Short School	1,200		
		2 guy / 5 days / FWPCOA Maint Cert	1,500	3,300	
4301	Operations Upper Keys-Key Largo	Travel per diem for training classes	100		
		Travel for Jim to misc. Training/Seminars	300	400	
4302	Distribution Maintenance Area IV	DEP Refresher Fee (J. Bailey-- Level II)	100	100	
4303	Distribution Maintenance Area V	Per Diem for Training (R. Arnette-- Level I)	100	100	
4304	Transmission Maintenance Areas IV & V	Per Diem for Training (T. Kimmel-- Level II)	100	100	
5001	Water Treatment Main Office-Florida City	Training and seminars for manager & Maryann	500	500	
5010	Water Treatment Plant-Florida City	WTP supervisor	500	500	
5020	Transmission Pump Station- Florida City	Travel per diem for training classes	500	500	\$ 23,200
<b>Training</b>					
4001	Operations Office-Key West	AWWA Ace, AWWA WQTC, FSAWWA	\$ 800	\$ 800	
4101	Operations Lower Keys-Stock Island	TREEO DSO level 1 refresher	1,000	1,000	
4102	Distribution maintenance-Area 1	TREEO DSO travel	3,000	3,000	
4103	Distribution Maintenance-Area II	TREEO center DSO level 1 refresher	500	500	
4107	Valve Shop	Backflow training	200		
		TREEO WTP online training	400		
		Meter Madness (nationals)	400	1,000	
4108	Fleet Maintenance-Lower Keys	Call Tom	200	200	
4110	Stock Island Reverse Osmosis Plant	Southeastern Desalting Association	300	300	
4201	Operations Middle Keys-Marathon	FSAWWA	300		
		Trenching shoring	200	500	
4202	Distribution Maintenance-Area III	Trenching shoring	300	300	
4203	Transmission Maintenance-Area III	FSAWWA	700	700	
4204	Transmission Pump Station-Marathon	Licensing training	100	100	
4205	Transmission Pump Station-Ramrod	Licensing training	100	100	
4208	Fleet Maintenance - Marathon	Licensing training	200	200	
4210	Reverse Osmosis Plant-Marathon	Licensing training	100	100	
4214	Wastewater Operations and Maintenance	Licensing CEUs	2,000		
		Maintenance specialist certification	600		
		B license class	1,800		
		Mechanic electrical panel training	1,800	6,200	

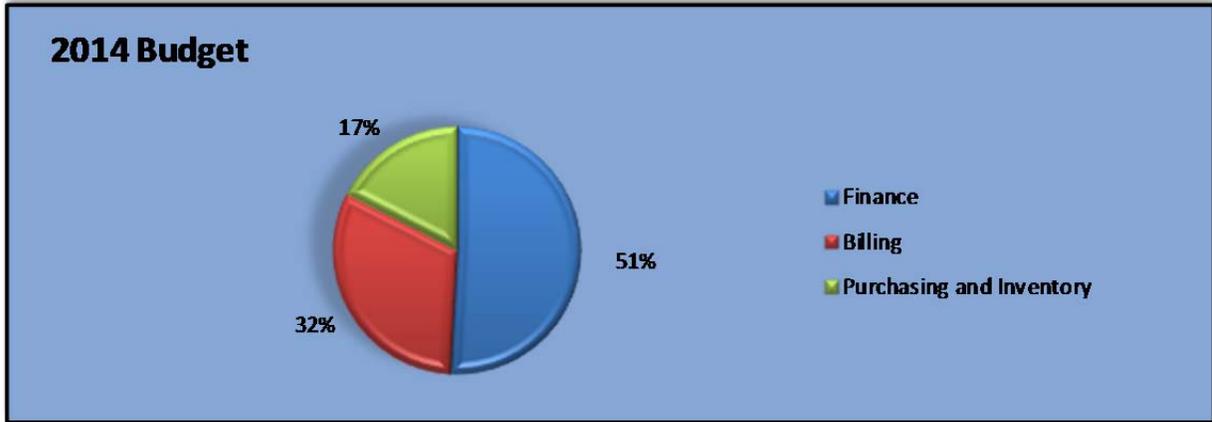
Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Operations-Specific Account Details, continued

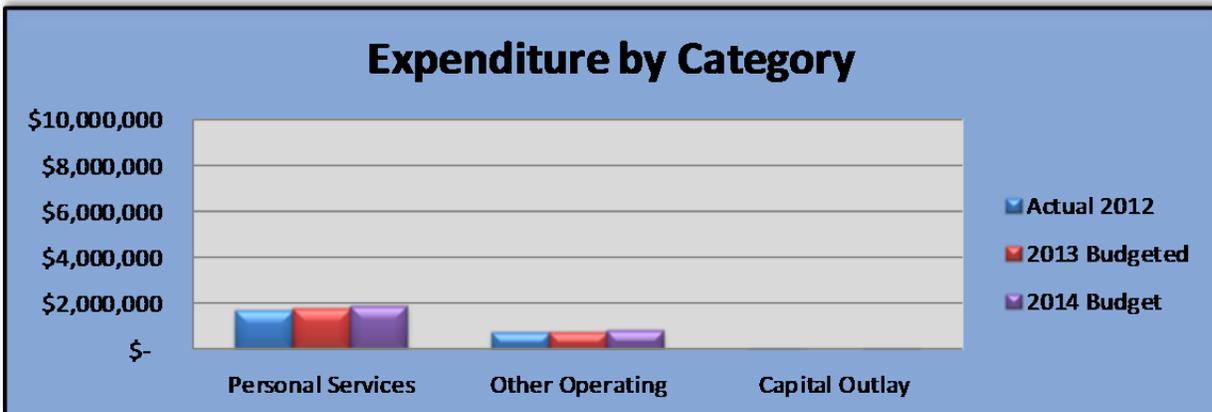
			Amount	Cost Center Totals	Account Totals
<b>Training, continued</b>					
4301	Operations Upper Keys-Key Largo	Misc. training/seminars for J Lewanski	300		
		Miscellaneous CEUs	100	400	
4302	Distribution Maintenance Area IV	DEP refresher fee (J. Bailey-Level II)	200		
		DEP exam application fee (J. Bailey-Level II)	100		
		Miscellaneous CEUs	100	400	
4303	Distribution Maintenance Area V	DEP refresher fee (R. Arnette-Level I )	200		
		DEP application fee (R. Arnette-Level I)	100		
		Miscellaneous CEUs	100	400	
4304	Transmission Maintenance Areas IV & V	DEP refresher fee (T. Kimmel-Level II)	200		
		DEP exam application fee ( T. Kimmel-Level II)	100		
		Miscellaneous CEUs	100	400	
5001	Water Treatment Main Office-Florida City	Licensing training	500	500	
5010	Water Treatment Plant-Florida City	Operators chemical safety on site class ceu	500	500	
5020	Transmission Pump Station- Florida City	Licensing training	500	500	\$ 18,100
<b>Miscellaneous</b>					
4001	Operations Office-Key West	Florida Rural Water Association	\$ 600		
		Southeastern Desalting Association	200		
		American Membrane Technology Association	500		
		WEFTEC	200		
		FDEP License	150		
		Water ISAC	750		
		Military affairs	400		
		Rotary dues	900		
		Elevator certificate of operation	100		
		Operator license renewal (Roy or Morgan)	200	\$ 4,000	
4101	Operations Lower Keys-Stock Island	Operating licenses	600	600	
4102	Distribution maintenance-Area 1	Operating licenses	400	400	
4103	Distribution Maintenance-Area II	Operating licenses	200	200	
4105	Distribution Pump Station-Stock Island	Operating licenses	300	300	
4107	Valve Shop	Operating licenses	100	100	
4108	Fleet Maintenance-Lower Keys	Operating licenses	100	100	
4110	Stock Island Reverse Osmosis Plant	Operating licenses	100	100	
4201	Operations Middle Keys-Marathon	Operating licenses	400	400	
4202	Distribution Maintenance-Area III	Operating licenses	300	300	
4203	Transmission Maintenance-Area III	Operating licenses	400	400	
4204	Transmission Pump Station-Marathon	Operating licenses	100	100	
4205	Transmission Pump Station-Ramrod	Operating licenses	100	100	
4208	Fleet Maintenance-Middle Keys	Operating licenses	100	100	
4210	Reverse Osmosis Plant-Marathon	Operating licenses	100	100	
4214	Wastewater Operations and Maintenance	Hepatitis Shots	300	300	
4301	Operations Upper Keys-Key Largo	Operating licenses	100	100	
4302	Distribution Maintenance Area IV	Operating licenses	100		
		DEP application	100	200	
4303	Distribution Maintenance Area V	Operating licenses	250		
		DEP application	150	400	
4304	Transmission Maintenance Areas IV & V	Operating licenses	200		
		DEP application	100	300	
4308	Fleet Maintenance-Upper Keys	Operating licenses	100	100	
5001	Water Treatment Main Office-Florida City	Operating licenses	100	100	
5010	Water Treatment Plant-Florida City	Operating licenses	1,000	1,000	
5020	Transmission Pump Station- Florida City	Operating licenses	500	500	\$ 10,300

## Cost Center Details

### Administration



Division	2014 Budget
Finance	1,422,300
Billing	885,000
Purchasing and Inventory	487,800
<b>Total</b>	<b>\$ 2,795,100</b>



Expenditure	Actual 2012	2013 Budgeted	2014 Budget
Personal Services	\$ 1,712,100	\$ 1,801,300	\$ 1,936,600
Other Operating	773,000	811,600	840,500
Capital Outlay	4,600	-	18,000
<b>Total</b>	<b>\$ 2,489,700</b>	<b>\$ 2,612,900</b>	<b>\$ 2,795,100</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
Administration**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 4,600	\$ -	\$ 18,000	\$ -	\$ 18,000	\$ 18,000	
Capitalized salaries	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	1,495,100	1,591,100	1,682,000	-	1,682,000	90,900	
Overtime	-	-	-	-	-	-	
Retirement	79,600	82,500	116,900	-	116,900	34,400	
Payroll taxes	108,900	121,700	128,700	-	128,700	7,000	
Employee health insurance	-	-	-	-	-	-	
Other benefits	28,500	6,000	9,000	-	9,000	3,000	
Purchased power	21,600	-	-	-	-	-	
Fuel for power production	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	
Maintenance and materials	29,500	12,500	10,500	-	10,500	(2,000)	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	296,000	317,000	342,000	-	342,000	25,000	
Other consulting and support services	62,000	76,600	46,000	-	46,000	(30,600)	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	-	-	-	-	-	-	
Rent expense - equipment	-	-	-	-	-	-	
Transportation expense	4,500	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	2,000	2,000	2,000	-	2,000	-	
Bad debt expense	70,000	53,000	70,000	-	70,000	17,000	
Office supplies	24,000	35,000	24,000	-	24,000	(11,000)	
Other utilities and technical services	-	-	-	-	-	-	
Postage	1,500	1,500	1,500	-	1,500	-	
Travel	10,000	13,600	13,500	-	13,500	(100)	
Training	5,500	4,200	4,000	-	4,000	(200)	
Miscellaneous	11,000	8,200	12,000	-	12,000	3,800	
Bank and financing charges	225,000	275,000	300,000	-	300,000	25,000	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	10,400	13,000	15,000	-	15,000	2,000	
Total budget	2,489,700	2,612,900	2,795,100	-	2,795,100	182,200	
Less capital expenditures	(4,600)	-	(18,000)	-	(18,000)	(18,000)	
<b>Total operating budget</b>	<b>\$ 2,485,100</b>	<b>\$ 2,612,900</b>	<b>\$ 2,777,100</b>	<b>\$ -</b>	<b>2,777,100</b>	<b>\$ 164,200</b>	<b>6.3%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
6010 Finance**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	728,900	804,100	895,600	-	895,600	91,500	
Overtime	-	-	-	-	-	-	-
Retirement	38,800	41,700	62,200	-	62,200	20,500	
Payroll taxes	50,300	61,500	68,500	-	68,500	7,000	
Employee health insurance	-	-	-	-	-	-	-
Other benefits	18,000	3,000	3,000	-	3,000	-	
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	2,000	2,000	2,000	-	2,000	-	
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	-	-	-	-	-	-	-
Other consulting and support services	62,000	76,600	46,000	-	46,000	(30,600)	
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	1,500	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general Liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	2,000	2,000	2,000	-	2,000	-	
Bad debt expense	-	-	-	-	-	-	-
Office supplies	15,000	15,000	15,000	-	15,000	-	
Other utilities and technical services	-	-	-	-	-	-	-
Postage	1,500	1,500	1,500	-	1,500	-	
Travel	8,500	10,600	11,500	-	11,500	900	
Training	4,500	2,900	3,000	-	3,000	100	
Miscellaneous	10,000	8,200	12,000	-	12,000	3,800	
Bank and financing charges	225,000	275,000	300,000	-	300,000	25,000	
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>1,168,000</b>	<b>1,304,100</b>	<b>1,422,300</b>	<b>-</b>	<b>\$ 1,422,300</b>	<b>118,200</b>	
Less capital expenditures	-	-	-	-	-	-	-
<b>Total operating budget</b>	<b>\$ 1,168,000</b>	<b>\$ 1,304,100</b>	<b>\$ 1,422,300</b>	<b>\$ -</b>	<b>1,422,300</b>	<b>\$ 118,200</b>	<b>9.1%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
6020 Billing

	Budgeted 2014				Total	Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater			
<b>Capital expenditures:</b>							
Additions to utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capitalized salaries	-	-	-	-	-	-	-
Capitalized overtime	-	-	-	-	-	-	-
<b>Operating expenses:</b>							
Salaries	377,000	410,400	402,200	-	402,200	(8,200)	
Overtime	-	-	-	-	-	-	-
Retirement	20,100	21,300	28,000	-	28,000	6,700	
Payroll taxes	28,800	31,400	30,800	-	30,800	(600)	
Employee health insurance	-	-	-	-	-	-	-
Other benefits	6,000	1,500	4,500	-	4,500	3,000	
Electricity	-	-	-	-	-	-	-
Fuel for power production	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-
Maintenance and materials	500	500	500	-	500	-	-
Engineering services	-	-	-	-	-	-	-
Accounting and auditing services	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-
Outsourced operations	296,000	317,000	342,000	-	342,000	25,000	
Other consulting and support services	-	-	-	-	-	-	-
Sludge removal	-	-	-	-	-	-	-
Rental of building - real property	-	-	-	-	-	-	-
Rent expense - equipment	-	-	-	-	-	-	-
Transportation expense	-	-	-	-	-	-	-
Insurance - vehicles	-	-	-	-	-	-	-
Insurance - general liabilities	-	-	-	-	-	-	-
Insurance - workers' compensation	-	-	-	-	-	-	-
Insurance - property and flood	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Bad debt expense	70,000	53,000	70,000	-	70,000	17,000	
Office supplies	4,000	15,000	4,000	-	4,000	(11,000)	
Other utilities and technical services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Travel	500	2,000	2,000	-	2,000	-	-
Training	500	800	1,000	-	1,000	200	
Miscellaneous	-	-	-	-	-	-	-
Bank and financing charges	-	-	-	-	-	-	-
Community relations	-	-	-	-	-	-	-
Water conservation and outreach	-	-	-	-	-	-	-
Freight charges	-	-	-	-	-	-	-
<b>Total budget</b>	<b>803,400</b>	<b>852,900</b>	<b>885,000</b>	<b>-</b>	<b>\$ 885,000</b>	<b>32,100</b>	
Less capital expenditures	-	-	-	-	-	-	-
<b>Total operating budget</b>	<b>\$ 803,400</b>	<b>\$ 852,900</b>	<b>\$ 885,000</b>	<b>\$ -</b>	<b>\$ 885,000</b>	<b>\$ 32,100</b>	<b>3.8%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**6030 Purchasing and Inventory**

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total			
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 4,600	\$ -	\$ 18,000	\$ -	\$ 18,000	\$ 18,000		
Capitalized salaries	-	-	-	-	-	-		
Capitalized overtime	-	-	-	-	-	-		
<b>Operating expenses:</b>								
Salaries	389,200	376,600	384,200	-	384,200	7,600		
Overtime	-	-	-	-	-	-		
Retirement	20,700	19,500	26,700	-	26,700	7,200		
Payroll taxes	29,800	28,800	29,400	-	29,400	600		
Employee health insurance	-	-	-	-	-	-		
Other benefits	4,500	1,500	1,500	-	1,500	-		
Electricity	21,600	-	-	-	-	-		
Fuel for power production	-	-	-	-	-	-		
Chemicals	-	-	-	-	-	-		
Maintenance and materials	27,000	10,000	8,000	-	8,000	(2,000)		
Engineering services	-	-	-	-	-	-		
Accounting and auditing services	-	-	-	-	-	-		
Legal services	-	-	-	-	-	-		
Outsourced operations	-	-	-	-	-	-		
Other consulting and support services	-	-	-	-	-	-		
Sludge removal	-	-	-	-	-	-		
Rental of building - real property	-	-	-	-	-	-		
Rent expense - equipment	-	-	-	-	-	-		
Transportation expense	3,000	-	-	-	-	-		
Insurance - vehicles	-	-	-	-	-	-		
Insurance - general Liabilities	-	-	-	-	-	-		
Insurance - workers' compensation	-	-	-	-	-	-		
Insurance - property and flood	-	-	-	-	-	-		
Advertising	-	-	-	-	-	-		
Bad debt expense	-	-	-	-	-	-		
Office supplies	5,000	5,000	5,000	-	5,000	-		
Other utilities and technical services	-	-	-	-	-	-		
Postage	-	-	-	-	-	-		
Travel	1,000	1,000	-	-	-	(1,000)		
Training	500	500	-	-	-	(500)		
Miscellaneous	1,000	-	-	-	-	-		
Bank and financing charges	-	-	-	-	-	-		
Community relations	-	-	-	-	-	-		
Water conservation and outreach	-	-	-	-	-	-		
Freight charges	10,400	13,000	15,000	-	15,000	2,000		
<b>Total budget</b>	<b>518,300</b>	<b>455,900</b>	<b>487,800</b>	<b>-</b>	<b>\$ 487,800</b>	<b>31,900</b>		
Less capital expenditures	(4,600)	-	(18,000)	-	(18,000)	(18,000)		
<b>Total operating budget</b>	<b>\$ 513,700</b>	<b>\$ 455,900</b>	<b>\$ 469,800</b>	<b>\$ -</b>	<b>469,800</b>	<b>\$ 13,900</b>		<b>3.1%</b>

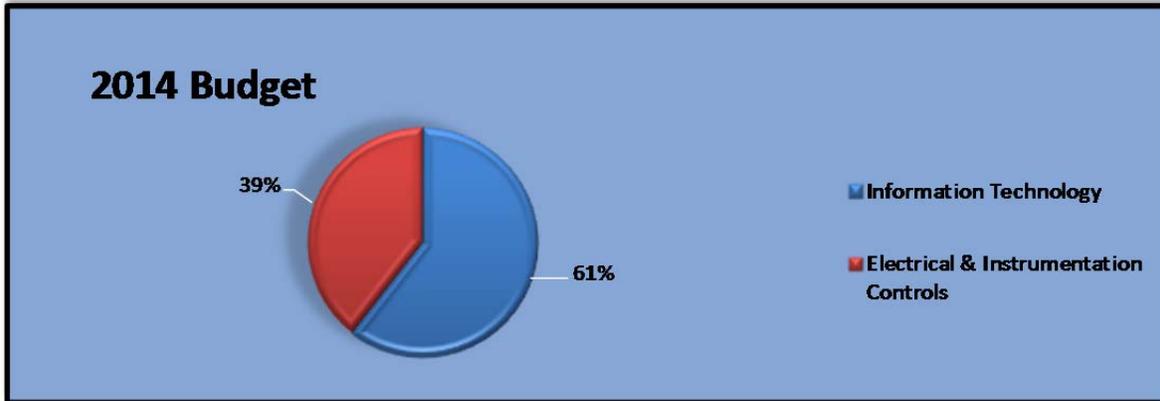
Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Administration-Specific Account Details

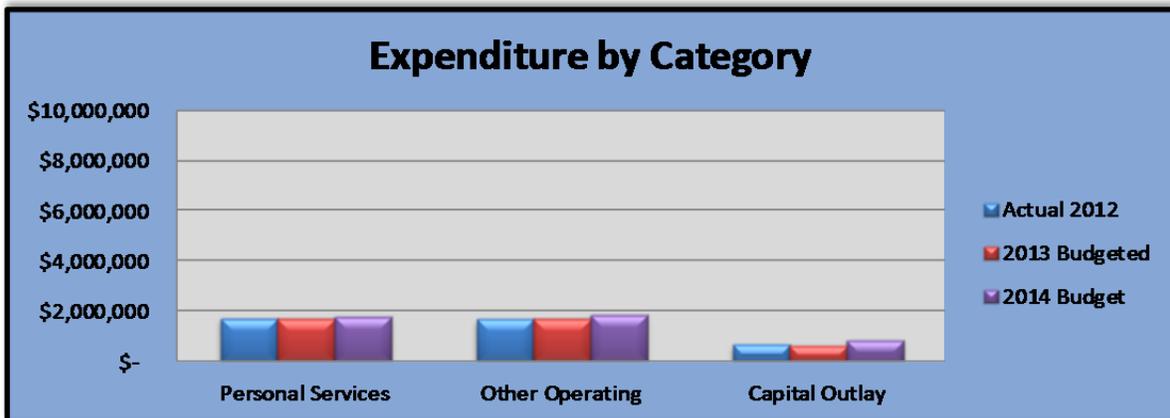
			Amount	Cost center totals	Account totals
<b>Materials and Maintenance</b>					
6010	Finance	Asset disposal	\$ 1,000		
		General operating materials	1,000	\$ 2,000	
6020	Billing	General operating materials	500	500	
6030	Purchasing and Inventory	General operating materials	8,000	8,000	\$ 10,500
<b>Engineering Services</b>					
All	Administration	None	\$ -	\$ -	\$ -
<b>Outsourced operations</b>					
6020	Billing	Billing, postage, and website support	\$ 342,000	\$ 342,000	\$ 342,000
<b>Other consulting and support services</b>					
6010	Finance	Rate consultants	\$ 20,000		
		Financial advisors	20,000		
		Bi-annual actuarial study	-		
		Government contract registration	1,000		
		Industry equipment rate service	1,000		
		Fees for collecting assessments (tax collector)	4,000	\$ 46,000	\$ 46,000
<b>Other utility and technical services</b>					
All	Administration	None	\$ -	\$ -	\$ -
<b>Travel</b>					
6010	Finance	Governmental financial reporting class	\$ 500		
		AWWA annual conference	3,000		
		Government Finance Officer's conference	2,500		
		CEU and required training classes	1,000		
		Legislative travel (Tallahassee)	2,000		
		Software user group	2,000		
		Travel and per diem within the system	500	\$ 11,500	
6020	Billing	Software user group	2,000	2,000	
6030	Purchasing and Inventory	None	-	-	\$ 13,500
<b>Training</b>					
6010	Finance	Governmental financial reporting class	\$ 400		
		AWWA conference (ACE or Utility Management)	400		
		Government Finance Officer's conference	300		
		CEU and required licensing classes	500		
		Software user group	1,000		
		Other miscellaneous training	400	\$ 3,000	
6020	Billing	Software user group	1,000	1,000	
6030	Purchasing and Inventory	None	-	-	\$ 4,000
<b>Miscellaneous</b>					
6010	Finance	Professional memberships	\$ 2,000		
		Publications	1,500		
		Awards programs	1,000		
		bond rating agencies	3,000		
		Dun & Bradstreet	1,500		
		Fees, assessments	3,000	\$ 12,000	\$ 12,000

## Cost Center Details

### Technical Services



Division	2014 Budget
Information Technology	\$ 2,770,900
Electrical & Instrumentation Controls	1,805,700
<b>Total</b>	<b>\$ 4,576,600</b>



Expenditure	Actual 2012	2013 Budgeted	2014 Budget
Personal Services	\$ 1,744,900	\$ 1,732,400	\$ 1,803,700
Other Operating	1,696,800	1,727,800	1,902,400
Capital Outlay	688,200	681,500	870,500
<b>Total</b>	<b>\$ 4,129,900</b>	<b>\$ 4,141,700</b>	<b>\$ 4,576,600</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
Technical Services Summary**

	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 688,200	\$ 681,500	\$ 870,500	\$ -	\$ 870,500	\$ 189,000	
Capitalized salaries	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	1,537,800	1,530,000	1,567,800	-	1,567,800	37,800	
Overtime	-	-	-	-	-	-	
Retirement	81,900	79,300	109,000	-	109,000	29,700	
Payroll taxes	117,700	117,100	119,900	-	119,900	2,800	
Employee health insurance	-	-	-	-	-	-	
Other benefits	7,500	6,000	7,000	-	7,000	1,000	
Electricity	2,900	15,000	-	-	-	(15,000)	
Fuel for power production	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	
Maintenance and materials	558,800	299,500	607,500	-	607,500	308,000	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	70,600	46,000	-	46,000	(24,600)	
Other consulting and support services	638,500	706,700	695,700	-	695,700	(11,000)	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	22,000	22,000	20,000	-	20,000	(2,000)	
Rent expense - equipment	13,000	13,000	11,000	-	11,000	(2,000)	
Transportation expense	40,200	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	26,000	15,000	5,000	-	5,000	(10,000)	
Other utilities and technical services	344,100	539,800	466,200	-	466,200	(73,600)	
Postage	600	1,200	1,200	-	1,200	-	
Travel	20,000	21,000	22,000	-	22,000	1,000	
Training	24,000	20,600	21,000	-	21,000	400	
Miscellaneous	6,700	3,400	6,800	-	6,800	3,400	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	
<b>Total budget</b>	<b>4,129,900</b>	<b>4,141,700</b>	<b>4,576,600</b>	<b>-</b>	<b>4,576,600</b>	<b>434,900</b>	
<b>Less capital expenditures</b>	<b>(688,200)</b>	<b>(681,500)</b>	<b>(870,500)</b>	<b>-</b>	<b>(870,500)</b>	<b>(189,000)</b>	
<b>Total operating budget</b>	<b>\$ 3,441,700</b>	<b>\$ 3,460,200</b>	<b>\$ 3,706,100</b>	<b>\$ -</b>	<b>\$ 3,706,100</b>	<b>\$ 245,900</b>	<b>7.1%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Schedule of Budgeted Expenditures  
The Year Ending September 30, 2014  
8010 Information Technology

	Budgeted 2014						Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater				
<b>Capital expenditures:</b>								
Additions to utility plant	\$ 575,200	\$ 300,000	\$ 656,000	\$ -	\$ 656,000	\$ 356,000		
Capitalized salaries	-	-	-	-	-	-		
Capitalized overtime	-	-	-	-	-	-		
<b>Operating expenses:</b>								
Salaries	773,600	772,200	789,400	-	789,400	17,200		
Overtime	-	-	-	-	-	-		
Retirement	41,200	40,000	54,900	-	54,900	14,900		
Payroll taxes	59,200	59,100	60,400	-	60,400	1,300		
Employee health insurance	-	-	-	-	-	-		
Other benefits	2,000	2,000	3,000	-	3,000	1,000		
Electricity	-	-	-	-	-	-		
Fuel for power production	-	-	-	-	-	-		
Chemicals	-	-	-	-	-	-		
Maintenance and materials	296,100	122,500	215,000	-	215,000	92,500		
Engineering services	-	-	-	-	-	-		
Accounting and auditing services	-	-	-	-	-	-		
Legal services	-	-	-	-	-	-		
Outsourced operations	-	-	20,000	-	20,000	20,000		
Other consulting and support services	458,000	556,700	465,700	-	465,700	(91,000)		
Sludge removal	-	-	-	-	-	-		
Rental of building - real property	2,000	2,000	-	-	-	(2,000)		
Rent expense - equipment	2,000	2,000	-	-	-	(2,000)		
Transportation expense	5,000	-	-	-	-	-		
Insurance - vehicles	-	-	-	-	-	-		
Insurance - general Liabilities	-	-	-	-	-	-		
Insurance - workers' compensation	-	-	-	-	-	-		
Insurance - property and flood	-	-	-	-	-	-		
Advertising	-	-	-	-	-	-		
Bad debt expense	-	-	-	-	-	-		
Office supplies	21,000	10,000	-	-	-	(10,000)		
Other utilities and technical services	344,100	539,800	466,200	-	466,200	(73,600)		
Postage	400	400	-	-	-	(400)		
Travel	17,000	17,500	18,500	-	18,500	1,000		
Training	21,000	17,600	18,000	-	18,000	400		
Miscellaneous	3,700	1,300	3,800	-	3,800	2,500		
Bank and financing charges	-	-	-	-	-	-		
Community relations	-	-	-	-	-	-		
Water conservation and outreach	-	-	-	-	-	-		
Freight charges	-	-	-	-	-	-		
Total budget	2,621,500	2,443,100	2,770,900	-	2,770,900	327,800		
Less capital expenditures	(575,200)	(300,000)	(656,000)	-	(656,000)	(356,000)		
<b>Total operating budget</b>	<b>\$ 2,046,300</b>	<b>\$ 2,143,100</b>	<b>\$ 2,114,900</b>	<b>\$ -</b>	<b>\$ 2,114,900</b>	<b>\$ (28,200)</b>		<b>-1.3%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

**Schedule of Budgeted Expenditures**  
**The Year Ending September 30, 2014**  
**8020 Electrical & Instrumentation Controls**

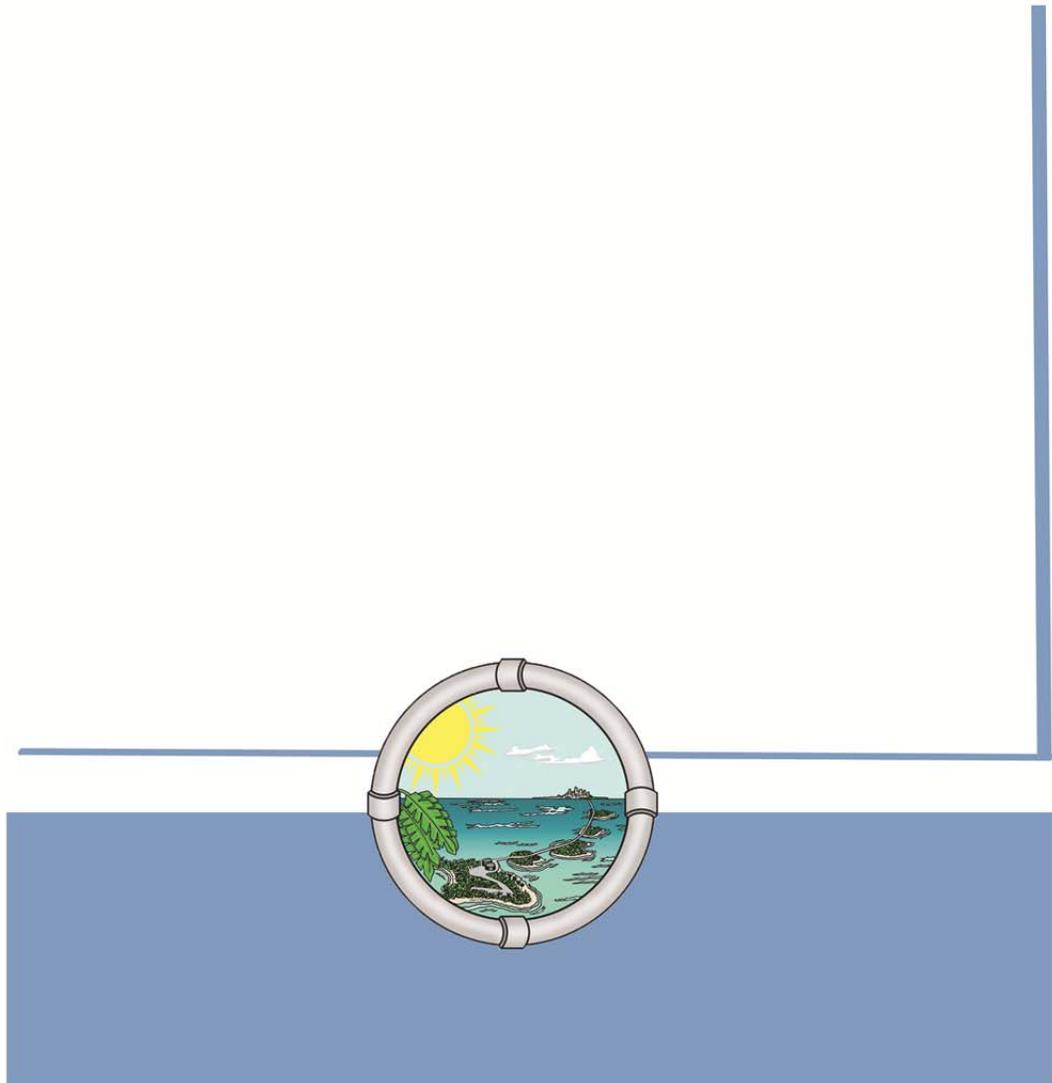
	Budgeted 2014					Increase/Decrease	% change from prior budget
	Actual 2012	Budgeted 2013	Water	Wastewater	Total		
<b>Capital expenditures:</b>							
Additions to utility plant	\$ 113,000	\$ 381,500	\$ 214,500	\$ -	\$ 214,500	\$ (167,000)	
Capitalized salaries	-	-	-	-	-	-	
Capitalized overtime	-	-	-	-	-	-	
<b>Operating expenses:</b>							
Salaries	764,200	757,800	778,400	-	778,400	20,600	
Overtime	-	-	-	-	-	-	
Retirement	40,700	39,300	54,100	-	54,100	14,800	
Payroll taxes	58,500	58,000	59,500	-	59,500	1,500	
Employee health insurance	-	-	-	-	-	-	
Other benefits	5,500	4,000	4,000	-	4,000	-	
Electricity	2,900	15,000	-	-	-	(15,000)	
Fuel for power production	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	
Maintenance and materials	262,700	177,000	392,500	-	392,500	215,500	
Engineering services	-	-	-	-	-	-	
Accounting and auditing services	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	
Outsourced operations	-	70,600	26,000	-	26,000	(44,600)	
Other consulting and support services	180,500	150,000	230,000	-	230,000	80,000	
Sludge removal	-	-	-	-	-	-	
Rental of building - real property	20,000	20,000	20,000	-	20,000	-	
Rent expense - equipment	11,000	11,000	11,000	-	11,000	-	
Transportation expense	35,200	-	-	-	-	-	
Insurance - vehicles	-	-	-	-	-	-	
Insurance - general Liabilities	-	-	-	-	-	-	
Insurance - workers' compensation	-	-	-	-	-	-	
Insurance - property and flood	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Office supplies	5,000	5,000	5,000	-	5,000	-	
Other utilities and technical services	-	-	-	-	-	-	
Postage	200	800	1,200	-	1,200	400	
Travel	3,000	3,500	3,500	-	3,500	-	
Training	3,000	3,000	3,000	-	3,000	-	
Miscellaneous	3,000	2,100	3,000	-	3,000	900	
Bank and financing charges	-	-	-	-	-	-	
Community relations	-	-	-	-	-	-	
Water conservation and outreach	-	-	-	-	-	-	
Freight charges	-	-	-	-	-	-	
<b>Total budget</b>	<b>1,508,400</b>	<b>1,698,600</b>	<b>1,805,700</b>	<b>-</b>	<b>1,805,700</b>	<b>107,100</b>	
<b>Less capital expenditures</b>	<b>(113,000)</b>	<b>(381,500)</b>	<b>(214,500)</b>	<b>-</b>	<b>(214,500)</b>	<b>167,000</b>	
<b>Total operating budget</b>	<b>\$ 1,395,400</b>	<b>\$ 1,317,100</b>	<b>\$ 1,591,200</b>	<b>\$ -</b>	<b>\$ 1,591,200</b>	<b>\$ 274,100</b>	<b>20.8%</b>

Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

Technical Services-Specific Account Details

			Amount	Cost center totals	Account totals
<b>Maintenance and materials</b>					
8010	Information Technology	User laptops and computers (5+ yr. old equip)	\$ 100,000		
		Computer parts and supplies	5,000		
		Wireless access point replacements (25 EOL and structure chg)	20,000		
		Monitors	5,000		
		Uninterruptable power supply (UPS) replacements	5,000		
		Upgrade desktops to Windows 7 (140 xp computers)	7,500		
		Replacement telephones	2,500		
		Replace old cameras (10)	11,000		
		Multi-function printers (4)	12,000		
		Additional user licenses	10,000		
		Firewall and internet backup	35,000		
		Switch cabinets	2,000	\$ 215,000	
8020	Electrical and Instrumentation Controls	Operating technical materials	108,000		
		69th Street pump station electrical upgrade	12,000		
		Rotary drum thickener electrical parts	14,000		
		PLC cards Big Coppitt WW plant	30,000		
		LED fixtures for Long Key pump station	5,000		
		LED fixtures for Marathon booster pump station	2,500		
		LED fixtures for Ramrod pump station	6,000		
		Summerland Key pump station electrical upgrade	12,000		
		Board room sound system maintenance	8,000		
		Oil for electrical motors	15,000		
		Spare parts for Ocean Reef pump station	75,000		
		Technical tools and equipment	15,000		
		Gas pump control replacement (7)	40,000		
		Wastewater lift station electrical replacement parts (45)	30,000		
		Antenna tower maintenance	20,000	392,500	\$ 607,500
<b>Engineering Services</b>					
All	Technical Services	None	-	-	\$ -
<b>Outsourced Operations</b>					
8010	Information Technology	Wastewater data collection and report software (Portals)	\$ 20,000	20,000	
8020	Electrical and Instrumentation Controls	Rebuild 16 pump motors (various locations)	16,000		
		Diesel and generator testing (5 locations)	10,000	\$ 26,000	\$ 46,000
<b>Other consulting and support services</b>					
8010	Information Technology	Annual hardware and software maintenance	\$ 450,200		
		Simplex fire alarm - Kennedy Drive	8,600		
		ADT security system - Kennedy Drive	3,900		
		Alarm system - Tavernier customer service	3,000	\$ 465,700	
8020	Electrical and Instrumentation Controls	SCADA repair and upkeep (including electrical specification)	90,000		
		Re-wire Baypoint PLC program with alarms to Stock Island pump station	25,000		
		Duck Key WW reuse programing, meter and back-up power	35,000		
		Wonderware trending updating and I/O check out	20,000		
		As-built drawings	60,000	230,000	\$ 695,700
<b>Other utilities and technical services</b>					
8010	Information Technology	Telephone	\$ 250,000		
		Fiber optics	185,000		
		Cable service	2,200		
		Monroe County Sheriff radio system fees	29,000	\$ 466,200	
8020	Electrical and Instrumentation Controls	None	-	-	\$ 466,200
<b>Travel</b>					
8010	Information Technology	Travel to Florida City	\$ 3,500		
		Travel for training (TechEd, programmer, ESRI conf., ASA training)	15,000	\$ 18,500	
8020	Electrical and Instrumentation Controls	Travel and per diem within the system	3,500	3,500	\$ 22,000
<b>Training</b>					
8010	Information Technology	Other training	\$ 6,000		
		Great Plains user group (Tampa)	4,000		
		TechED Microsoft conference	4,000		
		ESRI GIS conference	500		
		ASA firewall training	3,500	\$ 18,000	
8020	Electrical and Instrumentation Controls	CEU and required training classes	3,000	3,000	\$ 21,000
<b>Miscellaneous</b>					
8010	Information Technology	Reference materials	\$ 200		
		Professional licensing fees	900		
		General expenses	2,500		
		Professional memberships	200	\$ 3,800	
8020	Electrical and Instrumentation Controls	Professional licensing fees	2,000		
		Professional memberships	1,000	3,000	\$ 6,800

# Glossary



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## Glossary of Terms and Acronyms

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

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

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

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

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

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

Balanced Budget - A budget with revenues equal to expenditures.

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

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

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

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

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

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

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

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

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

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

## Florida Keys Aqueduct Authority's Budget and Financial Plan 2014

ERP – Enterprise resource planning system, a corporate-wide software system.

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

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

FCAA or the Authority – Florida Keys Aqueduct Authority

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

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

GAAP – Generally Accepted Accounting Principles

GFOA – Government Finance Officers Association

GIS – Geographic information system

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

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

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

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

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

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

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

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

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

The Authority – The Florida Keys Aqueduct Authority

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