



2017 FINAL ADOPTED BUDGET

**FISCAL YEAR ENDING
SEPTEMBER 30, 2017**

**ADOPTED NOVEMBER 15, 2017
RESOLUTION 18-02**

**IMMOKALEE
WATER
&
SEWER
DISTRICT**

RESOLUTION # 18-02

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT ADOPTING THE FINAL 2017 FISCAL YEAR BUDGET.

WHEREAS, the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT (hereinafter referred to as the "Board") is empowered to construct, operate and maintain a Water and Sewer System (the "System") as described in Florida Statute Chapter 78-494, Laws of Florida, which was amended by chapters 93-366, 94-489, and 95-492, Laws of Florida, was codified, reenacted, amended, and repealed as Chapter No. 98-495, was amended in Chapter 2005-298; and was amended in Chapter 2015-205; and

WHEREAS, the Board is authorized and empowered to make rules and regulations for its own government and proceedings; and

WHEREAS, the Board met reviewed, amended, and *adopted* the final budget for the Fiscal year ending September 30, 2017, during a publicly advertised meeting on November 15, 2017;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT, in public meeting assembled that the following Final 2016 Fiscal Year be adopted and recognized as Resolution 18-02:

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2017 BUDGET

SOURCES AND USES OF FUNDS	2017 ORIGINAL	2017 1ST AMENDMENT	2017 FINAL
SOURCES OF FUNDS			
Charges for Services			
Water Sales	\$2,779,091	\$3,081,602	\$3,109,415
Wastewater Charges	4,776,444	5,001,584	5,040,983
Meter Service Charges	602,139	642,072	644,698
Reconnection and Transfer Fees	105,815	115,619	108,330
Miscellaneous Charges and Fees	50,000	73,708	82,109
Late Fees	89,486	89,020	85,075
Cross Connection Control fee	315,445	315,445	340,308
Total Charges for Services	\$8,718,420	\$9,319,050	\$9,410,917
Non-Operating Revenue			
Interest Income	\$50,000	\$56,395	\$57,166
Interest Income - Assessments	0	0	0
Assessment Interest Income	5,435	0	0
Contributed Capital - Grant/FDEP	0	0	0
Contributed Capital - Grant- USDA	0	0	0
Contributed Capital - Customers	30,000	47,128	40,700
Contributed Capital - Developers	70,000	0	0
Debt Proceeds - USDA	10,900,000	10,900,000	10,900,000
Debt Proceeds - FDEP	0	0	0
Debt Proceeds - FCB	0	0	0
Other Non-Operating Revenue	46,275	34,430	35,112
Master Plan	0	0	0
Grant / Insurance Proceeds	0	0	0
Total Non-Operating Revenue	\$11,101,710	\$11,037,953	\$11,032,978
TOTAL SOURCES OF FUNDS	\$19,820,129	\$20,357,002	\$20,443,895
USES OF FUNDS			
Operations and Maintenance			
Water Treatment and Distribution	\$2,012,502	\$2,013,078	\$1,664,030
Wastewater Treatment	1,738,743	1,809,226	1,736,859
Wastewater Collection	836,817	785,166	696,104
Customer Service and Administration	1,450,902	1,429,103	1,302,868
Maintenance Department	668,008	686,779	421,117
Depreciation	1,600,000	1,820,763	1,850,970
Total O & M Expenditures	\$8,306,973	\$8,544,115	\$7,671,948
Capital Expenditures			
Water Treatment and Distribution	\$10,965,000	\$10,982,128	\$10,940,700
Wastewater Treatment	0	0	0
Wastewater Collection	35,000	35,000	0
Customer Service and Administration	0	0	0
Maintenance Department	0	0	0
Total Capital Expenditures	\$11,000,000	\$11,017,128	\$10,940,700
Debt Service			
Principal	\$638,169	\$633,810	\$615,442
Interest	718,242	837,673	828,721
Total Debt Service	\$1,356,411	\$1,471,483	\$1,444,163
Undesignated	\$1,076,410	\$666,497	\$1,284,457
Previous Designated Balance Forward	\$5,694,028	\$5,903,842	\$5,903,842
Designated Funds			
Additions	\$1,652,349	\$2,352,426	\$1,566,175
Reductions	(\$1,332,159)	(\$2,737,473)	(\$1,362,375)
Total Designated Funds	\$6,014,218	\$5,518,794	\$6,107,642
Other Uses of Funds			
Bad Debt Expense	\$35,000	35,000	20,000
Loss on Disposal of Assets	25,000	25,000	11,359
Total Other Uses of Funds	\$60,000	\$60,000	\$31,359
TOTAL USES OF FUNDS	\$20,723,384	\$21,092,726	\$20,088,170
Transfer from reserves to operations	\$686,156	\$1,019,419	\$276,387
EXCESS (DEFICIENCY) OF	(686,156)	(1,019,419)	(276,387)
SOURCES OVER USES OF FUNDS	(217,098)	\$283,696	\$632,112

OPERATIONS
AND
MAINTENANCE

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2017 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 1000 - Water Treatment and Distribution

CODE	DESCRIPTION	2017 ORIGINAL	2017 1ST AMENDMENT	2017 FINAL
1100	Salaries and Wages	\$702,062	\$702,062	\$608,678
1410	Overtime	86,097	86,097	25,117
2110	FICA	60,294	60,294	52,419
2540	Unemployment Taxes	1,041	124	95
2200	Employer Pension Contribution	42,124	42,124	35,744
2310	Health/Life Insurance	246,499	224,731	228,838
2430	Workers Compensation	40,984	33,433	36,592
4010	Travel and Training	26,000	26,000	15,025
4110	Telephone and Fax	8,420	6,905	7,318
4350	Electric---All Other	177,849	160,645	159,767
4510	General Liability Insurance	20,060	18,463	18,463
4530	Comprehensive Auto Insurance	9,996	9,489	9,489
4590	Other Insurance	91,455	79,396	79,396
4640	Repairs & Maintenance	150,338	150,338	146,891
4630	Other Contract Services	26,732	34,167	33,062
5220	Vehicle Fuel	26,650	24,384	21,397
4650	Vehicle Maintenance	21,806	14,938	8,125
3310	Licenses and Permits	4,290	13,962	18,872
5240	Chemicals	104,737	96,132	96,087
5340	Other Materials	131,811	199,774	34,834
5280	Laboratory Fees	28,080	24,441	23,761
5270	Uniforms/Clothing Allowance	3,900	3,900	2,624
5410	Memberships/Periodicals/Books	1,277	1,277	1,436
COLUMN TOTALS		\$2,012,502	\$2,013,078	\$1,664,030

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2017 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 2000 - Wastewater Treatment

CODE	DESCRIPTION	2017 ORIGINAL	2017 1ST AMENDMENT	2017 FINAL
1110	Salaries and Wages	\$526,074	\$549,677	\$559,850
1410	Overtime	26,707	26,707	10,057
2110	FICA	42,288	44,093	44,763
2540	Unemployment Taxes	1,941	104	80
2200	Employer Pension Contribution	31,564	24,493	26,082
2310	Health/Life Insurance	171,566	166,103	151,370
2430	Workers Compensation	28,745	20,623	22,362
4010	Travel and Training	18,000	18,000	5,463
4110	Telephone and Fax	3,713	3,713	3,338
4350	Electric	240,412	224,026	231,463
4370	Section 8 Electric	8,742	7,291	5,995
4510	General Liability Insurance	20,060	18,463	18,463
4530	Comprehensive Auto Insurance	4,999	4,067	4,067
4590	Other Insurance	86,317	75,256	75,256
4920	Section 8 Field Maintenance	16,061	16,061	0
4640	Repairs & Maintenance	125,967	229,624	212,990
4660	Section 8 Repairs	14,510	14,510	7,862
4630	Other Contract Services	70,966	12,917	13,646
5220	Vehicle Fuel	10,867	9,571	7,276
4650	Vehicle Maintenance	14,635	14,635	9,056
3310	Licenses and Permits	12,217	12,217	475
5240	Chemicals	74,295	95,995	90,521
5340	Other Materials	50,170	35,883	45,103
5280	Laboratory Fees	37,432	43,732	51,343
4910	Residuals Management	97,460	138,428	137,877
5270	Uniforms/Clothing Allowance	2,400	2,400	1,561
5410	Memberships/Periodicals/Books	638	638	538
COLUMN TOTALS		\$1,738,743	\$1,809,226	\$1,736,859

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2017 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 3000 - Wastewater Collection Dept.

CODE	DESCRIPTION	2017 ORIGINAL	2017 1ST AMENDMENT	2017 FINAL
1110	Salaries and Wages	\$334,054	\$334,054	\$302,794
1410	Overtime	34,773	34,773	15,435
2110	FICA	28,215	28,215	25,982
2540	Unemployment Taxes	892	57	44
2200	Employer Pension Contribution	20,043	20,043	16,274
2310	Health/Life Insurance	119,235	106,439	96,998
2430	Workers Compensation	19,179	12,153	13,342
4010	Travel and Training	12,000	12,000	528
4110	Telephone and Fax	2,151	1,020	1,236
4350	Electric	40,625	30,122	33,095
4510	General Liability Insurance	20,060	18,463	18,463
4530	Comprehensive Auto Insurance	5,831	5,423	5,423
4590	Other Insurance	1,345	1,151	1,151
4640	Repairs & Maintenance	70,446	64,892	62,202
4630	Other Contract Services	6,650	7,600	10,708
5220	Vehicle Fuel	14,537	14,568	9,484
4650	Vehicle Maintenance	48,828	43,982	36,237
3310	Licenses & Permits	9,306	9,306	1,103
5240	Chemicals	1,755	0	0
5340	Other Materials	44,670	38,683	44,211
5270	Uniforms/Clothing Allowance	1,800	1,800	963
5410	Memberships/Periodicals/Books	421	421	434
COLUMN TOTALS		\$836,817	\$785,166	\$696,104

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2017 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 4000 - Customer Service / Administration

CODE	DESCRIPTION	2017 ORIGINAL	2017 1ST AMENDMENT	2017 FINAL
1110	Salaries and Wages	\$681,476	\$681,476	\$597,657
1410	Overtime	3,908	3,908	1,193
2110	FICA	52,432	52,432	45,054
2540	Unemployment Taxes	2,176	115	91
2200	Employer Pension Contribution	39,629	40,889	33,464
2310	Health/Life Insurance	159,095	161,010	154,094
2430	Workers Compensation	1,713	2,062	2,025
3120	Legal Services	43,000	43,000	33,000
3130	Legal Services - Sewer Assessments	0	0	0
3130	Other Professional Services	1,500	1,500	0
3210	Accounting/Auditing	44,000	44,000	37,290
3140	Engineering Services	127,200	132,200	97,727
3140	Engineering Services - SRF	0	0	0
4010	Travel and Training	34,000	34,000	18,047
4110	Telephone and Fax	4,120	4,120	4,188
4210	Postage & Freight	46,211	37,256	35,645
4510	General Liability Insurance	4,194	3,874	3,874
4530	Comprehensive Auto Insurance	833	678	678
4590	Other Insurance	47,609	39,805	33,805
4630	Other Contract Services	32,312	5,063	47
4640	Repairs & Maintenance	36,253	44,012	40,821
5220	Vehicle Fuel	256	827	500
4650	Vehicle Maintenance	821	95	245
5130	Office Supplies	28,520	28,520	25,046
4930	Misc. Office Expense	37,109	37,109	34,986
4930	Misc. Bank Fees	4,038	9,635	8,220
4930	Misc. Expense	764	764	41
4930	Arrowhead Assessment Exp.	3,000	3,000	35
4930	Advertising	3,773	6,796	6,086
3310	Licenses and Permits	1,517	1,517	175
5410	Memberships/Periodicals/Books	9,441	9,441	5,695
	Hurricane Irma Payroll			62,500
	Hurricane Irma Supplies			20,639
COLUMN TOTALS		\$1,450,902	\$1,429,103	\$1,302,868

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2017 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 5000 - MAINTENANCE

CODE	DESCRIPTION	2017 ORIGINAL	2017 1ST AMENDMENT	2017 FINAL
1110	Salaries and Wages	\$353,480	\$353,480	\$170,741
1410	Overtime	25,258	25,258	451
2110	FICA	28,973	28,973	13,321
2540	Unemployment Taxes	470	121	22
2200	Employer Pension Contribution	21,209	21,209	17,851
2310	Health/Life Insurance	123,515	127,954	110,261
2430	Workers Compensation	19,694	15,534	15,337
4010	Travel and Training	14,000	14,000	135
4110	Telephone and Fax	1,648	1,183	1,471
4510	General Liability Insurance	2,493	2,282	2,282
4530	Comprehensive Auto Insurance	7,497	6,778	6,778
4640	Repairs & Maintenance	12,824	20,022	23,498
4630	Other Contract Services	5,044	5,739	5,839
5220	Vehicle Fuel	10,494	9,673	4,926
4650	Vehicle Maintenance	17,065	16,421	12,880
3310	Licenses and Permits	717	3,187	2,015
5340	Other Materials	21,042	32,383	32,036
5270	Uniforms/Clothing Allowance	2,100	2,100	1,024
5410	Memberships/Periodicals/Books	483	483	249
				0
COLUMN TOTALS		\$668,008	\$686,779	\$421,117

CAPITAL OUTLAY

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2017 BUDGET

WATER TREATMENT AND DISTRIBUTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2017 ORIGINAL	2017 1ST AMENDMENT	2017 FINAL
OTHER CAPITAL & EMERGENCY FUNDS*		69,477	26,285	25,000
METER REPLACEMENT PROGRAM	2017-101	150,000		163,060
(2) F250 4X4	2017-102	69,932	69,932	69,932
HYDRAULIC DUMP TRAILER	2017-103	6,100	6,100	6,100
WALK BEHIND CONCRETE SAW	2017-104	2,123	1,698	1,698
REPAIRS TO WATER TANK	2017-105		37,713	37,713
ROOF ON SHED			28,975	28,975
NEW ROOF ON GARAGE			15,975	-
TRANSDUCERS FOR WATER PLANTS			5,805	5,805
PROJECTS FINANCED FROM RESERVE FUNDS -		-297,632	-192,483	-338,283
USDA AC & UNDERSIZED WATER LINES - ENGINEERING		400,000	400,000	400,000
USDA AC & UNDERSIZED WATER LINES - CONTRACTORS		10,500,000	10,500,000	10,500,000
Contributed Capital - Developer		35,000	35,000	0
Contributed Capital - Customer		30,000	47,128	40,700
TOTALS		10,965,000	10,982,128	10,940,700

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2017 BUDGET

WASTEWATER TREATMENT CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2017 ORIGINAL	2017 1ST AMENDMENT	2017 FINAL
OTHER CAPITAL & EMERGENCY FUNDS*		59,248	59,248	30,000
AEROBIC DIGESTER TSS METER	2017-201	7,130	7,130	7,130
JOHN DEERE Z920M WITH CANOPY	2017-202	9,204	9,204	9,204
NEW PUMPS			16,985	16,985
PARKING LOT REPAIR/NEW ASPHALT			12,118	10,535
FENCING				20,424
				0
PROJECTS FINANCED FROM RESERVE FUNDS -		-75,582	-104,685	-94,278
USDA FUNDED PROJECT LOAN - WWTP EXPANSION				
USDA FUNDED PROJECT GRANT * ESTIMATED 2013				
TOTALS		\$0	\$0	\$0

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2017 BUDGET

WASTEWATER COLLECTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2017 ORIGINAL	2017 1ST AMENDMENT	2017 FINAL
OTHER CAPITAL & EMERGENCY FUNDS*		59,706	40,152	48,998
MANHOLE REPLACEMENT		50,000	50,000	35,480
LIFT STATION REPLACEMENT PARTS-ONGOING	2017-301	50,000	50,000	50,000
VARIOUS LIFT STATION REHAB (A2, O2, X7, ETC)	2017-302	150,085	150,085	105,869
LIFT STATION SCADA SYSTEM	2017-303	6,802	6,802	6,802
CARGO ENCLOSED TRAILER	2017-304	3,695	4,009	4,009
PARKING LOT REPAIR/NEW ASPHALT	2017-305		12,118	10,535
ELECTRIC REPAIR TO LIFT STATION			10,250	10,250
LIFT STATON REHAB (Q, X4 & X2)				19,753
LIFT STATION WITH FORCEMAIN				162,332
PROJECTS FINANCED FROM RESERVE FUNDS -		-320,288	-323,416	-454,028
Contributed Capital - Developer -		35,000	35,000	-
TOTALS		\$35,000	\$35,000	\$0

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2017 BUDGET

CUSTOMER SERVICE / ADMINISTRATION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2017 ORIGINAL	2017 1ST AMENDMENT	2017 FINAL
OTHER CAPITAL & EMERGENCY FUNDS*		29,700	29,700	29,700
PS 100 SYSTEM FOLDING MACHINE	2017-401	5,400	6,231	6,231
PARKING LOT REPAIR/NEW ASPHALT	2017-402		5,050	4,750
FIBER OPTIC			11,864	11,864
VOCANTAS PHONE			8,225	8,225
PAINT OFFICE			5,000	5,000
ADMIN OFFICE REPAIRS - LOBBY & DOORS		40,000	90,395	83,128
PROJECTS FINANCED FROM RESERVE FUNDS -		-75,100	-156,465	-148,898
USDA FUNDED PROJECT LOAN				
USDA FUNDED PROJECT GRANT *				
TOTALS		0	0	0

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2017 BUDGET

MAINTENANCE CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2017 ORIGINAL	2017 1ST AMENDMENT	2017 FINAL
OTHER CAPITAL & EMERGENCY FUNDS*		5,000	5,000	5,000
F250 4X4	2017-501	34,966	34,966	34,966
DRIVEWAY REPAIR / NEW ASPHALT	2017-502		12,118	10,535 0
PROJECTS FINANCED FROM RESERVE FUNDS -		-39,966	-52,084	-50,501
TOTALS		\$0	\$0	\$0

DEBT

SERVICE

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2017 BUDGET

DEBT SERVICE EXPENDITURES	2017 ORIGINAL	2017 1ST AMENDMENT	2017 FINAL
DEBT SERVICE EXPENDITURES			
SERIES A REVENUE BONDS			
Principal	100,000	100,000	100,000
Interest	22,500	22,500	22,500
SERIES B REVENUE BONDS			
Principal	41,000	41,000	41,000
Interest	7,850	7,850	7,850
SERIES 1985 REVENUE BONDS			
Principal	23,000	23,000	23,000
Interest	13,248	13,248	13,248
SERIES 1989 REVENUE BONDS			
Principal	107,000	107,000	107,000
Interest	115,350	115,350	115,350
SERIES 1990 REVENUE BONDS			
Principal	7,000	7,000	7,000
Interest	7,700	7,700	7,700
SERIES 1996 REVENUE BONDS			
Principal	101,000	101,000	101,000
Interest	159,336	159,336	159,336
SERIES 1998 REVENUE BONDS			
Principal	17,000	17,000	17,000
Interest	27,585	27,585	27,585
SERIES 2001 REFUNDING BONDS (USDA)			
Principal	42,000	42,000	42,000
Interest	83,250	83,250	83,250
CAPITAL LEASE PAYMENTS			
Principal	49,000	49,000	49,000
Interest	134,619	134,619	134,619
SERIES 2008 REVENUE BONDS (USDA)			
Principal	51,000	51,000	51,000
Interest	120,875	120,875	120,875
SERIES 2013 REVENUE BONDS (USDA)			
Principal	53,045	48,000	48,000
Interest	3,183	123,300	123,300
SERIES 2013 REVENUE BONDS (USDA)- Assessment			
Principal	0	0	0
Interest	0	0	0
SERIES 2018 REVENUE BONDS			
Principal	18,368	18,368	0
Interest	8,952	8,952	0
FDEP LOAN DW110120			
Principal	14,899	14,899	14,899
Interest	6,376	6,376	6,376
FDEP LOAN DW110121			
Principal	13,857	14,543	14,543
Interest	7,417	6,732	6,732
Total Principal	638,169	633,810	615,442
Total Interest	718,242	837,673	828,721
TOTAL DEBT SERVICE EXPENDITURES	\$1,356,411	\$1,471,483	\$1,444,163

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2017 BUDGET

DEBT SERVICE RESERVES	2017 ORIGINAL	2017 1ST AMENDMENT	2017 FINAL
DEBT SERVICE RESERVES			
SERIES A REVENUE BONDS			
Annual Reserve	0	0	0
Reserve Balance	151,008	151,008	151,008
SERIES B REVENUE BONDS			
Annual Reserve	0	0	0
Reserve Balance	20,592	20,592	20,592
SERIES 1985 REVENUE BONDS			
Annual Reserve	0	0	0
Reserve Balance	37,680	37,680	37,680
SERIES 1989 REVENUE BONDS			
Annual Reserve	0	0	0
Reserve Balance	404,518	404,518	404,518
SERIES 1990 REVENUE BONDS			
Annual Reserve	0	0	0
Reserve Balance	27,931	27,931	27,931
SERIES 1996 REVENUE BONDS			
Annual Reserve	0	0	0
Reserve Balance	426,868	426,868	426,868
SERIES 1998 REVENUE BONDS			
Annual Reserve	0	0	0
Reserve Balance	31,500	31,500	31,500
SERIES 2001 REVENUE BONDS			
Annual Reserve	0	0	0
Balance	52,250	52,250	52,250
SERIES 2008 REVENUE BONDS (USDA)			
Annual Reserve	18,372	18,372	18,372
Balance	165,348	165,348	165,348
SERIES 2013 REVENUE BONDS (USDA)			0
Annual Reserve			0
Balance	20,000	20,000	20,000
	83,333	83,333	83,333
SERIES 2018 REVENUE BONDS (USDA)			
Annual Reserve	65,424	65,424	65,424
Balance	65,424	65,424	65,424
LESS			
BALANCE IN SPECIAL RESTRICTED RESERVE	165,900	165,900	165,900
Total Annual Reserves	18,372	18,372	18,372
Reserve Balance	1,151,795	1,151,795	1,151,795

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2017 BUDGET

Unrestricted Net Assets	2016 ACTUAL	2017 ADOPTED	2017 1ST AMENDMENT	2017 FINAL
Designated Funds				
Designated for emergencies				
Additions to fund	100,000	40,000	40,000	40,000
Reductions to fund				
Net emergency fund	960,000	1,000,000	1,000,000	1,000,000
Designated for operations (6 months)				
Additions to fund	627,346	536,174	56,251	0
Reductions to fund				
Net operation funds	3,300,690	3,209,518	3,265,768	3,300,690
Designated for vehicle replacement				
Additions to fund	100,000	100,000	100,000	100,000
Reductions to fund	(117,267)	(117,267)	(117,267)	(104,898)
Net vehicle replacement fund	259,086	235,584	218,317	463,984
Designated for capital equipment				
Additions to fund	877,867	530,000	1,710,000	980,000
Reductions to fund	(528,736)	(528,736)	(1,600,787)	(981,089)
Net capital/equipment fund	540,234	192,367	300,316	539,145
Designated for maintenance reserve/Wastewater				
Additions to fund	240,055	240,055	240,055	240,055
Reductions to fund				
Net maintenance reserve	2,143,097	2,143,097	2,143,097	2,383,152
Designated for maintenance reserve - Water				
Additions to fund	0	206,120	206,120	206,120
Reductions to fund				
Net maintenance reserve	0	206,120	206,120	206,120
Transfer to operations	0	(686,156)	(1,019,419)	(276,387)
Undesignated	1,276,049	1,076,410	666,497	1,284,457
Total Designated funds	7,203,107	6,986,686	7,133,619	7,893,091
Undesignated funds	1,276,049	1,076,410	666,497	1,284,457
Total additions	1,945,268	1,652,349	2,352,426	1,566,175
Total reductions	(646,003)	(1,332,159)	(2,737,473)	(1,362,375)
Balance	8,479,156	7,376,940	6,780,696	8,901,161

PASSED AND DULY ADOPTED by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 15th day of November 2017.

BOARD OF COMMISSIONERS
IMMOKALEE WATER AND SEWER DISTRICT

BY: _____

Joseph Brister
Chairman

BY: _____

Bonnie Keen
Secretary