

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2013 BUDGET

SOURCES AND USES OF FUNDS	2013 ORIGINAL	2013 1ST AMENDMENT	2013 FINAL
SOURCES OF FUNDS			
Charges for Services			
Water Sales	\$2,450,000	\$2,450,000	\$2,475,000
Wastewater Charges	3,896,000	3,896,000	4,137,000
Meter Service Charges	503,291	503,291	521,770
Reconnection and Transfer Fees	107,965	107,965	102,490
Miscellaneous Charges and Fees	34,901	34,901	31,594
Late Fees	76,544	76,544	81,810
Cross Connection Control fee	252,000	252,000	284,500
Total Charges for Services	\$7,320,701	\$7,320,701	\$7,634,164
Non-Operating Revenue			
Interest Income	\$54,520	\$54,520	\$63,600
Interest Income - Assessments	0	0	0
Contributed Capital - Grant/FDEP	0	0	0
Contributed Capital - Grant- USDA	3,156,000	3,156,000	3,432,000
Contributed Capital - Customers	20,000	20,000	25,000
Contributed Capital - Developers	70,000	70,000	0
Debt Proceeds - USDA	4,481,458	4,481,458	4,932,000
Debt Proceeds - FDEP	0	0	0
Debt Proceeds - FCB	3,432,000	3,432,000	4,932,000
Other Non-Operating Revenue	45,606	45,606	53,055
Master Plan			
Grant / Insurance Proceeds			
Total Non-Operating Revenue	\$11,259,584	\$11,259,584	\$13,437,655
TOTAL SOURCES OF FUNDS	\$18,580,285	\$18,580,285	\$21,071,819
USES OF FUNDS			
Operations and Maintenance			
Water Treatment and Distribution	\$1,539,567	\$1,539,567	\$1,364,204
Wastewater Treatment	1,543,562	1,543,562	1,469,676
Wastewater Collection	504,737	504,737	505,003
Customer Service and Administration	1,074,139	1,074,139	936,390
Maintenance Department	458,700	458,700	321,244
Depreciation	1,600,000	1,600,000	1,600,000
Total O & M Expenditures	\$6,720,705	\$6,720,705	\$6,196,517
Capital Expenditures			
Water Treatment and Distribution	\$55,000	\$55,000	\$25,000
Wastewater Treatment	7,457,731	7,457,731	9,007,000
Wastewater Collection	35,000	35,000	140,711
Customer Service and Administration	0	0	0
Maintenance Department	0	0	0
Total Capital Expenditures	\$7,547,731	\$7,547,731	\$9,172,711
Debt Service			
Principal	\$3,875,718	\$5,369,759	\$5,369,759
Interest	769,809	769,734	831,891
Total Debt Service	\$4,645,528	\$6,139,494	\$6,201,651
Undesignated	\$2,573,647	\$811,898	\$2,481,665
Previous Designated Balance Forward	\$4,342,012	\$4,116,458	\$4,116,458
Designated Funds			
Additions	\$1,099,261	\$3,124,261	\$2,029,261
Reductions	(\$1,324,815)	(\$4,842,668)	(\$2,373,776)
Total Designated Funds	\$4,116,458	\$2,398,051	\$3,771,943
Other Uses of Funds			
Maintenance Reserve	240,055	\$240,055	\$240,055
Bad Debt Expense	\$35,000	35,000	35,000
Loss on Disposal of Assets	25,000	25,000	25,000
Total Other Uses of Funds	\$300,055	\$300,055	\$300,055
TOTAL USES OF FUNDS	\$19,214,018	\$20,707,984	\$21,870,934
Transfer from reserves to operations	\$633,734	\$2,127,699	\$799,115
EXCESS (DEFICIENCY) OF SOURCES OVER USES OF FUNDS	(0)	(\$0)	(\$0)

OPERATIONS
AND
MAINTENANCE

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2013 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 1000 - Water Treatment and Distribution

CODE	DESCRIPTION	2013 ORIGINAL	2013 1ST AMENDMENT	2013 FINAL
1100	Salaries and Wages	\$524,673	\$524,673	\$506,100
1410	Overtime	13,717	13,717	431
2110	FICA	41,187	41,187	39,201
2540	Unemployment Taxes	4,480	4,480	2,959
2200	Employer Pension Contribution	31,480	31,480	28,232
2310	Health/Life Insurance	173,002	173,002	153,803
2430	Workers Compensation	27,434	27,434	20,259
4010	Travel and Training	16,500	16,500	12,365
4110	Telephone and Fax	7,747	7,747	7,287
4350	Electric---All Other	184,280	184,280	165,812
4510	General Liability Insurance	16,114	16,114	15,324
4530	Comprehensive Auto Insurance	8,619	8,619	7,835
4590	Other Insurance	71,473	71,473	71,650
4640	Repairs & Maintenance	116,617	116,617	115,958
4630	Other Contract Services	48,284	48,284	17,383
5220	Vehicle Fuel	43,095	43,095	39,015
4650	Vehicle Maintenance	18,640	18,640	11,320
3310	Licenses and Permits	6,116	6,116	8,970
5240	Chemicals	88,270	88,270	79,476
5340	Other Materials	60,901	60,901	37,802
5280	Laboratory Fees	32,847	32,847	19,785
5270	Uniforms/Clothing Allowance	3,000	3,000	1,922
5410	Memberships/Periodicals/Books	1,092	1,092	1,315
COLUMN TOTALS		\$1,539,567	\$1,539,567	\$1,364,204

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2013 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 2000 - Wastewater Treatment

CODE	DESCRIPTION	2013 ORIGINAL	2013 1ST AMENDMENT	2013 FINAL
1110	Salaries and Wages	\$337,533	\$337,533	\$397,215
1410	Overtime	16,048	16,048	6,100
2110	FICA	27,049	27,049	30,243
2540	Unemployment Taxes	2,240	2,240	1,888
2200	Employer Pension Contribution	20,252	20,252	17,875
2310	Health/Life Insurance	93,985	93,985	87,323
2430	Workers Compensation	12,846	12,846	9,581
4010	Travel and Training	9,000	9,000	5,401
4110	Telephone and Fax	3,174	3,174	2,730
4350	Electric	209,382	209,382	191,000
4370	Section 8 Electric	15,961	15,961	13,000
4510	General Liability Insurance	16,114	16,114	15,325
4530	Comprehensive Auto Insurance	3,917	3,917	3,561
4590	Other Insurance	67,269	67,269	67,435
4920	Section 8 Field Maintenance	13,729	13,729	1,500
4640	Repairs & Maintenance	91,882	91,882	111,786
4660	Section 8 Repairs	12,403	12,403	14,100
4630	Other Contract Services	25,102	25,102	19,895
5220	Vehicle Fuel	17,619	17,619	16,406
4650	Vehicle Maintenance	8,261	8,261	5,014
3310	Licenses and Permits	2,227	2,227	660
5240	Chemicals	27,388	27,388	23,000
5340	Other Materials	22,003	22,003	30,180
5280	Laboratory Fees	20,601	20,601	28,341
4910	Residuals Management	465,282	465,282	368,455
5270	Uniforms/Clothing Allowance	1,750	1,750	1,102
5410	Memberships/Periodicals/Books	545	545	560
COLUMN TOTALS		\$1,543,562	\$1,543,562	\$1,469,676

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2013 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 3000 - Wastewater Collection Dept.

CODE	DESCRIPTION	2013 ORIGINAL	2013 1ST AMENDMENT	2013 FINAL
1110	Salaries and Wages	\$195,015	\$195,015	\$206,842
1410	Overtime	4,497	4,497	3,699
2110	FICA	15,263	15,263	15,897
2540	Unemployment Taxes	1,680	1,680	1,236
2200	Employer Pension Contribution	11,701	11,701	11,100
2310	Health/Life Insurance	64,905	64,905	60,703
2430	Workers Compensation	7,306	7,306	5,603
4010	Travel and Training	7,500	7,500	3,439
4110	Telephone and Fax	1,839	1,839	1,386
4350	Electric	44,358	44,358	34,332
4510	General Liability Insurance	16,114	16,114	15,325
4530	Comprehensive Auto Insurance	4,700	4,700	4,273
4590	Other Insurance	1,052	1,052	2,054
4640	Repairs & Maintenance	78,012	78,012	86,240
4630	Other Contract Services	790	790	500
5220	Vehicle Fuel	17,792	17,792	13,845
4650	Vehicle Maintenance	13,969	13,969	13,320
3310	Licenses & Permits	601	601	900
5240	Chemicals	1,199	1,199	100
5340	Other Materials	14,835	14,835	22,970
5270	Uniforms/Clothing Allowance	1,250	1,250	774
5410	Memberships/Periodicals/Books	360	360	465
COLUMN TOTALS		\$504,737	\$504,737	\$505,003

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2013 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 4000 - Customer Service / Administration

CODE	DESCRIPTION	2013 ORIGINAL	2013 1ST AMENDMENT	2013 FINAL
1110	Salaries and Wages	\$446,066	\$446,066	\$434,518
1410	Overtime	1,662	1,662	217
2110	FICA	34,251	34,251	36,875
2540	Unemployment Taxes	3,640	3,640	2,320
2200	Employer Pension Contribution	26,764	26,764	24,213
2310	Health/Life Insurance	119,553	119,553	108,790
2430	Workers Compensation	2,504	2,504	1,022
3120	Legal Services	37,000	37,000	30,000
3130	Legal Services - Sewer Assessments	0	0	0
3130	Other Professional Services	1,500	1,500	1,000
3210	Accounting/Auditing	52,990	52,990	33,550
3140	Engineering Services	141,360	141,360	83,584
3140	Engineering Services/ SRF	0	0	0
4010	Travel and Training	15,000	15,000	4,715
4110	Telephone and Fax	5,299	5,299	3,631
4210	Postage & Freight	42,034	42,034	32,121
4510	General Liability Insurance	2,998	2,998	5,107
4530	Comprehensive Auto Insurance	783	783	712
4590	Other Insurance	29,697	29,697	26,701
4630	Other Contract Services	21,614	21,614	17,492
4640	Repairs & Maintenance	21,735	21,735	13,404
5220	Vehicle Fuel	456	456	427
4650	Vehicle Maintenance	1,560	1,560	174
5130	Office Supplies	26,178	26,178	19,705
4930	Misc. Office Expense	21,419	21,419	41,785
4930	Misc. Bank Fees	4,832	4,832	4,895
4930	Misc. Expense	653	653	1,000
4930	Advertising	3,225	3,225	2,502
3310	Licenses and Permits	1,297	1,297	175
5410	Memberships/Periodicals/Books	8,070	8,070	5,755
	Master Plan Expense	0		
COLUMN TOTALS		\$1,074,139	\$1,074,139	\$936,390

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2013 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 5000 - MAINTENANCE

CODE	DESCRIPTION	2013 ORIGINAL	2013 1ST AMENDMENT	2013 FINAL
1110	Salaries and Wages	\$243,886	\$243,886	\$153,395
1410	Overtime	9,400	9,400	1,000
2110	FICA	19,376	19,376	11,477
2540	Unemployment Taxes	1,960	1,960	645
2200	Employer Pension Contribution	14,633	14,633	14,865
2310	Health/Life Insurance	94,288	94,288	73,277
2430	Workers Compensation	9,228	9,228	6,991
4010	Travel and Training	7,500	7,500	2,454
4110	Telephone and Fax	2,133	2,133	2,179
4510	General Liability Insurance	2,157	2,157	100
4530	Comprehensive Auto Insurance	5,698	5,698	5,698
4640	Repairs & Maintenance	4,025	4,025	8,130
4630	Other Contract Services	2,659	2,659	2,090
5220	Vehicle Fuel	9,686	9,686	9,286
4650	Vehicle Maintenance	15,978	15,978	12,420
3310	Licenses and Permits	1,007	1,007	371
5340	Other Materials	13,173	13,173	15,404
5270	Uniforms/Clothing Allowance	1,500	1,500	1,007
5410	Memberships/Periodicals/Books	413	413	455
COLUMN TOTALS		\$458,700	\$458,700	\$321,244

CAPITAL OUTLAY

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2013 BUDGET

WATER TREATMENT AND DISTRIBUTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2013 ORIGINAL	2013 1ST AMENDMENT	2013 FINAL
OTHER CAPITAL & EMERGENCY FUNDS*		61,250	61,250	30,779
ON GOING METER REPLACEMENT FUND		200,000	200,000	110,210
F150 2X4 REGULAR CAB (2)	2013-102	37,834	37,834	37,834
AIR COMPRESSOR GENERATOR	2013-103	2,450	2,450	2,450
DIRT COMPACTOR	2013-104	3,969	3,969	3,969
CAMERA SYSTEM-CARSON RD PLANT				13,546
JVW PLANT - COMPRESSION SLEEVES				16,925
AC & UNDERSIZED LINES				540,000
PROJECTS FINANCED FROM RESERVE FUNDS -		-305,503	-305,503	-755,713
Contributed Capital - Developer		35,000	35,000	-
Contributed Capital - Customer		20,000	20,000	25,000
TOTALS		55,000	55,000	25,000

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2013 BUDGET

WASTEWATER TREATMENT CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2013 ORIGINAL	2013 1ST AMENDMENT	2013 FINAL
OTHER CAPITAL & EMERGENCY FUNDS*		48,700	48,700	18,000
F 150 4X4 REGULAR CAB	2013-201	21,314	21,314	21,314
ZERO TURN MOWER	2013-202	9,287	9,287	9,287
COMPUTERS (2)	2013-203	4,000	4,000	2,721
FURNITURE FOR WWTP	2013-204	12,802	12,802	12,802
SCHWING BIOSET - NEW	2013-205		1,999,877	500,000
ENGINEERING			24,000	24,000
WWTP MONITORING WELLS				31,844
CAMERA SYSTEM				4,530
AERATOR				40,259
COMPUTERS				1,734
PROJECTS FINANCED FROM RESERVE FUNDS -		-96,103	-2,119,980	-666,491
USDA FUNDED PROJECT LOAN - WWTP EXPANSION		4,301,731	4,301,731	4,932,000
USDA FUNDED PROJECT GRANT * ESTIMATED 2013		3,156,000	3,156,000	3,425,000
USDA PROJECT - IWSD FUNDS				\$ 650,000
TOTALS		\$7,457,731	\$7,457,731	\$9,007,000

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2013 BUDGET

WASTEWATER COLLECTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2013 ORIGINAL	2013 1ST AMENDMENT	2013 FINAL
OTHER CAPITAL & EMERGENCY FUNDS*		48,700	48,700	30,530
MANHOLE REPLACEMENT		50,000	50,000	50,000
LIFT STATION REPLACEMENT PARTS-ONGOING		30,000	30,000	35,740
UPGRADE LIFT STATION'S A2, S & T	2013-301	38,550	38,550	38,000
UPGRADE LIFT STATION V	2013-302	40,000	40,000	40,000
NEW DESK AND CHAIR	2013-303	2,500	2,500	2,500
COMPUTER	2013-304	2,000	2,000	2,000
LIFT STATION X2				18,170
PROJECTS FINANCED FROM RESERVE FUNDS -		-211,750	-211,750	-76,229
Contributed Capital - Developer		35,000	35,000	-
TOTALS		\$35,000	\$35,000	\$140,711

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2013 BUDGET

CUSTOMER SERVICE / ADMINISTRATION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2013 ORIGINAL	2013 1ST AMENDMENT	2013 FINAL
OTHER CAPITAL & EMERGENCY FUNDS*		25,165	25,165	25,165
4 New Computers	2013-401	4,148	4,148	5,442
TABLETS	2013-402	4,895	4,895	4,864
SOFTWARE LICENSES/ NEW COMPUTERS	2013-403	3,750	3,750	0
BILL FOLDER SEALER	2013-404	5,000	5,000	0
CAMERA SYSTEM				12,590
COUNTER UPGRADES		6,600	6,600	0
PROJECTS FINANCED FROM RESERVE FUNDS -		-49,558	-49,558	-48,061
USDA FUNDED PROJECT LOAN				
USDA FUNDED PROJECT GRANT *				
TOTALS		0	0	0

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2013 BUDGET

MAINTENANCE CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2013 ORIGINAL	2013 1ST AMENDMENT	2013 FINAL
OTHER CAPITAL & EMERGENCY FUNDS*		5,000	5,000	5,000
1 New Dell Computer	2013-501	2,000	2,000	2,000
OFFICE FURNITURE	2013-502	4,568	4,568	4,568
PLASMA CUTTER	2013-503	1,500	1,500	1,500
WIRE FEED WELDER	2013-504	2,600	2,600	2,600
ALL TERRAIN FORKLIFT	2013-505	12,500	12,500	12,500
PROJECTS FINANCED FROM RESERVE FUNDS -		-28,168	-28,168	-28,168
TOTALS		\$0	\$0	\$0

DEBT

SERVICE

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2013 BUDGET

DEBT SERVICE EXPENDITURES	2013 ORIGINAL	2013 1ST AMENDMENT	2013 FINAL
DEBT SERVICE EXPENDITURES			
SERIES A REVENUE BONDS			
Principal	90,000	90,000	90,000
Interest	41,000	41,000	41,000
SERIES B REVENUE BONDS			
Principal	25,000	25,000	25,000
Interest	14,200	14,200	14,200
SERIES 1985 REVENUE BONDS			
Principal	19,000	19,000	19,000
Interest	17,348	17,348	17,348
SERIES 1989 REVENUE BONDS			
Principal	88,000	88,000	88,000
Interest	134,300	134,300	134,300
SERIES 1990 REVENUE BONDS			
Principal	6,000	6,000	6,000
Interest	8,950	8,950	8,950
SERIES 1996 REVENUE BONDS			
Principal	82,000	82,000	82,000
Interest	177,581	177,581	177,581
SERIES 1998 REVENUE BONDS			
Principal	14,000	14,000	14,000
Interest	30,285	30,285	30,285
SERIES 2001 REFUNDING BONDS (USDA)			
Principal	35,000	35,000	35,000
Interest	89,955	89,955	89,955
CAPITAL LEASE PAYMENTS			
Principal	5,959	0	0
Interest	75	0	0
SERIES 2008 REVENUE BONDS (USDA)			
Principal	41,000	41,000	41,000
Interest	142,319	142,319	142,319
SERIES 2013 REVENUE BONDS (USDA)			
Principal	0	0	0
Interest	0	0	62,157
FLORIDA COMMUNITY BANK - WWTP CONST. LOAN			
Principal	3,432,000	4,932,000	4,932,000
Interest	102,960	102,960	102,960
FDEP LOAN DW110120			
Principal	20,984	20,984	20,984
Interest	6,336	6,336	6,336
FDEP LOAN DW110121			
Principal	16,775	16,775	16,775
Interest	4,500	4,500	4,500
Total Principal	3,875,718	5,369,759	5,369,759
Total Interest	769,809	769,734	831,891
TOTAL DEBT SERVICE EXPENDITURES	\$4,645,528	\$6,139,494	\$6,201,651

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2013 BUDGET

DEBT SERVICE RESERVES	2013 ORIGINAL	2013 1ST AMENDMENT	2013 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	91,860	91,860	91,860
SERIES 2013 REVENUE BONDS (USDA)			
Annual Reserve	0	0	0
Balance			0
LESS			
BALANCE IN SPECIAL RESTRICTED RESERVE	165,900	165,900	165,900
Total Annual Reserves	18,372	18,372	18,372
Reserve Balance	1,078,307	1,078,307	1,078,307

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2013 BUDGET

Unrestricted Net Assets	2012 ACTUAL	2013 ADOPTED	2013 AMENDMENT 1	2013 FINAL
Designated Funds				
Designated for emergencies				
Additions to fund	100,000	100,000	100,000	100,000
Reductions to fund				
Net emergency fund	560,000	660,000	660,000	660,000
Designated for operations (6 months)				
Additions to fund	3,425	59,206	59,206	59,206
Reductions to fund				
Net operation funds	2,501,146	2,560,352	2,560,352	2,560,352
Designated for vehicle replacement				
Additions to fund	50,000	50,000	50,000	50,000
Reductions to fund	0	(59,148)	(59,158)	(59,148)
Net vehicle replacement fund	267,025	257,877	257,877	257,877
Designated for capital equipment				
Additions to fund	650,000	650,000	2,675,000	1,580,000
Reductions to fund	(658,579)	(631,934)	(2,655,811)	(1,515,513)
Net capital/equipment fund	215,865	233,931	253,120	280,352
Designated for maintenance reserve				
Additions to fund	240,055	240,055	240,055	240,055
Reductions to fund				
Net maintenance reserve	1,182,877	1,182,877	1,422,932	1,422,932
Transfer to operations		(633,733)	(2,127,699)	(799,115)
Undesignated	4,054,556	2,573,647	811,898	2,481,665
Undesignated funds	4,054,556	2,573,647	811,898	2,481,665
Total additions	1,043,480	1,099,261	3,124,261	2,029,261
Total reductions	(658,579)	(1,324,815)	(4,842,668)	(2,373,776)
Balance	8,781,469	6,834,951	3,838,480	6,864,063