



2014 PROJECTED BUDGET

**FISCAL YEAR ENDING
SEPTEMBER 30, 2014**

**RESOLUTION 13-09
BUDGET MEETING AUGUST 9, 2013**

**IMMOKALEE
WATER
&
SEWER
DISTRICT**

RESOLUTION # 13-09

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT AMENDING THE FISCAL YEAR 2013 BUDGET, AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013.

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which was amended by chapters 93-366, 94-489, and 95-492, Laws of Florida, was codified, reenacted, amended, and repealed as Chapter No. 98-495, and was amended as Chapter 2005-298.

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

WHEREAS, the Board met, reviewed, and amended the budget for the Fiscal year ending September 30, 2013 and adopted the budget for the Fiscal year beginning October 1, 2013, during a duly advertised budget hearing on August 9, 2013.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT, in public meeting assembled that the following Budget be adopted and recognized as Resolution 13-09:

FISCAL YEAR 2014 ASSUMPTIONS:

REVENUE

Assumes 0% Growth

Assumes Rate Increase in October 2013 - Already voted on by the Board

O&M EXPENSES

ALL DEPARTMENTS

Calculations for expenses use estimated increases in costs in the amount of 4%, with the following exceptions:

Payroll type expenses are calculated at actual, including allowances for Schedule A raises, WITH 3% COLA

Merit Increases are calculated at 0%,

Electric, Vehicle fuel, and Chemical expenses are calculated with a 10% increase

Uniform expenses are calculated with an allowance of \$250, for those departments that have uniforms.

Health insurance costs are estimated to increase by 10% in December 2013

Limit training expenses to \$2,000 per employee

Continue to limit/reduce overtime

Repairs & maintenance items will use a three year actual average plus cola

DEPARTMENT 10

DEPARTMENT 20

Additional Service Tech position added

DEPARTMENT 30

Additional Service Tech position added

DEPARTMENT 40

DEPARTMENT 50

DEBT SERVICE

This is calculated using Rural Development schedules.

Also added 2014 Assessment for Arrowhead properties

CAPITAL FUNDS

"Other Capital & Emergency Funds" consists of 2.5% of projected revenue, which is deducted from capital equipment reserve

Inhouse capital funds will be used from capital equipment reserves

DEPARTMENT 10	CIP#	Cost
METER REPLACEMENT/BACKFLOW PROGRAM (ONGOING)	2014-101	\$100,000
F150 4X2 REGULAR CAB	2014-102	\$21,101
F250 4X4 REGULAR CAB WITH UTILITY BODY	2014-103	\$28,413
4" DIAPHRAGM PUMP	2014-104	\$11,730
CARPORT FOR EQUIPMENT	2014-105	\$2,660
DEPARTMENT 20		
TRACTOR & MOWER	2014-201	\$74,421
CARPORTS FOR EQUIPMENT	2014-202	\$5,880
EZ-GO HD UTILITY VEHICLE	2014-203	\$9,038
DEPARTMENT 30		
LIFT STATION REPLACEMENT PARTS-ONGOING	2014-301	\$35,000
UPGRADE LIFT STATION'S F & G	2014-302	\$38,982
F250 4X4 REGULAR CAB WITH UTILITY BODY & COMPRES.	2014-303	\$27,272
CARPORT ROOFS FOR EQUIPMENT	2014-304	\$5,880
LIFT STATION SCADA SYSTEM (4)	2014-305	\$16,400
MANHOLE REPLACEMENT		\$50,000
DEPARTMENT 40		
BILLMASTER UPGRADE TO ONLINE PAYMENTS	2014-401	\$5,600
NEPTUNE AUTOREAD HANDHELD	2014-402	\$6,300
MAP ROOM REHAB	2014-403	\$5,000
DEPARTMENT 50		
FORD XLT TRANSIT VAN	2014-501	\$24,305
USED CRANE TRUCK	2014-502	\$56,800
CARPORT ROOF	2014-503	\$5,880
EZ-GO HD UTILITY VEHICLE	2014-504	\$9,038
TOOLS	2014-505	\$10,000

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2014 BUDGET

SOURCES AND USES OF FUNDS	2012 ACTUAL	2013 ADOPTED	2013 AMENDED	2014 PROPOSED
SOURCES OF FUNDS				
Charges for Services				
Water Sales	\$2,425,186	\$2,450,000	\$2,450,000	\$2,517,428
Wastewater Charges	4,027,021	3,896,000	3,896,000	4,275,019
Meter Service Charges	493,946	503,291	514,905	530,363
Reconnection and Transfer Fees	109,825	107,965	102,000	105,000
Miscellaneous Charges and Fees	78,805	34,901	34,901	35,000
Late Fees	79,620	76,544	76,544	80,000
Cross Connection Control fee	278,590	252,000	275,000	280,000
Total Charges for Services	\$7,492,993	\$7,320,701	\$7,349,350	\$7,822,810
Non-Operating Revenue				
Interest Income	\$66,282	\$54,520	\$54,520	\$51,794
Interest Income - Assessments	0	0	0	0
Contributed Capital - Grant- FDEP	0	0	0	0
Contributed Capital - Grant- USDA	0	3,156,000	3,425,300	3,425,300
Contributed Capital - Customers	23,658	20,000	25,000	25,000
Contributed Capital - Developer	27,834	70,000	70,000	70,000
Debt Proceeds - USDA	0	4,481,458	4,481,458	0
Debt Proceeds - FDEP	0	0	0	0
Debt Proceeds - FCB	1,788,316	3,432,000	4,932,000	0
Other Non-Operating Revenue	1,276	45,606	49,566	49,000
Master Plan				
Grant / Insurance Proceeds	0		0	0
Total Non-Operating Revenue	\$1,907,366	\$11,259,584	\$13,037,844	\$3,621,094
TOTAL SOURCES OF FUNDS	\$9,400,359	\$18,580,285	\$20,387,194	\$11,443,904
USES OF FUNDS				
Operations and Maintenance				
Water Treatment and Distribution	\$1,313,018	\$1,539,567	\$1,539,567	\$1,662,685
Wastewater Treatment	1,351,447	1,543,562	1,543,562	1,416,069
Wastewater Collection	394,407	504,737	504,737	576,672
Customer Service and Administration	973,489	1,074,139	1,074,139	1,108,402
Maintenance Department	260,169	458,700	458,700	507,872
Depreciation	1,388,852	1,600,000	1,400,000	1,600,000
Total O & M Expenditures	\$5,681,382	\$6,720,705	\$6,520,705	\$6,871,700
Capital Expenditures				
Water Treatment and Distribution	\$51,225	\$55,000	\$60,000	\$60,000
Wastewater Treatment	1,788,316	7,457,731	6,568,984	3,425,300
Wastewater Collection	408,431	35,000	35,000	35,000
Customer Service and Administration	0	0	0	0
Maintenance Department	0	0	0	0
Total Capital Expenditures	\$2,247,972	\$7,547,731	\$6,663,984	\$3,520,300
Debt Service				
Principal	\$509,800	\$3,875,718	\$5,369,759	\$510,804
Interest	695,420	769,809	767,833	773,656
Total Debt Service	\$1,205,220	\$4,645,528	\$6,137,593	\$1,284,460
Funds Balance				
Undesignated	\$4,054,556	\$2,573,647	\$4,286,646	\$3,084,797
Previous Designated Balance Forward	\$4,342,012	\$4,342,012	\$4,726,913	\$5,898,264
Additions	\$1,043,480	\$1,099,261	\$2,339,261	\$2,675,553
Reductions	(\$658,579)	(\$1,324,815)	(\$1,167,910)	(\$2,801,849)
Total Designated Funds	\$4,726,913	\$4,116,458	\$5,898,264	\$5,771,968
Other Uses of Funds				
Maintenance Reserve	\$0	\$240,056	\$240,055	\$240,055
Bad Debt Expense	18,905	35,000	35,000	35,000
Loss on Disposal of Assets	0	25,000	25,000	25,000
Total Other Uses of Funds	\$18,905	\$300,056	\$300,055	\$300,055
TOTAL USES OF FUNDS	\$9,153,479	\$19,214,019	\$19,622,336	\$11,976,515
EXCESS (DEFICIENCY) OF SOURCES OVER USES OF FUNDS	\$246,880	(\$633,734)	\$764,858	(\$532,611)
TRANSFER (TO) FROM RESERVES TO BALANCE BUDGET	(\$246,880)	\$633,734	(\$764,858)	\$532,611
	\$0		\$0	\$0

OPERATIONS
AND
MAINTENANCE

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2014 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 1000 - Water Treatment and Distribution

CODE	DESCRIPTION	2012 ACTUAL	2013 ADOPTED	2013 AMENDED	2014 PROPOSED
1100	Salaries and Wages	\$475,502	\$524,673	\$524,673	\$544,149
1410	Overtime	0	13,717	13,717	27,923
2110	FICA	37,419	41,187	41,187	43,763
2540	Unemployment Taxes	5,080	4,480	4,044	3,736
2200	Employer Pension Contribution	27,426	31,480	31,480	32,649
2310	Health/Life Insurance	180,078	173,002	173,567	186,334
2430	Workers Compensation	15,909	27,434	24,841	22,368
4010	Travel and Training	9,419	16,500	16,500	24,000
4110	Telephone and Fax	5,509	7,747	7,407	7,703
4350	Electric---All Other	160,789	184,280	172,668	189,935
4510	General Liability Insurance	14,649	16,114	15,324	15,937
4530	Comprehensive Auto Insurance	7,835	8,619	7,835	8,148
4590	Other Insurance	64,975	71,473	71,650	74,516
4640	Repairs & Maintenance	63,114	116,617	133,301	102,606
4630	Other Contract Services	27,044	48,284	48,284	50,215
5220	Vehicle Fuel	39,437	43,095	40,736	44,810
4650	Vehicle Maintenance	9,363	18,640	18,640	19,386
3310	Licenses and Permits	234	6,116	6,360	6,614
5240	Chemicals	75,545	88,270	88,270	97,097
5340	Other Materials	54,899	60,901	60,901	121,802
5280	Laboratory Fees	35,049	32,847	32,847	34,858
5270	Uniforms/Clothing Allowance	2,729	3,000	3,000	3,000
5410	Memberships/Periodicals/Books	1,014	1,092	1,092	1,136
COLUMN TOTALS		\$1,313,018	\$1,539,567	\$1,538,324	\$1,662,685

Calculations for expenses use estimated increases in costs in the amount of 4%, with the following exceptions:

Payroll type expenses are calculated at actual, including allowances for Schedule A raises.

Training increased to \$2,000 per employee

Uniform expenses reflect \$200 allowance for uniform and \$50 for shoe allowance per employee.

Electric, Chemicals & Vehicle Fuel are calculated at 10% increase

Laboratory fees & Repairs & Maintenance budgeted figures are adjusted to reflect 3 year actual/projected average plus cola

Other Materials is increased to reflect anticipated higher costs in brass and copper related to new EPA rule

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2014 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 2000 - Wastewater Treatment

CODE	DESCRIPTION	2012 ACTUAL	2013 ADOPTED	2013 AMENDED	2014 PROPOSED
1110	Salaries and Wages	\$337,742	\$337,533	\$393,813	\$400,950
1410	Overtime	6,083	16,048	16,048	18,528
2110	FICA	26,025	27,049	31,354	32,090
2540	Unemployment Taxes	3,264	2,240	2,388	2,824
2200	Employer Pension Contribution	17,059	20,252	23,629	24,057
2310	Health/Life Insurance	102,485	93,985	93,985	126,749
2430	Workers Compensation	12,416	12,846	12,846	12,500
4010	Travel and Training	3,967	9,000	9,000	16,000
4110	Telephone and Fax	2,744	3,174	3,174	3,301
4350	Electric	176,386	209,382	194,737	214,211
4370	Section 8 Electric	12,036	15,961	16,909	18,600
4510	General Liability Insurance	14,649	16,114	15,324	15,937
4530	Comprehensive Auto Insurance	3,561	3,917	3,561	3,703
4590	Other Insurance	61,154	67,269	67,435	70,132
4920	Section 8 Field Maintenance	0	13,729	13,729	14,278
4640	Repairs & Maintenance	70,407	91,882	96,568	89,085
4660	Section 8 Repairs	2,532	12,403	12,403	12,899
4630	Other Contract Services	17,255	25,102	25,102	26,106
5220	Vehicle Fuel	13,824	17,619	17,968	19,765
4650	Vehicle Maintenance	0	8,261	8,261	8,591
3310	Licenses and Permits	600	2,227	2,227	2,316
5240	Chemicals	27,176	27,388	26,800	29,480
5340	Other Materials	1,468	22,003	29,453	20,824
5280	Laboratory Fees	19,219	20,601	27,945	22,286
4910	Residuals Management	417,576	465,282	383,341	208,788
5270	Uniforms/Clothing Allowance	1,288	1,750	1,750	1,500
5410	Memberships/Periodicals/Books	531	545	545	567
COLUMN TOTALS		\$1,351,447	\$1,543,562	\$1,530,295	\$1,416,069

Calculations for expenses use estimated increases in costs in the amount of 4%, with the following exceptions:

Payroll type expenses are calculated at actual, including allowances for Schedule A raises.

Additional Service Tech Position added for 2014

Training increased to \$2,000 per employee

Uniform expenses reflect \$200 allowance for uniform and \$50 for shoe allowance per employee.

Electric, Chemicals & Vehicle Fuel are calculated at 10% increase

Repairs & Maintenance, Laboratory Fees & Other Materials budgeted figures are adjusted to reflect 3 year actual/projected average plus cola

Residuals Management reduced to reflect cost savings by Schwing Bioset system

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2014 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 3000 - Wastewater Collection Dept.

CODE	DESCRIPTION	2012 ACTUAL	2013 ADOPTED	2013 AMENDED	2014 PROPOSED
1110	Salaries and Wages	\$188,378	\$195,015	\$206,404	\$243,161
1410	Overtime	1,475	4,497	9,497	9,640
2110	FICA	14,190	15,263	16,134	19,339
2540	Unemployment Taxes	1,991	1,680	1,680	1,368
2200	Employer Pension Contribution	10,182	11,701	11,701	14,590
2310	Health/Life Insurance	64,208	64,905	64,905	90,239
2430	Workers Compensation	7,437	7,306	7,306	7,533
4010	Travel and Training	2,776	7,500	7,500	12,000
4110	Telephone and Fax	1,284	1,839	1,839	1,913
4350	Electric	30,019	44,358	37,561	41,317
4510	General Liability Insurance	14,649	16,114	15,324	15,937
4530	Comprehensive Auto Insurance	4,273	4,700	4,273	4,444
4590	Other Insurance	956	1,052	1,054	1,096
4640	Repairs & Maintenance	21,262	78,012	108,012	60,181
4630	Other Contract Services	925	790	790	822
5220	Vehicle Fuel	14,885	17,792	17,792	19,571
4650	Vehicle Maintenance	5,486	13,969	13,969	14,528
3310	Licenses & Permits	100	601	601	1,601
5240	Chemicals	0	1,199	1,199	1,319
5340	Other Materials	9,014	14,835	17,199	14,200
5270	Uniforms/Clothing Allowance	628	1,250	1,250	1,500
5410	Memberships/Periodicals/Books	289	360	360	374
COLUMN TOTALS		\$394,407	\$504,737	\$546,350	\$576,672

Calculations for expenses use estimated increases in costs in the amount of 4%, with the following exceptions:

Payroll type expenses are calculated at actual, including allowances for Schedule A raises.

Additional Service Tech Position added for 2014

Training increased to \$2,000 per employee

Uniform expenses reflect \$200 allowance for uniform and \$50 for shoe allowance per employee.

Repairs & Maintenance budgeted figures are adjusted to reflect 3 year actual/projected average plus cola + \$20,000

Other Materials budgeted figures are adjusted to reflect 3 year actual/projected average plus cola

Electric, Chemicals & Vehicle Fuel are calculated at 10% increase

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2014 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 4000 - Customer Service / Administration

CODE	DESCRIPTION	2012 ACTUAL	2013 ADOPTED	2013 AMENDED	2014 PROPOSED
1110	Salaries and Wages	\$410,655	\$446,066	\$446,066	\$461,396
1410	Overtime	3,273	1,662	1,662	1,727
2110	FICA	30,566	34,251	34,251	35,429
2540	Unemployment Taxes	4,202	3,640	2,973	3,280
2200	Employer Pension Contribution	23,854	26,764	26,764	27,684
2310	Health/Life Insurance	121,579	119,553	119,553	128,812
2430	Workers Compensation	2,311	2,504	2,504	2,158
3120	Legal Services	30,000	37,000	37,000	37,000
3130	Legal Services - Sewer Assessments	0	0	0	0
3130	Other Professional Services	0	1,500	1,500	1,500
3210	Accounting/Auditing	48,030	52,990	36,500	44,000
3140	Engineering Services	95,508	141,360	141,360	141,300
3140	Engineering Services - SRF	0	0	0	0
4010	Travel and Training	9,968	15,000	15,000	20,000
4110	Telephone and Fax	5,173	5,299	5,299	5,511
4210	Postage & Freight	39,021	42,034	32,176	33,463
4510	General Liability Insurance	2,725	2,998	5,107	5,311
4530	Comprehensive Auto Insurance	712	783	712	740
4590	Other Insurance	16,997	29,697	29,697	30,885
4630	Other Contract Services	40,527	21,614	21,735	22,604
4640	Repairs & Maintenance	33,651	21,735	21,614	23,307
5220	Vehicle Fuel	339	456	501	551
4650	Vehicle Maintenance	1,125	1,560	1,560	1,622
5130	Office Supplies	17,537	26,178	24,541	25,523
4930	Misc. Office Expense	19,572	21,419	33,836	35,189
4930	Misc. Bank Fees	5,598	4,832	5,417	5,634
4930	Misc. Expense	332	653	653	679
4930	Advertising	3,316	3,225	3,225	3,354
3310	Licenses and Permits	935	1,297	1,297	1,349
5410	Memberships/Periodicals/Books	5,983	8,070	8,070	8,393
	Hurricane Wilma Expenses	0	0	0	0
	Master Plan Expense				
COLUMN TOTALS		\$973,489	\$1,074,139	\$1,060,573	\$1,108,402

Calculations for expenses use estimated increases in costs in the amount of 4%, with the following exceptions:

Payroll type expenses are calculated at actual, including allowances for Schedule A raises.

Training increased to \$2,000 per employee

Legal fees are based on the contract dated 04/30/96, with \$500 increase in 2003 and 2007, and allowances for up to \$7,000 in additional services.

Accounting & Auditing includes estimate for new fees related to Arrowhead Assessment

Engineering fees are based on the new contract amount with G&H + \$60,000 for additional studies

Vehicle Fuel is calculated at a 10% increase

Repairs & Maintenance budgeted figures for 2013 are adjusted to reflect 3 year actual/projected average plus cola

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 5000 - MAINTENANCE

CODE	DESCRIPTION	2012 ACTUAL	2013 ADOPTED	2013 AMENDED	2014 PROPOSED
1110	Salaries and Wages	\$130,081	\$243,886	\$243,886	\$289,676
1410	Overtime	0	9,400	9,400	16,188
2110	FICA	9,956	19,376	19,376	23,399
2540	Unemployment Taxes	892	1,960	859	1,368
2200	Employer Pension Contribution	11,942	14,633	15,116	17,381
2310	Health/Life Insurance	55,009	94,288	94,288	81,437
2430	Workers Compensation	8,331	9,228	9,228	9,115
4010	Travel and Training	4,919	7,500	7,500	12,000
4110	Telephone and Fax	1,927	2,133	2,133	2,218
4510	General Liability Insurance	2,157	2,157	0	0
4530	Comprehensive Auto Insurance	5,698	5,698	5,698	5,926
4640	Repairs & Maintenance	3,419	4,025	4,025	3,661
4630	Other Contract Services	1,141	2,659	2,659	2,765
5220	Vehicle Fuel	8,888	9,686	9,686	10,655
4650	Vehicle Maintenance	6,233	15,978	15,978	16,617
3310	Licenses and Permits	0	1,007	1,007	1,047
5340	Other Materials	8,454	13,173	13,173	12,490
5270	Uniforms/Clothing Allowance	882	1,500	1,500	1,500
5410	Memberships/Periodicals/Books	240	413	413	430
COLUMN TOTALS		\$260,169	\$458,700	\$455,925	\$507,872

Calculations for expenses use estimated increases in costs in the amount of 4%, with the following exceptions:

Payroll type expenses are calculated at actual, including allowances for Schedule A raises.

Training increased to \$2,000 per employee

Uniform expenses reflect \$200 allowance for uniform and \$50 for shoe allowance per employee.

Vehicle Fuel is calculated at a 10% increase

Repairs & Maintenance & Other Materials budgeted figures for 2013 are adjusted to reflect 3 year actual/projected average plus cola

Payroll expenses (except for the supervisor) are allocated to other departments, as time is used.

CAPITAL OUTLAY

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2014 BUDGET

WATER TREATMENT AND DISTRIBUTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2012 ACTUAL	2013 ADOPTED	2013 AMENDED	2014 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*			61,250	61,250	62,936
ON GOING METER REPLACEMENT FUND	2014-101	224,396	200,000	200,000	100,000
F150 4X2 REGULAR CAB	2014-102				21,101
F250 4X4 REGULAR CAB WITH UTILITY BODY	2014-103				28,413
4" DIAPHRAGM PUMP	2014-104				11,730
CARPORT FOR EQUIPMENT	2014-105				2,660
F150 2X4 REGULAR CAB (2)	2013-102		37,834	37,834	
AIR COMPRESSOR GENERATOR	2013-103		2,450	2,450	
DIRT COMPACTOR	2013-104		3,969	3,969	
SECURITY CAMERA SYSTEM (3 PLANTS)	2013-105			13,546	
A/C & UNDERSIZED LINES ENGINEERING/PERMITTING				605,327	
WACHS VALVE MAINTENANCE TRAILER 750	2012-102	54,616			
EASY LOCATER - PIPE LOCATER	2012-103	12,000			
ICE MACHINE		4,017			
RPZ		6,500			
Airport Plant Pump Repair		8,018			
Carson Water Plant Pump #2		11,541			
Airport Well		4,193			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-325,281	-305,503	-924,376	-226,840
USDA FUNDED PROJECT LOAN					
USDA FUNDED PROJECT GRANT					
Contributed Capital - Developer		23,692	35,000	35,000	35,000
Contributed Capital - Customer		27,533	20,000	25,000	25,000
TOTALS		51,225	55,000	60,000	60,000

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2014 BUDGET

WASTEWATER TREATMENT CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2012 ACTUAL	2013 ADOPTED	2013 AMENDED	2014 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*			48,700	48,700	53,438
TRACTOR & MOWER	2014-201				74,421
CARPORTS FOR EQUIPMENT	2014-202				5,880
EZ-GO HD UTILITY VEHICLE	2014-203				9,038
F 150 4X4 REGULAR CAB	2013-201		21,314	21,314	
ZERO TURN MOWER	2013-202		9,287	9,287	
COMPUTERS (2)	2013-203		4,000	4,000	
FURNITURE FOR WWTP	2013-204		12,802	12,802	
SCHWING BIOSET PROJECT & ENGINEERING	2013-205			505,668	1,518,209
SECURITY CAMERAS				4,530	
MONITORING WELLS FOR SPRAYFIELD		19,446		31,844	
SPRAYFIELD PUMP		2,400			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-21,846	-96,103	-638,145	-1,660,986
USDA FUNDED PROJECT LOAN (CIP)		1,788,316	4,301,731	3,143,684	0
USDA FUNDED PROJECT GRANT *			3,156,000	3,425,300	3,425,300
WWTP MONITORING WELLS			-		
TOTALS		\$1,788,316	\$7,457,731	\$6,568,984	\$3,425,300

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET

WASTEWATER COLLECTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2012 ACTUAL	2013 ADOPTED	2013 AMENDED	2014 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*			48,700	48,700	53,438
MANHOLE REPLACEMENT			50,000	50,000	50,000
LIFT STATION REPLACEMENT PARTS-ONGOING	2014-301		30,000	30,000	35,000
UPGRADE LIFT STATION'S F & G	2014-302				38,982
F250 4X4 REGULAR CAB WITH UTILITY BODY & COMPRESSOR	2014-303				27,272
CARPORT ROOFS FOR EQUIPMENT	2014-304				5,880
LIFT STATION SCADA SYSTEM (4)	2014-305				16,400
MANHOLE REPLACEMENT				50,000	
UPGRADE LIFT STATION'S A2, S & T	2013-301		38,550	38,550	
UPGRADE LIFT STATION V	2013-302		40,000	40,000	
NEW DESK AND CHAIR	2013-303		2,500	2,500	
COMPUTER	2013-304		2,000	2,000	
LIFT STATION REPLACEMENT PARTS-ONGOING	2012-301	1,269			
PUMPS FOR LS B-1	2012-302	7,910			
O2 FORCE MAIN EXTENSION	2012-303				
2 PUMPS		6,464			
LIFT STATION X2				18,181	
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-15,643	-211,750	-279,931	-226,972
USDA FUNDED PROJECT LOAN					
USDA FUNDED PROJECT GRANT					
Contributed Capital Developer		4,142	35,000	35,000	35,000
LIFT STATION R		27,060			
LIFT STATION X2 & FORCE MAIN		377,229			
TOTALS		\$408,431	\$35,000	\$35,000	\$35,000

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2014 BUDGET

CUSTOMER SERVICE / ADMINISTRATION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2012 ACTUAL	2013 ADOPTED	2013 AMENDED	2014 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*			25,165	25,165	26,518
BILLMASTER UPGRADE TO ONLINE PAYMENTS	2014-401				5,600
NEPTUNE AUTOREAD HANDHELD	2014-402				6,300
MAP ROOM REHAB	2014-403				5,000
4 New Computers	2013-401		4,148	4,148	
TABLETS	2013-402		4,895	4,895	
SOFTWARE LICENSES/ NEW COMPUTERS	2013-403		3,750	3,750	
BILL FOLDER SEALER	2013-404		5,000	5,000	
COUNTER UPGRADES			6,600	6,600	
SECURITY CAMERA SYSTEM				12,590	
RADIO	2012-401	1,527			
MONEY COUNTER	2012-402	2,873			
SECURITY CAMERAS UPGRADE	2012-404				
File Server Upgrade & Installation		11,603			
CM - Denali Upgrade		1,829			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-17,832	-49,558	-62,148	-43,418
USDA FUNDED PROJECT LOAN					
USDA FUNDED PROJECT GRANT *					
TOTALS		0	0	0	0

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET

MAINTENANCE CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2012 ACTUAL	2013 ADOPTED	2013 AMENDED	2014 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*		0	5,000	5,000	5,000
FORD XLT TRANSIT VAN	2014-501				24,305
USED CRANE TRUCK	2014-502				56,800
CARPORT ROOF	2014-503				5,880
EZ-GO HD UTILITY VEHICLE	2014-504				9,038
TOOLS	2014-505				10,000
1 New Dell Computer	2013-501		2,000	2,000	0
OFFICE FURNITURE	2013-502		4,568	4,568	
PLASMA CUTTER	2013-503		1,500	1,500	
WIRE FEED WELDER	2013-504		2,600	2,600	
ALL TERRAIN FORKLIFT	2013-505		12,500	12,500	
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		0	-28,168	-28,168	-111,023
TOTALS		\$0	\$0	\$0	\$0

DEBT

SERVICE

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2014 BUDGET

DEBT SERVICE EXPENDITURES	2012 ACTUAL	2013 ADOPTED	2013 AMENDED	2014 PROPOSED
DEBT SERVICE EXPENDITURES				
Accrued Interest USDA 2008				
SERIES A REVENUE BONDS				
Principal	80,000	90,000	90,000	90,000
Interest	45,000	41,000	41,000	36,500
SERIES B REVENUE BONDS				
Principal	30,000	25,000	25,000	31,000
Interest	15,700	14,200	14,200	12,950
SERIES 1985 REVENUE BONDS				
Principal	18,000	19,000	19,000	20,000
Interest	18,248	17,348	17,348	16,398
SERIES 1989 REVENUE BONDS				
Principal	84,000	88,000	88,000	92,000
Interest	138,500	134,300	134,300	129,900
SERIES 1990 REVENUE BONDS				
Principal	6,000	6,000	6,000	6,000
Interest	9,250	8,950	8,950	8,650
SERIES 1996 REVENUE BONDS				
Principal	78,000	82,000	82,000	87,000
Interest	181,579	177,581	177,581	173,379
SERIES 1998 REVENUE BONDS				
Principal	14,000	14,000	14,000	15,000
Interest	30,915	30,285	30,285	29,655
SERIES 2001 REFUNDING BONDS (USDA)				
Principal	33,000	35,000	35,000	36,000
Interest	91,440	89,955	89,955	88,380
CAPITAL LEASE PAYMENTS				
Principal	98,455	5,959	0	0
Interest	1,513	75	0	0
SERIES 2008 REVENUE BONDS (USDA)				
Principal	39,000	41,000	41,000	43,000
Interest	144,025	142,319	142,319	140,525
SERIES 2013 REVENUE BONDS (USDA)				
Principal	0	0	0	0
Interest	0	0	61,650	123,300
SERIES 2013 REVENUE BONDS (USDA)- Assessment				
Principal			0	53,045
Interest			0	3,183
FLORIDA COMMUNITY BANK - WWTP CONST. LOAN				
Principal		3,432,000	4,932,000	0
Interest		102,960	39,409	0
FDEP LOAN DW110120				
Principal	16,055	20,984	20,984	20,984
Interest	11,265	6,336	6,336	6,336
FDEP LOAN DW110121				
Principal	13,290	16,775	16,775	16,775
Interest	7,985	4,500	4,500	4,500
Total Principal	509,800	3,875,718	5,369,759	510,804
Total Interest	695,420	769,809	767,833	773,656
TOTAL DEBT SERVICE EXPENDITURES	\$1,205,220	\$4,645,528	\$6,137,593	\$1,284,460

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET

DEBT SERVICE RESERVES	2012 ACTUAL	2013 ADOPTED	2013 AMENDED	2014 PROPOSED
DEBT SERVICE RESERVES				
SERIES A REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	151,008	151,008	151,008	151,008
SERIES B REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	20,592	20,592	20,592	20,592
SERIES 1985 REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	37,680	37,680	37,680	37,680
SERIES 1989 REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	404,518	404,518	404,518	404,518
SERIES 1990 REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	27,931	27,931	27,931	27,931
SERIES 1996 REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	426,868	426,868	426,868	426,868
SERIES 1998 REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	31,500	31,500	31,500	31,500
SERIES 2001 REVENUE BONDS				
Annual Reserve	0	0	0	0
Balance	52,250	52,250	52,250	52,250
SERIES 2008 REVENUE BONDS (USDA)				
Annual Reserve	18,372	18,372	18,372	18,372
Balance	73,488	91,860	91,860	110,232
SERIES 2013 REVENUE BONDS (USDA)				
Annual Reserve			3,333	20,000
Balance			3,333	23,333
LESS BALANCE IN SPECIAL RESTRICTED RESERVE	165,900	165,900	165,900	165,900
Total Annual Reserves	18,372	18,372	21,705	38,372
Reserve Balance	1,059,935	1,078,307	1,081,640	1,120,012

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET

Unrestricted Net Assets	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 AMENDED	2014 PROPOSED
Designated Funds					
Designated for emergencies					
Additions to fund	100,000	100,000	100,000	100,000	100,000
Reductions to fund					
Net emergency fund	460,000	560,000	660,000	660,000	760,000
Designated for operations (6 months)					
Additions to fund	144	3,425	59,206	59,206	75,498
Reductions to fund					
Net operation funds	2,497,721	2,501,146	2,560,352	2,560,352	2,635,850
Designated for vehicle replacement					
Additions to fund	100,000	50,000	50,000	60,000	160,000
Reductions to fund	(182,975)	0	(59,148)	(59,148)	(157,891)
Net vehicle replacement fund	217,025	267,025	257,877	217,877	219,986
Designated for capital equipment					
Additions to fund	650,000	650,000	650,000	1,880,000	2,100,000
Reductions to fund	(741,296)	(658,579)	(631,934)	(1,873,620)	(2,111,347)
Net capital/equipment fund	224,444	215,865	233,931	222,245	222,584
Designated for maintenance reserve					
Additions to fund	240,055	240,055	240,055	240,055	240,055
Reductions to fund					
Net maintenance reserve	942,822	1,182,877	1,182,877	1,422,932	1,662,987
Transfer to operations			(633,733)	764,858	(532,611)
Undesignated	2,989,771	4,054,556	2,573,647	4,286,646	3,084,797
Undesignated funds	2,989,771	4,054,556	2,573,647	4,286,646	3,084,797
Total additions	1,090,199	1,043,480	1,099,261	2,339,261	2,675,553
Total reductions	(924,271)	(658,579)	(1,324,815)	(1,167,910)	(2,801,849)
Balance unrestricted net assets	7,331,783	8,781,469	6,834,951	10,134,910	8,053,594

EFFECTIVE 10/01/2013

SCHEDULE "A"
 IMMOKALEE WATER & SEWER DISTRICT
 PAYSACLE (Annual Range)
 Includes 3% COLA

	STARTING	G (1.5%)			
1 CUSTOMER SERVICE REPRESENTATIVE	23,962	35,942	\$11.52	\$17.28	
2 SERVICE TECH I, A/P CLERK, A/R CLERK, MAINTENANCE TECH I	27,248	40,872	\$13.10	\$19.65	
3 SERVICE TECH II, OPERATOR TRAINEE, MAINTENANCE TECH II	27,830	41,746	\$13.38	\$20.07	2%
4 SERVICE TECH III, MAINTENANCE TECH III, BILLING COORDINATOR	31,741	47,611	\$15.26	\$22.89	14%
5 IRRIGATION SPECIALIST, HUMAN RESOURCE SPECIALIST, SERVICE TECH IV, MAINTENANCE TECH IV	34,195	51,293	\$16.44	\$24.66	8%
6 PLANT OPERATOR "C"	32,552	48,828	\$15.65	\$23.48	17%
7 PLANT OPERATOR "B"	37,482	56,222	\$18.02	\$27.03	15%
9 PLANT OPERATOR "A"	41,662	62,494	\$20.03	\$30.05	11%
10 WASTEWATER LEAD OPERATOR, WATER DISTRIBUTION COORDINATOR	41,850	62,774	\$20.12	\$30.18	
12 W/W COLLECTION SUPERVISOR, ADMINISTRATION SUPERVISOR, MAINTENANCE SUPERVISOR	51,459	77,189	\$24.74	\$37.11	
13 WATER SUPERVISOR, WASTEWATER SUPERVISOR	56,035	84,053	\$26.94	\$40.41	

Notes: Water Distribution and Wastewater Collection personnel with MOT certification will be paid an additional .50 per hour.

Service Techs in Water Distribution can earn additional .25 for Backflow prevention certification.

Employees who attain an AA, AS, BA or BS Degree in pre-approved fields will be paid an additional \$1.00 per hour for each degree.

Employees who hold a dual WW Operations/Water Operations will be paid an additional .75 per hour for the second license.

Collection/Distribution/Utility .50, CDL .50, Other misc. certifications .50 per hour

Employees who attain a MBA will earn an extra \$5.00 per degree

If any phase or portion of this Resolution is held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portion.

This resolution shall become effective on August 9, 2013.

PASSED AND DULY ADOPTED by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 9th day of August 2013.

BOARD OF COMMISSIONERS
IMMOKALEE WATER AND SEWER
DISTRICT

BY: _____

Fred N. Thomas, Jr.
Chairman

BY: _____

Bonnie Keen
Secretary