



2014 ADOPTED 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which was amended by chapters 93-366, 94-489, and 95-492, Laws of Florida, was codified, reenacted, amended, and repealed as Chapter No. 98-495, and was amended as Chapter 2005-298.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 ADOPTED |
|---|--------------------|---------------------|---------------------|---------------------|
| 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 | |
| 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 ADOPTED |
|----------------------|-------------------------------|--------------------|--------------------|--------------------|--------------------|
| 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 ADOPTED |
|----------------------|-------------------------------|--------------------|--------------------|--------------------|--------------------|
| 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 ADOPTED |
|----------------------|-------------------------------|------------------|------------------|------------------|------------------|
| 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 ADOPTED |
|----------------------|------------------------------------|------------------|--------------------|--------------------|--------------------|
| 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 ADOPTED |
|----------------------|-------------------------------|------------------|------------------|------------------|------------------|
| 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 ADOPTED |
|--|-------------------------------|-----------------|-----------------|-----------------|-----------------|
| 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 ADOPTED |
|--|-------------------------------|--------------------|--------------------|--------------------|--------------------|
| 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 ADOPTED |
|---|-------------------------------|------------------|-----------------|-----------------|-----------------|
| 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 ADOPTED |
|---|-------------------------------|----------------|-----------------|-----------------|-----------------|
| 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 ADOPTED |
|--|-------------------------------|----------------|-----------------|-----------------|-----------------|
| 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 ADOPTED |
|--|--------------------|--------------------|--------------------|--------------------|
| 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 ADOPTED |
|---|------------------|------------------|------------------|------------------|
| 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 ADOPTED |
|--------------------------------------|----------------|----------------|-----------------|-----------------|-----------------|
| 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
 PAYSCALE (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