



2013 ADOPTED BUDGET

**FISCAL YEAR ENDING
SEPTEMBER 30, 2013**

**RESOLUTION 12-05
ADOPTED AUGUST 15, 2012**

**IMMOKALEE
WATER
&
SEWER
DISTRICT**

RESOLUTION # 12-05

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT AMENDING THE FISCAL YEAR 2012 BUDGET, AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012.

WHEREAS, the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT (hereinafter referred to as the "Board") is authorized and empowered to construct, operate and maintain a Water and Sewer System (the "System") within the boundaries of the lands described in Florida Statute Chapter 2005-298; 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, and amended the budget for the Fiscal year ending September 30, 2012 and adopted the budget for the Fiscal year beginning October 1, 2012, during a duly advertised budget hearing on August 15, 2012.

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 12-05:

FISCAL YEAR 2013 ASSUMPTIONS:

REVENUE

Assumes 0% Growth

Assumes Rate Increase/Restructure in October 2012

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 4% 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 2012

Limit training expenses to \$1,500 per employee

Continue to limit/reduce overtime

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

DEPARTMENT 10

DEPARTMENT 20

DEPARTMENT 30

DEPARTMENT 40

DEPARTMENT 50

Additional Maintenance Tech position added

DEBT SERVICE

This is calculated using Rural Development schedules.

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 PROGRAM (ONGOING) | 2013-101 | \$200,000 |
| <i>(We now have 95% of the meters in autoreads - one more year should complete this process.)</i> | | |
| F150 2X4 REGULAR CAB (2) | 2013-102 | \$37,834 |
| AIR COMPRESSOR GENERATOR | 2013-103 | \$2,450 |
| DIRT COMPACTOR | 2013-104 | \$3,969 |
| DEPARTMENT 20 | | |
| F 150 4X4 REGULAR CAB | 2013-201 | \$21,314 |
| ZERO TURN MOWER | 2013-202 | \$9,287 |
| COMPUTERS (2) | 2013-203 | \$4,000 |
| FURNITURE FOR WWTP | 2013-204 | \$12,802 |
| DEPARTMENT 30 | | |
| UPGRADE LIFT STATION'S A2, S & T | 2013-301 | \$38,550 |
| UPGRADE LIFT STATION V | 2013-302 | \$40,000 |
| NEW DESK AND CHAIR | 2013-303 | \$2,500 |
| COMPUTER | 2013-304 | \$2,000 |
| DEPARTMENT 40 | | |
| 4 New Computers | 2013-401 | \$4,148 |
| TABLETS | 2013-402 | \$4,895 |
| SOFTWARE LICENSES/ NEW COMPUTERS | 2013-403 | \$3,750 |
| BILL FOLDER SEALER | 2013-404 | \$5,000 |
| DEPARTMENT 50 | | |
| 1 New Dell Computer | 2013-501 | \$2,000 |
| OFFICE FURNITURE | 2013-502 | \$4,568 |
| PLASMA CUTTER | 2013-503 | \$1,500 |
| WIRE FEED WELDER | 2013-504 | \$2,600 |
| ALL TERRAIN FORKLIFT | 2013-505 | \$12,500 |

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2013 BUDGET

| SOURCES AND USES OF FUNDS | 2010 ACTUAL | 2011 ACTUAL | 2012 ADOPTED | 2012 AMENDED | 2013 ADOPTED |
|---|---------------------|--------------------|---------------------|---------------------|---------------------|
| SOURCES OF FUNDS | | | | | |
| Charges for Services | | | | | |
| Water Sales | \$2,380,941 | \$2,387,714 | \$2,244,634 | \$2,481,000 | \$2,450,000 |
| Wastewater Charges | 3,974,151 | 3,954,977 | 3,733,130 | 3,961,000 | 3,896,000 |
| Meter Service Charges | 499,395 | 487,944 | 464,161 | 483,934 | 503,291 |
| Reconnection and Transfer Fees | 126,844 | 116,145 | 107,965 | 107,965 | 107,965 |
| Miscellaneous Charges and Fees | 51,946 | 89,193 | 41,051 | 34,901 | 34,901 |
| Late Fees | 80,425 | 82,325 | 76,544 | 76,544 | 76,544 |
| Cross Connection Control fee | 21,392 | 208,604 | 252,000 | 252,000 | 252,000 |
| Total Charges for Services | \$7,135,094 | \$7,326,902 | \$6,919,487 | \$7,397,344 | \$7,320,701 |
| Non-Operating Revenue | | | | | |
| Interest Income | \$127,207 | \$66,268 | \$58,000 | \$58,000 | \$54,520 |
| Interest Income - Assessments | 0 | 0 | 0 | 0 | 0 |
| Contributed Capital - Grant- FDEP | 2,068,218 | 256,627 | 0 | 0 | 0 |
| Contributed Capital - Grant- USDA | 260,167 | 9,742 | 3,156,000 | 3,156,000 | 3,156,000 |
| Contributed Capital - Customers | 30,875 | 23,770 | 28,982 | 20,000 | 20,000 |
| Contributed Capital - Developer | 187,480 | 117,176 | 70,000 | 70,000 | 70,000 |
| Debt Proceeds - USDA | 450,542 | 182,257 | 4,481,458 | 4,481,458 | 4,481,458 |
| Debt Proceeds - FDEP | 364,979 | 755,185 | 0 | 0 | 0 |
| Debt Proceeds - FCB | | | | 1,500,000 | 3,432,000 |
| Other Non-Operating Revenue | 51,033 | 2,088 | 49,299 | 45,606 | 45,606 |
| Master Plan | 0 | | | | |
| Grant / Insurance Proceeds | 0 | 0 | 0 | | 0 |
| Total Non-Operating Revenue | \$3,540,501 | \$1,413,113 | \$7,843,739 | \$9,331,064 | \$11,259,584 |
| TOTAL SOURCES OF FUNDS | \$10,675,595 | \$8,740,015 | \$14,763,225 | \$16,728,408 | \$18,580,285 |
| USES OF FUNDS | | | | | |
| Operations and Maintenance | | | | | |
| Water Treatment and Distribution | \$1,355,451 | \$1,250,778 | \$1,500,575 | \$1,430,392 | \$1,539,567 |
| Wastewater Treatment | 1,356,029 | 1,367,998 | 1,512,577 | 1,506,106 | 1,543,562 |
| Wastewater Collection | 411,182 | 398,142 | 483,612 | 480,986 | 504,737 |
| Customer Service and Administration | 1,007,141 | 1,066,866 | 1,122,645 | 1,117,980 | 1,074,139 |
| Maintenance Department | 216,665 | 244,220 | 382,884 | 313,750 | 458,700 |
| Depreciation | 1,443,217 | 1,500,000 | 1,444,000 | 1,450,000 | 1,600,000 |
| Total O & M Expenditures | \$5,789,685 | \$5,828,004 | \$6,446,293 | \$6,299,215 | \$6,720,705 |
| Capital Expenditures | | | | | |
| Water Treatment and Distribution | \$2,775,054 | \$863,415 | \$62,533 | \$57,092 | \$55,000 |
| Wastewater Treatment | 450,542 | 206,753 | 7,457,731 | 7,457,731 | 7,457,731 |
| Wastewater Collection | 314,461 | 107,335 | 82,483 | 393,858 | 35,000 |
| Customer Service and Administration | 0 | 0 | 0 | 0 | 0 |
| Maintenance Department | 0 | 0 | 0 | 0 | 0 |
| Total Capital Expenditures | \$3,540,057 | \$1,177,503 | \$7,602,747 | \$7,908,681 | \$7,547,731 |
| Debt Service | | | | | |
| Principal | \$447,572 | \$473,133 | \$512,255 | \$2,012,255 | \$3,875,718 |
| Interest | 1,043,646 | 701,665 | 873,701 | 733,751 | 769,809 |
| Total Debt Service | \$1,491,218 | \$1,174,799 | \$1,385,956 | \$2,746,006 | \$4,645,528 |
| Funds Balance | | | | | |
| Undesignated | \$1,840,957 | \$2,515,086 | \$1,275,969 | \$2,298,461 | \$2,573,647 |
| Previous Designated Balance Forward | \$3,613,008 | \$4,176,084 | \$4,342,012 | \$4,342,012 | \$4,258,867 |
| Additions | \$760,794 | \$1,090,199 | \$1,043,480 | \$1,043,480 | \$1,099,261 |
| Reductions | (\$197,718) | (\$924,271) | (\$1,468,988) | (\$1,126,625) | (\$1,324,815) |
| Total Designated Funds | \$4,176,084 | \$4,342,012 | \$3,916,504 | \$4,258,867 | \$4,033,314 |
| Other Uses of Funds | | | | | |
| Maintenance Reserve | \$0 | \$240,055 | \$240,055 | \$240,056 | \$240,055 |
| Bad Debt Expense | 8,429 | 14,730 | 35,000 | 35,000 | 35,000 |
| Loss on Disposal of Assets | 10,854 | 914,778 | 25,000 | 25,000 | 25,000 |
| Total Other Uses of Funds | \$19,283 | \$1,169,563 | \$300,055 | \$300,056 | \$300,055 |
| TOTAL USES OF FUNDS | \$11,037,961 | \$9,349,869 | \$15,735,051 | \$17,253,958 | \$19,214,018 |
| EXCESS (DEFICIENCY) OF SOURCES OVER USES OF FUNDS | (\$362,366) | (\$609,854) | (\$971,826) | (\$525,550) | (\$633,733) |
| TRANSFER (TO) FROM RESERVES TO BALANCE BUDGET | \$362,366 | \$609,854 | \$971,826 | \$525,550 | \$633,733 |
| | (\$0) | \$0 | \$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 | 2010 ACTUAL | 2011 ACTUAL | 2012 ADOPTED | 2012 AMENDED | 2013 ADOPTED |
|----------------------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1100 | Salaries and Wages | \$442,516 | \$462,241 | \$493,969 | \$471,059 | \$524,673 |
| 1410 | Overtime | 158 | 0 | 12,534 | 12,534 | 13,717 |
| 2110 | FICA | 35,767 | 36,788 | 38,747 | 36,995 | 41,187 |
| 2540 | Unemployment Taxes | 2,280 | 2,898 | 4,480 | 6,552 | 4,480 |
| 2200 | Employer Pension Contribution | 25,801 | 27,531 | 29,638 | 29,638 | 31,480 |
| 2310 | Health/Life Insurance | 132,670 | 161,328 | 176,929 | 176,929 | 173,002 |
| 2430 | Workers Compensation | 25,241 | 28,233 | 25,815 | 26,448 | 27,434 |
| 4010 | Travel and Training | 8,432 | 11,801 | 16,500 | 16,500 | 16,500 |
| 4110 | Telephone and Fax | 13,633 | 5,576 | 8,662 | 5,061 | 7,747 |
| 4350 | Electric---All Other | 156,128 | 158,101 | 180,694 | 167,527 | 184,280 |
| 4510 | General Liability Insurance | 11,227 | 10,913 | 14,439 | 14,649 | 16,114 |
| 4530 | Comprehensive Auto Insurance | 8,787 | 8,721 | 7,835 | 7,835 | 8,619 |
| 4590 | Other Insurance | 58,783 | 58,284 | 64,975 | 64,975 | 71,473 |
| 4640 | Repairs & Maintenance | 166,730 | 81,605 | 137,867 | 88,061 | 116,617 |
| 4630 | Other Contract Services | 42,539 | 26,926 | 41,986 | 41,986 | 48,284 |
| 5220 | Vehicle Fuel | 30,419 | 43,010 | 47,023 | 39,177 | 43,095 |
| 4650 | Vehicle Maintenance | 10,626 | 13,138 | 18,721 | 17,923 | 18,640 |
| 3310 | Licenses and Permits | 14,038 | 8,241 | 5,881 | 5,881 | 6,116 |
| 5240 | Chemicals | 61,511 | 51,520 | 64,896 | 80,245 | 88,270 |
| 5340 | Other Materials | 82,410 | 17,284 | 75,983 | 75,983 | 60,901 |
| 5280 | Laboratory Fees | 21,039 | 33,327 | 28,950 | 40,384 | 32,847 |
| 5270 | Uniforms/Clothing Allowance | 3,407 | 2,324 | 3,000 | 3,000 | 3,000 |
| 5410 | Memberships/Periodicals/Books | 1,309 | 988 | 1,050 | 1,050 | 1,092 |
| COLUMN TOTALS | | \$1,355,451 | \$1,250,778 | \$1,500,575 | \$1,430,392 | \$1,539,567 |

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.

Payroll expenses are higher due to new licensing requirement that went into effect during the fiscal year 2011.

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

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

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

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2013 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 2000 - Wastewater Treatment

| CODE | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 ADOPTED | 2012 AMENDED | 2013 ADOPTED |
|----------------------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1110 | Salaries and Wages | \$319,590 | \$337,856 | \$321,094 | \$322,319 | \$337,533 |
| 1410 | Overtime | 5,609 | 5,328 | 15,270 | 15,270 | 16,048 |
| 2110 | FICA | 24,605 | 26,004 | 25,732 | 25,826 | 27,049 |
| 2540 | Unemployment Taxes | 1,500 | 1,818 | 2,240 | 3,819 | 2,240 |
| 2200 | Employer Pension Contribution | 15,866 | 17,101 | 19,266 | 19,339 | 20,252 |
| 2310 | Health/Life Insurance | 76,796 | 77,461 | 95,263 | 95,263 | 93,985 |
| 2430 | Workers Compensation | 10,893 | 12,459 | 12,220 | 12,220 | 12,846 |
| 4010 | Travel and Training | 554 | 2,213 | 9,000 | 9,000 | 9,000 |
| 4110 | Telephone and Fax | 3,361 | 2,848 | 3,052 | 3,052 | 3,174 |
| 4350 | Electric | 204,414 | 177,494 | 207,224 | 190,347 | 209,382 |
| 4370 | Section 8 Electric | 14,359 | 11,701 | 14,510 | 14,510 | 15,961 |
| 4510 | General Liability Insurance | 16,012 | 15,434 | 15,518 | 14,649 | 16,114 |
| 4530 | Comprehensive Auto Insurance | 6,083 | 6,037 | 3,561 | 3,561 | 3,917 |
| 4590 | Other Insurance | 55,325 | 55,198 | 61,154 | 61,154 | 67,269 |
| 4920 | Section 8 Field Maintenance | 16,305 | 30 | 23,268 | 23,268 | 13,729 |
| 4640 | Repairs & Maintenance | 79,529 | 83,776 | 101,740 | 101,740 | 91,882 |
| 4660 | Section 8 Repairs | 5,695 | 8,998 | 21,085 | 21,085 | 12,403 |
| 4630 | Other Contract Services | 2,262 | 1,922 | 1,939 | 22,820 | 25,102 |
| 5220 | Vehicle Fuel | 13,300 | 16,006 | 16,017 | 16,017 | 17,619 |
| 4650 | Vehicle Maintenance | 20,250 | 7,461 | 11,601 | 7,943 | 8,261 |
| 3310 | Licenses and Permits | 209 | 794 | 2,141 | 2,141 | 2,227 |
| 5240 | Chemicals | 25,123 | 18,183 | 21,416 | 26,335 | 27,388 |
| 5340 | Other Materials | 13,808 | 27,169 | 44,680 | 22,493 | 22,003 |
| 5280 | Laboratory Fees | 19,201 | 17,952 | 22,273 | 22,273 | 20,601 |
| 4910 | Residuals Management | 402,383 | 435,094 | 439,039 | 447,387 | 465,282 |
| 5270 | Uniforms/Clothing Allowance | 2,408 | 1,243 | 1,750 | 1,750 | 1,750 |
| 5410 | Memberships/Periodicals/Books | 589 | 418 | 524 | 524 | 545 |
| COLUMN TOTALS | | \$1,356,029 | \$1,367,998 | \$1,512,577 | \$1,506,106 | \$1,543,562 |

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.

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

Other Contract Services for 2011 includes fees for DIW Mechanical Integrity Testing (Once every five years)

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2013 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 3000 - Wastewater Collection Dept.

| CODE | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 ADOPTED | 2012 AMENDED | 2013 ADOPTED |
|----------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| 1110 | Salaries and Wages | \$171,001 | \$184,250 | \$188,003 | \$188,003 | \$195,015 |
| 1410 | Overtime | 1,356 | 1,438 | 4,460 | 4,460 | 4,497 |
| 2110 | FICA | 13,760 | 14,005 | 14,723 | 14,723 | 15,263 |
| 2540 | Unemployment Taxes | 727 | 1,032 | 1,680 | 2,412 | 1,680 |
| 2200 | Employer Pension Contribution | 9,758 | 10,282 | 11,280 | 11,280 | 11,701 |
| 2310 | Health/Life Insurance | 47,286 | 61,881 | 60,848 | 60,848 | 64,905 |
| 2430 | Workers Compensation | 6,375 | 7,275 | 7,046 | 7,046 | 7,306 |
| 4010 | Travel and Training | 1,004 | 1,465 | 7,500 | 7,500 | 7,500 |
| 4110 | Telephone and Fax | 1,986 | 1,521 | 1,768 | 1,768 | 1,839 |
| 4350 | Electric | 33,242 | 29,638 | 43,845 | 40,325 | 44,358 |
| 4510 | General Liability Insurance | 16,012 | 15,434 | 15,518 | 14,649 | 16,114 |
| 4530 | Comprehensive Auto Insurance | 4,732 | 4,696 | 3,561 | 4,273 | 4,700 |
| 4590 | Other Insurance | 864 | 858 | 956 | 956 | 1,052 |
| 4640 | Repairs & Maintenance | 71,288 | 24,178 | 71,876 | 71,876 | 78,012 |
| 4630 | Other Contract Services | 386 | 373 | 441 | 760 | 790 |
| 5220 | Vehicle Fuel | 10,562 | 14,023 | 16,174 | 16,174 | 17,792 |
| 4650 | Vehicle Maintenance | 6,976 | 10,006 | 13,432 | 13,432 | 13,969 |
| 3310 | Licenses & Permits | 111 | 417 | 578 | 578 | 601 |
| 5240 | Chemicals | 0 | 518 | 1,090 | 1,090 | 1,199 |
| 5340 | Other Materials | 11,989 | 13,567 | 17,237 | 17,237 | 14,835 |
| 5270 | Uniforms/Clothing Allowance | 1,422 | 783 | 1,250 | 1,250 | 1,250 |
| 5410 | Memberships/Periodicals/Books | 345 | 502 | 346 | 346 | 360 |
| COLUMN TOTALS | | \$411,182 | \$398,142 | \$483,612 | \$480,986 | \$504,737 |

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.
- 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 2013 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 4000 - Customer Service / Administration

| CODE | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 ADOPTED | 2012 AMENDED | 2013 ADOPTED |
|----------------------|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1110 | Salaries and Wages | \$376,033 | \$400,712 | \$415,008 | \$415,008 | \$446,066 |
| 1410 | Overtime | 44 | 39 | 1,597 | 1,597 | 1,662 |
| 2110 | FICA | 28,651 | 29,879 | 31,870 | 31,870 | 34,251 |
| 2540 | Unemployment Taxes | 1,699 | 2,787 | 3,640 | 5,595 | 3,640 |
| 2200 | Employer Pension Contribution | 21,778 | 22,466 | 24,900 | 24,900 | 26,764 |
| 2310 | Health/Life Insurance | 109,968 | 117,213 | 129,738 | 129,738 | 119,553 |
| 2430 | Workers Compensation | 2,385 | 2,617 | 2,330 | 2,330 | 2,504 |
| 3120 | Legal Services | 33,423 | 30,742 | 37,000 | 37,000 | 37,000 |
| 3130 | Legal Services - Sewer Assessments | 0 | 0 | 0 | 0 | 0 |
| 3130 | Other Professional Services | 0 | 0 | 1,500 | 32,000 | 1,500 |
| 3210 | Accounting/Auditing | 36,280 | 40,130 | 50,952 | 50,952 | 52,990 |
| 3140 | Engineering Services | 228,161 | 237,435 | 240,000 | 153,360 | 141,360 |
| 3140 | Engineering Services - SRF | 5,440 | 0 | 0 | 0 | 0 |
| 4010 | Travel and Training | 19,618 | 6,782 | 15,000 | 15,000 | 15,000 |
| 4110 | Telephone and Fax | 4,222 | 4,786 | 4,625 | 5,095 | 5,299 |
| 4210 | Postage & Freight | 37,816 | 31,786 | 40,418 | 40,418 | 42,034 |
| 4510 | General Liability Insurance | 2,146 | 2,131 | 2,656 | 2,725 | 2,998 |
| 4530 | Comprehensive Auto Insurance | 676 | 671 | 712 | 712 | 783 |
| 4590 | Other Insurance | 17,595 | 21,239 | 18,772 | 26,997 | 29,697 |
| 4630 | Other Contract Services | 14,291 | 48,843 | 19,649 | 41,130 | 21,614 |
| 4640 | Repairs & Maintenance | 13,562 | 12,643 | 19,456 | 36,491 | 21,735 |
| 5220 | Vehicle Fuel | 414 | 444 | 551 | 415 | 456 |
| 4650 | Vehicle Maintenance | 86 | 909 | 1,260 | 1,500 | 1,560 |
| 5130 | Office Supplies | 28,622 | 25,316 | 30,292 | 25,171 | 26,178 |
| 4930 | Misc. Office Expense | 8,259 | 13,918 | 14,343 | 20,595 | 21,419 |
| 4930 | Misc. Bank Fees | 4,231 | 4,562 | 4,646 | 4,646 | 4,832 |
| 4930 | Misc. Expense | 0 | 24 | 628 | 628 | 653 |
| 4930 | Advertising | 3,997 | 2,487 | 3,101 | 3,101 | 3,225 |
| 3310 | Licenses and Permits | 175 | 175 | 242 | 1,247 | 1,297 |
| 5410 | Memberships/Periodicals/Books | 7,569 | 6,130 | 7,759 | 7,759 | 8,070 |
| | Hurricane Wilma Expenses | 0 | | 0 | | 0 |
| | Master Plan Expense | | | | | |
| COLUMN TOTALS | | \$1,007,141 | \$1,066,866 | \$1,122,645 | \$1,117,980 | \$1,074,139 |

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.

Other Professional services for 2011 includes \$32,100 for Rate Sufficiency Analysis

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.

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 2013 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 5000 - MAINTENANCE

| CODE | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 ADOPTED | 2012 AMENDED | 2013 ADOPTED |
|----------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| 1110 | Salaries and Wages | \$115,504 | \$124,147 | \$217,715 | \$150,281 | \$243,886 |
| 1410 | Overtime | 25 | 0 | 7,910 | 7,910 | 9,400 |
| 2110 | FICA | 8,569 | 9,470 | 17,260 | 12,102 | 19,376 |
| 2540 | Unemployment Taxes | 424 | 1,032 | 1,680 | 1,042 | 1,960 |
| 2200 | Employer Pension Contribution | 9,856 | 11,231 | 13,063 | 9,017 | 14,633 |
| 2310 | Health/Life Insurance | 42,261 | 44,924 | 48,550 | 58,815 | 94,288 |
| 2430 | Workers Compensation | 6,296 | 7,900 | 8,226 | 8,226 | 9,228 |
| 4010 | Travel and Training | 156 | 1,491 | 6,000 | 6,000 | 7,500 |
| 4110 | Telephone and Fax | 2,450 | 1,859 | 2,051 | 2,051 | 2,133 |
| 4510 | General Liability Insurance | 0 | 0 | 2,157 | 2,157 | 2,157 |
| 4530 | Comprehensive Auto Insurance | 2,703 | 2,683 | 5,698 | 5,698 | 5,698 |
| 4640 | Repairs & Maintenance | 4,875 | 2,612 | 4,123 | 4,123 | 4,025 |
| 4630 | Other Contract Services | 1,496 | 1,315 | 2,557 | 2,557 | 2,659 |
| 5220 | Vehicle Fuel | 5,082 | 9,045 | 10,925 | 8,806 | 9,686 |
| 4650 | Vehicle Maintenance | 6,832 | 11,322 | 15,364 | 15,363 | 15,978 |
| 3310 | Licenses and Permits | 361 | 698 | 968 | 968 | 1,007 |
| 5340 | Other Materials | 8,024 | 13,238 | 16,738 | 16,738 | 13,173 |
| 5270 | Uniforms/Clothing Allowance | 1,441 | 1,033 | 1,500 | 1,500 | 1,500 |
| 5410 | Memberships/Periodicals/Books | 310 | 220 | 397 | 397 | 413 |
| COLUMN TOTALS | | \$216,665 | \$244,220 | \$382,884 | \$313,750 | \$458,700 |

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.

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 2013 BUDGET

| WATER TREATMENT AND DISTRIBUTION CAPITAL OUTLAY | CAPITAL PROPOSAL NUMBER | 2011 ACTUAL | 2012 ADOPTED | 2012 AMENDED | 2013 ADOPTED |
|--|-------------------------------|-----------------|-----------------|-----------------|-----------------|
| OTHER CAPITAL & EMERGENCY FUNDS* | | 0 | 56,116 | 26,040 | 61,250 |
| ON GOING METER REPLACEMENT FUND | | 283,392 | 145,400 | 200,000 | 200,000 |
| F150 2X4 REGULAR CAB (2) | 2013-102 | | | | 37,834 |
| AIR COMPRESSOR GENERATOR | 2013-103 | | | | 2,450 |
| DIRT COMPACTOR | 2013-104 | | | | 3,969 |
| FORD F-350 | 2011-102 | 22,392 | | | |
| TOWABLE AIR COMPRESSOR | 2011-103 | 0 | | | |
| OMNI -HYDRANT FLOW ADAPTER | | 2,059 | | | |
| 3" TRASH PUMP | | 1,496 | | | |
| FENCING | | 11,534 | | | |
| WACHS VALVE MAINTENANCE TRAILER 750 | 2012-102 | | 54,600 | 54,616 | |
| EASY LOCATER - PIPE LOCATER | 2012-103 | | 12,000 | 12,000 | |
| ICE MACHINE | | | | 4,017 | |
| RPZ | | | | 6,500 | |
| Airport Plant Pump Repair | | | | 8,018 | |
| Carson Water Plant Pump #2 | | | | 7,448 | |
| Carson Water Plant Pump #2 | | | | 4,093 | |
| PROJECTS FINANCED FROM RESERVE FUNDS -PG 18 | | -320,873 | -268,116 | -322,732 | -305,503 |
| USDA FUNDED PROJECT LOAN | | | | | |
| USDA FUNDED PROJECT GRANT | | | | | |
| Contributed Capital - Developer | | 89,279 | 35,000 | 22,592 | 35,000 |
| Contributed Capital - Customer | | 23,770 | 27,533 | 20,000 | 20,000 |
| FDEP GRANT/ LOAN (CIP) | | 646,833 | | 8,000 | |
| MAJ BACKFLOW REMAINDER | | 56,050 | | 6,500 | |
| Airport Generator (Grant funds- USDA) | | 47,483 | | | |
| TOTALS | | 863,415 | 62,533 | 57,092 | 55,000 |

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2013 BUDGET

| WASTEWATER TREATMENT CAPITAL OUTLAY | CAPITAL PROPOSAL NUMBER | 2011 ACTUAL | 2012 ADOPTED | 2012 AMENDED | 2013 ADOPTED |
|--|-------------------------------|------------------|--------------------|--------------------|--------------------|
| OTHER CAPITAL & EMERGENCY FUNDS* | | 0 | 49,112 | 49,112 | 48,700 |
| F 150 4X4 REGULAR CAB | 2013-201 | | | | 21,314 |
| ZERO TURN MOWER | 2013-202 | | | | 9,287 |
| COMPUTERS (2) | 2013-203 | | | | 4,000 |
| FURNITURE FOR WWTP | 2013-204 | | | | 12,802 |
| FORD F-150 4X4 CREW CAB | 2011-201 | 26,345 | | | |
| TRACTOR WITH SIDE MOWER | 2011-202 | 107,679 | | | |
| FENCING | | 11,534 | | | |
| LIFT STATION K PUMP REPLACEMENT | | 29,717 | | | |
| ROOF REPAIR WWTP OFFICE | | | | 18,000 | |
| MONITORING WELLS FOR SPRAYFIELD | | | | 26,000 | |
| PROJECTS FINANCED FROM RESERVE FUNDS -PG 18 | | -175,275 | -49,112 | -93,112 | -96,103 |
| USDA FUNDED PROJECT LOAN (CIP) | | 179,727 | 4,301,731 | 4,301,731 | 4,301,731 |
| USDA FUNDED PROJECT GRANT * | | | 3,156,000 | 3,156,000 | 3,156,000 |
| IWSD RECLAIMED WATER PERMITTING | | 27,026 | - | - | |
| MONITORING WELLS FOR SPRAYFIELD | | | | | |
| TOTALS | | \$206,753 | \$7,457,731 | \$7,457,731 | \$7,457,731 |

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2013 BUDGET

| WASTEWATER COLLECTION CAPITAL OUTLAY | CAPITAL PROPOSAL NUMBER | 2011 ACTUAL | 2012 ADOPTED | 2012 AMENDED | 2013 ADOPTED |
|--|-------------------------------|----------------|-----------------|-----------------|-----------------|
| OTHER CAPITAL & EMERGENCY FUNDS* | | 0 | 49,112 | 49,513 | 48,700 |
| MANHOLE REPLACEMENT | | 0 | 50,000 | 50,000 | 50,000 |
| LIFT STATION REPLACEMENT PARTS-ONGOING | 2012-301 | 0 | 30,000 | 30,000 | 30,000 |
| PUMPS FOR LS B-1 | 2012-302 | | 7,910 | 7,910 | |
| O2 FORCE MAIN EXTENSION | 2012-303 | | 8,000 | 8,000 | |
| (2) FORD RANGES 4X2 REGULAR CAB @ 18,199 | 2011-302 | 36,398 | | | |
| UPGRADE LIFT STATION'S A2, S & T | 2013-301 | | | | 38,550 |
| UPGRADE LIFT STATION V | 2013-302 | | | | 40,000 |
| NEW DESK AND CHAIR | 2013-303 | | | | 2,500 |
| COMPUTER | 2013-304 | | | | 2,000 |
| PROJECTS FINANCED FROM RESERVE FUNDS -PG 18 | | -36,398 | -145,022 | -145,423 | -211,750 |
| USDA FUNDED PROJECT LOAN | | | | | |
| USDA FUNDED PROJECT GRANT | | | 47,483 | | |
| Contributed Capital Developer | | 27,899 | 35,000 | 4,142 | 35,000 |
| LIFT STATION R | | 75,836 | | | |
| LIFT STATION X2 & FORCE MAIN | | 3,600 | | 389,716 | |
| TOTALS | | \$107,335 | \$82,483 | \$393,858 | \$35,000 |

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2013 BUDGET

| CUSTOMER SERVICE / ADMINISTRATION CAPITAL OUTLAY | CAPITAL PROPOSAL NUMBER | 2011 ACTUAL | 2012 ADOPTED | 2012 AMENDED | 2013 ADOPTED |
|---|-------------------------------|----------------|-----------------|-----------------|-----------------|
| OTHER CAPITAL & EMERGENCY FUNDS* | | 0 | 23,208 | 10,343 | 25,165 |
| 4 New Computers | 2013-401 | | | | 4,148 |
| TABLETS | 2013-402 | | | | 4,895 |
| SOFTWARE LICENSES/ NEW COMPUTERS | 2013-403 | | | | 3,750 |
| BILL FOLDER SEALER | 2013-404 | | | | 5,000 |
| DOCUMENT SCANNERS | 2011-401 | 5,710 | | | |
| SERVICE WINDOW UPGRADES | 2011-402 | 0 | | | |
| DESKS AND WORKSTATION UPGRADES | 2011-403 | 15,590 | | | |
| Ergonomic Seating | | 2,170 | | | |
| Board Room Carpet | | 3,086 | | | |
| Backup System | | 2,325 | | | |
| RADIO | 2012-401 | | 1,500 | 1,500 | |
| MONEY COUNTER | 2012-402 | | 2,000 | 2,000 | |
| COUNTER UPGRADES | 2012-403 | | 6,000 | 6,000 | 6,600 |
| SECURITY CAMERAS UPGRADE | 2012-404 | | 2,100 | 2,100 | |
| File Server Upgrade & Installation | | | | 11,036 | |
| CM - Denali Upgrade | | | | 1,829 | |
| PROJECTS FINANCED FROM RESERVE FUNDS -PG 18 | | -28,881 | -34,808 | -34,808 | -49,558 |
| USDA FUNDED PROJECT LOAN | | | | | |
| USDA FUNDED PROJECT GRANT * | | | | | |
| TOTALS | | 0 | 0 | 0 | 0 |

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2013 BUDGET

| MAINTENANCE CAPITAL OUTLAY | CAPITAL PROPOSAL NUMBER | 2011 ACTUAL | 2012 ADOPTED | 2012 AMENDED | 2013 ADOPTED |
|--|-------------------------------|-----------------|-----------------|-----------------|-----------------|
| OTHER CAPITAL & EMERGENCY FUNDS* | | 0 | 5,000 | 5,000 | 5,000 |
| 1 New Dell Computer | 2013-501 | | | | 2,000 |
| OFFICE FURNITURE | 2013-502 | | | | 4,568 |
| PLASMA CUTTER | 2013-503 | | | | 1,500 |
| WIRE FEED WELDER | 2013-504 | | | | 2,600 |
| ALL TERRAIN FORKLIFT | 2013-505 | | | | 12,500 |
| (2) F250 4X4 TRUCKS @ 26,220 | 2011-501 | 52,440 | | 0 | 0 |
| (1) F150 4X4 REGULAR | 2011-502 | 20,800 | | | |
| (1) USED BOOM TRUCK | 2011-503 | 24,600 | | | |
| TOOLS | 2011-504 | 9,015 | | | |
| SHOP LIFT | 2011-505 | 0 | | | |
| SHOP DOORS | 2011-506 | 9,594 | | | |
| DIAGNOSTIC TOOL | 2011-507 | 8,814 | | | |
| PRESSURE WASHER | | 1,468 | | | |
| PROJECTS FINANCED FROM RESERVE FUNDS -PG 18 | | -126,731 | -5,000 | -5,000 | -28,168 |
| TOTALS | | \$0 | \$0 | \$0 | \$0 |

DEBT

SERVICE

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2013 BUDGET

| DEBT SERVICE EXPENDITURES | 2010 ACTUAL | 2011 ACTUAL | 2012 ADOPTED | 2012 AMENDED | 2013 ADOPTED |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| DEBT SERVICE EXPENDITURES | | | | | |
| Accrued Interest USDA 2008 | | | | | |
| SERIES A REVENUE BONDS | | | | | |
| Principal | 70,000 | 80,000 | 80,000 | 80,000 | 90,000 |
| Interest | 52,500 | 49,000 | 45,000 | 45,000 | 41,000 |
| SERIES B REVENUE BONDS | | | | | |
| Principal | 30,000 | 25,000 | 30,000 | 30,000 | 25,000 |
| Interest | 18,450 | 16,950 | 15,700 | 15,700 | 14,200 |
| SERIES 1985 REVENUE BONDS | | | | | |
| Principal | 16,000 | 18,000 | 18,000 | 18,000 | 19,000 |
| Interest | 19,948 | 19,148 | 18,248 | 18,248 | 17,348 |
| SERIES 1989 REVENUE BONDS | | | | | |
| Principal | 76,000 | 80,000 | 84,000 | 84,000 | 88,000 |
| Interest | 146,300 | 142,500 | 138,500 | 138,500 | 134,300 |
| SERIES 1990 REVENUE BONDS | | | | | |
| Principal | 5,000 | 5,000 | 6,000 | 6,000 | 6,000 |
| Interest | 9,750 | 9,500 | 9,250 | 9,250 | 8,950 |
| SERIES 1996 REVENUE BONDS | | | | | |
| Principal | 71,000 | 75,000 | 78,000 | 78,000 | 82,000 |
| Interest | 189,061 | 185,423 | 181,579 | 181,579 | 177,581 |
| SERIES 1998 REVENUE BONDS | | | | | |
| Principal | 12,000 | 13,000 | 14,000 | 14,000 | 14,000 |
| Interest | 32,040 | 31,500 | 30,915 | 30,915 | 30,285 |
| SERIES 2001 REFUNDING BONDS (USDA) | | | | | |
| Principal | 31,000 | 32,000 | 33,000 | 33,000 | 35,000 |
| Interest | 94,275 | 92,880 | 91,440 | 91,440 | 89,955 |
| CAPITAL LEASE PAYMENTS | | | | | |
| Principal | 100,583 | 107,133 | 92,496 | 92,496 | 5,959 |
| Interest | 13,460 | 9,077 | 3,258 | 3,258 | 75 |
| SERIES 2008 REVENUE BONDS (USDA) | | | | | |
| Principal | 36,200 | 38,000 | 39,000 | 39,000 | 41,000 |
| Interest | 147,271 | 145,688 | 144,025 | 144,025 | 142,319 |
| SERIES 2012 REVENUE BONDS (USDA) | | | | | |
| Principal | 0 | 0 | 0 | 0 | 0 |
| Interest | 0 | | 184,950 | 0 | 0 |
| FLORIDA COMMUNITY BANK - WWTP CONST. LOAN | | | | | |
| Principal | | | | 1,500,000 | 3,432,000 |
| Interest | | | | 45,000 | 102,960 |
| FDEP LOAN DW110120 | | | | | |
| Principal | | 0 | 20,984 | 20,984 | 20,984 |
| Interest | | 0 | 6,336 | 6,336 | 6,336 |
| FDEP LOAN DW110121 | | | | | |
| Principal | | 0 | 16,775 | 16,775 | 16,775 |
| Interest | | 0 | 4,500 | 4,500 | 4,500 |
| Total Principal | 447,783 | 473,133 | 512,255 | 2,012,255 | 3,875,718 |
| Total Interest | 723,056 | 701,665 | 873,701 | 733,751 | 769,809 |
| TOTAL DEBT SERVICE EXPENDITURES | \$1,170,839 | \$1,174,799 | \$1,385,956 | \$2,746,006 | \$4,645,528 |

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2013 BUDGET

| DEBT SERVICE RESERVES | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ADOPTED | 2012 AMENDED | 2013 ADOPTED |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| DEBT SERVICE RESERVES | | | | | | |
| SERIES A REVENUE BONDS | | | | | | |
| Annual Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve Balance | 151,008 | 151,008 | 151,008 | 151,008 | 151,008 | 151,008 |
| SERIES B REVENUE BONDS | | | | | | |
| Annual Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve Balance | 20,592 | 20,592 | 20,592 | 20,592 | 20,592 | 20,592 |
| SERIES 1985 REVENUE BONDS | | | | | | |
| Annual Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve Balance | 37,680 | 37,680 | 37,680 | 37,680 | 37,680 | 37,680 |
| SERIES 1989 REVENUE BONDS | | | | | | |
| Annual Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve Balance | 404,518 | 404,518 | 404,518 | 404,518 | 404,518 | 404,518 |
| SERIES 1990 REVENUE BONDS | | | | | | |
| Annual Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve Balance | 27,931 | 27,931 | 27,931 | 27,931 | 27,931 | 27,931 |
| SERIES 1996 REVENUE BONDS | | | | | | |
| Annual Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve Balance | 426,868 | 426,868 | 426,868 | 426,868 | 426,868 | 426,868 |
| SERIES 1998 REVENUE BONDS | | | | | | |
| Annual Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve Balance | 31,500 | 31,500 | 31,500 | 31,500 | 31,500 | 31,500 |
| SERIES 2001 REVENUE BONDS | | | | | | |
| Annual Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance | 52,250 | 52,250 | 52,250 | 52,250 | 52,250 | 52,250 |
| SERIES 2008 REVENUE BONDS (USDA) | | | | | | |
| Annual Reserve | 18,372 | 18,372 | 18,372 | 18,372 | 18,372 | 18,372 |
| Balance | 18,372 | 36,744 | 55,116 | 55,116 | 55,116 | 73,488 |
| LESS | | | | | | |
| BALANCE IN SPECIAL RESTRICTED RESERVE | 165,900 | 165,900 | 165,900 | 165,900 | 165,900 | 165,900 |
| Total Annual Reserves | 18,372 | 18,372 | 18,372 | 18,372 | 18,372 | 18,372 |
| Reserve Balance | 1,004,819 | 1,023,191 | 1,041,563 | 1,041,563 | 1,041,563 | 1,059,935 |

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2013 BUDGET

| Unrestricted Net Assets | 2010 ACTUAL | 2011 ACTUAL | 2012 ADOPTED | 2012 AMENDED | 2013 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 | 360,000 | 460,000 | 460,000 | 560,000 | 660,000 |
| Designated for operations (6 months) | | | | | |
| Additions to fund | 0 | 144 | 3,425 | 3,425 | 59,206 |
| Reductions to fund | | | | | |
| Net operation funds | 2,497,577 | 2,497,721 | 2,501,146 | 2,501,146 | 2,556,783 |
| Designated for vehicle replacement | | | | | |
| Additions to fund | 100,000 | 100,000 | 50,000 | 50,000 | 50,000 |
| Reductions to fund | | (182,975) | 0 | | (59,148) |
| Net vehicle replacement fund | 300,000 | 217,025 | 267,025 | 267,025 | 257,877 |
| Designated for capital equipment | | | | | |
| Additions to fund | 320,739 | 650,000 | 650,000 | 650,000 | 650,000 |
| Reductions to fund | (197,718) | (741,296) | (497,162) | (601,075) | (631,934) |
| Net capital/equipment fund | 315,740 | 224,444 | 468,578 | 273,369 | 291,436 |
| Designated for maintenance reserve | | | | | |
| Additions to fund | 240,055 | 240,055 | 240,055 | 240,055 | 240,055 |
| Reductions to fund | | | | | |
| Net maintenance reserve | 702,767 | 942,822 | 1,182,877 | 1,182,877 | 1,422,932 |
| Transfer to operations | | | (971,826) | (525,550) | (633,733) |
| Undesignated | 1,840,957 | 2,515,086 | 1,275,969 | 2,298,461 | 2,573,647 |
| Undesignated funds | 1,840,957 | 2,515,086 | 1,275,969 | 2,298,461 | 2,573,647 |
| Total additions | 760,794 | 1,090,199 | 1,043,480 | 1,043,480 | 1,099,261 |
| Total reductions | (197,718) | (924,271) | (1,468,988) | (1,126,625) | (1,324,815) |
| Balance unrestricted net assets | 6,017,041 | 6,857,098 | 5,183,769 | 6,557,329 | 7,128,942 |

EFFECTIVE 10/01/2012

SCHEDULE "A"
IMMOKALEE WATER & SEWER DISTRICT
PAYSCALE (Annual Range)
 Includes 4% COLA

| | STARTING | ENDING (1.5%) | |
|--|----------|------------------|---------|
| 1 CUSTOMER SERVICE REPRESENTATIVE | 23,254 | 34,882 | \$16.77 |
| 2 SERVICE TECH I, A/P CLERK, A/R CLERK, MAINTENANCE TECH I | 26,458 | 39,686 | \$19.08 |
| 3 SERVICE TECH II, OPERATOR TRAINEE, MAINTENANCE TECH II | 27,019 | 40,529 | \$19.49 |
| 4 SERVICE TECH III, MAINTENANCE TECH III, BILLING COORDINATOR | 30,826 | 46,238 | \$22.23 |
| 5 IRRIGATION SPECIALIST, HUMAN RESOURCE SPECIALIST, SERVICE TECH IV, MAINTENAI | 33,197 | 49,795 | \$23.94 |
| 6 PLANT OPERATOR "C" | 31,595 | 47,393 | \$22.79 |
| 7 PLANT OPERATOR "B" | 36,400 | 54,600 | \$26.25 |
| 8 WATER DISTRIBUTION COORDINATOR | 37,357 | 56,035 | \$26.94 |
| 9 PLANT OPERATOR "A" | 40,456 | 60,684 | \$29.18 |
| 10 WASTEWATER LEAD OPERATOR | 40,643 | 60,965 | \$29.31 |
| 11 MAINTENANCE COORDINATOR | 47,424 | 71,136 | \$34.20 |
| 12 W/W COLLECTION SUPERVISOR, ADMINISTRATION SUPERVISOR | 49,941 | 74,911 | \$36.02 |
| 13 WATER SUPERVISOR, WASTEWATER SUPERVISOR | 54,413 | 81,619 | \$39.24 |

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 .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 15, 2012.

PASSED AND DULY ADOPTED by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 15th day of August 2012.

BOARD OF COMMISSIONERS
IMMOKALEE WATER AND SEWER
DISTRICT

BY: _____

Fred N. Thomas, Jr.
Chairman

BY: _____

Richard Rice
Secretary

