



# **2015 PROJECTED BUDGET**

**FISCAL YEAR ENDING  
SEPTEMBER 30, 2015**

**AND**

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**AMENDMENT OF  
FISCAL YEAR 2014 BUDGET  
ENDING  
SEPTEMBER 30, 2014**

**IMMOKALEE  
WATER  
&  
SEWER  
DISTRICT**

**RESOLUTION # 14-07**

**RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT AMENDING THE FISCAL YEAR 2014 BUDGET, AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014.**

**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which was amended by chapters 93-366, 94-489, and 95-492, Laws of Florida, was codified, reenacted, amended, and repealed as Chapter No. 98-495, and was amended as Chapter 2005-298.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, 2014 and adopted the budget for the Fiscal year beginning October 1, 2014, during a duly advertised budget hearing on August 20, 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 14-07:

# FISCAL YEAR 2014 ASSUMPTIONS:

## REVENUE

Assumes 2.5% Growth re Seminole Tribe Hotel and Casino  
Assumes Rate Increase in October 2014 - 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 2.1% COLA  
Merit Increases are calculated at 4%,  
Employees who live in Immokalee will be paid an extra \$.50 an hour  
Electric, Vehicle fuel, and Chemical expenses are calculated with a 10% increase  
Uniform expenses are calculated with an allowance of \$200, plus \$100 for safety shoes.  
Health insurance costs are estimated to increase by 12% in December 2014 + addition of Short Term Disability 10/1/2014  
Limit training expenses to \$2,000 per employee  
Continue to limit/reduce overtime, except for employees on call  
Repairs & maintenance items will use a three year actual average plus cola

### DEPARTMENT 10

Added new Service Tech I position

### DEPARTMENT 20

Added new Service Tech I position

### DEPARTMENT 30

### DEPARTMENT 40

Added \$500 month increase for Legal Services

### DEPARTMENT 50

## DEBT SERVICE

This is calculated using Rural Development schedules.  
Also added 2015 Assessment for Arrowhead properties  
Added FDEP SRF Project DW11014

## 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)	2015-101	\$100,000
(2) F150 4X2 REGULAR CAB	2015-102	\$45,720
ELECTRIC GATES - CARSON & AIRPORT WATER PLANT	2015-103	\$28,413
AC UNIT FOR PUMP ROOM	2015-104	\$11,775
MINI TAKEUCHI EXCAVATOR AND TRAILER	2015-105	\$60,000

### DEPARTMENT 20

EXTRA SPREADER FOR BIOSET	2015-201	\$45,000
4X4 ALL TERRAIN UTILITY VEHICLE	2015-202	\$11,000

### DEPARTMENT 30

LIFT STATION REPLACEMENT PARTS-ONGOING	2015-301	\$40,000
BOOM TRUCK WITH HYDRAULIC CRANE	2015-302	\$76,498
LIFT STATION SCADA SYSTEM (5)	2015-303	\$31,250
PORTABLE GENERATOR	2015-304	\$25,000
SEWER CAMERA	2015-305	\$12,588
MANHOLE REPLACEMENT		\$50,000

### DEPARTMENT 40

### DEPARTMENT 50

F250 TRUCK WITH 8' UTILITY BOX	2015-501	\$25,883
EMERGENCY, SPECIALTY & SHOP TOOLS	2015-502	\$10,000

# IMMOKALEE WATER & SEWER DISTRICT

## FISCAL YEAR 2015 BUDGET

SOURCES AND USES OF FUNDS	2013 ACTUAL	2014 ADOPTED	2014 AMENDED	2015 PROPOSED
<b>SOURCES OF FUNDS</b>				
Charges for Services				
Water Sales	\$2,475,020	\$2,517,428	\$2,590,409	\$2,720,478
Wastewater Charges	4,137,950	4,275,019	4,403,357	4,626,397
Meter Service Charges	521,776	530,363	553,070	580,807
Reconnection and Transfer Fees	102,490	105,000	102,687	105,000
Miscellaneous Charges and Fees	83,025	35,000	47,320	50,000
Late Fees	81,810	80,000	86,524	86,000
Cross Connection Control fee	284,533	280,000	288,630	289,000
<b>Total Charges for Services</b>	<b>\$7,686,604</b>	<b>\$7,822,810</b>	<b>\$8,071,997</b>	<b>\$8,457,683</b>
Non-Operating Revenue				
Interest Income	\$63,619	\$51,794	\$47,952	\$33,566
Interest Income - Assessments	0	0	0	0
Assessment Interest Income	0	0	5,435	5,435
Contributed Capital - Grant- FDEP	0	0	0	0
Contributed Capital - Grant- USDA	2,506,846	3,425,300	941,640	0
Contributed Capital - Customers	25,311	25,000	29,288	30,000
Contributed Capital - Developer	0	70,000	491,147	70,000
Debt Proceeds - USDA	4,932,000	0	0	0
Debt Proceeds - FDEP	3,143,684	0	0	15,526,989
Debt Proceeds - FCB	0	0	0	0
Other Non-Operating Revenue	2,049	49,000	49,751	51,741
Master Plan				
Grant / Insurance Proceeds		0		0
<b>Total Non-Operating Revenue</b>	<b>\$10,673,509</b>	<b>\$3,621,094</b>	<b>\$1,565,213</b>	<b>\$15,717,731</b>
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$18,360,113</b>	<b>\$11,443,904</b>	<b>\$9,637,210</b>	<b>\$24,175,415</b>
<b>USES OF FUNDS</b>				
Operations and Maintenance				
Water Treatment and Distribution	\$1,347,319	\$1,662,685	\$1,549,273	\$1,832,462
Wastewater Treatment	1,425,683	1,416,069	1,559,934	1,856,364
Wastewater Collection	502,938	576,672	601,875	919,257
Customer Service and Administration	921,093	1,108,402	1,129,992	1,244,173
Maintenance Department	311,750	507,872	404,173	581,246
Depreciation	1,270,518	1,600,000	1,600,000	1,600,000
<b>Total O &amp; M Expenditures</b>	<b>\$5,779,301</b>	<b>\$6,871,700</b>	<b>\$6,845,248</b>	<b>\$8,033,502</b>
Capital Expenditures				
Water Treatment and Distribution	\$25,311	\$60,000	\$254,816	\$15,591,989
Wastewater Treatment	6,010,884	918,454	941,640	0
Wastewater Collection	0	35,000	265,619	35,000
Customer Service and Administration	0	0	0	0
Maintenance Department	0	0	0	0
<b>Total Capital Expenditures</b>	<b>\$6,036,195</b>	<b>\$1,013,454</b>	<b>\$1,462,075</b>	<b>\$15,626,989</b>
Debt Service				
Principal	\$5,362,020	\$510,804	\$503,845	\$1,348,195
Interest	776,079	773,656	780,615	1,005,583
<b>Total Debt Service</b>	<b>\$6,138,099</b>	<b>\$1,284,460</b>	<b>\$1,284,460</b>	<b>\$2,353,777</b>
<b>Funds Balance</b>				
Undesignated	\$3,796,864	\$2,770,945	\$3,342,236	\$1,665,336
<b>Previous Designated Balance Forward</b>	<b>\$4,326,272</b>	<b>\$4,711,173</b>	<b>\$4,780,872</b>	<b>\$5,069,867</b>
Additions	\$2,008,111	\$6,315,553	\$5,975,553	\$2,070,956
Reductions	(\$1,553,511)	(\$3,913,775)	(\$5,686,558)	(\$3,276,900)
<b>Total Designated Funds</b>	<b>\$4,780,872</b>	<b>\$7,112,951</b>	<b>\$5,069,867</b>	<b>\$3,863,923</b>
Other Uses of Funds				
Maintenance Reserve	\$0	\$240,055	\$240,055	\$240,055
Bad Debt Expense	14,203	35,000	35,000	35,000
Loss on Disposal of Assets	1,603	25,000	25,000	25,000
<b>Total Other Uses of Funds</b>	<b>\$15,806</b>	<b>\$300,055</b>	<b>\$300,055</b>	<b>\$300,055</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$17,969,401</b>	<b>\$9,469,669</b>	<b>\$9,891,838</b>	<b>\$26,314,323</b>
EXCESS (DEFICIENCY) OF SOURCES OVER USES OF FUNDS	\$390,712	\$1,974,235	(\$254,628)	(\$2,138,909)
TRANSFER (TO) FROM RESERVES TO BALANCE BUDGET	\$390,712	(\$1,974,235)	\$254,628	\$2,138,909
		\$0	\$0	\$0

**OPERATIONS  
AND  
MAINTENANCE**

# IMMOKALEE WATER & SEWER DISTRICT

## FISCAL YEAR 2015 BUDGET

### OPERATIONS AND MAINTENANCE EXPENDITURES

#### PROGRAM 1000 - Water Treatment and Distribution

CODE	DESCRIPTION	2013 ACTUAL	2014 ADOPTED	2014 AMENDED	2015 PROPOSED
1100	Salaries and Wages	\$506,093	\$544,149	\$538,995	\$665,867
1410	Overtime	430	27,923	10,108	74,281
2110	FICA	39,201	43,763	42,006	56,621
2540	Unemployment Taxes	2,958	3,736	3,736	3,736
2200	Employer Pension Contribution	29,215	32,649	32,340	39,952
2310	Health/Life Insurance	153,803	186,334	186,334	224,094
2430	Workers Compensation	20,259	22,368	31,949	28,940
4010	Travel and Training	12,364	24,000	24,000	24,000
4110	Telephone and Fax	7,420	7,703	6,398	6,654
4350	Electric---All Other	172,614	189,935	143,237	157,561
4510	General Liability Insurance	15,324	15,937	16,141	16,787
4530	Comprehensive Auto Insurance	7,835	8,148	7,826	8,139
4590	Other Insurance	71,650	74,516	71,793	74,665
4640	Repairs & Maintenance	101,314	102,606	100,692	95,609
4630	Other Contract Services	17,418	50,215	22,433	23,330
5220	Vehicle Fuel	39,015	44,810	41,953	46,148
4650	Vehicle Maintenance	11,853	19,386	19,386	20,161
3310	Licenses and Permits	8,970	6,614	1,966	2,045
5240	Chemicals	79,475	97,097	92,104	101,314
5340	Other Materials	27,051	121,802	121,802	126,674
5280	Laboratory Fees	19,785	34,858	29,939	31,104
5270	Uniforms/Clothing Allowance	1,922	3,000	3,000	3,600
5410	Memberships/Periodicals/Books	1,350	1,136	1,136	1,181
<b>COLUMN TOTALS</b>		<b>\$1,347,319</b>	<b>\$1,662,685</b>	<b>\$1,549,273</b>	<b>\$1,832,462</b>

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 \$100 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 2015 BUDGET

### OPERATIONS AND MAINTENANCE EXPENDITURES

#### PROGRAM 2000 - Wastewater Treatment

CODE	DESCRIPTION	2013 ACTUAL	2014 ADOPTED	2014 AMENDED	2015 PROPOSED
1110	Salaries and Wages	\$397,212	\$400,950	\$448,542	\$665,867
1410	Overtime	6,048	18,528	18,528	74,281
2110	FICA	30,243	32,090	35,731	56,621
2540	Unemployment Taxes	1,888	2,824	2,406	2,824
2200	Employer Pension Contribution	18,458	24,057	26,913	39,952
2310	Health/Life Insurance	87,323	126,749	126,749	156,074
2430	Workers Compensation	9,581	12,500	12,500	22,056
4010	Travel and Training	6,036	16,000	16,000	18,000
4110	Telephone and Fax	2,766	3,301	3,301	3,433
4350	Electric	196,105	214,211	151,207	241,931
4370	Section 8 Electric	12,581	18,600	19,014	20,915
4510	General Liability Insurance	15,324	15,937	19,131	19,896
4530	Comprehensive Auto Insurance	3,561	3,703	4,980	5,179
4590	Other Insurance	67,435	70,132	89,996	93,596
4920	Section 8 Field Maintenance	0	14,278	14,278	14,849
4640	Repairs & Maintenance	96,966	89,085	118,755	97,555
4660	Section 8 Repairs	14,023	12,899	12,899	13,415
4630	Other Contract Services	4,895	26,106	26,106	27,150
5220	Vehicle Fuel	16,406	19,765	17,273	19,000
4650	Vehicle Maintenance	5,355	8,591	8,591	8,935
3310	Licenses and Permits	660	2,316	13,283	13,814
5240	Chemicals	22,275	29,480	41,945	46,140
5340	Other Materials	31,008	20,824	55,293	28,234
5280	Laboratory Fees	28,341	22,286	22,286	23,955
4910	Residuals Management	349,502	208,788	252,159	139,700
5270	Uniforms/Clothing Allowance	1,101	1,500	1,500	2,400
5410	Memberships/Periodicals/Books	590	567	567	589
<b>COLUMN TOTALS</b>		<b>\$1,425,683</b>	<b>\$1,416,069</b>	<b>\$1,559,934</b>	<b>\$1,856,364</b>

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 \$100 for shoe allowance per employee.

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

Electric costs increased to reflect Schwing Bioset System and new WWTP

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	2013 ACTUAL	2014 ADOPTED	2014 AMENDED	2015 PROPOSED
1110	Salaries and Wages	\$206,841	\$243,161	\$234,333	\$495,413
1410	Overtime	3,699	9,640	9,640	25,109
2110	FICA	15,897	19,339	18,664	39,820
2540	Unemployment Taxes	1,236	1,368	1,368	1,368
2200	Employer Pension Contribution	11,495	14,590	14,060	29,725
2310	Health/Life Insurance	60,703	90,239	90,239	93,619
2430	Workers Compensation	5,603	7,533	7,533	15,512
4010	Travel and Training	3,439	12,000	12,000	12,000
4110	Telephone and Fax	1,454	1,913	1,913	1,989
4350	Electric	39,028	41,317	49,435	54,379
4510	General Liability Insurance	15,324	15,937	16,141	16,787
4530	Comprehensive Auto Insurance	4,273	4,444	4,268	4,439
4590	Other Insurance	2,054	1,096	1,056	1,098
4640	Repairs & Maintenance	81,486	60,181	60,181	58,008
4630	Other Contract Services	500	822	1,886	1,961
5220	Vehicle Fuel	13,846	19,571	19,571	21,528
4650	Vehicle Maintenance	14,016	14,528	14,528	15,109
3310	Licenses & Permits	900	1,601	6,306	7,306
5240	Chemicals	0	1,319	1,319	1,451
5340	Other Materials	19,871	14,200	35,561	20,448
5270	Uniforms/Clothing Allowance	773	1,500	1,500	1,800
5410	Memberships/Periodicals/Books	500	374	374	389
<b>COLUMN TOTALS</b>		<b>\$502,938</b>	<b>\$576,672</b>	<b>\$601,875</b>	<b>\$919,257</b>

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 \$100 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 2015 BUDGET

### OPERATIONS AND MAINTENANCE EXPENDITURES

#### PROGRAM 4000 - Customer Service / Administration

CODE	DESCRIPTION	2013 ACTUAL	2014 ADOPTED	2014 AMENDED	2015 PROPOSED
1110	Salaries and Wages	\$434,517	\$461,396	\$424,409	\$545,009
1410	Overtime	217	1,727	6,216	3,044
2110	FICA	36,875	35,429	32,943	41,926
2540	Unemployment Taxes	2,320	3,280	2,047	3,280
2200	Employer Pension Contribution	25,091	27,684	25,465	32,701
2310	Health/Life Insurance	108,789	128,812	128,812	141,314
2430	Workers Compensation	1,022	2,158	2,158	2,370
3120	Legal Services	30,000	37,000	37,000	43,000
3130	Legal Services - Sewer Assessments	0	0	0	0
3130	Other Professional Services	0	1,500	1,500	1,500
3210	Accounting/Auditing	33,550	44,000	36,500	44,000
3140	Engineering Services	87,090	141,300	210,205	141,300
3140	Engineering Services - SRF	0	0	0	0
4010	Travel and Training	5,051	20,000	20,000	27,000
4110	Telephone and Fax	3,643	5,511	5,511	5,731
4210	Postage & Freight	32,120	33,463	33,463	34,802
4510	General Liability Insurance	5,107	5,311	3,180	3,307
4530	Comprehensive Auto Insurance	712	740	711	739
4590	Other Insurance	26,701	30,885	30,885	32,120
4630	Other Contract Services	11,526	22,604	33,348	34,682
4640	Repairs & Maintenance	8,404	23,307	12,893	20,346
5220	Vehicle Fuel	427	551	410	451
4650	Vehicle Maintenance	177	1,622	1,622	1,687
5130	Office Supplies	19,705	25,523	25,354	26,368
4930	Misc. Office Expense	34,744	35,189	32,990	34,310
4930	Misc. Bank Fees	5,321	5,634	5,634	5,859
4930	Misc. Expense	-826	679	679	706
4930	Arrowhead Assessment Exp.	0	0	2,962	3,000
4930	Advertising	2,846	3,354	3,354	3,488
3310	Licenses and Permits	175	1,349	1,349	1,403
5410	Memberships/Periodicals/Books	5,789	8,393	8,393	8,729
	Hurricane Wilma Expenses	0	0	0	0
	Master Plan Expense				
<b>COLUMN TOTALS</b>		<b>\$921,093</b>	<b>\$1,108,402</b>	<b>\$1,129,992</b>	<b>\$1,244,173</b>

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, 2007, and 2015, 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 2015 BUDGET

### OPERATIONS AND MAINTENANCE EXPENDITURES

#### PROGRAM 5000 - MAINTENANCE

CODE	DESCRIPTION	2013 ACTUAL	2014 ADOPTED	2014 AMENDED	2015 PROPOSED
1110	Salaries and Wages	\$153,395	\$289,676	\$186,784	\$316,563
1410	Overtime	0	16,188	16,188	38,745
2110	FICA	11,476	23,399	15,527	27,181
2540	Unemployment Taxes	644	1,368	541	1,368
2200	Employer Pension Contribution	15,382	17,381	11,207	18,994
2310	Health/Life Insurance	73,276	81,437	81,437	96,456
2430	Workers Compensation	6,991	9,115	7,859	10,588
4010	Travel and Training	2,454	12,000	12,000	12,000
4110	Telephone and Fax	2,260	2,218	1,582	1,645
4510	General Liability Insurance	0	0	2,200	2,288
4530	Comprehensive Auto Insurance	5,698	5,926	4,980	5,179
4640	Repairs & Maintenance	3,242	3,661	18,093	7,388
4630	Other Contract Services	1,124	2,765	2,765	2,876
5220	Vehicle Fuel	9,286	10,655	10,655	11,720
4650	Vehicle Maintenance	12,708	16,617	11,190	11,638
3310	Licenses and Permits	370	1,047	1,047	1,089
5340	Other Materials	11,947	12,490	18,188	13,281
5270	Uniforms/Clothing Allowance	1,007	1,500	1,500	1,800
5410	Memberships/Periodicals/Books	490	430	430	447
<b>COLUMN TOTALS</b>		<b>\$311,750</b>	<b>\$507,872</b>	<b>\$404,173</b>	<b>\$581,246</b>

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 \$100 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 2015 BUDGET**

WATER TREATMENT AND DISTRIBUTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2013 ACTUAL	2014 ADOPTED	2014 AMENDED	2015 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*		61,250	62,936	64,760	68,012
ON GOING METER REPLACEMENT FUND	2015-101	105,209	100,000	100,000	100,000
(2) F150 REGULAR CAB	2015-102				45,720
(2) ELECTRIC GATES - CARSON & AIRPORT WATER PLANT	2015-103				21,966
MINI TAKEUCHI EXCAVATOR AND TRAILER	2015-104				60,000
COMPUTERS (3)	2015-105				2,700
AC & UNDERSIZED LINES -1,2,3,& 4 (ENGINEERING & PERMITTING)					500,000
F150 4X2 REGULAR CAB	2014-102		21,101	21,101	
F250 4X4 REGULAR CAB WITH UTILITY BODY	2014-103		28,413	28,413	
4" DIAPHRAGM PUMP	2014-104		11,730	11,730	
CARPORT FOR EQUIPMENT	2014-105		2,660	2,660	
AC & UNDERSIZED LINES PH 5, 6, & 7 (Steven's & Layton)		531,356	2,020,004	1,681,759	
AC REPL JWV PLANT				5,975	11,775
F150 2X4 REGULAR CAB (2)	2013-102	37,834			
AIR COMPRESSOR GENERATOR	2013-103	2,450			
DIRT COMPACTOR	2013-104	3,969			
SECURITY CAMERA SYSTEM (3 PLANTS)	2013-105	13,546			
JWV PLANT VALVE SLEEVES		16,925			
<b>PROJECTS FINANCED FROM RESERVE FUNDS -PG 18</b>		<b>-772,539</b>	<b>-2,246,844</b>	<b>-1,916,398</b>	<b>-810,173</b>
FDEP SRF LOAN					15,526,989
Contributed Capital - Developer & Seminole Tribe		0	35,000	225,528	35,000
Contributed Capital - Customer		25,311	25,000	29,288	30,000
<b>TOTALS</b>		<b>25,311</b>	<b>60,000</b>	<b>254,816</b>	<b>15,591,989</b>

# IMMOKALEE WATER & SEWER DISTRICT

## FISCAL YEAR 2015 BUDGET

WASTEWATER TREATMENT CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2013 ACTUAL	2014 ADOPTED	2014 AMENDED	2015 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*		48,700	53,438	53,438	57,830
EXTRA SPREADER FOR BIOSET	2015-201				45,000
4X4 ALL TERRAIN UTILITY VEHICLE	2015-202				11,000
TRACTOR & MOWER	2014-201		74,421	74,421	
CARPORTS FOR EQUIPMENT	2014-202		5,880	5,880	
EZ-GO HD UTILITY VEHICLE	2014-203		9,038	9,038	
F 150 4X4 REGULAR CAB	2013-201	21,314			
ZERO TURN MOWER	2013-202	9,287			
COMPUTERS (4)	2013-203	4,455			
FURNITURE FOR WWTP	2013-204	12,802			
SCHWING BIOSET PROJECT & ENGINEERING	2013-205	479,386	2,054,877	1,580,684	
SECURITY CAMERAS		4,530			
MONITORING WELLS FOR SPRAYFIELD		31,844			
SPRAYFIELD PUMP					
<b>PROJECTS FINANCED FROM RESERVE FUNDS -PG 18</b>		<b>-612,318</b>	<b>-2,197,654</b>	<b>-1,723,461</b>	<b>-113,830</b>
USDA FUNDED PROJECT LOAN (CIP)		3,504,038			0
USDA FUNDED PROJECT GRANT *		2,506,846	918,454	941,640	0
WWTP MONITORING WELLS		-			
<b>TOTALS</b>		<b>\$6,010,884</b>	<b>\$918,454</b>	<b>\$941,640</b>	<b>\$0</b>

**IMMOKALEE WATER & SEWER DISTRICT**  
**FISCAL YEAR 2015 BUDGET**

WASTEWATER COLLECTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2013 ACTUAL	2014 ADOPTED	2014 AMENDED	2015 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*		0	53,438	55,042	57,830
MANHOLE REPLACEMENT		0	50,000	50,000	50,000
LIFT STATION REPLACEMENT PARTS-ONGOING	2015-301	35,732	35,000	35,000	40,000
BOOM TRUCK WITH HYDRAULIC CRANE	2015-302				76,498
LIFT STATION SCADA SYSTEM (5)	2015-303				31,250
PORTABLE GENERATOR	2015-304				24,000
SEWER CAMERA	2015-305				12,588
UPGRADE LIFT STATION'S F & G	2014-302		38,982	38,982	
F250 4X4 REGULAR CAB WITH UTILITY BODY & COMPRESSOR	2014-303		27,272	27,272	
CARPORT ROOFS FOR EQUIPMENT	2014-304		5,880	5,880	
LIFT STATION SCADA SYSTEM (4)	2014-305		16,400	29,475	
NEW LIFT STATION I2 AND FORCEMAIN				1,379,743	
LIFT STATION W UPGRADE				15,100	
LIFT STATION X2		18,170			
UPGRADE LIFT STATION'S A2, S & T	2013-301	30,700			
UPGRADE LIFT STATION V	2013-302	39,949			
NEW DESK AND CHAIR	2013-303	1,467			
COMPUTER	2013-304	887			
<b>PROJECTS FINANCED FROM RESERVE FUNDS -PG 18</b>		<b>-126,905</b>	<b>-226,972</b>	<b>-1,636,494</b>	<b>-292,166</b>
USDA FUNDED PROJECT LOAN					
USDA FUNDED PROJECT GRANT					
Contributed Capital Developer- Faith Landing & Seminole Tribe		-	35,000	265,619	35,000
<b>TOTALS</b>		<b>\$0</b>	<b>\$35,000</b>	<b>\$265,619</b>	<b>\$35,000</b>

# IMMOKALEE WATER & SEWER DISTRICT

## FISCAL YEAR 2015 BUDGET

CUSTOMER SERVICE / ADMINISTRATION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2013 ACTUAL	2014 ADOPTED	2014 AMENDED	2015 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*		0	26,518	27,654	29,040
BILLMASTER UPGRADE TO ONLINE PAYMENTS	2014-401		5,600	5,600	
NEPTUNE AUTOREAD HANDHELD	2014-402		6,300	6,300	
MAP ROOM REHAB	2014-403		5,000	5,000	
4 New Computers	2013-401	5,442			
TABLETS	2013-402	4,864			
SOFTWARE LICENSES/ NEW COMPUTERS	2013-403	0			
BILL FOLDER SEALER	2013-404	0			
COUNTER UPGRADES					
SECURITY CAMERA SYSTEM		12,590			
<b>PROJECTS FINANCED FROM RESERVE FUNDS -PG 18</b>		<b>-22,896</b>	<b>-43,418</b>	<b>-44,554</b>	<b>-29,040</b>
USDA FUNDED PROJECT LOAN					
USDA FUNDED PROJECT GRANT *					
TOTALS		0	0	0	0

# IMMOKALEE WATER & SEWER DISTRICT

## FISCAL YEAR 2015 BUDGET

MAINTENANCE CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2013 ACTUAL	2014 ADOPTED	2014 AMENDED	2015 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*		0	5,000	5,000	5,000
F250 TRUCK WITH 8' UTILITY BOX	2015-501				25,883
EMERGENCY, SPECIALTY & SHOP TOOLS	2015-502				10,000
FORD XLT TRANSIT VAN	2014-501		24,305	24,305	
USED CRANE TRUCK	2014-502		56,800	56,800	
CARPORT ROOF	2014-503		5,880	5,880	
EZ-GO HD UTILITY VEHICLE	2014-504		9,038	9,038	
TOOLS	2014-505		10,000	10,000	
1 New Dell Computer	2013-501	887			0
OFFICE FURNITURE	2013-502	1,467			
PLASMA CUTTER	2013-503	1,500			
WIRE FEED WELDER	2013-504	2,500			
ALL TERRAIN FORKLIFT	2013-505	12,499			
<b>PROJECTS FINANCED FROM RESERVE FUNDS -PG 18</b>		<b>-18,853</b>	<b>-111,023</b>	<b>-111,023</b>	<b>-40,883</b>
TOTALS		\$0	\$0	\$0	\$0



**DEBT**

**SERVICE**

**IMMOKALEE WATER & SEWER DISTRICT**  
**FISCAL YEAR 2015 BUDGET**

<b>DEBT SERVICE EXPENDITURES</b>	2013 ACTUAL	2014 ADOPTED	2014 AMENDED	2015 PROPOSED
<b>DEBT SERVICE EXPENDITURES</b>				
Accrued Interest USDA 2008				
<b>SERIES A REVENUE BONDS</b>				
Principal	90,000	90,000	90,000	90,000
Interest	41,000	36,500	36,500	32,000
<b>SERIES B REVENUE BONDS</b>				
Principal	25,000	31,000	31,000	37,000
Interest	14,200	12,950	12,950	11,400
<b>SERIES 1985 REVENUE BONDS</b>				
Principal	19,000	20,000	20,000	21,000
Interest	17,348	16,398	16,398	15,398
<b>SERIES 1989 REVENUE BONDS</b>				
Principal	88,000	92,000	92,000	97,000
Interest	134,300	129,900	129,900	125,300
<b>SERIES 1990 REVENUE BONDS</b>				
Principal	6,000	6,000	6,000	6,000
Interest	8,950	8,650	8,650	8,350
<b>SERIES 1996 REVENUE BONDS</b>				
Principal	82,000	87,000	87,000	91,000
Interest	177,581	173,379	173,379	168,920
<b>SERIES 1998 REVENUE BONDS</b>				
Principal	14,000	15,000	15,000	15,000
Interest	30,285	29,655	29,655	28,980
<b>SERIES 2001 REFUNDING BONDS (USDA)</b>				
Principal	35,000	36,000	36,000	38,000
Interest	89,955	88,380	88,380	86,760
<b>CAPITAL LEASE PAYMENTS</b>				
Principal	0	0	0	0
Interest	0	0	0	0
<b>SERIES 2008 REVENUE BONDS (USDA)</b>				
Principal	41,000	43,000	43,000	45,000
Interest	142,319	140,525	140,525	138,644
<b>SERIES 2013 REVENUE BONDS (USDA)</b>				
Principal	0	0	0	48,000
Interest	62,157	123,300	123,300	121,974
<b>SERIES 2013 REVENUE BONDS (USDA)- Assessment</b>				
Principal	0	53,045	53,045	53,045
Interest	0	3,183	3,183	3,183
<b>FLORIDA COMMUNITY BANK - WWTP CONST. LOAN</b>				
Principal	4,932,000	0	0	0
Interest	39,408	0	0	0
<b>FDEP LOAN DW110120</b>				
Principal	16,493	20,984	16,943	16,943
Interest	10,827	6,336	10,377	10,377
<b>FDEP LOAN DW110121</b>				
Principal	13,527	16,775	13,857	13,857
Interest	7,748	4,500	7,417	7,417
<b>FDEP LOAN DW11014</b>				
Principal				776,349
Interest				246,879
Total Principal	5,362,020	510,804	503,845	1,348,195
Total Interest	776,079	773,656	780,615	1,005,583
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>\$6,138,099</b>	<b>\$1,284,460</b>	<b>\$1,284,460</b>	<b>\$2,353,777</b>

# IMMOKALEE WATER & SEWER DISTRICT

## FISCAL YEAR 2015 BUDGET

DEBT SERVICE RESERVES	2013 ACTUAL	2014 ADOPTED	2014 AMENDED	2015 PROPOSED
<b>DEBT SERVICE RESERVES</b>				
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	91,860	110,232	110,232	128,604
SERIES 2013 REVENUE BONDS (USDA)				
Annual Reserve	3,333	20,000	20,000	20,000
Balance	3,333	23,333	23,333	43,333
LESS				
BALANCE IN SPECIAL RESTRICTED RESERVE	165,900	165,900	165,900	165,900
Total Annual Reserves	18,372	38,372	38,372	38,372
Reserve Balance	1,078,307	1,120,012	1,120,012	1,158,384

**IMMOKALEE WATER & SEWER DISTRICT**  
**FISCAL YEAR 2015 BUDGET**

<b>Unrestricted Net Assets</b>	2013 ACTUAL	2014 ADOPTED	2014 AMENDED	2015 PROPOSED
<b>Designated Funds</b>				
Designated for emergencies				
Additions to fund	100,000	100,000	100,000	100,000
Reductions to fund				
Net emergency fund	660,000	760,000	760,000	860,000
Designated for operations (6 months)				
Additions to fund	59,206	75,498	75,498	580,901
Reductions to fund				
Net operation funds	2,560,352	2,635,850	2,635,850	3,216,751
Designated for vehicle replacement				
Additions to fund	50,000	160,000	160,000	150,000
Reductions to fund	(59,148)	(157,891)	(81,105)	(148,101)
Net vehicle replacement fund	257,877	259,986	336,772	338,671
Designated for capital equipment				
Additions to fund	1,558,850	5,740,000	5,400,000	1,000,000
Reductions to fund	(1,494,363)	(5,730,119)	(5,350,825)	(989,890)
Net capital/equipment fund	280,352	290,233	329,527	339,637
Designated for maintenance reserve				
Additions to fund	240,055	240,055	240,055	240,055
Reductions to fund				
Net maintenance reserve	1,422,932	1,662,987	1,662,987	1,903,042
Transfer to operations	0	1,974,235	(254,628)	(2,138,909)
Undesignated	3,796,864	2,770,945	3,342,236	1,665,336
Undesignated funds	3,796,864	2,770,945	3,342,236	1,665,336
Total additions	2,008,111	6,315,553	5,975,553	2,070,956
Total reductions	(1,553,511)	(3,913,775)	(5,686,558)	(3,276,900)
Balance unrestricted net assets	8,978,377	10,354,236	8,812,744	6,184,528

EFFECTIVE 10/01/2014

SCHEDULE "A"  
 IMMOKALEE WATER & SEWER DISTRICT  
 Payscale (Annual Range)

Includes 2.1% COLA

	G (1.5%)		STARTING			
	STARTING					
1 CUSTOMER SERVICE REPRESENTATIVE	25,189	37,783	\$12.11	\$18.17		
2 SERVICE TECH I, A/P CLERK, A/R CLERK, MAINTENANCE TECH I	28,662	42,994	\$13.78	\$20.67		14%
3 SERVICE TECH II, OPERATOR TRAINEE, MAINTENANCE TECH II	29,286	43,930	\$14.08	\$21.12		2%
4 SERVICE TECH III, MAINTENANCE TECH III, BILLING COORDINATOR	33,384	50,076	\$16.05	\$24.08		14%
5 IRRIGATION SPECIALIST, HUMAN RESOURCE SPECIALIST, SERVICE TECH IV, MAINTENANCE TECH IV	35,963	53,945	\$17.29	\$25.94		8%
6 PLANT OPERATOR "C"	34,237	51,355	\$16.46	\$24.69		17%
7 PLANT OPERATOR "B"	39,416	59,124	\$18.95	\$28.43		15%
9 PLANT OPERATOR "A"	43,805	65,707	\$21.06	\$31.59		11%
10 WASTEWATER LEAD OPERATOR, WATER DISTRIBUTION COORDINATOR	44,013	66,019	\$21.16	\$31.74		29%
12 W/W COLLECTION SUPERVISOR, ADMINISTRATION SUPERVISOR, MAINTENANCE SUPERVISOR	54,101	81,151	\$26.01	\$39.02		
13 WATER SUPERVISOR, WASTEWATER SUPERVISOR	58,926	88,390	\$28.33	\$42.50		

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/Customer Service .50, CDL .50, Other misc. certifications .50 per hour, PHR Certification \$1.00 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 20, 2014

**PASSED AND DULY ADOPTED** by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 20th day of August 2014.

BOARD OF COMMISSIONERS  
IMMOKALEE WATER AND SEWER  
DISTRICT

BY: \_\_\_\_\_

**Fred N. Thomas, Jr.**  
Chairman

BY: \_\_\_\_\_

**Bonnie Keen**  
Secretary