

FISCAL YEAR 2016 ASSUMPTIONS:

REVENUE

Assumes 3.0% Growth re Seminole Tribe Hotel and Casino- Faith Landing, etc.
Assumes no rate Increase

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 No COLA for 2016 Merit Increases are calculated at 4%,
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 15% in December 2016
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

DEPARTMENT 20

DEPARTMENT 30

DEPARTMENT 40

Added Payscale Positions to allow for promotion opportunities, changed titles

DEPARTMENT 50

Additional Maintenance Tech

DEBT SERVICE

This is calculated using Rural Development schedules.

Also added 2015 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)	2016-101	\$100,000
(2) F150 REGULAR CAB	2016-102	\$56,924
GPS - 14	2016-103	\$4,755

DEPARTMENT 20

F150 4X4	2016-201	\$30,739
GPS - 7	2016-202	\$2,377

DEPARTMENT 30

LIFT STATION REPLACEMENT PARTS-ONGOING	2016-301	\$40,000
F250 TRUCK WITH UTILITY BODY	2016-302	\$29,604
LIFT STATION SCADA SYSTEM	2016-303	\$34,000
GPS - 8	2016-304	\$2,717
LIFT STATION REHAB Q & X4	2016-305	\$91,000
MANHOLE REPLACEMENT		\$50,000

DEPARTMENT 40

ADMIN OFFICE REPAIRS - LOBBY & DOORS	2016-401	\$20,000
GPS - 1	2016-402	\$340

DEPARTMENT 50

EMERGENCY, SPECIALTY & SHOP TOOLS	2016-501	\$15,000
GPS - 9	2016-502	\$3,057

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2016 BUDGET

SOURCES AND USES OF FUNDS	2014 ACTUAL	2015 ADOPTED	2015 AMENDED	2016 PROPOSED
SOURCES OF FUNDS				
Charges for Services				
Water Sales	\$2,565,219	\$2,720,478	\$2,683,566	\$2,746,367
Wastewater Charges	4,385,245	4,626,397	4,627,069	4,739,810
Meter Service Charges	557,015	580,807	585,128	594,000
Reconnection and Transfer Fees	102,250	105,000	102,360	105,431
Miscellaneous Charges and Fees	63,417	50,000	237,757	50,000
Late Fees	86,350	86,000	84,349	86,879
Cross Connection Control fee	290,005	289,000	297,337	306,258
Total Charges for Services	\$8,049,501	\$8,457,683	\$8,617,566	\$8,628,744
Non-Operating Revenue				
Interest Income	\$51,012	\$33,566	\$46,137	\$50,000
Interest Income - Assessments	0	0	0	0
Assessment Interest Income	0	5,435	5,435	5,435
Contributed Capital - Grant- FDEP	0	0	0	0
Contributed Capital - Grant- USDA	537,948	0	0	0
Contributed Capital - Customers	31,259	30,000	90,332	30,000
Contributed Capital - Developer	216,956	300,619	491,147	70,000
Debt Proceeds - USDA	0	0	0	0
Debt Proceeds - FDEP	0	15,526,989	0	0
Debt Proceeds - FCB	0	0	0	0
Other Non-Operating Revenue	46,442	51,741	41,162	42,809
Master Plan	0	0	0	0
Grant / Insurance Proceeds	0	0	0	0
Total Non-Operating Revenue	\$883,617	\$15,948,350	\$674,213	\$198,244
TOTAL SOURCES OF FUNDS	\$8,933,119	\$24,406,033	\$9,291,780	\$8,826,988
USES OF FUNDS				
Operations and Maintenance				
Water Treatment and Distribution	\$1,415,712	\$1,840,123	\$1,774,582	\$1,867,838
Wastewater Treatment	1,483,403	1,612,293	1,583,379	1,677,546
Wastewater Collection	579,012	696,857	694,948	711,981
Customer Service and Administration	1,037,259	1,246,955	1,270,332	1,516,471
Maintenance Department	355,758	581,820	578,799	645,202
Depreciation	1,441,269	1,600,000	1,600,000	1,600,000
Total O & M Expenditures	\$6,312,412	\$7,578,048	\$7,502,040	\$8,019,037
Capital Expenditures				
Water Treatment and Distribution	\$31,259	\$15,781,805	\$315,860	\$65,000
Wastewater Treatment	0	0	0	0
Wastewater Collection	216,956	265,619	265,619	35,000
Customer Service and Administration	0	0	0	0
Maintenance Department	0	0	0	0
Total Capital Expenditures	\$248,215	\$16,047,424	\$581,479	\$100,000
Debt Service				
Principal	\$450,800	\$1,348,195	\$571,845	\$596,845
Interest	777,433	1,005,583	758,704	734,610
Total Debt Service	\$1,228,233	\$2,353,777	\$1,330,549	\$1,331,455
Funds Balance				
Undesignated	\$872,832	\$2,131,773	\$809,896	\$1,120,389
Previous Designated Balance Forward	\$5,181,513	\$5,069,867	\$5,520,741	\$5,695,354
Additions	\$5,965,788	\$1,843,229	\$1,837,549	\$1,471,229
Reductions	(\$5,626,560)	(\$2,810,362)	(\$1,662,936)	(\$1,289,507)
Total Designated Funds	\$5,520,741	\$4,102,734	\$5,695,354	\$5,877,076
Other Uses of Funds				
Maintenance Reserve	\$0	\$240,055	\$0	\$0
Bad Debt Expense	10,503	35,000	35,000	35,000
Loss on Disposal of Assets	4,538	25,000	25,000	25,000
Total Other Uses of Funds	\$15,041	\$300,055	\$60,000	\$60,000
TOTAL USES OF FUNDS	\$7,803,901	\$26,279,304	\$9,474,068	\$9,510,492
EXCESS (DEFICIENCY) OF SOURCES OVER USES OF FUNDS	\$1,129,218	(\$1,873,271)	(\$182,289)	(\$683,504)
TRANSFER (TO) FROM RESERVES TO BALANCE BUDGET	(\$1,129,218)	\$1,873,271	\$182,289	\$683,504
	\$0	\$0	\$0	\$0

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2016 BUDGET

SOURCES AND USES OF FUNDS	2014 ACTUAL	2015 ADOPTED	2015 AMENDED	2016 PROPOSED
SOURCES OF FUNDS				
Charges for Services				
Water Sales	\$2,565,219	\$2,720,478	\$2,683,566	\$2,746,367
Wastewater Charges	4,385,245	4,626,397	4,627,069	4,739,810
Meter Service Charges	557,015	580,807	585,128	594,000
Reconnection and Transfer Fees	102,250	105,000	102,360	105,431
Miscellaneous Charges and Fees	63,417	50,000	237,757	50,000
Late Fees	86,350	86,000	84,349	86,879
Cross Connection Control fee	290,005	289,000	297,337	306,258
Total Charges for Services	\$8,049,501	\$8,457,683	\$8,617,566	\$8,628,744
Non-Operating Revenue				
Interest Income	\$51,012	\$33,566	\$46,137	\$50,000
Interest Income - Assessments	0	0	0	0
Assessment Interest Income	0	5,435	5,435	5,435
Contributed Capital - Grant- FDEP	0	0	0	0
Contributed Capital - Grant- USDA	537,948	0	0	0
Contributed Capital - Customers	31,259	30,000	90,332	30,000
Contributed Capital - Developer	216,956	300,619	491,147	70,000
Debt Proceeds - USDA	0	0	0	0
Debt Proceeds - FDEP	0	15,526,989	0	0
Debt Proceeds - FCB	0	0	0	0
Other Non-Operating Revenue	46,442	51,741	41,162	42,809
Master Plan	0	0	0	0
Grant / Insurance Proceeds	0	0	0	0
Total Non-Operating Revenue	\$883,617	\$15,948,350	\$674,213	\$198,244
TOTAL SOURCES OF FUNDS	\$8,933,119	\$24,406,033	\$9,291,780	\$8,826,988
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Water Treatment and Distribution	\$1,415,712	\$1,840,123	\$1,774,582	\$1,867,838
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Total O & M Expenditures	\$6,312,412	\$7,578,048	\$7,502,040	\$8,019,037
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Customer Service and Administration	0	0	0	0
Maintenance Department	0	0	0	0
Total Capital Expenditures	\$248,215	\$16,047,424	\$581,479	\$100,000
Debt Service				
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Total Designated Funds	\$5,520,741	\$4,102,734	\$5,695,354	\$5,877,076
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TRANSFER (TO) FROM RESERVES TO BALANCE BUDGET	(\$1,129,218)	\$1,873,271	\$182,289	\$683,504
	\$0	\$0	\$0	\$0

OPERATIONS
AND
MAINTENANCE

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2016 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 1000 - Water Treatment and Distribution

CODE	DESCRIPTION	2014 ACTUAL	2015 ADOPTED	2015 AMENDED	2016 PROPOSED
1100	Salaries and Wages	\$514,581	\$665,867	\$618,146	\$641,302
1410	Overtime	6,991	74,281	74,281	80,922
2110	FICA	40,657	56,621	52,971	55,250
2540	Unemployment Taxes	2,210	3,736	2,818	2,441
2200	Employer Pension Contribution	28,848	39,952	37,089	38,478
2310	Health/Life Insurance	174,710	224,094	201,995	235,932
2430	Workers Compensation	26,518	28,940	25,940	26,000
4010	Travel and Training	13,388	24,000	24,000	26,000
4110	Telephone and Fax	7,247	6,654	6,177	6,424
4350	Electric---All Other	150,427	157,561	152,957	168,253
4510	General Liability Insurance	16,141	18,078	16,595	18,586
4530	Comprehensive Auto Insurance	7,826	8,765	8,776	9,829
4590	Other Insurance	71,793	80,408	85,031	95,235
4640	Repairs & Maintenance	86,500	95,609	127,809	106,920
4630	Other Contract Services	20,841	23,330	24,715	25,704
5220	Vehicle Fuel	41,550	46,148	34,383	37,821
4650	Vehicle Maintenance	16,647	20,161	20,161	20,967
3310	Licenses and Permits	9,632	2,045	3,966	4,125
5240	Chemicals	95,260	101,314	94,214	103,635
5340	Other Materials	58,943	126,674	126,674	131,741
5280	Laboratory Fees	22,404	31,104	31,104	27,143
5270	Uniforms/Clothing Allowance	2,129	3,600	3,600	3,900
5410	Memberships/Periodicals/Books	470	1,181	1,181	1,228
COLUMN TOTALS		\$1,415,712	\$1,840,123	\$1,774,582	\$1,867,838

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

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2016 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 2000 - Wastewater Treatment

CODE	DESCRIPTION	2014 ACTUAL	2015 ADOPTED	2015 AMENDED	2016 PROPOSED
1110	Salaries and Wages	\$454,564	\$495,413	\$500,093	\$503,639
1410	Overtime	6,310	25,109	25,109	25,324
2110	FICA	34,503	39,820	40,178	40,466
2540	Unemployment Taxes	1,906	2,824	2,213	2,284
2200	Employer Pension Contribution	21,362	29,725	30,006	30,218
2310	Health/Life Insurance	117,716	156,074	153,949	164,512
2430	Workers Compensation	9,943	15,512	15,512	15,393
4010	Travel and Training	3,918	18,000	18,000	18,000
4110	Telephone and Fax	2,658	3,433	3,433	3,570
4350	Electric	164,202	241,931	241,931	266,124
4370	Section 8 Electric	10,868	20,915	14,233	15,656
4510	General Liability Insurance	19,131	21,427	16,595	18,586
4530	Comprehensive Auto Insurance	4,980	5,578	4,387	4,913
4590	Other Insurance	89,996	100,796	90,029	100,832
4920	Section 8 Field Maintenance	0	14,849	14,849	15,443
4640	Repairs & Maintenance	116,697	97,555	97,555	106,281
4660	Section 8 Repairs	11,703	13,415	13,415	13,952
4630	Other Contract Services	16,674	27,150	27,150	28,236
5220	Vehicle Fuel	14,293	19,000	12,226	13,449
4650	Vehicle Maintenance	5,319	8,935	13,531	14,072
3310	Licenses and Permits	10,664	13,814	11,295	11,747
5240	Chemicals	44,388	46,140	49,526	54,478
5340	Other Materials	60,324	28,234	30,160	38,929
5280	Laboratory Fees	28,584	23,955	29,607	28,727
4910	Residuals Management	231,298	139,700	125,408	139,700
5270	Uniforms/Clothing Allowance	1,068	2,400	2,400	2,400
5410	Memberships/Periodicals/Books	335	589	589	613
COLUMN TOTALS		\$1,483,403	\$1,612,293	\$1,583,379	\$1,677,546

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 was added in 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 2016 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 3000 - Wastewater Collection Dept.

CODE	DESCRIPTION	2014 ACTUAL	2015 ADOPTED	2015 AMENDED	2016 PROPOSED
1110	Salaries and Wages	\$260,158	\$298,820	\$298,820	\$300,363
1410	Overtime	1,577	29,781	29,781	30,361
2110	FICA	19,696	25,138	25,138	25,300
2540	Unemployment Taxes	1,093	1,368	1,045	1,049
2200	Employer Pension Contribution	14,282	17,929	17,929	18,022
2310	Health/Life Insurance	89,153	93,619	95,893	98,643
2430	Workers Compensation	6,314	9,792	9,792	9,624
4010	Travel and Training	4,933	12,000	12,000	12,000
4110	Telephone and Fax	1,538	1,989	1,989	2,069
4350	Electric	28,594	54,379	35,306	38,836
4510	General Liability Insurance	16,141	18,078	16,595	18,586
4530	Comprehensive Auto Insurance	4,268	4,780	5,118	5,732
4590	Other Insurance	1,056	1,183	1,250	1,400
4640	Repairs & Maintenance	42,301	58,008	58,008	62,349
4630	Other Contract Services	2,237	1,961	1,901	1,977
5220	Vehicle Fuel	20,454	21,528	13,889	15,278
4650	Vehicle Maintenance	13,982	15,109	26,446	27,504
3310	Licenses & Permits	5,234	7,306	7,306	8,306
5240	Chemicals	0	1,451	1,451	1,596
5340	Other Materials	44,967	20,448	33,102	30,781
5270	Uniforms/Clothing Allowance	761	1,800	1,800	1,800
5410	Memberships/Periodicals/Books	275	389	389	405
COLUMN TOTALS		\$579,012	\$696,857	\$694,948	\$711,981

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 was added in 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 2016 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 4000 - Customer Service / Administration

CODE	DESCRIPTION	2014 ACTUAL	2015 ADOPTED	2015 AMENDED	2016 PROPOSED
1110	Salaries and Wages	\$481,552	\$545,009	\$545,009	\$606,719
1410	Overtime	5,660	3,044	3,044	3,572
2110	FICA	35,584	41,926	41,926	46,687
2540	Unemployment Taxes	1,616	3,280	2,148	1,862
2200	Employer Pension Contribution	28,894	32,701	32,701	36,403
2310	Health/Life Insurance	125,105	141,314	155,652	153,040
2430	Workers Compensation	941	2,370	1,281	1,282
3120	Legal Services	30,555	43,000	43,000	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	28,245	44,000	44,000	44,000
3140	Engineering Services	83,984	141,300	141,300	287,780
3140	Engineering Services - SRF	0	0	0	0
4010	Travel and Training	12,267	27,000	27,000	34,000
4110	Telephone and Fax	3,938	5,731	3,809	3,961
4210	Postage & Freight	37,973	34,802	42,725	44,434
4510	General Liability Insurance	3,180	3,562	3,278	3,671
4530	Comprehensive Auto Insurance	711	796	731	819
4590	Other Insurance	25,252	34,591	29,473	33,010
4630	Other Contract Services	28,730	34,682	34,682	36,069
4640	Repairs & Maintenance	29,558	20,346	26,929	22,162
5220	Vehicle Fuel	347	451	335	369
4650	Vehicle Maintenance	759	1,687	2,827	790
5130	Office Supplies	17,173	26,368	26,368	27,423
4930	Misc. Office Expense	38,711	34,310	34,310	35,682
4930	Misc. Bank Fees	6,508	5,859	8,978	9,337
4930	Misc. Expense	140	706	706	735
4930	Arrowhead Assessment Exp.	0	3,000	3,000	3,000
4930	Advertising	3,013	3,488	3,488	3,628
	Board Member Pay				21,000
3310	Licenses and Permits	175	1,403	1,403	1,459
5410	Memberships/Periodicals/Books	6,688	8,729	8,729	9,078
COLUMN TOTALS		\$1,037,259	\$1,246,955	\$1,270,332	\$1,516,471

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.

Changed Payscale position titles and added extra line items for 3 Clerk positions (Annual Cost \$18,481 including benefits)

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 + \$203,000 for additional studies

Vehicle Fuel is calculated at a 10% increase

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

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2016 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 5000 - MAINTENANCE

CODE	DESCRIPTION	2014 ACTUAL	2015 ADOPTED	2015 AMENDED	2016 PROPOSED
1110	Salaries and Wages	\$161,130	\$316,563	\$316,563	\$356,948
1410	Overtime	0	38,745	38,745	26,025
2110	FICA	12,038	27,181	27,181	29,297
2540	Unemployment Taxes	449	1,368	616	799
2200	Employer Pension Contribution	16,666	18,994	18,994	21,417
2310	Health/Life Insurance	87,289	96,456	98,059	123,515
2430	Workers Compensation	7,277	10,588	9,088	11,145
4010	Travel and Training	4,204	12,000	12,000	12,000
4110	Telephone and Fax	1,855	1,645	1,635	1,700
4510	General Liability Insurance	2,200	2,464	2,255	2,526
4530	Comprehensive Auto Insurance	4,980	5,578	5,118	5,732
4640	Repairs & Maintenance	18,409	7,388	7,388	9,471
4630	Other Contract Services	1,041	2,876	2,876	2,991
5220	Vehicle Fuel	10,794	11,720	10,028	11,031
4650	Vehicle Maintenance	6,825	11,638	11,638	12,103
3310	Licenses and Permits	40	1,089	1,089	1,133
5340	Other Materials	19,589	13,281	13,281	15,105
5270	Uniforms/Clothing Allowance	606	1,800	1,800	1,800
5410	Memberships/Periodicals/Books	365	447	447	465
COLUMN TOTALS		\$355,758	\$581,820	\$578,799	\$645,202

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 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 are adjusted to reflect 3 year actual/projected average plus cola
Additional Maintenance Tech 1 position for 2015
 Payroll expenses (except for the supervisor) are allocated to other departments, as time is used.

CAPITAL OUTLAY

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2016 BUDGET

WATER TREATMENT AND DISTRIBUTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2014 ACTUAL	2015 ADOPTED	2015 AMENDED	2016 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*			68,012	67,089	68,659
ON GOING METER REPLACEMENT FUND	2016-101	102,384	100,000	124,000	100,000
(2) F150 REGULAR CAB	2016-102				56,924
GPS - 14	2016-103				4,755
(2) F150 REGULAR CAB	2015-102		45,720	45,720	
(1) ELECTRIC GATE - CARSON WATER PLANT	2015-103		10,983	10,983	
MINI TAKEUCHI EXCAVATOR AND TRAILER	2015-104		60,000	59,944	
COMPUTERS (4) PLUS INSTALLATION	2015-105		2,700	4,052	
AC & UNDERSIZED LINES -1,2,3,& 4 (ENGINEERING & PERMITTING)			500,000	500,000	
NEW AC JVW PLANT			11,775	11,775	
AC REPLACEMENT WATER PLANT OFFICE				5,975	
IMMOKALEE DRIVE - QUALITY ENTERPRISES				196,000	
F150 4X2 REGULAR CAB	2014-102	21,101			
F250 4X4 REGULAR CAB WITH UTILITY BODY	2014-103	27,420			
4" DIAPHRAGM PUMP	2014-104	11,650			
CARPORT FOR EQUIPMENT	2014-105	307		2,353	
AC & UNDERSIZED LINES PH 5, 6, & 7 (Steven's & Layton)		2,020,004			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-2,182,866	-799,190	-1,027,892	-230,338
FDEP SRF LOAN			15,526,989	0	
Contributed Capital - Developer			225,528	225,528	35,000
Contributed Capital - Customer		31,259	29,288	90,332	30,000
TOTALS		31,259	15,781,805	315,860	65,000

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2016 BUDGET

WASTEWATER TREATMENT CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2014 ACTUAL	2015 ADOPTED	2015 AMENDED	2016 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*			57,830	12,812	59,248
F150 4X4	2016-201				30,739
GPS - 7	2016-202				2,377
EXTRA SPREADER FOR BIOSET	2015-201		45,000	45,931	
4X4 ALL TERRAIN UTILITY VEHICLE	2015-202		11,000	11,000	
CLARIFIER REPAIR				40,000	
WWTP FURNITURE		3,848			
TRACTOR & MOWER	2014-201	74,421			
CARPORTS FOR EQUIPMENT	2014-202	862		5,018	
EZ-GO HD UTILITY VEHICLE	2014-203	9,038			
COMPUTER		2,102			
SCHWING BIOSET		1,586,099			
CLARIFIER REHAB		50,500			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-1,726,870	-113,830	-114,761	-92,364
USDA FUNDED PROJECT LOAN (CIP)				0	0
USDA FUNDED PROJECT GRANT *				0	0
WWTP MONITORING WELLS					
TOTALS		\$0	\$0	\$0	\$0

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2016 BUDGET

WASTEWATER COLLECTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2014 ACTUAL	2015 ADOPTED	2015 AMENDED	2016 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*			55,042	42,247	59,248
MANHOLE REPLACEMENT			50,000	50,000	50,000
LIFT STATION REPLACEMENT PARTS-ONGOING	2016-301				40,000
F250 TRUCK WITH UTILITY BODY	2016-302				29,604
LIFT STATION SCADA SYSTEM	2016-303				30,000
GPS - 8	2016-304				2,717
LIFT STATION REHAB Q & X4	2016-305				91,000
LIFT STATION REPLACEMENT PARTS-ONGOING	2015-301		40,000	40,000	
BOOM TRUCK WITH HYDRAULIC CRANE	2015-302		76,498	76,498	
LIFT STATION SCADA SYSTEM (5)	2015-303		31,250	33,403	
PORTABLE GENERATOR	2015-304		24,000	23,597	
SEWER CAMERA	2015-305		12,588	12,147	
LIFT STATION X2 & W CELLULAR BASED RTU				6,032	
UPGRADE LIFT STATION'S F & G, V, T, I2 & Forcemain	2014-302	1,435,686			
F250 4X4 REGULAR CAB WITH UTILITY BODY & COMPRESSOR	2014-303	27,272			
CARPORT ROOFS FOR EQUIPMENT	2014-304	867		5,013	
LIFT STATION SCADA SYSTEM (5)	2014-305	29,475			
LIFT STATION W		15,100			
SEWER REHAB		90,771			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-1,599,171	-289,378	-288,937	-302,569
USDA FUNDED PROJECT LOAN					
USDA FUNDED PROJECT GRANT					
Contributed Capital Developer-		216,956	265,619	265,619	35,000
TOTALS		\$216,956	\$265,619	\$265,619	\$35,000

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2016 BUDGET

CUSTOMER SERVICE / ADMINISTRATION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2014 ACTUAL	2015 ADOPTED	2015 AMENDED	2016 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*		0	29,040	24,084	29,700
ADMIN OFFICE REPAIRS - LOBBY & DOORS	2016-401				20,000
GPS - 1	2016-402				340
TAPE BACKUP ON FILE SERVER				2,956	
BILLMASTER UPGRADE TO ONLINE PAYMENTS	2014-401			2,000	
NEPTUNE AUTOREAD HANDHELD	2014-402	6,327			
MAP ROOM REHAB	2014-403	5,143			
A/C		5,987			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-17,457	-29,040	-29,040	-50,040
USDA FUNDED PROJECT LOAN					
USDA FUNDED PROJECT GRANT *					
TOTALS		0	0	0	0

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2016 BUDGET

MAINTENANCE CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2014 ACTUAL	2015 ADOPTED	2015 AMENDED	2016 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*		0	5,000	5,000	5,000
EMERGENCY, SPECIALTY & SHOP TOOLS GPS - 9	2016-501 2016-502				15,000 3,057
F250 TRUCK WITH 8' UTILITY BOX EMERGENCY, SPECIALTY & SHOP TOOLS	2015-501 2015-502		25,883 10,000	0 10,000	
FORD XLT TRANSIT VAN	2014-501	23,715			
USED CRANE TRUCK	2014-502	56,580			
CARPORT ROOF	2014-503	862		5,018	
EZ-GO HD UTILITY VEHICLE TOOLS	2014-504 2014-505	9,038 10,000			
				0	0
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-100,195	-40,883	-20,018	-23,057
TOTALS		\$0	\$0	\$0	\$0

DEBT

SERVICE

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2016 BUDGET

DEBT SERVICE EXPENDITURES	2014 ACTUAL	2015 ADOPTED	2015 AMENDED	2016 PROPOSED
DEBT SERVICE EXPENDITURES				
SERIES A REVENUE BONDS				
Principal	90,000	90,000	90,000	100,000
Interest	36,500	32,000	32,000	27,500
SERIES B REVENUE BONDS				
Principal	31,000	37,000	37,000	34,000
Interest	12,950	11,400	11,400	9,550
SERIES 1985 REVENUE BONDS				
Principal	20,000	21,000	21,000	22,000
Interest	16,398	15,398	15,398	14,348
SERIES 1989 REVENUE BONDS				
Principal	92,000	97,000	97,000	102,000
Interest	129,900	125,300	125,300	120,450
SERIES 1990 REVENUE BONDS				
Principal	6,000	6,000	6,000	7,000
Interest	8,650	8,350	8,350	8,050
SERIES 1996 REVENUE BONDS				
Principal	87,000	91,000	91,000	96,000
Interest	173,379	168,920	168,920	164,256
SERIES 1998 REVENUE BONDS				
Principal	15,000	15,000	15,000	16,000
Interest	29,655	28,980	28,980	28,305
SERIES 2001 REFUNDING BONDS (USDA)				
Principal	36,000	38,000	38,000	40,000
Interest	88,380	86,760	86,760	85,050
CAPITAL LEASE PAYMENTS				
Principal	0	0	0	0
Interest	0	0	0	0
SERIES 2008 REVENUE BONDS (USDA)				
Principal	43,000	45,000	45,000	47,000
Interest	140,525	138,644	138,644	136,675
SERIES 2013 REVENUE BONDS (USDA)				
Principal	0	48,000	48,000	49,000
Interest	123,300	121,974	121,974	119,448
SERIES 2013 REVENUE BONDS (USDA)- Assessment				
Principal	0	53,045	53,045	53,045
Interest	0	3,183	3,183	3,183
FLORIDA COMMUNITY BANK - WWTP CONST. LOAN				
Principal	0	0	0	0
Interest	0	0	0	0
FDEP LOAN DW110120				
Principal	15,499	16,943	16,943	16,943
Interest	10,378	10,377	10,377	10,377
FDEP LOAN DW110121				
Principal	15,301	13,857	13,857	13,857
Interest	7,418	7,417	7,417	7,417
FDEP LOAN DW11014				
Principal		776,349		
Interest		246,879		
Total Principal	450,800	1,348,195	571,845	596,845
Total Interest	777,433	1,005,583	758,704	734,610
TOTAL DEBT SERVICE EXPENDITURES	\$1,228,233	\$2,353,777	\$1,330,549	\$1,331,455

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2016 BUDGET

DEBT SERVICE RESERVES	2014 ACTUAL	2015 ADOPTED	2015 AMENDED	2016 PROPOSED
DEBT SERVICE RESERVES				
SERIES A REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	151,008	151,008	151,008	151,008
SERIES B REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	20,592	20,592	20,592	20,592
SERIES 1985 REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	37,680	37,680	37,680	37,680
SERIES 1989 REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	404,518	404,518	404,518	404,518
SERIES 1990 REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	27,931	27,931	27,931	27,931
SERIES 1996 REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	426,868	426,868	426,868	426,868
SERIES 1998 REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	31,500	31,500	31,500	31,500
SERIES 2001 REVENUE BONDS				
Annual Reserve	0	0	0	0
Balance	52,250	52,250	52,250	52,250
SERIES 2008 REVENUE BONDS (USDA)				
Annual Reserve	18,372	18,372	18,372	18,372
Balance	110,232	128,604	128,604	146,976
SERIES 2013 REVENUE BONDS (USDA)				
Annual Reserve	20,000	20,000	20,000	20,000
Balance	23,333	43,333	43,333	63,333
LESS				
BALANCE IN SPECIAL RESTRICTED RESERVE	165,900	165,900	165,900	165,900
Total Annual Reserves	38,372	38,372	38,372	38,372
Reserve Balance	1,120,012	1,158,384	1,158,384	1,196,756

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2016 BUDGET

Unrestricted Net Assets	2014 ACTUAL	2015 ADOPTED	2015 AMENDED	2016 PROPOSED
Designated Funds				
Designated for emergencies				
Additions to fund	100,000	100,000	100,000	100,000
Reductions to fund				
Net emergency fund	760,000	860,000	860,000	960,000
Designated for operations (6 months)				
Additions to fund	75,498	353,174	37,494	536,174
Reductions to fund				
Net operation funds	2,635,850	2,913,526	2,673,344	3,449,700
Designated for vehicle replacement				
Additions to fund	160,000	150,000	100,000	100,000
Reductions to fund	(165,026)	(148,000)	(122,218)	(117,267)
Net vehicle replacement fund	252,851	259,877	237,659	220,392
Designated for capital equipment				
Additions to fund	5,390,235	1,000,000	1,360,000	495,000
Reductions to fund	(5,461,534)	(978,907)	(1,358,429)	(488,736)
Net capital/equipment fund	209,053	301,445	303,016	309,280
Designated for maintenance reserve				
Additions to fund	240,055	240,055	240,055	240,055
Reductions to fund				
Net maintenance reserve	1,662,987	1,903,042	1,903,042	2,143,097
Transfer to operations	0	(1,683,455)	(182,289)	(683,504)
Undesignated	872,832	2,131,773	809,896	1,120,389
Total Designated funds	5,520,741	6,237,890	5,977,060	7,082,469
Undesignated funds	872,832	2,131,773	809,896	1,120,389
Total additions	5,965,788	1,843,229	1,837,549	1,471,229
Total reductions	(5,626,560)	(2,810,362)	(1,662,936)	(1,289,507)
Balance unrestricted net assets	6,393,573	6,686,209	6,604,667	7,519,353

EFFECTIVE 10/01/2015

SCHEDULE "A"

IMMOKALEE WATER & SEWER DISTRICT

PAYSCALE (Annual Range)

NO COLA for 2015-2016

	STARTING	ENDING (1.5%)		
CUSTOMER SERVICE REPRESENTATIVE I	25,189	37,783	\$12.11	\$18.17
CUSTOMER SERVICE REPRESENTATIVE II	26,957	40,435	\$12.96	\$19.44
CSR III, SERVICE TECH I, A/P CLERK, BILLING CLERK, MAINTENANCE TECH I	28,844	43,266	\$13.87	\$20.80
CSR IV, SERVICE TECH II, OPERATOR TRAINEE, MAINTENANCE TECH II	29,286	43,930	\$14.08	\$21.12
SERVICE TECH III, MAINTENANCE TECH III, BILLING COORDINATOR	33,384	50,076	\$16.05	\$24.08
IRRIGATION SPECIALIST, HUMAN RESOURCE SPECIALIST, SERVICE TECH IV, MAINTENANCE TECH IV	35,963	53,945	\$17.29	\$25.94
PLANT OPERATOR "C"	34,237	51,355	\$16.46	\$24.69
PLANT OPERATOR "B"	39,416	59,124	\$18.95	\$28.43
PLANT OPERATOR "A"	43,805	65,707	\$21.06	\$31.59
WASTEWATER LEAD OPERATOR, WATER DISTRIBUTION COORDINATOR	44,013	66,019	\$21.16	\$31.74
W/W COLLECTION SUPERVISOR, ADMINISTRATION SUPERVISOR, MAINTENANCE SUPERVISOR	54,101	81,151	\$26.01	\$39.02
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 \$2.00 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/Maintenance/Utility Customer Service .50, CDL .50, Other misc. certifications .50 per hour, PHR/FPHR Certification \$1.00 per hour

APS/APM \$1.00 per hour, CGFOA Certification - \$2.00 per hour,

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

EFFECTIVE 10/01/2014

SCHEDULE "A"

IMMOKALEE WATER & SEWER DISTRICT

PAYSCALE (Annual Range)

Includes 2.1% COLA

	STARTING	G (1.5%)		
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
3 SERVICE TECH II, OPERATOR TRAINEE, MAINTENANCE TECH II	29,286	43,930	\$14.08	\$21.12
4 SERVICE TECH III, MAINTENANCE TECH III, BILLING COORDINATOR	33,384	50,076	\$16.05	\$24.08
5 IRRIGATION SPECIALIST, HUMAN RESOURCE SPECIALIST, SERVICE TECH IV, MAINTENANCE TECH IV	35,963	53,945	\$17.29	\$25.94
6 PLANT OPERATOR "C"	34,237	51,355	\$16.46	\$24.69
7 PLANT OPERATOR "B"	39,416	59,124	\$18.95	\$28.43
9 PLANT OPERATOR "A"	43,805	65,707	\$21.06	\$31.59
10 WASTEWATER LEAD OPERATOR, WATER DISTRIBUTION COORDINATOR	44,013	66,019	\$21.16	\$31.74
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