



2012 BUDGET

FISCAL YEAR ENDING
SEPTEMBER 30, 2012

*Adopted
August 17, 2012*

**IMMOKALEE
WATER
&
SEWER
DISTRICT**

RESOLUTION # 11-05

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT AMENDING THE FISCAL YEAR 2011 BUDGET, AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011.

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, 2011 and adopted the budget for the Fiscal year beginning October 1, 2011, during a duly advertised budget hearing on August 17, 2011.

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 11-05:

FISCAL YEAR 2012 ASSUMPTIONS:

REVENUE

Assumes -5% Growth

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, WITHOUT 3.56% 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 2011

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

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)	2012-101	\$145,400
<i>(We now have 82% of the meters in autoreads - one more years should complete this process.)</i>		
VALVE MAINTENANCE TRAILER	2012-102	\$54,600
EASY LOCATER - PIPE LOCATER	2012-103	\$12,000

DEPARTMENT 20

DEPARTMENT 30		
LIFT STATION REPLACEMENT PARTS-ONGOING	2012-301	\$30,000
PUMPS FOR LS B1	2012-302	\$7,910
O2 FORCE MAIN EXTENSION	2012-303	\$8,000

DEPARTMENT 40

RADIO	2012-401	\$1,500
MONEY COUNTER	2012-402	\$2,000
COUNTER UPGRADE	2012-403	\$6,000
SECURITY CAMERA UPGRADE	2012-404	\$2,100

DEPARTMENT 50

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2012 BUDGET

SOURCES AND USES OF FUNDS	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 AMENDED	2012 ADOPTED
SOURCES OF FUNDS					
Charges for Services					
Water Sales	\$2,510,532	\$2,380,941	\$2,351,460	\$2,351,460	\$2,244,634
Wastewater Charges	4,091,793	3,974,151	3,928,989	3,928,989	3,733,130
Meter Service Charges	499,465	499,395	493,670	493,670	464,161
Reconnection and Transfer Fees	155,173	126,844	119,601	113,647	107,965
Miscellaneous Charges and Fees	87,153	51,946	43,212	43,212	41,051
Late Fees	75,400	80,425	80,573	80,573	76,544
Cross Connection Control fee		21,392	252,000	209,298	252,000
Total Charges for Services	\$7,419,516	\$7,135,094	\$7,269,505	\$7,220,849	\$6,919,487
Non-Operating Revenue					
Interest Income	\$120,653	\$127,207	\$59,113	\$59,113	\$58,000
Interest Income - Assessments	0	0	0		0
Contributed Capital - Grant- FDEP		2,068,218	366,350	277,627	0
Contributed Capital - Grant- USDA	647,183	260,167	3,156,000	3,156,000	3,156,000
Contributed Capital - Customers	76,869	30,875	59,961	30,507	28,982
Contributed Capital - Developer	383,696	187,480	70,000	117,178	70,000
Debt Proceeds - USDA	0	450,542	4,932,000	4,481,458	4,481,458
Debt Proceeds - FDEP	0	364,979	64,650	380,792	0
Other Non-Operating Revenue	19,103	51,033	4,748	49,299	49,299
Master Plan	39,133	0		0	0
Grant / Insurance Proceeds	51,420	0	0	0	0
Total Non-Operating Revenue	\$1,338,057	\$3,540,501	\$8,712,822	\$8,551,974	\$7,843,739
TOTAL SOURCES OF FUNDS	\$8,757,573	\$10,675,595	\$15,982,327	\$15,772,823	\$14,763,225
USES OF FUNDS					
Operations and Maintenance					
Water Treatment and Distribution	\$1,296,602	\$1,355,451	\$1,462,730	\$1,412,653	\$1,500,575
Wastewater Treatment	1,630,469	1,356,029	1,568,274	1,471,768	1,512,577
Wastewater Collection	399,808	411,182	448,592	445,857	483,612
Customer Service and Administration	831,527	1,007,141	1,144,347	1,182,815	1,122,645
Maintenance Department	263,750	216,665	371,500	290,104	382,884
Depreciation	1,391,486	1,443,217	1,426,311	1,444,000	1,450,000
Total O & M Expenditures	\$5,813,642	\$5,789,685	\$6,421,754	\$6,247,197	\$6,452,293
Capital Expenditures					
Water Treatment and Distribution	\$1,009,855	\$2,775,054	\$525,961	\$897,601	\$63,982
Wastewater Treatment	210,831	450,542	8,088,000	7,664,484	7,637,458
Wastewater Collection	210,643	314,461	35,000	540,457	35,000
Customer Service and Administration	15,270	0	0	0	0
Maintenance Department	0	0	0	0	0
Total Capital Expenditures	\$1,446,599	\$3,540,057	\$8,648,961	\$9,102,542	\$7,736,440
Debt Service					
Principal	\$391,061	\$447,572	\$472,259	\$510,018	\$512,255
Interest	743,441	1,043,646	886,673	712,559	873,701
Total Debt Service	\$1,134,502	\$1,491,218	\$1,358,932	\$1,222,578	\$1,385,956
Funds Balance					
Undesignated	\$1,756,567	\$1,840,957	\$1,150,006	\$753,767	\$595,086
Previous Designated Balance Forward	\$1,799,402	\$3,613,008	\$4,176,084	\$4,176,084	\$3,275,093
Additions	\$1,813,606	\$760,794	\$1,090,199	\$1,090,199	\$1,043,480
Reductions	\$0	(\$197,718)	(\$1,575,643)	(\$1,991,190)	(\$1,608,681)
Total Designated Funds	\$3,613,008	\$4,176,084	\$3,690,640	\$3,275,093	\$2,709,892
Other Uses of Funds					
Maintenance Reserve	\$163,310	\$0	\$240,055	\$240,055	\$240,055
Bad Debt Expense	(3,059)	8,429	35,000	35,000	35,000
Loss on Disposal of Assets	23,811	10,854	25,000	25,000	25,000
Total Other Uses of Funds	\$184,062	\$19,283	\$300,055	\$300,055	\$300,055
TOTAL USES OF FUNDS	\$8,578,805	\$11,037,961	\$16,729,702	\$16,872,372	\$15,874,744
EXCESS (DEFICIENCY) OF SOURCES OVER USES OF FUNDS	\$178,768	(\$362,366)	(\$747,376)	(\$1,099,549)	(\$1,111,519)
TRANSFER (TO) FROM RESERVES TO BALANCE BUDGET	(\$178,768)	\$362,366	\$747,376	\$1,099,549	\$1,111,519
	\$0	(\$0)	\$0	\$0	\$0

OPERATIONS
AND
MAINTENANCE

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2012 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 1000 - Water Treatment and Distribution

CODE	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 AMENDED	2012 ADOPTED
1100	Salaries and Wages	\$382,082	\$442,516	\$522,115	\$449,639	\$493,969
1410	Overtime	39,097	158	17,339	17,339	12,534
2110	FICA	36,077	35,767	41,268	35,724	38,747
2540	Unemployment Taxes	644	2,280	4,480	4,480	4,480
2200	Employer Pension Contribution	23,969	25,801	31,327	26,978	29,638
2310	Health/Life Insurance	136,126	132,670	161,109	161,109	176,929
2430	Workers Compensation	28,297	25,241	27,425	27,425	25,815
4010	Travel and Training	15,729	8,432	16,500	16,500	16,500
4110	Telephone and Fax	10,279	13,633	12,375	8,329	8,662
4350	Electric---All Other	164,391	156,128	147,859	164,267	180,694
4510	General Liability Insurance	26,311	11,227	12,783	10,913	14,439
4530	Comprehensive Auto Insurance	8,473	8,787	9,666	8,721	7,835
4590	Other Insurance	57,462	58,783	65,761	58,284	64,975
4640	Repairs & Maintenance	133,342	166,730	124,280	97,621	137,867
4630	Other Contract Services	70,358	42,539	41,922	40,371	41,986
5220	Vehicle Fuel	29,419	30,419	25,700	42,748	47,023
4650	Vehicle Maintenance	23,797	10,626	11,863	18,001	18,721
3310	Licenses and Permits	7,165	14,038	15,068	5,655	5,881
5240	Chemicals	50,279	61,511	60,513	58,996	64,896
5340	Other Materials	23,084	82,410	86,814	113,688	75,983
5280	Laboratory Fees	20,865	21,039	22,303	41,605	28,950
5270	Uniforms/Clothing Allowance	7,990	3,407	3,250	3,250	3,000
5410	Memberships/Periodicals/Books	1,366	1,309	1,010	1,010	1,050
COLUMN TOTALS		\$1,296,602	\$1,355,451	\$1,462,730	\$1,412,653	\$1,500,575

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 2012 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 2000 - Wastewater Treatment

CODE	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 AMENDED	2012 ADOPTED
1110	Salaries and Wages	\$321,037	\$319,590	\$337,171	\$324,269	\$321,094
1410	Overtime	35,940	5,609	16,363	16,363	15,270
2110	FICA	27,259	24,605	27,045	26,058	25,732
2540	Unemployment Taxes	352	1,500	2,240	2,318	2,240
2200	Employer Pension Contribution	15,590	15,866	20,230	19,456	19,266
2310	Health/Life Insurance	72,953	76,796	94,735	77,522	95,263
2430	Workers Compensation	14,158	10,893	12,840	12,840	12,220
4010	Travel and Training	2,547	554	9,000	9,000	9,000
4110	Telephone and Fax	4,547	3,361	3,332	2,935	3,052
4350	Electric	217,484	204,414	204,883	188,385	207,224
4370	Section 8 Electric	16,235	14,359	16,687	13,191	14,510
4510	General Liability Insurance	17,574	16,012	16,973	15,434	15,518
4530	Comprehensive Auto Insurance	5,866	6,083	6,448	6,037	3,561
4590	Other Insurance	48,536	55,325	58,645	55,198	61,154
4920	Section 8 Field Maintenance	24,284	16,305	26,529	26,529	23,268
4640	Repairs & Maintenance	128,032	79,529	96,228	85,921	101,740
4660	Section 8 Repairs	33,081	5,695	22,047	22,047	21,085
4630	Other Contract Services	3,536	2,262	1,865	37,033	1,939
5220	Vehicle Fuel	20,321	13,300	14,561	14,561	16,017
4650	Vehicle Maintenance	13,043	20,250	21,577	11,155	11,601
3310	Licenses and Permits	10,400	209	6,232	2,059	2,141
5240	Chemicals	35,508	25,123	20,592	20,592	21,416
5340	Other Materials	79,328	13,808	48,767	35,748	44,680
5280	Laboratory Fees	22,339	19,201	22,709	22,709	22,273
4910	Residuals Management	454,499	402,383	458,323	422,153	439,039
5270	Uniforms/Clothing Allowance	5,555	2,408	1,750	1,750	1,750
5410	Memberships/Periodicals/Books	465	589	504	504	524
COLUMN TOTALS		\$1,630,469	\$1,356,029	\$1,568,274	\$1,471,768	\$1,512,577

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 2012 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 3000 - Wastewater Collection Dept.

CODE	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 AMENDED	2012 ADOPTED
1110	Salaries and Wages	\$168,659	\$171,001	\$191,939	\$176,565	\$188,003
1410	Overtime	15,807	1,356	4,563	4,563	4,460
2110	FICA	13,943	13,760	15,032	13,856	14,723
2540	Unemployment Taxes	242	727	1,680	1,182	1,680
2200	Employer Pension Contribution	9,085	9,758	11,516	10,594	11,280
2310	Health/Life Insurance	48,734	47,286	55,521	63,670	60,848
2430	Workers Compensation	7,995	6,375	7,194	7,194	7,046
4010	Travel and Training	522	1,004	7,500	7,500	7,500
4110	Telephone and Fax	1,223	1,986	1,836	1,700	1,768
4350	Electric	35,052	33,242	39,859	39,859	43,845
4510	General Liability Insurance	16,412	16,012	16,652	15,434	15,518
4530	Comprehensive Auto Insurance	4,563	4,732	4,921	4,696	3,561
4590	Other Insurance	758	864	899	858	956
4640	Repairs & Maintenance	24,680	71,288	53,673	53,673	71,876
4630	Other Contract Services	1,090	386	424	424	441
5220	Vehicle Fuel	9,305	10,562	10,442	14,704	16,174
4650	Vehicle Maintenance	13,717	6,976	8,303	12,915	13,432
3310	Licenses & Permits	0	111	154	556	578
5240	Chemicals	0	0	1,560	991	1,090
5340	Other Materials	24,392	11,989	13,340	13,340	17,237
5270	Uniforms/Clothing Allowance	2,872	1,422	1,250	1,250	1,250
5410	Memberships/Periodicals/Books	757	345	333	333	346
COLUMN TOTALS		\$399,808	\$411,182	\$448,592	\$445,857	\$483,612

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 2012 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 4000 - Customer Service / Administration

CODE	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 AMENDED	2012 ADOPTED
1110	Salaries and Wages	\$363,787	\$376,033	\$429,411	\$405,407	\$415,008
1410	Overtime	1,128	44	1,724	1,724	1,597
2110	FICA	27,155	28,651	32,982	31,146	31,870
2540	Unemployment Taxes	448	1,699	3,640	3,440	3,640
2200	Employer Pension Contribution	21,437	21,778	25,765	24,324	24,900
2310	Health/Life Insurance	106,205	109,968	131,834	122,596	129,738
2430	Workers Compensation	2,356	2,385	2,411	2,411	2,330
3120	Legal Services	30,000	33,423	37,000	37,000	37,000
3130	Legal Services - Sewer Assessments	0	0	0	0	0
3130	Other Professional Services	0	0	1,500	33,600	1,500
3210	Accounting/Auditing	41,515	36,280	48,992	48,992	50,952
3140	Engineering Services	94,917	228,161	240,000	285,000	240,000
3140	Engineering Services - SRF	0	5,440	0	0	0
4010	Travel and Training	12,506	19,618	20,546	15,000	15,000
4110	Telephone and Fax	6,157	4,222	3,884	4,447	4,625
4210	Postage & Freight	30,463	37,816	38,863	38,863	40,418
4510	General Liability Insurance	2,575	2,146	2,232	2,131	2,656
4530	Comprehensive Auto Insurance	652	676	703	671	712
4590	Other Insurance	963	17,595	19,760	31,239	18,772
4630	Other Contract Services	11,324	14,291	15,553	18,893	19,649
4640	Repairs & Maintenance	27,008	13,562	18,893	15,553	19,456
5220	Vehicle Fuel	500	414	285	501	551
4650	Vehicle Maintenance	165	86	411	1,212	1,260
5130	Office Supplies	29,996	28,622	37,044	29,127	30,292
4930	Misc. Office Expense	5,843	8,259	8,383	13,791	14,343
4930	Misc. Bank Fees	4,376	4,231	3,683	4,467	4,646
4930	Misc. Expense	946	0	604	604	628
4930	Advertising	5,737	3,997	2,982	2,982	3,101
3310	Licenses and Permits	175	175	262	233	242
5410	Memberships/Periodicals/Books	3,193	7,569	15,000	7,461	7,759
	Hurricane Wilma Expenses	0	0	0	0	0
	Master Plan Expense					
COLUMN TOTALS		\$831,527	\$1,007,141	\$1,144,347	\$1,182,815	\$1,122,645

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.

Vehicle Fuel is calculated at a 10% increase

Repairs & Maintenance budgeted figures for 2012 are adjusted to reflect 3 year actual/projected average plus cola

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2012 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 5000 - MAINTENANCE

CODE	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 AMENDED	2012 ADOPTED
1110	Salaries and Wages	\$115,658	\$115,504	\$224,667	\$142,233	\$217,715
1410	Overtime	8,087	25	10,346	10,346	7,910
2110	FICA	8,657	8,569	17,978	11,672	17,260
2540	Unemployment Taxes	297	424	1,680	1,182	1,680
2200	Employer Pension Contribution	9,408	9,856	13,480	8,534	13,063
2310	Health/Life Insurance	56,104	42,261	44,196	44,719	48,550
2430	Workers Compensation	9,317	6,296	8,542	8,542	8,226
4010	Travel and Training	612	156	6,000	6,000	6,000
4110	Telephone and Fax	1,909	2,450	1,882	1,972	2,051
4510	General Liability Insurance	0	0	0	0	2,157
4530	Comprehensive Auto Insurance	2,586	2,703	2,811	2,683	5,698
4640	Repairs & Maintenance	3,777	4,875	3,242	3,242	4,123
4630	Other Contract Services	1,442	1,496	959	2,459	2,557
5220	Vehicle Fuel	5,744	5,082	4,628	9,932	10,925
4650	Vehicle Maintenance	15,327	6,832	9,704	14,773	15,364
3310	Licenses and Permits	0	361	500	931	968
5340	Other Materials	21,257	8,024	19,002	19,002	16,738
5270	Uniforms/Clothing Allowance	3,208	1,441	1,500	1,500	1,500
5410	Memberships/Periodicals/Books	360	310	382	382	397
COLUMN TOTALS		\$263,750	\$216,665	\$371,500	\$290,104	\$382,884

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 2012 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 2012 BUDGET

WATER TREATMENT AND DISTRIBUTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2010 ACTUAL	2011 ADOPTED	2011 AMENDED	2012 ADOPTED
OTHER CAPITAL & EMERGENCY FUNDS*			58,787	58,787	56,116
ON GOING METER REPLACEMENT FUND	2011-101	133,034	200,000	200,000	145,400
AUTO DIALER SYSTEM		16,812			
NEPTUNE HANDHELD METER READING SYSTEM		5,823			
INVENTORY CONTROL		2,212			
FORD F-350	2011-102		22,392	22,392	
TOWABLE AIR COMPRESSOR	2011-103		11,435	0	
WACHS VALVE MAINTENANCE TRAILER 750	2012-102				54,600
EASY LOCATER - PIPE LOCATER	2012-103				12,000
OMNI -HYDRANT FLOW ADAPTER				2,059	
3" TRASH PUMP				1,496	
FENCING				11,534	
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-157,881	-292,614	-296,268	-268,116
USDA FUNDED PROJECT LOAN					
USDA FUNDED PROJECT GRANT *		41,080			
Contributed Capital - Developer		92,105	35,000	89,279	35,000
Contributed Capital - Customer		30,875	59,961	30,507	28,982
FDEP GRANT/ LOAN (CIP)		2,610,994	431,000	657,815	
MAJ BACKFLOW REMAINDER				120,000	
TOTALS		2,775,054	525,961	897,601	63,982

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2012 BUDGET

WASTEWATER TREATMENT CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2010 ACTUAL	2011 ADOPTED	2011 AMENDED	2012 ADOPTED
OTHER CAPITAL & EMERGENCY FUNDS*			49,112	49,112	46,664
AIR CONDITIONER		2,641			
MOWER		1,878			
REPLACEMENT PUMPS		7,700			
FORD F-150 4X4 CREW CAB	2011-201		26,345	26,345	
TRACTOR WITH SIDE MOWER	2011-202		107,679	107,679	
FENCING				11,534	
LIFT STATION K PUMP REPLACEMENT				23,947	
ROOF REPAIR WWTP OFFICE				18,000	
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-12,219	-183,136	-236,617	-46,664
USDA FUNDED PROJECT LOAN (CIP)		450,542	4,932,000	4,481,458	4,481,458
USDA FUNDED PROJECT GRANT *		0	3,156,000	3,156,000	3,156,000
IWSD RECLAIMED WATER PERMITTING				27,026	
TOTALS		\$450,542	\$8,088,000	\$7,664,484	\$7,637,458

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2012 BUDGET

WASTEWATER COLLECTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2010 ACTUAL	2011 ADOPTED	2011 AMENDED	2012 ADOPTED
OTHER CAPITAL & EMERGENCY FUNDS*		0	49,112	49,112	46,664
MANHOLE REPLACEMENT		0	50,000	50,000	50,000
LIFT STATION REPLACEMENT PARTS-ONGOING	2012-301		30,000	30,000	30,000
PUMPS FOR LS B-1	2012-302				7,910
O2 FORCE MAIN EXTENSION	2012-303				8,000
(2) FORD RANGES 4X2 REGULAR CAB @ 18,199	2011-302		36,398	36,398	
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		0	-165,510	-165,510	-142,574
USDA FUNDED PROJECT LOAN					
USDA FUNDED PROJECT GRANT		219,086		47,483	
Contributed Capital Developer		95,375	35,000	27,899	35,000
LIFT STATION R				75,359	
LIFT STATION X2 & FORCE MAIN				389,716	
TOTALS		\$314,461	\$35,000	\$540,457	\$35,000

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2012 BUDGET

CUSTOMER SERVICE / ADMINISTRATION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2010 ACTUAL	2011 ADOPTED	2011 AMENDED	2012 ADOPTED
OTHER CAPITAL & EMERGENCY FUNDS*			24,684	24,684	23,208
REPLACEMENT OF DRIVETHROUGH MOTOR		8,194			
CM Positive Pay Upgrade		1,800			
3 Dell Computers		2,252			
Copier		8,003			
Bill Sealer		3,674			
DOCUMENT SCANNERS	2011-401		4,700	5,630	
SERVICE WINDOW UPGRADES	2011-402		6,000	6,000	
DESKS AND WORKSTATION UPGRADES	2011-403		16,000	15,590	
Board Room Carpet				3,086	
Backup System				2,325	
RADIO	2012-401				1,500
MONEY COUNTER	2012-402				2,000
COUNTER UPGRADES	2012-403				6,000
SECURITY CAMERAS UPGRADE	2012-404				2,100
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-23,923	-51,384	-57,315	-34,808
USDA FUNDED PROJECT LOAN					
USDA FUNDED PROJECT GRANT *					
Master Plan					
TOTALS		0	0	0	0

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2012 BUDGET

MAINTENANCE CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2010 ACTUAL	2011 ADOPTED	2011 AMENDED	2012 ADOPTED
OTHER CAPITAL & EMERGENCY FUNDS*			5,000	5,000	5,000
1 New Dell Computer Inventory		1,482 2,213			
(2) F250 4X4 TRUCKS @ 26,220	2011-501		52,440	52,440	0
(1) F150 4X4 REGULAR	2011-502		20,800	20,800	
(1) USED BOOM TRUCK	2011-503		24,800	24,800	
TOOLS	2011-504		10,000	9,016	
SHOP LIFT	2011-505		4,000	4,000	
SHOP DOORS	2011-506		9,584	9,594	
DIAGNOSTIC TOOL	2011-507		8,999	8,814	
PRESSURE WASHER				1,468	
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-3,695	-135,623	-135,932	-5,000
TOTALS		\$0	\$0	\$0	\$0

DEBT

SERVICE

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2012 BUDGET

DEBT SERVICE EXPENDITURES	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 AMENDED	2012 ADOPTED
DEBT SERVICE EXPENDITURES					
Accrued Interest USDA 2008					
SERIES A REVENUE BONDS					
Principal	70,000	70,000	80,000	80,000	80,000
Interest	56,000	52,500	49,000	49,000	45,000
SERIES B REVENUE BONDS					
Principal	25,000	30,000	25,000	25,000	30,000
Interest	19,700	18,450	16,950	16,950	15,700
SERIES 1985 REVENUE BONDS					
Principal	16,000	16,000	18,000	18,000	18,000
Interest	20,748	19,948	19,148	19,148	18,248
SERIES 1989 REVENUE BONDS					
Principal	72,000	76,000	80,000	80,000	84,000
Interest	149,900	146,300	142,500	142,500	138,500
SERIES 1990 REVENUE BONDS					
Principal	5,000	5,000	5,000	5,000	6,000
Interest	10,000	9,750	9,500	9,500	9,250
SERIES 1996 REVENUE BONDS					
Principal	67,000	71,000	75,000	75,000	78,000
Interest	192,495	189,061	185,423	185,423	181,579
SERIES 1998 REVENUE BONDS					
Principal	12,000	12,000	13,000	13,000	14,000
Interest	32,580	32,040	31,500	31,500	30,915
SERIES 2001 REFUNDING BONDS (USDA)					
Principal	29,000	31,000	32,000	32,000	33,000
Interest	95,580	94,275	92,880	92,880	91,440
CAPITAL LEASE PAYMENTS					
Principal	95,061	100,583	106,259	106,259	92,496
Interest	19,166	13,460	9,135	9,135	3,258
SERIES 2008 REVENUE BONDS (USDA)					
Principal	0	36,200	38,000	38,000	39,000
Interest	147,271	147,271	145,688	145,688	144,025
SERIES 2012 REVENUE BONDS (USDA)					
Principal	0	0	0	0	0
Interest	0	0	184,950	0	184,950
FDEP LOAN DW110120					
Principal			0	20,984	20,984
Interest			0	6,336	6,336
FDEP LOAN DW110121					
Principal			0	16,775	16,775
Interest			0	4,500	4,500
Total Principal	391,061	447,783	472,259	510,018	512,255
Total Interest	743,441	723,056	886,673	712,559	873,701
TOTAL DEBT SERVICE EXPENDITURES	\$1,134,502	\$1,170,839	\$1,358,932	\$1,222,578	\$1,385,956

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2012 BUDGET

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

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2012 BUDGET

Unrestricted Net Assets	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 PROJECTED	2012 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	260,000	360,000	460,000	460,000	560,000
Designated for operations (6 months)					
Additions to fund	1,357,577	0	144	144	3,425
Reductions to fund					
Net operation funds	2,497,577	2,497,577	2,497,721	2,497,721	2,501,002
Designated for vehicle replacement					
Additions to fund	100,000	100,000	100,000	100,000	50,000
Reductions to fund			(183,175)	(183,175)	0
Net vehicle replacement fund	200,000	300,000	216,825	216,825	266,825
Designated for capital equipment					
Additions to fund	92,719	320,739	650,000	650,000	650,000
Reductions to fund	0	(197,718)	(645,092)	(708,467)	(497,162)
Net capital/equipment fund	192,719	315,740	320,648	257,273	410,111
Designated for maintenance reserve					
Additions to fund	163,310	240,055	240,055	240,055	240,055
Reductions to fund	0				
Net maintenance reserve	462,712	702,767	942,822	942,822	1,182,877
Transfer to operations			(747,376)	(1,099,549)	(1,111,519)
Undesignated	1,756,567	1,840,957	1,150,006	753,767	595,086
Undesignated funds	1,756,567	1,840,957	1,150,006	753,767	595,086
Total additions	1,813,606	760,794	1,090,199	1,090,199	1,043,480
Total reductions	0	(197,718)	(1,575,643)	(1,991,190)	(1,608,681)
Balance unrestricted net assets	5,369,575	6,017,041	5,476,969	4,028,860	4,404,383

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 17, 2011.

PASSED AND DULY ADOPTED by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 17th day of August 2011.

BOARD OF COMMISSIONERS
IMMOKALEE WATER AND SEWER
DISTRICT

BY: _____

Fred N. Thomas, Jr.
Chairman

BY: _____

Richard Rice
Secretary