



2014 AMENDED BUDGET

**FISCAL YEAR ENDING
SEPTEMBER 30, 2014**

RESOLUTION 14-03
REGULAR MEETING JANUARY 15, 2014

**IMMOKALEE
WATER
&
SEWER
DISTRICT**

RESOLUTION # 14-03

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT AMENDING THE FISCAL YEAR 2014 BUDGET

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which was amended by chapters 93-366, 94-489, and 95-492, Laws of Florida, was codified, reenacted, amended, and repealed as Chapter No. 98-495, and was amended as Chapter 2005-298; and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, 2014, during a publicly advertised meeting on January 15, 2014.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT, in public meeting assembled that the following Fiscal Year 2014 Amended Budget be adopted and recognized as Resolution 14-03:

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET

SOURCES AND USES OF FUNDS	2014 ORIGINAL	2014 1ST AMENDMENT
SOURCES OF FUNDS		
Charges for Services		
Water Sales	\$2,517,428	\$2,517,428
Wastewater Charges	4,275,019	4,275,019
Meter Service Charges	530,363	530,363
Reconnection and Transfer Fees	105,000	105,000
Miscellaneous Charges and Fees	35,000	35,000
Late Fees	80,000	80,000
Cross Connection Control fee	280,000	280,000
Total Charges for Services	\$7,822,810	\$7,822,810
Non-Operating Revenue		
Interest Income	\$51,794	\$51,794
Interest Income - Assessments	0	0
Contributed Capital - Grant/FDEP	0	0
Contributed Capital - Grant- USDA	3,425,300	3,425,300
Contributed Capital - Customers	25,000	25,000
Contributed Capital - Developers	70,000	70,000
Debt Proceeds - USDA		4,932,000
Debt Proceeds - FDEP	0	0
Debt Proceeds - FCB	0	0
Other Non-Operating Revenue	49,000	49,000
Master Plan		0
Grant / Insurance Proceeds	0	0
Total Non-Operating Revenue	\$3,621,094	\$8,553,094
TOTAL SOURCES OF FUNDS	\$11,443,904	\$16,375,904
USES OF FUNDS		
Operations and Maintenance		
Water Treatment and Distribution	\$1,662,685	\$1,662,685
Wastewater Treatment	1,416,069	1,416,069
Wastewater Collection	576,672	576,672
Customer Service and Administration	1,108,402	1,108,402
Maintenance Department	507,872	507,872
Depreciation	1,600,000	1,600,000
Total O & M Expenditures	\$6,871,700	\$6,871,700
Capital Expenditures		
Water Treatment and Distribution	\$55,000	\$55,000
Wastewater Treatment	3,425,300	9,113,300
Wastewater Collection	35,000	35,000
Customer Service and Administration	0	0
Maintenance Department	0	0
Total Capital Expenditures	\$3,515,300	\$9,203,300
Debt Service		
Principal	\$510,804	\$510,804
Interest	773,656	773,656
Total Debt Service	\$1,284,460	\$1,284,460
Undesignated	\$3,084,797	\$2,770,945
Previous Designated Balance Forward	\$5,896,264	\$5,896,264
Designated Funds		
Additions	\$2,675,553	\$6,315,553
Reductions	(\$2,796,850)	(\$7,171,621)
Total Designated Funds	\$5,774,967	\$5,040,196
Other Uses of Funds		
Maintenance Reserve	240,055	\$240,055
Bad Debt Expense	\$35,000	35,000
Loss on Disposal of Assets	25,000	25,000
Total Other Uses of Funds	\$300,055	\$300,055
TOTAL USES OF FUNDS	\$11,971,515	\$17,659,515
Transfer from reserves to operations	\$527,612	\$1,283,611
EXCESS (DEFICIENCY) OF SOURCES OVER USES OF FUNDS	0	\$0

OPERATIONS
AND
MAINTENANCE

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 1000 - Water Treatment and Distribution

CODE	DESCRIPTION	2014 ORIGINAL	2014 1ST AMENDMENT
1100	Salaries and Wages	\$544,149	\$544,149
1410	Overtime	27,923	27,923
2110	FICA	43,763	43,763
2540	Unemployment Taxes	3,736	3,736
2200	Employer Pension Contribution	32,649	32,649
2310	Health/Life Insurance	186,334	186,334
2430	Workers Compensation	22,368	22,368
4010	Travel and Training	24,000	24,000
4110	Telephone and Fax	7,703	7,703
4350	Electric---All Other	189,935	189,935
4510	General Liability Insurance	15,937	15,937
4530	Comprehensive Auto Insurance	8,148	8,148
4590	Other Insurance	74,516	74,516
4640	Repairs & Maintenance	102,606	102,606
4630	Other Contract Services	50,215	50,215
5220	Vehicle Fuel	44,810	44,810
4650	Vehicle Maintenance	19,386	19,386
3310	Licenses and Permits	6,614	6,614
5240	Chemicals	97,097	97,097
5340	Other Materials	121,802	121,802
5280	Laboratory Fees	34,858	34,858
5270	Uniforms/Clothing Allowance	3,000	3,000
5410	Memberships/Periodicals/Books	1,136	1,136
COLUMN TOTALS		\$1,662,685	\$1,662,685

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 2000 - Wastewater Treatment

CODE	DESCRIPTION	2014 ORIGINAL	2014 1ST AMENDMENT
1110	Salaries and Wages	\$400,950	\$400,950
1410	Overtime	18,528	18,528
2110	FICA	32,090	32,090
2540	Unemployment Taxes	2,824	2,824
2200	Employer Pension Contribution	24,057	24,057
2310	Health/Life Insurance	126,749	126,749
2430	Workers Compensation	12,500	12,500
4010	Travel and Training	16,000	16,000
4110	Telephone and Fax	3,301	3,301
4350	Electric	214,211	214,211
4370	Section 8 Electric	18,600	18,600
4510	General Liability Insurance	15,937	15,937
4530	Comprehensive Auto Insurance	3,703	3,703
4590	Other Insurance	70,132	70,132
4920	Section 8 Field Maintenance	14,278	14,278
4640	Repairs & Maintenance	89,085	89,085
4660	Section 8 Repairs	12,899	12,899
4630	Other Contract Services	26,106	26,106
5220	Vehicle Fuel	19,765	19,765
4650	Vehicle Maintenance	8,591	8,591
3310	Licenses and Permits	2,316	2,316
5240	Chemicals	29,480	29,480
5340	Other Materials	20,824	20,824
5280	Laboratory Fees	22,286	22,286
4910	Residuals Management	208,788	208,788
5270	Uniforms/Clothing Allowance	1,500	1,500
5410	Memberships/Periodicals/Books	567	567
COLUMN TOTALS		\$1,416,069	\$1,416,069

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 3000 - Wastewater Collection Dept.

CODE	DESCRIPTION	2014 ORIGINAL	2014 1ST AMENDMENT
1110	Salaries and Wages	\$243,161	\$243,161
1410	Overtime	9,640	9,640
2110	FICA	19,339	19,339
2540	Unemployment Taxes	1,368	1,368
2200	Employer Pension Contribution	14,590	14,590
2310	Health/Life Insurance	90,239	90,239
2430	Workers Compensation	7,533	7,533
4010	Travel and Training	12,000	12,000
4110	Telephone and Fax	1,913	1,913
4350	Electric	41,317	41,317
4510	General Liability Insurance	15,937	15,937
4530	Comprehensive Auto Insurance	4,444	4,444
4590	Other Insurance	1,096	1,096
4640	Repairs & Maintenance	60,181	60,181
4630	Other Contract Services	822	822
5220	Vehicle Fuel	19,571	19,571
4650	Vehicle Maintenance	14,528	14,528
3310	Licenses & Permits	1,601	1,601
5240	Chemicals	1,319	1,319
5340	Other Materials	14,200	14,200
5270	Uniforms/Clothing Allowance	1,500	1,500
5410	Memberships/Periodicals/Books	374	374
COLUMN TOTALS		\$576,672	\$576,672

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2014 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 4000 - Customer Service / Administration

CODE	DESCRIPTION	2014 ORIGINAL	2014 1ST AMENDMENT
1110	Salaries and Wages	\$461,396	\$461,396
1410	Overtime	1,727	1,727
2110	FICA	35,429	35,429
2540	Unemployment Taxes	3,280	3,280
2200	Employer Pension Contribution	27,684	27,684
2310	Health/Life Insurance	128,812	128,812
2430	Workers Compensation	2,158	2,158
3120	Legal Services	37,000	37,000
3130	Legal Services - Sewer Assessments	0	0
3130	Other Professional Services	1,500	1,500
3210	Accounting/Auditing	44,000	44,000
3140	Engineering Services	141,300	141,300
3140	Engineering Services/ SRF	0	0
4010	Travel and Training	20,000	20,000
4110	Telephone and Fax	5,511	5,511
4210	Postage & Freight	33,463	33,463
4510	General Liability Insurance	5,311	5,311
4530	Comprehensive Auto Insurance	740	740
4590	Other Insurance	30,885	30,885
4630	Other Contract Services	22,604	22,604
4640	Repairs & Maintenance	23,307	23,307
5220	Vehicle Fuel	551	551
4650	Vehicle Maintenance	1,622	1,622
5130	Office Supplies	25,523	25,523
4930	Misc. Office Expense	35,189	35,189
4930	Misc. Bank Fees	5,634	5,634
4930	Misc. Expense	679	679
4930	Advertising	3,354	3,354
3310	Licenses and Permits	1,349	1,349
5410	Memberships/Periodicals/Books	8,393	8,393
	Master Plan Expense	0	
COLUMN TOTALS		\$1,108,402	\$1,108,402

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 5000 - MAINTENANCE

CODE	DESCRIPTION	2014 ORIGINAL	2014 1ST AMENDMENT
1110	Salaries and Wages	\$289,676	\$289,676
1410	Overtime	16,188	16,188
2110	FICA	23,399	23,399
2540	Unemployment Taxes	1,368	1,368
2200	Employer Pension Contribution	17,381	17,381
2310	Health/Life Insurance	81,437	81,437
2430	Workers Compensation	9,115	9,115
4010	Travel and Training	12,000	12,000
4110	Telephone and Fax	2,218	2,218
4510	General Liability Insurance	0	0
4530	Comprehensive Auto Insurance	5,926	5,926
4640	Repairs & Maintenance	3,661	3,661
4630	Other Contract Services	2,765	2,765
5220	Vehicle Fuel	10,655	10,655
4650	Vehicle Maintenance	16,617	16,617
3310	Licenses and Permits	1,047	1,047
5340	Other Materials	12,490	12,490
5270	Uniforms/Clothing Allowance	1,500	1,500
5410	Memberships/Periodicals/Books	430	430
COLUMN TOTALS		\$507,872	\$507,872

**CAPITAL
OUTLAY**

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET

WATER TREATMENT AND DISTRIBUTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2014 ORIGINAL	2014 1ST AMENDMENT
OTHER CAPITAL & EMERGENCY FUNDS*		62,936	62,936
ON GOING METER REPLACEMENT FUND	2014-101	100,000	100,000
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 (Steven's & Layton)			2,020,004
PROJECTS FINANCED FROM RESERVE FUNDS -		-226,840	-2,246,844
Contributed Capital - Developer		35,000	35,000
Contributed Capital - Customer		20,000	20,000
TOTALS		55,000	55,000

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET

WASTEWATER TREATMENT CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2014 ORIGINAL	2014 1ST AMENDMENT
OTHER CAPITAL & EMERGENCY FUNDS*		53,438	53,438
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
SCHWING BIOSET - NEW FERTILIZER PROCESS		1,518,209	2,054,877
PROJECTS FINANCED FROM RESERVE FUNDS -		-1,660,986	-2,197,654
USDA FUNDED PROJECT LOAN - WWTP EXPANSION			4,932,000
USDA FUNDED PROJECT GRANT * ESTIMATED 2013		3,425,300	3,425,300
USDA PROJECT - IWSD FUNDS			756,000
TOTALS		\$3,425,300	\$9,113,300

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET

WASTEWATER COLLECTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2014 ORIGINAL	2014 1ST AMENDMENT
OTHER CAPITAL & EMERGENCY FUNDS*		53,438	53,438
MANHOLE REPLACEMENT		50,000	50,000
LIFT STATION REPLACEMENT PARTS-ONGOING	2014-301	35,000	35,000
UPGRADE LIFT STATION'S F & G	2014-302	38,982	38,982
F250 4X4 REGULAR CAB WITH UTILITY BODY & COMPRESS	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	16,400
UPGRADE LIFT STATIONS AND FORCE MAIN (Quality Enterprises)			1,062,100
PROJECTS FINANCED FROM RESERVE FUNDS -		-226,972	-1,289,072
Contributed Capital - Developer		35,000	35,000
TOTALS		\$35,000	\$35,000

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET

CUSTOMER SERVICE / ADMINISTRATION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2014 ORIGINAL	2014 1ST AMENDMENT
OTHER CAPITAL & EMERGENCY FUNDS*		26,518	26,518
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
PROJECTS FINANCED FROM RESERVE FUNDS -		-43,418	-43,418
USDA FUNDED PROJECT LOAN			
USDA FUNDED PROJECT GRANT *			
TOTALS		0	0

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET

MAINTENANCE CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2014 ORIGINAL	2014 1ST AMENDMENT
OTHER CAPITAL & EMERGENCY FUNDS*		5,000	5,000
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
PROJECTS FINANCED FROM RESERVE FUNDS -		-111,023	-111,023
TOTALS		\$0	\$0

DEBT

SERVICE

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET

DEBT SERVICE EXPENDITURES	2014 ORIGINAL	2014 1ST AMENDMENT
DEBT SERVICE EXPENDITURES		
SERIES A REVENUE BONDS		
Principal	90,000	90,000
Interest	36,500	36,500
SERIES B REVENUE BONDS		
Principal	31,000	31,000
Interest	12,950	12,950
SERIES 1985 REVENUE BONDS		
Principal	20,000	20,000
Interest	16,398	16,398
SERIES 1989 REVENUE BONDS		
Principal	92,000	92,000
Interest	129,900	129,900
SERIES 1990 REVENUE BONDS		
Principal	6,000	6,000
Interest	8,650	8,650
SERIES 1996 REVENUE BONDS		
Principal	87,000	87,000
Interest	173,379	173,379
SERIES 1998 REVENUE BONDS		
Principal	15,000	15,000
Interest	29,655	29,655
SERIES 2001 REFUNDING BONDS (USDA)		
Principal	36,000	36,000
Interest	88,380	88,380
CAPITAL LEASE PAYMENTS		
Principal	0	0
Interest	0	0
SERIES 2008 REVENUE BONDS (USDA)		
Principal	43,000	43,000
Interest	140,525	140,525
SERIES 2013 REVENUE BONDS (USDA)		
Principal	0	0
Interest	123,300	123,300
SERIES 2013 REVENUE BONDS (USDA)- Assessment		
Principal	53,045	53,045
Interest	3,183	3,183
FLORIDA COMMUNITY BANK - WWTP CONST. LOAN		
Principal	0	0
Interest	0	0
FDEP LOAN DW110120		
Principal	20,984	20,984
Interest	6,336	6,336
FDEP LOAN DW110121		
Principal	16,775	16,775
Interest	4,500	4,500
Total Principal	510,804	510,804
Total Interest	773,656	773,656
TOTAL DEBT SERVICE EXPENDITURES	\$1,284,460	\$1,284,460

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2014 BUDGET

DEBT SERVICE RESERVES	2014 ORIGINAL	2014 1ST AMENDMENT
DEBT SERVICE RESERVES		
SERIES A REVENUE BONDS		
Annual Reserve	0	0
Reserve Balance	151,008	151,008
SERIES B REVENUE BONDS		
Annual Reserve	0	0
Reserve Balance	20,592	20,592
SERIES 1985 REVENUE BONDS		
Annual Reserve	0	0
Reserve Balance	37,680	37,680
SERIES 1989 REVENUE BONDS		
Annual Reserve	0	0
Reserve Balance	404,518	404,518
SERIES 1990 REVENUE BONDS		
Annual Reserve	0	0
Reserve Balance	27,931	27,931
SERIES 1996 REVENUE BONDS		
Annual Reserve	0	0
Reserve Balance	426,868	426,868
SERIES 1998 REVENUE BONDS		
Annual Reserve	0	0
Reserve Balance	31,500	31,500
SERIES 2001 REVENUE BONDS		
Annual Reserve	0	0
Balance	52,250	52,250
SERIES 2008 REVENUE BONDS (USDA)		
Annual Reserve	18,372	18,372
Balance	110,232	110,232
SERIES 2013 REVENUE BONDS (USDA)		
Annual Reserve	20,000	20,000
Balance	23,333	23,333
LESS		
BALANCE IN SPECIAL RESTRICTED RESERVE	165,900	165,900
Total Annual Reserves	38,372	38,372
Reserve Balance	1,120,012	1,120,012

MMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2014 BUDGET

Unrestricted Net Assets	2014 ADOPTED	2014 AMENDMENT 1
Designated Funds		
Designated for emergencies		
Additions to fund	100,000	100,000
Reductions to fund		
Net emergency fund	760,000	760,000
Designated for operations (6 months)		
Additions to fund	75,498	75,498
Reductions to fund		
Net operation funds	2,635,850	2,635,850
Designated for vehicle replacement		
Additions to fund	160,000	160,000
Reductions to fund	(157,891)	(157,891)
Net vehicle replacement fund	269,134	269,134
Designated for capital equipment		
Additions to fund	2,100,000	5,740,000
Reductions to fund	(2,111,347)	(5,730,119)
Net capital/equipment fund	204,518	225,746
Designated for maintenance reserve		
Additions to fund	240,055	240,055
Reductions to fund		
Net maintenance reserve	1,662,987	1,662,987
Transfer to operations	(527,612)	(1,283,611)
Undesignated	3,084,797	2,770,945
Undesignated funds	3,084,797	2,770,945
Total additions	2,675,553	6,315,553
Total reductions	(2,796,850)	(7,171,621)
Balance	8,089,674	7,041,051

PASSED AND DULY ADOPTED by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 15th day of January 2014.

BOARD OF COMMISSIONERS
IMMOKALEE WATER AND SEWER DISTRICT

BY: _____

Fred N. Thomas, Jr.
Chairperson

BY: _____

Bonnie Keen
Secretary