

RESOLUTION # 16-05

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT AMENDING THE FISCAL YEAR 2016 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which was amended by chapters 93-366, 94-489, and 95-492, Laws of Florida, was codified, reenacted, amended, and repealed as Chapter No. 98-495, was amended in Chapter 2005-298; and was amended in Chapter 2015-205; and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 on September 30, 2016, during a publicly advertised meeting on March 16, 2016;

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 2016 Amended Budget be adopted and recognized as Resolution 16-05:

FISCAL YEAR 2016 AMENDMENT ASSUMPTIONS:

REVENUE

Assumes no rate Increase

O&M EXPENSES

ALL DEPARTMENTS

DEPARTMENT 10

Additional funds allocated for Repairs & Maintenance for Tank Maintenance and Quality Enterprise storm drain

DEPARTMENT 20

Additional funds allocated for Other Contract Services -MIT for DIW

DEPARTMENT 30

DEPARTMENT 40

Additional funds allocated for Other Professional Services for Rate Study

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/BACKFLOW PROGRAM (ONGOING)	2016-101	\$100,000
(2) F150 REGULAR CAB	2016-102	\$56,924
GPS - 14	2016-103	\$4,755
SCADA - WATER PLANTS (3)	2016-104	\$40,000

DEPARTMENT 20

F150 4X4	2016-201	\$30,739
GPS - 7	2016-202	\$2,377
FENCING		43,061
DIW PIPING		\$181,462

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	\$180,000
MANHOLE REPLACEMENT		\$50,000
LIFTSTATION W FORCEMAIN		\$172,700
LINE CLAY PIPE IN FWV		\$249,000

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	2015 ACTUAL	2016 ADOPTED	2016 AMENDED
SOURCES OF FUNDS			
Charges for Services			
Water Sales	\$2,723,616	\$2,746,367	\$2,746,367
Wastewater Charges	4,689,555	4,739,810	4,739,810
Meter Service Charges	585,006	594,000	594,000
Reconnection and Transfer Fees	103,275	105,431	105,431
Miscellaneous Charges and Fees	55,613	50,000	50,000
Late Fees	84,190	86,879	86,879
Cross Connection Control fee	296,521	306,258	306,258
Total Charges for Services	\$8,537,776	\$8,628,744	\$8,628,744
Non-Operating Revenue			
Interest Income	\$47,692	\$50,000	\$50,000
Interest Income - Assessments	0	0	0
Assessment Interest Income	0	5,435	5,435
Contributed Capital - Grant- FDEP	0	0	0
Contributed Capital - Grant- USDA	380,506	0	0
Contributed Capital - Customers	96,660	30,000	30,000
Contributed Capital - Developer	408,417	70,000	70,000
Debt Proceeds - USDA	0	0	0
Debt Proceeds - FDEP	0	0	0
Debt Proceeds - FCB	0	0	0
Other Non-Operating Revenue	42,444	42,809	42,809
Master Plan			
Grant / Insurance Proceeds		0	0
Total Non-Operating Revenue	\$975,719	\$198,244	\$198,244
TOTAL SOURCES OF FUNDS	\$9,513,495	\$8,826,988	\$8,826,988
USES OF FUNDS			
Operations and Maintenance			
Water Treatment and Distribution	\$1,634,914	\$1,867,838	\$1,912,838
Wastewater Treatment	1,529,244	1,677,546	1,717,546
Wastewater Collection	653,469	711,981	711,981
Customer Service and Administration	1,058,560	1,516,471	1,543,971
Maintenance Department	346,322	645,202	645,202
Depreciation	1,737,470	1,600,000	1,820,763
Total O & M Expenditures	\$6,959,978	\$8,019,037	\$8,352,300
Capital Expenditures			
Water Treatment and Distribution	\$505,077	\$65,000	\$65,000
Wastewater Treatment	0	0	0
Wastewater Collection	265,619	35,000	35,000
Customer Service and Administration	0	0	0
Maintenance Department	0	0	0
Total Capital Expenditures	\$770,696	\$100,000	\$100,000
Debt Service			
Principal	\$572,646	\$596,845	\$598,468
Interest	757,902	737,262	735,639
Total Debt Service	\$1,330,548	\$1,334,108	\$1,334,108
Funds Balance			
Undesignated	\$1,803,970	\$1,076,410	\$666,497
Previous Designated Balance Forward	\$5,520,741	\$5,694,028	\$5,903,842
Additions	\$1,968,269	\$1,506,229	\$2,206,306
Reductions	(\$1,585,168)	(\$1,332,159)	(\$2,737,473)
Total Designated Funds	\$5,903,842	\$5,868,098	\$5,372,674
Other Uses of Funds			
Arrowhead Assessment Discount	36		
Bad Debt Expense	31,249	35,000	35,000
Loss on Disposal of Assets	1,914	25,000	25,000
Total Other Uses of Funds	\$33,199	\$60,000	\$60,000
TOTAL USES OF FUNDS	\$9,094,421	\$9,513,145	\$9,846,407
EXCESS (DEFICIENCY) OF SOURCES OVER USES OF FUNDS	\$419,074	(\$686,156)	(\$1,019,419)
TRANSFER (TO) FROM RESERVES TO BALANCE BUDGET	(\$419,074)	\$686,156	\$1,019,419
	\$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	2015 ACTUAL	2016 ADOPTED	2016 AMENDED
1100	Salaries and Wages	\$564,474	\$641,302	\$641,302
1410	Overtime	15,848	80,922	80,922
2110	FICA	44,984	55,250	55,250
2540	Unemployment Taxes	2,521	2,441	2,441
2200	Employer Pension Contribution	32,340	38,478	38,478
2310	Health/Life Insurance	200,888	235,932	235,932
2430	Workers Compensation	23,700	26,000	26,000
4010	Travel and Training	20,240	26,000	26,000
4110	Telephone and Fax	7,426	6,424	6,424
4350	Electric---All Other	165,844	168,253	168,253
4510	General Liability Insurance	16,595	18,586	18,586
4530	Comprehensive Auto Insurance	8,776	9,829	9,829
4590	Other Insurance	85,031	95,235	95,235
4640	Repairs & Maintenance	131,744	106,920	151,920
4630	Other Contract Services	27,918	25,704	25,704
5220	Vehicle Fuel	33,583	37,821	37,821
4650	Vehicle Maintenance	16,459	20,967	20,967
3310	Licenses and Permits	7,592	4,125	4,125
5240	Chemicals	86,633	103,635	103,635
5340	Other Materials	114,131	131,741	131,741
5280	Laboratory Fees	25,135	27,143	27,143
5270	Uniforms/Clothing Allowance	2,211	3,900	3,900
5410	Memberships/Periodicals/Books	840	1,228	1,228
COLUMN TOTALS		\$1,634,914	\$1,867,838	\$1,912,838

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	2015 ACTUAL	2016 ADOPTED	2016 AMENDED
1110	Salaries and Wages	\$515,107	\$503,639	\$503,639
1410	Overtime	9,327	25,324	25,324
2110	FICA	39,367	40,466	40,466
2540	Unemployment Taxes	2,057	2,284	2,284
2200	Employer Pension Contribution	24,721	30,218	30,218
2310	Health/Life Insurance	140,270	164,512	164,512
2430	Workers Compensation	12,470	15,393	15,393
4010	Travel and Training	6,837	18,000	18,000
4110	Telephone and Fax	2,473	3,570	3,570
4350	Electric	279,380	266,124	266,124
4370	Section 8 Electric	9,933	15,656	15,656
4510	General Liability Insurance	16,595	18,586	18,586
4530	Comprehensive Auto Insurance	4,387	4,913	4,913
4590	Other Insurance	80,029	100,832	100,832
4920	Section 8 Field Maintenance	0	15,443	15,443
4640	Repairs & Maintenance	98,763	106,281	106,281
4660	Section 8 Repairs	15,724	13,952	13,952
4630	Other Contract Services	16,659	28,236	68,236
5220	Vehicle Fuel	10,609	13,449	13,449
4650	Vehicle Maintenance	13,195	14,072	14,072
3310	Licenses and Permits	1,275	11,747	11,747
5240	Chemicals	49,947	54,478	54,478
5340	Other Materials	40,757	38,929	38,929
5280	Laboratory Fees	35,283	28,727	28,727
4910	Residuals Management	102,367	139,700	139,700
5270	Uniforms/Clothing Allowance	960	2,400	2,400
5410	Memberships/Periodicals/Books	750	613	613
COLUMN TOTALS		\$1,529,244	\$1,677,546	\$1,717,546

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	2015 ACTUAL	2016 ADOPTED	2016 AMENDED
1110	Salaries and Wages	\$286,305	\$300,363	\$300,363
1410	Overtime	14,582	30,361	30,361
2110	FICA	22,725	25,300	25,300
2540	Unemployment Taxes	945	1,049	1,049
2200	Employer Pension Contribution	16,261	18,022	18,022
2310	Health/Life Insurance	95,003	98,643	98,643
2430	Workers Compensation	7,698	9,624	9,624
4010	Travel and Training	8,551	12,000	12,000
4110	Telephone and Fax	1,838	2,069	2,069
4350	Electric	37,077	38,836	38,836
4510	General Liability Insurance	16,595	18,586	18,586
4530	Comprehensive Auto Insurance	5,118	5,732	5,732
4590	Other Insurance	1,250	1,400	1,400
4640	Repairs & Maintenance	59,922	62,349	62,349
4630	Other Contract Services	2,833	1,977	1,977
5220	Vehicle Fuel	13,981	15,278	15,278
4650	Vehicle Maintenance	24,177	27,504	27,504
3310	Licenses & Permits	290	8,306	8,306
5240	Chemicals	0	1,596	1,596
5340	Other Materials	36,879	30,781	30,781
5270	Uniforms/Clothing Allowance	918	1,800	1,800
5410	Memberships/Periodicals/Books	520	405	405
COLUMN TOTALS		\$653,469	\$711,981	\$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	2015 ACTUAL	2016 ADOPTED	2016 AMENDED
1110	Salaries and Wages	\$500,114	\$606,719	\$606,719
1410	Overtime	1,135	3,572	3,572
2110	FICA	36,355	46,687	46,687
2540	Unemployment Taxes	1,697	1,862	1,862
2200	Employer Pension Contribution	29,032	36,403	36,403
2310	Health/Life Insurance	134,367	153,040	153,040
2430	Workers Compensation	374	1,282	1,282
3120	Legal Services	41,299	43,000	43,000
3130	Legal Services - Sewer Assessments	0	0	0
3130	Other Professional Services	788	1,500	29,000
3210	Accounting/Auditing	34,500	44,000	44,000
3140	Engineering Services	81,896	287,780	287,780
3140	Engineering Services - SRF	0	0	0
4010	Travel and Training	17,815	34,000	34,000
4110	Telephone and Fax	3,669	3,961	3,961
4210	Postage & Freight	38,152	44,434	44,434
4510	General Liability Insurance	3,278	3,671	3,671
4530	Comprehensive Auto Insurance	731	819	819
4590	Other Insurance	29,473	33,010	33,010
4630	Other Contract Services	509	36,069	36,069
4640	Repairs & Maintenance	32,178	22,162	22,162
5220	Vehicle Fuel	255	369	369
4650	Vehicle Maintenance	2,373	790	790
5130	Office Supplies	19,592	27,423	27,423
4930	Misc. Office Expense	33,585	35,682	35,682
4930	Misc. Bank Fees	8,234	9,337	9,337
4930	Misc. Expense	-6,546	735	735
4930	Arrowhead Assessment Exp.	0	3,000	3,000
4930	Advertising	5,580	3,628	3,628
	Board Member Pay	0	21,000	21,000
3310	Licenses and Permits	175	1,459	1,459
5410	Memberships/Periodicals/Books	7,947	9,078	9,078
COLUMN TOTALS		\$1,058,560	\$1,516,471	\$1,543,971

Calculations for expenses use estimated increases in costs in the amount of 4%, with the following exceptions:

Amended budget changes include additional \$30,000 for a rate study.

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 service

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	2015 ACTUAL	2016 ADOPTED	2016 AMENDED
1110	Salaries and Wages	\$162,565	\$356,948	\$356,948
1410	Overtime	1,036	26,025	26,025
2110	FICA	12,229	29,297	29,297
2540	Unemployment Taxes	451	799	799
2200	Employer Pension Contribution	15,982	21,417	21,417
2310	Health/Life Insurance	90,638	123,515	123,515
2430	Workers Compensation	7,686	11,145	11,145
4010	Travel and Training	3,148	12,000	12,000
4110	Telephone and Fax	1,787	1,700	1,700
4510	General Liability Insurance	2,255	2,526	2,526
4530	Comprehensive Auto Insurance	5,118	5,732	5,732
4640	Repairs & Maintenance	6,187	9,471	9,471
4630	Other Contract Services	1,043	2,991	2,991
5220	Vehicle Fuel	7,945	11,031	11,031
4650	Vehicle Maintenance	10,617	12,103	12,103
3310	Licenses and Permits	40	1,133	1,133
5340	Other Materials	16,131	15,105	15,105
5270	Uniforms/Clothing Allowance	819	1,800	1,800
5410	Memberships/Periodicals/Books	645	465	465
COLUMN TOTALS		\$346,322	\$645,202	\$645,202

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 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	2015 ACTUAL	2016 ADOPTED	2016 AMENDED
OTHER CAPITAL & EMERGENCY FUNDS*			68,659	68,659
ON GOING METER REPLACEMENT FUND	2016-101	134,892	100,000	100,000
(2) F150 REGULAR CAB	2016-102		56,924	56,924
GPS - 14	2016-103		4,755	4,755
SCADA - WATER PLANTS (3)	2016-104		40,000	40,000
(2) F150 REGULAR CAB	2015-102	45,720		
(1) ELECTRIC GATE - CARSON WATER PLANT	2015-103	0		10,983
MINI TAKEUCHI EXCAVATOR AND TRAILER	2015-104	59,994		
COMPUTERS (6) PLUS INSTALLATION	2015-105	4,052		
NEW AC JVW PLANT		11,775		
AC REPLACEMENT WATER PLANT OFFICE		5,975		
IMMOKALEE DRIVE - QUALITY ENT/ENGINEERING & PERMIT		204,306		
CARPORT		2,353		
AC & UNDERSIZED LINES -1,2,3,& 4 (ENGINEERING & PERMITTING)				
LAKE TRAFFORD RD/19TH REPLACE AC LINE				180,000
MADISON & HERITAGE LOOP				70,000
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-469,068	-270,338	-531,321
FDEP SRF LOAN			0	
Contributed Capital - Developer		408,417	35,000	35,000
Contributed Capital - Customer		96,660	30,000	30,000
TOTALS		505,077	65,000	65,000

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2016 BUDGET

WASTEWATER TREATMENT CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2015 ACTUAL	2016 ADOPTED	2016 AMENDED
OTHER CAPITAL & EMERGENCY FUNDS*		0	59,248	59,248
F150 4X4	2016-201		30,739	30,739
GPS - 7	2016-202		2,377	2,377
FENCING				43,061
DIW PIPING + ENGINEERING		16,519		164,943
EXTRA SPREADER FOR BIOSET	2015-201	45,931		
4X4 ALL TERRAIN UTILITY VEHICLE	2015-202			
CLARIFIER REPAIR				
CARPORTS FOR EQUIPMENT	2014-202	5,018		
BEAMS		10,000		
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-77,468	-92,364	-300,368
USDA FUNDED PROJECT LOAN (CIP)			0	0
USDA FUNDED PROJECT GRANT *			0	0
WWTP MONITORING WELLS				
TOTALS		\$0	\$0	\$0

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2016 BUDGET

WASTEWATER COLLECTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2015 ACTUAL	2016 ADOPTED	2016 AMENDED
OTHER CAPITAL & EMERGENCY FUNDS*		0	59,248	59,248
MANHOLE REPLACEMENT			50,000	50,000
LIFT STATION REPLACEMENT PARTS-ONGOING	2016-301		40,000	40,000
F250 TRUCK WITH UTILITY BODY	2016-302		29,604	29,604
LIFT STATION SCADA SYSTEM	2016-303		30,000	30,000
GPS - 8	2016-304		2,717	2,717
LIFT STATION REHAB Q & X4	2016-305		91,000	180,000
LIFT STATION REPLACEMENT PARTS-ONGOING	2015-301	0		
BOOM TRUCK WITH HYDRAULIC CRANE	2015-302	76,498		
LIFT STATION SCADA SYSTEM (5)	2015-303	33,403		
PORTABLE GENERATOR	2015-304	23,957		
SEWER CAMERA	2015-305	12,147		
LIFT STATION X2 & W CELLULAR BASED RTU		6,032		
IMMOKALEE DR /SEWER LATERALS		21,192		
CARPORTS FOR EQUIPMENT		4,845		
SEWER REHAB				
LIFT STATION REHAB Q & X4	CIP			249,000
HIGH PRIORITY SEWER LINE REHAB #2 FWV				172,700
LIFT STATION W FORCEMAIN				172,700
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-178,074	-302,569	-813,269
USDA FUNDED PROJECT LOAN				
USDA FUNDED PROJECT GRANT				
Contributed Capital Developer-		265,619	35,000	35,000
TOTALS		\$265,619	\$35,000	\$35,000

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2016 BUDGET

CUSTOMER SERVICE / ADMINISTRATION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2015 ACTUAL	2016 ADOPTED	2016 AMENDED
OTHER CAPITAL & EMERGENCY FUNDS*		0	29,700	29,700
ADMIN OFFICE REPAIRS - LOBBY & DOORS	2016-401		20,000	20,000
GPS - 1	2016-402		340	340
TAPE BACKUP ON FILE SERVER		2,956		
BILLMASTER UPGRADE TO ONLINE PAYMENTS		2,000		
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-4,956	-50,040	-50,040
USDA FUNDED PROJECT LOAN				
USDA FUNDED PROJECT GRANT *				
TOTALS		0	0	0

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2016 BUDGET

MAINTENANCE CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2015 ACTUAL	2016 ADOPTED	2016 AMENDED
OTHER CAPITAL & EMERGENCY FUNDS*		0	5,000	5,000
EMERGENCY, SPECIALTY & SHOP TOOLS	2016-501		15,000	15,000
GPS - 9	2016-502		3,057	3,057
TRAILER	2015-502	6,098		
CARPORT ROOF		4,845		
			0	0
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-10,943	-23,057	-23,057
TOTALS		\$0	\$0	\$0

DEBT

SERVICE

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2016 BUDGET

DEBT SERVICE EXPENDITURES	2015 ACTUAL	2016 ADOPTED	2016 AMENDED
DEBT SERVICE EXPENDITURES			
SERIES A REVENUE BONDS			
Principal	90,000	100,000	100,000
Interest	32,000	27,500	27,500
SERIES B REVENUE BONDS			
Principal	37,000	34,000	34,000
Interest	11,400	9,550	9,550
SERIES 1985 REVENUE BONDS			
Principal	21,000	22,000	22,000
Interest	15,398	14,348	14,348
SERIES 1989 REVENUE BONDS			
Principal	97,000	102,000	102,000
Interest	125,300	120,450	120,450
SERIES 1990 REVENUE BONDS			
Principal	6,000	7,000	7,000
Interest	8,350	8,050	8,050
SERIES 1996 REVENUE BONDS			
Principal	91,000	96,000	96,000
Interest	168,920	164,256	164,256
SERIES 1998 REVENUE BONDS			
Principal	15,000	16,000	16,000
Interest	28,980	28,305	28,305
SERIES 2001 REFUNDING BONDS (USDA)			
Principal	38,000	40,000	40,000
Interest	86,760	85,050	85,050
CAPITAL LEASE PAYMENTS			
Principal	0	0	0
Interest	0	0	0
SERIES 2008 REVENUE BONDS (USDA)			
Principal	45,000	47,000	47,000
Interest	138,644	136,675	136,675
SERIES 2013 REVENUE BONDS (USDA)			
Principal	48,000	49,000	49,000
Interest	121,974	122,100	122,100
SERIES 2013 REVENUE BONDS (USDA)- Assessment			
Principal	53,045	53,049	53,045
Interest	3,183	3,183	3,183
FLORIDA COMMUNITY BANK - WWTP CONST. LOAN			
Principal	0	0	0
Interest	0	0	0
FDEP LOAN DW110120			
Principal	15,902	16,943	17,880
Interest	9,915	10,377	9,440
FDEP LOAN DW110121			
Principal	15,699	13,857	14,543
Interest	7,079	7,417	6,732
FDEP LOAN DW11014			
Principal	0		
Interest	0		
Total Principal	572,646	596,849	598,468
Total Interest	757,902	737,262	735,639
TOTAL DEBT SERVICE EXPENDITURES	\$1,330,548	\$1,334,112	\$1,334,108

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2016 BUDGET

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

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2016 BUDGET

Unrestricted Net Assets	2015 ACTUAL	2016 ADOPTED	2016 AMENDED
Designated Funds			
Designated for emergencies			
Additions to fund	100,000	100,000	100,000
Reductions to fund			
Net emergency fund	860,000	960,000	960,000
Designated for operations (6 months)			
Additions to fund	37,494	536,174	56,251
Reductions to fund			
Net operation funds	2,673,344	3,209,518	3,265,768
Designated for vehicle replacement			
Additions to fund	195,720	100,000	100,000
Reductions to fund	(172,218)	(117,267)	(117,267)
Net vehicle replacement fund	276,353	235,584	218,317
Designated for capital equipment			
Additions to fund	1,395,000	530,000	1,710,000
Reductions to fund	(1,412,950)	(528,736)	(1,600,787)
Net capital/equipment fund	191,103	192,367	300,316
Designated for maintenance reserve			
Additions to fund	240,055	240,055	240,055
Reductions to fund			
Net maintenance reserve	1,903,042	2,143,097	2,143,097
Transfer to operations	0	(686,156)	(1,019,419)
Undesignated	1,803,970	1,076,410	666,497
Total Designated funds	5,903,842	6,740,566	6,887,499
Undesignated funds	1,803,970	1,076,410	666,497
Total additions	1,968,269	1,506,229	2,206,306
Total reductions	(1,585,168)	(1,332,159)	(2,737,473)
Balance unrestricted net assets	7,707,812	7,130,820	6,534,576

PASSED AND DULY ADOPTED by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 16th day of March 2016.

BOARD OF COMMISSIONERS
IMMOKALEE WATER AND SEWER DISTRICT

BY: _____

Joseph Brister
Chairman

BY: _____

Bonnie Keen
Secretary