



2018 PROPOSED BUDGET

**FISCAL YEAR ENDING
SEPTEMBER 30, 2018**

AND

**AMENDMENT OF
FISCAL YEAR 2017 BUDGET
ENDING
SEPTEMBER 30, 2017**

**IMMOKALEE
WATER
&
SEWER
DISTRICT**

RESOLUTION # 17-08

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT ADOPTING THE 2018 FISCAL YEAR BUDGET AND AMENDING THE FISCAL YEAR 2017 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which was amended by chapters 93-366, 94-489, and 95-492, Laws of Florida, was codified, reenacted, amended, and repealed as Chapter No. 98-495, was amended in Chapter 2005-298; and was amended in Chapter 2015-205; and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 *adopted* the budget for the Fiscal year ending September 30, 2018, and *amended* the budget for the Fiscal year ending on September 30, 2017, during a publicly advertised meeting on August 23, 2017;

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 2018 Proposed Budget and Fiscal Year 2017 Amended Budget be adopted and recognized as Resolution 17-08:

FISCAL YEAR 2018 AMENDMENT ASSUMPTIONS:

REVENUE

- 1% Growth
- Assumes 8.5 % Water Rate increase in October 2018
- Assumes 2.5% Sewer Rate increase in October 2018

O&M EXPENSES

ALL DEPARTMENTS

DEPARTMENT 10

Includes 2 part time employees for one year while projects are progressing

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/BACKFLOW PROGRAM (ONGOING)	2018-101	\$150,000
F150 4X4	2018-102	\$31,499
DEPARTMENT 20		
BIOSET POLYMER UPGRADE	2018-201	\$45,000
SPRAYFIELD WATER CANNON REPAIRS/REPLACEMENT	2018-202	\$60,000
SHED FOR SPRAYFIELD	2018-203	\$2,100
LIGHTNING WARNING SYSTEM	2018-204	\$4,000
CASE TRACTOR	2018-205	\$68,500
ENGINEERING FOR CLARIFIER PROJECT	2018-206	\$28,475
DEPARTMENT 30		
LIFT STATION REPLACEMENT PARTS-ONGOING	2018-301	\$50,000
VARIOUS LIFT STATION REHAB (A1, J, L, M, S, Z)	2018-302	\$112,095
LIFT STATION SCADA SYSTEM	2018-303	\$12,156
ENGINEERING FOR RELOCATION OF X8	2018-304	\$42,540
ENGINEERING FOR CIPP PROJECT	2018-305	\$28,475
DEPARTMENT 40		
PHONE SYSTEM UPGRADE	2018-401	\$7,820
MOBILE DATA COLLECTOR	2018-402	\$6,000
DEPARTMENT 50		
MAINTENANCE BLDG ENGINEERING FOR PERMITTING	2018-501	\$70,075
SPECIALTY TOOLS	2018-502	\$15,000

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2018 BUDGET

SOURCES AND USES OF FUNDS	2016 ACTUAL	2017 ADOPTED	2017 AMENDED	2018 PROPOSED
SOURCES OF FUNDS				
Charges for Services				
Water Sales	\$2,769,676	\$2,779,091	\$3,081,602	\$3,329,607
Wastewater Charges	4,755,135	4,776,444	5,001,584	5,149,700
Meter Service Charges	599,235	602,139	642,072	676,636
Reconnection and Transfer Fees	103,780	105,815	115,619	116,775
Miscellaneous Charges and Fees	64,263	50,000	73,708	74,445
Late Fees	87,850	89,486	89,020	89,910
Cross Connection Control fee	305,285	315,445	315,445	318,600
Total Charges for Services	\$8,685,224	\$8,718,420	\$9,319,050	\$9,755,673
Non-Operating Revenue				
Interest Income	\$54,869	\$50,000	\$56,395	\$58,000
Interest Income - Assessments	0	0	0	0
Assessment Interest Income	0	5,435	0	0
Contributed Capital - Grant- FDEP	0	0	0	0
Contributed Capital - Grant- USDA	0	0	0	4,063,900
Contributed Capital - Customers	44,059	30,000	47,128	47,599
Contributed Capital - Developer	0	70,000	0	70,000
Debt Proceeds - USDA	0	10,900,000	10,900,000	7,663,300
Debt Proceeds - FDEP	0	0	0	0
Debt Proceeds - FCB	0	0	0	0
Other Non-Operating Revenue	35,274	46,275	34,430	34,774
Master Plan	0	0	0	0
Grant / Insurance Proceeds	0	0	0	0
Total Non-Operating Revenue	\$134,202	\$11,101,710	\$11,037,953	\$11,937,573
TOTAL SOURCES OF FUNDS	\$8,819,426	\$19,820,129	\$20,357,002	\$21,693,246
USES OF FUNDS				
Operations and Maintenance				
Water Treatment and Distribution	\$1,609,111	\$2,012,502	\$2,013,078	\$2,112,145
Wastewater Treatment	1,664,779	1,738,743	1,809,226	1,811,860
Wastewater Collection	818,494	836,817	785,166	901,712
Customer Service and Administration	1,226,687	1,450,902	1,429,103	1,460,810
Maintenance Department	416,892	668,008	686,779	741,980
Depreciation	1,832,144	1,882,000	1,882,000	1,932,000
Total O & M Expenditures	\$7,568,107	\$8,588,973	\$8,605,352	\$8,960,507
Capital Expenditures				
Water Treatment and Distribution	\$44,059	\$10,965,000	\$10,982,128	\$11,809,799
Wastewater Treatment	0	0	0	0
Wastewater Collection	0	35,000	35,000	35,000
Customer Service and Administration	0	0	0	0
Maintenance Department	0	0	0	0
Total Capital Expenditures	\$44,059	\$11,000,000	\$11,017,128	\$11,844,799
Debt Service				
Principal	\$545,424	\$624,312	\$571,267	\$597,132
Interest	732,620	710,825	707,642	681,626
Total Debt Service	\$1,278,044	\$1,335,136	\$1,278,909	\$1,278,759
Funds Balance				
Undesignated	\$1,276,049	\$674,155	\$1,173,755	\$1,321,387
Previous Designated Balance Forward	\$5,903,842	\$5,830,840	\$7,203,107	\$7,773,320
Additions	\$1,945,268	\$1,460,143	\$2,504,507	\$1,994,739
Reductions	(\$646,003)	(\$1,973,424)	(\$1,934,294)	(\$1,784,368)
Total Designated Funds	\$7,203,107	\$5,317,559	\$7,773,320	\$7,983,690
Other Uses of Funds				
Arrowhead Assessment Discount				
Bad Debt Expense	(10,042)	35,000	35,000	35,000
Loss on Disposal of Assets	(13,072)	25,000	25,000	25,000
Total Other Uses of Funds	(\$23,114)	\$60,000	\$60,000	\$60,000
TOTAL USES OF FUNDS	\$8,867,096	\$20,984,109	\$20,961,388	\$22,144,065
EXCESS (DEFICIENCY) OF SOURCES OVER USES OF FUNDS	(\$47,670)	(\$1,163,980)	(\$604,386)	(\$450,819)
TRANSFER (TO) FROM RESERVES TO BALANCE BUDGET	\$47,670	\$1,163,980	\$604,386	\$450,819
	\$0	\$0	\$0	\$0

OPERATIONS
AND
MAINTENANCE

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2018 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 1000 - Water Treatment and Distribution

CODE	DESCRIPTION	2016 ACTUAL	2017 ADOPTED	2017 AMENDED	2018 PROPOSED
1100	Salaries and Wages*	\$577,164	\$702,062	\$702,062	\$760,845
1410	Overtime	25,651	86,097	86,097	85,817
2110	FICA	47,338	60,294	60,294	64,770
2540	Unemployment Taxes	93	1,041	124	200
2200	Employer Pension Contribution	35,643	42,124	42,124	45,651
2310	Health/Life Insurance	225,453	246,499	224,731	261,858
2430	Workers Compensation	24,605	40,984	33,433	36,856
4010	Travel and Training	18,678	26,000	26,000	26,000
4110	Telephone and Fax	8,986	8,420	6,905	7,181
4350	Electric---All Other	161,125	177,849	160,645	176,710
4510	General Liability Insurance	17,911	20,060	18,463	20,679
4530	Comprehensive Auto Insurance	8,925	9,996	9,489	10,628
4590	Other Insurance	81,656	91,455	79,396	88,924
4640	Repairs & Maintenance	179,605	150,338	150,338	168,307
4630	Other Contract Services	28,549	26,732	34,167	35,534
5220	Vehicle Fuel	22,634	26,650	24,384	26,822
4650	Vehicle Maintenance	13,051	21,806	14,938	15,536
3310	Licenses and Permits	4,830	4,290	13,962	14,520
5240	Chemicals	90,244	104,737	96,132	105,745
5340	Other Materials	10,675	131,811	199,774	125,508
5280	Laboratory Fees	22,370	28,080	24,441	27,507
5270	Uniforms/Clothing Allowance	2,455	3,900	3,900	3,900
5410	Memberships/Periodicals/Books	1,470	1,277	1,277	2,649
COLUMN TOTALS		\$1,609,111	\$2,012,502	\$2,013,078	\$2,112,145

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.

Includes 2 part-time employees (24 hours a week) while projects are in progress

Training budgeted at \$2,000 per employee

Uniform expenses reflect \$200 allowance for uniform and \$100 for shoe allowance per employee.

Memberships includes the cost of gym memberships for Employees as part of a Wellness Program

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 plus a 10% increase

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2018 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 2000 - Wastewater Treatment

CODE	DESCRIPTION	2016 ACTUAL	2017 ADOPTED	2017 AMENDED	2018 PROPOSED
1110	Salaries and Wages	\$556,759	\$526,074	\$549,677	\$524,682
1410	Overtime	10,908	26,707	26,707	25,416
2110	FICA	42,817	42,288	44,093	42,083
2540	Unemployment Taxes	139	1,941	104	130
2200	Employer Pension Contribution	27,501	31,564	24,493	31,481
2310	Health/Life Insurance	145,845	171,566	166,103	188,240
2430	Workers Compensation	15,236	28,745	20,623	19,057
4010	Travel and Training	9,898	18,000	18,000	18,000
4110	Telephone and Fax	3,568	3,713	3,713	3,862
4350	Electric	245,182	240,412	224,026	246,429
4370	Section 8 Electric	5,957	8,742	7,291	8,020
4510	General Liability Insurance	17,911	20,060	18,463	20,679
4530	Comprehensive Auto Insurance	4,463	4,999	4,067	4,555
4590	Other Insurance	77,069	86,317	75,256	84,287
4920	Section 8 Field Maintenance	0	16,061	16,061	16,703
4640	Repairs & Maintenance	156,260	125,967	229,624	167,919
4660	Section 8 Repairs	15,724	14,510	14,510	15,090
4630	Other Contract Services	65,506	70,966	12,917	13,434
5220	Vehicle Fuel	9,067	10,867	9,571	10,528
4650	Vehicle Maintenance	10,927	14,635	14,635	15,221
3310	Licenses and Permits	6,035	12,217	12,217	12,705
5240	Chemicals	72,827	74,295	95,995	105,595
5340	Other Materials	42,531	50,170	35,883	46,569
5280	Laboratory Fees	40,895	37,432	43,732	43,269
4910	Residuals Management	80,003	97,460	138,428	143,965
5270	Uniforms/Clothing Allowance	1,072	2,400	2,400	2,400
5410	Memberships/Periodicals/Books	679	638	638	1,543
COLUMN TOTALS		\$1,664,779	\$1,738,743	\$1,809,226	\$1,811,860

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 budgeted at \$2,000 per employee

Uniform expenses reflect \$200 allowance for uniform and \$100 for shoe allowance per employee.

Memberships includes the cost of gym memberships for Employees as part of a Wellness Program

Chemicals & Vehicle Fuel are calculated at 10% increase

Repairs & Maintenance, Laboratory Fees & Other Materials budgeted figures are adjusted to reflect 3 year actual/projected plus a 10% increase

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2018 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 3000 - Wastewater Collection Dept.

CODE	DESCRIPTION	2016 ACTUAL	2017 ADOPTED	2017 AMENDED	2018 PROPOSED
1110	Salaries and Wages	\$298,267	\$334,054	\$334,054	\$357,061
1410	Overtime	21,042	34,773	34,773	35,738
2110	FICA	24,301	28,215	28,215	30,049
2540	Unemployment Taxes	37	892	57	100
2200	Employer Pension Contribution	17,753	20,043	20,043	21,424
2310	Health/Life Insurance	105,002	119,235	106,439	123,889
2430	Workers Compensation	9,672	19,179	12,153	13,608
4010	Travel and Training	9,472	12,000	12,000	12,000
4110	Telephone and Fax	2,306	2,151	1,020	1,061
4350	Electric	39,262	40,625	30,122	33,134
4510	General Liability Insurance	17,911	20,060	18,463	20,679
4530	Comprehensive Auto Insurance	5,206	5,831	5,423	6,074
4590	Other Insurance	1,201	1,345	1,151	1,289
4640	Repairs & Maintenance	150,310	70,446	64,892	115,032
4630	Other Contract Services	5,175	6,650	7,600	7,904
5220	Vehicle Fuel	9,574	14,537	14,568	16,025
4650	Vehicle Maintenance	40,849	48,828	43,982	45,741
3310	Licenses & Permits	5,674	9,306	9,306	10,306
5240	Chemicals	0	1,755	0	0
5340	Other Materials	53,631	44,670	38,683	47,812
5270	Uniforms/Clothing Allowance	1,420	1,800	1,800	1,800
5410	Memberships/Periodicals/Books	429	421	421	988
COLUMN TOTALS		\$818,494	\$836,817	\$785,166	\$901,712

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 budgeted at \$2,000 per employee

Uniform expenses reflect \$200 allowance for uniform and \$100 for shoe allowance per employee.

Memberships includes the cost of gym memberships for Employees as part of a Wellness Program

Repairs & Maintenance budgeted figures are adjusted to reflect 3 year actual/projected average plus 10 % increase plus \$20,000

Other Materials budgeted figures are adjusted to reflect 3 year actual/projected average plus 10 % increase

Electric & Vehicle Fuel are calculated at 10% increase

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2018 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 4000 - Customer Service / Administration

CODE	DESCRIPTION	2016 ACTUAL	2017 ADOPTED	2017 AMENDED	2018 PROPOSED
1110	Salaries and Wages	\$564,247	\$681,476	\$681,476	\$697,182
1410	Overtime	85	3,908	3,908	3,402
2110	FICA	40,653	52,432	52,432	53,595
2540	Unemployment Taxes	114	2,176	115	200
2200	Employer Pension Contribution	33,525	39,629	40,889	40,571
2310	Health/Life Insurance	145,057	159,095	161,010	183,162
2430	Workers Compensation	2,041	1,713	2,062	1,769
3120	Legal Services	56,500	43,000	43,000	43,000
3130	Legal Services - Sewer Assessments	0	0	0	0
3130	Other Professional Services	6,774	1,500	1,500	1,500
3210	Accounting/Auditing	37,350	44,000	44,000	44,000
3140	Engineering Services	87,696	127,200	132,200	127,200
3140	Engineering Services - SRF	0	0	0	0
4010	Travel and Training	29,719	34,000	34,000	34,000
4110	Telephone and Fax	3,572	4,120	4,120	4,285
4210	Postage & Freight	34,214	46,211	37,256	38,746
4510	General Liability Insurance	3,745	4,194	3,874	4,339
4530	Comprehensive Auto Insurance	744	833	678	759
4590	Other Insurance	36,508	47,609	39,805	44,582
4630	Other Contract Services	53,178	32,312	5,063	5,266
4640	Repairs & Maintenance	697	36,253	44,012	29,681
5220	Vehicle Fuel	25	256	827	910
4650	Vehicle Maintenance	1,095	821	95	1,139
5130	Office Supplies	26,199	28,520	28,520	29,661
4930	Misc. Office Expense	41,876	37,109	37,109	38,594
4930	Misc. Bank Fees	3,474	4,038	9,635	10,020
4930	Misc. Expense	0	764	764	794
4930	Arrowhead Assessment Exp.	0	3,000	3,000	3,000
4930	Advertising	5,116	3,773	6,796	7,068
3310	Licenses and Permits	175	1,517	1,517	1,578
5410	Memberships/Periodicals/Books	12,308	9,441	9,441	10,808
COLUMN TOTALS		\$1,226,687	\$1,450,902	\$1,429,103	\$1,460,810

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.

Added PT Clerk 2017

Training budgeted at \$2,000 per employee

Memberships includes the cost of gym memberships for Employees as part of a Wellness Program

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 2018 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 5000 - MAINTENANCE

CODE	DESCRIPTION	2016 ACTUAL	2017 ADOPTED	2017 AMENDED	2018 PROPOSED
1110	Salaries and Wages	\$176,382	\$353,480	\$353,480	\$399,334
1410	Overtime	706	25,258	25,258	26,901
2110	FICA	13,290	28,973	28,973	32,607
2540	Unemployment Taxes	64	470	121	150
2200	Employer Pension Contribution	16,946	21,209	21,209	23,960
2310	Health/Life Insurance	98,539	123,515	127,954	135,132
2430	Workers Compensation	9,306	19,694	15,534	14,766
4010	Travel and Training	11,139	14,000	14,000	14,000
4110	Telephone and Fax	3,043	1,648	1,183	1,230
4510	General Liability Insurance	2,226	2,493	2,282	2,556
4530	Comprehensive Auto Insurance	6,694	7,497	6,778	7,591
4640	Repairs & Maintenance	18,796	12,824	20,022	16,772
4630	Other Contract Services	4,396	5,044	5,739	5,969
5220	Vehicle Fuel	4,968	10,494	9,673	10,640
4650	Vehicle Maintenance	16,126	17,065	16,421	17,078
3310	Licenses and Permits	142	717	3,187	3,314
5340	Other Materials	32,298	21,042	32,383	26,718
5270	Uniforms/Clothing Allowance	1,418	2,100	2,100	2,100
5410	Memberships/Periodicals/Books	413	483	483	1,162
COLUMN TOTALS		\$416,892	\$668,008	\$686,779	\$741,980

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 budgeted at \$2,000 per employee

Uniform expenses reflect \$200 allowance for uniform and \$100 for shoe allowance per employee.

Memberships includes the cost of gym memberships for Employees as part of a Wellness Program

Vehicle Fuel is calculated at a 10% increase

Repairs & Maintenance & Other Materials budgeted figures are adjusted to reflect 3 year actual/projected average plus 10 % increase

Payroll expenses (except for the supervisor) are allocated to other departments, as time is used.

CAPITAL OUTLAY

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2018 BUDGET

WATER TREATMENT AND DISTRIBUTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2016 ACTUAL	2017 ADOPTED	2017 AMENDED	2018 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*			69,477	26,285	83,240
ON GOING METER REPLACEMENT FUND	2018-101	164,611	150,000	150,000	150,000
F150 4X4	2018-102				31,499
(2) F250 4X4	2017-102		69,932	69,932	
HYDRAULIC DUMP TRAILER	2017-103		6,100	6,100	
WALK BEHIND CONCRETE SAW	2017-104		2,123	1,698	
REPAIRS TO WATER TANK				37,713	
ROOF ON SHED				28,975	
NEW ROOF ON GARAGE				15,975	
TRANSDUCERS FOR WATER PLANTS				5,805	
(2) F150 REGULAR CAB	2016-102	56,924			
GPS - 14	2016-103	0			
SCADA - WATER PLANTS (3)	2016-104	35,950			
A/C CARSON		11,775			
LAKE TRAFFORD RD/19TH REPLACE AC LINE			180,000	180,000	
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-269,260	-477,632	-522,483	-264,739
USDA AC & UNDERSIZED WATER LINES - ENGINEERING			400,000	400,000	1,029,300
USDA AC & UNDERSIZED WATER LINES - CONTRACTORS		0	10,500,000	10,500,000	10,697,900
Contributed Capital - Developer		0	35,000	35,000	35,000
Contributed Capital - Customer		44,059	30,000	47,128	47,599
TOTALS		44,059	10,965,000	10,982,128	11,809,799

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2018 BUDGET

WASTEWATER TREATMENT CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2016 ACTUAL	2017 ADOPTED	2017 AMENDED	2018 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*		59,439	59,706	25,111	64,371
BIOSET POLYMER UPGRADE	2018-201				45,000
SPRAYFIELD WATER CANNON REPAIRS/REPLACEMENT SHED FOR SPRAYFIELD	2018-202 2018-203				60,000 2,100
LIGHTNING WARNING SYSTEM	2018-204				4,000
CASE TRACTOR	2018-205				68,500
ENGINEERING CLARIFER REHAB	2018-206				28,475
AEROBIC DIGESTER TSS METER	2017-201		7,130	7,130	
JOHN DEERE Z920M WITH CANOPY	2017-202		9,204	9,204	
NEW PUMPS				16,985	
PARKING LOT REPAIR/NEW ASPHALT				12,118	
F150 4X4	2016-201	30,739			
GPS - 7	2016-202	0			
FENCING		7,163		20,424	
DIW PIPING + ENGINEERING		89,713			
SCUM PIT PUMP		16,186			
CLARIFIER WALKWAY		13,369			
BLEACH PUMP		7,078			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-223,687	-76,040	-90,972	-272,446
USDA FUNDED PROJECT LOAN (CIP)		0	0	0	0
USDA FUNDED PROJECT GRANT *		0	0	0	0
WWTP MONITORING WELLS					
TOTALS		\$0	\$0	\$0	\$0

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2018 BUDGET

WASTEWATER COLLECTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2016 ACTUAL	2017 ADOPTED	2017 AMENDED	2018 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS* MANHOLE REPLACEMENT			59,706 50,000	40,152 50,000	64,371 50,000
LIFT STATION REPLACEMENT PARTS-ONGOING	2018-301				50,000
VARIOUS LIFT STATION REHAB (A1, J, L, M, S, Z)	2018-302				112,095
LIFT STATION SCADA SYSTEM	2018-303				12,156
ENGINEERING / PERMITTING RELOCATION OF X8 (FWV)	2018-304				42,540
ENGINEERING CIPP SEWER LINES	2018-305				28,475
LIFT STATION REPLACEMENT PARTS-ONGOING	2017-301		50,000	50,000	50,000
VARIOUS LIFT STATION REHAB (A2, O2, X7, ETC)	2017-302		150,085	150,085	
LIFT STATION SCADA SYSTEM	2017-303		6,802	6,802	
CARGO ENCLOSED TRAILER	2017-304		3,695	4,009	
PARKING LOT REPAIR/NEW ASPHALT				12,118	
ELECTRIC REPAIR TO LIFT STATION				10,250	
LIFT STATION REPLACEMENT PARTS-ONGOING	2016-301	0			
F250 TRUCK WITH UTILITY BODY	2016-302	29,604			
LIFT STATION SCADA SYSTEM	2016-303	33,403			
GPS - 8	2016-304	0			
LIFT STATION REHAB Q & X4, X2	2016-305	45,346		19,753	
LIFT STATION W FORCEMAIN	CIP	10,368		162,332	
HIGH PRIORITY SEWER LINE REHAB #2 FWV					249,000
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-118,721	-320,288	-505,501	-658,637
USDA FUNDED PROJECT LOAN					
USDA FUNDED PROJECT GRANT					
Contributed Capital Developer-		-	35,000	35,000	35,000
TOTALS		\$0	\$35,000	\$35,000	\$35,000

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2018 BUDGET

CUSTOMER SERVICE / ADMINISTRATION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2016 ACTUAL	2017 ADOPTED	2017 AMENDED	2018 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*		0	29,962	32,104	33,832
PHONE SYSTEM UPGRADE	2018-401				7,820
MOBILE DATA COLLECTOR (METER READING)	2018-402				6,000
PS 100 SYSTEM FOLDING MACHINE	2017-401		5,400	6,231	
PARKING LOT REPAIR/NEW ASPHALT				5,050	
FIBER OPTIC				11,864	
VOCANTAS PHONE				8,225	
PAINT OFFICE				5,000	
ADMIN OFFICE REPAIRS - LOBBY & DOORS	2016-401		40,000	90,395	
GPS - 1	2016-402	0			
MONEY COUNTER		2,166			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-2,166	-75,362	-158,869	-47,652
USDA FUNDED PROJECT LOAN					
USDA FUNDED PROJECT GRANT *					
TOTALS		0	0	0	0

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2018 BUDGET

MAINTENANCE CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2016 ACTUAL	2017 ADOPTED	2017 AMENDED	2018 PROPOSED
OTHER CAPITAL & EMERGENCY FUNDS*		5,000	5,000	5,000	5,000
MAINTENANCE BLDG ENGINEERING FOR PERMITTING SPECIALTY TOOLS	2018-501 2018-502				70,075 15,000
F250 4X4 DRIVEWAY REPAIR / NEW ASPHALT	2017-501		34,966	34,966 12,118	
EMERGENCY, SPECIALTY & SHOP TOOLS	2016-501 2016-502	15,000 0			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-20,000	-39,966	-52,084	-90,075
TOTALS		\$0	\$0	\$0	\$0

DEBT

SERVICE

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2018 BUDGET

DEBT SERVICE EXPENDITURES	2016 ACTUAL	2017 ADOPTED	2017 AMENDED	2018 PROPOSED
DEBT SERVICE EXPENDITURES				
SERIES A REVENUE BONDS				
Principal	100,000	100,000	100,000	110,000
Interest	27,500	22,500	22,500	17,500
SERIES B REVENUE BONDS				
Principal	34,000	41,000	41,000	38,000
Interest	9,550	7,850	7,850	5,800
SERIES 1985 REVENUE BONDS				
Principal	22,000	23,000	23,000	24,000
Interest	14,348	13,248	13,248	12,098
SERIES 1989 REVENUE BONDS				
Principal	102,000	107,000	107,000	112,000
Interest	120,450	115,350	115,350	110,000
SERIES 1990 REVENUE BONDS				
Principal	7,000	7,000	7,000	8,000
Interest	8,050	7,700	7,700	7,350
SERIES 1996 REVENUE BONDS				
Principal	96,000	101,000	101,000	106,000
Interest	164,256	159,336	159,336	154,160
SERIES 1998 REVENUE BONDS				
Principal	16,000	17,000	17,000	18,000
Interest	28,305	27,585	27,585	26,820
SERIES 2001 REFUNDING BONDS (USDA)				
Principal	40,000	42,000	42,000	43,000
Interest	85,050	83,250	83,250	81,360
SERIES 2008 REVENUE BONDS (USDA)				
Principal	47,000	49,000	49,000	51,000
Interest	136,675	134,619	134,619	132,475
SERIES 2013 REVENUE BONDS (USDA)				
Principal	49,000	51,000	51,000	53,000
Interest	122,100	120,875	120,875	119,600
SERIES 2013 REVENUE BONDS (USDA)- Assessment				
Principal	0	53,045		
Interest	0	3,183		
SERIES 2018 REVENUE BONDS				
Principal	0	0	0	0
Interest	0	0	0	0
FDEP LOAN DW110120				
Principal	17,880	18,368	18,368	18,869
Interest	9,318	8,952	8,952	8,451
FDEP LOAN DW110121				
Principal	14,544	14,899	14,899	15,263
Interest	6,732	6,376	6,376	6,012
FDEP LOAN DW11014				
Principal				
Interest				
Total Principal	545,424	624,312	571,267	597,132
Total Interest	732,335	710,825	707,642	681,626
TOTAL DEBT SERVICE EXPENDITURES	\$1,277,759	\$1,335,136	\$1,278,909	\$1,278,759

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2018 BUDGET

DEBT SERVICE RESERVES	2016 ACTUAL	2017 ADOPTED	2017 AMENDED	2018 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	146,976	165,348	165,348	183,720
SERIES 2013 REVENUE BONDS (USDA)				
Annual Reserve	20,000	20,000	20,000	20,000
Balance	63,333	83,333	83,333	103,333
SERIES 2018 REVENUE BONDS (USDA)				
Annual Reserve		65,424	65,424	65,424
Balance		65,424	65,424	130,848
LESS				
BALANCE IN SPECIAL RESTRICTED RESERVE	165,900	165,900	165,900	165,900
Total Annual Reserves	38,372	38,372	103,796	103,796
Reserve Balance	1,196,756	1,235,128	1,300,552	1,404,348

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2018 BUDGET

Unrestricted Net Assets	2016 ACTUAL	2017 ADOPTED	2017 AMENDED	2018 PROPOSED
Designated Funds				
Designated for emergencies				
Additions to fund	100,000	40,000	40,000	0
Reductions to fund				
Net emergency fund	960,000	1,000,000	1,000,000	1,000,000
Designated for operations (6 months)				
Additions to fund	627,346	143,968	688,332	213,564
Reductions to fund				
Net operation funds	3,300,690	3,444,658	3,989,022	4,202,585
Designated for vehicle replacement				
Additions to fund	100,000	100,000	100,000	35,000
Reductions to fund	(117,267)	(104,899)	(104,898)	(31,499)
Net vehicle replacement fund	259,086	230,685	254,188	289,188
Designated for capital equipment				
Additions to fund	877,867	730,000	1,230,000	1,300,000
Reductions to fund	(528,736)	(704,545)	(1,225,010)	(1,302,050)
Net capital/equipment fund	540,234	282,246	545,224	543,174
Designated for maintenance reserve - Wastewater				
Additions to fund	240,055	240,055	240,055	240,055
Reductions to fund				
Net maintenance reserve	2,143,097	2,383,152	2,383,152	2,623,207
Designated for maintenance reserve - Water				
Additions to fund	0	206,120	206,120	206,120
Reductions to fund				
Net maintenance reserve	0	206,120	206,120	412,240
Transfer to operations	0	(1,163,980)	(604,386)	(450,819)
Undesignated	1,276,049	674,155	1,173,755	1,321,387
Total Designated funds	7,203,107	7,546,861	8,377,706	9,070,394
Undesignated funds	1,276,049	674,155	1,173,755	1,321,387
Total additions	1,945,268	1,460,143	2,504,507	1,994,739
Total reductions	(646,003)	(1,973,424)	(1,934,294)	(1,784,368)
Balance unrestricted net assets	8,479,156	7,057,036	8,947,074	9,940,962

EFFECTIVE 10/01/2017

SCHEDULE "A"

IMMOKALEE WATER & SEWER DISTRICT
 PAYSCALE (Annual Range)

2.6% COLA for 2017-2018

	STARTING	ENDING (1.5 x)
CUSTOMER SERVICE REPRESENTATIVE I	26,128	39,192
CUSTOMER SERVICE REPRESENTATIVE II	27,963	41,944
CSR III, SERVICE TECH I, A/P CLERK, BILLING CLERK, MAINTENANCE TECH I	29,919	44,879
CSR IV, SERVICE TECH II, OPERATOR TRAINEE, MAINTENANCE TECH II	30,378	45,567
SERVICE TECH III, MAINTENANCE TECH III, BILLING COORDINATOR	34,629	51,943
IRRIGATION SPECIALIST, HUMAN RESOURCE SPECIALIST, SERVICE TECH IV, MAINTENANCE TECH IV	37,304	55,957
PLANT OPERATOR 'C', WASTEWATER COLLECTION CREW CHIEF	39,916	59,873
PLANT OPERATOR "B"	40,886	61,329
PLANT OPERATOR "A"	45,438	68,158
WATER DISTRIBUTION COORDINATOR	45,654	68,481
WASTEWATER LEAD OPERATOR	47,937	71,905
W/W COLLECTION SUPERVISOR, ADMINISTRATION SUPERVISOR, MAINTENANCE SUPERVISOR	56,118	84,177
WATER SUPERVISOR, WASTEWATER SUPERVISOR	61,123	91,684
		\$12.56
		\$13.44
		\$14.38
		\$14.60
		\$16.65
		\$17.93
		\$19.19
		\$19.66
		\$21.85
		\$21.95
		\$23.05
		\$26.98
		\$29.39
		\$18.84
		\$20.17
		\$21.58
		\$21.91
		\$24.97
		\$26.90
		\$28.79
		\$29.49
		\$32.77
		\$32.92
		\$34.57
		\$40.47
		\$44.08

Notes: Water Distribution and Wastewater Collection personnel with MOT certification will be paid an additional .50 per hour. Water Department employees who are certified by FDEP as Level "3" Distribution System Operators, or higher will make an additional 2% pay 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, MS HRM \$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

PASSED AND DULY ADOPTED by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 23rd day of August 2017.

BOARD OF COMMISSIONERS
IMMOKALEE WATER AND SEWER DISTRICT

BY: _____

Joseph Brister
Chairperson

BY: _____

Bonnie Keen
Secretary