

**Immokalee Water and Sewer District  
Water and Wastewater Revenue Sufficiency Study**

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**Table 1**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Rate Revenues at Existing Rates**

Line No.	Description	Historical 2015	Budgeted 2016	Budgeted 2017	Projected Fiscal Year Ending September 30,			
					2018	2019	2020	2021
<b><u>Water System</u></b>								
<b><u>Summary Water Billing Statistics</u></b>								
1	Growth in Average Monthly Accounts	N/A	68	70	70	70	70	70
2	Average Monthly Accounts	5,480	5,548	5,618	5,688	5,758	5,828	5,898
3	Average Monthly EDUs	7,453	7,545	7,640	7,735	7,830	7,926	8,021
4	Annual Revenue Gallons (000s Gallons)	605,715	610,981	616,441	621,901	627,361	632,821	638,281
5	Average Monthly Usage per Account (000s Gallons)	9.21	9.18	9.14	9.11	9.08	9.05	9.02
6	Average Monthly Usage Per EDU (000s Gallons)	6.77	6.75	6.72	6.70	6.68	6.65	6.63
7	Baseline Annual Water Rate Revenues	\$2,723,616	\$2,723,616	\$2,723,616	\$2,723,616	\$2,723,616	\$2,723,616	\$2,723,616
<b><u>Projected Revenue Increases from Growth</u></b>								
8	Growth in Monthly Accounts	N/A	68	70	70	70	70	70
9	Average Monthly Usage per Account (000s Gallons)	N/A	6.50	6.50	6.50	6.50	6.50	6.50
10	Estimated Average Monthly Bill Per New Account	N/A	\$28.08	\$28.08	\$28.08	\$28.08	\$28.08	\$28.08
11	Est. Increase in Annual Rate Revenues from Growth	N/A	\$22,751	\$23,587	\$23,587	\$23,587	\$23,587	\$23,587
<b><u>Cumulative Totals</u></b>								
12	Cumulative Additional Customers	N/A	68	138	208	278	348	418
13	Annual Revenue Gallons (000s Gallons)	N/A	5,266	10,726	16,186	21,646	27,106	32,566
14	Cumulative Additional Revenue	N/A	\$22,751	\$46,338	\$69,925	\$93,513	\$117,100	\$140,687
15	Total Annual Water Rate Revenue at Existing Rates	\$2,723,616	\$2,746,367	\$2,769,954	\$2,793,541	\$2,817,129	\$2,840,716	\$2,864,303
16	Annual Percentage Change	N/A	0.84%	0.86%	0.85%	0.84%	0.84%	0.83%
<b><u>Wastewater System</u></b>								
<b><u>Summary Wastewater Billing Statistics</u></b>								
17	Growth in Average Monthly Accounts	N/A	74	70	70	70	70	70
18	Average Monthly Accounts	5,188	5,262	5,332	5,402	5,472	5,542	5,612
19	Average Monthly EDUs	7,056	7,157	7,252	7,347	7,443	7,538	7,633
20	Est. Annual Revenue Gallons (000s Gallons)	532,186	537,974	543,434	548,894	554,354	559,814	565,274
21	Average Monthly Flows per Account (000s Gallons)	8.55	8.52	8.49	8.47	8.44	8.42	8.39
22	Average Monthly Flows Per EDU (000s Gallons)	6.29	6.26	6.24	6.23	6.21	6.19	6.17
23	Baseline Annual Wastewater Rate Revenues	\$4,689,555	\$4,689,555	\$4,689,555	\$4,689,555	\$4,689,555	\$4,689,555	\$4,689,555
<b><u>Projected Revenue Increases from Growth</u></b>								
24	Growth in Monthly Accounts	N/A	74	70	70	70	70	70
25	Average Monthly Flows per Account (000s Gallons)	N/A	6.50	6.50	6.50	6.50	6.50	6.50
26	Estimated Average Monthly Bill Per New Account	N/A	\$56.44	\$56.44	\$56.44	\$56.44	\$56.44	\$56.44
27	Est. Increase in Annual Rate Revenues from Growth	N/A	\$50,255	\$47,410	\$47,410	\$47,410	\$47,410	\$47,410
<b><u>Cumulative Totals</u></b>								
28	Cumulative Additional Customers	N/A	74	144	214	284	354	424
29	Annual Revenue Gallons (000s Gallons)	N/A	5,788	11,248	16,708	22,168	27,628	33,088
30	Cumulative Additional Revenue	N/A	\$50,255	\$97,665	\$145,074	\$192,484	\$239,893	\$287,303
31	Total Annual Wastewater Rate Revenue at Existing Rates	\$4,689,555	\$4,739,810	\$4,787,220	\$4,834,629	\$4,882,039	\$4,929,448	\$4,976,858
32	Annual Percentage Change	N/A	1.07%	1.00%	0.99%	0.98%	0.97%	0.96%
33	<b>Total Annual Rate Revenues</b>	<b>\$7,413,171</b>	<b>\$7,486,177</b>	<b>\$7,557,174</b>	<b>\$7,628,171</b>	<b>\$7,699,167</b>	<b>\$7,770,164</b>	<b>\$7,841,161</b>
34	Annual Percentage Change	N/A	0.98%	0.95%	0.94%	0.93%	0.92%	0.91%

**Table 2**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Other Operating Revenues**

Line No.	Description	Budgeted 2016	Escalation Reference	Budgeted 2017	Projected Fiscal Year Ending September 30,			
					2018	2019	2020	2021
<b>WATER SYSTEM</b>								
1	Meter Service Charges	\$304,836	W-Growth	\$309,013	\$312,864	\$316,715	\$320,565	\$324,416
2	Reconnection and Transfer Fees	52,722	Constant	54,303	54,303	54,303	54,303	54,303
3	Miscellaneous Fees and Charges	29,384	Constant	25,660	25,660	25,660	25,660	25,660
4	Late Fees	44,586	Constant	45,924	45,924	45,924	45,924	45,924
5	Cross Connection Control Fee	306,258	W-Growth	315,445	319,376	323,307	327,237	331,168
6	Other Non-operating Income	23,138	Constant	23,138	23,138	23,138	23,138	23,138
7	Interest Income	0	Eliminate	0	0	0	0	0
8	Contributed Capital - FDEP Grant	0	Eliminate	0	0	0	0	0
9	Contributed Capital - USDA Grant	0	Eliminate	0	0	0	0	0
10	Contributed Capital - Customers	0	Eliminate	0	0	0	0	0
11	Contributed Capital - Developer	0	Eliminate	0	0	0	0	0
12	Debt Proceeds - USDA	0	Eliminate	0	0	0	0	0
13	Debt Proceeds - FDEP	0	Eliminate	0	0	0	0	0
14	Assessment Revenue Adjustment	0	Constant	0	0	0	0	0
15	Total Other Operating Revenue	\$760,924		\$773,483	\$781,264	\$789,045	\$796,827	\$804,608
<b>WASTEWATER SYSTEM</b>								
17	Meter Service Charges	\$289,164	WW-Growth	\$293,126	\$296,974	\$300,822	\$304,670	\$308,518
18	Reconnection and Transfer Fees	50,011	Constant	51,512	51,512	51,512	51,512	51,512
19	Miscellaneous Fees and Charges	27,874	Constant	24,340	24,340	24,340	24,340	24,340
20	Late Fees	42,293	Constant	43,562	43,562	43,562	43,562	43,562
21	Cross Connection Control Fee	0	WW-Growth	0	0	0	0	0
22	Other Non-operating Income	23,138	Constant	23,138	23,138	23,138	23,138	23,138
23	Interest Income	0	Eliminate	0	0	0	0	0
24	Contributed Capital - FDEP Grant	0	Eliminate	0	0	0	0	0
25	Contributed Capital - USDA Grant	0	Eliminate	0	0	0	0	0
26	Contributed Capital - Customers	0	Eliminate	0	0	0	0	0
27	Contributed Capital - Developer	0	Eliminate	0	0	0	0	0
28	Debt Proceeds - USDA	0	Eliminate	0	0	0	0	0
29	Debt Proceeds - FDEP	0	Eliminate	0	0	0	0	0
30	Assessment Revenue Adjustment	(56,228)	Constant	(56,228)	(56,228)	(56,228)	(56,228)	(56,228)
31	Total Other Operating Revenue	\$376,251		\$379,449	\$383,298	\$387,146	\$390,994	\$394,842
32	<b>TOTAL WATER &amp; WASTEWATER SYSTEM</b>	<u>\$1,137,175</u>		<u>\$1,152,932</u>	<u>\$1,164,561</u>	<u>\$1,176,191</u>	<u>\$1,187,820</u>	<u>\$1,199,450</u>

**Table 3**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Allocation of 2016 Budgeted Operating Expenses to Individual Systems**

Line No.	Description	Amended FY 2016 Budget			Basis	Percent Allocation [2]		Allocation Amounts	
		Adopted	Adjustments	Amended [1]		Water	Wastewater	Water	Wastewater
<b>WATER TREATMENT AND DISTRIBUTION</b>									
1	Salaries and Wages	\$641,302	\$0	\$641,302	Direct-W	100.00%	0.00%	\$641,302	\$0
2	Overtime	80,922	0	80,922	Direct-W	100.00%	0.00%	80,922	0
3	FICA	55,250	0	55,250	Direct-W	100.00%	0.00%	55,250	0
4	Unemployment Taxes	2,441	(1,140)	1,301	Direct-W	100.00%	0.00%	1,301	0
5	Employer Pension Contribution	38,478	0	38,478	Direct-W	100.00%	0.00%	38,478	0
6	Health/Life Insurance	235,932	(9,659)	226,273	Direct-W	100.00%	0.00%	226,273	0
7	Workers Compensation	26,000	0	26,000	Direct-W	100.00%	0.00%	26,000	0
8	Travel and Training	26,000	0	26,000	Direct-W	100.00%	0.00%	26,000	0
9	Telephone and Fax	6,424	1,672	8,096	Direct-W	100.00%	0.00%	8,096	0
10	Electric---All Other	168,253	(6,572)	161,681	Direct-W	100.00%	0.00%	161,681	0
11	General Liability Insurance	18,586	(675)	17,911	Direct-W	100.00%	0.00%	17,911	0
12	Comprehensive Auto Insurance	9,829	(904)	8,925	Direct-W	100.00%	0.00%	8,925	0
13	Other Insurance	95,235	(13,579)	81,656	Direct-W	100.00%	0.00%	81,656	0
14	Repairs & Maintenance	106,920	99,353	206,273	Direct-W	100.00%	0.00%	206,273	0
15	Other Contract Services	25,704	0	25,704	Direct-W	100.00%	0.00%	25,704	0
16	Vehicle Fuel	37,821	(13,594)	24,227	Direct-W	100.00%	0.00%	24,227	0
17	Vehicle Maintenance	20,967	0	20,967	Direct-W	100.00%	0.00%	20,967	0
18	Licenses and Permits	4,125	0	4,125	Direct-W	100.00%	0.00%	4,125	0
19	Chemicals	103,635	(8,420)	95,215	Direct-W	100.00%	0.00%	95,215	0
20	Other Materials	131,741	(5,000)	126,741	Direct-W	100.00%	0.00%	126,741	0
21	Laboratory Fees	27,143	(1,330)	25,813	Direct-W	100.00%	0.00%	25,813	0
22	Uniforms/Clothing Allowance	3,900	0	3,900	Direct-W	100.00%	0.00%	3,900	0
23	Memberships/Periodicals/Books	1,228	0	1,228	Direct-W	100.00%	0.00%	1,228	0
24	<b>TOTAL TREATMENT AND DISTRIBUTION</b>	<b>\$1,867,836</b>	<b>\$40,152</b>	<b>\$1,907,988</b>		<b>100.00%</b>	<b>0.00%</b>	<b>\$1,907,988</b>	<b>\$0</b>
<b>WASTEWATER TREATMENT</b>									
25	Salaries and Wages	\$503,639	\$35,209	\$538,848	Direct-S	0.00%	100.00%	\$0	\$538,848
26	Overtime	25,324	0	25,324	Direct-S	0.00%	100.00%	0	25,324
27	FICA	40,466	2,693	43,159	Direct-S	0.00%	100.00%	0	43,159
28	Unemployment Taxes	2,284	(1,132)	1,152	Direct-S	0.00%	100.00%	0	1,152
29	Employer Pension Contribution	30,218	2,113	32,331	Direct-S	0.00%	100.00%	0	32,331
30	Health/Life Insurance	164,512	(16,473)	148,039	Direct-S	0.00%	100.00%	0	148,039
31	Workers Compensation	15,393	3,958	19,351	Direct-S	0.00%	100.00%	0	19,351
32	Travel and Training	18,000	0	18,000	Direct-S	0.00%	100.00%	0	18,000
33	Telephone and Fax	3,570	0	3,570	Direct-S	0.00%	100.00%	0	3,570
34	Electric	266,124	(47,568)	218,556	Direct-S	0.00%	100.00%	0	218,556
35	Section 8 Electric	15,656	(7,709)	7,947	Direct-S	0.00%	100.00%	0	7,947
36	General Liability Insurance	18,586	(675)	17,911	Direct-S	0.00%	100.00%	0	17,911
37	Comprehensive Auto Insurance	4,913	(450)	4,463	Direct-S	0.00%	100.00%	0	4,463
38	Other Insurance	100,832	(23,763)	77,069	Direct-S	0.00%	100.00%	0	77,069
39	Section 8 Field Maintenance	15,443	0	15,443	Direct-S	0.00%	100.00%	0	15,443
40	Repairs & Maintenance	106,281	38,273	144,554	Direct-S	0.00%	100.00%	0	144,554
41	Section 8 Repairs	13,952	0	13,952	Direct-S	0.00%	100.00%	0	13,952
42	Other Contract Services	28,236	40,000	68,236	Direct-S	0.00%	100.00%	0	68,236
43	Vehicle Fuel	13,449	(3,570)	9,879	Direct-S	0.00%	100.00%	0	9,879
44	Vehicle Maintenance	14,072	0	14,072	Direct-S	0.00%	100.00%	0	14,072
45	Licenses and Permits	11,747	0	11,747	Direct-S	0.00%	100.00%	0	11,747
46	Chemicals	54,478	13,063	67,541	Direct-S	0.00%	100.00%	0	67,541
47	Other Materials	38,929	10,180	49,109	Direct-S	0.00%	100.00%	0	49,109
48	Laboratory Fees	28,727	20,099	48,826	Direct-S	0.00%	100.00%	0	48,826
49	Residuals Management	139,700	(43,497)	96,203	Direct-S	0.00%	100.00%	0	96,203
50	Uniforms/Clothing Allowance	2,400	0	2,400	Direct-S	0.00%	100.00%	0	2,400
51	Memberships/Periodicals/Books	613	0	613	Direct-S	0.00%	100.00%	0	613
52	<b>TOTAL WASTEWATER TREATMENT</b>	<b>\$1,677,544</b>	<b>\$20,751</b>	<b>\$1,698,295</b>		<b>0.00%</b>	<b>100.00%</b>	<b>\$0</b>	<b>\$1,698,295</b>
<b>WASTEWATER COLLECTION DEPARTMENT</b>									
53	Salaries and Wages	\$300,363	\$0	\$300,363	Direct-S	0.00%	100.00%	\$0	\$300,363
54	Overtime	30,361	0	30,361	Direct-S	0.00%	100.00%	0	30,361
55	FICA	25,300	0	25,300	Direct-S	0.00%	100.00%	0	25,300
56	Unemployment Taxes	1,049	(530)	519	Direct-S	0.00%	100.00%	0	519
57	Employer Pension Contribution	18,022	0	18,022	Direct-S	0.00%	100.00%	0	18,022
58	Health/Life Insurance	98,643	7,402	106,045	Direct-S	0.00%	100.00%	0	106,045
59	Workers Compensation	9,624	1,720	11,344	Direct-S	0.00%	100.00%	0	11,344
60	Travel and Training	12,000	0	12,000	Direct-S	0.00%	100.00%	0	12,000
61	Telephone and Fax	2,069	0	2,069	Direct-S	0.00%	100.00%	0	2,069
62	Electric	38,836	(1,904)	36,932	Direct-S	0.00%	100.00%	0	36,932

**Table 3**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Allocation of 2016 Budgeted Operating Expenses to Individual Systems**

Line No.	Description	Amended FY 2016 Budget			Basis	Percent Allocation [2]		Allocation Amounts	
		Adopted	Adjustments	Amended [1]		Water	Wastewater	Water	Wastewater
63	General Liability Insurance	18,586	(675)	17,911	Direct-S	0.00%	100.00%	0	17,911
64	Comprehensive Auto Insurance	5,732	(526)	5,206	Direct-S	0.00%	100.00%	0	5,206
65	Other Insurance	1,400	(199)	1,201	Direct-S	0.00%	100.00%	0	1,201
66	Repairs & Maintenance	62,349	30,940	93,289	Direct-S	0.00%	100.00%	0	93,289
67	Other Contract Services	1,977	4,417	6,394	Direct-S	0.00%	100.00%	0	6,394
68	Vehicle Fuel	15,278	(2,063)	13,215	Direct-S	0.00%	100.00%	0	13,215
69	Vehicle Maintenance	27,504	19,446	46,950	Direct-S	0.00%	100.00%	0	46,950
70	Licenses & Permits	8,306	0	8,306	Direct-S	0.00%	100.00%	0	8,306
71	Chemicals	1,596	0	1,596	Direct-S	0.00%	100.00%	0	1,596
72	Other Materials	30,781	28,855	59,636	Direct-S	0.00%	100.00%	0	59,636
73	Uniforms/Clothing Allowance	1,800	0	1,800	Direct-S	0.00%	100.00%	0	1,800
74	Memberships/Periodicals/Books	405	0	405	Direct-S	0.00%	100.00%	0	405
75	TOTAL WASTEWATER COLLECTION DEPARTM	\$711,981	\$86,883	\$798,864		0.00%	100.00%	\$0	\$798,864
<b>CUSTOMER SERVICE / ADMINISTRATION</b>									
76	Salaries and Wages	\$606,719	\$21,000	\$627,719	Cust/Admin	45.90%	54.10%	\$288,127	\$339,592
77	Overtime	3,572	0	3,572	Cust/Admin	45.90%	54.10%	1,640	1,932
78	FICA	46,687	1,607	48,294	Cust/Admin	45.90%	54.10%	22,167	26,127
79	Unemployment Taxes	1,862	(705)	1,157	Cust/Admin	45.90%	54.10%	531	626
80	Employer Pension Contribution	36,403	1,260	37,663	Cust/Admin	45.90%	54.10%	17,288	20,375
81	Health/Life Insurance	153,040	(8,845)	144,195	Cust/Admin	45.90%	54.10%	66,186	78,009
82	Workers Compensation	1,282	296	1,578	Cust/Admin	45.90%	54.10%	724	854
83	Legal Services	43,000	18,000	61,000	Accounts	51.32%	48.68%	31,305	29,695
84	Legal Services - Sewer Assessments	0	0	0	Direct-S	0.00%	100.00%	0	0
85	Other Professional Services	1,500	27,500	29,000	Accounts	51.32%	48.68%	14,883	14,117
86	Accounting/Auditing	44,000	0	44,000	Revenue	40.67%	59.33%	17,896	26,104
87	Engineering Services	287,780	(53,000)	234,780	CIP	73.44%	26.56%	172,424	62,356
88	Engineering Services - SRF	0	0	0	Direct-S	0.00%	100.00%	0	0
89	Travel and Training	34,000	0	34,000	Cust/Admin	45.90%	54.10%	15,606	18,394
90	Telephone and Fax	3,961	0	3,961	Accounts	51.32%	48.68%	2,033	1,928
91	Postage & Freight	44,434	0	44,434	Accounts	51.32%	48.68%	22,803	21,631
92	General Liability Insurance	3,671	74	3,745	Cust/Admin	45.90%	54.10%	1,719	2,026
93	Comprehensive Auto Insurance	819	(75)	744	Cust/Admin	45.90%	54.10%	342	402
94	Other Insurance	33,010	9,498	42,508	Cust/Admin	45.90%	54.10%	19,511	22,997
95	Other Contract Services	36,069	(5,000)	31,069	Cust/Admin	45.90%	54.10%	14,261	16,808
96	Repairs & Maintenance	22,162	46,074	68,236	Cust/Admin	45.90%	54.10%	31,321	36,915
97	Vehicle Fuel	369	(136)	233	Cust/Admin	45.90%	54.10%	107	126
98	Vehicle Maintenance	790	373	1,163	Cust/Admin	45.90%	54.10%	534	629
99	Office Supplies	27,423	0	27,423	Accounts	51.32%	48.68%	14,073	13,350
100	Misc. Office Expense	35,682	0	35,682	Cust/Admin	45.90%	54.10%	16,378	19,304
101	Misc. Bank Fees	9,337	(5,454)	3,883	Accounts	51.32%	48.68%	1,993	1,890
102	Misc. Expense	735	0	735	Cust/Admin	45.90%	54.10%	337	398
103	Advertising	3,628	0	3,628	Accounts	51.32%	48.68%	1,862	1,766
104	Licenses and Permits	1,459	0	1,459	Cust/Admin	45.90%	54.10%	670	789
105	Memberships/Periodicals/Books	9,078	0	9,078	Cust/Admin	45.90%	54.10%	4,167	4,911
106	Arrowhead Assessment Exp.	3,000	0	3,000	Cust/Admin	45.90%	54.10%	1,377	1,623
107	Board Member Pay	21,000	(21,000)	0	Cust/Admin	45.90%	54.10%	0	0
108	Maintenance Reserve	0	0	0	Eliminate	0.00%	100.00%	0	0
109	Bad Debt Expense	0	40,401	40,401	Revenue	40.67%	59.33%	15,256	25,145
110	Contingency	0	0	0	N/A	#DIV/0!	#DIV/0!	0	0
111	TOTAL CUSTOMER SERVICE / ADMINISTRATIO	\$1,516,472	\$71,868	\$1,588,340		50.21%	49.79%	\$797,519	\$790,820
<b>MAINTENANCE DEPARTMENT</b>									
112	Salaries and Wages	\$356,948	\$0	\$356,948	T&D	49.22%	50.78%	\$175,688	\$181,260
113	Overtime	26,025	0	26,025	T&D	49.22%	50.78%	12,809	13,216
114	FICA	29,297	0	29,297	T&D	49.22%	50.78%	14,420	14,877
115	Unemployment Taxes	799	(420)	379	T&D	49.22%	50.78%	187	192
116	Employer Pension Contribution	21,417	0	21,417	T&D	49.22%	50.78%	10,541	10,876
117	Health/Life Insurance	123,515	(23,149)	100,366	T&D	49.22%	50.78%	49,400	50,966
118	Workers Compensation	11,145	1,991	13,136	T&D	49.22%	50.78%	6,465	6,671
119	Travel and Training	12,000	0	12,000	T&D	49.22%	50.78%	5,906	6,094
120	Telephone and Fax	1,700	(115)	1,585	T&D	49.22%	50.78%	780	805
121	General Liability Insurance	2,526	(300)	2,226	T&D	49.22%	50.78%	1,096	1,130
122	Comprehensive Auto Insurance	5,732	962	6,694	T&D	49.22%	50.78%	3,295	3,399
123	Repairs & Maintenance	9,471	5,283	14,754	T&D	49.22%	50.78%	7,262	7,492
124	Other Contract Services	2,991	1,859	4,850	T&D	49.22%	50.78%	2,387	2,463
125	Vehicle Fuel	11,031	(1,491)	9,540	T&D	49.22%	50.78%	4,696	4,844
126	Vehicle Maintenance	12,103	4,306	16,409	T&D	49.22%	50.78%	8,076	8,333

**Table 3**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Allocation of 2016 Budgeted Operating Expenses to Individual Systems**

Line No.	Description	Amended FY 2016 Budget			Basis	Percent Allocation [2]		Allocation Amounts	
		Adopted	Adjustments	Amended [1]		Water	Wastewater	Water	Wastewater
127	Licenses and Permits	1,133	(444)	689	T&D	49.22%	50.78%	339	350
128	Other Materials	15,105	14,610	29,715	T&D	49.22%	50.78%	14,626	15,089
129	Uniforms/Clothing Allowance	1,800	0	1,800	T&D	49.22%	50.78%	886	914
130	Memberships/Periodicals/Books	465	0	465	T&D	49.22%	50.78%	229	236
131	<b>TOTAL MAINTENANCE DEPARTMENT</b>	<b>\$645,203</b>	<b>\$3,092</b>	<b>\$648,295</b>		<b>49.22%</b>	<b>50.78%</b>	<b>\$319,088</b>	<b>\$329,207</b>
132	DEPRECIATION	\$1,600,000	\$232,000	\$1,832,000	Eliminate	N/A	N/A	\$0	\$0
133	<b>TOTAL OPERATING EXPENSES</b>	<b>\$8,019,036</b>	<b>\$454,746</b>	<b>\$8,473,782</b>		<b>45.54%</b>	<b>54.46%</b>	<b>\$3,024,596</b>	<b>\$3,617,186</b>

Footnotes:

[1] Amounts based on the final budget as provided by District staff.

[2] Allocation attributes derived from Table 4.

**Table 3**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Allocation of 2017 Budgeted Operating Expenses to Individual Systems**

Line No.	Description	Adopted FY 2017 Budget			Basis	Percent Allocation [2]		Allocation Amounts	
		Prelim.	Adjustments	Amended [1]		Water	Wastewater	Water	Wastewater
<b>WATER TREATMENT AND DISTRIBUTION</b>									
1	Salaries and Wages	\$702,062	\$0	\$702,062	Direct-W	100.00%	0.00%	\$702,062	\$0
2	Overtime	86,097	0	86,097	Direct-W	100.00%	0.00%	86,097	0
3	FICA	60,294	0	60,294	Direct-W	100.00%	0.00%	60,294	0
4	Unemployment Taxes	1,041	0	1,041	Direct-W	100.00%	0.00%	1,041	0
5	Employer Pension Contribution	42,124	0	42,124	Direct-W	100.00%	0.00%	42,124	0
6	Health/Life Insurance	246,499	0	246,499	Direct-W	100.00%	0.00%	246,499	0
7	Workers Compensation	40,984	0	40,984	Direct-W	100.00%	0.00%	40,984	0
8	Travel and Training	26,000	0	26,000	Direct-W	100.00%	0.00%	26,000	0
9	Telephone and Fax	8,420	0	8,420	Direct-W	100.00%	0.00%	8,420	0
10	Electric---All Other	177,849	0	177,849	Direct-W	100.00%	0.00%	177,849	0
11	General Liability Insurance	20,060	0	20,060	Direct-W	100.00%	0.00%	20,060	0
12	Comprehensive Auto Insurance	9,996	0	9,996	Direct-W	100.00%	0.00%	9,996	0
13	Other Insurance	91,455	0	91,455	Direct-W	100.00%	0.00%	91,455	0
14	Repairs & Maintenance	150,338	0	150,338	Direct-W	100.00%	0.00%	150,338	0
15	Other Contract Services	26,732	0	26,732	Direct-W	100.00%	0.00%	26,732	0
16	Vehicle Fuel	26,650	0	26,650	Direct-W	100.00%	0.00%	26,650	0
17	Vehicle Maintenance	21,806	0	21,806	Direct-W	100.00%	0.00%	21,806	0
18	Licenses and Permits	4,290	0	4,290	Direct-W	100.00%	0.00%	4,290	0
19	Chemicals	104,737	0	104,737	Direct-W	100.00%	0.00%	104,737	0
20	Other Materials	131,811	0	131,811	Direct-W	100.00%	0.00%	131,811	0
21	Laboratory Fees	28,080	0	28,080	Direct-W	100.00%	0.00%	28,080	0
22	Uniforms/Clothing Allowance	3,900	0	3,900	Direct-W	100.00%	0.00%	3,900	0
23	Memberships/Periodicals/Books	1,277	0	1,277	Direct-W	100.00%	0.00%	1,277	0
24	<b>TOTAL TREATMENT AND DISTRIBUTION</b>	<b>\$2,012,502</b>	<b>\$0</b>	<b>\$2,012,502</b>		<b>100.00%</b>	<b>0.00%</b>	<b>\$2,012,502</b>	<b>\$0</b>
<b>WASTEWATER TREATMENT</b>									
25	Salaries and Wages	\$526,074	\$0	\$526,074	Direct-S	0.00%	100.00%	\$0	\$526,074
26	Overtime	26,707	0	26,707	Direct-S	0.00%	100.00%	0	26,707
27	FICA	42,288	0	42,288	Direct-S	0.00%	100.00%	0	42,288
28	Unemployment Taxes	1,941	0	1,941	Direct-S	0.00%	100.00%	0	1,941
29	Employer Pension Contribution	31,564	0	31,564	Direct-S	0.00%	100.00%	0	31,564
30	Health/Life Insurance	171,566	0	171,566	Direct-S	0.00%	100.00%	0	171,566
31	Workers Compensation	28,745	0	28,745	Direct-S	0.00%	100.00%	0	28,745
32	Travel and Training	18,000	0	18,000	Direct-S	0.00%	100.00%	0	18,000
33	Telephone and Fax	3,713	0	3,713	Direct-S	0.00%	100.00%	0	3,713
34	Electric	240,412	0	240,412	Direct-S	0.00%	100.00%	0	240,412
35	Section 8 Electric	8,742	0	8,742	Direct-S	0.00%	100.00%	0	8,742
36	General Liability Insurance	20,060	0	20,060	Direct-S	0.00%	100.00%	0	20,060
37	Comprehensive Auto Insurance	4,999	0	4,999	Direct-S	0.00%	100.00%	0	4,999
38	Other Insurance	86,317	0	86,317	Direct-S	0.00%	100.00%	0	86,317
39	Section 8 Field Maintenance	16,061	0	16,061	Direct-S	0.00%	100.00%	0	16,061
40	Repairs & Maintenance	125,967	0	125,967	Direct-S	0.00%	100.00%	0	125,967
41	Section 8 Repairs	14,510	0	14,510	Direct-S	0.00%	100.00%	0	14,510
42	Other Contract Services	70,966	0	70,966	Direct-S	0.00%	100.00%	0	70,966
43	Vehicle Fuel	10,867	0	10,867	Direct-S	0.00%	100.00%	0	10,867
44	Vehicle Maintenance	14,635	0	14,635	Direct-S	0.00%	100.00%	0	14,635
45	Licenses and Permits	12,217	0	12,217	Direct-S	0.00%	100.00%	0	12,217
46	Chemicals	74,295	0	74,295	Direct-S	0.00%	100.00%	0	74,295
47	Other Materials	50,170	0	50,170	Direct-S	0.00%	100.00%	0	50,170
48	Laboratory Fees	37,432	0	37,432	Direct-S	0.00%	100.00%	0	37,432
49	Residuals Management	97,460	0	97,460	Direct-S	0.00%	100.00%	0	97,460
50	Uniforms/Clothing Allowance	2,400	0	2,400	Direct-S	0.00%	100.00%	0	2,400
51	Memberships/Periodicals/Books	638	0	638	Direct-S	0.00%	100.00%	0	638
52	<b>TOTAL WASTEWATER TREATMENT</b>	<b>\$1,738,746</b>	<b>\$0</b>	<b>\$1,738,746</b>		<b>0.00%</b>	<b>100.00%</b>	<b>\$0</b>	<b>\$1,738,746</b>
<b>WASTEWATER COLLECTION DEPARTMENT</b>									
53	Salaries and Wages	\$334,054	\$0	\$334,054	Direct-S	0.00%	100.00%	\$0	\$334,054
54	Overtime	34,773	0	34,773	Direct-S	0.00%	100.00%	0	34,773
55	FICA	28,215	0	28,215	Direct-S	0.00%	100.00%	0	28,215
56	Unemployment Taxes	892	0	892	Direct-S	0.00%	100.00%	0	892
57	Employer Pension Contribution	20,043	0	20,043	Direct-S	0.00%	100.00%	0	20,043
58	Health/Life Insurance	119,235	0	119,235	Direct-S	0.00%	100.00%	0	119,235
59	Workers Compensation	19,179	0	19,179	Direct-S	0.00%	100.00%	0	19,179
60	Travel and Training	12,000	0	12,000	Direct-S	0.00%	100.00%	0	12,000
61	Telephone and Fax	2,151	0	2,151	Direct-S	0.00%	100.00%	0	2,151

**Table 3**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Allocation of 2017 Budgeted Operating Expenses to Individual Systems**

Line No.	Description	Adopted FY 2017 Budget			Basis	Percent Allocation [2]		Allocation Amounts	
		Prelim.	Adjustments	Amended [1]		Water	Wastewater	Water	Wastewater
62	Electric	40,625	0	40,625	Direct-S	0.00%	100.00%	0	40,625
63	General Liability Insurance	20,060	0	20,060	Direct-S	0.00%	100.00%	0	20,060
64	Comprehensive Auto Insurance	5,831	0	5,831	Direct-S	0.00%	100.00%	0	5,831
65	Other Insurance	1,345	0	1,345	Direct-S	0.00%	100.00%	0	1,345
66	Repairs & Maintenance	70,446	0	70,446	Direct-S	0.00%	100.00%	0	70,446
67	Other Contract Services	6,650	0	6,650	Direct-S	0.00%	100.00%	0	6,650
68	Vehicle Fuel	14,537	0	14,537	Direct-S	0.00%	100.00%	0	14,537
69	Vehicle Maintenance	48,828	0	48,828	Direct-S	0.00%	100.00%	0	48,828
70	Licenses & Permits	9,306	0	9,306	Direct-S	0.00%	100.00%	0	9,306
71	Chemicals	1,755	0	1,755	Direct-S	0.00%	100.00%	0	1,755
72	Other Materials	44,670	0	44,670	Direct-S	0.00%	100.00%	0	44,670
73	Uniforms/Clothing Allowance	1,800	0	1,800	Direct-S	0.00%	100.00%	0	1,800
74	Memberships/Periodicals/Books	421	0	421	Direct-S	0.00%	100.00%	0	421
75	TOTAL WASTEWATER COLLECTION DEPARTMI	\$836,816	\$0	\$836,816		0.00%	100.00%	\$0	\$836,816
<b>CUSTOMER SERVICE / ADMINISTRATION</b>									
76	Salaries and Wages	\$681,476	\$0	\$681,476	Cust/Admin	45.90%	54.10%	\$312,802	\$368,674
77	Overtime	3,908	0	3,908	Cust/Admin	45.90%	54.10%	1,794	2,114
78	FICA	52,432	0	52,432	Cust/Admin	45.90%	54.10%	24,067	28,365
79	Unemployment Taxes	2,176	0	2,176	Cust/Admin	45.90%	54.10%	999	1,177
80	Employer Pension Contribution	39,629	0	39,629	Cust/Admin	45.90%	54.10%	18,190	21,439
81	Health/Life Insurance	159,095	0	159,095	Cust/Admin	45.90%	54.10%	73,026	86,069
82	Workers Compensation	1,713	0	1,713	Cust/Admin	45.90%	54.10%	786	927
83	Legal Services	43,000	0	43,000	Accounts	51.32%	48.68%	22,067	20,933
84	Legal Services - Sewer Assessments	0	0	0	Direct-S	0.00%	100.00%	0	0
85	Other Professional Services	1,500	0	1,500	Accounts	51.32%	48.68%	770	730
86	Accounting/Auditing	44,000	0	44,000	Revenue	40.67%	59.33%	17,896	26,104
87	Engineering Services	127,200	0	127,200	CIP	73.44%	26.56%	93,416	33,784
88	Engineering Services - SRF	0	0	0	Direct-S	0.00%	100.00%	0	0
89	Travel and Training	34,000	0	34,000	Cust/Admin	45.90%	54.10%	15,606	18,394
90	Telephone and Fax	4,120	0	4,120	Accounts	51.32%	48.68%	2,114	2,006
91	Postage & Freight	46,211	0	46,211	Accounts	51.32%	48.68%	23,715	22,496
92	General Liability Insurance	4,194	0	4,194	Cust/Admin	45.90%	54.10%	1,925	2,269
93	Comprehensive Auto Insurance	833	0	833	Cust/Admin	45.90%	54.10%	382	451
94	Other Insurance	47,609	0	47,609	Cust/Admin	45.90%	54.10%	21,853	25,756
95	Other Contract Services	32,312	0	32,312	Cust/Admin	45.90%	54.10%	14,831	17,481
96	Repairs & Maintenance	36,253	0	36,253	Cust/Admin	45.90%	54.10%	16,640	19,613
97	Vehicle Fuel	256	0	256	Cust/Admin	45.90%	54.10%	118	138
98	Vehicle Maintenance	821	0	821	Cust/Admin	45.90%	54.10%	377	444
99	Office Supplies	28,520	0	28,520	Accounts	51.32%	48.68%	14,636	13,884
100	Misc. Office Expense	37,109	0	37,109	Cust/Admin	45.90%	54.10%	17,033	20,076
101	Misc. Bank Fees	4,038	0	4,038	Accounts	51.32%	48.68%	2,072	1,966
102	Misc. Expense	764	0	764	Cust/Admin	45.90%	54.10%	351	413
103	Advertising	3,773	0	3,773	Accounts	51.32%	48.68%	1,936	1,837
104	Licenses and Permits	1,517	0	1,517	Cust/Admin	45.90%	54.10%	696	821
105	Memberships/Periodicals/Books	9,441	0	9,441	Cust/Admin	45.90%	54.10%	4,333	5,108
106	Arrowhead Assessment Exp.	3,000	0	3,000	Cust/Admin	45.90%	54.10%	1,377	1,623
107	Board Member Pay	0	0	0	Cust/Admin	45.90%	54.10%	0	0
108	Maintenance Reserve	0	0	0	Eliminate	0.00%	100.00%	0	0
109	Bad Debt Expense	0	42,740	42,740	Calculated	39.08%	60.92%	16,703	26,037
110	Contingency	0	0	0	Calculated	#DIV/0!	#DIV/0!	0	0
111	TOTAL CUSTOMER SERVICE / ADMINISTRATIO	\$1,450,900	\$42,740	\$1,493,640		48.37%	51.63%	\$722,513	\$771,127
<b>MAINTENANCE DEPARTMENT</b>									
112	Salaries and Wages	\$353,480	\$0	\$353,480	T&D	49.22%	50.78%	\$173,981	\$179,499
113	Overtime	25,258	0	25,258	T&D	49.22%	50.78%	12,432	12,826
114	FICA	28,973	0	28,973	T&D	49.22%	50.78%	14,260	14,713
115	Unemployment Taxes	470	0	470	T&D	49.22%	50.78%	231	239
116	Employer Pension Contribution	21,209	0	21,209	T&D	49.22%	50.78%	10,439	10,770
117	Health/Life Insurance	123,515	0	123,515	T&D	49.22%	50.78%	60,794	62,721
118	Workers Compensation	19,694	0	19,694	T&D	49.22%	50.78%	9,693	10,001
119	Travel and Training	14,000	0	14,000	T&D	49.22%	50.78%	6,891	7,109
120	Telephone and Fax	1,648	0	1,648	T&D	49.22%	50.78%	811	837
121	General Liability Insurance	2,493	0	2,493	T&D	49.22%	50.78%	1,227	1,266
122	Comprehensive Auto Insurance	7,497	0	7,497	T&D	49.22%	50.78%	3,690	3,807
123	Repairs & Maintenance	12,824	0	12,824	T&D	49.22%	50.78%	6,312	6,512
124	Other Contract Services	5,044	0	5,044	T&D	49.22%	50.78%	2,483	2,561
125	Vehicle Fuel	10,494	0	10,494	T&D	49.22%	50.78%	5,165	5,329



**Table 3**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Allocation of 2017 Budgeted Operating Expenses to Individual Systems**

Line No.	Description	Adopted FY 2017 Budget			Basis	Percent Allocation [2]		Allocation Amounts	
		Prelim.	Adjustments	Amended [1]		Water	Wastewater	Water	Wastewater
126	Vehicle Maintenance	17,065	0	17,065	T&D	49.22%	50.78%	8,399	8,666
127	Licenses and Permits	717	0	717	T&D	49.22%	50.78%	353	364
128	Other Materials	21,042	0	21,042	T&D	49.22%	50.78%	10,357	10,685
129	Uniforms/Clothing Allowance	2,100	0	2,100	T&D	49.22%	50.78%	1,034	1,066
130	Memberships/Periodicals/Books	483	0	483	T&D	49.22%	50.78%	238	245
131	<b>TOTAL MAINTENANCE DEPARTMENT</b>	<b>\$668,006</b>	<b>\$0</b>	<b>\$668,006</b>		<b>49.22%</b>	<b>50.78%</b>	<b>\$328,790</b>	<b>\$339,216</b>
132	<b>DEPRECIATION</b>	<b>\$1,882,000</b>	<b>\$0</b>	<b>\$1,882,000</b>	Eliminate	<b>N/A</b>	<b>N/A</b>	<b>0</b>	<b>0</b>
133	<b>TOTAL OPERATING EXPENSES</b>	<b>\$8,588,970</b>	<b>\$42,740</b>	<b>\$8,631,710</b>		<b>35.49%</b>	<b>64.51%</b>	<b>\$3,063,805</b>	<b>\$3,685,905</b>

**Footnotes:**

[1] Amounts based on the adopted budget as provided by District staff.

[2] Allocation attributes derived from Table 8.

**Table 4**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Development of Allocation Attributes**

Line No.	Description	Basis	Allocation Percentages		Total
			Water	Sewer	
1	Direct - Water	Direct-W	100.00%	0.00%	100.00%
2	Direct - Sewer	Direct-S	0.00%	100.00%	100.00%
3	Equal	Equal	50.00%	50.00%	100.00%
4	Sales Revenue	Revenue	40.67%	59.33%	100.00%
5	Operating Expenses	Operating	45.54%	54.46%	100.00%
6	Customer Accounts	Accounts	51.32%	48.68%	100.00%
7	Personnel	Personnel	46.15%	53.85%	100.00%
8	Customer / Administrative Expense	Cust/Admin	45.90%	54.10%	100.00%
9	Capital Improvement Program	CIP	73.44%	26.56%	100.00%
10	Transmission & Distribution	T&D	49.22%	50.78%	100.00%

**Derivation of Certain Allocation Factors**

<b>Sales Revenues</b>		Water	Sewer	Total
11	Projected Rate Revenues	\$2,746,367	\$4,739,810	\$7,486,177
12	Projected Miscellaneous Revenues	760,924	376,251	1,137,175
13	Projected Fiscal Year 2016	\$3,507,291	\$5,116,061	\$8,623,352
14	Percent of Total Sales Revenues	40.67%	59.33%	100.00%
<b>Operating Expenses</b>		Water	Sewer	Total
15	Projected Fiscal Year 2016	\$3,024,596	\$3,617,186	\$6,641,782
16	Percent of Total Expenses	45.54%	54.46%	100.00%
<b>Salaries &amp; Benefits Expenses</b>		Water	Sewer	Total
17	Non Admin Salaries - Fiscal Year 2016	\$1,339,037	\$1,578,215	\$2,917,252
18	Percent of Total	45.90%	54.10%	100.00%
<b>Customer Accounts</b>		Water	Sewer	Total
19	Estimated Accounts	5,548	5,262	10,810
20	Percent of Total Accounts	51.32%	48.68%	100.00%
<b>Personnel - Water and Wastewater Plants / Distribution / Collection</b>		Water	Sewer	Total
21	Employees - FY 2016	12	14	26
22	Percent of Total Sales Revenues	46.15%	53.85%	100.00%
<b>Miles of Line (T&amp;D) Allocator</b>		Water	Sewer	Total
23	Liner Feet of Lines	530,226	547,040	1,077,266
24	Percent of Total District Utility Lines	49.22%	50.78%	100.00%

**Table 5  
Immokalee Water and Sewer District  
Water and Wastewater Revenue Sufficiency Study**

**Projection of Water Operating Expenses**

Line No.	Description	Amended [1]	Escalation	Budgeted	Projected Fiscal Year Ending September 30,			
		2016	Reference [2]	2017	2018	2019	2020	2021
<b>WATER TREATMENT AND DISTRIBUTION</b>								
1	Salaries and Wages	\$641,302	Labor	\$702,062	\$726,634	\$752,066	\$778,389	\$805,632
2	Overtime	80,922	Labor	86,097	89,110	92,229	95,457	98,798
3	FICA	55,250	Labor	60,294	62,404	64,588	66,849	69,189
4	Unemployment Taxes	1,301	Labor	1,041	1,077	1,115	1,154	1,195
5	Employer Pension Contribution	38,478	Labor	42,124	43,598	45,124	46,704	48,338
6	Health/Life Insurance	226,273	Health	246,499	266,219	287,516	310,518	335,359
7	Workers Compensation	26,000	WComp	40,984	43,033	45,185	47,444	49,816
8	Travel and Training	26,000	Inflation	26,000	26,624	27,263	27,917	28,587
9	Telephone and Fax	8,096	Inflation	8,420	8,622	8,829	9,041	9,258
10	Electric---All Other	161,681	Utility-W	177,849	188,395	199,552	211,353	223,836
11	General Liability Insurance	17,911	Insurance	20,060	21,063	22,116	23,222	24,383
12	Comprehensive Auto Insurance	8,925	Insurance	9,996	10,496	11,021	11,572	12,150
13	Other Insurance	81,656	Insurance	91,455	96,028	100,829	105,871	111,164
14	Repairs & Maintenance	206,273	Repairs	150,338	154,848	159,494	164,278	169,207
15	Other Contract Services	25,704	Inflation	26,732	27,374	28,031	28,703	29,392
16	Vehicle Fuel	24,227	Fuel	26,650	27,983	29,382	30,851	32,393
17	Vehicle Maintenance	20,967	Repairs	21,806	22,460	23,134	23,828	24,543
18	Licenses and Permits	4,125	Inflation	4,290	4,393	4,498	4,606	4,717
19	Chemicals	95,215	Chem-W	104,737	114,118	124,329	135,444	147,542
20	Other Materials	126,741	Comm-W	131,811	136,170	140,662	145,292	150,062
21	Laboratory Fees	25,813	Comm-W	28,080	29,009	29,966	30,952	31,968
22	Uniforms/Clothing Allowance	3,900	Inflation	3,900	3,994	4,089	4,188	4,288
23	Memberships/Periodicals/Books	1,228	Inflation	1,277	1,308	1,339	1,371	1,404
24	<b>TOTAL TREATMENT AND DISTRIBUTION</b>	<b>\$1,907,988</b>		<b>\$2,012,502</b>	<b>\$2,104,960</b>	<b>\$2,202,358</b>	<b>\$2,305,004</b>	<b>\$2,413,222</b>
<b>WASTEWATER TREATMENT</b>								
25	Salaries and Wages	\$0	Labor	\$0	\$0	\$0	\$0	\$0
26	Overtime	0	Labor	0	0	0	0	0
27	FICA	0	Labor	0	0	0	0	0
28	Unemployment Taxes	0	Labor	0	0	0	0	0
29	Employer Pension Contribution	0	Labor	0	0	0	0	0
30	Health/Life Insurance	0	Health	0	0	0	0	0
31	Workers Compensation	0	WComp	0	0	0	0	0
32	Travel and Training	0	Inflation	0	0	0	0	0
33	Telephone and Fax	0	Inflation	0	0	0	0	0
34	Electric	0	Utility-S	0	0	0	0	0
35	Section 8 Electric	0	Utility-S	0	0	0	0	0
36	General Liability Insurance	0	Insurance	0	0	0	0	0
37	Comprehensive Auto Insurance	0	Insurance	0	0	0	0	0
38	Other Insurance	0	Insurance	0	0	0	0	0
39	Section 8 Field Maintenance	0	Repairs	0	0	0	0	0
40	Repairs & Maintenance	0	Repairs	0	0	0	0	0
41	Section 8 Repairs	0	Repairs	0	0	0	0	0
42	Other Contract Services	0	Inflation	0	0	0	0	0
43	Vehicle Fuel	0	Fuel	0	0	0	0	0
44	Vehicle Maintenance	0	Repairs	0	0	0	0	0
45	Licenses and Permits	0	Inflation	0	0	0	0	0
46	Chemicals	0	Chem-S	0	0	0	0	0
47	Other Materials	0	Comm-S	0	0	0	0	0
48	Laboratory Fees	0	Comm-S	0	0	0	0	0
49	Residuals Management	0	Comm-S	0	0	0	0	0
50	Uniforms/Clothing Allowance	0	Inflation	0	0	0	0	0
51	Memberships/Periodicals/Books	0	Inflation	0	0	0	0	0
52	<b>TOTAL WASTEWATER TREATMENT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>WASTEWATER COLLECTION DEPARTMENT</b>								
53	Salaries and Wages	\$0	Labor	\$0	\$0	\$0	\$0	\$0
54	Overtime	0	Labor	0	0	0	0	0
55	FICA	0	Labor	0	0	0	0	0
56	Unemployment Taxes	0	Labor	0	0	0	0	0
57	Employer Pension Contribution	0	Labor	0	0	0	0	0
58	Health/Life Insurance	0	Health	0	0	0	0	0
59	Workers Compensation	0	WComp	0	0	0	0	0
60	Travel and Training	0	Inflation	0	0	0	0	0
61	Telephone and Fax	0	Inflation	0	0	0	0	0
62	Electric	0	Utility-S	0	0	0	0	0
63	General Liability Insurance	0	Insurance	0	0	0	0	0
64	Comprehensive Auto Insurance	0	Insurance	0	0	0	0	0
65	Other Insurance	0	Insurance	0	0	0	0	0

**Table 5**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Water Operating Expenses**

Line No.	Description	Amended [1]	Escalation	Budgeted	Projected Fiscal Year Ending September 30,				
		2016	Reference [2]		2017	2018	2019	2020	2021
66	Repairs & Maintenance	0	Repairs	0	0	0	0	0	0
67	Other Contract Services	0	Inflation	0	0	0	0	0	0
68	Vehicle Fuel	0	Fuel	0	0	0	0	0	0
69	Vehicle Maintenance	0	Repairs	0	0	0	0	0	0
70	Licenses & Permits	0	Inflation	0	0	0	0	0	0
71	Chemicals	0	Chem-S	0	0	0	0	0	0
72	Other Materials	0	Comm-S	0	0	0	0	0	0
73	Uniforms/Clothing Allowance	0	Inflation	0	0	0	0	0	0
74	Memberships/Periodicals/Books	0	Inflation	0	0	0	0	0	0
75	<b>TOTAL WASTEWATER COLLECTION DEPARTMENT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CUSTOMER SERVICE / ADMINISTRATION</b>									
76	Salaries and Wages	\$288,127	Labor	\$312,802	\$323,750	\$335,081	\$346,809	\$358,947	
77	Overtime	1,640	Labor	1,794	1,857	1,922	1,989	2,058	
78	FICA	22,167	Labor	24,067	24,909	25,781	26,683	27,617	
79	Unemployment Taxes	531	Labor	999	1,034	1,070	1,107	1,146	
80	Employer Pension Contribution	17,288	Labor	18,190	18,827	19,486	20,168	20,873	
81	Health/Life Insurance	66,186	Health	73,026	78,868	85,177	91,991	99,351	
82	Workers Compensation	724	WComp	786	826	867	910	956	
83	Legal Services	31,305	Inflation	22,067	22,597	23,139	23,695	24,263	
84	Legal Services - Sewer Assessments	0	Inflation	0	0	0	0	0	
85	Other Professional Services	14,883	Inflation	770	788	807	827	846	
86	Accounting/Auditing	17,896	Inflation	17,896	18,325	18,765	19,215	19,677	
87	Engineering Services	172,424	Inflation	93,416	95,658	97,954	100,305	102,712	
88	Engineering Services - SRF	0	Inflation	0	0	0	0	0	
89	Travel and Training	15,606	Inflation	15,606	15,981	16,364	16,757	17,159	
90	Telephone and Fax	2,033	Inflation	2,114	2,165	2,217	2,270	2,325	
91	Postage & Freight	22,803	Cust-Water	23,715	24,587	25,487	26,416	27,375	
92	General Liability Insurance	1,719	Insurance	1,925	2,021	2,122	2,229	2,340	
93	Comprehensive Auto Insurance	342	Insurance	382	401	422	443	465	
94	Other Insurance	19,511	Insurance	21,853	22,945	24,093	25,297	26,562	
95	Other Contract Services	14,261	Inflation	14,831	15,187	15,552	15,925	16,307	
96	Repairs & Maintenance	31,321	Repairs	16,640	17,140	17,654	18,183	18,729	
97	Vehicle Fuel	107	Fuel	118	123	130	136	143	
98	Vehicle Maintenance	534	Repairs	377	388	400	412	424	
99	Office Supplies	14,073	Cust-Water	14,636	15,174	15,730	16,303	16,895	
100	Misc. Office Expense	16,378	Inflation	17,033	17,442	17,861	18,289	18,728	
101	Misc. Bank Fees	1,993	Cust-Water	2,072	2,148	2,227	2,308	2,392	
102	Misc. Expense	337	Inflation	351	359	368	377	386	
103	Advertising	1,862	Cust-Water	1,936	2,007	2,081	2,157	2,235	
104	Licenses and Permits	670	Inflation	696	713	730	748	766	
105	Memberships/Periodicals/Books	4,167	Inflation	4,333	4,437	4,544	4,653	4,765	
106	Arrowhead Assessment Exp.	1,377	Inflation	1,377	1,410	1,444	1,479	1,514	
107	Board Member Pay	0	Labor	0	0	0	0	0	
108	Maintenance Reserve	0	Eliminate	0	0	0	0	0	
109	Bad Debt Expense [3]	15,256	Calculated	16,703	18,285	20,014	21,905	23,974	
110	Contingency [4]	0	Calculated	0	0	0	0	0	
111	<b>TOTAL CUSTOMER SERVICE / ADMINISTRATION</b>	<b>\$797,519</b>		<b>\$722,513</b>	<b>\$750,354</b>	<b>\$779,486</b>	<b>\$809,985</b>	<b>\$841,930</b>	
<b>MAINTENANCE DEPARTMENT</b>									
112	Salaries and Wages	\$175,688	Labor	\$173,981	\$180,071	\$186,373	\$192,896	\$199,648	
113	Overtime	12,809	Labor	12,432	12,867	13,317	13,783	14,266	
114	FICA	14,420	Labor	14,260	14,760	15,276	15,811	16,364	
115	Unemployment Taxes	187	Labor	231	239	248	256	265	
116	Employer Pension Contribution	10,541	Labor	10,439	10,804	11,183	11,574	11,979	
117	Health/Life Insurance	49,400	Health	60,794	65,657	70,910	76,582	82,709	
118	Workers Compensation	6,465	WComp	9,693	10,178	10,687	11,221	11,782	
119	Travel and Training	5,906	Inflation	6,891	7,056	7,225	7,399	7,576	
120	Telephone and Fax	780	Inflation	811	831	851	871	892	
121	General Liability Insurance	1,096	Insurance	1,227	1,288	1,353	1,420	1,491	
122	Comprehensive Auto Insurance	3,295	Insurance	3,690	3,874	4,068	4,272	4,485	
123	Repairs & Maintenance	7,262	Repairs	6,312	6,501	6,696	6,897	7,104	
124	Other Contract Services	2,387	Inflation	2,483	2,542	2,603	2,666	2,730	
125	Vehicle Fuel	4,696	Fuel	5,165	5,423	5,695	5,979	6,278	
126	Vehicle Maintenance	8,076	Repairs	8,399	8,651	8,911	9,178	9,454	
127	Licenses and Permits	339	Inflation	353	361	370	379	388	
128	Other Materials	14,626	Inflation	10,357	10,605	10,860	11,121	11,387	
129	Uniforms/Clothing Allowance	886	Inflation	1,034	1,058	1,084	1,110	1,136	
130	Memberships/Periodicals/Books	229	Inflation	238	243	249	255	261	
131	<b>TOTAL MAINTENANCE DEPARTMENT</b>	<b>\$319,088</b>		<b>\$328,790</b>	<b>\$343,012</b>	<b>\$357,959</b>	<b>\$373,671</b>	<b>\$390,197</b>	

**Table 5**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Water Operating Expenses**

Line No.	Description	Amended [1] 2016	Escalation Reference [2]	Budgeted 2017	Projected Fiscal Year Ending September 30,				
					2018	2019	2020	2021	
132	<b>DEPRECIATION</b>	\$0	Eliminate	\$0	\$0	\$0	\$0	\$0	\$0
133	<b>TOTAL OPERATING EXPENSES</b>	<u>\$3,024,596</u>		<u>\$3,063,805</u>	<u>\$3,198,326</u>	<u>\$3,339,803</u>	<u>\$3,488,660</u>	<u>\$3,645,349</u>	
134	<b>Annual Rate of Change</b>	N/A		1.30%	4.39%	4.42%	4.46%	4.49%	

Footnotes:

- [1] Amounts based on the adopted budgets as provided by District staff, which were allocated between the water and wastewater systems as shown in Table 3.
- [2] Escalation attributes derived from Table 7.
- [3] Amount provides a 0.5% allowance for uncollectible accounts.
- [4] Amount provides a 1.0% allowance for unforeseen expenses.

**Table 6**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Wastewater Operating Expenses**

Line No.	Description	Amended [1]	Escalation	Budgeted	Projected Fiscal Year Ending September 30,			
		2016	Reference [2]	2017	2018	2019	2020	2021
<b>WATER TREATMENT AND DISTRIBUTION</b>								
1	Salaries and Wages	\$0	Labor	\$0	\$0	\$0	\$0	\$0
2	Overtime	0	Labor	0	0	0	0	0
3	FICA	0	Labor	0	0	0	0	0
4	Unemployment Taxes	0	Labor	0	0	0	0	0
5	Employer Pension Contribution	0	Labor	0	0	0	0	0
6	Health/Life Insurance	0	Health	0	0	0	0	0
7	Workers Compensation	0	WComp	0	0	0	0	0
8	Travel and Training	0	Inflation	0	0	0	0	0
9	Telephone and Fax	0	Inflation	0	0	0	0	0
10	Electric---All Other	0	Utility-W	0	0	0	0	0
11	General Liability Insurance	0	Insurance	0	0	0	0	0
12	Comprehensive Auto Insurance	0	Insurance	0	0	0	0	0
13	Other Insurance	0	Insurance	0	0	0	0	0
14	Repairs & Maintenance	0	Repairs	0	0	0	0	0
15	Other Contract Services	0	Inflation	0	0	0	0	0
16	Vehicle Fuel	0	Fuel	0	0	0	0	0
17	Vehicle Maintenance	0	Repairs	0	0	0	0	0
18	Licenses and Permits	0	Inflation	0	0	0	0	0
19	Chemicals	0	Chem-W	0	0	0	0	0
20	Other Materials	0	Comm-W	0	0	0	0	0
21	Laboratory Fees	0	Comm-W	0	0	0	0	0
22	Uniforms/Clothing Allowance	0	Inflation	0	0	0	0	0
23	Memberships/Periodicals/Books	0	Inflation	0	0	0	0	0
24	<b>TOTAL TREATMENT AND DISTRIBUTION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>WASTEWATER TREATMENT</b>								
25	Salaries and Wages	\$538,848	Labor	\$526,074	\$544,487	\$563,544	\$583,268	\$603,682
26	Overtime	25,324	Labor	26,707	27,642	28,609	29,611	30,647
27	FICA	43,159	Labor	42,288	43,768	45,300	46,885	48,526
28	Unemployment Taxes	1,152	Labor	1,941	2,009	2,079	2,152	2,227
29	Employer Pension Contribution	32,331	Labor	31,564	32,669	33,812	34,996	36,220
30	Health/Life Insurance	148,039	Health	171,566	185,291	200,115	216,124	233,414
31	Workers Compensation	19,351	WComp	28,745	30,182	31,691	33,276	34,940
32	Travel and Training	18,000	Inflation	18,000	18,432	18,874	19,327	19,791
33	Telephone and Fax	3,570	Inflation	3,713	3,802	3,893	3,987	4,082
34	Electric	218,556	Utility-S	240,412	254,969	270,380	286,696	303,966
35	Section 8 Electric	7,947	Utility-S	8,742	9,271	9,832	10,425	11,053
36	General Liability Insurance	17,911	Insurance	20,060	21,063	22,116	23,222	24,383
37	Comprehensive Auto Insurance	4,463	Insurance	4,999	5,249	5,511	5,787	6,076
38	Other Insurance	77,069	Insurance	86,317	90,633	95,164	99,923	104,919
39	Section 8 Field Maintenance	15,443	Repairs	16,061	16,543	17,039	17,550	18,077
40	Repairs & Maintenance	144,554	Repairs	125,967	129,746	133,638	137,648	141,777
41	Section 8 Repairs	13,952	Repairs	14,510	14,945	15,394	15,855	16,331
42	Other Contract Services	68,236	Inflation	70,966	72,669	74,413	76,199	78,028
43	Vehicle Fuel	9,879	Fuel	10,867	11,410	11,981	12,580	13,209
44	Vehicle Maintenance	14,072	Repairs	14,635	15,074	15,526	15,992	16,472
45	Licenses and Permits	11,747	Inflation	12,217	12,510	12,810	13,118	13,433
46	Chemicals	67,541	Chem-S	74,295	81,045	88,399	96,411	105,140
47	Other Materials	49,109	Comm-S	50,170	51,890	53,664	55,493	57,379
48	Laboratory Fees	48,826	Comm-S	37,432	38,715	40,039	41,404	42,811
49	Residuals Management	96,203	Comm-S	97,460	100,802	104,248	107,801	111,465
50	Uniforms/Clothing Allowance	2,400	Inflation	2,400	2,458	2,517	2,577	2,639
51	Memberships/Periodicals/Books	613	Inflation	638	653	669	685	701
52	<b>TOTAL WASTEWATER TREATMENT</b>	<b>\$1,698,295</b>		<b>\$1,738,746</b>	<b>\$1,817,928</b>	<b>\$1,901,260</b>	<b>\$1,988,991</b>	<b>\$2,081,390</b>
<b>WASTEWATER COLLECTION DEPARTMENT</b>								
53	Salaries and Wages	\$300,363	Labor	\$334,054	\$345,746	\$357,847	\$370,372	\$383,335
54	Overtime	30,361	Labor	34,773	35,990	37,250	38,553	39,903
55	FICA	25,300	Labor	28,215	29,203	30,225	31,282	32,377
56	Unemployment Taxes	519	Labor	892	923	956	989	1,024
57	Employer Pension Contribution	18,022	Labor	20,043	20,745	21,471	22,222	23,000
58	Health/Life Insurance	106,045	Health	119,235	128,774	139,076	150,202	162,218
59	Workers Compensation	11,344	WComp	19,179	20,138	21,145	22,202	23,312
60	Travel and Training	12,000	Inflation	12,000	12,288	12,583	12,885	13,194
61	Telephone and Fax	2,069	Inflation	2,151	2,203	2,255	2,310	2,365
62	Electric	36,932	Utility-S	40,625	43,085	45,689	48,446	51,364
63	General Liability Insurance	17,911	Insurance	20,060	21,063	22,116	23,222	24,383
64	Comprehensive Auto Insurance	5,206	Insurance	5,831	6,123	6,429	6,750	7,088
65	Other Insurance	1,201	Insurance	1,345	1,412	1,483	1,557	1,635

**Table 6**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Wastewater Operating Expenses**

Line No.	Description	Amended [1]	Escalation	Budgeted	Projected Fiscal Year Ending September 30,			
		2016	Reference [2]		2017	2018	2019	2020
66	Repairs & Maintenance	93,289	Repairs	70,446	72,559	74,736	76,978	79,288
67	Other Contract Services	6,394	Inflation	6,650	6,810	6,973	7,140	7,312
68	Vehicle Fuel	13,215	Fuel	14,537	15,264	16,027	16,828	17,670
69	Vehicle Maintenance	46,950	Repairs	48,828	50,293	51,802	53,356	54,956
70	Licenses & Permits	8,306	Inflation	9,306	9,529	9,758	9,992	10,232
71	Chemicals	1,596	Chem-S	1,755	1,914	2,088	2,277	2,484
72	Other Materials	59,636	Comm-S	44,670	46,202	47,781	49,410	51,089
73	Uniforms/Clothing Allowance	1,800	Inflation	1,800	1,843	1,887	1,933	1,979
74	Memberships/Periodicals/Books	405	Inflation	421	431	441	452	463
<b>75</b>	<b>TOTAL WASTEWATER COLLECTION DEPARTMENT</b>	<b>\$798,864</b>		<b>\$836,816</b>	<b>\$872,537</b>	<b>\$910,017</b>	<b>\$949,359</b>	<b>\$990,670</b>
<b>CUSTOMER SERVICE / ADMINISTRATION</b>								
76	Salaries and Wages	\$339,592	Labor	\$368,674	\$381,578	\$394,933	\$408,756	\$423,062
77	Overtime	1,932	Labor	2,114	2,188	2,265	2,344	2,426
78	FICA	26,127	Labor	28,365	29,358	30,386	31,449	32,550
79	Unemployment Taxes	626	Labor	1,177	1,218	1,261	1,305	1,351
80	Employer Pension Contribution	20,375	Labor	21,439	22,189	22,966	23,770	24,602
81	Health/Life Insurance	78,009	Health	86,069	92,955	100,391	108,423	117,096
82	Workers Compensation	854	WComp	927	973	1,022	1,073	1,126
83	Legal Services	29,695	Inflation	20,933	21,435	21,950	22,476	23,016
84	Legal Services - Sewer Assessments	0	Inflation	0	0	0	0	0
85	Other Professional Services	14,117	Inflation	730	748	766	784	803
86	Accounting/Auditing	26,104	Inflation	26,104	26,731	27,372	28,029	28,702
87	Engineering Services	62,356	Inflation	33,784	34,594	35,425	36,275	37,145
88	Engineering Services - SRF	0	Inflation	0	0	0	0	0
89	Travel and Training	18,394	Inflation	18,394	18,835	19,287	19,750	20,224
90	Telephone and Fax	1,928	Inflation	2,006	2,054	2,103	2,154	2,205
91	Postage & Freight	21,631	Cust-Sewer	22,496	23,338	24,208	25,106	26,033
92	General Liability Insurance	2,026	Insurance	2,269	2,382	2,501	2,627	2,758
93	Comprehensive Auto Insurance	402	Insurance	451	473	497	522	548
94	Other Insurance	22,997	Insurance	25,756	27,044	28,396	29,816	31,307
95	Other Contract Services	16,808	Inflation	17,481	17,900	18,330	18,770	19,220
96	Repairs & Maintenance	36,915	Repairs	19,613	20,201	20,807	21,431	22,074
97	Vehicle Fuel	126	Fuel	138	145	153	160	168
98	Vehicle Maintenance	629	Repairs	444	457	471	485	500
99	Office Supplies	13,350	Cust-Sewer	13,884	14,404	14,940	15,495	16,067
100	Misc. Office Expense	19,304	Inflation	20,076	20,558	21,051	21,556	22,074
101	Misc. Bank Fees	1,890	Cust-Sewer	1,966	2,039	2,115	2,194	2,275
102	Misc. Expense	398	Inflation	413	423	433	444	454
103	Advertising	1,766	Cust-Sewer	1,837	1,905	1,977	2,050	2,126
104	Licenses and Permits	789	Inflation	821	840	861	881	902
105	Memberships/Periodicals/Books	4,911	Inflation	5,108	5,230	5,356	5,484	5,616
106	Arrowhead Assessment Exp.	1,623	Inflation	1,623	1,662	1,702	1,743	1,784
107	Board Member Pay	0	Labor	0	0	0	0	0
108	Maintenance Reserve	0	Eliminate	0	0	0	0	0
109	Bad Debt Expense [3]	25,145	Calculated	26,037	26,957	27,907	28,887	29,900
110	Contingency [4]	0	Calculated	0	0	0	0	0
<b>111</b>	<b>TOTAL CUSTOMER SERVICE / ADMINISTRATION</b>	<b>\$790,820</b>		<b>\$771,127</b>	<b>\$800,818</b>	<b>\$831,831</b>	<b>\$864,238</b>	<b>\$898,115</b>
<b>MAINTENANCE DEPARTMENT</b>								
112	Salaries and Wages	\$181,260	Labor	\$179,499	\$185,781	\$192,283	\$199,013	\$205,979
113	Overtime	13,216	Labor	12,826	13,275	13,740	14,221	14,718
114	FICA	14,877	Labor	14,713	15,228	15,761	16,312	16,883
115	Unemployment Taxes	192	Labor	239	247	256	265	274
116	Employer Pension Contribution	10,876	Labor	10,770	11,147	11,537	11,941	12,359
117	Health/Life Insurance	50,966	Health	62,721	67,739	73,158	79,011	85,332
118	Workers Compensation	6,671	WComp	10,001	10,501	11,026	11,577	12,156
119	Travel and Training	6,094	Inflation	7,109	7,280	7,455	7,634	7,817
120	Telephone and Fax	805	Inflation	837	857	878	899	920
121	General Liability Insurance	1,130	Insurance	1,266	1,329	1,396	1,466	1,539
122	Comprehensive Auto Insurance	3,399	Insurance	3,807	3,997	4,197	4,407	4,627
123	Repairs & Maintenance	7,492	Repairs	6,512	6,707	6,909	7,116	7,329
124	Other Contract Services	2,463	Inflation	2,561	2,623	2,686	2,750	2,816
125	Vehicle Fuel	4,844	Fuel	5,329	5,595	5,875	6,169	6,477
126	Vehicle Maintenance	8,333	Repairs	8,666	8,926	9,193	9,469	9,753
127	Licenses and Permits	350	Inflation	364	373	382	391	400
128	Other Materials	15,089	Inflation	10,685	10,942	11,204	11,473	11,749
129	Uniforms/Clothing Allowance	914	Inflation	1,066	1,092	1,118	1,145	1,173
130	Memberships/Periodicals/Books	236	Inflation	245	251	257	263	270
<b>131</b>	<b>TOTAL MAINTENANCE DEPARTMENT</b>	<b>\$329,207</b>		<b>\$339,216</b>	<b>\$353,890</b>	<b>\$369,310</b>	<b>\$385,521</b>	<b>\$402,571</b>

**Table 6**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Wastewater Operating Expenses**

Line No.	Description	Amended [1]	Escalation	Budgeted	Projected Fiscal Year Ending September 30,				
		2016	Reference [2]	2017	2018	2019	2020	2021	
132	<b>DEPRECIATION</b>	\$0	Eliminate	\$0	\$0	\$0	\$0	\$0	
133	<b>TOTAL WASTEWATER OPERATING EXPENSES</b>	<u>\$3,617,186</u>		<u>\$3,685,905</u>	<u>\$3,845,172</u>	<u>\$4,012,417</u>	<u>\$4,188,109</u>	<u>\$4,372,745</u>	
134	<b>Annual Rate of Change</b>	<u>N/A</u>		<u>1.90%</u>	<u>4.32%</u>	<u>4.35%</u>	<u>4.38%</u>	<u>4.41%</u>	

Footnotes:

- [1] Amounts based on the adopted budgets as provided by District staff, which were allocated between the water and wastewater systems as shown in Table 3.
- [2] Escalation attributes derived from Table 7.
- [3] Amount provides a 0.5% allowance for uncollectible accounts.
- [4] Amount provides a 1.0% allowance for unforeseen expenses.



**Table 7**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Development of Price Escalation Attributes**

Line No.	Description	Escalation Reference	2018	2019	2020	2021
1	Constant Factor	Constant	1.0000	1.0000	1.0000	1.0000
2	General Inflation [1]	Inflation	1.0240	1.0240	1.0240	1.0240
3	Fuel	Fuel	1.0500	1.0500	1.0500	1.0500
4	Electricity	Utilities	1.0500	1.0500	1.0500	1.0500
5	Chemicals	Chemicals	1.0800	1.0800	1.0800	1.0800
6	Repairs & Maintenance	Repairs	1.0300	1.0300	1.0300	1.0300
7	Labor	Labor	1.0350	1.0350	1.0350	1.0350
8	Health Insurance	Health	1.0800	1.0800	1.0800	1.0800
9	Workers' Compensation Insurance	WComp	1.0500	1.0500	1.0500	1.0500
10	Property/General Insurance Liability	Insurance	1.0500	1.0500	1.0500	1.0500
11	Water Rate Revenue	WRevenue	1.0085	1.0084	1.0084	1.0083
12	Sewer Rate Revenue	SRevenue	1.0099	1.0098	1.0097	1.0096
13	Customer Growth + Inflation - Water	Cust-Water	1.0368	1.0366	1.0364	1.0363
14	Customer Growth + Inflation - Sewer	Cust-Sewer	1.0374	1.0373	1.0371	1.0369
15	Commodity/Inflation - Water	Comm-W	1.0331	1.0330	1.0329	1.0328
16	Commodity/Inflation - Sewer	Comm-S	1.0343	1.0342	1.0341	1.0340
17	Commodity/Utilities - Water	Utility-W	1.0593	1.0592	1.0591	1.0591
18	Commodity/Utilities - Sewer	Utility-S	1.0605	1.0604	1.0603	1.0602
19	Commodity/Chemicals - Water	Chem-W	1.0896	1.0895	1.0894	1.0893
20	Commodity/Chemicals - Sewer	Chem-S	1.0909	1.0907	1.0906	1.0905
20	Water Customer Growth	W-Growth	1.0125	1.0123	1.0122	1.0120
21	Wastewater Customer Growth	WW-Growth	1.0131	1.0130	1.0128	1.0126
21	Marginal Escalator	Marginal	1.0100	1.0100	1.0100	1.0100
22	Elimination Factor	Eliminate	0.0000	0.0000	0.0000	0.0000

[1] Inflation figures obtained from the "The Budget and Economic Outlook: An Update" published by the Congressional Budget Office as of January 2016.

**Table 8**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Capital Improvement Projects**

Line No.	Description	Project ID	Funding Source	Budgeted 2016	Adjustments	Adjusted 2016	Projected Fiscal Year Ending September 30,					Total
							2017	2018	2019	2020	2021	
<b>WATER PLANT</b>												
1	Replacement AC Water Mains	W-01	UOR	\$13,000	\$0	\$13,000	\$0	\$0	\$0	\$0	\$0	\$13,000
2	Replacement AC Water Mains - Construction	W-01	2018 USDA WLoan	8,567,000	0	8,567,000	8,567,000	0	0	0	0	17,134,000
3	Replacement AC Water Mains - Construction	W-01	2018 USDA WGrant	0	0	0	2,031,950	2,031,950	0	0	0	4,063,900
4	Watermain Relocation - Construction	W-02	Capital Fund	180,000	0	180,000	0	0	0	0	0	180,000
5	Madison & Heritage Watermain Loop - Engineering	W-03	Capital Fund	4,500	(4,500)	0	0	4,500	0	0	0	4,500
6	Madison & Heritage Watermain Loop - Design Engineering	W-03	Capital Fund	60,000	(60,000)	0	0	60,000	0	0	0	60,000
7	Madison & Heritage Watermain Loop - Construction	W-03	Capital Fund	5,500	(5,500)	0	0	5,500	0	0	0	5,500
8	New 2.5 MGD Reverse Osmosis - Construction Engineering	W-04	UOR	0	0	0	0	0	0	100,000	300,000	400,000
9	District Wide Expansion	GP-01	UOR	0	0	0	0	0	0	0	50,000	50,000
10	Capital Outlay - Water Treatment and Distribution	TBD	Capital Fund	281,321	47,017	328,338	297,632	0	0	0	0	625,970
11	Capital Outlay - Customer Service / Admin	TBD	Capital Fund	25,020	0	25,020	37,754	0	0	0	0	62,774
12	Capital Outlay - Maintenance	TBD	Capital Fund	11,529	0	11,529	19,983	0	0	0	0	31,512
13	Assumed Average Capital Outlay	TBD	Capital Fund	0	0	0	0	150,000	150,000	150,000	150,000	600,000
14	Assumed Average Additional Maintenance	TBD	Maintenance Fund	0	0	0	0	50,000	50,000	50,000	50,000	200,000
15	<b>Total Water Plant Costs</b>			<b>\$9,147,870</b>	<b>(\$22,983)</b>	<b>\$9,124,887</b>	<b>\$10,954,319</b>	<b>\$2,301,950</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$550,000</b>	<b>\$23,431,155</b>
<b>WASTEWATER PLANT</b>												
16	WWTP DIW Piping Modification - Design Engineering	WW-00	Maintenance Fund	\$9,948	(\$9,948)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	WWTP DIW Piping Modification - Construction	WW-00	Maintenance Fund	158,612	(158,612)	0	0	0	0	0	0	0
18	WWTP DIW Piping Modification - Construction Engineering	WW-00	Maintenance Fund	4,349	(4,349)	0	0	0	0	0	0	0
19	Lift Station Improvements & Rehabilitation - Design Engineering	WW-01	Maintenance Fund	180,000	0	180,000	0	0	0	0	0	180,000
20	Lift Station W Dedicated Force Main - Construction	WW-02	Maintenance Fund	160,000	0	160,000	0	0	0	0	0	160,000
21	Lift Station W Dedicated Force Main - Construction Engineering	WW-02	Maintenance Fund	3,200	0	3,200	0	0	0	0	0	3,200
22	Lift Station W Dedicated Force Main - Design Engineering	WW-02	Maintenance Fund	9,500	0	9,500	0	0	0	0	0	9,500
23	Rehab Three Existing Clarifiers - Construction	WW-03	Maintenance Fund	0	0	0	12,000	0	0	0	0	12,000
24	Rehab Three Existing Clarifiers - Construction	WW-03	Maintenance Fund	0	0	0	450,000	450,000	0	0	0	900,000
25	Rehab Three Existing Clarifiers - Construction Engineering	WW-03	Maintenance Fund	0	0	0	18,000	18,000	0	0	0	36,000
26	Clay Pipe Sewer - Design Engineering	WW-04	Maintenance Fund	3,000	0	3,000	3,000	3,000	3,000	3,000	3,000	18,000
27	Clay Pipe Sewer - Construction	WW-04	Maintenance Fund	240,000	0	240,000	240,000	240,000	240,000	240,000	240,000	1,440,000
28	Clay Pipe Sewer - Construction	WW-04	Maintenance Fund	6,000	0	6,000	6,000	6,000	6,000	6,000	6,000	36,000
29	Clay Pipe Sewer- Construction Engineering	WW-04	Maintenance Fund	0	0	0	0	0	0	0	0	0
30	Line 56 Manholes Through Systems - Design Engineering	WW-05	Maintenance Fund	0	0	0	0	2,000	2,000	2,000	0	6,000
31	Line 56 Manholes Through Systems - Construction	WW-05	Maintenance Fund	0	0	0	0	55,000	55,000	55,000	0	165,000
32	Line 56 Manholes Through Systems - Construction	WW-05	Maintenance Fund	0	0	0	0	3,000	3,000	3,000	0	9,000
33	Line 56 Manholes Through Systems - Construction Engineering	WW-05	Maintenance Fund	0	0	0	0	0	0	0	0	0
34	Rehab Lift Station - Design Engineering	WW-06	USDA-B1	0	0	0	0	0	15,000	0	0	15,000
35	Rehab Lift Station - Construction	WW-06	USDA-B1	0	0	0	0	0	600,000	0	0	600,000
36	Rehab Lift Station - Construction	WW-06	USDA-G1	0	0	0	0	0	600,000	0	0	600,000
37	Rehab Lift Station - Construction Engineering	WW-06	USDA-B1	0	0	0	0	0	15,000	0	0	15,000
38	Public Access Reuse Water System - Design Engineering	WW-07	UOR	0	0	0	0	5,000	15,000	5,000	0	25,000
39	Public Access Reuse Water System - Construction	WW-07	USDA-B2	0	0	0	0	0	0	1,900,000	0	1,900,000
40	Public Access Reuse Water System - Construction	WW-07	USDA-B2	0	0	0	0	0	0	75,000	0	75,000
41	District Wide Expansion	GP-01	UOR	0	0	0	0	0	0	0	50,000	50,000
42	Capital Outlay - Wastewater Treatment (I of II)	TBD	Capital Fund	135,425	0	135,425	76,040	0	0	0	0	211,465
43	Capital Outlay - Wastewater Treatment (II of II)	TBD	Maintenance Fund	164,943	16,519	181,462	0	0	0	0	0	181,462
44	Capital Outlay - Wastewater Collection (I of II)	TBD	Capital Fund	91,569	0	91,569	63,401	0	0	0	0	154,970
45	Capital Outlay - Wastewater Collection (II of II)	TBD	Maintenance Fund	120,000	0	120,000	256,887	0	0	0	0	376,887
46	Capital Outlay - Customer Service / Admin	TBD	Capital Fund	25,020	0	25,020	37,754	0	0	0	0	62,774
47	Capital Outlay - Maintenance	TBD	Capital Fund	11,529	0	11,529	19,983	0	0	0	0	31,512
48	Assumed Average Capital Outlay	TBD	Capital Fund	0	0	0	0	150,000	150,000	150,000	150,000	600,000
49	Assumed Average Additional Maintenance	TBD	Maintenance Fund	0	0	0	0	150,000	150,000	150,000	150,000	600,000
50	<b>Total Wastewater Plant Costs</b>			<b>\$1,323,095</b>	<b>(\$156,390)</b>	<b>\$1,166,705</b>	<b>\$1,183,065</b>	<b>\$1,082,000</b>	<b>\$1,854,000</b>	<b>\$2,589,000</b>	<b>\$599,000</b>	<b>\$8,473,769</b>
51	<b>TOTAL CAPITAL IMPROVEMENT PROJECTS</b>			<b>\$10,470,964</b>	<b>(\$179,373)</b>	<b>\$10,291,591</b>	<b>\$12,137,383</b>	<b>\$3,383,950</b>	<b>\$2,054,000</b>	<b>\$2,889,000</b>	<b>\$1,149,000</b>	<b>\$31,904,924</b>

**FUNDING SOURCES**

**Table 8  
Immokalee Water and Sewer District  
Water and Wastewater Revenue Sufficiency Study**

**Projection of Capital Improvement Projects**

Line No.	Description	Project ID	Funding Source	Budgeted 2016	Adjustments	Adjusted 2016	Projected Fiscal Year Ending September 30,					Total
							2017	2018	2019	2020	2021	
<b>Water System</b>												
52	Undesignated Operating Reserves		UOR	\$13,000	\$0	\$13,000	\$0	\$0	\$0	\$100,000	\$350,000	\$463,000
53	Designated Operating Reserves		DOR	0	0	0	0	0	0	0	0	0
54	Designated Vehicle Replacement and Capital Equipment Fund		Capital Fund	567,870	(22,983)	544,887	355,369	220,000	150,000	150,000	150,000	1,570,255
55	Designated Maintenance Reserve Fund		Maintenance Fund	0	0	0	0	50,000	50,000	50,000	50,000	200,000
56	DEP Injection Well Reserve Fund		Injection Well	0	0	0	0	0	0	0	0	0
57	Existing Construction Fund		Construction Fund	0	0	0	0	0	0	0	0	0
58	Rate Revenue		Revenue Fund	0	0	0	0	0	0	0	0	0
59	USDA / Water Grant1 (Proposed)		USDA-G1	0	0	0	0	0	0	0	0	0
60	USDA / Water Loan 1 (Proposed)		USDA-B1	0	0	0	0	0	0	0	0	0
61	USDA Water Grant 2 (Proposed)		USDA-G2	0	0	0	0	0	0	0	0	0
62	USDA Water Loan 2 (Proposed)		USDA-B2	0	0	0	0	0	0	0	0	0
63	USDA Water Grant 3 (Proposed)		USDA-G3	0	0	0	0	0	0	0	0	0
64	USDA Water Loan 3 (Proposed)		USDA-B3	0	0	0	0	0	0	0	0	0
65	FDEP SRF 1 (Proposed)		SRF1	0	0	0	0	0	0	0	0	0
66	FDEP SRF 2 (Proposed)		SRF2	0	0	0	0	0	0	0	0	0
66	Existing USDA Water Grant 2018		2018 USDA WGrant	0	0	0	2,031,950	2,031,950	0	0	0	4,063,900
67	Existing USDA Water Loan 2018		2018 USDA WLoan	8,567,000	0	8,567,000	8,567,000	0	0	0	0	17,134,000
68	To Be Determined at a later date		TBD	0	0	0	0	0	0	0	0	0
69	<b>Subtotal Water System</b>			<b>\$9,147,870</b>	<b>(\$22,983)</b>	<b>\$9,124,887</b>	<b>\$10,954,319</b>	<b>\$2,301,950</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$550,000</b>	<b>\$23,431,155</b>
<b>Wastewater System</b>												
70	Undesignated Operating Reserves		UOR	\$0	\$0	\$0	\$0	\$5,000	\$15,000	\$5,000	\$50,000	\$75,000
71	Designated Operating Reserves		DOR	0	0	0	0	0	0	0	0	0
72	Designated Vehicle Replacement and Capital Equipment Fund		Capital Fund	263,543	0	263,543	197,178	150,000	150,000	150,000	150,000	1,060,720
73	Designated Maintenance Reserve Fund		Maintenance Fund	1,059,552	(156,390)	903,162	985,887	927,000	459,000	459,000	399,000	4,133,049
74	DEP Injection Well Reserve Fund		Injection Well	0	0	0	0	0	0	0	0	0
75	Existing Construction Fund		Construction Fund	0	0	0	0	0	0	0	0	0
76	Rate Revenue		Revenue Fund	0	0	0	0	0	0	0	0	0
77	USDA / Wastewater Grant1 (Proposed)		USDA-G1	0	0	0	0	0	600,000	0	0	600,000
78	USDA / Wastewater Loan 1 (Proposed)		USDA-B1	0	0	0	0	0	630,000	0	0	630,000
79	USDA Wastewater Grant 2 (Proposed)		USDA-G2	0	0	0	0	0	0	0	0	0
80	USDA Wastewater Loan 2 (Proposed)		USDA-B2	0	0	0	0	0	0	1,975,000	0	1,975,000
81	USDA Wastewater Grant 3 (Proposed)		USDA-G3	0	0	0	0	0	0	0	0	0
82	USDA Wastewater Loan 3 (Proposed)		USDA-B3	0	0	0	0	0	0	0	0	0
83	FDEP SRF 1 (Proposed)		SRF1	0	0	0	0	0	0	0	0	0
84	FDEP SRF 2 (Proposed)		SRF2	0	0	0	0	0	0	0	0	0
84	Existing USDA Wastewater Grant 2018		2018 USDA SGrant	0	0	0	0	0	0	0	0	0
85	Existing USDA Wastewater Loan 2018		2018 USDA SLoan	0	0	0	0	0	0	0	0	0
86	To Be Determined at a later date		TBD	0	0	0	0	0	0	0	0	0
87	<b>Subtotal Wastewater System</b>			<b>\$1,323,095</b>	<b>(\$156,390)</b>	<b>\$1,166,705</b>	<b>\$1,183,065</b>	<b>\$1,082,000</b>	<b>\$1,854,000</b>	<b>\$2,589,000</b>	<b>\$599,000</b>	<b>\$8,473,769</b>
<b>Water and Wastewater Systems</b>												
88	Undesignated Operating Reserves		UOR	\$13,000	\$0	\$13,000	\$0	\$5,000	\$15,000	\$105,000	\$400,000	\$538,000
89	Designated Operating Reserves		DOR	0	0	0	0	0	0	0	0	0
90	Designated Vehicle Replacement and Capital Equipment Fund		Capital Fund	831,412	(22,983)	808,429	552,546	370,000	300,000	300,000	300,000	2,630,975
91	Designated Maintenance Reserve Fund		Maintenance Fund	1,059,552	(156,390)	903,162	985,887	977,000	509,000	509,000	449,000	4,333,049
92	DEP Injection Well Reserve Fund		Injection Well	0	0	0	0	0	0	0	0	0
93	Existing Construction Fund		Construction Fund	0	0	0	0	0	0	0	0	0
94	Rate Revenue		Revenue Fund	0	0	0	0	0	0	0	0	0
95	USDA Grant 1 (Proposed)		USDA-G1	0	0	0	0	0	600,000	0	0	600,000
96	USDA Loan 1 (Proposed)		USDA-B1	0	0	0	0	0	630,000	0	0	630,000
97	USDA Grant 2 (Proposed)		USDA-G2	0	0	0	0	0	0	0	0	0
98	USDA Loan 2 (Proposed)		USDA-B2	0	0	0	0	0	0	1,975,000	0	1,975,000
99	USDA Grant 3 (Proposed)		USDA-G3	0	0	0	0	0	0	0	0	0
100	USDA Loan 3 (Proposed)		USDA-B3	0	0	0	0	0	0	0	0	0
101	FDEP SRF 1 (Proposed)		SRF1	0	0	0	0	0	0	0	0	0
102	FDEP SRF 2 (Proposed)		SRF2	0	0	0	0	0	0	0	0	0
102	Existing USDA Grant 2018		2018 USDA Grant	0	0	0	2,031,950	2,031,950	0	0	0	4,063,900

**Table 8**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Capital Improvement Projects**

Line No.	Description	Project ID	Funding Source	Budgeted 2016	Adjustments	Adjusted 2016	Projected Fiscal Year Ending September 30.					Total
							2017	2018	2019	2020	2021	
103	Existing USDA Loan 2018		2018 USDA Loan	8,567,000	0	8,567,000	8,567,000	0	0	0	0	17,134,000
104	To Be Determined at a later date		TBD	0	0	0	0	0	0	0	0	0
105	<b>Total Water and Wastewater System</b>			<u>\$10,470,964</u>	<u>(\$179,373)</u>	<u>\$10,291,591</u>	<u>\$12,137,383</u>	<u>\$3,383,950</u>	<u>\$2,054,000</u>	<u>\$2,889,000</u>	<u>\$1,149,000</u>	<u>\$31,904,924</u>

**Table 9**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Existing and Proposed Senior Lien Debt Service Payments**

Line No.	Description	Projected Fiscal Year Ending September 30,					2021
		2016	2017	2018	2019	2020	
<b>EXISTING SENIOR LIEN DEBT SERVICE</b>							
<b>Series A Revenue Bonds</b>							
1	Annual Debt Service Payments	\$127,500	\$122,500	\$127,500	\$132,000	\$126,000	\$0
2	Percent Allocable to Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	Percent Allocable to Wastewater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
4	Amounts Allocable to Water	\$0	\$0	\$0	\$0	\$0	\$0
5	Amounts Allocable to Wastewater	127,500	122,500	127,500	132,000	126,000	0
6	Total Annual Debt Service	\$127,500	\$122,500	\$127,500	\$132,000	\$126,000	\$0
<b>Series B Revenue Bonds</b>							
7	Annual Debt Service Payments	\$43,550	\$48,850	\$43,800	\$38,900	\$45,150	\$0
8	Percent Allocable to Water	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
9	Percent Allocable to Wastewater	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	Amounts Allocable to Water	\$43,550	\$48,850	\$43,800	\$38,900	\$45,150	\$0
11	Amounts Allocable to Wastewater	0	0	0	0	0	0
12	Total Annual Debt Service	\$43,550	\$48,850	\$43,800	\$38,900	\$45,150	\$0
<b>Series 1985 Revenue Bonds</b>							
13	Annual Debt Service Payments	\$36,348	\$36,248	\$36,098	\$36,898	\$35,598	\$36,298
14	Percent Allocable to Water	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
15	Percent Allocable to Wastewater	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	Amounts Allocable to Water	\$36,348	\$36,248	\$36,098	\$36,898	\$35,598	\$36,298
17	Amounts Allocable to Wastewater	0	0	0	0	0	0
18	Total Annual Debt Service	\$36,348	\$36,248	\$36,098	\$36,898	\$35,598	\$36,298
<b>Series 1989 Revenue Bonds</b>							
19	Annual Debt Service Payments	\$222,450	\$222,350	\$222,000	\$222,400	\$222,500	\$222,300
20	Percent Allocable to Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	Percent Allocable to Wastewater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
22	Amounts Allocable to Water	\$0	\$0	\$0	\$0	\$0	\$0
23	Amounts Allocable to Wastewater	222,450	222,350	222,000	222,400	222,500	222,300
24	Total Annual Debt Service	\$222,450	\$222,350	\$222,000	\$222,400	\$222,500	\$222,300
<b>Series 1990 Revenue Bonds</b>							
25	Annual Debt Service Payments	\$15,050	\$14,700	\$15,350	\$14,950	\$14,550	\$15,150
26	Percent Allocable to Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	Percent Allocable to Wastewater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
28	Amounts Allocable to Water	\$0	\$0	\$0	\$0	\$0	\$0
29	Amounts Allocable to Wastewater	15,050	14,700	15,350	14,950	14,550	15,150
30	Total Annual Debt Service	\$15,050	\$14,700	\$15,350	\$14,950	\$14,550	\$15,150

**Table 9**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Existing and Proposed Senior Lien Debt Service Payments**

Line No.	Description	Projected Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021
Series 1996 Revenue Bonds							
31	Annual Debt Service Payments	\$260,256	\$260,336	\$260,160	\$259,728	\$260,039	\$260,043
32	Percent Allocable to Water	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
33	Percent Allocable to Wastewater	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
34	Amounts Allocable to Water	\$130,128	\$130,168	\$130,080	\$129,864	\$130,019	\$130,021
35	Amounts Allocable to Wastewater	130,128	130,168	130,080	129,864	130,020	130,022
36	Total Annual Debt Service	\$260,256	\$260,336	\$260,160	\$259,728	\$260,039	\$260,043
Series 1998 Revenue Bonds							
37	Annual Debt Service Payments	\$44,305	\$44,585	\$44,820	\$44,010	\$44,200	\$44,345
38	Percent Allocable to Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	Percent Allocable to Wastewater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
40	Amounts Allocable to Water	\$0	\$0	\$0	\$0	\$0	\$0
41	Amounts Allocable to Wastewater	44,305	44,585	44,820	44,010	44,200	44,345
42	Total Annual Debt Service	\$44,305	\$44,585	\$44,820	\$44,010	\$44,200	\$44,345
Series 2001 Revenue Bonds							
43	Annual Debt Service Payments	\$125,050	\$125,250	\$124,360	\$124,425	\$124,400	\$125,285
44	Percent Allocable to Water	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
45	Percent Allocable to Wastewater	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46	Amounts Allocable to Water	\$125,050	\$125,250	\$124,360	\$124,425	\$124,400	\$125,285
47	Amounts Allocable to Wastewater	0	0	0	0	0	0
48	Total Annual Debt Service	\$125,050	\$125,250	\$124,360	\$124,425	\$124,400	\$125,285
Series 2008 Revenue Bonds							
49	Annual Debt Service Payments	\$183,675	\$183,619	\$183,475	\$183,244	\$182,925	\$183,519
50	Percent Allocable to Water	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
51	Percent Allocable to Wastewater	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
52	Amounts Allocable to Water	\$91,838	\$91,809	\$91,738	\$91,622	\$91,463	\$91,759
53	Amounts Allocable to Wastewater	91,837	91,810	91,737	91,622	91,462	91,760
54	Total Annual Debt Service	\$183,675	\$183,619	\$183,475	\$183,244	\$182,925	\$183,519
Series 2013 Revenue Bonds							
55	Annual Debt Service Payments	\$171,100	\$171,875	\$172,600	\$173,275	\$173,900	\$174,475
56	Percent Allocable to Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	Percent Allocable to Wastewater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
58	Amounts Allocable to Water	\$0	\$0	\$0	\$0	\$0	\$0
59	Amounts Allocable to Wastewater	171,100	171,875	172,600	173,275	173,900	174,475
60	Total Annual Debt Service	\$171,100	\$171,875	\$172,600	\$173,275	\$173,900	\$174,475

**Table 9**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Existing and Proposed Senior Lien Debt Service Payments**

Line No.	Description	Projected Fiscal Year Ending September 30,					2021
		2016	2017	2018	2019	2020	
Series 2018 Revenue Bonds							
61	Annual Debt Service Payments	\$0	\$54,515	\$654,177	\$654,177	\$654,177	\$654,177
62	Percent Allocable to Water	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
63	Percent Allocable to Wastewater	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
64	Amounts Allocable to Water	\$0	\$54,515	\$654,177	\$654,177	\$654,177	\$654,177
65	Amounts Allocable to Wastewater	0	(0)	0	0	0	0
66	Total Annual Debt Service	\$0	\$54,515	\$654,177	\$654,177	\$654,177	\$654,177
<b>TOTAL EXISTING SENIOR LIEN DEBT SERVICE</b>							
67	Annual Debt Service Payments	\$1,229,285	\$1,284,828	\$1,884,340	\$1,884,007	\$1,883,439	\$1,715,592
68	Percent Allocable to Water	34.73%	37.89%	57.33%	57.11%	57.38%	60.48%
69	Percent Allocable to Wastewater	65.27%	62.11%	42.67%	42.89%	42.62%	39.52%
70	Amounts Allocable to Water	\$426,914	\$486,840	\$1,080,253	\$1,075,886	\$1,080,807	\$1,037,540
71	Amounts Allocable to Wastewater	802,371	797,988	804,087	808,121	802,632	678,052
72	Total Annual Debt Service	\$1,229,285	\$1,284,828	\$1,884,340	\$1,884,007	\$1,883,439	\$1,715,592
<b>PROPOSED SENIOR LIEN DEBT SERVICE</b>							
USDA Loan 1 (Proposed)							
73	Annual Debt Service Payments	\$0	\$0	\$0	\$0	\$44,062	\$44,062
74	Percent Allocable to Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
75	Percent Allocable to Wastewater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
76	Amounts Allocable to Water	\$0	\$0	\$0	\$0	\$0	\$0
77	Amounts Allocable to Wastewater	0	0	0	0	44,062	44,062
78	Total Annual Debt Service	\$0	\$0	\$0	\$0	\$44,062	\$44,062
USDA Loan 2 (Proposed)							
79	Annual Debt Service Payments	\$0	\$0	\$0	\$0	\$0	\$141,677
80	Percent Allocable to Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
81	Percent Allocable to Wastewater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
82	Amounts Allocable to Water	\$0	\$0	\$0	\$0	\$0	\$0
83	Amounts Allocable to Wastewater	0	0	0	0	0	141,677
84	Total Annual Debt Service	\$0	\$0	\$0	\$0	\$0	\$141,677
USDA Loan 3 (Proposed)							
85	Annual Debt Service Payments	\$0	\$0	\$0	\$0	\$0	\$0
86	Percent Allocable to Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
87	Percent Allocable to Wastewater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
88	Amounts Allocable to Water	\$0	\$0	\$0	\$0	\$0	\$0
89	Amounts Allocable to Wastewater	0	0	0	0	0	0
90	Total Annual Debt Service	\$0	\$0	\$0	\$0	\$0	\$0

**Table 9**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Existing and Proposed Senior Lien Debt Service Payments**

Line No.	Description	Projected Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021
<b>TOTAL PROPOSED SENIOR LIEN DEBT SERVICE</b>							
91	Annual Debt Service Payments	\$0	\$0	\$0	\$0	\$44,062	\$185,739
92	Percent Allocable to Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
93	Percent Allocable to Wastewater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
94	Amounts Allocable to Water	\$0	\$0	\$0	\$0	\$0	\$0
95	Amounts Allocable to Wastewater	0	0	0	0	44,062	185,739
96	Total Annual Debt Service	\$0	\$0	\$0	\$0	\$44,062	\$185,739
<b>TOTAL SENIOR LIEN DEBT SERVICE</b>							
97	Annual Debt Service Payments	\$1,229,285	\$1,284,828	\$1,884,340	\$1,884,007	\$1,927,501	\$1,901,331
98	Percent Allocable to Water	34.73%	37.89%	57.33%	57.11%	56.07%	54.57%
99	Percent Allocable to Wastewater	65.27%	62.11%	42.67%	42.89%	43.93%	45.43%
100	Amounts Allocable to Water	\$426,914	\$486,840	\$1,080,253	\$1,075,886	\$1,080,807	\$1,037,540
101	Amounts Allocable to Wastewater	802,371	797,988	804,087	808,121	846,694	863,791
102	Total Annual Debt Service	\$1,229,285	\$1,284,828	\$1,884,340	\$1,884,007	\$1,927,501	\$1,901,331



**Table 10**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Existing and Proposed Junior Lien Debt Service Payments**

Line No.	Description	Projected Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021
<b>EXISTING SRF LOANS</b>							
<b>FDEP Loan #DW110120</b>							
1	Annual Debt Service Payments	\$27,320	\$27,320	\$27,320	\$27,320	\$27,320	\$27,320
2	Percent Allocable to Water	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
3	Percent Allocable to Wastewater	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	Amounts Allocable to Water	\$27,320	\$27,320	\$27,320	\$27,320	\$27,320	\$27,320
5	Amounts Allocable to Wastewater	0	0	0	0	0	0
6	Total Annual Debt Service	\$27,320	\$27,320	\$27,320	\$27,320	\$27,320	\$27,320
<b>FDEP Loan #DW110121</b>							
7	Annual Debt Service Payments	\$21,275	\$21,275	\$21,275	\$21,275	\$21,275	\$21,275
8	Percent Allocable to Water	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
9	Percent Allocable to Wastewater	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	Amounts Allocable to Water	\$21,275	\$21,275	\$21,275	\$21,275	\$21,275	\$21,275
11	Amounts Allocable to Wastewater	(0)	(0)	(0)	(0)	(0)	(0)
12	Total Annual Debt Service	\$21,275	\$21,275	\$21,275	\$21,275	\$21,275	\$21,275
<b>TOTAL EXISTING SRF LOANS</b>							
13	Annual Debt Service Payments	\$48,595	\$48,595	\$48,595	\$48,595	\$48,595	\$48,595
14	Percent Allocable to Water	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
15	Percent Allocable to Wastewater	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	Amounts Allocable to Water	\$48,595	\$48,595	\$48,595	\$48,595	\$48,595	\$48,595
17	Amounts Allocable to Wastewater	0	0	0	0	0	0
18	Total Annual Debt Service	\$48,595	\$48,595	\$48,595	\$48,595	\$48,595	\$48,595
<b>PROPOSED JUNIOR LIEN DEBT SERVICE</b>							
FDEP SRF 1 (Proposed)							
19	Annual Debt Service Payments	\$0	\$0	\$0	\$0	\$0	\$0
20	Percent Allocable to Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	Percent Allocable to Wastewater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
22	Amounts Allocable to Water	\$0	\$0	\$0	\$0	\$0	\$0
23	Amounts Allocable to Wastewater	0	0	0	0	0	0
24	Total Annual Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
FDEP SRF 2 (Proposed)							
25	Annual Debt Service Payments	\$0	\$0	\$0	\$0	\$0	\$0
26	Percent Allocable to Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	Percent Allocable to Wastewater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
28	Amounts Allocable to Water	\$0	\$0	\$0	\$0	\$0	\$0
29	Amounts Allocable to Wastewater	0	0	0	0	0	0
30	Total Annual Debt Service	\$0	\$0	\$0	\$0	\$0	\$0



**Table 11**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Existing and Proposed Senior Lien Debt Service Reserve Deposits**

Line No.	Description	Projected Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021
<b>EXISTING SENIOR LIEN DEBT SERVICE RERVE PAYMENTS (1/10th PER YEAR)</b>							
Series 2008 Revenue Bonds							
1	Annual Debt Service Payments	\$18,372	\$18,372	\$18,372	\$0	\$0	\$0
2	Percent Allocable to Water	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
3	Percent Allocable to Wastewater	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
4	Amounts Allocable to Water	\$9,186	\$9,186	\$9,186	\$0	\$0	\$0
5	Amounts Allocable to Wastewater	9,186	9,186	9,186	0	0	0
6	Total Annual Debt Service	\$18,372	\$18,372	\$18,372	\$0	\$0	\$0
Series 2013 Revenue Bonds							
7	Annual Debt Service Payments	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
8	Percent Allocable to Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	Percent Allocable to Wastewater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
10	Amounts Allocable to Water	\$0	\$0	\$0	\$0	\$0	\$0
11	Amounts Allocable to Wastewater	20,000	20,000	20,000	20,000	20,000	20,000
12	Total Annual Debt Service	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Series 2016 Revenue Bonds							
13	Annual Debt Service Payments	\$0	\$65,424	\$65,424	\$65,424	\$65,424	\$65,424
14	Percent Allocable to Water	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
15	Percent Allocable to Wastewater	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	Amounts Allocable to Water	\$0	\$65,424	\$65,424	\$65,424	\$65,424	\$65,424
17	Amounts Allocable to Wastewater	0	0	0	0	0	0
18	Total Annual Debt Service	\$0	\$65,424	\$65,424	\$65,424	\$65,424	\$65,424
<b>TOTAL EXISTING SENIOR LIEN DEBT SERVICE</b>							
19	Annual Debt Service Payments	\$38,372	\$103,796	\$103,796	\$85,424	\$85,424	\$85,424
20	Percent Allocable to Water	23.94%	71.88%	71.88%	76.59%	76.59%	76.59%
21	Percent Allocable to Wastewater	76.06%	28.12%	28.12%	23.41%	23.41%	23.41%
22	Amounts Allocable to Water	\$9,186	\$74,610	\$74,610	\$65,424	\$65,424	\$65,424
23	Amounts Allocable to Wastewater	29,186	29,186	29,186	20,000	20,000	20,000
24	Total Annual Debt Service	\$38,372	\$103,796	\$103,796	\$85,424	\$85,424	\$85,424
<b>PROPOSED SENIOR LIEN DEBT SERVICE (1/10th PER YEAR)</b>							
USDA Loan 1 (Proposed)							
25	Annual Debt Service Payments	\$0	\$0	\$0	\$0	\$4,406	\$4,406
26	Percent Allocable to Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	Percent Allocable to Wastewater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
28	Amounts Allocable to Water	\$0	\$0	\$0	\$0	\$0	\$0
29	Amounts Allocable to Wastewater	0	0	0	0	4,406	4,406
30	Total Annual Debt Service	\$0	\$0	\$0	\$0	\$4,406	\$4,406
USDA Loan 2 (Proposed)							
31	Annual Debt Service Payments	\$0	\$0	\$0	\$0	\$0	\$14,168
32	Percent Allocable to Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	Percent Allocable to Wastewater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
34	Amounts Allocable to Water	\$0	\$0	\$0	\$0	\$0	\$0
35	Amounts Allocable to Wastewater	0	0	0	0	0	14,168

**Table 11**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Existing and Proposed Senior Lien Debt Service Reserve Deposits**

Line No.	Description	Projected Fiscal Year Ending September 30,					2021
		2016	2017	2018	2019	2020	
36	Total Annual Debt Service	\$0	\$0	\$0	\$0	\$0	\$14,168
	USDA Loan 3 (Proposed)						
37	Annual Debt Service Payments	\$0	\$0	\$0	\$0	\$0	\$0
38	Percent Allocable to Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	Percent Allocable to Wastewater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
40	Amounts Allocable to Water	\$0	\$0	\$0	\$0	\$0	\$0
41	Amounts Allocable to Wastewater	0	0	0	0	0	0
42	Total Annual Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL PROPOSED SENIOR LIEN DEBT SERVICE</b>						
43	Annual Debt Service Payments	\$0	\$0	\$0	\$0	\$4,406	\$18,574
44	Percent Allocable to Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	Percent Allocable to Wastewater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
46	Amounts Allocable to Water	\$0	\$0	\$0	\$0	\$0	\$0
47	Amounts Allocable to Wastewater	0	0	0	0	4,406	18,574
48	Total Annual Debt Service	\$0	\$0	\$0	\$0	\$4,406	\$18,574
	<b>TOTAL SENIOR LIEN DEBT SERVICE</b>						
49	Annual Debt Service Payments	\$38,372	\$103,796	\$103,796	\$85,424	\$89,830	\$103,998
50	Percent Allocable to Water	23.94%	71.88%	71.88%	76.59%	72.83%	62.91%
51	Percent Allocable to Wastewater	76.06%	28.12%	28.12%	23.41%	27.17%	37.09%
52	Amounts Allocable to Water	\$9,186	\$74,610	\$74,610	\$65,424	\$65,424	\$65,424
53	Amounts Allocable to Wastewater	29,186	29,186	29,186	20,000	24,406	38,574
54	Total Annual Debt Service	\$38,372	\$103,796	\$103,796	\$85,424	\$89,830	\$103,998

**Table 12**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Water and Wastewater Revenue Requirements**

Line No.	Description	Projected Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021
1	<b>Total Operating Expenses</b>	\$6,641,782	\$6,749,710	\$7,043,498	\$7,352,221	\$7,676,769	\$8,018,094
	<b>Other Revenue Requirements</b>						
	Senior Lien Debt Service						
2	Existing Senior Lien Debt Service	\$1,229,285	\$1,284,828	\$1,884,340	\$1,884,007	\$1,883,439	\$1,715,592
3	Proposed Senior Lien Debt Service	0	0	0	0	44,062	185,739
4	<b>Total Senior Lien Debt Service</b>	\$1,229,285	\$1,284,828	\$1,884,340	\$1,884,007	\$1,927,501	\$1,901,331
	Subordinate Debt Service						
5	Existing Subordinate Debt Service	\$48,595	\$48,595	\$48,595	\$48,595	\$48,595	\$48,595
6	Proposed Subordinate Debt Service	0	0	0	0	0	0
7	<b>Total Subordinate Debt Service</b>	\$48,595	\$48,595	\$48,595	\$48,595	\$48,595	\$48,595
8	Debt Service Reserve Deposits	\$38,372	\$103,796	\$103,796	\$85,424	\$89,830	\$103,998
9	<b>Total Debt Service</b>	\$1,316,252	\$1,437,219	\$2,036,732	\$2,018,026	\$2,065,927	\$2,053,924
	<b>Other Transfers:</b>						
10	Transfer to Capital Equipment Fund	\$708,429	\$452,546	\$270,000	\$200,000	\$200,000	\$200,000
11	Transfer to Vehicle Replacement Fund	100,000	100,000	100,000	100,000	100,000	100,000
12	Transfer to Maintenance Reserve Fund	500,000	706,120	706,120	706,120	706,120	706,120
13	Other Capital Funded From Rates	0	0	0	0	0	0
14	Transfer to Emergency Reserve Fund	100,000	40,000	0	0	0	0
15	Operating Reserves - Deposits to Undesignated Reserve	56,251	143,968	0	0	0	0
16	Operating Reserves - Deposits to Designated Reserve	0	0	0	0	0	0
17	<b>Total Other Transfers</b>	\$1,464,680	\$1,442,634	\$1,076,120	\$1,006,120	\$1,006,120	\$1,006,120
18	<b>Total Other Revenue Requirements</b>	\$2,780,932	\$2,879,853	\$3,112,852	\$3,024,146	\$3,072,047	\$3,060,044
19	<b>Gross Revenue Requirements</b>	\$9,422,714	\$9,629,564	\$10,156,349	\$10,376,367	\$10,748,816	\$11,078,138
	<b>Less Income and Funds from Other Sources</b>						
20	Other Operating Revenue (Excl. Meter Charges)	\$543,175	\$550,793	\$554,724	\$558,655	\$562,585	\$566,516
21	Contributed Capital	100,000	100,000	0	0	0	0
22	Unrestricted Interest Income	33,000	29,000	25,000	23,000	23,000	24,000
23	Operating Reserves - Uses of	0	0	0	0	0	0
24	<b>Total Projected Net Revenue Requirements</b>	\$8,746,539	\$8,949,771	\$9,576,626	\$9,794,712	\$10,163,231	\$10,487,622
	<b>Revenue from Existing Rates</b>						
25	Water and Wastewater Rate Revenue	\$8,080,177	\$8,159,313	\$8,238,008	\$8,316,704	\$8,395,399	\$8,474,095
26	Revenue from Rate Increases	0	388,721	810,320	1,267,494	1,763,177	2,300,561
27	<b>Total Revenue from Rates</b>	\$8,080,177	\$8,548,034	\$9,048,328	\$9,584,198	\$10,158,576	\$10,774,656
28	<b>Revenue Surplus/(Deficiency)</b>	(\$666,362)	(\$401,737)	(\$528,297)	(\$210,514)	(\$4,655)	\$287,034
29	<b>Percent of Rate Revenue</b>	(8.25%)	(4.70%)	(5.84%)	(2.20%)	(0.05%)	2.66%

**Table 12**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Water and Wastewater Revenue Requirements**

30	<b><u>YEAR ENDING CASH / FUND BALANCES</u></b>	Projected Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021
	<b><u>Unrestricted Cash Balances</u></b>						
31	Operating Reserve Fund & Investments	\$3,067,363	\$2,809,594	\$2,276,297	\$2,050,783	\$2,112,728	\$1,999,762
32	Days of Revenues Less Depreciation - Operating & Investments	164	141	107	90	87	77
33	Designated - Emergency Reserve Fund	960,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
34	Designated - Vehicle Replacement and Capital Equipment Fund	467,456	467,456	467,456	467,456	467,456	467,456
35	Designated - Maintenance Reserve Fund (Required USDA)	1,499,880	1,220,113	949,233	1,146,353	1,343,473	1,600,593
36	Subtotal Unrestricted Cash Balances	\$5,994,699	\$5,497,163	\$4,692,986	\$4,664,592	\$4,923,657	\$5,067,811
37	Days of Revenues Less Depreciation - Unrestricted Cash	321	275	220	204	202	194
	<b><u>Restricted Cash Balances</u></b>						
38	Customer Deposits Fund	\$1,077,913	\$1,077,913	\$1,077,913	\$1,077,913	\$1,077,913	\$1,077,913
39	Special Assessment Fund	164,196	221,424	278,652	336,880	395,108	453,336
40	DEP Injection Well Reserve Fund	232,515	233,515	234,515	235,515	236,515	237,515
41	Construction Fund	8,139	8,139	8,139	8,139	8,139	8,139
42	Bond Sinking Fund Reserve & Loan Debt Service	1,561,284	1,673,080	1,785,876	1,880,300	1,807,530	1,920,528
43	Subtotal Restricted Cash Balances	\$3,044,047	\$3,214,071	\$3,385,095	\$3,538,747	\$3,525,205	\$3,697,431
44	Total Unrestricted and Restricted Cash / Fund Balances	\$9,038,746	\$8,711,234	\$8,078,081	\$8,203,339	\$8,448,862	\$8,765,242
	<b><u>DEBT SERVICE COVERAGE</u></b>						
45	Senior Lien (Required 100%)	134%	130%	106%	116%	125%	137%
46	Subordinate Lien (Required 115%)	1616%	2250%	1441%	1913%	2346%	2975%

**Table 13**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Net Water Revenue Requirements**

Line No.	Description	Projected Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021
1	<b>Total Operating Expenses</b>	\$3,024,596	\$3,063,805	\$3,198,326	\$3,339,803	\$3,488,660	\$3,645,349
	<b>Other Revenue Requirements</b>						
	Senior Lien Debt Service						
2	Existing Senior Lien Debt Service	\$426,914	\$486,840	\$1,080,253	\$1,075,886	\$1,080,807	\$1,037,540
3	Proposed Senior Lien Debt Service	0	0	0	0	0	0
4	<b>Total Senior Lien Debt Service</b>	\$426,914	\$486,840	\$1,080,253	\$1,075,886	\$1,080,807	\$1,037,540
	Subordinate Debt Service						
5	Existing Subordinate Debt Service	\$48,595	\$48,595	\$48,595	\$48,595	\$48,595	\$48,595
6	Proposed Subordinate Debt Service	0	0	0	0	0	0
7	<b>Total Subordinate Debt Service</b>	\$48,595	\$48,595	\$48,595	\$48,595	\$48,595	\$48,595
8	Debt Service Reserve Deposits	\$9,186	\$74,610	\$74,610	\$65,424	\$65,424	\$65,424
9	<b>Total Debt Service</b>	\$484,695	\$610,045	\$1,203,458	\$1,189,905	\$1,194,826	\$1,151,559
	<b>Other Transfers:</b>						
10	Transfer to Capital Equipment Fund	\$494,887	\$305,369	\$170,000	\$100,000	\$100,000	\$100,000
11	Transfer to Vehicle Replacement Fund	50,000	50,000	50,000	50,000	50,000	50,000
12	Transfer to Maintenance Reserve Fund	0	206,120	206,120	206,120	206,120	206,120
13	Other Capital Funded From Rates	0	0	0	0	0	0
14	Transfer to Emergency Reserve Fund	50,000	20,000	0	0	0	0
15	Operating Reserves - Deposits to Undesignated Reserve	28,126	71,984	0	0	0	0
16	Operating Reserves - Deposits to Designated Reserve	0	0	0	0	0	0
	<b>Total Other Transfers</b>	\$623,012	\$653,473	\$426,120	\$356,120	\$356,120	\$356,120
17	<b>Total Other Revenue Requirements</b>	\$1,107,707	\$1,263,518	\$1,629,578	\$1,546,025	\$1,550,946	\$1,507,679
18	<b>Gross Revenue Requirements</b>	\$4,132,303	\$4,327,322	\$4,827,904	\$4,885,828	\$5,039,606	\$5,153,028
	<b>Less Income and Funds from Other Sources</b>						
19	Other Operating Revenue (Excl. Meter Charges)	\$456,087	\$464,469	\$468,400	\$472,331	\$476,261	\$480,192
20	Contributed Capital	65,000	65,000	0	0	0	0
21	Unrestricted Interest Income	13,931	12,455	10,929	10,337	10,616	11,314
22	Operating Reserves - Uses of	0	0	0	0	0	0
23	<b>Total Projected Net Revenue Requirements</b>	\$3,597,284	\$3,785,398	\$4,348,575	\$4,403,161	\$4,552,729	\$4,661,522
	<b>Revenue from Existing Rates</b>						
24	Water System Rate Revenue	\$2,746,367	\$2,769,954	\$2,793,541	\$2,817,129	\$2,840,716	\$2,864,303
25	Plus Meter Service Charges	304,836	309,013	312,864	316,715	320,565	324,416
26	<b>Total Water System Rate Revenue</b>	\$3,051,203	\$3,078,968	\$3,106,405	\$3,133,843	\$3,161,281	\$3,188,719
27	Prior Year Rate Adjustment	0	0	264,044	555,395	876,589	1,230,395
28	<b>Total Rate Revenue Before Current Year Adjustment</b>	\$3,051,203	\$3,078,968	\$3,370,450	\$3,689,239	\$4,037,870	\$4,419,114
	<b>Current Year Rate Adjustments</b>						
29	Current Year Rate Adjustment	0.00%	8.50%	8.50%	8.50%	8.50%	8.50%
	Effective Month	N/A	Oct.	Oct.	Oct.	Oct.	Oct.
30	% of Current Year Effective	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%
31	<b>Total Revenue from Current Year Adjustment</b>	\$0	\$261,712	\$286,488	\$313,585	\$343,219	\$375,625
32	<b>Total Revenue from Rates</b>	\$3,051,203	\$3,340,680	\$3,656,938	\$4,002,824	\$4,381,089	\$4,794,738
33	<b>Revenue Surplus/(Deficiency)</b>	(\$546,081)	(\$444,718)	(\$691,637)	(\$400,337)	(\$171,640)	\$133,217
34	<b>Percent of Rate Revenue</b>	(17.90%)	(13.31%)	(18.91%)	(10.00%)	(3.92%)	2.78%

**Table 14**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Net Wastewater Revenue Requirements**

Line No.	Description	Projected Fiscal Year Ending September 30,					
		2016	2017	2018	2019	2020	2021
1	<b>Total Operating Expenses &amp; Transfers</b>	\$3,617,186	\$3,685,905	\$3,845,172	\$4,012,417	\$4,188,109	\$4,372,745
	<b>Other Revenue Requirements</b>						
	Senior Lien Debt Service						
2	Existing Senior Lien Debt Service	\$802,371	\$797,988	\$804,087	\$808,121	\$802,632	\$678,052
3	Proposed Senior Lien Debt Service	0	0	0	0	44,062	185,739
4	<b>Total Senior Lien Debt Service</b>	\$802,371	\$797,988	\$804,087	\$808,121	\$846,694	\$863,791
	Subordinate Debt Service						
5	Existing Subordinate Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
6	Proposed Subordinate Debt Service	0	0	0	0	0	0
7	<b>Total Subordinate Debt Service</b>	\$0	\$0	\$0	\$0	\$0	\$0
8	Debt Service Reserve Deposits	\$29,186	\$29,186	\$29,186	\$20,000	\$24,406	\$38,574
9	<b>Total Total Debt Service</b>	\$831,557	\$827,174	\$833,274	\$828,121	\$871,101	\$902,365
	Other Transfers						
10	Transfer to Capital Equipment Fund	\$213,543	\$147,178	\$100,000	\$100,000	\$100,000	\$100,000
11	Transfer to Vehicle Replacement Fund	50,000	50,000	50,000	50,000	50,000	50,000
12	Transfer to Maintenance Reserve Fund	500,000	500,000	500,000	500,000	500,000	500,000
13	Other Capital Funded From Rates	0	0	0	0	0	0
14	Transfer to Emergency Reserve Fund	50,000	20,000	0	0	0	0
15	Operating Reserves - Deposits to Undesignated Reserve	28,126	71,984	0	0	0	0
16	Operating Reserves - Deposits to Designated Reserve	0	0	0	0	0	0
17	<b>Total Other Transfers</b>	\$841,668	\$789,162	\$650,000	\$650,000	\$650,000	\$650,000
18	<b>Total Other Revenue Requirements</b>	\$1,673,225	\$1,616,336	\$1,483,274	\$1,478,121	\$1,521,101	\$1,552,365
19	<b>Gross Revenue Requirements</b>	\$5,290,411	\$5,302,241	\$5,328,445	\$5,490,538	\$5,709,210	\$5,925,110
	<b>Less Income and Funds from Other Sources</b>						
20	Other Operating Revenue (Excl. Meter Charges)	\$87,088	\$86,324	\$86,324	\$86,324	\$86,324	\$86,324
21	Contributed Capital	35,000	35,000	0	0	0	0
22	Unrestricted Interest Income	19,069	16,545	14,071	12,663	12,384	12,686
23	Operating Reserves - Uses of	0	0	0	0	0	0
24	<b>Total Projected Net Revenue Requirements</b>	\$5,149,255	\$5,164,373	\$5,228,051	\$5,391,551	\$5,610,502	\$5,826,100
	<b>Revenue from Existing Rates</b>						
25	Wastewater System Rate Revenue	\$4,739,810	\$4,787,220	\$4,834,629	\$4,882,039	\$4,929,448	\$4,976,858
26	Plus Meter Service Charges	289,164	293,126	296,974	300,822	304,670	308,518
27	<b>Total Wastewater System Rate Revenue</b>	\$5,028,974	\$5,080,345	\$5,131,603	\$5,182,861	\$5,234,118	\$5,285,376
28	Prior Year Rate Adjustment	0	0	128,290	262,382	402,455	548,690
29	<b>Total Rate Revenue Before Current Year Adjustment</b>	\$5,028,974	\$5,080,345	\$5,259,893	\$5,445,243	\$5,636,573	\$5,834,066
	<b>Current Year Rate Adjustments</b>						
30	Current Year Rate Adjustment	0.00%	2.50%	2.50%	2.50%	2.50%	2.50%
	Effective Month	N/A	Oct.	Oct.	Oct.	Oct.	Oct.
31	% of Current Year Effective	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%
32	<b>Total Revenue from Current Year Adjustment</b>	\$0	\$127,009	\$131,497	\$136,131	\$140,914	\$145,852
33	<b>Total Revenue from Rates</b>	\$5,028,974	\$5,207,354	\$5,391,390	\$5,581,374	\$5,777,487	\$5,979,918
34	<b>Revenue Surplus/(Deficiency)</b>	(\$120,281)	\$42,981	\$163,339	\$189,822	\$166,985	\$153,818
35	<b>Percent of Rate Revenue</b>	(2.39%)	0.83%	3.03%	3.40%	2.89%	2.57%





**Table 16**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Cash Balances and Interest Income**

Line No.	Description	[1]	Projected Fiscal Year Ending September 30,					
			2016	2017	2018	2019	2020	2021
<b><u>UNRESTRICTED CASH BALANCES</u></b>								
<b>Operating Reserve Fund &amp; Investments</b>								
		(U)						
1	Beginning Balance		\$3,690,474	\$3,067,363	\$2,809,594	\$2,276,297	\$2,050,783	\$2,112,728
2	Transfers In - Rate Revenues		8,080,177	8,548,034	9,048,328	9,584,198	10,158,576	10,774,656
3	Transfers In - Undesignated - Investments (CD) / Debt Service Reserves		0	0	0	0	171,600	0
4	Transfers Out - Net Revenue Requirements		8,746,539	8,949,771	9,576,626	9,794,712	10,163,231	10,487,622
5	Transfers Out - CIP		13,000	0	5,000	15,000	105,000	400,000
6	Year End Transfers In (Out)		56,251	143,968	0	0	0	0
7	Interest Rate		0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
8	Interest Income		17,000	15,000	13,000	11,000	10,000	10,000
	Recognition of Interest Earnings							
9	in Revenue Requirements		17,000	15,000	13,000	11,000	10,000	10,000
10	Ending Balance		\$3,067,363	\$2,809,594	\$2,276,297	\$2,050,783	\$2,112,728	\$1,999,762
11	Percent Allocable to Water System		37.76%	39.08%	40.42%	41.76%	43.13%	44.50%
12	Amount Allocable to Water System		\$6,419	\$5,862	\$5,254	\$4,594	\$4,313	\$4,450
13	Amount Allocable to Wastewater System		\$10,581	\$9,138	\$7,746	\$6,406	\$5,687	\$5,550
14	Days of O&M - Calculated		169	152	118	102	100	91
15	Days of O&M - 25% or 90 Days		90	90	90	90	90	90

**Table 16**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Cash Balances and Interest Income**

Line No.	Description	[1]	Projected Fiscal Year Ending September 30,					
			2016	2017	2018	2019	2020	2021
	<b>Designated - Emergency Reserve Fund</b>	(U)						
16	Beginning Balance		\$860,000	\$960,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
17	Transfers In		100,000	40,000	0	0	0	0
18	Transfers Out		0	0	0	0	0	0
19	Interest Rate		0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
20	Interest Income		5,000	5,000	5,000	5,000	5,000	5,000
21	Recognition of Interest Earnings in Revenue Requirements		5,000	5,000	5,000	5,000	5,000	5,000
22	Ending Balance		\$960,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
23	Percent Allocable to Water System		37.76%	39.08%	40.42%	41.76%	43.13%	44.50%
24	Percent Allocable to Wastewater System		62.24%	60.92%	59.58%	58.24%	56.87%	55.50%
25	Amount Allocable to Water System		\$1,888	\$1,954	\$2,021	\$2,088	\$2,156	\$2,225
26	Amount Allocable to Wastewater System		\$3,112	\$3,046	\$2,979	\$2,912	\$2,844	\$2,775
	<b>Designated - Vehicle Replacement and Capital Equipment Fund</b>	(U)						
27	Beginning Balance		\$467,456	\$467,456	\$467,456	\$467,456	\$467,456	\$467,456
28	Transfers In		808,429	552,546	370,000	300,000	300,000	300,000
29	Transfers Out - CIP		808,429	552,546	370,000	300,000	300,000	300,000
30	Interest Rate		0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
31	Interest Income		2,000	2,000	2,000	2,000	2,000	2,000
32	Recognition of Interest Earnings in Revenue Requirements		2,000	2,000	2,000	2,000	2,000	2,000
33	Ending Balance		\$467,456	\$467,456	\$467,456	\$467,456	\$467,456	\$467,456
34	Percent Allocable to Water System		59.68%	59.68%	59.68%	59.68%	59.68%	59.68%
35	Percent Allocable to Wastewater System		40.32%	40.32%	40.32%	40.32%	40.32%	40.32%
36	Amount Allocable to Water System		\$1,194	\$1,194	\$1,194	\$1,194	\$1,194	\$1,194
37	Amount Allocable to Wastewater System		\$806	\$806	\$806	\$806	\$806	\$806
	<b>Designated - Maintenance Reserve Fund (Required USDA)</b>	(U)						
38	Beginning Balance		\$1,903,042	\$1,499,880	\$1,220,113	\$949,233	\$1,146,353	\$1,343,473
39	Transfers In		500,000	706,120	706,120	706,120	706,120	706,120
40	Transfers Out - CIP		903,162	985,887	977,000	509,000	509,000	449,000
41	Interest Rate		0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
42	Interest Income		9,000	7,000	5,000	5,000	6,000	7,000
43	Recognition of Interest Earnings in Revenue Requirements		9,000	7,000	5,000	5,000	6,000	7,000
44	Ending Balance		\$1,499,880	\$1,220,113	\$949,233	\$1,146,353	\$1,343,473	\$1,600,593
45	Percent Allocable to Water System		49.22%	49.22%	49.22%	49.22%	49.22%	49.22%
46	Amount Allocable to Water System		\$4,430	\$3,445	\$2,461	\$2,461	\$2,953	\$3,445
47	Amount Allocable to Wastewater System		\$4,570	\$3,555	\$2,539	\$2,539	\$3,047	\$3,555

**Table 16**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Cash Balances and Interest Income**

Line No.	Description	[1]	Projected Fiscal Year Ending September 30,					
			2016	2017	2018	2019	2020	2021
48	<b>TOTAL UNRESTRICTED CASH BALANCES</b>		\$5,994,699	\$5,497,163	\$4,692,986	\$4,664,592	\$4,923,657	\$5,067,811
49	<b>DAYS OF REVENUE LESS DEPRECIATION</b>		321	275	220	204	202	194
	<b>UNRESTRICTED INTEREST INCOME</b>							
50	Amount Allocable to Water System		\$13,931	\$12,455	\$10,929	\$10,337	\$10,616	\$11,314
51	Amount Allocable to Wastewater System		19,069	16,545	14,071	12,663	12,384	12,686
52	Total Interest Income		\$33,000	\$29,000	\$25,000	\$23,000	\$23,000	\$24,000
	<b><u>RESTRICTED CASH BALANCES</u></b>							
	<b>Customer Deposits Fund</b>	(R)						
53	Beginning Balance		\$1,077,913	\$1,077,913	\$1,077,913	\$1,077,913	\$1,077,913	\$1,077,913
54	Transfers In		0	0	0	0	0	0
55	Transfers Out		0	0	0	0	0	0
56	Interest Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	Interest Income		0	0	0	0	0	0
	Recognition of Interest Earnings							
58	in Revenue Requirements		0	0	0	0	0	0
59	Ending Balance		\$1,077,913	\$1,077,913	\$1,077,913	\$1,077,913	\$1,077,913	\$1,077,913
60	Percent Allocable to Water System		51.32%	51.32%	51.32%	51.32%	51.32%	51.32%
61	Amount Allocable to Water System		\$0	\$0	\$0	\$0	\$0	\$0
62	Amount Allocable to Wastewater System		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Special Assessment Fund</b>	(R)						
63	Beginning Balance		\$106,968	\$164,196	\$221,424	\$278,652	\$336,880	\$395,108
64	Transfers In		56,228	56,228	56,228	56,228	56,228	56,228
65	Transfers Out		0	0	0	0	0	0
66	Interest Rate		0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
67	Interest Income		1,000	1,000	1,000	2,000	2,000	2,000
	Recognition of Interest Earnings							
68	in Revenue Requirements		0	0	0	0	0	0
69	Ending Balance		\$164,196	\$221,424	\$278,652	\$336,880	\$395,108	\$453,336
70	Percent Allocable to Water System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
71	Amount Allocable to Water System		\$0	\$0	\$0	\$0	\$0	\$0
72	Amount Allocable to Wastewater System		\$1,000	\$1,000	\$1,000	\$2,000	\$2,000	\$2,000
	<b>DEP Injection Well Reserve Fund</b>	(R)						
73	Beginning Balance		\$231,515	\$232,515	\$233,515	\$234,515	\$235,515	\$236,515
74	Transfers In		0	0	0	0	0	0

**Table 16**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Projection of Cash Balances and Interest Income**

Line No.	Description	[1]	Projected Fiscal Year Ending September 30,					
			2016	2017	2018	2019	2020	2021
75	Transfers Out - CIP		0	0	0	0	0	0
76	Interest Rate		0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
77	Interest Income		1,000	1,000	1,000	1,000	1,000	1,000
78	Recognition of Interest Earnings in Revenue Requirements		0	0	0	0	0	0
79	Ending Balance		\$232,515	\$233,515	\$234,515	\$235,515	\$236,515	\$237,515
80	Percent Allocable to Water System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
81	Amount Allocable to Water System		\$0	\$0	\$0	\$0	\$0	\$0
82	Amount Allocable to Wastewater System		\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	<b>Construction Fund</b>	(R)						
83	Beginning Balance		\$8,139	\$8,139	\$8,139	\$8,139	\$8,139	\$8,139
84	Transfers In		0	0	0	0	0	0
85	Transfers Out - CIP		0	0	0	0	0	0
86	Interest Rate		0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
87	Interest Income		0	0	0	0	0	0
88	Recognition of Interest Earnings in Revenue Requirements		0	0	0	0	0	0
89	Ending Balance		\$8,139	\$8,139	\$8,139	\$8,139	\$8,139	\$8,139
90	Percent Allocable to Water System		73.44%	73.44%	73.44%	73.44%	73.44%	73.44%
91	Amount Allocable to Water System		\$0	\$0	\$0	\$0	\$0	\$0
92	Amount Allocable to Wastewater System		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Bond Sinking Fund Reserve &amp; Loan Debt Service</b>	(R)						
93	Beginning Balance		\$1,514,912	\$1,561,284	\$1,673,080	\$1,785,876	\$1,880,300	\$1,807,530
94	Transfers In - Sinking Fund Payments		1,277,880	1,333,423	1,932,936	1,932,602	1,976,096	1,949,926
95	Transfers In - DSR Deposits		38,372	103,796	103,796	85,424	89,830	103,998
96	Transfer out - Series A & B Payoff		0	0	0	0	171,600	0
97	Transfers Out - Sinking Fund Payments		1,277,880	1,333,423	1,932,936	1,932,602	1,976,096	1,949,926
98	Interest Rate		0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
99	Interest Income		8,000	8,000	9,000	9,000	9,000	9,000
100	Recognition of Interest Earnings in Revenue Requirements		0	0	0	0	0	0
101	Ending Balance		\$1,561,284	\$1,673,080	\$1,785,876	\$1,880,300	\$1,807,530	\$1,920,528
102	Percent Allocable to Water System		34.73%	37.89%	57.33%	57.11%	56.07%	54.57%
103	Amount Allocable to Water System		\$2,778	\$3,031	\$5,160	\$5,140	\$5,047	\$4,911
104	Amount Allocable to Wastewater System		\$5,222	\$4,969	\$3,840	\$3,860	\$3,953	\$4,089
105	<b>TOTAL RESTRICTED CASH BALANCES</b>		<u>\$2,879,851</u>	<u>\$2,992,647</u>	<u>\$3,106,443</u>	<u>\$3,201,867</u>	<u>\$3,130,097</u>	<u>\$3,244,095</u>

**RESTRICTED INTEREST INCOME**

**Table 16**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**  
**Projection of Cash Balances and Interest Income**

Line No.	Description	[1]	Projected Fiscal Year Ending September 30,					
			2016	2017	2018	2019	2020	2021
106	Amount Allocable to Water System		\$2,778	\$3,031	\$5,160	\$5,140	\$5,047	\$4,911
107	Amount Allocable to Wastewater System		\$7,222	\$6,969	\$5,840	\$6,860	\$6,953	\$7,089
108	Total Interest Income		<u>\$10,000</u>	<u>\$10,000</u>	<u>\$11,000</u>	<u>\$12,000</u>	<u>\$12,000</u>	<u>\$12,000</u>

## Footnotes:

- [1] (U) = Interest Earnings unrestricted, assumed available to meet system expenditure requirements  
(R) = Interest Earnings restricted, assumed not available to meet system expenditure requirements

**Table 17**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study**

**Summary of Projected Year-end Cash Balances**

Line No.	Description	Historical	Projected Fiscal Year Ending September 30,					
		2015	2016	2017	2018	2019	2020	2021
<b><u>YEAR ENDING CASH / FUND BALANCES</u></b>								
<u>Unrestricted Cash Balances</u>								
1	Operating Reserve Fund & Investments	\$3,567,364	\$3,067,363	\$2,809,594	\$2,276,297	\$2,050,783	\$2,112,728	\$1,999,762
2	Days of Revenues Less Depreciation - Operating & Investments	191	164	141	107	90	87	77
3	Designated - Emergency Reserve Fund	\$860,000	960,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
4	Designated - Vehicle Replacement and Capital Equipment Fund	\$467,456	467,456	467,456	467,456	467,456	467,456	467,456
5	Designated - Maintenance Reserve Fund (Required USDA)	\$1,903,042	1,499,880	1,220,113	949,233	1,146,353	1,343,473	1,600,593
6	Subtotal Unrestricted Cash Balances	\$6,797,862	\$5,994,699	\$5,497,163	\$4,692,986	\$4,664,592	\$4,923,657	\$5,067,811
7	Days of Revenues Less Depreciation - Unrestricted Cash	364	321	275	220	204	202	194
<u>Restricted Cash Balances</u>								
8	Customer Deposits Fund	\$1,077,913	\$1,077,913	\$1,077,913	\$1,077,913	\$1,077,913	\$1,077,913	\$1,077,913
9	Special Assessment Fund	106,968	164,196	221,424	278,652	336,880	395,108	453,336
10	DEP Injection Well Reserve Fund	231,515	232,515	233,515	234,515	235,515	236,515	237,515
11	Construction Fund	8,139	8,139	8,139	8,139	8,139	8,139	8,139
12	Bond Sinking Fund Reserve & Loan Debt Service	1,514,912	1,561,284	1,673,080	1,785,876	1,880,300	1,807,530	1,920,528
13	Subtotal Restricted Cash Balances	\$2,939,447	\$3,044,047	\$3,214,071	\$3,385,095	\$3,538,747	\$3,525,205	\$3,697,431
14	Total Unrestricted and Restricted Cash / Fund Balances	\$9,737,309	\$9,038,746	\$8,711,234	\$8,078,081	\$8,203,339	\$8,448,862	\$8,765,242

**Table 18**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study - Stand-Alone**

**Comparison of Typical Monthly Residential Bills for Water Service [1]**

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter							
		0 Gallons	2,000 Gallons	5,000 Gallons	7,000 Gallons	15,000 Gallons	20,000 Gallons	25,000 Gallons	30,000 Gallons
<b>Immokalee Water and Sewer District</b>									
1	Existing Rates	\$16.84	\$21.66	\$28.89	\$33.71	\$57.94	\$74.94	\$91.94	\$108.94
2	Proposed FY17	18.27	23.49	31.32	36.54	62.82	81.27	99.72	118.17
3	Proposed FY18	19.82	25.48	33.97	39.63	68.12	88.12	108.12	128.12
4	Proposed FY19	21.50	27.64	36.85	42.99	73.90	95.60	117.30	139.00
5	Proposed FY20	23.33	29.99	39.98	46.64	80.18	103.73	127.28	150.83
6	Proposed FY21	25.31	32.53	43.36	50.58	86.96	112.51	138.06	163.61
<b><u>Other Neighboring Utilities:</u></b>									
7	Bonita Springs Utilities, Inc.	\$12.17	\$19.49	\$30.47	\$38.57	\$76.43	\$104.09	\$134.09	\$164.09
8	City of Bradenton	13.90	18.26	27.44	34.44	62.44	79.94	97.44	114.94
9	Charlotte County	22.05	31.53	45.75	56.65	107.35	146.45	185.55	230.55
10	Collier County	20.18	25.72	34.03	42.37	82.58	110.28	144.88	179.48
11	Englewood Water District	15.62	19.48	25.27	29.77	78.58	131.02	197.92	264.82
12	FGUA - Golden Gate (Collier County)	26.94	39.12	57.39	70.17	128.29	166.34	213.84	261.34
13	FGUA - Lehigh Acres System (Lee County)	14.96	25.92	42.36	53.32	105.42	143.20	184.25	225.30
14	City of Marco Island	34.39	42.99	55.89	64.49	98.89	120.39	150.49	182.74
15	City of Fort Myers	8.63	17.93	31.88	50.48	143.48	208.58	299.68	390.78
16	Hillsborough County	12.56	19.80	30.66	40.38	79.26	110.06	140.86	171.66
17	City of LaBelle	35.08	44.18	57.83	66.93	103.33	126.08	148.83	171.58
18	Lee County	12.59	19.13	28.94	36.30	71.48	99.29	131.99	164.69
19	Manatee County	8.73	12.95	19.28	24.02	45.06	76.66	124.11	171.56
20	City of Naples	7.91	10.65	14.76	17.50	36.19	53.24	71.99	92.44
21	City of North Port	17.80	25.40	38.69	50.07	119.70	185.08	280.18	375.28
22	Okeechobee Utility Authority	19.44	27.64	44.06	56.38	105.66	136.46	167.26	198.06
23	Pinellas County	6.57	16.47	31.32	41.22	80.82	105.57	130.32	155.07
24	Polk County	9.69	13.37	20.11	25.01	56.66	80.96	117.51	154.06
25	City of Punta Gorda	14.75	20.85	30.00	37.04	69.40	91.20	117.90	144.60
26	City of Sarasota	16.72	23.48	34.22	42.18	93.18	134.88	181.18	245.88
27	Other Neighboring Utilities' Average	\$16.53	\$23.72	\$35.02	\$43.86	\$87.21	\$120.49	\$161.01	\$202.95

[1] Unless otherwise noted, amounts shown reflect residential rates in effect March 2016 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.



**Table 19**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study - Stand-Alone**

**Comparison of Typical Monthly Residential Bills for Wastewater Service [1]**

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter							
		0 Gallons	2,000 Gallons	5,000 Gallons	7,000 Gallons	15,000 Gallons	20,000 Gallons	25,000 Gallons	30,000 Gallons
<b>Immokalee Water and Sewer District</b>									
1	Existing Rates	\$29.24	\$39.02	\$53.69	\$63.47	\$102.59	\$102.59	\$102.59	\$102.59
2	Proposed FY17	29.97	39.99	55.02	65.04	105.12	105.12	105.12	105.12
3	Proposed FY18	30.72	41.00	56.42	66.70	107.82	107.82	107.82	107.82
4	Proposed FY19	31.49	42.03	57.84	68.38	110.54	110.54	110.54	110.54
5	Proposed FY20	32.27	43.07	59.27	70.07	113.27	113.27	113.27	113.27
6	Proposed FY21	33.08	44.16	60.78	71.86	116.18	116.18	116.18	116.18
<b><u>Other Neighboring Utilities:</u></b>									
7	Bonita Springs Utilities, Inc.	\$28.48	\$35.88	\$46.98	\$54.38	\$83.98	\$87.68	\$87.68	\$87.68
8	City of Bradenton	20.55	24.29	34.44	42.72	75.84	96.54	117.24	117.24
9	Charlotte County	31.12	39.80	52.82	61.50	74.52	74.52	74.52	74.52
10	Collier County	30.83	39.51	52.53	61.21	95.93	95.93	95.93	95.93
11	Englewood Water District	22.72	28.72	37.72	43.72	67.72	82.72	97.72	112.72
12	FGUA - Golden Gate (Collier County)	35.15	49.19	70.25	77.27	77.27	77.27	77.27	77.27
13	FGUA - Lehigh Acres System (Lee County)	25.13	42.43	68.38	77.03	77.03	77.03	77.03	77.03
14	City of Marco Island	28.04	39.12	55.74	61.28	61.28	61.28	61.28	61.28
15	City of Fort Myers	14.90	41.40	81.15	107.65	213.65	279.90	346.15	412.40
16	Hillsborough County	13.71	22.53	35.76	44.58	48.99	48.99	48.99	48.99
17	City of LaBelle	20.52	25.38	32.67	37.53	39.96	39.96	39.96	39.96
18	Lee County	20.45	32.15	49.70	61.40	73.10	73.10	73.10	73.10
19	Manatee County	20.84	30.14	44.09	53.39	67.34	67.34	67.34	67.34
20	City of Naples	19.80	27.48	39.00	46.68	58.20	58.20	58.20	58.20
21	City of North Port	27.96	40.12	58.36	70.52	100.92	100.92	100.92	100.92
22	Okeechobee Utility Authority	21.71	35.23	55.51	69.03	123.11	156.91	190.71	224.51
23	Pinellas County	13.39	23.17	37.84	47.62	62.29	62.29	62.29	62.29
24	Polk County	36.14	49.10	68.54	81.50	81.50	81.50	81.50	81.50
25	City of Punta Gorda	26.25	29.31	33.90	36.96	41.55	41.55	41.55	41.55
26	City of Sarasota	23.01	36.41	57.70	73.48	136.60	176.05	215.50	254.95
27	Other Neighboring Utilities' Average	\$24.04	\$34.57	\$50.65	\$60.47	\$83.04	\$91.98	\$100.74	\$108.47

[1] Unless otherwise noted, amounts shown reflect residential rates in effect March 2016 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charge for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.

**Table 20**  
**Immokalee Water and Sewer District**  
**Water and Wastewater Revenue Sufficiency Study - Stand-Alone**

**Comparison of Typical Monthly Residential Bills for Water and Wastewater Service [1]**

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter							
		0 Gallons	2,000 Gallons	5,000 Gallons	7,000 Gallons	15,000 Gallons	20,000 Gallons	25,000 Gallons	30,000 Gallons
<b>Immokalee Water and Sewer District</b>									
1	Existing Rates	\$46.08	\$60.68	\$82.58	\$97.18	\$160.53	\$177.53	\$194.53	\$211.53
2	Proposed FY17	48.24	63.48	86.34	101.58	167.94	186.39	204.84	223.29
3	Proposed FY18	50.54	66.48	90.39	106.33	175.94	195.94	215.94	235.94
4	Proposed FY19	52.99	69.67	94.69	111.37	184.44	206.14	227.84	249.54
5	Proposed FY20	55.60	73.06	99.25	116.71	193.45	217.00	240.55	264.10
6	Proposed FY21	58.39	76.69	104.14	122.44	203.14	228.69	254.24	279.79
<b><u>Other Neighboring Utilities:</u></b>									
7	Bonita Springs Utilities, Inc.	\$40.65	\$55.37	\$77.45	\$92.95	\$160.41	\$191.77	\$221.77	\$251.77
8	City of Bradenton	34.45	42.55	61.88	77.16	138.28	176.48	214.68	232.18
9	Charlotte County	53.17	71.33	98.57	118.15	181.87	220.97	260.07	305.07
10	Collier County	51.01	65.23	86.56	103.58	178.51	206.21	240.81	275.41
11	Englewood Water District	38.34	48.20	62.99	73.49	146.30	213.74	295.64	377.54
12	FGUA - Golden Gate (Collier County)	62.09	88.31	127.64	147.44	205.56	243.61	291.11	338.61
13	FGUA - Lehigh Acres System (Lee County)	40.09	68.35	110.74	130.35	182.45	220.23	261.28	302.33
14	City of Marco Island	62.43	82.11	111.63	125.77	160.17	181.67	211.77	244.02
15	City of Fort Myers	23.53	59.33	113.03	158.13	357.13	488.48	645.83	803.18
16	Hillsborough County	26.27	42.33	66.42	84.96	128.25	159.05	189.85	220.65
17	City of LaBelle	55.60	69.56	90.50	104.46	143.29	166.04	188.79	211.54
18	Lee County	33.04	51.28	78.64	97.70	144.58	172.39	205.09	237.79
19	Manatee County	29.57	43.09	63.37	77.41	112.40	144.00	191.45	238.90
20	City of Naples	27.71	38.13	53.76	64.18	94.39	111.44	130.19	150.64
21	City of North Port	45.76	65.52	97.05	120.59	220.62	286.00	381.10	476.20
22	Okeechobee Utility Authority	41.15	62.87	99.57	125.41	228.77	293.37	357.97	422.57
23	Pinellas County	19.96	39.64	69.16	88.84	143.11	167.86	192.61	217.36
24	Polk County	45.83	62.47	88.65	106.51	138.16	162.46	199.01	235.56
25	City of Punta Gorda	41.00	50.16	63.90	74.00	110.95	132.75	159.45	186.15
26	City of Sarasota	39.73	59.89	91.92	115.66	229.78	310.93	396.68	500.83
27	Other Neighboring Utilities' Average	\$40.57	\$58.29	\$85.67	\$104.34	\$170.25	\$212.47	\$261.76	\$311.41

[1] Unless otherwise noted, amounts shown reflect residential rates in effect March 2016 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.