



2020 ADOPTED BUDGET

**FISCAL YEAR ENDING
SEPTEMBER 30, 2020**

AND

**AMENDMENT OF
FISCAL YEAR 2019 BUDGET
ENDING
SEPTEMBER 30, 2019**

**IMMOKALEE
WATER
&
SEWER
DISTRICT**

RESOLUTION # 19-09

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT ADOPTING THE 2020 FISCAL YEAR BUDGET AND AMENDING THE FISCAL YEAR 2019 BUDGET

WHEREAS, the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT (hereinafter referred to as the "Board") is empowered to construct, operate and maintain a Water and Sewer System (the "System") as described in Florida Statute Chapter 78-494, Laws of Florida, which was amended by chapters 93-366, 94-489, and 95-492, Laws of Florida, was codified, reenacted, amended, and repealed as Chapter No. 98-495, was amended in Chapter 2005-298; and was amended in Chapter 2015-205; and

WHEREAS, the Board is authorized and empowered to make rules and regulations for its own government and proceedings; and

WHEREAS, the Board met, reviewed, and *adopted* the budget for the Fiscal year ending September 30, 2020, and *amended* the budget for the Fiscal year ending on September 30, 2019, during a publicly advertised meeting on August 28, 2019;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT, in public meeting assembled that the following Fiscal Year 2020 Proposed Budget and Fiscal Year 2019 Amended Budget be adopted and recognized as Resolution 19-09:

FISCAL YEAR 2019 AMENDMENT ASSUMPTIONS:

REVENUE

1% Growth

Assumes 3.0 % Water Rate increase in October 2019

Assumes 3.0% Sewer Rate increase in October 2019

O&M EXPENSES

ALL DEPARTMENTS

DEPARTMENT 10

DEPARTMENT 20

DEPARTMENT 30

DEPARTMENT 40

1 Full Time Human Resource Assistant
New Executive Director

DEPARTMENT 50

DEBT SERVICE

This is calculated using Rural Development schedules.

CAPITAL FUNDS

"Other Capital & Emergency Funds" consists of 2.5% of projected revenue, which is deducted from capital equipment reserve

Inhouse capital funds will be used from capital equipment reserves

DEPARTMENT 10	CIP#	Cost
METER REPLACEMENT/BACKFLOW PROGRAM (ONGOING)	2020-101	\$150,000
PLC FOR JVW PLAT	2020-102	\$39,400
SR 29 WATER LINE REPLACEMENT	2020-103	\$82,000
CR 846 WATER LINE REPLACEMENT	2020-104	\$395,000
DEPARTMENT 20		
ENGINEERING CLARIFIER REHAB	2020-201	\$155,267
REPLACEMENT PARTS FOR BIOSET	2020-202	\$50,000
REPLACEMENT PARTS FOR SPRAYFIELD.	2020-203	\$25,000
DEPARTMENT 30		
MANHOLE REPLACEMENT	2020-301	\$50,000
LIFT STATION REHAB	2020-302	\$226,274
MANHOLE REHAB	2020-303	\$5,688
LENGEMANN GIS RECEIVER	2020-304	\$6,575
LIFT STATION X8	2020-305	\$1,869,600
DEPARTMENT 40		
UPGRADE COMPUTERS	2020-401	\$19,048
DEPARTMENT 50		
TOOLS & FABRICATION EQUIPMENT	2020-501	\$25,000
MAINTENANCE BUILDING	2020-502	\$806,700

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2019 BUDGET

SOURCES AND USES OF FUNDS	2018 ACTUAL	2019 ADOPTED	2019 AMENDED	2020 PROPOSED
SOURCES OF FUNDS				
Charges for Services				
Water Sales	\$3,312,732	\$3,557,954	\$3,754,465	\$3,857,743
Wastewater Charges	5,072,932	5,235,708	5,463,038	5,526,180
Meter Service Charges	690,603	717,114	751,981	768,334
Reconnection and Transfer Fees	123,259	117,943	110,072	111,173
Miscellaneous Charges and Fees	97,114	75,189	83,043	83,873
Late Fees	84,005	90,809	72,289	73,012
Cross Connection Control fee	345,443	321,786	321,786	325,004
Total Charges for Services	\$9,726,088	\$10,116,503	\$10,556,673	\$10,745,318
Non-Operating Revenue				
Interest Income	\$69,620	\$58,000	\$149,664	\$151,161
Interest Income - Assessments	0	0	0	0
Assessment Interest Income	0	0	0	0
Contributed Capital - Grant- FDEP	0	0	0	0
Contributed Capital - Grant- USDA	3,124,532	1,817,742	2,486,568	765,000
Contributed Capital - Customers	63,173	54,540	59,080	59,671
Contributed Capital - Developer	0	70,000	70,000	70,000
Debt Proceeds - USDA	17,134,000	0	0	944,000
Debt Proceeds - FDEP	0	0	0	0
Hurricane Irma	0	0	174,715	0
Other Non-Operating Revenue	35,270	35,122	40,665	41,072
Master Plan				
Grant / Insurance Proceeds	0	0	0	0
Total Non-Operating Revenue	\$20,426,595	\$2,035,404	\$2,980,692	\$2,030,903
TOTAL SOURCES OF FUNDS	\$30,152,683	\$12,151,907	\$13,537,365	\$12,776,221
USES OF FUNDS				
Operations and Maintenance				
Water Treatment and Distribution	\$1,868,538	\$2,036,778	\$2,172,079	\$2,131,938
Wastewater Treatment	1,833,299	2,045,156	1,919,142	2,127,973
Wastewater Collection	672,377	900,219	896,185	907,489
Customer Service and Administration	1,381,868	1,509,400	1,646,725	1,844,839
Maintenance Department	435,898	797,319	733,392	810,498
Depreciation	1,863,699	1,993,656	1,825,341	1,925,341
Total O & M Expenditures	\$8,055,679	\$9,282,528	\$9,192,863	\$9,748,077
Capital Expenditures				
Water Treatment and Distribution	\$20,321,705	\$1,907,282	\$2,545,648	\$94,671
Wastewater Treatment	0	0	0	1,709,000
Wastewater Collection	0	35,000	35,000	35,000
Customer Service and Administration	0	0	0	0
Maintenance Department	0	0	0	0
Total Capital Expenditures	\$20,321,705	\$1,942,282	\$2,580,648	\$1,838,671
Debt Service				
Principal	\$597,132	\$903,020	\$903,020	\$936,931
Interest	809,427	1,039,920	\$1,039,920	\$1,008,622
Total Debt Service	\$1,406,559	\$1,942,940	\$1,942,940	\$1,945,553
Funds Balance				
Undesignated	\$3,193,971	\$352,070	\$3,943,135	\$868,830
Previous Designated Balance Forward	\$7,389,066	\$7,713,644	\$7,713,644	\$7,236,945
Additions	\$495,947	\$1,513,972	\$1,788,519	\$4,913,782
Reductions	\$51,007	(\$1,990,671)	(\$1,076,177)	(\$4,999,646)
Total Designated Funds	\$7,936,020	\$7,236,945	\$8,425,986	\$7,151,081
Other Uses of Funds				
Arrowhead Assessment Discount	0	0	0	0
Bad Debt Expense	7,234	35,000	35,000	35,000
Loss on Disposal of Assets	0	25,000	(39,191)	25,000
Total Other Uses of Funds	\$7,234	\$60,000	(\$4,191)	\$60,000
TOTAL USES OF FUNDS	\$29,791,177	\$13,227,750	\$13,712,260	\$13,592,301
EXCESS (DEFICIENCY) OF SOURCES OVER USES OF FUNDS	\$361,506	(\$1,075,844)	(\$174,896)	(\$816,079)
TRANSFER (TO) FROM RESERVES TO BALANCE BUDGET	(\$361,506)	\$1,075,844	\$174,896	\$816,079
	\$0	\$0	\$0	\$0

OPERATIONS
AND
MAINTENANCE

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES PROGRAM 1000 - Water Treatment and Distribution

CODE	DESCRIPTION	2018 ACTUAL	2019 ADOPTED	2019 AMENDED	2020
1100	Salaries and Wages*	\$648,034	\$709,143	\$709,143	\$781,568
1410	Overtime	32,832	85,333	85,333	98,990
2110	FICA	55,185	60,777	60,777	67,363
2540	Unemployment Taxes	395	320	800	800
2200	Employer Pension Contribution	36,535	42,549	42,549	46,894
2310	Health/Life Insurance	242,038	292,186	229,827	283,115
2430	Workers Compensation	39,235	34,584	37,146	41,711
4010	Travel and Training	15,276	26,000	26,000	26,000
4110	Telephone and Fax	7,660	7,648	7,963	7,954
4350	Electric---All Other	159,105	173,925	167,716	184,488
4510	General Liability Insurance	18,668	20,909	19,317	21,635
4530	Comprehensive Auto Insurance	8,388	9,395	9,524	10,667
4590	Other Insurance	75,313	84,351	75,410	84,459
4640	Repairs & Maintenance	131,266	178,042	178,042	161,522
4630	Other Contract Services	31,493	36,955	34,512	38,433
5220	Vehicle Fuel	35,068	29,505	27,020	29,722
4650	Vehicle Maintenance	21,414	16,157	26,942	28,020
	Vehicle Lease			3,355	3,355
3310	Licenses and Permits	288	15,101	15,101	300
5240	Chemicals	84,734	116,320	102,495	93,207
5340	Other Materials	184,406	62,604	284,261	84,200
5280	Laboratory Fees	36,091	27,001	20,872	30,148
5270	Uniforms/Clothing Allowance	3,030	3,900	3,900	3,900
5410	Memberships/Periodicals/Books	2,084	4,075	4,075	3,487
COLUMN TOTALS		\$1,868,538	\$2,036,778	\$2,172,079	\$2,131,938

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

Payroll type expenses are calculated at actual, including allowances for Schedule A raises.

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

Training budgeted at \$2,000 per employee

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

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

Electric, Chemicals & Vehicle Fuel are calculated at 10% increase

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

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 2000 - Wastewater Treatment

CODE	DESCRIPTION	2018 ACTUAL	2019 ADOPTED	2019 AMENDED	2020
1110	Salaries and Wages	\$559,939	\$560,503	\$585,913	\$610,279
1410	Overtime	12,663	25,841	25,841	28,549
2110	FICA	43,369	44,855	46,799	48,870
2540	Unemployment Taxes	252	240	760	760
2200	Employer Pension Contribution	26,434	33,630	35,155	36,617
2310	Health/Life Insurance	144,315	192,615	140,489	186,289
2430	Workers Compensation	22,280	20,313	20,035	20,324
4010	Travel and Training	6,950	18,000	18,000	18,000
4110	Telephone and Fax	3,607	4,016	4,016	4,177
4350	Electric	232,623	253,158	216,636	238,300
4370	Section 8 Electric	5,436	6,507	6,736	7,410
4510	General Liability Insurance	18,668	20,909	19,317	21,635
4530	Comprehensive Auto Insurance	4,893	5,480	4,082	4,572
4590	Other Insurance	70,846	79,348	70,718	79,204
4920	Section 8 Field Maintenance	1,475	17,372	17,372	18,066
4640	Repairs & Maintenance	219,990	212,343	227,903	236,012
4660	Section 8 Repairs	35,963	38,220	38,220	39,749
4630	Other Contract Services	14,898	15,598	12,777	13,288
5220	Vehicle Fuel	11,318	10,057	8,049	8,854
4650	Vehicle Maintenance	7,095	15,829	7,745	8,055
	Vehicle Lease			2,460	2,460
3310	Licenses and Permits	225	5,234	13,464	14,003
5240	Chemicals	94,405	109,758	115,275	126,803
5340	Other Materials	55,005	53,857	53,857	56,338
5280	Laboratory Fees	48,374	51,066	38,580	52,075
4910	Residuals Management	189,869	245,522	184,059	241,421
5270	Uniforms/Clothing Allowance	971	2,400	2,400	2,400
5410	Memberships/Periodicals/Books	1,436	2,485	2,485	3,464
COLUMN TOTALS		\$1,833,299	\$2,045,156	\$1,919,142	\$2,127,973

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

Payroll type expenses are calculated at actual, including allowances for Schedule A raises.

Training budgeted at \$2,000 per employee

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

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

Chemicals & Vehicle Fuel are calculated at 10% increase

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

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 3000 - Wastewater Collection Dept.

CODE	DESCRIPTION	2018 ACTUAL	2019 ADOPTED	2019 AMENDED	2020
1110	Salaries and Wages	\$314,612	\$365,764	\$365,764	\$394,063
1410	Overtime	15,148	35,360	35,360	38,867
2110	FICA	25,191	30,686	30,686	33,119
2540	Unemployment Taxes	70	100	322	325
2200	Employer Pension Contribution	17,877	21,946	21,946	23,644
2310	Health/Life Insurance	94,501	114,542	119,267	110,785
2430	Workers Compensation	14,947	13,896	13,158	13,774
4010	Travel and Training	4,362	12,000	12,000	12,000
4110	Telephone and Fax	2,083	2,152	1,932	2,009
4350	Electric	34,849	35,477	31,221	34,343
4510	General Liability Insurance	18,668	20,909	19,316	21,633
4530	Comprehensive Auto Insurance	4,893	5,480	5,442	6,095
4590	Other Insurance	1,876	3,221	2,881	3,227
4640	Repairs & Maintenance	40,742	138,958	138,958	105,031
4630	Other Contract Services	9,916	9,716	10,084	10,487
5220	Vehicle Fuel	10,774	17,382	14,206	15,627
4650	Vehicle Maintenance	6,458	12,032	14,224	14,793
	Vehicle Lease			8,270	8,270
3310	Licenses & Permits	0	4,000	3,000	4,000
5240	Chemicals	0	0	4,617	0
5340	Other Materials	53,588	53,684	41,041	52,879
5270	Uniforms/Clothing Allowance	1,203	1,800	1,800	1,800
5410	Memberships/Periodicals/Books	619	1,115	690	718
COLUMN TOTALS		\$672,377	\$900,219	\$896,185	\$907,489

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

Payroll type expenses are calculated at actual, including allowances for Schedule A raises.

Training budgeted at \$2,000 per employee

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

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

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

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

Electric & Vehicle Fuel are calculated at 10% increase

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 4000 - Customer Service / Administration

CODE	DESCRIPTION	2018 ACTUAL	2019 ADOPTED	2019 AMENDED	2020
1110	Salaries and Wages	\$621,864	\$729,366	\$729,366	\$968,905
1410	Overtime	7,332	3,803	3,803	4,927
2110	FICA	44,871	56,087	56,087	74,498
2540	Unemployment Taxes	308	341	919	956
2200	Employer Pension Contribution	33,709	42,502	43,762	56,874
2310	Health/Life Insurance	159,277	177,913	170,251	196,553
2430	Workers Compensation	2,108	1,851	1,881	2,262
3120	Legal Services	38,500	43,000	103,702	43,000
3130	Legal Services - Sewer Assessments	44,855	0	0	0
3130	Other Professional Services	158	1,500	1,500	1,500
3210	Accounting/Auditing	38,000	49,000	58,005	49,000
3140	Engineering Services	124,686	143,560	143,560	137,155
3140	Engineering Services - SRF	0	0	0	0
4010	Travel and Training	16,845	34,000	34,000	36,000
4110	Telephone and Fax	4,448	4,456	4,456	4,634
4210	Postage & Freight	34,959	36,629	37,497	38,997
4510	General Liability Insurance	3,883	4,349	4,041	4,526
4530	Comprehensive Auto Insurance	698	782	680	762
4590	Other Insurance	36,643	46,465	40,751	45,641
4630	Other Contract Services	44,002	4,972	5,124	5,329
4640	Repairs & Maintenance	1,335	30,711	79,628	39,650
5220	Vehicle Fuel	36	273	280	308
4650	Vehicle Maintenance	0	208	0	50
	Vehicle Lease			2,146	2,146
5130	Office Supplies	16,395	30,847	30,847	32,081
4930	Misc. Office Expense	58,562	40,137	57,530	59,831
4930	Misc. Bank Fees	3,309	6,370	11,376	11,831
4930	Misc. Expense	26,314	826	5,125	5,330
4930	Arrowhead Assessment Exp.	931	3,000	3,000	3,000
4930	Advertising	3,418	2,578	3,535	3,676
3310	Licenses and Permits	175	1,641	1,641	1,707
5410	Memberships/Periodicals/Books	13,545	12,231	12,231	13,710
	Hurricane Irma Supplies	702			
COLUMN TOTALS		\$1,381,868	\$1,509,400	\$1,646,725	\$1,844,839

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

Payroll type expenses are calculated at actual, including allowances for Schedule A raises.

Added PT Clerk 2017

Training budgeted at \$2,000 per employee

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

Legal fees are based on the contract dated 04/30/96, with \$500 increase in 2003, 2007, and 2015, and allowances for up to \$7,000 in additional services.

Accounting & Auditing includes estimate for new fees related to Arrowhead Assessment

Engineering fees are based on the new contract amount with G&H + \$203,000 for additional studies

Vehicle Fuel is calculated at a 10% increase

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

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2019 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 5000 - MAINTENANCE

CODE	DESCRIPTION	2018 ACTUAL	2019 ADOPTED	2019 AMENDED	2020
1110	Salaries and Wages	\$182,370	\$407,951	\$407,951	\$439,588
1410	Overtime	444	27,179	27,179	29,849
2110	FICA	13,854	33,287	33,287	35,912
2540	Unemployment Taxes	49	150	282	285
2200	Employer Pension Contribution	18,155	24,477	24,477	26,375
2310	Health/Life Insurance	95,701	146,031	112,300	141,192
2430	Workers Compensation	16,070	15,074	13,629	14,935
4010	Travel and Training	7,508	14,000	14,000	14,000
4110	Telephone and Fax	1,396	1,321	1,849	1,923
4510	General Liability Insurance	2,339	2,619	2,397	2,685
4530	Comprehensive Auto Insurance	8,388	9,395	8,163	9,143
4640	Repairs & Maintenance	22,585	20,209	20,209	23,706
4630	Other Contract Services	4,837	4,295	4,780	4,971
5220	Vehicle Fuel	6,992	13,630	12,291	13,520
4650	Vehicle Maintenance	23,809	32,345	9,613	9,998
	Vehicle Lease			8,227	8,227
3310	Licenses and Permits	9,723	14,003	1,404	1,460
5340	Other Materials	17,504	27,385	27,385	28,685
5270	Uniforms/Clothing Allowance	3,677	2,100	2,100	2,100
5410	Memberships/Periodicals/Books	497	1,869	1,869	1,944
	Hurricane Irma Payroll				
	Hurricane Irma Supplies	0			
COLUMN TOTALS		\$435,898	\$797,319	\$733,392	\$810,498

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

Payroll type expenses are calculated at actual, including allowances for Schedule A raises.

Training budgeted at \$2,000 per employee

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

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

Vehicle Fuel is calculated at a 10% increase

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

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

**CAPITAL
OUTLAY**

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019 BUDGET

WATER TREATMENT AND DISTRIBUTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2018 ACTUAL	2019 ADOPTED	2019 AMENDED	2020
OTHER CAPITAL & EMERGENCY FUNDS*		0	88,949	93,862	96,444
ON GOING METER REPLACEMENT FUND	2020-101	185,467	150,000	150,000	150,000
PLC FOR JWV PLANT	2020-102				39,400
SR 29 WATER LINE REPLACEMENT					62,000
CR846 WATER LINE REPLACEMENT					395,000
BACKFLOW PREVENTER PARTS	2019-102		140,000	140,000	
SR 29 ENGINEERING				13,138	20,000
BALDER PUMP				5,866	
F150 4X4	2018-102	31,499	0		
REROOF GARAGE		43,876			
ENGINEERING - AIRPORT FUEL TANK		16,213			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-277,055	-378,949	-402,866	-762,844
USDA AC & UNDERSIZED WATER LINES- LOAN		17,134,000	320,000	0	0
USDA AC & UNDERSIZED WATER LINES - GRANT		3,124,532	1,497,742	2,486,568	0
Contributed Capital - Developer		0	35,000		35,000
Contributed Capital - Customer		63,173	54,540	59,080	59,671
TOTALS		20,321,705	1,907,282	2,545,648	94,671

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019 BUDGET

WASTEWATER TREATMENT CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2018 ACTUAL	2019 ADOPTED	2019 AMENDED	2020
OTHER CAPITAL & EMERGENCY FUNDS*		63,412	65,446	1,786	69,077
CLARIFIER REHAB ENGINEERING	2020-201		148,829	117,469	155,267
REPLACEMENT PARTS FOR BIOSET	2020-202				50,000
REPLACEMENT PARTS FOR SPRAYFIELD	2020-203				25,000
RAS 1 & 2				14,227	
VZCOM SPRAYFIELD MONITORING				7,046	
CDQ PUMP				10,087	
VA				32,300	
BIOSET POLYMER UPGRADE	2018-201	13,519			
SPRAYFIELD WATER CANNON REPAIRS/REPLACEMENT	2018-202	0			
SHED FOR SPRAYFIELD	2018-203	0			
LIGHTNING WARNING SYSTEM	2018-204	0			
CASE TRACTOR	2018-205	61,586			
ENGINEERING CLARIFIER REHAB	2018-206	53,499			
OLD ADMIN BLDG WINDOWS & DOORS		29,000			
PUMP		9,909			
ICE MACHINE		6,134			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-237,059	-214,275	-182,915	-299,344
USDA FUNDED PROJECT LOAN (CIP) CLARIFIER PROJECT		0			944,000
USDA FUNDED PROJECT GRANT *		0			765,000
TOTALS		\$0	\$0		\$1,709,000

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019 BUDGET

WASTEWATER COLLECTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2018 ACTUAL	2019 ADOTED	2019 AMENDED	2019 ADOPTED
OTHER CAPITAL & EMERGENCY FUNDS*		0	65,446	38,614	69,077
MANHOLE REPLACEMENT	2020-301	0	50,000	50,000	50,000
VARIOUS LIFT STATION REHAB (H1, S, Z, B3, X6, X9)	2020-302				226,274
MANHOLE REHAB R7	2020-303				5,688
LENGEMANN GIS RECEIVER	2020-304				6,575
LIFT STATION X8					1,614,000
LIFT STATION REPLACEMENT PARTS-ONGOING	2019-301		50,000	50,000	
GENERATORS	2019-302		50,784	50,626	
THOMPSON PUMP	2019-303		39,194	38,250	
PUMPWATCH UPGRADE	2019-304		6,000	6,000	
MANHOLE COATINGS K4 & R7	2019-305		19,323	19,323	
LIFT STATION X2				26,832	
VARIOUS LIFT STATION REHAB (A1, J, L, M, S, Z)	2018-302	168,854			
LIFT STATION SCADA SYSTEM	2018-303	14,801			
ENGINEERING / PERMITTING RELOCATION OF X8 (FWV)	2018-304	0			255,600
ENGINEERING CIPP SEWER LINES	2018-305	0			
WHITE WAY SEWER REPAIR \$279,000		279,000	0		
		0	0		
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-462,655	-280,747	-279,645	-2,227,214
USDA FUNDED PROJECT LOAN					
USDA FUNDED PROJECT GRANT					
Contributed Capital Developer-		-	35,000	35,000	35,000
TOTALS		\$0	\$35,000	\$35,000	\$35,000

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2019 BUDGET

CUSTOMER SERVICE / ADMINISTRATION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2018 ACTUAL	2019 ADOPTED	2019 AMENDED	2019 ADOPTED
OTHER CAPITAL & EMERGENCY FUNDS*		0	35,856	21,194	38,417
UPGRADE COMPUTERS	2020-401				19,048
NEW SERVER				14,662	
PHONE SYSTEM UPGRADE	2018-401	5,875			
MOBILE DATA COLLECTOR (METER READING)	2018-402	7,012			
COMPUTERS		2,502			
AIR CONDITIONER		3,875			
SOFTWARE		3,792			
ADMIN OFFICE REPAIRS - LOBBY & DOORS	2016-401	49,627			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-72,683	-35,856	-35,856	-57,465
USDA FUNDED PROJECT LOAN					
USDA FUNDED PROJECT GRANT *					
TOTALS		0	0		0

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2019 BUDGET

MAINTENANCE CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2018 ACTUAL	2019 ADOPTED	2019 AMENDED	2000
OTHER CAPITAL & EMERGENCY FUNDS*		0	5,000	5,000	5,000
TOOLS AND FABRICATION EQUIP	2020-501				25,000
MAINTENANCE BLDG	2020-502				760,000
MAINTENANCE BLDG ENGINEERING FOR PERMITTING	2018-501	86,935	0		46,700
SPECIALTY TOOLS	2018-502	0	0		
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-86,935	-5,000		-836,700
TOTALS		\$0	\$0		\$0

DEBT

SERVICE

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019 BUDGET

DEBT SERVICE EXPENDITURES	2018 ACTUAL	2019 ADOPTED	2019 AMENDED	2020
DEBT SERVICE EXPENDITURES				
SERIES A REVENUE BONDS				
Principal	110,000	120,000	120,000	120,000
Interest	17,500	12,000	12,000	6,000
SERIES B REVENUE BONDS				
Principal	38,000	35,000	35,000	43,000
Interest	5,800	3,900	3,900	6,000
SERIES 1985 REVENUE BONDS				
Principal	24,000	26,000	26,000	26,000
Interest	12,098	10,898	10,898	9,598
SERIES 1989 REVENUE BONDS				
Principal	112,000	118,000	118,000	124,000
Interest	110,000	104,400	104,400	98,500
SERIES 1990 REVENUE BONDS				
Principal	8,000	8,000	8,000	8,000
Interest	7,350	6,950	6,950	6,550
SERIES 1996 REVENUE BONDS				
Principal	106,000	111,000	111,000	117,000
Interest	154,160	148,728	148,728	143,039
SERIES 1998 REVENUE BONDS				
Principal	18,000	18,000	18,000	19,000
Interest	26,820	26,010	26,010	25,200
SERIES 2001 REFUNDING BONDS (USDA)				
Principal	43,000	45,000	45,000	47,000
Interest	81,360	79,425	79,425	77,400
SERIES 2008 REVENUE BONDS (USDA)				
Principal	51,000	53,000	53,000	55,000
Interest	132,475	130,244	130,244	127,925
SERIES 2013 REVENUE BONDS (USDA)				
Principal	53,000	55,000	55,000	57,000
Interest	119,600	118,275	118,275	116,900
SERIES 2013 REVENUE BONDS (USDA)- Assessment				
Principal				
Interest				
SERIES 2018A REVENUE BONDS				
Principal	0	147,000	147,000	150,000
Interest	60,671	202,500	202,500	199,193
Series 2018B REVENUE BONDS				
Principal	0	132,000	132,000	135,000
Interest	67,130	183,015	183,015	180,045
FDEP LOAN DW110120				
Principal	18,869	19,384	19,384	19,913
Interest	8,451	7,936	7,936	7,407
FDEP LOAN DW110121				
Principal	15,263	15,636	15,636	16,018
Interest	6,012	5,639	5,639	4,865
Total Principal	597,132	903,020	903,020	936,931
Total Interest	809,427	1,039,920	1,039,920	1,008,622
TOTAL DEBT SERVICE EXPENDITURES	\$1,406,559	\$1,942,940	\$1,942,940	\$1,945,553

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2019 BUDGET

DEBT SERVICE RESERVES	2018 ACTUAL	2018 AMENDED		2019 ADOPTED
DEBT SERVICE RESERVES				
SERIES A REVENUE BONDS				
Annual Reserve	0	0		0
Reserve Balance	151,008	151,008		151,008
SERIES B REVENUE BONDS				
Annual Reserve	0	0		0
Reserve Balance	20,592	20,592		20,592
SERIES 1985 REVENUE BONDS				
Annual Reserve	0	0		0
Reserve Balance	37,680	37,680		37,680
SERIES 1989 REVENUE BONDS				
Annual Reserve	0	0		0
Reserve Balance	404,518	404,518		404,518
SERIES 1990 REVENUE BONDS				
Annual Reserve	0	0		0
Reserve Balance	27,931	27,931		27,931
SERIES 1996 REVENUE BONDS				
Annual Reserve	0	0		0
Reserve Balance	426,868	426,868		426,868
SERIES 1998 REVENUE BONDS				
Annual Reserve	0	0		0
Reserve Balance	31,500	31,500		31,500
SERIES 2001 REVENUE BONDS				
Annual Reserve	0	0		0
Balance	52,250	52,250		52,250
SERIES 2008 REVENUE BONDS (USDA)				
Annual Reserve	18,372	18,372		0
Balance	183,720	183,720		183,720
SERIES 2013 REVENUE BONDS (USDA)				
Annual Reserve	20,000	20,000		20,000
Balance	103,333	103,333		123,333
SERIES 2018 REVENUE BONDS (USDA)				
Annual Reserve	65,424	79,945		191,868
Balance	65,424	79,945		271,813
LESS				
BALANCE IN SPECIAL RESTRICTED RESERVE	165,900	165,900		165,900
Total Annual Reserves	103,796	118,317		211,868
Reserve Balance	1,338,924	1,353,445		1,565,313

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2019 BUDGET

Unrestricted Net Assets	2018 ACTUAL	2019 ADOPTED	2019 AMENDED	2020
Designated Funds				
Designated for emergencies				0
Additions to fund	0	40,000	40,000	40,000
Reductions to fund	(279,000)			
Net emergency fund	721,000	761,000	761,000	801,000
Designated for operations (6 months)				
Additions to fund	18,273	127,797	401,344	227,607
Reductions to fund				
Net operation funds	3,282,417	3,644,436	3,683,761	3,911,368
Designated for vehicle replacement				
Additions to fund	31,499	0	0	0
Reductions to fund	(31,499)	0	0	0
Net vehicle replacement fund	527,483	464,495	527,483	464,495
Designated for capital equipment				
Additions to fund	0	900,000	901,000	4,200,000
Reductions to fund	0	(914,827)	(901,282)	(4,183,567)
Net capital/equipment fund	538,483	542,158	538,201	558,591
Designated for maintenance reserve - Wastewater				
Additions to fund	240,055	240,055	240,055	240,055
Reductions to fund				
Net maintenance reserve	2,829,327	2,863,262	3,069,382	3,309,437
Designated for maintenance reserve - Water				
Additions to fund	206,120	206,120	206,120	206,120
Reductions to fund				
Net maintenance reserve	206,120	618,360	412,240	618,360
Transfer to operations	361,506	(1,075,844)	(174,896)	(816,079)
Undesignated	3,193,971	352,070	3,943,135	868,830
Total Designated funds	8,104,830	8,893,700	8,992,067	9,663,251
Undesignated funds	3,193,971	352,070	3,943,135	868,830
Total additions	495,947	1,513,972	1,788,519	4,913,782
Total reductions	51,007	(1,990,671)	(1,076,177)	(4,999,646)
Balance unrestricted net assets	11,660,307	8,169,937	12,760,307	9,716,001

EFFECTIVE 10/01/2019

SCHEDULE "A"

IMMOKALEE WATER & SEWER DISTRICT

PAYSCALE (Annual Range)

6.1% COLA for 2019-2020

	STARTING	ENDING (1.5 x)			
CUSTOMER SERVICE REPRESENTATIVE I, HUMAN RESOURCE ASSISTANT	28,554	42,830	\$13.73	\$20.59	
CUSTOMER SERVICE REPRESENTATIVE II	30,558	45,838	\$14.69	\$22.04	7%
CSR III, SERVICE TECH I, MAINTENANCE TECH I	32,697	49,045	\$15.72	\$23.58	7%
CSR IV, SERVICE TECH II, OPERATOR TRAINEE, MAINTENANCE TECH II	33,198	49,797	\$15.96	\$23.94	2%
A/P CLERK, BILLING CLERK	33,862	50,793	\$16.28	\$24.42	
SERVICE TECH III, MAINTENANCE TECH III, BILLING COORDINATOR	37,843	56,765	\$18.19	\$27.29	14%
IRRIGATION SPECIALIST ,SERVICE TECH IV, MAINTENANCE TECH IV	40,767	61,151	\$19.60	\$29.40	8%
PLANT OPERATOR 'C', WASTEWATER COLLECTION CREW CHIEF	43,621	65,431	\$20.97	\$31.46	31%
PLANT OPERATOR "B"	44,682	67,022	\$21.48	\$32.22	2%
PLANT OPERATOR "A"	49,657	74,485	\$23.87	\$35.81	11%
HUMAN RESOURCE ADMINISTRATOR, WATER DISTRIBUTION COORDINATOR	49,892	74,838	\$23.99	\$35.98	22%
WASTEWATER LEAD OPERATOR	52,387	78,580	\$25.19	\$37.78	29%
WW COLLECTION SUPERVISOR, ADMINISTRATION SUPERVISOR, MAINTENANCE SUPERVISOR	61,328	91,991	\$29.48	\$44.23	62%
WATER SUPERVISOR, WASTEWATER SUPERVISOR	66,797	100,195	\$32.11	\$48.17	53%

Notes: Water Distribution and Wastewater Collection personnel with MOT certification will be paid an additional .50 per hour.

Water Department employees who are certified by FDEP as Level "3" Distribution System Operators, or higher will make an additional 2% pay

Service Techs in Water Distribution can earn additional .25 for Backflow prevention certification.

Employees who attain an AA, AS, BA or BS Degree in pre-approved fields will be paid an additional \$4.00 per hour for each degree.

Employees who hold a dual WW Operations/Water Operations will be paid an additional .75 per hour for the second license.

Collection/Distribution/Maintenance/Utility Customer Service .50, CDL .50, Other misc. certifications .50 per hour, PHR/FPHR Certification \$1.00 per hour

APS/APM \$1.00 per hour, MS HRM \$1.00 per hour, CGFOA Certification - \$2.00 per hour,

Employees in Administration Department who attain a MBA will earn an extra \$6.00 per degree

PASSED AND DULY ADOPTED by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 28th day of August 2019.

BOARD OF COMMISSIONERS
IMMOKALEE WATER AND SEWER DISTRICT

BY: _____

Joseph Brister
Chairperson

BY: _____

Bonnie Keen
Secretary