

RESOLUTION # 20-11

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT ADOPTING THE FINAL 2019-20 FISCAL YEAR 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which was amended by chapters 93-366, 94-489, and 95-492, Laws of Florida, was codified, reenacted, amended, and repealed as Chapter No. 98-495, was amended in Chapter 2005-298; and was amended in Chapter 2015-205; and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, amended, and *adopted* the final budget for the fiscal year ending September 30, 2020, during a publicly advertised meeting on November 18, 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT, in public meeting assembled that the Final 2019-20 Fiscal Year (Exhibit A) be adopted and recognized as Resolution 20-11.

PASSED AND DULY ADOPTED by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 18th day of November 2020.

**BOARD OF COMMISSIONERS
IMMOKALEE WATER AND SEWER DISTRICT**

BY: _____


Joseph Brister
Chairman

BY: _____


Bonnie Keen
Secretary

EXHIBIT A

FISCAL YEAR 2019-20 BUDGET 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	CIP#	Cost
DEPARTMENT 10		
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
CONSTRUCTION CLARIFIER REHAB	2020-204	\$1,009,736
OXIDATION DITCH BRIDGES		\$300,000
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	\$1,619,864
LIFT STATION H	2020-306	\$315,000
DEPARTMENT 40		
UPGRADE COMPUTERS	2020-401	\$19,048
DEPARTMENT 50		
TOOLS & FABRICATION EQUIPMENT	2020-501	\$25,000
MAINTENANCE BUILDING - ENGINEERING	2020-502	\$46,700

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019-20 BUDGET

SOURCES AND USES OF FUNDS	2020 ADOPTED	2020 1ST AMENDMENT	2020 ACTUAL
SOURCES OF FUNDS			
Charges for Services			
Water Sales (4000)	\$3,857,743	\$3,857,743	\$4,033,420
Wastewater Charges (4010)	5,526,180	5,526,180	5,635,837
Meter Service Charges (4020)	768,334	768,334	790,679
Reconnection and Transfer Fees (4050)	111,173	111,173	99,205
Miscellaneous Charges and Fees (4100)	83,873	83,873	128,984
Late Fees (4030)	73,012	73,012	71,125
Cross Connection Control fee (4106)	325,004	325,004	363,676
Total Charges for Services	\$10,745,319	\$10,745,319	\$11,122,925
Non-Operating Revenue			
Interest Income (4070)	\$151,161	\$151,161	\$127,063
Interest Income - Assessments	0	0	
Cellular Tower Lease (4110)			32,187
Assessment Interest Income	0	0	
Contributed Capital - Grant- FDEP	0	0	
Contributed Capital - Grant- USDA	765,000	765,000	765,000
Contributed Capital - Customers	59,671	59,671	59,671
Contributed Capital - Developer	70,000	70,000	167,300
Capital Credits-Elect COOP (4060)			6,133
Debt Proceeds - USDA	944,000	944,000	944,000
Debt Proceeds - FDEP	0	0	
Hurricane Irma (4085)	0	0	3,458
Other Non-Operating Revenue	41,072	41,072	
Master Plan	0	0	
Grant / Insurance Proceeds	0	0	
Total Non-Operating Revenue	\$2,030,904	\$2,030,904	\$2,104,813
TOTAL SOURCES OF FUNDS	\$12,776,223	\$12,776,223	\$13,227,738
USES OF FUNDS			
Operations and Maintenance			
Water Treatment and Distribution	\$2,131,938	\$2,131,938	\$1,900,786
Wastewater Treatment	2,127,973	2,127,973	1,819,565
Wastewater Collection	907,489	907,489	820,841
Customer Service and Administration	1,844,839	1,844,839	2,031,864
Maintenance Department	810,498	810,498	492,984
Depreciation (5440)	1,925,341	1,925,341	1,925,344
COVID-19			16,366
Total O & M Expenditures	\$9,748,078	\$9,748,078	\$9,007,750
Capital Expenditures			
Water Treatment and Distribution	\$94,671	\$94,671	\$95,268
Wastewater Treatment	1,409,656	1,409,656	661,366
Wastewater Collection	35,000	35,000	35,000
Customer Service and Administration	0	0	0
Maintenance Department	0	0	0
Total Capital Expenditures	\$1,539,327	\$1,539,327	\$791,634
Debt Service			
Principal	\$936,931	\$936,931	\$936,931
Interest (5480/5490)	\$1,008,622	\$1,008,622	\$1,008,622
Total Debt Service	\$1,945,553	\$1,945,553	\$1,945,553
Funds Balance			
Undesignated	\$868,830		
Previous Designated Balance Forward	\$7,236,945	\$7,151,081	\$7,151,081
Additions	\$4,913,782	\$4,316,010	\$4,200,000
Reductions	(\$4,999,646)	(\$2,949,107)	(\$4,421,034)
Total Designated Funds	\$7,151,081	\$8,517,984	\$6,930,047
Other Uses of Funds			
Arrowhead Assessment Discount			
Bad Debt Expense (5125)	35,000	35,000	19,370
Loss on Disposal of Assets	25,000	25,000	0
Total Other Uses of Funds	\$60,000	\$60,000	\$19,370
TOTAL USES OF FUNDS	\$13,292,958	\$13,292,958	\$11,784,308
EXCESS (DEFICIENCY) OF SOURCES OVER USES OF FUNDS	(\$516,735)	(\$516,735)	\$1,463,431
TRANSFER (TO) FROM RESERVES TO BALANCE BUDGET	\$516,735	\$516,735	(\$1,463,431)
		\$0	\$0

OPERATIONS
AND
MAINTENANCE

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019-20 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 1000 - Water Treatment and Distribution

CODE	DESCRIPTION	2020 ADOPTED	2020 1ST AMENDMENT	2020 FINAL
5000	Salaries and Wages*	\$781,568	\$781,568	\$700,109
5002	Overtime	98,990	98,990	15,215
5006	FICA	67,363	67,363	56,828
5060	Unemployment Taxes	800	800	796
5090	Employer Pension Contribution	46,894	46,894	41,221
5095	Health/Life Insurance	283,115	283,115	224,373
5098	Workers Compensation	41,711	41,711	23,668
5155	Travel and Training	26,000	26,000	13,958
5180	Telephone and Fax	7,954	7,954	11,432
5220	Electric---All Other	184,488	184,488	173,365
5250	General Liability Insurance	21,635	21,635	22,046
5255	Comprehensive Auto Insurance	10,667	10,667	8,685
5260	Other Insurance	84,459	84,459	79,191
5282	Repairs & Maintenance	161,522	161,522	154,999
5287	Other Contract Services	38,433	38,433	33,703
5300	Vehicle Fuel	29,722	29,722	29,196
5310	Vehicle Maintenance	28,020	28,020	7,396
5330	Vehicle Lease	3,355	3,355	6,271
5340	Diesel Fuel	0	0	784
5520	Licenses and Permits	300	300	5,035
5580	Chemicals	93,207	93,207	90,452
5582	Other Materials	84,200	84,200	175,980
5583	Tools	0	0	349
5585	Laboratory Fees	30,148	30,148	21,005
5600	Uniforms/Clothing Allowance	3,900	3,900	2,633
5605	Memberships/Periodicals/Books	3,487	3,487	2,096
COLUMN TOTALS		\$2,131,938	\$2,131,938	\$1,900,786
<p>Calculations for expenses use estimated increases in costs in the amount of 4%, with the following exceptions:</p> <p>Payroll type expenses are calculated at actual, including allowances for Schedule A raises.</p> <p>Training budgeted at \$2,000 per employee</p> <p>Uniform expenses reflect \$200 allowance for uniform and \$100 for shoe allowance per employee.</p> <p>Memberships includes the cost of gym memberships for Employees as part of a Wellness Program</p> <p>Electric, Chemicals & Vehicle Fuel are calculated at 10% increase</p> <p>Repairs & Maintenance, Laboratory Fees & Other Materials budgeted figures are adjusted to reflect 3 year actual/projected plus a 10%</p>				

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019-20 BUDGET

OPERATIONS AND MAINTENANCE EXPENDITURES

PROGRAM 2000 - Wastewater Treatment

CODE	DESCRIPTION	2020 ADOPTED	2020 1ST AMENDMENT	2020 FINAL
5000	Salaries and Wages	\$610,279	\$610,279	\$650,583
5002	Overtime	28,549	28,549	10,439
5006	FICA	48,870	48,870	50,048
5060	Unemployment Taxes	760	760	684
5090	Employer Pension Contribution	36,617	36,617	32,188
5095	Health/Life Insurance	186,289	186,289	162,522
5098	Workers Compensation	20,324	20,324	12,706
5155	Travel and Training	18,000	18,000	2,551
5180	Telephone and Fax	4,177	4,177	1,863
5220	Electric	238,300	238,300	202,416
5230	Section 8 Electric	7,410	7,410	3,893
5250	General Liability Insurance	21,635	21,635	22,046
5255	Comprehensive Auto Insurance	4,572	4,572	3,722
5260	Other Insurance	79,204	79,204	74,680
	Section 8 Field Maintenance	18,066	18,066	0
5282	Repairs & Maintenance	236,012	236,012	156,224
5283	Section 8 Repairs	39,749	39,749	8,400
5287	Other Contract Services	13,288	13,288	16,771
5300	Vehicle Fuel	8,854	8,854	4,898
5310	Vehicle Maintenance	8,055	8,055	1,555
5330	Vehicle Lease	2,460	2,460	4,572
5340	Diesel Fuel	0	0	4,405
5520	Licenses and Permits	14,003	14,003	1,225
5580	Chemicals	126,803	126,803	104,284
5582	Other Materials	56,338	56,338	32,465
5583	Tools	0	0	340
5585	Laboratory Fees	52,075	52,075	50,105
5590	Residuals Management	241,421	241,421	200,042
5600	Uniforms/Clothing Allowance	2,400	2,400	2,154
5605	Memberships/Periodicals/Books	3,464	3,464	1,786
COLUMN TOTALS		\$2,127,973	\$2,127,975	\$1,819,565

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%

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2019-20 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 3000 - Wastewater Collection Dept.

CODE	DESCRIPTION	2020 ADOPTED	2020 1ST AMENDMENT	2020 FINAL
5000	Salaries and Wages	\$394,063	\$394,063	\$373,109
5002	Overtime	38,867	38,867	25,130
5006	FICA	33,119	33,119	30,370
5060	Unemployment Taxes	325	325	307
5090	Employer Pension Contribution	23,644	23,644	21,811
5095	Health/Life Insurance	110,785	110,785	109,376
5098	Workers Compensation	13,774	13,774	7,822
5155	Travel and Training	12,000	12,000	8,741
5180	Telephone and Fax	2,009	2,009	5,000
5220	Electric	34,343	34,343	36,059
5250	General Liability Insurance	21,633	21,633	22,045
5255	Comprehensive Auto Insurance	6,095	6,095	4,963
5260	Other Insurance	3,227	3,227	1,545
5282	Repairs & Maintenance	105,031	105,031	86,781
5287	Other Contract Services	10,487	10,487	8,945
5300	Vehicle Fuel	15,627	15,627	6,697
5310	Vehicle Maintenance	14,793	14,793	4,848
5330	Vehicle Lease	8,270	8,270	15,414
5340	Diesel Fuel	0	0	1,598
5520	Licenses & Permits	4,000	4,000	559
5580	Chemicals	0	0	14,208
5582	Other Materials	52,879	52,879	33,215
5583	Tools	0	0	0
5600	Uniforms/Clothing Allowance	1,800	1,800	1,028
5605	Memberships/Periodicals/Books	718	718	1,270
COLUMN TOTALS		\$907,488	\$907,488	\$820,841

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 2019-20 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 4000 - Customer Service / Administration

CODE	DESCRIPTION	2020	2020	2020
		ADOPTED	1ST AMENDMENT	FINAL
5000	Salaries and Wages	\$968,905	\$968,905	\$781,984
5002	Overtime	4,927	4,927	8,158
5006	FICA	74,498	74,498	57,790
5060	Unemployment Taxes	956	956	1,061
5090	Employer Pension Contribution	56,874	56,874	39,764
5095	Health/Life Insurance	196,553	196,553	189,427
5098	Workers Compensation	2,262	2,262	1,142
5100	Legal Services	43,000	43,000	354,422
5110	Other Professional Services	1,500	1,500	14,258
5120	Accounting/Auditing	49,000	49,000	50,435
5140	Engineering Services	137,155	137,155	192,842
5155	Travel and Training	36,000	36,000	6,764
5180	Telephone and Fax	4,634	4,634	8,311
5200	Postage & Freight	38,997	38,997	33,815
5250	General Liability Insurance	4,526	4,526	5,514
5255	Comprehensive Auto Insurance	762	762	0
5260	Other Insurance	45,641	45,641	59,211
5287	Other Contract Services	5,329	5,329	99,458
5282	Repairs & Maintenance	39,650	39,650	494
5300	Vehicle Fuel	308	308	106
5310	Vehicle Maintenance	50	50	0
5330	Vehicle Lease	2,146	2,146	4,106
5360	Office Supplies	32,081	32,081	22,823
5380	Misc. Office Expense	59,831	59,831	117,180
5385	Misc. Bank Fees	11,831	11,831	4,618
5386	Misc. Expense	5,330	5,330	4,835
	Arrowhead Assessment Exp.	3,000	3,000	0
5390	Advertising	3,676	3,676	11,141
5520	Licenses and Permits	1,707	1,707	175
5600	Uniforms/Clothing Allowance	0		795
5605	Memberships/Periodicals/Books Hurricane Irma Supplies	13,710	13,710	10,156
COLUMN TOTALS		\$1,844,839	\$1,844,839	\$2,080,784

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 addition

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 2019-20 BUDGET
OPERATIONS AND MAINTENANCE EXPENDITURES
PROGRAM 5000 - MAINTENANCE

CODE	DESCRIPTION	2020 ADOPTED	2020 1ST AMENDMENT	2020 FINAL
5000	Salaries and Wages	\$439,588	\$439,588	\$225,450
5002	Overtime	29,849	29,849	128
5006	FICA	35,912	35,912	16,996
5060	Unemployment Taxes	285	285	213
5090	Employer Pension Contribution	26,375	26,375	22,062
5095	Health/Life Insurance	141,192	141,192	127,758
5098	Workers Compensation	14,935	14,935	8,507
5155	Travel and Training	14,000	14,000	2,329
5180	Telephone and Fax	1,923	1,923	4,603
5250	General Liability Insurance	2,685	2,685	2,457
5255	Comprehensive Auto Insurance	9,143	9,143	7,446
5282	Repairs & Maintenance	23,706	23,706	8,846
5287	Other Contract Services	4,971	4,971	6,399
5300	Vehicle Fuel	13,520	13,520	5,186
5310	Vehicle Maintenance	9,998	9,998	19,299
5330	Vehicle Lease	8,227	8,227	15,729
5340	Diesel Fuel	0	0	1,618
5520	Licenses and Permits	1,460	1,460	0
5582	Other Materials	28,685	28,685	15,464
5600	Uniforms/Clothing Allowance	2,100	2,100	1,547
5605	Memberships/Periodicals/Books	1,944	1,944	948
COLUMN TOTALS		\$810,498	\$810,498	\$492,984

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 2019-20 BUDGET

WATER TREATMENT AND DISTRIBUTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2020 ADOPTED	2020 1ST AMENDMENT	2020 FINAL
OTHER CAPITAL & EMERGENCY FUNDS*		96,444	96,444	0
ON GOING METER REPLACEMENT FUND (1350)	2020-101	150,000	150,000	190,718
PLC FOR JWV PLANT	2020-102	39,400	39,400	39,400
SR 29 WATER LINE REPLACEMENT (1820)		62,000	62,000	299,462
CR846 WATER LINE REPLACEMENT		395,000	395,000	320,000
BACKFLOW PREVENTER PARTS	2019-102			
SR 29 ENGINEERING		20,000	20,000	20,000
BALDER PUMP				
F150 4X4	2018-102			
REROOF GARAGE				
ENGINEERING - AIRPORT FUEL TANK				
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-762,844	-762,844	-869,580
USDA AC & UNDERSIZED WATER LINES- LOAN		0	0	0
USDA AC & UNDERSIZED WATER LINES - GRANT		0	0	600,000
Contributed Capital - Developer		35,000	35,000	35,000
Contributed Capital - Customer		59,671	59,671	59,671
TOTALS		94,671	94,671	694,671

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2019-20 BUDGET

WASTEWATER TREATMENT CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2020 ADOPTED	2020 1ST AMENDMENT	2020 FINAL
OTHER CAPITAL & EMERGENCY FUNDS*		69,077	69,077	0
CLARIFIER REHAB ENGINEERING (1772)	2020-201	155,267	155,267	155,267
REPLACEMENT PARTS FOR BIOSET (1330)	2020-202	50,000	50,000	50,000
REPLACEMENT PARTS FOR SPRAYFIELD	2020-203	25,000	25,000	15,000
CONSTRUCTION CLARIFIER REHAB	2020-204	0	1,009,736	1,009,736
OXIDATION DITCH BRIDGES-ENGINEERING (1480)		0	0	45,000
RAS 1 & 2				
VZCOM SPRAYFIELD MONITORING				
CDQ PUMP				
VA				
BIOSET POLYMER UPGRADE	2018-201			
SPRAYFIELD WATER CANNON REPAIRS/REPLACEMENT	2018-202			
SHED FOR SPRAYFIELD	2018-203			
LIGHTNING WARNING SYSTEM	2018-204			
CASE TRACTOR	2018-205			
ENGINEERING CLARIFIER REHAB	2018-206			
OLD ADMIN BLDG WINDOWS & DOORS				
PUMP				
ICE MACHINE				
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-299,344	-1,309,080	-1,275,003
USDA FUNDED PROJECT LOAN (CIP) CLARIFIER PROJECT		944,000	944,000	944,000
USDA FUNDED PROJECT GRANT *		765,000	765,000	765,000
TOTALS		\$1,409,656	\$399,920	\$433,997

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019-20 BUDGET

WASTEWATER COLLECTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2020 ADOPTED	2020 1ST AMENDMENT	2020 FINAL
OTHER CAPITAL & EMERGENCY FUNDS*		69,077	69,077	0
MANHOLE REPLACEMENT	2020-301	50,000	50,000	50,000
VARIOUS LIFT STATION REHAB (H1, S, Z, B3, X6, X9) (1861)	2020-302	226,274	226,274	226,274
MANHOLE REHAB R7	2020-303	5,688	5,688	5,688
LENGEMANN GIS RECEIVER (1330)	2020-304	6,575	6,575	6,575
LIFT STATION X8 (ENG/CONSTRUCTION) (1663)	2020-305	1,869,600	1,619,864	1,619,864
LIFT STATION H (1664)				315,000
LIFT STATION REPLACEMENT PARTS-ONGOING GENERATORS	2019-301 2019-302			
THOMPSON PUMP	2019-303			
PUMPWATCH UPGRADE	2019-304			
MANHOLE COATINGS K4 & R7	2019-305			
LIFT STATION X2				
VARIOUS LIFT STATION REHAB (A1, J, L, M, S, Z)	2018-302			
LIFT STATION SCADA SYSTEM	2018-303			
ENGINEERING / PERMITTING RELOCATION OF X8 (FWV)	2018-304			
ENGINEERING CIPP SEWER LINES	2018-305			
WHITE WAY SEWER REPAIR \$279,000				
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-2,227,214	-1,977,478	-2,223,401
USDA FUNDED PROJECT LOAN				
USDA FUNDED PROJECT GRANT Contributed Capital Developer-		35,000	35,000	132,300
TOTALS		\$35,000	\$35,000	\$132,300

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019-20 BUDGET

CUSTOMER SERVICE / ADMINISTRATION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2020 ADOPTED	2020 1ST AMENDMENT	2020 FINAL
OTHER CAPITAL & EMERGENCY FUNDS*		38,417	38,417	0
UPGRADE COMPUTERS	2020-401	19,048	19,048	18,050
NEW SERVER				
PHONE SYSTEM UPGRADE	2018-401			
MOBILE DATA COLLECTOR (METER READING)	2018-402			
COMPUTERS				
AIR CONDITIONER				
SOFTWARE				
ADMIN OFFICE REPAIRS - LOBBY & DOORS	2016-401			
PROJECTS FINANCED FROM RESERVE FUNDS - PG 18		-57,465	-57,465	-18,050
USDA FUNDED PROJECT LOAN				
USDA FUNDED PROJECT GRANT *				
TOTALS		0	0	0

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2019-20 BUDGET

MAINTENANCE CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2020 ADOPTED	2020 1ST AMENDMENT	2020 FINAL
OTHER CAPITAL & EMERGENCY FUNDS*		5,000	5,000	0
TOOLS AND FABRICATION EQUIP	2020-501	25,000	25,000	25,000
MAINTENANCE BLDG	2020-502	760,000	0	0
MAINTENANCE BLDG ENGINEERING (1311)	2018-501	46,700	46,700	10,000
SPECIALTY TOOLS	2018-502			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-836,700	-76,700	-35,000
TOTALS		\$0	\$0	\$0

DEBT

SERVICE

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019-20 BUDGET

DEBT SERVICE EXPENDITURES	2020 ADOPTED	2020 1 ST AMENDMENT	2020 FINAL
DEBT SERVICE EXPENDITURES			
** SERIES A REVENUE BONDS			
Principal	120,000	120,000	120,000
Interest	6,000	6,000	6,000
** SERIES B REVENUE BONDS			
Principal	43,000	43,000	43,000
Interest	6,000	6,000	6,000
SERIES 1985 REVENUE BONDS			
Principal	26,000	26,000	26,000
Interest	9,598	9,598	9,598
SERIES 1989 REVENUE BONDS			
Principal	124,000	124,000	124,000
Interest	98,500	98,500	98,500
SERIES 1990 REVENUE BONDS			
Principal	8,000	8,000	8,000
Interest	6,550	6,550	6,550
SERIES 1996 REVENUE BONDS			
Principal	117,000	117,000	117,000
Interest	143,039	143,039	143,039
SERIES 1998 REVENUE BONDS			
Principal	19,000	19,000	19,000
Interest	25,200	25,200	25,200
SERIES 2001 REFUNDING BONDS (USDA)			
Principal	47,000	47,000	47,000
Interest	77,400	77,400	77,400
SERIES 2008 REVENUE BONDS (USDA)			
Principal	55,000	55,000	55,000
Interest	127,925	127,925	127,925
SERIES 2013 REVENUE BONDS (USDA)			
Principal	57,000	57,000	57,000
Interest	116,900	116,900	116,900
SERIES 2013 REVENUE BONDS (USDA)- Assessment			
Principal			
Interest			
SERIES 2018A REVENUE BONDS			
Principal	150,000	150,000	150,000
Interest	199,193	199,193	199,193
Series 2018B REVENUE BONDS			
Principal	135,000	135,000	135,000
Interest	180,045	180,045	180,045
FDEP LOAN DW110120			
Principal	19,384	19,384	19,384
Interest	7,936	7,936	7,936
FDEP LOAN DW110121			
Principal	15,636	15,636	15,636
Interest	5,639	5,639	5,639
Total Principal	936,020	936,020	936,020
Total Interest	1,009,925	1,009,925	1,009,925
TOTAL DEBT SERVICE EXPENDITURES	\$1,945,945	\$1,945,945	\$1,945,945

** SERIES A AND B BONDS WERE PAID OFF ON SEPTEMBER 1, 2020

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019-20 BUDGET

DEBT SERVICE RESERVES	2020 ADOPTED	2020 1ST AMENDMENT	2020 FINAL
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	0	0	0
Balance	183,720	183,720	183,720
SERIES 2013 REVENUE BONDS (USDA)			
Annual Reserve	20,000	20,000	20,000
Balance	123,333	123,333	123,333
SERIES 2018 REVENUE BONDS (USDA)			
Annual Reserve	191,868	191,868	191,868
Balance	271,813	449,160	463,681
LESS			
BALANCE IN SPECIAL RESTRICTED RESERVE	165,900	165,900	165,900
Total Annual Reserves	211,868	211,868	211,868
Reserve Balance	1,565,313	1,742,680	1,757,181

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2019-20 BUDGET

Unrestricted Net Assets	2020 ADOPTED	2020 1ST AMENDMENT	2020 FINAL
Designated Funds			
Designated for emergencies	0	0	0
Additions to fund	40,000	40,000	40,000
Reductions to fund			
Net emergency fund	801,000	801,000	841,000
Designated for operations (6 months)			
Additions to fund	227,608	227,607	227,607
Reductions to fund			
Net operation funds	3,911,369	3,911,368	4,138,975
Designated for vehicle replacement			
Additions to fund	0	0	0
Reductions to fund	0	0	0
Net vehicle replacement fund	464,495	464,495	464,495
Designated for capital equipment			
Additions to fund	4,200,000	4,200,000	4,200,000
Reductions to fund	(4,183,567)	(4,183,567)	(4,421,034)
Net capital/equipment fund	558,591	552,052	337,557
Designated for maintenance reserve - Wastewater			
Additions to fund	240,055	240,055	240,055
Reductions to fund			
Net maintenance reserve	3,309,437	3,309,437	3,549,492
Designated for maintenance reserve - Water			
Additions to fund	206,120	206,120	206,120
Reductions to fund			
Net maintenance reserve	618,360	618,360	824,480
Transfer to operations	(816,079)	(816,079)	0
Undesignated	868,830	868,830	(1,626,863)
Total Designated funds	9,683,252	9,656,712	10,155,999
Undesignated funds	868,830	868,830	(1,626,863)
Total additions	4,913,783	4,913,782	4,200,000
Total reductions	(4,999,646)	(4,999,646)	(4,421,034)
Balance unrestricted net assets	9,716,003	9,709,463	8,529,135