



2019 ADOPTED BUDGET

**FISCAL YEAR ENDING
SEPTEMBER 30, 2019**

AND

**AMENDMENT OF
FISCAL YEAR 2018 BUDGET
ENDING
SEPTEMBER 30, 2018**

**IMMOKALEE
WATER
&
SEWER
DISTRICT**

RESOLUTION # 18-09

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT ADOPTING THE 2019 FISCAL YEAR BUDGET AND AMENDING THE FISCAL YEAR 2018 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which was amended by chapters 93-366, 94-489, and 95-492, Laws of Florida, was codified, reenacted, amended, and repealed as Chapter No. 98-495, was amended in Chapter 2005-298; and was amended in Chapter 2015-205; and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, 2019, and *amended* the budget for the Fiscal year ending on September 30, 2018, during a publicly advertised meeting on August 22, 2018;

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 2019 Proposed Budget and Fiscal Year 2018 Amended Budget be adopted and recognized as Resolution 18-09:

FISCAL YEAR 2019 AMENDMENT ASSUMPTIONS:

REVENUE

1% Growth

Assumes 8.5 % Water Rate increase in October 2018

Assumes 2.5% Sewer Rate increase in October 2018

O&M EXPENSES

ALL DEPARTMENTS

DEPARTMENT 10

Includes 2 part time employees for six months while projects are progressing

DEPARTMENT 20

DEPARTMENT 30

DEPARTMENT 40

DEPARTMENT 50

DEBT SERVICE

This is calculated using Rural Development schedules.

CAPITAL FUNDS

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

Inhouse capital funds will be used from capital equipment reserves

DEPARTMENT 10	CIP#	Cost
METER REPLACEMENT/BACKFLOW PROGRAM (ONGOING)	2019-101	\$150,000
BACKFLOW PREVENTER PARTS	2019-102	\$140,000
DEPARTMENT 20		
ENGINEERING CLARIFIER REHAB	2019-201	\$148,829
DEPARTMENT 30		
LIFT STATION REPLACEMENT PARTS-ONGOING	2019-301	\$50,000
GENERATORS	2019-302	\$50,784
PUMP WATCH UPGRADE	2019-303	\$6,000

DEPARTMENT 40

DEPARTMENT 50

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2019 BUDGET

SOURCES AND USES OF FUNDS	2017 ACTUAL	2018 ADOPTED	2018 AMENDED	2019 ADOPTED
SOURCES OF FUNDS				
Charges for Services				
Water Sales	\$3,109,415	\$3,329,607	\$3,329,607	\$3,557,954
Wastewater Charges	5,040,983	5,149,700	5,149,700	5,235,708
Meter Service Charges	644,698	676,636	676,636	717,114
Reconnection and Transfer Fees	108,330	116,775	116,775	117,943
Miscellaneous Charges and Fees	79,609	74,445	74,445	75,189
Late Fees	85,075	89,910	89,910	90,809
Cross Connection Control fee	340,308	318,600	318,600	321,786
Total Charges for Services	\$9,408,418	\$9,755,673	\$9,755,673	\$10,116,503
Non-Operating Revenue				
Interest Income	\$57,166	\$58,000	\$58,000	\$58,000
Interest Income - Assessments	0	0	0	0
Assessment Interest Income	(84)	0	0	0
Contributed Capital - Grant- FDEP	0	0	0	0
Contributed Capital - Grant- USDA	0	4,063,900	3,793,358	1,817,742
Contributed Capital - Customers	40,700	47,599	54,000	54,540
Contributed Capital - Developer	0	70,000	0	70,000
Debt Proceeds - USDA	3,557,383	7,663,300	13,595,617	0
Debt Proceeds - FDEP	0	0	0	0
Debt Proceeds - FCB	0	0	0	0
Other Non-Operating Revenue	35,029	34,774	48,911	35,122
Master Plan				
Grant / Insurance Proceeds	0	0	0	0
Total Non-Operating Revenue	\$3,690,194	\$11,937,573	\$17,549,886	\$2,035,404
TOTAL SOURCES OF FUNDS	\$13,098,612	\$21,693,246	\$27,305,558	\$12,151,906
USES OF FUNDS				
Operations and Maintenance				
Water Treatment and Distribution	\$1,650,047	\$2,112,145	\$2,072,472	\$2,036,778
Wastewater Treatment	1,722,412	1,811,860	1,911,388	2,045,156
Wastewater Collection	689,821	901,712	846,929	900,219
Customer Service and Administration	1,216,838	1,460,810	1,452,657	1,509,400
Maintenance Department	523,385	741,980	749,832	797,319
Depreciation	1,858,270	1,932,000	1,943,656	1,993,656
Total O & M Expenditures	\$7,660,773	\$8,960,507	\$8,976,934	\$9,282,528
Capital Expenditures				
Water Treatment and Distribution	\$3,598,083	\$11,809,799	\$17,442,975	\$1,907,282
Wastewater Treatment	0	0	0	0
Wastewater Collection	0	35,000	0	35,000
Customer Service and Administration	0	0	0	0
Maintenance Department	0	0	0	0
Total Capital Expenditures	\$3,598,083	\$11,844,799	\$17,442,975	\$1,942,282
Debt Service				
Principal	\$571,266	\$597,132	\$597,132	\$903,020
Interest	707,642	681,626	809,427	1,039,920
Total Debt Service	\$1,278,908	\$1,278,758	\$1,406,559	\$1,942,940
Funds Balance				
Undesignated	\$0	\$1,570,387	\$349,085	\$352,070
Previous Designated Balance Forward	\$6,946,926	\$7,773,320	\$7,389,066	\$7,713,644
Additions	\$1,996,175	\$1,994,739	\$1,919,149	\$1,513,972
Reductions	(\$1,554,035)	(\$1,535,368)	(\$1,594,571)	(\$1,990,671)
Total Designated Funds	\$7,389,066	\$8,232,691	\$7,713,644	\$7,236,946
Other Uses of Funds		0		
Arrowhead Assessment Discount				
Bad Debt Expense	19,294	35,000	35,000	35,000
Loss on Disposal of Assets	11,359	25,000	25,000	25,000
Total Other Uses of Funds	\$30,653	\$60,000	\$60,000	\$60,000
TOTAL USES OF FUNDS	\$12,568,417	\$22,144,064	\$27,886,469	\$13,227,750
EXCESS (DEFICIENCY) OF SOURCES OVER USES OF FUNDS	\$530,195	(\$450,819)	(\$580,911)	(\$1,075,844)
TRANSFER (TO) FROM RESERVES TO BALANCE BUDGET	(\$530,195)	\$450,819	\$580,911	\$1,075,844
	\$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	2017 ACTUAL	2018 ADOPTED	2018 AMENDED	2019 ADOPTED
1100	Salaries and Wages*	608,678	\$760,845	\$760,845	\$709,143
1410	Overtime	25,117	85,817	85,817	85,333
2110	FICA	52,419	64,770	64,770	60,777
2540	Unemployment Taxes	95	200	319	320
2200	Employer Pension Contribution	35,744	45,651	45,651	42,549
2310	Health/Life Insurance	228,838	261,858	256,551	292,186
2430	Workers Compensation	36,592	36,856	39,978	34,584
4010	Travel and Training	15,025	26,000	26,000	26,000
4110	Telephone and Fax	7,341	7,181	7,354	7,648
4350	Electric---All Other	159,767	176,710	158,114	173,925
4510	General Liability Insurance	18,463	20,679	18,668	20,909
4530	Comprehensive Auto Insurance	9,489	10,628	8,388	9,395
4590	Other Insurance	79,396	88,924	75,313	84,351
4640	Repairs & Maintenance	131,207	168,307	168,307	178,042
4630	Other Contract Services	33,067	35,534	34,400	36,955
5220	Vehicle Fuel	23,347	26,822	35,836	29,505
4650	Vehicle Maintenance	8,125	15,536	24,999	16,157
3310	Licenses and Permits	18,872	14,520	-1,712	15,101
5240	Chemicals	96,087	105,745	86,037	116,320
5340	Other Materials	34,556	125,508	134,974	62,604
5280	Laboratory Fees	23,761	27,507	35,315	27,001
5270	Uniforms/Clothing Allowance	2,624	3,900	3,900	3,900
5410	Memberships/Periodicals/Books	1,437	2,649	2,649	4,075
COLUMN TOTALS		\$1,650,047	\$2,112,145	\$2,072,472	\$2,036,778

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	2017 ACTUAL	2018 ADOPTED	2018 AMENDED	2019 ADOPTED
1110	Salaries and Wages	\$559,850	\$524,682	\$524,682	\$560,503
1410	Overtime	10,057	25,416	25,416	25,841
2110	FICA	44,763	42,083	42,083	44,855
2540	Unemployment Taxes	80	130	239	240
2200	Employer Pension Contribution	26,082	31,481	31,481	33,630
2310	Health/Life Insurance	151,370	188,240	161,374	192,615
2430	Workers Compensation	22,362	19,057	22,079	20,313
4010	Travel and Training	5,463	18,000	18,000	18,000
4110	Telephone and Fax	3,405	3,862	3,862	4,016
4350	Electric	231,463	246,429	230,144	253,158
4370	Section 8 Electric	5,995	8,020	5,915	6,507
4510	General Liability Insurance	18,463	20,679	18,668	20,909
4530	Comprehensive Auto Insurance	4,067	4,555	4,893	5,480
4590	Other Insurance	75,256	84,287	70,846	79,348
4920	Section 8 Field Maintenance	0	16,703	16,703	17,372
4640	Repairs & Maintenance	197,990	167,919	249,989	212,343
4660	Section 8 Repairs	7,862	15,090	36,750	38,220
4630	Other Contract Services	13,650	13,434	14,998	15,598
5220	Vehicle Fuel	8,076	10,528	9,143	10,057
4650	Vehicle Maintenance	9,056	15,221	15,221	15,829
3310	Licenses and Permits	475	12,705	5,033	5,234
5240	Chemicals	90,521	105,595	99,780	109,758
5340	Other Materials	44,787	46,569	61,956	53,857
5280	Laboratory Fees	51,343	43,269	50,188	51,066
4910	Residuals Management	137,877	143,965	188,002	245,522
5270	Uniforms/Clothing Allowance	1,561	2,400	2,400	2,400
5410	Memberships/Periodicals/Books	538	1,543	1,543	2,485
COLUMN TOTALS		\$1,722,412	\$1,811,860	\$1,911,388	\$2,045,156

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	2017 ACTUAL	2018 ADOPTED	2018 AMENDED	2019 ADOPTED
1110	Salaries and Wages	\$302,794	\$357,061	\$357,061	\$365,764
1410	Overtime	15,435	35,738	35,738	35,360
2110	FICA	25,982	30,049	30,049	30,686
2540	Unemployment Taxes	44	100	90	100
2200	Employer Pension Contribution	16,274	21,424	21,424	21,946
2310	Health/Life Insurance	96,998	123,889	106,539	114,542
2430	Workers Compensation	13,342	13,608	14,806	13,896
4010	Travel and Training	528	12,000	12,000	12,000
4110	Telephone and Fax	1,236	1,061	2,069	2,152
4350	Electric	35,782	33,134	32,252	35,477
4510	General Liability Insurance	18,463	20,679	18,668	20,909
4530	Comprehensive Auto Insurance	5,423	6,074	4,893	5,480
4590	Other Insurance	1,151	1,289	2,876	3,221
4640	Repairs & Maintenance	52,202	115,032	115,032	138,958
4630	Other Contract Services	10,713	7,904	9,342	9,716
5220	Vehicle Fuel	10,741	16,025	15,802	17,382
4650	Vehicle Maintenance	36,237	45,741	11,569	12,032
3310	Licenses & Permits	1,103	10,306	3,000	4,000
5240	Chemicals	0	0	0	0
5340	Other Materials	43,976	47,812	51,377	53,684
5270	Uniforms/Clothing Allowance	963	1,800	1,800	1,800
5410	Memberships/Periodicals/Books	434	988	543	1,115
COLUMN TOTALS		\$689,821	\$901,712	\$846,929	\$900,219

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	2017 ACTUAL	2018 ADOPTED	2018 AMENDED	2019 ADOPTED
1110	Salaries and Wages	\$597,657	\$697,182	\$697,182	\$729,366
1410	Overtime	1,193	3,402	3,402	3,803
2110	FICA	45,054	53,595	53,595	56,087
2540	Unemployment Taxes	91	200	338	341
2200	Employer Pension Contribution	33,464	40,571	41,831	42,502
2310	Health/Life Insurance	154,094	183,162	161,254	177,913
2430	Workers Compensation	2,025	1,769	2,101	1,851
3120	Legal Services	33,000	43,000	43,000	43,000
3130	Legal Services - Sewer Assessments	0	0	12,500	0
3130	Other Professional Services	0	1,500	1,500	1,500
3210	Accounting/Auditing	37,290	44,000	44,000	49,000
3140	Engineering Services	97,727	127,200	127,200	143,560
3140	Engineering Services - SRF	0	0	0	0
4010	Travel and Training	18,047	34,000	34,000	34,000
4110	Telephone and Fax	4,345	4,285	4,285	4,456
4210	Postage & Freight	35,645	38,746	35,220	36,629
4510	General Liability Insurance	3,874	4,339	3,883	4,349
4530	Comprehensive Auto Insurance	678	759	698	782
4590	Other Insurance	33,805	44,582	41,487	46,465
4630	Other Contract Services	47	5,266	4,781	4,972
4640	Repairs & Maintenance	40,826	29,681	46,913	30,711
5220	Vehicle Fuel	500	910	248	273
4650	Vehicle Maintenance	245	1,139	200	208
5130	Office Supplies	25,046	29,661	29,661	30,847
4930	Misc. Office Expense	34,986	38,594	38,594	40,137
4930	Misc. Bank Fees	7,702	10,020	6,125	6,370
4930	Misc. Expense	41	794	794	826
4930	Arrowhead Assessment Exp.	0	3,000	3,000	3,000
4930	Advertising	6,086	7,068	2,479	2,578
3310	Licenses and Permits	175	1,578	1,578	1,641
5410	Memberships/Periodicals/Books	3,195	10,808	10,808	12,231
COLUMN TOTALS		\$1,216,838	\$1,460,810	\$1,452,657	\$1,509,400

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	2017 ACTUAL	2018 ADOPTED	2018 AMENDED	2019 ADOPTED
1110	Salaries and Wages	\$170,741	\$399,334	\$399,334	\$407,951
1410	Overtime	451	26,901	26,901	27,179
2110	FICA	13,321	32,607	32,607	33,287
2540	Unemployment Taxes	22	150	141	150
2200	Employer Pension Contribution	17,851	23,960	23,960	24,477
2310	Health/Life Insurance	110,261	135,132	116,343	146,031
2430	Workers Compensation	15,337	14,766	16,006	15,074
4010	Travel and Training	-365	14,000	14,000	14,000
4110	Telephone and Fax	1,516	1,230	1,270	1,321
4510	General Liability Insurance	2,282	2,556	2,339	2,619
4530	Comprehensive Auto Insurance	6,778	7,591	8,388	9,395
4640	Repairs & Maintenance	23,200	16,772	26,903	20,209
4630	Other Contract Services	5,844	5,969	4,130	4,295
5220	Vehicle Fuel	5,618	10,640	12,391	13,630
4650	Vehicle Maintenance	12,880	17,078	31,101	32,345
3310	Licenses and Permits	2,015	3,314	13,464	14,003
5340	Other Materials	32,036	26,718	17,292	27,385
5270	Uniforms/Clothing Allowance	1,024	2,100	2,100	2,100
5410	Memberships/Periodicals/Books	249	1,162	1,162	1,869
	Hurricane Irma Payroll	62,500			
	Hurricane Irma Supplies	39,824			
COLUMN TOTALS		\$523,385	\$741,980	\$749,832	\$797,319

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	2017 ACTUAL	2018 ADOPTED	2018 AMENDED	2019 ADOPTED
OTHER CAPITAL & EMERGENCY FUNDS*		69,477	83,240	26,917	88,949
ON GOING METER REPLACEMENT FUND	2019-101	163,060	150,000	150,000	150,000
BACKFLOW PREVENTER PARTS	2019-102				140,000
F150 4X4	2018-102		31,499	31,499	
REROOF GARAGE				42,026	
ENGINEERING - AIRPORT FUEL TANK				14,297	
(2) F250 4X4	2017-102	69,932			
HYDRAULIC DUMP TRAILER	2017-103	6,101			
WALK BEHIND CONCRETE SAW	2017-104	1,698			
REPAIRS TO WATER TANK		37,713			
ROOF ON SHED		9,317			
NEW ROOF ON GARAGE					
TRANSDUCERS FOR WATER PLANTS		5,805			
DOWNFLOW METER 201		3,321			
PRESSURE WASHER		1,580			
PAVING		11,800			
LAKE TRAFFORD RD/19TH REPLACE AC LINE		199,316			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-579,121	-264,739	-264,739	-378,949
USDA AC & UNDERSIZED WATER LINES - ENGINEERING		229,044	1,029,300	1,029,300	320,000
USDA AC & UNDERSIZED WATER LINES - CONTRACTORS		3,328,339	10,697,900	16,359,675	1,497,742
Contributed Capital - Developer		0	35,000	0	35,000
Contributed Capital - Customer		40,700	47,599	54,000	54,540
TOTALS		3,598,083	11,809,799	17,442,975	1,907,282

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2019 BUDGET

WASTEWATER TREATMENT CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2017 ACTUAL	2018 ADOPTED	2018 AMENDED	2019 ADOPTED
OTHER CAPITAL & EMERGENCY FUNDS*		0	64,371	35,371	65,446
CLARIFIER REHAB ENGINEERING	2019-201				148,829
BIOSET POLYMER UPGRADE	2018-201		45,000	45,000	
SPRAYFIELD WATER CANNON REPAIRS/REPLACEMENT	2018-202		60,000	0	
SHED FOR SPRAYFIELD	2018-203		2,100	2,100	
LIGHTNING WARNING SYSTEM	2018-204		4,000	4,000	
CASE TRACTOR	2018-205		68,500	61,586	
ENGINEERING CLARIFER REHAB	2018-206		28,475	31,294	
OLD ADMIN BLDG WINDOWS & DOORS				29,000	
JOHN DEERE Z920M WITH CANOPY	2017-202	9,204			
NEW PUMPS					
PARKING LOT REPAIR/NEW ASPHALT		24,205			
AIR COMPRESSOR		2,000			
SCUMPIT PUMP REPAIR		16,985			
OUTFALL REPAIR		27,728			
FENCING		20,424			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-100,546	-272,446	-208,351	-214,275
USDA FUNDED PROJECT LOAN (CIP)		0	0		0
USDA FUNDED PROJECT GRANT *		0	0		0
WWTP MONITORING WELLS					
TOTALS		\$0	\$0	\$0	\$0

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019 BUDGET

WASTEWATER COLLECTION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2017 ACTUAL	2018 ADOPTED	2018 AMENDED	2019 ADOPTED
OTHER CAPITAL & EMERGENCY FUNDS*		0	64,371	64,371	65,446
MANHOLE REPLACEMENT		0	50,000	50,000	50,000
LIFT STATION REPLACEMENT PARTS-ONGOING	2019-301				50,000
GENERATORS	2019-302				50,784
THOMPSON PUMP	2019-303				39,194
PUMPWATCH UPGRADE	2019-304				6,000
MANHOLE COATINGS K4 & R7	2019-305				19,323
LIFT STATION REPLACEMENT PARTS-ONGOING	2018-301		50,000	50,000	
VARIOUS LIFT STATION REHAB (A1, J, L, M, S, Z)	2018-302		112,095	124,920	
LIFT STATION SCADA SYSTEM	2018-303		12,156	14,801	
ENGINEERING / PERMITTING RELOCATION OF X8 (FWV)	2018-304		42,540	42,540	
ENGINEERING CIPP SEWER LINES	2018-305		28,475	28,475	
WHITE WAY SEWER REPAIR \$279,000				0	
LIFT STATION REPLACEMENT PARTS-ONGOING	2017-301	0	0	0	
VARIOUS LIFT STATION REHAB (A2, O2, X7, ETC)	2017-302	373,289			
LIFT STATION SCADA SYSTEM	2017-303	6,802			
CARGO ENCLOSED TRAILER	2017-304	4,009			
PARKING LOT REPAIR/NEW ASPHALT					
ELECTRIC REPAIR TO LIFT STATION					
DIGITAL REEL - VAC TRUCK		4,910			
LIFT STATION X1 X8 ENGINEERING		252,357			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-641,367	-359,637	-375,107	-280,747
USDA FUNDED PROJECT LOAN					
USDA FUNDED PROJECT GRANT					
Contributed Capital Developer-		-	35,000	-	35,000
TOTALS		\$0	\$35,000	\$0	\$35,000

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2019 BUDGET

CUSTOMER SERVICE / ADMINISTRATION CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2017 ACTUAL	2018 ADOPTED	2018 AMENDED	2019 ADOPTED
OTHER CAPITAL & EMERGENCY FUNDS*		29,962	33,832	31,330	35,856
PHONE SYSTEM UPGRADE	2018-401		7,820	7,820	
MOBILE DATA COLLECTOR (METER READING)	2018-402		6,000	6,000	
COMPUTERS				2,502	
PS 100 SYSTEM FOLDING MACHINE	2017-401	5,606			
PARKING LOT REPAIR/NEW ASPHALT		4,750			
FIBER OPTIC		18,233			
VOCANTAS PHONE		8,225			
		0			
ADMIN OFFICE REPAIRS - LOBBY & DOORS	2016-401	26,361		49,627	
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-93,138	-47,652	-97,279	-35,856
USDA FUNDED PROJECT LOAN					
USDA FUNDED PROJECT GRANT *					
TOTALS		0	0	0	0

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2019 BUDGET

MAINTENANCE CAPITAL OUTLAY	CAPITAL PROPOSAL NUMBER	2017 ACTUAL	2018 ADOPTED	2018 AMENDED	2019 ADOPTED
OTHER CAPITAL & EMERGENCY FUNDS*			5,000	5,000	5,000
MAINTENANCE BLDG ENGINEERING FOR PERMITTING SPECIALTY TOOLS	2018-501		70,075	48,183	
	2018-502		15,000	15,000	
F250 4X4	2017-501	34,966			
PROJECTS FINANCED FROM RESERVE FUNDS -PG 18		-34,966	-90,075	-68,183	-5,000
TOTALS		\$0	\$0	\$0	\$0

DEBT

SERVICE

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019 BUDGET

DEBT SERVICE EXPENDITURES	2017 ACTUAL	2018 ADOPTED	2018 AMENDED	2019 ADOPTED
DEBT SERVICE EXPENDITURES				
SERIES A REVENUE BONDS				
Principal	100,000	110,000	110,000	120,000
Interest	22,500	17,500	17,500	12,000
SERIES B REVENUE BONDS				
Principal	41,000	38,000	38,000	35,000
Interest	7,850	5,800	5,800	3,900
SERIES 1985 REVENUE BONDS				
Principal	23,000	24,000	24,000	26,000
Interest	13,248	12,098	12,098	10,898
SERIES 1989 REVENUE BONDS				
Principal	107,000	112,000	112,000	118,000
Interest	115,350	110,000	110,000	104,400
SERIES 1990 REVENUE BONDS				
Principal	7,000	8,000	8,000	8,000
Interest	7,700	7,350	7,350	6,950
SERIES 1996 REVENUE BONDS				
Principal	101,000	106,000	106,000	111,000
Interest	159,336	154,160	154,160	148,728
SERIES 1998 REVENUE BONDS				
Principal	17,000	18,000	18,000	18,000
Interest	27,585	26,820	26,820	26,010
SERIES 2001 REFUNDING BONDS (USDA)				
Principal	42,000	43,000	43,000	45,000
Interest	83,250	81,360	81,360	79,425
SERIES 2008 REVENUE BONDS (USDA)				
Principal	49,000	51,000	51,000	53,000
Interest	134,619	132,475	132,475	130,244
SERIES 2013 REVENUE BONDS (USDA)				
Principal	51,000	53,000	53,000	55,000
Interest	120,875	119,600	119,600	118,275
SERIES 2013 REVENUE BONDS (USDA)- Assessment				
Principal	0			
Interest	0			
SERIES 2018A REVENUE BONDS				
Principal	0	0	0	147,000
Interest	0	0	67,130	202,500
Series 2018B REVENUE BONDS				
Principal	0	0	0	132,000
Interest	0	0	60,671	183,015
FDEP LOAN DW110120				
Principal	18,368	18,869	18,869	19,384
Interest	8,952	8,451	8,451	7,936
FDEP LOAN DW110121				
Principal	14,898	15,263	15,263	15,636
Interest	6,376	6,012	6,012	5,639
Total Principal	571,266	597,132	597,132	903,020
Total Interest	707,642	681,626	809,427	1,039,920
TOTAL DEBT SERVICE EXPENDITURES	\$1,278,908	\$1,278,758	\$1,406,559	\$1,942,940

IMMOKALEE WATER & SEWER DISTRICT

FISCAL YEAR 2019 BUDGET

DEBT SERVICE RESERVES	2017 ACTUAL	2018 ADOPTED	2018 AMENDED	2019 ADOPTED
DEBT SERVICE RESERVES				
SERIES A REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	151,008	151,008	151,008	151,008
SERIES B REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	20,592	20,592	20,592	20,592
SERIES 1985 REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	37,680	37,680	37,680	37,680
SERIES 1989 REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	404,518	404,518	404,518	404,518
SERIES 1990 REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	27,931	27,931	27,931	27,931
SERIES 1996 REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	426,868	426,868	426,868	426,868
SERIES 1998 REVENUE BONDS				
Annual Reserve	0	0	0	0
Reserve Balance	31,500	31,500	31,500	31,500
SERIES 2001 REVENUE BONDS				
Annual Reserve	0	0	0	0
Balance	52,250	52,250	52,250	52,250
SERIES 2008 REVENUE BONDS (USDA)				
Annual Reserve	18,372	18,372	18,372	0
Balance	165,348	183,720	183,720	183,720
SERIES 2013 REVENUE BONDS (USDA)				
Annual Reserve	20,000	20,000	20,000	20,000
Balance	83,333	103,333	103,333	123,333
SERIES 2018 REVENUE BONDS (USDA)				
Annual Reserve	0	65,424	79,945	191,868
Balance	0	65,424	79,945	271,813
LESS				
BALANCE IN SPECIAL RESTRICTED RESERVE	165,900	165,900	165,900	165,900
Total Annual Reserves	38,372	103,796	118,317	211,868
Reserve Balance	1,235,128	1,338,924	1,353,445	1,565,313

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2019 BUDGET

Unrestricted Net Assets	2017 ACTUAL	2018 ADOPTED	2018 AMENDED	2019 ADOPTED
Designated Funds				
Designated for emergencies			0	
Additions to fund	0		(279,000)	40,000
Reductions to fund				
Net emergency fund	1,000,000	1,000,000	721,000	761,000
Designated for operations (6 months)				
Additions to fund	0	213,564	719,974	127,797
Reductions to fund				
Net operation funds	2,796,665	4,202,585	3,516,639	3,644,436
Designated for vehicle replacement				
Additions to fund	100,000	35,000	32,000	0
Reductions to fund	(104,898)	(31,499)	(31,499)	0
Net vehicle replacement fund	463,984	289,198	464,485	464,485
Designated for capital equipment				
Additions to fund	1,450,000	1,300,000	1,000,000	900,000
Reductions to fund	(1,449,137)	(1,053,050)	(982,160)	(914,827)
Net capital/equipment fund	539,145	792,174	556,985	542,158
Designated for maintenance reserve - Wastewater				
Additions to fund	240,055	240,055	240,055	240,055
Reductions to fund				
Net maintenance reserve	2,383,152	2,623,207	2,623,207	2,863,262
Designated for maintenance reserve - Water				
Additions to fund	206,120	206,120	206,120	206,120
Reductions to fund				
Net maintenance reserve	206,120	412,240	412,240	618,360
Transfer to operations	0	(450,819)	(580,911)	(1,075,844)
Undesignated	0	1,570,387	349,085	352,070
Total Designated funds	7,389,066	9,319,404	8,294,556	8,893,700
Undesignated funds	0	1,570,387	349,085	352,070
Total additions	1,996,175	1,994,739	1,919,149	1,513,972
Total reductions	(1,554,035)	(1,535,368)	(1,594,571)	(1,990,671)
Balance unrestricted net assets	7,389,066	10,438,972	8,062,730	8,169,927

EFFECTIVE 10/01/2017

SCHEDULE "A"

IMMOKALEE WATER & SEWER DISTRICT

PAYSCALE (Annual Range)

3.0% COLA for 2018-2019

	STARTING	ENDING (1.5 x)		
CUSTOMER SERVICE REPRESENTATIVE I	26,912	40,368	\$12.94	\$19.41
CUSTOMER SERVICE REPRESENTATIVE II	28,801	43,202	\$13.85	\$20.77
CSR III, SERVICE TECH I, A/P CLERK, BILLING CLERK, MAINTENANCE TECH I	30,817	46,225	\$14.82	\$22.22
CSR IV, SERVICE TECH II, OPERATOR TRAINEE, MAINTENANCE TECH II	31,289	46,934	\$15.04	\$22.56
SERVICE TECH III, MAINTENANCE TECH III, BILLING COORDINATOR	35,667	53,501	\$17.15	\$25.72
IRRIGATION SPECIALIST, HUMAN RESOURCE SPECIALIST, SERVICE TECH IV, MAINTENANCE TECH IV	38,423	57,635	\$18.47	\$27.71
PLANT OPERATOR 'C', WASTEWATER COLLECTION CREW CHIEF	41,113	61,669	\$19.77	\$29.65
PLANT OPERATOR "B"	42,113	63,169	\$20.25	\$30.37
PLANT OPERATOR "A"	46,802	70,202	\$22.50	\$33.75
WATER DISTRIBUTION COORDINATOR	47,024	70,535	\$22.61	\$33.91
WASTEWATER LEAD OPERATOR	49,375	74,062	\$23.74	\$35.61
W/W COLLECTION SUPERVISOR, ADMINISTRATION SUPERVISOR, MAINTENANCE SUPERVISOR	57,802	86,702	\$27.79	\$41.68
WATER SUPERVISOR, WASTEWATER SUPERVISOR	62,957	94,435	\$30.27	\$45.40

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

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

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

Employees who attain an AA, AS, BA or BS Degree in pre-approved fields will be paid an additional \$2.00 per hour for each degree.

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

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

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

Employees in Administration Department who attain a MBA will earn an extra \$5.00 per degree

PASSED AND DULY ADOPTED by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 22nd day of August 2018.

BOARD OF COMMISSIONERS
IMMOKALEE WATER AND SEWER DISTRICT

BY: _____

Joseph Brister
Chairperson

BY: _____

Bonnie Keen
Secretary