

RESOLUTION # 20-09

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT ADOPTING THE 2020-2021 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which was amended by chapters 93-366, 94-489, and 95-492, Laws of Florida, was codified, reenacted, amended, and repealed as Chapter No. 98-495, was amended in Chapter 2005-298; and was amended in Chapter 2015-205; and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, and *adopted* the budget for the Fiscal year ending September 30, 2021 during a publicly advertised meeting on September 11, 2020;

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 2020-2021 Proposed Budget (Exhibit A) be adopted and recognized as Resolution 20-09:

PASSED AND DULY ADOPTED by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 11th day of September 2020.

BOARD OF COMMISSIONERS
IMMOKALEE WATER AND SEWER DISTRICT

BY:



Joseph Brister
Chairperson

BY:



Bonnie Keen
Secretary

EXHIBIT A

IMMOKALEE WATER & SEWER DISTRICT FISCAL YEAR 2020-21 BUDGET PROFIT & LOSS STATEMENT

| | FY 2021 PROPOSED |
|--|---------------------|
| SOURCES AND USES OF FUNDS | |
| SOURCES OF FUNDS | |
| <i>Operations Revenue</i> | |
| Water Sales | \$4,173,391 |
| Wastewater Charges | \$5,822,484 |
| Meter Service Charges | \$816,968 |
| Reconnection & Transfer Fees | \$105,631 |
| Miscellaneous Charges & Fees | \$105,609 |
| Late Fees | \$76,109 |
| Cross Connection Fees | \$346,922 |
| TOTAL FOR OPERATING REVENUE | \$11,100,191 |
| <i>Non-Operating Revenue</i> | |
| Interest Income | \$151,893 |
| Contributed Capital -USDA | \$765,000 |
| Contributed Capital -Customers | \$83,357 |
| Contributed Capital - Developers | \$261,037 |
| Debt Proceeds - USDA | \$944,000 |
| Other Non-Operating Revenue | \$44,785 |
| TOTAL FOR NON-OPERATING REVENUE | \$2,250,072 |
| TOTAL SOURCES OF FUNDS | \$13,350,263 |
| USES OF FUNDS | |
| <i>Operations & Maintenance</i> | |
| Water Treatment & Distribution | \$2,614,507 |
| Wastewater Treatment | \$1,919,532 |
| Wastewater Collection | \$842,100 |
| Administration | \$2,335,901 |
| Maintenance | \$666,019 |
| Depreciation | \$2,025,341 |
| TOTAL O & M EXPENDITURES | \$10,403,401 |
| <i>Capital Expenditures</i> | |
| Water Treatment & Distribution | \$384,428 |
| Wastewater Treatment | \$1,709,000 |
| Wastewater Collection | \$291,037 |
| Administration | \$0 |
| Maintenance | \$0 |

TOTAL CAPITAL EXPENDITURES **\$2,384,465**

Debt Service

Principal \$805,866

Interest \$994,929

TOTAL DEBT SERVICE **\$1,800,795**

Funds Balance

Undesignated \$1,237,921

Previous Designated Balance Forward \$8,625,177

Additions \$5,900,033

Reductions \$ (3,780,529.00)

TOTAL DESIGNATED FUNDS **\$10,744,681**

Other Uses of Funds

Bad Debt Expense \$19,537

Loss on Disposal of Assets \$0

TOTAL OTHER USES OF FUNDS **\$19,537**

TOTAL USES OF FUNDS **\$14,608,198**

EXCESS (DEFICIENCY) OF SOURCES OVER USES OF FUNDS \$ (1,257,934.49)

TRANSFER (TO) FROM RESERVES TO BALANCE BUDGET \$ 1,257,975.65

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
GENERAL ASSUMPTIONS

| | | | |
|------|--|--|--|
| 5000 | Salaries and Wages | (Gross salary *\$2.00/hr increase) | |
| 5002 | Overtime | | |
| 5006 | FICA (gross salary *7.65%) | | |
| 5060 | Unemployment Taxes | 6.2% SS and 1.45% medicare; includes overtime | |
| 5090 | Employer Pension Contribution | Based upon 1.8% with an increase of 10% for next FY (rates are anticipated to increase due to COVID-19 impacts) calculated at 6% | |
| 5095 | Health/Life Insurance | Used the current monthly rate per employee by department and multiplied by 12 months - added a 6% increase; added in total HSA by department (no increase) percentage 2 yr avg per dept (for example, Dept is 0.058) | |
| 5098 | Workers Compensation | 3 Yr average is \$50,858; assuming \$2000/employee with 42 FTE (\$84,000) | |
| 5155 | Travel and Training | Included Diamond Maps+ additional data plans for ipads | |
| 5180 | Telephone and Fax | 4% increase + freight added | |
| 5200 | Postage & Freight | 5% increase | |
| 5220 | Electric | 3 year avg: \$4632.20/ round up to \$5000 based on final budgets for FY 19 & FY18 | |
| 5230 | Section 8 Electric | 10% increase | |
| 5250 | General Liability Insurance | 10% increase | |
| 5255 | Comprehensive Auto Insurance | 10% increase | |
| 5260 | Other Insurance | 10% increase | |
| | Bonds for Board Members and ED (Brown/FCC) | | |
| | Flood Insurance (Wright) | | |
| | PIA - pollution | | |
| 5281 | Section 8 Field Maintenance | based on 3 year average | |
| 5282 | Repairs & Maintenance | 3 year avg with 5% increase | |
| 5283 | Section 8 Repairs | 3 year average | |
| 5287 | Other Contract Services | 3 year average +5% increase | |
| 5300 | Vehicle Fuel | 3 year average plus 5 % increase | |
| 5310 | Vehicle Maintenance | 3 year average plus 3 % increase | |
| 5330 | Vehicle Lease | Lease is at current rates with no increase pursuant to contract | |
| 5340 | Diesel Fuel | 5% increase | |
| 5520 | Licenses and Permits | 2 or 3 year avg for each department; multiplied by each employee (vacancies included) | |
| 5580 | Chemicals | 3 year average plus 5 % increase | |
| 5582 | Other Materials | 3 year average plus 5 % increase | |
| 5583 | Tools | Added as new account (tools were being charged to other materials and to vehicles/equipment) 5 depts *\$300 ea | |
| 5585 | Laboratory Fees | 5% increase | |
| 5590 | Residuals Management | 3 year avg with 5 % increase | |
| 5600 | Uniforms/Clothing Allowance | added Adm \$200 uniform + \$100 shoe allowance/employee for operating depts; \$200 shirt allowance/employee for administration (3% increase) | |
| 5605 | Memberships/Periodicals/Books | 3 yr avg: \$14,171; 42 employees at \$337 each = \$14,154.00; add in 3% increase | |
| 5100 | Legal Services | 2 year avg includes KT retainage + \$150K for trial services (moved the contingency funds to capital for water) | |
| 5110 | Other Professional Services | 3 year average | |
| 5120 | Accounting/Audit | 3 year average plus 4 % increase | |
| 5140 | Engineering Service | Continuing services contract, WWTP permit renewal, SR 29 relocation, minor water projects, master plan update | |
| 5360 | Office Supplies | 3 year average plus 4 % increase | |
| 5380 | Misc. Office Supplies | 3 year average plus 4 % increase | |
| 5385 | Misc. Bank Fees | 3 year average plus 4 % increase | |
| 5386 | Misc. Expense | 3 year average plus 4 % increase | |
| 5387 | Arrowhead Assessment Expense | 5% increase Only freight (can be all depts) has been charged to this account. Moving freight to 5200 (postage & freight) | |
| 5390 | Advertising | 2 year average plus 4 % increase | |

3 year average: \$2,491,756.47

**IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
OPERATIONS & MAINTENANCE EXPENDITURES
DEPARTMENT 1000 - WATER TREATMENT & DISTRIBUTION**

| GL | DESCRIPTION | 2021 PROPOSED |
|------|---|-----------------------|
| 5000 | Salaries and Wages | \$835,078.00 |
| 5002 | Overtime | \$52,299.00 |
| 5006 | FICA | \$67,884.34 |
| 5060 | Unemployment Taxes | \$1,940 |
| 5090 | Employer Pension Contribution | \$53,242.62 |
| 5095 | Health/Life Insurance | \$269,477.00 |
| 5098 | Workers Compensation | \$51,467.87 |
| 5155 | Travel and Training | \$28,000.00 |
| 5180 | Telephone and Fax | \$6,941.15 |
| 5200 | Postage & Freight | \$0.00 |
| 5220 | Electric | \$182,655.97 |
| 5230 | Section 8 Electric | \$0.00 |
| 5250 | General Liability Insurance | \$29,100.72 |
| 5255 | Comprehensive Auto Insurance | \$10,345.50 |
| 5260 | Other Insurance | \$88,388.74 |
| | Bonds for Board Members and ED (Brown/FCCI) | |
| | Flood Insurance (Wright) | |
| | PRIA - pollution | |
| 5281 | Section 8 Field Maintenance | \$0.00 |
| 5282 | Repairs & Maintenance | \$390,005.55 |
| 5283 | Section 8 Repairs | \$0.00 |
| 5287 | Other Contract Services | \$27,475.14 |
| 5300 | Vehicle Fuel | \$25,116.42 |
| 5310 | Vehicle Maintenance | \$16,646.72 |
| 5330 | Vehicle Lease | \$6,288.00 |
| 5340 | Diesel Fuel | \$958.86 |
| 5520 | Licenses and Permits | \$5,595.69 |
| 5580 | Chemicals | \$95,019.75 |
| 5582 | Other Materials | \$334,019.21 |
| 5583 | Tools | \$300.00 |
| 5585 | Laboratory Fees | \$27,201.30 |
| 5590 | Residuals Management | \$0.00 |
| 5600 | Uniforms/Clothing Allowance | \$4,200.00 |
| 5605 | Memberships/Periodicals/Books | \$4,859.54 |
| 5100 | Legal Services | \$0.00 |
| 5110 | Other Professional Services | \$0.00 |
| 5120 | Accounting/Audit | \$0.00 |
| 5140 | Engineering Service | \$0.00 |
| 5360 | Office Supplies | \$0.00 |
| 5380 | Office Expenses | \$0.00 |
| 5385 | Misc. Bank Fees | \$0.00 |
| 5386 | Misc. Expense | \$0.00 |
| 5387 | Arrowhead Assessment Expense | \$0.00 |
| 5390 | Advertising | \$0.00 |
| | | \$2,614,507.49 |

5582: Other Materials based on 3 year average

5580: Chemicals based on 3 year average with 5 % increase

5310: Vehicle Maintenance 3 year average plus 3% increase

5282: Repairs&Maintenance includes \$200K for repainting two water towers

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
OPERATIONS & MAINTENANCE EXPENDITURES
DEPARTMENT 1000 - WATER TREATMENT & DISTRIBUTION

| GL | DESCRIPTION | 2021 PROPOSED |
|----|-------------|------------------|
|----|-------------|------------------|

- 5260: Other Insurance 3 year average plus 10% increase*
- 5255: Comprehensive Auto Insurance 3 year average plus 10% increase*
- 5250: General Liability Insurance 3 year average plus 10% increase*
- 5180: Telephone & Fax 3 year average plus 10% increase for new data plans*
- 5098: Workers Comp is calculated at 5.8% (2 year avg)*

**IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
OPERATIONS & MAINTENANCE EXPENDITURES
DEPARTMENT 2000 - WASTEWATER TREATMENT**

| GL | DESCRIPTION | 2021 PROPOSED |
|------|---|-----------------------|
| 5000 | Salaries and Wages | \$568,422.00 |
| 5002 | Overtime | \$18,189.50 |
| 5006 | FICA | \$44,875.78 |
| 5060 | Unemployment Taxes | \$1,386 |
| 5090 | Employer Pension Contribution | \$35,196.69 |
| 5095 | Health/Life Insurance | \$159,609.80 |
| 5098 | Workers Compensation | \$21,118.01 |
| 5155 | Travel and Training | \$18,000.00 |
| 5180 | Telephone and Fax | \$3,403.77 |
| 5200 | Postage & Freight | \$0.00 |
| 5220 | Electric | \$220,469.69 |
| 5230 | Section 8 Electric (sprayfield) | \$5,000.00 |
| 5250 | General Liability Insurance | \$29,100.72 |
| 5255 | Comprehensive Auto Insurance | \$4,701.62 |
| 5260 | Other Insurance | \$84,766.00 |
| | Bonds for Board Members and ED (Brown/FCCI) | |
| | Flood Insurance (Wright) | |
| | PRIA - pollution | |
| 5281 | Section 8 Field Maintenance (sprayfield) | \$491.67 |
| 5282 | Repairs & Maintenance | \$226,222.01 |
| 5283 | Section 8 Repairs(sprayfield) | \$19,790.00 |
| 5287 | Other Contract Services | \$14,937.65 |
| 5300 | Vehicle Fuel | \$8,434.30 |
| 5310 | Vehicle Maintenance | \$4,401.12 |
| 5330 | Vehicle Lease | \$4,629.84 |
| 5340 | Diesel Fuel | \$4,072.32 |
| 5520 | Licenses and Permits | \$4,290.00 |
| 5580 | Chemicals | \$108,096.94 |
| 5582 | Other Materials | \$54,897.57 |
| 5583 | Tools | \$300.00 |
| 5585 | Laboratory Fees | \$46,966.08 |
| 5590 | Residuals Management | \$201,639.00 |
| 5600 | Uniforms/Clothing Allowance | \$3,000.00 |
| 5605 | Memberships/Periodicals/Books | \$3,123.99 |
| 5100 | Legal Services | \$0.00 |
| 5110 | Other Professional Services | \$0.00 |
| 5120 | Accounting/Audit | \$0.00 |
| 5140 | Engineering Service | \$0.00 |
| 5360 | Office Supplies | \$0.00 |
| 5380 | Office Expenses | \$0.00 |
| 5385 | Misc. Bank Fees | \$0.00 |
| 5386 | Misc. Expense | \$0.00 |
| 5387 | Arrowhead Assessment Expense | \$0.00 |
| 5390 | Advertising | \$0.00 |
| | | \$1,919,532.08 |

5582: Other Materials based on 3 year average
5580: Chemicals based on 3 year average with 5 % increase
5310: Vehicle Maintenance 3 year average plus 3% increase
5260: Other Insurance 3 year average plus 10% increase

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
OPERATIONS & MAINTENANCE EXPENDITURES
DEPARTMENT 2000 - WASTEWATER TREATMENT

| GL | DESCRIPTION | 2021 PROPOSED |
|----|-------------|------------------|
|----|-------------|------------------|

- 5255: Comprehensive Auto Insurance 3 year average plus 10% increase*
- 5250: General Liability Insurance 3 year average plus 10% increase*
- 5180: Telephone & Fax 3 year average plus 10% increase for new data plans*
- 5098: Workers Comp is calculated at 3.6% (2 year avg)*
- 5002: Overtime is based on 2 year avg at 3.2%*

**IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
OPERATIONS & MAINTENANCE EXPENDITURES
DEPARTMENT 3000 - WASTEWATER COLLECTION**

| GL | DESCRIPTION | 2021 PROPOSED |
|------|---|---------------------|
| 5000 | Salaries and Wages | \$367,619.00 |
| 5002 | Overtime | \$18,099.00 |
| 5006 | FICA | \$29,507.43 |
| 5060 | Unemployment Taxes | \$693 |
| 5090 | Employer Pension Contribution | \$23,143.08 |
| 5095 | Health/Life Insurance | \$105,897.10 |
| 5098 | Workers Compensation | \$23,528.80 |
| 5155 | Travel and Training | \$10,000.00 |
| 5180 | Telephone and Fax | \$2,984.08 |
| 5200 | Postage & Freight | \$0.00 |
| 5220 | Electric | \$34,004.11 |
| 5230 | Section 8 Electric (sprayfield) | \$0.00 |
| 5250 | General Liability Insurance | \$29,100.72 |
| 5255 | Comprehensive Auto Insurance | \$6,268.68 |
| 5260 | Other Insurance | \$2,057.37 |
| | Bonds for Board Members and ED (Brown/FCCI) | |
| | Flood Insurance (Wright) | |
| | PRIA - pollution | |
| 5281 | Section 8 Field Maintenance (sprayfield) | \$0.00 |
| 5282 | Repairs & Maintenance | \$86,855.86 |
| 5283 | Section 8 Repairs(sprayfield) | \$0.00 |
| 5287 | Other Contract Services | \$9,744.42 |
| 5300 | Vehicle Fuel | \$9,115.96 |
| 5310 | Vehicle Maintenance | \$6,792.78 |
| 5330 | Vehicle Lease | \$15,432.00 |
| 5340 | Diesel Fuel | \$1,461.60 |
| 5520 | Licenses and Permits | \$500.00 |
| 5580 | Chemicals | \$13,458.06 |
| 5582 | Other Materials | \$42,301.70 |
| 5583 | Tools | \$300.00 |
| 5585 | Laboratory Fees | \$0.00 |
| 5590 | Residuals Management | \$0.00 |
| 5600 | Uniforms/Clothing Allowance | \$1,500.00 |
| 5605 | Memberships/Periodicals/Books | \$1,735.55 |
| 5100 | Legal Services | \$0.00 |
| 5110 | Other Professional Services | \$0.00 |
| 5120 | Accounting/Audit | \$0.00 |
| 5140 | Engineering Service | \$0.00 |
| 5360 | Office Supplies | \$0.00 |
| 5380 | Office Expenses | \$0.00 |
| 5385 | Misc. Bank Fees | \$0.00 |
| 5386 | Misc. Expense | \$0.00 |
| 5387 | Arrowhead Assessment Expense | \$0.00 |
| 5390 | Advertising | \$0.00 |
| | | \$842,100.29 |

5582: Other Materials based on 3 year average
5580: Chemicals based on 3 year average with 5 % increase
5310: Vehicle Maintenance 3 year average plus 3% increase
5260: Other Insurance 3 year average plus 10% increase

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
OPERATIONS & MAINTENANCE EXPENDITURES
DEPARTMENT 3000 - WASTEWATER COLLECTION

| GL | DESCRIPTION | 2021 PROPOSED |
|----|-------------|------------------|
|----|-------------|------------------|

5255: Comprehensive Auto Insurance 3 year average plus 10% increase
5250: General Liability Insurance 3 year average plus 10% increase
5180: Telephone & Fax 3 year average plus 10% increase for new data plans
5098: Workers Comp is calculated at 6.1% (percentage of WC to salary/2 year avg)
5002: Overtime is based on 2 year avg at 7.4%

**IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
OPERATIONS & MAINTENANCE EXPENDITURES
DEPARTMENT 4000 - ADMINISTRATION**

| GL | DESCRIPTION | 2021 PROPOSED |
|------|---|-----------------------|
| 5000 | Salaries and Wages | \$768,789.00 |
| 5002 | Overtime | \$6,919.10 |
| 5006 | FICA | \$59,341.67 |
| 5060 | Unemployment Taxes | \$1,525 |
| 5090 | Employer Pension Contribution | \$46,542.49 |
| 5095 | Health/Life Insurance | \$207,621.00 |
| 5098 | Workers Compensation | \$3,878.54 |
| 5155 | Travel and Training | \$34,000.00 |
| 5180 | Telephone and Fax | \$6,099.50 |
| 5200 | Postage & Freight | \$41,965.00 |
| 5220 | Electric | \$0.00 |
| 5230 | Section 8 Electric (sprayfield) | \$0.00 |
| 5250 | General Liability Insurance | \$7,278.48 |
| 5255 | Comprehensive Auto Insurance | \$757.90 |
| 5260 | Other Insurance | \$54,006.77 |
| | Bonds for Board Members and ED (Brown/FCCI) | |
| | Flood Insurance (Wright) | |
| | PRIA - pollution | |
| 5281 | Section 8 Field Maintenance (sprayfield) | \$0.00 |
| 5282 | Repairs & Maintenance | \$45,621.10 |
| 5283 | Section 8 Repairs(sprayfield) | \$0.00 |
| 5287 | Other Contract Services | \$35,978.67 |
| 5300 | Vehicle Fuel | \$89.67 |
| 5310 | Vehicle Maintenance | \$150.00 |
| 5330 | Vehicle Lease | \$4,116.00 |
| 5340 | Diesel Fuel | \$0.00 |
| 5520 | Licenses and Permits | \$258.67 |
| 5580 | Chemicals | \$0.00 |
| 5582 | Other Materials | \$0.00 |
| 5583 | Tools | \$300.00 |
| 5585 | Laboratory Fees | \$0.00 |
| 5590 | Residuals Management | \$0.00 |
| 5600 | Uniforms/Clothing Allowance | \$2,000.00 |
| 5605 | Memberships/Periodicals/Books | \$3,471.10 |
| 5100 | Legal Services | \$419,380.10 |
| 5110 | Other Professional Services | \$5,893.67 |
| 5120 | Accounting/Audit | \$55,923.23 |
| 5140 | Engineering Services | \$399,000.00 |
| 5360 | Office Supplies | \$17,880.10 |
| 5380 | Office Expenses | \$86,705.98 |
| 5385 | Misc. Bank Fees | \$6,968.69 |
| 5386 | Misc. Expense (to be removed) | \$0.00 |
| 5387 | Arrowhead Assessment Expense | \$0.00 |
| 5390 | Advertising | \$13,439.71 |
| | | \$2,335,900.73 |

5582: Other Materials based on 3 year average

5580: Chemicals based on 3 year average with 5 % increase

5310: Vehicle Maintenance has been \$0.00 (placed \$150.00)

5260: Other Insurance 3 year average plus 10% increase

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
OPERATIONS & MAINTENANCE EXPENDITURES
DEPARTMENT 4000 - ADMINISTRATION

| GL | DESCRIPTION | 2021 PROPOSED |
|-----------|--------------------|--------------------------|
|-----------|--------------------|--------------------------|

5255: Comprehensive Auto Insurance 3 year average plus 10% increase
5250: General Liability Insurance 3 year average plus 10% increase
5180: Telephone & Fax 3 year average plus 10% increase for new data plans
5098: Workers Comp is calculated at 0.5% (2 year avg)
5002: Overtime is based on 2 year avg at 0.9%
5155: Travel & Training includes Board members
5110: Other Professional Services 3 year average
5120: Accounting/Audit 3 year average at 4% increase
5360: Office Supplies 3 year average at 4% increase
5380: Office Supplies 3 year average at 4% increase
5386: Misc. Expense - this line item will be removed/only freight was charged and it will go to 5200

**IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
OPERATIONS & MAINTENANCE EXPENDITURES
DEPARTMENT 5000 - MAINTENANCE**

| GL | DESCRIPTION | 2021 PROPOSED |
|------|---|------------------|
| 5000 | Salaries and Wages | \$349,710.00 |
| 5002 | Overtime | \$1,748.55 |
| 5006 | FICA | \$26,886.58 |
| 5060 | Unemployment Taxes | \$693 |
| 5090 | Employer Pension Contribution | \$21,087.51 |
| 5095 | Health/Life Insurance | \$113,908.80 |
| 5098 | Workers Compensation | \$27,277.38 |
| 5155 | Travel and Training | \$10,000.00 |
| 5180 | Telephone and Fax | \$2,353.19 |
| 5200 | Postage & Freight | \$0.00 |
| 5220 | Electric | \$0.00 |
| 5230 | Section 8 Electric (sprayfield) | \$0.00 |
| 5250 | General Liability Insurance | \$3,243.24 |
| 5255 | Comprehensive Auto Insurance | \$5,012.77 |
| 5260 | Other Insurance | \$0.00 |
| | Bonds for Board Members and ED (Brown/FCCI) | |
| | Flood Insurance (Wright) | |
| | PRIA - pollution | |
| 5281 | Section 8 Field Maintenance (sprayfield) | \$0.00 |
| 5282 | Repairs & Maintenance | \$22,366.47 |
| 5283 | Section 8 Repairs(sprayfield) | \$0.00 |
| 5287 | Other Contract Services | \$5,534.34 |
| 5300 | Vehicle Fuel | \$6,756.33 |
| 5310 | Vehicle Maintenance | \$19,775.73 |
| 5330 | Vehicle Lease | \$15,744.00 |
| 5340 | Diesel Fuel | \$1,656.90 |
| 5520 | Licenses and Permits | \$5,236.50 |
| 5580 | Chemicals | \$0.00 |
| 5582 | Other Materials | \$23,492.35 |
| 5583 | Tools | \$300.00 |
| 5585 | Laboratory Fees | \$0.00 |
| 5590 | Residuals Management | \$0.00 |
| 5600 | Uniforms/Clothing Allowance | \$1,500.00 |
| 5605 | Memberships/Periodicals/Books | \$1,735.55 |
| 5100 | Legal Services | \$0.00 |
| 5110 | Other Professional Services | \$0.00 |
| 5120 | Accounting/Audit | \$0.00 |
| 5140 | Engineering Services | \$0.00 |
| 5360 | Office Supplies | \$0.00 |
| 5380 | Office Expenses | \$0.00 |
| 5385 | Misc. Bank Fees | \$0.00 |
| 5386 | Misc. Expense (to be removed) | \$0.00 |
| 5387 | Arrowhead Assessment Expense | \$0.00 |
| 5390 | Advertising | \$0.00 |
| | | \$666,019.19 |

5582: Other Materials based on 3 year average

5260: Other Insurance 3 year average plus 10% increase

5255: Comprehensive Auto Insurance 3 year average plus 10% increase

5250: General Liability Insurance 3 year average plus 10% increase

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
OPERATIONS & MAINTENANCE EXPENDITURES
DEPARTMENT 5000 - MAINTENANCE

| GL | DESCRIPTION | 2021 PROPOSED |
|----|-------------|------------------|
|----|-------------|------------------|

5180: Telephone & Fax 3 year average plus 10% increase for new data plans
5098: Workers Comp is calculated at 7.8%
5002: Overtime is based on 2 year avg at 0.9%

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
CAPITAL OUTLAY
DEPARTMENT 1000 - WATER TREATMENT & DISTRIBUTION

| PROPOSED CAPITAL NUMBER | GL | DESCRIPTION | 2021 PROPOSED |
|---|-----------|---|---------------------|
| | | Other Capital & Emergency Funds | \$59,464.00 |
| 2021-101 | 1350 | OngoingNew/Replacement Meter/Backflow Preventer Fund | \$290,000.00 |
| 2020-103 | 1335/1820 | SR 29 Utility Relocation (1st to 9th Street: FDOT Pedestrian Improvements | \$146,050 |
| 2021-102 | | Remote Well Monitoring & Control | \$92,650.00 |
| 2021-103 | | SR 29 Widening Project (417540-5) - Engineering Services | \$50,000.00 |
| | 1876 | USDA AC & UNDERSIZED WATER LINES | \$158,929.00 |
| PROJECTS FINANCED FROM RESERVE FUNDS | | | \$ (797,093.00) |
| USDA AC & UNDERSIZED WATER LINES - GRANT | | | \$291,071.00 |
| Contributed Capital - Developer | | | \$40,000.00 |
| Contributed Capital - Customer | | | \$53,357.00 |

IMMOKALEE WATER & SEWER DISTRICT
 FISCAL YEAR 2020-21 BUDGET
 CAPITAL OUTLAY
 DEPARTMENT 1000 - WATER TREATMENT & DISTRIBUTION

| PROPOSED CAPITAL NUMBER | GL | DESCRIPTION | 2021 PROPOSED |
|----------------------------|----|---|------------------|
| | | | |
| | | <i>Other Capital & Emergency Funds - 2 year average</i> | \$384,428.00 |

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
CAPITAL OUTLAY
DEPARTMENT 2000 - WASTEWATER TREATMENT

| PROPOSED CAPITAL NUMBER | GL | DESCRIPTION | 2021 PROPOSED |
|--------------------------------------|------|---------------------------------------|---------------------|
| | | Other Capital & Emergency Funds | \$34,718 |
| 2020-204 | 1772 | Clarifier Rehab (USDA) | \$1,059,736 |
| 2021-201 | | Replacement Parts for Bioset | \$50,000 |
| 2021-202 | | Replacement Parts for Sprayfield | \$50,000 |
| 2021-203 | | Bar Screen | \$96,126 |
| 2021-204 | 1480 | Oxidation Ditch Bridges (ponds 1 & 2) | \$300,000 |
| 2021-205 | | Rehab Sprayfield Pump Station | \$100,000 |
| 2021-206 | | Used All-terrain Forklift | \$25,000 |
| PROJECTS FINANCED FROM RESERVE FUNDS | | | \$ (1,715,579.50) |
| <i>USDA CLARIFIER REHAB - LOAN</i> | | | <i>\$944,000.00</i> |
| <i>USDA CLARIFIER REHAB - GRANT</i> | | | <i>\$765,000.00</i> |

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
CAPITAL OUTLAY
DEPARTMENT 2000 - WASTEWATER TREATMENT

| PROPOSED CAPITAL NUMBER | GL | DESCRIPTION | 2021 PROPOSED |
|----------------------------|----|-------------|------------------|
| | | | |
| | | | \$1,709,000 |

Other Capital & Emergency Funds - 2 year average

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
CAPITAL OUTLAY
DEPARTMENT 3000 - WASTEWATER COLLECTION

| PROPOSED CAPITAL NUMBER | GL | DESCRIPTION | 2021 PROPOSED |
|---|------|--|-------------------|
| | | Other Capital & Emergency Funds | \$51,488 |
| 2021-301 | | Manhole Replacement (Ongoing-Collapsed Manholes) | \$50,000 |
| 2021-302 | | Manhole Rehab (A2-28, O-5, P-5, X2-16/17/19, K-50) | \$57,800 |
| 2020-305 | 1663 | Master Lift Station X8 | \$990,283 |
| 2021-303 | 1330 | Lift Station Replacement Parts - Ongoing | \$50,000 |
| 2021-304 | | Manhole Coatings (K-4) | \$21,255 |
| 2020-306 | 1664 | Lift Station H | \$182,700 |
| PROJECTS FINANCED FROM RESERVE FUNDS | | | \$ (1,403,525.50) |
| Contributed Capital - Developer (LS H + Master LS X8 - Kaicasa) | | | \$261,037 |

IMMOKALEE WATER & SEWER DISTRICT
 FISCAL YEAR 2020-21 BUDGET
 CAPITAL OUTLAY
 DEPARTMENT 3000 - WASTEWATER COLLECTION

| PROPOSED CAPITAL NUMBER | GL | DESCRIPTION | 2021 PROPOSED |
|----------------------------|----|--------------------------------|------------------|
| | | Contributed Capital - Customer | \$30,000 |
| | | | \$291,037 |

Other Capital & Emergency Funds - 2 year average

IMMOKALEE WATER & SEWER DISTRICT
 FISCAL YEAR 2020-21 BUDGET
 CAPITAL OUTLAY
 DEPARTMENT 4000 - ADMINISTRATION

| PROPOSED CAPITAL NUMBER | GL | DESCRIPTION | 2021 PROPOSED |
|--------------------------------------|----|---------------------------------|------------------|
| | | Other Capital & Emergency Funds | \$29,962 |
| PROJECTS FINANCED FROM RESERVE FUNDS | | | \$ (29,962.00) |
| | | | |
| | | | |

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
CAPITAL OUTLAY
DEPARTMENT 4000 - ADMINISTRATION

| PROPOSED CAPITAL NUMBER | GL | DESCRIPTION | 2021 PROPOSED |
|----------------------------|----|-------------|------------------|
| | | | \$0 |

Other Capital & Emergency Funds - 2 year average

IMMOKALEE WATER & SEWER DISTRICT
 FISCAL YEAR 2020-21 BUDGET
 CAPITAL OUTLAY
 DEPARTMENT 5000 - MAINTENANCE

| PROPOSED CAPITAL NUMBER | GL | DESCRIPTION | 2021 PROPOSED |
|--------------------------------------|----|---------------------------------|------------------|
| | | Other Capital & Emergency Funds | \$5,000 |
| | | Tools & Fabrication | \$10,000 |
| PROJECTS FINANCED FROM RESERVE FUNDS | | | \$ (15,000.00) |
| | | | |
| | | | |

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
CAPITAL OUTLAY
DEPARTMENT 5000 - MAINTENANCE

| PROPOSED CAPITAL NUMBER | GL | DESCRIPTION | 2021 PROPOSED |
|----------------------------|----|-------------|------------------|
| | | | \$0.00 |

Other Capital & Emergency Funds - 2 year average

**IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
DEBT SERVICE EXPENDITURES**

DEBT SERVICE EXPENDITURES

PROPOSED FY 2020-21

| | | |
|--|--|--------------|
| SERIES 1985 REVENUE BONDS | | |
| Principal | | \$28,000.00 |
| Interest | | \$8,298.45 |
| SERIES 1989 REVENUE BONDS | | |
| Principal | | \$130,000.00 |
| Interest | | \$92,300.00 |
| SERIES 1990 REVENUE BONDS | | |
| Principal | | \$9,000.00 |
| Interest | | \$6,150.00 |
| SERIES 1996 REVENUE BONDS | | |
| Principal | | \$123,000.00 |
| Interest | | \$137,042.50 |
| SERIES 1998 REVENUE BONDS | | |
| Principal | | \$20,000.00 |
| Interest | | \$24,345.00 |
| SERIES 2001 REFUNDING BONDS (USDA) | | |
| Principal | | \$50,000.00 |
| Interest | | \$75,285.00 |
| SERIES 2008 REVENUE BONDS (USDA) | | |
| Principal | | \$58,000.00 |
| Interest | | \$125,518.75 |
| SERIES 2013 REVENUE BONDS (USDA) - Assessment | | |
| Principal | | \$59,000.00 |
| Interest | | \$115,475.00 |
| SERIES 2018A REVENUE BONDS | | |
| Principal | | \$153,000.00 |
| Interest | | \$195,817.50 |

| | |
|--|-----------------------|
| Series 2018B REVENUE BONDS | |
| Principal | \$139,000.00 |
| Interest | \$177,007.50 |
| FDEP LOAN DW110120 | |
| Principal | \$20,456.22 |
| Interest | \$6,864.16 |
| FDEP LOAN DW110121 | |
| Principal | \$16,409.97 |
| Interest | \$4,864.79 |
| SERIES 2020 REVENUE BONDS (USDA) | |
| Principal | \$0.00 |
| Interest | \$25,960.00 |
| Total Principal | \$805,866.19 |
| Total Interest | \$994,928.65 |
| | |
| TOTAL DEBT SERVICE EXPENDITURES | \$1,800,794.84 |

**IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
DEBT SERVICE RESERVES**

DEBT SERVICE RESERVES

PROPOSED FY 2020-21

| | | |
|--|--|--------------|
| SERIES 1985 REVENUE BONDS | | |
| Annual Reserve | | \$0.00 |
| Reserve Balance | | \$37,680.00 |
| SERIES 1989 REVENUE BONDS | | |
| Annual Reserve | | \$0.00 |
| Reserve Balance | | \$92,300.00 |
| SERIES 1990 REVENUE BONDS | | |
| Annual Reserve | | \$0.00 |
| Reserve Balance | | \$6,150.00 |
| SERIES 1996 REVENUE BONDS | | |
| Annual Reserve | | \$0.00 |
| Reserve Balance | | \$137,042.50 |
| SERIES 1998 REVENUE BONDS | | |
| Annual Reserve | | \$0.00 |
| Reserve Balance | | \$24,345.00 |
| SERIES 2001 REFUNDING BONDS (USDA) | | |
| Annual Reserve | | \$0.00 |
| Reserve Balance | | \$75,285.00 |
| SERIES 2008 REVENUE BONDS (USDA) | | |
| Annual Reserve | | \$0.00 |
| Reserve Balance | | \$125,518.75 |
| SERIES 2013 REVENUE BONDS (USDA) - Assessment | | |
| Annual Reserve | | \$20,000.00 |
| Reserve Balance | | \$115,475.00 |
| SERIES 2018 REVENUE BONDS | | |
| Annual Reserve | | \$191,868.00 |
| Reserve Balance | | \$271,813.00 |
| FDEP LOAN DW110120 | | |
| Annual Reserve | | \$20,456.22 |
| Reserve Balance | | \$6,864.16 |

| | |
|---------------------------------|---------------------|
| FDEP LOAN DW110121 | |
| Annual Reserve | \$16,409.97 |
| Reserve Balance | \$4,864.79 |
| | |
| SERIES 2020 REVENUE BOND (USDA) | |
| Annual Reserve | \$3,924.00 |
| Reserve Balance | \$0.00 |
| | |
| LESS | |
| BALANCE IN RESTRICTED RESERVE | \$165,900.00 |
| Total Annual Reserves | \$252,658.19 |
| Total Reserve Balance | \$897,338.20 |
| | |

IMMOKALEE WATER & SEWER DISTRICT
FISCAL YEAR 2020-21 BUDGET
DESIGNATED FUNDS

UNRESTRICTED NET ASSETS

PROPOSED FY 2020-21

DESIGNATED FUNDS

Designated for Emergencies

| | |
|------------------------------|------------------|
| GL 3210.00 Beginning Balance | \$761,000 |
| Additions to Fund | \$180,631 |
| Reductions to fund | |
| Net Emergency Funds | \$941,631 |

Designated for Operations (6 months)

| | |
|------------------------------|--------------------|
| GL 3220.00 Beginning Balance | \$3,308,656 |
| Additions to Fund | \$505,269 |
| Reductions to fund | |
| Net Operation Funds | \$3,813,925 |

Designated for Vehicle Replacement

| | |
|--------------------------------------|------------------|
| GL 3230.00 Beginning Balance | \$527,483 |
| Additions to Fund | \$80,000 |
| Reductions to fund | |
| Net Vehicle Replacement Funds | \$607,483 |

Designated for Capital Equipment

| | |
|------------------------------------|--------------------|
| GL 3240.00 Beginning Balance | \$546,416 |
| Additions to Fund | \$4,234,113 |
| Reductions to fund | \$ (3,780,529.00) |
| Net Capital Equipment Funds | \$1,000,000 |

Designated for Maintenance Reserve - Wastewater

| | |
|---|--------------------|
| GL 3060.00 Beginning Balance | \$3,069,382 |
| Additions to Fund | \$500,000 |
| Reductions to fund | |
| Net Maintenance Reserve - Wastewater Funds | \$3,569,382 |

Designated for Maintenance Reserve - Water

| | |
|--|------------------|
| GL 3070.00 Beginning Balance | \$412,240 |
| Additions to Fund | \$400,000 |
| Reductions to fund | |
| Net Maintenance Reserve - Water Funds | \$812,240 |

| | | |
|--|-----------|------------------------|
| TRANSFER TO OPERATIONS | \$ | (1,257,976.00) |
| UNDESIGNATED | | \$1,237,921 |
| <hr/> | | |
| Total Designated Funds | | \$10,744,660.89 |
| Undesignated Funds | | \$1,237,921.00 |
| Total Additions | | \$5,900,012.89 |
| Total Reductions | \$ | (3,780,529.00) |
| Balance unrestricted net assets | | \$10,724,605.89 |