

**RESOLUTION # 2022-10**

**RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT ADOPTING THE 2022-2023 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 Chapter 2022-258, Laws of Florida; 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, 2023 during a publicly advertised meeting on September 21, 2022;

**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 2022-2023 Proposed Budget (Exhibit A) be adopted and recognized as Resolution 2022-10:

**PASSED AND DULY ADOPTED** by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 21st day of September 2022.

BOARD OF COMMISSIONERS  
IMMOKALEE WATER AND SEWER DISTRICT

BY:

  
\_\_\_\_\_  
**Joseph Brister**  
Chairperson

BY:

  
\_\_\_\_\_  
**Bonnie Keen**  
Secretary

Innokalee Water & Sewer District

BUDGET  
For the year ended September 30, 2023

RESOLUTION # 2022-10  
EXHIBIT A  
9/21/22

	DEPT 10 WATER TREATMENT PLANT	DEPT 20 WASTEWATER PLANT	DEPT 30 WASTEWATER COLLECTION	DEPT 40 CUSTOMER SERVICE / ADMIN	DEPT 50 MAINTENANCE	DEPT 60 WATER DISTRIBUTION	TOTAL
<b>OPERATING REVENUES</b>							
4000 Water service							4,160,685.59
4010 Wastewater service							6,072,380.30
4020 Meter service charge							863,953.34
4030 Late fees							85,516.36
4050 Reconnect and transfer fees							106,129.09
4080, 4095, 4100 Miscellaneous charges, fees and other income							141,152.73
4106 Cross connection control fee							375,000.00
							11,804,817.41
<b>OPERATING EXPENSES</b>							
5000 Salaries and wages	316,248.19	612,103.56	393,003.19	770,178.24	325,795.39	648,037.54	3,065,366.12
5002 Overtime	14,792.54	43,144.92	27,119.66	-	14,792.54	30,817.80	130,667.47
5006 FICA	25,184.43	49,717.62	31,882.38	58,918.64	25,914.79	51,640.37	243,258.23
5060 Unemployment taxes	1,613.12	3,184.53	2,042.14	3,773.87	1,659.90	3,307.68	15,581.25
5090 Employer pension contribution	19,752.49	38,994.21	25,005.79	46,210.69	20,325.32	40,502.25	190,790.77
5095 Health/life insurance	80,515.30	172,511.42	124,987.01	203,746.90	126,754.67	279,077.23	987,592.52
5098 Workers compensation	3,596.60	7,552.86	4,495.75	8,991.50	4,495.75	9,890.65	39,023.11
5100 Legal services	-	-	-	200,000.00	-	-	200,000.00
5101 Other Legal	-	-	-	-	-	-	-
5110 Other professional services	-	6,000.00	-	130,000.00	-	-	136,000.00
5120 Accounting/auditing	-	-	-	50,000.00	-	7,000.00	57,000.00
5140 Engineering services	-	7,300.00	38,000.00	500,000.00	-	22,000.00	567,300.00
5155 Travel and training	8,000.00	16,000.00	10,000.00	25,000.00	14,000.00	4,400.00	77,400.00
5180 Telephone and fax	5,800.00	1,250.00	3,500.00	4,500.00	3,100.00	-	18,150.00
5200 Postage and freight	-	-	-	35,000.00	-	-	35,000.00
5220 Electric	230,775.00	250,464.83	58,855.28	-	-	-	540,095.10
5230 Section 8 electric	-	3,070.00	-	-	-	-	3,070.00
5250 General liability insurance	12,306.13	24,636.27	15,725.58	12,340.88	9,408.01	13,752.12	88,168.99
5255 Comprehensive auto insurance	2,241.32	3,362.00	5,603.33	560.33	7,844.67	7,284.33	26,895.98
5260 Other insurance	37,855.52	137,423.60	7,033.66	44,003.51	1,360.80	1,716.91	229,394.00
5280 Equipment Repair & Maintenance	1,000.00	15,000.00	2,000.00	-	500.00	10,000.00	28,500.00
5281 Section 8 Field Maintenance	-	-	-	-	-	-	-
5282 Repairs and Maintenance	377,000.00	233,300.00	130,000.00	2,500.00	7,000.00	100,000.00	849,800.00
5283 Section 8 repairs	-	-	-	-	-	-	-
5285 Water meter and register replacements	-	-	-	-	-	-	122,000.00
5287 Other contract services	30,000.00	180,100.00	10,000.00	55,000.00	8,000.00	40,000.00	323,100.00
5300 Vehicle fuel	8,849.00	7,500.00	9,000.00	2,500.00	8,000.00	42,000.00	77,849.00
5310 Vehicle Repair & Maintenance	8,000.00	3,700.00	8,000.00	250.00	10,000.00	18,000.00	47,950.00

Immovable Water & Sewer District

BUDGET  
For the year ended September 30, 2023

RESOLUTION # 2022-10  
EXHIBIT A  
9/21/22

5330 Vehicle Lease	30.00	250.00	1,000.00	1,100.00	1,000.00	300.00	3,680.00
5340 Diesel Fuel Expense	7,216.74	12,000.00	4,000.00	-	4,000.00	1,200.00	28,416.74
5380 Miscellaneous office expense	8,000.00	2,000.00	3,000.00	40,000.00	-	6,000.00	59,000.00
5385 Miscellaneous bank fees	-	-	-	7,000.00	-	-	7,000.00
5386 Miscellaneous expense	-	-	-	5,000.00	-	-	5,000.00
5387 Arrowhead assessment exp.	-	-	-	3,119.15	-	-	3,119.15
5390 Advertising	-	-	-	6,500.00	-	-	6,500.00
5520 Licenses and permits	1,000.00	32,100.00	200.00	200.00	2,500.00	500.00	36,500.00
5580 Chemicals	120,000.00	145,000.00	18,000.00	-	1,200.00	-	284,200.00
5582 Other materials	89,714.75	25,000.00	40,000.00	-	13,000.00	110,000.00	277,714.75
5583 Tools	2,500.00	1,550.00	3,000.00	-	2,000.00	17,000.00	26,050.00
5584 Safety & Security	10,000.00	5,250.00	6,000.00	2,000.00	3,000.00	7,000.00	33,250.00
5585 Laboratory fees	28,000.00	80,000.00	-	-	-	7,000.00	115,000.00
5590 Residuals management	-	255,000.00	-	-	-	-	255,000.00
5600 Uniforms/clothing allowance	1,200.00	2,400.00	1,500.00	2,000.00	1,200.00	-	8,300.00
5605 Memberships/periodicals/books	1,500.00	1,000.00	900.00	10,000.00	1,000.00	3,300.00	17,700.00
TOTAL OPERATING EXPENSES	1,452,691.13	2,377,865.83	983,853.77	2,230,393.71	617,851.85	1,603,726.89	9,266,383.17
<b>OPERATING PROFIT (LOSS)</b>							<b>2,538,434.24</b>

<b>CAPITAL CONTRIBUTIONS (OUTLAYS)</b>							
3001 Contributed capital - grant - FDEPE/PADCO		1,680,000.00	\$4,300,000.00				5,980,000.00
3002 Contributed capital - grant - USDA/FHA		382,500.00					382,500.00
3050 Contributed capital - customers							-
3100 Contributed capital - developers							-
3003.XX Contributed Capital - Special Assessments							-
Debt proceeds - Loan				1,000,000.00			1,000,000.00
Bond proceeds - USDA	470,000.00						2,470,000.00
1XXX Capital outlay	(935,000.00)			(1,150,000.00)			(14,052,617.75)
NET CAPITAL CONTRIBUTIONS (OUTLAYS)	(465,000.00)	(3,875,700.00)	(5,959,800.00)	(150,000.00)	(27,117.75)	(2,105,000.00)	(4,220,117.75)

<b>OTHER NON-OPERATING REVENUES (EXPENSES)</b>							
4070 Interest Income							37,373.39
4105 Gain (Loss) on disposal of assets							-
4085, 4110, 4130 Other non-operating revenue							35,000.00
5480, 5490 Interest expense							(606,927.98)
5125 Bad debt expense							(20,000.00)
5460 Principal Retirement - Bonds							(1,076,000.00)
5465 Principal Retirement - Loans							(38,809.83)
5470 Principal Retirement - Capital Lease							(43,861.32)
NET OTHER NON-OPERATING REVENUES (EXPENSES)							(1,713,225.74)

<b>NET PROFIT (LOSS) BEFORE NET ASSETS</b>							<b>(3,394,909.25)</b>
UNRESTRICTED NET ASSETS BROUGHT FORWARD - October 1, 2022							12,623,841.00
UNRESTRICTED NET ASSETS CARRYFORWARD - September 30, 2023							9,228,931.75

NET PROFIT (LOSS)

Page 2 of 3

0.00

**UNRESTRICTED NET ASSETS ANALYSIS**

3210 Designated for Emergencies	941,631.00
3220 Designated for Operations (6 months)	4,633,191.59
3230 Designated for Vehicle Replacement	500,000.00
3240 Designated for Capital Equipment	1,000,000.00
3260 Designated for Future Capital Projects	1,000,000.00
3060 Designated for Maintenance Reserve - Wastewater	3,569,382.00
3070 Designated for Maintenance Reserve - Water	812,240.00
Transfer to Operations	(3,394,909.25)
3200 Undesignated	167,396.41
<b>TOTAL UNRESTRICTED NET ASSETS</b>	<b>9,228,931.75</b>

**Reconciliation of Budgetary Basis to GAAP:**

Net profit (loss) Before Net Assets (Non-GAAP Budgetary Basis)	(3,394,909.25)	Debt proceeds are recognized as Long Term Liabilities
Debt proceeds	(3,470,000.00)	Capital outlay are assets which are expensed by depreciating them over the life of the asset.
Capital outlay	14,052,617.75	Depreciation is the expensing of capital assets over the useful life
Depreciation	(2,500,000.00)	Collection of Assessments are a reduction of Assessments Receivable
Assessments	-	Lease payments are a reduction of Capital Leases payable
Vehicle Lease Payments	3,680.00	Principal Retirement is the reduction of Long Term Payables
Principal retirement - bonds	1,076,000.00	Principal Retirement is the reduction of Long Term Payables
Principal retirement - SRF	38,809.83	Principal Retirement is the reduction of Long Term Payables
Principal retirement - Capital Lease	43,861.32	
Increase in Net Position (GAAP Basis)	5,850,059.65	
Net position - beginning of the year	44,500,000.00	
Net position - end of the year	50,350,059.65	