

BARRON WATER CONTROL DISTRICT

POB1606 LaBelle, Florida 33975-1606
Shipping: 3293 Dellwood Terrace, LaBelle, Florida 33935
(863) 675-0346 Fax (863) 675-9297
www.bwcd.net

§298 Government District

Judi Kennington-Korf
General Manager
judikk@bwcd.net

George Leicht
Field Supervisor
gleicht@bwcd.net

Board of Supervisor's Meeting
May 29, 2019 @ 9A

AGENDA

1. Call to Order Chairman Colbert
 - a. Opening Prayer
 - b. Pledge to flag
2. Consent Agenda
 - a. Verification of proper meeting notice
 - b. Verification of quorum
 - c. Approval of Meeting Minutes March 27, 2019
3. Public Comment
4. Open budget public hearing Chairman Colbert

to consider tax rate levy assessments and the Proposed General Fund Budget for fiscal year October 1, 2019-September 30, 2020

 - i. Presentation of Budget and Maintenance Tax Rate Assessment overview
 - ii. Public comment
 - iii. Adoption of Resolution 2019-2 (Maintenance Tax Levy and Budget) for fiscal year 2019-20
 - iv. Adjourn Budget Public Hearing
5. General Manager's Report Judi Kennington-Korf
 - a. Adopt Fund Balance Policy for 2018-19
 - b. Surplus property
 - i. BW-38, boat, motor, and trailer
 - c. PLACEHOLDER: Approval of annual contracts for the following services: legal, surveying and engineering, MIS/IT, bookkeeping services
 - d. ADA website update
 - e. FYI
 - i. Lake Okeechobee level
6. Engineer's Report Tommy Perry
7. Field Supervisor's Report George Leicht
 - a. Status of mowing, vegetation control program
 - b. Rain report
8. Other Business

9. Public Comment

10. Adjournment

Notice for Public Comment: Public comment will be allowed at the time the agenda item is being considered. You will be allowed to speak for up to three minutes and only one time for each item provided a speaker request form is completed prior to the meeting. Comment for non-agenda general discussion will be allowed at the end of the regular agenda for up to three minutes provided a speaker request form is completed prior to the meeting.

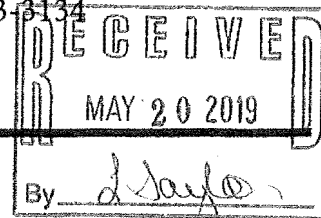
Pledge of Civility: We will be respectful of one another even when we disagree. We will direct all comments to the issues. We will avoid personal attacks. "Politeness costs so little."—Abraham Lincoln

Please silence all electronic devices.

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INDEPENDENT NEWSMEDIA INC. USA

Lake Okeechobee News
107 SW 17th Street, Suite D
Okeechobee, Florida 34974
863-763-3134



STATE OF FLORIDA
COUNTY OF HENDRY

Before the undersigned authority personally appeared Katrina Elsen, who on oath says she is the Publisher of the Lake Okeechobee News, weekly Newspaper published in Hendry County, Florida, that the attached copy of advertisement being a Public Notice

in the matter of Meeting

in the 20th Judicial District of the Circuit Court of Hendry County, Florida, was published in said newspaper in the issues of

5/15/2019

Affiant further says that the said Lake Okeechobee News is a newspaper published in said Hendry County, Florida, and that said newspaper has heretofore been published continuously in said Hendry County, Florida each week and has been entered as second class mail matter at the post office in Clewiston, in said Hendry County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

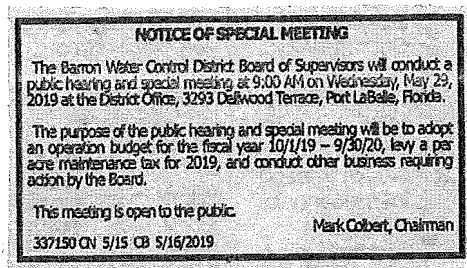
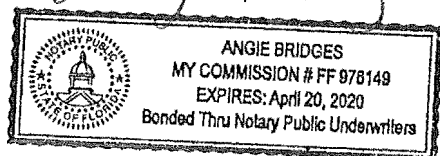
Katrina Elsen

Katrina Elsen

Sworn to and subscribed before me this 16th day of May 2019 AD

Notary Public, State of Florida at Large

Angie Bridges



MINUTES
BARRON WATER CONTROL DISTRICT
BOARD OF SUPERVISORS' MEETING

March 27, 2019

A meeting of the Board of Supervisors of the Barron Water Control District was called to order at 9:00 A.M. on Wednesday 27, 2019, by Mark Colbert, Chairman.

Those present at the meeting were:

Mark Colbert - Board Member & Chairman
Pat McKenna – Board Member & Vice-Chairman
Ron Tritt – Board Member & Treasurer
Judi Kennington-Korf - General Manager
Maria Taylor - Secretary
Andy Higginbotham-District Accountant
Tommy Perry – District Engineer
Sommer Foster – Johnson-Prewitt & Associates
Rock Aboujaoude – Engineering Consultant
Danny Sutton - ALICO
John Kiernan– ALICO
Benita Whalen – ALICO Consultant

The meeting opened with prayer led by Chairman Colbert followed by the Pledge of Allegiance

Consent Agenda: Verification of proper meeting notice, verification of a quorum, approval of meeting minutes January 23, 2019.

Upon motion duly made by Chairman Colbert, seconded by Supervisor Tritt and unanimously carried, it was RESOLVED AND APPROVED the Consent Agenda was adopted as presented.

Chairman Colbert asked for public comments, there were none.

Audit Report.

Mr. Jeff Tuscan, District auditor provided the 2018 Audit. Mr. Tuscan stated that his firm provided an unmodified opinion, which is the highest level of scrutiny any auditor can provide. He stated that he found no material weaknesses and no instances of non-compliance. He explained the necessity of and the process for using a "public funds" account for District monies

Chairman Colbert recognized the District staff, accounting office staff and auditing office staff for work together and a job well done.

Upon motion duly made by Chairman Colbert, seconded by Vice Chairman McKenna and unanimously carried, it was RESOLVED AND APPROVED the Barron Water Control District Board accepts the Fund Balance Report for year ending September 30, 2018.

Upon motion duly made by Chairman Colbert, seconded by Vice Chairman McKenna and unanimously carried, it was RESOLVED AND APPROVED Resolution 2019-1, a Resolution amending the adopted General Fund annual operations and maintenance budget for fiscal year 2018-19.

General Manager's Report:

Item A. Tanglewood Oaks S/D, Phase II General Permit Request

Mr. Rock Aboujaoude, PE, the agent of record for the Tanglewood Oaks S/D II, presented the BWCD General Permit request on behalf of Central Mobile Homes, Inc., managed locally by Mr. Kenny Kenny. District Engineer Tomrny Perry provided information to the Board relative to the impact the request will have upon the Barron WCD drainage system

Mr. Perry requested time to review general permit application for the Tanglewood Oaks Phase II project as there were questions that need to be answered. Field Supervisor Leicht agreed with Mr. Perry that additional information was needed.

Upon motion duly made by Chairman Colbert, seconded by Supervisor Tritt and unanimously carried, it was RESOLVED AND APPROVED the Board GP #2019-2 is awarded to the Tanglewood Oaks S/D, Phase II project contingent upon the conditions of the permit being met.

Item B. Personnel Issue, Reemployment Following Retirement was tabled.

Item C. Correction, January 23, 2019 Board Meeting

Ms. Kennington-Korf corrected a statement made during the January 23rd Board meeting regarding the quarterly SFWMD pump report. She mistakenly reported the incorrect location George is responsible for reporting when stated it was for Super 2 it should have been the Barron Farm, Pump A and Pump B. Reporting information accurately is very important, and requested the minutes of the January 23rd meeting be corrected reflecting the correct pumping station, Barron Farm.

Upon motion duly made by Chairman Colbert, seconded by Vice Chairman McKenna and unanimously carried, it was RESOLVED AND APPROVED the Barron Water Control District Board accepts the corrections to the January 23rd meeting minutes as described.

Item D. Request for Proposal Bid, Annual Audit Service

The Board expressed interest in seeking bids for the annual audit following the 2018 audit presentation. The Board desires to advertise for an Annual Audit Services RFP for the year ending September 30, 2019 with additional year renewals. When the RFP's have been received, the Board will convene as the Audit Committee. Thereafter, during a regular or special meeting the Board will award the RFP to the successful qualified bidder.

Chairman Colbert requested the item tabled and brought back at the next board meeting due to new information received.

Vice Chairman McKenna advised the Board has a responsibility to its landowners to do its due diligence in seeking cost for auditing services. Supervisor Tritt concurred with Vice Chairman McKenna and asked the General Manager be given direction to review other districts auditing services and costs.

Chairman Colbert directed Ms. Kennington-Korf to review other districts auditing services and costs and present the information at the next board meeting.

Item E. FYI

- i. Security Enhancements, shutters and alarm system. Front door shutters were installed on December 10, 2018, paid with proceeds from FEMA. RING security system was installed March 19, 2019 on the front door, the system complements the existing ADT alarm system and has already proven valuable.

Engineer's Report:

Mr. Perry advised a meeting was held with Judi Kennington-Korf, George Leicht, and himself with the South Florida Water Management District (SFWMD) to discuss Canal 1 and Hendry County permit request. SFWMD was receptive to Barron's concerns and comments. He also reported the Tanglewood Subdivision Phase II project is under review. Lastly, he informed the Board ALICO has been meeting with landowners as their DWS project is moving forward.

Ms. Kennington-Korf advised representative from the ALICO were in attendance if there were any question or comments. Chairman Colbert inquired if ALICO had anything to report even though no votes could be done at this time regarding their project. Chairman Colbert requested Ms. Kennington-Korf update the new ALICO representative of the benefits discussed at the beginning of this project that would lower the District's budget and expenses.

Field Supervisor's Report:

Field Supervisor Leicht reported pumping is going well, with an average rainfall at this time, they are behind on equipment repair, spraying will be late in May and mowing will start earlier this year. Recalibration will be done on the pumps in May and June. ISF pump will have to be redone; cost will be \$40 to \$45k.

Other Business

Chairman Colbert asked for public comments, there were none.

There being no further business to come before the Board, the meeting was adjourned at 9:55 AM.

ATTEST:

Mark Colbert, Chairman

Maria Taylor, Recording Secretary

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Judi Kennington-Korf
General Manager
[judikkk@bwcd.net](mailto:jidikkk@bwcd.net)

George Leicht
Field Supervisor
gleicht@bwcd.net

To: Honorable Mark Colbert, Chairman
Honorable Pat McKenna, Vice Chairman
Honorable Ron Tritt, Treasurer

From: Judi Kennington-Korf, General Manager



Date: May 22, 2019
2019-396

Subject: Proposed Tentative 2018-19 Budget

As identified in §298.54, "Maintenance tax... shall be evidenced to and certified by the board of supervisors not later than June 1 of each year to the property appraisers of counties in which lands of the district are situated, and shall be extended by the county property appraisers on the county tax rolls and collected by the tax collectors in the same manner and time as county taxes."

Attached you will find four options for the Boards consideration of the 2019-20 General Fund budget.

Option A is a base budget with \$10,000 in Capital and \$46,500 in contingency for a total of \$1,720,354.75.

Option B removes \$26,500 from contingency and removes the capital.

Option C removes the capital and reduces contingency to \$10,000.

Option D is of the Board's choosing.

/jkk

Continued

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Mark Colbert, Chairman
Seat 1

Pat McKenna, Vice Chairman
Seat 2

Ron Tritt, Treasurer
Seat 3

Following is a summary of the budget and tax rate levy assessments per acre for each category.

	Option A	Option B	Option C
Budget	\$1,720,354.75	\$1,684,354.75	\$1,674,354.75
Urban	\$81.71	\$78.76	\$77.59
Irrigation	\$29.90	\$28.78	\$28.46
Drainage	\$ 6.33	\$ 6.01	\$ 5.92
Urban Grove	\$40.86	\$39.38	\$38.80

As is the case with all option listed herein, Option D is of the Board's choosing.

/jkk

Attached: Option A, Proposed 2019-20 GF Budget
 Option B, Proposed 2019-20 GF Budget
 Option C, Proposed 2019-20 GF Budget

Select Year: 2018 ▼ Go

The 2018 Florida Statutes

[Title XXI](#)
DRAINAGE

[Chapter 298](#)
DRAINAGE AND WATER CONTROL

[View Entire Chapter](#)

298.54 Maintenance tax.—To maintain and preserve the ditches, drains, or other improvements made pursuant to this chapter and to repair and restore the same, when needed, and for the purpose of defraying the current expenses of the district, including any sum which may be required to pay state and county taxes on any lands which may have been purchased and which are held by the district under the provisions of this chapter, the board of supervisors may, upon the completion of the said improvements, in whole or in part as may be certified to the board by the chief engineer, levy annually a tax upon each tract or parcel of land within the district, to be known as a “maintenance tax.” Said maintenance tax shall be apportioned upon the basis of the net assessments of benefits assessed as accruing from original construction, shall be evidenced to and certified by the board of supervisors not later than June 1 of each year to the property appraisers of counties in which lands of the district are situated, and shall be extended by the county property appraisers on the county tax rolls and collected by the tax collectors in the same manner and time as county taxes, and the proceeds therefrom shall be paid to said district. Said tax shall be a lien until paid on the property against which assessed and enforceable in like manner as county taxes.

History.—s. 42, ch. 6458, 1913; RGS 1139; s. 1, ch. 9129, 1923; s. 1, ch. 10281, 1925; CGL 1496; s. 22, ch. 72-291; s. 1, ch. 77-102; s. 2, ch. 86-54.

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Barron Water Control District
2019-2020 General Fund Proposed Budget
Option A, \$46k Contingency, \$10 Capital
May 29, 2019



	A	B	C	D	E	F	G	H	I	J	K
		ACCOUNT	Adopted	Amended		Adopted	Amended	Received/Spent	Balance		Proposed
		NUMBER	2017-18	5/30/2018		2018-19	2018-19	in 6 months			5/29/2019
							3/27/2019	As of 3/31/2019			
3	REVENUES										
4	Taxes Current Year, Hendry County	319-1000	\$636,410.23	\$636,410.23		\$599,705.38	\$599,705.38	511,485.98	\$88,219.40		\$669,884.93
5	Taxes Current Year, Glades County	319-2000	\$133,613.61	\$133,613.61		\$131,940.80	\$131,940.80	121,412.24	\$10,528.56		\$148,093.45
6	Taxes Prior Year, Hendry County	319-3000	\$5,000.00	\$5,000.00		\$5,000.00	\$5,000.00	18,480.09	-\$13,480.09		\$7,500.00
7	Taxes Prior Year, Glades County	319-4000	\$1,000.00	\$1,000.00		\$200.00	\$200.00	304.79	-\$104.79		\$1,000.00
8	Sub-total Tax Revenue		\$776,023.84	\$776,023.84		\$736,846.18	\$736,846.18	651,683.10	\$85,163.08		\$826,478.38
9											
10	Joint Trust Contribution	343-7000	\$25,000.00	\$25,000.00		\$30,000.00	\$30,000.00	24,560.37	\$5,439.63		\$30,000.00
11	Intergovernmental Revenue (PLCDD, BF-GGWCD)	349-1000	\$74,000.00	\$74,000.00		\$89,206.00	\$89,206.00	47,824.34	\$41,381.66		\$101,106.00
12	Interest - General Fund Investments (2 CD Accounts)	361-1001	\$1,000.00	\$1,000.00		\$5,000.00	\$5,000.00	1,788.37	\$3,211.63		\$8,750.37
13	Interest - General Fund (Checking Account)	361-1100	\$700.00	\$700.00		\$960.00	\$960.00	902.49	\$57.51		\$1,000.00
14	Interest, Glades County Tax Collector	361-3200	\$110.00	\$110.00		\$100.00	\$100.00	182.90	-\$82.90		\$100.00
15	Interest, Hendry County Tax Collector	361-3210	\$350.00	\$350.00		\$1,500.00	\$1,500.00	0.00	\$1,500.00		\$100.00
16	Rental Income (PLCDD, other)	362-0000	\$4,800.00	\$4,800.00		\$4,800.00	\$4,800.00	2,400.00	\$2,400.00		\$4,800.00
17	Sale of Fixed Asset. Andy has, we do not have	364-0001						16,187.50	-\$16,187.50		\$2,500.00
18	Other Miscellaneous Income	369-9000	\$18,500.00	\$18,500.00		\$9,435.62	\$9,435.62	12,169.37	-\$2,733.75		\$1,000.00
19	Other Misc. Revenue (SFWMD, see 519-3400) NEW	369-9002									\$29,000.00
20	Labor from ISF to GF (4% Adm Fee)	369-9100	\$20,000.00	\$20,000.00		\$15,000.00	\$15,000.00	8,800.65	\$6,199.35		\$15,500.00
21	Penalties, Glades County Tax Collector	369-9200	\$50.00	\$50.00		\$0.00	\$0.00	9.15	-\$9.15		\$20.00
22	Budgeted Carry Forward - Committed Unassigned	389-9000	\$256,203.00	\$729,922.00		\$400,000.00	\$895,476.00	0.00	\$895,476.00		\$550,000.00
23	Budgeted Carry Forward - Committed Emergency Assigned	389-9300	\$150,000.00	\$150,000.00		\$150,000.00	\$150,000.00	0.00	\$150,000.00		\$150,000.00
24	Sub-total Other Revenues Including Reserves:		\$550,713.00	\$1,024,432.00		\$706,001.62	\$1,201,477.62	114,825.14	\$1,086,652.48		\$893,876.37
25	TOTAL REVENUE		\$1,326,736.84	\$1,800,455.84		\$1,442,847.80	\$1,938,323.80	766,508.24	\$1,171,815.56		\$1,720,354.75
26											
27	EXPENSES: Administration							Spent	Remaining		
28	Salaries, General Manager	512-1200	\$87,717.76	\$87,717.76		\$90,349.29	\$90,349.29	43,412.04	\$46,937.25		\$93,059.77
29	Salaries, Clerical	513-1200	\$32,448.00	\$32,448.00		\$33,421.44	\$33,421.44	16,060.02	\$17,361.42		\$34,591.19
30	Salaries, Clerical, Overtime	513-1400	\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00	0.00	\$1,000.00		\$1,000.00
31	FICA for Regular and Clerical OT (7.65%)	513-2100	\$9,269.18	\$9,269.18		\$9,544.96	\$9,544.96	4,687.09	\$4,857.87		\$9,841.80
32	Retirement (20.75% UM; 8.47% HA/PA)	513-2200	\$13,909.83	\$13,909.83		\$20,506.50	\$20,506.50	9,562.65	\$10,943.85		\$22,324.48
33	Group Health Insurance	513-2300	\$15,811.48	\$15,811.48		\$15,585.61	\$15,585.61	7,676.04	\$7,909.57		\$17,194.33
34	Group Life Insurance - Admin (\$142.21/year/employee)	513-2301	\$274.80	\$274.80		\$284.42	\$284.42	212.10	\$72.32		\$284.42
35	Workers Compensation (12%) (1/2 will be paid by PLCDD)	513-2400	\$2,050.00	\$2,050.00		\$2,533.44	\$2,533.44	0.00	\$2,533.44		\$2,660.11
36	Admin Expenses (before PLCDD deduction)		\$162,481.05	\$162,481.05		\$173,225.66	\$173,225.66	81,609.94	\$91,615.72		\$180,956.10
37											
38	Professional Services, Legal	514-3100	\$35,000.00	\$35,000.00		\$35,000.00	\$35,000.00	8,582.10	\$26,417.90		\$35,000.00
39	Professional Services, Computer/MIS	513-3101	\$4,650.00	\$4,650.00		\$4,700.00	\$4,700.00	1,500.00	\$3,200.00		\$4,700.00
40	Accounting & Auditing, Bookkeeping	513-3210	\$14,000.00	\$14,000.00		\$14,000.00	\$14,000.00	6,440.00	\$7,560.00		\$14,000.00

Barron Water Control District
2019-2020 General Fund Proposed Budget
Option A, \$46k Contingency, \$10 Capital
May 29, 2019



	A	B	C	D	E	F	G	H	I	J	K
1		ACCOUNT	Adopted	Amended		Adopted	Amended	Received/Spent	Balance		Proposed
2		NUMBER	2017-18	5/30/2018		2018-19	2018-19	in 6 months			5/29/2019
41	Accounting & Auditing, Audit	513-3220	\$28,500.00	\$28,500.00		\$28,500.00	\$28,500.00	20,700.00	\$7,800.00		\$28,500.00
42	Tax Collection Fees - Hendry County	513-3410	\$15,750.00	\$15,750.00		\$16,000.00	\$16,000.00	13,692.93	\$2,307.07		\$17,000.00
43	Tax Collection Fees - Glades County	513-3420	\$5,200.00	\$5,200.00		\$5,400.00	\$5,400.00	3,656.29	\$1,743.71		\$6,750.00
44	Travel & Per Diem (Administration & Field)	513-4000	\$1,800.00	\$1,800.00		\$1,200.00	\$1,200.00	0.00	\$1,200.00		\$1,200.00
45	Communication Services	513-4100	\$2,000.00	\$2,000.00		\$3,120.00	\$3,120.00	996.42	\$2,123.58		\$3,120.00
46	Freight & Postage Services	513-4200	\$375.00	\$375.00		\$375.00	\$375.00	112.41	\$262.59		\$375.00
47	Utility Services	513-4300	\$1,500.00	\$1,500.00		\$1,500.00	\$1,500.00	670.20	\$829.80		\$1,500.00
48	Repair & Maintenance Services, Computer	513-4610	\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00	0.00	\$1,000.00		\$1,000.00
49	Repair & Maintenance Services, Other Office	513-4620	\$8,250.00	\$8,250.00		\$7,239.00	\$7,239.00	2,067.81	\$5,171.19		\$7,200.00
50	Other Current Charges & Obligations	513-4900	\$4,000.00	\$4,000.00		\$4,000.00	\$4,000.00	3,594.76	\$405.24		\$4,000.00
51	Office Supplies	513-5100	\$4,199.89	\$4,199.89		\$4,000.00	\$4,000.00	822.54	\$3,177.46		\$4,000.00
52	Operating Supplies	513-5200	\$1,575.00	\$1,575.00		\$1,500.00	\$1,500.00	436.78	\$1,063.22		\$1,500.00
53	Books, Publications, Subscriptions, and Memberships	513-5400	\$2,500.00	\$2,500.00		\$1,000.00	\$1,000.00	175.00	\$825.00		\$1,000.00
54	Other General Government Services (SFWMD, 369-9002) NEW	519-3400									\$29,000.00
55	TOTAL Administration Expenditures		\$292,780.94	\$292,780.94		\$301,759.66	\$301,759.66	145,057.18	\$156,702.48		\$340,801.10
56											
57	EXPENSES: Field Operations							Spent	Remaining		
58	Electric Service, Pumping, ISF (3 GECO, BWCD 22%)	537-4304									\$23,704.48
59	Electric Service, Pumping, IR Barron Farm, 2 GECO)	537-4302	\$110,000.00	\$110,000.00		\$120,000.00	\$120,000.00	66,629.96	\$53,370.04		\$96,582.73
60	Pump Repair, Supplies, ISF (BWCD 22%)	537-4600						191.26	-\$191.26		\$6,785.00
61	Pump Repair, IR Barron Farm	537-4602	\$5,000.00	\$5,000.00		\$5,000.00	\$5,000.00	0.00	\$5,000.00		\$3,500.00
62			\$115,000.00	\$115,000.00		\$125,000.00	\$125,000.00	66,821.22	\$58,178.78		\$130,572.21
63											
64	Regular Salaries & Wages, UR 51%	539-1201	\$81,130.63	\$81,130.63		\$82,012.36	\$82,012.36	38,446.46	\$43,565.90		\$85,202.82
65	Regular Salaries & Wages, IR 43%	539-1202	\$68,404.25	\$68,404.25		\$69,147.67	\$69,147.67	32,414.96	\$36,732.71		\$71,837.67
66	Regular Salaries & Wages, DR 6%	539-1203	\$9,544.78	\$9,544.78		\$9,648.51	\$9,648.51	4,523.10	\$5,125.41		\$10,023.86
67	Overtime Salaries & Wages, UR 51%	539-1401	\$12,750.00	\$12,750.00		\$12,750.00	\$12,750.00	7,536.73	\$5,213.27		\$12,750.00
68	Overtime Salaries & Wages, IR 43%	539-1402	\$10,750.00	\$10,750.00		\$10,750.00	\$10,750.00	6,354.49	\$4,395.51		\$10,750.00
69	Overtime Salaries & Wages, DR 6%	539-1403	\$1,500.00	\$1,500.00		\$1,500.00	\$1,500.00	886.88	\$613.32		\$1,500.00
70	FICA Taxes for Regular and OT, UR 51%	539-2101	\$7,181.87	\$7,181.87		\$7,249.32	\$7,249.32	3,532.16	\$3,717.16		\$7,493.39
71	FICA Taxes for Regular and OT, IR 43%	539-2102	\$6,055.30	\$6,055.30		\$6,112.17	\$6,112.17	2,978.07	\$3,134.10		\$6,317.96
72	FICA Taxes for Regular and OT, DR 6%	539-2103	\$844.93	\$844.93		\$852.86	\$852.86	415.54	\$437.32		\$881.58
73	FRS Retirement Contribution, UR 51% (8.47%)	539-2201	\$7,059.82	\$7,059.82		\$7,872.37	\$7,872.37	3,926.00	\$3,946.37		\$8,296.60
74	FRS Retirement Contribution, IR 43% (8.47%)	539-2202	\$5,952.40	\$5,952.40		\$6,599.55	\$6,599.55	3,310.16	\$3,289.39		\$6,995.18
75	FRS Retirement Contribution, DR 6% (8.47%)	539-2203	\$830.57	\$830.57		\$920.87	\$920.87	461.88	\$458.99		\$976.07
76	Group Health Insurance, UR 51%	539-2301	\$22,204.91	\$22,204.91		\$21,887.70	\$21,887.70	7,177.12	\$14,710.58		\$24,146.92
77	Group Health Insurance, IR 43%	539-2302	\$18,721.78	\$18,721.78		\$18,454.33	\$18,454.33	6,051.26	\$12,403.07		\$20,359.17
78	Group Health Insurance, DR 6%	539-2303	\$2,612.34	\$2,612.34		\$2,575.02	\$2,575.02	844.36	\$1,730.66		\$2,840.81

Barron Water Control District
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Option A, \$46k Contingency, \$10 Capital
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	A	B	C	D	E	F	G	H	I	J	K
1		ACCOUNT	Adopted	Amended		Adopted	Amended	Received/Spent	Balance		Proposed
2		NUMBER	2017-18	5/30/2018		2018-19	2018-19	in 6 months			5/29/2019
79	Group Life Insurance, UR 51%	539-2305	\$280.30	\$280.30		\$290.11	\$290.11	0.00	\$290.11		\$290.11
80	Group Life Insurance, IR 43%	539-2306	\$236.33	\$236.33		\$244.60	\$244.60	0.00	\$244.60		\$244.60
81	Group Life Insurance, DR 6%	539-2307	\$32.98	\$32.98		\$34.13	\$34.13	0.00	\$34.13		\$34.13
82	Workers' Compensation, UR 51%	539-2401	\$7,665.72	\$7,665.72		\$9,475.07	\$9,475.07	3,932.10	\$5,542.97		\$9,759.32
83	Workers' Compensation, IR 43%	539-2402	\$6,463.25	\$6,463.25		\$7,988.78	\$7,988.78	3,315.30	\$4,673.48		\$8,228.44
84	Workers' Compensation, DR 6%	539-2403	\$904.66	\$904.66		\$1,114.72	\$1,114.72	462.60	\$652.12		\$1,148.16
85	Total Field Staff Personnel		\$271,126.82	\$271,126.82		\$277,480.14	\$277,480.14	126,568.97	\$150,911.17		\$290,076.79
86											
87	Professional Service, Engineering, UR 51%	539-3111	\$5,100.00	\$5,100.00		\$5,100.00	\$5,100.00	1,376.60	\$3,723.40		\$5,100.00
88	Professional Service, Engineering, IR 43%	539-3112	\$4,300.00	\$4,300.00		\$4,300.00	\$4,300.00	2,846.26	\$1,453.74		\$4,300.00
89	Professional Service, Engineering, DR 6%	539-3113	\$600.00	\$600.00		\$600.00	\$600.00	397.16	\$202.84		\$600.00
90	Other Services, Canal Maintenance, UR 51%	539-3411	\$5,610.00	\$5,610.00		\$5,610.00	\$5,610.00	0.00	\$5,610.00		\$5,610.00
91	Other Services, Canal Maintenance - Internal, IR 43%	539-3412	\$4,730.00	\$4,730.00		\$4,730.00	\$4,730.00	0.00	\$4,730.00		\$4,730.00
92	Other Services, Canal Maintenance - Joint Trust, DR	539-3423	\$660.00	\$660.00		\$660.00	\$660.00	0.00	\$660.00		\$660.00
93	Other Services, WCS Repair & Maintenance, UR 51%	539-3451	\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00	0.00	\$1,000.00		\$1,000.00
94	Other Services, WCS Repair & Maintenance - Internal, IR 43	539-3452	\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00	0.00	\$1,000.00		\$1,000.00
95	Other Services, WCS Repair & Maintenance - Joint Trust, DR	539-3463	\$3,750.00	\$3,750.00		\$3,750.00	\$3,750.00	0.00	\$3,750.00		\$3,750.00
96	Travel & Per Diem	539-4000	\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00		\$1,000.00		\$1,000.00
97	Communication Services, Cellular, UR 51%	539-4101	\$1,530.00	\$1,530.00		\$1,530.00	\$1,530.00	516.48	\$1,013.52		\$1,530.00
98	Communication Services, Cellular, IR 43%	539-4102	\$1,290.00	\$1,290.00		\$1,290.00	\$1,290.00	234.81	\$1,055.19		\$1,290.00
99	Communication Services, Cellular, DR 6%	539-4103	\$180.00	\$180.00		\$180.00	\$180.00	38.31	\$141.69		\$180.00
100	Utility Services, UR	539-4301	\$2,000.00	\$2,000.00		\$2,000.00	\$2,000.00	384.39	\$1,615.61		\$2,000.00
101	Rentals and leases, UR 51%	539-4401	\$612.00	\$612.00		\$612.00	\$612.00	0.00	\$612.00		\$612.00
102	Rentals and leases, IR 43%	539-4402	\$516.00	\$516.00		\$516.00	\$516.00	0.00	\$516.00		\$516.00
103	Rentals and leases, DR 6%	539-4403	\$72.00	\$72.00		\$72.00	\$72.00	0.00	\$72.00		\$72.00
104	Insurance, P&C Liability (88%), UR 51%	539-4501	\$16,817.80	\$16,817.80		\$18,694.05	\$18,694.05	8,795.46	\$9,898.59		\$19,254.87
105	Insurance, P&C Liability (88%), IR 43%	539-4502	\$14,179.72	\$14,179.72		\$15,761.65	\$15,761.65	7,415.78	\$8,345.87		\$16,234.50
106	Insurance, P&C Liability (88%), DR 6%	539-4503	\$1,978.56	\$1,978.56		\$2,199.30	\$2,199.30	1,034.76	\$1,164.54		\$2,265.28
107	Repair & Maintenance Services, UR 51%	539-4601	\$9,486.00	\$9,486.00		\$9,486.00	\$9,486.00	5,458.98	\$4,027.02		\$9,486.00
108	Repair & Maintenance Services, IR 43%	539-4602	\$7,998.00	\$7,998.00		\$7,998.00	\$7,998.00	5,190.73	\$2,807.27		\$7,998.00
109	Repair & Maintenance Services, DR 6%	539-4603	\$1,116.00	\$1,116.00		\$1,116.00	\$1,116.00	661.93	\$454.07		\$1,116.00
110	Operating Supplies, UR 51%	539-5211	\$28,254.00	\$28,254.00		\$28,254.00	\$28,254.00	6,009.71	\$22,244.29		\$28,254.00
111	Operating Supplies, IR 43%	539-5212	\$23,822.00	\$23,822.00		\$23,822.00	\$23,822.00	5,079.73	\$18,742.27		\$23,822.00
112	Operating Supplies, DR 6%	539-5213	\$3,324.00	\$3,324.00		\$3,324.00	\$3,324.00	757.48	\$2,566.52		\$3,324.00
113	Operating Supplies, Chemical, In-house, UR 51%	539-5221	\$22,032.00	\$22,032.00		\$22,032.00	\$22,032.00	1,944.45	\$20,087.55		\$22,032.00
114	Operating Supplies, Chemical, In-house, IR 43%	539-5222	\$18,576.00	\$18,576.00		\$18,576.00	\$18,576.00	1,665.00	\$16,911.00		\$18,576.00
115	Operating Supplies, Chemical, In-house, DR 6%	539-5223	\$2,592.00	\$2,592.00		\$2,592.00	\$2,592.00	0.00	\$2,592.00		\$2,592.00
116	Other improvements	539-6300									\$13,500.00

Barron Water Control District
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Option A, \$46k Contingency, \$10 Capital
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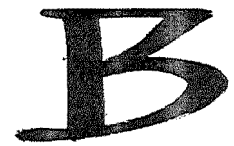
	A	B	C	D	E	F	G	H	I	J	K
1		ACCOUNT	Adopted	Amended		Adopted	Amended	Received/Spent	Balance		Proposed
2		NUMBER	2017-18	5/30/2018		2018-19	2018-19	in 6 months			5/29/2019
117	TOTAL Field Operations		\$570,252.90	\$570,252.90		\$590,285.14	\$590,285.14	243,198.21	\$347,086.93		\$623,053.65
118											
119	Capital Outlay, Machinery & Equipment	539-6400.1	\$53,000.00	\$53,000.00		\$30,803.00	\$30,803.00	0.00	\$30,803.00		\$10,000.00
120	Contingency	580-0000	\$5,000.00	\$5,000.00		\$20,000.00	\$20,000.00	0.00	\$20,000.00		\$46,500.00
121	Budgeted Carry Forward, Committed Emergency Assigned	580-3000	\$150,000.00	\$150,000.00		\$150,000.00	\$150,000.00	0.00	\$150,000.00		\$150,000.00
122	Budgeted Carry Forward- Committed Unassigned	580-4000	\$255,703.00	\$729,922.00		\$350,000.00	\$895,476.00	0.00	\$895,476.00		\$550,000.00
123	TOTAL Capital		\$463,703.00	\$937,922.00		\$550,803.00	\$1,096,279.00	0.00	\$1,096,279.00		\$756,500.00
124	TOTAL EXPENDITURES		\$1,326,736.84	\$1,800,955.84		\$1,442,847.80	\$1,988,323.80	581,645.58	\$1,809,158.36		\$1,720,354.75
125	* Note:										
126	1. \$109,783 is in Liability Escrow (Hendry County C-1 Permit)										
127	2. Amended budget follows audit presentation, Resolution 2019-1, 3/27/2019										
128			2017-18			2018-19					2019-2020
129	Adopted Budget:		\$1,326,736.84			\$1,442,847.80					\$1,720,354.75
130	UR Urban		\$76.97			\$71.33					\$81.71
131	IR Irrigation		\$28.29			\$26.78					\$29.90
132	DR Drainage		\$5.87			\$5.44					\$6.33
133	Urban Grove		\$38.48			\$35.66					\$40.86

Barron Water Control District
2019-20 General Fund Proposed Budget
Option B, \$20k Contingency, No Capital
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	ACCOUNT	Adopted	Amended	Adopted	Amended	Received/Spent	Balance	Proposed
	NUMBER	2017-18	5/30/2018	2018-19	2018-19	in 6 months		5/29/2019
					3/27/2019	As of 3/31/2019		
REVENUES								
Taxes Current Year, Hendry County	319-1000	\$636,410.23	\$636,410.23	\$599,705.38	\$599,705.38	511,485.98	\$88,219.40	\$640,581.00
Taxes Current Year, Glades County	319-2000	\$133,613.61	\$133,613.61	\$131,940.80	\$131,940.80	121,412.24	\$10,528.56	\$141,396.63
Taxes Prior Year, Hendry County	319-3000	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	18,480.09	-\$13,480.09	\$7,500.00
Taxes Prior Year, Glades County	319-4000	\$1,000.00	\$1,000.00	\$200.00	\$200.00	304.79	-\$104.79	\$1,000.00
Sub-total Tax Revenue		\$776,023.84	\$776,023.84	\$736,846.18	\$736,846.18	651,683.10	\$85,163.08	\$790,477.63
Joint Trust Contribution	343-7000	\$25,000.00	\$25,000.00	\$30,000.00	\$30,000.00	24,560.37	\$5,439.63	\$30,000.00
Intergovernmental Revenue (PLCDD, BF-GGWCD)	349-1000	\$74,000.00	\$74,000.00	\$89,206.00	\$89,206.00	47,824.34	\$41,381.66	\$101,106.00
Interest - General Fund Investments (2 CD Accounts)	361-1001	\$1,000.00	\$1,000.00	\$5,000.00	\$5,000.00	1,788.37	\$3,211.63	\$8,750.37
Interest - General Fund (Checking Account)	361-1100	\$700.00	\$700.00	\$960.00	\$960.00	902.49	\$57.51	\$1,000.00
Interest, Glades County Tax Collector	361-3200	\$110.00	\$110.00	\$100.00	\$100.00	182.90	-\$82.90	\$100.00
Interest, Hendry County Tax Collector	361-3210	\$350.00	\$350.00	\$1,500.00	\$1,500.00	0.00	\$1,500.00	\$100.00
Rental Income (PLCDD, other)	362-0000	\$4,800.00	\$4,800.00	\$4,800.00	\$4,800.00	2,400.00	\$2,400.00	\$4,800.00
Sale of Fixed Asset. Andy has, we do not have	364-0001					16,187.50	-\$16,187.50	\$2,500.00
Other Miscellaneous Income	369-9000	\$18,500.00	\$18,500.00	\$9,435.62	\$9,435.62	12,169.37	-\$2,733.75	\$1,000.00
Other Misc. Revenue (SFWM, see 519-3400) NEW	369-9002							\$29,000.00
Labor from ISF to GF (4% Adm Fee)	369-9100	\$20,000.00	\$20,000.00	\$15,000.00	\$15,000.00	8,800.65	\$6,199.35	\$15,500.00
Penalties, Glades County Tax Collector	369-9200	\$50.00	\$50.00	\$0.00	\$0.00	9.15	-\$9.15	\$20.00
Budgeted Carry Forward - Committed Unassigned	389-9000	\$256,203.00	\$729,922.00	\$400,000.00	\$895,476.00	0.00	\$895,476.00	\$550,000.00
Budgeted Carry Forward - Committed Emergency Assigned	389-9300	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	0.00	\$150,000.00	\$150,000.00
Sub-total Other Revenues Including Reserves:		\$550,713.00	\$1,024,432.00	\$706,001.62	\$1,201,477.62	114,825.14	\$1,086,652.48	\$893,876.37
TOTAL REVENUE		\$1,326,736.84	\$1,800,455.84	\$1,442,847.80	\$1,938,323.80	766,508.24	\$1,171,815.56	\$1,684,354.00
EXPENSES: Administration								
Salaries, General Manager	512-1200	\$87,717.76	\$87,717.76	\$90,349.29	\$90,349.29	43,412.04	\$46,937.25	\$93,059.77
Salaries, Clerical	513-1200	\$32,448.00	\$32,448.00	\$33,421.44	\$33,421.44	16,060.02	\$17,361.42	\$34,591.19
Salaries, Clerical, Overtime	513-1400	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0.00	\$1,000.00	\$1,000.00
FICA for Regular and Clerical OT (7.65%)	513-2100	\$9,269.18	\$9,269.18	\$9,544.96	\$9,544.96	4,687.09	\$4,857.87	\$9,841.80
Retirement (20.75% UM; 8.47% HA/PA)	513-2200	\$13,909.83	\$13,909.83	\$20,506.50	\$20,506.50	9,562.65	\$10,943.85	\$22,324.48
Group Health Insurance	513-2300	\$15,811.48	\$15,811.48	\$15,585.61	\$15,585.61	7,676.04	\$7,909.57	\$17,194.33
Group Life Insurance - Admin (\$142.21/year/employee)	513-2301	\$274.80	\$274.80	\$284.42	\$284.42	212.10	\$72.32	\$284.42
Workers Compensation (12%) (1/2 will be paid by PLCDD)	513-2400	\$2,050.00	\$2,050.00	\$2,533.44	\$2,533.44	0.00	\$2,533.44	\$2,660.11
Admin Expenses (before PLCDD deduction)		\$162,481.05	\$162,481.05	\$173,225.66	\$173,225.66	81,609.94	\$91,615.72	\$180,956.10
Professional Services, Legal	514-3100	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	8,582.10	\$26,417.90	\$35,000.00
Professional Services, Computer/MIS	513-3101	\$4,650.00	\$4,650.00	\$4,700.00	\$4,700.00	1,500.00	\$3,200.00	\$4,700.00
Accounting & Auditing, Bookkeeping	513-3210	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	6,440.00	\$7,560.00	\$14,000.00
Accounting & Auditing, Audit	513-3220	\$28,500.00	\$28,500.00	\$28,500.00	\$28,500.00	20,700.00	\$7,800.00	\$28,500.00
Tax Collection Fees - Hendry County	513-3410	\$15,750.00	\$15,750.00	\$16,000.00	\$16,000.00	13,692.93	\$2,307.07	\$17,000.00

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Tax Collection Fees - Glades County	513-3420	\$5,200.00	\$5,200.00	\$5,400.00	\$5,400.00	3,656.29	\$1,743.71	\$6,750.00
Travel & Per Diem (Administration & Field)	513-4000	\$1,800.00	\$1,800.00	\$1,200.00	\$1,200.00	0.00	\$1,200.00	\$1,200.00
Communication Services	513-4100	\$2,000.00	\$2,000.00	\$3,120.00	\$3,120.00	996.42	\$2,123.58	\$3,120.00
Freight & Postage Services	513-4200	\$375.00	\$375.00	\$375.00	\$375.00	112.41	\$262.59	\$375.00
Utility Services	513-4300	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	670.20	\$829.80	\$1,500.00
Repair & Maintenance Services, Computer	513-4610	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0.00	\$1,000.00	\$1,000.00
Repair & Maintenance Services, Other Office	513-4620	\$8,250.00	\$8,250.00	\$7,239.00	\$7,239.00	2,067.81	\$5,171.19	\$7,200.00
Other Current Charges & Obligations	513-4900	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	3,594.76	\$405.24	\$4,000.00
Office Supplies	513-5100	\$4,199.89	\$4,199.89	\$4,000.00	\$4,000.00	822.54	\$3,177.46	\$4,000.00
Operating Supplies	513-5200	\$1,575.00	\$1,575.00	\$1,500.00	\$1,500.00	436.78	\$1,063.22	\$1,500.00
Books, Publications, Subscriptions, and Memberships	513-5400	\$2,500.00	\$2,500.00	\$1,000.00	\$1,000.00	175.00	\$825.00	\$1,000.00
Other General Government Services (SFWMD, 369-9002) NEW	519-3400							\$29,000.00
TOTAL Administration Expenditures		\$292,780.94	\$292,780.94	\$301,759.66	\$301,759.66	145,057.18	\$156,702.48	\$340,801.10

EXPENSES: Field Operations						Spent	Remaining	
Electric Service, Pumping, ISF (3 GECCO, BWCD 22%)	537-4304							\$23,704.48
Electric Service, Pumping, IR Barron Farm, 2 GECCO	537-4302	\$110,000.00	\$110,000.00	\$120,000.00	\$120,000.00	66,629.96	\$53,370.04	\$96,582.73
Pump Repair, Supplies, ISF (BWCD 22%)	537-4600					191.26	-\$191.26	\$6,785.00
Pump Repair, IR Barron Farm	537-4602	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0.00	\$5,000.00	\$3,500.00
		\$115,000.00	\$115,000.00	\$125,000.00	\$125,000.00	66,821.22	\$58,178.78	\$130,572.21
Regular Salaries & Wages, UR 51%	539-1201	\$81,130.63	\$81,130.63	\$82,012.36	\$82,012.36	38,446.46	\$43,565.90	\$85,202.82
Regular Salaries & Wages, IR 43%	539-1202	\$68,404.25	\$68,404.25	\$69,147.67	\$69,147.67	32,414.96	\$36,732.71	\$71,837.67
Regular Salaries & Wages, DR 6%	539-1203	\$9,544.78	\$9,544.78	\$9,648.51	\$9,648.51	4,523.10	\$5,125.41	\$10,023.86
Overtime Salaries & Wages, UR 51%	539-1401	\$12,750.00	\$12,750.00	\$12,750.00	\$12,750.00	7,536.73	\$5,213.27	\$12,750.00
Overtime Salaries & Wages, IR 43%	539-1402	\$10,750.00	\$10,750.00	\$10,750.00	\$10,750.00	6,354.49	\$4,395.51	\$10,750.00
Overtime Salaries & Wages, DR 6%	539-1403	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	886.68	\$613.32	\$1,500.00
FICA Taxes for Regular and OT, UR 51%	539-2101	\$7,181.87	\$7,181.87	\$7,249.32	\$7,249.32	3,532.16	\$3,717.16	\$7,493.39
FICA Taxes for Regular and OT, IR 43%	539-2102	\$6,055.30	\$6,055.30	\$6,112.17	\$6,112.17	2,978.07	\$3,134.10	\$6,317.96
FICA Taxes for Regular and OT, DR 6%	539-2103	\$844.93	\$844.93	\$852.86	\$852.86	415.54	\$437.32	\$881.58
FRS Retirement Contribution, UR 51% (8.47%)	539-2201	\$7,059.82	\$7,059.82	\$7,872.37	\$7,872.37	3,926.00	\$3,946.37	\$8,296.60
FRS Retirement Contribution, IR 43% (8.47%)	539-2202	\$5,952.40	\$5,952.40	\$6,599.55	\$6,599.55	3,310.16	\$3,289.39	\$6,995.18
FRS Retirement Contribution, DR 6% (8.47%)	539-2203	\$830.57	\$830.57	\$920.87	\$920.87	461.88	\$458.99	\$976.07
Group Health Insurance, UR 51%	539-2301	\$22,204.91	\$22,204.91	\$21,887.70	\$21,887.70	7,177.12	\$14,710.58	\$24,146.92
Group Health Insurance, IR 43%	539-2302	\$18,721.78	\$18,721.78	\$18,454.33	\$18,454.33	6,051.26	\$12,403.07	\$20,359.17
Group Health Insurance, DR 6%	539-2303	\$2,612.34	\$2,612.34	\$2,575.02	\$2,575.02	844.36	\$1,730.66	\$2,840.81
Group Life Insurance, UR 51%	539-2305	\$280.30	\$280.30	\$290.11	\$290.11	0.00	\$290.11	\$290.11
Group Life Insurance, IR 43%	539-2306	\$236.33	\$236.33	\$244.60	\$244.60	0.00	\$244.60	\$244.60
Group Life Insurance, DR 6%	539-2307	\$32.98	\$32.98	\$34.13	\$34.13	0.00	\$34.13	\$34.13
Workers' Compensation, UR 51%	539-2401	\$7,665.72	\$7,665.72	\$9,475.07	\$9,475.07	3,932.10	\$5,542.97	\$9,759.32
Workers' Compensation, IR 43%	539-2402	\$6,463.25	\$6,463.25	\$7,988.78	\$7,988.78	3,315.30	\$4,673.48	\$8,228.44
Workers' Compensation, DR 6%	539-2403	\$904.66	\$904.66	\$1,114.72	\$1,114.72	462.60	\$652.12	\$1,148.16

Barron Water Control District
2019-20 General Fund Proposed Budget
Option B, \$20k Contingency, No Capital
May 29, 2019



Total Field Staff Personnel		\$271,126.82	\$271,126.82	\$277,480.14	\$277,480.14	126,568.97	\$150,911.17	\$290,076.79
Professional Service, Engineering, UR 51%	539-3111	\$5,100.00	\$5,100.00	\$5,100.00	\$5,100.00	1,376.60	\$3,723.40	\$5,100.00
Professional Service, Engineering, IR 43%	539-3112	\$4,300.00	\$4,300.00	\$4,300.00	\$4,300.00	2,846.26	\$1,453.74	\$4,300.00
Professional Service, Engineering, DR 6%	539-3113	\$600.00	\$600.00	\$600.00	\$600.00	397.16	\$202.84	\$600.00
Other Services, Canal Maintenance, UR 51%	539-3411	\$5,610.00	\$5,610.00	\$5,610.00	\$5,610.00	0.00	\$5,610.00	\$5,610.00
Other Services, Canal Maintenance - Internal, IR 43%	539-3412	\$4,730.00	\$4,730.00	\$4,730.00	\$4,730.00	0.00	\$4,730.00	\$4,730.00
Other Services, Canal Maintenance - Joint Trust, DR	539-3423	\$660.00	\$660.00	\$660.00	\$660.00	0.00	\$660.00	\$660.00
Other Services, WCS Repair & Maintenance, UR 51%	539-3451	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0.00	\$1,000.00	\$1,000.00
Other Services, WCS Repair & Maintenance - Internal, IR 43	539-3452	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0.00	\$1,000.00	\$1,000.00
Other Services, WCS Repair & Maintenance - Joint Trust, DR	539-3463	\$3,750.00	\$3,750.00	\$3,750.00	\$3,750.00	0.00	\$3,750.00	\$3,750.00
Travel & Per Diem	539-4000	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00
Communication Services, Cellular, UR 51%	539-4101	\$1,530.00	\$1,530.00	\$1,530.00	\$1,530.00	516.48	\$1,013.52	\$1,530.00
Communication Services, Cellular, IR 43%	539-4102	\$1,290.00	\$1,290.00	\$1,290.00	\$1,290.00	234.81	\$1,055.19	\$1,290.00
Communication Services, Cellular, DR 6%	539-4103	\$180.00	\$180.00	\$180.00	\$180.00	38.31	\$141.69	\$180.00
Utility Services, UR	539-4301	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	384.39	\$1,615.61	\$2,000.00
Rentals and leases, UR 51%	539-4401	\$612.00	\$612.00	\$612.00	\$612.00	0.00	\$612.00	\$612.00
Rentals and leases, IR 43%	539-4402	\$516.00	\$516.00	\$516.00	\$516.00	0.00	\$516.00	\$516.00
Rentals and leases, DR 6%	539-4403	\$72.00	\$72.00	\$72.00	\$72.00	0.00	\$72.00	\$72.00
Insurance, P&C Liability (88%), UR 51%	539-4501	\$16,817.80	\$16,817.80	\$18,694.05	\$18,694.05	8,795.46	\$9,898.59	\$19,254.87
Insurance, P&C Liability (88%), IR 43%	539-4502	\$14,179.72	\$14,179.72	\$15,761.65	\$15,761.65	7,415.78	\$8,345.87	\$16,234.50
Insurance, P&C Liability (88%), DR 6%	539-4503	\$1,978.56	\$1,978.56	\$2,199.30	\$2,199.30	1,034.76	\$1,164.54	\$2,265.28
Repair & Maintenance Services, UR 51%	539-4601	\$9,486.00	\$9,486.00	\$9,486.00	\$9,486.00	5,458.98	\$4,027.02	\$9,486.00
Repair & Maintenance Services, IR 43%	539-4602	\$7,998.00	\$7,998.00	\$7,998.00	\$7,998.00	5,190.73	\$2,807.27	\$7,998.00
Repair & Maintenance Services, DR 6%	539-4603	\$1,116.00	\$1,116.00	\$1,116.00	\$1,116.00	661.93	\$454.07	\$1,116.00
Operating Supplies, UR 51%	539-5211	\$28,254.00	\$28,254.00	\$28,254.00	\$28,254.00	6,009.71	\$22,244.29	\$28,254.00
Operating Supplies, IR 43%	539-5212	\$23,822.00	\$23,822.00	\$23,822.00	\$23,822.00	5,079.73	\$18,742.27	\$23,822.00
Operating Supplies, DR 6%	539-5213	\$3,324.00	\$3,324.00	\$3,324.00	\$3,324.00	757.48	\$2,566.52	\$3,324.00
Operating Supplies, Chemical, In-house, UR 51%	539-5221	\$22,032.00	\$22,032.00	\$22,032.00	\$22,032.00	1,944.45	\$20,087.55	\$22,032.00
Operating Supplies, Chemical, In-house, IR 43%	539-5222	\$18,576.00	\$18,576.00	\$18,576.00	\$18,576.00	1,665.00	\$16,911.00	\$18,576.00
Operating Supplies, Chemical, In-house, DR 6%	539-5223	\$2,592.00	\$2,592.00	\$2,592.00	\$2,592.00	0.00	\$2,592.00	\$2,592.00
Other improvements	539-6300							\$13,500.00
TOTAL Field Operations		\$570,252.90	\$570,252.90	\$590,285.14	\$590,285.14	243,198.21	\$347,086.93	\$623,053.65
Capital Outlay, Machinery & Equipment	539-6400.1	\$53,000.00	\$53,000.00	\$30,803.00	\$30,803.00	0.00	\$30,803.00	
Contingency	580-0000	\$5,000.00	\$5,000.00	\$20,000.00	\$20,000.00	0.00	\$20,000.00	\$20,000.00
Budgeted Carry Forward, Committed Emergency Assigned	580-3000	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	0.00	\$150,000.00	\$150,000.00
Budgeted Carry Forward- Committed Unassigned	580-4000	\$255,703.00	\$729,922.00	\$350,000.00	\$895,476.00	0.00	\$895,476.00	\$550,000.00
TOTAL Capital		\$463,703.00	\$937,922.00	\$550,803.00	\$1,096,279.00	0.00	\$1,096,279.00	\$720,000.00
TOTAL EXPENDITURES		\$1,326,736.84	\$1,800,955.84	\$1,442,847.80	\$1,988,323.80	581,645.58	\$1,809,158.36	\$1,684,354.75

* Note:

**Barron Water Control District
2019-20 General Fund Proposed Budget
Option B, \$20k Contingency, No Capital
May 29, 2019**



1. \$109,783 is in Liability Escrow (Hendry County C-1 Permit)
2. Amended budget follows audit presentation, Resolution 2019-1, 3/27/2019

	2017-18	2018-19	2019-2020
Adopted Budget:	\$1,326,736.84	\$1,442,847.80	\$1,684,354.75
UR Urban	\$76.97	\$71.33	\$78.76
IR Irrigation	\$28.29	\$26.78	\$28.78
DR Drainage	\$5.87	\$5.44	\$6.01
Urban Grove	\$38.48	\$35.66	\$39.38

Barron Water Control District
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	ACCOUNT	Adopted	Amended	Adopted	Amended	Received/Spent	Balance	Proposed
	NUMBER	2017-18	5/30/2018	2018-19	2018-19	in 6 months		5/29/2019
					3/27/2019	As of 3/31/2019		
REVENUES								
Taxes Current Year, Hendry County	319-1000	\$636,410.23	\$636,410.23	\$599,705.38	\$599,705.38	511,485.98	\$88,219.40	\$636,881.69
Taxes Current Year, Glades County	319-2000	\$133,613.61	\$133,613.61	\$131,940.80	\$131,940.80	121,412.24	\$10,528.56	\$135,096.69
Taxes Prior Year, Hendry County	319-3000	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	18,480.09	-\$13,480.09	\$7,500.00
Taxes Prior Year, Glades County	319-4000	\$1,000.00	\$1,000.00	\$200.00	\$200.00	304.79	-\$104.79	\$1,000.00
Sub-total Tax Revenue		\$776,023.84	\$776,023.84	\$736,846.18	\$736,846.18	651,683.10	\$85,163.08	\$780,478.38
Joint Trust Contribution	343-7000	\$25,000.00	\$25,000.00	\$30,000.00	\$30,000.00	24,560.37	\$5,439.63	\$30,000.00
Intergovernmental Revenue (PLCDD, BF-GGWCD)	349-1000	\$74,000.00	\$74,000.00	\$89,206.00	\$89,206.00	47,824.34	\$41,381.66	\$101,106.00
Interest - General Fund Investments (2 CD Accounts)	361-1001	\$1,000.00	\$1,000.00	\$5,000.00	\$5,000.00	1,788.37	\$3,211.63	\$8,750.37
Interest - General Fund (Checking Account)	361-1100	\$700.00	\$700.00	\$960.00	\$960.00	902.49	\$57.51	\$1,000.00
Interest, Glades County Tax Collector	361-3200	\$110.00	\$110.00	\$100.00	\$100.00	182.90	-\$82.90	\$100.00
Interest, Hendry County Tax Collector	361-3210	\$350.00	\$350.00	\$1,500.00	\$1,500.00	0.00	\$1,500.00	\$100.00
Rental Income (PLCDD, other)	362-0000	\$4,800.00	\$4,800.00	\$4,800.00	\$4,800.00	2,400.00	\$2,400.00	\$4,800.00
Sale of Fixed Asset. Andy has, we do not have	364-0001					16,187.50	-\$16,187.50	\$2,500.00
Other Miscellaneous Income	369-9000	\$18,500.00	\$18,500.00	\$9,435.62	\$9,435.62	12,169.37	-\$2,733.75	\$1,000.00
Other Misc. Revenue (SFWMD, see 519-3400) NEW	369-9002							\$29,000.00
Labor from ISF to GF (4% Adm Fee)	369-9100	\$20,000.00	\$20,000.00	\$15,000.00	\$15,000.00	8,800.65	\$6,199.35	\$15,500.00
Penalties, Glades County Tax Collector	369-9200	\$50.00	\$50.00	\$0.00	\$0.00	9.15	-\$9.15	\$20.00
Budgeted Carry Forward - Committed Unassigned	389-9000	\$256,203.00	\$729,922.00	\$400,000.00	\$895,476.00	0.00	\$895,476.00	\$550,000.00
Budgeted Carry Forward - Committed Emergency Assigned	389-9300	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	0.00	\$150,000.00	\$150,000.00
Sub-total Other Revenues Including Reserves:		\$550,713.00	\$1,024,432.00	\$706,001.62	\$1,201,477.62	114,825.14	\$1,086,652.48	\$893,876.37
TOTAL REVENUE		\$1,326,736.84	\$1,800,455.84	\$1,442,847.80	\$1,938,323.80	766,508.24	\$1,171,815.56	\$1,674,354.75

EXPENSES: Administration						Spent	Remaining	
Salaries, General Manager	512-1200	\$87,717.76	\$87,717.76	\$90,349.29	\$90,349.29	43,412.04	\$46,937.25	\$93,059.77
Salaries, Clerical	513-1200	\$32,448.00	\$32,448.00	\$33,421.44	\$33,421.44	16,060.02	\$17,361.42	\$34,591.19
Salaries, Clerical, Overtime	513-1400	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0.00	\$1,000.00	\$1,000.00
FICA for Regular and Clerical OT (7.65%)	513-2100	\$9,269.18	\$9,269.18	\$9,544.96	\$9,544.96	4,687.09	\$4,857.87	\$9,841.80
Retirement (20.75% UM; 8.47% HA/PA)	513-2200	\$13,909.83	\$13,909.83	\$20,506.50	\$20,506.50	9,562.65	\$10,943.85	\$22,324.48
Group Health Insurance	513-2300	\$15,811.48	\$15,811.48	\$15,585.61	\$15,585.61	7,676.04	\$7,909.57	\$17,194.33
Group Life Insurance - Admin (\$142.21/year/employee)	513-2301	\$274.80	\$274.80	\$284.42	\$284.42	212.10	\$72.32	\$284.42
Workers Compensation (12%) (1/2 will be paid by PLCDD)	513-2400	\$2,050.00	\$2,050.00	\$2,533.44	\$2,533.44	0.00	\$2,533.44	\$2,660.11
Admin Expenses (before PLCDD deduction)		\$162,481.05	\$162,481.05	\$173,225.66	\$173,225.66	81,609.94	\$91,615.72	\$180,956.10
Professional Services, Legal	514-3100	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	8,582.10	\$26,417.90	\$35,000.00
Professional Services, Computer/MIS	513-3101	\$4,650.00	\$4,650.00	\$4,700.00	\$4,700.00	1,500.00	\$3,200.00	\$4,700.00
Accounting & Auditing, Bookkeeping	513-3210	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	6,440.00	\$7,560.00	\$14,000.00
Accounting & Auditing, Audit	513-3220	\$28,500.00	\$28,500.00	\$28,500.00	\$28,500.00	20,700.00	\$7,800.00	\$28,500.00
Tax Collection Fees - Hendry County	513-3410	\$15,750.00	\$15,750.00	\$16,000.00	\$16,000.00	13,692.93	\$2,307.07	\$17,000.00

Barron Water Control District
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Option C, \$10k Contingency, No Capital
May 29, 2019



Tax Collection Fees - Glades County	513-3420	\$5,200.00	\$5,200.00	\$5,400.00	\$5,400.00	3,656.29	\$1,743.71	\$6,750.00
Travel & Per Diem (Administration & Field)	513-4000	\$1,800.00	\$1,800.00	\$1,200.00	\$1,200.00	0.00	\$1,200.00	\$1,200.00
Communication Services	513-4100	\$2,000.00	\$2,000.00	\$3,120.00	\$3,120.00	996.42	\$2,123.58	\$3,120.00
Freight & Postage Services	513-4200	\$375.00	\$375.00	\$375.00	\$375.00	112.41	\$262.59	\$375.00
Utility Services	513-4300	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	670.20	\$829.80	\$1,500.00
Repair & Maintenance Services, Computer	513-4610	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0.00	\$1,000.00	\$1,000.00
Repair & Maintenance Services, Other Office	513-4620	\$8,250.00	\$8,250.00	\$7,239.00	\$7,239.00	2,067.81	\$5,171.19	\$7,200.00
Other Current Charges & Obligations	513-4900	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	3,594.76	\$405.24	\$4,000.00
Office Supplies	513-5100	\$4,199.89	\$4,199.89	\$4,000.00	\$4,000.00	822.54	\$3,177.46	\$4,000.00
Operating Supplies	513-5200	\$1,575.00	\$1,575.00	\$1,500.00	\$1,500.00	436.78	\$1,063.22	\$1,500.00
Books, Publications, Subscriptions, and Memberships	513-5400	\$2,500.00	\$2,500.00	\$1,000.00	\$1,000.00	175.00	\$825.00	\$1,000.00
Other General Government Services (SFWMD, 369-9002) NEW	519-3400							\$29,000.00
TOTAL Administration Expenditures		\$292,780.94	\$292,780.94	\$301,759.66	\$301,759.66	145,057.18	\$156,702.48	\$340,801.10

EXPENSES: Field Operations						Spent	Remaining	
Electric Service, Pumping, ISF (3 GECCO, BWCD 22%)	537-4304							\$23,704.48
Electric Service, Pumping, IR Barron Farm, 2 GECCO	537-4302	\$110,000.00	\$110,000.00	\$120,000.00	\$120,000.00	66,629.96	\$53,370.04	\$96,582.73
Pump Repair, Supplies, ISF (BWCD 22%)	537-4600					191.26	-\$191.26	\$6,785.00
Pump Repair, IR Barron Farm	537-4602	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0.00	\$5,000.00	\$3,500.00
		\$115,000.00	\$115,000.00	\$125,000.00	\$125,000.00	66,821.22	\$58,178.78	\$130,572.21
Regular Salaries & Wages, UR 51%	539-1201	\$81,130.63	\$81,130.63	\$82,012.36	\$82,012.36	38,446.46	\$43,565.90	\$85,202.82
Regular Salaries & Wages, IR 43%	539-1202	\$68,404.25	\$68,404.25	\$69,147.67	\$69,147.67	32,414.96	\$36,732.71	\$71,837.67
Regular Salaries & Wages, DR 6%	539-1203	\$9,544.78	\$9,544.78	\$9,648.51	\$9,648.51	4,523.10	\$5,125.41	\$10,023.86
Overtime Salaries & Wages, UR 51%	539-1401	\$12,750.00	\$12,750.00	\$12,750.00	\$12,750.00	7,536.73	\$5,213.27	\$12,750.00
Overtime Salaries & Wages, IR 43%	539-1402	\$10,750.00	\$10,750.00	\$10,750.00	\$10,750.00	6,354.49	\$4,395.51	\$10,750.00
Overtime Salaries & Wages, DR 6%	539-1403	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	886.68	\$613.32	\$1,500.00
FICA Taxes for Regular and OT, UR 51%	539-2101	\$7,181.87	\$7,181.87	\$7,249.32	\$7,249.32	3,532.16	\$3,717.16	\$7,493.39
FICA Taxes for Regular and OT, IR 43%	539-2102	\$6,055.30	\$6,055.30	\$6,112.17	\$6,112.17	2,978.07	\$3,134.10	\$6,317.96
FICA Taxes for Regular and OT, DR 6%	539-2103	\$844.93	\$844.93	\$852.86	\$852.86	415.54	\$437.32	\$881.58
FRS Retirement Contribution, UR 51% (8.47%)	539-2201	\$7,059.82	\$7,059.82	\$7,872.37	\$7,872.37	3,926.00	\$3,946.37	\$8,296.60
FRS Retirement Contribution, IR 43% (8.47%)	539-2202	\$5,952.40	\$5,952.40	\$6,599.55	\$6,599.55	3,310.16	\$3,289.39	\$6,995.18
FRS Retirement Contribution, DR 6% (8.47%)	539-2203	\$830.57	\$830.57	\$920.87	\$920.87	461.88	\$458.99	\$976.07
Group Health Insurance, UR 51%	539-2301	\$22,204.91	\$22,204.91	\$21,887.70	\$21,887.70	7,177.12	\$14,710.58	\$24,146.92
Group Health Insurance, IR 43%	539-2302	\$18,721.78	\$18,721.78	\$18,454.33	\$18,454.33	6,051.26	\$12,403.07	\$20,359.17
Group Health Insurance, DR 6%	539-2303	\$2,612.34	\$2,612.34	\$2,575.02	\$2,575.02	844.36	\$1,730.66	\$2,840.81
Group Life Insurance, UR 51%	539-2305	\$280.30	\$280.30	\$290.11	\$290.11	0.00	\$290.11	\$290.11
Group Life Insurance, IR 43%	539-2306	\$236.33	\$236.33	\$244.60	\$244.60	0.00	\$244.60	\$244.60
Group Life Insurance, DR 6%	539-2307	\$32.98	\$32.98	\$34.13	\$34.13	0.00	\$34.13	\$34.13
Workers' Compensation, UR 51%	539-2401	\$7,665.72	\$7,665.72	\$9,475.07	\$9,475.07	3,932.10	\$5,542.97	\$9,759.32
Workers' Compensation, IR 43%	539-2402	\$6,463.25	\$6,463.25	\$7,988.78	\$7,988.78	3,315.30	\$4,673.48	\$8,228.44
Workers' Compensation, DR 6%	539-2403	\$904.66	\$904.66	\$1,114.72	\$1,114.72	462.60	\$652.12	\$1,148.16

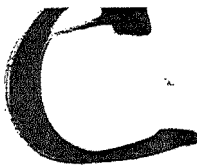
Barron Water Control District
2019-20 General Fund Proposed Budget
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Total Field Staff Personnel		\$271,126.82	\$271,126.82	\$277,480.14	\$277,480.14	126,568.97	\$150,911.17	\$290,076.79
Professional Service, Engineering, UR 51%	539-3111	\$5,100.00	\$5,100.00	\$5,100.00	\$5,100.00	1,376.60	\$3,723.40	\$5,100.00
Professional Service, Engineering, IR 43%	539-3112	\$4,300.00	\$4,300.00	\$4,300.00	\$4,300.00	2,846.26	\$1,453.74	\$4,300.00
Professional Service, Engineering, DR 6%	539-3113	\$600.00	\$600.00	\$600.00	\$600.00	397.16	\$202.84	\$600.00
Other Services, Canal Maintenance, UR 51%	539-3411	\$5,610.00	\$5,610.00	\$5,610.00	\$5,610.00	0.00	\$5,610.00	\$5,610.00
Other Services, Canal Maintenance - Internal, IR 43%	539-3412	\$4,730.00	\$4,730.00	\$4,730.00	\$4,730.00	0.00	\$4,730.00	\$4,730.00
Other Services, Canal Maintenance - Joint Trust, DR	539-3423	\$660.00	\$660.00	\$660.00	\$660.00	0.00	\$660.00	\$660.00
Other Services, WCS Repair & Maintenance, UR 51%	539-3451	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0.00	\$1,000.00	\$1,000.00
Other Services, WCS Repair & Maintenance - Internal, IR 43	539-3452	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0.00	\$1,000.00	\$1,000.00
Other Services, WCS Repair & Maintenance - Joint Trust, DR	539-3463	\$3,750.00	\$3,750.00	\$3,750.00	\$3,750.00	0.00	\$3,750.00	\$3,750.00
Travel & Per Diem	539-4000	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00
Communication Services, Cellular, UR 51%	539-4101	\$1,530.00	\$1,530.00	\$1,530.00	\$1,530.00	516.48	\$1,013.52	\$1,530.00
Communication Services, Cellular, IR 43%	539-4102	\$1,290.00	\$1,290.00	\$1,290.00	\$1,290.00	234.81	\$1,055.19	\$1,290.00
Communication Services, Cellular, DR 6%	539-4103	\$180.00	\$180.00	\$180.00	\$180.00	38.31	\$141.69	\$180.00
Utility Services, UR	539-4301	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	384.39	\$1,615.61	\$2,000.00
Rentals and leases, UR 51%	539-4401	\$612.00	\$612.00	\$612.00	\$612.00	0.00	\$612.00	\$612.00
Rentals and leases, IR 43%	539-4402	\$516.00	\$516.00	\$516.00	\$516.00	0.00	\$516.00	\$516.00
Rentals and leases, DR 6%	539-4403	\$72.00	\$72.00	\$72.00	\$72.00	0.00	\$72.00	\$72.00
Insurance, P&C Liability (88%), UR 51%	539-4501	\$16,817.80	\$16,817.80	\$18,694.05	\$18,694.05	8,795.46	\$9,898.59	\$19,254.87
Insurance, P&C Liability (88%), IR 43%	539-4502	\$14,179.72	\$14,179.72	\$15,761.65	\$15,761.65	7,415.78	\$8,345.87	\$16,234.50
Insurance, P&C Liability (88%), DR 6%	539-4503	\$1,978.56	\$1,978.56	\$2,199.30	\$2,199.30	1,034.76	\$1,164.54	\$2,265.28
Repair & Maintenance Services, UR 51%	539-4601	\$9,486.00	\$9,486.00	\$9,486.00	\$9,486.00	5,458.98	\$4,027.02	\$9,486.00
Repair & Maintenance Services, IR 43%	539-4602	\$7,998.00	\$7,998.00	\$7,998.00	\$7,998.00	5,190.73	\$2,807.27	\$7,998.00
Repair & Maintenance Services, DR 6%	539-4603	\$1,116.00	\$1,116.00	\$1,116.00	\$1,116.00	661.93	\$454.07	\$1,116.00
Operating Supplies, UR 51%	539-5211	\$28,254.00	\$28,254.00	\$28,254.00	\$28,254.00	6,009.71	\$22,244.29	\$28,254.00
Operating Supplies, IR 43%	539-5212	\$23,822.00	\$23,822.00	\$23,822.00	\$23,822.00	5,079.73	\$18,742.27	\$23,822.00
Operating Supplies, DR 6%	539-5213	\$3,324.00	\$3,324.00	\$3,324.00	\$3,324.00	757.48	\$2,566.52	\$3,324.00
Operating Supplies, Chemical, In-house, UR 51%	539-5221	\$22,032.00	\$22,032.00	\$22,032.00	\$22,032.00	1,944.45	\$20,087.55	\$22,032.00
Operating Supplies, Chemical, In-house, IR 43%	539-5222	\$18,576.00	\$18,576.00	\$18,576.00	\$18,576.00	1,665.00	\$16,911.00	\$18,576.00
Operating Supplies, Chemical, In-house, DR 6%	539-5223	\$2,592.00	\$2,592.00	\$2,592.00	\$2,592.00	0.00	\$2,592.00	\$2,592.00
Other improvements	539-6300							\$13,500.00
TOTAL Field Operations		\$570,252.90	\$570,252.90	\$590,285.14	\$590,285.14	243,198.21	\$347,086.93	\$623,053.65
Capital Outlay, Machinery & Equipment	539-6400.1	\$53,000.00	\$53,000.00	\$30,803.00	\$30,803.00	0.00	\$30,803.00	
Contingency	580-0000	\$5,000.00	\$5,000.00	\$20,000.00	\$20,000.00	0.00	\$20,000.00	\$10,000.00
Budgeted Carry Forward, Committed Emergency Assigned	580-3000	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	0.00	\$150,000.00	\$150,000.00
Budgeted Carry Forward- Committed Unassigned	580-4000	\$255,703.00	\$729,922.00	\$350,000.00	\$895,476.00	0.00	\$895,476.00	\$550,000.00
TOTAL Capital		\$463,703.00	\$937,922.00	\$550,803.00	\$1,096,279.00	0.00	\$1,096,279.00	\$710,000.00
TOTAL EXPENDITURES		\$1,326,736.84	\$1,800,955.84	\$1,442,847.80	\$1,988,323.80	581,645.58	\$1,809,158.36	\$1,674,354.75

* Note:

**Barron Water Control District
2019-20 General Fund Proposed Budget
Option C, \$10k Contingency, No Capital
May 29, 2019**



1. \$109,783 is in Liability Escrow (Hendry County C-1 Permit)
2. Amended budget follows audit presentation, Resolution 2019-1, 3/27/2019

	2017-18	2018-19	2019-2020
Adopted Budget:	\$1,326,736.84	\$1,442,847.80	\$1,674,354.75
UR Urban	\$76.97	\$71.33	\$77.59
IR Irrigation	\$28.29	\$26.78	\$28.46
DR Drainage	\$5.87	\$5.44	\$5.92
Urban Grove	\$38.48	\$35.66	\$38.80

BARRON WATER CONTROL DISTRICT

POB1606 LaBelle, Florida 33975-1606
Shipping: 3293 Dellwood Terrace, LaBelle, Florida 33975
(863) 675-0346 Fax (863) 675-9297
www.bwcd.net
§298 Government District

Judi Kennington-Korf
General Manager

George Leicht
Field Supervisor

To: Honorable Mark Colbert, Chairman
Honorable Patrick McKenna, Vice-Chairman
Honorable Ron Tritt, Treasurer

From: Judi Kennington-Korf, General Manager



Date: May 24, 2019
2019-395

Subject: 2018-19 District Fund Balance Policy

The District adopted a Fund Balance Policy in 2011. According to the Policy, a range of 25% - 50% of the actual annual operating costs shall be used to calculate the unassigned fund balance.

Attached you will find the proposed 2018-19 District Fund Balance Policy. As proposed, the Board's unassigned fund balance (\$400,000) is equal to 44.8% of the net operating balance (\$892,847).

Provided for your approval and adoption.

/jkk

Attachment: 2018-19 Adopted Proposed Budget

\\BWD-SVR\Public\AGENDA, BWCD\2016-17\2017-18 Fund Balance Policy.doc

BARRON WATER CONTROL DISTRICT

POB1606 LaBelle, Florida 33975-1606

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§298 Government District

Judi Kennington-Korf
General Manager

George Leicht
Field Supervisor

Adopted By: Board of Supervisors
Subject: 2018-19 District Fund Balance Policy
Date of Adoption: May 29, 2019
2019-395

Purpose: To establish the appropriate level of unrestricted fund balance including the authorization level to appropriate and the method of replenishing deficiencies.

Scope: All resources and personnel involved in the creation of the annual budget.

Responsibility: It is the responsibility of the General Manager to monitor adherence to the policy and review and update annually.

Principle

Fund Balance is the net resources of a government and an approximate measure of liquidity. Managing an appropriate funding level is a vital and prudent step in the financial planning process. Governments need financial stability against the potential shock of unanticipated circumstances and events. This stability can take the form of a Fund Balance Policy, which ensures the fiscal wellbeing of the District by establishing a minimum level at which fund balance is to be maintained, which is critical to the continued operation of services.

Components of Fund Balance

Contained within each annual budget presentation, as a first priority, will be the following components of fund balance.

1. Restricted – the portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions. The District currently has no restricted funds.

Since the Board has no authority to expend restricted fund balances, the restricted component is typically excluded from discussions in which the Board and management at their discretion may approve to expend, commit or assign. All other components may be generally referred to as "unrestricted" even though constraints imposed by the District may exist.

2. Committed - the portion of fund balance that represents resources whose use is constrained by limitations the Board (highest level of decision making) imposes upon itself. Constraints made by the Board remain binding unless removed in the same manner must be established by Resolution. The Board has no committed fund balance.

-Continued-

3. Assigned – the portion of fund balance that reflects the District's intended use of resources. Such intent must be established by the Board by motion at any public meeting.
 - a. Emergencies – an assignment of \$150,000 is held in the annual budget as an Assigned Reserve for emergencies in the event unanticipated emergencies (such as hurricanes) should occur and require a rapid response of resources. In addition, the District maintains a \$600,000 line of credit at a local bank. If funds are utilized, they shall be replenished to \$150,000 at the adoption of the annual budget. Declared emergencies shall be made by the General Manager with consent of the Board of Supervisors.
 - b. Joint Trust Contribution - \$109,783 has been reclassified as a liability for use of Canal #1 easement by Hendry County. This line item once identified as a revenue is no longer considered when calculating the Fund Balance Policy. The line item is an encumbrance owned by the county for future increases of drainage into C-1.
 - c. Any other specific assigned amount as deemed necessary and/or prudent by the Board.
4. Unassigned – the portion of fund balance representing net resources in excess of what can properly be classified in one of the categories described above and whose use is constrained by limitations set by the Board at a minimum. This amount shall be in the range of 25% to 50% of actual annual operating costs. The Board may determine this amount may be more or less than this guideline. The Board's unassigned fund balance is equal to 44.8% of net operating budget.

Authority for Change

Only the District's Board may, from time to time as deemed necessary, increase or decrease fund balance commitments and assignments. Annually, the Board will evaluate, or assign or commit estimated net resources that are in excess of those amounts already committed and assigned.

Calculation:

\$1,442,847.80	-	2018-19 Adopted Proposed Budget
- 150,000.00	-	Committed Emergency, Assigned
- 400,000.00	-	Committed Reserve, Unassigned
<u>\$ 892,847.00</u>	-	Net Operating Budget

Unassigned Reserves	<u>\$400,000.00</u>
Net Operating Budget	<u>\$892,847.00</u> = 44.8%

/jkk

Barron Water Control District
2018-19 General Fund
Proposed Budget, May 30, 2018
Option A (Truck \$20k Contingency)

	ACCOUNT	Adopted	Amended	Adopted	As of	Balance	Amended	Proposed
	NUMBER	2016-17	2016-17	2017-18	3/31/2018	5/30/2018	5/30/2018	2018-19
REVENUES			5/31/2017					
Taxes Current Year, Hendry County	319-1000	\$605,818.13	\$605,818.13	\$636,410.23	\$558,578.23	\$77,832.00	\$636,410.23	\$599,705.38
Taxes Current Year, Glades County	319-2000	\$135,096.98	\$135,096.98	\$133,613.61	\$130,883.87	\$2,729.74	\$133,613.61	\$131,940.80
Taxes Prior Year, Hendry County	319-3000	\$3,994.14	\$3,994.14	\$5,000.00	\$4,035.79	\$964.21	\$5,000.00	\$5,000.00
Taxes Prior Year, Glades County	319-4000	\$800.00	\$800.00	\$1,000.00	\$127.50	\$872.50	\$1,000.00	\$200.00
Sub-total Tax Revenue		\$745,709.25	\$745,709.25	\$776,023.84	\$693,625.39	\$82,398.45	\$776,023.84	\$736,846.18
Permit Fees	329-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Joint Trust Contribution	343-7000	\$24,500.00	\$24,500.00	\$25,000.00	\$20,831.41	\$4,168.59	\$30,000.00	\$30,000.00
Intergovernmental Revenue (PLCDD, GGWCD)	349-1000	\$72,548.00	\$72,548.00	\$74,000.00	\$46,097.88	\$27,902.12	\$74,000.00	\$89,206.00
Interest - General Fund Investments (CD Account)	361-1001	\$880.00	\$880.00	\$1,000.00	\$919.26	\$80.74	\$1,000.00	\$5,000.00
Interest - General Fund (Checking Account)	361-1100	\$500.00	\$500.00	\$700.00	\$299.63	\$400.37	\$700.00	\$960.00
Interest, Glades County Tax Collector	361-3200	\$200.00	\$200.00	\$110.00	\$83.76	\$26.24	\$110.00	\$100.00
Interest, Hendry County Tax Collector	361-3210	\$300.00	\$300.00	\$350.00	\$1,569.30	-\$1,219.30	\$350.00	\$1,500.00
Rental Income (PLCDD, other)	362-0000	\$4,800.00	\$4,800.00	\$4,800.00	\$2,400.00	\$2,400.00	\$4,800.00	\$4,800.00
Miscellaneous Income (& SFWMD tax invoice)	369-9000	\$1,000.00	\$1,000.00	\$18,500.00	\$35,340.59	-\$16,840.59	\$18,500.00	\$9,435.62
Labor from ISF to GF (includes 4% Adm Fee)	369-9100	\$16,500.00	\$16,500.00	\$20,000.00	\$8,306.96	\$11,693.04	\$20,000.00	\$15,000.00
Penalties, Hendry County Tax Collector	369-9200	\$1,000.00	\$1,000.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
Penalties, Glades County Tax Collector	369-9210	\$150.00	\$150.00	\$50.00	\$14.34	\$35.66	\$50.00	\$0.00
Budgeted Carry Forward - Committed Unassigned	389-9000	\$255,703.00	\$576,684.00	\$255,703.00	\$0.00	\$255,703.00	\$473,719.00	\$400,000.00
Budgeted Carry Forward - Committed Emergency Assigned	389-9300	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00
Budgeted Carry Forward - Joint Trust Escrow for Hendry per	389-9400	\$109,783.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total Other Revenues Including Reserves:		\$637,864.00	\$849,062.00	\$550,713.00	\$115,863.13	\$434,849.87	\$773,729.00	\$706,001.62
TOTAL REVENUE		\$1,383,573.25	\$1,594,771.25	\$1,326,736.84	\$809,488.52	\$517,248.32	\$1,549,752.84	\$1,442,847.80

Barron Water Control District
2018-19 General Fund
Proposed Budget, May 30, 2018
Option A (Truck \$20k Contingency)

	ACCOUNT	Adopted	Amended	Adopted	As of	Balance	Amended	Proposed
	NUMBER	2016-17	2016-17	2017-18	3/31/2018	5/30/2018	5/30/2018	2018-19
EXPENSES: Administration								
Salaries, General Manager	512-1200	\$84,341.25	\$84,341.25	\$87,717.76	\$43,858.88	\$43,858.88	\$87,717.76	\$90,349.29
Salaries, Clerical	513-1200	\$31,200.00	\$31,200.00	\$32,448.00	\$16,224.00	\$16,224.00	\$32,448.00	\$33,421.44
Salaries, Clerical, Overtime	513-1400	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
FICA for Regular and Clerical OT (7.65%)	513-2100	\$8,915.41	\$8,915.41	\$9,269.18	\$4,860.75	\$4,408.43	\$9,269.18	\$9,544.96
Retirement (19.55% UM; 8.26% HA/PA)	513-2200	\$13,280.77	\$13,280.77	\$13,909.83	\$8,232.97	\$5,676.86	\$13,909.83	\$20,506.50
Group Health Insurance	513-2300	\$15,480.36	\$15,480.36	\$15,811.48	\$7,529.28	\$8,282.20	\$15,811.48	\$15,585.61
Group Life Insurance - Admin (\$142.21/year/employee)	513-2301	\$274.80	\$274.80	\$274.80	\$247.50	\$27.30	\$274.80	\$284.42
Workers Compensation (12%) (1/2 will be paid by PLCDD)	513-2400	\$1,820.70	\$1,820.70	\$2,050.00	\$0.00	\$2,050.00	\$2,050.00	\$2,533.44
Sub-total of Administrative Expenses shared by PLCDD		\$156,313.28	\$156,313.28	\$162,481.05	\$80,953.38	\$81,527.67	\$162,481.05	\$173,225.66
Professional Services, Legal	513-3100	\$35,000.00	\$35,000.00	\$35,000.00	\$5,748.00	\$29,252.00	\$35,000.00	\$35,000.00
Professional Services, Computer/MIS	513-3101	\$4,380.00	\$4,380.00	\$4,650.00	\$1,800.00	\$2,850.00	\$4,650.00	\$4,700.00
Accounting & Auditing, Bookkeeping	513-3210	\$14,000.00	\$14,000.00	\$14,000.00	\$6,012.50	\$7,987.50	\$14,000.00	\$14,000.00
Accounting & Auditing, Audit	513-3220	\$25,000.00	\$25,000.00	\$28,500.00	\$21,000.00	\$7,500.00	\$28,500.00	\$28,500.00
Tax Collection Fees - Hendry County	513-3410	\$15,000.00	\$15,000.00	\$15,750.00	\$14,708.76	\$1,041.24	\$15,750.00	\$16,000.00
Tax Collection Fees - Glades County	513-3420	\$5,000.00	\$5,000.00	\$5,200.00	\$29,537.18	-\$24,337.18	\$5,200.00	\$5,400.00
Travel & Per Diem (Administration & Field)	513-4000	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	\$1,200.00
Communication Services	513-4100	\$2,000.00	\$2,000.00	\$2,000.00	\$909.71	\$1,090.29	\$2,000.00	\$3,120.00
Freight & Postage Services	513-4200	\$400.00	\$400.00	\$375.00	\$98.00	\$277.00	\$375.00	\$375.00
Utility Services	513-4300	\$1,250.00	\$1,250.00	\$1,500.00	\$599.36	\$900.64	\$1,500.00	\$1,500.00
Repair & Maintenance Services, Computer	513-4610	\$1,200.00	\$1,200.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
Repair & Maintenance Services, Other Office	513-4620	\$8,250.00	\$8,250.00	\$8,250.00	\$3,653.68	\$4,596.32	\$8,250.00	\$7,239.00
Other Current Charges & Obligations	513-4900	\$4,000.00	\$4,000.00	\$4,000.00	\$2,637.41	\$1,362.59	\$4,000.00	\$4,000.00
Office Supplies	513-5100	\$4,000.00	\$4,000.00	\$4,199.89	\$775.87	\$3,424.02	\$4,199.89	\$4,000.00
Operating Supplies	513-5200	\$550.00	\$550.00	\$1,575.00	\$148.65	\$1,426.35	\$1,575.00	\$1,500.00
Books, Publications, Subscriptions, and Memberships	513-5400	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,000.00
TOTAL Administration Expenditures		\$280,643.28	\$280,643.28	\$292,780.94	\$87,629.12	\$124,198.44	\$292,780.94	\$301,759.66
EXPENSES: Field Operations								
Electric Service, Pumping - IR (JT)	537-4302	\$99,560.00	\$99,560.00	\$110,000.00	\$59,795.51	\$50,204.49	\$110,000.00	\$120,000.00
Pump Repair - IR (ISF)	537-4602	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
Regular Salaries & Wages, UR 51%	539-1201	\$78,169.82	\$78,169.82	\$81,130.63	\$35,673.98	\$45,456.65	\$81,130.63	\$82,012.36
Regular Salaries & Wages, IR 43%	539-1202	\$65,907.89	\$65,907.89	\$68,404.25	\$30,078.08	\$38,326.17	\$68,404.25	\$69,147.67
Regular Salaries & Wages, DR 6%	539-1203	\$9,196.45	\$9,196.45	\$9,544.78	\$4,196.91	\$5,347.87	\$9,544.78	\$9,648.51
Overtime Salaries & Wages, Field Overtime, UR 51%	539-1401	\$12,750.00	\$12,750.00	\$12,750.00	\$7,475.78	\$5,274.22	\$12,750.00	\$12,750.00
Overtime Salaries & Wages, IR 43%	539-1402	\$10,750.00	\$10,750.00	\$10,750.00	\$6,303.11	\$4,446.89	\$10,750.00	\$10,750.00
Overtime Salaries & Wages, DR 6%	539-1403	\$1,500.00	\$1,500.00	\$1,500.00	\$879.50	\$620.50	\$1,500.00	\$1,500.00

Barron Water Control District
2018-19 General Fund
Proposed Budget, May 30, 2018
Option A (Truck \$20k Contingency)

	ACCOUNT	Adopted	Amended	Adopted	As of	Balance	Amended	Proposed
	NUMBER	2016-17	2016-17	2017-18	3/31/2018	5/30/2018	5/30/2018	2018-19
FICA Taxes for Regular and OT, UR 51%	539-2101	\$7,066.47	\$7,066.47	\$7,181.87	\$3,257.33	\$3,924.54	\$7,181.87	\$7,249.32
FICA Taxes for Regular and OT, IR 43%	539-2102	\$5,958.01	\$5,958.01	\$6,055.30	\$2,746.36	\$3,308.94	\$6,055.30	\$6,112.17
FICA Taxes for Regular and OT, DR 6%	539-2103	\$831.35	\$831.35	\$844.93	\$383.21	\$461.72	\$844.93	\$852.86
FRS Retirement Contribution, UR 51%	539-2201	\$6,946.39	\$6,946.39	\$7,059.82	\$3,987.92	\$3,071.90	\$7,059.82	\$7,872.37
FRS Retirement Contribution, IR 43%	539-2202	\$5,856.76	\$5,856.76	\$5,952.40	\$3,362.36	\$2,590.04	\$5,952.40	\$6,599.55
FRS Retirement Contribution, DR 6%	539-2203	\$817.22	\$817.22	\$830.57	\$469.11	\$361.46	\$830.57	\$920.87
Group Health Insurance, UR 51%	539-2301	\$21,853.20	\$21,853.20	\$22,204.91	\$5,759.88	\$16,445.03	\$22,204.91	\$21,887.70
Group Health Insurance, IR 43%	539-2302	\$18,425.25	\$18,425.25	\$18,721.78	\$4,856.40	\$13,865.38	\$18,721.78	\$18,454.33
Group Health Insurance, DR 6%	539-2303	\$2,570.96	\$2,570.96	\$2,612.34	\$677.64	\$1,934.70	\$2,612.34	\$2,575.02
Group Life Insurance, UR 51%	539-2305	\$280.30	\$280.30	\$280.30	\$0.00	\$280.30	\$280.30	\$290.11
Group Life Insurance, IR 43%	539-2306	\$236.33	\$236.33	\$236.33	\$0.00	\$236.33	\$236.33	\$244.60
Group Life Insurance, DR 6%	539-2307	\$32.98	\$32.98	\$32.98	\$0.00	\$32.98	\$32.98	\$34.13
Workers' Compensation, UR 51%	539-2401	\$6,807.28	\$6,807.28	\$7,665.72	\$0.00	\$7,665.72	\$7,665.72	\$9,475.07
Workers' Compensation, IR 43%	539-2402	\$5,739.47	\$5,739.47	\$6,463.25	\$0.00	\$6,463.25	\$6,463.25	\$7,988.78
Workers' Compensation, DR 6%	539-2403	\$800.85	\$800.85	\$904.66	\$0.00	\$904.66	\$904.66	\$1,114.72
Professional Service, Engineering, UR 51%	539-3111	\$5,610.00	\$5,610.00	\$5,100.00	\$1,285.20	\$3,814.80	\$5,100.00	\$5,100.00
Professional Service, Engineering, IR 43%	539-3112	\$4,730.00	\$4,730.00	\$4,300.00	\$1,083.60	\$3,216.40	\$4,300.00	\$4,300.00
Professional Service, Engineering, DR 6%	539-3113	\$660.00	\$660.00	\$600.00	\$151.20	\$448.80	\$600.00	\$600.00
Other Services, Canal Maintenance, UR 51%	539-3411	\$5,000.00	\$5,000.00	\$5,610.00	\$0.00	\$5,610.00	\$5,610.00	\$5,610.00
Other Services, Canal Maintenance - Internal, IR 43%	539-3412	\$2,000.00	\$2,000.00	\$4,730.00	\$0.00	\$4,730.00	\$4,730.00	\$4,730.00
Other Services, Canal Maintenance - Joint Trust, DR	539-3423	\$4,000.00	\$4,000.00	\$660.00	\$0.00	\$660.00	\$660.00	\$660.00
Other Services, WCS Repair & Maintenance, UR 51%	539-3451	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
Other Services, WCS Repair & Maintenance - Internal, IR 43%	539-3452	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
Other Services, WCS Repair & Maintenance - Joint Trust, DR	539-3463	\$3,750.00	\$3,750.00	\$3,750.00	\$0.00	\$3,750.00	\$3,750.00	\$3,750.00
Travel & Per Diem	539-4000	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
Communication Services, Cellular, UR 51%	539-4101	\$1,530.00	\$1,530.00	\$1,530.00	\$484.02	\$1,045.98	\$1,530.00	\$1,530.00
Communication Services, Cellular, IR 43%	539-4102	\$1,290.00	\$1,290.00	\$1,290.00	\$408.08	\$881.92	\$1,290.00	\$1,290.00
Communication Services, Cellular, DR 6%	539-4103	\$180.00	\$180.00	\$180.00	\$56.95	\$123.05	\$180.00	\$180.00
Utility Services, UR	539-4301	\$2,500.00	\$2,500.00	\$2,000.00	\$350.55	\$1,649.45	\$2,000.00	\$2,000.00
Rentals and leases, UR 51%	539-4401	\$612.00	\$612.00	\$612.00	\$0.00	\$612.00	\$612.00	\$612.00
Rentals and leases, IR 43%	539-4402	\$516.00	\$516.00	\$516.00	\$0.00	\$516.00	\$516.00	\$516.00
Rentals and leases, DR 6%	539-4403	\$72.00	\$72.00	\$72.00	\$0.00	\$72.00	\$72.00	\$72.00
Insurance, P&C Liability (88%), UR 51%	539-4501	\$16,951.00	\$16,951.00	\$16,817.80	-\$146.49	\$16,964.29	\$16,817.80	\$18,694.05
Insurance, P&C Liability (88%), IR 43%	539-4502	\$14,292.00	\$14,292.00	\$14,179.72	-\$110.51	\$14,290.23	\$14,179.72	\$15,761.65
Insurance, P&C Liability (88%), DR 6%	539-4503	\$1,994.00	\$1,994.00	\$1,978.56	\$0.00	\$1,978.56	\$1,978.56	\$2,199.30
Repair & Maintenance Services, UR 51%	539-4601	\$12,036.00	\$12,036.00	\$9,486.00	\$3,114.60	\$6,371.40	\$9,486.00	\$9,486.00
Repair & Maintenance Services, IR 43%	539-4602	\$10,148.00	\$10,148.00	\$7,998.00	\$2,637.77	\$5,360.23	\$7,998.00	\$7,998.00
Repair & Maintenance Services, DR 6%	539-4603	\$1,416.00	\$1,416.00	\$1,116.00	\$403.48	\$712.52	\$1,116.00	\$1,116.00

Barron Water Control District

2018-19 General Fund

Proposed Budget, May 30, 2018

Option A (Truck \$20k Contingency)

	ACCOUNT	Adopted	Amended	Adopted	As of	Balance	Amended	Proposed
	NUMBER	2016-17	2016-17	2017-18	3/31/2018	5/30/2018	5/30/2018	2018-19
Operating Supplies, UR 51%	539-5211	\$33,354.00	\$33,354.00	\$28,254.00	\$6,920.80	\$21,333.20	\$28,254.00	\$28,254.00
Operating Supplies, IR 43%	539-5212	\$28,122.00	\$28,122.00	\$23,822.00	\$5,852.07	\$17,969.93	\$23,822.00	\$23,822.00
Operating Supplies, DR 6%	539-5213	\$3,924.00	\$3,924.00	\$3,324.00	\$816.56	\$2,507.44	\$3,324.00	\$3,324.00
Operating Supplies, Chemical, In-house, UR 51%	539-5221	\$27,132.00	\$27,132.00	\$22,032.00	\$0.00	\$22,032.00	\$22,032.00	\$22,032.00
Operating Supplies, Chemical, In-house, IR 43%	539-5222	\$22,876.00	\$22,876.00	\$18,576.00	\$0.00	\$18,576.00	\$18,576.00	\$18,576.00
Operating Supplies, Chemical, In-house, DR 6%	539-5223	\$3,192.00	\$3,192.00	\$2,592.00	\$0.00	\$2,592.00	\$2,592.00	\$2,592.00
TOTAL Field Operations		\$576,943.97	\$576,943.97	\$570,252.90	\$193,210.96	\$377,041.94	\$570,252.90	\$590,285.14
Capital Outlay, Machinery & Equipment	39-6400.1	\$4,000.00	\$4,000.00	\$53,000.00	\$0.00	\$53,000.00	\$53,000.00	\$30,803.00
Contingency	580-0000	\$6,500.00	\$6,500.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$20,000.00
Budgeted Carry Forward, Committed Emergency Assigned	580-3000	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00
Budgeted Carry Forward- Committed Unassigned	580-4000	\$255,703.00	\$576,684.00	\$255,703.00	\$0.00	\$255,703.00	\$473,719.00	\$350,000.00
* Budgeted Carry Forward -JointTrustCapital (HC Permit)	80-5000.1	\$109,783.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL Capital		\$525,986.00	\$737,184.00	\$463,703.00	\$0.00	\$463,703.00	\$681,719.00	\$550,803.00
TOTAL EXPENDITURES		\$1,383,573.25	\$1,594,771.25	\$1,326,736.84	\$361,793.46	\$964,943.38	\$1,544,752.84	\$1,442,847.80
* Note: \$109,783 is in Liability Escrow (Hendry County C-1 Permit)								
Draft presented: 5/ /2018 BOS meeting								
Approved:								
		2016-17		2017-18				2018-19
Adopted Budget:		\$1,383,573.25		\$1,326,736.84				\$1,442,847.80
UR Urban		\$73.62		\$76.97				\$71.33
IR Irrigation		\$26.97		\$28.29				\$26.78
DR Drainage		\$5.70		\$5.87				\$5.44
Urban Grove		\$36.81		\$38.48				\$35.66

BARRON WATER CONTROL DISTRICT

POB1606 LaBelle, Florida 33975-1606
Shipping: 3293 Dellwood Terrace, LaBelle, Florida 33935
(863) 675-0346 Fax (863) 675-9297
www.bwcd.net
§298 Government District

Judi Kennington-Korf
General Manager
judikk@bwcd.net

George Leicht
Field Supervisor
gleicht@bwcd.net

To: Honorable Mark Colbert, Chairman
Honorable Pat McKenna, Vice Chairman
Honorable Ron Tritt, Treasurer

From: Judi Kennington-Korf, General Manager



Date: May 22, 2019
2019-397

Subject: Surplus Property
BW-38, Boat, motor, trailer

The property identified in the attached was acquired in 1988. It no longer serves the District well and is in need of disposition.

Authorization from the Board is needed to:

1. Surplus Property #38, boat, motor, and trailer
2. Remove the property from the District property records and insurance policy
3. Approve the disposition of the property most favorable to the District.

/jkk

Attached: Property Report BW-38

\\BWD-SVR\Public\AGENDA, BWCD\2018-19\5-29-2019 Correspondence.doc

Mark Colbert, Chairman
Seat 1

Pat McKenna, Vice Chairman
Seat 2

Ron Tritt, Treasurer
Seat 3

ACQUISITION OR DISPOSITION OF PROPERTY REPORT

Barron Water Control District

DEPARTMENT Machinery & Equipment PROPERTY # 38

DESCRIPTION OF PROPERTY	ACTION REQUESTED
Vendor: _____	Additions: _____ Deletions: _____
Description: <u>Boat - Trailer - Motor</u>	Disposal Date: _____
Year: <u>1988</u>	Traded: _____ Sold: _____
Make: _____	Amount Realized: _____
Model #: _____	Transferred: _____ Junked: _____
Serial #: <u>FL6624GC</u>	Reason: _____
Cost/Value \$ <u>3,777.00</u>	_____
Date Acquired <u>10/14/1988</u>	_____
Fund: _____	_____
Account #: _____	_____

LOCATION 3293 Dellwood Terrace (Maintenance Bldg) (Where this equipment is actually kept)

Board Appr. Date: _____

Signature: _____
Property Custodian



BARRON WATER CONTROL DISTRICT

POB1606 LaBelle, Florida 33975-1606

Shipping: 3293 Dellwood Terrace, LaBelle, Florida 33935

(863) 675-0346 Fax (863) 675-9297

www.bwcd.net

§298 Government District

Judi Kennington-Korf
General Manager
judikk@bwcd.net

George Leicht
Field Supervisor
gleicht@bwcd.net

To: Honorable Mark Colbert, Chairman
Honorable Pat McKenna, Vice Chairman
Honorable Ron Tritt, Treasurer

From: Judi Kennington-Korf, General Manager



Date: May 24, 2019
2019-398

Subject: URGENT: ADA Website Compliance

Although the issue of ADA website accessibility litigation is relatively new to local governmental entities, for over a decade it has been prevalent within the private sector, mostly relevant to Title III (public accommodation). There is now a dynamic shift to lawsuits being threatened or filed against the public sector under Title II (applicability to state and local governments). The District's Property and Casualty Insurance Attorney has been issuing counsel to the imminent need for every local government to adhere to the requirements of making our websites ADA compliant. So that we do not compromise the District in anyway, until we are able to become compliant, the following notice appears on our website: ***This website is currently under revision. If you are unable to access any part of the website, with or without the use of an assistive device, please contact us at 863-675-5770.***

The cost of becoming compliant is expensive but it is more expensive to defend a lawsuit. Some entities have spent thousands of dollars to make sure they are compliant with the sight impaired community. We must also be cautious to limit the information on our website to only that which is required (see attached). Every document placed on our website will need to be presented in an acceptable ADA format. To do so requires specialty software.

Additional information will be forthcoming.

/jkk

Attached: Website Regulations

\\BWD-SVR\Public\AGENDA, BWCD\2018-19\5-29-2019 Correspondence.doc

Mark Colbert, Chairman
Seat 1

Pat McKenna, Vice Chairman
Seat 2

Ron Tritt, Treasurer
Seat 3

necessarily include each and every statute which may apply, and to ensure being a complete list would require review of each and every statute of the State of Florida. In addition, we have been informed that certain local governmental accrediting programs, union or other employment bargaining agreements, as well as some entity's own municipal or County code may also have their own posting requirements, and as a result, we recommend and request that each PRM Member's in-house counsel verify and advise on what contents your entity may be required to post on your individual governmental website.

Special Taxing Districts

Pursuant to Florida Statutes, Section 189.069 is the primary statute for Special District Website. **Florida Statute 189.069 titled Special districts; required reporting of information; web-based public access.**— states as follows:

(1) Beginning on October 1, 2015, or by the end of the first full fiscal year after its creation, each special district shall maintain an official website containing the information required by this section. Each special district shall submit its official website address to the department.

(a) Each independent special district shall maintain a separate website.

(b) Each dependent special district shall be prominently displayed on the home page of the website of the local general-purpose government upon which it is dependent with a hyperlink to such webpages as are necessary to provide the information required by this section. A dependent special district may maintain a separate website providing the information required by this section.

(2)(a) A special district shall post the following information, at a minimum, on the district's official website:

1. The full legal name of the special district.
2. The public purpose of the special district.
3. The name, official address, official e-mail address, and, if applicable, term and appointing authority for each member of the governing body of the special district.
4. The fiscal year of the special district.
5. The full text of the special district's charter, the date of establishment, the establishing entity, and the statute or statutes under which the special district operates, if different from the statute or statutes under which the special district was established. Community development districts may reference chapter 190 as

the uniform charter but must include information relating to any grant of special powers.

6. The mailing address, e-mail address, telephone number, and website uniform resource locator of the special district.

7. A description of the boundaries or service area of, and the services provided by, the special district.

8. A listing of all taxes, fees, assessments, or charges imposed and collected by the special district, including the rates or amounts for the fiscal year and the statutory authority for the levy of the tax, fee, assessment, or charge. For purposes of this subparagraph, charges do not include patient charges by a hospital or other health care provider.

9. The primary contact information for the special district for purposes of communication from the department.

10. A code of ethics adopted by the special district, if applicable, and a hyperlink to generally applicable ethics provisions.

11. The budget of the special district and any amendments thereto in accordance with s. 189.016.

12. The final, complete audit report for the most recent completed fiscal year and audit reports required by law or authorized by the governing body of the special district.

13. A listing of its regularly scheduled public meetings as required by s. 189.015(1).

14. The public facilities report, if applicable.

15. The link to the Department of Financial Services' website as set forth in s. 218.32(1)(g).

16. At least 7 days before each meeting or workshop, the agenda of the event, along with any meeting materials available in an electronic format, excluding confidential and exempt information. The information must remain on the website for at least 1 year after the event.

(b) The department's website list of special districts in the state required under s. 189.061 shall include a link for each special district that provides web-based access to the public for all information and documentation required for submission to the department pursuant to subsection (1).

Fla. Stat. § 189.016(4) & (7)- Reports; budgets; audits.—

(4) The tentative budget must be posted on the special district's official website at least 2 days before the budget hearing, held pursuant to s. 200.065 or other law, to consider such budget and must remain on the website for at least 45 days. The

final adopted budget must be posted on the special district's official website within 30 days after adoption and must remain on the website for at least 2 years. This subsection and subsection (3) do not apply to water management districts as defined in s. 373.019.

...
(7) If the governing body of a special district amends the budget pursuant to paragraph (6)(c), the adopted amendment must be posted on the official website of the special district within 5 days after adoption and must remain on the website for at least 2 years.

Fla. Stat. § 112.664 Reporting standards for defined benefit retirement plans or systems.—

(2) Each defined benefit retirement system or plan, excluding the Florida Retirement System, and its plan sponsor:

(a) Shall provide the information required by this section and the funded ratio of the system or plan as determined in the most recent actuarial valuation as part of the disclosures required under s. 166.241(3) and on any website that contains budget information relating to the plan sponsor or actuarial or performance information related to the system or plan.

(b) That has a publicly available website shall provide on that website:

1. The plan's most recent financial statement and actuarial valuation, including a link to the Division of Retirement Actuarial Summary Fact Sheet for that plan.

2. For the previous 5 years, beginning with 2013, a side-by-side comparison of the plan's assumed rate of return compared to the actual rate of return, as well as the percentages of cash, equity, bond, and alternative investments in the plan portfolio.

3. Any charts and graphs of the data provided in subparagraphs 1. and 2., presented in a standardized, user-friendly, and easily interpretable format as prescribed by the department.

Fla. Stat. § 165.0615 Municipal conversion of independent special districts upon elector-initiated and approved referendum.—

(1)(b) If applicable, cause the proposed elector-initiated municipal incorporation plan, along with a descriptive summary of the plan and a reference to the public places within the independent special district where a copy of the plan may be examined, to be displayed on a website maintained by the district or otherwise on a website maintained by the county in which the district is located.

Fla. Stat. § 189.074 Voluntary merger of independent special districts.—

Two or more contiguous independent special districts created by special act which have similar functions and elected governing bodies may elect to merge into a single independent district through the act of merging the component independent special districts.

(2)(c) Within 5 business days after the governing bodies approve the resolution endorsing the proposed joint merger plan, the governing bodies must:

2. If applicable, cause the proposed joint merger plan, along with a descriptive summary of the plan and a reference to the public places within each component independent special district where a copy of the merger plan may be examined, to be displayed on a website maintained by each district or on a website maintained by the county or municipality in which the districts are located; and

(e) Within 5 business days after the governing bodies of each component independent special district approve the proposed elector-initiated merger plan, the governing bodies shall:

2. If applicable, cause the proposed elector-initiated merger plan, along with a descriptive summary of the plan and a reference to the public places within each component independent special district where a copy of the merger plan may be examined, to be displayed on a website maintained by each district or otherwise on a website maintained by the county or municipality in which the districts are located; and

Fla. Stat. § 218.32 Annual financial reports; local governmental entities.—

(1)(g) Each local governmental entity's website must provide a link to the department's website to view the entity's annual financial report submitted to the department pursuant to this section. If the local governmental entity does not have an official website, the county government's website must provide the required link for the local governmental entity.

Fla. Stat. § 668.6076 Public records status of e-mail addresses; agency website notice.—

Any agency, as defined in s. 119.011, or legislative entity that operates a website and uses electronic mail shall post the following statement in a conspicuous location on its website:

PRM Members

Re: Statutory Website Posting Requirements

April 11, 2019

Page 6

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

Municipalities

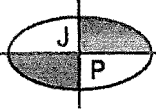
Fla. Stat. § 166.021 Powers-

A contract between the governing body of a municipality or other entity engaged in economic development activities on behalf of the municipality and an economic development agency must require the agency or entity receiving municipal funds to submit a report to the governing body of the municipality detailing how the municipal funds are spent and detailing the results of the economic development agency's or entity's efforts on behalf of the municipality. By January 15, 2011, and annually thereafter, the municipality shall file a copy of the report with the Office of Economic and Demographic Research and post a copy of the report on the municipality's website.

Fla. Stat. §§ 166.241(3) & (5) Fiscal years, budgets, and budget amendments.—

(3) The tentative budget must be posted on the municipality's official website at least 2 days before the budget hearing, held pursuant to s. ~~200.065~~ or other law, to consider such budget. The final adopted budget must be posted on the municipality's official website within 30 days after adoption. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the tentative budget and final budget to the manager or administrator of such county or counties who shall post the budgets on the county's website.

(5) If the governing body of a municipality amends the budget pursuant to paragraph (4)(c), the adopted amendment must be posted on the official website of the municipality within 5 days after adoption. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the adopted amendment to the manager or administrator of such county or counties who shall post the adopted amendment on the county's website.



JOHNSON - PREWITT & ASSOCIATES, INC.

850 West Ventura Avenue • Post Office Box 1029 • Clewiston, FL 33440
863-983-9188 • www.johnsonprewitt.com

April 5, 2019

Rock Aboujaoude, P.E.
Central Mobile Homes, Inc
Post Office Box 1379
LaBelle, FL 33975

RE: Tanglewood Oaks Unit Two

Dear Mr. Aboujaoude:

Johnson Prewitt & Assoc., Inc serves as District Engineer for the Barron Water Control District. I am writing this letter in that capacity.

I have reviewed the plans for Tanglewood Oaks Unit Two. Please address the following concerns.

1. Who will maintain the surface water management system? If it is the developer's intent to maintain the system, please provide documentation how this will occur if the lots are sold individually. If it is the developer's intent to transfer the maintenance to the County, please provide documentation the County is accepting the maintenance responsibility including facilities outside of the road right-of-way and adjacent drainage easement.
2. Will the lots be filled when the road is constructed? If the lots are not filled what measures are being taken to assure runoff is not impounded between the new road (with elevated swales) and the existing lots?
3. Please provide a minimum elevation the lots will be filled to prior to placement of a home on the lot.

Rock Aboujaoude, P.E.

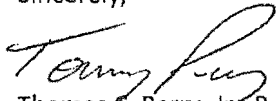
April 5, 2019

Page 2 of 2

4. A portion of the existing Tanglewood Oaks subdivision discharges thru a 42"x30" cmp. The remainder of the subdivision discharges directly to the outfall canal. This culvert has approximately 7 sf of flow area; the swale section A-A has approximately 10 sf of flow area at the top of bank. Please provide flow calculations showing the swale can transmit the runoff from Tanglewood Oaks. Please provide flow calculation for reaches B-B and C-C.
5. It appears the swale along the roadway extends beyond the right-of-way and adjacent drainage easement. Who is responsible for maintaining the swale beyond the easement? Your attention is directed to station 35+00, 15+00 with section B-B inserted, and Section A-A.
6. Please provide a typical driveway and culvert section.
7. Will section D-D continue where the existing grade is below 14.5 feet along lots 4 thru 31?

Should you wish to discuss these issues prior to responding please feel free to contact me.

Sincerely,



Thomas C. Perry, Jr., P.E.

District Engineer

Barron Water Control District

Cc: Judi Kennington-Korf,