

Barron Water Control District
2018-19 General Fund
REVISED Proposed Budget, Adopted 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

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

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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
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

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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
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

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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