

Barron Water Control District

REVISED Proposed GF Budget

July 31, 2019 Board Meeting

Option D: Board Option



	ACCOUNT	Adopted	Amended	Adopted	Amended	Recd/Spent	Balance	Proposed
	NUMBER	2017-18	5/30/2018	2018-19	2018-19	in 6 months		7/31/2019
REVENUES					3/27/2019	As of 3/31/2019		
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	\$567,233.17
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	\$124,245.21
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	\$699,978.38
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	\$4,097.51	\$1,000.00
Interest, Glades County Tax Collector	361-3200	\$110.00	\$110.00	\$100.00	\$100.00	182.90	\$777.10	\$100.00
Interest, Hendry County Tax Collector	361-3210	\$350.00	\$350.00	\$1,500.00	\$1,500.00	0.00	\$100.00	\$100.00
Rental Income (PLCDD, other)	362-0000	\$4,800.00	\$4,800.00	\$4,800.00	\$4,800.00	2,400.00	-\$900.00	\$4,800.00
Sale of Fixed Asset. Andy has, we do not have	364-0001					16,187.50	-\$11,387.50	\$2,500.00
Other Miscellaneous Income	369-9000	\$18,500.00	\$18,500.00	\$9,435.62	\$9,435.62	12,169.37	-\$12,169.37	\$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	-\$8,800.65	\$15,500.00
Penalties, Glades County Tax Collector	369-9200	\$50.00	\$50.00	\$0.00	\$0.00	9.15	\$14,990.85	\$20.00
Budgeted Carry Forward - Committed Unassigned	389-9000	\$256,203.00	\$729,922.00	\$400,000.00	\$895,476.00	0.00	\$0.00	\$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	\$895,476.00	\$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	\$1,593,854.75

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

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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
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) NE	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

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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
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	\$10,000.00
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

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Budgeted Carry Forward- Committed Unassigned	580-4000	\$255,703.00	\$729,922.00	\$350,000.00	\$895,476.00	0.00	\$895,476.00	\$450,000.00
TOTAL Capital		\$463,703.00	\$937,922.00	\$550,803.00	\$1,096,279.00	0.00	\$1,096,279.00	\$630,000.00
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	\$1,593,854.75

* Note:

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	\$1,593,854.75
UR Urban	\$76.97	\$71.33	
IR Irrigation	\$28.29	\$26.78	
DR Drainage	\$5.87	\$5.44	
Urban Grove	\$38.48	\$35.66	