

Barron Water Control District
Revised GF 2020-21 Budget
July 29, 2020

	ACCOUNT NUMBER	Adopted 2018-19	Adopted 2019-20	6-months 10/1/19-3/31/20	Balance	Proposed 2020-21
REVENUES						
Taxes Current Year, Hendry County	319-1000	\$599,705.38	\$567,233.17	497,548.52	\$69,684.65	\$472,019.15
Taxes Current Year, Glades County	319-2000	\$131,940.80	\$124,245.21	118,549.50	\$5,695.71	\$103,373.95
Taxes Prior Year, Hendry County	319-3000	\$5,000.00	\$7,500.00	70,563.23	-\$63,063.23	\$15,000.00
Taxes Prior Year, Glades County	319-4000	\$200.00	\$1,000.00	2,818.31	-\$1,818.31	\$1,800.00
Sub-total Tax Revenue		\$736,846.18	\$699,978.38	\$689,479.56	\$10,498.82	\$592,193.10
Joint Trust Contribution	343-7000	\$30,000.00	\$30,000.00	19,650.94	\$10,349.06	\$30,000.00
Intergovernmental Revenue (PLCDD, BF-GGWCD)	349-1000	\$89,206.00	\$101,106.00	47,139.45	\$53,966.55	\$98,429.00
Misc Income ISF (4% Adm Fees)	360-0004			1,494.27	-\$1,494.27	\$3,000.00
Interest - General Fund Investments (2 CD Accounts)	361-1001	\$5,000.00	\$8,750.37	0.00	\$8,750.37	\$8,500.00
Interest - General Fund (Checking Account)	361-1100	\$960.00	\$1,000.00	3,737.16	-\$2,737.16	\$3,150.00
Interest, Glades County Tax Collector	361-3200	\$100.00	\$100.00	420.50	-\$320.50	\$250.00
Interest, Hendry County Tax Collector	361-3210	\$1,500.00	\$100.00	422.08	-\$322.08	\$250.00
Rental Income (PLCDD, other)	362-0000	\$4,800.00	\$4,800.00	2,400.00	\$2,400.00	\$4,800.00
Sale of Fixed Asset. Andy shows, we do not	364-0001		\$2,500.00	5,750.00	-\$3,250.00	\$0.00
Other Miscellaneous Income	369-9000	\$9,435.62	\$1,000.00	1,567.70	-\$567.70	\$1,000.00
Other Miscellaneous Income (SFWMD see 519-3400 NEW)			\$29,000.00			\$0.00
Labor from ISF to GF (Labor Fees)	369-9100	\$15,000.00	\$15,500.00	1,982.56	\$13,517.44	\$8,500.00
Penalties, Glades County Tax Collector	369-9200	\$0.00	\$20.00	49.88	-\$29.88	\$20.00
Budgeted Carry Forward - Committed Unassigned	389-9000	\$400,000.00	\$550,000.00	0.00	\$550,000.00	\$1,051,210.00
Budgeted Carry Forward - Committed Emergency Assigned	389-9300	\$150,000.00	\$150,000.00	0.00	\$150,000.00	\$150,000.00
Sub-total Other Revenues Including Reserves:		\$706,001.62	\$893,876.37	\$84,614.54	\$780,261.83	\$1,359,109.00
TOTAL REVENUE		\$1,442,847.80	\$1,593,854.75	\$774,094.10	\$790,760.65	\$1,951,302.10

EXPENSES: Administration						
Salaries, General Manager	512-1200	\$90,349.29	\$93,059.77	46,467.82	\$46,591.95	\$95,852.32
Salaries, Clerical	513-1200	\$33,421.44	\$34,591.19	17,188.99	\$17,402.20	\$35,456.72
Salaries, Clerical, Overtime	513-1400	\$1,000.00	\$1,000.00	0.00	\$1,000.00	\$1,000.00
FICA for Regular and Clerical OT (7.65%)	513-2100	\$9,544.96	\$9,841.80	12,536.35	-\$2,694.55	\$10,045.14
Retirement (20.75% UM; 8.47% HA/PA)	513-2200	\$20,506.50	\$22,324.48	19,403.42	\$2,921.06	\$22,892.54
Group Health Insurance	513-2300	\$15,585.61	\$17,194.33	7,081.10	\$10,113.23	\$19,203.94
Group Life Insurance - Admin (\$102/year/employee)	513-2301	\$284.42	\$284.42	176.75	\$107.67	\$204.00
Workers Compensation (12%)	513-2400	\$2,533.44	\$2,660.11	0.00	\$2,660.11	\$3,059.13

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Admin Expenses (before PLCDD 50% deduction)		\$173,225.66	\$180,956.10	\$102,854.43	\$78,101.67	\$187,713.79
Professional Services, Legal	514-3100	\$35,000.00	\$35,000.00	4,980.00	\$30,020.00	\$35,000.00
Professional Services, Computer/MIS	513-3101	\$4,700.00	\$4,700.00	2,100.00	\$2,600.00	\$4,700.00
Accounting & Auditing, Bookkeeping	513-3210	\$14,000.00	\$14,000.00	7,852.50	\$6,147.50	\$14,000.00
Accounting & Auditing, Audit	513-3220	\$28,500.00	\$28,500.00	12,750.00	\$15,750.00	\$28,500.00
Tax Collection Fees - Hendry County	513-3410	\$16,000.00	\$17,000.00	14,283.95	\$2,716.05	\$17,500.00
Tax Collection Fees - Glades County	513-3420	\$5,400.00	\$6,750.00	3,653.41	\$3,096.59	\$7,000.00
Travel & Per Diem (Administration & Field)	513-4000	\$1,200.00	\$1,200.00	0.00	\$1,200.00	\$1,200.00
Communication Services	513-4100	\$3,120.00	\$3,120.00	1,036.49	\$2,083.51	\$3,120.00
Freight & Postage Services	513-4200	\$375.00	\$375.00	55.00	\$320.00	\$375.00
Utility Services	513-4300	\$1,500.00	\$1,500.00	925.05	\$574.95	\$1,800.00
Repair & Maintenance Services, Computer	513-4610	\$1,000.00	\$1,000.00	0.00	\$1,000.00	\$1,000.00
Repair & Maintenance Services, Other Office	513-4620	\$7,239.00	\$7,200.00	1,319.93	\$5,880.07	\$7,000.00
Other Current Charges & Obligations	513-4900	\$4,000.00	\$4,000.00	4,326.06	-\$326.06	\$4,800.00
Office Supplies	513-5100	\$4,000.00	\$4,000.00	1,817.72	\$2,182.28	\$4,000.00
Operating Supplies	513-5200	\$1,500.00	\$1,500.00	438.58	\$1,061.42	\$7,234.00
Books, Publications, Subscriptions, and Memberships	513-5400	\$1,000.00	\$1,000.00	453.07	\$546.93	\$1,000.00
Other General Government Services (SFWMD, 369-9002) NE	519-3400		\$29,000.00	0.00	\$29,000.00	\$0.00
TOTAL Administration Expenditures		\$301,759.66	\$340,801.10	\$158,846.19	\$181,954.91	\$325,942.79

EXPENSES: Field Operations						
Electric Service, Pumping, ISF (3 GECCO, BWCD 22%)	537-4304		\$23,704.48	\$0.00	\$23,704.48	\$10,000.00
Electric Service, Pumping, IR Barron Farm, 2 GECCO)	537-4302	\$120,000.00	\$96,582.73	61,965.70	\$34,617.03	\$110,000.00
Pump Repair, Supplies, ISF (BWCD 22%)	537-4600		\$6,785.00	1,280.19	\$5,504.81	\$12,150.00
Pump Repair, IR Barron Farm	537-4602	\$5,000.00	\$3,500.00	17.48	\$3,482.52	\$13,500.00
BWCD Equipment Rental	537-4400		\$0.00	\$105.00	-\$105.00	
TOTAL ISF, IR Barron Farm		\$125,000.00	\$130,572.21	\$63,368.37	\$67,203.84	\$145,650.00
Payroll, Field	539-1200			\$83,420.49		
Regular Salaries & Wages, UR 51%	539-1201	\$82,012.36	\$85,202.82			\$87,759.56
Regular Salaries & Wages, IR 43%	539-1202	\$69,147.67	\$71,837.67		\$71,837.67	\$73,993.35
Regular Salaries & Wages, DR 6%	539-1203	\$9,648.51	\$10,023.86		\$10,023.86	\$10,324.65
Overtime, Field	539-1400			\$14,636.60		
Overtime Salaries & Wages, UR 51%	539-1401	\$12,750.00	\$12,750.00			\$12,750.00
Overtime Salaries & Wages, IR 43%	539-1402	\$10,750.00	\$10,750.00		\$10,750.00	\$10,750.00
Overtime Salaries & Wages, DR 6%	539-1403	\$1,500.00	\$1,500.00		\$1,500.00	\$1,500.00

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FICA Taxes for Regular and OT, UR 51%	539-2101	\$7,249.32	\$7,493.39		\$7,493.39	\$7,688.98
FICA Taxes for Regular and OT, IR 43%	539-2102	\$6,112.17	\$6,317.96		\$6,317.96	\$6,482.87
FICA Taxes for Regular and OT, DR 6%	539-2103	\$852.86	\$881.58		\$881.58	\$904.59
FRS Retirement Contribution, UR 51% (8.47%)	539-2201	\$7,872.37	\$8,296.60		\$8,296.60	\$8,513.16
FRS Retirement Contribution, IR 43% (8.47%)	539-2202	\$6,599.55	\$6,995.18		\$6,995.18	\$7,177.76
FRS Retirement Contribution, DR 6% (8.47%)	539-2203	\$920.87	\$976.07		\$976.07	\$1,001.55
Group Health Insurance, UR 51%	539-2301	\$21,887.70	\$24,146.92	7,222.70	\$16,924.22	\$26,969.15
Group Health Insurance, IR 43%	539-2302	\$18,454.33	\$20,359.17	6,089.75	\$14,269.42	\$22,738.69
Group Health Insurance, DR 6%	539-2303	\$2,575.02	\$2,840.81	849.75	\$1,991.06	\$3,172.84
Group Life Insurance, UR 51%	539-2305	\$290.11	\$290.11	0.00	\$290.11	\$208.08
Group Life Insurance, IR 43%	539-2306	\$244.60	\$244.60	0.00	\$244.60	\$175.44
Group Life Insurance, DR 6%	539-2307	\$34.13	\$34.13	0.00	\$34.13	\$24.48
Workers' Compensation, UR 51%	539-2401	\$9,475.07	\$9,759.32	4,026.96	\$5,732.36	\$11,223.22
Workers' Compensation, IR 43%	539-2402	\$7,988.78	\$8,228.44	3,395.28	\$4,833.16	\$9,462.71
Workers' Compensation, DR 6%	539-2403	\$1,114.72	\$1,148.16	473.76	\$674.40	\$1,320.39
TOTAL Field Staff Personnel		\$277,480.14	\$290,076.79	\$120,115.29	\$170,065.77	\$304,141.47
Professional Service, Engineering, UR 51%	539-3111	\$5,100.00	\$5,100.00	13,255.51	-\$8,155.51	\$5,100.00
Professional Service, Engineering, IR 43%	539-3112	\$4,300.00	\$4,300.00	11,176.22	-\$6,876.22	\$4,300.00
Professional Service, Engineering, DR 6%	539-3113	\$600.00	\$600.00	1,559.47	-\$959.47	\$600.00
Other Services, Canal Maintenance, UR 51%	539-3411	\$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	0.00	\$4,730.00	\$4,730.00
Other Services, Canal Maintenance - Joint Trust, DR	539-3423	\$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	0.00	\$1,000.00	\$1,000.00
Other Services, WCS Repair & Maintenance - Internal, IR 43%	539-3452	\$1,000.00	\$1,000.00	0.00	\$1,000.00	\$1,000.00
Other Services, WCS Repair & Maintenance - Joint Trust, 6% DR	539-3463	\$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	0.00	\$1,000.00	\$1,000.00
Communications	539-4100			484.88	-\$484.88	
Communication Services, Cellular, UR 51%	539-4101	\$1,530.00	\$1,530.00	408.80	\$1,121.20	\$1,530.00
Communication Services, Cellular, IR 43%	539-4102	\$1,290.00	\$1,290.00	0.00	\$1,290.00	\$1,290.00
Communication Services, Cellular, DR 6%	539-4103	\$180.00	\$180.00	57.05	\$122.95	\$180.00
Utility Services, UR	539-4301	\$2,000.00	\$2,000.00	344.75	\$1,655.25	\$2,000.00
Rentals and leases, UR 51%	539-4401	\$612.00	\$612.00	0.00	\$612.00	\$612.00
Rentals and leases, IR 43%	539-4402	\$516.00	\$516.00	0.00	\$516.00	\$516.00
Rentals and leases, DR 6%	539-4403	\$72.00	\$72.00	0.00	\$72.00	\$72.00
Insurance, P&C Liability (88%), UR 51%	539-4501	\$18,694.05	\$19,254.87	9,589.02	\$9,665.85	\$22,143.10
Insurance, P&C Liability (88%), IR 43%	539-4502	\$15,761.65	\$16,234.50	8,084.86	\$8,149.64	\$18,669.67

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Insurance, P&C Liability (88%), DR 6%	539-4503	\$2,199.30	\$2,265.28	1,128.12	\$1,137.16	\$2,605.07
Repair & Maintenance Services, UR 51%	539-4601	\$9,486.00	\$9,486.00	3,711.48	\$5,774.52	\$9,486.00
Repair & Maintenance Services, IR 43%	539-4602	\$7,998.00	\$7,998.00	8,753.57	-\$755.57	\$7,998.00
Repair & Maintenance Services, DR 6%	539-4603	\$1,116.00	\$1,116.00	469.19	\$646.81	\$1,116.00
Operating Supplies, UR 51%	539-5211	\$28,254.00	\$28,254.00	0.00	\$28,254.00	\$28,254.00
Operating Supplies, IR 43%	539-5212	\$23,822.00	\$23,822.00	6,546.01	\$17,275.99	\$23,822.00
Operating Supplies, DR 6%	539-5213	\$3,324.00	\$3,324.00	5,519.23	-\$2,195.23	\$3,324.00
Operating Supplies	539-5213			770.14	-\$770.14	
Operating Supplies, Chemical, In-house, UR 51%	539-5221	\$22,032.00	\$22,032.00	312.58	\$21,719.42	\$22,032.00
Operating Supplies, Chemical, In-house, IR 43%	539-5222	\$18,576.00	\$18,576.00	51.76	\$18,524.24	\$18,576.00
Operating Supplies, Chemical, In-house, DR 6%	539-5223	\$2,592.00	\$2,592.00	7.22	\$2,584.78	\$2,592.00
Other improvements	539-6300		\$13,500.00	0.00	\$13,500.00	\$0.00
TOTAL Field Operations		\$590,285.14	\$623,053.65	\$255,713.52	\$367,444.40	\$644,359.31
Equipment Furnishings	539-6400			30,872.00	-\$30,872.00	\$0.00
Capital Outlay, Machinery & Equipment	539-6400.1	\$30,803.00	\$10,000.00	0.00	\$10,000.00	\$61,000.00
Contingency	580-0000	\$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	0.00	\$150,000.00	\$150,000.00
Budgeted Carry Forward- Committed Unassigned	580-4000	\$350,000.00	\$450,000.00	0.00	\$450,000.00	\$750,000.00
TOTAL Capital		\$550,803.00	\$630,000.00	\$30,872.00	\$599,128.00	\$981,000.00
TOTAL EXPENDITURES		\$1,442,847.80	\$1,593,854.75	\$445,431.71	\$1,148,527.31	\$1,951,302.10

* Note:

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

	2018-19	2019-2020	2020-21
Adopted Budget:	\$1,442,847.80	\$1,593,854.75	\$1,951,302.10
UR Urban	\$71.33	\$67.18	\$66.98
IR Irrigation	\$26.78	\$25.71	\$25.59
DR Drainage	\$5.44	\$5.21	\$5.17
Urban Grove	\$35.66	\$33.59	\$33.49