

RESOLUTION NO. 2019 - 011

RESOLUTION OF THE BOARD OF SUPERVISORS OF INDIAN TRAIL IMPROVEMENT DISTRICT ADOPTING THE DISTRICT BUDGET AND NON-AD VALOREM ASSESSMENT ROLL AS PROVIDED HEREIN; THE LEVYING OF THE NON-AD VALOREM ASSESSMENTS FOR THE DISTRICT AND APPOINTING AN AUTHORIZED REPRESENTATIVE OF THE DISTRICT FOR CERTIFICATION OF THE DISTRICT'S NON-AD VALOREM ASSESSMENT ROLL.

WHEREAS, Chapter 57-646, Laws of Florida, Acts of 1957, as amended and supplemented, and specified provisions of Chapter 298 of Florida Statutes, and as further amended and supplemented by Chapter 2002-330, Laws of Florida, Acts of 2002, as amended, provide that the Board of Supervisors of Indian Trail Improvement District shall consider and adopt an annual budget for the District; and

WHEREAS, Chapter 57-646, Laws of Florida, Acts of 1957, as amended and supplemented, and specified provisions of Chapter 298 of Florida Statutes, and as further amended and supplemented by Chapter 2002-330, Laws of Florida, Acts of 2002, as amended, provide the Board of Supervisors, in accordance with the District's budget, shall levy non-ad valorem assessments upon designated lands lying within the jurisdictional boundaries on the District; and

WHEREAS, Section 197.3632 Florida Statutes, authorizes the Board of Supervisors of the District and/or its Chair to designate an authorized representative of the District to certify the District's Non-Ad Valorem Assessment Roll to the Tax Collector of Palm Beach County, Florida.

NOW THEREFORE, be it resolved by the Board of Supervisors of Indian Trail Improvement District as follows:

1. That the proposed budget, attached hereto is hereby made a part hereof and adopted as the budget for the District's Fiscal Year 2019-2020 except as said budget may be otherwise modified or adjusted in accordance with the laws of the State of Florida.

2. That the District's non-ad valorem special assessments shall be levied in accordance with the hereinabove adopted budget, except as said levy may be otherwise modified or adjusted in accordance with the laws of the State of Florida.

3. That the District's Non-Ad Valorem Assessment Roll is hereby adopted, except as said Non-Ad Valorem assessment Roll may be otherwise modified or adjusted in accordance with the laws of the State of Florida.

4. That the District's Non-Ad Valorem Assessment Roll as adopted is to be continued to be collected from year to year until discontinued.

5. That, in accordance with Section 197.3632(5) Florida Statutes, the President or Vice-President of Indian Trail Improvement District is hereby designated and authorized to certify the Fiscal Year 2019-2020 Indian Trail Improvement District's Non-Ad Valorem Assessment Roll to the Tax Collector of Palm Beach County, Florida.

This Resolution passed and adopted this 17<sup>th</sup> day of July 2019.



INDIAN TRAIL IMPROVEMENT DISTRICT

By: Beth Argue  
President

ATTEST:

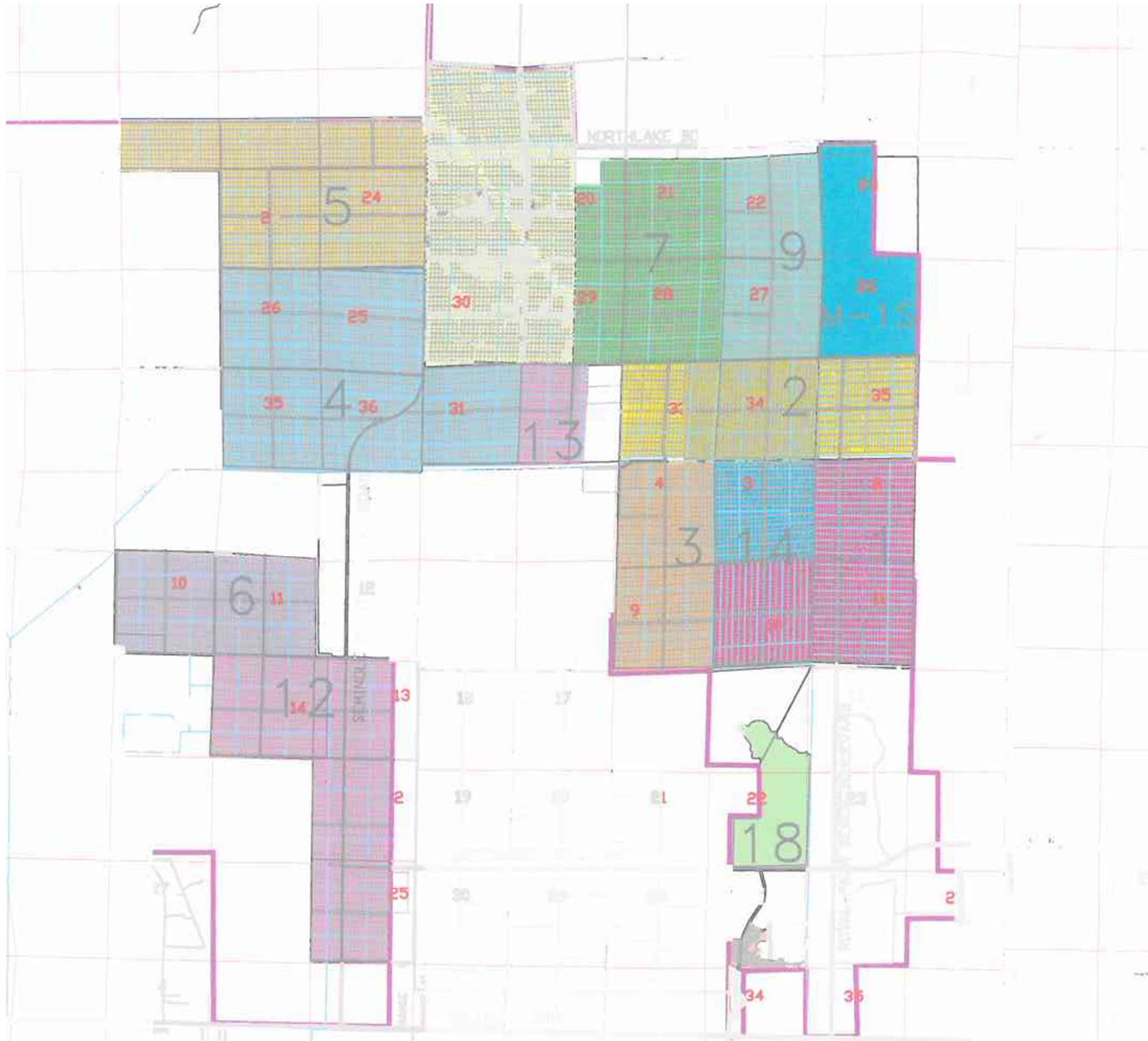
By: Hyman Ustach  
Secretary



Est. 1957

# Fiscal Year 2020 Budget Proposal

July 17, 2019



# Highlights

- Maintain the current FY19 Unit Assessments per Acre
- Removed remaining vehicle purchases for FY20 from all departments
- Removed \$400,000 for employee dependent health coverage
- Removed Engineer and Attorney Contingencies which were unused in FY19 (\$80,000)
- 3% Wage Increase
- Continue full funding for the Culvert Replacement Program
- Restored \$100,000 in Dirt Road Maintenance and Dirt Road Building
- Reallocated \$30,000 toward the Sycamore Park Playground (Still need \$49,000)
- The Equestrian Parking at the Acreage Community Park will be constructed with in-house resources which will include a hook-up for water
- Consider Employee Dependent Health Care Coverage in the future when the Gehring Group completes its analysis

# FY20 Expenditures

(before adjustments, discounts or commissions)

<b>Department</b>	<b>FY19 Budget</b>	<b>FY20 Proposal</b>
<b>Administration</b>	\$2,095,174	\$2,325,673
<b>Parks</b>	\$1,410,769	\$1,367,265
<b>Operations &amp; Maintenance (Roads)</b>	\$7,686,584	\$8,606,395
<b>M1 Basin</b>	\$3,557,605	\$4,315,980
<b>M1S Bay Hill</b>	\$42,606	\$21,040
<b>M2 Basin</b>	\$468,193	\$585,810
<b>Aquatics Vegetation Control</b>	\$294,070	\$302,976

# FY20 Debt Service

<b>Debt Service</b>	<b>FY19 Budget</b>	<b>FY20 Proposal</b>
<b>Unit 18</b> (Maturity – August 2031)	\$574,721	\$574,011
<b>R2 Road Paving</b> (Maturity – August 2022)	\$1,262,689	1,206,302
<b>Unit 17 Bond</b> (Maturity – August 2021)	\$134,025	\$74,587
<b>TOTAL DEBT ASSESSMENT</b>	<b>\$1,971,435</b>	<b>\$1,854,900</b>

# FY20 Special Revenue Fund

	<b>FY19 Budget</b>	<b>FY20 Proposal</b>
<b>Total Expenditures</b>	\$15,538,359	\$17,509,122
<b>Plus Discounts/Commissions</b>	\$802,282	\$910,474
<b>Plus Adjustment of Reserves</b>	(\$709,013)	(\$1,957,694)
<b>Less Carry-forwards (FY19)</b>	(\$3,166,000)	(\$3,880,000)
<b>Less Revenues</b>	(\$67,000)	(\$327,000)
<b>Total Special Revenue Fund Assessment</b>	<b>\$12,398,628</b>	<b>\$12,254,903</b>

**INDIAN TRAIL IMPROVEMENT DISTRICT**  
**Unit Assessments Per Acre - Maintenance and Debt**

Unit	FY 2019	FY 2020	Difference	% Inc /(Dec)
1	\$ 561.10	560.99	(0.11)	0%
1A	\$ 561.10	560.99	(0.11)	0%
2	\$ 561.10	560.99	(0.11)	0%
2 Debt	\$ 73.15	69.88	(3.27)	-4%
2A	\$ 561.10	560.99	(0.11)	0%
2A Debt	\$ 117.04	111.81	(5.23)	-4%
3	\$ 561.10	560.99	(0.11)	0%
3 Debt	\$ 77.46	74.00	(3.46)	-4%
3A	\$ 561.10	560.99	(0.11)	0%
3A Debt	\$ 123.93	118.40	(5.53)	-4%
4	\$ 561.10	560.99	(0.11)	0%
4 Debt	\$ 73.98	70.68	(3.30)	-4%
4A	\$ 561.10	560.99	(0.11)	0%
4A Debt	\$ 118.37	113.08	(5.29)	-4%
5	\$ 561.10	560.99	(0.11)	0%
5 Debt	\$ 75.52	72.15	(3.37)	-4%
5A	\$ 561.10	560.99	(0.11)	0%
5A Debt	\$ 120.83	115.43	(5.40)	-4%
6	\$ 556.67	556.63	(0.04)	0%
6A	\$ 556.67	556.63	(0.04)	0%
7	\$ 561.10	560.99	(0.11)	0%
7 Debt	\$ 75.65	72.27	(3.38)	-4%
7A	\$ 561.10	560.99	(0.11)	0%
7A Debt	\$ 121.04	115.63	(5.41)	-4%
9	\$ 561.10	560.99	(0.11)	0%
9 Debt	\$ 77.85	74.38	(3.47)	-4%
9A	\$ 561.10	560.99	(0.11)	0%
9A Debt	\$ 124.57	119.01	(5.56)	-4%
10	\$ 561.10	560.99	(0.11)	0%
10 Debt	\$ 74.80	71.46	(3.34)	-4%
10A	\$ 561.10	560.99	(0.11)	0%
10A Debt	\$ 119.68	114.34	(5.34)	-4%
12A	\$ 556.67	556.63	(0.04)	0%
12B	\$ 556.67	556.63	(0.04)	0%
12C	\$ 556.67	556.63	(0.04)	0%
13	\$ 561.10	560.99	(0.11)	0%
13 Debt	\$ 73.59	70.30	(3.29)	-4%
13A	\$ 561.10	560.99	(0.11)	0%
13A Debt	\$ 117.74	112.49	(5.25)	-4%
14	\$ 561.10	560.99	(0.11)	0%
14 Debt	\$ 75.69	72.31	(3.38)	-4%
14A	\$ 561.10	560.99	(0.11)	0%
14A Debt	\$ 121.10	115.69	(5.41)	-4%
17 - Crestwood	\$ 101.08	101.07	(0.01)	0%
17 Debt - Crestwood	\$ 676.89	376.70	(300.19)	-44%
18 G - Madison Green Golf Course	\$ 20.10	11.92	(8.18)	-41%
18G Debt - Madison Green Golf Course	\$ 156.19	156.00	(0.19)	0%
18R - Madison Green Resid	\$ 55.51	32.92	(22.59)	-41%
18R Debt - Madison Green Resid	\$ 431.32	430.79	(0.53)	0%
18RD - Madison Green Resid (.22+)	\$ 111.02	65.84	(45.18)	-41%
18RD Debt - Madison Green Resid (.22+)	\$ 862.65	861.58	(1.07)	0%
19A - Shoppes at Indian Trail	\$ 194.44	193.91	(0.53)	0%
M1S - Stonewall / Bay Hill	\$ 245.25	243.72	(1.53)	-1%
M2D - Dellwood	\$ 176.27	175.66	(0.61)	0%
M2L - Los Flores Ranchos	\$ 176.27	175.66	(0.61)	0%
7M - Individual parcel	\$ 180.70	180.02	(0.68)	0%
1H - Acreage Pines	\$ 194.40	193.91	(0.49)	0%
2K - Rustic Lakes/Kramer	\$ 180.70	180.02	(0.68)	0%

**Notes**

1. For Units 1 thru 14, "A" indicates "on pavement". Note that Unit 12 does not follow this system.
2. Unit 18 residential amounts are "per 0.22-acre increments" and not "per actual acre".



ACCT #	ACCOUNT DESCRIPTION	2018			2019					2020		Comments
		Budget	Actuals	Unused Budget	Budget	Actuals thru 1/15/19	Encumbrances	Unused Budget	% of Budget Used	Budget Change from Prior Year	Budget	
<b>ADMINISTRATIVE BUDGET</b>												
50110	Wages, Executive Director	107,902	38,120	69,782	112,100	25,385	-	86,715	23%	32,900	145,000	
50120	Wages, Other	388,316	347,341	40,975	459,784	88,556	-	371,228	19%	128,794	588,578	3% increase proposed; add new Asst Exec Dir position
50130	Wages, Board of Supervisors	33,601	30,206	3,395	33,600	8,400	-	25,200	25%	-	33,600	
50140	Overtime	-	875	(875)	-	-	-	-	0%	-	-	Not used
50210	PAYROLL TAXES	40,531	28,862	11,669	46,319	15,513	-	30,806	33%	12,370	58,689	7.65% of payroll
50220	RETIREMENT	71,495	52,175	19,320	68,000	4,956	-	63,044	7%	1,046	69,046	9% of payroll
50230	EMPLOYEE INSURANCE	141,053	75,325	65,728	155,000	34,307	-	120,693	22%	(43,639)	111,361	Started with 2018 actual, added 10% for 2018 vacancies, 12% for 2019 inflation, 12% 20% for 2020 inflation, and 50% 12.5% 0% for proposed dependent coverage; includes EE assist program (EAP)
50240	WORKER'S COMP INSURANCE	18,178	12,014	6,164	18,178	-	-	18,178	0%	(18,178)	-	Allocated in other depts.
50250	REEMPLOYMENT TAX	3,293	9,251	(5,958)	3,293	2,996	-	297	91%	6,707	10,000	Possible claims
50260	LEASED/TEMP EMPLOYEES	-	19,695	(19,695)	-	-	-	-	0%	5,000	5,000	Temps
50310	ATTORNEY FEES	300,000	321,875	(21,875)	250,000	66,651	-	183,349	27%	-	250,000	Same as last year
50311	PLANNING FEES									150,000	150,000	Treasure Coast Regional Planning Council
50312	ENGINEERING FEES	300,000	215,434	84,566	300,000	45,493	-	254,507	15%	(50,000)	250,000	Decrease is based on actuals
50317	ATTORNEY - HUMAN RESOURCES	-	31,335	(31,335)	50,000	8,994	-	41,006	18%	-	50,000	Same as last year
50318	Contingency - Attorney	-	-	-	50,000	-	-	50,000	0%	(50,000)	-	Decrease is based on actuals
50319	Contingency - Engineer	-	-	-	50,000	-	-	50,000	0%	(50,000)	-	Decrease is based on actuals
50320	ACCOUNTING & AUDITING FEES	60,000	53,850	6,150	60,000	500	3,200	56,300	6%	-	60,000	PBC ISS data fees (4K), auditor (56K)
50324	COMPUTER PROGRAMMING & MAINTENANCE	34,999	42,544	(7,545)	35,000	18,652	-	16,348	53%	69,000	104,000	KDT (\$22K); web site (\$6K), office phone system maint (\$2K), records mgmt system (\$25K), server s/w to replace non-supported (\$13K); email s/w to replace non-supported (\$10K); MS Office to replace non-supported (\$3K); Accounting s/w (\$5K); Adobe (\$1K); Streaming video (\$12K); ER Assist (\$2K); PO s/w (\$1K); social media archiving (\$2K)
50335	R3 Unit of Dev Expenses	-	16,664	(16,664)	-	18,412	-	(18,412)	0%	50,000	50,000	
50340	CONTRACTUAL SERVICES-PROFESSIONAL	59,998	30,427	29,571	70,000	16,671	-	53,329	24%	15,000	85,000	Grants consultant (20K-35K), lobbyist (50K)
50341	CONTRACTUAL SERVICES - JANITORIAL	2,501	5,022	(2,521)	2,500	1,559	-	941	62%	1,100	3,600	Janitor only; \$300 per month

ACCT	ACCOUNT	2018			2019					2020		Comments
		Budget	Actuals	Unused Budget	Budget	Actuals thru 1/15/19	Encumbrances	Unused Budget	% of Budget Used	Budget Change from Prior Year	Budget	
50342	DEPUTY SHERIFFS	90,001	69,388	20,613	90,000	14,655	-	75,346	16%	(30,000)	60,000	Based on actuals
50343	CONTRACTUAL SERVICES-OTHER	30,001	16,865	13,136	7,000	928	-	6,072	13%	1,000	8,000	Paychex fees (38K for all depts, 2K for Admin), worker comp clinic (2K); Human Resources matters (2K); COBRA (1K); background checks (1K)
50400	TRAVEL	3,001	6,260	(3,259)	3,000	1,515	-	1,485	50%	3,000	6,000	Lodging, mileage, per diem; \$3K added for second staff member
50403	BOS - EXPENSES	25,002	17,398	7,604	25,000	5,452	-	19,548	22%	-	25,000	BOS travel, supplies, phones, computers, conferences
50405	MEETINGS/MEALS	1,000	2,167	(1,167)	1,000	-	-	1,000	0%	-	1,000	
50410	TELEPHONES & COMMUNICATIONS	19,201	22,313	(3,112)	19,200	7,147	-	12,053	37%	5,800	25,000	Increase is based on actuals
50412	POSTAGE & DELIVERY	1,999	4,187	(2,188)	2,000	632	-	1,368	32%	500	2,500	Postage refills, FedEx; based on actuals
50430	UTILITIES	8,502	8,086	416	8,500	892	-	7,608	10%	-	8,500	
50431	TRASH PICKUP	6,999	6,457	542	7,000	213	-	6,787	3%	-	7,000	SWA (6K), hauler (1K)
50440	EQUIPMENT RENTAL, SHORT-TERM	6,999	6,386	613	7,000	(54)	-	7,054	-1%	(7,000)	-	
50445	EQUIPMENT LEASING, LONG-TERM (non-capital)	-	-	-	-	2,301	-	(2,301)	0%	7,000	7,000	Copier, postage machine
50450	GENERAL INSURANCE	30,599	28,351	2,248	30,600	48,218	-	(17,618)	158%	19,400	50,000	Liability, property, auto; increase is based on actuals
50456	LEGAL SETTLEMENTS	-	15,000	(15,000)	-	-	-	-	0%	15,000	15,000	Liability deductible (15K); allows for one claim
50460	REPAIRS & MAINTENANCE - EQUIPMENT	-	184	(184)	-	-	-	-	0%	-	-	
50461	REPAIRS & MAINTENANCE - VEHICLES	-	1,411	(1,411)	-	-	-	-	0%	-	-	
50462	REPAIRS & MAINTENANCE - BUILDING	3,001	2,614	387	9,000	1,725	750	6,525	28%	-	9,000	Carpet and duct cleaning, pest control, fire sprinkler tests, alarm monitoring, changes to reception area
50470	PRINTING, SIGNAGE & FORMS	19,999	2,724	17,275	10,000	364	-	9,636	4%	(6,000)	4,000	Based on actuals
50480	PUBLIC RELATIONS, LEGAL NOTICES	5,001	5,718	(717)	5,000	585	-	4,415	12%	-	5,000	
50490	CHARGES AND FEES	1,999	6,647	(4,648)	2,000	700	-	1,300	35%	1,000	3,000	Based on actuals
50492	RECORDS MANAGEMENT	11,301	6,182	5,119	18,300	2,030	-	16,270	11%	(9,300)	9,000	Based on actuals
50510	OFFICE SUPPLIES	7,360	11,238	(3,878)	8,000	3,349	126	4,526	43%	1,000	9,000	Includes per page charges for copiers; \$1K for additional monitors
50511	COMPUTER SUPPLIES	639	292	347	-	-	-	-	0%	-	-	Not using this line item
50512	JANITORIAL SUPPLIES	1,000	163	837	1,000	7	-	993	1%	(1,000)	-	Allocated in other depts.
50516	EMPLOYEE RECOGNITION	6,999	6,174	825	1,500	58	-	1,442	4%	(700)	800	\$100 per EE
50520	GASOLINE	-	-	-	-	-	-	-	0%	-	-	
50523	OPERATING MATERIALS & SUPPLIES	-	26	(26)	-	-	-	-	0%	-	-	
50524	SAFETY SUPPLIES	-	255	(255)	-	-	-	-	0%	-	-	
50525	UNIFORMS	300	97	203	300	-	-	300	0%	(300)	-	
50529	TOOLS	-	300	(300)	-	-	-	-	0%	-	-	
50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	3,999	8,003	(4,004)	4,000	4,000	-	-	100%	3,000	7,000	FASD (4K), GASB materials (1K), League of Cities (2K)
50541	EDUCATION & TRAINING	6,000	926	5,074	6,000	-	-	6,000	0%	(4,000)	2,000	Includes EE special licenses (e.g., CDL); based on actuals

ACCT	ACCOUNT	2018			2019					2020			
#	DESCRIPTION	Budget	Actuals	Unused Budget	Budget	Actuals thru 1/15/19	Encumbrances	Unused Budget	% of Budget Used	Budget Change from Prior Year	Budget	Comments	
50642	CAPITAL OUTLAY-equipment and machinery	1,999	-	1,999	2,000	-	-	2,000	0%	18,000	20,000	Large drawing scanner (\$5K); security cameras (\$15K)	
50644	CAPITAL OUTLAY-computer equipment	3,999	1,151	2,848	4,000	1,190	1,064	1,746	56%	4,000	8,000	Computers	
50710	PRINCIPAL PAYMENTS	-	-	-	-	-	-	-	0%	-	-		
50720	INTEREST PAYMENTS	-	-	-	-	-	-	-	0%	-	-		
50825	ENGINEERING - REIMBURSABLE	49,999	42,684	7,315	50,000	-	-	50,000	0%	(50,000)	-	Not using this line item	
50826	LEGAL EXP REIMBURSABLE	9,997	20,883	(10,886)	10,000	-	-	10,000	0%	(10,000)	-	Not using this line item	
50827	Reimbursable Expenses	-	40,062	(40,062)	-	44,304	-	(44,304)	0%	10,000	10,000	For amounts not reimbursed in the same year as incurred	
		<b>1,918,763</b>	<b>1,691,609</b>	<b>227,154</b>	<b>2,095,174</b>	<b>497,255</b>	<b>5,140</b>	<b>1,592,779</b>					
	<b>ADMINISTRATIVE EXPENDITURE BUDGET</b>	<b>1,918,763</b>	<b>1,691,609</b>	<b>227,154</b>	<b>2,095,174</b>	<b>497,255</b>	<b>5,140</b>	<b>1,592,779</b>	24%	<b>230,499</b>	<b>2,325,673</b>		
	Discounts	76,751			87,997					9,681	97,678		
	Commissions	19,188			20,952					2,305	23,257		
	<b>ADMIN BUDGET NET OF DISC/COMM</b>	<b>2,014,701</b>			<b>2,204,123</b>					<b>242,485</b>	<b>2,446,608</b>		
	Adjust reserves	(1,118,000)			(100,000)					12,871	(87,129)	To balance budget	
	Unit 18 reserves adjustment				30,000					(30,000)	-		
	Carryforward									-	-		
	Reimbursed Engineering Fees Revenue	(30,000)	(466)		(10,000)					-	(10,000)		
	Reimbursed Legal Fees Revenue	(5,000)	-		(5,000)					-	(5,000)		
	Interest Income Revenue	(50,000)	(123,791)		(40,000)					(260,000)	(300,000)	Add \$220K	
	<b>ADMINISTRATIVE ASSESSMENT</b>	<b>811,701</b>			<b>2,079,123</b>					<b>(34,644)</b>	<b>2,044,479</b>		
		<b>811,701</b>			<b>2,079,123</b>								

ACCT	ACCOUNT	2018			2019					2020		
#	DESCRIPTION	Budget	Actuals	Unused Budget	Budget	Actuals thru 1/15/19	Encumbrances	Unused Budget	% of Budget Used	Budget Change from Prior Year	Budget	Comments
	<b>PARKS BUDGET</b>											
50120	Wages, Other	523,387	458,990	64,397	539,000	104,038	-	434,962	19%	(14,000)	525,000	3% increase proposed; decrease based on actuals
50140	Overtime	-	1,242	(1,242)	-	-	-	-	0%	-	-	Not using this line item
50210	PAYROLL TAXES	39,274	33,655	5,619	41,233	6,500	-	34,733	16%	(1,071)	40,163	7.65% of payroll
50220	RETIREMENT	40,610	37,447	3,163	48,510	3,087	-	45,423	6%	(1,260)	47,250	9% of payroll
50230	EMPLOYEE INSURANCE	130,948	100,211	30,737	145,000	44,289	-	100,711	31%	3,152	148,152	Started with 2018 actual, added 10% for 2018 vacancies, 12% for 2019 inflation, 42% 20% for 2020 inflation, and 50% 12.5% 0% for proposed dependent coverage; includes EE assist program (EAP)
50240	WORKER'S COMP INSURANCE	18,178	11,887	6,291	18,176	19,126	-	(950)	105%	2,824	21,000	Based on actuals
50250	REEMPLOYMENT TAX	3,702	-	3,702	3,701	-	-	3,701	0%	(2,701)	1,000	Based on actuals
50310	ATTORNEY FEES	4,999	7,313	(2,314)	5,000	3,150	-	1,850	63%	5,000	10,000	Based on actuals
50311	PLANNING FEES	3,040	-	3,040	5,000	-	-	5,000	0%	(5,000)	-	
50312	ENGINEERING FEES	11,961	12,398	(437)	5,000	-	-	5,000	0%	(2,000)	3,000	Based on actuals; 2018 probably used different coding logic
50340	CONTRACTUAL SERVICES-PROFESSIONAL	-	3,078	(3,078)	-	345	-	(345)	0%	-	-	Not used in Parks
50341	CONTRACTUAL SERVICES - JANITORIAL	2,999	3,639	(640)	3,000	3,958	-	(958)	132%	11,000	14,000	Portable toilets (10K), Hamlin janitorial (4K)
50343	CONTRACTUAL SERVICES-OTHER	52,501	34,776	17,725	9,000	4,005	-	4,995	44%	-	9,000	Paychex fees (2K), worker comp clinic (1K); Human Resources matters (1K); COBRA (1K); background checks (1K); other based on actuals
50348	WATER QUALITY SAMPLING	-	-	-	-	300	-	(300)	0%	-	-	Not using this line item
50400	TRAVEL	249	-	249	250	-	-	250	0%	(250)	-	
50405	MEETINGS/MEALS	499	-	499	500	-	-	500	0%	(500)	-	
50410	TELEPHONES & COMMUNICATIONS	7,801	7,254	547	7,800	3,237	-	4,563	41%	200	8,000	Cell (6K), landlines and internet (2K)
50430	UTILITIES	120,001	87,909	32,092	120,000	9,091	-	110,909	8%	(10,000)	110,000	Based on actuals
50431	TRASH PICKUP	52,001	22,636	29,365	25,000	23,071	-	1,929	92%	5,000	30,000	SWA, haulers; based on 2019 actual
50440	EQUIPMENT RENTAL, SHORT-TERM	4,002	-	4,002	4,000	592	-	3,408	15%	(2,000)	2,000	Based on actuals
50450	GENERAL INSURANCE	30,600	31,626	(1,026)	65,600	69,833	-	(4,233)	106%	6,400	72,000	Liability, property, auto; increase is based on actuals
50460	REPAIRS & MAINTENANCE - EQUIPMENT	8,000	6,262	1,738	8,000	1,446	725	5,829	27%	-	8,000	
50461	REPAIRS & MAINTENANCE - VEHICLES	10,002	4,312	5,690	10,000	1,672	-	8,328	17%	-	10,000	Repairs, GPS monitoring
50462	REPAIRS & MAINTENANCE - BUILDING	8,000	10,973	(2,973)	8,000	15,428	50	(7,478)	193%	17,000	25,000	Pest control, alarm monitoring, maint; increase is based on actuals; Roof repairs at Hoefl and dugouts at ACP (\$7K)
50463	REPAIRS & MAINTENANCE - IRRIGATION	4,999	1,427	3,572	5,000	73	-	4,927	1%	-	5,000	

ACCT	ACCOUNT	2018			2019					2020		
#	DESCRIPTION	Budget	Actuals	Unused Budget	Budget	Actuals thru 1/15/19	Encumbrances	Unused Budget	% of Budget Used	Budget Change from Prior Year	Budget	Comments
50464	REPAIRS & MAINTENANCE - FIELDS & GROUNDS	49,999	55,215	(5,216)	93,000	11,558	2,845	78,597	15%	2,000	95,000	Mowing, maint, water testing; (\$80K so far); resurface basketball courts at Sycamore (\$15K)
50470	PRINTING, SIGNAGE & FORMS	2,999	1,264	1,735	3,000	880	-	2,120	29%	-	3,000	
50480	PUBLIC RELATIONS, LEGAL NOTICES	9,000	8,331	669	9,000	2,918	4,500	1,582	82%	-	9,000	6 movie nights
50490	CHARGES AND FEES	51	645	(594)	50	(6)	-	56	-12%	(50)	-	
50510	OFFICE SUPPLIES	998	355	643	1,000	-	-	1,000	0%	(500)	500	
50512	JANITORIAL SUPPLIES	8,500	7,134	1,366	8,500	2,147	-	6,353	25%	-	8,500	
50516	EMPLOYEE RECOGNITION	249	499	(250)	250	-	-	250	0%	750	1,000	\$100 per EE
50520	GASOLINE	19,999	16,465	3,534	20,000	5,111	-	14,889	26%	-	20,000	
50523	OPERATING MATERIALS & SUPPLIES	12,001	2,997	9,004	12,000	671	-	11,329	6%	(6,000)	6,000	Based on actuals
50524	SAFETY SUPPLIES	1,500	-	1,500	1,500	22	-	1,478	1%	(1,300)	200	Based on actuals
50525	UNIFORMS	3,500	4,145	(645)	3,500	2,243	-	1,257	64%	1,500	5,000	Based on actuals
50526	CHEMICALS	25,001	16,190	8,811	25,000	-	1,520	23,480	6%	(7,000)	18,000	Based on actuals
50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	698	-	698	700	-	-	700	0%	(700)	-	
50541	EDUCATION & TRAINING	1,500	320	1,180	1,500	-	-	1,500	0%	-	1,500	
50630	CAPITAL OUTLAY-park improvements	275,209	109,834	165,375	154,999	99,262	32,581	23,156	85%	(63,999)	91,000	Playground at Sycamore (\$140K \$61K \$91K); ACPSE equestrian parking (\$70K)
50640	CAPITAL OUTLAY-vehicles	27,994	25,218	2,776	-	-	-	-	0%	-	-	Replace one vehicle
50642	CAPITAL OUTLAY-equipment and machinery	-	-	-	-	-	-	-	0%	20,000	20,000	Replace clay machine
	<b>PARKS EXPENDITURE BUDGET</b>	<b>1,516,951</b>	<b>1,125,644</b>	<b>391,307</b>	<b>1,410,769</b>	<b>438,045</b>	<b>42,221</b>	<b>930,503</b>	<b>34%</b>	<b>(43,504)</b>	<b>1,367,265</b>	
		<b>1,516,951</b>	<b>1,125,644</b>	<b>391,307</b>	<b>1,410,769</b>	<b>438,045</b>	<b>42,221</b>	<b>930,503</b>				
	Discounts	55,870			57,782					(357)	57,425	
	Commissions	13,967			13,758					(85)	13,673	
	<b>PARKS BUDGET NET OF DISC/COMM</b>	<b>1,586,788</b>			<b>1,482,309</b>					<b>(43,947)</b>	<b>1,438,362</b>	
	Adjust Reserves	-			-					24,465	24,465	To balance budget
	Carryforward	-			-					-	-	
	Park Permits Revenue	(5,000)	(12,751)		(5,000)					-	(5,000)	
	Reimbursed Parks Salary Revenue	(2,000)			(2,000)					-	(2,000)	
	Reimbursed Parks Equipment Revenue	-			-					-	-	
	<b>PARKS ASSESSMENT</b>	<b>1,579,788</b>			<b>1,475,309</b>					<b>(19,482)</b>	<b>1,455,827</b>	
		<b>1,579,788</b>			<b>1,475,309</b>							

ACCT	ACCOUNT	2018			2019					2020		
#	DESCRIPTION	Budget	Actuals	Unused Budget	Budget	Actuals thru 1/15/19	Encumbrances	Unused Budget	% of Budget Used	Budget Change from Prior Year	Budget	Comments
	<b>OPERATIONS and MAINTENANCE (Roads) BUDGET</b>											
50120	Wages, Other	2,264,397	2,103,779	160,618	2,367,122	420,419	-	1,946,703	18%	71,014	2,438,136	3% increase proposed
50125	Wages, Mechanics	-	0	(0)	-	(0)	-	0	0%	-	-	
50140	Overtime	-	1,921	(1,921)	-	-	-	-	0%	-	-	Not using this line item
50210	PAYROLL TAXES	173,227	166,595	6,632	181,084	32,720	-	148,364	18%	5,433	186,517	7.65% of payroll
50220	RETIREMENT	179,115	180,882	(1,767)	213,040	14,951	-	198,089	7%	6,392	219,432	9% of payroll
50230	EMPLOYEE INSURANCE	546,846	466,042	80,804	600,000	226,761	-	373,239	38%	88,996	688,996	Started with 2018 actual, added 10% for 2018 vacancies, 12% for 2019 inflation, 42% 20% for 2020 inflation, and 50% 12.5% 0% for proposed dependent coverage; includes EE assist program (EAP)
50240	WORKER'S COMP INSURANCE	76,341	91,253	(14,912)	76,340	43,033	-	33,307	56%	(26,340)	50,000	Based on 2019 actual
50250	REEMPLOYMENT TAX	17,966	3,000	14,966	17,966	3	-	17,963	0%	(14,966)	3,000	Based on 2018 actual
50312	ENGINEERING FEES	49,999	344	49,655	50,000	10,093	-	39,907	20%	(25,000)	25,000	Based on 2019 actual
50313	GIS/MAPPING	4,999	-	4,999	5,000	-	-	5,000	0%	(5,000)	-	
50314	Surveying Supplies	10,002	5,093	4,909	10,000	-	450	9,550	5%	(4,000)	6,000	Based on 2018 actual
50324	COMPUTER PROGRAMMING & MAINTENANCE	-	483	(483)	-	2,160	-	(2,160)	0%	4,000	4,000	ER Assist, Adobe, MS Office
50340	CONTRACTUAL SERVICES-PROFESSIONAL	-	13,412	(13,412)	-	1,494	-	(1,494)	0%	-	-	Not used
50341	CONTRACTUAL SERVICES - JANITORIAL	2,699	3,113	(414)	2,000	3,510	-	(1,510)	175%	3,000	5,000	Janitor only
50343	CONTRACTUAL SERVICES-OTHER	25,001	13,080	11,921	12,000	2,719	-	9,281	23%	(5,000)	7,000	Worker comp clinic, HR screens, Paychex fees, Sunshine State One Call
50400	TRAVEL	249	85	164	250	-	-	250	0%	-	250	
50405	MEETINGS/MEALS	499	-	499	500	-	-	500	0%	(500)	-	
50410	TELEPHONES & COMMUNICATIONS	23,700	28,580	(4,880)	23,700	10,505	-	13,195	44%	-	23,700	Cell, landlines and internet
50412	POSTAGE & DELIVERY	100	-	100	100	-	-	100	0%	(100)	-	
50430	UTILITIES	23,999	27,219	(3,220)	24,000	5,544	-	18,456	23%	5,000	29,000	Based on 2018 actual
50431	TRASH PICKUP	23,999	24,335	(336)	24,000	11,085	-	12,915	46%	1,000	25,000	Haulers, SWA
50440	EQUIPMENT RENTAL, SHORT-TERM	270,001	201,342	68,659	185,000	6,973	-	178,027	4%	(135,000)	50,000	
50445	EQUIPMENT LEASING, LONG-TERM (non-capital)	-	43,902	(43,902)	185,000	31,864	-	153,136	17%	(42,000)	143,000	Continue leasing three graders (\$76K), one loader (\$32K); contingency (\$40K); replace one grader with new leased grader (\$35K)
50450	GENERAL INSURANCE	128,519	126,697	1,822	163,519	136,833	-	26,686	84%	(23,519)	140,000	
50460	REPAIRS & MAINTENANCE - EQUIPMENT	240,000	202,741	37,259	240,000	50,520	34,052	155,428	35%	-	240,000	
50461	REPAIRS & MAINTENANCE - VEHICLES	49,999	28,858	21,141	63,000	9,135	-	53,865	15%	-	63,000	GPS monitoring (13K), maint (50K)
50462	REPAIRS & MAINTENANCE - BUILDING	14,998	7,277	7,721	15,000	2,074	300	12,626	16%	-	15,000	Pest control (2K), alarm monitoring (2K), elevator maint (3K), building maint (8K)
50470	PRINTING, SIGNAGE & FORMS	998	255	743	1,000	312	-	688	31%	-	1,000	
50490	CHARGES AND FEES	1,500	1,082	418	1,500	624	-	876	42%	-	1,500	Minor permits and fees
50493	NPDES	19,999	13,079	6,921	-	-	-	-	0%	-	-	See M1 basin
50510	OFFICE SUPPLIES	3,892	3,484	408	3,500	220	-	3,280	6%	-	3,500	
50511	COMPUTER SUPPLIES	606	200	406	-	-	-	-	0%	-	-	Not using this line item



ACCT #	ACCOUNT DESCRIPTION	2018			2019					2020		Comments
		Budget	Actuals	Unused Budget	Budget	Actuals thru 1/15/19	Encumbrances	Unused Budget	% of Budget Used	Budget Change from Prior Year	Budget	
50512	JANITORIAL SUPPLIES	2,501	2,978	(477)	2,500	1,220	-	1,280	49%	500	3,000	Based on 2018 actual
50516	EMPLOYEE RECOGNITION	4,999	3,343	1,656	5,000	-	-	5,000	0%	-	5,000	\$100 per EE
50519	Lubricants	-	5,238	(5,238)	10,000	8,160	3,017	(1,177)	112%	25,000	35,000	Oil, grease, DEF
50523	OPERATING MATERIALS & SUPPLIES	49,999	58,640	(8,641)	40,000	4,457	-	35,543	11%	(25,000)	15,000	
50524	SAFETY SUPPLIES	5,499	2,666	2,833	5,500	686	1,337	3,477	37%	-	5,500	
50525	UNIFORMS	21,999	23,073	(1,074)	22,000	10,823	-	11,177	49%	3,000	25,000	Based on 2018 actual
50528	DIESEL FUEL	300,001	246,488	53,513	300,000	71,687	-	228,313	24%	-	300,000	
50529	TOOLS	-	10,303	(10,303)	10,000	1,341	1,219	7,440	26%	-	10,000	
50530	MAINTENANCE-non-asphalt roads (unit specific)	499,999	360,723	139,276	200,000	125,898	61,750	12,352	94%	275,000	475,000	Minor maintenance (adding road rock); based on 2019 actuals; \$25K removed to balance budget
50532	CAPITAL OUTLAY-non-asphalt roads (unit specific)	750,001	147,877	602,124	326,000	60,353	106,582	159,065	51%	(14,000)	312,000	Major overhaul of dirt and millings roads; based on 2019 actuals; \$88K removed to balance budget
50533	CAPITAL OUTLAY-sidewalks (unit specific)	100,000	-	100,000	100,000	-	-	100,000	0%	(100,000)	-	Based on actuals
50536	MAINTENANCE-asphalt roads and all sidewalks (unit specific)	-	3,609	(3,609)	-	7,925	2,900	(10,826)	0%	2,780,000	2,780,000	Repaving 93 miles of asphalt roads over ? years (\$30K for 2020 minor maint, \$2M from 2019, \$750K for 2020)
50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	1,101	-	1,101	1,100	-	-	1,100	0%	(100)	1,000	
50541	EDUCATION & TRAINING	10,002	782	9,221	10,000	5,957	-	4,043	60%	2,000	12,000	Based on 2019 actual
50550	Wages, mowing	-	(0)	0	-	(0)	-	0	0%	-	-	
50605	CAPITAL OUTLAY-asphalt roads (unit specific)	-	-	-	2,000,000	-	-	2,000,000	0%	(2,000,000)	-	Moved to 50536
50620	CAPITAL OUTLAY-building and drainage	-	3,897	(3,897)	-	-	-	-	0%	5,000	5,000	Based on 2018 actual
50633	CAPITAL OUTLAY-traffic calming (unit specific)	-	-	-	-	-	-	-	0%	-	-	
50640	CAPITAL OUTLAY-vehicles	70,001	58,684	11,317	70,000	-	-	70,000	0%	(70,000)	-	\$90K for two F-250s
50642	CAPITAL OUTLAY-equipment and machinery	299,862	260,998	38,864	80,000	14,414	9,400	56,186	30%	133,000	213,000	\$70K for Skid Steer; \$70K for mini-excavator; both to replace backhoes; \$73K for two slope mowers
50644	CAPITAL OUTLAY-computer equipment	998	145	853	-	648	-	(648)	0%	2,000	2,000	
50657	CAPITAL OUTLAY-canal (basin specific)	-	463	(463)	-	-	-	-	0%	-	-	See M1 and M2 basins
50710	PRINCIPAL PAYMENTS	35,896	35,896	-	37,172	37,172	-	(0)	100%	1,322	38,494	Financing of two slope mowers (replacements)
50720	INTEREST PAYMENTS	3,967	3,967	-	2,691	2,691	-	0	100%	(1,322)	1,369	Ditto
<b>OPERATIONS and MAINTENANCE EXPENDITURE BUDGET</b>		<b>6,310,475</b>	<b>4,987,900</b>	<b>1,322,575</b>	<b>7,686,584</b>	<b>1,376,986</b>	<b>221,008</b>	<b>6,088,590</b>	21%	<b>919,811</b>	<b>8,606,395</b>	
Discounts		250,825			319,692					41,776	361,469	
Commissions		62,706			76,117					9,947	86,064	
<b>O&amp;M BUDGET NET OF DISC/COMM</b>		<b>6,624,006</b>			<b>8,082,394</b>					<b>971,534</b>	<b>9,053,927</b>	
Adjust Reserves		-			(280,000)					(449,937)	(729,937)	To balance budget
Carryforward		(375,000)			(1,396,000)					(604,000)	(2,000,000)	\$2M for asphalt repaving
Permit Revenues		(10,000)	(74,250)		(5,000)					-	(5,000)	
<b>OPERATIONS and MAINTENANCE ASSESSMENT</b>		<b>6,239,006</b>			<b>6,401,394</b>					<b>(82,403)</b>	<b>6,318,990</b>	
		<b>6,239,006</b>			<b>6,401,394</b>							

ACCT	ACCOUNT	2018			2019					2020		
#	DESCRIPTION	Budget	Actuals	Unused Budget	Budget	Actuals thru 1/15/19	Encumbrances	Unused Budget	% of Budget Used	Budget Change from Prior Year	Budget	Comments
	<b>M1 BASIN BUDGET</b>											
50120	Wages, Other	153,348	242,598	(89,250)	270,337	84,192	-	186,145	31%	74,663	345,000	3% increase proposed; budget is based on 2019 actual (assumes \$84K is 25% of one year)
50140	Overtime	-	960	(960)	-	-	-	-	0%	-	-	
50210	PAYROLL TAXES	11,731	10,796	936	20,680	2,107	-	18,573	10%	5,713	26,393	7.65% of payroll
50220	RETIREMENT	12,130	12,155	(25)	24,330	841	-	23,489	3%	6,720	31,050	Use 9% of payroll
50230	EMPLOYEE INSURANCE	30,305	20,926	9,379	33,000	9,616	-	23,384	29%	(2,063)	30,937	Started with 2018 actual, added 10% for 2018 vacancies, 12% for 2019 inflation, 12% 20% for 2020 inflation, and 50% 12.5% 0% for proposed dependent coverage; includes EE assist program (EAP)
50240	WORKER'S COMP INSURANCE	4,848	3,651	1,197	4,848	24,864	-	(20,016)	513%	20,152	25,000	Based on 2019 actual
50250	REEMPLOYMENT TAX	2,301	-	2,301	2,300	-	-	2,300	0%	-	2,300	
50310	ATTORNEY FEES	-	5,381	(5,381)	-	1,238	-	(1,238)	0%	5,000	5,000	Corbett, 640; budget is based on 2018 actual
50312	ENGINEERING FEES	25,001	28,876	(3,875)	25,000	14,435	-	10,565	58%	10,000	35,000	Based on 2019 actual
50340	CONTRACTUAL SERVICES-PROFESSIONAL	-	765	(765)	-	67	-	(67)	0%	-	-	
50343	CONTRACTUAL SERVICES-OTHER	3,602	272	3,330	1,000	147	-	853	15%	-	1,000	Paychex fees (1K)
50348	WATER QUALITY SAMPLING	12,501	12,375	126	12,500	3,300	-	9,200	26%	-	12,500	
50410	TELEPHONES & COMMUNICATIONS	3,899	4,404	(505)	3,900	2,315	-	1,585	59%	1,100	5,000	Cell, landlines and internet; budget is based on 2019 actual
50430	UTILITIES	1,000	998	2	1,000	76	-	924	8%	-	1,000	
50440	EQUIPMENT RENTAL, SHORT-TERM	25,001	529	24,472	25,000	-	-	25,000	0%	(20,000)	5,000	Based on actuals
50450	GENERAL INSURANCE	8,160	7,576	584	8,160	13,200	-	(5,040)	162%	5,340	13,500	Based on 2019 actual
50460	REPAIRS & MAINTENANCE - EQUIPMENT	-	563	(563)	-	410	-	(410)	0%	-	-	
50461	REPAIRS & MAINTENANCE - VEHICLES	-	-	-	-	-	-	-	0%	1,000	1,000	GPS monitoring, maint NPDES assessment, engineering fees
50493	NPDES	-	547	(547)	20,000	13,023	-	6,977	65%	(4,000)	16,000	\$100 per EE
50516	EMPLOYEE RECOGNITION	750	160	590	750	-	-	750	0%	750	1,500	
50521	TELEMETRY	7,501	3,091	4,410	7,500	-	-	7,500	0%	(3,000)	4,500	Trihedral telemetry service
50523	OPERATING MATERIALS & SUPPLIES	2,499	1,679	820	2,500	35	-	2,465	1%	(500)	2,000	
50525	UNIFORMS	1,298	1,106	192	1,300	564	-	736	43%	-	1,300	
50528	DIESEL FUEL	149,999	39,464	110,535	150,000	-	-	150,000	0%	(100,000)	50,000	
50535	MAINTENANCE-canal (basin specific)	500,001	52,002	447,999	200,000	4,624	22,282	173,095	13%	(140,000)	60,000	Includes RPB shared cost (33K)
50540	BOOKS, PUBLICATIONS, DUES & SUBSCRIPTIONS	-	809	(809)	-	-	-	-	0%	-	-	
50541	EDUCATION & TRAINING	2,000	-	2,000	2,000	-	-	2,000	0%	-	2,000	
50542	MAINTENANCE-pumps and structures (basin specific)	29,998	8,335	21,663	30,000	6,268	1,391	22,341	26%	-	30,000	
50550	Wages, mowing	-	0	(0)	-	0	-	(0)	0%	-	-	
50620	CAPITAL OUTLAY-building and drainage	-	-	-	-	-	-	-	0%	10,000	10,000	
50640	CAPITAL OUTLAY-vehicles	-	-	-	47,850	-	-	47,850	0%	(47,850)	-	F250 crew truck; \$48K is carryforward (M1 portion)
50642	CAPITAL OUTLAY-equipment and machinery	114,401	-	114,401	788,650	438,006	45,043	305,602	61%	(486,650)	302,000	\$187K for excavator (TH1) replacement; \$85K for two boom mowers; \$30K for truck-mounted crane



ACCT #	ACCOUNT DESCRIPTION	2018			2019					2020		Comments
		Budget	Actuals	Unused Budget	Budget	Actuals thru 1/15/19	Encumbrances	Unused Budget	% of Budget Used	Budget Change from Prior Year	Budget	
50644	CAPITAL OUTLAY-computer equipment	-	-	-	-	-	1,179	(1,179)	0%	2,000	2,000	
50656	CAPITAL OUTLAY-pumps and structures (basin specific)	64,999	-	64,999	65,000	-	-	65,000	0%	360,000	425,000	Station 3, two pump overhauls (\$50K total); telemetry \$40K; \$335K added for Moss grant front-loaded costs
50657	CAPITAL OUTLAY-canal (basin specific)	570,000	64,163	505,837	1,010,000	15,824	42,567	951,609	6%	660,000	1,670,000	\$870K per year for culvert replacements in M1; \$800K carry from 2019; \$870K for 2020
50670	CAPITAL OUTLAY-inverted syphon, M1 basin	-	-	-	800,000	-	-	800,000	0%	400,000	1,200,000	\$400K per year to be added until \$2 million is accumulated for this replacement
	<b>M1 BASIN EXPENDITURE BUDGET</b>	<b>1,737,273</b>	<b>524,177</b>	<b>1,213,096</b>	<b>3,557,605</b>	<b>635,152</b>	<b>112,461</b>	<b>2,809,992</b>	<b>21%</b>	<b>758,375</b>	<b>4,315,980</b>	
		1,737,273	524,177	1,213,096	3,557,605	635,152	112,461	2,809,992				
	Discounts	69,491			149,419					31,852	181,271	
	Commissions	17,373			35,576					7,584	43,160	
	<b>M1 BASIN BUDGET NET OF DISC/COMM</b>	<b>1,824,137</b>			<b>3,742,601</b>					<b>797,810</b>	<b>4,540,411</b>	
	Adjust Reserves	-			(313,013)					(588,878)	(901,891)	To balance budget
	Carryforward	(270,000)			(1,662,000)					(218,000)	(1,880,000)	Culverts (50657) \$800K; Syphon (50670) \$800K; Tractor, lowboy, dump trailer (50642) \$280K
	<b>M1 BASIN ASSESSMENT</b>	<b>1,554,137</b>			<b>1,767,588</b>					<b>(9,068)</b>	<b>1,758,520</b>	
		1,554,137			1,767,588							

ACCT	ACCOUNT	2018			2019					2020		
#	DESCRIPTION	Budget	Actuals	Unused Budget	Budget	Actuals thru 1/15/19	Encumbrances	Unused Budget	% of Budget Used	Budget Change from Prior Year	Budget	Comments
	<b>M1S BAY HILL BUDGET</b>											
50410	TELEPHONES & COMMUNICATIONS	-	165	(165)	-	-	-	-	0%	-	-	
50430	UTILITIES	7,500	9,372	(1,872)	7,500	645	-	6,855	9%	2,500	10,000	Based on 2018 actual
50450	GENERAL INSURANCE	2,500	-	2,500	2,500	-	-	2,500	0%	(2,500)	-	Based on actuals
50460	REPAIRS & MAINTENANCE - EQUIPMENT	-	-	-	-	-	-	-	0%	-	-	
50462	REPAIRS & MAINTENANCE - BUILDING	2,500	-	2,500	2,500	-	-	2,500	0%	(2,500)	-	Based on actuals
50521	TELEMETRY	1,000	-	1,000	1,000	-	-	1,000	0%	(1,000)	-	Based on actuals
50528	DIESEL FUEL	2,000	-	2,000	2,000	-	-	2,000	0%	-	2,000	
50542	MAINTENANCE-pumps and structures (basin specific)	10,000	-	10,000	10,000	-	-	10,000	0%	(2,000)	8,000	Replace flap gates
50656	CAPITAL OUTLAY-pumps and structures (basin specific)	15,000	-	15,000	15,000	-	-	15,000	0%	(15,000)	-	Station 4 telemetry \$70K, rebuild pump \$15K, rebuild engine \$60K
	<b>M1S BAY HILL EXPENDITURE BUDGET</b>	<b>40,500</b>	<b>9,537</b>	<b>30,963</b>	<b>40,500</b>	<b>645</b>	<b>-</b>	<b>39,855</b>	<b>2%</b>	<b>(20,500)</b>	<b>20,000</b>	
		<b>40,500</b>	<b>9,537</b>	<b>30,963</b>	<b>40,500</b>	<b>645</b>	<b>-</b>	<b>39,855</b>				
	Discounts	1,620			1,701					(861)	840	
	Commissions	405			405					(205)	200	
	<b>M1S BAY HILL BUDGET NET OF DISC/COMM</b>	<b>42,525</b>			<b>42,606</b>					<b>(21,566)</b>	<b>21,040</b>	
	Adjust Reserves	-			-					21,000	21,000	To balance budget
	Carryforward	(15,000)			-					-	-	
	<b>M1S BAY HILL ASSESSMENT</b>	<b>27,525</b>			<b>42,606</b>					<b>(566)</b>	<b>42,040</b>	
		<b>27,525</b>			<b>42,606</b>							

ACCT	ACCOUNT	2018			2019					2020		
#	DESCRIPTION	Budget	Actuals	Unused Budget	Budget	Actuals thru 1/15/19	Encumbrances	Unused Budget	% of Budget Used	Budget Change from Prior Year	Budget	Comments
	<b>M2 BASIN BUDGET</b>											
50120	Wages, Other	22,914	52,213	(29,299)	44,295	52,546	-	(8,251)	119%	175,705	220,000	3% increase proposed; budget is based on 2019 actual (assumes \$53K is 25% of one year)
50210	PAYROLL TAXES	1,753	1,613	140	3,388	315	-	3,073	9%	13,442	16,830	7.65% of payroll
50220	RETIREMENT	1,813	1,816	(3)	3,986	126	-	3,860	3%	15,814	19,800	Use 9% of payroll
50230	EMPLOYEE INSURANCE	4,528	2,895	1,633	5,000	1,437	-	3,563	29%	(720)	4,280	Started with 2018 actual, added 10% for 2018 vacancies, 12% for 2019 inflation, 42% 20% for 2020 inflation, and 50% 12.5% 0% for proposed dependent coverage; includes EE assist program (EAP)
50240	WORKER'S COMP INSURANCE	1,212	887	325	1,300	3,825	-	(2,525)	294%	2,700	4,000	Based on 2019 actual
50250	REEMPLOYMENT TAX	344	-	344	344	-	-	344	0%	(344)	-	
50310	ATTORNEY FEES	-	305	(305)	-	-	-	-	0%	1,000	1,000	Based on actuals
50312	ENGINEERING FEES	20,000	13,575	6,425	20,000	1,608	-	18,393	8%	(5,000)	15,000	Based on 2018 actual
50340	CONTRACTUAL SERVICES-PROFESSIONAL	-	187	(187)	-	17	-	(17)	0%	-	-	
50343	CONTRACTUAL SERVICES-OTHER	700	56	644	700	17	-	683	2%	(700)	-	Paychex fees (1K)
50410	TELEPHONES & COMMUNICATIONS	2,400	2,342	58	2,400	859	-	1,541	36%	-	2,400	Cell, landlines and internet
50430	UTILITIES	2,000	2,080	(80)	2,000	292	-	1,708	15%	-	2,000	
50440	EQUIPMENT RENTAL, SHORT-TERM	5,000	-	5,000	5,000	-	-	5,000	0%	-	5,000	
50450	GENERAL INSURANCE	2,040	1,839	201	2,040	4,664	-	(2,624)	229%	2,960	5,000	
50461	REPAIRS & MAINTENANCE - VEHICLES	-	-	-	-	-	-	-	0%	-	-	
50462	REPAIRS & MAINTENANCE - BUILDING	10,001	-	10,001	10,000	-	-	10,000	0%	-	10,000	
50511	COMPUTER SUPPLIES	601	-	601	-	-	-	-	0%	-	-	Not using this line item
50516	EMPLOYEE RECOGNITION	140	39	101	140	-	-	140	0%	(140)	-	\$100 per EE
50521	TELEMETRY	2,000	-	2,000	2,000	-	-	2,000	0%	(1,000)	1,000	
50523	OPERATING MATERIALS & SUPPLIES	1,001	1,827	(826)	1,000	-	-	1,000	0%	-	1,000	
50525	UNIFORMS	401	209	192	400	76	-	324	19%	(400)	-	
50528	DIESEL FUEL	7,500	-	7,500	7,500	-	-	7,500	0%	-	7,500	
50530	MAINTENANCE-non-asphalt roads (unit specific)	-	-	-	-	700	-	(700)	0%	-	-	See O&M department
50532	CAPITAL OUTLAY-non-asphalt roads (unit specific)	-	-	-	-	250	-	(250)	0%	-	-	See O&M department
50535	MAINTENANCE-canals (basin specific)	75,001	1,656	73,345	30,000	6,574	-	23,426	22%	-	30,000	
50541	EDUCATION & TRAINING	200	-	200	200	-	-	200	0%	(200)	-	
50542	MAINTENANCE-pumps and structures (basin specific)	8,999	(0)	8,999	9,000	0	-	9,000	0%	-	9,000	
50550	Wages, mowing	-	(0)	0	-	(0)	-	0	0%	-	-	
50620	CAPITAL OUTLAY-building and drainage	-	-	-	-	-	-	-	0%	10,000	10,000	
50640	CAPITAL OUTLAY-vehicles	-	-	-	7,150	-	-	7,150	0%	(7,150)	-	F250 crew truck; \$7K is carryforward (M2 portion)
50642	CAPITAL OUTLAY-equipment and machinery	15,600	-	15,600	116,350	65,449	6,730	44,170	62%	(76,350)	40,000	\$28K for excavator (TH1) replacement; \$12K for two boom mowers
50656	CAPITAL OUTLAY-pumps and structures (basin specific)	109,000	-	109,000	109,000	-	-	109,000	0%	(57,000)	52,000	Telemetry upgrades: station one \$70K, six nodes \$180K, sluice \$57K; \$255K removed to balance budget
50657	CAPITAL OUTLAY-canals (basin specific)	40,000	105,056	(65,056)	85,000	99,302	77,332	(91,634)	208%	45,000	130,000	\$130K per year for culvert replacements in M2
	<b>M2 BASIN EXPENDITURE BUDGET</b>	<b>335,148</b>	<b>188,595</b>	<b>146,553</b>	<b>468,193</b>	<b>238,056</b>	<b>84,063</b>	<b>146,074</b>	<b>69%</b>	<b>117,617</b>	<b>585,810</b>	

ACCT	ACCOUNT	2018			2019				2020			
#	DESCRIPTION	Budget	Actuals	Unused Budget	Budget	Actuals thru 1/15/19	Encumbrances	Unused Budget	% of Budget Used	Budget Change from Prior Year	Budget	Comments
		335,148	188,595	146,553	468,193	238,056	84,063	146,074				
	Discounts	13,406			19,664					4,940	24,604	
	Commissions	3,351			4,682					1,176	5,858	
	<b>M2 BASIN BUDGET NET OF DISC/COMM</b>	<b>351,905</b>			<b>492,539</b>					<b>123,733</b>	<b>616,272</b>	
	Adjust Reserves	-			(46,000)					(233,296)	(279,296)	To balance budget
	Carryforward	(87,000)			(108,000)					108,000	-	
	<b>M2 BASIN ASSESSMENT</b>	<b>264,905</b>			<b>338,539</b>					<b>(1,563)</b>	<b>336,976</b>	
		264,905			338,539							

ACCT	ACCOUNT	2018			2019					2020		
#	DESCRIPTION	Budget	Actuals	Unused Budget	Budget	Actuals thru 1/15/19	Encumbrances	Unused Budget	% of Budget Used	Budget Change from Prior Year	Budget	Comments
	<b>AQUATIC VEGETATION CONTROL BUDGET</b>											
50120	Wages, Other	89,984	92,840	(2,856)	88,280	8,240	-	80,040	9%	(88,280)	-	Outsourced
50210	PAYROLL TAXES	6,883	5,964	920	6,753	1,968	-	4,786	29%	(6,753)	-	
50220	RETIREMENT	7,118	7,162	(44)	7,945	831	-	7,114	10%	(7,945)	-	
50230	EMPLOYEE INSURANCE	20,631	19,313	1,318	23,000	4,548	-	18,452	20%	(23,000)	-	
50240	WORKER'S COMP INSURANCE	2,422	2,405	17	2,423	4,781	-	(2,358)	197%	(2,423)	-	
50250	REEMPLOYMENT TAX	1,351	-	1,351	1,350	-	-	1,350	0%	(1,350)	-	
50340	CONTRACTUAL SERVICES-PROFESSIONAL	-	540	(540)	-	37	-	(37)	0%	-	-	
50343	CONTRACTUAL SERVICES-OTHER	2,500	352	2,148	1,000	23,757	-	(22,757)	2376%	149,000	150,000	Spraying contractor; \$50K removed to balance budget
50410	TELEPHONES & COMMUNICATIONS	3,000	2,852	148	3,000	344	-	2,656	11%	(3,000)	-	
50430	UTILITIES	-	242	(242)	-	-	-	-	0%	-	-	
50450	GENERAL INSURANCE	4,083	4,987	(904)	4,083	7,465	-	(3,382)	183%	3,917	8,000	Based on 2019 actual
50460	REPAIRS & MAINTENANCE - EQUIPMENT	3,600	502	3,098	3,600	109	-	3,491	3%	(3,600)	-	
50461	REPAIRS & MAINTENANCE - VEHICLES	5,000	2,301	2,699	3,000	268	-	2,732	9%	(3,000)	-	
50480	PUBLIC RELATIONS, LEGAL NOTICES	1,998	-	1,998	2,000	-	-	2,000	0%	(2,000)	-	
50516	EMPLOYEE RECOGNITION	501	133	368	300	-	-	300	0%	(300)	-	
50522	GRASS CARP	9,999	10,000	(1)	10,000	-	-	10,000	0%	-	10,000	
50523	OPERATING MATERIALS & SUPPLIES	998	2,228	(1,230)	1,000	24	-	976	2%	(1,000)	-	
50525	UNIFORMS	800	734	66	800	179	-	621	22%	(800)	-	
50526	CHEMICALS	119,998	115,804	4,194	120,000	6,402	2,804	110,794	8%	-	120,000	
50541	EDUCATION & TRAINING	998	780	218	1,000	-	-	1,000	0%	(1,000)	-	
50640	CAPITAL OUTLAY-vehicles	-	-	-	-	-	-	-	0%	-	-	
50642	CAPITAL OUTLAY-equipment and machinery	-	-	-	-	-	-	-	0%	-	-	
	<b>AQUATICS EXPENDITURE BUDGET</b>	<b>281,864</b>	<b>269,137</b>	<b>12,727</b>	<b>279,534</b>	<b>58,953</b>	<b>2,804</b>	<b>217,777</b>	<b>22%</b>	<b>8,466</b>	<b>288,000</b>	
	Discounts	11,275			11,740					356	12,096	
	Commissions	2,819			2,795					85	2,880	
	<b>AQUATICS BUDGET NET OF DISC/COMM</b>	<b>295,958</b>			<b>294,070</b>					<b>8,906</b>	<b>302,976</b>	
	Adjust Reserves	-			-					(4,906)	(4,906)	To balance budget
	Carryforward	-			-					-	-	
	Reimbursed Expenses	-			-					-	-	
	<b>AQUATIC VEGETATION CONTROL ASSESSMENT</b>	<b>295,958</b>			<b>294,070</b>					<b>4,000</b>	<b>298,070</b>	
		<b>295,958</b>			<b>294,070</b>							
		<b>12,140,974</b>	<b>8,796,600</b>	<b>3,344,375</b>	<b>15,538,359</b>	<b>3,245,092</b>	<b>467,696</b>	<b>11,825,570</b>				

ACCT	ACCOUNT	2018			2019					2020			
#	DESCRIPTION	Budget	Actuals	Unused Budget	Budget	Actuals thru 1/15/19	Encumbrances	Unused Budget	% of Budget Used	Budget Change from Prior Year	Budget	Comments	
	<b>TOTAL SPECIAL REVENUE FUND EXPENDITURE BUDGET</b>	<b>12,140,974</b>	<b>8,796,600</b>	<b>3,344,375</b>	<b>15,538,359</b>	<b>3,245,092</b>	<b>467,696</b>	<b>11,825,570</b>		<b>1,970,763</b>	<b>17,509,122</b>		
	Plus Discounts/Commissions	599,046			802,282					108,192	910,474		
	Plus Adjustment of Reserves	(1,118,000)			(709,013)					(1,248,681)	(1,957,694)		
	Less Carry-forwards from Prior Year	(747,000)			(3,166,000)					(714,000)	(3,880,000)		
	Less Revenues	(102,000)	(211,258)		(67,000)					(260,000)	(327,000)		
	<b>TOTAL SPECIAL REVENUE FUND ASSESSMENT</b>	<b>10,773,020</b>			<b>12,398,628</b>					<b>(143,726)</b>	<b>12,254,903</b>		
		<b>10,773,020</b>											

ACCOUNT	2018	2019	2020	
DESCRIPTION	Budget	Budget	Budget Change from Prior Year	Budget
<b>DEBT SERVICE BUDGET</b>				
Unit 18 Bond -Mat. 8/1/2031				
PRINCIPAL PAYMENT	370,000	390,000	15,000	405,000
INTEREST PAYMENT	214,338	202,313	(12,675)	189,638
Trustee Fees	4,000	4,000	-	4,000
Adjust Reserves	(10,879)	(50,000)	(3,000)	(53,000)
Discounts and Commissions	23,534	28,408	(35)	28,373
<b>TOTAL</b>	<b>600,993</b>	<b>574,721</b>	<b>(710)</b>	<b>574,011</b>
<b>R2 ROAD PAVING BOND - Maturity Date August 1, 2022</b>				
PRINCIPAL PAYMENT	930,000	965,000	45,000	1,010,000
INTEREST PAYMENT	204,475	167,275	(38,600)	128,675
Trustee Fees	3,500	8,000	-	8,000
Adjust Reserves	(23,000)	60,000	(60,000)	-
Discounts and Commissions	45,379	62,414	(2,787)	59,627
<b>TOTAL</b>	<b>1,160,354</b>	<b>1,262,689</b>	<b>(56,387)</b>	<b>1,206,302</b>
<b>UNIT 17 BOND - Maturity Date August 1, 2021</b>				
PRINCIPAL PAYMENT	95,000	100,000	10,000	110,000
INTEREST PAYMENT	29,575	23,400	(6,500)	16,900
Trustee Fees	3,100	4,000	-	4,000
Adjust Reserves	(9,000)	-	(60,000)	(60,000)
Discounts and Commissions	4,983	6,625	(2,938)	3,687
<b>TOTAL</b>	<b>123,658</b>	<b>134,025</b>	<b>(59,438)</b>	<b>74,587</b>
<b>TOTAL DEBT ASSESSMENT</b>	<b>1,885,005</b>	<b>1,971,435</b>	<b>(116,535)</b>	<b>1,854,900</b>

## Reserves Balances by Unit

Unit	Reserves as of 9/30/18 (latest available data)	FY 2020 budgeted expenditures	25% of FY 2020 budget (minimum reserves)	Reserves in excess of 25%
1	945,498	1,550,124	387,531	557,967
2	907,388	1,493,499	373,375	534,013
3	657,126	1,063,379	265,845	391,281
4	1,471,833	2,625,178	656,294	815,538
5	1,092,307	1,915,550	478,887	613,420
6	492,371	967,628	241,907	250,464
7	896,791	1,572,329	393,082	503,709
9	645,097	1,037,925	259,481	385,615
10	1,282,602	2,341,711	585,428	697,174
11	23,274	-	-	23,274
12	791,416	1,505,854	376,464	414,953
13	205,222	351,802	87,951	117,272
14	326,355	511,245	127,811	198,543
16	33,168	-	-	33,168
17	17,947	22,293	5,573	12,373
18	16,048	49,897	12,474	3,573
19A	(244)	10,455	2,614	(2,858)
M1S	253,041	235,852	58,963	194,078
M2D	30,240	67,017	16,754	13,486
M2L	22,470	47,772	11,943	10,527
7M	12,122	13,068	3,267	8,855
1H	14,128	17,023	4,256	9,872
M1H	1,137	-	-	1,137
2K	69,627	109,521	27,380	42,247
<b>Total</b>	<b>10,206,962</b>	<b>17,509,122</b>	<b>4,377,281</b>	<b>5,829,682</b>