

Lake County Water Authority
Final FY 2019 - 2020 Budget - Condensed
September 25, 2019

Acct.	Description	Final FY 18-19	Final 19-20	FY Change	Percent Change
100	FINANCIAL AND ADMINISTRATION				
	Financial & Administrative - Personnel	642,504	682,040	39,536	6.15%
	Financial & Administrative - Operating Exp.				
100-310	Professional Services (legal, arch., eng. survey.)	110,000	80,000	(30,000)	-27.27%
100-320	Accounting & Auditing	15,000	18,925	3,925	26.17%
100-340	Other Contractual Services	4,200	4,200	-	0.00%
100-364	Commissions - Property Appraiser	47,341	96,455	49,114	103.75%
100-365	Commissions - Tax Collector (plus prop. taxes)	206,468	161,690	(44,778)	-21.69%
100-400	Travel & Per Diem	3,385	2,655	(730)	-21.57%
100-420	Postage & Express Mail	1,700	1,200	(500)	-29.41%
100-430	Utility Services (electric & water) incl. new bldgs.	15,500	16,500	1,000	6.45%
100-450	Insurance	33,400	32,600	(800)	-2.40%
100-460	Repair & Maintenance	2,550	6,575	4,025	157.84%
100-470	Printing & Binding	500	500	-	0.00%
100-490	Other Current Charges & Obligations	7,200	7,425	225	3.13%
100-510	Office Supplies	3,600	3,600	-	0.00%
100-520	Operating Supplies	4,150	3,200	(950)	-22.89%
100-540	Books, Publications & Dues	1,245	1,600	355	28.51%
100-550	Training	6,400	2,900	(3,500)	-54.69%
	<i>SUB TOTAL - Financial & Administrative - Operating Exp.</i>	462,639	440,025	(21,814)	-4.72%
	TOTAL FINANCIAL & ADMINISTRATIVE	1,105,143	1,122,065	(15,678)	-1.42%
200	INFORMATION TECHNOLOGY				
200-340	Other Contractual Services	38,500	35,200	(3,300)	-8.57%
200-400	Travel & Per Diem	1,650	1,650	-	0.00%
200-410	Communications Services	12,500	11,900	(600)	-4.80%
200-460	Repair & Maintenance (field veh. and site maint.)	11,200	11,900	700	6.25%
200-510	Office Supplies	2,900	2,200	(700)	-24.14%
200-520	Operating Supplies	2,375	2,375	-	0.00%
200-540	Professional Development and Publications	250	250	-	0.00%
200-550	Training	2,700	2,750	50	1.85%
200-640	Machinery & Equip.	15,000	18,500	3,500	23.33%
200	TOTAL INFORMATION TECHNOLOGY	87,075	86,725	(350)	-0.40%

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400 HICKORY POINT RECREATIONAL FACILITY					
400-340	Other Contractual Services	1,020	1,020	-	0.00%
400-430	Utility Services	85,110	89,260	4,150	4.88%
400-440	Rentals & Leases	1,000	1,000	-	0.00%
400-460	Maintenance & Repair (bldgs. and grounds)	5,700	5,700	-	0.00%
400-490	Other Current Charges & Obligations	370	370	-	0.00%
400-540	Books, Publications & Memberships	250	-	(250)	-100.00%
400-630	Site Improvements	5,650	-	(5,650)	-100.00%
TOTAL HICKORY POINT RECREATIONAL FACILITY		99,100	97,350	(1,750)	-1.77%
500 EDUCATION					
Education - 3.5% of ad valorem collected = \$268,140					
500-340	Other Contractual Services	43,171	48,171	5,000	11.58%
500-420	Freight and Postage	100	100	-	0.00%
500-440	Rentals	500	500	-	0.00%
500-470	Printing & Binding	1,000	1,000	-	0.00%
500-480	Promotional Activities	2,200	2,200	-	0.00%
500-490	Other Current Charges	350	350	-	0.00%
500-520	Operating Supplies	650	650	-	0.00%
500-810	Aids to Government Agencies	5,000	5,000	-	0.00%
500-820	Aids to Private Entities	16,000	16,000	-	0.00%
500	TOTAL EDUCATION	68,971	73,971	5,000	7.25%
600 RESOURCE COMMUNICATION					
600-340	Other Contractual Services	3,500	3,500	-	0.00%
600-420	Freight and Postage	500	250	(250)	-50.00%
600-440	Rentals (porta-potties, tour vans)	500	500	-	0.00%
600-470	Printing & Binding	5,000	5,000	-	0.00%
600-480	Promotional Activities	1,700	1,700	-	0.00%
600-490	Other Current Charges	500	500	-	0.00%
600-520	Operating Supplies	250	250	-	0.00%
600-540	Professional Development & Publications	125	100	(25)	-20.00%
600	TOTAL RESOURCE COMMUNICATION	12,075	11,800	(275)	-2.28%

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710	WATER RESOURCES				
	Water Resources - Personnel	301,107	377,723	76,616	25.44%
	Water Resources - Operating Exp.				
710-310	Professional Services	3,000	193,000	190,000	6333.33%
710-340	Other Contractual Services	2,731,106	4,586,289	1,855,183	67.93%
710-349	Harris Chain Restoration Council	9,850	8,367	(1,483)	-15.06%
710-400	Travel & Per Diem	1,900	1,900	-	0.00%
710-430	Utility Services (electric and water)	60,000	60,000	-	0.00%
710-440	Rental & Leases	25,000	25,000	-	0.00%
710-460	Repair & Maintenance	439,384	883,158	443,774	101.00%
710-490	Other Current Charges & Obligations	10,000	15,000	5,000	50.00%
710-520	Operating Supplies	1,516,100	22,200	(1,493,900)	-98.54%
710-522	Alum and Polymer Supplies	2,100,000	3,077,489	977,489	46.55%
710-530	Road Materials and Supplies	-	15,000	15,000	100.00%
710-540	Professional Development and Publications	525	725	200	38.10%
710-550	Training	3,410	2,930	(480)	-14.08%
710-610	Land Acquisition	1,522,185	-	(1,522,185)	-100.00%
710-630	Site Improvements (at Pres. & Struc.)	653,593	1,475,871	822,278	125.81%
710-640	Machinery & Equip.	77,100	6,500	(70,600)	-91.57%
710-810	Aid to Government Agencies	760,000	1,424,497	664,497	87.43%
	<i>Sub Total Water Resources - Operating Exp.</i>	9,913,153	11,797,926	1,884,773	19.01%
710	TOTAL WATER RESOURCES	10,214,260	12,175,649	1,961,389	19.20%
730	FIELD SERVICES				
	Field Services - Personnel	300,444	363,366	62,922	20.94%
	Field Services - Operating Exp.				
730-400	Travel & Per Diem	600	600	-	0.00%
730-440	Rentals & Leases	1,000	2,500	1,500	150.00%
730-460	Repair & Maintenance (field veh. and site maint.)	74,100	66,450	(7,650)	-10.32%
730-490	Other Current Charges & Obligations	48	48	-	0.00%
730-520	Operating Supplies	39,200	41,200	2,000	5.10%
730-540	Professional Development and Publications	100	100	-	0.00%
730-550	Training	1,200	1,200	-	0.00%
730-630	Site Improvements	1,000	-	(1,000)	-100.00%
730-640	Machinery & Equip.	42,000	10,000	(32,000)	-76.19%
	<i>Sub Total Field Services - Operating Exp.</i>	159,248	122,098	(37,150)	-23.33%
730	TOTAL FIELD SERVICES	459,692	485,464	25,772	5.61%

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720	LAND RESOURCES				
	Land Resources - Personnel	329,525	259,954	(69,571)	-21.11%
	Land Resources - Operating Exp.				
720-310	Professional Services	3,000	3,000	-	0.00%
720-340	Other Contractual Services	29,500	24,500	(5,000)	-16.95%
720-400	Travel & Per Diem	2,000	900	(1,100)	-55.00%
720-430	Utility Services (electric and water at Pres.)	250	250	-	0.00%
720-440	Rentals	5,000	5,000	-	0.00%
720-460	Repair & Maintenance (field veh. and site maint.)	187,500	193,000	5,500	2.93%
720-490	Other Current Charges & Obligations	3,500	3,500	-	0.00%
720-520	Operating Supplies	9,450	9,550	100	1.06%
720-540	Professional Development and Publications	325	425	100	30.77%
720-550	Training	2,000	2,000	-	0.00%
	<i>SUB TOTAL Land Resources - Operating Exp.</i>	242,525	242,125	(400)	-50.00%
	Land Resources - Capital Outlay				
720-610	Conservation Lands Acquisition	225,000	-	(225,000)	-100.00%
720-620	Buildings	17,000	-	(17,000)	-100.00%
720-630	Site Improvements	26,000	99,000	73,000	280.77%
	<i>SUB TOTAL Land Resources - Capital Outlay</i>	268,000	99,000	(169,000)	-63.06%
720	TOTAL LAND RESOURCES	840,050	601,079	(238,971)	-28.45%

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FUND BALANCE & CONTINGENCY					
992	Fund Balance - End of Year	150,000	150,000	-	0.00%
996	NuRF Closure Reserve	850,000	850,000	-	0.00%
995	Alum Reserve	2,100,000	2,100,000	-	0.00%
998	Surplus of Water Authority Property	315,000	315,000	-	0.00%
997	Self-Insurance Reserve	240,000	250,000	10,000	4.17%
998	Water Authority Building Maintenance Fund	25,000	25,000	-	0.00%
999	Contingency Reserve	100,000	100,000	-	0.00%
TOTAL FUND BALANCE & CONTINGENCY		3,780,000	3,790,000	10,000	0.26%
100-813 Comm. Redev. Trust Fund Reimbursement					
	Clermont (2)	14,322	13,626	(696)	-4.86%
	Eustis	20,239	17,777	(2,462)	-12.16%
	Fruitland Park (2)	16,808	16,718	(90)	-0.54%
	Groveland	22,873	18,988	(3,885)	-16.99%
	Leesburg (4)	60,044	53,786	(6,258)	-10.42%
	Minneola (2)	74,118	68,179	(5,939)	-8.01%
	Mt. Dora (2)	63,772	52,688	(11,084)	-17.38%
	Mt Plymouth-Sorrento	3,149	3,461	312	9.91%
	Tavares (2)	11,109	9,836	(1,273)	-11.46%
	Umatilla (2)	7,581	5,690	(1,891)	-24.94%
	Mascotte	4,446	7,307	2,861	64.35%
TOTAL COMM. REDEV TRUST FUND REIMBURSEMENTS		298,461	268,056	(30,405)	-10.19%
Summary of Expenditures					
100	Financial & Administrative	1,105,143	1,122,065	16,922	1.53%
400	Hickory Point Recreational Facility	99,100	97,350	(1,750)	-1.77%
500	Education	68,971	73,971	5,000	7.25%
600	Resource Communication	12,075	11,800	(275)	-2.28%
710	Water Resources	10,214,260	12,175,649	1,961,389	19.20%
730	Field Services	459,692	485,464	25,772	5.61%
200	Information Technology	87,075	86,725	(350)	-0.40%
720	Land Resources	840,050	601,079	(238,971)	-28.45%
100	Fund Balance & Contingency	3,780,000	3,790,000	10,000	0.26%
100	Comm. Redev. Trust Fund Reimbursement	298,461	268,056	(30,405)	-10.19%
TOTAL EXPENDITURES		16,964,827	18,712,159	1,747,332	10.30%

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	CASH BROUGHT FORWARD	7,149,792	10,995,663	3,845,871	53.79%
	REVENUES				
	TAXES LEVIED				
	Existing Millage Rate/\$1,000	0.4900	0.3557	(0.1343)	-27.41%
	Ad Valorem Taxes Levied \$22,671,764,897/1000	10,261,142	8,064,347	(2,196,795)	-21.41%
	Less 5 Percent (uncollectable)	(513,057)	(403,217)	109,840	-21.41%
	TOTAL TAXES (95% OF LEVY)	9,748,085	7,661,129	(2,086,956)	-21.41%
	OTHER REVENUES				
	County Volleyball Annual Revenue	5,000	5,000	-	0.00%
	Hickory Point Revenue	16,000	16,000	-	0.00%
	Florida Legislature - Harris Chain Restoration Council	9,850	8,367	(1,483)	-15.06%
	Interest (and other)	26,000	26,000	-	0.00%
	Insurance Proceeds - mower	10,100	-	(10,100)	-100.00%
	TOTAL OTHER REVENUES	66,950	55,367	(11,583)	-17.30%
	TOTAL REVENUES	9,815,035	7,716,496	(2,098,539)	-21.38%
	TOTAL CASH FORWARD & REVENUES	16,964,827	18,712,159	1,747,332	10.30%
	EXCESS OF REVENUES OVER EXPENSES	-	-	-	