

Lake County Water Authority  
 FY 2017-2018 Final Budget  
 October 1, 2017

Acct.	Description	Final FY 16-17	Final FY 17-18	Change	Percent Change
<b>100</b>	<b>FINANCIAL AND ADMINISTRATION</b>				
	<i>Financial &amp; Administrative - Personnel</i>	550,664	595,279	44,615	8.10%
	<i>Financial &amp; Administrative - Operating Exp.</i>				
100-310	Professional Services (legal, arch., eng. survey.)	95,500	60,000	(35,500)	-37.17%
100-320	Accounting & Auditing	9,500	15,000	5,500	57.89%
100-340	Other Contractual Services	4,000	4,200	200	5.00%
100-364	Commissions - Property Appraiser	41,736	46,260	4,524	10.84%
100-365	Commissions - Tax Collector (plus prop. taxes)	88,200	97,362	9,162	10.39%
100-400	Travel & Per Diem	3,300	3,700	400	12.12%
100-420	Postage & Express Mail	1,764	1,700	(64)	-3.63%
100-430	Utility Services (electric & water) incl. new bldgs.	18,916	15,500	(3,416)	-18.06%
100-450	Insurance	33,132	33,346	214	0.65%
100-460	Repair & Maintenance	3,739	3,200	(539)	-14.42%
100-470	Printing & Binding	600	500	(100)	-16.67%
100-490	Other Current Charges & Obligations	8,407	7,800	(607)	-7.22%
100-510	Office Supplies	-	4,600	4,600	100.00%
100-520	Operating Supplies	11,160	2,750	(8,410)	-75.36%
100-540	Books, Publications & Dues	736	1,030	294	39.95%
100-550	Training	2,600	2,400	(200)	-7.69%
	<i>SUB TOTAL - Financial &amp; Administrative - Operating Exp:</i>	323,290	299,348	(23,942)	-7.41%
	<b>TOTAL FINANCIAL &amp; ADMINISTRATIVE</b>	<b>873,954</b>	<b>894,627</b>	<b>20,673</b>	<b>2.37%</b>
<b>200</b>	<b>INFORMATION TECHNOLOGY</b>				
	<i>Resource Data - Operating Exp.</i>				
200-340	Other Contractual Services	34,000	50,400	16,400	48.24%
200-400	Travel & Per Diem	1,500	1,500	-	0.00%
200-410	Communications Services	19,200	13,500	(5,700)	-29.69%
200-460	Repair & Maintenance (field veh. and site maint.)	12,600	13,000	400	3.17%
200-510	Office Supplies	-	4,250	4,250	100.00%
200-520	Operating Supplies	11,900	2,850	(9,050)	-76.05%
200-540	Professional Development and Publications	250	250	-	0.00%
200-550	Training	2,675	2,675	-	0.00%
200-620	Buildings	-	45,000	45,000	100.00%
200-640	Machinery & Equip.	8,000	44,000	36,000	450.00%
	<i>Sub Total Resource Data - Operating Exp.</i>	90,125	177,425	87,300	96.87%
<b>200</b>	<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>90,125</b>	<b>177,425</b>	<b>87,300</b>	<b>96.87%</b>

Lake County Water Authority  
 FY 2017-2018 Final Budget  
 October 1, 2017

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<b>400</b>	<b>HICKORY POINT RECREATIONAL FACILITY</b>				
	<i>Hickory Point Recreational Facility - Operating Exp.</i>				
400-340	Other Contractual Services	28,020	26,020	(2,000)	-7.14%
400-430	Utility Services	89,260	89,260	-	0.00%
400-440	Rentals & Leases	1,000	1,000	-	0.00%
400-460	Maintenance & Repair (bldgs. and grounds)	30,700	35,700	5,000	16.29%
400-490	Other Current Charges & Obligations	370	370	-	0.00%
400-540	Books, Publications & Memberships	450	250	(200)	-44.44%
400-630	Site Improvements	-	67,200	67,200	100.00%
	<i>Sub Total Hickory Point Recreational Facility - Operating Exp.</i>	149,800	219,800	70,000	46.73%
	<b>TOTAL HICKORY POINT RECREATIONAL FACILITY</b>	<b>149,800</b>	<b>219,800</b>	<b>70,000</b>	<b>46.73%</b>
<b>500</b>	<b>EDUCATION</b>				
	<i>Education - 3.5% of ad valorem collected = \$161,656</i>				
500-340	Other Contractual Services	47,171	44,171	(3,000)	-6.36%
500-420	Freight and Postage	500	500	-	0.00%
500-440	Rentals	2,500	2,500	-	0.00%
500-470	Printing & Binding	10,000	2,000	(8,000)	-80.00%
500-480	Promotional Activities	1,950	2,200	250	12.82%
500-490	Other Current Charges	350	350	-	0.00%
500-520	Operating Supplies	650	650	-	0.00%
500-810	Aids to Government Agencies	25,000	5,000	(20,000)	-80.00%
500-820	Aids to Private Entities	16,200	41,000	24,800	153.09%
<b>500</b>	<b>TOTAL EDUCATION</b>	<b>104,321</b>	<b>98,371</b>	<b>(5,950)</b>	<b>-5.70%</b>
<b>600</b>	<b>RESOURCE COMMUNICATION</b>				
	<i>Resource Communication - Operating Exp.</i>				
600-340	Other Contractual Services	6,000	6,000	-	0.00%
600-420	Freight and Postage	500	500	-	0.00%
600-440	Rentals (porta-potties, tour vans)	500	500	-	0.00%
600-470	Printing & Binding	4,000	10,000	6,000	150.00%
600-480	Promotional Activities	2,750	2,750	-	0.00%
600-490	Other Current Charges	700	700	-	0.00%
600-520	Operating Supplies	600	500	(100)	-16.67%
600-540	Professional Development & Publications	125	125	-	0.00%

Lake County Water Authority  
 FY 2017-2018 Final Budget  
 October 1, 2017

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600-810	Aids to Government Agencies	2,500	-	(2,500)	-100.00%
600-820	Aids to Private Entities	2,500	-	(2,500)	-100.00%
	<i>Sub Total Resource Communication - Operating Exp.</i>	20,175	21,075	900	4.46%
<b>600</b>	<b>TOTAL RESOURCE COMMUNICATION</b>	<b>20,175</b>	<b>21,075</b>	<b>900</b>	<b>4.46%</b>
<b>710</b>	<b>WATER RESOURCES</b>				
	<i>Water Resources - Personnel</i>	256,079	292,674	36,595	14.29%
	<i>Water Resources - Operating Exp.</i>				
710-310	Professional Services	511,000	318,000	(193,000)	-37.77%
710-340	Other Contractual Services	1,922,329	3,426,757	1,504,428	78.26%
710-349	Harris Chain Restoration Council	10,000	9,850	(150)	-1.50%
710-400	Travel & Per Diem	1,900	1,900	-	0.00%
710-430	Utility Services (electric and water)	50,000	50,000	-	0.00%
710-440	Rental & Leases	1,500	1,500	-	0.00%
710-460	Repair & Maintenance (field veh. and site maint.)	536,352	358,200	(178,152)	-33.22%
710-490	Other Current Charges & Obligations	15,000	15,000	-	0.00%
710-520	Operating Supplies	16,100	16,100	-	0.00%
710-522	Alum and Polymer Supplies	2,100,000	2,100,000	-	0.00%
710-540	Professional Development and Publications	525	525	-	0.00%
710-550	Training	2,180	1,880	(300)	-13.76%
710-610	Land Acquisition	-	1,020,362	1,020,362	100.00%
710-630	Site Improvements (at Pres. & Struc.)	37,750	535,000	497,250	1317.22%
710-640	Machinery & Equip.	4,000	52,000	48,000	1200.00%
710-810	Aid to Government Agencies	2,935,766	1,334,851	(1,600,915)	-54.53%
	<i>Sub Total Water Resources - Operating Exp.</i>	8,144,402	9,241,925	1,097,523	13.48%
<b>710</b>	<b>TOTAL WATER RESOURCES</b>	<b>8,400,481</b>	<b>9,534,599</b>	<b>1,134,118</b>	<b>13.50%</b>
<b>730</b>	<b>FIELD SERVICES</b>				
	<i>Field Services - Personnel</i>	232,614	266,901	34,287	14.74%
	<i>Field Services - Operating Exp.</i>				
730-400	Travel & Per Diem	300	300	-	0.00%
730-440	Rentals & Leases	1,000	1,000	-	0.00%
730-460	Repair & Maintenance (field veh. and site maint.)	67,250	79,750	12,500	18.59%
730-490	Other Current Charges & Obligations	48	48	-	0.00%

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 FY 2017-2018 Final Budget  
 October 1, 2017

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730-520	Operating Supplies	54,900	38,850	(16,050)	-29.23%
730-540	Professional Development and Publications	200	100	(100)	-50.00%
730-550	Training	1,200	1,200	-	0.00%
730-630	Site Improvements	2,000	1,000	(1,000)	-50.00%
730-640	Machinery & Equip.	2,000	8,500	8,500	425.00%
	<i>Sub Total Field Services - Operating Exp.</i>	128,898	130,748	3,850	2.99%
<b>730</b>	<b>TOTAL FIELD SERVICES</b>	<b>361,512</b>	<b>397,649</b>	<b>36,137</b>	<b>10.00%</b>
<b>720</b>	<b>LAND RESOURCES</b>				
	<i>Land Resources - Personnel</i>	278,952	302,877	23,925	8.58%
	<i>Land Resources - Operating Exp.</i>				
720-310	Professional Services	3,000	3,000	-	0.00%
720-340	Other Contractual Services	23,500	29,500	6,000	25.53%
720-400	Travel & Per Diem	2,500	2,000	(500)	-20.00%
720-430	Utility Services (electric and water at Pres.)	1,000	250	(750)	-75.00%
720-440	Rentals	5,000	10,000	5,000	100.00%
720-460	Repair & Maintenance (field veh. and site maint.)	149,000	136,800	(19,200)	-12.89%
720-490	Other Current Charges & Obligations	9,000	3,500	(5,500)	-61.11%
720-520	Operating Supplies	8,200	11,750	3,550	43.29%
720-540	Professional Development and Publications	325	325	-	0.00%
720-550	Training	2,000	2,000	-	0.00%
	<i>SUB TOTAL Land Resources - Operating Exp.</i>	203,525	199,125	(11,400)	-5.60%
	<i>Land Resources - Capital Outlay</i>				
720-610	Conservation Lands Acquisition	400,000	375,000	(25,000)	-6.25%
720-611	Professional Services (assoc. with acq.)	1	-	(1)	-100.00%
720-620	Buildings	58,000	29,000	(29,000)	-50.00%
720-630	Site Improvements	49,000	188,500	139,500	284.69%
	<i>SUB TOTAL Land Resources - Capital Outlay</i>	507,001	592,500	85,499	16.86%
<b>720</b>	<b>TOTAL LAND RESOURCES</b>	<b>989,478</b>	<b>1,094,502</b>	<b>98,024</b>	<b>8.73%</b>
	<b>FUND BALANCE &amp; CONTINGENCY</b>				
992	Fund Balance - End of Year	200,000	200,000	-	0.00%
996	NuRF Closure Reserve	850,000	850,000	-	0.00%
995	Alum Reserve	2,100,000	2,100,000	-	0.00%

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998	Surplus of Water Authority Property	315,000	315,000	-	0.00%
997	Self-Insurance Reserve	150,000	250,000	100,000	66.67%
998	Water Authority Building Maintenance Fund	325,000	50,000	(275,000)	-84.62%
999	Contingency Reserve	150,000	150,000	-	0.00%
<b>TOTAL FUND BALANCE &amp; CONTINGENCY</b>		<b>4,090,000</b>	<b>3,915,000</b>	<b>(175,000)</b>	<b>-4.28%</b>
100-813	Comm. Redev. Trust Fund Reimbursement				
	Clermont (2)	6,550	6,410	(140)	-2.14%
	Eustis	10,079	9,235	(844)	-8.37%
	Fruitland Park (2)	6,694	6,196	(498)	-7.44%
	Groveland	10,564	10,446	(118)	-1.12%
	Leesburg (4)	17,908	23,340	5,432	30.33%
	Minneola (2)	15,123	23,012	7,889	52.17%
	Mt. Dora (2)	32,423	30,257	(2,166)	-6.68%
	Mt Plymouth-Sorrento	707	1,002	295	41.73%
	Tavares (2)	4,872	5,040	168	3.45%
	Umatilla (2)	3,533	3,374	(159)	-4.50%
<b>TOTAL COMM. REDEV TRUST FUND REIMBURSEMENTS</b>		<b>108,453</b>	<b>118,312</b>	<b>9,859</b>	<b>9.09%</b>
<b>Summary of Expenditures</b>					
100	Financial & Administrative	873,954	894,627	20,673	2.37%
400	Hickory Point Recreational Facility	149,800	219,800	70,000	46.73%
500	Education	104,321	98,371	(5,950)	-5.70%
600	Resource Communication	20,175	21,075	900	4.46%
710	Water Resources	8,400,481	9,534,599	1,134,118	13.50%
730	Field Services	359,512	397,649	38,137	10.61%
200	Information Technology	90,125	177,425	87,300	96.87%
720	Land Resources	989,478	1,094,502	105,024	10.61%
100	Fund Balance & Contingency	4,090,000	3,915,000	(175,000)	-4.28%
100	Comm. Redev. Trust Fund Reimbursement	108,453	118,312	9,859	9.09%
<b>TOTAL EXPENDITURES</b>		<b>15,186,299</b>	<b>16,471,360</b>	<b>1,285,061</b>	<b>8.46%</b>
<b>CASH BROUGHT FORWARD</b>		<b>10,512,141</b>	<b>11,681,580</b>	<b>1,169,439</b>	<b>11.12%</b>
<b>REVENUES</b>					
<b>TAXES LEVIED</b>					
Existing Millage Rate/\$1,000		0.2554	0.2554	-	0.00%

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	Ad Valorem Taxes Levied	4,499,124	4,861,832	362,708	8.06%
	\$19,036,146,592/1000				
	Less 5 Percent (uncollectable)	(224,956)	(243,092)	(18,136)	8.06%
	<b>TOTAL TAXES (95% OF LEVY)</b>	<b>4,274,168</b>	<b>4,618,740</b>	<b>344,572</b>	<b>8.06%</b>
	<b>OTHER REVENUES</b>				
	Sale of Old Building	300,000	-	(300,000)	-100.00%
	County Volleyball Annual Revenue	3,000	5,000	2,000	66.67%
	County Volleyball TDC Revenue		50,000	50,000	100.00%
	Hickory Point Revenue	16,000	16,000	-	0.00%
	FL Parks RTP Recreation Grant	39,190	39,190	-	0.00%
	Sawgrass Timber Revenue	4,000	-	(4,000)	-100.00%
	Scrub Point Citrus Lease	1,800	-	(1,800)	-100.00%
	Florida Legislature - Harris Chain Restoration Council	10,000	9,850	(150)	-1.50%
	Sale of Sheriff Boat - Shearwater		25,000	25,000	100.00%
	Interest (and other)	26,000	26,000	-	0.00%
	<b>TOTAL OTHER REVENUES</b>	<b>399,990</b>	<b>171,040</b>	<b>(228,950)</b>	<b>-57.24%</b>
	<b>TOTAL REVENUES</b>	<b>4,674,158</b>	<b>4,789,780</b>	<b>115,622</b>	<b>2.47%</b>
	<b>TOTAL CASH FORWARD &amp; REVENUES</b>	<b>15,186,299</b>	<b>16,471,360</b>	<b>1,285,061</b>	<b>8.46%</b>
	<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>-</b>	<b>-</b>		