

PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT  
Final General Fund 2019-20 Budget  
9/24/2019

|  | ADOPTED<br>2017-18 | AMENDED<br>2017-18<br>4/26/2018 | ADOPTED<br>2018-19 | Amount<br>Spent in<br>6 months | Balance      | AMENDED<br>2018-19<br>4/25/2019 | Proposed<br>Final<br>9/24/2019 |                |
|--|--------------------|---------------------------------|--------------------|--------------------------------|--------------|---------------------------------|--------------------------------|----------------|
| Account #                                  | 5.7494%            |                                 | 5.4259%            |                                |              |                                 | 5.7939%                        |                |
| <b>Revenue</b>                             |                    |                                 |                    |                                |              |                                 |                                |                |
| *Taxes - Ad Valorem Hendry County          | 311-1001           | \$339,794.69                    | \$339,794.69       | \$345,430.53                   | 259,957.33   | \$85,473.20                     | \$345,430.53                   | \$440,542.22   |
| *Taxes - Ad Valorem Glades County          | 311-2001           | \$170,707.56                    | \$170,707.56       | \$157,556.92                   | 137,121.49   | \$20,435.43                     | \$157,556.92                   | \$180,724.34   |
| Taxes - Prior Year Glades County           | 311-3001           | \$3,500.00                      | \$3,500.00         | \$2,500.00                     | 185.89       | \$2,314.11                      | \$2,500.00                     | \$2,000.00     |
| Taxes - Prior Year Hendry County           | 319-3001           | \$5,000.00                      | \$5,000.00         | \$5,000.00                     | 20,519.04    | -\$15,519.04                    | \$5,000.00                     | \$6,000.00     |
| Permit Fees, Driveway and General          | 329-0001           | \$3,000.00                      | \$3,000.00         | \$5,625.00                     | 13,200.00    | -\$7,575.00                     | \$5,625.00                     | \$10,000.00    |
| Intergov Revenue, Glades & Hendry Mowing   | 349-1001           | \$65,264.86                     | \$65,264.86        | \$67,222.80                    | 18,926.81    | \$48,295.99                     | \$67,222.80                    | \$69,239.50    |
| Intergov Revenue, BWCD Building Rental     | 349-2001           | \$2,700.00                      | \$2,700.00         | \$2,700.00                     | 1,500.00     | \$1,200.00                      | \$2,700.00                     | \$2,700.00     |
| Intergov Revenue, BWCD Insurance Payments  | 349-4001           | \$70,850.40                     | \$70,850.40        | \$73,010.47                    | 35,281.70    | \$37,728.77                     | \$73,010.47                    | \$80,427.45    |
| Interest on GF Investments                 | 361-1001           | \$500.00                        | \$500.00           | \$675.00                       | 1,273.48     | -\$598.48                       | \$675.00                       | \$3,000.00     |
| Interest, Glades County Tax Collector      | 361-3201           | \$100.00                        | \$100.00           | \$100.00                       | 120.41       | -\$20.41                        | \$100.00                       | \$100.00       |
| Interest, Hendry County Tax Collector      | 361-3210           | \$400.00                        | \$400.00           | \$700.00                       | 1,087.81     | -\$387.81                       | \$700.00                       | \$800.00       |
| PLCDD Office Building Rental               | 362-0001           | \$14,832.00                     | \$14,832.00        | \$14,832.00                    | 7,260.00     | \$7,572.00                      | \$14,832.00                    | \$15,276.96    |
| Misc. Income                               | 369-0001           | \$1,200.00                      | \$1,200.00         | \$1,200.00                     | 58,250.06    | -\$57,050.06                    | \$1,200.00                     | \$1,200.00     |
| Penalties, Hendry County Tax Collector     | 369-9201           | \$750.00                        | \$750.00           | \$400.00                       | 0.00         | \$400.00                        | \$400.00                       | \$100.00       |
| Penalties, Glades County Tax Collector     | 369-9210           | \$400.00                        | \$400.00           | \$100.00                       | 5.70         | \$94.30                         | \$100.00                       | \$50.00        |
| Budgeted Carry Forward, Unassigned         | 389-9001           | \$172,852.00                    | \$167,557.00       | \$167,557.00                   | 0.00         | \$167,557.00                    | \$134,086.00                   | \$134,086.00   |
| Budgeted Carry Forward, Assigned Emergency | 389-9401           | \$100,000.00                    | \$100,000.00       | \$100,000.00                   | 0.00         | \$100,000.00                    | \$100,000.00                   | \$100,000.00   |
| <b>Total Revenue</b>                       |                    | \$951,851.51                    | \$946,556.51       | \$944,609.72                   | \$554,689.72 | \$389,920.00                    | \$911,138.72                   | \$1,046,246.47 |

| NOTE: The options presented for Board consideration differ only with respect to road improvement funding & equipment |                |                       |                     | More or less<br>than last yr | 2019-20 Rolled back Rate=<br>Delta: | 5.1430%         |
|--|----------------|-----------------------|---------------------|------------------------------|-------------------------------------|-----------------|
|  | Millage        | Budget                | Mill would =        |                              | Percentage change                   |                 |
| Option A: \$50,000 roads & \$65,000 equipment  | 5.3276%        | \$996,246.47          | \$186,997.24        | \$51,636.75                  | 0.1846%                             | 3.5893%         |
| <b>Option B: \$100,000 roads &amp; \$65,000 equipment</b>  | <b>5.7939%</b> | <b>\$1,046,246.47</b> | <b>\$180,577.24</b> | <b>\$101,636.75</b>          | <b>0.6509%</b>                      | <b>12.6560%</b> |
| Option C: \$0 roads & \$65,000 equipment   | 4.8613%        | \$946,246.47          | \$194,648.85        | \$1,636.75                   | 0.2817%                             | 5.4773%         |
| Option D: No capital   | 4.2551%        | \$881,246.47          | \$207,103.59        | \$63,363.25                  | 0.8879%                             | 17.2642%        |
| 2018-19 Millage Rate:  | 5.4259%        |                       | \$174,092.73        |                              |                                     |                 |

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|--|-------------------------------|---------------------------------|-------------------------------|--------------------------------|---------------------|---------------------------------|---|
| <b>Expense, Administration</b>                           |                               |                                 |                               |                                |                     |                                 |   |
| Salary/Fees - Board Members                              | 511-1000                      | \$6,000.00                      | \$6,000.00                    | \$6,000.00                     | 3,000.00            | \$3,000.00                      | \$6,000.00                                |
| FICA, Board members, 7.65%                               | 511-2100                      | \$459.00                        | \$459.00                      | \$459.00                       | 0.00                | \$459.00                        | \$459.00                                  |
| Insurance, BWCD, Health, Reimbursement                   | 513-2301                      | \$67,872.96                     | \$67,872.96                   | \$69,218.91                    | 35,281.70           | \$33,937.21                     | \$69,218.91                               |
| Insurance, BWCD, Life (Basic&Extra) Reimburse            | 513-2302                      | \$1,631.40                      | \$1,631.40                    | \$1,304.64                     | 0.00                | \$1,304.64                      | \$1,304.64                                |
| Insurance, BWCD, Vision Reimbursement                    | 513-2303                      | \$493.08                        | \$493.08                      | \$493.08                       | 0.00                | \$493.08                        | \$493.08                                  |
| Insurance, BWCD, Dental Reimbursement                    | 513-2304                      | \$852.96                        | \$852.96                      | \$852.96                       | 0.00                | \$852.96                        | \$852.96                                  |
| Bookkeeping Service                                      | 513-3210                      | \$12,000.00                     | \$12,000.00                   | \$12,000.00                    | 7,102.50            | \$4,897.50                      | \$12,000.00                               |
| Audit Service  | 513-3220                      | \$25,000.00                     | \$25,000.00                   | \$25,000.00                    | 22,200.00           | \$2,800.00                      | \$25,000.00                               |
| MIS/IT Webhosting; ADA Website Compliance                | 513-3230                      | \$300.00                        | \$300.00                      | \$300.00                       | 0.00                | \$300.00                        | \$300.00                                  |
| Tax Collection (TC&PA) Fees Hendry                       | 513-3410                      | \$15,000.00                     | \$15,000.00                   | \$15,000.00                    | 10,895.27           | \$4,104.73                      | \$15,000.00                               |
| Tax Discounts, Hendry                                    | 513-3412                      | \$500.00                        | \$500.00                      | \$10,000.00                    | 9,477.72            | \$522.28                        | \$10,000.00                               |
| Tax Collection (TC&PA) Fees Glades                       | 513-3420                      | \$10,000.00                     | \$10,000.00                   | \$12,000.00                    | 8,953.39            | \$3,046.61                      | \$12,000.00                               |
| Contract Services, StfAsst & RE Commission               | 513-3430                      | \$24,639.97                     | \$24,639.97                   | \$23,973.24                    | 9,780.23            | \$14,193.01                     | \$23,973.24                               |
| Contract Services, General Manager                       | 513-3440                      | \$56,856.76                     | \$56,856.76                   | \$62,328.44                    | 23,716.62           | \$38,611.82                     | \$62,328.44                               |
| Travel and Per Diem                                      | 513-4000                      | \$1,500.00                      | \$1,500.00                    | \$1,500.00                     | 0.00                | \$1,500.00                      | \$1,500.00                                |
| Telephone Service  | 513-4101                      | \$780.00                        | \$780.00                      | \$780.00                       | 476.73              | \$303.27                        | \$780.00                                  |
| Postage  | 513-4200                      | \$300.00                        | \$300.00                      | \$300.00                       | 176.52              | \$123.48                        | \$300.00                                  |
| Utilities, office paid by renter (see 541-4301)          | 513-4301                      | \$1,500.00                      | \$1,500.00                    | \$0.00                         | 0.00                | \$0.00                          | \$0.00                                    |
| Rent Office & Equip (bldg., copier, computer)            | 513-4401                      | \$4,800.00                      | \$4,800.00                    | \$4,800.00                     | 2,130.89            | \$2,669.11                      | \$4,800.00                                |
| Repairs & Maintenance, Office                            | 513-4620                      | \$1,200.00                      | \$1,200.00                    | \$1,200.00                     | 383.88              | \$816.12                        | \$1,200.00                                |
| Misc. Expense  | 513-4901                      | \$2,200.00                      | \$2,200.00                    | \$3,000.00                     | 599.86              | \$2,400.14                      | \$3,000.00                                |
| Office Supplies  | 513-5101                      | \$1,800.00                      | \$1,800.00                    | \$1,500.00                     | 292.56              | \$1,207.44                      | \$1,500.00                                |
| Memberships  | 513-5400                      | \$175.00                        | \$175.00                      | \$175.00                       | 175.00              | \$0.00                          | \$175.00                                  |
| Legal Fees   | 514-3100                      | \$10,000.00                     | \$10,000.00                   | \$10,000.00                    | 4,800.00            | \$5,200.00                      | \$10,000.00                               |
| <b>Total Administration</b>                              |                               | <b>\$245,861.13</b>             | <b>\$245,861.13</b>           | <b>\$262,185.27</b>            | <b>\$139,442.87</b> | <b>\$122,742.40</b>             | <b>\$262,185.27</b>                       |
| <b>Expense, Field, General</b>                           |                               |                                 |                               |                                |                     |                                 |   |
| <b>Road &amp; Street Facilities (Roads &amp; Mowing)</b> |                               |                                 |                               |                                |                     |                                 |   |
| Regular Salaries   | 541-1200                      | \$117,253.45                    | \$117,253.45                  | \$120,767.09                   | 57,776.21           | \$62,990.88                     | \$120,767.09                              |
| Overtime (including salary, FICA, FRS)                   | 541-1400                      | \$5,607.64                      | \$5,607.64                    | \$6,359.72                     | 0.00                | \$6,359.72                      | \$6,359.72                                |
| FICA (7.65%)   | 541-2101                      | \$9,398.87                      | \$9,398.87                    | \$9,238.68                     | 4,704.48            | \$4,534.20                      | \$9,238.68                                |
| Retirement Fund, FRS (8.26%)                             | 541-2201                      | \$9,730.60                      | \$9,730.60                    | \$9,975.36                     | 4,793.08            | \$5,182.28                      | \$9,975.36                                |
| Insurance, Health  | 541-2301                      | \$22,587.84                     | \$22,587.84                   | \$23,039.60                    | 11,514.06           | \$11,525.54                     | \$23,039.60                               |
| Insurance, Life  | 541-2302                      | \$385.20                        | \$385.20                      | \$306.00                       | 153.00              | \$153.00                        | \$306.00                                  |
| Insurance, Workers Comp                                  | 541-2401                      | \$5,575.00                      | \$5,575.00                    | \$6,522.00                     | 4,558.00            | \$1,964.00                      | \$6,522.00                                |

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|---|--------------------|---------------------------------|---------------------|--------------------------------|---------------------|---------------------------------|--------------------------------|-----------------------|
| Account #                                   | 5.7494%            |                                 | 5.4259%             |                                |                     |                                 | 5.7939%                        |                       |
| Engineering Service                         | 541-3101           | \$5,500.00                      | \$5,500.00          | \$3,000.00                     | 0.00                | \$3,000.00                      | \$3,000.00                     | \$5,500.00            |
| Contract Work - Other                       | 541-3401           | \$100.00                        | \$100.00            | \$100.00                       | 0.00                | \$100.00                        | \$100.00                       | \$100.00              |
| Travel, Training & Per Diem - ADD           | 541-4000           | \$1,000.00                      | \$1,000.00          | \$1,000.00                     | 0.00                | \$1,000.00                      | \$1,000.00                     | \$1,000.00            |
| Street Light Rental                         | 541-4310           | \$28,500.00                     | \$28,500.00         | \$31,000.00                    | 314.13              | \$30,685.87                     | \$31,000.00                    | \$31,000.00           |
| Utilities - Buildings                       | 541-4320           | \$3,120.00                      | \$3,120.00          | \$3,120.00                     | 12,040.62           | -\$8,920.62                     | \$3,120.00                     | \$3,120.00            |
| Mobile Telephone Expense                    | 541-4101           | \$660.00                        | \$660.00            | \$675.00                       | 1,480.05            | -\$805.05                       | \$675.00                       | \$675.00              |
| Rental Bldgs. & Equip (Automobile)          | 541-4401           | \$500.00                        | \$500.00            | \$500.00                       | 0.00                | \$500.00                        | \$500.00                       | \$500.00              |
| Insurance - P&C Liability, Field            | 541-4501           | \$13,854.00                     | \$13,854.00         | \$14,830.00                    | 7,086.00            | \$7,744.00                      | \$14,830.00                    | \$16,164.70           |
| Repairs & Maint Equip                       | 541-4601           | \$12,000.00                     | \$12,000.00         | \$12,000.00                    | 7,599.14            | \$4,400.86                      | \$12,000.00                    | \$18,000.00           |
| Operating Supplies                          | 541-5201           | \$35,234.00                     | \$35,234.00         | \$33,234.00                    | 7,955.61            | \$25,278.39                     | \$33,234.00                    | \$25,000.00           |
| Road Material, Designated                   | 541-5301           | \$111,431.78                    | \$111,431.78        | \$100,000.00                   | 0.00                | \$100,000.00                    | \$100,000.00                   | \$100,000.00          |
| Road Material - Other                       | 541-5310           | \$15,000.00                     | \$15,000.00         | \$15,000.00                    | 5,073.40            | \$9,926.60                      | \$15,000.00                    | \$15,000.00           |
| Road Street Sign Maint                      | 541-5320           | \$12,000.00                     | \$12,000.00         | \$1,500.00                     | 53.47               | \$1,446.53                      | \$1,500.00                     | \$2,500.00            |
| Property & Equipment                        | 541-6401           | \$11,000.00                     | \$11,000.00         | \$10,000.00                    | 0.00                | \$10,000.00                     | \$10,000.00                    | \$65,000.00           |
| <b>Total Road Maintenance</b>               |                    | <b>\$420,438.38</b>             | <b>\$420,438.38</b> | <b>\$402,167.45</b>            | <b>\$125,101.25</b> | <b>\$277,066.20</b>             | <b>\$402,167.45</b>            | <b>\$461,358.02</b>   |
| Mosquito Control, Supplies                  | 562-5201           | \$7,700.00                      | \$7,700.00          | \$7,700.00                     | 0.00                | \$7,700.00                      | \$7,700.00                     | \$7,700.00            |
| <b>Sub-Total for Field Expenses:</b>        |                    | <b>\$428,138.38</b>             | <b>\$428,138.38</b> | <b>\$409,867.45</b>            | <b>125,101.25</b>   | <b>\$284,766.20</b>             | <b>\$409,867.45</b>            | <b>\$469,058.02</b>   |
| <b>Sub-Total Admin &amp; Field Expenses</b> |                    | <b>\$673,999.51</b>             | <b>\$673,999.51</b> | <b>\$672,052.72</b>            | <b>\$264,544.12</b> | <b>\$407,508.60</b>             | <b>\$672,052.72</b>            | <b>\$763,689.47</b>   |
| Budgeted Contingency                        | 580-0001           | \$15,000.00                     | \$15,000.00         | \$15,000.00                    | 0.00                | \$15,000.00                     | \$15,000.00                    | \$15,000.00           |
| Budgeted Carry Forward, Unassigned          | 800-9900           | \$162,852.00                    | \$157,557.00        | \$157,557.00                   | 0.00                | \$157,557.00                    | \$124,086.00                   | \$167,557.00          |
| Budgeted Carry Forward, Assigned Emergency  | 800-9903           | \$100,000.00                    | \$100,000.00        | \$100,000.00                   | 0.00                | \$100,000.00                    | \$100,000.00                   | \$100,000.00          |
| <b>Total Expenses</b>                       |                    | <b>\$951,851.51</b>             | <b>\$946,556.51</b> | <b>\$944,609.72</b>            | <b>\$264,544.12</b> | <b>\$680,065.60</b>             | <b>\$911,138.72</b>            | <b>\$1,046,246.47</b> |