

Flagler Estates Road and Water Control District  
Non-Advalorem Assessment Calculation - Proposed  
Fiscal 2018-2019

<u>Maintenance</u>				<u>Budgeted</u>	
<u>Assessment Component</u>	<u>Applicable</u>	<u>Proposed</u>	<u>Total to be Billed</u>	<u>Revenues</u>	
	<u>Acreage</u>	<u>Assessment</u>	<u>Budgeted Rate</u>		
Maintenance & Operations	6180.61	140.00	855,285	95.00%	822,021
				<u>822,021</u>	
Total Assessments		140.00	<u>865,285</u>		<u>822,021</u>

<u>Capital Projects</u>					
<u>Assessment Component</u>	<u>Applicable</u>	<u>Proposed</u>	<u>Total to be Billed</u>	<u>Budgeted</u>	
	<u>Acreage</u>	<u>Assessment</u>	<u>Budgeted Rate</u>	<u>Revenues</u>	
Capital Projects	6180.61	35.00	216,321	95.00%	205,505
				<u>175.00</u>	
Assessment Total					<u>175.00</u>

**Flagler Estates Road and Water Control District  
Proposed Budget - General Fund  
Fiscal 2018-19**

	2017-18 as	Proposed 2018-	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
	Amended	19 Budget	Dollars	Percent	2017-18	2018-19	
<b>Fiscal 2016-17</b>							
<b>Anticipated Revenues</b>							
Assessments & Related Fees							
31125 - Taxes - St Johns County	822,021.00	822,021.00	-	0.00%	133.00	133.00	
31150 - Taxes - Flagler County	-	-	-	0.00%	-	-	
33825 - Excess Fees - St Johns County	-	-	-	0.00%	-	-	
<b>Total Assessments &amp; Related Fees</b>	<b>822,021.00</b>	<b>822,021.00</b>	<b>-</b>	<b>0.00%</b>	<b>698.75</b>	<b>133.00</b>	
<b>Grants</b>							
33880 - FEMA -	-	-	-	0.00%	-	-	
33885 - Other	-	-	-	0.00%	-	-	
<b>Total Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	
<b>Service and Permit Fees</b>							
34190 - Culvert Permit Fees	1,875.00	750.00	(1,125.00)	-60.00%	0.30	0.12	
34195 - Culvert Installation - Packages	27,500.00	39,500.00	12,000.00	43.64%	4.45	6.39	
34196 - Maintenance, Repairs & Damages	2,500.00	675.00	(1,825.00)	-73.00%	0.40	0.11	
34197 - Copies, Maps and Other	250.00	100.00	(150.00)	-60.00%	0.04	0.02	
34199 - Move On/Off Permit	425.00	850.00	425.00	100.00%	0.07	0.14	
<b>Total Service and Permit Fees</b>	<b>32,550.00</b>	<b>41,875.00</b>	<b>9,325.00</b>	<b>28.65%</b>	<b>5.26</b>	<b>6.78</b>	
<b>Miscellaneous Revenues</b>							
36110 - Interest Earned CCB	900.00	1,000.00	100.00	11.11%	0.15	0.16	
36115 - Interest Earned CCB	-	-	-	0.00%	-	-	
36120 - Interest Earned - SBA	150.00	1,300.00	1,150.00	76.67%	0.02	0.21	
36132 - Interest Income - St Johns	100.00	100.00	-	0.00%	0.02	0.02	
36990 - Miscellaneous Revenues	200.00	200.00	-	0.00%	0.03	0.03	
<b>Total Miscellaneous Revenues</b>	<b>1,350.00</b>	<b>2,600.00</b>	<b>1,250.00</b>	<b>92.59%</b>	<b>0.22</b>	<b>0.42</b>	
<b>Total Anticipated Revenues</b>	<b>855,921.00</b>	<b>866,496.00</b>	<b>10,575.00</b>	<b>1.24%</b>	<b>138.48</b>	<b>140.20</b>	
<b>Proposed Expenditures</b>							
51000 - Personal Services							
51100 - Supervisors Fees							
51200 - Salary and Wages	309,424.93	328,710.93	19,286.00	6.23%	50.06	53.18	
51210 - Vacation	25,856.25	27,985.05	2,128.80	8.23%	4.18	4.53	
51220 - Sick	5,808.80	7,574.44	1,565.64	26.95%	0.94	1.19	
51230 - Holiday	13,105.22	14,105.98	1,000.76	7.64%	2.12	2.28	
51400 - Overtime Pay	-	-	-	100.00%	-	-	
52100 - FICA Taxes	21,960.11	23,446.93	1,486.82	6.77%	3.55	3.79	
52150 - Payroll Taxes - Medicare	5,135.83	5,483.57	347.74	6.77%	0.83	0.89	
52200 - Retirement	18,000.00	18,000.00	-	0.00%	2.91	2.91	
52300 - Life and Health Insurance	-	-	-	0.00%	-	-	
52350 - Dependent Life Ins	-	-	-	0.00%	-	-	
52300 - Life and Health Insurance - Other	83,323.44	60,432.00	(22,891.44)	-27.47%	13.48	9.78	
<b>Total 52300 - Life and Health Insurance</b>	<b>83,323.44</b>	<b>60,432.00</b>	<b>(22,891.44)</b>	<b>-27.47%</b>	<b>13.48</b>	<b>9.78</b>	
52400 - Unemployment Compensation	3,612.81	3,857.40	244.59	6.77%	0.58	0.62	
52450 - Workers Compensation Insurance	28,000.00	26,000.00	(2,000.00)	-7.14%	4.53	4.21	
52460 - Drug & Alcohol Testing	-	-	-	0.00%	-	-	
<b>Total 51000 - Personal Services</b>	<b>514,227.39</b>	<b>515,396.30</b>	<b>1,168.91</b>	<b>0.23%</b>	<b>83.18</b>	<b>83.38</b>	

Flagler Estates Road and Water Control District  
Proposed Budget - General Fund  
Fiscal 2018-19

	2017-18 as	Proposed 2018-	Change From Prior Year	Percent	Per Acre Figures (@ 61.80.61 Acres)		Remarks
	Amended	19 Budget	Dollars		2017-18	2018-19	
53000 · Operating Expenses							
53131 · Services - Engineering	520.00	-	(520.00)	-100.00%	0.08	-	
53132 · Vegetation Control	30,000.00	30,000.00	-	0.00%	4.85	4.85	
53133 · Surveying	-	-	-	100.00%	-	-	
53134 · Environmental Services	-	-	-	0.00%	-	-	
53154 · Legal	28,000.00	28,000.00	-	0.00%	4.53	4.53	
53155 · Legal Advertisement	785.00	700.00	(85.00)	-10.83%	0.13	0.11	
53200 · Accounting	17,000.00	17,000.00	-	0.00%	2.75	2.75	
53225 · Auditing	10,700.00	10,000.00	(700.00)	-6.54%	1.73	1.62	
54000 · Travel & Per Diem	1,200.00	1,200.00	-	0.00%	0.19	0.19	
54010 · Continuing Education & Seminars	200.00	200.00	-	0.00%	0.03	0.03	
54100 · Telephone	4,000.00	4,000.00	-	0.00%	0.65	0.65	
54251 · Postage	250.00	250.00	-	0.00%	0.04	0.04	
54252 · Fuel & Oil	42,500.00	50,000.00	7,500.00	17.65%	6.88	8.09	
54300 · Utilities	5,000.00	5,000.00	-	0.00%	0.81	0.81	
54500 · Insurance	35,000.00	35,000.00	-	0.00%	5.66	5.66	
54600 · Shop Expense	15,800.00	15,800.00	-	0.00%	2.56	2.56	
54658 · Equipment Rental	-	-	-	0.00%	-	-	
54659 · Equipment Maintenance	-	-	-	0.00%	-	-	
54660 · Computers	520.00	-	(520.00)	100.00%	0.08	-	
54659 · Equipment Maintenance - Other	62,000.00	62,000.00	-	0.00%	10.03	10.03	
Total 54659 · Equipment Maintenance	62,520.00	62,000.00	(520.00)	-0.83%	10.11	10.03	
55152 · Office Supplies	2,750.00	2,000.00	(750.00)	-27.27%	0.44	0.32	
55153 · Admin Fees, Licenses, Permits	3,000.00	2,000.00	(1,000.00)	-33.33%	0.49	0.32	
55154 · Facility Maintenance & Repairs	4,475.00	4,500.00	25.00	0.56%	0.72	0.73	
55155 · Publishing & Printing	4,700.00	4,800.00	100.00	2.13%	0.76	0.78	
55225 · Collection Expense-St Johns	8,650.00	8,650.00	-	0.00%	1.40	1.40	
55230 · Collection Discounts - SJC	21,000.00	21,000.00	-	0.00%	3.40	3.40	
55275 · Collection Expense - SJPA	11,080.00	11,000.00	(80.00)	-0.72%	1.78	1.78	
55459 · Other Current Charges	-	2,500.00	2,500.00	#DIV/0!	-	0.40	
Total 53000 · Operating Expenses	309,130.00	315,600.00	6,470.00	2.09%	50.00	51.05	
56000 · Capital Outlay							
56463 · Street Signs	-	-	-	100.00%	-	-	
56464 · Machinery & Equipment	50,000.00	-	(50,000.00)	-100.00%	8.09	-	
56466 · Drainage Control	30,000.00	25,000.00	(5,000.00)	-16.67%	4.85	4.04	
56467 · Road Improvements	5,000.00	5,000.00	-	0.00%	0.81	0.81	
56468 · Signage	9,275.00	4,500.00	(4,775.00)	-51.48%	1.50	0.73	
56470 · FERDAP - PARK LANDS	-	-	-	0.00%	-	-	
Total 56000 · Capital Outlay	94,275.00	34,500.00	(59,775.00)	-63.40%	15.25	5.58	
57000 · Debt Service							
57471 · Principal Payments	-	-	-	0.00%	-	-	
57472 · Interest Payments	-	-	-	0.00%	-	-	
Total 57000 · Debt Service	-	-	-	0.00%	-	-	
Total Proposed Expenditures	917,632.39	865,496.30	(52,136.09)	-5.68%	148.43	140.01	
Anticipated Operating Excess (Deficit)	(61,711.39)	999.70	62,711.09	-101.62%	(9.95)	0.19	

**Flagler Estates Road and Water Control District  
Proposed Budget - General Fund  
Fiscal 2018-19**

	2017-18 as Amended		Proposed 2018-19 Budget		Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
					Dollars	Percent	2017-18	2018-19	
Fiscal 2016-17									
Other Sources, Uses and Transfers									
60000 - Other Sources and Uses									
Debt Proceeds - Including Capital Leases									
Other Proceeds	-	-	-	-	-	0.00%	-	-	
Total 60000 - Other Sources and Uses	-	-	-	-	-	0.00%	-	-	
Interfund Transfers									
Transfers In	-	-	-	-	-	0.00%	-	-	
Transfers Out	-	-	-	-	-	0.00%	-	-	
Total Interfund Transfers	-	-	-	-	-	0.00%	-	-	
Total Other Sources, Uses and Transfers	-	-	-	-	-	0.00%	-	-	
Total Excess (Deficit)	(61,711.39)	999.70	62,711.09	-101.62%			(9.95)	0.19	
Opening Reserve - Adjusted to 9/30/17 actual	1,676,740.53	1,615,029.14					271.29	261.31	
Closing Reserve	1,615,029.14	1,616,028.84					261.31	261.47	
Reserve Calculations									
Operating Reserve									
Anticipated Annual Operating Expenditures									
Personnel	514,227.39	515,396.30					83.20	83.39	
Operating	309,130.00	315,600.00					50.02	51.06	
Total	823,357.39	830,996.30					133.22	134.45	
6 Months of Anticipated Operating Expenditures	411,679.00	415,498.00					66.61	67.23	
Annual Debt Service - Removed for Payoff	-	-					-	-	
Recommended Reserve	411,679.00	415,498.00					66.61	67.23	
Balance in Reserve Accounts									
(Includes operating and emergency)	763,854.54	763,854.54					123.59	123.59	
Excess/(Deficit) Reserve Funding	352,175.54	348,356.54					56.98	56.36	
Non-Operating Reserves									
Anticipated Cash Carry forward September 30	1,615,029.14	1,616,028.84					261.31	261.47	
Less:									
Recommended Operating Reserves	(411,679.00)	(415,498.00)					(66.61)	(67.23)	
Park Fund Reserve - Match Fund	-	-					-	-	
SBA B-Fund	(602.00)	(602.00)					(0.10)	(0.10)	
Other	-	-					-	-	
Estimated Net Unobligated funds	1,202,748.14	1,199,928.84					194.60	194.14	
Proposed Obligations	-	-					-	-	
FEMA Matching	(452,520.25)	(452,520.25)					(73.22)	(73.22)	
Grant Matching/Emergency	-	-					-	-	

Flagler Estates Road and Water Control District  
Proposed Budget - General Fund  
Fiscal 2018-19

Fiscal 2016-17	2017-18 as		Proposed 2018-19 Budget		Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
		Amended		19 Budget	Dollars	Percent	2017-18	2018-19	
Purchase of Right of Ways		(100,000.00)		(100,000.00)			(16.18)	(16.18)	
Other							-	-	
Unobligated Non-Operating Reserve		650,227.89		647,408.59			105.20	104.74	

Flagler Estates Road and Water Control District  
Proposed - Capital Projects Fund Budget  
Fiscal 2018-19  
with Comparisons

	2017-18 as Amended		Proposed 2018-19 Budget		Change from Prior Year		Per Acre Figures @ 6180.61 Acres	
					Dollars	Percent	2015-16	2016-17
<b>Anticipated Revenues</b>								
31125 · CIP Assessment Collections	228,992.00	205,505.00	(23,487.00)	-10.26%	37.05	33.25		
36110 · Interest Income	-	-	-	-	-	-		
36115 · Other Grants	-	-	-	-	-	-		
36120 · Interest Income - CCB	-	-	-	-	-	-		
36990 · Miscellaneous Revenue	-	-	-	-	-	-		
36995 · Proceeds from Financing Sources	-	-	-	-	-	-		
Use of Reserves	-	-	-	-	-	-		
39991 · FEMA - Grants	-	-	-	-	-	-		
<b>Total Anticipated Revenues</b>	<b>228,992.00</b>	<b>205,505.00</b>	<b>(23,487.00)</b>	<b>-10.26%</b>	<b>37.05</b>	<b>33.25</b>		
<b>Proposed Expenditures</b>								
53131 · Engineering Services	-	-	-	-	-	-		
53132 · Project Supervision	-	-	-	-	-	-		
53133 · Survey Services	-	-	-	-	-	-		
53134 · Environmental Services	-	-	-	-	-	-		
55153 · Admin Fees, Licenses, Permits	-	-	-	-	-	-		
55230 · SJC - Collection Exp	-	-	-	-	-	-		
55235 · SJC Assessment Discount	-	-	-	-	-	-		
55275 · Collection Expense	-	-	-	-	-	-		
56460 · Paving and Stabilization	-	-	-	0.00%	-	-		
56465 · Road Resurfacing	265,000.00	80,000.00	(185,000.00)	0.00%	42.88	12.94		
56466 · Drainage Control	-	-	-	-	-	-		
56470 · Guardrail Installation	-	-	-	-	-	-		
56475 · Signage	-	-	-	-	-	-		
56480 · Pavement Striping	-	-	-	-	-	-		
56485 · Drainage Imp - Intersections	-	-	-	-	-	-		
56490 · Driveway Culverts	-	-	-	-	-	-		
56495 · Paving Culverts & Rip Rap	70,000.00	-	(70,000.00)	-	11.33	-		
56500 · Culvert Replacements	-	-	-	-	-	-		
57000 · Storm Water Treatment	-	-	-	-	-	-		
<b>Total Proposed Expenditures</b>	<b>335,000.00</b>	<b>80,000.00</b>	<b>(255,000.00)</b>	<b>-76.12%</b>	<b>54.21</b>	<b>12.94</b>		
<b>Anticipated Excess/(Deficit)</b>	<b>(106,008.00)</b>	<b>125,505.00</b>	<b>231,513.00</b>	<b>-218.39%</b>	<b>(17.16)</b>	<b>20.31</b>		
<b>Opening Reserves</b>	<b>338,053.76</b>	<b>232,045.76</b>						
<b>Use of Reserves</b>								
<b>Closing Reserves</b>	<b>232,045.76</b>	<b>357,550.76</b>						

Flagler Estates Road and Water Control District  
 Operating Expense Budget Worksheet - General Fund  
 Fiscal 2018-19

Description

Notes

Proposed  
Budget

53000 - Operating Expenses							
53131	Services - Engineering	Base fees for the day to day engineering services provided to the District - Does not include fees for Capital Project or Special Project Related Items					-
53132	Vegetation Control	Service and Chemicals for aquatic weed control					30,000.00
53133	Surveying	Cost of third party surveying not related to capital projects					-
53134	Environmental	Specialist for environmental issues					-
53154	Legal	Attorney Fees to the District Counsel, as well as other legal fees for other consulting attorneys					28,000.00
53155	Legal Advertisement	Cost of required advertisements					700.00
53200	Accounting	Treasurer fees					17,000.00
53225	Auditing	Annual audit costs for 2011 includes annual meeting charges					10,000.00
54000	Travel & Per Diem	Travel costs related seminars and meetings, and mileage reimbursements for staff use of personal vehicles					1,200.00
54010	Continuing Education & Seminars	Training and seminar costs					200.00
54100	Telephone	Telephone and Internet					4,000.00

Flagler Estates Road and Water Control District  
 Operating Expense Budget Worksheet - General Fund  
 Fiscal 2018-19

Description \_\_\_\_\_ Notes \_\_\_\_\_ Proposed Budget

53000 - Operating Expenses						
54251	Postage	Postage - Including annual mailings				250.00
54252	Fuel & Oil	Cost of all fuels used by district				50,000.00
54300	Utilities	Primarily Electricity				5,000.00
54500	Insurance	General liability insurance - Adjusted for Prepaid Items				35,000.00
54600	Shop Expense	Parts and Supplies				15,800.00
54658	Equipment Rental	Includes short term rental of equipment when ours is in the shop and other small rental items.				-
54660	Computers	Internet access, software, other computer related costs & copier/Printer maint				-
54659	Equipment Maintenance - Other	Tires, major equipment servicing and repairs				62,000.00
55152	Office Supplies	General office expenses				2,000.00
55153	Admin Fees, Licenses, Permits	Memberships, renewals and other subscription type items				2,000.00
55154	Facility Maintenance & Repairs	Monthly cleaning, rag and soap services and other maint related items of the District Building, alarm system and minor repairs				4,500.00



Flagler Estates Road and Water Control District  
 Operating Expense Budget Worksheet - General Fund  
 Fiscal 2018-19

Description

Notes

Proposed  
Budget

53000 · Operating Expenses					
55155 · Publishing and Printing	Annual Landholders Mailing				4,800.00
55225 · Collection Expense-St Johns	Collection costs charged by the county - commissions earned for the tax collection function				8,650.00
55230 · Collection Discounts - SJC	Early payment discounts passed on to District from County				21,000.00
55275 · Collection Expense - SJPA	Collection costs charged by the County				11,000.00
55459 · Other Current Charges	Miscellaneous, in prior years this included testing and some survey costs, now recorded in other accounts. - Includes bank charges				2,500.00
<b>Total 53000 · Operating Expenses</b>					<b>315,600.00</b>

Flagler Estates Road and Water Control District  
 Capital Outlay Expenses Budget Worksheet - General Fund  
 Fiscal 2018-19

Description

Notes

Proposed

56000 - Capital Outlay										
	56463 - Street Signs	Street Signs								
	56464 - Machinery & Equipment	New capital equipment items								
	56466 - Drainage Control	Repairs not covered under Capital Projects Fund							25,000.00	
	56467 - Road repairs	Repairs not covered under Capital Projects Fund							5,000.00	
	56468 - Signage	Street Signs							4,500.00	
	56470 - FERDAP - PARK LANDS	Grant Funded Capital Acquisitions							34,500.00	