

Flagler Estates Road and Water Control District
Non-Advalorem Assessment Calculation - Approved
Fiscal 2021-2022

Maintenance				
Assessment Component	Applicable Acreage	Proposed Assessment	Total to be Billed Budgeted Rate	Budgeted Revenues
Maintenance & Operations	6180.61	144.00	890,008	95.00%
				845,508
Total Assessments		144.00	890,008	845,508

Capital Projects				
Assessment Component	Applicable Acreage	Proposed Assessment	Total to be Billed Budgeted Rate	Budgeted Revenues
Capital Projects	6180.61	35.00	216,321	95.00%
				205,505
Assessment Total				179.00

**Flagler Estates Road and Water Control District
Proposed Budget - General Fund
Fiscal 2021-2022**

Fiscal 2020-21	2019-20 as Amended	Proposed 2021-22 Budget	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
			Dollars	Percent	2018-19	2019-20	
Anticipated Revenues							
Assessments & Related Fees							
31125 · Taxes - St Johns County	822,021.00	845,508.00	23,487.00	2.86%	133.00	136.80	
31150 · Taxes - Flagler County	-	-	-	0.00%	-	-	
33825 · Excess Fees - St Johns County	-	-	-	0.00%	-	-	
Total Assessments & Related Fees	822,021.00	845,508.00	23,487.00	2.86%	698.75	136.80	
Grants							
33880 · FEMA -	-	-	-	0.00%	-	-	
33885 · Other	-	-	-	0.00%	-	-	
Total Grants	-	-	-	0.00%	-	-	
Service and Permit Fees							
34190 · Culvert Permit Fees	750.00	2,000.00	1,250.00	166.67%	0.12	0.32	
34195 · Culvert Installation - Packages	44,500.00	156,328.00	111,828.00	251.30%	7.20	23.29	
34196 · Maintenance, Repairs & Damages	675.00	675.00	-	0.00%	0.11	0.11	
34197 · Copies, Maps and Other	100.00	100.00	-	0.00%	0.02	0.02	
34199 · Move On/Off Permit	850.00	3,700.00	2,850.00	335.29%	0.14	0.60	
Total Service and Permit Fees	46,875.00	162,803.00	115,928.00	247.31%	7.59	26.34	
Miscellaneous Revenues							
36110 · Interest Earned CCB	2,000.00	2,000.00	-	0.00%	0.32	0.32	
36115 · Interest Earned CCB	-	-	-	0.00%	-	-	
36120 · Interest Earned - SBA	1,300.00	1,300.00	-	0.00%	0.21	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	
Total Miscellaneous Revenues	3,600.00	3,600.00	-	0.00%	0.58	0.58	
Total Anticipated Revenues	872,496.00	1,011,911.00	139,415.00	15.98%	141.17	163.72	
Proposed Expenditures							
51000 · Personal Services							
51100 · Supervisors Fees	1,575.00	1,125.00	(450.00)	100.00%	0.25	0.18	
51200 · Salary and Wages	328,504.92	340,583.92	12,079.00	3.68%	53.15	55.11	
51210 · Vacation	28,101.60	30,755.78	2,654.18	9.44%	4.55	4.98	
51220 · Sick	7,405.15	7,343.48	(61.67)	-0.83%	1.20	1.19	
51230 · Holiday	14,164.73	15,002.82	838.09	5.92%	2.29	2.43	
51400 · Overtime Pay	-	-	-	100.00%	-	-	
52100 · FICA Taxes	23,544.58	24,478.28	933.70	3.97%	3.81	3.96	
52150 · Payroll Taxes - Medicare	5,506.41	5,724.75	218.34	3.97%	0.89	0.93	
52200 · Retirement	18,000.00	20,000.00	2,000.00	11.11%	2.91	3.24	
52300 · Life and Health Insurance	-	-	-	0.00%	-	-	
52350 · Dependent Life Ins	-	-	-	0.00%	-	-	
52300 · Life and Health Insurance - Other	95,474.40	83,081.88	(12,392.52)	-12.98%	15.45	13.44	
Total 52300 · Life and Health Insurance	95,474.40	83,081.88	(12,392.52)	-12.98%	15.45	13.44	
52400 · Unemployment Compensation	3,873.48	4,027.08	153.60	3.97%	0.63	0.65	
52450 · Workers Compensation Insurance	22,218.00	24,000.00	1,782.00	8.02%	3.59	3.88	
52460 · Drug & Alcohol Testing	-	-	-	0.00%	-	-	
Total 51000 · Personal Services	548,368.27	556,122.99	7,754.72	1.41%	88.72	89.99	

**Fligler Estates Road and Water Control District
Proposed Budget - General Fund
Fiscal 2021-2022**

Fiscal 2020-21	2019-20 as Amended	Proposed 2021-22 Budget	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
			Dollars	Percent	2018-19	2019-20	
53000 · Operating Expenses							
53131 · Services - Engineering	5,000.00	-	(5,000.00)	-100.00%	0.81	-	
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	700.00	350.00	(350.00)	-50.00%	0.11	0.06	
53200 · Accounting	17,000.00	15,000.00	(2,000.00)	-11.76%	2.75	2.43	
53225 · Auditing	10,000.00	10,000.00	-	0.00%	1.62	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)	-100.00%	0.03	-	
54100 · Telephone	4,000.00	3,500.00	(500.00)	-12.50%	0.65	0.57	
54251 · Postage	250.00	350.00	100.00	40.00%	0.04	0.06	
54252 · Fuel & Oil	50,000.00	60,000.00	10,000.00	20.00%	8.09	9.71	
54300 · Utilities	5,000.00	4,000.00	(1,000.00)	-20.00%	0.81	0.65	
54500 · Insurance	35,000.00	32,000.00	(3,000.00)	-8.57%	5.66	5.18	
54600 · Shop Expense	15,800.00	15,000.00	(800.00)	-5.06%	2.56	2.43	
54658 · Equipment Rental	-	1,000.00	1,000.00	#DIV/0!	-	0.16	
54659 · Equipment Maintenance	-	-	-	100.00%	-	-	
54660 · Computers	-	-	-	-	-	-	
54659 · Equipment Maintenance - Other	62,000.00	20,000.00	(42,000.00)	-67.74%	10.03	3.24	
Total 54659 · Equipment Maintenance	62,000.00	20,000.00	(42,000.00)	-67.74%	10.03	3.24	
55152 · Office Supplies	2,000.00	500.00	(1,500.00)	-75.00%	0.32	0.08	
55153 · Admin Fees, Licenses, Permits	2,000.00	500.00	(1,500.00)	-75.00%	0.32	0.08	
55154 · Facility Maintenance & Repairs	4,500.00	2,000.00	(2,500.00)	-55.56%	0.73	0.32	
55155 · Publishing & Printing	4,800.00	5,000.00	200.00	4.17%	0.78	0.81	
55225 · Collection Expense-St Johns	8,650.00	8,000.00	(650.00)	-7.51%	1.40	1.29	
55230 · Collection Discounts - SJC	21,000.00	10,000.00	(11,000.00)	-52.38%	3.40	1.62	
55275 · Collection Expense - SJP A	11,000.00	11,000.00	-	0.00%	1.78	1.78	
55459 · Other Current Charges	2,500.00	2,000.00	(500.00)	-100.00%	0.40	0.32	
Total 53000 · Operating Expenses	320,600.00	259,400.00	(61,200.00)	-19.09%	51.86	41.98	
56000 · Capital Outlay							
56463 · Street Signs	-	-	-	100.00%	-	-	
56464 · Machinery & Equipment	-	73,000.00	73,000.00	#DIV/0!	-	11.81	
56466 · Drainage Control	25,000.00	-	(25,000.00)	-100.00%	4.04	-	
56467 · Road Improvements	5,000.00	5,000.00	-	0.00%	0.81	0.81	
56468 · Signage	4,500.00	4,000.00	(500.00)	-11.11%	0.73	0.65	
Total 56000 · Capital Outlay	34,500.00	142,000.00	107,500.00	311.59%	5.58	22.98	
57000 · Debt Service							
57471 · Principal Payments	-	-	-	0.00%	-	-	
57472 · Interest Payments	-	-	-	0.00%	-	-	
Total 57000 · Debt Service	-	-	-	0.00%	-	-	
Total Proposed Expenditures	903,468.27	957,522.99	54,054.72	5.98%	146.16	154.95	
Anticipated Operating Excess (Deficit)	(30,972.27)	54,388.01	85,360.28	-275.60%	(4.99)	8.77	

Fligler Estates Road and Water Control District
Proposed Budget - General Fund
Fiscal 2021-2022

	2019-20 as Amended	Proposed 2021-22 Budget	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
			Dollars	Percent	2018-19	2019-20	
Fiscal 2020-21							
Other Sources, Uses and Transfers							
60000 - Other Sources and Uses	-	-	-	0.00%	-	-	
Debt Proceeds - Including Capital Leases	-	-	-	0.00%	-	-	
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)	(30,972.27)	54,388.01	85,360.28	-275.60%	(4.99)	8.77	
Opening Reserve - Adjusted to 9/30/17 actual	1,640,984.61	1,610,012.34			265.51	260.49	
Closing Reserve	1,610,012.34	1,664,400.35			260.49	269.29	
Reserve Calculations							
Operating Reserve							
Anticipated Annual Operating Expenditures							
Personnel	548,368.27	556,122.99			88.72	89.98	
Operating	320,600.00	259,400.00			51.87	41.97	
Total	868,968.27	815,522.99			140.59	131.95	
6 Months of Anticipated Operating Expenditures	434,484.00	407,761.00			70.30	65.97	
Annual Debt Service - Removed for Payoff	-	-			-	-	
Recommended Reserve	434,484.00	407,761.00			70.30	65.97	
Balance in Reserve Accounts (includes operating and emergency)	763,854.54	763,854.54			123.59	123.59	
Excess/(Deficit) Reserve Funding	329,370.54	356,093.54			53.29	57.62	
Non-Operating Reserves							
Anticipated Cash Carry forward September 30	1,610,012.34	1,664,400.35			260.49	269.29	
Less:							
Recommended Operating Reserves	(434,484.00)	(407,761.00)			(70.30)	(65.97)	
Park Fund Reserve - Match Fund	-	-			-	-	
SBA B-Fund	(602.00)	(602.00)			(0.10)	(0.10)	
Other	-	-			-	-	
Estimated Net Unobligated funds	1,174,926.34	1,256,037.35			190.09	203.22	
Proposed Obligations	-	-			-	-	
FEMA Matching	(452,520.25)	(452,520.25)			(73.22)	(73.22)	
Grant Matching/Emergency	(100,000.00)	(100,000.00)			(16.18)	(16.18)	
Purchase of Right of Ways							

**Flagler Estates Road and Water Control District
Proposed Budget - General Fund
Fiscal 2021-2022**

Fiscal 2020-21	2019-20 as Amended	Proposed 2021-22 Budget	Change from Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
			Dollars	Percent	2018-19	2019-20	

Other					-	-	
Other							
Unobligated Non-Operating Reserve	622,406.09	703,517.10			100.69	113.82	

Flagler Estates Road and Water Control District
Proposed - Capital Projects Fund Budget
Fiscal 2021-2022
with Comparisons

Fiscal 2020-21	Change from Prior Year				Per Acre Figures @ 6180.61 Acres	
	2020-2021 as Amended	Proposed 2021-22 Budget	Dollars	Percent	2019-20	2020-2021
Anticipated Revenues						
31125 · CIP Assessment Collections	205,505.00	205,505.00	-	0.00%	33.25	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	-	-	-	-	-	-
Total Anticipated Revenues	205,505.00	205,505.00	-	0.00%	33.25	33.25
Proposed Expenditures						
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 · Road Stabilization (millings)	-	75,000.00	75,000.00	0.00%	-	12.13
56465 · Road Resurfacing (paving)	199,423.00	200,000.00	577.00	0.00%	32.27	32.36
56466 · Drainage Control	-	-	-	-	-	-
56470 · Guardrail Installation	-	-	-	-	-	-
56475 · Signage	-	-	-	-	-	-
56485 · Drainage Imp - Intersections	-	-	-	-	-	-
56490 · Driveway Culverts	-	5,000.00	5,000.00	-	-	0.81
56495 · Culverts & Rip Rap	-	-	-	-	-	-
56500 · Culvert Replacements	-	-	-	-	-	-
57000 · Storm Water Treatment	-	-	-	-	-	-
Total Proposed Expenditures	199,423.00	280,000.00	80,577.00	40.41%	32.27	45.30
Anticipated Excess/(Deficit)	6,082.00	(74,495.00)	(80,577.00)	-1324.84%	0.98	(12.05)
Opening Reserves	228,586.73	234,668.73				
Use of Reserves		-				
Closing Reserves	234,668.73	160,173.73				

Flagler Estates Road and Water Control District
Operating Expense Budget Worksheet - General Fund
Fiscal 2021-22

53000 - Operating Expenses		Description	Notes	Proposed Budget
	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		350.00
	53200 - Accounting	Treasurer fees		15,000.00
	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	CPR, First Aid & Flagger	-
	54100 - Telephone	Telephone and Internet		3,500.00

Flagler Estates Road and Water Control District
Operating Expense Budget Worksheet - General Fund
Fiscal 2021 -22

Description		Notes	Proposed Budget
53000 · Operating Expenses			
54251 · Postage	Postage - Including annual mailings		350.00
54252 · Fuel & Oil	Cost of all fuels used by district		60,000.00
54300 · Utilities	Primarily Electricity		4,000.00
54500 · Insurance	General liability insurance - Adjusted for Prepaid items		32,000.00
54600 · Shop Expense	Parts and Supplies		15,000.00
54658 · Equipment Rental	Includes short term rental of equipment when ours is in the shop and other small rental items.		1,000.00
54660 · Computers	Internet access, software, other computer related costs & copier/Printer maint		
54659 · Equipment Maintenance - Other	Tires, major equipment servicing and repairs		20,000.00
55152 · Office Supplies	General office expenses		500.00
55153 · Admin Fees, Licenses, Permits	Memberships, renewals and other subscription type items		500.00
55154 · Facility Maintenance & Repairs	Monthly cleaning, rag and soap services and other maint related items of the District Building, alarm system and minor repairs		2,000.00

Flagler Estates Road and Water Control District
Operating Expense Budget Worksheet - General Fund
Fiscal 2021-22

Description		Notes	Proposed Budget
53000 · Operating Expenses			
55155 · Publishing and Printing	Annual Landholders Mailing		5,000.00
	Collection costs charged by the county - commissions earned for the tax collection function		
55225 · Collection Expense-St Johns			8,000.00
55230 · Collection Discounts - SIC	Early payment discounts passed on to District from County		10,000.00
55275 · Collection Expense - SJPA	Collection costs charged by the County		11,000.00
	Miscellaneous, in prior years this included testing and some survey costs, now recorded in other accounts. - includes bank charges		
55459 · Other Current Charges			2,000.00
Total 53000 · Operating Expenses			259,400.00

Fiscal 2021-2022

Notes

Proposed

56000 - Capital Outlay							
	56463 · Street Signs	Street Signs					-
	56464 · Machinery & Equipment	New capital equipment items				2 yr term left	73,000.00
	56466 · Drainage Control	Repairs not covered under Capital Projects Fund					-
	56467 · Road repairs	Repairs not covered under Capital Projects Fund					5,000.00
	56468 · Signage	Street Signs					4,000.00
	56464-Equipment II	Loader/Pickup Truck				\$168k (4 yrs @ \$44k per yr) +\$16k Truck	60,000.00 142,000.00