

Flagler Estates Road and Water Control District
Non-Advalorem Assessment Calculation - Approved
Fiscal 2019-2020

Maintenance				Budgeted
Assessment Component	Applicable Acreage	Proposed Assessment	Total to be Billed Budgeted Rate	Revenues
Maintenance & Operations	6180.61	140.00	95.00%	822,021
				822,021
Total Assessments		140.00		822,021

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

**Flagler Estates Road and Water Control District
Proposed Budget - General Fund
Fiscal 2019-20**

	2018-19 as	Proposed 2019-	Change From Prior Year	Percent	Per Acre Figures @ 6180.61 Acres		Remarks
	Amended	20 Budget	Dollars		2018-19	2019-20	
Anticipated Revenues							
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%	-	-	
Total Assessments & Related Fees	822,021.00	822,021.00	-	0.00%	698.75	133.00	
Grants							
33880 - FEMA -	-	-	-	0.00%	-	-	
33885 - Other	-	-	-	0.00%	-	-	
Total Grants	-	-	-	0.00%	-	-	
Service and Permit Fees							
34190 - Culvert Permit Fees	750.00	750.00	-	0.00%	0.12	0.12	
34195 - Culvert Installation - Packages	44,500.00	55,000.00	10,500.00	23.60%	7.20	8.90	
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	850.00	-	0.00%	0.14	0.14	
Total Service and Permit Fees	46,875.00	57,375.00	10,500.00	22.40%	7.59	9.29	
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	882,996.00	10,500.00	1.20%	141.17	142.87	
Proposed Expenditures							
51000 - Personal Services							
51100 - Supervisors Fees	1,575.00	1,575.00	-	100.00%	0.25	0.25	
51200 - Salary and Wages	328,504.92	337,679.36	9,174.44	2.79%	53.15	54.64	
51210 - Vacation	28,101.60	30,534.85	2,433.25	8.66%	4.55	4.94	
51220 - Sick	7,405.15	7,290.74	(114.41)	-1.55%	1.20	1.18	
51230 - Holiday	14,164.73	14,895.05	730.32	5.16%	2.29	2.41	
51400 - Overtime Pay	-	-	-	100.00%	-	-	
52100 - FICA Taxes	23,544.58	24,302.43	757.85	3.22%	3.81	3.93	
52150 - Payroll Taxes - Medicare	5,506.41	5,683.63	177.22	3.22%	0.89	0.92	
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	95,474.40	86,901.00	(8,573.40)	-8.98%	15.45	14.06	
Total 52300 - Life and Health Insurance	95,474.40	86,901.00	(8,573.40)	-8.98%	15.45	14.06	
52400 - Unemployment Compensation	3,873.48	3,998.17	124.69	3.22%	0.63	0.65	
52450 - Workers Compensation Insurance	22,218.00	22,000.00	(218.00)	-0.98%	3.59	3.56	
52460 - Drug & Alcohol Testing	-	-	-	0.00%	-	-	
Total 51000 - Personal Services	548,368.27	552,860.23	4,491.96	0.82%	88.72	89.45	
53000 - Operating Expenses							
53131 - Services - Engineering	5,000.00	500.00	(4,500.00)	-90.00%	0.81	0.08	

**Flagler Estates Road and Water Control District
Proposed Budget - General Fund
Fiscal 2019-20**

	2018-19 as	Proposed 2019-	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
	Amended	20 Budget	Dollars	Percent	2018-19	2019-20	
53132 · Vegetation Control	30,000.00	30,000.00	-	0.00%	4.85	4.85	
53133 · Surveying	-	-	-	100.00%	-	-	
53134 · Environmental Services	38,500.00	-	(38,500.00)	100.00%	6.23	-	
53154 · Legal	28,000.00	28,000.00	-	0.00%	4.53	4.53	
53155 · Legal Advertisement	700.00	300.00	(400.00)	-57.14%	0.11	0.05	
53200 · Accounting	17,000.00	17,000.00	-	0.00%	2.75	2.75	
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	500.00	300.00	150.00%	0.03	0.08	
54100 · Telephone	4,000.00	3,500.00	(500.00)	-12.50%	0.65	0.57	
54251 · Postage	250.00	250.00	-	0.00%	0.04	0.04	
54252 · Fuel & Oil	50,000.00	50,000.00	-	0.00%	8.09	8.09	
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	11,000.00	(4,800.00)	-30.38%	2.56	1.78	
54658 · Equipment Rental	-	73,000.00	73,000.00	-	-	11.81	
54659 · Equipment Maintenance	-	-	-	100.00%	-	-	
54660 · Computers	-	-	-	-	-	-	
54659 · Equipment Maintenance - Other	62,000.00	65,000.00	3,000.00	4.84%	10.03	10.52	
Total 54659 · Equipment Maintenance	62,000.00	65,000.00	3,000.00	4.84%	10.03	10.52	
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	8,700.00	50.00	0.58%	1.40	1.41	
55230 · Collection Discounts - SJC	21,000.00	21,000.00	-	0.00%	3.40	3.40	
55275 · Collection Expense - SJPA	11,000.00	11,000.00	-	0.00%	1.78	1.78	
55459 · Other Current Charges	2,500.00	2,500.00	-	-100.00%	0.40	0.40	
Total 53000 · Operating Expenses	359,100.00	377,450.00	18,350.00	5.11%	58.09	61.07	
56000 · Capital Outlay	-	-	-	100.00%	-	-	
56463 · Street Signs	-	-	-	100.00%	-	-	
56464 · Machinery & Equipment	162,500.00	-	(162,500.00)	100.00%	26.29	-	
56466 · Drainage Control	25,000.00	10,000.00	(15,000.00)	-60.00%	4.04	1.62	
56467 · Road Improvements	113,000.00	5,000.00	(108,000.00)	-95.58%	18.28	0.81	
56468 · Signage	4,500.00	4,000.00	(500.00)	-11.11%	0.73	0.65	
Total 56000 · Capital Outlay	305,000.00	19,000.00	(286,000.00)	-93.77%	49.34	3.08	
57000 · Debt Service	-	-	-	0.00%	-	-	
57471 · Principal Payments	-	-	-	0.00%	-	-	
57472 · Interest Payments	-	-	-	0.00%	-	-	
Total 57000 · Debt Service	-	-	-	0.00%	-	-	
Total Proposed Expenditures	1,212,468.27	949,310.23	(263,158.04)	-21.70%	196.15	153.60	
Anticipated Operating Excess (Deficit)	(339,972.27)	(66,314.23)	273,658.04	-80.49%	(54.98)	(10.73)	
Other Sources, Uses and Transfers	-	-	-	0.00%	-	-	
60000 · Other Sources and Uses	-	-	-	0.00%	-	-	
Debt Proceeds - Including Capital Leases	-	-	-	0.00%	-	-	
Other Proceeds	-	-	-	0.00%	-	-	

**Flagler Estates Road and Water Control District
Proposed Budget - General Fund
Fiscal 2019-20**

	2018-19 as Amended	Proposed 2019-20 Budget	Change From Prior Year Dollars	Percent	Per Acre Figures @ 6180.61 Acres	Remarks
					2018-19 2019-20	
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)	(339,972.27)	(66,314.23)	273,658.04	-80.49%	(\$4.98)	(10.73)
Opening Reserve - Adjusted to 9/30/17 Audit (Less Inv)	1,654,464.00	1,314,491.73			267.69	212.68
Closing Reserve	1,314,491.73	1,248,177.50			212.68	201.95
Reserve Calculations						
Operating Reserve	2018-19 as Amended	Proposed 2019-20 Budget			2018-19 as Amended	Proposed 2019-20 Budget
Anticipated Annual Operating Expenditures						
Personnel	548,368.27	552,860.23			88.72	89.45
Operating	359,100.00	377,450.00			58.10	61.07
Total	907,468.27	930,310.23			146.82	150.52
6 Months of Anticipated Operating Expenditures	453,734.00	465,155.00			73.41	75.26
Annual Debt Service - Removed for Payoff	-	-			-	-
Recommended Reserve	453,734.00	465,155.00			73.41	75.26
Balance in Reserve Accounts (includes operating and emergency)	763,854.54	763,854.54			123.59	123.59
Excess/(Deficit) Reserve Funding	310,120.54	298,699.54			50.18	48.33
Non-Operating Reserves						
Anticipated Cash Carry forward September 30	1,314,491.73	1,248,177.50			212.68	201.95
Less:						
Recommended Operating Reserves	(453,734.00)	(465,155.00)			(73.41)	(75.26)
Park Fund Reserve - Match Fund	-	-			-	-
SBA B-Fund	(602.00)	(602.00)			(0.10)	(0.10)
Other	-	-			-	-
Estimated Net Unobligated funds	860,155.73	782,420.50			139.17	126.59
Proposed Obligations	-	-			-	-
FEMA Matching	-	-			-	-
Grant Matching /Emergency	(452,520.25)	(452,520.25)			(73.22)	(73.22)
Purchase of Right of Ways	(100,000.00)	(100,000.00)			(16.18)	(16.18)
Other	-	-			-	-
Unobligated Non-Operating Reserve	307,635.48	229,900.25			49.77	37.19

**Flagler Estates Road and Water Control District
Proposed - Capital Projects Fund Budget
Fiscal 2019-20
with Comparisons**

	Change from Prior Year		Per Acre Figures @ 61.80.61 Acres			
	2018-19 as Amended	Proposed 2019-20 Budget	Dollars	Percent	2018-19	2019-20
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	-	1,200.00	1,200.00	100.00%	-	0.19
36990 · Miscellaneous Revenue	-	-	-	-	-	-
36995 · Proceeds from Financing Sources	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-
39991 · FEMA - Grants	-	-	-	-	-	-
Total Anticipated Revenues	205,505.00	206,705.00	1,200.00	0.58%	33.25	33.44
Proposed Expenditures						
53131 · Engineering Services	-	-	-	-	-	-
53132 · Project Supervision	-	-	-	-	-	-
53133 · Survey Services	-	-	-	-	-	-
53134 · Environmental Services	-	-	-	-	-	-
55153 · Admin Fees, Licenses, Permits	-	-	-	-	-	-
55230 · SJC - Collection Exp	1,000.00	3,800.00	2,800.00	280.00%	0.16	0.61
55235 · SJC Assessment Discount	5,200.00	5,750.00	550.00	10.58%	0.84	0.93
55275 · Collection Expense	-	-	-	-	-	-
56460 · Paving and Stabilization	-	110,000.00	110,000.00	100.00%	-	17.80
56465 · Road Resurfacing	80,000.00	200,000.00	120,000.00	150.00%	12.94	32.36
56466 · Drainage Control	-	-	-	-	-	-
56470 · Guardrail Installation	-	-	-	-	-	-
56475 · Signage	-	-	-	-	-	-
56480 · Pavement Striping	-	-	-	-	-	-
56485 · Drainage Imp - Intersections	-	-	-	-	-	-
56490 · Driveway Culverts	-	-	-	-	-	-
56495 · Paving Culverts & Rip Rap	-	-	-	-	-	-
56500 · Culvert Replacements	-	-	-	-	-	-
57000 · Storm Water Treatment	-	35,000.00	35,000.00	-	-	5.66
Total Proposed Expenditures	86,200.00	354,550.00	268,350.00	311.31%	13.94	57.36
Anticipated Excess/(Deficit)	119,305.00	(147,845.00)	(267,150.00)	-223.92%	19.31	(23.92)
Opening Reserves	338,052.00	457,357.00				
Use of Reserves						
Closing Reserves	457,357.00	309,512.00				

Flagler Estates Road and Water Control District
 Operating Expense Budget Worksheet - General Fund
 Fiscal 2019-20

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				500.00
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				300.00
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				500.00
54100 · Telephone	Telephone and Internet				3,500.00
54251 · Postage	Postage - Including annual mailings				250.00

Flagler Estates Road and Water Control District
 Operating Expense Budget Worksheet - General Fund
 Fiscal 2019-20

Description

Notes

Proposed
Budget

53000 · Operating Expenses

54252 · Fuel & Oil	Cost of all fuels used by district				50,000.00
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				11,000.00
54658 · Equipment Rental	Includes short term rental of equipment when ours is in the shop and other small rental items.				73,000.00
54660 · Computers	Internet access, software, other computer related costs & copier/Printer maint				-
54659 · Equipment Maintenance - Other	Tires, major equipment servicing and repairs				65,000.00
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 2019-20

Description

Notes

Proposed
Budget

53000 · Operating Expenses

	55155 · Publishing and Printing	Annual Landholders Mailing				5,000.00
	55225 · Collection Expense-St Johns	Collection costs charged by the county - commissions earned for the tax collection function				8,700.00
	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
Total 53000 · Operating Expenses						377,450.00

Flagler Estates Road and Water Control District
 Capital Outlay Expenses Budget Worksheet - General Fund
 Fiscal 2019-20

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							10,000.00	
56467 - Road repairs	Repairs not covered under Capital Projects Fund							5,000.00	
56468 - Signage	Street Signs							4,000.00	
56470 - FERDAP - PARK LANDS	Grant Funded Capital Acquisitions								19,000.00