

Flagler Estates Road and Water Control District
Non-Advalorem Assessment Calculation - Proposed
Fiscal 2016-17

Maintenance

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

Capital Projects

Assessment Component	Applicable Acreage	Proposed Assessment	Total to be Billed	Budgeted Rate	Budgeted Revenues
Capital Projects	6180.61	39.00	241,044	95.00%	228,992
Assessment Total		<u>179.00</u>			

**Flagler Estates Road and Water Control District
Proposed Budget - General Fund
Fiscal 2016-17**

	2015-16 as	Proposed 2016-	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
	Amended	17 Budget	Dollars	Percent	2015-16	2016-17	
Fiscal 2016-17							
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	
					1,396.37		
					1,583.89		
Grants							
33880 - FEMA -	-	-	-	0.00%	-	-	
33885 - Other	-	-	-	0.00%	-	-	
Total Grants	-	-	-	0.00%	1,218.83	-	
					698.75		
Service and Permit Fees							
34190 - Culvert Permit Fees	500.00	500.00	-	0.00%	0.08	0.08	
34195 - Culvert Installation - Packages	10,000.00	10,000.00	-	0.00%	1.62	1.62	
34196 - Maintenance, Repairs & Damages	500.00	500.00	-	0.00%	0.08	0.08	
34197 - Copies, Maps and Other	150.00	150.00	-	0.00%	0.02	0.02	
34199 - Move On/Off Permit	300.00	300.00	-	0.00%	0.05	0.05	
Total Service and Permit Fees	11,450.00	11,450.00	-	0.00%	1.85	1.85	
Miscellaneous Revenues							
36110 - Interest Earned CCB	900.00	900.00	-	0.00%	0.15	0.15	
36115 - Interest Earned CCB	-	-	-	0.00%	-	-	
36120 - Interest Earned - SBA	150.00	150.00	-	0.00%	0.02	0.02	
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	1,350.00	1,350.00	-	0.00%	0.22	0.22	
Total Anticipated Revenues	834,821.00	834,821.00	-	0.00%	135.07	135.07	
Proposed Expenditures							
51000 - Personal Services							
51100 - Supervisors Fees	900.00	900.00	-	0.00%	0.15	0.15	
51200 - Salary and Wages	273,384.17	310,862.73	37,478.56	13.71%	44.23	50.30	
51210 - Vacation	13,190.25	17,912.59	4,722.34	35.80%	2.13	2.90	
51220 - Sick	5,239.55	5,506.21	266.66	5.09%	0.85	0.89	
51230 - Holiday	11,514.82	13,277.62	1,762.80	15.31%	1.86	2.15	
51400 - Overtime Pay	396.01	34.85	(361.16)	-91.20%	0.06	0.01	
52100 - FICA Taxes	18,886.75	21,606.62	2,719.87	14.40%	3.06	3.50	
52150 - Payroll Taxes - Medicare	4,417.06	5,053.17	636.11	14.40%	0.71	0.82	
52200 - Retirement	18,000.00	18,000.00	-	0.00%	2.91	2.91	
52300 - Life and Health Insurance							
52350 - Dependent Life Ins	-	-	-	0.00%	-	-	
52300 - Life and Health Insurance - Other	65,872.44	73,659.08	7,786.64	11.82%	10.66	11.92	
Total 52300 - Life and Health Insurance	65,872.44	73,659.08	7,786.64	11.82%	10.66	11.92	
52400 - Unemployment Compensation	3,107.18	3,554.63	447.45	14.40%	0.50	0.58	
52450 - Workers Compensation Insurance	18,500.00	24,072.00	5,572.00	30.12%	2.99	3.89	
52460 - Drug & Alcohol Testing	-	-	-	0.00%	-	-	
Total 51000 - Personal Services	433,408.23	494,439.50	61,031.27	14.08%	70.11	80.02	
53000 - Operating Expenses							
53131 - Services - Engineering	500.00	800.00	300.00	60.00%	0.08	0.13	
53132 - Vegetation Control	22,000.00	34,000.00	12,000.00	54.55%	3.56	5.50	
53133 - Surveying	-	2,000.00	2,000.00	100.00%	-	0.32	
53134 - Environmental Services	-	-	-	0.00%	-	-	
53154 - Legal	25,000.00	28,000.00	3,000.00	12.00%	4.04	4.53	
53155 - Legal Advertisement	600.00	900.00	300.00	50.00%	0.10	0.15	
53200 - Accounting	17,000.00	17,500.00	500.00	2.94%	2.75	2.83	
53225 - Auditing	9,000.00	9,000.00	-	0.00%	1.46	1.46	
54000 - Travel & Per Diem	1,000.00	1,200.00	200.00	20.00%	0.16	0.19	
54010 - Continuing Education & Seminars	1,000.00	500.00	(500.00)	-50.00%	0.16	0.08	
54100 - Telephone	6,200.00	4,000.00	(2,200.00)	-35.48%	1.00	0.65	
54251 - Postage	500.00	250.00	(250.00)	-50.00%	0.08	0.04	
54252 - Fuel & Oil	70,000.00	55,000.00	(15,000.00)	-21.43%	11.33	8.90	
54300 - Utilities	4,000.00	3,800.00	(200.00)	-5.00%	0.65	0.61	
54500 - Insurance	36,000.00	35,000.00	(1,000.00)	-2.78%	5.82	5.66	
54600 - Shop Expense	10,000.00	8,000.00	(2,000.00)	-20.00%	1.62	1.29	
54658 - Equipment Rental	1,000.00	-	(1,000.00)	-100.00%	0.16	-	
54659 - Equipment Maintenance							
54660 - Computers	1,000.00	-	(1,000.00)	-100.00%	0.16	-	
54659 - Equipment Maintenance - Other	60,000.00	60,000.00	-	0.00%	9.71	9.71	
Total 54659 - Equipment Maintenance	61,000.00	60,000.00	(1,000.00)	-1.64%	9.87	9.71	
55152 - Office Supplies	3,400.00	2,500.00	(900.00)	-26.47%	0.55	0.40	
55153 - Admin Fees, Licenses, Permits	3,500.00	2,000.00	(1,500.00)	-42.86%	0.57	0.32	
55154 - Facility Maintenance & Repairs	3,000.00	2,500.00	(500.00)	-16.67%	0.49	0.40	
55155 - Publishing & Printing	4,600.00	4,500.00	(100.00)	-2.17%	0.74	0.73	
55225 - Collection Expense-St Johns	8,500.00	8,000.00	(500.00)	-5.88%	1.38	1.29	
55230 - Collection Discounts - SJC	21,000.00	21,000.00	-	0.00%	3.40	3.40	
55275 - Collection Expense - SJPA	12,000.00	12,000.00	-	0.00%	1.94	1.94	
55459 - Other Current Charges	3,500.00	3,000.00	(500.00)	-14.29%	0.57	0.49	
Total 53000 - Operating Expenses	324,300.00	315,450.00	(8,850.00)	-2.73%	52.48	51.02	
56000 - Capital Outlay							
56463 - Street Signs	-	5,000.00	5,000.00	100.00%	-	0.81	
56464 - Machinery & Equipment	50,000.00	25,000.00	(25,000.00)	-50.00%	8.09	4.04	
56466 - Drainage Control	20,000.00	30,000.00	10,000.00	50.00%	3.24	4.85	
56467 - Road Improvements	5,000.00	5,000.00	-	0.00%	0.81	0.81	
56468 - Signage	1,000.00	300.00	(700.00)	-70.00%	0.16	0.05	
56470 - FERDAP - PARK LANDS	-	-	-	0.00%	-	-	
Total 56000 - Capital Outlay	76,000.00	65,300.00	(10,700.00)	-14.08%	12.30	10.56	
57000 - Debt Service							
57471 - Principal Payments	-	-	-	0.00%	-	-	
57472 - Interest Payments	-	-	-	0.00%	-	-	

**Flagler Estates Road and Water Control District
Proposed Budget - General Fund
Fiscal 2016-17**

Fiscal 2016-17	2015-16 as Amended	Proposed 2016-17 Budget	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
			Dollars	Percent	2015-16	2016-17	
Total 57000 - Debt Service	-	-	-	0.00%	-	-	
Total Proposed Expenditures	833,708.23	875,189.50	41,481.27	4.98%	134.89	141.60	
Anticipated Operating Excess (Deficit)	1,112.77	(40,368.50)	(41,481.27)	-3727.75%	0.18	(6.53)	
Other Sources, Uses and Transfers							
60000 - Other Sources and Uses							
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)	1,112.77	(40,368.50)	(41,481.27)	-3727.75%	0.18	(6.53)	
Opening Reserve - Adjusted to 9/30/15 actual	1,681,785.24	1,682,898.01			272.11	272.29	
Closing Reserve	1,682,898.01	1,642,529.51			272.29	265.76	
	2015-16 as Amended	Proposed 2016-17 Budget			2015-16 as Amended	Proposed 2016-17 Budget	
Reserve Calculations							
Operating Reserve							
Anticipated Annual Operating Expenditures							
Personnel	433,408.23	494,439.50			70.12	80.00	
Operating	324,300.00	315,450.00			52.47	51.04	
Total	757,708.23	809,889.50			122.59	131.04	
6 Months of Anticipated Operating Expenditures	378,854.00	404,945.00			61.30	65.52	
Annual Debt Service - Removed for Payoff	-	-			-	-	
Recommended Reserve	378,854.00	404,945.00			61.30	65.52	
Balance in Reserve Accounts (includes operating and emergency)	763,854.54	763,854.54			123.59	123.59	
Excess/(Deficit) Reserve Funding	385,000.54	358,909.54			62.29	58.07	
Non-Operating Reserves							
Anticipated Cash Carry forward September 30	1,652,291.45	1,611,922.95			267.33	260.80	
Less:							
Recommended Operating Reserves	(378,854.00)	(404,945.00)			(61.30)	(65.52)	
Park Fund Reserve - Match Fund	-	-			-	-	
SBA B-Fund	(602.00)	(602.00)			(0.10)	(0.10)	
Other	-	-			-	-	
Estimated Net Unobligated funds	1,272,835.45	1,206,375.95			205.93	195.18	
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	-	-			-	-	
Other	-	-			-	-	
Unobligated Non-Operating Reserve	720,315.20	653,855.70			116.53	105.78	

Flagler Estates Road and Water Control District
Operating Expense Budget Worksheet - General Fund
Fiscal 2016-17

Description		2012	2013	2014	2015	2016 Annualized Through 3/31/2016	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	11,647.78	3,201.25	437.50	562.50	693.48		800.00
53132 • Vegetation Control	Service and Chemicals for aquatic weed control	18,345.09	19,930.01	15,886.16	31,143.59	30,000.00		34,000.00
53133 • Surveying	Cost of third party surveying not related to capital projects	2,000.00	-	1,650.00	-	-		2,000.00
53134 • Environmental	Specialist for environmental issues	800.00	-	-	-	-		-
53154 • Legal	Attorney Fees to the District Counsel, as well as other legal fees for other consulting attorneys	25,812.46	25,249.96	25,374.96	27,333.29	25,000.00		28,000.00
53155 • Legal Advertisement	Cost of required advertisements	1,159.48	921.38	915.60	891.01	896.54		900.00
53200 • Accounting	Treasurer fees	18,161.18	15,885.46	16,117.49	16,026.84	16,500.00		17,500.00
53225 • Auditing	Annual audit costs for 2011 includes annual meeting charges	9,148.02	8,328.30	8,229.14	8,305.06	8,750.00		9,000.00
54000 • Travel & Per Diem	Travel costs related seminars and meetings, and mileage reimbursements for staff use of personal vehicles	1,248.69	1,134.69	1,689.32	1,175.26	1,270.48		1,200.00
54010 • Continuing Education & Seminars	Training and seminar costs	1,722.84	671.71	1,277.84	467.00	1,154.00		500.00
54100 • Telephone	Telephone and Internet	5,137.20	4,329.81	4,833.50	4,717.58	6,285.02		4,000.00
54251 • Postage	Postage - Including annual mailings	336.57	4,770.32	4,634.87	299.88	257.38		250.00
54252 • Fuel & Oil	Cost of all fuels used by district	69,296.39	71,608.88	63,657.51	51,340.89	33,396.30		55,000.00
54300 • Utilities	Primarily Electricity	4,176.98	3,800.95	4,326.45	4,250.37	3,746.14		3,800.00
54500 • Insurance	General liability insurance - Adjusted for Prepaid items	34,091.94	34,799.94	53,395.94	34,752.00	35,000.00	2014 has Workers Comp coded here	35,000.00
54600 • Shop Expense	Parts and Supplies	15,254.56	6,908.00	8,095.33	13,416.69	10,218.70		8,000.00
54658 • Equipment Rental	Includes short term rental of equipment when ours is in the shop and other small rental items.	560.63	362.92	363.92	433.92	867.84		-
54660 • Computers	Internet access, software, other computer related costs & copier/Printer maint	2,210.36	259.40	722.80	2,111.50			-

Flagler Estates Road and Water Control District
Operating Expense Budget Worksheet - General Fund
Fiscal 2016-17

Description		2012	2013	2014	2015	2016 Annualized Through 3/31/2016	Notes	Proposed Budget
53000 • Operating Expenses								
	Tires, major equipment servicing and repairs							
54659 • Equipment Maintenance - Other		25,366.72	40,975.31	57,611.15	85,002.29	59,527.08		60,000.00
	General office expenses							
55152 • Office Supplies		3,034.42	3,818.93	3,618.27	4,008.23	3,808.38		2,500.00
	Memberships, renewals and other subscription type items							
55153 • Admin Fees, Licenses, Permits		3,721.60	2,900.00	1,176.96	5,619.35	2,339.88		2,000.00
	Monthly cleaning, rag and soap services and other maint related items of the District Building, alarm system and minor repairs							
55154 • Facility Maintenance & Repairs		2,858.61	2,832.31	2,997.26	17,682.94	3,988.82	Annualized adjusted for Servepro	2,500.00
	Annual Landholders Mailing							
55155 • Publishing and Printing		4,239.21	-			8,952.04		4,500.00
	Collection costs charged by the county - commissions earned for the tax collection function							
55225 • Collection Expense-St Johns		598.70	7,941.69	7,471.40	7,770.84	7,800.00		8,000.00
	Early payment discounts passed on to District from County							
55230 • Collection Discounts - SJC		20,472.21	20,422.60	20,110.13	20,269.10	20,895.94		21,000.00
	Collection costs charged by the County							
55275 • Collection Expense - SJPA		13,491.76	11,096.55	11,096.55	11,100.34	11,099.95		12,000.00
	Miscellaneous, in prior years this included testing and some survey costs, now recorded in other accounts. - includes bank charges							
55459 • Other Current Charges		7,919.26	20,904.82	4,353.64	3,343.83	616.38	Includes employee appreciation activities	3,000.00
Total 53000 • Operating Expenses		302,812.66	313,055.19	320,043.69	352,024.30	293,064.35		315,450.00

Flagler Estates Road and Water Control District
Capital Outlay Expenses Budget Worksheet - General Fund
Fiscal 2016-17

Description													Notes	Proposed				
2012													2013	2014	2015	2016		
Monthly Charge from April 2016 Bill																Thru March		
56000 - Capital Outlay																		
	56463 - Street Signs	Street Signs						-						St John County	5,000.00			
	56464 - Machinery & Equipment	New capital equipment items		88,091.00				29,313.15							25,000.00			
	56466 - Drainage Control	Repairs not covered under Capital Projects Fund		22,624.71		13,539.66		14,431.79		30,910.99		23,067.38			30,000.00			
	56467 - Road repairs	Repairs not covered under Capital Projects Fund		-		-		-		12,877.00					5,000.00			
	56468 - Signage	Street Signs		-		-		-		290.20				In House, house signs	300.00			
	56470 - FERDAP - PARK LANDS	Grant Funded Capital Acquisitions		-		-		-							-			
				110,715.71		13,539.66		43,744.94		44,078.19		23,067.38			65,300.00			

Flagler Estates Road and Water Control District
Proposed - Capital Projects Fund Budget
Fiscal 2016-17
with Comparisons

Fiscal 2016-17	2015-16 as Amended	Proposed 2016-17 Budget	Change from Prior Year		Per Acre Figures @ 6180.61 Acres	
			Dollars	Percent	2015-16	2016-17
Anticipated Revenues						
31125 • CIP Assessment Collections	228,992.00	228,992.00	-	0.00%	37.05	37.05
36110 • Interest Income	-	-	-		-	-
36115 • Other Grants	-	-	-		-	-
36120 • Interest Income - CCB	-	-	-		-	-
36990 • Miscellaneous Revenue	-	-	-		-	698.75
36995 • Proceeds from Financing Sources	-	-	-		-	1,396.37
Use of Reserves	-	-	-		-	1,583.89
39991 • FEMA - Grants	-	-	-		-	-
Total Anticipated Revenues	<u>228,992.00</u>	<u>228,992.00</u>	<u>-</u>	<u>0.00%</u>	<u>37.05</u>	<u>-</u>
Proposed Expenditures						1218.83
53131 • Engineering Services	-	-	-		-	698.75
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	338,000.00	-	(338,000.00)	0.00%	54.69	-
56465 • Road Resurfacing	-	250,000.00	250,000.00	0.00%	-	40.45
56466 • Drainage Control	-	-	-		-	-
56470 • Guardrail Installation	-	-	-		-	-
56475 • Signage	-	-	-		-	-
56480 • Pavment 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	-	-	-		-	-
Total Proposed Expenditures	<u>338,000.00</u>	<u>320,000.00</u>	<u>(18,000.00)</u>	<u>-5.33%</u>	<u>54.69</u>	<u>1,969.36</u>
Anticipated Excess/(Deficit)	(109,008.00)	(91,008.00)	<u>18,000.00</u>	<u>-16.51%</u>	<u>(17.64)</u>	<u>(1,969.36)</u>
Opening Reserves	<u>388,049.11</u>	<u>279,041.11</u>				
Use of Reserves		-				
Closing Reserves	<u>279,041.11</u>	<u>188,033.11</u>				

Flagler Estates Road and Water Control District
Summary of Capital Projects
October 2016 - September 2017

	Road Resurfacing	Road Improvements	Proposed 2016-17 Budget
Anticipated Revenues			
31125 • CIP Assessment Collections	148,844.80	80,147.20	228,992.00
36110 • Interest Income			-
36115 • Other Grants			-
36120 • Interest Income - CCB			-
36990 • Miscellaneous Revenue			-
36995 • Proceeds from Financing Sources			-
USE OF RESERVES			-
39991 • USE OF RESERVES			-
Total Anticipated Revenues	148,844.80	80,147.20	228,992.00
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 • Paving and Stabilization			-
56465 • Road Resurfacing	250,000.00		250,000.00
56466 • Drainage Control			-
56470 • Guardrail Installation			-
56475 • Signage			-
56480 • Pavment Striping			-
56485 • Drainage Imp - Intersections			-
56490 • Driveway Culverts			-
56495 • Paving Culverts & Rip Rap		70,000.00	70,000.00
56500 • Culvert Replacements			-
57000 • Storm Water Treatment			-
Total Proposed Expenditures	250,000.00	70,000.00	320,000.00
Anticipated Excess/(Deficit)	(101,155.20)	10,147.20	(91,008.00)
Anticipated Opening Reserves			279,041.11
Less Use of Reserves			-
Anticipated Closing Reserves			188,033.11