

**Flagler Estates Road and Water Control District
Proposed Budget Amendment - General Fund
Fiscal 2017-18**

	Original 2017-18 Budget	Anticipated Amendments	2017-18 as Amended	Remarks
Anticipated Revenues				
Assessments & Related Fees				
31125 · Taxes - St Johns County	822,021.00	38,600.00	860,621.00	
31150 · Taxes - Flagler County			-	
33825 · Excess Fees - St Johns County	-		-	
Total Assessments & Related Fees	822,021.00	38,600.00	860,621.00	
Grants				
33880 · FEMA -		41,000.00	41,000.00	FEMA Engineering
33885 · Other			-	
Total Grants	-	41,000.00	41,000.00	
Service and Permit Fees				
34190 · Culvert Permit Fees	1,875.00	(875.00)	1,000.00	
34195 · Culvert Installation - Packages	27,500.00	30,000.00	57,500.00	
34196 · Maintenance, Repairs & Damages	2,500.00	(1,675.00)	825.00	
34197 · Copies, Maps and Other	250.00	(135.00)	115.00	
34199 · Move On/Off Permit	425.00	1,400.00	1,825.00	
Total Service and Permit Fees	32,550.00	28,715.00	61,265.00	
Miscellaneous Revenues				
36110 · Interest Earned Capital City	900.00	1,670.00	2,570.00	
36115 · Interest Earned First Federal		-	-	
36120 · Interest Earned - SBA	150.00	1,500.00	1,650.00	
36132 · Interest Income - St Johns	100.00	600.00	700.00	
36990 · Miscellaneous Revenues	200.00	1,100.00	1,300.00	
Total Miscellaneous Revenues	1,350.00	4,870.00	6,220.00	
Total Anticipated Revenues	855,921.00	113,185.00	969,106.00	
Proposed Expenditures				
51000 · Personal Services				
51100 · Supervisors Fees	-	-	-	
51200 · Salary and Wages	309,424.93	2,200.00	311,624.93	
51210 · Vacation	25,856.25		25,856.25	
51220 · Sick	5,808.80		5,808.80	
51230 · Holiday	13,105.22	1,000.00	14,105.22	
51400 · Overtime Pay	-		-	
52100 · FICA Taxes	21,960.11	1,000.00	22,960.11	
52150 · Payroll Taxes - Medicare	5,135.83	350.00	5,485.83	
52200 · Retirement	18,000.00	250.00	18,250.00	
52300 · Life and Health Insurance				
52350 · Dependent Life Ins			-	
52300 · Life and Health Insurance - Other	83,323.44		83,323.44	
Total 52300 · Life and Health Insurance	83,323.44	-	83,323.44	
52400 · Unemployment Compensation	3,612.81	(1,000.00)	2,612.81	
52450 · Workers Compensation Insurance	28,000.00	7,000.00	35,000.00	
52460 · Drug & Alcohol Testing	-	200.00	200.00	
Total 51000 · Personal Services	514,227.39	11,000.00	525,227.39	
53000 · Operating Expenses				

**Flagler Estates Road and Water Control District
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Fiscal 2017-18**

	Original 2017-18 Budget	Anticipated Amendments	2017-18 as Amended	Remarks
53131 · Services - Engineering	520.00	41,000.00	41,520.00	FEMA Projects
53132 · Vegetation Control	30,000.00		30,000.00	
53133 · Surveying	-		-	
53134 · Environmental Services	-		-	
53154 · Legal	28,000.00	575.00	28,575.00	
53155 · Legal Advertisement	785.00		785.00	
53200 · Accounting	17,000.00	1,000.00	18,000.00	
53225 · Auditing	10,700.00		10,700.00	
54000 · Travel & Per Diem	1,200.00	800.00	2,000.00	
54010 · Continuing Education & Seminars	200.00		200.00	
54100 · Telephone	4,000.00	1,900.00	5,900.00	
54251 · Postage	250.00		250.00	
54252 · Fuel & Oil	42,500.00	12,000.00	54,500.00	
54300 · Utilities	5,000.00		5,000.00	
54500 · Insurance	35,000.00		35,000.00	
54600 · Shop Expense	15,800.00	1,000.00	16,800.00	
54658 · Equipment Rental	-		-	
54659 · Equipment Maintenance				
54660 · Computers	520.00	-	520.00	
54659 · Equipment Maintenance - Other	62,000.00	38,000.00	100,000.00	
Total 54659 · Equipment Maintenance	62,520.00	38,000.00	100,520.00	
55152 · Office Supplies	2,750.00		2,750.00	
55153 · Admin Fees, Licenses, Permits	3,000.00	1,500.00	4,500.00	
55154 · Facility Maintenance & Repairs	4,475.00	1,000.00	5,475.00	
55155 · Publishing & Printing	4,700.00	750.00	5,450.00	
55225 · Collection Expense-St Johns	8,650.00		8,650.00	
55230 · Collection Discounts - SJC	21,000.00	100.00	21,100.00	
55275 · Collection Expense - SJPA	11,080.00	100.00	11,180.00	
55459 · Other Current Charges	-	100.00	100.00	
Total 53000 · Operating Expenses	309,130.00	99,825.00	408,955.00	
56000 · Capital Outlay				
56463 · Street Signs	-		-	
56464 · Machinery & Equipment	50,000.00		50,000.00	
56466 · Drainage Control	30,000.00	10,000.00	40,000.00	
56467 · Road Improvement	5,000.00		5,000.00	
56468 · Signage	9,275.00	(5,000.00)	4,275.00	
56470 · FERDAP - PARK LANDS	-		-	
Total 56000 · Capital Outlay	94,275.00	5,000.00	99,275.00	
57000 · Debt Service				
57471 · Principal Payments	-		-	
57472 · Interest Payments	-		-	
Total 57000 · Debt Service	-	-	-	
 Total Proposed Expenditures	 917,632.39	 115,825.00	 1,033,457.39	
Anticipated Operating Excess (Deficit)	(61,711.39)	(2,640.00)	(64,351.39)	
 Other Sources, Uses and Transfers				
60000 · Other Sources and Uses				

**Flagler Estates Road and Water Control District
Proposed Budget Amendment - General Fund
Fiscal 2017-18**

	Original 2017-18 Budget	Anticipated Amendments	2017-18 as Amended	Remarks
Debt Proceeds	-		-	
Other Proceeds			-	
Total 60000 - Other Sources and Uses	-	-	-	
Interfund Transfers				
Transfers In			-	
Transfers Out			-	
Total Interfund Transfers	-	-	-	
Total Other Sources, Uses and Transfers	-	-	-	
Total Excess (Deficit)	(61,711.39)	(2,640.00)	(64,351.39)	
Opening Reserve - Adjusted to 9/30/17 actual	<u>1,705,336.00</u>		<u>1,705,336.00</u>	
Closing Reserve	<u><u>1,643,624.61</u></u>	<u><u>(2,640.00)</u></u>	<u><u>1,640,984.61</u></u>	

**Flagler Estates Road and Water Control District
Proposed Budget Amendment - Capital Projects Fund
Fiscal 2017-18**

	Original 2017-18 Budget	Anticipated Amendments	2017-18 as Amended
Anticipated Revenues			
31125 · CIP Assessment Collections	228,992.00	1,983.00	230,975.00
36110 · Interest Income	-	800.00	800.00
36115 · Other Grants	-		-
36120 · Interest Income - CCB	-		-
36990 · Miscellaneous Revenue	-		-
36995 · Proceeds from Financing Sources	-		-
39991 · FEMA - Grants	-		-
Total Anticipated Revenues	<u>228,992.00</u>	<u>2,783.00</u>	<u>231,775.00</u>
Proposed Expenditures			
53131 · Engineering Services	-		-
53132 · Project Supervision	-		-
53133 · Survey Services	-		-
53134 · Environmental Services	-		-
55153 · Admin Fees, Licenses, Permits	-		-
55230 · SJC - Collection Exp	-	1,042.03	1,042.03
55235 · SJC Assessment Discount	-	5,200.00	5,200.00
55275 · Collection Expense	-		-
56460 · Paving and Stabilization	-		-
56465 · Road Resurfacing	265,000.00		265,000.00
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	<u>335,000.00</u>	<u>6,242.03</u>	<u>341,242.03</u>
Anticipated Excess/(Deficit)	(106,008.00)	(3,459.03)	(109,467.03)
Opening Reserves Adjusted to 2017 Act	<u>338,053.76</u>		<u>338,053.76</u>
Closing Reserves	<u>232,045.76</u>	<u>(3,459.03)</u>	<u>228,586.73</u>

**Flagler Estates Road and Water Control District
Proposed Budget Amendment - Capital Projects Fund
Fiscal 2017-18**

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

Maintenance

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

Capital Projects

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

Reduction in Revenue From Prior Year

\$4 per Acre

24,722.44

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

Fiscal 2016-17	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	
Anticipated Revenues							
Assessments & Related Fees							
31125 · Taxes - St Johns County	860,621.00	822,021.00	(38,600.00)	-4.49%	139.25	133.00	
31150 · Taxes - Flagler County	-	-	-	0.00%	-	-	
33825 · Excess Fees - St Johns County	-	-	-	0.00%	-	-	
Total Assessments & Related Fees	860,621.00	822,021.00	(38,600.00)	-4.49%	698.75	133.00	
Grants							
33880 · FEMA -	41,000.00	-	(41,000.00)	-100.00%	6.63	-	
33885 · Other	-	-	-	0.00%	-	-	
Total Grants	41,000.00	-	(41,000.00)	-100.00%	6.63	-	
Service and Permit Fees							
34190 · Culvert Permit Fees	1,000.00	750.00	(250.00)	-25.00%	0.16	0.12	
34195 · Culvert Installation - Packages	57,500.00	44,500.00	(13,000.00)	-22.61%	9.30	7.20	
34196 · Maintenance, Repairs & Damages	825.00	675.00	(150.00)	-18.18%	0.13	0.11	
34197 · Copies, Maps and Other	115.00	100.00	(15.00)	-13.04%	0.02	0.02	
34199 · Move On/Off Permit	1,825.00	850.00	(975.00)	-53.42%	0.30	0.14	
Total Service and Permit Fees	61,265.00	46,875.00	(14,390.00)	-23.49%	9.91	7.59	
Miscellaneous Revenues							
36110 · Interest Earned CCB	2,570.00	2,000.00	(570.00)	-22.18%	0.42	0.32	
36115 · Interest Earned CCB	-	-	-	0.00%	-	-	
36120 · Interest Earned - SBA	1,650.00	1,300.00	(350.00)	-21.21%	0.27	0.21	
36132 · Interest Income - St Johns	700.00	100.00	(600.00)	-85.71%	0.11	0.02	
36990 · Miscellaneous Revenues	1,300.00	200.00	(1,100.00)	-84.62%	0.21	0.03	
Total Miscellaneous Revenues	6,220.00	3,600.00	(2,620.00)	-42.12%	1.01	0.58	
Total Anticipated Revenues	969,106.00	872,496.00	(96,610.00)	-9.97%	156.80	141.17	
Proposed Expenditures							
51000 · Personal Services							
51100 · Supervisors Fees	-	1,575.00	1,575.00	100.00%	-	0.25	
51200 · Salary and Wages	311,624.93	328,504.92	16,879.99	5.42%	50.42	53.15	
51210 · Vacation	25,856.25	28,101.60	2,245.35	8.68%	4.18	4.55	
51220 · Sick	5,808.80	7,405.15	1,596.35	27.48%	0.94	1.20	
51230 · Holiday	14,105.22	14,164.73	59.51	0.42%	2.28	2.29	
51400 · Overtime Pay	-	-	-	100.00%	-	-	
52100 · FICA Taxes	22,960.11	23,544.58	584.47	2.55%	3.71	3.81	
52150 · Payroll Taxes - Medicare	5,485.83	5,506.41	20.58	0.38%	0.89	0.89	
52200 · Retirement	18,250.00	18,000.00	(250.00)	-1.37%	2.95	2.91	
52300 · Life and Health Insurance	-	-	-	0.00%	-	-	
52350 · Dependent Life Ins	-	-	-	0.00%	-	-	
52300 · Life and Health Insurance - Other	83,323.44	95,474.40	12,150.96	14.58%	13.48	15.45	
Total 52300 · Life and Health Insurance	83,323.44	95,474.40	12,150.96	14.58%	13.48	15.45	
52400 · Unemployment Compensation	2,612.81	3,873.48	1,260.67	48.25%	0.42	0.63	
52450 · Workers Compensation Insurance	35,000.00	22,218.00	(12,782.00)	-36.52%	5.66	3.59	
52460 · Drug & Alcohol Testing	200.00	-	(200.00)	-100.00%	0.03	-	
Total 51000 · Personal Services	525,227.39	548,368.27	23,140.88	4.41%	84.96	88.72	
53000 · Operating Expenses							
53131 · Services - Engineering	41,520.00	5,000.00	(36,520.00)	-87.96%	6.72	0.81	

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

Fiscal 2016-17	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	
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	28,575.00	28,000.00	(575.00)	-2.01%	4.62	4.53	
53155 · Legal Advertisement	785.00	700.00	(85.00)	-10.83%	0.13	0.11	
53200 · Accounting	18,000.00	17,000.00	(1,000.00)	-5.56%	2.91	2.75	
53225 · Auditing	10,700.00	10,000.00	(700.00)	-6.54%	1.73	1.62	
54000 · Travel & Per Diem	2,000.00	1,200.00	(800.00)	-40.00%	0.32	0.19	
54010 · Continuing Education & Seminars	200.00	200.00	-	0.00%	0.03	0.03	
54100 · Telephone	5,900.00	4,000.00	(1,900.00)	-32.20%	0.95	0.65	
54251 · Postage	250.00	250.00	-	0.00%	0.04	0.04	
54252 · Fuel & Oil	54,500.00	50,000.00	(4,500.00)	-8.26%	8.82	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	16,800.00	15,800.00	(1,000.00)	-5.95%	2.72	2.56	
54658 · Equipment Rental	-	-	-	0.00%	-	-	
54659 · Equipment Maintenance							
54660 · Computers	520.00	-	(520.00)	100.00%	0.08	-	
54659 · Equipment Maintenance - Other	100,000.00	62,000.00	(38,000.00)	-38.00%	16.18	10.03	
Total 54659 · Equipment Maintenance	100,520.00	62,000.00	(38,520.00)	-38.32%	16.26	10.03	
55152 · Office Supplies	2,750.00	2,000.00	(750.00)	-27.27%	0.44	0.32	
55153 · Admin Fees, Licenses, Permits	4,500.00	2,000.00	(2,500.00)	-55.56%	0.73	0.32	
55154 · Facility Maintenance & Repairs	5,475.00	4,500.00	(975.00)	-17.81%	0.89	0.73	
55155 · Publishing & Printing	5,450.00	4,800.00	(650.00)	-11.93%	0.88	0.78	
55225 · Collection Expense-St Johns	8,650.00	8,650.00	-	0.00%	1.40	1.40	
55230 · Collection Discounts - SJC	21,100.00	21,000.00	(100.00)	-0.47%	3.41	3.40	
55275 · Collection Expense - SJPA	11,180.00	11,000.00	(180.00)	-1.61%	1.81	1.78	
55459 · Other Current Charges	100.00	2,500.00	2,400.00	-100.00%	0.02	0.40	
Total 53000 · Operating Expenses	408,955.00	320,600.00	(88,355.00)	-21.61%	66.15	51.86	
56000 · Capital Outlay							
56463 · Street Signs	-	-	-	100.00%	-	-	
56464 · Machinery & Equipment	50,000.00	-	(50,000.00)	-100.00%	8.09	-	
56466 · Drainage Control	40,000.00	25,000.00	(15,000.00)	-37.50%	6.47	4.04	
56467 · Road Improvements	5,000.00	5,000.00	-	0.00%	0.81	0.81	
56468 · Signage	4,275.00	4,500.00	225.00	5.26%	0.69	0.73	
Total 56000 · Capital Outlay	99,275.00	34,500.00	(64,775.00)	-65.25%	16.06	5.58	
57000 · Debt Service							
57471 · Principal Payments	-	-	-	0.00%	-	-	
57472 · Interest Payments	-	-	-	0.00%	-	-	
Total 57000 · Debt Service	-	-	-	0.00%	-	-	
Total Proposed Expenditures	1,033,457.39	903,468.27	(129,989.12)	-12.58%	167.17	146.16	
Anticipated Operating Excess (Deficit)	(64,351.39)	(30,972.27)	33,379.12	-51.87%	(10.37)	(4.99)	
Other Sources, Uses and Transfers							
60000 · Other Sources and Uses							
Debt Proceeds - Including Capital Leases	-	-	-	0.00%	-	-	
Other Proceeds	-	-	-	0.00%	-	-	

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

Fiscal 2016-17	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	
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)	(64,351.39)	(30,972.27)	33,379.12	-51.87%	(10.37)	(4.99)	
Opening Reserve - Adjusted to 9/30/17 actual	1,705,336.00	1,640,984.61			275.92	265.51	
Closing Reserve	1,640,984.61	1,610,012.34			265.51	260.49	
	2017-18 as Amended	Proposed 2018-19 Budget			2017-18 as Amended	Proposed 2018-19 Budget	
Reserve Calculations							
Operating Reserve							
Anticipated Annual Operating Expenditures							
Personnel	525,227.39	548,368.27			84.98	88.72	
Operating	408,955.00	320,600.00			66.17	51.87	
Total	934,182.39	868,968.27			151.15	140.59	
6 Months of Anticipated Operating Expenditures	467,091.00	434,484.00			75.57	70.30	
Annual Debt Service - Removed for Payoff	-	-			-	-	
Recommended Reserve	467,091.00	434,484.00			75.57	70.30	
Balance in Reserve Accounts (includes operating and emergency)	763,854.54	763,854.54			123.59	123.59	
Excess/(Deficit) Reserve Funding	296,763.54	329,370.54			48.02	53.29	
Non-Operating Reserves							
Anticipated Cash Carry forward September 30	1,640,984.61	1,610,012.34			265.51	260.49	
Less:							
Recommended Operating Reserves	(467,091.00)	(434,484.00)			(75.57)	(70.30)	
Park Fund Reserve - Match Fund	-	-			-	-	
SBA B-Fund	(602.00)	(602.00)			(0.10)	(0.10)	
Other	-	-			-	-	
Estimated Net Unobligated funds	1,173,291.61	1,174,926.34			189.84	190.09	
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	620,771.36	622,406.09			100.44	100.69	

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

Fiscal 2016-17	2017-18 as Amended	Proposed 2018-19 Budget	Change from Prior Year		Per Acre Figures @ 6180.61 Acres	
			Dollars	Percent	2015-16	2016-17
Anticipated Revenues						
31125 · CIP Assessment Collections	230,975.00	205,505.00	(25,470.00)	-11.03%	37.37	33.25
36110 · Interest Income	800.00	-	(800.00)		0.13	-
36115 · Other Grants	-	-	-		-	-
36120 · Interest Income - CCB	-	-	-		-	-
36990 · Miscellaneous Revenue	-	-	-		-	-
36995 · Proceeds from Financing Sources	-	-	-		-	-
Use of Reserves	-	-	-		-	-
39991 · FEMA - Grants	-	-	-		-	-
Total Anticipated Revenues	231,775.00	205,505.00	(26,270.00)	-11.33%	37.50	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	1,042.03	1,000.00	(42.03)		0.17	0.16
55235 · SJC Assessment Discount	5,200.00	5,200.00	-		0.84	0.84
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	-	-	-		-	-
Total Proposed Expenditures	341,242.03	86,200.00	(255,042.03)	-74.74%	55.22	13.94
Anticipated Excess/(Deficit)	(109,467.03)	119,305.00	228,772.03	-208.99%	(17.72)	19.31
Opening Reserves	338,053.76	228,586.73				
Use of Reserves		-				
Closing Reserves	228,586.73	347,891.73				

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	Discussed with Scott, current year is mostly FEMA related, with no large upcoming projects for the 2018-9 year, the amount shown will act as a place holder.	5,000.00
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		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
54251 · Postage	Postage - Including annual mailings		250.00

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

Description		Notes	Proposed Budget
53000 · Operating Expenses			
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
Total 53000 · Operating Expenses			320,600.00

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