

Flagler Estates Road and Water Control District
Non-Advalorem Assessment Calculation - Proposed
Fiscal 2015-16

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	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 2015-16
 With Comparisons

	2014-15 as	Proposed 2015-	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
	Amended	16 Budget	Dollars	Percent	2014-15	2015-16	
Anticipated Revenues							
Assessments & Related Fees							
31125 - Taxes - St Johns County	792,663.00	822,021.00	29,358.00	3.70%	128.25	133.00	
31150 - Taxes - Flagler County	-	-	-	0.00%	-	-	
33825 - Excess Fees - St Johns County	-	-	-	0.00%	-	-	
Total Assessments & Related Fees	792,663.00	822,021.00	29,358.00	3.70%	128.25	133.00	
Grants							
33880 - FEMA -	-	-	-	0.00%	-	-	
33885 - Other	-	-	-	0.00%	-	-	
Total Grants	-	-	-	0.00%	-	-	
Service and Permit Fees							
34190 - Culvert Permit Fees	125.00	500.00	375.00	300.00%	0.02	0.08	
34195 - Culvert Installation - Packages	4,750.00	10,000.00	5,250.00	110.53%	0.77	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	150.00	300.00	150.00	100.00%	0.02	0.05	
Total Service and Permit Fees	5,675.00	11,450.00	5,775.00	101.76%	0.91	1.85	
Miscellaneous Revenues							
36110 - Interest Earned CCB	1,200.00	900.00	(300.00)	-25.00%	0.19	0.15	
36115 - Interest Earned CCB	-	-	-	0.00%	-	-	
36120 - Interest Earned - SBA	200.00	150.00	(50.00)	-25.00%	0.03	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	1,700.00	1,350.00	(350.00)	-20.59%	0.27	0.22	
Total Anticipated Revenues	800,038.00	834,821.00	34,783.00	4.35%	129.44	135.07	
Proposed Expenditures							
51000 - Personal Services							
51100 - Supervisors Fees	900.00	900.00	-	0.00%	0.15	0.15	
51200 - Salary and Wages	271,514.36	273,384.17	1,869.81	0.69%	43.93	44.23	
51210 - Vacation	14,075.66	13,190.25	(885.41)	-6.29%	2.28	2.13	
51220 - Sick	5,679.12	5,239.55	(439.57)	-7.74%	0.92	0.85	
51230 - Holiday	11,510.90	11,514.82	3.92	0.03%	1.86	1.86	
51400 - Overtime Pay	1,648.76	396.01	(1,252.75)	-75.98%	0.27	0.06	
52100 - FICA Taxes	18,930.39	18,886.75	(43.64)	-0.23%	3.06	3.06	
52150 - Payroll Taxes - Medicare	4,427.28	4,417.06	(10.22)	-0.23%	0.72	0.71	
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	61,379.28	65,872.44	4,493.16	7.32%	9.93	10.66	
Total 52300 - Life and Health Insurance	61,379.28	65,872.44	4,493.16	7.32%	9.93	10.66	
52400 - Unemployment Compensation	3,114.35	3,107.18	(7.17)	-0.23%	0.50	0.50	
52450 - Workers Compensation Insurance	18,500.00	18,500.00	-	0.00%	2.99	2.99	
52460 - Drug & Alcohol Testing	-	-	-	0.00%	-	-	
Total 51000 - Personal Services	429,680.10	433,408.23	3,728.13	0.87%	69.52	70.11	
53000 - Operating Expenses							
53131 - Services - Engineering	3,200.00	500.00	(2,700.00)	-84.38%	0.52	0.08	
53132 - Vegetation Control	20,000.00	22,000.00	2,000.00	10.00%	3.24	3.56	
53133 - Surveying	2,000.00	-	(2,000.00)	-100.00%	0.32	-	
53134 - Environmental Services	-	-	-	0.00%	-	-	
53154 - Legal	25,000.00	25,000.00	-	0.00%	4.04	4.04	
53155 - Legal Advertisement	1,500.00	600.00	(900.00)	-60.00%	0.24	0.10	
53200 - Accounting	17,000.00	17,000.00	-	0.00%	2.75	2.75	
53225 - Auditing	9,000.00	9,000.00	-	0.00%	1.46	1.46	
54000 - Travel & Per Diem	1,500.00	1,000.00	(500.00)	-33.33%	0.24	0.16	
54010 - Continuing Education & Seminars	1,250.00	1,000.00	(250.00)	-20.00%	0.20	0.16	
54100 - Telephone	3,500.00	6,200.00	2,700.00	77.14%	0.57	1.00	
54251 - Postage	5,000.00	500.00	(4,500.00)	-90.00%	0.81	0.08	
54252 - Fuel & Oil	80,000.00	70,000.00	(10,000.00)	-12.50%	12.94	11.33	
54300 - Utilities	4,000.00	4,000.00	-	0.00%	0.65	0.65	
54500 - Insurance	35,000.00	36,000.00	1,000.00	2.86%	5.66	5.82	
54600 - Shop Expense	12,000.00	10,000.00	(2,000.00)	-16.67%	1.94	1.62	
54658 - Equipment Rental	1,000.00	1,000.00	-	0.00%	0.16	0.16	
54659 - Equipment Maintenance	-	-	-	-	-	-	
54660 - Computers	2,000.00	1,000.00	(1,000.00)	-50.00%	0.32	0.16	
54659 - Equipment Maintenance - Other	45,000.00	60,000.00	15,000.00	33.33%	7.28	9.71	
Total 54659 - Equipment Maintenance	47,000.00	61,000.00	14,000.00	29.79%	7.60	9.87	
55152 - Office Supplies	3,000.00	3,400.00	400.00	13.33%	0.49	0.55	
55153 - Admin Fees, Licenses, Permits	3,000.00	3,500.00	500.00	16.67%	0.49	0.57	
55154 - Facility Maintenance & Repairs	3,800.00	3,000.00	(800.00)	-21.05%	0.61	0.49	
55155 - Publishing & Printing	-	4,600.00	4,600.00	-100.00%	-	0.74	
55225 - Collection Expense-St Johns	8,000.00	8,500.00	500.00	6.25%	1.29	1.38	
55230 - Collection Discounts - SJC	20,500.00	21,000.00	500.00	2.44%	3.32	3.40	
55275 - Collection Expense - SJPA	12,000.00	12,000.00	-	0.00%	1.94	1.94	
55459 - Other Current Charges	2,500.00	3,500.00	1,000.00	40.00%	0.40	0.57	
Total 53000 - Operating Expenses	320,750.00	324,300.00	3,550.00	1.11%	51.88	52.48	
56000 - Capital Outlay							
56463 - Street Signs	-	-	-	0.00%	-	-	
56464 - Machinery & Equipment	18,000.00	50,000.00	32,000.00	177.78%	2.91	8.09	
56466 - Drainage Control	20,000.00	20,000.00	-	0.00%	3.24	3.24	
56467 - Road Improvements	10,000.00	5,000.00	(5,000.00)	-50.00%	1.62	0.81	
56468 - Signage	1,000.00	1,000.00	-	0.00%	0.16	0.16	
56470 - FERDAP - PARK LANDS	-	-	-	0.00%	-	-	
Total 56000 - Capital Outlay	49,000.00	76,000.00	27,000.00	55.10%	7.93	12.30	
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 2015-16
With Comparisons

	2014-15 as Amended	Proposed 2015-16 Budget	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
			Dollars	Percent	2014-15	2015-16	
Total 57000 - Debt Service	-	-	-	0.00%	-	-	
Total Proposed Expenditures	799,430.10	833,708.23	34,278.13	4.29%	129.33	134.89	
Anticipated Operating Excess (Deficit)	607.90	1,112.77	504.87	83.05%	0.11	0.18	
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)	607.90	1,112.77	504.87	83.05%	0.11	0.18	
Opening Reserve	1,650,712.41	1,651,320.31			267.08	267.18	
Closing Reserve	1,651,320.31	1,652,433.08			267.18	267.36	
	2014-15 as Amended	Proposed 2015-16 Budget			2014-15 as Amended	Proposed 2015-16 Budget	
Reserve Calculations							
Operating Reserve							
Anticipated Annual Operating Expenditures							
Personnel	429,680.10	433,408.23			69.52	70.12	
Operating	320,750.00	324,300.00			51.90	52.47	
Total	750,430.10	757,708.23			121.42	122.59	
6 Months of Anticipated Operating Expenditures	375,215.00	378,854.00			60.71	61.30	
Annual Debt Service - Removed for Payoff	-	-			-	-	
Recommended Reserve	375,215.00	378,854.00			60.71	61.30	
Balance in Reserve Accounts (includes operating and emergency)	763,472.71	763,472.71			123.53	123.53	
Excess/(Deficit) Reserve Funding	388,257.71	384,618.71			62.82	62.23	
Non-Operating Reserves							
Anticipated Cash Carry forward September 30	1,651,320.31	1,652,433.08			267.18	267.36	
Less:							
Recommended Operating Reserves	(375,215.00)	(378,854.00)			(60.71)	(61.30)	
Park Fund Reserve - Match Fund	-	-			-	-	
SBA B-Fund	(602.00)	(602.00)			(0.10)	(0.10)	
Other	-	-			-	-	
Estimated Net Unobligated funds	1,275,503.31	1,272,977.08			206.37	205.96	
Proposed Obligations							
FEMA Matching	-	-			-	-	
Grant Matching /Emergency	(451,635.00)	(451,635.00)			(73.07)	(73.07)	
Purchase of Right of Ways	(100,000.00)	(100,000.00)			(16.18)	(16.18)	
Other	-	-			-	-	
Other	-	-			-	-	
Unobligated Non-Operating Reserve	723,868.31	721,342.08			117.12	116.71	

Flagler Estates Road and Water Control District
Operating Expense Budget Worksheet - General Fund
Fiscal 2015-16

Description		2010	2011	2012	2013	2014	2015 Annualized Through 7/31/2015	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	82,205.69	12,692.00	11,647.78	3,201.25	437.50	675.00	500.00
53132	Vegetation Control	Service and Chemicals for aquatic weed control	19,244.85	15,830.76	18,345.09	19,930.01	15,886.16	28,672.94	22,000.00
53133	Surveying	Cost of third party surveying not related to capital projects	1,800.00	-	2,000.00	-	1,650.00	-	-
53134	Environmental	Specialist for environmental issues	4,612.00	945.00	800.00	-	-	-	-
53154	Legal	Attorney Fees to the District Counsel, as well as other legal fees for other consulting attorneys	29,115.96	27,232.46	25,812.46	25,249.96	25,374.96	25,299.96	25,000.00
53155	Legal Advertisement	Cost of required advertisements	663.99	1,101.95	1,159.48	921.38	915.60	1,008.34	600.00
53200	Accounting	Treasurer fees	28,948.44	22,016.19	18,161.18	15,885.46	16,117.49	17,195.21	Adjusted to prior years 17,000.00
53225	Auditing	Annual audit costs for 2011 includes annual meeting charges	6,000.00	8,576.02	9,148.02	8,328.30	8,229.14	6,900.00	9,000.00
54000	Travel & Per Diem	Travel costs related seminars and meetings, and mileage reimbursements for staff use of personal vehicles	3,064.50	1,550.54	1,248.69	1,134.69	1,689.32	1,000.43	1,000.00
54010	Continuing Education & Seminars	Training and seminar costs	345.00		1,722.84	671.71	1,277.84	224.40	1,000.00
54100	Telephone	Telephone and Internet	6,486.23	5,440.82	5,137.20	4,329.81	4,833.50	5,009.57	6,200.00
54251	Postage	Postage - Including annual mailings	2,672.31	2,205.67	336.57	4,770.32	4,634.87	298.30	500.00
54252	Fuel & Oil	Cost of all fuels used by district	56,154.49	61,720.81	69,296.39	71,608.88	63,657.51	54,626.70	70,000.00
54300	Utilities	Primarily Electricity	4,797.76	4,840.24	4,176.98	3,800.95	4,326.45	4,177.53	4,000.00
54500	Insurance	General liability insurance - Adjusted for Prepaid items	36,640.96	32,895.14	34,091.94	34,799.94	53,395.94	35,000.00	2014 has Workers Comp coded here 36,000.00
54600	Shop Expense	Parts and Supplies	11,634.25	21,839.39	15,254.56	6,908.00	8,095.33	15,252.96	Adjusted for truck purchase 10,000.00
54658	Equipment Rental	Includes short term rental of equipment when ours is in the shop and other small rental items.	196.95	-	560.63	362.92	363.92	520.70	1,000.00
54660	Computers	Internet access, software, other computer related costs & copier/Printer maint	5,356.21	3,677.66	2,210.36	259.40	722.80	650.00	1,000.00
54659	Equipment Maintenance - Other	Tires, major equipment servicing and repairs	32,577.92	21,837.87	25,366.72	40,975.31	57,611.15	65,000.00	60,000.00
55152	Office Supplies	General office expenses	5,258.66	4,581.13	3,034.42	3,818.93	3,618.27	4,416.00	3,400.00

Flagler Estates Road and Water Control District
 Operating Expense Budget Worksheet - General Fund
 Fiscal 2015-16

Description		2010	2011	2012	2013	2014	2015 Annualized Through 7/31/2015	Notes	Proposed Budget
53000 - Operating Expenses									
55153 - Admin Fees, Licenses, Permits	Memberships, renewals and other subscription type items	8,832.43	4,916.69	3,721.60	2,900.00	1,176.96	3,308.22		3,500.00
55154 - Facility Maintenance & Repairs	Monthly cleaning, rag and soap services and other maint related items of the District Building, alarm system and minor repairs	11,106.09	4,783.33	2,858.61	2,832.31	2,997.26	4,500.00	Annualized adjusted for Servepro	3,000.00
55155 - Publishing and Printing	Annual Landholders Mailing		2,496.56	4,239.21	-		-		4,600.00
55225 - Collection Expense-St Johns	Collection costs charged by the county - commissions earned for the tax collection fraction	10,288.16	7,152.06	598.70	7,941.69	7,471.40	9,325.00		8,500.00
55230 - Collection Discounts - SJC	Early payment discounts passed on to District from County	23,150.26	12,551.17	20,472.21	20,422.60	20,110.13	24,333.00		21,000.00
55275 - Collection Expense - SJPA	Collection costs charged by the County	11,097.51	14,258.41	13,491.76	11,096.55	11,096.55	11,100.34		12,000.00
55459 - Other Current Charges	Miscellaneous, in prior years this included testing and some survey costs, now recorded in other accounts. - includes bank charges	9,372.00	1,641.65	7,919.26	20,904.82	4,353.64	3,627.00		3,500.00
Total 53000 - Operating Expenses		411,622.62	296,783.52	302,812.66	313,055.19	320,043.69	322,121.60		324,300.00

Flagler Estates Road and Water Control District
 Capital Outlay Expenses Budget Worksheet - General Fund
 Fiscal 2015-16

Description		2010	2011	2012	2013	2014	2015 Thru March	Notes	Proposed
56000 - Capital Outlay									
56463 - Street Signs	Street Signs					-			
56464 - Machinery & Equipment	New capital equipment items		41,780.31	88,091.00		29,313.15		Mower	50,000.00
56466 - Drainage Control	Repairs not covered under Capital Projects Fund	80,968.59	22,605.84	22,624.71	13,539.66	14,431.79	28,083.69		20,000.00
56467 - Road repairs	Repairs not covered under Capital Projects Fund	213,750.00	31,980.00	-	-	-	12,877.00		5,000.00
56468 - Signage	Street Signs			-	-	-	290.20		1,000.00
56470 - FERDAP - PARK LANDS	Grant Funded Capital Acquisitions	21,312.62		-	-	-			
		316,031.21	96,366.15	110,715.71	13,539.66	43,744.94	41,250.89		76,000.00

**Flagler Estates Road and Water Control District
Proposed - Capital Projects Fund Budget
Fiscal 2015-16
with Comparisons**

	2014-15 as Amended	Proposed 2015-16 Budget	Change from Prior Year		Per Acre Figures @ 6180.61 Acres	
			Dollars	Percent	2014-15	2015-16
Anticipated Revenues						
31125 · CIP Assessment Collections	258,350.00	228,992.00	(29,358.00)	-11.36%	41.80	37.05
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	<u>258,350.00</u>	<u>228,992.00</u>	<u>(29,358.00)</u>	<u>-11.36%</u>	<u>41.80</u>	<u>37.05</u>
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	120,000.00	88,000.00	(32,000.00)	0.00%	19.42	14.24
56465 · Road Resurfacing	250,000.00	250,000.00	-	0.00%	40.45	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	-	-	-		-	-
56500 · Culvert Replacements	-	-	-		-	-
57000 · Storm Water Treatment	-	-	-		-	-
Total Proposed Expenditures	<u>370,000.00</u>	<u>338,000.00</u>	<u>(32,000.00)</u>	<u>-8.65%</u>	<u>59.87</u>	<u>54.69</u>
Anticipated Excess/(Deficit)	<u>(111,650.00)</u>	<u>(109,008.00)</u>	<u>2,642.00</u>	<u>-2.37%</u>	<u>(18.07)</u>	<u>(17.64)</u>
Opening Reserves	<u>468,350.56</u>	<u>356,700.56</u>				
Use of Reserves		-				
Closing Reserves	<u>356,700.56</u>	<u>247,692.56</u>				

Flagler Estates Road and Water Control District
 Summary of Capital Projects
 October 2014 - September 2015

	Ashley Outfall Culverts	Access Easement Clearing	Road Resurfacing	Road Improvements	Proposed 2015-16 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				88,000.00	88,000.00
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					-
56500 · Culvert Replacements					-
57000 · Storm Water Treatment					-
Total Proposed Expenditures	-	-	250,000.00	88,000.00	338,000.00
Anticipated Excess/(Deficit)	-	-	(101,155.20)	(7,852.80)	(109,008.00)
			Anticipated Opening Reserves		468,350.56
			Less Use of Reserves		-
			Anticipated Closing Reserves		359,342.56