

Flagler Estates Road and Water Control District
Non-Advalorem Assessment Calculation - Proposed
Fiscal 2017-2018

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 2017-18**

Fiscal 2016-17	2016-17 as	Proposed 2017-18	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
	Amended	Budget	Dollars	Percent	2016-17	2017-18	
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	500.00	1,875.00	1,375.00	275.00%	0.08	0.30	
34195 · Culvert Installation - Packages	10,000.00	12,000.00	2,000.00	20.00%	1.62	1.94	
34196 · Maintenance, Repairs & Damages	500.00	2,500.00	2,000.00	400.00%	0.08	0.40	
34197 · Copies, Maps and Other	150.00	250.00	100.00	66.67%	0.02	0.04	
34199 · Move On/Off Permit	300.00	425.00	125.00	41.67%	0.05	0.07	
Total Service and Permit Fees	11,450.00	17,050.00	5,600.00	48.91%	1.85	2.75	
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	840,421.00	5,600.00	0.67%	135.07	135.98	
Proposed Expenditures							
51000 · Personal Services							
51100 · Supervisors Fees	900.00	900.00	-	0.00%	0.15	0.15	
51200 · Salary and Wages	310,862.73	330,857.04	19,994.31	6.43%	50.30	53.53	
51210 · Vacation	17,912.59	19,061.38	1,148.79	6.41%	2.90	3.08	
51220 · Sick	5,506.21	5,859.34	353.13	6.41%	0.89	0.95	
51230 · Holiday	13,312.47	14,129.16	816.69	6.13%	2.15	2.29	
51400 · Overtime Pay	-	37.08	37.08	100.00%	-	0.01	
52100 · FICA Taxes	21,606.62	22,992.32	1,385.70	6.41%	3.50	3.72	
52150 · Payroll Taxes - Medicare	5,053.17	5,377.23	324.06	6.41%	0.82	0.87	
52200 · Retirement	57,000.00	18,000.00	(39,000.00)	-68.42%	9.22	2.91	
52300 · Life and Health Insurance	-	-	-	0.00%	-	-	
52350 · Dependent Life Ins	-	-	-	0.00%	-	-	
52300 · Life and Health Insurance - Other	73,659.08	79,593.60	5,934.52	8.06%	11.92	12.88	
Total 52300 · Life and Health Insurance	73,659.08	79,593.60	5,934.52	8.06%	11.92	12.88	
52400 · Unemployment Compensation	3,554.63	3,782.60	227.97	6.41%	0.58	0.61	
52450 · Workers Compensation Insurance	24,072.00	28,000.00	3,928.00	16.32%	3.89	4.53	

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

Fiscal 2016-17	2016-17 as	Proposed 2017-18	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
	Amended	Budget	Dollars	Percent	2016-17	2017-18	
52460 · Drug & Alcohol Testing	-	-	-	0.00%	-	-	
Total 51000 · Personal Services	533,439.50	528,589.75	(4,849.75)	-0.91%	86.32	85.53	
53000 · Operating Expenses							
53131 · Services - Engineering	800.00	800.00	-	0.00%	0.13	0.13	
53132 · Vegetation Control	34,000.00	34,000.00	-	0.00%	5.50	5.50	
53133 · Surveying	2,000.00	-	(2,000.00)	100.00%	0.32	-	
53134 · Environmental Services	-	-	-	0.00%	-	-	
53154 · Legal	28,000.00	28,000.00	-	0.00%	4.53	4.53	
53155 · Legal Advertisement	900.00	900.00	-	0.00%	0.15	0.15	
53200 · Accounting	17,500.00	17,500.00	-	0.00%	2.83	2.83	
53225 · Auditing	9,000.00	9,000.00	-	0.00%	1.46	1.46	
54000 · Travel & Per Diem	1,200.00	1,000.00	(200.00)	-16.67%	0.19	0.16	
54010 · Continuing Education & Seminars	500.00	500.00	-	0.00%	0.08	0.08	
54100 · Telephone	4,000.00	3,000.00	(1,000.00)	-25.00%	0.65	0.49	
54251 · Postage	250.00	300.00	50.00	20.00%	0.04	0.05	
54252 · Fuel & Oil	55,000.00	50,000.00	(5,000.00)	-9.09%	8.90	8.09	
54300 · Utilities	3,800.00	4,000.00	200.00	5.26%	0.61	0.65	
54500 · Insurance	35,000.00	35,000.00	-	0.00%	5.66	5.66	
54600 · Shop Expense	8,000.00	10,000.00	2,000.00	25.00%	1.29	1.62	
54658 · Equipment Rental	-	-	-	0.00%	-	-	
54659 · Equipment Maintenance							
54660 · Computers	-	300.00	300.00	100.00%	-	0.05	
54659 · Equipment Maintenance - Other	60,000.00	65,000.00	5,000.00	8.33%	9.71	10.52	
Total 54659 · Equipment Maintenance	60,000.00	65,300.00	5,300.00	8.83%	9.71	10.57	
55152 · Office Supplies	2,500.00	2,000.00	(500.00)	-20.00%	0.40	0.32	
55153 · Admin Fees, Licenses, Permits	2,000.00	2,000.00	-	0.00%	0.32	0.32	
55154 · Facility Maintenance & Repairs	2,500.00	2,000.00	(500.00)	-20.00%	0.40	0.32	
55155 · Publishing & Printing	4,500.00	4,700.00	200.00	4.44%	0.73	0.76	
55225 · Collection Expense-St Johns	8,000.00	8,000.00	-	0.00%	1.29	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	3,000.00	3,000.00	-	0.00%	0.49	0.49	
Total 53000 · Operating Expenses	315,450.00	314,000.00	(1,450.00)	-0.46%	51.02	50.81	
56000 · Capital Outlay							
56463 · Street Signs	-	5,000.00	5,000.00	100.00%	-	0.81	
56464 · Machinery & Equipment	25,000.00	-	(25,000.00)	-100.00%	4.04	-	
56466 · Drainage Control	30,000.00	25,000.00	(5,000.00)	-16.67%	4.85	4.04	
56467 · Road Improvements	5,000.00	5,000.00	-	0.00%	0.81	0.81	
56468 · Signage	5,300.00	-	(5,300.00)	-100.00%	0.86	-	
56470 · FERDAP - PARK LANDS	-	-	-	0.00%	-	-	
Total 56000 · Capital Outlay	65,300.00	35,000.00	(30,300.00)	-46.40%	10.56	5.66	
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 2017-18**

Fiscal 2016-17	2016-17 as Amended	Proposed 2017-18 Budget	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
			Dollars	Percent	2016-17	2017-18	
Total 57000 - Debt Service	-	-	-	0.00%	-	-	
Total Proposed Expenditures	914,189.50	877,589.75	(36,599.75)	-4.00%	147.90	142.00	
Anticipated Operating Excess (Deficit)	(79,368.50)	(37,168.75)	42,199.75	-53.17%	(12.83)	(6.02)	
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)	(79,368.50)	(37,168.75)	42,199.75	-53.17%	(12.83)	(6.02)	
Opening Reserve - Adjusted to 9/30/15 actual	1,681,785.24	1,602,416.74			272.11	259.27	
Closing Reserve	1,602,416.74	1,565,247.99			259.27	253.25	

	2016-17 as Amended	Proposed 2017-18 Budget		2016-17 as Amended	Proposed 2017-18 Budget
Reserve Calculations					
Operating Reserve					
Anticipated Annual Operating Expenditures					
Personnel	533,439.50	528,589.75		86.31	85.52
Operating	315,450.00	314,000.00		51.04	50.80
Total	848,889.50	842,589.75		137.35	136.32
6 Months of Anticipated Operating Expenditures	424,445.00	421,295.00		68.67	68.16
Annual Debt Service - Removed for Payoff	-	-		-	-
Recommended Reserve	424,445.00	421,295.00		68.67	68.16
Balance in Reserve Accounts (includes operating and emergency)	763,854.54	763,854.54		123.59	123.59
Excess/(Deficit) Reserve Funding	339,409.54	342,559.54		54.92	55.43
Non-Operating Reserves					
Anticipated Cash Carry forward September 30	1,602,416.74	1,565,247.99		259.27	253.25
Less:					

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

Fiscal 2016-17	2016-17 as Amended	Proposed 2017-18 Budget	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
			Dollars	Percent	2016-17	2017-18	
Recommended Operating Reserves	(424,445.00)	(421,295.00)			(68.67)	(68.16)	
Park Fund Reserve - Match Fund	-	-			-	-	
SBA B-Fund	(602.00)	(602.00)			(0.10)	(0.10)	
Other	-	-			-	-	
Estimated Net Unobligated funds	<u>1,177,369.74</u>	<u>1,143,350.99</u>			<u>190.50</u>	<u>184.99</u>	
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	<u><u>624,849.49</u></u>	<u><u>590,830.74</u></u>			<u><u>101.10</u></u>	<u><u>95.59</u></u>	

Flagler Estates Road and Water Control District
 Operating Expense Budget Worksheet - General Fund
 Fiscal 2017-18

Description		2014	2015	2016	2017 Annualized Through 3/31/2017	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	437.50	562.50	1,256.74	160.00		800.00
53132 · Vegetation Control	Service and Chemicals for aquatic weed control	15,886.16	31,143.59	18,171.52	8,578.30		34,000.00
53133 · Surveying	Cost of third party surveying not related to capital projects	1,650.00	-	1,400.00	-		
53134 · Environmental	Specialist for environmental issues		-	-	-		
53154 · Legal	Attorney Fees to the District Counsel, as well as other legal fees for other consulting attorneys	25,374.96	27,333.29	22,916.63	32,166.62		28,000.00
53155 · Legal Advertisement	Cost of required advertisements	915.60	891.01	945.67	749.52		900.00
53200 · Accounting	Treasurer fees	16,117.49	16,026.84	15,369.75	10,886.84		17,500.00
53225 · Auditing	Annual audit costs for 2011 includes annual meeting charges	8,229.14	8,305.06	7,100.00	3,404.12		9,000.00
54000 · Travel & Per Diem	Travel costs related seminars and meetings, and mileage reimbursements for staff use of personal vehicles	1,689.32	1,175.26	1,427.42	1,579.28		1,000.00
54010 · Continuing Education & Seminars	Training and seminar costs	1,277.84	467.00	577.00	374.00		500.00
54100 · Telephone	Telephone and Internet	4,833.50	4,717.58	5,009.10	9,339.52		3,000.00
54251 · Postage	Postage - Including annual mailings	4,634.87	299.88	128.69	242.62		300.00
54252 · Fuel & Oil	Cost of all fuels used by district	63,657.51	51,340.89	39,381.79	41,611.50		50,000.00
54300 · Utilities	Primarily Electricity	4,326.45	4,250.37	3,749.78	4,677.16		4,000.00
54500 · Insurance	General liability insurance - Adjusted for Prepaid items	53,395.94	34,752.00	36,225.00	35,000.00		35,000.00
54600 · Shop Expense	Parts and Supplies	8,095.33	13,416.69	8,373.79	14,874.86		10,000.00

Flagler Estates Road and Water Control District
 Operating Expense Budget Worksheet - General Fund
 Fiscal 2017-18

Description		2014	2015	2016	2017 Annualized Through 3/31/2017	Notes	Proposed Budget
53000 · Operating Expenses							
54658 · Equipment Rental	Includes short term rental of equipment when ours is in the shop and other small rental items.	363.92	433.92	433.92	-		
54660 · Computers	Internet access, software, other computer related costs & copier/Printer maint	722.80	2,111.50		-		300.00
54659 · Equipment Maintenance - Other	Tires, major equipment servicing and repairs	57,611.15	85,002.29	62,637.79	65,785.02		65,000.00
55152 · Office Supplies	General office expenses	3,618.27	4,008.23	2,428.81	4,980.20		2,000.00
55153 · Admin Fees, Licenses, Permits	Memberships, renewals and other subscription type items	1,176.96	5,619.35	1,194.94	3,000.00		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	2,997.26	17,682.94	4,122.50	4,560.66		2,000.00
55155 · Publishing and Printing	Annual Landholders Mailing			4,476.02	9,256.28		4,700.00
55225 · Collection Expense-St Johns	Collection costs charged by the county - commissions earned for the tax collection function	7,471.40	7,770.84	7,767.35	5,986.82		8,000.00
55230 · Collection Discounts - SJC	Early payment discounts passed on to District from County	20,110.13	20,269.10	20,894.77	20,673.97		21,000.00
55275 · Collection Expense - SJPA	Collection costs charged by the County	11,096.55	11,100.34	11,099.95	12,000.00		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	4,353.64	3,343.83	458.19	-	Includes employee appreciation activities	3,000.00
Total 53000 · Operating Expenses		320,043.69	352,024.30	277,547.12	289,887.29		314,000.00

Flagler Estates Road and Water Control District
 Capital Outlay Expenses Budget Worksheet - General Fund
 Fiscal 2017-18

Description		2014	2015	2016	2017 Thru March	Notes	Proposed
56000 - Capital Outlay							
56463 - Street Signs	Street Signs	-				Non regulated Chevron/Boat Ramps	5,000.00
56464 - Machinery & Equipment	New capital equipment items	29,313.15					
56466 - Drainage Control	Repairs not covered under Capital Projects Fund	14,431.79	30,910.99	35,956.89	24,040.97		25,000.00
56467 - Road repairs	Repairs not covered under Capital Projects Fund	-	12,877.00		4,200.00		5,000.00
56468 - Signage	Street Signs	-	290.20		8,169.05		
56470 - FERDAP - PARK LANDS	Grant Funded Capital Acquisitions	-					-
		43,744.94	44,078.19	35,956.89	36,410.02		35,000.00

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

Fiscal 2016-17	2016-17 as Amended	Proposed 2017-18 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	-	-	-		-	-
36995 · Proceeds from Financing Sources	-	-	-		-	-
Use of Reserves	-	-	-		-	-
39991 · FEMA - Grants	-	-	-		-	-
Total Anticipated Revenues	228,992.00	228,992.00	-	0.00%	37.05	37.05
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	-	-	-	0.00%	-	-
56465 · Road Resurfacing	250,000.00	265,000.00	15,000.00	0.00%	40.45	42.88
56466 · Drainage Control	-	-	-		-	-
56470 · Guardrail Installation	-	-	-		-	-
56475 · Signage	-	-	-		-	-
56480 · Payment Striping	-	-	-		-	-
56485 · Drainage Imp - Intersections	-	-	-		-	-
56490 · Driveway Culverts	-	-	-		-	-
56495 · Paving Culverts & Rip Rap	70,000.00	70,000.00	-		11.33	11.33
56500 · Culvert Replacements	-	-	-		-	-
57000 · Storm Water Treatment	-	-	-		-	-
Total Proposed Expenditures	320,000.00	335,000.00	15,000.00	4.69%	51.78	54.21
Anticipated Excess/(Deficit)	(91,008.00)	(106,008.00)	(15,000.00)	16.48%	(14.73)	(17.16)
Opening Reserves	279,041.11	188,033.11				
Use of Reserves		-				
Closing Reserves	188,033.11	82,025.11				