

Flagler Estates Road and Water Control District
Non-Advallorem Assessment
Fiscal 2022-2023

Assessment Component	Maintenance			Budgeted Revenues	
	Applicable Acreage	Proposed Assessment	Total to be Billed Budgeted Rate		
Maintenance & Operations	6180.61	160.00	988,898	95.00%	939,453

Total Assessments	160.00	988,898	939,453
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Assessment Component	Capital Projects			Budgeted Revenues	
	Applicable Acreage	Proposed Assessment	Total to be Billed Budgeted Rate		
Capital Projects	6180.61	40.00	247,224	95.00%	234,863

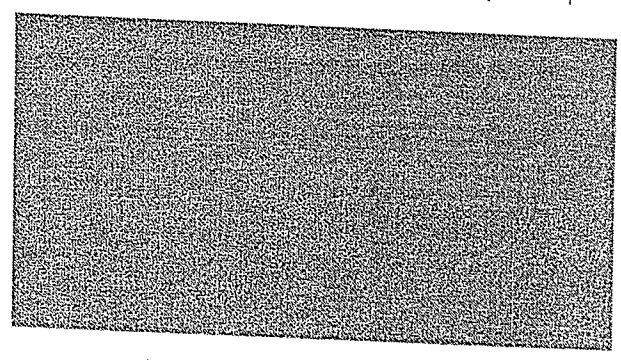
Assessment Total	200.00
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Flagler Estates Road and Water Control District
Budget
General Fund
Fiscal 2022-2023

	2021-22 as		Proposed 2022-23		Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
	Amended	Budget	Dollars	Percent	2019-20	2020-21			
Fiscal 2022-23									
Anticipated Revenues									
Assessments & Related Fees									
31125 · Taxes - St Johns County	822,021.00	939,453.00	117,432.00	14.29%	133.00	152.00			
31150 · Taxes - Flagler County	-	-	-	0.00%	-	-			
33825 · Excess Fees - St Johns County	-	-	-	0.00%	-	-			
Total Assessments & Related Fees	822,021.00	939,453.00	117,432.00	14.29%	698.75	152.00			
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	44,500.00	-	0.00%	7.20	7.20			
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	46,875.00	-	0.00%	7.59	7.59			
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	989,928.00	117,432.00	13.46%	141.17	160.17			
Proposed Expenditures									
51000 · Personal Services									
51100 · Supervisors Fees	1,575.00	1,125.00	(450.00)	100.00%	0.25	0.18			
51200 · Salary and Wages	328,504.92	358,813.60	30,308.68	9.23%	53.15	58.05			
51210 · Vacation	28,101.60	32,396.55	4,294.95	15.28%	4.55	5.24			
51220 · Sick	7,405.15	7,735.25	330.10	4.46%	1.25	1.25			
51230 · Holiday	14,164.73	15,803.20	1,638.47	11.57%	2.29	2.56			
51400 · Overtime Pay	-	-	-	100.00%	-	-			
52100 · FICA Taxes	23,544.58	25,784.17	2,239.59	9.51%	3.81	4.17			
52150 · Payroll Taxes - Medicare	5,506.41	6,030.17	523.76	9.51%	0.89	0.98			
52200 · Retirement	18,000.00	25,000.00	7,000.00	38.89%	2.91	4.04			
52300 · Life and Health Insurance	-	-	-	0.00%	-	-			
52350 · Dependent Life Ins	-	-	-	0.00%	-	-			
52300 · Life and Health Insurance - Other	95,474.40	75,498.48	(19,975.92)	-20.92%	15.45	12.22			
Total 52300 · Life and Health Insurance	95,474.40	75,498.48	(19,975.92)	-20.92%	15.45	12.22			
52400 · Unemployment Compensation	3,873.48	4,241.93	368.45	9.51%	0.63	0.69			
52450 · Workers Compensation Insurance	22,218.00	26,000.00	3,782.00	17.02%	3.59	4.21			
52460 · Drug & Alcohol Testing	-	-	-	0.00%	-	-			
Total 51000 · Personal Services	548,368.27	578,428.35	30,060.08	5.48%	88.72	93.59			

Flagler Estates Road and Water Control District
Budget
General Fund
Fiscal 2022-2023

	2021-22 as Amended	Proposed 2022-23 Budget	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
			Dollars	Percent	2019-20	2020-21	
Fiscal 2022-23							
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)	(30,972.27)	14,699.65	45,671.92	-147.46%	(4.99)	2.37	
Opening Reserve - Adjusted to 9/30/17 actual	1,640,984.61	1,610,012.34			265.51	260.49	
Closing Reserve	1,610,012.34	1,624,711.99			260.49	262.87	
Reserve Calculations							
Operating Reserve	2021-22 as Amended	Proposed 2022-23 Budget			2021-22 as Amended	Proposed 2022-23 Budget	
Anticipated Annual Operating Expenditures							
Personnel	548,368.27	578,428.35			88.72	93.59	
Operating	320,600.00	281,800.00			51.87	45.59	
Total	868,968.27	860,228.35			140.59	139.18	
6 Months of Anticipated Operating Expenditures	434,484.00	430,114.00			70.30	69.59	
Annual Debt Service - Removed for Payoff	-	-			-	-	
Recommended Reserve	434,484.00	430,114.00			70.30	69.59	
Balance in Reserve Accounts (includes operating and emergency)	763,854.54	763,854.54			123.59	123.59	
Excess/(Deficit) Reserve Funding	329,370.54	333,740.54			53.29	54.00	
Non-Operating Reserves							
Anticipated Cash Carry forward September 30	1,610,012.34	1,624,711.99			260.49	262.87	
Less:							
Recommended Operating Reserves	(434,484.00)	(430,114.00)			(70.30)	(69.59)	
Park Fund Reserve - Match Fund	-	-			-	-	
SBA B-Fund	(602.00)	(602.00)			(0.10)	(0.10)	
Other	-	-			-	-	
Estimated Net Unobligated funds	1,174,926.34	1,193,995.99			190.09	193.18	
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)	



Flagler Estates Road and Water Control District
 Operating Expense Budget Worksheet - General Fund
 Fiscal 2022-23

53000 · Operating Expenses

Notes

Proposed
 Budget

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			10,000.00
55230 · Collection Discounts - SJC	Early payment discounts passed on to District from County			10,000.00
55275 · Collection Expense - SPPA	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/employee appreciation			2,500.00
Total 53000 · Operating Expenses				281,800.00

