

**Flagler Estates Road and Water Control District
Proposed Budget Amendment - General Fund
Fiscal 2015-16**

	Original 2015-16 Budget	Anticipated Amendments	2015-16 as Amended	Remarks
Anticipated Revenues				
Assessments & Related Fees				
31125 · Taxes - St Johns County	822,021.00	-	822,021.00	
31150 · Taxes - Flagler County			-	
33825 · Excess Fees - St Johns County	-	-	-	
Total Assessments & Related Fees	822,021.00	-	822,021.00	
Grants				
33880 · FEMA -			-	
33885 · Other			-	
Total Grants	-	-	-	
Service and Permit Fees				
34190 · Culvert Permit Fees	500.00	-	500.00	
34195 · Culvert Installation - Packages	10,000.00	-	10,000.00	
34196 · Maintenance, Repairs & Damages	500.00	-	500.00	
34197 · Copies, Maps and Other	150.00	-	150.00	
34199 · Move On/Off Permit	300.00	-	300.00	
Total Service and Permit Fees	11,450.00	-	11,450.00	
Miscellaneous Revenues				
36110 · Interest Earned Capital City	900.00	-	900.00	
36115 · Interest Earned First Federal		-	-	
36120 · Interest Earned - SBA	150.00	-	150.00	
36132 · Interest Income - St Johns	100.00	-	100.00	
36990 · Miscellaneous Revenues	200.00	-	200.00	
Total Miscellaneous Revenues	1,350.00	-	1,350.00	
Total Anticipated Revenues	834,821.00	-	834,821.00	
Proposed Expenditures				
51000 · Personal Services				
51100 · Supervisors Fees	900.00	750.00	1,650.00	
51200 · Salary and Wages	273,384.17	(14,784.00)	258,600.17	
51210 · Vacation	13,190.25	31,809.75	45,000.00	
51220 · Sick	5,239.55	750.00	5,989.55	
51230 · Holiday	11,514.82	-	11,514.82	
51400 · Overtime Pay	396.01	-	396.01	
52100 · FICA Taxes	18,886.75	2,000.00	20,886.75	
52150 · Payroll Taxes - Medicare	4,417.06	200.00	4,617.06	
52200 · Retirement	18,000.00	(17,500.00)	500.00	
52300 · Life and Health Insurance		-		
52350 · Dependent Life Ins		-	-	
52300 · Life and Health Insurance - Other	65,872.44	12,465.56	78,338.00	
Total 52300 · Life and Health Insurance	65,872.44	12,465.56	78,338.00	
52400 · Unemployment Compensation	3,107.18	(1,500.00)	1,607.18	
52450 · Workers Compensation Insurance	18,500.00	-	18,500.00	
52460 · Drug & Alcohol Testing	-	155.00	155.00	
Total 51000 · Personal Services	433,408.23	14,346.31	447,754.54	

**Flagler Estates Road and Water Control District
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Fiscal 2015-16**

	Original 2015-16 Budget	Anticipated Amendments	2015-16 as Amended	Remarks
53000 · Operating Expenses				
53131 · Services - Engineering	500.00	400.00	900.00	
53132 · Vegetation Control	22,000.00	-	22,000.00	
53133 · Surveying	-	-	-	
53134 · Environmental Services	-	-	-	
53154 · Legal	25,000.00	(2,000.00)	23,000.00	
53155 · Legal Advertisement	600.00	400.00	1,000.00	
53200 · Accounting	17,000.00	(2,000.00)	15,000.00	
53225 · Auditing	9,000.00	(1,900.00)	7,100.00	
54000 · Travel & Per Diem	1,000.00	322.00	1,322.00	
54010 · Continuing Education & Seminars	1,000.00	(350.00)	650.00	
54100 · Telephone	6,200.00	(900.00)	5,300.00	
54251 · Postage	500.00	(250.00)	250.00	
54252 · Fuel & Oil	70,000.00	(31,000.00)	39,000.00	
54300 · Utilities	4,000.00	450.00	4,450.00	
54500 · Insurance	36,000.00	-	36,000.00	
54600 · Shop Expense	10,000.00	(400.00)	9,600.00	
54658 · Equipment Rental	1,000.00	(500.00)	500.00	
54659 · Equipment Maintenance		-		
54660 · Computers	1,000.00	(1,000.00)	-	
54659 · Equipment Maintenance - Other	60,000.00	7,500.00	67,500.00	
Total 54659 · Equipment Maintenance	61,000.00	6,500.00	67,500.00	
55152 · Office Supplies	3,400.00	(500.00)	2,900.00	
55153 · Admin Fees, Licenses, Permits	3,500.00	250.00	3,750.00	
55154 · Facility Maintenance & Repairs	3,000.00	1,375.00	4,375.00	
55155 · Publishing & Printing	4,600.00	-	4,600.00	
55225 · Collection Expense-St Johns	8,500.00	(500.00)	8,000.00	
55230 · Collection Discounts - SJC	21,000.00	(100.00)	20,900.00	
55275 · Collection Expense - SJPA	12,000.00	(900.00)	11,100.00	
55459 · Other Current Charges	3,500.00	(2,900.00)	600.00	
Total 53000 · Operating Expenses	324,300.00	(34,503.00)	289,797.00	
56000 · Capital Outlay				
56463 · Street Signs	-	-	-	
56464 · Machinery & Equipment	50,000.00	(50,000.00)	-	
56466 · Drainage Control	20,000.00	20,000.00	40,000.00	
56467 · Road Improvement	5,000.00	(5,000.00)	-	
56468 · Signage	1,000.00	(1,000.00)	-	
56470 · FERDAP - PARK LANDS	-	-	-	
Total 56000 · Capital Outlay	76,000.00	(36,000.00)	40,000.00	
57000 · Debt Service				
57471 · Principal Payments	-	-	-	
57472 · Interest Payments	-	-	-	
Total 57000 · Debt Service	-	-	-	
 Total Proposed Expenditures	 833,708.23	 (56,156.69)	 777,551.54	
Anticipated Operating Excess (Deficit)	1,112.77	56,156.69	57,269.46	

**Flagler Estates Road and Water Control District
Proposed Budget Amendment - General Fund
Fiscal 2015-16**

	<u>Original 2015-16 Budget</u>	<u>Anticipated Amendments</u>	<u>2015-16 as Amended</u>	Remarks
Other Sources, Uses and Transfers				
60000 · Other Sources and Uses				
Debt Proceeds	-		-	
Other Proceeds			-	
Total 60000 · Other Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>	
Interfund Transfers				
Transfers In			-	
Transfers Out			-	
Total Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>	
Total Other Sources, Uses and Transfers	<u>-</u>	<u>-</u>	<u>-</u>	
Total Excess (Deficit)	1,112.77	56,156.69	57,269.46	
Opening Reserve - Adjusted to 9/30/15 actual	<u>1,681,785.24</u>		<u>1,681,785.24</u>	
Closing Reserve	<u>1,682,898.01</u>	<u>56,156.69</u>	<u>1,739,054.70</u>	

Flagler Estates Road and Water Control District
Proposed Budget Amendment - Capital Projects Fund
Fiscal 2016-16

	Original 2015-16 Budget	Anticipated Amendments	2015-16 as Amended
Anticipated Revenues			
31125 · CIP Assessment Collections	228,992.00	-	228,992.00
36110 · Interest Income	-	-	-
36115 · Other Grants	-	-	-
36120 · Interest Income - CCB	-	-	-
36990 · Miscellaneous Revenue	-	-	-
36995 · Proceeds from Financing Sources	-	-	-
39991 · FEMA - Grants	-	-	-
Total Anticipated Revenues	228,992.00	-	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	-	1,100.00	1,100.00
55235 · SJC Assessment Discount	-	4,000.00	4,000.00
55275 · Collection Expense	-	410.00	410.00
56460 · Paving and Stabilization	338,000.00	(5,510.00)	332,490.00
56465 · Road Resurfacing	-	-	-
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	338,000.00	-	338,000.00
Anticipated Excess/(Deficit)	(109,008.00)	-	(109,008.00)
Opening Reserves	388,049.11	-	388,049.11
Closing Reserves	279,041.11	-	279,041.11

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

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		140.00	<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 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	
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%	1,218.83	-	
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	1,650.00	900.00	(750.00)	-45.45%	0.27	0.15	
51200 · Salary and Wages	258,600.17	310,862.73	52,262.56	20.21%	41.84	50.30	
51210 · Vacation	45,000.00	17,912.59	(27,087.41)	-60.19%	7.28	2.90	
51220 · Sick	5,989.55	5,506.21	(483.34)	-8.07%	0.97	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	20,886.75	21,606.62	719.87	3.45%	3.38	3.50	
52150 · Payroll Taxes - Medicare	4,617.06	5,053.17	436.11	9.45%	0.75	0.82	
52200 · Retirement	500.00	57,000.00	56,500.00	11300.00%	0.08	9.22	
52300 · Life and Health Insurance	-	-	-	0.00%	-	-	
52350 · Dependent Life Ins	-	-	-	0.00%	-	-	
52300 · Life and Health Insurance - Other	78,338.00	73,659.08	(4,678.92)	-5.97%	12.67	11.92	
Total 52300 · Life and Health Insurance	78,338.00	73,659.08	(4,678.92)	-5.97%	12.67	11.92	
52400 · Unemployment Compensation	1,607.18	3,554.63	1,947.45	121.17%	0.26	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	155.00	-	(155.00)	-100.00%	0.03	-	
Total 51000 · Personal Services	447,754.54	533,439.50	85,684.96	19.14%	72.44	86.33	

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

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	
53000 · Operating Expenses							
53131 · Services - Engineering	900.00	800.00	(100.00)	-11.11%	0.15	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	23,000.00	28,000.00	5,000.00	21.74%	3.72	4.53	
53155 · Legal Advertisement	1,000.00	900.00	(100.00)	-10.00%	0.16	0.15	
53200 · Accounting	15,000.00	17,500.00	2,500.00	16.67%	2.43	2.83	
53225 · Auditing	7,100.00	9,000.00	1,900.00	26.76%	1.15	1.46	
54000 · Travel & Per Diem	1,322.00	1,200.00	(122.00)	-9.23%	0.21	0.19	
54010 · Continuing Education & Seminars	650.00	500.00	(150.00)	-23.08%	0.11	0.08	
54100 · Telephone	5,300.00	4,000.00	(1,300.00)	-24.53%	0.86	0.65	
54251 · Postage	250.00	250.00	-	0.00%	0.04	0.04	
54252 · Fuel & Oil	39,000.00	55,000.00	16,000.00	41.03%	6.31	8.90	
54300 · Utilities	4,450.00	3,800.00	(650.00)	-14.61%	0.72	0.61	
54500 · Insurance	36,000.00	35,000.00	(1,000.00)	-2.78%	5.82	5.66	
54600 · Shop Expense	9,600.00	8,000.00	(1,600.00)	-16.67%	1.55	1.29	
54658 · Equipment Rental	500.00	-	(500.00)	-100.00%	0.08	-	
54659 · Equipment Maintenance	-	-	-	0.00%	-	-	
54660 · Computers	-	-	-	0.00%	-	-	
54659 · Equipment Maintenance - Other	67,500.00	60,000.00	(7,500.00)	-11.11%	10.92	9.71	
Total 54659 · Equipment Maintenance	67,500.00	60,000.00	(7,500.00)	-11.11%	10.92	9.71	
55152 · Office Supplies	2,900.00	2,500.00	(400.00)	-13.79%	0.47	0.40	
55153 · Admin Fees, Licenses, Permits	3,750.00	2,000.00	(1,750.00)	-46.67%	0.61	0.32	
55154 · Facility Maintenance & Repairs	4,375.00	2,500.00	(1,875.00)	-42.86%	0.71	0.40	
55155 · Publishing & Printing	4,600.00	4,500.00	(100.00)	-2.17%	0.74	0.73	
55225 · Collection Expense-St Johns	8,000.00	8,000.00	-	0.00%	1.29	1.29	
55230 · Collection Discounts - SJC	20,900.00	21,000.00	100.00	0.48%	3.38	3.40	
55275 · Collection Expense - SJPA	11,100.00	12,000.00	900.00	8.11%	1.80	1.94	
55459 · Other Current Charges	600.00	3,000.00	2,400.00	400.00%	0.10	0.49	
Total 53000 · Operating Expenses	289,797.00	315,450.00	25,653.00	8.85%	46.89	51.02	
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	#DIV/0!	-	4.04	
56466 · Drainage Control	40,000.00	30,000.00	(10,000.00)	-25.00%	6.47	4.85	
56467 · Road Improvements	-	5,000.00	5,000.00	#DIV/0!	-	0.81	
56468 · Signage	-	300.00	300.00	#DIV/0!	-	0.05	
56470 · FERDAP - PARK LANDS	-	-	-	0.00%	-	-	
Total 56000 · Capital Outlay	40,000.00	65,300.00	25,300.00	63.25%	6.47	10.56	
57000 · Debt Service							
57471 · Principal Payments	-	-	-	0.00%	-	-	
57472 · Interest Payments	-	-	-	0.00%	-	-	
Total 57000 · Debt Service	-	-	-	0.00%	-	-	
Total Proposed Expenditures	777,551.54	914,189.50	136,637.96	17.57%	125.80	147.91	

**Flagler Estates Road and Water Control District
Proposed Budget - General Fund
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	
Fiscal 2016-17							
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>730,393.20</u>	<u>595,355.70</u>			<u>118.16</u>	<u>96.32</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