

Flagler Estates Road and Water Control District
Non-Advalorem Assessment Calculation - Approved
Fiscal 2020-2021

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

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

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

	2019-20 as	Proposed 2020-	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
	Amended	21 Budget	Dollars	Percent	2018-19	2019-20	
Fiscal 2019-20							
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	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	872,496.00	-	0.00%	141.17	141.17	
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	347,731.22	19,226.30	5.85%	53.15	56.26	
51210 · Vacation	28,101.60	31,399.08	3,297.48	11.73%	4.55	5.08	
51220 · Sick	7,405.15	7,497.08	91.93	1.24%	1.20	1.21	
51230 · Holiday	14,164.73	15,316.62	1,151.89	8.13%	2.29	2.48	
51400 · Overtime Pay	-	-	-	100.00%	-	-	
52100 · FICA Taxes	23,544.58	24,990.27	1,445.69	6.14%	3.81	4.04	
52150 · Payroll Taxes - Medicare	5,506.41	5,844.50	338.09	6.14%	0.89	0.95	
52200 · Retirement	18,000.00	20,000.00	2,000.00	11.11%	2.91	3.24	
52300 · Life and Health Insurance	-	-	-	0.00%	-	-	
52350 · Dependent Life Ins	-	-	-	0.00%	-	-	
52300 · Life and Health Insurance - Other	95,474.40	94,578.84	(895.56)	-0.94%	15.45	15.30	
Total 52300 · Life and Health Insurance	95,474.40	94,578.84	(895.56)	-0.94%	15.45	15.30	
52400 · Unemployment Compensation	3,873.48	4,111.32	237.84	6.14%	0.63	0.67	
52450 · Workers Compensation Insurance	22,218.00	22,000.00	(218.00)	-0.98%	3.59	3.56	
52460 · Drug & Alcohol Testing	-	-	-	0.00%	-	-	
Total 51000 · Personal Services	548,368.27	574,593.93	26,225.66	4.78%	88.72	92.97	

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

	2019-20 as	Proposed 2020-	Change From Prior Year		Per Acre Figures @ 6180.61 Acres	2019-20	Remarks
	Amended	21 Budget	Dollars	Percent			
53000 · Operating Expenses							
53131 · Services - Engineering	5,000.00	-	(5,000.00)	-100.00%	0.81	-	
53132 · Vegetation Control	30,000.00	28,000.00	(2,000.00)	-6.67%	4.85	4.53	
53133 · Surveying	-	-	-	100.00%	-	-	
53134 · Environmental Services	-	-	-	0.00%	-	-	
53154 · Legal	28,000.00	28,000.00	-	0.00%	4.53	4.53	
53155 · Legal Advertisement	700.00	300.00	(400.00)	-57.14%	0.11	0.05	
53200 · Accounting	17,000.00	15,000.00	(2,000.00)	-11.76%	2.75	2.43	
53225 · Auditing	10,000.00	10,000.00	-	0.00%	1.62	1.62	
54000 · Travel & Per Diem	1,200.00	1,200.00	-	0.00%	0.19	0.19	
54010 · Continuing Education & Seminars	200.00	500.00	300.00	150.00%	0.03	0.08	
54100 · Telephone	4,000.00	3,500.00	(500.00)	-12.50%	0.65	0.57	
54251 · Postage	250.00	300.00	50.00	20.00%	0.04	0.05	
54252 · Fuel & Oil	50,000.00	50,000.00	-	0.00%	8.09	8.09	
54300 · Utilities	5,000.00	4,000.00	(1,000.00)	-20.00%	0.81	0.65	
54500 · Insurance	35,000.00	32,000.00	(3,000.00)	-8.57%	5.66	5.18	
54600 · Shop Expense	15,800.00	11,000.00	(4,800.00)	-30.38%	2.56	1.78	
54658 · Equipment Rental	-	-	-	0.00%	-	-	
54659 · Equipment Maintenance	-	-	-	0.00%	-	-	
54660 · Computers	-	-	-	100.00%	-	-	
54659 · Equipment Maintenance - Other	62,000.00	50,000.00	(12,000.00)	-19.35%	10.03	8.09	
Total 54659 · Equipment Maintenance	62,000.00	50,000.00	(12,000.00)	-19.35%	10.03	8.09	
55152 · Office Supplies	2,000.00	500.00	(1,500.00)	-75.00%	0.32	0.08	
55153 · Admin Fees, Licenses, Permits	2,000.00	500.00	(1,500.00)	-75.00%	0.32	0.08	
55154 · Facility Maintenance & Repairs	4,500.00	2,000.00	(2,500.00)	-55.56%	0.73	0.32	
55155 · Publishing & Printing	4,800.00	5,000.00	200.00	4.17%	0.78	0.81	
55225 · Collection Expense-St Johns	8,650.00	8,000.00	(650.00)	-7.51%	1.40	1.29	
55230 · Collection Discounts - SJC	21,000.00	10,000.00	(11,000.00)	-52.38%	3.40	1.62	
55275 · Collection Expense - S/PA	11,000.00	11,000.00	-	0.00%	1.78	1.78	
55459 · Other Current Charges	2,500.00	2,500.00	-	-100.00%	0.40	0.40	
Total 53000 · Operating Expenses	320,600.00	273,300.00	(47,300.00)	-14.75%	51.86	44.22	
56000 · Capital Outlay							
56463 · Street Signs	-	-	-	100.00%	-	-	
56464 · Machinery & Equipment	-	73,000.00	73,000.00	#DIV/0!	-	11.81	
56466 · Drainage Control	25,000.00	-	(25,000.00)	-100.00%	4.04	-	
56467 · Road Improvements	5,000.00	5,000.00	-	0.00%	0.81	0.81	
56468 · Signage	4,500.00	4,000.00	(500.00)	-11.11%	0.73	0.65	
Total 56000 · Capital Outlay	34,500.00	82,000.00	47,500.00	137.68%	5.58	13.27	
57000 · Debt Service							
57471 · Principal Payments	-	-	-	0.00%	-	-	
57472 · Interest Payments	-	-	-	0.00%	-	-	
Total 57000 · Debt Service	-	-	-	0.00%	-	-	
Total Proposed Expenditures	903,468.27	929,893.93	26,425.66	2.92%	146.16	150.46	
Anticipated Operating Excess (Deficit)	(30,972.27)	(57,397.93)	(26,425.66)	85.32%	(4.99)	(9.29)	

**Flangler Estates Road and Water Control District
Proposed Budget - General Fund**

	2019-20 as Amended		Proposed 2020-21 Budget		Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
	Dollars	Percent	Dollars	Percent	2018-19	2019-20	2018-19	2019-20	
Fiscal 2019-20									
Other Sources, Uses and Transfers									
60000 - Other Sources and Uses									
Debt Proceeds - Including Capital Leases	-	-	-	-	-	-	-	-	
Other Proceeds	-	-	-	-	-	-	-	-	
Total 60000 - Other Sources and Uses	-	-	-	-	-	-	-	-	
Interfund Transfers									
Transfers In	-	0.00%	-	0.00%	-	-	-	-	
Transfers Out	-	0.00%	-	0.00%	-	-	-	-	
Total Interfund Transfers	-	0.00%	-	0.00%	-	-	-	-	
Total Other Sources, Uses and Transfers	-	0.00%	-	0.00%	-	-	-	-	
Total Excess (Deficit)	(30,972.27)	(57,397.93)	(26,425.66)	85.32%	(4.99)	(9.29)			
Opening Reserve - Adjusted to 9/30/17 actual	1,640,984.61	1,610,012.34	1,610,012.34		265.51	260.49			
Closing Reserve	1,610,012.34	1,552,614.41			260.49	251.21			
Reserve Calculations									
Operating Reserve									
Anticipated Annual Operating Expenditures									
Personnel	548,368.27	574,593.93			88.72	92.97			
Operating	320,600.00	273,300.00			51.87	44.22			
Total	868,968.27	847,893.93			140.59	137.19			
6 Months of Anticipated Operating Expenditures	434,484.00	423,947.00			70.30	68.59			
Annual Debt Service - Removed for Payoff	-	-			-	-			
Recommended Reserve	434,484.00	423,947.00			70.30	68.59			
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	339,907.54			53.29	55.00			
Non-Operating Reserves									
Anticipated Cash Carry forward September 30	1,610,012.34	1,552,614.41			260.49	251.21			
Less:									
Recommended Operating Reserves	(434,484.00)	(423,947.00)			(70.30)	(68.59)			
Park Fund Reserve - Match Fund	-	-			(0.10)	(0.10)			
SBA B-Fund	(602.00)	(602.00)			-	-			
Other	-	-			-	-			
Estimated Net Unobligated funds	1,174,926.34	1,128,065.41			190.09	182.52			
Proposed Obligations	-	-			-	-			
FEMA Matching	(452,520.25)	(452,520.25)			(73.22)	(73.22)			
Grant Matching /Emergency	(100,000.00)	(100,000.00)			(16.18)	(16.18)			
Purchase of Right of Ways									

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

Fiscal 2019-20	2019-20 as Amended	Proposed 2020-21 Budget	Change From Prior Year		Per Acre Figures @ 6180.61 Acres		Remarks
			Dollars	Percent	2018-19	2019-20	
Other					-	-	
Other					-	-	
Unobligated Non-Operating Reserve	622,406.09	575,545.16			100.69	93.12	

**Flagler Estates Road and Water Control District
Proposed - Capital Projects Fund Budget**

Fiscal 2020-21	2019-2020 as Amended		Proposed 2020-21 Budget		Change from Prior Year		Per Acre Figures @ 6180.61 Acres	
					Dollars	Percent	2019-20	2020-2021
Anticipated Revenues								
31125 · CIP Assessment Collections	205,505.00	205,505.00	-	0.00%			33.25	33.25
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	205,505.00	205,505.00	-	0.00%			33.25	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	-	-	-	-			-	-
55235 · SJC Assessment Discount	-	-	-	-			-	-
55275 · Collection Expense	-	-	-	-			-	-
56460 · Road Stabilization (millings)	-	100,000.00	100,000.00	0.00%			-	16.18
56465 · Road Resurfacing (paving)	-	200,000.00	200,000.00	0.00%			-	32.36
56466 · Drainage Control	-	-	-	-			-	-
56470 · Guardrail Installation	-	-	-	-			-	-
56475 · Signage	-	-	-	-			-	-
56485 · Drainage Imp - Intersections	-	10,000.00	10,000.00	-			-	1.62
56490 · Driveway Culverts	-	-	-	-			-	-
56495 · Culverts & Rip Rap	-	-	-	-			-	-
56500 · Culvert Replacements	-	-	-	-			-	-
57000 · Storm Water Treatment	-	-	-	-			-	-
Total Proposed Expenditures	-	310,000.00	310,000.00	-			-	50.16
Anticipated Excess/(Deficit)	205,505.00	(104,495.00)	(310,000.00)	-150.85%			33.25	(16.91)
Opening Reserves	228,586.73	434,091.73						
Use of Reserves	-	-						
Closing Reserves	434,091.73	329,596.73						

Flagler Estates Road and Water Control District
 Operating Expense Budget Worksheet - General Fund
 Fiscal 2020-21

53000 · Operating Expenses		Description	Notes	Proposed Budget
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			
53132 · Vegetation Control	Service and Chemicals for aquatic weed control			28,000.00
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			300.00
53200 · Accounting	Treasurer fees			15,000.00
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	CPR, First Aid & Flagger		500.00
54100 · Telephone	Telephone and Internet			3,500.00

Flagler Estates Road and Water Control District
 Operating Expense Budget Worksheet - General Fund
 Fiscal 2020-21

53000 · Operating Expenses	Description	Notes	Proposed Budget
54251 · Postage	Postage - Including annual mailings		300.00
54252 · Fuel & Oil	Cost of all fuels used by district		50,000.00
54300 · Utilities	Primarily Electricity		4,000.00
54500 · Insurance	General liability insurance - Adjusted for Prepaid items		32,000.00
54600 · Shop Expense	Parts and Supplies		11,000.00
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		50,000.00
55152 · Office Supplies	General office expenses		500.00
55153 · Admin Fees, Licenses, Permits	Memberships, renewals and other subscription type items		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		2,000.00

Flagler Estates Road and Water Control District
 Operating Expense Budget Worksheet - General Fund
 Fiscal 2020-21

Description

Notes

Proposed
Budget

53000 - Operating Expenses

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						8,000.00	
55230 - Collection Discounts - SJC	Early payment discounts passed on to District from County						10,000.00	
55275 - Collection Expense - SIPA	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								273,300.00

Flagler Estates Road and Water Control District
 Capital Outlay Expenses Budget Worksheet - General Fund
 Fiscal 2020-2021

Description _____ Notes Proposed

56000 - Capital Outlay									
	56463 · Street Signs	Street Signs							-
	56464 · Machinery & Equipment	New capital equipment items				3 yr term left			73,000.00
	56466 · Drainage Control	Repairs not covered under Capital Projects Fund							-
	56467 · Road repairs	Repairs not covered under Capital Projects Fund							5,000.00
	56468 · Signage	Street Signs							4,000.00
									82,000.00