

Flagler Estates Road and Water Control District
Non-Advalorem Assessment Calculation - Proposed
Fiscal 2018-2019

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 | 35.00 | 216,321 | 95.00% | 205,505 |
| Assessment Total | | <u>175.00</u> | | | |

Reduction in Revenue From Prior Year

\$4 per Acre

24,722.44

Flagler Estates Road and Water Control District
Proposed Budget - General Fund
Fiscal 2018-19

| Fiscal 2016-17 | 2017-18 as Amended | Proposed 2018-19 Budget | Change From Prior Year | | Per Acre Figures @ 6180.61 Acres | | Remarks |
|--|--------------------|-------------------------|------------------------|---------------|----------------------------------|---------------|---------|
| | | | Dollars | Percent | 2017-18 | 2018-19 | |
| 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 | 1,875.00 | 750.00 | (1,125.00) | -60.00% | 0.30 | 0.12 | |
| 34195 · Culvert Installation - Packages | 27,500.00 | 39,500.00 | 12,000.00 | 43.64% | 4.45 | 6.39 | |
| 34196 · Maintenance, Repairs & Damages | 2,500.00 | 675.00 | (1,825.00) | -73.00% | 0.40 | 0.11 | |
| 34197 · Copies, Maps and Other | 250.00 | 100.00 | (150.00) | -60.00% | 0.04 | 0.02 | |
| 34199 · Move On/Off Permit | 425.00 | 850.00 | 425.00 | 100.00% | 0.07 | 0.14 | |
| Total Service and Permit Fees | 32,550.00 | 41,875.00 | 9,325.00 | 28.65% | 5.26 | 6.78 | |
| Miscellaneous Revenues | | | | | | | |
| 36110 · Interest Earned CCB | 900.00 | 1,000.00 | 100.00 | 11.11% | 0.15 | 0.16 | |
| 36115 · Interest Earned CCB | - | - | - | 0.00% | - | - | |
| 36120 · Interest Earned - SBA | 150.00 | 1,300.00 | 1,150.00 | 766.67% | 0.02 | 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 | 1,350.00 | 2,600.00 | 1,250.00 | 92.59% | 0.22 | 0.42 | |
| Total Anticipated Revenues | 855,921.00 | 866,496.00 | 10,575.00 | 1.24% | 138.48 | 140.20 | |
| Proposed Expenditures | | | | | | | |
| 51000 · Personal Services | | | | | | | |
| 51100 · Supervisors Fees | - | 1,575.00 | 1,575.00 | #DIV/0! | - | 0.25 | |
| 51200 · Salary and Wages | 309,424.93 | 328,504.92 | 19,079.99 | 6.17% | 50.06 | 53.15 | |
| 51210 · Vacation | 25,856.25 | 28,101.60 | 2,245.35 | 8.68% | 4.18 | 4.55 | |
| 51220 · Sick | 5,808.80 | 7,405.15 | 1,596.35 | 27.48% | 0.94 | 1.20 | |
| 51230 · Holiday | 13,105.22 | 14,164.73 | 1,059.51 | 8.08% | 2.12 | 2.29 | |
| 51400 · Overtime Pay | - | - | - | 100.00% | - | - | |
| 52100 · FICA Taxes | 21,960.11 | 23,544.58 | 1,584.47 | 7.22% | 3.55 | 3.81 | |
| 52150 · Payroll Taxes - Medicare | 5,135.83 | 5,506.41 | 370.58 | 7.22% | 0.83 | 0.89 | |
| 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 | 83,323.44 | 95,474.40 | 12,150.96 | 14.58% | 13.48 | 15.45 | |
| Total 52300 · Life and Health Insurance | 83,323.44 | 95,474.40 | 12,150.96 | 14.58% | 13.48 | 15.45 | |
| 52400 · Unemployment Compensation | 3,612.81 | 3,873.48 | 260.67 | 7.22% | 0.58 | 0.63 | |
| 52450 · Workers Compensation Insurance | 28,000.00 | 26,000.00 | (2,000.00) | -7.14% | 4.53 | 4.21 | |
| 52460 · Drug & Alcohol Testing | - | - | - | 0.00% | - | - | |
| Total 51000 · Personal Services | 514,227.39 | 552,150.27 | 37,922.88 | 7.37% | 83.18 | 89.34 | |
| 53000 · Operating Expenses | | | | | | | |
| 53131 · Services - Engineering | 520.00 | - | (520.00) | -100.00% | 0.08 | - | |

Flagler Estates Road and Water Control District
Proposed Budget - General Fund
Fiscal 2018-19

| Fiscal 2016-17 | 2017-18 as Amended | Proposed 2018-19 Budget | Change From Prior Year | | Per Acre Figures @ 6180.61 Acres | | Remarks |
|--|--------------------|-------------------------|------------------------|----------|----------------------------------|---------|---------|
| | | | Dollars | Percent | 2017-18 | 2018-19 | |
| | | | | | | | |
| 53132 · Vegetation Control | 30,000.00 | 30,000.00 | - | 0.00% | 4.85 | 4.85 | |
| 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 | 785.00 | 700.00 | (85.00) | -10.83% | 0.13 | 0.11 | |
| 53200 · Accounting | 17,000.00 | 17,000.00 | - | 0.00% | 2.75 | 2.75 | |
| 53225 · Auditing | 10,700.00 | 10,000.00 | (700.00) | -6.54% | 1.73 | 1.62 | |
| 54000 · Travel & Per Diem | 1,200.00 | 1,200.00 | - | 0.00% | 0.19 | 0.19 | |
| 54010 · Continuing Education & Seminars | 200.00 | 200.00 | - | 0.00% | 0.03 | 0.03 | |
| 54100 · Telephone | 4,000.00 | 4,000.00 | - | 0.00% | 0.65 | 0.65 | |
| 54251 · Postage | 250.00 | 250.00 | - | 0.00% | 0.04 | 0.04 | |
| 54252 · Fuel & Oil | 42,500.00 | 50,000.00 | 7,500.00 | 17.65% | 6.88 | 8.09 | |
| 54300 · Utilities | 5,000.00 | 5,000.00 | - | 0.00% | 0.81 | 0.81 | |
| 54500 · Insurance | 35,000.00 | 35,000.00 | - | 0.00% | 5.66 | 5.66 | |
| 54600 · Shop Expense | 15,800.00 | 15,800.00 | - | 0.00% | 2.56 | 2.56 | |
| 54658 · Equipment Rental | - | - | - | 0.00% | - | - | |
| 54659 · Equipment Maintenance | - | - | - | - | - | - | |
| 54660 · Computers | 520.00 | - | (520.00) | 100.00% | 0.08 | - | |
| 54659 · Equipment Maintenance - Other | 62,000.00 | 62,000.00 | - | 0.00% | 10.03 | 10.03 | |
| Total 54659 · Equipment Maintenance | 62,520.00 | 62,000.00 | (520.00) | -0.83% | 10.11 | 10.03 | |
| 55152 · Office Supplies | 2,750.00 | 2,000.00 | (750.00) | -27.27% | 0.44 | 0.32 | |
| 55153 · Admin Fees, Licenses, Permits | 3,000.00 | 2,000.00 | (1,000.00) | -33.33% | 0.49 | 0.32 | |
| 55154 · Facility Maintenance & Repairs | 4,475.00 | 4,500.00 | 25.00 | 0.56% | 0.72 | 0.73 | |
| 55155 · Publishing & Printing | 4,700.00 | 4,800.00 | 100.00 | 2.13% | 0.76 | 0.78 | |
| 55225 · Collection Expense-St Johns | 8,650.00 | 8,650.00 | - | 0.00% | 1.40 | 1.40 | |
| 55230 · Collection Discounts - SJC | 21,000.00 | 21,000.00 | - | 0.00% | 3.40 | 3.40 | |
| 55275 · Collection Expense - SJPA | 11,080.00 | 11,000.00 | (80.00) | -0.72% | 1.79 | 1.78 | |
| 55459 · Other Current Charges | - | 2,500.00 | 2,500.00 | -100.00% | - | 0.40 | |
| Total 53000 · Operating Expenses | 309,130.00 | 315,600.00 | 6,470.00 | 2.09% | 50.00 | 51.05 | |
| 56000 · Capital Outlay | | | | | | | |
| 56463 · Street Signs | - | - | - | 100.00% | - | - | |
| 56464 · Machinery & Equipment | 50,000.00 | - | (50,000.00) | -100.00% | 8.09 | - | |
| 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 | 9,275.00 | 4,500.00 | (4,775.00) | -51.48% | 1.50 | 0.73 | |
| Total 56000 · Capital Outlay | 94,275.00 | 34,500.00 | (59,775.00) | -63.40% | 15.25 | 5.58 | |
| 57000 · Debt Service | | | | | | | |
| 57471 · Principal Payments | - | - | - | 0.00% | - | - | |
| 57472 · Interest Payments | - | - | - | 0.00% | - | - | |
| Total 57000 · Debt Service | - | - | - | 0.00% | - | - | |
| Total Proposed Expenditures | 917,632.39 | 902,250.27 | (15,382.12) | -1.68% | 148.43 | 145.97 | |
| Anticipated Operating Excess (Deficit) | (61,711.39) | (35,754.27) | 25,957.12 | -42.06% | (9.95) | (5.77) | |
| Other Sources, Uses and Transfers | | | | | | | |
| 60000 · Other Sources and Uses | | | | | | | |
| Debt Proceeds - Including Capital Leases | - | - | - | 0.00% | - | - | |
| Other Proceeds | - | - | - | 0.00% | - | - | |

Flagler Estates Road and Water Control District
Proposed Budget - General Fund
Fiscal 2018-19

| Fiscal 2016-17 | 2017-18 as Amended | Proposed 2018-19 Budget | Change From Prior Year | | Per Acre Figures @ 6180.61 Acres | | Remarks |
|---|--------------------|-------------------------|------------------------|---------|----------------------------------|-------------------------|---------|
| | | | Dollars | Percent | 2017-18 | 2018-19 | |
| 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) | (61,711.39) | (35,754.27) | 25,957.12 | -42.06% | (9.95) | (5.77) | |
| Opening Reserve - Adjusted to 9/30/17 actual | 1,676,740.53 | 1,615,029.14 | | | 271.29 | 261.31 | |
| Closing Reserve | 1,615,029.14 | 1,579,274.87 | | | 261.31 | 255.52 | |
| | 2017-18 as Amended | Proposed 2018-19 Budget | | | 2017-18 as Amended | Proposed 2018-19 Budget | |
| Reserve Calculations | | | | | | | |
| Operating Reserve | | | | | | | |
| Anticipated Annual Operating Expenditures | | | | | | | |
| Personnel | 514,227.39 | 552,150.27 | | | 83.20 | 89.34 | |
| Operating | 309,130.00 | 315,600.00 | | | 50.02 | 51.06 | |
| Total | 823,357.39 | 867,750.27 | | | 133.22 | 140.40 | |
| 6 Months of Anticipated Operating Expenditures | 411,679.00 | 433,875.00 | | | 66.61 | 70.20 | |
| Annual Debt Service - Removed for Payoff | - | - | | | - | - | |
| Recommended Reserve | 411,679.00 | 433,875.00 | | | 66.61 | 70.20 | |
| Balance in Reserve Accounts (includes operating and emergency) | 763,854.54 | 763,854.54 | | | 123.59 | 123.59 | |
| Excess/(Deficit) Reserve Funding | 352,175.54 | 329,979.54 | | | 56.98 | 53.39 | |
| Non-Operating Reserves | | | | | | | |
| Anticipated Cash Carry forward September 30 | 1,615,029.14 | 1,579,274.87 | | | 261.31 | 255.52 | |
| Less: | | | | | | | |
| Recommended Operating Reserves | (411,679.00) | (433,875.00) | | | (66.61) | (70.20) | |
| Park Fund Reserve - Match Fund | - | - | | | - | - | |
| SBA B-Fund | (602.00) | (602.00) | | | (0.10) | (0.10) | |
| Other | - | - | | | - | - | |
| Estimated Net Unobligated funds | 1,202,748.14 | 1,144,797.87 | | | 194.60 | 185.22 | |
| 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 | 650,227.89 | 592,277.62 | | | 105.20 | 95.82 | |

Flagler Estates Road and Water Control District
Proposed - Capital Projects Fund Budget
Fiscal 2018-19
with Comparisons

| Fiscal 2016-17 | 2017-18 as Amended | Proposed 2018-19 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 | 205,505.00 | (23,487.00) | -10.26% | 37.05 | 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 | 228,992.00 | 205,505.00 | (23,487.00) | -10.26% | 37.05 | 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 · Paving and Stabilization | - | - | - | 0.00% | - | - |
| 56465 · Road Resurfacing | 265,000.00 | 80,000.00 | (185,000.00) | 0.00% | 42.88 | 12.94 |
| 56466 · Drainage Control | - | - | - | - | - | - |
| 56470 · Guardrail Installation | - | - | - | - | - | - |
| 56475 · Signage | - | - | - | - | - | - |
| 56480 · Pavement Striping | - | - | - | - | - | - |
| 56485 · Drainage Imp - Intersections | - | - | - | - | - | - |
| 56490 · Driveway Culverts | - | - | - | - | - | - |
| 56495 · Paving Culverts & Rip Rap | 70,000.00 | - | (70,000.00) | - | 11.33 | - |
| 56500 · Culvert Replacements | - | - | - | - | - | - |
| 57000 · Storm Water Treatment | - | - | - | - | - | - |
| Total Proposed Expenditures | 335,000.00 | 80,000.00 | (255,000.00) | -76.12% | 54.21 | 12.94 |
| Anticipated Excess/(Deficit) | (106,008.00) | 125,505.00 | 231,513.00 | -218.39% | (17.16) | 20.31 |
| Opening Reserves | 338,053.76 | 232,045.76 | | | | |
| Use of Reserves | | - | | | | |
| Closing Reserves | 232,045.76 | 357,550.76 | | | | |

Flagler Estates Road and Water Control District
Operating Expense Budget Worksheet - General Fund
Fiscal 2018-19

| Description | | 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 | | - |
| 53132 · Vegetation Control | Service and Chemicals for aquatic weed control | | 30,000.00 |
| 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 | | 700.00 |
| 53200 · Accounting | Treasurer fees | | 17,000.00 |
| 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 | | 200.00 |
| 54100 · Telephone | Telephone and Internet | | 4,000.00 |
| 54251 · Postage | Postage - Including annual mailings | | 250.00 |

Flagler Estates Road and Water Control District
Operating Expense Budget Worksheet - General Fund
Fiscal 2018-19

| Description | | Notes | Proposed Budget |
|--|--|-------|-----------------|
| 53000 · Operating Expenses | | | |
| 54252 · Fuel & Oil | Cost of all fuels used by district | | 50,000.00 |
| 54300 · Utilities | Primarily Electricity | | 5,000.00 |
| 54500 · Insurance | General liability insurance - Adjusted for Prepaid items | | 35,000.00 |
| 54600 · Shop Expense | Parts and Supplies | | 15,800.00 |
| 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 | | 62,000.00 |
| 55152 · Office Supplies | General office expenses | | 2,000.00 |
| 55153 · Admin Fees, Licenses, Permits | Memberships, renewals and other subscription type items | | 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 | | 4,500.00 |

Flagler Estates Road and Water Control District
Operating Expense Budget Worksheet - General Fund
Fiscal 2018-19

| Description | | Notes | Proposed Budget |
|---|--|-------|-------------------|
| 53000 · Operating Expenses | | | |
| 55155 · Publishing and Printing | Annual Landholders Mailing | | 4,800.00 |
| 55225 · Collection Expense-St Johns | Collection costs charged by the county - commissions earned for the tax collection function | | 8,650.00 |
| 55230 · Collection Discounts - SJC | Early payment discounts passed on to District from County | | 21,000.00 |
| 55275 · Collection Expense - SJPA | 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 | | | 315,600.00 |

Flagler Estates Road and Water Control District
Capital Outlay Expenses Budget Worksheet - General Fund
Fiscal 2018-19

| Description | | Notes | Proposed |
|-------------------------------|---|-------|-----------|
| 56000 · Capital Outlay | | | |
| 56463 · Street Signs | Street Signs | | - |
| 56464 · Machinery & Equipment | New capital equipment items | | - |
| 56466 · Drainage Control | Repairs not covered under Capital Projects Fund | | 25,000.00 |
| 56467 · Road repairs | Repairs not covered under Capital Projects Fund | | 5,000.00 |
| 56468 · Signage | Street Signs | | 4,500.00 |
| 56470 · FERDAP - PARK LANDS | Grant Funded Capital Acquisitions | | |
| | | | 34,500.00 |