

Fellsmere
Water Control District

Final Budget
Fiscal Year 2023/2024
October 1, 2023 - September 30, 2024

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FINAL BUDGET
FELLSMERE WATER CONTROL DISTRICT
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

| | FISCAL YEAR 2023/2024 BUDGET |
|--|---|
| REVENUES | |
| Tax Revenue | 529,849 |
| Revenue Other | 0 |
| Interest Income | 1,800 |
| TOTAL REVENUES | 531,649 |
| ADMINISTRATIVE EXPENDITURES | |
| Contingency | 0 |
| Salaries and Wages | 0 |
| Payroll Taxes - Admin | 0 |
| State Retirement - Admin | 0 |
| Workers Comp - Admin | 0 |
| Group Med/Life Insurance - Admin | 0 |
| Legal and Professional | 10,000 |
| Management Fees | 72,000 |
| Audit Fees | 11,000 |
| Engineering | 24,000 |
| Website Management | 3,000 |
| Office Supplies | 1,000 |
| Miscellaneous | 0 |
| Postage | 150 |
| Insurance - Admin | 13,500 |
| Transportation - Admin | 1,100 |
| Sundry | 0 |
| Licenses/Permits | 0 |
| Memberships | 2,790 |
| Legal Advertising | 900 |
| Maintenance Buildings & Grounds | 2,300 |
| Utilities | 4,000 |
| Telephone | 4,500 |
| Payroll Processing Fee | 0 |
| Payroll Expenses | 0 |
| Property Taxes | 850 |
| Property Appraiser Fees | 0 |
| Annual Assesment Roll | 500 |
| Reserve | 500 |
| TOTAL ADMINISTRATIVE EXPENDITURES | 152,090 |
| TOTAL MAINTENANCE EXPENDITURES | 347,660 |
| TOTAL EXPENDITURES | 499,750 |
| BALANCE | 31,899 |
| Tax Collector Fee | -10,597 |
| Discounts For Early Payments | -21,194 |
| EXCESS/ (SHORTFALL) | 108 |
| Carryover From Prior Year | 0 |
| NET EXCESS/ (SHORTFALL) | 108 |

FINAL MAINTENANCE BUDGET

FELLSMERE WATER CONTROL DISTRICT

FISCAL YEAR 2023/2024

OCTOBER 1, 2023 - SEPTEMBER 30, 2024

| | FISCAL YEAR 2023/2024 BUDGET |
|---|------------------------------------|
| <u>MAINTENANCE EXPENDITURES</u> | |
| <u>Contract Services</u> | |
| Aerial Spraying | 45,000 |
| Contract/Mechanical - Lease | 60,000 |
| Canal/Ditch Spraying | 94,000 |
| Canal/Ditch Mowing | 37,600 |
| Water Testing | 2,200 |
| <u>Chemical Control</u> | 0 |
| Equipment R & M/Supplies | 0 |
| Gas & Oil - Chemical | 0 |
| Insurance | 0 |
| <u>Chemicals Used</u> | 0 |
| Rodeo | 0 |
| Invert Blend | 0 |
| Chemicals Miscellaneous | 0 |
| <u>Ditch Maintenance</u> | 0 |
| Equipment R & M | 1,000 |
| Supplies/Services | 2,500 |
| Gas & Oil - Maint. | 4,500 |
| Insurance - Maint. | 0 |
| Transportation - Maint. | 3,700 |
| Contingency | 4,000 |
| <u>Ditch Maintenance-Personnel</u> | 0 |
| Labor/Equipment Operations | 56,860 |
| Payroll Taxes - Maint. | 5,000 |
| State Retirement - Maint. | 9,200 |
| Workers Comp - Maint. | 2,300 |
| Group Med/Life Insurance - Maint. | 19,800 |
| TOTAL MAINTENANCE EXPENDITURES | 347,660 |

DETAILED FINAL BUDGET
FELLSMERE WATER CONTROL DISTRICT
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

| REVENUES | FISCAL YEAR 2021/2022 ACTUAL | FISCAL YEAR 2022/2023 BUDGET | FISCAL YEAR 2023/2024 BUDGET | COMMENTS |
|--|---|---|---|---|
| Tax Revenue | 629,094 | 600,462 | 529,849 | Expenditures Less Interest & Carryover/.94 |
| Revenue Other | 70,743 | 2,055 | 0 | |
| Interest Income | 1,813 | 9,208 | 1,800 | Interest Projected At \$150.00 Per Month |
| TOTAL REVENUES | \$ 701,650 | \$ 611,725 | 531,649 | |
| ADMINISTRATIVE EXPENDITURES | | | | |
| Contingency | 7,935 | 98,373 | 0 | Moved to Ditch Maintenance |
| Salaries and Wages | 85,457 | 0 | 0 | To Be Removed |
| Payroll Taxes - Admin | 9,212 | 0 | 0 | To Be Removed |
| State Retirement - Admin | 11,780 | 0 | 0 | To Be Removed |
| Workers Comp - Admin | 1,193 | 0 | 0 | To Be Removed |
| Group Med/Life Insurance - Admin | 35,620 | 0 | 0 | To Be Removed |
| Legal and Professional | 82,471 | 66,429 | 10,000 | Decrease |
| Management Fees | 19,666 | 0 | 72,000 | As Per Agreement |
| Audit Fees | 3,895 | 0 | 11,000 | Need To Advertise For 2022/2023 Audit |
| Engineering | 15,351 | 0 | 24,000 | Increase |
| Website Management | 2,191 | 0 | 3,000 | Increase |
| Office Supplies | 13,789 | 6,859 | 1,000 | Decrease |
| Miscellaneous | 462 | 0 | 0 | No Change From 2022/2023 Budget |
| Postage | 0 | 0 | 150 | Increase |
| Insurance - Admin | 12,440 | 10,186 | 13,500 | Increase |
| Transportation - Admin | 9,925 | 10,000 | 1,100 | Decrease |
| Sundry | 2,517 | 7,350 | 0 | To Be Removed |
| Licenses/Permits | 200 | 425 | 0 | To Be Removed |
| Memberships | 3,692 | 2,790 | 2,790 | No Change From 2022/2023 Budget |
| Legal Advertising | 366 | 446 | 900 | Increase |
| Maintenance Buildings & Grounds | 7,205 | 10,157 | 2,300 | Security Alarm/Pest Control/Landscape Maint |
| Utilities | 11,159 | 2,336 | 4,000 | FPL/Water |
| Telephone | 4,642 | 7,485 | 4,500 | Phones/Internet/Firewall/Mobile(1) |
| Payroll Processing Fee | 756 | 0 | 0 | To Be Removed |
| Payroll Expenses | 12,656 | 0 | 0 | To Be Removed |
| Property Taxes | 809 | 802 | 850 | Increase |
| Property Appraiser Fees | 0 | 1,800 | 0 | Moved to Annual Assessment Roll |
| Annual Assesment Roll | 0 | 0 | 500 | Moved from Property Appraiser Fee |
| Reserve | 0 | 0 | 500 | |
| TOTAL ADMINISTRATIVE EXPENDITURES | 355,389 | 225,438 | 152,090 | |
| TOTAL MAINTENANCE EXPENDITURES | 319,911 | 386,287 | 347,660 | |
| TOTAL EXPENDITURES | \$ 675,300 | \$ 611,725 | 499,750 | |
| BALANCE | \$ 26,350 | \$ - | 31,899 | |
| Tax Collector Fee | (1,800) | 0 | -10,597 | Two Percent Of Total Assessment Roll |
| Discounts For Early Payments | 0 | 0 | -21,194 | Four Percent Of Total Assessment Roll |
| EXCESS/ (SHORTFALL) | \$ 24,550 | \$ - | 108 | |
| Carryover From Prior Year | 0 | 0 | 0 | Carryover Balance From Prior Years |
| NET EXCESS/ (SHORTFALL) | \$ 24,550 | \$ - | 108 | |

DETAILED FINAL MAINTENANCE BUDGET

FELLSMERE WATER CONTROL DISTRICT

FISCAL YEAR 2023/2024

OCTOBER 1, 2023 - SEPTEMBER 30, 2024

| | FISCAL YEAR 2021/2022 ACTUAL | FISCAL YEAR 2022/2023 BUDGET | FISCAL YEAR 2023/2024 BUDGET | COMMENTS |
|---|------------------------------------|------------------------------------|------------------------------------|---|
| <u>MAINTENANCE EXPENDITURES</u> | | | | |
| <u>Contract Services</u> | | | | |
| Aerial Spraying | 61,853 | 36,900 | 45,000 | Single Treatment Estimate |
| Contract/Mechanical - Lease | 64,776 | 189,824 | 60,000 | Estimate for New Lease |
| Canal/Ditch Spraying | 33,692 | 0 | 94,000 | Two Times Per Year Estimate |
| Canal/Ditch Mowing | | 0 | 37,600 | Two Times Per Year Estimate |
| Water Testing | 1,748 | 1,800 | 2,200 | Increase |
| <u>Chemical Control</u> | | | | |
| Equipment R & M/Supplies | 2 | 1,286 | 0 | To Be Removed/Included in Contract Services |
| Gas & Oil - Chemical | 3,943 | 2,275 | 0 | To Be Removed/Included in Contract Services |
| Insurance | 0 | 969 | 0 | To Be Removed/Included in Contract Services |
| <u>Chemicals Used</u> | | | | |
| Rodeo | 4,087 | 35,730 | 0 | To Be Removed/Included in Contract Services |
| Invert Blend | 1,545 | 4,132 | 0 | To Be Removed/Included in Contract Services |
| Chemicals Miscellaneous | 39,991 | 3,127 | 0 | To Be Removed/Included in Contract Services |
| <u>Ditch Maintenance</u> | | | | |
| Equipment R & M | 27,976 | 1,072 | 1,000 | Decrease |
| Supplies/Services | 7,146 | 5,000 | 2,500 | Decrease |
| Gas & Oil - Maint. | 3,700 | 4,500 | 4,500 | No Change From 2022/2023 Budget |
| Insurance - Maint. | 3,124 | 2,187 | 0 | To Be Removed |
| Transportation - Maint. | 8,074 | 7,028 | 3,700 | Decrease |
| Contingency | | | 4,000 | Moved from Administration |
| <u>Ditch Maintenance-Personnel</u> | | | | |
| Labor/Equipment Operations | 14,430 | 52,879 | 56,860 | CPI Adjustment (3% of Actual) |
| Payroll Taxes - Maint. | 1,255 | 5,000 | 5,000 | No Change From 2022/2023 Budget |
| State Retirement - Maint. | 7,303 | 9,200 | 9,200 | No Change From 2022/2023 Budget |
| Workers Comp - Maint. | 1,025 | 1,728 | 2,300 | Increase |
| Group Med/Life Insurance - Maint. | 34,241 | 21,650 | 19,800 | Decrease - Health Plan Change |
| TOTAL MAINTENANCE EXPENDITURES | 319,911 | 386,287 | 347,660 | |

Fellsmere Water Control District Assessment Comparison

| Area | Fiscal Year 2022/2023 Assessment* | | | Fiscal Year 2023/2024 Projected Assessment* | | |
|--------------|---|-----------|----------------------|---|-----------|----------------------|
| | Assessment | Acres | Total | Assessment | Acres | Total |
| | West | \$ 12.50 | 10,857.25 | \$ 135,715.63 | \$ 6.00 | 10,857.25 |
| East | \$ 29.00 | 16,025.75 | \$ 464,746.75 | \$ 29.00 | 16,025.75 | \$ 464,724.79 |
| Total | | | \$ 600,462.38 | | | \$ 529,848.94 |

* Assessments Include the Following :

4% Discount for Early Payments

1% County Tax Collector Fee

1% County Property Appraiser Fee

| Zone | Acres | Percent | Admin | Maint | Other Revenue Total | Per Acre Assessment |
|--------------|------------------|---------|---------------|---------------|---------------------|---------------------|
| West | 10857.25 | 40% | \$ 61,424.66 | | \$ 221.24 | \$ 65,124.14 |
| East | 16025.75 | 60% | \$ 90,665.34 | \$ 347,660.00 | \$ 1,578.76 | \$ 464,724.79 |
| Total | 26,883.00 | | \$ 152,090.00 | \$ 347,660.00 | \$ 1,800.00 | |

"Other Revenue" Allocation based on total obligation

12%

88%

Community Information:

West Acres 10,857.25

East Acres 16,025.75

Total 26,883.00