

Fellsmere  
Water Control District

**Proposed Budget**  
**Fiscal Year 2024/2025**  
**October 1, 2024 - September 30, 2025**

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**PROPOSED BUDGET**  
**FELLSMERE WATER CONTROL DISTRICT**  
**FISCAL YEAR 2024/2025**  
**OCTOBER 1, 2024 - SEPTEMBER 30, 2025**

	<b>FISCAL YEAR 2024/2025 BUDGET</b>
<b>REVENUES</b>	
Tax Revenue	713,054
Revenue Other	0
Direct Bill	56,139
Interest Income	1,800
<b>TOTAL REVENUES</b>	<b>770,993</b>
<b>ADMINISTRATIVE EXPENDITURES</b>	
Conversion Consultant	0
Legal and Professional	12,000
Management Fees	74,160
Audit Fees	12,000
Engineering	50,500
Website Management	3,000
Office Supplies	1,000
Miscellaneous	250
Postage	250
Insurance - Admin	18,500
Transportation - Admin	500
Licenses/Permits	0
Memberships	2,790
Legal Advertising	900
Maintenance Buildings & Grounds	2,300
Utilities	4,000
Telephone	4,500
Payroll Processing Fee	0
Property Taxes	850
Property Appraiser Fees	0
Annual Assesment Roll	500
Reserve	100,000
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>288,000</b>
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>440,210</b>
<b>TOTAL EXPENDITURES</b>	<b>728,210</b>
<b>BALANCE</b>	<b>42,783</b>
Tax Collector Fee	\$ (14,261)
Discounts For Early Payments	\$ (28,522)
<b>EXCESS/ (SHORTFALL)</b>	<b>0</b>
Carryover From Prior Year	0
<b>NET EXCESS/ (SHORTFALL)</b>	<b>0</b>

**PROPOSED MAINTENANCE BUDGET**

FELLSMERE WATER CONTROL DISTRICT

FISCAL YEAR 2024/2025

OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2023/2024 BUDGET
<b><u>MAINTENANCE EXPENDITURES</u></b>	
<b>Contract Services</b>	
Aerial Spraying	20,000
Contract/Mechanical - Lease	70,150
Canal/Ditch Spraying	45,000
Canal/Ditch Mowing	20,000
Sublateral Maintenance	163,000
Water Testing	2,200
<b><u>Contract Services Subtotal</u></b>	<b>320,350</b>
<b><u>Ditch Maintenance</u></b>	
Equipment R & M	1,000
Supplies/Services	2,500
Gas & Oil - Maint.	4,500
Insurance - Maint.	0
Transportation - Maint.	3,700
Contingency	3,800
<b><u>Ditch Maintenance Subtotal</u></b>	<b>15,500</b>
<b><u>Ditch Maintenance-Personnel</u></b>	
Labor/Equipment Operations	58,560
Payroll Taxes - Maint.	5,000
State Retirement - Maint.	17,000
Workers Comp - Maint.	4,000
Group Med/Life Insurance - Maint.	19,800
<b><u>Ditch Maintenance-Personnel Subtotal</u></b>	<b>104,360</b>
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>440,210</b>

## DETAILED PROPOSED BUDGET

FELLSMERE WATER CONTROL DISTRICT

FISCAL YEAR 2024/2025

OCTOBER 1, 2024 - SEPTEMBER 30, 2025

REVENUES	FISCAL YEAR 2022/2023 ACTUAL	FISCAL YEAR 2023/2024 BUDGET	FISCAL YEAR 2024/2025 BUDGET	COMMENTS
Tax Revenue	639,336	529,849	713,054	Expenditures Less Interest, Direct Bill & Carryover/.94
Revenue Other	8,888	0	0	
Direct Bill	0	0	56,139	Direct Bill 1,600 East Acres
Interest Income	11,211	1,800	1,800	Interest Projected At \$150.00 Per Month
<b>TOTAL REVENUES</b>	<b>\$ 659,435</b>	<b>\$ 531,649</b>	<b>770,993</b>	
<b>ADMINISTRATIVE EXPENDITURES</b>				
Conversion Consultant	7,778	0	0	To Be Removed
Legal and Professional	18,119	10,000	12,000	\$2000 Increase From 2023/2024 Budget
Management Fees	72,000	72,000	74,160	CPI Adjustment (Capped At 3%)
Audit Fees	23,390	11,000	12,000	Approved Amount For 2023/2024 Audit
Engineering	89,122	24,000	50,500	\$26,500 Increase From 2023/2024 Budget
Website Management	3,000	3,000	3,000	No Change From 2023/2024 Budget
Office Supplies	2,005	1,000	1,000	No Change From 2023/2024 Budget
Miscellaneous	2,588	0	250	\$250 Increase From 2023/2024 Budget
Postage	732	150	250	\$100 Increase From 2023/2024 Budget
Insurance - Admin	16,123	13,500	18,500	Increase Forecast by Agent
Transportation - Admin	0	1,100	500	\$500 Decrease From 2023/2024 Budget
Licenses/Permits	175	0	0	To Be Removed
Memberships	1,500	2,790	2,790	No Change From 2023/2024 Budget
Legal Advertising	1,462	900	900	No Change From 2023/2024 Budget
Maintenance Buildings & Grounds	4,810	2,300	2,300	Security Alarm/Pest Control/Landscape Maint
Utilities	4,230	4,000	4,000	FPL/Water
Telephone	5,068	4,500	4,500	Phones/Internet/Firewall/Mobile
Payroll Processing Fee	1,733	0	0	To Be Removed
Property Taxes	862	850	850	No Change From 2023/2024 Budget
Property Appraiser Fees	1,800	0	0	Moved to Annual Assessment Roll
Annual Assesment Roll	500	500	500	Moved from Property Appraiser Fee
Reserve	0	500	100,000	\$100,000 Increase From 2023/2024 Budget
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>256,997</b>	<b>152,090</b>	<b>288,000</b>	
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>288,100</b>	<b>347,660</b>	<b>440,210</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 545,097</b>	<b>\$ 499,750</b>	<b>728,210</b>	
<b>BALANCE</b>	<b>\$ 114,338</b>	<b>\$ 31,899</b>	<b>42,783</b>	
Tax Collector Fee	\$ (1,500)	\$ (10,597)	\$ (14,261)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	\$ (21,930)	\$ (21,194)	\$ (28,522)	Four Percent Of Total Assessment Roll
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ 90,908</b>	<b>\$ 108</b>	<b>0</b>	
Carryover From Prior Year	0	0	0	Carryover Balance From Prior Years
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ 90,908</b>	<b>\$ 108</b>	<b>0</b>	

## DETAILED PROPOSED MAINTENANCE BUDGET

FELLSMERE WATER CONTROL DISTRICT

FISCAL YEAR 2024/2025

OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2022/2023 ACTUAL	FISCAL YEAR 2023/2024 BUDGET	FISCAL YEAR 2023/2024 BUDGET	COMMENTS
<b><u>MAINTENANCE EXPENDITURES</u></b>				
<b>Contract Services</b>				
Aerial Spraying	0	45,000	20,000	Single Treatment Estimate (FY23 - \$13,781)
Contract/Mechanical - Lease	116,480	60,000	70,150	Per Lease
Canal/Ditch Spraying	49,921	94,000	45,000	Reduced to single service
Canal/Ditch Mowing	2,776	37,600	20,000	Reduced to single service
Sublateral Maintenance	0	0	163,000	New Contracted Services in FY24/25
Water Testing	0	2,200	2,200	No Change From 2023/2024 Budget
<b><u>Contract Services Subtotal</u></b>	<b>169,177</b>	<b>238,800</b>	<b>320,350</b>	
<b><u>Ditch Maintenance</u></b>				
Equipment R & M	20,600	1,000	1,000	No Change From 2023/2024 Budget
Supplies/Services	25	2,500	2,500	No Change From 2023/2024 Budget
Gas & Oil - Maint.	0	4,500	4,500	No Change From 2023/2024 Budget
Insurance - Maint.	1,387	0	0	To Be Removed
Transportation - Maint.	3,931	3,700	3,700	No Change From 2023/2024 Budget
Contingency	0	4,000	3,800	Moved from Administration
<b><u>Ditch Maintenance Subtotal</u></b>	<b>25,943</b>	<b>15,700</b>	<b>15,500</b>	
<b><u>Ditch Maintenance-Personnel</u></b>				
Labor/Equipment Operations	55,761	56,860	58,560	CPI Adjustment (Capped At 3%)
Payroll Taxes - Maint.	4,266	5,000	5,000	No Change From 2023/2024 Budget
State Retirement - Maint.	12,527	9,200	17,000	Forecast FRS FY2024/2025
Workers Comp - Maint.	0	2,300	4,000	No Change From 2023/2024 Budget
Group Med/Life Insurance - Maint.	20,426	19,800	19,800	No Change From 2023/2024 Budget
<b><u>Ditch Maintenance-Personnel Subtotal</u></b>	<b>92,980</b>	<b>93,160</b>	<b>104,360</b>	
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>288,100</b>	<b>347,660</b>	<b>440,210</b>	

## Fellsmere Water Control District Assessment Comparison

Area	Fiscal Year 2022/2023 Assessment*			Fiscal Year 2023/2024 Assessment*			Fiscal Year 2024/2025 Projected Assessment*		
	Assessment	Acres	Total	Assessment	Acres	Total	Assessment	Acres	Total
	West	\$ 12.50	10,857.25	\$ 135,715.63	\$ 6.00	10,857.25	\$ 65,124.14	\$ 10.73	10,857.25
East	\$ 29.00	16,025.75	\$ 464,746.75	\$ 29.00	16,025.75	\$ 464,724.79	\$ 37.22	16,025.75	\$ 596,555.12
East - Direct Bill	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ 35.09	1,600.00	\$ 56,138.70
<b>Total</b>			<b>\$ 600,462.38</b>			<b>\$ 529,848.94</b>		<b>28,483</b>	<b>\$ 769,193.27</b>

Zone	Acres	Percent	Admin	Maint	Other Revenue*	Total	Per Acre Assmnt
West	10,857.25	38%	\$ 109,780.85		\$ 271.36	\$ 116,499.46	\$ 10.73
East	16,025.75	56%	\$ 162,041.08	\$ 400,249.37	\$ 1,389.88	\$ 596,555.12	\$ 37.22
East - Direct Bill	1,600.00	6%	\$ 16,178.07	\$ 39,960.63	\$ 138.76	\$ 56,138.70	\$ 35.09
<b>Total</b>	<b>28,483.00</b>		<b>\$ 288,000.00</b>	<b>\$ 440,210.00</b>	<b>\$ 1,800.00</b>	<b>\$ 769,193.27</b>	
						<b>\$ 770,993.27</b>	(add other revenue back in)

\*Other Revenue Allocation based on total obligation

**West: 15%**  
**East: 77%**  
**East - DB: 8%**

\* Assessments Include the Following :

- 4% Discount for Early Payments
- 1% County Tax Collector Fee
- 1% County Property Appraiser Fee

Community Information:

West Acres	10,857.25
East Acres	16,025.75
East Acres - Direct Bill	1,600.00
<b>Total</b>	<b>28,483.00</b>