

FELLSMERE WATER CONTROL DISTRICT

DRAFT FY2025/2026 BUDGET

22-May-25

	FISCAL YEAR 2024/2025 AMENDED BUDGET	FISCAL YEAR 2025/2026 DRAFT BUDGET	NOTES
REVENUES			
Tax Revenue	713,055	885,404	Includes State Park
5015 Revenue Other	12,500	14,000	Permits, Interest, & miscellaneous revenue
Direct Bill	56,139	68,063	
2001 Tax Collector Fee (add. Assessment)	14,261	17,708	Two Percent Of Total Assessment Roll
2002 Discounts Early Pay (add. Assessment)	28,522	35,416	Four Percent Of Total Assessment Roll
TOTAL REVENUES	783,493	1,020,592	
ADMINISTRATIVE EXPENDITURES (all Units)			
6000 Reserves	-	-	\$500,000 estimated 24/25 Year-end balance
5002 Website Management	2,200	1,380	Firewall/UTS (website - 27/28 next payment)
5003 Miscellaneous	2,500	1,000	Adjust to actual averages
5013 Legal and Professional	16,000	30,000	Increased trend, land easements, State Park, etc.
5014 Insurance - Admin	18,000	17,500	
5015 Engineering	20,000	24,000	WCP & Nonresimbursables
5016 Audit Fees	12,200	12,400	Per Contract
5017 Management Fees	2,000	-	Transition complete
5018 Bank Service Charge	250	720	Money Market Fee
5019 Conversion Consultant	-	50,000	Analysis of District Organization
5037 Transportation	2,500	3,600	Adjust to actual averages
5053 Property Appraiser Fees	1,800	1,800	
5054 Assessment Roll	500	-	Prior SDS charge
5074 Property Taxes	950	965	Solid Waste Fee/ Property Taxes
5076 Licenses/Permits	675	175	FDEP
5077 Memberships	2,000	2,000	FASD fee
5078 Legal Advertising	1,500	1,200	LO, Annual Mtg., Other mtgs.
5079 Postage	750	2,400	Adjust to actual averages + Annula LO letter
5082 Maintenance Buildings & Grounds	4,800	5,700	LA, Pest, Security, A/C + Deferred maint. at Office/Shop
5083 Utilities	4,200	3,400	Adjust to actual averages
5086 Telephone	4,200	2,300	Adjust to actual averages
5090 Office Supplies	2,000	1,000	
5091 Payroll Processing Fee	1,400	624	Reduce for actual contract
5111 Labor	100,000	104,000	
5121 Payroll Taxes	7,500	7,977	
5122 State Retirement	37,520	39,021	
5123 Workers Comp	2,000	2,100	
5124 Group Med/Life Insurance	38,600	28,632	Employee and Spouse
TOTAL ADMINISTRATIVE EXPENDITURES	286,045	343,894	

	FISCAL YEAR 2024/2025 BUDGET	FISCAL YEAR 2025/2026 DRAFT BUDGET	NOTES
MAINTENANCE EXPENDITURES			
Contract Services			
4002 Canal Aerial Spraying	0	60,000	One spray per year + South Unit
4003 Contract/Mechanical	70,150	93,000	Machine Lease - Expires 1/31/2027
4004 Sulerateral Spraying	0	180,000	Two sprays per year + South Unit
4005 Water Testing	2,200	2,500	
4006 Sublateral Mowing	35,000	100,000	3 passes per mow - 2 mowing cycles
4007 Canal Mowing	0	40,000	4 passes per mow (Park, U and Main) - 2 mowing cycles
4040 Sublateral Tree Maintenance	35,000	35,000	Tree removal
4041 Canal Tree Maintenance	0	25,000	Maintenance path bush-hog
Contract Services Subtotal	128,350	535,500	
Ditch Maintenance - Unit East (less Direct)			
4131 Equipment R & M	2,000	5,000	Adjust to actual averages
4132 Supplies/Services	2,500	2,500	
4133 Gas & Oil - Maint.	4,500	4,700	2 fuel drops at \$2350 per drop
4136 Insurance - Maint.	0	560	Fuel Tank Insurance
4137 Transportation - Maint.	3,700	1,800	Operator Rembursement
Ditch Maintenance Subtotal	12,700	14,560	
Maintenance Personnel - Unit East (less Direct)			
4111 Labor/Equipment Operations	58,560	47,840	Hire at \$23/hour
4121 Payroll Taxes - Maint.	5,000	4,085	
4122 State Retirement - Maint.	20,000	7,956	
4123 Workers Comp - Maint.	2,000	1,634	
4124 Group Med/Life Insurance - Maint.	19,800	12,000	Assumes new enmployee at 42 years of age + no family
Ditch Maintenance-Personnel Subtotal	105,360	73,514	
Canal Maintenance-Special Projects			
4040 Main Canal Project - Prince Land	75,603	0	
4040 Park Lateral Project - Clear Zone	197,231	0	
4040 Lateral U Project - Blue Goose	72,239	0	
Canal Maintenance-Special Projects Subtotal	345,073	0	
TOTAL MAINTENANCE EXPENDITURES	591,483	623,574	
2001 Tax Collector Fee	14,261	17,708	Two Percent Of Total Assessment Roll
2002 Discounts For Early Payments	28,522	35,416	Four Percent Of Total Assessment Roll
TOTAL EXPENDITURES	877,528	1,020,592	
EXCESS/ (SHORTFALL)	-94,035	0	

Cost Center/Cost	Applicable Units	Acreage	Percentage	UNIT Cost
Administration	West	10,857.25	35.3%	\$ 122,415.42
\$ 346,393.60	East	10,025.75	32.6%	\$ 113,040.26
	South	6,000.00	19.5%	\$ 67,649.96
	Direct Bill	1,600.00	5.2%	\$ 18,039.99
	State Park	2,239.29	7.3%	\$ 25,247.98
Canal Spraying	West		0.0%	\$ -
\$ 60,000.00	East	10,025.75	50.5%	\$ 30,281.59
	South	6,000.00	30.2%	\$ 18,122.29
	Direct Bill	1,600.00	8.1%	\$ 4,832.61
	State Park	2,239.29	11.3%	\$ 6,763.51
Canal Mowing	West		0.0%	\$ -
\$ 40,000.00	East	10,025.75	50.5%	\$ 20,187.73
	South	6,000.00	30.2%	\$ 12,081.53
	Direct Bill	1,600.00	8.1%	\$ 3,221.74
	State Park	2,239.29	11.3%	\$ 4,509.01
Canal Tree Removal	West		0.0%	\$ -
\$ 25,000.00	East	10,025.75	50.5%	\$ 12,617.33
	South	6,000.00	30.2%	\$ 7,550.95
	Direct Bill	1,600.00	8.1%	\$ 2,013.59
	State Park	2,239.29	11.3%	\$ 2,818.13
Canal Mechanical	West		0.0%	\$ -
\$ -	East	10,025.75	50.5%	\$ -
	South	6,000.00	30.2%	\$ -
	Direct Bill	1,600.00	8.1%	\$ -
	State Park	2,239.29	11.3%	\$ -
Sublateral Spraying	West		0.0%	\$ -
\$ 180,000.00	East	10,025.75	50.5%	\$ 90,844.77
	South	6,000.00	30.2%	\$ 54,366.87
	Direct Bill	1,600.00	8.1%	\$ 14,497.83
	State Park	2,239.29	11.3%	\$ 20,290.53
Sublateral Mowing	West		0.0%	\$ -
\$ 100,000.00	East	10,025.75	50.5%	\$ 50,469.32
	South	6,000.00	30.2%	\$ 30,203.82
	Direct Bill	1,600.00	8.1%	\$ 8,054.35
	State Park	2,239.29	11.3%	\$ 11,272.52
Sublateral Tree Removal	West		0.0%	\$ -
\$ 35,000.00	East	10,025.75	50.5%	\$ 17,664.26
	South	6,000.00	30.2%	\$ 10,571.34
	Direct Bill	1,600.00	8.1%	\$ 2,819.02
	State Park	2,239.29	11.3%	\$ 3,945.38
Sublateral Mechanical	West		0.0%	\$ -
\$ 181,074.37	East	10,025.75	50.5%	\$ 91,387.00
	South	6,000.00	30.2%	\$ 54,691.37
	Direct Bill	1,600.00	8.1%	\$ 14,584.36
	State Park	2,239.29	11.3%	\$ 20,411.64
\$				\$ 967,467.97

FY2025/2026 Proposed Assessment

	Expenses	Fees & Discounts	Assessment
West	\$ 122,415.42	\$ 7,230.59	11.94
East	\$ 426,492.25	\$ 25,191.21	45.05
South	\$ 255,238.11	\$ 15,075.91	45.05
Direct Bill	\$ 68,063.50		42.54
State Park	\$ 95,258.69	\$ 5,626.55	45.05

\$ 967,467.97 \$ 53,124.27

\$ 53,124.27 ck cell E61+E62

	Admin	Maint	TOTAL	
Expenses	\$ 323,377.21	\$ 562,027.27	\$ 885,404.47	from budget sheets less direct bill
Early Payments (4%)	\$ 12,935.09	\$ 22,481.09	\$ 35,416.18	applied to expenses less direct bill
Collections Fees (2%)	\$ 6,467.54	\$ 11,240.55	\$ 17,708.09	applied to expenses less direct bill
TOTAL ASSESSMENTS	\$ 342,779.84	\$ 595,748.90	\$ 938,528.74	Total Assessment
Other Fees*	\$ 4,976.40	\$ 9,023.60	\$ 14,000.00	split from below*
Direct Bill	\$ 18,039.99	\$ 50,023.51	\$ 68,063.50	TOTAL
	\$ 365,796.23	\$ 654,796.01	\$ 1,020,592.24	ck cell J88
	\$ 346,393.60	\$ 621,074.37	\$ 967,467.97	cells C68+D68
	ck cell J41 + J51	ck cell J82 less J51	\$ 53,124.27	Early Pay + Discount
			\$ 1,020,592.24	TOTAL ck

DISCOUNTS

- * Assessments Include the Following :
- 4% Discount for Early Payments
- 1% County Tax Collector Fee
- 1% County Property Appraiser Fee

***Other Revenue Allocation based on total obligation - built into equations**

Admin	\$ 343,893.60	35.5%	CHANGE EACH YEAR WITH BUDGET PREPARATION
Maint	\$ 623,574.37	64.5%	permit fees
			interest income
			14,000

100.0% \$ 14,000 TOTAL