



**FELLSMERE
WATER CONTROL DISTRICT**

INDIAN RIVER COUNTY

**LANDOWNERS' MEETING &
REGULAR BOARD MEETING**

MAY 12, 2026

5:30 P.M.

Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410

www.fellsmerewcd.org
561.630.4922 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
FELLSMERE
WATER CONTROL DISTRICT
Fellsmere Community Center
56 N. Broadway Street
Fellsmere, Florida 32948
LANDOWNERS' MEETING
May 12, 2026
5:30 p.m.

- A.** Call to Order
- B.** Proof of PublicationPage 1
- C.** Establish Quorum
- D.** Consider Adoption of Election ProceduresPage 2
- E.** Election of Chair for Landowners Meeting
- F.** Election of Secretary for Landowners' Meeting
- G.** Approval of Minutes
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- H.** Election of Supervisors
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 - 2. Nomination of Supervisors
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- I.** Other Business
 - 1. Receive Treasurer's Report.....Page 10
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- J.** Landowners' Comments
- K.** Adjourn

Publication Date
2026-04-22

Subcategory
Miscellaneous Notices

FELLSMERE WATER CONTROL DISTRICT
NOTICE OF ANNUAL
LANDOWNERS MEETING &
REGULAR BOARD MEETING

NOTICE IS HEREBY GIVEN that the Board of Supervisors (Board) of the Fellsmere Water Control District (District) will hold an Annual Landowners Meeting on May 12, 2026, at 5:30 p.m. in the Fellsmere Community Center located at 56 North Broadway Street, Fellsmere, Florida 32948.

The primary purpose of the Landowners Meeting is to elect one (1) Supervisor to the District Board of Supervisors. Each Landowner may vote in person or by written proxy and is entitled to cast one vote per acre of land owned within the respective District. Copies of proxy forms and the Agendas for this meeting may be obtained from the Districts website or by contacting the District Manager at (772) 345-5119 and/or toll free at 1-877-737-4922 at least five (5) days prior to the date of this meeting.

Immediately following the Annual Landowners Meeting, a Regular Board Meeting will be held. The purpose of the Regular Board Meeting is for the Board to address any business which may lawfully & properly come before the Board.

The meetings are open to the public and will be conducted in accordance with the provisions of Florida law. There may be occasions when a Board Member or District Staff may participate by speaker telephone. A copy of the Agendas for the meetings may be obtained from the Districts website (www.fellsmerecontroldistrict.org) or by contacting the District Manager at (772) 345-5119.

Any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Managers Office at least forty-eight (48) hours prior to the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Managers Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meetings is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

FELLSMERE WATER CONTROL DISTRICT
www.fellsmerecontroldistrict.org

PUBLISH: ST. LUCIE NEWS TRIBUNE 04/15/26 & 04/22/26
TCN12210498



FELLSMERE WATER CONTROL DISTRICT ELECTION PROCEDURES

1. Landowners' Meeting

In accordance with the provisions of Chapter 2007-309, Laws of Florida, and applicable provisions of Chapter 298, it is required that an annual meeting of the Landowners of the District be held in June of each year for the purpose of electing a supervisor. To take the place of the retiring supervisor and hearing reports of the board of supervisors. The assembled Landowners shall organize by electing a Chairperson, who shall preside over the meeting; and a Secretary shall also be elected for recording purposes.

2. Establishment of Quorum

Any Landowner(s) present or voting by proxy shall constitute a quorum at the meeting of the Landowners.

3. Nomination of Candidates

At the meeting, the Chairperson shall call for nominations from the floor for Candidates for the Board of Supervisors. When there are no further nominations, the Chairperson shall close the floor for nominations. The names of each Candidate and the spelling of their names shall be announced. Nominees need not be present to be nominated.

4. Voting

Each Landowner shall be entitled to cast one vote for each acre (or lot parcel), or any fraction thereof, of land owned by him or her in the District, for each open position on the Board. (For example, if there are three positions open, an owner of one acre or less (or one lot parcel) may cast one vote for each of the three positions. An owner of two acres (or two lot parcels) may cast two votes for each of the three positions.) Each Landowner shall be entitled to vote either in person or by a representative present with a lawful written proxy.

5. Registration for Casting Ballots

The registration process for the casting of ballots by Landowners or their representatives holding their proxies shall be as follows:

- a) At the Landowners' Meeting and prior to the commencement of the first casting of ballots for a Board of Supervisor position, each Landowner, or their representative if proxies are being submitted in lieu thereof, shall be directed to register their attendance and the total number of votes by acreage (or lot parcels) to which each claims to be entitled, with the elected Secretary of the meeting or the District's Manager.

- b) At such registration, each Landowner, or their representative with a lawful proxy, shall be provided a numbered ballot for the Board of Supervisor position(s) open for election. A District representative will mark on the ballot the number of votes that such Landowner, or their representative, is registered to cast for each Board of Supervisor position open for election.
- c) All Landowner proxies shall be collected at the time of registration and retained with the Official Records of the District for subsequent certification or verification, if required.

6. Casting of Ballots

Registration and the issuance of ballots shall cease once the Chairperson calls for the commencement of the casting of ballots for the election of a Board of Supervisor and thereafter no additional ballots shall be issued.

The Chairperson will declare that the Landowners, or their representatives, be requested to cast their ballots for the Board of Supervisor(s). Once the ballots have been cast, the Chairperson will call for a collection of the ballots.

7. Counting of Ballots

Following the collection of ballots, the Secretary or District Manager shall be responsible for the tabulation of ballots in order to determine the total number of votes cast for each candidate that is seeking election.

The board of supervisors shall consist of three persons who, except as herein otherwise provided, shall hold office for a term of 3 years and until their successors are duly elected and qualified.

8. Contesting of Election Results

Following the election and announcement of the votes, the Chairperson shall ask the Landowners present, or those representatives holding proxies for Landowners, whether they wish to contest the election results. If no contests are received, said election results shall thereupon be certified.

If there is a contest, the contest must be addressed to the Chairperson and thereupon the individual casting a ballot that is being contested will be required to provide proof of ownership of the acreage for which they voted at the election within five (5) business days of the Landowners' Meeting. The proof of ownership shall be submitted to the District Manager who will thereupon consult with the District's General Counsel and together they will review the material provided and will determine the legality of the contested ballot(s). Once the contests are resolved, the Chairperson shall reconvene the Landowners' Meeting and thereupon certify the election results.

9. Recessing of Annual Landowners' Meeting

In the event there is a contest of a ballot or of the election, the Landowners' Meeting shall be recessed to a future time, date and location, at which time the election findings on the contest shall be reported in accordance with the procedure above and the newly elected Supervisor(s) shall thereupon take their Oath of Office.

10. Miscellaneous Provisions

- a) Each Landowner shall only be entitled to vote in person or by means of a representative attending in person and holding a lawful written proxy in order to cast said Landowner's votes.
- b) Proxies will not require that proof of acreage (or lot parcel) ownership be attached. Rather, proof of ownership must be provided timely by the holder of the proxy, if the proxy is contested in accordance with the procedure above.

May 22, 2025

MINUTES

A. Call to Order occurred at approximately 6:15pm due to delays in registering landowners.

District Manager (DM) opened Landowners' meeting and provided overview of meeting purpose – to elect one member to vacancy on the Board and to report on the business of the District. DM also noted that the reports are located on the table along with the voting procedures. DM noted that the reports on the business of the District include the Manager's Report, the Engineer's Report and the Financial Report.

B. Proof of Publication *Indian River Press Journal* was noted by District Manager (DM) to have occurred on 5/1/2024 & 5/8/2024 and the affidavit is in his office.

C. Adoption of Election Procedures

DM requested a motion from the floor to approve the voting procedures that are on the table and asked if everyone had an opportunity to review them and that extra copies are available. DM went over general outline of voting procedures and requested a motion from the floor to approve the voting procedures. A motion and second was provided by landowners present. All present voted yes. DM reminded landowners that it was the voting procedures on the table that were approved.

D. Designation of Chair for Landowners Meeting

DM then requested a motion from the floor to approve the DM as Chair of the meeting. A motion and second was provided by landowners present. All present voted yes.

E. Designation of Secretary for Landowners' Meeting

DM then indicated that he would also serve as the Secretary of the meeting and requested if there was any opposition to this assignment. Hearing none, DM was appointed as Secretary of the landowners' meeting.

F. Designation of District Attorney as Election Teller

DM noted that with Attorney not present, two Landowners would serve as the tellers.

G. Appointment of Two Additional Election Tellers

DM requested a motion to approve to members of the landowners present to serve as tellers assisting in the DM count the ballot. Donna McCall and Carol Moore were nominated as tellers. A motion and second was provided by landowners present. All present voted yes.

H. Approval of Minutes

1. May 11, 2024 Landowners' Meeting Minutes

DM requested a motion to approve last year's landowners' minutes. A motion and second was provided by landowners present. All present voted yes.

DM then noted that for the purpose of the minutes for this meeting, names of those who made and seconded motions would not be in minutes if names are not provided. If names are desired, they should be stated at the time.

Question raised as to when will the new Supervisor be sworn in since the Attorney was not present. DM indicated that it would be at the next Board of Supervisor meeting.

I. Election of Supervisors

1. Tellers Determine Number of Voting Units Present or Assigned by Proxy

DM determined the number of voting shares present which serves as the tellers report. A total of 19,252 voting shares are present in-person and by proxy. Proxies will be verified after the meeting. After some landowners indicate that their proxies are not noted on the sign in form that was used to tally the voting shares, the DM allowed the landowners to adjust their sign-in shares and a new voting total was reported as 19,725. DM then requested a motion to approve the revised teller's report. A motion and second was provided by landowners present. All present voted yes.

2. Nomination of Supervisors

DM then summarized what has occurred to this point and indicated that it is now time to nominate landowners and further indicated that any landowner can be nominated whether present or not. Grant Danskin was nominated from the floor. A landowner requested a point of order believing the voting procedures required the nominee to be present. DM indicated the the voting procedures were revised since the restriction for nominee to be present was not required by law. Tim Dooley was nominated from the floor. Hearing no other nominations, the nominations were closed.

3. Casting of Ballots

DM requested the votes be cast by placing the ballots in the box face down. Votes were cast and then counted by the tellers.

4. Ballot Tabulation by Tellers

DM announced unofficial results as 18,103 votes cast from Tim Dooley and 1,445 votes cast for Grant Danskin. The next Supervisor will be Tim Dooley.

5. Certification of Results

Various questions from landowners were asked about the election results and voting method (one-acre, one-vote) and the qualifications of Tim Dooley. Other landowners expressed concerns regarding outside employment of the DM. Another landowner indicated that the landowner meeting notice sent to the landowners should have also been in Spanish given the large Spanish speaking

population in Fellsmere. Landowners expressed displeasure over the voting procedure rule change that did not require nominee to be present.

Some comments and questions were not recorded due to sensitivity of microphone.

A Landowner asked when voting procedures were amended. DM indicated the week of the meeting. Another landowner spoke that continued conversations on this matter were fruitless and that private motions are in process to amend the voting process by petition through the legislature regarding the one-acre, one-vote.

Hearing no formal objection to the vote, Tim Dooley was announced as the next Supervisor of the district.

J. Other Business

DM then noted that the reports listed below of the business of the district were on the table and welcomed all to take a copy.

1. Receive Treasurer's Report
2. Receive Engineer's Report
3. Receive District Manager's Report

K. Landowners' Comments

The DM asked if there were any other business of the landowners. Being none, the meeting was adjourned.

L. Adjourn

Meeting was adjourned at around 7:15pm.

Secretary/Assistant Secretary

Chairman/Vice Chairman

LANDOWNER PROXY
FELLSMERE
WATER CONTROL DISTRICT
LANDOWNERS' MEETING

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“Proxy Holder”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Fellsmere Water Control District to be held on May 12, 2026 at 5:30 p.m. at the Fellsmere Community Center, 56 North Broadway Street, Fellsmere, Florida 32948 and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner which the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing which may be considered at said meeting including, but not limited to the Board of Supervisors. Said Proxy Holder may vote in accordance with their discretion on all matters not known or determined at the time of solicitation of this proxy, which may be legally considered at said meeting.

This proxy is to continue in full force and effect from the hereof until the conclusion of the above noted landowners’ meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the annual meeting prior to the Proxy Holder exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

Parcel Description*

of Acres

* Insert in the space above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. [If more space is needed, identification of Parcels owned may be incorporated by reference to an attachment hereto.]

Pursuant to section 298 Florida Statutes (2026), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto.

TOTAL NUMBER OF AUTHORIZED VOTES: _____

Please note that each eligible acre of land or fraction thereof is entitled to only one vote, for example, a husband and wife are together entitled to only one vote per their residence if it is located on one acre or less of real property.

If the Legal Owner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto. (e.g. bylaws, corporate resolution, etc.)

BALLOT

BALLOT # _____

**FELLSMERE
WATER CONTROL DISTRICT
LANDOWNERS' MEETING**

ELECTION OF BOARD SUPERVISORS

MAY 12, 2026

The undersigned certifies that he/she is the owner (____) or duly authorized **representative of lawful proxy of an owner** (____) of land in the **Fellsmere Water Control District**, constituting _____ acre(s) and hereby casts up to the corresponding number of his/her vote(s) for the following candidate/candidates to hold the above-named open position:

Name of Candidate

Number of Votes

Signature: _____

Printed Name: _____

Street Address or Tax Parcel Id Number for your Real Property:

RECEIVE TREASURER'S REPORT

**TO BE DISTRIBUTED
UNDER SEPARATE COVER**

RECEIVE ENGINEER'S REPORT
TO BE DISTRIBUTED
UNDER SEPARATE COVER

AGENDA
FELLSMERE
WATER CONTROL DISTRICT
Fellsmere Community Center
56 N. Broadway Street
Fellsmere, Florida 32948
REGULAR BOARD MEETING
May 12, 2026
5:30 P.M.

- A. Call to Order and Pledge of Allegiance
- B. Proof of Publication.....Page 13
- C. Seat New Board Members
- D. Administer Oath of Office & Review Board Member Responsibilities and Duties
- E. Establish Quorum
- F. Election of Officers
 - President
 - Vice President
 - Secretary/Treasurer
 - Assistant Secretaries
- G. Additions or Deletions to Agenda
- H. Approval of Minutes
 - 1. March 10, 2026 Regular Board Meeting.....Page 14
- I. Consent Agenda
- J. Old Business
- K. New Business
 - 1. Consider Approval of Interlocal Agreement between the District and Indian River County Board of County Commissioners.....Page 17
 - 2. Discussion of Maintenance Work Until 10/1/2026
 - 3. Consider Resolution No. 2026-01 – Adopting Fiscal Year 2026/2027 Proposed Budget.....Page 23
- L. Administrative Matters
 - 1. Financial Report.....Page 45
 - 2. Attorney
 - a. Update on Legislative Action to Split the District
 - 3. Engineer
 - 4. Manager
- M. Comments from the Public
- N. Board Member Comments
- O. Adjourn

Publication Date
2026-04-22

Subcategory
Miscellaneous Notices

FELLSMERE WATER CONTROL DISTRICT
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PUBLISH: ST. LUCIE NEWS TRIBUNE 04/15/26 & 04/22/26
TCN12210498

**FELLSMERE WATER CONTROL DISTRICT
REGULAR BOARD MEETING MINUTES
MARCH 10, 2026**

A. CALL TO ORDER

The Regular Board Meeting of the Fellsmere Water Control District (“District”) of March 10, 2026, was called to order at 5:31 p.m. in the Fellsmere City Hall Auditorium located at 22 S. Orange Street, Fellsmere, Florida 32948.

B. PROOF OF PUBLICATION

Proof of publication was presented that showed notice of the Regular Board Meeting had been published in the *Indian River Press Journal* on June 6, 2025, as legally required.

C. ESTABLISH QUORUM

Mr. Sakuma stated that the attendance of Supervisors Greg Nelson, Tim Dooley, and Steve Parentela constituted a quorum, and it was in order for the meeting to proceed.

Also in attendance were: District Managers Frank Sakuma and Stephanie Brown of Special District Services, Inc.; Seth Behn of Lewis Longman and Walker; John Boyer, P.E. of Bowman Consulting Group LTD.

D. ADDITIONS OR DELETIONS TO THE AGENDA

There were no additions or deletions to the agenda.

E. APPROVAL OF MINUTES

1. February 3, 2026, Special Board Meeting

Mr. Dooley requested an edit to the draft minutes with respect to the “consent” items. Mr. Parentela made a **motion**, seconded by Mr. Dooley, approving the February 3, 2026, Special Board Meeting minutes, as amended during today’s meeting. The **motion** passed unanimously.

F. CONSENT AGENDA

There were no Consent items to come before the Board.

G. OLD BUSINESS

1. Update on Ditch Conditions

Mr. Parentela stated that the new Superintendent of Plant Operations (Alan Clarke) for the District started on February 9, 2026. He introduced Mr. Clarke, who was present, as well as provided some of Mr. Clarke’s previous work history.

Mr. Parentela advised that ditches had been cleared from the east end to a canal, and the process was still ongoing. With the assistance of Mr. Clarke, 4.89 miles of ditches have been cleared since February 9th. Mr. Parentela stated that he was in the process of working on a more efficient maintenance reporting system and a report would be provided from Mr. Clarke at the May 12, 2026, Regular Board Meeting.

H. NEW BUSINESS

1. Report on Sub Lateral Maintenance Contract on any Work Performed and Planned to be Performed Under the Approved Sub Lateral Maintenance Contract

There was a Board consensus on this item to hold further maintenance until at least June 2026, when the “tortoise hold” expires. It will be re-evaluated at that time.

2. Update on Permit Applications

- Kentucky Stormwater Greenway – Not issued (under review)
- The Point Surf Park – Not issued (under review)
- Marian Estates – Not issued (under review)
- O’Reilly Auto – As-Built received (closing out)

3. Update on Project Status

New Business item #3 was covered during Old Business.

4. Discussion Regarding Supervisor Cellphones

Mr. Parentela suggested issuing a cell phone or providing a cell phone allowance to Mr. Clarke. Mr. Nelson and Mr. Dooley agreed. After Board discussion, Mr. Parentela made a **motion**, seconded by Mr. Nelson, approving a cell phone allowance to Mr. Clarke in the amount of \$45 per month to be retroactive to February 2026. The **motion** passed unanimously.

5. Discussion Regarding Fiscal Year 2026/2027 Budget

There was a consensus of the Board to wait until the May 12, 2026, Regular Board Meeting to introduce the FY26/27 Proposed Budget.

6. Discussion of April Workshop Meeting

There was a consensus of the Board to cancel the April Workshop. If a Workshop is required prior to the scheduled May meeting, the Board may call a Special Workshop.

I. ADMINISTRATIVE MATTERS

1. Attorney

a. Update on Legislative Action to Split the District

Mr. Behn advised that the two bills (HB 4093 & HB 4095), were scheduled to be on the local Senate calendar on March 11, 2026. If the bills pass in the Senate, the next steps would be to coordinate with the Governor’s Office.

2. Engineer

Mr. Boyer had no further updates for the Board.

3. Manager

Mr. Sakuma reminded the Board to file their 2025 Form 1 – Statement of Financial Interests no later than July 1, 2026.

J. COMMENTS FROM THE PUBLIC

There were no comments from the public.

K. BOARD MEMBERS COMMENTS

Mr. Nelson – expressed that Mr. Parentela had been doing a great job.

Mr. Parentela – expressed that Mr. Clarke had been doing a good job.

L. ADJOURNMENT

There being no further business to come before the Board, Mr. Dooley made a **motion** to adjourn, seconded by Mr. Parentela. The meeting was adjourned at 6:05 p.m. There were no objections.

Secretary/Assistant Secretary

President/Vice-President

Interlocal Agreement

Between Fellsmere Water Control District and Indian River County Board of County Commissioners

This interlocal Agreement (“Agreement”) is entered into pursuant to Section 163.01, Florida Statutes, by and between the **Fellsmere Water Control District**, a public entity organized under the laws of the State of Florida (“FWCD”), and the **Indian River County Board of County Commissioners**, the governing body of Indian River County, Florida (“County”).

Recitals

WHEREAS the Florida Legislature passed **HB 4093 (2026 Legislative Session)** (the “FWCD Act”), providing for the contraction of its boundaries, and the dissolution, transfer, or restructuring of certain functions, assets, and responsibilities of the Fellsmere Water Control District to Indian River County as a new and separate dependent district (the “Dependent Fellsmere Water Control District”); and

WHEREAS the FWCD Act was approved by the Governor and is scheduled to become effective on **October 1, 2026** (“Effective Date”); and

WHEREAS the parties desire to provide for the orderly transition, transfer of assets, continuation of services, and operational protocols during the interim period between legislative approval and the Effective Date; and

WHEREAS the parties are authorized to enter into this Agreement pursuant to Section 163.01, Florida Statutes (Florida Interlocal Cooperation Act.)

NOW, THEREFORE, in consideration of the mutual conversation herein, the parties agree as follows:

Section 1. Purpose

The purpose of this Agreement is to:

1. Document the transfer of identified assets, liabilities, records, contracts, and operational responsibilities from FWCD to the County;
2. Establish operational protocols during the Interim Period (defined below);
3. Ensure continuity of services, regulatory compliance, insurance coverage, and financial accountability;

4. Provide a framework for full assumption of responsibilities within the remaining boundary of the Dependent Fellsmere Water Control District by the County on October 1, 2026.
5. Acknowledge that the new Dependent Fellsmere Water Control District is a separate entity from FWCD and it is not liable for any damages, claims, suits, liabilities losses and expenses accrued prior to October 1, 2026.

Section 2. Term

This Agreement shall take effect upon execution by both parties and shall remain in effect until:

- October 1, 2026, for interim operational provisions; and
- Completion of all asset transfers and reconciliation activities as described herein.

Section 3. Definitions

Act – HB 4093 (2026), as approved by the Florida Legislature and signed into law.

Effective Date – October 1, 2026.

Interim Period – The period between the date of legislative approval of the Act and September 30, 2026.

Assets – Real property falling within the boundary of the Dependent Fellsmere Water Control District, along with all personal property, equipment, vehicles, accounts, contracts, permits, intellectual property, and any other tangible or intangible property held by FWCD, with the exception of any fixtures or water control facilities not within the boundaries of the dependent district.

Liabilities – The Dependent Fellsmere Water Control District shall not be liable for any damages, claims, suits, liabilities losses and expenses accrued prior to October 1, 2026.

Section 4. Transfer of Assets

4.1 Asset Inventory

Upon execution of this agreement, which will occur on the date HB 4093 passed out of the Florida Legislature and is transmitted to the desk of Governor Ron DeSantis for signature, establishing the Fellsmere Water Control District a dependent district under the governance of the Indian River County Board of County Commissioners as of

October 1, 2026; the FWCD shall provide a comprehensive inventory of all Assets to be transferred. Those assets are expected to include:

4.2 Real Property

All real property and easements owned by the FWCD falling within the established boundary of the Dependent Fellsmere Water Control District shall be conveyed to the County by quit claim deed or other appropriate instrument effective October 1, 2026, or as soon thereafter as practicable.

4.3 Personal Property

Title to all equipment, vehicles, and tangible personal property, with the exception of any fixtures or water control facilities lying outside of the established boundary of the Dependent Fellsmere Water Control District shall transfer to the County on the Effective Date (October 1, 2026), or as soon thereafter as practicable.

4.4 Financial Assets

All bank accounts, reserve accounts, and investment accounts shall be reconciled as of the date the bill is sent to the Governor's Desk for signature, and balances transferred to a County-designated account on October 1, 2026, or as soon thereafter as practicable.

4.5 Records

All official records, including financial, operational, contractual, legal, and public records, shall be delivered to the County prior to the Effective Date of October 1, 2026, in compliance with Chapter 119, Florida Statutes.

Section 5. Liabilities and Obligations

5.1 Assumption of Liabilities

The FWCD warrants that as of the date of this agreement there are no known outstanding claims or suits and agrees that the Dependent Fellsmere Water Control District shall not be liable for any damages, claims, suits, liabilities, losses and/or expenses accrued prior to October 1, 2026. FWCD shall maintain insurance coverage in full force and effect through the Effective Date.

5.2 Pending Claims

The FWCD warrants that as of the date of this agreement there are no known pending claims, litigation, audits, or investigations. The parties recognize that the Dependent Fellsmere Water Control District will be a new separate entity and that it shall not be liable for any damages, claims, suits, liabilities, losses and/or expenses accrued prior to October 1, 2026. FWCD shall maintain insurance coverage in full force and effect through the Effective Date.

5.3 Indemnification

To the extent permitted by Florida Law and subject to sovereign immunity limitations under Section 768.28, Florida Statutes, each party shall be responsible for its own acts and omissions.

Section 6. Interim Operational Protocols

During the Interim Period:

1. **Governance** – FWCD shall continue operations consistent with existing policies and statutory authority until the Effective Date, utilizing the contract with SDS for general governmental services and Tradesman for the purpose of regular ditch cleaning, but not to exceed, 4500 hours on the leased excavator.
2. **Insurance** – FWCD shall maintain governmental insurance coverage through the Effective Date.
3. **Material Changes** – FWCD shall not incur new long-term debt, dispose of major assets, or enter contracts or utilize the existing contract with Triple D Land Clearing and Development, LLC without written approval from the County.
4. **Budget Oversight** – Monthly financial statements shall be provided to the County from the date of legislative passage to the Effective Date of October 1, 2026.
5. **Coordination Meetings** – The parties shall conduct transition coordination meetings every two weeks until the Effective Date.
6. **Public Communications** – All public communications regarding transition shall be coordinated between the parties to ensure consistency and transparency.

Section 7. Financial Reconciliation

A final financial reconciliation shall be completed within sixty (60) days following the Effective Date, including:

- Audit of accounts.
- Settlement of outstanding receivables and payables.
- Transfer of restricted funds consistent with statutory limitations.

Section 8. Dispute Resolution

The parties agree to attempt good faith resolution of any disputes arising under this Agreement. If unresolved, disputes shall be addressed through mediation prior to any legal action.

Section 9. Amendment

This Agreement may be amended only by written instrument executed by both parties.

Section 10. Severability

If any provision is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.

Section 11. Filing

This Agreement shall be filed with the Clerk of the Circuit Court of Indian River County pursuant to Section 163.01(11), Florida Statutes.

Remainder of Page Intentionally Blank – Signature Page Follows

Execution

IN WITNESS WHEREOF, the parties have executed this Agreement as of the dates written below:

HB 4093/4095 effective Date. _____

Fellsmere Water Control District

Name: _____
Title: _____
Date: _____

Indian River County Board of County Commissioners

Name: _____
Title: _____
Date: _____

ATTEST: _____
Clerk of Court

RESOLUTION NO. 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FELLSMERE WATER CONTROL DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026/2027 AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors (“Board”) of the Fellsmere Water Control District (“District”) is required by Chapter 298, *Florida Statutes*, to approve a Proposed Budget for each fiscal year; and,

WHEREAS, the Proposed Budget including the Assessments for Fiscal Year 2026/2027 has been prepared and considered by the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE FELLSMERE WATER CONTROL DISTRICT THAT:

Section 1. The Proposed Budget including the Assessments for Fiscal Year 2026/2027 attached hereto as Exhibit “A” is approved and adopted.

Section 2. A Public Hearing is hereby scheduled for _____, 2026 at 5:30 p.m. at Fellsmere Community Center, 56 North Broadway Street, Fellsmere, Florida 32948 for the purpose of receiving public comments on the Proposed Fiscal Year 2026/2027 Budget.

PASSED, ADOPTED and EFFECTIVE this 12th day of May, 2026.

ATTEST:

**FELLSMERE WATER
CONTROL DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
President/Vice-President

Fellsmere
Water Control District

Scenario #1 - \$39.38 Per Acre

**Proposed Budget
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027**

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- III DETAILED PROPOSED BUDGET**
- IV DETAILED PROPOSED MAINTENANCE BUDGET**
- V ASSESSMENT COMPARISON**

PROPOSED BUDGET
FELLSMERE WATER CONTROL DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
Tax Revenue	466,681
Revenue Other	10,000
Direct Bill	0
SJRWMD Penalty Payments	0
Reserves For Operations	0
Interest Income	15,120
TOTAL REVENUES	491,801
ADMINISTRATIVE EXPENDITURES	
Conversion Consultant	0
Legal and Professional	25,000
Management Fees	42,000
Audit Fees	12,600
Engineering	25,000
Website Management	3,000
Office Supplies	1,800
Miscellaneous	2,500
Bank Service Charges	760
Postage	4,300
Insurance - Admin	17,842
Transportation - Admin	1,600
Licenses/Permits	250
Memberships	2,000
Legal Advertising	2,100
Maintenance Buildings & Grounds	5,700
Utilities	2,000
Telephone	2,500
Payroll Processing Fee	0
Property Taxes	950
Property Appraiser Fees	1,800
Annual Assesment Roll	500
District Reorganization	0
Labor/State Retirement/Group Medical Ins	0
TOTAL ADMINISTRATIVE EXPENDITURES	154,202
TOTAL MAINTENANCE EXPENDITURES	309,598
TOTAL EXPENDITURES	463,800
BALANCE	28,001
Tax Collector Fee	(9,334)
Discounts For Early Payments	(18,667)
EXCESS/ (SHORTFALL)	0
Carryover From Prior Year	0
NET EXCESS/ (SHORTFALL)	0

PROPOSED MAINTENANCE BUDGET

FELLSMERE WATER CONTROL DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
<u>MAINTENANCE EXPENDITURES</u>	
Contract Services	
Canal Aerial Spraying	0
Canal Maintenance	0
Sublateral Spraying	0
Contract/Mechanical - Lease	95,000
Canal Mowing	0
Sublateral Mowing	26,000
Contract Sublateral Maintenance	14,298
Sublateral Tree Maintenance	0
Canal Tree Maintenance	0
Water Testing	3,000
<u>Contract Services Subtotal</u>	138,298
<u>Ditch Maintenance</u>	
Equipment R & M	7,000
Supplies/Services	2,700
Gas & Oil - Maint.	9,000
Insurance - Maint.	600
Transportation - Maint.	2,000
Contingency	0
<u>Ditch Maintenance Subtotal</u>	21,300
<u>Maintenance Personnel - East</u>	
Contract Labor	150,000
Labor/Equipment Operations	0
Payroll Taxes - Maint.	0
State Retirement - Maint.	0
Workers Comp - Maint.	0
Group Med/Life Insurance - Maint.	0
<u>Maintenance Personnel East Subtotal</u>	150,000
TOTAL MAINTENANCE EXPENDITURES	309,598

DETAILED PROPOSED BUDGET
FELLSMERE WATER CONTROL DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
Tax Revenue	821,342	760,677	466,681	Expenditures Less Permits & Interest / .94-11,850.71 Acres
Revenue Other	16,129	64,000	10,000	Permits (Estimate)
Direct Bill	0	59,232	0	
SJRWMD Penalty Payments	0	10,300	0	
Reserves For Operations	0	100,000	0	
Interest Income	13,702	12,000	15,120	Projected Interest
TOTAL REVENUES	\$ 851,173	\$ 1,006,209	491,801	
ADMINISTRATIVE EXPENDITURES				
Conversion Consultant	0	0	0	
Legal and Professional	53,822	30,000	25,000	
Management Fees	2,000	0	42,000	SDS Agreement/12 Meetings Per Year
Audit Fees	12,200	12,400	12,600	
Engineering	26,419	14,000	25,000	
Website Management	8,673	1,380	3,000	SDS Agreement
Office Supplies	2,843	2,000	1,800	
Miscellaneous	1,788	1,000	2,500	
Bank Service Charges	891	720	760	Charged By PNC
Postage	4,408	2,400	4,300	
Insurance - Admin	17,142	17,500	17,842	Insurance Estimate
Transportation - Admin	1,806	3,600	1,600	Decreased To Florida Rate - \$.45 Per Mile
Licenses/Permits	249	175	250	
Memberships	2,000	2,000	2,000	Includes FASD
Legal Advertising	2,317	1,200	2,100	Could Be Higher With Water Control Plan Meetings
Maintenance Buildings & Grounds	12,186	5,700	5,700	
Utilities	2,167	3,400	2,000	FPL/Water
Telephone	2,419	2,300	2,500	Phones/Internet/Firewall
Payroll Processing Fee	0	624	0	
Property Taxes	936	965	950	
Property Appraiser Fees	1,800	1,800	1,800	
Annual Assessment Roll	0	0	500	SDS Agreement
District Reorganization	0	50,000	0	
Labor/State Retirement/Group Medical Ins	185,275	181,730	0	No Longer Required With Tradesman
TOTAL ADMINISTRATIVE EXPENDITURES	341,341	334,894	154,202	
TOTAL MAINTENANCE EXPENDITURES	409,736	628,360	309,598	
TOTAL EXPENDITURES	\$ 751,077	\$ 963,254	463,800	
BALANCE	\$ 100,096	\$ 42,955	28,001	
Tax Collector Fee	\$ (1,501)	\$ (14,319)	(9,334)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	\$ (24,991)	\$ (28,637)	(18,667)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$ 73,604	\$ (0)	0	
Carryover From Prior Year	0	0	0	Carryover Balance From Prior Years
NET EXCESS/ (SHORTFALL)	\$ 73,604	\$ (0)	0	

DETAILED PROPOSED MAINTENANCE BUDGET

FELLSMERE WATER CONTROL DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
<u>MAINTENANCE EXPENDITURES</u>				
Contract Services				
Canal Aerial Spraying	0	40,000	0	
Canal Maintenance	235,804	0	0	
Sublateral Spraying	0	95,000	0	
Contract/Mechanical - Lease	12,147	93,000	95,000	Estimated Cost
Canal Mowing	55,250	40,000	0	Estimated For Less Canal Distrance
Sublateral Mowing	0	102,000	26,000	3 Passes Per Cycle
Contract Sublateral Maintenance	0	100,000	14,298	Contracted Work
Sublateral Tree Maintenance	0	35,000	0	
Canal Tree Maintenance	0	25,000	0	
Water Testing	2,971	2,500	3,000	
<u>Contract Services Subtotal</u>	306,172	532,500	138,298	
<u>Ditch Maintenance</u>				
Equipment R & M	4,066	7,000	7,000	Excator Maintenance
Supplies/Services	529	2,500	2,700	
Gas & Oil - Maint.	11,072	7,000	9,000	Estimated - Increased Fuel Costs
Insurance - Maint.	561	600	600	Above Ground Fuel Tank Insurance
Transportation - Maint.	2,366	1,800	2,000	Paid At Florida Rate
Contingency	0	0	0	
<u>Ditch Maintenance Subtotal</u>	18,594	18,900	21,300	
<u>Maintenance Personnel - East</u>				
Contract Labor	57,582	76,960	150,000	Tradesmen International
Labor/Equipment Operations	0	0	0	Included In Tradesman Contract Labor
Payroll Taxes - Maint.	4,405	0	0	Included In Tradesman Contract Labor
State Retirement - Maint.	7,901	0	0	Included In Tradesman Contract Labor
Workers Comp - Maint.	0	0	0	Included In Tradesman Contract Labor
Group Med/Life Insurance - Maint.	15,082	0	0	Included In Tradesman Contract Labor
<u>Maintenance Personnel East Subtotal</u>	84,970	76,960	150,000	
TOTAL MAINTENANCE EXPENDITURES	409,736	628,360	309,598	

Fellsmere Water Control District Assessment Comparison

	Fiscal Year 2025/2026 Assessment Per Unit		Fiscal Year 2026/2027 Projected Assessment Per Unit
Assessments (Per Acre Rate)	\$ 39.38		\$ 39.38

* Assessments Include the Following :

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

District Information:

Units (One Unit = 1 Acre)	11,850.71
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Fellsmere
Water Control District

Scenario #2 - \$49.90 Per Acre

**Proposed Budget
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027**

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PROPOSED BUDGET
FELLSMERE WATER CONTROL DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
Tax Revenue	591,350
Revenue Other	10,000
Direct Bill	0
SJRWMD Penalty Payments	0
Reserves For Operations	0
Interest Income	15,120
TOTAL REVENUES	616,470
ADMINISTRATIVE EXPENDITURES	
Conversion Consultant	0
Legal and Professional	25,000
Management Fees	42,000
Audit Fees	12,600
Engineering	25,000
Website Management	3,000
Office Supplies	1,800
Miscellaneous	2,500
Bank Service Charges	760
Postage	4,300
Insurance - Admin	17,842
Transportation - Admin	1,600
Licenses/Permits	250
Memberships	2,000
Legal Advertising	2,100
Maintenance Buildings & Grounds	5,700
Utilities	2,000
Telephone	2,500
Payroll Processing Fee	0
Property Taxes	950
Property Appraiser Fees	1,800
Annual Assesment Roll	500
District Reorganization	0
Labor/State Retirement/Group Medical Ins	0
TOTAL ADMINISTRATIVE EXPENDITURES	154,202
TOTAL MAINTENANCE EXPENDITURES	426,787
TOTAL EXPENDITURES	580,989
BALANCE	35,481
Tax Collector Fee	(11,827)
Discounts For Early Payments	(23,654)
EXCESS/ (SHORTFALL)	0
Carryover From Prior Year	0
NET EXCESS/ (SHORTFALL)	0

PROPOSED MAINTENANCE BUDGET

FELLSMERE WATER CONTROL DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
<u>MAINTENANCE EXPENDITURES</u>	
Contract Services	
Canal Aerial Spraying	0
Canal Maintenance	0
Sublateral Spraying	0
Contract/Mechanical - Lease	95,000
Canal Mowing	25,000
Sublateral Mowing	52,000
Contract Sublateral Maintenance	80,487
Sublateral Tree Maintenance	0
Canal Tree Maintenance	0
Water Testing	3,000
<u>Contract Services Subtotal</u>	255,487
<u>Ditch Maintenance</u>	
Equipment R & M	7,000
Supplies/Services	2,700
Gas & Oil - Maint.	9,000
Insurance - Maint.	600
Transportation - Maint.	2,000
Contingency	0
<u>Ditch Maintenance Subtotal</u>	21,300
<u>Maintenance Personnel - East</u>	
Contract Labor	150,000
Labor/Equipment Operations	0
Payroll Taxes - Maint.	0
State Retirement - Maint.	0
Workers Comp - Maint.	0
Group Med/Life Insurance - Maint.	0
<u>Maintenance Personnel East Subtotal</u>	150,000
TOTAL MAINTENANCE EXPENDITURES	426,787

DETAILED PROPOSED BUDGET
FELLSMERE WATER CONTROL DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
Tax Revenue	821,342	760,677	591,350	Expenditures Less Permits & Interest / .94-11,850.71 Acres
Revenue Other	16,129	64,000	10,000	Permits (Estimate)
Direct Bill	0	59,232	0	
SJRWMD Penalty Payments	0	10,300	0	
Reserves For Operations	0	100,000	0	
Interest Income	13,702	12,000	15,120	Projected Interest
TOTAL REVENUES	\$ 851,173	\$ 1,006,209	616,470	
ADMINISTRATIVE EXPENDITURES				
Conversion Consultant	0	0	0	
Legal and Professional	53,822	30,000	25,000	
Management Fees	2,000	0	42,000	SDS Agreement/12 Meetings Per Year
Audit Fees	12,200	12,400	12,600	
Engineering	26,419	14,000	25,000	
Website Management	8,673	1,380	3,000	SDS Agreement
Office Supplies	2,843	2,000	1,800	
Miscellaneous	1,788	1,000	2,500	
Bank Service Charges	891	720	760	Charged By PNC
Postage	4,408	2,400	4,300	
Insurance - Admin	17,142	17,500	17,842	Insurance Estimate
Transportation - Admin	1,806	3,600	1,600	Decreased To Florida Rate - \$.45 Per Mile
Licenses/Permits	249	175	250	
Memberships	2,000	2,000	2,000	Includes FASD
Legal Advertising	2,317	1,200	2,100	Could Be Higher With Water Control Plan Meetings
Maintenance Buildings & Grounds	12,186	5,700	5,700	
Utilities	2,167	3,400	2,000	FPL/Water
Telephone	2,419	2,300	2,500	Phones/Internet/Firewall
Payroll Processing Fee	0	624	0	
Property Taxes	936	965	950	
Property Appraiser Fees	1,800	1,800	1,800	
Annual Assessment Roll	0	0	500	SDS Agreement
District Reorganization	0	50,000	0	
Labor/State Retirement/Group Medical Ins	185,275	181,730	0	No Longer Required With Tradesman
TOTAL ADMINISTRATIVE EXPENDITURES	341,341	334,894	154,202	
TOTAL MAINTENANCE EXPENDITURES	409,736	628,360	426,787	
TOTAL EXPENDITURES	\$ 751,077	\$ 963,254	580,989	
BALANCE	\$ 100,096	\$ 42,955	35,481	
Tax Collector Fee	\$ (1,501)	\$ (14,319)	(11,827)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	\$ (24,991)	\$ (28,637)	(23,654)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$ 73,604	\$ (0)	0	
Carryover From Prior Year	0	0	0	Carryover Balance From Prior Years
NET EXCESS/ (SHORTFALL)	\$ 73,604	\$ (0)	0	

DETAILED PROPOSED MAINTENANCE BUDGET

FELLSMERE WATER CONTROL DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
<u>MAINTENANCE EXPENDITURES</u>				
Contract Services				
Canal Aerial Spraying	0	40,000	0	
Canal Maintenance	235,804	0	0	
Sublateral Spraying	0	95,000	0	
Contract/Mechanical - Lease	12,147	93,000	95,000	Estimated Cost
Canal Mowing	55,250	40,000	25,000	Estimated For Less Canal Distance
Sublateral Mowing	0	102,000	52,000	2 Cycles At 3 Passes Per Cycle
Contract Sublateral Maintenance	0	100,000	80,487	Contracted Work
Sublateral Tree Maintenance	0	35,000	0	
Canal Tree Maintenance	0	25,000	0	
Water Testing	2,971	2,500	3,000	
<u>Contract Services Subtotal</u>	306,172	532,500	255,487	
<u>Ditch Maintenance</u>				
Equipment R & M	4,066	7,000	7,000	Excator Maintenance
Supplies/Services	529	2,500	2,700	
Gas & Oil - Maint.	11,072	7,000	9,000	Estimated - Increased Fuel Costs
Insurance - Maint.	561	600	600	Above Ground Fuel Tank Insurance
Transportation - Maint.	2,366	1,800	2,000	Paid At Florida Rate
Contingency	0	0	0	
<u>Ditch Maintenance Subtotal</u>	18,594	18,900	21,300	
<u>Maintenance Personnel - East</u>				
Contract Labor	57,582	76,960	150,000	Tradesmen International
Labor/Equipment Operations	0	0	0	Included In Tradesman Contract Labor
Payroll Taxes - Maint.	4,405	0	0	Included In Tradesman Contract Labor
State Retirement - Maint.	7,901	0	0	Included In Tradesman Contract Labor
Workers Comp - Maint.	0	0	0	Included In Tradesman Contract Labor
Group Med/Life Insurance - Maint.	15,082	0	0	Included In Tradesman Contract Labor
<u>Maintenance Personnel East Subtotal</u>	84,970	76,960	150,000	
TOTAL MAINTENANCE EXPENDITURES	409,736	628,360	426,787	

Fellsmere Water Control District Assessment Comparison

	Fiscal Year 2025/2026 Assessment Per Unit		Fiscal Year 2026/2027 Projected Assessment Per Unit
Assessments (Per Acre Rate)	\$ 39.38		\$ 49.90

* Assessments Include the Following :

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

District Information:

Units (One Unit = 1 Acre)	11,850.71
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Fellsmere
Water Control District

Scenario #3 - \$59.95 Per Acre

**Proposed Budget
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027**

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- V **ASSESSMENT COMPARISON**

PROPOSED BUDGET
FELLSMERE WATER CONTROL DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
Tax Revenue	710,450
Revenue Other	10,000
Direct Bill	0
SJRWMD Penalty Payments	0
Reserves For Operations	0
Interest Income	15,120
TOTAL REVENUES	735,570
ADMINISTRATIVE EXPENDITURES	
Conversion Consultant	0
Legal and Professional	25,000
Management Fees	42,000
Audit Fees	12,600
Engineering	25,000
Website Management	3,000
Office Supplies	1,800
Miscellaneous	2,500
Bank Service Charges	760
Postage	4,300
Insurance - Admin	17,842
Transportation - Admin	1,600
Licenses/Permits	250
Memberships	2,000
Legal Advertising	2,100
Maintenance Buildings & Grounds	5,700
Utilities	2,000
Telephone	2,500
Payroll Processing Fee	0
Property Taxes	950
Property Appraiser Fees	1,800
Annual Assesment Roll	500
District Reorganization	0
Labor/State Retirement/Group Medical Ins	0
TOTAL ADMINISTRATIVE EXPENDITURES	154,202
TOTAL MAINTENANCE EXPENDITURES	538,741
TOTAL EXPENDITURES	692,943
BALANCE	42,627
Tax Collector Fee	(14,209)
Discounts For Early Payments	(28,418)
EXCESS/ (SHORTFALL)	0
Carryover From Prior Year	0
NET EXCESS/ (SHORTFALL)	0

PROPOSED MAINTENANCE BUDGET

FELLSMERE WATER CONTROL DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
<u>MAINTENANCE EXPENDITURES</u>	
Contract Services	
Canal Aerial Spraying	0
Canal Maintenance	0
Sublateral Spraying	0
Contract/Mechanical - Lease	95,000
Canal Mowing	25,000
Sublateral Mowing	52,000
Contract Sublateral Maintenance	192,441
Sublateral Tree Maintenance	0
Canal Tree Maintenance	0
Water Testing	3,000
<u>Contract Services Subtotal</u>	367,441
<u>Ditch Maintenance</u>	
Equipment R & M	7,000
Supplies/Services	2,700
Gas & Oil - Maint.	9,000
Insurance - Maint.	600
Transportation - Maint.	2,000
Contingency	0
<u>Ditch Maintenance Subtotal</u>	21,300
<u>Maintenance Personnel - East</u>	
Contract Labor	150,000
Labor/Equipment Operations	0
Payroll Taxes - Maint.	0
State Retirement - Maint.	0
Workers Comp - Maint.	0
Group Med/Life Insurance - Maint.	0
<u>Maintenance Personnel East Subtotal</u>	150,000
TOTAL MAINTENANCE EXPENDITURES	538,741

DETAILED PROPOSED BUDGET

FELLSMERE WATER CONTROL DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
Tax Revenue	821,342	760,677	710,450	Expenditures Less Permits & Interest / .94-11,850.71 Acres
Revenue Other	16,129	64,000	10,000	Permits (Estimate)
Direct Bill	0	59,232	0	
SJRWMD Penalty Payments	0	10,300	0	
Reserves For Operations	0	100,000	0	
Interest Income	13,702	12,000	15,120	Projected Interest
TOTAL REVENUES	\$ 851,173	\$ 1,006,209	735,570	
ADMINISTRATIVE EXPENDITURES				
Conversion Consultant	0	0	0	
Legal and Professional	53,822	30,000	25,000	
Management Fees	2,000	0	42,000	SDS Agreement/12 Meetings Per Year
Audit Fees	12,200	12,400	12,600	
Engineering	26,419	14,000	25,000	
Website Management	8,673	1,380	3,000	SDS Agreement
Office Supplies	2,843	2,000	1,800	
Miscellaneous	1,788	1,000	2,500	
Bank Service Charges	891	720	760	Charged By PNC
Postage	4,408	2,400	4,300	
Insurance - Admin	17,142	17,500	17,842	Insurance Estimate
Transportation - Admin	1,806	3,600	1,600	Decreased To Florida Rate - \$.45 Per Mile
Licenses/Permits	249	175	250	
Memberships	2,000	2,000	2,000	Includes FASD
Legal Advertising	2,317	1,200	2,100	Could Be Higher With Water Control Plan Meetings
Maintenance Buildings & Grounds	12,186	5,700	5,700	
Utilities	2,167	3,400	2,000	FPL/Water
Telephone	2,419	2,300	2,500	Phones/Internet/Firewall
Payroll Processing Fee	0	624	0	
Property Taxes	936	965	950	
Property Appraiser Fees	1,800	1,800	1,800	
Annual Assessment Roll	0	0	500	SDS Agreement
District Reorganization	0	50,000	0	
Labor/State Retirement/Group Medical Ins	185,275	181,730	0	No Longer Required With Tradesman
TOTAL ADMINISTRATIVE EXPENDITURES	341,341	334,894	154,202	
TOTAL MAINTENANCE EXPENDITURES	409,736	628,360	538,741	
TOTAL EXPENDITURES	\$ 751,077	\$ 963,254	692,943	
BALANCE	\$ 100,096	\$ 42,955	42,627	
Tax Collector Fee	\$ (1,501)	\$ (14,319)	(14,209)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	\$ (24,991)	\$ (28,637)	(28,418)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$ 73,604	\$ (0)	0	
Carryover From Prior Year	0	0	0	Carryover Balance From Prior Years
NET EXCESS/ (SHORTFALL)	\$ 73,604	\$ (0)	0	

DETAILED PROPOSED MAINTENANCE BUDGET

FELLSMERE WATER CONTROL DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
<u>MAINTENANCE EXPENDITURES</u>				
Contract Services				
Canal Aerial Spraying	0	40,000	0	
Canal Maintenance	235,804	0	0	
Sublateral Spraying	0	95,000	0	
Contract/Mechanical - Lease	12,147	93,000	95,000	Estimated Cost
Canal Mowing	55,250	40,000	25,000	Estimated For Less Canal Distance
Sublateral Mowing	0	102,000	52,000	2 Cycles At 3 Passes Per Cycle
Contract Sublateral Maintenance	0	100,000	192,441	Contracted Work
Sublateral Tree Maintenance	0	35,000	0	
Canal Tree Maintenance	0	25,000	0	
Water Testing	2,971	2,500	3,000	
<u>Contract Services Subtotal</u>	306,172	532,500	367,441	
<u>Ditch Maintenance</u>				
Equipment R & M	4,066	7,000	7,000	Excator Maintenance
Supplies/Services	529	2,500	2,700	
Gas & Oil - Maint.	11,072	7,000	9,000	Estimated - Increased Fuel Costs
Insurance - Maint.	561	600	600	Above Ground Fuel Tank Insurance
Transportation - Maint.	2,366	1,800	2,000	Paid At Florida Rate
Contingency	0	0	0	
<u>Ditch Maintenance Subtotal</u>	18,594	18,900	21,300	
<u>Maintenance Personnel - East</u>				
Contract Labor	57,582	76,960	150,000	Tradesmen International
Labor/Equipment Operations	0	0	0	Included In Tradesman Contract Labor
Payroll Taxes - Maint.	4,405	0	0	Included In Tradesman Contract Labor
State Retirement - Maint.	7,901	0	0	Included In Tradesman Contract Labor
Workers Comp - Maint.	0	0	0	Included In Tradesman Contract Labor
Group Med/Life Insurance - Maint.	15,082	0	0	Included In Tradesman Contract Labor
<u>Maintenance Personnel East Subtotal</u>	84,970	76,960	150,000	
TOTAL MAINTENANCE EXPENDITURES	409,736	628,360	538,741	

Fellsmere Water Control District Assessment Comparison

	Fiscal Year 2025/2026 Assessment Per Unit		Fiscal Year 2026/2027 Projected Assessment Per Unit
Assessments (Per Acre Rate)	\$ 39.38		\$ 59.95

* Assessments Include the Following :

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

District Information:

Units (One Unit = 1 Acre)	11,850.71
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Fellsmere
Water Control District

**Financial Report For
April 2026**

**FELLSMERE WATER CONTROL DISTRICT
MONTHLY FINANCIAL REPORT
APRIL 2026**

	Annual Budget 10/1/25 - 9/30/26	Actual Apr-26	Year To Date Actual 10/1/25 - 4/30/26
REVENUES			
Tax Revenue	760,677	0	690,046
Revenue Other	64,000	5,555	94,040
Interest Income	12,000	0	2,652
Direct Bill	59,232	0	0
SJRWMD Penalty Payment	10,300	0	0
Reserves for Operations	100,000	0	0
Total Revenues	\$ 1,006,209	\$ 5,555	\$ 786,738
ADMINISTRATIVE EXPENDITURES			
Contingency	0	0	0
Website Management	1,380	250	1,242
Miscellaneous	1,000	121	385
Legal and Professional	30,000	0	46,104
Insurance - Admin	17,500	0	22,714
Engineering	14,000	0	33,226
Audit Fees	12,400	0	7,000
Management Fees	0	3,500	13,635
Bank Service Charge	720	0	214
District Reorganization	50,000	0	0
Transportation	3,600	0	417
Property Appraiser Fees	1,800	0	1,800
Assessment Roll	0	0	0
Property Taxes	965	0	1,156
Licenses/Permits	175	0	0
Memberships	2,000	0	2,000
Legal Advertising	1,200	0	559
Postage	2,400	0	0
Maintenance Building & Grounds	5,700	0	2,108
Utilities	3,400	529	2,112
Telephone	2,300	0	418
Office Supplies	2,000	168	1,198
Payroll Processing Fee	624	216	0
Labor	104,000	0	12,000
Payroll Taxes	7,977	0	779
State Retirement	39,021	0	3,988
Workers Comp	2,100	0	0
Group Med/Life Insurance	28,632	0	8,025
Total Administrative Expenditures	\$ 334,894	\$ 4,784	\$ 161,080
TOTAL MAINTENANCE EXPENDITURES (Details On Page 2)	\$ 628,360	\$ 18,729	\$ 67,200
Total Expenditures	\$ 963,254	\$ 23,513	\$ 228,280
EXCESS/ (SHORTFALL)	\$ 42,955	\$ (17,958)	\$ 558,458
Debt Payments	0	0	0
Balance	\$ 42,955	\$ (17,958)	\$ 558,458
Tax Collector Fee	(14,319)	0	0
Discounts For Early Payments	(28,637)	0	(27,980)
NET EXCESS/ (SHORTFALL)	\$ (0)	\$ (17,958)	\$ 530,478
Bank Balance As Of 4/30/26	\$ 1,072,500.72		
Accounts Payable As Of 4/30/26	\$ 31,675.94		
Accounts Receivable As Of 4/30/26	\$ 5,555.55		
Available Funds As Of 4/30/26	\$ 1,046,380.33		

**FELLSMERE WATER CONTROL DISTRICT
MONTHLY FINANCIAL REPORT
APRIL 2026**

	Annual Budget 10/1/25 - 9/30/26	Actual Apr-26	Year To Date Actual 10/1/25- 4/30/26
MAINTENANCE EXPENDITURES			
<u>Contract Services</u>			
Canal Aerial Spraying	40,000	0	0
Contract/Mechanical Lease	93,000	0	14,864
Sublateral Spraying	95,000	0	0
Water Testing	2,500	0	1,002
Sublateral Mowing	102,000	0	0
Canal Mowing	40,000	0	0
Sublateral Tree Maintenance	35,000	0	0
Canal Tree Maintenance	25,000	0	0
Contract Sublateral Maintenance	100,000	0	0
<u>Contract Services Subtotal</u>	532,500	0	15,866
<u>Ditch Maintenance - Unit East (less Direct)</u>			
Equipment R & M	7,000	4,330	4,761
Supplies/Services	2,500	121	642
Gas & Oil - Maint.	7,000	3,948	6,412
Insurance - Maint.	600	0	0
Transportation - Maint.	1,800	0	454
<u>Ditch Maintenance Subtotal</u>	18,900	8,399	12,269
<u>Maintenance Personnel - Unit East (less Direct)</u>			
Contract Labor	76,960	10,330	38,095
Labor/Equipment Operations	0	0	0
Payroll Taxes - Maint.	0	0	918
State Retirement - Maint.	0	0	0
Workers Comp - Maint.	0	0	0
Group Med/Life Insurance - Maint.	0	0	52
<u>Ditch Maintenance - Personnel Subtotal</u>	76,960	10,330	39,065
Total Maintenance Expenditures	\$ 628,360	\$ 18,729	\$ 67,200