

Fellsmere  
Water Control District

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

# **CONTENTS**

- I        PROPOSED BUDGET**
- II       PROPOSED MAINTENANCE BUDGET**
- 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**

	<b>FISCAL YEAR 2026/2027 BUDGET</b>
<b>REVENUES</b>	
Tax Revenue	466,681
Revenue Other	10,000
Direct Bill	0
SJRWMD Penalty Payments	0
Reserves For Operations	0
Interest Income	15,120
<b>TOTAL REVENUES</b>	<b>491,801</b>
<b>ADMINISTRATIVE EXPENDITURES</b>	
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
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>154,202</b>
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>309,598</b>
<b>TOTAL EXPENDITURES</b>	<b>463,800</b>
<b>BALANCE</b>	<b>28,001</b>
Tax Collector Fee	(9,334)
Discounts For Early Payments	(18,667)
<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 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
<b><u>MAINTENANCE EXPENDITURES</u></b>	
<b>Contract Services</b>	
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
<b><u>Contract Services Subtotal</u></b>	<b>138,298</b>
<b><u>Ditch Maintenance</u></b>	
Equipment R & M	7,000
Supplies/Services	2,700
Gas & Oil - Maint.	9,000
Insurance - Maint.	600
Transportation - Maint.	2,000
Contingency	0
<b><u>Ditch Maintenance Subtotal</u></b>	<b>21,300</b>
<b><u>Maintenance Personnel - East</u></b>	
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
<b><u>Maintenance Personnel East Subtotal</u></b>	<b>150,000</b>
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>309,598</b>

## 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
<b>TOTAL REVENUES</b>	<b>\$ 851,173</b>	<b>\$ 1,006,209</b>	<b>491,801</b>	
<b>ADMINISTRATIVE EXPENDITURES</b>				
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
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>341,341</b>	<b>334,894</b>	<b>154,202</b>	
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>409,736</b>	<b>628,360</b>	<b>309,598</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 751,077</b>	<b>\$ 963,254</b>	<b>463,800</b>	
<b>BALANCE</b>	<b>\$ 100,096</b>	<b>\$ 42,955</b>	<b>28,001</b>	
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
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ 73,604</b>	<b>\$ (0)</b>	<b>0</b>	
Carryover From Prior Year	0	0	0	Carryover Balance From Prior Years
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ 73,604</b>	<b>\$ (0)</b>	<b>0</b>	

## 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
<b><u>MAINTENANCE EXPENDITURES</u></b>				
<b>Contract Services</b>				
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	
<b><u>Contract Services Subtotal</u></b>	<b>306,172</b>	<b>532,500</b>	<b>138,298</b>	
<b><u>Ditch Maintenance</u></b>				
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	
<b><u>Ditch Maintenance Subtotal</u></b>	<b>18,594</b>	<b>18,900</b>	<b>21,300</b>	
<b><u>Maintenance Personnel - East</u></b>				
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
<b><u>Maintenance Personnel East Subtotal</u></b>	<b>84,970</b>	<b>76,960</b>	<b>150,000</b>	
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>409,736</b>	<b>628,360</b>	<b>309,598</b>	

## Fellsmere Water Control District Assessment Comparison

	Fiscal Year 2025/2026 Assessment Per Unit		Fiscal Year 2026/2027 Projected Assessment Per Unit
	<hr/>		<hr/>
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
---------------------------	-----------