

Pelican Marsh Community Development District 2023 Proposed General Fund Budget

Fiscal Year 2023 Budget

Office of the District Manager

General Fund		2021 Actual	2022 Adopted Budget	6-Months Actual 3/31/22	2022 Projected Year-End	2023 Proposed Budget	2022 vs 2023 Variance
Revenue							
Non Ad Valorem Assessments		3,898,890	3,898,890	3,570,269	3,720,000	4,272,450	(373,560)
Mercato Water Management		15,000	17,888	-	17,888	18,000	(112)
Interest Income		40,000	10,000	4,254	10,000	12,000	(2,000)
NDN Business Park Water Management		7,400	8,520	8,520	8,520	9,000	(480)
County Tax Refund		30,000	20,000	-	-	20,000	-
Sale of Surplus Assets		7,000	5,000	-	3,000	5,000	-
Transmitter Revenues		20,000	15,000	19,770	19,000	15,000	-
Non Ad Valorem Discount		(114,000)	(114,000)	-	-	(114,000)	-
Excess Carry Forward		86,168	129,160	38,901	38,901	101,813	27,347
Other Miscellaneous Revenues		5,000	5,000	2,656	5,000	5,000	-
Capital Reserve Transfer		-	-	-	-	1,000,000	(1,000,000)
Total Revenues		3,995,458	3,995,458	3,644,370	3,822,309	5,344,263	(1,348,805)
Expenses							
Professional & Administrative							
Board of Supervisor Fees		12,000	12,000	5,800	12,000	12,000	-
Payroll Tax Expense		900	900	444	900	900	-
Transcription Services		3,000	2,000	840	2,000	2,000	-
Management Fees	5.00%	137,805	141,134	70,567	141,134	148,000	(6,866)
Audit Fees		22,000	22,000	20,627	22,000	22,000	-
Accounting Fees	3.00%	42,621	43,260	21,630	42,000	45,000	(1,740)
Special Assessment Roll Prep		6,000	6,000	6,000	6,000	6,000	-
Property Appraiser Fees		60,000	60,000	4,456	4,456	60,000	-
Tax Collector Fees		65,800	75,000	71,405	75,000	75,000	-
Legal Fees		20,000	15,000	5,044	15,000	15,000	-
Engineering Fees		15,000	10,000	10,366	12,000	20,000	(10,000)
Postage & Courier		1,000	1,100	221	500	1,100	-
Website/Computer Services		1,000	1,800	592	1,800	1,800	-
Rentals & Leases		2,500	1,500	781	1,500	1,500	-
Legal Advertising		3,500	5,000	1,757	5,000	5,000	-
Office Supplies		1,000	1,000	444	800	1,000	-
Dues & Subscriptions		1,000	500	500	500	500	-
Insurance - Property Liability		15,000	14,000	12,292	12,292	14,000	-
Insurance - Public Officer Liability		7,500	9,000	8,899	8,899	9,500	(500)
Insurance - Crime/Employee Dishonesty		1,000	500	499	500	500	-

Office of the District Manager							
General Fund		2021 Actual	2022 Adopted Budget	6-Months Actual 3/31/22	2022 Projected Year-End	2023 Proposed Budget	2022 vs 2023 Variance
Insurance - Auto		5,000	5,500	5,786	5,143	6,000	(500)
Insurance - General Liability		13,000	15,000	14,441	14,441	15,500	(500)
Holiday Bonus		400	3,500	4,000	3,500	3,500	-
Bank Charges		-	2,500	-	2,875	500	2,000
Payroll Processing expense		4,300	4,300	2,672	5,200	5,200	(900)
Miscellaneous Expense		1,000	1,000	2,656	2,656	1,000	-
District Manager Supplemental Pay		2,500	-	-	-	-	-
Total Expenditures		445,026	453,494	272,720	398,096	472,500	(19,006)
Field Management Services							
Auto Allowance		10,400	10,400	5,154	10,400	10,400	-
Payroll Tax Expense		10,000	10,000	5,552	11,000	11,000	(1,000)
Supplemental Pay Operations Manager		2,500	3,500	4,000	4,000	-	3,500
Pension		7,400	7,400	4,334	8,500	8,500	(1,100)
Insurance - Health		16,000	16,000	8,667	17,200	18,000	(2,000)
Insurance - Life & Disability		400	400	207	400	400	-
Field Management Services	5.00%	130,000	131,242	66,350	133,790	140,480	(9,238)
Holiday Bonus		400	350	711	711	700	(350)
Telephone		4,200	3,000	1,770	3,200	3,200	(200)
Utility - Operation Building		9,000	9,000	8,698	9,000	10,000	(1,000)
Office Supplies		-	-	357	357	-	-
Contractual Services		-	4,000	60	1,000	2,000	2,000
Total Expenditures		190,300	195,292	105,859	199,558	204,680	(11,388)
Landscaping							
Supervisor Wages	5.00%	67,073	69,010	34,406	71,175	74,734	(5,724)
Personnel Wages	5.00%	630,000	648,900	318,105	661,500	694,525	(45,625)
Overtime Wages		5,000	5,000	4,387	5,000	5,000	-
Payroll Tax Expense		52,000	50,000	28,347	50,000	50,000	-
Supplemental Pay Landscape Supervisor		1,500	1,500	2,000	2,000	-	1,500
Pension		38,000	35,000	19,133	38,000	38,000	(3,000)
Insurance - Health		59,000	66,000	41,867	82,000	85,000	(19,000)
Insurance - Workers Comp		32,500	32,500	15,965	31,000	32,000	500
Insurance - Life & Disability		1,340	1,500	819	1,600	1,600	(100)
Holiday Bonus		5,800	5,800	11,656	11,656	11,800	(6,000)
Utility - Irrigation Water		105,000	110,000	63,940	110,000	120,000	(10,000)
Horticultural Dumpster		30,000	42,000	17,621	34,000	42,000	-
Rentals & Leases		5,000	5,000	2,108	5,000	5,000	-
Repairs & Maint - Fuel		26,000	26,000	19,456	30,000	35,000	(9,000)

Office of the District Manager							
General Fund		2021 Actual	2022 Adopted Budget	6-Months Actual 3/31/22	2022 Projected Year-End	2023 Proposed Budget	2022 vs 2023 Variance
Repairs & Maint - Parts		21,250	21,250	12,812	21,000	24,000	(2,750)
Minor Operating Equipment		32,000	32,000	17,143	32,000	34,000	(2,000)
Chemicals		95,000	95,000	29,073	60,000	90,000	5,000
Flower Program		38,000	38,000	17,542	38,000	40,000	(2,000)
Mulch Program		86,000	90,000	76,809	85,000	90,000	-
Plant Replacement Program		25,000	20,000	19,300	20,000	20,000	-
Irrigation Supplies		12,000	12,000	9,406	12,000	13,000	(1,000)
Total Expenditures		1,367,463	1,406,460	761,895	1,400,931	1,505,659	(99,199)
Fountain							
Utility - Water		7,400	7,400	5,134	10,400	10,000	(2,600)
Maintenance		20,000	20,000	11,669	20,000	20,000	-
Electric Services		45,000	45,000	24,218	45,000	45,000	-
Total Expenditures		72,400	72,400	41,020	75,400	75,000	(2,600)
Water Management							
Aerators - Repairs		15,000	15,000	5,866	15,000	15,000	-
Electric - Aerators		20,000	20,000	10,728	20,000	20,000	-
Contractual Services - Preserves		31,000	31,000	15,350	31,000	32,000	(1,000)
Contractual Services - Lake Management		157,000	127,000	63,035	127,000	136,000	(9,000)
Total Expenditures		223,000	193,000	94,978	193,000	203,000	(10,000)
Lighting							
Holiday Bonus		400	400	325	325	700	(300)
Personnel Wages - Part time	5.00%	18,750	19,312	16,450	21,080	22,400	(3,088)
Payroll Tax Expense		1,701	1,700	678	1,701	1,700	-
Insurance - Workers Comp		100	200	100	200	200	-
Electric - Street Lights		25,000	25,000	9,690	25,000	25,000	-
Operating Supplies		1,000	1,000	545	1,000	1,000	-
Holiday Lighting	5%	30,000	30,000	15,185	30,000	33,200	(3,200)
Repairs & Maint - General		15,000	15,000	5,727	15,000	15,000	-
Contractual Services		1,000	1,000	1,425	1,500	1,000	-
Pension		-	-	-	-	-	-
Insurance - Health		-	-	-	-	-	-
Insurance - Life & Disability		-	-	-	-	-	-
Total Expenditures		92,951	93,612	50,125	95,806	100,200	(6,288)

Office of the District Manager							
General Fund		2021 Actual	2022 Adopted Budget	6-Months Actual 3/31/22	2022 Projected Year-End	2023 Proposed Budget	2022 vs 2023 Variance
Access Control							
Supervisor	5.00%	71,318	73,457	36,206	74,880	78,624	(5,167)
Personnel Wages - Full time	5.00%	488,000	502,640	216,000	432,000	455,000	47,640
Overtime Wages		33,000	33,000	20,712	30,000	33,000	-
Access Control Supervisor Supplemental Pay		1,500	1,500	2,000	1,500	-	1,500
Payroll Tax Expense		44,000	44,000	21,581	42,000	44,000	-
Pension		33,000	33,000	14,734	33,000	33,000	-
Insurance - Health		76,000	80,000	47,848	90,000	94,500	(14,500)
Insurance - Workers Comp		19,000	18,000	8,780	17,000	18,000	-
Insurance - Life & Disability		2,300	2,300	1,264	2,300	2,300	-
Supervisor Holiday Bonus		400	400	-	400	700	(300)
Holiday Bonus		5,000	5,000	7,534	7,534	7,500	(2,500)
Transmitters		10,000	14,000	13,015	16,000	14,000	-
Utility Services		27,000	27,000	15,033	27,000	30,000	(3,000)
Operating Supplies		13,000	13,000	4,439	10,000	10,000	3,000
Repairs & Maint - Fuel		9,000	9,000	4,431	9,000	10,000	(1,000)
Repairs & Maint - Rover Vehicle		2,000	2,000	5,371	6,000	3,000	(1,000)
Repairs & Maint - Maintenance Building & Gates		15,000	5,000	2,388	5,000	5,000	-
Uniforms		4,000	4,000	-	4,000	5,000	(1,000)
Contractual Services - Law Enforcement		-	-	-	-	-	-
Total Expenditures		853,518	867,297	421,335	807,614	843,624	23,673
Roadway							
Contractual Services		28,000	28,000	16,479	25,000	35,000	(7,000)
Signage		4,000	4,000	3,178	3,000	4,000	-
Total Expenditures		32,000	32,000	19,657	28,000	39,000	(7,000)
Operating Contingency		46,297	84,253	43,484	43,484	100,000	-
Subtotal of Operating Expenses		3,322,955	3,397,808	1,811,072	3,241,889	3,543,663	(74,853)
Capital Outlay							
Building/Renovation/Replacement		-	0	-	-	1,000,000	-
Equipment - Increase for triplex mower / fert spreader		9,500	36,000	48,444	24,772	36,000	-
Vehicles		27,500	24,500	26,854	34,517	50,000	-
Capital Reserve Contribution		353,800	0	-	14,668	501,250	-
Tiburon Lake Fountain		-	20,000	-	20,000	0	-

Office of the District Manager							
General Fund		2021 Actual	2022 Adopted Budget	6-Months Actual 3/31/22	2022 Projected Year-End	2023 Proposed Budget	2022 vs 2023 Variance
Lake Restoration		150,000	163,350	607	4,858	163,350	-
Trek Bridge					163,525		0
Fence							0
Paving		50,000	-	50,787	-	50,000	-
Gate Renovations							-
Landscape Renovations		128,000	0	154,693	-	0	-
Total Expenditures		718,800	243,850	281,385	262,340	1,800,600	-
Total All Expenditures		4,041,755	3,641,658	2,092,457	3,504,229	5,344,263	(1,702,605)
Excess Revenues (Expenditures)							
ERUs						2,949	
Assessment 2023						1,449	
Assessment 2022						1,322	
Assessment 2021						1,322	