

Pelican Marsh Community Development District 2024 Proposed General Fund Budget

Fiscal Year 2024 Budget

Office of the District Manager

General Fund	2022 Adopted Budget	2023 Adopted Budget	6-Months Actual 3/31/23	2023 Projected Year-End	2024 Proposed Budget	2023 vs 2024 Variance
Revenue						
Non Ad Valorem Assessments	3,898,890	4,272,450	4,068,383	4,272,450	4,272,450	-
Mercato Water Management	17,888	18,000	-	18,000	18,000	-
Interest Income	10,000	12,000	67,405	140,000	100,000	(88,000)
NDN Business Park Water Management	8,520	9,000	-	9,000	9,000	-
County Tax Refund	20,000	20,000	-	-	-	20,000
Sale of Surplus Assets	5,000	5,000	-	-	-	5,000
Transmitter Revenues	15,000	15,000	22,870	25,000	15,000	56,000
Non Ad Valorem Discount	(114,000)	(114,000)	(154,176)	(155,000)	(170,000)	20,000
Prior Year Carryover	129,160	101,813	-	-	-	101,813
Other Miscellaneous Revenues	5,000	5,000	6,888	8,000	5,000	-
Capital Reserve Transfer	-	1,000,000	-	1,000,000	750,000	250,000
Total Revenues	3,995,458	5,344,263	4,011,370	5,317,450	4,999,450	364,813
Expenses						
Professional & Administrative						
Board of Supervisor Fees	12,000	12,000	5,415	12,000	12,000	-
Payroll Tax Expense	900	900	428	900	900	-
Transcription Services	2,000	2,000	450	1,500	2,000	-
Management Fees	141,134	148,000	77,999	148,000	148,000	-
Audit Fees	22,000	22,000	32,225	32,225	22,000	-
Accounting Fees	43,260	45,000	22,565	45,000	45,000	-
Special Assessment Roll Prep	6,000	6,000	6,000	6,000	6,000	-
Property Appraiser Fees	60,000	60,000	9,735	60,000	60,000	-
Tax Collector Fees	75,000	75,000	78,284	78,284	75,000	-
Legal Fees	15,000	15,000	5,282	15,000	15,000	-
Engineering Fees	10,000	20,000	11,653	20,000	20,000	-
Postage & Courier	1,100	1,100	60	1,100	1,100	-

Office of the District Manager						
General Fund	2022 Adopted Budget	2023 Adopted Budget	6-Months Actual 3/31/23	2023 Projected Year-End	2024 Proposed Budget	2023 vs 2024 Variance
Website/Computer Services	1,800	1,800	990	1,800	1,800	-
Rentals & Leases	1,500	1,500	1,119	1,500	1,500	-
Legal Advertising	5,000	5,000	1,298	5,000	5,000	-
Office Supplies	1,000	1,000	283	800	1,000	-
Dues & Subscriptions	500	500	682	682	500	-
Insurance - Property Liability	14,000	14,000	12,292	14,000	14,000	-
Insurance - Public Officer Liability	9,000	9,500	9,435	9,500	9,500	-
Insurance - Crime/Employee Dishonesty	500	500	499	500	500	-
Insurance - Auto	5,500	6,000	5,729	6,000	6,000	-
Insurance - General Liability	15,000	15,500	14,409	15,500	15,500	-
Holiday Bonus	3,500	3,500	-	3,500	3,500	-
Bank Charges	2,500	500	2,850	2,850	500	-
Payroll Processing expense	4,300	5,200	2,714	5,200	5,200	-
Miscellaneous Expense	1,000	1,000	2,785	2,785	1,000	-
District Manager Supplemental Pay	-	-	-	-	-	-
Total Expenditures	453,494	472,500	305,181	489,626	472,500	-
Field Management Services						
Auto Allowance	10,400	10,400	5,125	10,400	10,400	-
Payroll Tax Expense	10,000	11,000	5,733	11,000	11,000	-
Supplemental Pay Operations Manager	3,500	-	4,000	4,000	-	-
Pension	7,400	8,500	5,263	8,500	8,500	-
Insurance - Health	16,000	18,000	9,350	18,000	18,000	-
Insurance - Life & Disability	400	400	207	400	400	-
Field Management Services	131,242	140,480	69,288	140,480	149,694	(9,214)
Holiday Bonus	350	700	541	700	700	-
Telephone	3,000	3,200	2,121	3,200	3,200	-
Utility - Operation Building	9,000	10,000	6,247	10,000	12,000	(2,000)
Office Supplies	-	-	38	100	-	-
Contractual Services	4,000	2,000	60	1,000	2,000	-
Total Expenditures	195,292	204,680	107,973	207,780	215,894	(11,214)

Office of the District Manager						
General Fund	2022 Adopted Budget	2023 Adopted Budget	6-Months Actual 3/31/23	2023 Projected Year-End	2024 Proposed Budget	2023 vs 2024 Variance
Landscaping						
Supervisor Wages	69,010	74,734	34,210	74,734	80,000	(5,266)
Personnel Wages	648,900	694,525	311,631	694,525	694,525	-
Overtime Wages	5,000	5,000	9,038	10,000	5,000	-
Payroll Tax Expense	50,000	50,000	27,803	54,000	54,000	(4,000)
Supplemental Pay Landscape Supervisor	1,500	-	-	-	-	-
Pension	35,000	38,000	24,399	48,000	48,000	(10,000)
Insurance - Health	66,000	85,000	44,706	88,000	94,000	(9,000)
Insurance - Workers Comp	32,500	32,000	23,554	32,000	33,000	(1,000)
Insurance - Life & Disability	1,500	1,600	819	1,600	1,600	-
Holiday Bonus	5,800	11,800	8,569	8,569	11,800	-
Utility - Irrigation Water	110,000	120,000	71,966	120,000	128,000	(8,000)
Horticultural Dumpster	42,000	42,000	18,378	42,000	42,000	-
Rentals & Leases	5,000	5,000	3,133	5,000	5,000	-
Repairs & Maint - Fuel	26,000	35,000	22,851	40,000	40,000	(5,000)
Repairs & Maint - Parts	21,250	24,000	9,897	21,000	24,000	-
Minor Operating Equipment	32,000	34,000	22,575	34,000	35,000	(1,000)
Chemicals	95,000	90,000	52,451	100,000	98,000	(8,000)
Flower Program	38,000	40,000	19,165	40,000	42,000	(2,000)
Mulch Program	90,000	90,000	72,356	90,000	90,000	-
Plant Replacement Program	20,000	20,000	7,125	19,000	20,000	-
Irrigation Supplies	12,000	13,000	9,851	15,000	15,000	
Hurricane Recovery Expenses	12,000	13,000	16,270	16,270	-	13,000
Total Expenditures	1,418,460	1,518,659	810,747	1,553,698	1,560,925	(40,266)
Fountain						
Utility - Water	7,400	10,000	4,269	10,000	10,000	-
Maintenance	20,000	20,000	17,689	20,000	25,000	(5,000)
Electric Services	45,000	45,000	34,043	68,000	70,000	(25,000)
Total Expenditures	72,400	75,000	56,001	98,000	105,000	(30,000)

Office of the District Manager						
General Fund	2022 Adopted Budget	2023 Adopted Budget	6-Months Actual 3/31/23	2023 Projected Year-End	2024 Proposed Budget	2023 vs 2024 Variance
Water Management						
Aerators - Repairs	15,000	15,000	5,800	15,000	15,000	-
Electric - Aerators	20,000	20,000	11,143	20,000	22,000	(2,000)
Contractual Services - Preserves	31,000	32,000	15,704	31,000	34,000	(2,000)
Contractual Services - Lake Management	127,000	136,000	64,290	129,000	138,000	(2,000)
Total Expenditures	193,000	203,000	96,937	195,000	209,000	(6,000)
Lighting						
Holiday Bonus	400	700	546	700	700	-
Personnel Wages - Part time	19,312	22,400	12,561	22,400	24,000	(1,600)
Payroll Tax Expense	1,700	1,700	1,002	1,700	1,700	-
Insurance - Workers Comp	200	200	200	200	200	-
Electric - Street Lights	25,000	25,000	15,266	25,000	30,000	(5,000)
Operating Supplies	1,000	1,000	-	1,000	1,000	-
Holiday Lighting	30,000	33,200	16,537	16,537	38,500	(5,300)
Repairs & Maint - General	15,000	15,000	4,559	10,000	15,000	-
Contractual Services	1,000	1,000	-	1,000	1,000	-
Pension	-	-	-	-	-	-
Insurance - Health	-	-	-	-	-	-
Insurance - Life & Disability	-	-	-	-	-	-
Total Expenditures	93,612	100,200	50,671	78,537	112,100	(11,900)
Access Control						
Supervisor	73,457	78,624	38,800	78,624	78,624	-
Personnel Wages - Full time	502,640	455,000	231,688	455,000	478,000	(23,000)
Overtime Wages	33,000	33,000	26,162	40,000	40,000	(7,000)
Access Control Supervisor Supplemental Pay	1,500	-	-	-	-	-
Payroll Tax Expense	44,000	44,000	23,123	46,000	48,000	(4,000)
Pension	33,000	33,000	17,074	33,000	34,000	(1,000)
Insurance - Health	80,000	94,500	48,352	94,500	100,000	(5,500)
Insurance - Workers Comp	18,000	18,000	10,829	18,000	19,000	(1,000)

Office of the District Manager						
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Insurance - Life & Disability	2,300	2,300	1,264	2,300	2,400	(100)
Supervisor Holiday Bonus	400	700	587	587	700	-
Holiday Bonus	5,000	7,500	5,035	7,500	7,500	-
Transmitters	14,000	14,000	13,267	14,000	14,000	-
Utility Services	27,000	30,000	16,813	30,000	31,000	(1,000)
Operating Supplies	13,000	10,000	9,261	12,000	10,000	-
Repairs & Maint - Fuel	9,000	10,000	10,928	20,000	12,000	(2,000)
Repairs & Maint - Rover Vehicle	2,000	3,000	503	1,500	3,000	-
Repairs & Maint - Maintenance Building & Gates	5,000	5,000	15,285	15,285	5,000	-
Uniforms	4,000	5,000	241	1,000	5,000	-
Contractual Services - Law Enforcement	-	-	-	-	-	-
Total Expenditures	867,297	843,624	469,212	869,296	888,224	(44,600)
Roadway						
Contractual Services	28,000	35,000	18,121	35,000	40,000	(5,000)
Signage	4,000	4,000	5,124	5,124	4,000	-
Total Expenditures	32,000	39,000	23,245	40,124	44,000	(5,000)
Operating Contingency	84,253	100,000	43,484	100,000	148,807	-
Subtotal of Operating Expenses	3,409,808	3,556,663	1,963,451	3,632,061	3,756,450	(146,855)
Capital Outlay						
Building/Renovation/Replacement	0	1,000,000	73,217	1,000,000	0	
Equipment -2 ATVs	36,000	36,000	28,734	28,734	30,000	-
Vehicles	24,500	50,000	-	-	0	-
Paving	-	50,000	-	20,000	293,000	-
Capital Reserve Contribution	0	501,250	3,502	-	500,000	-
Tiburon Lake Fountain	20,000	0	-	-	0	
Lake Restoration	163,350	163,350	62,530	163,350	170,000	

Office of the District Manager						
General Fund	2022 Adopted Budget	2023 Adopted Budget	6-Months Actual 3/31/23	2023 Projected Year-End	2024 Proposed Budget	2023 vs 2024 Variance
Trek Bridge				-		0
Fence						0
Gate Renovations		140000	8,875	15,000	250000	(140,000)
Landscape Renovations	0	0	-	-	0	-
Total Expenditures	243,850	1,940,600	176,858	1,227,084	1,243,000	(140,000)
Total All Expenditures	3,653,658	5,497,263	2,140,309	4,859,145	4,999,450	497,813
Excess Revenues (Expenditures)						
ERUs		2,949			2,949	
Assessment 2023		1,449			1,449	
Assessment 2022		1,322			1,322	
Assessment 2021		1,322			1,322	