

**Pelican Marsh Community Development District 2025 Proposed General Fund Budget**

**Fiscal Year 2025 Budget**

**Office of the District Manager**

<b>General Fund</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>	<b>6-Months Actual 3/31/24</b>	<b>2024 Projected Year-End</b>	<b>2025 Proposed Budget</b>	<b>2024 vs 2025 Variance</b>
<b>Revenue</b>						
Non Ad Valorem Assessments	4,272,450	4,272,450	3,922,266	4,118,000	4,522,600	(250,150)
Mercato Water Management	18,000	18,000	-	18,000	18,000	-
Interest Income	12,000	100,000	72,522	130,000	100,000	-
NDN Business Park Water Management	9,000	9,000	-	9,000	9,000	-
County Tax Refund	20,000	-	-	-	10,000	(10,000)
Sale of Surplus Assets	5,000	-	1,301	1,301	2,500	(2,500)
Transmitter Revenues	15,000	15,000	21,800	25,000	18,000	(3,000)
Non Ad Valorem Discount	(114,000)	(170,000)	-	-	(200,000)	30,000
Prior Year Carryover	101,813	-	-	-	-	-
Other Miscellaneous Revenues	5,000	5,000	5,217	5,217	5,000	-
Capital Reserve Transfer	1,000,000	750,000	62,500	1,000,000	300,000	450,000
<b>Total Revenues</b>	<b>5,344,263</b>	<b>4,999,450</b>	<b>4,085,606</b>	<b>5,306,518</b>	<b>4,785,100</b>	<b>214,350</b>
<b>Expenses</b>						
<b>Professional &amp; Administrative</b>						
Board of Supervisor Fees	12,000	12,000	6,000	11,800	12,000	-
Payroll Tax Expense	900	900	428	850	900	-
Transcription Services	2,000	2,000	1,700	2,500	2,500	(500)
Management Fees	148,000	148,000	82,682	155,000	155,000	(7,000)
Audit Fees	22,000	22,000	24,188	24,188	24,000	(2,000)
Accounting Fees	45,000	45,000	25,225	50,000	50,000	(5,000)
Special Assessment Roll Prep	6,000	6,000	6,000	6,000	6,000	-
Property Appraiser Fees	60,000	60,000	16,976	17,000	20,000	40,000
Tax Collector Fees	75,000	75,000	78,445	80,000	80,000	(5,000)
Legal Fees	15,000	15,000	11,218	25,000	20,000	(5,000)
Engineering Fees	20,000	20,000	12,227	25,000	20,000	-
Postage & Courier	1,100	1,100	818	1,600	1,500	(400)
Website/Computer Services	1,800	1,800	941	2,000	2,000	(200)
Rentals & Leases	1,500	1,500	775	1,500	15,000	(13,500)
Legal Advertising	5,000	5,000	1,783	4,000	5,000	-
Printing & Binding	-	-	633	633	-	-
Office Supplies	1,000	1,000	584	1,100	1,100	(100)
Dues & Subscriptions	500	500	549	550	500	-
Insurance - Property Liability	14,000	14,000	21,116	21,116	22,000	(8,000)
Insurance - Public Officer Liability	9,500	9,500	9,883	9,883	9,500	-

Office of the District Manager						
General Fund	2023 Adopted Budget	2024 Adopted Budget	6-Months Actual 3/31/24	2024 Projected Year-End	2025 Proposed Budget	2024 vs 2025 Variance
Insurance - Crime/Employee Dishonesty	500	500	399	400	500	-
Insurance - Auto	6,000	6,000	8,412	8,412	8,000	(2,000)
Insurance - General Liability	15,500	15,500	18,404	18,404	18,000	(2,500)
Holiday Bonus	3,500	3,500	-	-	-	3,500
Bank Charges	500	500	-	-	-	500
Payroll Processing expense	5,200	5,200	2,768	5,200	5,200	-
Miscellaneous Expense	1,000	1,000	1,675	1,675	1,000	-
<b>Total Expenditures</b>	<b>472,500</b>	<b>472,500</b>	<b>333,828</b>	<b>473,811</b>	<b>479,700</b>	<b>(7,200)</b>
<b>Field Management Services</b>						
Auto Allowance	10,400	10,400	5,096	10,400	10,400	-
Payroll Tax Expense	11,000	11,000	6,315	12,000	12,000	(1,000)
Supplemental Pay Operations Manager	-	-	4,000	4,000	-	-
Pension	8,500	8,500	4,519	9,000	9,000	(500)
Insurance - Health	18,000	18,000	10,581	20,000	20,000	(2,000)
Insurance - Life & Disability	400	400	-	400	400	-
Field Management Services	140,480	149,694	73,667	149,000	153,000	(3,306)
Holiday Bonus	700	700	541	541	700	-
Telephone	3,200	3,200	645	1,300	3,000	200
Utility - Operation Building	10,000	12,000	6,647	13,000	13,000	(1,000)
Contractual Services	2,000	2,000	-	-	2,000	-
<b>Total Expenditures</b>	<b>204,680</b>	<b>215,894</b>	<b>112,013</b>	<b>219,641</b>	<b>223,500</b>	<b>(7,606)</b>
<b>Landscaping</b>						
Supervisor Wages	74,734	80,000	42,769	85,000	88,000	(8,000)
Personnel Wages	694,525	725,000	358,456	717,000	850,000	(125,000)
Overtime Wages	5,000	5,000	6,606	7,000	6,000	(1,000)
Payroll Tax Expense	50,000	54,000	31,745	60,000	69,000	(15,000)
Supplemental Pay Landscape Supervisor	-	-	2,000	2,000	-	-
Pension	38,000	48,000	23,283	46,000	48,000	-
Insurance - Health	85,000	94,000	48,488	96,000	100,000	(6,000)
Insurance - Workers Comp	32,000	33,000	25,058	50,000	50,000	(17,000)
Insurance - Life & Disability	1,600	1,600	-	1,600	1,600	-
Holiday Bonus	11,800	11,800	8,527	8,527	11,800	-
Utility - Irrigation Water	120,000	128,000	63,423	130,000	130,000	(2,000)
Horticultural Dumpster	42,000	42,000	23,602	50,000	50,000	(8,000)
Rentals & Leases	5,000	5,000	4,042	7,000	7,000	(2,000)
Repairs & Maint - Fuel	35,000	40,000	8,909	-	4,000	36,000
Repairs & Maint - Parts	24,000	24,000	16,160	29,000	29,000	(5,000)

Office of the District Manager						
General Fund	2023 Adopted Budget	2024 Adopted Budget	6-Months Actual 3/31/24	2024 Projected Year-End	2025 Proposed Budget	2024 vs 2025 Variance
Minor Operating Equipment	34,000	35,000	17,040	35,000	35,000	-
Chemicals	90,000	98,000	46,954	98,000	98,000	-
Flower Program	40,000	42,000	16,240	33,000	42,000	-
Mulch Program	90,000	90,000	64,459	80,000	90,000	-
Plant Replacement Program	20,000	20,000	11,717	20,000	20,000	-
Irrigation Supplies	13,000	15,000	8,052	15,000	15,000	-
Hurricane Recovery Expenses	13,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,518,659</b>	<b>1,591,400</b>	<b>827,530</b>	<b>1,570,127</b>	<b>1,744,400</b>	<b>(153,000)</b>
<b>Fountain</b>						
Utility - Water	10,000	10,000	2,624	6,000	8,000	2,000
Maintenance	20,000	25,000	5,150	10,000	20,000	5,000
Electric Services	45,000	70,000	40,721	82,000	80,000	(10,000)
<b>Total Expenditures</b>	<b>75,000</b>	<b>105,000</b>	<b>48,496</b>	<b>98,000</b>	<b>108,000</b>	<b>(3,000)</b>
<b>Water Management</b>						
Aerators - Repairs	15,000	15,000	8,477	16,000	15,000	-
Electric - Aerators	20,000	22,000	13,101	26,500	27,000	(5,000)
Contractual Services - Preserves	32,000	34,000	16,333	34,000	34,000	-
Contractual Services - Lake Management	136,000	138,000	66,542	135,000	138,000	-
<b>Total Expenditures</b>	<b>203,000</b>	<b>209,000</b>	<b>104,453</b>	<b>211,500</b>	<b>214,000</b>	<b>(5,000)</b>
<b>Lighting</b>						
Holiday Bonus	700	700	541	541	700	-
Personnel Wages - Part time	22,400	24,000	20,401	24,000	25,000	(1,000)
Payroll Tax Expense	1,700	1,700	1,602	1,700	1,700	-
Insurance - Workers Comp	200	200	200	200	200	-
Electric - Street Lights	25,000	30,000	16,376	32,000	32,000	(2,000)
Operating Supplies	1,000	1,000	725	1,000	1,000	-
Holiday Lighting	33,200	38,500	19,388	38,500	40,000	(1,500)
Repairs & Maint - General	15,000	15,000	8,167	15,000	18,000	(3,000)
Contractual Services	1,000	1,000	-	1,000	1,000	-
<b>Total Expenditures</b>	<b>100,200</b>	<b>112,100</b>	<b>67,401</b>	<b>113,941</b>	<b>119,600</b>	<b>(7,500)</b>
<b>Access Control</b>						
Supervisor	78,624	78,624	38,542	78,624	80,400	(1,776)
Personnel Wages - Full time	455,000	478,000	268,582	525,000	637,000	(159,000)

Office of the District Manager						
General Fund	2023 Adopted Budget	2024 Adopted Budget	6-Months Actual 3/31/24	2024 Projected Year-End	2025 Proposed Budget	2024 vs 2025 Variance
Overtime Wages	33,000	40,000	21,935	40,000	40,000	-
Access Control Supervisor Supplemental Pay	-	-	2,000	2,000	-	-
Payroll Tax Expense	44,000	48,000	25,736	52,000	54,000	(6,000)
Pension	33,000	34,000	11,863	24,000	34,000	-
Insurance - Health	94,500	100,000	32,944	70,000	100,000	-
Insurance - Workers Comp	18,000	19,000	16,780	17,000	19,000	-
Insurance - Life & Disability	2,300	2,400	-	2,400	2,400	-
Supervisor Holiday Bonus	700	700	-	700	700	-
Holiday Bonus	7,500	7,500	5,362	5,362	7,500	-
Transmitters	14,000	14,000	15,014	18,000	16,000	(2,000)
Utility Services	30,000	31,000	18,314	31,000	36,000	(5,000)
Operating Supplies	10,000	10,000	7,198	10,000	13,000	(3,000)
Repairs & Maint - Fuel	10,000	12,000	8,272	12,000	12,000	-
Repairs & Maint - Rover Vehicle	3,000	3,000	1,814	3,000	3,000	-
Repairs & Maint - Maintenance Building & Gates	5,000	5,000	8,693	9,000	10,000	(5,000)
Uniforms	5,000	5,000	2,926	3,500	5,000	-
Contractual Services - Law Enforcement	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>843,624</b>	<b>888,224</b>	<b>485,975</b>	<b>903,586</b>	<b>1,070,000</b>	<b>(181,776)</b>
<b>Roadway</b>						
Contractual Services	35,000	40,000	32,999	40,000	40,000	-
Signage	4,000	4,000	818	2,000	4,000	-
<b>Total Expenditures</b>	<b>39,000</b>	<b>44,000</b>	<b>33,817</b>	<b>42,000</b>	<b>44,000</b>	<b>-</b>
<b>Operating Contingency</b>	<b>100,000</b>	<b>118,332</b>	<b>23,194</b>	<b>40,000</b>	<b>100,000</b>	<b>18,332</b>
<b>Subtotal of Operating Expenses</b>	<b>3,556,663</b>	<b>3,756,450</b>	<b>2,036,706</b>	<b>3,672,606</b>	<b>4,103,200</b>	<b>(346,750)</b>
<b>Capital Outlay</b>						
Building/Renovation/Replacement	1,000,000	-	277,931	400,000	-	-
Equipment -2 ATVs & Mower	36,000	30,000	26,347	30,000	46,900	(16,900)
Vehicles	50,000	-	-	30,000	-	-
Paving	50,000	293,000	-	351,000	140,000	153,000
Capital Reserve Contribution	501,250	500,000	10,658	500,000	325,000	175,000
Lake Restoration	163,350	170,000	-	165,000	170,000	-
Trek Bridge			-	-	-	-
Gate Renovations	140,000	250,000	89,956	180,000	-	250,000

Office of the District Manager						
General Fund	2023 Adopted Budget	2024 Adopted Budget	6-Months Actual 3/31/24	2024 Projected Year-End	2025 Proposed Budget	2024 vs 2025 Variance
Landscape Renovations	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,940,600</b>	<b>1,243,000</b>	<b>404,892</b>	<b>1,656,000</b>	<b>681,900</b>	<b>561,100</b>
<b>Total All Expenditures</b>	<b>5,497,263</b>	<b>4,999,450</b>	<b>2,441,597</b>	<b>5,328,606</b>	<b>4,785,100</b>	<b>214,350</b>
<b>Excess Revenues (Expenditures)</b>						
ERUs	2,949	2,949			2,949	
Assessment 2025	1,449	1,449			1,534	
-						