

Pelican Marsh Community Development District 2019 Proposed General Fund Budget

General Fund	2018 Adopted Budget	5 Months Ended 2/28/18	Projected Year-End	Variance 2018 Budget and Projected Year-End	2019 Proposed Budget	Variance 2018 v. 2019
Revenue						
Non Ad Valorem Assessments	3,429,075	3,123,368	3,429,075	-	3,544,090	115,015
Interest Income	8,000	9,083	17,000	9,000	15,000	7,000
Transmitter Revenues	20,000	12,125	20,000	-	20,000	-
Non Ad Valorem Discount	(114,000)		(114,000)	-	(114,000)	-
County Tax Refund	30,000		30,000	-	30,000	-
Other Miscellaneous Revenues	3,000	9,097	12,000	9,000	3,000	-
Mercato Water Management	15,400	-	15,508	108	15,500	100
NDN Business Park Water Management	7,400	-	7,400	-	7,400	-
Total Revenues	3,398,875	3,153,673	3,416,983	18,108	3,520,990	122,115
Expenses						
Professional & Administrative						
Board of Supervisor Fees	12,000	5,600	12,600	(600)	12,000	-
Payroll Tax Expense	900	429	1,025	(125)	900	-
Transcription Services	5,000	1,200	5,000	-	5,000	-
Management Fees	2.50% 126,727	52,804	126,727	-	129,895	3,168
Audit Fees	21,700	17,595	21,700	-	21,700	-
Accounting Fees	2.50% 39,195	16,331	39,195	-	40,175	980
Special Assessment Roll Prep	6,000	6,000	6,000	-	6,000	-
Property Appraiser Fees	63,000	54,483	63,000	-	63,000	-
Tax Collector Fees	65,800	62,467	65,800	-	65,800	-
Legal Fees	20,000	5,026	20,000	-	20,000	-
Engineering Fees	15,000	8,084	18,000	(3,000)	15,000	-
Telephone	400	-	400	-	400	-
Postage & Courier	3,000	29	3,000	-	3,000	-
Website	1,000	300	1,000	-	1,000	-
Rentals & Leases	2,500	715	2,500	-	2,500	-
Insurance - Property Liability	15,000	12,000	12,000	3,000	15,000	-
Insurance - Public Officer Liability	7,500	7,119	7,119	381	7,500	-
Insurance - Crime/Employee Dishonesty	1,000	500	500	500	1,000	-
Insurance - General Liability	12,500	11,912	11,912	588	12,500	-
Insurance - Auto	4,600	5,180	5,180	(580)	4,600	-
District Manager Supplemental Pay	2,500	2,500	2,500	-	2,500	-
Holiday Bonus	400	800	400	-	400	-
Legal Advertising	3,500	1,236	3,500	-	3,500	-
Office Supplies	1,000	247	1,000	-	1,000	-
Dues & Subscriptions	1,000	500	1,000	-	1,000	-
Bank Charges	1,500	-	750	750	1,500	-
Payroll Processing expense	4,300	1,450	4,300	-	4,300	-
Miscellaneous Expense	1,000	1,015	1,500	(500)	1,000	-
Total Expenditures	438,022	275,522	437,608	414	442,170	4,148

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General Fund							
Field Management Services							
Auto Allowance		10,400	4,071	10,400	-	10,400	-
Payroll Tax Expense		7,676	3,541	7,676	-	8,374	698
Pension		8,787	3,240	8,787	-	9,571	784
Insurance - Health		16,000	6,189	16,000	-	16,000	-
Insurance - Life & Disability		400	172	400	-	400	-
Field Management Services	2.50%	116,722	44,746	116,722	-	119,640	2,918
Operations Manager Supplemental Pay		2,500	2,500	2,500	-	2,500	-
Holiday Bonus		400	325	400	-	400	-
Telephone		4,200	1,542	4,200	-	4,200	-
Utility - Operation Building		9,000	3,247	9,000	-	9,000	-
Total Expenditures		176,085	69,573	176,085	-	180,485	4,400
Landscaping							
Supervisor Wages	2.50%	61,681	23,579	61,681	-	63,223	1,542
Landscape Supervisor Supplemental Pay		1,500	1,500	1,500	-	1,500	-
Personnel Wages	2.50%	582,000	217,203	570,000	12,000	596,550	14,550
Overtime Wages		3,162	489	3,162	-	3,162	-
Holiday Bonus		5,800	5,666	5,666	134	5,800	-
Payroll Tax Expense		46,942	20,549	46,942	-	47,724	782
Pension		36,863	15,848	36,863	-	37,785	922
Insurance - Health		57,972	25,658	60,000	(2,028)	57,972	-
Insurance - Life & Disability		1,340	683	1,450	(110)	1,340	-
Insurance - Workers Comp		32,500	31,448	31,448	1,052	32,500	-
Utility - Irrigation Water		101,000	45,929	101,000	-	101,000	-
Horticultural Dumpster		32,000	13,740	32,000	-	32,000	-
Rentals & Leases		5,500	60	2,500	3,000	5,500	-
Repairs & Maint - Fuel		26,000	11,026	26,000	-	26,000	-
Repairs & Maint - Parts		22,000	6,489	22,000	-	22,000	-
Minor Operating Equipment		35,760	14,769	35,760	-	35,760	-
Chemicals		100,000	21,609	100,000	-	100,000	-
Flower Program		38,000	18,622	38,000	-	38,000	-
Mulch Program		64,000	48,510	64,000	-	64,000	-
Irrigation Supplies		19,300	5,487	19,300	-	19,300	-
Plant Replacement Program		25,000	1,288	25,000	-	25,000	-
Total Expenditures		1,298,320	530,152	1,284,272	14,048	1,316,116	17,796
Water Management							
Aerators - Repairs		20,000	10,482	21,000	(1,000)	20,000	-
Electric - Aerators		26,000	9,908	26,000	-	26,000	-
Contractual Services - Preserves		29,000	14,000	29,000	-	31,000	2,000
Contractual Services - Lake Management		157,000	65,203	157,000	-	157,000	-
Total Expenditures		232,000	99,593	233,000	(1,000)	234,000	2,000

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Fountain							
Utility - Water		4,400	2,677	4,400	-	4,400	-
Maintenance		20,000	6,197	20,000	-	20,000	-
Electric Services		55,000	22,107	55,000	-	55,000	-
Total Expenditures		79,400	30,981	79,400	-	79,400	-
Lighting							
Personnel Wages - Part time	2.50%	17,238	14,599	25,000	(7,762)	17,669	431
Holiday Bonus		200	217	200	-	200	-
Payroll Tax Expense		1,100	1,158	2,000	(900)	1,401	301
Insurance - Health		-	-	-	-	-	-
Insurance - Life & Disability		-	-	-	-	-	-
Insurance - Workers Comp		100	99	100	-	100	-
Electric - Street Lights		30,000	11,260	30,000	-	30,000	-
Operating Supplies		3,000	3,309	4,500	(1,500)	3,000	-
Holiday Lighting		31,000	15,000	31,000	-	31,000	-
Repairs & Maint - General		15,000	7,425	16,000	(1,000)	15,000	-
Contractual Services		2,000	-	2,000	-	1,000	(1,000)
Total Expenditures		99,638	53,067	110,800	(11,162)	99,370	(268)
Access Control							
Supervisor	2.50%	64,954	24,807	64,954	-	66,578	1,624
Access Control Supervisor Supplemental Pay		1,500	1,500	1,500	-	1,500	-
Supervisor Holiday Bonus		400	354	400	-	400	-
Personnel Wages - Full time	2.50%	450,369	165,195	425,000	25,369	461,629	11,260
Personnel Wages - Part time		5,342	-	5,342	-	5,342	-
Overtime Wages		32,948	14,509	32,948	-	32,948	-
Holiday Bonus		5,200	3,898	5,200	-	5,200	-
Payroll Tax Expense		42,107	16,233	42,107	-	43,200	1,093
Pension		31,220	12,111	31,220	-	32,700	1,480
Insurance - Health		76,800	31,151	76,800	-	76,800	-
Insurance - Life & Disability		2,300	1,053	2,300	-	2,300	-
Insurance - Workers Comp		16,000	15,482	15,482	518	16,000	-
Transmitters		15,000	12,681	12,681	2,319	15,000	-
Utility Services		28,100	9,777	28,100	-	28,100	-
Operating Supplies		13,000	6,216	13,000	-	13,000	-
Repairs & Maint - Fuel		10,000	2,830	10,000	-	10,000	-
Repairs & Maint - Rover Vehicle		4,000	2,638	4,500	(500)	4,000	-
Repairs & Maint - Maintenance Building & Gates		19,000	13,464	21,000	(2,000)	19,000	-
Contractual Services - Law Enforcement		17,500	4,571	17,500	-	17,500	-
Uniforms		4,000	-	4,000	-	4,000	-
Total Expenditures		839,740	338,470	814,034	25,706	855,197	15,457

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Roadway						
Contractual Services	12,000	-	12,000	-	12,000	-
Signage	5,000	100	5,000	-	5,000	-
Total Expenditures	17,000	100	17,000	-	17,000	-
Operating Contingency	29,370	32,718	32,718	(3,348)	33,252	3,882
Subtotal of Operating Expenses	3,209,575	1,430,176	3,184,917	24,658	3,256,990	47,415
Capital Outlay						
Equipment	20,000	20,711	20,711	(711)	-	(20,000)
Vehicles	-	-	-	-	84,000	84,000
Lake Restoration	169,300	-	169,300	-	138,000	(31,300)
New Tiburon Fence	-	-	-	-	42,000	42,000
Total Expenditures	189,300	20,711	190,011	(711)	264,000	74,700
Total All Expenditures	3,398,875	1,450,887	3,374,928	23,947	3,520,990	122,115
Excess Revenues (Expenditures)	-	1,702,786	42,055	(5,839)	-	-
ERUs	2,948.78				2,948.78	
Assessment	1,162.88				1,201.88	39.00