Pelican Marsh Community Development District 2027 ADOPTED General Fund Budget					
Fiscal Year 2027					
Office of the District Manager					
General Fund	**2026 Adopted Budget**	**Six Months Ended 3/31/26**	**Projected Year-End**	**Variance 2026 Budget and 2027 Budget**	**2027 ADOPTED Budget**
Revenues					
Non Ad Valorem Assessments	5,088,300	4,660,033	4,833,000	(451,700)	5,540,000
Mercato Water Management	18,000	-	18,000	(2,000)	20,000
Interest Income	120,000	41,935	80,000	40,000	80,000
NDN Business Park Water Management	9,000	-	9,000	(1,000)	10,000
County Tax Refund	10,000	-	-	-	10,000
Sale of Surplus Assets	25,000	-	5,000	-	25,000
Transmitter Revenues	18,000	16,740	20,000	(2,000)	20,000
Non Ad Valorem Discount	(222,500)	-	-	53,500	(276,000)
Prior Year Carryover	-	-	-	-	-
Other Miscellaneous Revenues	5,000	4,432	8,864	-	5,000
Loan Proceeds	-	-	300,000	(300,000)	300,000
Capital Reserve Transfer	300,000	0	0	225,000	75,000
Total Revenues	**5,370,800**	**4,723,141**	**5,273,864**	**(438,200)**	**5,809,000**
Expenditures					
Professional & Administrative					
Board of Supervisor Fees	12,000	5,031	10,061	-	12,000
Payroll Tax Expense	900	413	826	-	900
Transcription Services	-	2,310	3,000	(3,000)	3,000
Management Fees	160,000	88,036	167,271	(7,000)	167,000
Audit Fees	25,000	24,545	25,000	-	25,000
Accounting Fees	51,000	29,381	52,000	(4,000)	55,000
Special Assessment Roll Prep	6,500	6,500	6,500	(500)	7,000
Property Appraiser Fees	15,000	28,998	28,998	(10,000)	25,000
Tax Collector Fees	90,000	93,200	95,000	(5,000)	95,000
Legal Fees	20,000	22,711	40,000	(5,000)	25,000
Engineering Fees	25,000	14,079	20,000	5,000	20,000
Postage & Courier	1,500	125	250	500	1,000
Website/Computer Services	2,500	1,131	2,262	-	2,500
Rentals & Leases	12,000	866	1,731	7,000	5,000

Office of the District Manager					
General Fund	**2026 Adopted Budget**	**Six Months Ended 3/31/26**	**Projected Year-End**	**Variance 2026 Budget and 2027 Budget**	**2027 ADOPTED Budget**
Legal Advertising	5,000	1,502	4,000	1,000	4,000
Printing & Binding	-	-	-	-	-
Office Supplies	2,000	453	2,000	-	2,000
Dues & Subscriptions	1,000	579	1,000	-	1,000
Insurance - Property Liability	27,000	5,971	11,943	-	27,000
Insurance - Public Officer Liability	10,000	7,442	14,883	-	10,000
Insurance - Crime/Employee Dishonesty	1,000	3,398	3,600	(2,000)	3,000
Insurance - Auto	8,500	6,031	12,000	(3,500)	12,000
Insurance - General Liability	22,500	29,460	29,460	(9,500)	32,000
Holiday Bonus	3,500	-	-	-	3,500
Payroll Processing expense	6,000	3,831	6,000	(500)	6,500
Miscellaneous Expense	2,000	1,454	2,000	-	2,000
Total Professional & Admin	**509,900**	**377,445**	**539,785**	**(36,500)**	**546,400**
Field Management Services					
Auto Allowance	10,400	4,929	10,400	-	10,400
Payroll Tax Expense	12,500	6,694	12,500	(500)	13,000
Supplemental Pay	-	4,400	4,400	-	-
Pension	10,100	5,203	10,100	(400)	10,500
Insurance - Health	25,000	13,237	26,000	(2,000)	27,000
Insurance - Workers Comp.	400	400	400	-	400
Field Management Services	155,000	77,292	156,000	(5,000)	160,000
Holiday Bonus	700	596	596	-	700
Telephone	1,000	-	-	-	1,000
Utility - Operation Building	18,500	10,014	20,000	(1,500)	20,000
Contractual Services	2,000	120	200	1,000	1,000
Total Field Management	**235,600**	**122,885**	**240,596**	**(8,400)**	**244,000**
Landscaping					
Supervisor Wages	91,000	41,245	91,000	(2,550)	93,550
Personnel Wages	875,000	432,711	865,000	(25,000)	900,000
Overtime Wages	8,000	7,143	7,143	-	8,000
Payroll Tax Expense	70,000	37,712	37,000	(9,000)	79,000
Supplemental Pay	-	2,200	2,200	-	-
Pension	51,000	28,215	56,000	(1,000)	52,000
Insurance - Health	130,000	61,382	122,000	(7,000)	137,000

Office of the District Manager					
General Fund	**2026 Adopted Budget**	**Six Months Ended 3/31/26**	**Projected Year-End**	**Variance 2026 Budget and 2027 Budget**	**2027 ADOPTED Budget**
Insurance - Workers Comp	52,000	47,462	47,462	(8,000)	60,000
Insurance - Life & Disability	1,600	-	1,600	-	1,600
Holiday Bonus	11,800	10,459	10,459	-	11,800
Utility - Irrigation Water	208,000	90,852	181,704	-	208,000
Horticultural Dumpster	55,000	21,372	42,744	-	55,000
Rentals & Leases	7,500	3,640	7,280	-	7,500
Repairs & Maint - Fuel	40,000	10,708	21,416	(9,000)	49,000
Repairs & Maint - Parts	40,000	15,038	30,077	-	40,000
Minor Operating Equipment	40,000	17,146	34,291	-	40,000
Chemicals	85,000	40,049	80,099	-	85,000
Flower Program	42,000	17,627	35,255	-	42,000
Mulch Program	80,000	58,252	80,000	-	80,000
Plant Replacement Program	25,000	3,940	7,880	-	25,000
Irrigation Supplies	20,000	9,742	19,483	-	20,000
Total Landscaping	**1,932,900**	**956,895**	**1,780,092**	**(61,550)**	**1,994,450**
Fountain					
Utility - Water	8,500	4,136	8,272	-	8,500
Maintenance	25,000	17,164	34,327	-	25,000
Electric Services	80,000	39,620	79,239	-	80,000
Total Fountain	**113,500**	**60,919**	**121,838**	**-**	**113,500**
Water Management					
Aerators - Repairs	20,000	19,528	39,055	(5,000)	25,000
Electric - Aerators	27,000	14,691	29,382	(1,000)	28,000
Contractual Services - Preserves	35,000	17,496	34,992	-	35,000
Contractual Services - Lake Management	140,000	71,746	143,492	(2,000)	142,000
Total Water Management	**222,000**	**123,461**	**246,921**	**(8,000)**	**230,000**
Lighting					
Holiday Bonus	700	596	600	-	700
Personnel Wages - Part time	30,000	14,738	29,477	-	30,000
Payroll Tax Expense	2,500	1,173	2,346	-	2,500
Insurance - Workers Comp	300	300	300	-	300
Electric - Street Lights	32,000	14,753	29,506	-	32,000
Operating Supplies	1,000	583	1,165	-	1,000

Office of the District Manager					
General Fund	**2026 Adopted Budget**	**Six Months Ended 3/31/26**	**Projected Year-End**	**Variance 2026 Budget and 2027 Budget**	**2027 ADOPTED Budget**
Holiday Lighting	41,000	19,250	38,500	(6,000)	47,000
Repairs & Maint - General	18,000	9,317	18,635	-	18,000
Contractual Services	1,000	-	-	-	1,000
Total Lighting	**126,500**	**60,710**	**120,528**	**(6,000)**	**132,500**
Access Control					
Supervisor	82,500	40,300	80,600	(2,500)	85,000
Personnel Wages - Full time	656,000	316,868	633,736	(18,500)	674,500
Overtime Wages	45,000	30,131	40,000	-	45,000
Supplemental Pay	-	4,400	4,400	-	-
Payroll Tax Expense	57,000	30,534	61,068	(2,000)	59,000
Pension	34,000	20,504	41,008	(7,000)	41,000
Insurance - Health	100,000	40,935	81,869	-	100,000
Insurance - Workers Comp	20,000	23,819	23,819	(2,000)	22,000
Insurance - Life & Disability	2,400	-	-	-	2,400
Supervisor Holiday Bonus	1,000	-	-	-	1,000
Holiday Bonus	7,500	7,438	14,876	-	7,500
Transmitters	16,000	14,430	28,860	-	16,000
Utility Services	40,000	21,728	43,457	(2,000)	42,000
Operating Supplies	14,000	4,929	9,857	2,000	12,000
Repairs & Maint - Fuel	12,000	5,463	10,927	(500)	12,500
Repairs & Maint - Rover Vehicle	4,000	566	1,132	-	4,000
Repairs & Maint - Maintenance Building & Gates	10,000	4,068	8,136	-	10,000
Uniforms	5,000	-	-	-	5,000
Contractual Services - Law Enforcement	5,000	848	1,696	4,000	1,000
Total Access Control	**1,111,400**	**566,960**	**1,085,440**	**(28,500)**	**1,139,900**
Roadway					
Contractual Services	40,000	39,014	39,014	(30,000)	70,000
Signage	4,000	405	810	-	4,000
Total Roadway	**44,000**	**39,419**	**39,824**	**(30,000)**	**74,000**
Operating Contingency	120,000	-	-	30,000	90,000
Subtotal of Operating Expenses	**4,415,800**	**2,308,693**	**4,175,024**	**(148,950)**	**4,564,750**

Office of the District Manager					
General Fund	**2026 Adopted Budget**	**Six Months Ended 3/31/26**	**Projected Year-End**	**Variance 2026 Budget and 2027 Budget**	**2027 ADOPTED Budget**
Capital Outlay					
Building/Renovation/Replacement	-	98,078	120,000	(300,000)	300,000
Equipment	30,000	2,068	4,000	-	30,000
Vehicles	50,000	55,287	55,287	5,000	45,000
Paving	140,000	168,759	168,759	140,000	-
Capital Reserve Contribution	500,000	-	-	-	500,000
Lake Restoration	175,000	-	-	175,000	-
Trek Bridge	60,000	28,777	40,000	31,750	28,250
Gate House Equipment	-	8,405	8,405	-	-
Landscape Renovations	-	-	-	-	-
Debt Service	-	-	-	(341,000)	341,000
Other	0	0	0	0	
Total Capital Expenditures & Projects	**955,000**	**361,373**	**396,451**	**(289,250)**	**1,244,250**
Total All Expenditures	**5,370,800**	**2,670,067**	**4,571,475**	**(438,200)**	**5,809,000**
Excess Revenues (Expenditures)					-
ERUs	2,949				**2,949**
	1,725			**Assessment 2026**	**1,879**