



2025 **ADOPTED BUDGET**

GATEWAY SERVICES COMMUNITY DEVELOPMENT DISTRICT

Date of Adoption: Aug. 15, 2024
Amended September 5, 2024

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Budget Summary - Revenue/Other Sources
(Year-over-Year Comparison by Fund)

OPERATING FUNDS

Fund	Fund Description	Version 5 FY2025	Amended FY 2024	Variance \$ Incr. / (Decr/)	Variance %
001	General Fund	\$5,734,172	\$4,760,113	\$974,059	20.5%
002	Pelican Preserve Fund	\$3,654,090	\$3,317,675	\$336,414	10.1%
004	Stoneybrook Fund	\$339,777	\$369,165	(\$29,387)	-8.0%
005	Towne Lakes Fund	\$7,320	\$18,900	(\$11,580)	-61.3%
400	Enterprise Fund	\$10,164,871	\$6,888,339	\$3,276,532	47.6%
Total		\$19,900,230	\$15,354,192	\$4,546,038	29.6%

DEBT SERVICE FUNDS

Fund	Fund Description	Version 5 FY2025	Amended FY 2024	Variance \$ Incr. / (Decr/)	Variance %
202	Series 2013 Debt Service Fund (Pelican Preserve)	\$231,909	\$231,909	\$0	0.0%
205	Lake Bank Restoration Fund (State Revolving Loans)	\$779,388	\$895,096	(\$115,708)	-12.9%
207	Series 2023-1 Debt Service Fund (Gateway Area)	\$884,173	\$511,985	\$372,188	72.7%
208	Series 2023-2 Debt Service Fund (PP Area)	\$97,262	\$54,372	\$42,890	78.9%
400	Enterprise Fund	\$358,672	\$211,694	\$146,978	69.4%
Total		\$2,351,404	\$1,905,056	\$446,348	23.4%

CAPITAL PROJECT FUNDS

Fund	Fund Description	Version 5 FY2025	Amended FY 2024	Variance \$ Incr. / (Decr/)	Variance %
300	General Fund	\$7,173,848	\$7,095,660	\$78,188	1.1%
006	Lake Bank Restoration Fund	\$3,600,000	\$3,600,000	\$0	0.0%
308	Pelican Preserve Fund	\$451,136	\$1,031,920	(\$580,784)	-56.3%
301	Enterprise Fund	\$4,027,070	\$7,913,120	(\$3,886,050)	-49.1%
Total		\$15,252,054	\$19,640,700	(\$4,388,646)	-55.5%



Budget Summary - Expenses/Other Uses
(Year-over-Year Comparison by Fund)

OPERATING FUNDS

Fund	Fund Description	Version 5 FY2025	Amended FY 2024	Variance \$ Incr. / (Decr/)	Variance %
001	General Fund	\$5,734,172	\$5,316,496	\$417,676	7.9%
002	Pelican Preserve Fund	\$3,654,090	\$3,388,147	\$265,943	7.8%
004	Stoneybrook Fund	\$339,777	\$559,165	(\$219,388)	-39.2%
005	Towne Lakes Fund	\$7,320	\$18,900	(\$11,580)	-61.3%
400	Enterprise Fund	\$10,164,871	\$6,878,603	\$3,286,268	47.8%
Total		\$19,900,230	\$16,161,311	\$3,738,919	23.1%

DEBT SERVICE FUNDS

Fund	Fund Description	Version 5 FY2025	Amended FY 2024	Variance \$ Incr. / (Decr/)	Variance %
202	Series 2013 Debt Service Fund (Pelican Preserve)	\$231,909	\$224,225	\$7,684	3.4%
205	Lake Bank Restoration Fund (State Revolving Loans)	\$779,388	\$895,096	(\$115,708)	-12.9%
207	Series 2023-1 Debt Service Fund (Gateway Area)	\$879,704	\$511,985	\$367,719	71.8%
208	Series 2023-2 Debt Service Fund (PP Area)	\$95,037	\$54,372	\$40,665	74.8%
400	Enterprise Fund	\$358,672	\$211,694	\$146,978	69.4%
Total		\$2,344,710	\$1,897,372	\$447,338	23.6%

CAPITAL PROJECT FUNDS

Fund	Fund Description	Version 5 FY2025	Amended FY 2024	Variance \$ Incr. / (Decr/)	Variance %
300	General Fund	\$7,173,848	\$7,095,660	\$78,188	1.1%
006	Lake Bank Restoration Fund	\$3,600,000	\$3,600,000	\$0	0.0%
308	Pelican Preserve Fund	\$451,136	\$1,031,920	(\$580,784)	-56.3%
301	Enterprise Fund	\$4,027,070	\$7,913,120	(\$3,886,050)	-49.1%
Total		\$15,252,054	\$19,640,700	(\$4,388,646)	-55.5%



Fiscal Year 2025 Assessment Chart (Breakdown by Fund)

Gateway - Area 1 & 2 (All Funds)

Assessment Category	Amount Per Fund					Total FY2025	Total FY2024	Net Change	% Change
	General Fund	Stoney-Brook	Towne Center	Lake Bank	Series 2023 Bond				
Residential (Per Unit)									
Single Family	\$905.18	\$0.00	\$0.00	\$127.88	\$157.32	\$1,190.38	\$950.86	\$239.52	25.19%
Multi Family	\$700.97	\$0.00	\$0.00	\$127.88	\$116.18	\$945.03	\$764.00	\$181.03	23.69%
Stoneybrook Inside Gate	\$905.18	\$456.59	\$0.00	\$127.88	\$157.32	\$1,646.97	\$1,445.14	\$201.83	13.97%
Commercial (Total)									
Commercial	\$762,017.85	\$0.00	\$0.00	\$128,122.99	\$131,148.31	\$1,021,289.14	\$820,961.54	\$200,327.60	24.40%
Unplatted Commercial	\$6,780.29	\$0.00	\$0.00	\$2,322.22	\$1,604.91	\$10,707.42	\$8,666.36	\$2,041.06	23.55%
Towne Lakes Commercial	\$104,423.05	\$0.00	\$7,625.00	\$10,223.16	\$17,530.32	\$139,801.53	\$124,278.02	\$15,523.51	12.49%
Golf Course	\$78,143.89	\$0.00	\$0.00	\$28,618.60	\$18,090.13	\$124,852.62	\$101,218.45	\$23,634.17	23.35%



Fiscal Year 2025 Assessment Chart (Summary)

Pelican Preserve Fund (002) - (O&M and Series 2023 Bond)

	O&M	Series 2023 Bond	Total FY 2025	FY 2024	Difference	% Chg
Inside						
Golf Course	\$358,655.21	\$13,465.72	\$372,120.93	\$364,938.27	\$7,182.66	2.0%
Multi Family (2)	\$824,591.37	\$20,646.45	\$845,237.82	\$821,038.46	\$24,199.36	2.9%
Single Family (2)	\$1,869,462.58	\$55,661.81	\$1,925,124.38	\$1,876,990.29	\$48,134.09	2.6%
Subtotal	\$3,052,709.15	\$89,773.98	\$3,142,483.13	\$3,062,967.02	\$79,516.11	2.6%
Outside						
Unplatted Commercial - West of Treeline	\$3,073.21	\$495.21	\$3,568.42	\$10,677.69	(\$7,109.27)	-66.6%
Platted - Winn Dixie	\$42,880.58	\$1,796.64	\$44,677.22	\$72,661.98	(\$27,984.76)	-38.5%
Platted - Future Taco Bell	\$850.66	\$43.85	\$894.51	\$0.00	\$894.51	n/a
Platted - 7-11 Gas	\$2,545.47	\$76.07	\$2,621.54	\$3,856.78	(\$1,235.24)	-32.0%
Unplatted - Shoppes at Pelican Preserve	\$0.00	\$39.59	\$39.59	\$1,433.70	(\$1,394.11)	-97.2%
Platted - Tire Kingdom	\$2,945.55	\$152.91	\$3,098.46	\$0.00	\$3,098.46	n/a
Platted - Pelican Preserve Dental	\$2,466.20	\$108.67	\$2,574.87	\$4,258.68	(\$1,683.81)	-39.5%
Platted - Walgreens	\$6,109.10	\$374.36	\$6,483.46	\$12,119.27	(\$5,635.81)	-46.5%
Platted - Strip Center	\$21,387.61	\$799.91	\$22,187.52	\$34,805.70	(\$12,618.18)	-36.3%
Platted - Vacant	\$2,348.99	\$276.71	\$2,625.70	\$6,641.84	(\$4,016.14)	-60.5%
Platted - Car Wash	\$1,483.77	\$137.13	\$1,620.90	\$3,633.21	(\$2,012.31)	-55.4%
Platted - CubeSmart Storage	\$19,483.42	\$2,463.62	\$21,947.04	\$57,604.82	(\$35,657.78)	-61.9%
WCI Platted Residential - C5 - West of Treeline	\$71,036.14	\$4,703.67	\$75,739.81	\$173,269.75	(\$97,529.94)	-56.3%
Unplatted - Recreational Vehicle Storage	\$0.00	\$72.57	\$72.57	\$1,564.83	(\$1,492.26)	-95.4%
Subtotal	\$176,610.70	\$11,540.91	\$188,079.04	\$382,528.25	(\$192,884.38)	-50.4%
Total	\$3,229,319.85	\$101,314.89	\$3,330,562.17	\$3,445,495.27	(\$113,368.27)	-3.3%

(1) This chart does not include the 2013 Bond debt service assessment.

(2) See chart below for the Per Unit O&M Assessment Amount.

		Total Assessment Per Unit				
	O&M	Series 2023 Bond	Total FY 2025	FY 2024	Difference	Change
Multi Family	\$993.48	\$24.88	\$1,018.36	\$989.20	\$29.16	2.9%
Single Family	\$1,120.78	\$33.37	\$1,154.15	\$1,125.29	\$28.86	2.6%



Fiscal Year 2025 Operating Budget -- General Fund (001)

Description	FY 2023 Actual	Adopted FY 2024 Budget	Amended FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
REVENUES					
Special Assessment Levy	\$ 4,162,597	\$ 4,828,763	\$ 4,828,763	\$ 5,224,202	\$ 395,439
Special Assessment Levy (Delinquent)	117	-	-	-	-
Special Assessment Levy (Discounts)	(154,273)	(193,151)	(193,151)	(212,436)	(19,286)
Soccer Park Use	75,910	65,000	65,000	65,000	-
Dog Park Revenues	8,010	7,000	7,000	7,000	-
Miscellaneous Revenues	19,387	7,500	7,500	7,500	-
Interest Income	141,253	45,000	45,000	45,000	-
Interest - Tax Collector	22,449	-	-	-	-
Stormwater/Road Review Fees	32,571	-	-	-	-
Insurance Reimbursements	102,636	-	-	-	-
Donations	3,700	-	-	-	-
TOTAL REVENUES	4,414,357	4,760,113	4,760,113	5,136,265	376,153
EXPENDITURES					
ADMINISTRATIVE SERVICES					
Supervisor Fees	12,485	6,480	6,480	6,480	-
Payroll Taxes	955	496	496	496	-
Training - Board of Supervisors	-	-	-	675	(675)
Management & Accounting Services	18,893	21,600	21,600	22,410	(810)
Engineering Fees	15,281	9,990	9,990	5,400	4,590
Attorney Fees	21,030	12,150	12,150	9,450	2,700
Audit Fees	4,772	5,535	5,535	5,670	(135)
Public Officials Insurance	2,202	2,808	2,808	3,645	(837)
Legal Advertising	3,510	4,050	4,050	1,350	2,700
Annual Filing Fee	47	135	135	135	-
Total Administrative Services	79,175	63,244	63,244	55,711	7,533



Fiscal Year 2025 Operating Budget -- General Fund (001)

Description	FY 2023 Actual	Adopted FY 2024 Budget	Amended FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
<i>OPERATIONAL ADMIN SERVICES</i>					
Payroll - Salaries	220,676	264,988	264,988	267,516	(2,529)
Payroll - PTO Buyout	-	-	-	13,376	(13,376)
Payroll - Staff Bonuses	7,965	9,450	9,450	9,450	-
Payroll - Merit Increases	-	10,600	10,600	-	10,600
Payroll Taxes	17,824	21,082	21,082	22,211	(1,129)
Retirement Benefits	6,227	8,268	8,268	14,517	(6,249)
Health and Life Insurance	29,078	32,774	32,774	33,597	(823)
Workers Compensation	1,275	2,081	2,081	3,832	(1,751)
Payroll Fees	6,943	6,750	6,750	8,100	(1,350)
Professional Fees	9,511	21,600	21,600	16,470	5,130
Professional Fees - HR fees	2,074	2,430	2,430	2,430	-
Capital - Accounting Software	-	-	-	29,500	(29,500)
Telephone	729	405	405	810	(405)
Cell Phone	5,511	6,210	6,210	6,210	-
Internet Fiber Service	1,044	1,080	1,080	1,080	-
Postage	189	945	945	270	675
Meeting Agendas & Minutes Prep.	3,829	7,560	7,560	3,510	4,050
Building Utilities - Electricity	3,741	3,780	3,780	4,320	(540)
Building Utilities - Water/Sewer	917	2,160	2,160	2,700	(540)
Building Utilities - Other	1,564	2,160	2,160	2,700	(540)
Utilities - Lift Stations	-	-	-	405	(405)
Rentals & Leases	3,043	2,430	2,430	1,269	1,161
Insurance (Liability, Auto, Property)	8,048	31,712	31,712	41,850	(10,139)
Building Maintenance & Repairs	11,014	10,800	10,800	10,800	-
Vehicle Maintenance	4,236	5,400	5,400	5,400	-
Vehicle Operations	8,964	9,450	9,450	12,150	(2,700)
Team Events	448	1,080	1,080	1,350	(270)
Printing	4,201	2,025	2,025	405	1,620
Marketing Expenses	-	-	-	2,700	(2,700)
Dues, Licenses, Subscriptions	2,077	1,080	1,080	1,620	(540)
Office Supplies	622	2,160	2,160	810	1,350
Agenda & Document Hosting	-	1,755	1,755	1,755	-
Computer Support	11,046	9,450	9,450	22,950	(13,500)
Computer Equipment & Peripherals	4,306	2,700	2,700	10,800	(8,100)



Fiscal Year 2025 Operating Budget -- General Fund (001)

Description	FY 2023 Actual	Adopted FY 2024 Budget	Amended FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
Software License Fees and Renewals	6,908	5,940	5,940	16,470	(10,530)
Website & Newsletter	1,679	1,350	1,350	1,350	-
Training & Education	1,227	1,350	1,350	1,620	(270)
Safety Training	-	675	405	1,917	(1,512)
Emergency Supplies	-	-	556,654	1,080	555,574
Operating Supplies	3,587	4,050	4,050	5,130	(1,080)
Admin Office Rent Expense	7,178	7,560	7,560	8,100	(540)
Admin Building O&M	-	-	-	27,000	(27,000)
Total Operational Admin Services	397,681	505,290	1,061,673	619,531	442,142
LANDSCAPE SERVICES					
Payroll - Salaries	89,619	72,800	72,800	60,778	12,022
Payroll - PTO Buyout	-	-	-	3,039	(3,039)
Payroll Taxes	6,978	5,792	5,792	4,882	910
Retirement Benefits	1,238	2,271	2,271	3,191	(920)
Health and Life Insurance	22,391	14,930	14,930	13,000	1,930
Workers Compensation	2,474	2,366	2,366	2,000	366
Contractual Services - Landscaping	550,458	605,000	605,000	807,000	(202,000)
Landscape Mulch	68,575	130,000	130,000	130,000	-
Tree Trimming Services	50,678	100,000	100,000	150,000	(50,000)
Plant Replacement Program	57,578	130,000	130,000	130,000	-
Tree Replacement Program	26,922	75,000	75,000	50,000	25,000
Utility Fees (water)	60,032	48,000	48,000	48,000	-
R&M Irrigation (Landscaping)	-	-	-	30,000	(30,000)
Total Landscape Services	981,552	1,191,071	1,191,071	1,431,890	(240,819)



Fiscal Year 2025 Operating Budget -- General Fund (001)

Description	FY 2023 Actual	Adopted FY 2024 Budget	Amended FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
<i>WATERWAY MGMT SERVICES</i>					
Payroll - Salaries	58,755	109,096	109,096	127,943	(18,847)
Payroll - PTO Buyout	-	-	-	6,397	(6,397)
Payroll Taxes	4,703	8,680	8,680	10,277	(1,597)
Retirement Benefits	1,524	3,404	3,404	6,717	(3,313)
Health and Life Insurance	7,925	13,464	13,464	10,791	2,673
Workers Compensation	1,224	3,546	3,546	3,000	546
Engineering Fees	16,710	35,000	35,000	20,000	15,000
Attorney Fees	6,445	25,000	25,000	15,000	10,000
Fountain Maintenance	-	3,000	3,000	-	3,000
Lake Maintenance	195,874	225,000	225,000	201,000	24,000
Wetland Maintenance	100,938	112,000	112,000	101,000	11,000
Wetland Plantings	6,525	30,000	30,000	20,000	10,000
Wetland: Surveying, Encroachments, Disposal	4,506	5,000	5,000	2,500	2,500
NPDES Compliance	560	3,500	3,500	1,000	2,500
Stormwater Pipe Video Inspections	-	50,000	50,000	-	50,000
Stormwater System Pipe & Catch Basin Cleaning	2,779	-	-	50,000	(50,000)
Stormwater Management Plan	32,406	-	-	-	-
Stormwater Basin/Valley Gutter Repair	5,733	-	-	25,000	(25,000)
Water Quality Testing	15,922	40,000	40,000	20,000	20,000
Cell Service for Data Loggers	6,220	6,000	6,000	6,500	(500)
Maintenance for Data Loggers	12,682	7,500	7,500	8,000	(500)
Littoral Restoration	30,265	75,000	75,000	50,000	25,000
Aerators - R&M	13,892	-	-	111,000	(111,000)
Drone Equipment & Training	-	200	200	-	200
Stock Fish	-	10,000	10,000	10,000	-
Staff Gauges	-	-	-	20,000	(20,000)
Utilities - Aerators Electric Service	22,430	9,000	9,000	10,000	(1,000)
Total Waterway Management Services	684,087	782,253	782,253	836,126	(53,872)



Fiscal Year 2025 Operating Budget -- General Fund (001)

Description	FY 2023 Actual	Adopted FY 2024 Budget	Amended FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
<i>PARKS & RECREATION (includes special events)</i>					
Payroll - Salaries	106,302	164,279	164,279	172,285	(8,007)
Payroll - PTO Buyout	-	-	-	8,614	(8,614)
Payroll Taxes	8,394	13,070	13,070	13,839	(769)
Retirement Benefits	1,958	5,125	5,125	9,045	(3,919)
Health and Life Insurance	17,374	33,673	33,673	22,345	11,328
Workers Compensation	1,838	4,268	4,268	3,531	737
Utility Services - Other	730	6,300	6,300	5,000	1,300
Utility Services - Electricity	15,598	60,500	60,500	67,000	(6,500)
Utility Services - Irrigation	20,474	12,000	12,000	20,000	(8,000)
Contractual Serv-Landscaping (Soccer Complex)	111,076	114,000	114,000	147,000	(33,000)
Contractual Serv-Landscaping (Dog Park)	2,005	2,100	2,100	-	2,100
Contractual Serv-Landscaping (Fun Park)	9,818	10,100	10,100	-	10,100
Rentals and Leases	-	-	-	10,000	(10,000)
Irrigation Maint. /Repairs Soccer Park	-	-	-	5,000	(5,000)
Plant Replacement Program	-	1,000	1,000	-	1,000
Soccer Complex Janitorial Service	12,439	16,000	16,000	-	16,000
R&M Signage	3,353	4,000	4,000	8,000	(4,000)
Sod Installation - Dog Park	-	25,000	25,000	25,000	-
Sod Replacement - Soccer Field	65,191	70,000	70,000	70,000	-
R&M Parks & Rec	162,692	90,000	90,000	90,000	-
R&M Fun Park	-	20,000	20,000	20,000	-
Tools for Maintenance	8,504	5,000	5,000	-	5,000
General District Events	11,408	30,000	30,000	50,000	(20,000)
Holiday Lighting & Decorations	16,396	25,000	25,000	25,000	-
Victory Gardens (Fun Park)	-	10,000	10,000	-	10,000
Bocce Ball Park Upgrades	-	23,500	23,500	-	23,500
Commons Park O&M	-	-	-	150,000	(150,000)
Total Parks & Recreation	584,913	756,486	756,486	921,659	(165,173)



Fiscal Year 2025 Operating Budget -- General Fund (001)

Description	FY 2023 Actual	Adopted FY 2024 Budget	Amended FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
<i>PUBLIC WORKS</i>					
Payroll - Salaries	-	227,417	227,417	265,004	(37,587)
Payroll - PTO Buyout	-	-	-	13,250	(13,250)
Payroll Taxes	-	18,093	18,093	21,286	(3,193)
Retirement Benefits	-	7,095	7,095	13,913	(6,817)
Health and Life Insurance	-	45,861	45,861	43,410	2,451
Workers Compensation	-	6,124	6,124	5,016	1,108
Employee Uniforms	-	4,500	4,500	6,200	(1,700)
Safety Equipment				4,000	(4,000)
Education / Training				7,500	(7,500)
Electricity Streetlights	-	45,000	45,000	50,000	(5,000)
Maintenance & Repairs - Streetlights	-	46,000	46,000	40,000	6,000
Street Sweeping Services	-	16,500	16,500	42,000	(25,500)
Tools & Equipment	-	-	-	10,000	(10,000)
R&M Signage	-	-	-	5,000	(5,000)
R&M License Plate Readers	-	44,000	44,000	40,000	4,000
Engineering Fees	-	1,500	1,500	15,000	(13,500)
Attorney Fees	-	2,500	2,500	7,500	(5,000)
Contractual Services - Fountain Maintenance	-	-	-	6,000	(6,000)
Total Public Works	-	500,388	500,388	595,079	(94,691)
<i>SWIMMING POOL</i>					
Payroll - Salaries	78,790	165,594	165,594	146,188	19,406
Payroll - PTO Buyout	-	-	-	7,309	(7,309)
Payroll Taxes	6,084	13,175	13,175	11,183	1,992
Retirement Benefits	1,658	5,167	5,167	7,675	(2,508)
Health and Life Insurance	7,250	19,910	19,910	555	19,355
Workers Compensation	725	5,382	5,382	4,463	919
Telephone/Fax/Internet Services	1,324	1,500	1,500	1,600	(100)
Utility Services - Electricity	12,196	12,760	12,760	14,036	(1,276)
Utility Services - Irrigation	11,216	9,000	9,000	10,000	(1,000)
Utility Services - Other	1,844	2,400	2,400	2,500	(100)
Contractual Services - Landscaping	18,687	19,200	19,200	40,700	(21,500)
Maintenance & Repairs	28,387	75,000	75,000	110,000	(35,000)



Fiscal Year 2025 Operating Budget -- General Fund (001)

Description	FY 2023 Actual	Adopted FY 2024 Budget	Amended FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
Operating Supplies	4,964	13,500	13,500	-	13,500
Safety Equipment and Lane Lines	487	2,500	2,500	-	2,500
Stenner Pump and Parts Replacement	2,676	1,500	1,500	-	1,500
Wading Pool Filter Housing Replacement	312	1,500	1,500	-	1,500
Pool Chemicals	17,681	17,000	17,000	-	17,000
Propane/ Natural Gas	10,652	23,000	23,000	26,000	(3,000)
Total Swimming Pool	212,878	399,211	399,211	382,209	17,001
<i>PUBLIC SAFETY SERVICES</i>					
Contractual Services - Sheriff's Office	33,823	150,000	150,000	30,000	120,000
Engineering Fees	-	1,000	1,000	-	1,000
Attorney Fees	-	1,000	1,000	-	1,000
Total Public Safety Services	33,823	152,000	152,000	30,000	122,000
<i>OTHER FEES AND CHARGES</i>					
Professional Fees	-	-	-	-	-
Staffing Contingency	-	15,000	15,000	4,800	10,200
Misc. Contingency (Board/Resident requests)	-	3,500	3,500	3,500	0
Miscellaneous Collection Fees	8,291	12,670	12,670	12,670	0
Misc. Contingency	12,400	100,000	100,000	50,000	50,000
Capital Outlay - Admin Bldg Construction	-	-	-	511,998	(511,998)
Reserve - Capital Program	-	279,000	279,000	279,000	-
Total Other Fees & Charges	20,691	410,171	410,171	861,968	(451,797)
TOTAL EXPENDITURES	3,122,001	4,760,113	5,316,496	5,734,172	(417,676)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,292,356	\$ -	\$ (556,384)	\$ (597,907)	\$ (41,523)
<i>OTHER FINANCING SOURCES (USES)</i>					
Use of Bond Proceeds	-	-	-	130,000	130,000
Use of Carryforward	-	-	-	381,198	381,198
Use of Fund Balance	-	-	-	86,709	86,709
Total Other Financing Sources (Uses)	1,251,588	-	-	597,907	597,907
NET CHANGE IN FUND BALANCE	\$ 2,543,944	\$ -	\$ (556,384)	\$ -	\$ 556,384



Fiscal Year 2025 Operating Budget -- Pelican Preserve Fund (002)

Description	FY 2023 Actual	Adopted FY 2024 Budget	Amended FY 2024 Budget	Version 5 FY 2025 Budget	Budget Variance (v5) Fav/(UnFav)
REVENUES					
Special Assessment Levy	\$ 2,661,999	\$ 3,237,162	\$ 3,237,162	\$ 3,229,320	\$ (7,842)
Special Assessment Levy - HOA Agreement	433,333	-	-	-	-
Special Assessment Levy - Reserves	208,230	208,333	208,333	-	(208,333)
Special Assessment Levy - Delinquent	92	-	-	-	-
Special Assessment Levy (Discounts)	(122,436)	(137,820)	(137,820)	(129,173)	8,647
Insurance Reimbursements	3,549	-	-	-	-
Interest Earnings	150,053	10,000	10,000	10,000	-
TOTAL REVENUES	3,334,820	3,317,675	3,317,675	3,110,147	(207,528)
EXPENDITURES					
<i>ADMINISTRATIVE SERVICES</i>					
Supervisor Fees	2,540	3,360	3,360	3,360	-
Payroll Taxes	194	257	257	257	-
Training - Board of Supervisors	-	-	-	350	(350)
Management & Accounting Services	9,796	11,200	11,200	11,620	(420)
Engineering Fees	6,385	5,180	5,180	2,800	2,380
Attorney Fees	10,905	6,300	6,300	4,900	1,400
Audit Fees	2,475	2,870	2,870	2,940	(70)
Public Officials Insurance	1,142	1,456	1,456	1,890	(434)
Legal Advertising	1,820	2,100	2,100	700	1,400
Annual Filing Fee	25	70	70	70	-
Total Administrative Services	35,282	32,793	32,793	28,887	3,906



Fiscal Year 2025 Operating Budget -- Pelican Preserve Fund (002)

Description	FY 2023 Actual	Adopted FY 2024 Budget	Amended FY 2024 Budget	Version 5 FY 2025 Budget	Budget Variance (v5) Fav/(UnFav)
<i>OPERATIONAL ADMIN SERVICES</i>					
Payroll - Salaries	47,273	68,417	68,417	123,457	(55,040)
Payroll - PTO Buyout	-	-	-	6,173	(6,173)
Payroll Staff Bonuses	4,130	4,900	4,900	4,900	-
Payroll-Merit Increases	-	2,737	2,737	-	2,737
Payroll Taxes	3,766	5,443	5,443	10,292	(4,849)
Retirement Benefits	1,279	2,135	2,135	6,726	(4,591)
Health and Life Insurance	4,371	10,049	10,049	18,269	(8,219)
Workers Compensation	219	788	788	1,820	(1,032)
Payroll Fees	3,600	3,500	3,500	4,200	(700)
Professional Fees	5,004	11,200	11,200	8,540	2,660
Professional Fees - HR fees	1,075	1,260	1,260	1,260	-
Capital - Accounting Software				7,000	(7,000)
Telephone	378	210	210	420	(210)
Cell Phone	2,858	3,220	3,220	3,220	-
Internet Fiber Service	542	560	560	560	-
Postage	98	490	490	140	350
Meeting Agendas & Minutes Prep.	7,746	3,920	3,920	1,820	2,100
Building Utilities - Electricity	1,940	1,960	1,960	2,240	(280)
Building Utilities - Water/Sewer	475	1,120	1,120	1,400	(280)
Building Utilities - Other	811	1,120	1,120	1,400	(280)
Utilities - Lift Stations	-	-	-	210	(210)
Rentals & Leases	1,578	1,260	1,260	658	602
Insurance (Liability, Auto, Property)	4,173	16,443	16,443	21,700	(5,257)
Building Maintenance & Repairs	5,711	5,600	5,600	5,600	-
Vehicle Maintenance	2,194	2,800	2,800	2,800	-
Vehicle Operations	5,222	4,900	4,900	6,300	(1,400)
Team Events	232	560	560	700	(140)
Printing	2,179	1,050	1,050	210	840
Marketing Expenses	-	-	-	1,400	(1,400)
Dues, Licenses, Subscriptions	1,077	560	560	840	(280)
Office Supplies	322	1,120	1,120	420	700
Agenda & Document Hosting	-	910	910	910	-
Computer Support	5,728	4,900	4,900	11,900	(7,000)
Computer Equipment & Peripherals	2,320	1,400	1,400	5,600	(4,200)
Software License Fees and Renewals	3,582	3,080	3,080	8,540	(5,460)



Fiscal Year 2025 Operating Budget -- Pelican Preserve Fund (002)

Description	FY 2023 Actual	Adopted FY 2024 Budget	Amended FY 2024 Budget	Version 5 FY 2025 Budget	Budget Variance (v5) Fav/(UnFav)
Website & Newsletter	871	700	700	700	-
Training & Education	636	700	700	840	(140)
Team Safety Training	-	350	210	434	(224)
Emergency Supplies	-	-	-	560	(560)
Operating Supplies	1,838	2,100	2,100	2,660	(560)
Admin Office Rent Expense	3,722	3,920	3,920	4,200	(280)
Admin Building O&M	-	-	-	14,000	(14,000)
Total Operational Admin Services	126,950	175,381	175,242	295,018	(119,776)
OPERATING EXPENSES					
Payroll - Salaries	5,851	57,115	57,115	85,413	(28,298)
PTO Buyout	-	-	-	4,271	(4,271)
Payroll-Merit Increases	-	2,285	2,285	-	2,285
Payroll Taxes	470	4,544	4,544	6,861	(2,317)
Retirement Benefits	127	1,782	1,782	4,484	(2,702)
Health and Life Insurance	546	16,052	16,052	19,998	(3,946)
Workers Compensation	116	1,856	1,856	2,710	(854)
Professional Services	-	60,000	60,000	-	60,000
Engineering Fees	45,164	90,000	90,000	40,000	50,000
Attorney Fees	27,294	20,000	20,000	20,000	-
Electricity - Streetlights	94,023	85,000	85,000	94,000	(9,000)
Utility - Irrigation	7,622	10,000	10,000	11,000	(1,000)
Electricity-Signs	5,756	6,500	6,500	7,200	(700)
OPERATING EXPENSES (Continued)					
Tools & Equipment	-	-	-	4,000	(4,000)
Vehicle Operations	-	-	-	4,000	(4,000)
Capital Outlay-Vehicles	-	-	20,000	-	20,000
R&M Vehicles	-	-	-	2,500	(2,500)
Meeting Agendas & Minutes Prep.	-	3,600	3,600	10,000	(6,400)
Total Operating Expenses	811,391	361,234	381,234	316,437	64,797
SAFETY & SECURITY					
Contracts-Security Services	-	420,000	420,000	440,000	(20,000)
Road/Sidewalk Maintenance & Repairs	-	45,000	105,000	40,000	65,000
Sidewalk Maintenance & Repairs	-	-	-	40,000	(40,000)
Street Sweeping	-	-	5,610	15,000	(9,390)
Gatehouse Repairs & Maintenance	-	29,000	29,000	25,000	4,000
Safety & Security - Other	-	70,000	70,000	40,000	30,000
Streetlight Repairs Maintenance	-	82,000	82,000	70,000	12,000



Fiscal Year 2025 Operating Budget -- Pelican Preserve Fund (002)

Description	FY 2023	Adopted FY 2024	Amended FY 2024	Version 5 FY 2025	Budget Variance (v5)
	Actual	Budget	Budget	Budget	Fav/(UnFav)
Traffic Signage Repairs & Maintenance	-	15,000	15,000	17,500	(2,500)
Gatehouse Supplies/Passes	-	7,500	7,500	-	7,500
Gatehouse Utilities	-	10,000	10,000	10,500	(500)
Gate Technology	-	5,000	5,000	-	5,000
Police Patrols	-	10,000	10,000	10,500	(500)
GIS Web Portal	-	15,000	15,000	15,000	-
Capital - Roadway Restoration	-	-	-	260,000	(260,000)
Capital - Speed Calming Devices	-	-	-	40,000	(40,000)
Total Safety & Security	-	708,500	774,110	1,023,500	(249,390)
LANDSCAPE SERVICES					
Contractual Landscaping Maint.	540,198	567,000	567,000	567,000	-
Annual Tree Trimming	41,209	154,000	154,000	154,000	-
Monuments and Signs	16,981	15,000	15,000	15,000	-
Plant Replacement	61,528	103,000	103,000	53,000	50,000
Tree/Sod Replacement	8,067	32,000	32,000	32,000	-
Shared Entry Feature Expense	-	16,000	16,000	16,000	-
Irrigation Repairs & Maintenance	2,496	19,000	4,000	4,000	-
Other Landscaping	246,241	80,000	80,000	30,000	50,000
GIS Web Portal	22,615	15,000	15,000	15,000	-
Holiday Lighting	-	25,000	25,000	25,000	-
Total Landscape Services	939,335	1,026,000	1,011,000	911,000	100,000
WATERWAY MANAGEMENT SERVICES					
Lake Maintenance Contractual Services	116,467	130,000	130,000	135,000	(5,000)
Conservation & Wetlands	64,362	110,000	110,000	90,000	20,000
Stock Fish & Gate Cleaning	-	10,000	10,000	10,000	-
Vine Control and removal	-	10,000	10,000	10,000	-
Littoral Restoration	1,300	25,000	25,000	25,000	-
Pond Aeration	149,282	130,000	130,000	145,000	(15,000)
R&M-Stormwater System	19,979	90,000	90,000	75,000	15,000
GIS Web Portal	25,860	20,000	20,000	20,000	-
Downspout Initiative	291,500	174,000	174,000	25,000	149,000
Pond Bank Improvements	17,510	105,000	105,000	269,000	(164,000)
Total Waterway Management Services	686,260	804,000	804,000	804,000	-



Fiscal Year 2025 Operating Budget -- Pelican Preserve Fund (002)

Description	FY 2023 Actual	Adopted FY 2024 Budget	Amended FY 2024 Budget	Version 5 FY 2025 Budget	Budget Variance (v5) Fav/(UnFav)
<i>OTHER FEES AND CHARGES</i>					
HOA Agreement	273,539	-	-		-
Miscellaneous Collection Fees	6,580	9,767	9,767	9,767	-
Capital Outlay - Admin Bldg Construction	-	-	-	265,480	(265,480)
Reserve - Capital	-	200,000	200,000	-	200,000
Total Other Fees and Charges	280,119	209,767	209,767	275,247	(65,480)
TOTAL EXPENDITURES	2,879,337	3,317,675	3,388,147	3,654,090	(265,943)
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	\$ 455,483	\$ 0	\$ (70,471)	\$ (543,943)	\$ (473,471)
<i>OTHER FINANCING SOURCES (USES)</i>					
Use of Carryforward	-	-	-	344,265	344,265
Use of Fund Balance (Reserves)	-	-	-	199,678	199,678
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ 543,943	\$ 543,943
NET CHANGE IN FUND BALANCE	\$ 455,483	\$ 0	\$ (70,471)	\$ -	\$ 70,471



Fiscal Year 2025 Operating Budget -- Stoneybrook Fund (004)

Description	FY 2023 Actual	Adopted FY 2024 Budget	Amended FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
REVENUES					
Special Assessment Levy	\$ 555,099	\$ 384,547	\$ 384,547	\$ 355,227	\$ (29,320)
Special Assessment Levy - Delinquent	17	-	-	-	-
Tax Collector/Property Appraiser/Discounts	(20,573)	(15,382)	(15,382)	(15,449)	(67)
Insurance Reimbursements	7,000	-	-	-	-
Interest Earnings	14,103	-	-	-	-
TOTAL REVENUES	555,646	369,165	369,165	339,777	(29,387)
EXPENDITURES					
OPERATIONAL ADMIN SERVICES					
Payroll - Salaries	11,823	13,770	13,770	4,761	9,009
Payroll - PTO Buyout	-	-	-	238	(238)
Payroll-Merit Increases	-	551	551	-	551
Payroll Taxes	931	1,096	1,096	382	714
Retirement Benefits	303	430	430	250	180
Health and Life Insurance	2,001	2,150	2,150	900	1,250
Workers Compensation	92	293	293	243	50
Engineering Fees	249	1,000	1,000	-	1,000
Attorney Fees	2,730	1,000	1,000	-	1,000
Total Operational Admin Services	18,129	20,290	20,290	6,774	13,516
STREET LIGHTING SERVICES					
Electricity	41,121	39,000	39,000	43,000	(4,000)
Total Street Lighting Services	41,121	39,000	39,000	43,000	(4,000)
PUBLIC SAFETY SERVICES					
Gatehouse Utilities	1,763	2,000	2,000	2,000	-
Security Contractual Services	167,932	186,000	186,000	228,478	(42,478)
Total Public Safety Services	172,306	188,000	188,000	230,478	(42,478)



Fiscal Year 2025 Operating Budget -- Stoneybrook Fund (004)

Description	FY 2023 Actual	Adopted FY 2024 Budget	Amended FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
<i>OTHER FEES AND CHARGES</i>					
Miscellaneous Collection Fees	1,106	1,125	1,125	1,025	100
O&M Reimbursement	56,783	71,000	71,000	45,000	26,000
Road/Sidewalk & Street Signs Reserves	-	-	190,000	-	190,000
Gatehouse Reserves	-	4,500	4,500	4,500	-
Entrance Monuments Reserve	-	4,500	4,500	-	4,500
Capital Reserve	-	-	-	9,000	(9,000)
Revenue Reserve	-	40,750	40,750	-	40,750
Total Other Fees and Charges	57,889	121,875	311,875	59,525	252,350
TOTAL EXPENDITURES	486,461	369,165	559,165	339,777	219,388
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 69,185	\$ (0)	\$ (190,000)	\$ -	\$ 190,000



Fiscal Year 2025 Operating Budget -- Towne Lakes Fund (005)

Description	FY 2023 Actual	Adopted FY2024 Budget	Amended FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
REVENUES					
Special Assessment Levy	\$ 7,188	\$ 19,688	\$ 19,688	\$ 7,625	\$ (12,063)
Tax Collector/Property Appraiser/Discounts	(266)	(788)	(788)	(305)	483
Interest Earnings	2,638	-	-	-	-
TOTAL REVENUES	9,560	18,900	18,900	7,320	(11,580)
EXPENDITURES					
<i>OPERATIONAL ADMIN SERVICES</i>					
Attorney Fees	-	150	150	100	(50)
Misc.-Assessment Collection Cost	14	20	20	20	-
Total Operational Admin Services	14	170	170	120	(50)
<i>LANDSCAPE SERVICES</i>					
Utility Fees	935	1,000	1,000	2,500	1,500
Contractual Services	1,872	3,900	3,900	3,700	(200)
Plant Replacement Program	-	2,500	2,500	-	(2,500)
Irrigation Maintenance	-	1,330	1,330	1,000	(330)
Total Landscape Services	2,807	8,730	8,730	7,200	(1,530)
<i>ROADWAY SERVICES</i>					
Maintenance & Repairs	-	10,000	10,000	-	(10,000)
Total Roadway Services	-	10,000	10,000	-	(10,000)
TOTAL EXPENDITURES	2,821	18,900	18,900	7,320	(11,580)
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	6,739	-	-	\$ -	\$ (0)



Fiscal Year 2025 Operating Budget -- Lake Bank Restoration Fund (006)

Description	FY 2023 Actual	Amended FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
REVENUES				
Special Assessment Levy	\$ -	\$ -	\$ -	\$ -
Tax Collector/Property Appraiser/Discounts	-	-		-
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
<i>WATERWAY MGMT SERVICES</i>				
Lake Bank Restoration	2,163,394	3,600,000	3,600,000	-
Total Waterway Management Services	2,163,394	3,600,000	3,600,000	-
TOTAL EXPENDITURES	2,163,394	3,600,000	3,600,000	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (2,163,394)	\$ (3,600,000)	\$ (3,600,000)	\$ -
<i>OTHER FINANCING SOURCES (USES)</i>				
Loan Proceeds	2,627,311	3,600,000	3,600,000	-
Total Other Financing Sources (Uses)	2,627,311	3,600,000	3,600,000	-
NET CHANGE IN FUND BALANCE	\$ 463,917	\$ -	\$ -	\$ -



Fiscal Year 2025 Operating Budget -- Enterprise Fund (400)

Description	FY 2023 Actual	Adopted FY2024 Budget	Amended FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
REVENUES					
Utility Revenue - Water	\$ 2,567,312	\$ 2,589,984	\$ 2,589,984	\$ 2,952,582	\$ 362,598
Utility Revenue - Irrigation	1,292,212	1,090,828	1,090,828	1,221,727	130,899
Utility Revenue - Sewer	2,830,100	2,836,721	2,836,721	2,921,822	85,102
Utility Revenue - Penalties	17,949	20,000	20,000	20,000	-
Connection Fees	30,624	255,000	255,000	255,000	-
Meter Fees	2,182	57,500	57,500	57,500	-
Interest Income	192,609	100,000	100,000	100,000	-
ROW Fees	-	150,000	150,000	150,000	-
Miscellaneous Revenues	10,031	-	-	10,031	10,031
Settlements	16,782	-	-	16,782	16,782
TOTAL REVENUES	6,959,801	7,100,033	7,100,033	7,705,445	605,412
EXPENSES					
ADMINISTRATIVE SERVICES					
Supervisor Fees	10,175	14,160	14,160	14,160	-
Payroll Taxes	778	1,083	1,083	1,083	-
Training - Board of Supervisors	-	-	-	1,475	(1,475)
Management & Accounting Services	41,285	47,200	47,200	48,970	(1,770)
Engineering Fees	23,155	21,830	21,830	11,800	10,030
Attorney Fees	45,955	26,550	26,550	20,650	5,900
Audit Fees	10,428	12,095	12,095	12,390	(295)
Public Officials Insurance	4,813	6,136	6,136	7,965	(1,829)
Legal Advertising	7,669	8,850	8,850	2,950	5,900
Annual Filing Fee	103	295	295	295	-
Total Administrative Services	148,115	138,199	138,199	121,738	16,461
OPERATIONAL ADMIN SERVICES					
Payroll - Salaries	195,808	373,595	373,595	333,616	39,979
Payroll - PTO Buyout	-	-	-	16,681	(16,681)
Payroll Staff Bonuses	17,405	20,650	20,650	20,650	-
Payroll-Merit Increases	-	14,944	14,944	-	14,944
Payroll Taxes	15,809	29,723	29,723	28,377	1,346
Retirement Benefits	5,531	11,656	11,656	18,547	(6,891)
Health and Life Insurance	22,640	53,808	53,808	45,498	8,310



Fiscal Year 2025 Operating Budget -- Enterprise Fund (400)

Description	FY 2023	Adopted FY2024	Amended FY 2024	Adopted FY 2025	Budget Variance
	Actual	Budget	Budget	Budget	Fav/(UnFav)
Workers Compensation	327	9,487	9,487	8,697	790
Payroll Fees	15,171	14,750	14,750	17,700	(2,950)
Professional Fees	17,031	47,200	47,200	35,990	11,210
Professional Fees - HR Fees	4,532	5,310	5,310	5,310	-
Capital - Accounting Software	-	-	-	29,500	(29,500)
Telephone	1,594	885	885	1,770	(885)
Cell Phone	12,043	13,570	13,570	13,570	-
Internet Fiber Service	2,282	2,360	2,360	2,360	-
Postage	413	2,065	2,065	590	1,475
Meeting Agendas & Minutes Prep.	8,368	16,520	16,520	7,670	8,850
Building Utilities - Electricity	8,175	8,260	8,260	9,440	(1,180)
Building Utilities - Water/Sewer	2,003	4,720	4,720	5,900	(1,180)
Building Utilities - Other	3,417	4,720	4,720	5,900	(1,180)
Utilities - Lift Stations	-	-	-	885	(885)
Rentals & Leases	6,650	5,310	5,310	2,773	2,537
Insurance (Liability, Auto, Property)	17,585	69,296	69,296	91,450	(22,155)
Building Maintenance & Repairs	24,222	23,600	23,600	23,600	-
Vehicle Maintenance	9,245	11,800	11,800	11,800	-
Vehicle Operations	20,519	20,650	20,650	26,550	(5,900)
Team Events	979	2,360	2,360	2,950	(590)
Printing	9,180	4,425	4,425	885	3,540
Marketing Expenses	-	-	-	5,900	(5,900)
Dues, Licenses, Subscriptions	4,538	2,360	2,360	3,540	(1,180)
Office Supplies	1,359	4,720	4,720	1,770	2,950
Agenda & Document Hosting	-	3,835	3,835	3,835	-
Computer Support	24,137	20,650	20,650	50,150	(29,500)
Computer Equipment & Peripherals	9,777	5,900	5,900	23,600	(17,700)
Software License Fees and Renewals	15,095	12,980	12,980	35,990	(23,010)
Website & Newsletter	3,670	2,950	2,950	2,950	-
Training & Education	2,681	2,950	2,950	3,540	(590)
Team Safety Training	-	885	885	1,829	(944)
Emergency Supplies	-	-	-	2,360	(2,360)
Operating Supplies	7,744	8,850	8,850	11,210	(2,360)
Admin Office Rent Expense	15,685	16,520	16,520	17,700	(1,180)
Admin Building O & M	-	-	-	59,000	(59,000)
Total Operational Admin Services	505,615	854,264	854,264	992,033	(137,769)



Fiscal Year 2025 Operating Budget -- Enterprise Fund (400)

Description	FY 2023 Actual	Adopted FY2024 Budget	Amended FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
UTILITY SERVICES					
Payroll-Merit Increases	-	28,704	28,704	-	28,704
Payroll Taxes	59,094	57,092	57,092	-	57,092
Retirement Benefits	11,719	22,389	22,389	-	22,389
Health and Life Insurance	109,605	151,550	151,550	-	151,550
Workers Compensation	10,880	22,296	22,296	-	22,296
Engineering Fees	15,044	-	-	20,000	(20,000)
Trustees Fees	4,148	-	-	4,000	(4,000)
Attorney Fees	90,125	75,000	75,000	50,000	25,000
Professional Fees	61,274	75,000	75,000	20,000	55,000
Arbitrage Rebate Calculation	-	1,300	1,300	1,300	-
Postage - Billing	14,564	14,460	14,460	15,500	(1,040)
Printing - Billing	9,039	8,100	8,100	9,200	(1,100)
Cell Service for Data Loggers	11,115	10,500	10,500	-	10,500
Cell Service for Metering Services	1,200	1,200	1,200	12,000	(10,800)
Cell Service for Tablet Devices	-	3,200	3,200	3,500	(300)
Electricity	182,068	236,000	236,000	260,000	(24,000)
Contractual Services - Locate Services	1,734	2,600	2,600	2,600	-
Contractual Services - Water Quality	-	4,000	4,000	13,500	(9,500)
Contractual Services - Odor Control	34,776	35,000	35,000	35,000	-
Contractual Services - Lift Station Landscaping	-	-	-	11,500	(11,500)
Water Quality Analysis - Health Department	9,300	12,000	12,000	12,000	-
Water Quality Testing	5,625	7,500	7,500	22,000	(14,500)
Water Quality Lead/Copper	3,200	1,000	1,000	-	1,000
Water Quality Testing Supplies	-	7,500	7,500	3,500	4,000
Water Quality UCMR-5	-	6,000	6,000	-	6,000
Maintenance & Repairs - Wtr Distribution	11,648	75,000	75,000	77,000	(2,000)
Maintenance & Repairs - WW Collection	116,646	120,000	120,000	100,000	20,000
Maintenance & Repairs - Irr Distribution	21,275	235,000	235,000	75,000	160,000
Maintenance & Repairs - Irr (Landscaping)	9,526	30,000	30,000	-	30,000
Maintenance & Repairs - Irr (Dog Park)	-	1,000	1,000	-	1,000
Maintenance & Repairs - Irr(Soccer Park)	564	7,500	7,500	-	7,500



Fiscal Year 2025 Operating Budget -- Enterprise Fund (400)

Description	FY 2023 Actual	Adopted FY2024 Budget	Amended FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
Lift Station Repairs & Maintenance	50,286	45,000	45,000	45,000	-
Irrigation Pump Repairs & Maintenance	9,330	10,000	10,000	-	10,000
Irrigation Well Repair & Maintenance	9,710	19,000	19,000	-	19,000
Video Inspections	5,800	15,000	15,000	375,000	(360,000)
Sanitary Sewer Line Jetting	34,550	35,000	35,000	35,000	-
Manhole Maintenance & Repairs	19,841	40,000	40,000	40,000	-
Fire Hydrant Repairs	77,821	43,000	43,000	100,000	(57,000)
Generator & Bypass Pump Maint.	10,298	22,500	22,500	25,000	(2,500)
Bank Fees	(888)	5,000	5,000	8,000	(3,000)
Dues, Licenses, Subscriptions	1,591	1,000	1,000	4,000	(3,000)
License Renewal Distribution	50	500	500	-	500
Dues FWPCOA	-	75	75	-	75
Dues AWWA	-	250	250	-	250
Lee County Agreement Obligation	172,335	172,334	172,334	172,500	(166)
Annual Lee County True-Up	282,301	300,000	300,000	150,000	150,000
Billing IT Support	13,729	14,500	14,500	14,500	-
Billing IT Support - AMI Zenner	14,436	15,000	15,000	16,250	(1,250)
Billing IT Support - Asset Management	-	49,000	49,000	1,600	47,400
Billing Supplies	254	1,300	1,300	1,300	-
Computer Equipment	3,258	6,000	6,000	15,000	(9,000)
Inventory	62,810	267,000	267,000	225,000	42,000
Inventory - Electric	13,122	20,000	20,000	20,000	-
Utility Tools	13,202	45,000	45,000	30,000	15,000
Safety Equipment	7,043	9,000	9,000	5,000	4,000
Meters & Supplies	36,375	58,000	58,000	50,000	8,000
Meter Boxes	11,109	50,000	50,000	25,000	25,000
R&M - Meters & Supplies	6,082	5,000	5,000	2,375	2,625
R&M AMI Metering	25,116	9,200	9,200	9,000	200
R&M AMI Non Warranty	-	10,250	10,250	18,000	(7,750)
Hurricane Supplies	1,467	4,000	4,000	-	4,000
Team Uniforms	168	8,000	8,000	-	8,000
Boot Reimbursement	-	4,200	4,200	-	4,200
Equipment Maintenance	1,979	10,000	10,000	12,000	(2,000)
Education / Training	2,270	5,000	5,000	25,000	(20,000)
Education / Training - Admin	140	1,500	1,500	-	1,500
Irrigation Supply System Repairs & Maint.	-	-	-	30,000	(30,000)



Fiscal Year 2025 Operating Budget -- Enterprise Fund (400)

Description	FY 2023 Actual	Adopted FY2024 Budget	Amended FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
Employee Uniforms	-	-	-	13,000	(13,000)
Bulk Potable Water Purchases	1,134,128	1,250,000	1,250,000	1,375,000	(125,000)
Bulk Wastewater Purchases	793,586	601,984	601,984	1,045,000	(443,016)
Total Utility Services	5,678,971	4,403,484	4,403,484	4,635,125	(231,641)
<i>WATER UTILITY SERVICES</i>					
Payroll - Salaries	-	242,819	242,819	259,227	(16,408)
Payroll - PTO Buyout	-	-	-	12,961	(12,961)
Payroll Taxes	-	-	-	20,822	(20,822)
Retirement Benefits	-	-	-	13,609	(13,609)
Health and Life Insurance	-	-	-	53,300	(53,300)
Workers Compensation	-	-	-	8,225	(8,225)
Total Water Utility Services	-	242,819	242,819	368,145	(125,326)
<i>WASTEWATER UTILITY SERVICES</i>					
Payroll - Salaries	-	237,390	237,390	195,312	42,078
Payroll - PTO Buyout	-	-	-	9,766	(9,766)
Payroll Taxes	-	-	-	15,688	(15,688)
Retirement Benefits	-	-	-	10,254	(10,254)
Health and Life Insurance	-	-	-	39,119	(39,119)
Workers Compensation	-	-	-	6,197	(6,197)
Total WasteWater Utility Services	-	237,390	237,390	276,337	(38,947)
<i>IRRIGATION UTILITY SERVICES</i>					
Payroll - Salaries	-	237,390	237,390	255,190	(17,800)
Payroll - PTO Buyout	-	-	-	12,759	(12,759)
Payroll Taxes	-	-	-	20,498	(20,498)
Retirement Benefits	-	-	-	13,397	(13,397)
Health and Life Insurance	-	-	-	52,456	(52,456)
Workers Compensation	-	-	-	8,097	(8,097)
Total Irrigation Utility Services	-	237,390	237,390	362,398	(125,008)
TOTAL OPERATING REVENUE	6,959,801	7,100,033	7,100,033	7,705,445	605,412
TOTAL OPERATING EXPENSES	6,332,701	6,113,546	6,113,546	6,755,777	(642,231)
OPERATING INCOME	627,100	986,487	986,487	949,668	(36,819)



Fiscal Year 2025 Operating Budget -- Enterprise Fund (400)

Description	FY 2023 Actual	Adopted FY2024 Budget	Amended FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
<i>DEBT SERVICE</i>					
Debt Service Principal	-	205,705	205,705	277,748	(72,043)
Debt Service Interest	6,909	5,989	5,989	34,141	(28,152)
Debt Service Contingency	-	-	-	46,783	(46,783)
Total Debt Service	6,909	211,694	211,694	358,672	(146,978)
<i>RESERVES</i>					
Reserve - Maintenance Program	-	510,057	510,057	109,930	400,127
Reserve - Facility Expansion	-	255,000	255,000	255,000	-
Capital Outlay - Admin Bldg Construction	-	-	-	1,118,810	(1,118,810)
Reserve - Capital Program	-	-	-	1,925,354	(1,925,354)
Total Reserves	-	765,057	765,057	3,409,094	(2,644,037)
<i>NON-OPERATING SOURCES (USES)</i>					
Loan/Note Proceeds (SRF)	40,906	-	-	1,219,254	1,219,254
Use of Maintenance Program Funds	-	-	-	375,000	375,000
Use of Reserves and/or Connection Fees	-	-	-	1,089,648	1,089,648
Total Non-operating Sources (Uses)	(3,988,062)	-	-	2,683,902	2,683,902
NET CHANGE IN POSITION	\$ (3,367,871)	\$ 9,736	\$ 9,736	\$ (134,196)	\$ (143,931)



Amortization Schedule

Enterprise Fund (400) - Water and Sewer Draw Down Bonds, Series 2014-2

Period Ending	Principal	Interest	Debt Service	Annual Debt Service	Bond Balance
1-Apr-2014		\$6,479.11	\$6,479.11		\$1,600,000.00
1-Oct-2014	\$190,000.00	\$15,760.00	\$205,760.00	\$212,239.11	\$1,410,000.00
1-Apr-2015		\$26,106.55	\$26,106.55		\$2,760,000.00
1-Oct-2015	\$270,000.00	\$27,321.00	\$297,321.00	\$323,427.55	\$2,490,000.00
1-Apr-2016		\$24,661.50	\$24,661.50		\$2,490,000.00
1-Oct-2016	\$275,000.00	\$24,661.50	\$299,661.50	\$324,323.00	\$2,215,000.00
1-Apr-2017		\$21,952.75	\$21,952.75		\$2,215,000.00
1-Oct-2017	\$624,740.13	\$21,952.75	\$646,692.88	\$668,645.63	\$1,590,259.87
1-Apr-2018		\$15,764.59	\$15,764.59		\$1,590,259.87
1-Oct-2018	\$425,260.30	\$15,764.59	\$441,024.89	\$456,789.48	\$1,164,999.57
1-Apr-2019		\$11,562.25	\$11,562.25		\$1,164,999.57
1-Oct-2019	\$432,951.98	\$11,562.25	\$444,514.23		\$732,047.59
1-Apr-2020		\$7,283.87	\$7,283.87	\$451,798.10	\$732,047.59
1-Oct-2020	\$140,697.22	\$7,283.87	\$147,981.09		\$591,350.37
1-Apr-2021		\$5,883.94	\$5,883.94	\$153,865.03	\$591,350.37
1-Oct-2021	\$143,497.09	\$5,883.94	\$149,381.03		\$447,853.28
1-Apr-2022		\$4,456.14	\$4,456.14	\$153,837.17	\$447,853.28
1-Oct-2022	\$146,352.69	\$4,456.14	\$150,808.83		\$301,500.59
1-Apr-2023		\$2,999.93	\$2,999.93	\$153,808.76	\$301,500.59
1-Oct-2023	\$149,265.11	\$2,999.93	\$152,265.04		\$152,235.48
1-Apr-2024		\$1,514.74	\$1,514.74	\$153,779.78	\$152,235.48
1-Oct-2024	\$152,235.48	\$1,514.74	\$153,750.22	\$153,750.22	\$0.00



Fiscal Year 2025 Allocation of Shared Costs

<i>Account Description</i>	FY2023 Actual	Amended FY2024 Budget	FY2025 Budgeted Amount	Allocation by Fund			<i>Total</i>
				General Fund (001)	Pelican Preserve (002)	Enterprise Fund (400)	
				27.0%	14.0%	59.0%	
<u>Administrative</u>							
P/R Board of Supervisors	25,200	24,000	24,000	6,480	3,360	14,160	24,000
Payroll Taxes	1,927	1,836	1,836	496	257	1,083	1,836
Training - Board of Supervisors	-	-	2,500	675	350	1,475	2,500
Management Services	69,974	80,000	83,000	22,410	11,620	48,970	83,000
Engineering Fees	44,821	37,000	20,000	5,400	2,800	11,800	20,000
Attorney Fees	77,890	45,000	35,000	9,450	4,900	20,650	35,000
Professional Fees	3,754	-	-	-	-	-	-
Auditing Services	17,675	20,500	21,000	5,670	2,940	12,390	21,000
Public Officials Insurance	8,157	10,400	13,500	3,645	1,890	7,965	13,500
Legal Advertising	12,999	15,000	5,000	1,350	700	2,950	5,000
Annual Filing Fee	175	500	500	135	70	295	500
Subtotal	262,572	234,236	206,336	55,711	28,887	121,738	206,336
<u>Operational Admin Services</u>							
Payroll - Salaries	463,757	707,000	724,589	267,516	123,457	333,616	724,589
Payroll - PTO Buyout	-	-	36,229	13,376	6,173	16,681	36,229
Payroll - Staff Bonuses	29,500	35,000	35,000	9,450	4,900	20,650	35,000
Payroll - Merit Increases	-	28,281	-	-	-	-	-
Payroll Taxes	37,399	56,248	60,880	22,211	10,292	28,377	60,880
Retirement Benefits	13,037	22,059	39,791	14,517	6,726	18,547	39,791
Health and Life Insurance	56,089	96,632	97,364	33,597	18,269	45,498	97,364
Workers Compensation	1,821	12,356	14,349	3,832	1,820	8,697	14,349
Payroll Fees	25,714	25,000	30,000	8,100	4,200	17,700	30,000
Professional Fees	31,546	80,000	61,000	16,470	8,540	35,990	61,000
Professional Fees - HR fees	7,681	9,000	9,000	2,430	1,260	5,310	9,000
Capital - Accounting Software	-	-	50,000	13,500	7,000	29,500	50,000
Telephone	2,701	1,500	3,000	810	420	1,770	3,000
Cell Phone	20,412	23,000	23,000	6,210	3,220	13,570	23,000
Internet Fiber Service	3,868	4,000	4,000	1,080	560	2,360	4,000
Postage	700	3,500	1,000	270	140	590	1,000
Meeting Agendas & Minutes Prep.	19,943	28,000	13,000	3,510	1,820	7,670	13,000
Building Utilities - Electricity	13,856	14,000	16,000	4,320	2,240	9,440	16,000
Building Utilities - Water/Sewer	3,395	8,000	10,000	2,700	1,400	5,900	10,000
Building Utilities - Other	5,792	8,000	10,000	2,700	1,400	5,900	10,000
Utilities - Lift Stations	-	-	1,500	405	210	885	1,500
Rentals & Leases	11,271	9,000	4,700	1,269	658	2,773	4,700
Insurance (Liability, Auto, Property)	29,806	117,450	155,000	41,850	21,700	91,450	155,000
Building Maintenance & Repairs	40,947	40,000	40,000	10,800	5,600	23,600	40,000
Vehicle Maintenance	15,675	20,000	20,000	5,400	2,800	11,800	20,000
Vehicle Operations	34,705	35,000	45,000	12,150	6,300	26,550	45,000
Team Events	1,659	4,000	5,000	1,350	700	2,950	5,000
Printing	15,560	7,500	1,500	405	210	885	1,500
Marketing Expenses	-	-	10,000	2,700	1,400	5,900	10,000



Fiscal Year 2025 Allocation of Shared Costs

<i>Account Description</i>	FY2023 Actual	Amended FY2024 Budget	FY2025 Budgeted Amount	Allocation by Fund			Total
				General Fund (001)	Pelican Preserve (002)	Enterprise Fund (400)	
				27.0%	14.0%	59.0%	
Dues, Licenses, Subscriptions	7,692	4,000	6,000	1,620	840	3,540	6,000
Office Supplies	2,303	8,000	3,000	810	420	1,770	3,000
Agenda & Document Hosting	-	6,500	6,500	1,755	910	3,835	6,500
Computer Support	40,911	35,000	85,000	22,950	11,900	50,150	85,000
Computer Equipment & Peripherals	16,403	10,000	40,000	10,800	5,600	23,600	40,000
Software License Fees and Renewals	25,585	22,000	61,000	16,470	8,540	35,990	61,000
Website & Newsletter	6,220	5,000	5,000	1,350	700	2,950	5,000
Training & Education	4,544	5,000	6,000	1,620	840	3,540	6,000
Safety Training	-	1,500	3,100	837	434	1,829	3,100
Emergency Supplies	-	556,654	4,000	1,080	560	2,360	4,000
Operating Supplies	13,169	15,000	19,000	5,130	2,660	11,210	19,000
Admin Office Rent Expense	26,585	28,000	30,000	8,100	4,200	17,700	30,000
Admin Building O&M	-	-	100,000	27,000	14,000	59,000	100,000
Subtotal	1,030,246	2,091,180	1,889,503	602,451	295,018	992,033	1,889,503
Total	\$ 1,292,818	\$ 2,325,416	\$ 2,095,839	\$ 658,162	\$ 323,905	\$ 1,113,772	\$ 2,095,839



Fiscal Year 2025 Debt Service Budget
Series 2013 Debt Service Fund (202) - Pelican Preserve Bond

Description	FY 2023 Actual	FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
REVENUES				
Special Assessment Levy	\$ 241,563	\$ 241,572	\$ 241,572	\$ -
Tax Collector/Property Appraiser/Discounts	(8,953)	(9,663)	(9,663)	-
Interest Earnings	10,056	-	-	-
TOTAL REVENUES	242,674	231,909	231,909	-
EXPENDITURES				
DEBT SERVICE PAYMENTS				
Principal Debt Retirement	120,000	130,000	145,000	(15,000)
Interest Expense	100,025	93,725	86,250	7,475
Misc-Assessmnt Collection Cost	244	500	659	(159)
Total Debt Service Payments	220,269	224,225	231,909	(7,684)
TOTAL EXPENDITURES	220,269	224,225	231,909	(7,684)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 22,405	\$ 7,684	\$ -	\$ (7,684)

ASSESSMENT CHART		
Category	Amount Per Unit	# of Units
Pelican PH1 - SF/MF (Replat) *	\$154.97	66
Pelican PH1 - SF/MF	\$170.47	948
Pelican PH1 - SF/Estate	\$257.90	246
Golf Course	\$6,294.42	1
Total		1,261

* Replat of 60 units in Palazzo.

ANALYSIS OF BONDS OUTSTANDING	
Maturity Date:	November 1, 2033
Coupon Rate:	5.25%
Bonds Outstanding as of 09/30/2023	\$1,630,000
Principal Payments - FY2024	\$130,000
Bonds Outstanding as of 09/30/2024	\$1,500,000



Amortization Schedule

Series 2013 Debt Service Fund (202) - Pelican Preserve Bond

Period Ending	Principal	Interest	Debt Service	Annual Debt Service	Outstanding Balance
5/1/2014	\$80,000	\$73,113	\$153,113	\$153,113	\$2,550,000
11/1/2014		\$71,013	\$71,013		\$2,550,000
5/1/2015	\$85,000	\$71,013	\$156,013	\$227,025	\$2,465,000
11/1/2015		\$68,781	\$68,781		\$2,465,000
5/1/2016	\$90,000	\$68,781	\$158,781	\$227,563	\$2,375,000
11/1/2016		\$66,419	\$66,419		\$2,375,000
5/1/2017	\$90,000	\$66,419	\$156,419	\$222,838	\$2,285,000
11/1/2017		\$64,056	\$64,056		\$2,285,000
5/1/2018	\$95,000	\$64,056	\$159,056	\$223,113	\$2,190,000
11/1/2018		\$61,563	\$61,563		\$2,190,000
5/1/2019	\$100,000	\$61,563	\$161,563	\$223,125	\$2,090,000
11/1/2019		\$58,938	\$58,938		\$2,090,000
5/1/2020	\$105,000	\$58,938	\$163,938	\$222,875	\$1,985,000
11/1/2020		\$56,181	\$56,181		\$1,985,000
5/1/2021	\$115,000	\$56,181	\$171,181	\$227,363	\$1,870,000
11/1/2021		\$53,163	\$53,163		\$1,870,000
5/1/2022	\$120,000	\$53,163	\$173,163	\$226,325	\$1,750,000
11/1/2022		\$50,013	\$50,013		\$1,750,000
5/2/2023	\$120,000	\$50,013	\$170,013	\$220,025	\$1,630,000
11/1/2023		\$46,863	\$46,863		\$1,630,000
5/2/2024	\$130,000	\$46,863	\$176,863	\$223,725	\$1,500,000
11/1/2024		\$43,125	\$43,125		\$1,500,000
5/2/2025	\$145,000	\$43,125	\$188,125	\$231,250	\$1,355,000
11/1/2025		\$38,956	\$38,956		\$1,355,000
5/2/2026	\$150,000	\$38,956	\$188,956	\$227,913	\$1,205,000
11/1/2026		\$34,644	\$34,644		\$1,205,000
5/2/2027	\$150,000	\$34,644	\$184,644	\$219,288	\$1,055,000
11/1/2027		\$30,331	\$30,331		\$1,055,000
5/2/2028	\$155,000	\$30,331	\$185,331	\$215,663	\$900,000
11/1/2028		\$25,875	\$25,875		\$900,000
5/2/2029	\$165,000	\$25,875	\$190,875	\$216,750	\$735,000
11/1/2029		\$21,131	\$21,131		\$735,000
5/2/2030	\$170,000	\$21,131	\$191,131	\$212,263	\$565,000
11/1/2030		\$16,244	\$16,244		\$565,000
5/2/2031	\$175,000	\$16,244	\$191,244	\$207,488	\$390,000
11/1/2031		\$11,213	\$11,213		\$390,000
5/2/2032	\$185,000	\$11,213	\$196,213	\$207,425	\$205,000
11/1/2032		\$5,894	\$5,894		\$205,000
5/2/2033	\$205,000	\$5,894	\$210,894	\$216,788	\$0



Fiscal Year 2025 Debt Service Budget

Debt Service Fund (205) - Lake Bank Restoration Loans

Description	FY 2023 Actual	FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
REVENUES				
Special Assessment Levy	\$ 618,988	\$ 811,863	\$ 811,863	\$ (0)
Tax Collector/Property Appraiser/Discounts	(22,941)	(32,475)	(32,475)	0
Interest - Investments	3,277	-	-	-
TOTAL REVENUES	599,344	779,388	779,388	(0)
EXPENDITURES				
<i>ADMINISTRATIVE SERVICES</i>				
Audit Fees	-	2,500	2,500	-
Trustees Fees	-	5,500	5,500	-
Total Administrative Services	-	8,000	8,000	-
<i>DEBT SERVICE PAYMENTS</i>				
Principal Debt Retirement	455,219	696,573	696,573	-
Interest Expense	123,951	74,815	74,815	-
Contingency (15% coverage)	-	-	-	-
Total Debt Service Payments	579,170	771,388	771,388	-
<i>OTHER FEES AND CHARGES</i>				
Reserve - Other	-	115,708	-	115,708
Miscellaneous Collection Fees	625	-	-	-
Total Other Fees & Charges	625	115,708	-	115,708
TOTAL EXPENDITURES	579,795	895,096	779,388	115,708
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	19,549	(115,708)	-	115,708
<i>OTHER FINANCING SOURCES (USES)</i>				
Use of Fund Balance	-	115,708	-	(115,708)
Total Other Financing Sources (Uses)	-	115,708	-	(115,708)
NET CHANGE IN FUND BALANCE	\$ 19,549	\$ (0)	\$ -	\$ 0



Amortization Schedule - All Loans
Debt Service Fund (205) - Lake Bank Restoration Bond

Fiscal Year	Principal	Interest	Annual Debt Service	Outstanding Balance
2024				\$11,693,051
2025	\$694,954	\$70,215	\$765,169	\$10,998,097
2026	\$699,611	\$65,558	\$765,169	\$10,298,486
2027	\$704,326	\$60,843	\$765,169	\$9,594,160
2028	\$709,100	\$56,069	\$765,169	\$8,885,060
2029	\$713,933	\$51,236	\$765,169	\$8,171,127
2030	\$718,826	\$46,343	\$765,169	\$7,452,302
2031	\$723,780	\$41,389	\$765,169	\$6,728,522
2032	\$728,795	\$36,374	\$765,169	\$5,999,727
2033	\$733,874	\$31,295	\$765,169	\$5,265,853
2034	\$739,015	\$26,154	\$765,169	\$4,526,838
2035	\$744,221	\$20,948	\$765,169	\$3,782,617
2036	\$749,492	\$15,677	\$765,169	\$3,033,125
2037	\$754,829	\$10,340	\$765,169	\$2,278,295
2038	\$760,233	\$4,936	\$765,169	\$1,518,063
2039	\$321,148	\$747	\$321,894	\$1,196,915
2040	\$321,527	\$367	\$321,894	\$875,388
2041	\$306,911	\$38	\$306,949	\$568,477
2042	\$189,049	\$0	\$189,049	\$379,428
2043	\$189,049	\$0	\$189,049	\$190,379
2044	\$190,379	\$0	\$190,379	\$0
Total	\$11,693,051	\$538,529	\$12,231,580	

Outstanding Loans

(as of September 2024)

Loan #	Loan	Unpaid	Annual	Last Payment
SW360401	\$3,938,791	\$2,846,489	\$219,935	6/15/2038
SW360410	\$3,981,232	\$2,868,253	\$223,339	8/15/2038
SW360440	\$122,327	\$102,520	\$7,832	4/15/2040
SW360441	\$193,332	\$168,350	\$11,771	12/15/2040
SW360442	\$2,389,244	\$1,925,129	\$113,243	8/15/2041
SW3604A0	\$3,782,310	\$3,782,310	\$189,050	9/15/2043
Total	\$14,407,237	\$11,693,051	\$765,169	



Fiscal Year 2025 Debt Service Budget
Series 2023-1 Debt Service Fund (207) - Gateway Assessment Area

Description	FY 2023 Actual	FY 2024 Budget	Adopted FY 2025 Budget	Budget Variance Fav/(UnFav)
REVENUES				
Special Assessment Levy	\$ -	\$ -	\$ 921,014	\$ 921,014
Tax Collector/Property Appraiser/Discounts	-	-	(36,841)	(36,841)
TOTAL REVENUES	-	-	884,173	884,173
EXPENDITURES				
DEBT SERVICE PAYMENTS				
Principal Debt Retirement	-	-	410,000	(410,000)
Interest Expense	-	511,985	437,469	74,516
Miscellaneous Collection Fees	-	-	32,235	(32,235)
Total Debt Service Payments	-	511,985	879,704	(367,719)
TOTAL EXPENDITURES	-	511,985	879,704	(367,719)
OTHER FINANCING SOURCES (USES)				
Debt Service Proceeds	-	511,985	-	(511,985)
Total Other Financing Sources (Uses)	-	511,985	-	(511,985)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	4,469	\$ 4,469

ASSESSMENT CHART			
Category	Amount Per Unit	# of Units	Gross Assessments
Single Family	\$157.32	4,127	\$649,248.23
Multi-Family	\$116.18	890	\$103,401.61
Golf Course	\$18,090.13	1	\$18,090.13
Commercial	\$150,273.54	1	\$150,273.54
Total		5,019	\$921,013.51



Amortization Schedule

Series 2023-1 Debt Service Fund (207) - Gateway Assessment Area

Period Ending November 1	Principal	Interest	Debt Service	Outstanding Balance
				\$11,710,000
2023	\$0	\$289,919	\$289,919	\$11,710,000
2024	\$0	\$444,131	\$444,131	\$11,710,000
2025	\$410,000	\$437,469	\$847,469	\$11,300,000
2026	\$425,000	\$423,900	\$848,900	\$10,875,000
2027	\$440,000	\$409,844	\$849,844	\$10,435,000
2028	\$455,000	\$395,300	\$850,300	\$9,980,000
2029	\$470,000	\$380,856	\$850,856	\$9,510,000
2030	\$485,000	\$366,531	\$851,531	\$9,025,000
2031	\$500,000	\$351,506	\$851,506	\$8,525,000
2032	\$515,000	\$335,709	\$850,709	\$8,010,000
2033	\$530,000	\$319,050	\$849,050	\$7,480,000
2034	\$550,000	\$299,438	\$849,438	\$6,930,000
2035	\$575,000	\$276,938	\$851,938	\$6,355,000
2036	\$595,000	\$253,538	\$848,538	\$5,760,000
2037	\$620,000	\$229,238	\$849,238	\$5,140,000
2038	\$645,000	\$203,938	\$848,938	\$4,495,000
2039	\$675,000	\$176,694	\$851,694	\$3,820,000
2040	\$700,000	\$147,475	\$847,475	\$3,120,000
2041	\$730,000	\$117,088	\$847,088	\$2,390,000
2042	\$765,000	\$85,319	\$850,319	\$1,625,000
2043	\$795,000	\$52,169	\$847,169	\$830,000
2044	\$830,000	\$17,638	\$847,638	\$0



Fiscal Year 2025 Debt Service Budget

Series 2023-2 Debt Service Fund (208) - Pelican Preserve Assessment Area

Description	FY 2023 Actual	FY 2024 Budget	Adopted FY2025 Budget	Budget Variance Fav/(UnFav)
REVENUES				
Special Assessment Levy	\$ -	\$ -	\$ 101,315	\$ 101,315
Tax Collector/Property Appraiser/Discounts	-	-	(4,053)	(4,053)
TOTAL REVENUES	-	-	97,262	97,262
EXPENDITURES				
<i>DEBT SERVICE PAYMENTS</i>				
Principal Debt Retirement	-	-	45,000	(45,000)
Interest Expense	-	54,372	46,491	7,881
Miscellaneous Collection Fees	-	-	3,546	(3,546)
Total Debt Service Payments	-	54,372	95,037	(40,665)
TOTAL EXPENDITURES	-	54,372	95,037	(40,665)
<i>OTHER FINANCING SOURCES (USES)</i>				
Debt Service Proceeds	-	54,372	-	(54,372)
Total Other Financing Sources (Uses)	-	54,372	-	(54,372)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	-	\$ 2,225	\$ 2,225

ASSESSMENT CHART			
Category	Amount Per Unit	# of Units	Total Amount
Single Family	\$33.37	1,668	\$55,661.81
Multi-Family (inside gate)	\$24.88	830	\$20,646.45
Multi-Family (outside gate)	\$28.00	168	\$4,703.67
Golf Course	\$13,465.72	1	\$13,465.72
Commercial	\$6,837.23	1	\$6,837.23
Total		2,668	\$101,314.88



Amortization Schedule

Series 2023-2 Debt Service Fund (208) - Pelican Preserve Assessment Area

Period Ending November 1	Principal	Interest	Debt Service	Outstanding Balance
				\$1,255,000
2023	\$0	\$30,789	\$30,789	\$1,255,000
2024	\$0	\$47,166	\$47,166	\$1,255,000
2025	\$45,000	\$46,491	\$91,491	\$1,210,000
2026	\$45,000	\$45,141	\$90,141	\$1,165,000
2027	\$50,000	\$43,716	\$93,716	\$1,115,000
2028	\$50,000	\$42,216	\$92,216	\$1,065,000
2029	\$50,000	\$40,716	\$90,716	\$1,015,000
2030	\$50,000	\$39,216	\$89,216	\$965,000
2031	\$55,000	\$37,607	\$92,607	\$910,000
2032	\$55,000	\$35,868	\$90,868	\$855,000
2033	\$55,000	\$34,094	\$89,094	\$800,000
2034	\$60,000	\$32,000	\$92,000	\$740,000
2035	\$60,000	\$29,600	\$89,600	\$680,000
2036	\$65,000	\$27,100	\$92,100	\$615,000
2037	\$65,000	\$24,500	\$89,500	\$550,000
2038	\$70,000	\$21,800	\$91,800	\$480,000
2039	\$70,000	\$18,913	\$88,913	\$410,000
2040	\$75,000	\$15,831	\$90,831	\$335,000
2041	\$80,000	\$12,538	\$92,538	\$255,000
2042	\$80,000	\$9,138	\$89,138	\$175,000
2043	\$85,000	\$5,631	\$90,631	\$90,000
2044	\$90,000	\$1,913	\$91,913	\$0



Fiscal Year 2025 Capital Projects Budget -- General Fund (300)

Description	FY 2023 Actual	Amended FY 2024 Budget	Adopted FY 2025 Budget	Variance Bud vs. Proj Fav/(unfav)
REVENUES				
Transfer from General Fund	\$ -	\$ -	\$ 261,800	\$ 261,800
Use of Series 2023-1 Bond Proceeds	-	6,070,200	6,912,048	6,912,048
Interest - Investments	1,819	-	-	-
Total Revenues	137,668	6,070,200	7,173,848	7,173,848
EXPENDITURES				
ADMINISTRATIVE				
Vehicle (split)	27,474	10,800	-	10,800
New ADA Compliant Website	297	-	-	-
Board room renovation and updates	10,556	-	-	-
Bond Validation Costs	35,184	-	-	-
Reserve Study	13,500	-	-	-
Accounting Software Phase 2 (split 001, 002, 400)	7,538	20,000	14,500	5,500
Pole Barn	3,114	-	-	-
Information Technology (split 001, 002, 400)	-	2,700	10,800	(8,100)
Americans with Disabilities Act Compliance	-	60,000	-	60,000
Storage Facility	-	20,000	-	20,000
Main District Building Construction	153,151	885,600	870,048	15,552
GIS Mapping	17,136	25,000	25,000	-
Total Administrative Services	267,950	1,039,760	920,348	119,412
PARKS & RECREATION				
Perimeter Fencing	-	-	30,000	(30,000)
John Deere Gator - Utility Vehicle	-	-	20,000	(20,000)
Gateway Commons Pool Renovations	594	50,000	-	50,000
Parks & Recreation Fields & Amenities	-	150,000	-	150,000
Landscaping/Monument Signs	-	50,000	-	50,000
Playground Equipment	-	100,000	-	100,000
Toro Groundsmaster 3505-D	-	1,000	-	1,000
Toro 31 HP Kawasaki FX w/ 60" TF Deck	-	300	-	300
Zero Turn Mower	-	9,000	-	9,000
Sprayer Trailer	-	5,000	-	5,000
Basketball Goals	-	8,000	-	8,000
Dog Park to FUN Park	-	205,000	-	205,000
Additional Parking at Sherman Soccer Complex	-	100,000	-	100,000
Automatic Gate at Sherman Soccer Complex	-	31,000	-	31,000
Pool Upgrades/SplashPad	-	286,500	-	286,500
FPL Linear Park Improvements	-	45,000	25,000	20,000
Dumpster Enclosure	-	20,000	-	20,000



Fiscal Year 2025 Capital Projects Budget -- General Fund (300)

Description	FY 2023 Actual	Amended FY 2024 Budget	Adopted FY 2025 Budget	Variance Bud vs. Proj Fav/(unfav)
Dog Park Shade Structure Installation	-	15,000	-	15,000
Gateway Commons Construction	-	-	2,511,000	(2,511,000)
Parks & Recreation Fields & Amenities	-	-	300,000	(300,000)
Landscaping/Monument Signs	-	-	350,000	(350,000)
Total Parks & Recreation	594	1,134,300	3,236,000	(2,101,700)
<i>WATERWAY MANAGEMENT SERVICES</i>				
Aerators	1,564	-	-	-
Stormwater System Pipe and Basin Cleaning	46,129	-	-	-
Pond Bank Point Repairs and Maintenance	183,644	-	-	-
Adjustable Weirs	723,488	-	-	-
Bathymetric Surveys & Sediment Core Sampling	-	64,000	84,000	(20,000)
Surface Water Aerators	-	260,000	-	260,000
Stormwater System Repair & Swale Reclamation	-	661,600	-	661,600
Lake Bank Point Repairs and Maintenance	-	370,000	100,000	270,000
Interpond Transfer Structure Modifications	-	220,000	-	220,000
Total Waterway Management Services	954,825	1,575,600	184,000	1,391,600
<i>ROADWAY SERVICES</i>				
Utility Vehicle	-	16,000	-	16,000
Skidsteer (60/40 split with Util)	-	34,000	-	34,000
Wacker Neuson BPU 4045 Compactor (60/40 split)	-	4,000	-	4,000
Gas Hand Auger	-	3,000	-	3,000
Turbo Vac	-	35,000	-	35,000
Ford F150	-	-	48,000	(48,000)
Concrete Grinder	-	-	2,500	(2,500)
Tractor w/ Mower & Front End Loader Attachments	-	-	75,000	(75,000)
Ventrac KJ520 Power Broom	-	-	8,000	(8,000)
1.75 CY Concrete Mixer Trailer (60/40 Split with EF)	-	-	28,000	(28,000)
Streetlight Pole, Wiring & Fixture Replacement	-	750,000	200,000	550,000
Road Repair and Replacement	47,410	84,000	112,000	(28,000)
Curb & Gutter Replacement	-	30,000	30,000	-
Sidewalk Maintenance & Replacement	138,301	150,000	90,000	60,000
Master Irrigation Renovation	-	2,240,000	2,240,000	-
Total Roadway Services	185,711	3,346,000	2,833,500	512,500
TOTAL EXPENDITURES	1,409,080	7,095,660	7,173,848	(78,188)



Fiscal Year 2025 Capital Projects Budget -- General Fund (300)

Description	FY 2023 Actual	Amended FY 2024 Budget	Adopted FY 2025 Budget	Variance Bud vs. Proj Fav/(unfav)
EXCESS OF REVENUES OVER (UNDER)				
EXPENDITURES	(1,271,412)	(1,025,460)	-	7,095,660
OTHER FINANCING SOURCES (USES)				
Use of Cash Reserves	-	1,025,460	-	(1,025,460)
Extraordinary Loss	(135,851)	-	-	-
Debt Proceeds (loan)	311,000	-	-	-
Total Other Financing Sources (Uses)	175,149	1,025,460	-	(1,025,460)
Net change in Fund Balance	\$ (1,096,263)	\$ -	\$ -	\$ 6,070,200



Fiscal Year 2025 Capital Projects Budget -- Enterprise Fund (301)

Description	FY 2023 Actual	Amended FY 2024 Budget	Adopted FY 2025 Budget	Variance Bud vs. Proj Fav/(unfav)
REVENUES				
Transfer from Enterprise Fund	\$ -	\$ 3,908,720	\$ 906,600	\$ (3,002,120)
Use of Series 2023-1 Bond Proceeds	-	1,935,200	1,901,216	33,984
TOTAL REVENUES	-	5,843,920	2,807,816	(2,968,136)
EXPENSES				
ADMINISTRATIVE				
Vehicles	213,258	-	-	-
Software	4,049	-	29,500	(29,500)
Pole Barn	-	800,000	-	800,000
Utilities Maintenance Building	71,029	-	-	-
Meter Pilot Program	1,745	-	-	-
Emergency Access Road	442,669	-	-	-
Information Technology (split 001, 002, 400)	-	5,900	23,600	(17,700)
Motorola Radios (split)	-	34,220	-	34,220
SUV (split)	-	23,600	-	23,600
Ford F550 Crane Truck	-	135,000	-	135,000
Ford Transit Van	-	50,000	-	50,000
Dodge Ram ProMaster City Van (NEW)	-	36,000	-	36,000
Ford F350 w/ Utility Body	-	-	90,000	(90,000)
1.75 CY Concrete Mixer Trailer (60/40 Split with GF)	-	-	42,000	(42,000)
Kubota U35 Excavator	-	23,000	-	23,000
Forklift	-	40,000	-	40,000
Skidsteer (60/40 split with GF)	-	51,000	-	51,000
(2) Hydraulic Dump Trailer	-	10,000	-	10,000
(2) Variable Message Boards (VMB's)	-	16,000	14,000	2,000
Vac Trailer	-	-	95,000	(95,000)
New GPR Unit	-	-	25,000	(25,000)
Wacker Neuson BPU 4045 Compactor (60/40 split)	-	6,000	-	6,000
(2) 4" Trash Pump	-	5,100	-	5,100
Trimble R2 GPS unit (cm)	-	15,000	-	15,000
Billing Software	-	75,000	-	75,000
Billing Interactive Voice Response (IVR) Service	-	-	4,000	(4,000)
Griffin Roundabout	-	1,400,000	-	1,400,000
Main District Building	-	1,935,200	1,901,216	33,984
Total Administrative	732,750	4,661,020	2,224,316	2,436,704



Fiscal Year 2025 Capital Projects Budget -- Enterprise Fund (301)

Description	FY 2023 Actual	Amended FY 2024 Budget	Adopted FY 2025 Budget	Variance Bud vs. Proj Fav/(unfav)
UTILITY SERVICES				
<u>Water</u>				
Meter Replacement Project (50/50 with Irrigation)	-	-	171,000	(171,000)
Meter Pilot Program	-	200,000	-	200,000
Crowd/Traffic Control Barrier	-	14,000	14,000	-
Insertion Valve	86,430	75,000	100,000	(25,000)
Total Water	86,430	289,000	285,000	4,000
<u>Wastewater</u>				
Telemetry Equipment Replacement & Upgrade	23,590	-	-	-
Liftstation Fencing	15,677	12,000	15,000	(3,000)
Lift Station Driveways	-	25,000	25,000	-
Lift Station Panels	39,666	115,000	30,000	85,000
Emergency By-Pass Pump	26,043	125,000	125,000	-
Mobile Emergency By-Pass Pump	-	65,000	62,500	2,500
Wastewater Pump Station Replacement	261,764	-	-	-
12" FPL By-Pass Force Main	388	-	-	-
24-Inch Irrigation Meter	151,119	-	-	-
12-Inch Irrigation Main	350	-	-	-
Construction in Progress	800	-	-	-
Valve Replacement Program	-	25,000	-	25,000
Master Manhole Lid Replacement Program	-	12,000	12,000	-
(29) Lift Stations (General/Panel/Motors)	-	50,000	50,000	-
(29) Lift Stations (Rehabilitation)	-	150,000	150,000	-
ICS Gas Powered Pipe Saw with Spare Chains	-	3,800	-	3,800
Spartan Tool Sewer Inspection Camera	-	11,100	-	11,100
Total Wastewater	519,397	593,900	469,500	124,400
<u>Irrigation</u>				
Meter Replacement Project (50/50 with Potable)	-	-	129,000	(129,000)
Hawthorne Wells	-	1,149,946	-	1,149,946
Rehabilitation of Irrigation Ground Water Wells	-	150,000	-	150,000
Irrigation Supply Pumphouse	-	150,000	-	150,000
Generator for Irrigation Pumps	5,810	919,254	919,254	-
Total Irrigation Services	5,810	2,369,200	1,048,254	1,320,946



Fiscal Year 2025 Capital Projects Budget -- Enterprise Fund (301)

Description	FY 2023 Actual	Amended FY 2024 Budget	Adopted FY 2025 Budget	Variance Bud vs. Proj Fav/(unfav)
<u>Griffin Roundabout</u>				
Construction in Progress	942,734	-	-	-
Miscellaneous Expenses	33	-	-	-
Engineering Fees	55,081	-	-	-
Total Griffin Roundabout	997,848	-	-	-
<u>Meter Replacement</u>				
Engineering Fees	7,516	-	-	-
Total Meter Replacement	7,516	-	-	-
TOTAL EXPENSES	2,349,751	7,913,120	4,027,070	3,886,050
OPERATING INCOME	(2,349,751)	(2,069,200)	(1,219,254)	917,914
<i>OTHER FINANCING SOURCES (USES)</i>				
Debt Proceeds (SRF Loan)	-	2,069,200	1,219,254	(849,946)
Interfund Transfer - In	2,077,026	-	-	-
Operating Transfers-Out	(64,860)	-	-	-
Total Other Financing Sources (Uses)	2,012,166	2,069,200	1,219,254	(849,946)
Net Change in Position	\$ (337,585)	\$ -	\$ -	\$ 67,968



Fiscal Year 2025 Capital Projects Budget -- Pelican Preserve (308)

Description	FY 2023 Actual	Amended FY 2024 Budget	Adopted FY 2025 Budget	Variance Bud vs. Proj Fav/(unfav)
REVENUES				
Transfer from Pelican Preserve Fund	\$ -	\$ 1,106,920	\$ -	\$ (1,106,920)
Interest - Investments	25,197	-	-	-
TOTAL REVENUES	25,197	1,106,920	-	(1,106,920)
EXPENSES				
ADMINISTRATIVE				
Main District Building	-	-	-	-
Motorola Radios (split)	-	8,120	-	8,120
Vehicle (split)	-	5,600	-	5,600
Information Technology (split 001, 002, 400)	-	1,400	-	1,400
Microsoft Dynamics Business Central	10,958	-	-	-
Main District Building	28,776	-	451,136	(451,136)
Total Administrative	39,734	15,120	451,136	(436,016)
DEBT SERVICE				
Interest Expense	7,206	-	-	-
Total Debt Service Payments	7,206	-	-	-
WATERWAY MANAGEMENT SERVICES				
Pond Point Repairs	-	25,000	-	25,000
Ponds	-	150,000	-	150,000
Downspouts Initiative	-	200,000	-	200,000
Stormwater System Repairs	-	25,000	-	25,000
Pond Interconnect Pipe Repairs	-	25,000	-	25,000
Adjustable Weirs	139,557	-	-	-
Total Waterway Mgmt Services	139,557	425,000	-	425,000



Fiscal Year 2025 Capital Projects Budget -- Pelican Preserve (308)

Description	FY 2023 Actual	Amended FY 2024 Budget	Adopted FY 2025 Budget	Variance Bud vs. Proj Fav/(unfav)
<i>ROADWAY, LANDSCAPE & IRRIGATION</i>				
Downspout Initiative	-	-	-	-
Monuments (39)	-	8,000	-	8,000
Monument Lighting	-	16,300	-	16,300
Gatehouse	-	7,000	-	7,000
Gatehouse Lighting	-	10,000	-	10,000
Landscaping Design & Improvements	-	135,000	-	135,000
Roadways	-	285,000	-	285,000
Road Striping	-	40,000	-	40,000
Streetsigns	-	20,000	-	20,000
Streetlights	-	32,000	-	32,000
Speed Calming Devices	-	38,500	-	38,500
Total Roadway, Landscape & Irrigation	-	591,800	-	591,800
TOTAL EXPENDITURES	186,497	1,031,920	451,136	580,784
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(161,300)	75,000	(451,136)	(526,136)
<i>NONOPERATING REVENUES (EXPENSES)</i>				
Use of FY2023 Debt Proceeds (bond)	1,225,394	-	451,136	451,136
Interfund Transfer - In	5,532	-	-	-
Operating Transfers-Out	(247,717)	-	-	-
Insurance & Surety Bond	(8,877)	-	-	-
Cost of Issuance	(36,042)	-	-	-
Underwriters Discount	(18,825)	-	-	-
Original Issue Discount (Premium)	(23,248)	-	-	-
Total Nonoperating Revenues (Expenses)	896,217	-	451,136	451,136
Net Change in Position	\$ 734,917	\$ 75,000	\$ -	\$ (75,000)



Fiscal Year 2025 Staffing Plan

Payroll Benefits												
Employee	Position	FT/ PT	Annual Hrs	Hrly Rate	Annual Salary	Merit Increases	FICA	Retirement	Health / Dental / Vision	Life / AD&D / STD/LTD	WC	Total Payroll Cost (1)
<u>Administration</u>												
	Board of Supervisors		N/A	N/A	\$ 24,000	\$ -	\$ 1,836	\$ -	\$ -	\$ -	\$ -	\$ 25,836
Chelsea O'Riley	District Manager	FT	2,080	\$68.86	143,222	5,729	11,395	4,469	8,984	1,787	1,182	176,767
Laura LeRoy	Assistant District Manager	FT	2,080	\$58.14	120,931	4,837	9,621	3,773	-	1,683	998	141,844
Randy Paniagua	Contracts Manager/PIO	FT	2,080	\$35.02	72,842	2,914	5,795	2,273	11,572	1,018	601	97,015
Georgia Johnson	Administrative Assistant	FT	2,080	\$24.96	51,917	2,077	4,131	1,620	12,015	725	428	72,913
Julie Fitz	Office Administrator	FT	2,080	\$26.00	54,080	2,163	4,303	1,687	12,069	692	446	75,440
	Subtotal				466,992	17,720	37,080	13,821	44,640	5,906	3,655	589,815
<u>Operations/Public Works</u>												
Daniel Potter	Public Works Director	FT	2,080	\$48.08	100,006	4,000	7,957	3,120	12,069	1,397	3,300	131,849
Mark Rothenberger	Public Works Supervisor	FT	2,080	\$37.98	78,998	3,160	6,285	2,465	17,963	1,103	2,607	112,581
Eileen Harris	Environmental Specialist II	FT	2,080	\$31.20	64,896	2,596	5,163	2,025	12,069	829	2,142	89,719
Nathan Nalley	Project Manager	FT	2,080	\$40.87	85,000	3,400	6,763	2,652	11,572	707	2,805	112,899
Vacant/New	Environmental Specialist I	FT	2,080	\$25.00	52,000	2,080	4,137	1,622	11,572	748	1,716	73,875
Angelo Losardo	Maintenance Worker I	FT	2,080	\$23.88	49,670	1,987	3,952	1,550	11,572	695	1,639	71,065
Michael Federline	Maintenance Worker I	FT	2,080	\$20.00	41,600	1,664	3,310	1,298	11,572	582	1,373	61,399
Jeff Gecek	Maintenance Worker I	FT	2,080	\$20.00	41,600	1,664	3,310	1,298	8,984	582	1,373	58,811
Scott D'Ambrosio	Maintenance Worker I	FT	2,080	\$20.00	41,600	1,664	3,310	1,298	11,572	606	1,373	61,422
New	GIS Analyst I	FT	2,080	\$25.00	52,000	2,080	4,137	1,622	11,572	748	1,716	73,875
	Subtotal				607,371	24,295	48,322	18,950	120,519	7,997	20,043	847,497
<u>P&R / Other</u>												
Kerry Runyon	Parks & Rec Supervisor	FT	2,080	\$36.06	75,005	3,000	5,967	2,340	11,572	1,048	2,475	101,408
Scott Holtz	Landscape Lead	FT	2,080	\$29.00	60,320	2,413	4,799	1,882	11,572	758	1,991	83,735
	Subtotal				135,325	5,413	10,766	4,222	23,145	1,806	4,466	185,143
<u>Pool</u>												
Wayne Dyer	Pool/Park Attendant	PT	1,560	\$17.00	26,520	1,061	2,110	827	-	-	875	31,393
Alexander Scaduto	Pool/Park Attendant	PT	1,560	\$18.00	28,080	1,123	2,234	876	-	-	927	33,240
Isabella Parrish	Pool/Park Attendant	PT	1,560	\$17.17	26,785	1,071	2,131	836	-	-	884	31,707
Logan Banks	Pool/Park Attendant	PT	1,560	\$17.00	26,520	1,061	2,110	827	-	-	875	31,393
	Subtotal				107,905	4,316	8,585	3,367	-	-	3,561	127,734



Fiscal Year 2025 Staffing Plan

		Payroll Benefits										
Employee	Position	FT/ PT	Annual Hrs	Hrly Rate	Annual Salary	Merit Increases	FICA	Retirement	Health / Dental / Vision	Life / AD&D / STD/LTD	WC	Total Payroll Cost (1)
Utility Services												
William Shaw	Utilities Manager	FT	2,080	\$46.80	97,344	3,894	7,745	3,037	11,572	1,362	3,212	128,166
Austin Minoli	Assistant Utilities Manager	FT	2,080	\$39.52	82,202	3,288	6,540	2,565	11,572	1,151	2,713	110,030
Leslie Rechterovic	Utilities Billing Manager	FT	2,080	\$43.68	90,854	3,634	7,228	2,835	11,572	1,269	2,998	120,392
Rick Ranegar	Utilities Maintenance Tech	FT	2,080	\$26.00	54,080	2,163	4,303	1,687	11,626	758	1,785	76,403
Vicki Davies	Billing Specialist	FT	2,080	\$27.04	56,243	2,250	4,475	1,755	11,572	788	1,856	78,939
Mary Miller	Meter Specialist	FT	2,080	\$24.96	51,917	2,077	4,131	1,620	8,984	725	1,713	71,167
Kristin Waggoner	Meter Specialist	FT	2,080	\$23.00	47,840	1,914	3,806	1,493	11,572	669	1,579	68,872
John Yacus	Meter Specialist	FT	2,080	\$23.00	47,840	1,914	3,806	1,493	11,572	582	1,579	68,786
Isaac Carrillo	Utility Field Supervisor	FT	2,080	\$35.02	72,842	2,914	5,795	2,273	12,015	1,018	2,404	99,260
VACANT	Utility Field Operator I	FT	2,080	\$26.78	55,702	2,228	4,432	1,738	11,572	779	1,838	78,289
Fabian Lopez	Utility Field Operator I	FT	2,080	\$22.00	45,760	1,830	3,641	1,428	8,984	640	1,510	63,793
VACANT	Utility Field Operator I	FT	2,080	\$22.00	45,760	1,830	3,641	1,428	11,572	746	1,510	66,487
Andrew Crespo	Utility Field Operator I	FT	2,080	\$28.56	59,405	2,376	4,726	1,853	11,572	832	1,960	82,725
Tim Vanderpool	Utility Field Operator I	FT	2,080	\$25.00	52,000	2,080	4,137	1,622	11,572	726	1,716	73,854
Adrian Valentin	Utility Field Operator I	FT	2,080	\$27.26	56,701	2,268	4,511	1,769	11,572	764	1,871	79,457
Subtotal					916,490	36,660	72,916	28,594	168,905	12,810	30,244	1,266,619
Total					2,234,083	88,403	177,670	68,955	357,209	28,519	61,969	3,016,808
FY2024 Budgeted Total					2,258,669	89,387	179,626	69,722	366,628	27,595	58,487	3,050,114
Difference					\$ (24,586)	\$ (983)	\$ (1,956)	\$ (767)	\$ (9,419)	\$ 924	\$ 3,481	\$ (33,306)

Notes

- 1.) Total payroll cost includes wage increases and all payroll related benefits.
- 2.) Health, Dental, Vision & Life include a 15% increase as a contingency for potential premium increases.



Fiscal Year 2025 Staffing Plan - Allocation %

Position	General Fund						PP		SB	Enterprise Fund				Total
	Admin	Landscaping	Wtr Mgmt	P&R	Public Works	Swim	Admin	Op	Admin	Admin	Water	Sewer	Irr	
Administration														
Board of Supervisors	27%						14%			59%				100%
District Manager	45%		5%	5%	10%		10%			25%				100%
Assistant District Manager	45%		5%	5%	9%		15%		1%	20%				100%
Contracts Manager/PIO	44%		5%	20%	5%		10%		1%	15%				100%
Administrative Assistant	30%			20%		5%	45%							100%
Office Administrator	40%			5%		5%	40%			10%				100%
Operations/Public Works														
Public Works Director	15%	5%	10%	5%	34%	5%	25%		1%					100%
Public Works Supervisor	5%	5%		10%	49%			30%	1%					100%
Environmental Specialist II	15%		75%	5%				5%						100%
Project Manager	10%	5%	10%	5%	50%	5%	7%	7%	1%					100%
Environmental Specialist I	15%		75%	5%				5%						100%
Maintenance Worker I	5%			20%	45%	5%		25%						100%
Maintenance Worker I				20%	50%	5%		25%						100%
Maintenance Worker I				20%	50%	5%		25%						100%
GIS Analyst I	30%				50%					20%				100%
P&R / Other														
Parks & Rec Supervisor				50%		50%								100%
Landscape Lead	10%	75%		5%			5%	5%						100%
Swimming Pool														
Pool/Park Attendant				25%		75%								100%
Pool/Park Attendant				25%		75%								100%
Pool/Park Attendant				25%		75%								100%
Pool/Park Attendant				25%		75%								100%
Utility Services														
Utilities Manager										70%	10%	10%	10%	100%
Assistant Utilities Manager										70%	10%	10%	10%	100%
Utilities Billing Manager										70%	10%	10%	10%	100%
Utilities Maintenance Tech										10%	20%	50%	20%	100%
Billing Specialist										70%	10%	10%	10%	100%
Meter Specialist											50%		50%	100%
Meter Specialist											50%		50%	100%
Meter Specialist											50%		50%	100%
Utility Field Supervisor											34%	33%	33%	100%
Utility Field Operator I											34%	33%	33%	100%
Utility Field Operator I											34%	33%	33%	100%
Utility Field Operator I											34%	33%	33%	100%
Utility Field Operator I											34%	33%	33%	100%
Utility Field Operator I											34%	33%	33%	100%
Utility Field Operator I											34%	33%	33%	100%



Fiscal Year 2025 Capital Projects Budget -- Summary of All Funds

Fiscal Year	2024	2025	2026	2027	2028	2029
General Fund						
Administrative	\$ 49,160	\$ 25,300	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Waterway Management	-	-	-	-	-	-
Roadway, Landscape & Irrigation	92,000	161,500	-	30,000	-	3,000
Parks & Recreation	678,000	75,000	1,620,000	300,000	112,000	92,000
TOTAL	\$ 819,160	\$ 261,800	\$ 1,625,000	\$ 335,000	\$ 117,000	\$ 100,000
General Fund BOND	\$ 3,506,200	\$ 6,912,048	\$ 874,000			
Pelican Preserve Fund						
Administrative	\$ 15,120	\$ 32,100	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Waterway Management	225,000	225,000	225,000	225,000	225,000	75,000
Roadway, Landscape & Irrigation	866,800	513,800	726,800	438,300	350,300	334,000
TOTAL	\$ 1,106,920	\$ 770,900	\$ 954,800	\$ 666,300	\$ 578,300	\$ 412,000
Pelican Preserve Fund BOND	\$ -	\$ 451,136	\$ -			
Stoneybrook Fund						
Roadway, Landscape & Irrigation	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
TOTAL	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Enterprise Fund						
Administrative	\$ 2,650,820	\$ 323,100	\$ 520,000	\$ 35,000	\$ 57,200	\$ 144,500
Water	289,000	285,000	3,983,125	3,983,125	25,000	39,000
Waste Water	568,900	469,500	1,282,000	420,800	242,000	223,100
Irrigation	1,449,946	1,048,254	3,769,375	2,929,375	850,000	-
TOTAL	\$ 4,958,666	\$ 2,125,854	\$ 9,554,500	\$ 7,368,300	\$ 1,174,200	\$ 406,600



Fiscal Year 2025 Capital Projects Budget -- Summary of All Funds

Fiscal Year	2024	2025	2026	2027	2028	2029
Enterprise Fund BOND	\$ -	\$ 1,901,216	\$ -			
<u>From Capital Reserve Study</u>						
General Fund Reserve Contributions	\$ 1,200,000	\$ 1,242,000	\$ 1,285,500	\$ 450,000	\$ 465,800	\$ 482,100
Current Reserves						
<i>Emergency Reserve Fund</i>	700,000					
Enterprise Fund Reserve Contributions	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,035,000
Current Reserves						
<i>Infrastructure Expansion Reserve</i>	2,571,010					
<i>Maintenance (R&R) Reserve</i>	881,821					
<i>Subtotal</i>	<u>3,452,831</u>					
Pelican Preserve Reserve Contributions	160,000	165,600	171,400	177,400	183,600	190,000
Current Reserves						
<i>Capital Reserve</i>	2,867,300					
<i>Pond Reserve</i>	100,000					
<i>Emergency Reserve</i>	90,054					
<i>Subtotal</i>	<u>3,057,354</u>					
Stoneybrook Reserve Contributions	9,000	9,000	9,000	9,000	9,000	9,000
Current Reserves						
<i>Capital Reserve</i>	124,594					
Total Reserves (All Funds)	<u>\$ 7,334,779</u>					



Capital Improvement Plan - General Fund

Fiscal Year 2025 - 2030

Fund/Department Project Description	Bond or Capital	FY2024 (1)	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Notes
Administrative									
Information Technology (split 001, 002, 400)	Capital	2,700	10,800	5,000	5,000	5,000	5,000	5,000	Laptops, Battery Back Ups etc.
Motorola Radios (split)	Capital	15,660							Radios for Emergency Communic.
Vehicle (split)	Capital	10,800							Estimated Rep. Cost \$40,000
Accounting Software Phase 2 (split 001, 002, 400)	Capital	20,000	14,500						Total \$50 k to phase in Inventory
Americans with Disabilities Act Compliance	Bond			60,000					BOND - Moved to 2026
Geographical Information System	Bond	25,000	25,000						BOND
Storage Facility	Bond	20,000		800,000					BOND
Main District Building	Bond	885,600	870,048						BOND - 27% of \$ 3.22M
Administrative Total		979,760	920,348	865,000	5,000	5,000	5,000	5,000	
Waterway Management									
Bathymetric Surveys & Sediment Core Sampling	Bond		84,000	14,000					BOND
Surface Water Aerators	Bond	260,000							BOND
Stormwater System Repair & Swale Reclamation	Bond	661,600							BOND
Lake Bank Point Repairs and Maintenance	Bond	370,000	100,000						BOND
Interpond Transfer Structure Modifications	Bond	220,000							BOND
Waterway Management Total		1,511,600	184,000	14,000	-	-	-	500	
Roadway, Landscape & Irrigation									
Ford F150	Capital		48,000						Estimated Rep. Cost \$48,000
Toyota Tacoma	Capital							30,000	Estimated Rep. Cost \$30,000
Toyota Tacoma	Capital				30,000				Estimated Rep. Cost \$30,000
Ford Ranger	Capital							28,000	Estimated Rep. Cost \$28,000
Utility Vehicle	Capital	16,000							Estimated Rep. Cost \$16,000
Skidsteer (60/40 split with Util)	Capital	34,000							Estimated Rep. Cost \$85,000
Wacker Neuson BPU 4045 Compactor (60/40 split)	Capital	4,000							Estimated Rep. Cost \$10,000 sp. w/ut
Concrete Grinder	Capital		2,500					2,500	Estimated Rep. Cost \$2,500
Gas Hand Auger	Capital	3,000					3,000		Estimated Rep. Cost \$3,000
Fountain at Griffin Roundabout	Capital								Estimated Rep. Cost \$1,000,000
Turbo Vac	Capital	35,000							Estimated Rep. Cost \$35,000
Tractor w/ Mower & Front End Loader Attachments	Capital		75,000						Estimated Rep. Cost \$75,000
Ventrac KJ520 Power Broom	Capital		8,000						Estimated Rep. Cost \$8,000



Capital Improvement Plan - General Fund

Fiscal Year 2025 - 2030

Fund/Department Project Description	Bond or Capital	FY2024 (1)	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Notes
1.75 CY Concrete Mixer Trailer (60/40 Split with EF)	Capital		28,000						Estimated Repl. Cost \$70,000
Streetlight Pole, Wiring & Fixture Replacement	Bond	750,000	200,000						BOND
Road Repair and Replacement	Bond	84,000	112,000						BOND
Curb & Gutter Replacement	Bond	30,000	30,000						BOND
Sidewalk Maintenance & Replacement	Bond	150,000	90,000						BOND
Master Irrigation Renovation	Bond	-	2,240,000						BOND
Roadway, Landscape & Irrigation Total		1,106,000	2,833,500	-	30,000	-	3,000	60,500	
Parks & Recreation									
Additional Parking at Sherman Soccer Complex	Capital	100,000		1,500,000					Project in Design
Pool Upgrades/SplashPad	Capital	286,500							Project in Future Phase of Park Plan
Commons Amenities	Capital								Cost estimate Project in Design; Phase 2B Elements
FPL Linear Park Improvements	Capital	45,000	25,000						Entrance Signage at Griffin
Community Billboard/Message Board	Capital			35,000					Provided by PRAC
Pool Resurfacing and Decking	Capital				250,000				Estimated Project Cost: \$775,000
Pool Shade Structure	Capital	30,000							Submitted by Pool Task Force
Upgrade Security System/Install PA System for Music	Capital	28,500							Submitted by Pool Task Force
Perimeter Fencing	Capital		30,000						Submitted by Pool Task Force
Dumpster Enclosure	Capital	20,000							Submitted by Pool Task Force
Dog Park Shade Structure Installation	Capital	15,000							Submitted by Dog Park Users
John Deere Gator - Utility Vehicle	Capital		20,000						Estimated Rep. Cost: \$20,000
Kubota Utility	Capital						17,000		Estimated Rep. Cost: \$17,000
Ford Ranger	Capital							35,000	Estimated Rep. Cost: \$35,000
(2) Pool Heater(s)	Capital					12,000			Estimated Rep. Cost: \$12,000
Potank Glass Media Tank Filter -Pool	Capital								Estimated Rep. Cost: \$60,000
Pool Vacuum -Pool	Capital				10,000				Estimated Rep. Cost: \$10,000
Security System & Cameras - Pool	Capital								Estimated Rep. Cost: \$6,500
Restroom Partitions/Shower Stalls - Pool	Capital								Estimated Rep. Cost: \$14,000
Fencing - Pool	Capital					100,000			Estimated Rep. Cost: \$100,000
(20) Soccer Goal(s)	Capital				40,000				Estimated Rep. Cost: \$40,000
Basketball Goals	Capital	8,000							Estimated Rep. Cost: \$8,000
Playground Equipment	Capital							300,000	Estimated Rep. Cost: \$300,000
Zero Turn Mower	Capital	9,000							Estimated Rep. Cost: \$9,000
Sprayer Trailer	Capital	5,000							Estimated Rep. Cost: \$5,000



Capital Improvement Plan - General Fund

Fiscal Year 2025 - 2030

Fund/Department Project Description	Bond or Capital	FY2024 (1)	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Notes
Bleachers	Capital			10,000					Estimated Rep. Cost: \$10,000
Pavillion(s)	Capital								Estimated Rep. Cost: \$65,000
Security System and Cameras	Capital								Estimated Rep. Cost: \$30,000
Bocce Ball Courts	Capital								Estimated Rep. Cost: \$28,000
Playground Equipment	Capital	100,000							Estimated Rep. Cost: \$100,000
Court Sports (Basketball/Volleyball) - FUN Park	Capital			75,000			75,000		Estimated Rep. Cost: \$75,000
Gateway Commons Construction	Bond	50,000	2,511,000						POTENTIAL FUTURE BOND
Parks & Recreation Fields & Amenities	Bond		300,000						BOND
Landscaping/Monument Signs	Bond		350,000						BOND
Parks & Recreation Total		728,000	3,236,000	1,620,000	300,000	112,000	92,000	335,000	
General Fund Total ALL		4,325,360	7,173,848	2,499,000	335,000	117,000	100,000	401,000	
Administrative		979,760	920,348	865,000	5,000	5,000	5,000	5,000	
Waterway Management		1,511,600	184,000	14,000	-	-	-	500	
Roadway, Landscape & Irrigation		1,106,000	2,833,500	-	30,000	-	3,000	60,500	
Parks & Recreation		728,000	3,236,000	1,620,000	300,000	112,000	92,000	335,000	
CAPITAL Total		819,160	261,800	1,625,000	335,000	117,000	100,000	401,000	
Administrative		49,160	25,300	5,000	5,000	5,000	5,000	5,000	
Waterway Management		-	-	-	-	-	-	500	
Roadway, Landscape & Irrigation		92,000	161,500	-	30,000	-	3,000	60,500	
Parks & Recreation		678,000	75,000	1,620,000	300,000	112,000	92,000	335,000	
BOND Total		3,506,200	6,912,048	874,000	-	-	-	-	
Administrative		930,600	895,048	860,000	-	-	-	-	
Waterway Management		1,511,600	184,000	14,000	-	-	-	-	
Roadway, Landscape & Irrigation		1,014,000	2,672,000	-	-	-	-	-	
Parks & Recreation		50,000	3,161,000	-	-	-	-	-	

CAPITAL RESERVE STUDY	1,200,000	1,242,000	1,285,500	450,000	465,800	482,100
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Capital Improvement Plan - Enterprise Fund

Fiscal Year 2024 - 2029

Fund/Department Project Description	Bond, Capital, or Operating	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Notes
Administrative Services / Other								
Operations Building (Griffin)	Capital							Estimated Repl. Cost \$1,136,000
Information Technology (split 001, 002, 400)	Capital	23,600	10,000	10,000	10,000	10,000	10,000	Laptops, Battery Back Ups etc.
Accounting Software Phase 2 (split 001, 002, 400)	Capital	29,500						Total \$50 k to phase in Inventory
Motorola Radios (split)	Capital							Radios for Emergency Communic.
SUV (split)	Capital							Estimated Rep. Cost \$40,000
Map Room Mini Split	Capital							Estimated Repl. Cost \$7,000
Server Room Mini Split	Capital							Estimated Repl. Cost \$7,000
Operations Building 3.5 Ton A/C	Capital							Estimated Repl. Cost \$9,500
Operations Building Fencing	Capital							Estimated Repl. Cost \$35,000
Ford F550 Crane Truck	Capital							Estimated Repl. Cost \$100,000
Toyota Tacoma	Capital			25,000				Estimated Repl. Cost \$25,000
Ford Transit Van	Capital							Estimated Repl. Cost \$32,000
Toyota Tundra	Capital				40,000			Estimated Repl. Cost \$40,000
Toyota Tundra	Capital					40,000		Estimated Repl. Cost \$40,000
Ford F450	Capital					70,000		Estimated Repl. Cost \$70,000
Ford F250	Capital						60,000	Estimated Repl. Cost \$60,000
Ford Transit Connect	Capital						36,000	Estimated Repl. Cost \$36,000
Dodge Ram ProMaster City Van	Capital							Estimated Repl. Cost \$36,000
Dodge Ram ProMaster City Van (NEW)	Capital							Estimated Repl. Cost \$36,000
Ford F350 w/ Utility Body	Capital	90,000						Estimated Repl. Cost \$90,000 - NEW ITEM
1.75 CY Concrete Mixer Trailer (60/40 Split with GF)	Capital	42,000						Estimated Repl. Cost \$70,000
Bobcat E38 Excavator	Capital							Estimated Repl. Cost \$70,000
Forklift	Capital							Estimated Repl. Cost \$40,000
Bobcat T76 Compact Track Loader (60/40 split with GF)	Capital							Estimated Repl. Cost \$85,000
Kubota Hydraulic Breaker	Capital					12,000		Estimated Repl. Cost \$12,000
PJ Trailer	Capital					7,500		Estimated Repl. Cost \$7,500
14K GVWR Dump Trailer	Capital							Estimated Repl. Cost \$15,000
7K GVWR Dump Trailer	Capital							Estimated Repl. Cost \$10,000
(2) Variable Message Boards (VMB's)	Capital	14,000						Estimated Repl. Cost \$16,000 each
Valve Exercising Trailer	Capital							Estimated Repl. Cost \$42,000
Sewer Inspection Camera	Capital				7,200			Estimated Repl. Cost \$7,200
Wacker Neuson BPU 4045 Compactor (60/40 split)	Capital							Estimated Repl. Cost \$6,000



Capital Improvement Plan - Enterprise Fund

Fiscal Year 2024 - 2029

Fund/Department Project Description	Bond, Capital, or Operating	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Notes
60 kW Kohler Generator (Fixed) (Griffin)	Capital						70,000	Estimated Repl. Cost \$70,000
(2) 3" Single Diaphragm Pumps	Capital					5,000		Estimated Repl. Cost \$5,000
(2) 4" Trash Pump	Capital							Estimated Repl. Cost \$5,100
9 Cubic Feet Concrete Mixer	Capital						4,500	Estimated Repl. Cost \$4,500
Vac Trailer	Capital	95,000						Estimated Repl. Cost \$95,000 - NEW ITEM
New GPR Unit	Capital	25,000						Estimated Repl. Cost \$25,000
Trimble R2 GPS unit (cm)	Capital						15,000	Estimated Repl. Cost \$15,000
Genie Telehandler	Capital		75,000					Estimated Repl. Cost \$75,000
SCADA Technology	Capital		350,000					Estimated Repl. Cost \$350,000; 10 yr life
Billing Software	Capital		75,000					Purchase new billing software
Billing Interactive Voice Response (IVR) Service	Capital	4,000						Purchase IVR communication software
Onsite Fuel Storage Tank	Capital		10,000					Additional Fuel Storage Tank
Pole Barn	Capital							New Maintenance Building w/Shelving
(4) Shipping Containers	Capital							
Griffin Roundabout	Capital							
Main District Building	Bond	1,901,216						BOND - 59% of \$ 3.22M
Administrative Total		2,224,316	520,000	35,000	57,200	144,500	195,500	
Water								
Meter Replacement Project (50/50 with Irrigation)	Capital	171,000	3,883,125	3,883,125				multi phased, starting with box replacement in FY25
Crowd/Traffic Control Barrier	Capital					14,000		Estimated Repl. Cost \$14,000
Meter Pilot Program	Capital							Approved in FY23, carry forward
Concrete Mixing Trailer	Capital	14,000						
Insertion Valve Program	Capital	100,000	100,000	100,000	25,000	25,000	25,000	
Water Total		285,000	3,983,125	3,983,125	25,000	39,000	25,000	
Wastewater								
Liftstation Fencing	Capital	15,000						Commerce Lakes - Daniels Preserve LS #27
Lift Station Driveways	Capital	25,000						Commerce Lakes - Daniels Preserve LS #27
Emergency By-Pass Pump - Master Stations (NEW)	Capital	125,000	125,000	125,000				Hampton, Commerce, Girl Scout, Arborwood
Emergency By-Pass Pump - Master Stations (Existing)	Capital							Estimated Repl. Cost \$408,000; 68,000 each
Mobile Emergency By-Pass Pump	Capital		65,000					Estimated Repl. Cost \$260,000; 65,000 each
Generators (2 Mobile)	Capital	62,500						\$125,000 each; 25% HMGP Grant match
100 kW Cummins Diesel Generator (Fixed) (LS16)	Capital							Estimated Repl. Cost \$130,000



Capital Improvement Plan - Enterprise Fund

Fiscal Year 2024 - 2029

Fund/Department Project Description	Bond, Capital, or Operating	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Notes
12" FPL By-Pass Force Main	Capital		850,000					Funded by HMGP; 25% match requirement
Jetting Trailer	Capital			50,000				Estimated Repl. Cost \$50,000
Lift Station Panels (New)	Capital	30,000	30,000	30,000	30,000			Arrezzo & Materita
Master Manhole Lid Replacement Program	Capital	12,000	12,000	12,000	12,000	12,000	12,000	Estimated Repl. Cost \$3,000 each / 4 per year
(29) Lift Stations (General/Panel/Motors)	Capital	50,000	50,000	50,000	50,000	50,000	50,000	Estimated Repl. Cost \$20,000 each/ 2 per year
(29) Lift Stations (Rehabilitation)	Capital	150,000	150,000	150,000	150,000	150,000	80,000	FY25 - Commerce Lakes et. al.
ICS Gas Powered Pipe Saw with Spare Chains	Capital			3,800			3,800	Estimated Repl. Cost \$3,800
Spartan Tool Sewer Inspection Camera	Capital					11,100		Estimated Repl. Cost \$11,100; comp. w/ iPad
Waste Water Total		469,500	1,282,000	420,800	242,000	223,100	145,800	
Irrigation								
Meter Replacement Project (50/50 with Potable)	Capital	129,000	2,929,375	2,929,375				Anticipated SRF Funding
Hawthorne Wells	Capital							Funded by SRF - Approved
Rehabilitation of Irrigation Ground Water Wells	Capital							Estimated Repair Costs \$150,000
Irrigation Supply Pumphouse	Capital							Estimated Repl. Cost \$2,600,000; Design
Wells	Capital							Estimated Repl. Cost \$4,500,000
24-Inch Irrigation Meter	Capital							Estimated Repl. Cost \$25,000
12-Inch Irrigation Main (Facilities Item)	Capital		840,000					Anticipated SRF Funding
FPL Spray Irrigation System	Capital				850,000			Alternative Effluent Disposal
Generator for Irrigation Pumps	Capital	919,254						Funded by SRF - Approved
Irrigation Total		1,048,254	3,769,375	2,929,375	850,000	-	-	
Total		4,027,070	9,554,500	7,368,300	1,174,200	406,600	366,300	



Capital Improvement Plan - Enterprise Fund

Fiscal Year 2024 - 2029

Fund/Department Project Description	Bond, Capital, or Operating	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Notes
Enterprise Fund Total ALL		4,027,070	9,554,500	7,368,300	1,174,200	406,600	366,300	
Administrative		2,224,316	520,000	35,000	57,200	144,500	195,500	
Water		285,000	3,983,125	3,983,125	25,000	39,000	25,000	
Waste Water		469,500	1,282,000	420,800	242,000	223,100	145,800	
Irrigation		1,048,254	3,769,375	2,929,375	850,000	-	-	
CAPITAL Total		2,125,854	9,554,500	7,368,300	1,174,200	406,600	366,300	
Administrative		323,100	520,000	35,000	57,200	144,500	195,500	
Water		285,000	3,983,125	3,983,125	25,000	39,000	25,000	
Waste Water		469,500	1,282,000	420,800	242,000	223,100	145,800	
Irrigation		1,048,254	3,769,375	2,929,375	850,000	-	-	
BOND Total		1,901,216	-	-	-	-	50,000	
Administrative		1,901,216	-	-	-	-	-	

Notes

1.) The amounts included in the FY2025 column are the only projects/purchases included in the FY2025 budget. All other columns are placeholders at this point for potential future projects.

CAPITAL RESERVE STUDY		1,000,000	1,000,000	1,000,000	1,000,000	1,035,000	-
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Capital Improvement Plan - Pelican Preserve Fund

Fiscal Year 2024 - 2029

Fund/Department Project Description	Bond, Capital, or Operating	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Notes
Administrative								
Main District Building	Bond	451,136						BOND - 14% of \$3.22M
Motorola Radios (split)	Capital							Radios for Emergency Communic.
SUV (split)	Capital							Estimated Rep. Cost \$40,000
Information Technology (split 001, 002, 400)	Capital	5,600	3,000	3,000	3,000	3,000	3,000	Laptops, Battery Back Ups etc.
Accounting Software Phase 2 (split 001, 002, 400)	Capital	7,000						Total \$50 k to phase in Inventory
Boardwalk Replacement	Capital							Estimated Replacement \$1,200,000
Boardwalk Parking	Capital	15,000						Provided by KW
Utility Trailer - for Swirly Transport	Capital	4,500						Transportation for Swirley
Message board for Gatehouse area	Capital	-	-	-	-	-	-	This was discussed at a PPAC meeting - still want to do?
Administrative Total		483,236	3,000	3,000	3,000	3,000	3,000	
Waterway Management								
Adjustable Weirs	Bond							BOND - Completed in FY23
Pond Point Repairs	Capital	25,000	25,000	25,000	25,000	25,000	25,000	Provided by Ponds Committee
Ponds	Capital	150,000	150,000	150,000	150,000			Provided by Ponds Committee
Stormwater System Repairs	Capital	25,000	25,000	25,000	25,000	25,000	25,000	Provided by Ponds Committee
Pond Interconnect Pipe Repairs	Capital	25,000	25,000	25,000	25,000	25,000	25,000	Provided by Ponds Committee
Waterway Management Total		225,000	225,000	225,000	225,000	75,000	75,000	
Roadway, Landscape & Irrigation								
Bridges	Capital							
Curbs & Gutters	Capital						34,000	Based on Capital Reserve Study
Downspout Initiative	Capital	25,000	25,000	25,000	25,000	25,000	25,000	Provided by Ponds Committee
Entrance Monuments	Capital		250,000					Provided by Ponds Committee
Monuments (39)	Capital		8,000	8,000	8,000	8,000		
Monument Lighting	Capital	16,300	16,300	16,300	16,300			Provided by Landscape Subcommittee
Gatehouse	Capital	7,000	7,000	7,000	7,000	7,000	7,000	Based on Capital Reserve Study
Gatehouse Lighting	Capital							
Landscape Design & Improvements	Capital							
Roadways	Capital	300,000	255,000	255,000	167,000	167,000	167,000	Provided by SSSC - Funded from Reserves?
Road Striping	Capital							
Streetsigns	Capital	20,000	20,000	20,000	20,000	20,000	20,000	
Streetlights	Capital	32,000	32,000	32,000	32,000	32,000	32,000	Based on Capital Reserve Study
Sidewalks	Capital	75,000	75,000	75,000	75,000	75,000	75,000	
Speed Calming Devices	Capital	38,500	38,500					
Roadway, Landscape & Irrigation Total		513,800	726,800	438,300	350,300	334,000	360,000	



Capital Improvement Plan - Pelican Preserve Fund

Fiscal Year 2024 - 2029

Fund/Department Project Description	Bond, Capital, or Operating	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Notes
Total		1,222,036	954,800	666,300	578,300	412,000	438,000	

Notes

1.) The amounts included in the FY2025 column are the only projects/purchases included in the FY2025 budget. All other columns are placeholders at this point for potential future projects.

Pelican Preserve Fund Total ALL		1,222,036	954,800	666,300	578,300	412,000	438,000	
Administrative		483,236	3,000	3,000	3,000	3,000	3,000	
Waterway Management		225,000	225,000	225,000	225,000	75,000	75,000	
Roadway, Landscape & Irrigation		513,800	726,800	438,300	350,300	334,000	360,000	
CAPITAL Total		770,900	954,800	666,300	578,300	412,000	438,000	
Administrative		32,100	3,000	3,000	3,000	3,000	3,000	
Waterway Management		225,000	225,000	225,000	225,000	75,000	75,000	
Roadway, Landscape & Irrigation		513,800	726,800	438,300	350,300	334,000	360,000	
BOND Total		451,136	-	-	-	-	-	
Administrative		451,136	-	-	-	-	-	

CAPITAL RESERVE STUDY		165,600	171,400	177,400	183,600	190,000	482,100	
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Capital Improvement Plan - Stoneybrook Fund

Fiscal Year 2024 - 2029

Fund/Department Project Description	Bond, Capital, or Operating	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Notes
Roadway, Landscape & Irrigation								
Entrance Monuments	Capital	4,500	4,500	4,500	4,500	4,500	4,350	
Gatehouse	Capital	4,500	4,500	4,500	4,500	4,500	4,075	Based on Capital Reserve Study
Roadway, Landscape & Irrigation Total		9,000	9,000	9,000	9,000	9,000	130,725	
Total								
		9,000	9,000	9,000	9,000	9,000	130,725	

Notes

1.) The amounts included in the FY2025 column are the only projects/purchases included in the FY2025 budget. All other columns are placeholders at this point for potential future projects.

*Stoneybrook intends to finance the repairs of the sidewalks, roads, curbs & gutters once they are turned over

CAPITAL RESERVE STUDY		9,000	9,000	9,000	9,000	9,000	482,100	
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