Lely Community Development District ADOPTED 2027 Budget

Fiscal Year 2027 Budget

Office of the District Manager

	2025 Adopted Budget	2026 Adopted Budget	6 Months Ended 3/31/26	Projected Year-End	Variance 2026 Budget and Proposed Year-End	2027 ADOPTED Budget	
Revenue							
Non Ad Valorem Assessments	2,760,345	3,130,181	2,845,667	2,950,000	180,181	3,130,181	
Collier County School Board	25,400	25,400	-	25,400	-	25,400	
Non Ad Valorem Discount	(110,000)	(138,000)	-	-	(138,000)	(150,000)	
Collier County Board of Commissioners	6,000	19,500	-	19,500	-	19,500	
Interest Income	175,000	209,500	103,115	186,000	23,500	200,000	
CSA Revenue	1,142,921	1,341,530	761,370	1,520,000	(178,470)	1,520,000	**NOTE**
Disposition of Fixed Assets	15,000	50,000	-	50,000	-	50,000	
Other Miscellaneous Revenues	-	-	8,732	8,732	(8,732)	-	
Revenue Carry Forward	216,112	231,778	-	231,778	-	302,183	
Capital Reserve Transfer	713,000	831,000	-	831,000	-		
Total Revenues	**4,943,778**	**5,700,889**	**3,718,884**	**5,822,410**	**(121,521)**	**5,097,264**	
Professional & Administrative							
Board of Supervisor Fees	12,000	12,000	6,000	12,000	-	12,000	
Workshops/Community Outreach	6,000	6,000	3,000	6,000	-	6,000	
Transcription Services	3,000	3,000	2,840	5,679	(2,679)	3,000	
Management Fees	147,000	165,000	85,500	171,000	(6,000)	173,000	
Audit Fees	25,000	25,000	18,000	25,000	-	25,000	
Accounting Fees	37,000	47,000	21,710	43,420	3,580	49,000	
Special Assessment Roll Prep	5,500	5,500	5,500	5,500	-	6,200	
Legal Fees	35,000	35,000	48,353	80,000	(45,000)	50,000	
Engineering Fees	40,000	50,000	87,048	150,000	(100,000)	75,000	
Postage & Courier	1,500	1,500	415	829	671	1,500	
Computer Services/Website	3,000	5,000	1,049	2,098	2,903	5,500	
Rentals & Leases	1,900	1,900	1,145	2,290	(390)	1,900	
Insurance - General	101,778	101,778	98,671	98,671	3,107	108,000	
Printing & Binding (Xerox)	7,500	7,500	4,911	8,000	(500)	7,500	
Legal Advertising	4,000	4,000	1,190	2,380	1,620	4,000	
Office Supplies	1,100	1,100	612	1,225	(125)	1,100	
Payroll Service Expense	5,000	5,400	4,108	8,217	(2,817)	7,500	
Dues and Subscriptions	400	400	-	400	-	400	
Bank Charges	-	-	-	-	-	-	
Litigation Support	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	
Telephone	-	-	-	-	-	-	
Total Expenditures	**436,678**	**477,078**	**390,051**	**622,708**	**(145,630)**	**536,600**	

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Field Management Services						
Operations Manager Wages	154,148	159,000	87,589	175,177	(16,177)	164,000
Personnel Wages	899,500	927,000	422,040	844,080	82,920	950,000
Overtime Wages	20,000	30,000	18,837	30,000	-	30,000
Retirement	-	168,522	69,705	139,410	29,112	170,000
Payroll Tax Expense	72,000	89,500	40,428	80,855	8,645	92,000
Insurance - Health & Life	165,000	180,000	76,849	153,697	26,303	189,000
Insurance - Workers Comp	75,000	50,000	34,829	34,829	15,171	65,000
Telephone	5,500	6,000	3,337	6,673	(673)	6,000
Utility Services	8,000	8,000	4,611	9,222	(1,222)	8,000
Horticultural Dumpster	14,000	20,000	11,744	23,487	(3,487)	20,000
Rentals & Leases	13,000	20,000	13,913	27,827	(7,827)	20,000
Office Supplies	6,000	6,000	4,602	9,203	(3,203)	6,000
Dues & Subscriptions	4,000	500	1,200	2,400	(1,900)	1,000
Repairs & Maintenance Building	6,000	6,000	26,932	30,000	(24,000)	6,000
Contractual Services	209,000	51,000	32,301	60,000	(9,000)	60,000
Uniforms	17,000	17,000	2,600	5,201	11,799	17,000
Total Expenditures	**1,514,000**	**1,738,522**	**851,515**	**1,456,883**	**106,462**	**1,804,000**
Landscaping						
Repairs & Maint - Fuel	70,000	70,000	30,775	61,549	8,451	70,000
Parts & Operating Equip & Parts	60,000	70,000	42,264	84,528	(14,528)	70,000
Fertilizer & Chemicals	165,000	165,000	89,458	178,916	(13,916)	165,000
Flower Program	50,000	60,000	30,023	60,000	-	65,000
Mulch Program	62,000	62,000	78,223	78,223	(16,223)	70,000
Plant Replacement Program	42,000	55,000	30,177	24,823	30,177	55,000
Horses	28,000	20,000	6,275	12,551	7,449	15,000
Misc. Expense	-	-	731	-	-	-
Total Expenditures	**477,000**	**502,000**	**307,926**	**500,590**	**1,410**	**510,000**
Water Management						
Electric Services	30,000	30,000	13,449	26,897	3,103	30,000
Chemicals	75,000	75,000	77,262	154,524	(79,524)	90,000
Aerators & Fountains	6,000	6,000	3,449	6,897	(897)	6,000
Plant Replacement	5,000	5,000	-	5,000	-	5,000
Other Contractual Services	3,000	3,000	3,289	6,579	(3,579)	3,000
Total Expenditures	**119,000**	**119,000**	**97,448**	**199,896**	**(80,896)**	**134,000**

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Lighting						
Electric Services	55,000	55,000	25,527	51,053	3,947	55,000
Operating Supplies	10,000	6,000	4,728	9,457	(3,457)	6,000
Contractual Services	30,000	45,000	33,188	45,000	-	45,000
Total Expenditures	**95,000**	**106,000**	**63,443**	**105,510**	**490**	**106,000**
Access Control						
Personnel Wages	210,000	246,000	101,896	203,792	42,208	252,000
Overtime	5,000	564	79	158	406	564
Retirement	-	33,530	17,125	34,251	(721)	35,000
Payroll Tax Expense	16,000	16,524	7,901	15,802	722	17,000
Insurance - Health & Life	34,000	34,000	15,710	31,420	2,580	34,000
Insurance Workers Comp	3,500	3,500	1,833	3,666	(166)	3,500
Cell Phone	2,400	2,400	1,013	2,025	375	2,400
Rentals & Leases	-	-	-	-	-	-
Repairs & Maintenance Parts	4,000	4,000	3,124	6,249	(2,249)	4,000
Contractual Services	-	3,000	3,538	7,075	(4,075)	3,000
Uniforms	1,200	1,200	132	264	936	1,200
Total Expenditures	**276,100**	**344,718**	**152,352**	**304,703**	**40,015**	**352,664**
Roadway						
Contractual Services	9,000	50,000	13,115	26,230	23,770	50,000
Total Expenditures	**9,000**	**50,000**	**13,115**	**26,230**	**23,770**	**50,000**
Irrigation						
Electric Services	150,000	150,000	84,603	169,207	(19,207)	157,000
Effluent Water Charges	350,000	500,000	228,611	457,223	42,777	545,000
Chemical	15,000	20,000	6,660	13,320	6,680	20,000
Repairs & Maint - General	70,000	100,000	34,167	68,334	31,666	100,000
Contractual Services	5,000	50,000	-	-	50,000	50,000
Total Expenditures	**590,000**	**820,000**	**354,042**	**708,083**	**111,917**	**872,000**

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Capital Outlay						
Vehicles	145,000	130,000	118,562		130,000	110,000
Pumps and Motors	-	40,000	-	40,000	-	75,000
Equipment	150,000	163,000	58,068	75,000	88,000	106,650
Capital Outlay	-	-	69,862	69,862	(69,862)	-
Streetlights	50,000	50,000	-		50,000	50,000
Lake Bank Restoration	350,000	350,000	-	350,000	-	350,000
GIS Mapping	3,000	3,000	-	3,000	-	3,000
Landscape/Trees	-	-	-		-	50,000
Irrigation Main Line/Valves	-	45,000	-		45,000	150,000
Streetscape Retoration (Capatalizing)	15,000	50,000	-		50,000	40,000
Total Expenditures	**713,000**	**831,000**	**246,492**	**537,862**	**293,138**	**934,650**
Other Fees & Charges						
Property Appraiser Fees	11,000	11,000	22,984	29,984	(18,984)	22,000
Tax Collector Fees	53,000	53,000	56,913	65,000	(12,000)	60,000
Contingency Reserve	150,000	148,571	-		148,571	150,000
Capital Reserve	500,000	500,000	-		500,000	500,000
					-	
Total Expenditures	**714,000**	**712,571**	**79,898**	**94,984**	**617,587**	**732,000**
Total All Expenditures	**4,943,778**	**5,700,889**	**2,556,280**	**4,557,450**	**968,262**	**6,031,914**
Excess Revenues (Expenditures)	**-**	**-**	**1,162,603**	**1,264,959**	**(1,089,782)**	**(934,650)**
ERUs		**3,140**				**3,140**
CSA Units		**1,345**				**1,345**
Total Units		**4,485**				**4,485**
Assessment		**997**				**997**