Board of Supervisors Workshop

Thursday, August 6, 2026 - 2:00 PM
Gateway Services CDD Offices - Meeting Room, located at 13240 Griffin Drive, Fort Myers, FL 33913-7956

Click on the below link to listen to the meeting:
https://www.youtube.com/@GSCDD/streams

1. **CALL TO ORDER**

2. **ITEMS FOR DISCUSSION**
   - **A.** Budget Discussion

3. **ADJOURNMENT**

At times, members of various committees established by the Board of Supervisors (BOS) may be present at meetings of the BOS and the members of those committees may participate at meetings of the BOS as to matters being heard by the BOS. Such committees include, but are not limited to: Pelican Preserve Advisory Committee, Parks and Recreation Advisory Committee and any other committee or subcommittees that may be established by the BOS of the District. Further, at times, members of the BOS and members of various committees or subcommittees may be present at and may participate at meetings of other committees or subcommittees.

Gateway Services Community Development District

Agenda Item Summary **Green Sheet Number: 2.A**

Budget Discussion

1. **Requested Motion**: **Meeting Date**: August 6, 2026

Continue budget discussion and make recommendations for updates to staff.

2. **Agenda**:	3. **Requirement/Purpose**:	4. **Submitter of Information**:
ITEMS FOR DISCUSSION	Administrative Agenda Items	Laura LeRoy

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5. **Background**:

During the PPAC meeting on 7/9/26, there was discussion regarding the Pelican Preserve Ponds budget, PPAC requested that Ponds discuss and make a recommendation at their 8/10/26 meeting, PPAC will review and make a recommendation at their 8/13/26 meeting and the Board will see the recommendation at the 8/20/26 Public Hearing meeting. The attached version is the one approved on June 4, 2026 (high water mark).

Attachments:

1. FY27 Budget Approved 6-4-26.pdf

APPROVED BUDGET

2027

VERSION FOUR









GATEWAY SERVICES CDD

DATE: JUNE 4, 2026

GATEWAY
SERVICES CDD

Fiscal Year 2027 Assessment Chart (Breakdown by Fund)

Gateway and Pelican Preserve

**Includes 4% gross up*

Product Type	GF Units	LB EAUs	DS Units	General Funds (001 and 002)	Lake Bank Debt Service Fund	Series 2023 Debt Service Fund	FY27 Assessment Per Unit*	FY26 Assessment Per Unit*	Net Change	% Change
General Fund (001)										
Gateway Single Family	3,984	3,984.0	3,984.0	$964.20	$175.09	$157.32	$1,296.61	$1,285.62	$10.99	0.9%
Gateway Multifamily	890	890.0	890.0	$718.25	$175.09	$116.18	$1,009.51	$1,019.24	($9.73)	-1.0%
Arborwood	143	143.0	143.0	$752.77	$175.09	$157.32	$1,085.17	$1,067.59	$17.58	1.6%
Gateway Golf Course	1	223.8	1.0	$64,887.02	$39,184.15	$18,090.13	$122,161.30	$119,659.91	$2,501.39	2.1%
Gateway Commercial **	185	1,100.0	1.0	$910,059.81	$192,601.11	$150,273.54	$1,252,934.46	$1,147,103.74	$105,830.72	9.2%
Shared GF (001)/ PP (002)	890									
C-5	168	-	168.0	$975.03	$0.00	$28.00	$1,003.03	$875.36	$127.67	14.6%
PP Commercial **	11	-	1.0	$474,059.34	$0.00	$6,837.23	$480,896.57	$391,220.03	$89,676.54	22.9%
Pelican Preserve (002)										
Pelican Preserve Single Family	1,668	-	1,668.0	$1,190.06	$0.00	$33.37	$1,223.43	$1,185.98	$37.45	3.2%
Pelican Preserve Multi Family	830	-	830.0	$1,011.97	$0.00	$24.88	$1,036.84	$1,063.70	($26.86)	-2.5%
Pelican Preserve GC	1	-	1.0	$315,583.97	$0.00	$13,465.72	$329,049.69	$250,876.57	$78,173.12	31.2%

** Lump sum, varies by property

GATEWAY
SERVICES CDD

Fiscal Year 2027 Assessment Chart (Breakdown by Silo)

Gateway and Pelican Preserve

O & M ONLY, Does Not Include Debt Service

Assumes all large capital projects will be funded by alternative debt financing sources or reserves and not assessed.

**Includes 4% gross up*

Product Type	Units	Roadway Allocation	Water Management Allocation	Parks & Rec Allocation	Total Admin Allocation	Pelican Preserve Admin Allocation	Gateway Admin Assessment	FY27 Total Allocation	FY27 Assessment Per Unit*	FY26 Assessment	Net Change	% Change
General Fund 001												
Gateway Single Family	3,984	$1,560,367.61	$370,021.75	$951,133.44	$963,001.20	$0.00	($156,793.27)	$3,687,730.73	$964.20	$973.48	($9.28)	-1.0%
Gateway Multifamily	890	$177,524.92	$43,565.18	$212,477.10	$215,128.28	$0.00	($35,026.61)	$613,668.87	$718.25	$748.24	($29.99)	-4.0%
Arborwood	143	$56,007.17	$13,281.40	$5,113.59	$34,565.56	$0.00	($5,627.87)	$103,339.85	$752.77	$755.45	($2.68)	-0.4%
Gateway Golf Course	1	$26,594.20	$32,024.34	$35.57	$4,344.85	$0.00	($707.42)	$62,291.54	$64,887.02	$66,920.91	($2,033.89)	-3.0%
Gateway Commercial	185	$737,039.27	$92,653.53	$6,579.92	$44,655.37	$0.00	($7,270.67)	$873,657.42	$4,919.24	$793,460.44	$80,196.98	10.1%
Shared GF 001/ PP 002												
C-5	168	$65,622.05	$51,674.05	$6,007.58	$40,551.90	$0.00	($6,602.55)	$157,253.03	$975.03	$847.36	$127.67	15.1%
PP Commercial	11	$344,343.09	$107,935.57	$393.35	$2,896.56	$0.00	($471.61)	$455,096.97	$43,096.30	$369,007.49	$86,089.48	23.3%
Pelican Preserve 002												
Pelican Preserve Single Family	1,668	$389,215.78	$669,339.05	$59,646.66	$402,622.48	$384,796.04	$0.00	$1,905,620.02	$1,190.06	$1,152.61	$37.45	3.2%
Pelican Preserve Multi Family	830	$193,674.52	$191,159.36	$29,680.29	$200,345.72	$191,475.25	$0.00	$806,335.13	$1,011.97	$1,038.82	($26.85)	-2.6%
Pelican Preserve GC	1	$51,846.38	$238,332.48	$35.76	$6,517.27	$6,228.71	$0.00	$302,960.61	$315,583.97	$237,410.85	$78,173.12	32.9%

GATEWAY
SERVICES CDD

Fiscal Year 2027 Allocation of Shared Costs

*** Change to 50/50 Shared Admin & Enterprise Fund (400)*

Account Description	FY2026 Budget	FY2027 Budgeted Amount	Allocation by Fund: General Fund & Pelican Preserve Shared	Allocation by Fund: Enterprise Fund (400)
			50.0%	50.0%
Administrative				
P/R-Board of Supervisors	24,000	24,000	12,000	12,000
Payroll - Taxes	1,836	1,836	918	918
Attorney Fees	45,000	45,000	22,500	22,500
Engineering Fees	35,000	10,000	5,000	5,000
Management & Accounting Services	56,000	58,000	29,000	29,000
Developer & Resident Reviews	-	30,000	15,000	15,000
Auditing Services	28,000	39,000	19,500	19,500
Public Officials Insurance	13,125	7,000	3,500	3,500
Legal Advertising	15,000	15,000	7,500	7,500
Dues, Licenses, Subscriptions	15,000	15,000	7,500	7,500
Subtotal	**232,961**	**244,836**	**122,418**	**122,418**
Operational Admin Services				
Payroll - Salaries	1,303,221	1,347,439	919,695	427,744
Payroll - Overtime	2,000	3,369	2,299	1,069
Payroll - PTO Buyout	65,261	67,540	46,100	21,441
Payroll - Processing Fees	12,000	18,000	9,000	9,000
Payroll - Bonus	35,000	35,000	17,500	17,500
Payroll - Market Adjustments	66,951	-	-	-
Payroll - Taxes	112,641	111,181	75,398	35,783
Retirement Benefits	73,622	85,327	56,550	28,776
Health and Life Insurance	207,013	225,048	171,797	53,251
Workers' Compensation	29,567	30,422	20,771	9,650
Professional Fees	20,000	20,000	10,000	10,000
Professional Fees - HR fees	9,000	5,000	2,500	2,500
Telephone/Fax/Internet Services	2,700	18,000	9,000	9,000
Postage	1,000	1,000	500	500
Cellular Service	23,000	25,000	12,500	12,500
Internet Fiber Service	6,000	-	-	-
Utilities - Lift Stations	1,500	1,500	750	750
Building Utilities - Electricity	16,000	26,000	13,000	13,000
Building Utilities - Water/Sewer	6,000	8,000	4,000	4,000
Building Utilities - Other	10,000	10,000	5,000	5,000
Rentals & Leases	7,000	7,000	3,500	3,500
Admin Office Rent Expense	31,000	-	-	-
Insurance (Liab., Auto, Property)	200,000	200,000	100,000	100,000
Vehicle Maintenance	22,000	40,000	20,000	20,000
Building Maintenance & Repairs	40,000	40,000	20,000	20,000
Printing	1,500	-	-	-
Marketing Expenses	10,000	7,500	3,750	3,750
Meeting Minutes Prep.	11,000	11,000	5,500	5,500
Website & Newsletter	5,000	5,000	2,500	2,500
Team Events	5,000	7,000	3,500	3,500

GATEWAY SERVICES CDD

Fiscal Year 2027 Allocation of Shared Costs

*** Change to 50/50 Shared Admin & Enterprise Fund (400)*

Account Description	FY2026 Budget	FY2027 Budgeted Amount	Allocation by Fund: General Fund & Pelican Preserve Shared	Allocation by Fund: Enterprise Fund (400)
			50.0%	**50.0%**
Computer Support	105,000	119,200	59,600	59,600
Agenda & Document Hosting	6,500	11,500	5,750	5,750
Office Supplies	2,000	-	-	-
Computer Equipment & Peripherals	40,000	40,000	20,000	20,000
Operating Supplies	15,000	10,000	5,000	5,000
Vehicle Operations	45,000	45,000	22,500	22,500
Emergency Supplies	4,000	4,000	2,000	2,000
Education / Training	10,000	8,000	4,000	4,000
Software License Fees and Renewals	53,500	65,500	32,750	32,750
Dues, Licenses, Subscriptions	6,000	6,000	3,000	3,000
Capital Projects & Equipment*	-	-	-	-
Capital Projects Reserves	62,047	-	-	-
Admin Building O&M	100,000	85,000	42,500	42,500
GIS Mapping	59,000	60,000	30,000	30,000
Subtotal	**2,843,023**	**2,809,526**	**1,762,211**	**1,047,315**
Total	**$ 3,075,984**	**$ 3,054,362**	**$ 1,884,629**	**$ 1,169,733**

GATEWAY SERVICES CDD

Fiscal Year 2027 Allocation of Parks & Rec Costs

Account Description	FY2026 Budget	FY2027 Budgeted Amount	001 General Fund Amount	002 Pelican Preserve Amount
			92.9%	7.1%
Parks & Recreation (includes Special Events)				
Payroll - Salaries	245,490	346,246	321,796	24,449
Payroll - Overtime	2,455	3,462	3,218	244
Payroll - PTO Buyout	12,274	17,312	16,090	1,222
Payroll - Market Adjustments	8,049	-	-	-
Payroll - Taxes	20,523	28,077	26,094	1,983
Retirement Benefits	13,413	13,935	12,951	984
Health and Life Insurance	21,235	52,030	48,356	3,674
Workers' Compensation	7,420	10,597	9,849	748
Attorney Fees	2,500	2,000	1,859	141
Contract Svcs - Security Services	55,000	66,743	62,030	4,713
Contr Svcs - Landscaping	210,000	235,000	218,406	16,594
Utility Services - Trash Removal	5,600	10,000	9,294	706
Utility Services - Irrigation	23,000	23,000	21,376	1,624
Utility Services - Electric	26,000	28,600	26,580	2,020
R&M Fun Park	18,000	-	-	-
R&M - Irrigation	20,000	30,000	27,882	2,118
R&M - Signage	7,500	3,500	3,253	247
Tools and Equipment	5,000	7,500	6,970	530
Maintenance & Repairs	90,000	95,200	88,478	6,722
Sod Installation - Dog Park	20,000	-	-	-
Sod Replacement - Soccer Field	70,000	95,000	88,292	6,708
District Events	50,000	50,000	46,469	3,531
Meeting Minutes Prep.	3,000	3,000	2,788	212
Holiday Lighting & Decorations	15,000	35,000	35,000	-
Uniforms	1,000	1,000	929	71
Education / Training	2,500	2,750	2,556	194
Software License Fees and Renewals		13,000	12,082	918
Commons Park O&M	150,000	130,000	120,820	9,180
Capital Projects & Equipment*	208,000	81,350	75,606	5,744
Capital Projects Reserves*	56,745	44,600	41,451	3,149
Total Parks & Recreation	**1,369,703**	**1,428,903**	**1,330,476**	**98,427**
Swimming Pool				
Attorney Fees	2,500	1,000	929	71
Contr Svcs - Landscaping	40,700	40,700	37,826	2,874
Telephone/Fax/Internet Services	1,600	-	-	-
Utility - Trash Removal	4,000	-	-	-
Utility - Irrigation	14,000	-	-	-
Utility - Electric	12,000	13,500	12,547	953
Propane/ Natural Gas	20,000	22,000	20,447	1,553
Maintenance & Repairs	75,000	35,000	32,529	2,471
Total Swimming Pool	**169,800**	**112,200**	**104,277**	**7,923**
Total Parks & Recreation/Pool	**1,539,503**	**1,541,103**	**1,434,753**	**106,350**

*** Details in Fund 300**

GATEWAY SERVICES CDD

Fiscal Year 2027 Operating Budget -- General Fund (001)

Description	Adopted FY 2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
REVENUES			
Interest - Investments	$ 175,000	$ 180,000	$ 5,000
Interest - Tax Collector	-	-	-
Special Assmnts- Tax Collector	5,060,003	5,148,692	88,689
Special Assmnts- Discounts	(202,400)	(205,948)	(3,548)
Donations	-	25,000	25,000
Other Miscellaneous Revenues	62,047	50,000	(12,047)
Soccer Park Use	150,000	200,000	50,000
Parking Fee Income	-	40,000	40,000
Stormwater/Road Review Fees	-	10,000	10,000
Insurance Reimbursements	-	-	-
Lee Cty Park Impact Fees	489,702	-	(489,702)
Dog Park Revenues	7,000	-	(7,000)
TOTAL REVENUES	**5,741,352**	**5,447,744**	**(293,608)**
EXPENDITURES			
ADMINISTRATIVE SERVICES			
P/R-Board of Supervisors	8,000	8,000	-
Payroll - Taxes	612	612	-
Attorney Fees	15,000	15,000	-
Engineering Fees	11,667	3,333	(8,334)
Management & Accounting Services	18,667	19,333	666
Developer & Resident Reviews	-	10,000	10,000
Auditing Services	9,333	13,000	3,667
Public Officials Insurance	4,375	2,333	(2,042)
Legal Advertising	5,000	5,000	-
Dues, Licenses, Subscriptions	5,000	5,000	-
Total Administrative Services	**77,654**	**81,612**	**3,958**
OPERATIONAL ADMIN SERVICES			
Payroll - Salaries	610,344	613,130	2,786
Payroll - Overtime	667	1,533	866
Payroll - PTO Buyout	30,551	30,733	182
Payroll - Processing Fees	4,000	6,000	2,000
Payroll - Bonus	11,667	11,667	(0)
Payroll - Market Adjustments	20,011	-	(20,011)
Payroll - Taxes	51,503	50,265	(1,238)
Retirement Benefits	33,662	37,700	4,038
Health and Life Insurance	107,117	114,532	7,415
Workers' Compensation	14,045	13,848	(197)
Professional Fees	6,600	6,667	67
Professional Fees - HR fees	2,970	1,667	(1,303)
Telephone/Fax/Internet Services	891	6,000	5,109

GATEWAY SERVICES CDD

Fiscal Year 2027 Operating Budget -- General Fund (001)

Description	Adopted FY 2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
Postage	330	333	3
Cellular Service	7,590	8,333	743
Internet Fiber Service	1,980	-	(1,980)
Utilities - Lift Stations	495	500	5
Building Utilities - Electricity	5,280	8,667	3,387
Building Utilities - Water/Sewer	1,980	2,667	687
Building Utilities - Other	3,300	3,333	33
Rentals & Leases	2,310	2,333	23
Admin Office Rent Expense	10,230	-	(10,230)
Insurance (Liab., Auto, Property)	66,000	66,667	667
Vehicle Maintenance	7,260	13,333	6,073
Building Maintenance & Repairs	13,200	13,333	133
Printing	495	-	(495)
Marketing Expenses	3,300	2,500	(800)
Meeting Minutes Prep.	3,630	3,667	37
Website & Newsletter	1,650	1,667	17
Team Events	1,650	2,333	683
Computer Support	34,650	39,733	5,083
Agenda & Document Hosting	2,145	3,833	1,688
Office Supplies	660	-	(660)
Computer Equipment & Peripherals	13,200	13,333	133
Operating Supplies	4,950	3,333	(1,617)
Vehicle Operations	14,850	15,000	150
Emergency Supplies	1,320	1,333	13
Education / Training	3,300	2,667	(633)
Software License Fees and Renewals	17,655	21,833	4,178
Dues, Licenses, Subscriptions	1,980	2,000	20
Capital Projects & Equipment*	-	-	-
Capital Projects Reserves	20,476	-	(20,476)
Admin Building O&M	33,000	28,333	(4,667)
GIS Mapping	19,470	20,000	530
Total Operational Admin Services	**1,192,364**	**1,174,807**	**(17,556)**
LANDSCAPE SERVICES			
Contr Svcs - Landscaping	1,157,500	1,192,225	34,725
Utility Fees	120,000	120,000	-
Tree Trimming Services	156,500	156,500	-
Tree Replacement Program	55,000	-	(55,000)
Landscape - Mulch	135,000	88,000	(47,000)
Plant Replacement Program	135,000	-	(135,000)
Landscape Replacement	135,000	190,000	55,000
Irrigation R&M - Landscaping	30,000	50,000	20,000
Licenses, Training	2,000	1,500	(500)
Capital Projects & Equipment	-	-	-
Capital Projects Reserves	-		-
Total Landscape Services	**1,926,000**	**1,798,225**	**(127,775)**

GATEWAY SERVICES CDD

Fiscal Year 2027 Operating Budget -- General Fund (001)

Description	Adopted FY 2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
WATERWAY MGMT SERVICES			
Attorney Fees	10,000	5,000	(5,000)
Engineering Fees	15,000	7,500	
Cell Service for Data Loggers	4,500	4,500	-
Utilities - Aerators	20,000	20,000	-
Stock Fish	10,000	10,000	-
Staff Gauges	-	-	-
Shared Flowway Maintenance	17,287	17,287	-
Lake Maintenance	180,000	180,000	-
Tools and Equipment	10,000	7,500	(2,500)
Wetland Maintenance	111,000	111,000	-
Wetland Plantings	15,000	10,000	(5,000)
Aerators - R&M	50,000	50,000	-
Littoral Restoration	25,000	25,000	-
Stormwater System-Pipe & Catch Basin Clng	-	15,000	15,000
Wetlands - Surveying, Encroachments, Disposal	2,000	1,500	(500)
Stormwater Basin/Valley Gutter Repair	-	5,000	5,000
Maintenance for Data Loggers	48,000	30,000	(18,000)
Water Quality Testing & Supplies	25,000	25,000	-
Drone Equipment & Training	15,000	-	
NPDES Compliance	600	600	-
Licenses, Training	2,500	8,500	6,000
Capital Projects & Equipment*	23,500	6,000	(17,500)
Capital Projects Reserves	48,099	5,600	(42,499)
Total Waterway Management Services	**632,486**	**544,987**	**(64,999)**
PARKS & RECREATION (includes Special Events)			
Payroll - Salaries	245,490	321,796	76,306
Payroll - Overtime	2,455	3,218	763
Payroll - PTO Buyout	12,274	16,090	3,815
Payroll - Market Adjustments	8,049	-	(8,049)
Payroll - Taxes	20,523	26,094	5,572
Retirement Benefits	13,413	12,951	(462)
Health and Life Insurance	21,235	48,356	27,121
Workers' Compensation	7,420	9,849	2,430
Attorney Fees	2,500	1,859	(641)
Contract Svcs - Security Services	55,000	62,030	7,030
Contr Svcs - Landscaping	210,000	218,406	8,406
Utility Services - Trash Removal	5,600	9,294	3,694
Utility Services - Irrigation	23,000	21,376	(1,624)
Utility Services - Electric	26,000	26,580	580
R&M Fun Park	18,000	-	(18,000)
R&M - Irrigation	20,000	27,882	7,882
R&M - Signage	7,500	3,253	(4,247)
Tools and Equipment	5,000	6,970	1,970
Maintenance & Repairs	90,000	88,478	(1,522)
Sod Installation - Dog Park	20,000	-	(20,000)
Sod Replacement - Soccer Field	70,000	88,292	18,292
District Events	50,000	46,469	(3,531)
Meeting Minutes Prep.	3,000	2,788	(212)
Holiday Lighting & Decorations	15,000	35,000	20,000
Uniforms	1,000	929	(71)
Education / Training	2,500	2,556	56
Software License Fees and Renewals		12,082	

GATEWAY SERVICES CDD

Fiscal Year 2027 Operating Budget -- General Fund (001)

Description	Adopted FY 2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
Commons Park O&M	150,000	120,820	(29,180)
Capital Projects & Equipment*	208,000	75,606	(132,394)
Capital Projects Reserves*	56,745	41,451	(15,294)
Total Parks & Recreation	**1,369,703**	**1,330,476**	**(51,310)**
PUBLIC WORKS			
Attorney Fees	5,000	5,000	-
Engineering Fees	15,000	7,500	(7,500)
Electricity - Fountain	9,500	11,000	1,500
FPL Expenses - Streetlights	100,000	208,560	108,560
R&M-Signage	7,500	15,000	7,500
Tools and Equipment	10,000	10,000	-
Street Sweeping Services	11,000	11,000	-
Griffin RAB Fountain R&M	6,000	6,000	-
Road/Sidewalk Maintenance	-	17,500	17,500
Safety Equipment	4,000	2,000	(2,000)
Team Uniforms	5,200	5,200	-
Education / Training	4,000	4,000	-
R&M - Streetlights	10,000	-	(10,000)
Capital Projects & Equipment*	30,000	13,000	(17,000)
Capital Projects Reserves*	112,109	55,100	(57,009)
Total Public Works	**329,309**	**370,860**	**41,551**
SWIMMING POOL			
Attorney Fees	2,500	929	(1,571)
Contr Svcs - Landscaping	40,700	37,826	(2,874)
Telephone/Fax/Internet Services	1,600	-	(1,600)
Utility - Trash Removal	4,000	-	(4,000)
Utility - Irrigation	14,000	-	(14,000)
Utility - Electric	12,000	12,547	547
Propane/ Natural Gas	20,000	20,447	447
Maintenance & Repairs	75,000	32,529	(42,471)
Total Swimming Pool	**169,800**	**104,277**	**(65,523)**
PUBLIC SAFETY SERVICES			
Contr Svcs - Police Patrol	25,000	25,000	-
Total Public Safety Services	**25,000**	**25,000**	**-**

GATEWAY
SERVICES CDD

Fiscal Year 2027 Operating Budget -- General Fund (001)

Description	Adopted FY 2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
OTHER FEES AND CHARGES			
Payroll - Salaries	-	-	-
ProfServ-Trustee Fees	7,000	7,500	(500)
ProfServ-Assessment Methodology			-
Misc-Assessment Collection Fees	12,670		12,670
Misc. Contingency	40,000		40,000
Misc - Board/Resident requests	-	10,000	(10,000)
Trsf to Fixed Asset Reserve			-
Capital Outlay - Digital Message Board	-		-
Gateway Commons Construction	3,222,652		3,222,652
Capital Outlay - Admin Bldg Construction	-		-
Main Admin Building Construction	1,853,378		1,853,378
Bond Projects - Admin		66,000	
Bond Projects - P&R		1,950,900	
Bond Projects - Public Works/Roadways	3,538,800	578,200	2,960,600
Bond Projects - Public Works/Landscaping		2,984,247	(2,984,247)
Bond Projects - Waterways	847,000	55,000	792,000
Interest Expense	-		-
Total Other Fees & Charges	**9,521,500**	**5,651,847**	**5,886,553**
TOTAL EXPENDITURES	**15,243,816**	**11,082,091**	**(4,161,724)**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (9,502,463)**	**$ (5,634,347)**	**$ 3,868,116**
OTHER FINANCING SOURCES (USES)			
Transfers - Out	-	-	-
Transfers - In	-	-	-
Use of Bond Proceeds - Admin (GW)	60,000	66,000	6,000
Use of Bond Proceeds - Parks & Rec (GW)	1,867,848	1,950,900	83,052
Use of Bond Proceeds - Roads/PW (GW)	3,538,800	578,200	(2,960,600)
Use of Bond Proceeds - Landscaping (GW)	-	2,984,247	2,984,247
Use of Bond Proceeds - Water Management (GW)	847,000	55,000	(792,000)
Use of Bond Proceeds - Admin Building (GW)	977,400	-	(977,400)
Use of Carryforward/Interest for Admin Bldg	848,978	-	(848,978)
Use of Carryforward/Interest for Commons Park	715,102	-	(715,102)
Use of Carryforward for Admin expenses (GW)	170,000	-	(170,000)
Use of Reserves (GW)	-		-
Total Other Financing Sources (Uses)	**9,025,128**	**5,634,347**	**(3,390,781)**
NET CHANGE IN FUND BALANCE	**$ (477,335)**	**$ -**	**$ 477,335**

*** Details in Fund 300**

GATEWAY SERVICES CDD

Fiscal Year 2027 Operating Budget -- Pelican Preserve Fund (002)

Description	Adopted FY 2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
REVENUES			
Interest - Investments	$ 100,000	$ 100,000	$ -
Special Assmnts- Tax Collector	3,631,739	4,192,927	561,188
Special Assmnts- Reserves	-	-	-
Fire Impact Fees	-	-	-
Settlements			
Insurance Reimbursements			
Special Assmnts- Discounts	(145,270)	(167,717)	(22,447)
Other Miscellaneous Revenues	-	-	-
TOTAL REVENUES	**3,586,469**	**4,125,210**	**538,741**
EXPENDITURES			
ADMINISTRATIVE SERVICES			
P/R-Board of Supervisors	3,999	4,000	(1)
Payroll - Taxes	306	306	-
Attorney Fees	7,500	7,500	-
Engineering Fees	5,833	1,667	4,166
Management & Accounting Services	9,333	9,667	(334)
Developer & Resident Reviews	-	5,000	(5,000)
Auditing Services	4,667	6,500	(1,833)
Public Officials Insurance	2,188	1,167	1,021
Legal Advertising	2,500	2,500	-
Dues, Licenses, Subscriptions	2,500	2,500	-
Total Administrative Services	**38,826**	**40,806**	**(1,980)**
OPERATIONAL ADMIN SERVICES			
Payroll - Salaries	305,172	306,565	(1,393)
Payroll - Overtime	333	766	(433)
Payroll - PTO Buyout	15,275	15,367	(92)
Payroll - Processing Fees	2,000	3,000	(1,000)
Payroll - Bonus	5,833	5,833	(0)
Payroll - Market Adjustments	10,006	-	10,006
Payroll - Taxes	25,751	25,133	618
Retirement Benefits	16,831	18,850	(2,019)
Health and Life Insurance	53,559	57,266	(3,707)
Workers' Compensation	7,022	6,924	98
Professional Fees	3,400	3,333	67
Professional Fees - HR fees	1,530	833	697
Telephone/Fax/Internet Services	459	3,000	(2,541)
Postage	170	167	3
Cellular Service	3,910	4,167	(257)
Internet Fiber Service	1,020	-	1,020
Utilities - Lift Stations	255	250	5
Building Utilities - Electricity	2,720	4,333	(1,613)
Building Utilities - Water/Sewer	1,020	1,333	(313)
Building Utilities - Other	1,700	1,667	33
Rentals & Leases	1,190	1,167	23
Admin Office Rent Expense	5,270	-	5,270
Insurance (Liab., Auto, Property)	34,000	33,333	667
Vehicle Maintenance	3,740	6,667	(2,927)
Building Maintenance & Repairs	6,800	6,667	133

GATEWAY SERVICES CDD

Fiscal Year 2027 Operating Budget -- Pelican Preserve Fund (002)

Description	Adopted FY 2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
Printing	255	-	255
Marketing Expenses	1,700	1,250	450
Meeting Minutes Prep.	1,870	1,833	37
Website & Newsletter	850	833	17
Team Events	850	1,167	(317)
Computer Support	17,850	19,867	(2,017)
Agenda & Document Hosting	1,105	1,917	(812)
Office Supplies	340	-	340
Computer Equipment & Peripherals	6,800	6,667	133
Operating Supplies	2,550	1,667	883
Vehicle Operations	7,650	7,500	150
Emergency Supplies	680	667	13
Education / Training	1,700	1,333	367
Software License Fees and Renewals	9,095	10,917	(1,822)
Dues, Licenses, Subscriptions	1,020	1,000	20
Capital Projects & Equipment*	-	-	-
Capital Projects Reserves	10,548	-	10,548
Admin Building O&M	17,000	14,167	2,833
GIS Mapping	10,030	10,000	30
Total Operational Admin Services	**600,859**	**587,404**	**13,455**
OPERATING EXPENSES			
Attorney Fees	20,000	20,000	-
Professional Fees	-	3,000	(3,000)
Engineering Fees	40,000	40,000	-
Utility - Irrigation	12,000	-	12,000
Electricity - Signs	7,200	3,000	4,200
Vehicle Maintenance	2,500	2,500	-
Tools & Equipment	4,000	4,000	-
Meeting Minutes Prep.	9,000		9,000
Vehicle Operations	4,000	4,000	-
Total Operating Expenses	**98,700**	**76,500**	**22,200**
SAFETY & SECURITY			
Contr Svcs - Security Services	350,000	345,000	5,000
Contr Svcs - Police Patrol	15,000	20,000	(5,000)
Streetlights	157,400	210,000	(52,600)
Utilities - Gatehouse	10,500	8,000	2,500
R&M - Sidewalks	40,000	10,000	30,000
R&M - Signage	17,500	10,000	7,500
R&M - Roadway	30,000	20,000	10,000
Safety & Security - Other	40,000	20,000	20,000
Speed Monitoring Devices	-	12,000	(12,000)
Street Sweeping Services	9,000	12,000	(3,000)
Gatehouse Repair & Maintenance	63,000	20,000	43,000
Pressure Washing	-	30,000	
R&M Streetlights	70,000	-	70,000
Capital Outlay - Sidewalks		70,000	(70,000)
Capital Outlay - Roads	400,000	200,000	200,000
GIS Web Portal	15,000	15,000	-
Cap Outlay - Vehicles	-	30,000	(30,000)
Capital Projects Reserve	-	100,000	(100,000)
Total Safety & Security	**1,217,400**	**1,132,000**	**115,400**

GATEWAY SERVICES CDD

Fiscal Year 2027 Operating Budget -- Pelican Preserve Fund (002)

Description	Adopted FY 2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
LANDSCAPE SERVICES			
Contr Svcs - Landscaping	388,447	388,447	(0)
Utility - Irrigation	-	12,000	(12,000)
R&M - Other Landscaping	30,000	30,000	-
Plant Replacement Program	-		-
Annual Tree Trimming	144,000	144,000	-
Monuments and Signs	15,000	15,000	-
Tree/Sod Replacement	-	-	-
Landscape Replacement	85,000	85,000	-
Shared Entry Feature	16,000	16,000	-
Irrigation Maintenance	14,000	14,000	-
Holiday Lighting & Decorations	25,000	25,000	-
GIS Web Portal	15,000	15,000	-
Capital Projects Reserve	-	-	-
Total Landscape Services	**732,447**	**744,447**	**(12,000)**
WATERWAY MANAGEMENT SERVICES			
Contr Svcs - Lakes	135,000	130,000	5,000
R&M - Stormwater System	10,000	75,000	(65,000)
Basin 6 Flowway	12,000	12,000	(12,000)
Fish Gate & Aerator Maint.	10,000	10,000	-
Vine Control & removal	10,000	10,000	-
Littoral Restoration	40,000	25,000	15,000
Pond Aeration	147,000	141,000	6,000
R&M Drain Boxes	25,000	25,000	-
Conservation & Wetlands	90,000	90,000	-
Pond Bank Improvements	600,000	650,000	(50,000)
Shared Flowway Maintenance	8,218	9,000	(782)
GIS Web Portal	20,000	20,000	-
Capital Projects Reserve	-	70,000	(70,000)
Total Waterway Management Services	**1,107,218**	**1,267,000**	**(171,782)**
PARKS & RECREATION (includes Special Events)			
Payroll - Salaries	-	24,449	(24,449)
Payroll - Overtime	-	244	(244)
Payroll - PTO Buyout	-	1,222	(1,222)
Payroll - Market Adjustments	-	-	-
Payroll - Taxes	-	1,983	(1,983)
Retirement Benefits	-	984	(984)
Health and Life Insurance	-	3,674	(3,674)
Workers' Compensation	-	748	(748)
Attorney Fees	-	141	(141)
Contract Svcs - Security Services	-	4,713	(4,713)
Contr Svcs - Landscaping	-	16,594	(16,594)
Utility Services - Trash Removal	-	706	(706)
Utility Services - Irrigation	-	1,624	(1,624)
Utility Services - Electric	-	2,020	(2,020)
R&M Fun Park	-	-	-
R&M - Irrigation	-	2,118	(2,118)
R&M - Signage	-	247	(247)
Tools and Equipment	-	530	(530)
Maintenance & Repairs	-	6,722	(6,722)

Description	Adopted FY 2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
Sod Installation - Dog Park	-	-	-
Sod Replacement - Soccer Field	-	6,708	(6,708)
District Events	-	3,531	(3,531)
Meeting Minutes Prep.	-	212	(212)
Holiday Lighting & Decorations	-	-	-
Uniforms	-	71	(71)
Education / Training	-	194	(194)
Software License Fees and Renewals	-	918	(918)
Commons Park O&M	-	9,180	(9,180)
Capital Projects & Equipment*	-	5,744	(5,744)
Capital Projects Reserves*	-	3,149	(3,149)
Total Parks & Recreation	**-**	**98,427**	**(98,427)**
SWIMMING POOL			
Attorney Fees	-	71	(71)
Contr Svcs - Landscaping	-	2,874	(2,874)
Telephone/Fax/Internet Services	-	-	-
Utility - Trash Removal	-	-	-
Utility - Irrigation	-	-	-
Utility - Electric	-	953	(953)
Propane/ Natural Gas	-	1,553	(1,553)
Maintenance & Repairs	-	2,471	(2,471)
Total Swimming Pool	**-**	**7,923**	**(7,923)**
OTHER FEES AND CHARGES			
ProfServ-Trustee Fees	3,500	4,000	(500)
Share of Admin Project Funding (PP)	-	34,000	
Share of P&R Project Funding (PP)	-	149,100	
Share of Waterway Project Funding (PP)	-	-	
Share of Roadway Project Funding (PP)	-	11,800	
Share of Landscape Project Funding (PP)	-	60,903	
Monuments & Signs	-		-
Misc-Assessment Collection Cost	9,767		9,767
HOA Agreement	-		-
Capital Outlay - Admin Bldg Construction*	454,211		454,211
Main Admin Building (Bond)*	506,800		506,800
Principal Debt Retirement	-		-
Interest Expense	-		-
ProfServ-Assessment Methodology			
Capital Projects Reserve	-	60,000	(60,000)
Total Other Fees and Charges	**974,278**	**319,803**	**910,278**
TOTAL EXPENDITURES	**4,769,728**	**4,274,310**	**875,571**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (1,183,259)**	**$ (149,100)**	**$ 1,414,312**

GATEWAY SERVICES CDD

Fiscal Year 2027 Operating Budget -- Pelican Preserve Fund (002)

Description	Adopted FY 2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
OTHER FINANCING SOURCES (USES)			
Use of Carryforward (PP)	263,000		(263,000)
Use of Bond Proceeds - Admin Shared (PP)*	506,800		(506,800)
Use of Reserves (PP)	400,000		(400,000)
Share of Admin Project Funding (PP)	-	-	
Share of P&R Project Funding (PP)	-	149,100	
Share of Waterway Project Funding (PP)	-	-	
Share of Roadway Project Funding (PP)	-	-	-
Share of Landscape Project Funding (PP)	-	-	-
Total Other Financing Sources (Uses)	**$ 1,169,800**	**$ 149,100**	**$ (1,169,800)**
NET CHANGE IN FUND BALANCE	**$ (13,459)**	**$ -**	**$ 244,512**

GATEWAY SERVICES CDD

Fiscal Year 2027 Operating Budget -- Lake Bank Restoration Fund (006)

Description	FY 2025 Actual	Adopted FY 2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
REVENUES				
Special Assmnts- Tax Collector	$ -	$ -	$ -	$ -
TOTAL REVENUES	**-**	**-**	**-**	**-**
EXPENDITURES				
WATERWAY MGMT SERVICES				
Impr - Lake Bank Restoration	3,841,929	1,000,000	9,000,000	(8,000,000)
Total Waterway Management Services	**3,841,929**	**1,000,000**	**9,000,000**	**(8,000,000)**
TOTAL EXPENDITURES	**3,841,929**	**1,000,000**	**9,000,000**	**(8,000,000)**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (3,841,929)**	**$ (1,000,000)**	**$ (9,000,000)**	**$ (8,000,000)**
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	3,484,222	1,000,000	6,750,000	5,750,000
Total Other Financing Sources (Uses)	**3,484,222**	**1,000,000**	**6,750,000**	**5,750,000**
NET CHANGE IN FUND BALANCE	**$ (357,707)**	**$ -**	**$ (2,250,000)**	**$ (2,250,000)**

GATEWAY SERVICES CDD

Fiscal Year 2027 Operating Budget -- Enterprise Fund (400)

Description	Adopted FY2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
REVENUES			
Interlocal Agreement	$ -	$ -	-
Grant Proceeds	4,635,405	-	(4,635,405)
Water Revenue	3,226,700	3,969,086	742,386
Irrigation Revenue	1,381,500	1,736,799	355,299
Sewer Revenue	3,138,800	3,170,188	31,388
Availability Fee Revenue	25,000	25,000	-
Meter Fees	15,000	15,000	-
Penalties	25,000	60,000	35,000
Interest - Investments	109,000	150,000	41,000
Other Miscellaneous Revenues	10,000	10,000	-
ROW Fees	-	-	-
Insurance Reimbursements	-	-	-
Connection Fees - W/S	300,000	-	(300,000)
TOTAL REVENUES	**12,866,405**	**9,136,073**	**(3,730,332)**
EXPENSES			
ADMINISTRATIVE SERVICES			
P/R-Board of Supervisors	11,998	12,000	(2)
Payroll - Taxes	918	918	-
Attorney Fees	22,500	22,500	-
Engineering Fees	17,500	5,000	12,500
Management & Accounting Services	28,000	29,000	(1,000)
Developer & Resident Reviews	-	15,000	(15,000)
Auditing Services	14,000	19,500	(5,500)
Public Officials Insurance	6,563	3,500	3,063
Legal Advertising	7,500	7,500	-
Dues, Licenses, Subscriptions	-	7,500	(7,500)
Total Administrative Services	**108,979**	**122,418**	**(13,439)**
OPERATIONAL ADMIN SERVICES			
Payroll - Salaries	387,705	427,744	(40,039)
Payroll - Overtime	1,000	1,069	(69)
Payroll - PTO Buyout	19,435	21,441	(2,006)
Payroll - Processing Fees	6,000	9,000	(3,000)
Payroll - Bonus	17,500	17,500	-
Payroll - Market Adjustments	36,935	-	36,935
Payroll - Taxes	35,387	35,783	(396)
Retirement Benefits	23,129	28,776	(5,647)
Health and Life Insurance	46,337	53,251	(6,914)
Workers' Compensation	8,499	9,650	(1,151)
Professional Fees	10,000	10,000	-
Professional Fees - HR fees	4,500	2,500	2,000
Telephone/Fax/Internet Services	1,350	9,000	(7,650)
Postage	500	500	-
Cellular Service	11,500	12,500	(1,000)
Internet Fiber Service	3,000	-	3,000
Utilities - Lift Stations	750	750	-
Building Utilities - Electricity	8,000	13,000	(5,000)
Building Utilities - Water/Sewer	3,000	4,000	(1,000)
Building Utilities - Other	5,000	5,000	-
Rentals & Leases	3,500	3,500	-
Admin Office Rent Expense	15,500	-	15,500
Insurance (Liab., Auto, Property)	100,000	100,000	-

Description	Adopted FY2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
Vehicle Maintenance	11,000	20,000	(9,000)
Building Maintenance & Repairs	20,000	20,000	-
Printing	750	-	750
Marketing Expenses	5,000	3,750	1,250
Meeting Minutes Prep.	5,500	5,500	-
Website & Newsletter	2,500	2,500	-
Team Events	2,500	3,500	(1,000)
Computer Support	52,500	59,600	(7,100)
Agenda & Document Hosting	3,250	5,750	(2,500)
Office Supplies	1,000	-	1,000
Computer Equipment & Peripherals	20,000	20,000	-
Operating Supplies	7,500	5,000	2,500
Vehicle Operations	22,500	22,500	-
Emergency Supplies	2,000	2,000	-
Education / Training	5,000	4,000	1,000
Software License Fees and Renewals	26,750	32,750	(6,000)
Dues, Licenses, Subscriptions	3,000	3,000	-
Capital Projects & Equipment*	-	-	-
Capital Projects Reserves	31,024	-	31,024
Admin Building O&M	50,000	42,500	7,500
GIS Mapping	29,500	30,000	
Total Operational Admin Services	**1,049,801**	**1,047,315**	**2,986**
UTILITY SERVICES			
Payroll - Salaries	738,812	696,858	41,954
Payroll - Overtime	34,000	34,843	(843)
Payroll - PTO Buyout	36,941	34,843	2,098
Payroll Taxes	2,826	2,665	160
Retirement Benefits	24,952	44,827	(19,875)
Health and Life Insurance	145,149	167,558	(22,409)
Workers' Compensation	23,443	22,228	1,215
ProfServ-Trustee Fees	8,300	12,000	(3,700)
Attorney Fees	45,000	20,000	25,000
Professional Fees	10,000	45,000	(35,000)
Billing IT Support	30,000	-	30,000
Billing IT Support - Asset Management	-	-	-
Engineering Fees	43,000	62,000	(19,000)
Billing IT License Fees	-	12,000	(12,000)
AMI Metering - Maintenance Support & License	-	90,500	(90,500)
Billing IT Support - AMI Zenner	15,500	-	15,500
Contracts-Bulk Potable Water	1,512,500	1,663,750	(151,250)
Contracts-Bulk Wastewater	1,149,500	1,264,450	(114,950)
Contractual Svcs-Locate Services	1,500	1,500	-
Contractual Svcs-Odor Control	90,000	90,000	-
Water Quality Analysis-Health Department	12,000	12,000	-
Water Quality Testing	20,000	12,000	8,000
Water Quality Testing Supplies	5,000	5,000	-
Contr Svcs - Landscaping (Lift Station)	11,500	11,500	-
Postage - Utility Billing	17,000	18,500	(1,500)
Cellular Service	11,100	18,100	(7,000)
Cell Service for Tablet Devices	2,200	-	2,200
Cell Service for Metering Services	1,300	-	1,300
Cell Service for SCADA	7,600	-	7,600
Electricity	210,000	231,000	(21,000)

GATEWAY SERVICES CDD

Fiscal Year 2027 Operating Budget -- Enterprise Fund (400)

Description	Adopted FY2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
R&M - Equipment	10,000	10,000	-
R&M - Lift Station	45,000	35,000	10,000
R&M -SCADA System	-	-	-
Tools & Equipment	20,000	15,000	5,000
R&M AMI Metering	9,000	-	9,000
R&M AMI Non Warranty	25,000	-	25,000
Manhole Maintenance & Repairs	20,000	20,000	-
Video Inspections	150,000	200,000	(50,000)
Irrigation Maintenance	50,000	50,000	-
R & M - Water Distribution	75,000	60,000	15,000
R & M - Wastewater Collection	100,000	225,000	(125,000)
R & M - Irrigation Distribution	75,000	60,000	15,000
Fire Hydrant Repairs	40,000	25,000	15,000
Generator & Bypass Pump Maint.	20,000	25,000	(5,000)
Printing - Billing	9,950	12,000	(2,050)
Bank Fees	4,000	4,000	-
Safety Equipment	3,000	3,000	-
Lee County Agreement Obligation	172,500	172,500	-
Annual Lee County True-Up	100,000	350,000	(250,000)
Sanitary Sewer Jetting	40,000	20,000	20,000
Inventory	175,000	100,000	75,000
Meter Boxes	5,000	1,500	3,500
Meters & Supplies	100,000	50,000	50,000
Team Uniforms	16,000	16,000	-
Billing Supplies	1,300	600	700
R&M Meters & Supplies	2,500	5,200	(2,700)
Inventory - Electric	30,000	30,000	-
Education / Training	10,000	10,000	-
Dues, Licenses, Subscriptions	3,000	3,000	-
Deptreciation Expense	-	-	-
Amortization Expense	-	-	-
Total Utility Services	**5,520,372**	**6,075,922**	**(555,550)**
TOTAL OPERATING REVENUE	**12,866,405**	**9,136,073**	**(3,730,332)**
TOTAL OPERATING EXPENSES	**6,679,152**	**7,245,655**	**(566,003)**
OPERATING INCOME	**6,187,253**	**1,890,418**	**(4,296,335)**
DEBT SERVICE			
Debt Service Principal	125,182	576,765	(451,583)
Debt Service Interest	166,889	165,414	1,475
Total Debt Service	**292,071**	**742,179**	**(450,108)**

GATEWAY SERVICES CDD

Fiscal Year 2027 Operating Budget -- Enterprise Fund (400)

Description	Adopted FY2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
CAPITAL PROJECTS & RESERVES			
Reserve - Capital Projects	742,900	400,000	342,900
Reserve - Facility Expansion	-	-	-
Reserve - Maintenance Program	500,000	346,239	153,761
Capital Projects	924,000	402,000	522,000
Meter Replacement Project	10,134,069	4,800,000	5,334,069
12" Forcemain	4,635,405	-	4,635,405
Main Admin Building Construction	4,049,974	-	4,049,974
Share of Admin Project Funding	-	100,000	(100,000)
Total Capital Projects & Reserves	**20,986,348**	**6,048,239**	**14,938,109**
NON-OPERATING SOURCES (USES)			
Interfund Transfer - In	924,000	-	(924,000)
Use of Maintenance Program Funds	-	-	-
Use of Reserves and/or Connection Fees	-	100,000	100,000
Loan/Note Proceeds (SRF)	10,134,069	4,800,000	(5,334,069)
Grant Proceeds	4,635,405	-	(4,635,405)
Use of Bond Funds	2,135,800	-	(2,135,800)
Use of Carryforward/Interest	590,554	-	(590,554)
Use of Loan Proceeeds (FH)	1,264,620	-	(1,264,620)
Comp/Loss-Gen'l Capt'l Assets		-	-
Extraordinary Items (Gain)	-	-	-
Transfers Out	-	-	-
Total Non-operating Sources (Uses)	**19,684,448**	**4,900,000**	**(14,784,448)**
NET CHANGE IN POSITION	**$ 4,593,282**	**$ (0)**	**$ (4,592,782)**

GATEWAY SERVICES CDD

Fiscal Year 2026 Debt Service Budget

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

Description	Adopted FY 2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
REVENUES			
Special Assmnts- Tax Collector	$ 921,014	$ 921,013	$ (1)
Special Assmnts- Discounts	(36,841)	(36,841)	0
TOTAL REVENUES	**884,173**	**884,172**	**(1)**
EXPENDITURES			
DEBT SERVICE PAYMENTS			
Principal Debt Retirement	425,000	440,000	(15,000)
Interest Expense	423,900	409,844	14,056
Misc-Assessment Collection Cost	32,235	33,994	(1,758)
Total Debt Service Payments	**881,135**	**883,838**	**(2,702)**
TOTAL EXPENDITURES	**881,135**	**883,838**	**(2,702)**
OTHER FINANCING SOURCES (USES)			
Interfund Transfer - In	-	-	-
Operating Transfers-Out	-	-	-
Pymt to Escrow Acct-Refunding	-	-	-
Total Other Financing Sources (Uses)	**-**	**-**	**-**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 3,037**	**335**	**2,702**

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

Fiscal Year 2026 Debt Service Budget

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

Description	FY 2026 Budget	FY2027 Budget	Budget Variance Fav/(UnFav)
REVENUES			
Special Assmnts- Tax Collector	$ 101,315	$ 101,315	$ (0)
Special Assmnts- Discounts	(4,053)	(4,053)	0
TOTAL REVENUES	**97,262**	**97,262**	**0**
EXPENDITURES			
DEBT SERVICE PAYMENTS			
Principal Debt Retirement	45,000	50,000	(5,000)
Interest Expense	45,141	43,716	1,425
Misc-Assessment Collection Cost	3,546	-	3,546
Total Debt Service Payments	**93,687**	**93,716**	**(3,575)**
TOTAL EXPENDITURES	**93,687**	**93,716**	**(3,575)**
OTHER FINANCING SOURCES (USES)			
Interfund Transfer - In	-	-	-
Total Other Financing Sources (Uses)	**-**	**-**	**-**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**3,575**	**$ 3,546**	**$ (3,575)**

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**

GATEWAY SERVICES CDD

Fiscal Year 2026 Debt Service Budget

Debt Service Fund (205) - Lake Bank Restoration Loans

Description	Adopted FY 2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
REVENUES			
Special Assessment Levy	$ 981,693	$ 1,110,189	$ 128,496
Tax Collector/Property Appraiser/Discounts	(39,268)	(44,408)	(5,140)
Interest - Investments	-	-	-
TOTAL REVENUES	**942,425**	**1,065,782**	**123,357**
EXPENDITURES			
ADMINISTRATIVE SERVICES			
ProfServ-Trustees Fees	5,500	5,500	-
Auditing Services	2,500	5,000	(2,500)
Total Administrative Services	**8,000**	**10,500**	**(2,500)**
DEBT SERVICE PAYMENTS			
Principal Debt Retirement	820,832	$948,498	(127,666)
Interest Expense	113,593	$106,784	6,809
Total Debt Service Payments	**934,425**	**1,055,282**	**(120,857)**
OTHER FEES AND CHARGES			
Reserve - Other	140,164	158,292	(18,128)
Miscellaneous Collection Fees	-	-	-
Total Other Fees & Charges	**140,164**	**158,292**	**(18,128)**
TOTAL EXPENDITURES	**1,082,589**	**1,224,074**	**(141,485)**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**(140,164)**	**(158,292)**	**(18,128)**
OTHER FINANCING SOURCES (USES)			
Use of Fund Balance	140,164	158,292	18,128
Total Other Financing Sources (Uses)	**140,164**	**158,292**	**18,128**
NET CHANGE IN FUND BALANCE	**$ -**	**$ -**	**$ (0)**

GATEWAY SERVICES CDD

Fiscal Year 2027 Capital Projects Budget -- General Fund (300)

Description	FY 2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
REVENUES			
UTILIZATION OF UNDESIGNATED RESERVES	-	-	$ -
Interest - Investments	$ -	$ -	$ -
Lee Cty Park Impact Fees	-	-	$ -
Insurance Reimbursements	-	-	$ -
Interest - Investments	-	-	$ -
Tax Collector/Property Appraiser	-	-	$ -
Total Revenues	**-**	**-**	**-**
EXPENDITURES			
PARKS & RECREATION			
Pool Deck Resurfacing	160,000	-	160,000
Bleachers	10,000	-	10,000
Zero Turn Mower	-	8,350	(8,350)
Soccer Goals	-	40,000	(40,000)
FPL Linear Park Improvements	25,000	-	25,000
Kubota RTVX4-SKLH-1	-	23,000	(23,000)
PRAC funds for projects/programs	-	-	-
Total Parks & Recreation	**195,000**	**71,350**	**123,650**
SWIMMING POOL			
Pool Vacuums	13,000	10,000	3,000
Total Swimming Pool	**13,000**	**10,000**	**3,000**
WATERWAY MANAGEMENT SERVICES			
Trailer		6,000	
Total Waterway Management Services	**23,500**	**6,000**	**23,500**
ROADWAY SERVICES			
Vehicle	30,000	-	30,000
Mini Excavator	-	8,000	(8,000)
Trailer		5,000	
Total Roadway Services	**30,000**	**13,000**	**22,000**
OTHER FEES AND CHARGES			
Capital Reserves (addition)	-	-	-
Total Other Fees & Charges	**-**	**-**	-
TOTAL EXPENDITURES	**261,500**	**100,350**	**172,150**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**(261,500)**	**(100,350)**	**172,150**

Fiscal Year 2027 Capital Projects Budget -- General Fund (300)

Description	FY 2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
OTHER FINANCING SOURCES (USES)			
Transfer In (Fund 001)	248,500	100,350	(148,150)
Transfer In - Future Reserve	279,000	-	(279,000)
Extraordinary Loss	-	-	-
Debt Proceeds (loan)	-	-	-
Total Other Financing Sources (Uses)	**527,500**	**100,350**	**(427,150)**
Net change in Fund Balance	**$ 266,000**	**$ -**	**$ (255,000)**

GATEWAY SERVICES CDD

Fiscal Year 2027 Capital Projects Budget -- Enterprise Fund (301)

Description	FY 2026 Budget	FY 2027 Budget	Budget Variance Fav/(UnFav)
REVENUES			
Interest - Investments	$ -	$ -	$ -
TOTAL REVENUES	**-**	**-**	**-**
EXPENSES			
ADMINISTRATIVE			
Trailer	-	5,000	(5,000)
SCADA System Upgrades	40,000	50,000	(10,000)
Total Administrative	**130,000**	**55,000**	**75,000**
UTILITY SERVICES			
Water			
Insertion Valve	250,000	100,000	150,000
Meter Replacement Project	10,134,069	4,800,000	5,334,069
Total Water	**10,384,069**	**4,900,000**	**5,484,069**
Wastewater			
Sewer Jetting Trailer	80,000		80,000
Lift Station Panels	30,000	40,000	(10,000)
Emergency By-Pass Pump	125,000		125,000
Mobile Emergency By-Pass Pump	-	65,000	(65,000)
12" FPL By-Pass Force Main	4,635,405		4,635,405
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	180,000	(30,000)
Odor Control (2) Girl Scout & Stoneybrook	97,000		97,000
Total Wastewater	**5,179,405**	**347,000**	**4,832,405**
TOTAL EXPENSES	**15,693,474**	**5,302,000**	**10,391,474**
OPERATING INCOME	**(15,693,474)**	**(5,302,000)**	**10,391,474**
OTHER FINANCING SOURCES (USES)			
Attorney Fees	-	-	-
Use of Capital Reserves	924,000	-	-
Debt Proceeds (SRF Loan)	10,134,069	4,800,000	(5,334,069)
Grant Proceeds	4,635,405		(4,635,405)
Interfund Transfer - In	-	502,000	502,000
Operating Transfers-Out	-	-	-
Total Other Financing Sources (Uses)	**15,693,474**	**5,302,000**	**(9,467,474)**
Net Change in Position	**$ -**	**$ -**	**$ 924,000**