

Fiscal Year 2018



April 7, 2017

Dunes
Community Development District

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Dunes

Community Development District

General Fund

Expense Code	Description	Actuals thru 9/30/2016	Amended Budget FY 2017	Actual Thru 2/28/2017	Projected Next 7 Months	Total Projected 9/30/2017	Proposed Budget FY 2018
REVENUES							
001.300.31900.10000	Maintenance Assessments	\$167,000	\$167,000	\$129,599	\$37,401	\$167,000	\$167,000
001.300.36100.11000	Interest Income	\$1,094	\$0	\$610	\$525	\$1,135	\$0
	Carryforward Surplus	\$175,710	\$136,691	\$194,842	\$0	\$194,842	\$21,809
001.300.38100.10000	Transfer from Water & Sewer Fund Surplus Account	\$80,000	\$80,000	\$0	\$80,000	\$80,000	\$80,000
001.300.38100.10000	Transfer from Bridge Fund Surplus Account	\$93,000	\$93,000	\$0	\$93,000	\$93,000	\$93,000
TOTAL REVENUES		\$516,804	\$476,691	\$325,051	\$210,926	\$535,977	\$361,809
EXPENDITURES							
Administrative							
001.310.51300.11000	Supervisor Fees	\$12,000	\$14,000	\$4,400	\$7,000	\$11,400	\$14,000
001.310.51300.21000	FICA Expense	\$918	\$1,071	\$337	\$536	\$872	\$1,071
001.310.51300.31100	Engineering	\$0	\$5,000	\$0	\$2,500	\$2,500	\$5,000
001.310.51300.31500	Attorney	\$4,360	\$10,000	\$2,786	\$3,901	\$6,687	\$10,000
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$8,034	\$12,000	\$7,650	\$748	\$8,398	\$12,000
001.310.51300.32200	Annual Audit	\$4,000	\$4,000	\$3,200	\$0	\$3,200	\$4,000
001.310.51300.34000	Management Fees	\$10,000	\$10,000	\$4,167	\$5,833	\$10,000	\$10,000
001.310.51300.35100	Computer Time	\$1,000	\$1,000	\$417	\$583	\$1,000	\$1,000
001.310.51300.40000	Travel Expenses	\$1,480	\$2,400	\$0	\$945	\$945	\$2,400
001.310.51300.42000	Postage & Express Mail	\$2,743	\$3,000	\$930	\$1,301	\$2,231	\$3,000
001.310.51300.42500	Printing	\$1,484	\$2,000	\$543	\$760	\$1,303	\$2,000
001.310.51300.45000	Insurance	\$10,754	\$12,000	\$10,912	\$0	\$10,912	\$12,000
001.310.51300.48000	Advertising Legal & Other	\$1,161	\$1,500	\$416	\$297	\$714	\$1,500
001.310.51300.49000	Bank Charges	\$417	\$500	\$238	\$170	\$407	\$500
001.310.51300.49100	Contingencies	\$1,237	\$4,000	\$0	\$4,000	\$4,000	\$4,000
001.310.51300.51000	Office Supplies	\$308	\$2,000	\$78	\$56	\$134	\$2,000
001.310.51300.54000	Dues (FSDA), Licenses & Subscriptions	\$175	\$2,000	\$175	\$0	\$175	\$2,000
001.320.53800.12000	Salaries	\$99,093	\$103,814	\$39,037	\$58,070	\$97,107	\$103,814
001.320.53800.21000	FICA Taxes	\$8,313	\$8,895	\$3,792	\$4,442	\$8,234	\$8,895
001.320.53800.22000	Pension Expense	\$5,917	\$6,229	\$1,365	\$4,094	\$5,458	\$6,229
001.320.53800.23000	Health Insurance Benefits	\$8,189	\$14,382	\$5,704	\$8,004	\$13,709	\$9,500
001.320.53800.24000	Workers Comp Insurance	\$1,260	\$1,600	\$419	\$1,325	\$1,743	\$1,600
001.320.53800.64000	Capital Improvements (See Capital Improvements List)	\$8,995	\$17,000	\$0	\$17,000	\$17,000	\$17,000
Administrative		\$191,838	\$238,391	\$86,563	\$121,565	\$208,128	\$233,509
(Less Contribution from Transfer, Surplus and Interest)		(\$115,000)	(\$138,691)				(\$133,809)
Total Administrative Raised From Assessment		\$76,838	\$99,700				\$99,700

Dunes

Community Development District

General Fund

Expense Code	Description	Actuals thru 9/30/2016	Amended Budget FY 2017	Actual Thru 2/28/2017	Projected Next 7 Months	Total Projected 9/30/2017	Proposed Budget FY 2018
General & Stormwater System Maintenance							
001.320.53800.43000	Electric (7 Aerators)	\$12,633	\$15,000	\$4,951	\$6,931	\$11,881	\$15,000
001.320.53800.46000	Building Maintenance	\$13,291	\$15,000	\$5,538	\$7,753	\$13,291	\$15,000
001.320.53800.46200	Landscaping	\$23,714	\$24,000	\$9,054	\$12,600	\$21,654	\$24,000
001.320.53800.46300	Tree & Shrub Removal	\$2,425	\$10,000	\$2,000	\$2,800	\$4,800	\$10,000
001.320.53800.46500	Lake Maintenance	\$8,930	\$26,000	\$3,246	\$4,545	\$7,791	\$26,000
001.320.53800.46700	Storm Drain System Maintenance	\$54,479	\$130,000	\$85,996	\$44,004	\$130,000	\$20,000
001.320.53800.49300	Repair and Replacement Equipment	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000
001.320.53800.49200	Repair and Replacement Floating Aerators	\$14,653	\$10,300	\$3,032	\$4,245	\$7,276	\$10,300
001.320.53800.52100	Grass Carp	\$0	\$3,000	\$0	\$3,000	\$3,000	\$3,000
General & Stormwater System Maintenance		\$130,124	\$238,300	\$113,816	\$90,877	\$204,694	\$128,300
(Less Contribution from Transfer, Surplus and Interest)		(\$58,000)	(\$81,000)				(\$61,000)
General & Stormwater System Maintenance From Assessment		\$72,124	\$157,300				\$67,300
TOTAL EXPENDITURES		\$321,962	\$476,691	\$200,380	\$212,442	\$412,822	\$361,809
TOTAL EXPENDITURES RAISED FROM ASSESSMENT		\$148,962	\$257,000				\$167,000
FUND BALANCE		\$194,842	\$0	\$124,671	(\$1,516)	\$123,155	\$0

BUDGET HIGHLIGHTS FY 2018

1. Assessments will be increased slightly from last years level even with funds coming from transfers from W & S Fund, Bridge Fund and Surplus.
2. Payroll includes an average 3% increase over FY 2017 Budget.
3. See Capital Improvements List.

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/2016	Adopted Budget FY 2017	Actual Thru 2/28/2017	Projected Next 7 Months	Total Projected 9/30/2017	Proposed Budget FY 2018
OPERATING REVENUES							
041.300.34300.30000	Water Revenue	\$1,297,133	\$994,666	\$399,824	\$609,123	\$1,008,947	\$994,666
041.300.34300.50000	Sewer Revenue	\$1,057,296	\$882,985	\$368,057	\$515,279	\$883,336	\$882,985
041.300.34300.76000	Irrigation/Effluent	\$1,448,841	\$1,096,489	\$581,369	\$813,917	\$1,395,286	\$1,096,489
041.300.34300.10000	Meter Fees	\$31,022	\$20,000	\$9,500	\$13,300	\$22,800	\$20,000
041.300.34300.10100	Connection Fees - W, S & I (8 units)	\$53,000	\$36,000	\$4,500	\$6,300	\$10,800	\$36,000
041.300.36900.10000	CPC Effluent Agreement	\$30	\$40	\$0	\$0	\$0	\$40
041.300.34900.10200	Backflow Preventor/Misc.	\$1,400	\$100	\$525	\$735	\$1,260	\$100
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
041.300.36900.10000	Misc. Income / Penalty	\$18,541	\$15,000	\$3,333	\$4,666	\$7,999	\$15,000
TOTAL REVENUES		\$3,907,263	\$3,045,280	\$1,367,108	\$1,963,320	\$3,330,427	\$3,045,280
OPERATING EXPENSES							
Administrative							
041.310.51300.31100	Engineering	\$25,395	\$50,000	\$0	\$50,000	\$50,000	\$50,000
041.310.51300.31500	Attorney	\$25,688	\$35,000	\$17,391	\$24,347	\$41,738	\$35,000
041.310.51300.32200	Annual Audit	\$9,000	\$9,000	\$7,200	\$0	\$7,200	\$9,000
041.310.51300.34000	Management Fees	\$19,000	\$19,000	\$7,917	\$11,083	\$19,000	\$19,000
041.310.51300.40000	Travel Expenses	\$13,238	\$15,000	\$5,389	\$7,544	\$12,933	\$15,000
041.310.51300.42000	Postage & Express Mail	\$4,282	\$6,000	\$1,994	\$2,792	\$4,786	\$6,000
041.310.51300.42500	Printing & Mailing Utility Bills	\$16,209	\$17,500	\$6,248	\$8,747	\$14,995	\$17,500
041.310.51300.48000	Advertising Legal & Other	\$3,153	\$2,500	\$0	\$500	\$500	\$2,500
041.310.51300.49000	Bank Charges	\$9,871	\$9,000	\$4,446	\$6,224	\$10,670	\$9,000
041.310.51300.49100	Contingencies	\$12,414	\$20,000	\$26,546	\$0	\$26,546	\$20,000
041.310.51300.51000	Office Supplies and Equipment	\$11,106	\$15,000	\$5,347	\$7,485	\$12,832	\$15,000
041.310.51300.54000	Dues, Licenses & Subscriptions	\$4,455	\$6,000	\$4,713	\$1,287	\$6,000	\$6,000
041.310.51300.54200	Permits Fees WTP & WWTP	\$11,600	\$15,000	\$4,600	\$10,400	\$15,000	\$15,000
041.310.51300.55000	Land Leases & Easement Fees	\$10,740	\$12,000	\$0	\$12,000	\$12,000	\$12,000
041.310.53600.12000	Salaries Including Overtime	\$677,273	\$707,093	\$272,752	\$389,614	\$662,366	\$706,053
041.310.53600.21000	FICA Taxes	\$57,197	\$59,017	\$25,882	\$29,805	\$55,687	\$58,937
041.310.53600.22000	Pension Plan	\$36,611	\$32,183	\$7,357	\$22,071	\$29,428	\$32,183
041.310.53600.23000	Insurance Benefits (Medical)	\$125,357	\$172,781	\$70,167	\$103,373	\$173,540	\$134,400
041.310.53600.24000	Workers Compensation Insurance	\$10,138	\$14,400	\$4,185	\$8,610	\$12,795	\$14,400
041.310.53600.25000	Unemployment Benefits	\$1,624	\$5,000	\$0	\$0	\$0	\$5,000
041.310.53600.32480	Bad Debt Expense	\$0	\$0	\$29	\$0	\$29	\$0
041.310.53600.41000	Telephone	\$17,979	\$17,000	\$7,285	\$10,199	\$17,485	\$17,000
041.310.53600.44000	Equipment Rentals & Leases	\$3,161	\$4,000	\$1,537	\$2,152	\$3,689	\$4,000
041.310.53600.45000	Insurance	\$70,085	\$78,000	\$71,527	\$0	\$71,527	\$78,000
041.310.53600.46100	Repair and Maintenance for Vehicles	\$6,640	\$8,000	\$4,680	\$6,552	\$11,232	\$8,000
041.310.53600.52000	Supplies/Equipment General	\$2,927	\$4,000	\$2,324	\$3,253	\$5,577	\$4,000
041.310.53600.52055	Uniforms/Supplies/Services	\$11,349	\$7,000	\$5,697	\$7,975	\$13,672	\$7,000
041.310.53600.52100	Fuel for Vehicles	\$5,787	\$8,000	\$2,930	\$4,102	\$7,031	\$8,000
041.310.53600.52000	Tools	\$4,033	\$3,000	\$521	\$729	\$1,250	\$3,000
041.310.53600.54100	Training & Education	\$4,690	\$8,000	\$4,047	\$5,665	\$9,712	\$8,000
Administrative		\$1,211,000	\$1,358,474	\$572,709	\$736,511	\$1,309,220	\$1,318,973

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/2016	Adopted Budget FY 2017	Actual Thru 2/28/2017	Projected Next 7 Months	Total Projected 9/30/2017	Proposed Budget FY 2018
<u>Water System</u>							
041.320.53600.34800	Water Quality Testing	\$10,984	\$20,000	\$9,766	\$13,672	\$23,438	\$20,000
041.320.53600.43000	Electric	\$108,642	\$100,000	\$46,595	\$65,234	\$111,829	\$100,000
041.320.53600.43100	Bulk Water Purchases	\$36,239	\$20,000	\$12	\$16	\$28	\$20,000
041.320.53600.44000	Equipment Rentals & Leases	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$47,987	\$65,000	\$59,030	\$82,642	\$141,671	\$65,000
041.320.53600.46050	Distribution System Maintenance Repair and Equipment	\$27,278	\$20,000	\$13,197	\$18,476	\$31,672	\$20,000
041.320.53600.52000	Plant Operating Supplies	\$24,035	\$15,000	\$7,258	\$10,161	\$17,419	\$15,000
041.320.53600.52200	Chlorine & Other Chemicals	\$159,325	\$160,000	\$61,350	\$85,891	\$147,241	\$160,000
041.320.53600.61000	Meters New & Replacement	\$7,595	\$15,000	\$0	\$15,000	\$15,000	\$15,000
Water System		\$422,086	\$416,000	\$197,208	\$292,091	\$489,299	\$416,000
<u>Sewer System</u>							
041.330.53600.34800	Water Quality Testing	\$10,510	\$20,000	\$4,684	\$6,557	\$11,240	\$20,000
041.330.53600.34900	Sludge Disposal	\$12,422	\$15,000	\$2,850	\$3,990	\$6,840	\$15,000
041.330.53600.43000	Electric	\$48,006	\$50,000	\$15,843	\$22,180	\$38,022	\$50,000
041.330.53600.44000	Equipment Rentals & Leases	\$0	\$3,000	\$0	\$1,500	\$1,500	\$3,000
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$51,126	\$50,000	\$12,116	\$16,962	\$29,078	\$50,000
041.330.53600.46050	Collection System Maintenance Repair and Equipment	\$7	\$20,000	\$2,541	\$3,558	\$6,099	\$20,000
041.330.53600.46075	Lift Station Repair and Maintenance	\$34,036	\$35,000	\$34,013	\$47,619	\$81,632	\$35,000
041.330.53600.52000	Plant Operating Supplies	\$16,291	\$15,000	\$4,636	\$6,490	\$11,126	\$15,000
041.330.53600.52200	Chlorine & Other Chemicals	\$27,149	\$35,000	\$7,044	\$9,862	\$16,907	\$35,000
Sewer System		\$199,548	\$243,000	\$83,727	\$118,718	\$202,445	\$243,000
<u>Irrigation System</u>							
041.340.53600.34800	Water Quality Testing	\$0	\$5,000	\$0	\$2,500	\$2,500	\$5,000
041.340.53600.43000	Electric	\$40,988	\$36,000	\$18,454	\$25,836	\$44,291	\$36,000
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$149,461	\$135,000	\$71,617	\$100,264	\$171,882	\$135,000
041.340.53600.44000	Equipment Rentals & Leases	\$1,924	\$1,000	\$1,012	\$1,417	\$2,429	\$1,000
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$36,629	\$40,000	\$9,930	\$13,902	\$23,832	\$40,000
041.340.53600.46050	Distribution System Maintenance Repair and Equipment	\$20,836	\$20,000	\$1,926	\$2,696	\$4,621	\$20,000
041.340.53600.61000	Meters New & Replacement	\$5,802	\$10,000	\$0	\$5,000	\$5,000	\$10,000
Irrigation System		\$255,639	\$247,000	\$102,940	\$151,615	\$254,555	\$247,000

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/2016	Adopted Budget FY 2017	Actual Thru 2/28/2017	Projected Next 7 Months	Total Projected 9/30/2017	Proposed Budget FY 2018
<u>Contribution to Reserves & General Fund</u>							
041.310.51300.63100	Renewal and Replacement	\$125,348	\$200,000	\$26,657	\$173,343	\$200,000	\$200,000
Contribution to Reserves		\$125,348	\$200,000	\$26,657	\$173,343	\$200,000	\$200,000
TOTAL OPERATING EXPENSES		\$2,213,621	\$2,464,474	\$983,240	\$1,472,278	\$2,455,518	\$2,424,973
<u>Non-Operating Revenue (Expenses)</u>							
041.300.22300.10000	Connection Fees - (W/S paid to HDOA)	\$0	(\$28,000)	\$0	\$0	\$0	(\$28,000)
041.300.36900.10200	Non Operating Revenue - from W&S Surplus Account	\$0	\$2,636,604	\$0	\$2,636,604	\$2,636,604	\$2,597,103
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
041.300.36100.10000	Interest Income	\$48,826	\$40,000	\$37,628	\$28,000	\$65,628	\$40,000
041.310.51300.64000	Capital Improvements (See Capital Improvements List)	(\$168,722)	(\$3,149,410)	(\$101,085)	(\$3,048,325)	(\$3,149,410)	(\$3,149,410)
041.310.51300.64001	Contribution to Capital Facilities Reserves	\$0	\$0	\$0	\$0	\$0	\$0
041.300.58100.10000	Contribution to General Fund	(\$80,000)	(\$80,000)	\$0	(\$80,000)	(\$80,000)	(\$80,000)
Non-Operating Revenue (Expenses)		(\$199,897)	(\$580,806)	(\$63,457)	(\$463,721)	(\$527,178)	(\$620,307)
NET INCOME		\$1,493,746	\$0	\$320,411	\$27,321	\$347,732	(\$0)

BUDGET HIGHLIGHTS FY 2018

1. Payroll includes an average 3 % increase over FY 2017 Budget.
2. See Capital Improvements List.
3. Transfer \$80,000 from W & S Fund Surplus to General Fund per Opinion of Counsel and Grau's letter.

Dunes

Community Development District

Bridge Fund

Expense Code	Description	Actuals thru 9/30/2016	Adopted Budget FY 2017	Actual Thru 2/28/2017	Projected Next 7 Months	Total Projected 9/30/2017	Proposed Budget FY 2018
OPERATING REVENUES							
042.300.34900.10000	Toll Collections	\$1,588,443	\$1,615,000	\$638,935	\$894,508.65	\$1,533,443	\$1,615,000
042.300.36900.10000	Miscellaneous	\$0	\$5,000	\$12,000	\$0	\$12,000	\$5,000
TOTAL REVENUES		\$1,588,443	\$1,620,000	\$650,935	\$894,509	\$1,545,443	\$1,620,000
OPERATING EXPENSES							
<u>Administrative</u>							
042.310.51300.31100	Engineering	\$0	\$5,000	\$300	\$2,500	\$2,800	\$5,000
042.310.51300.31500	Attorney	\$1,647	\$10,000	\$1,383	\$1,937	\$3,320	\$10,000
042.310.51300.32200	Annual Audit	\$7,000	\$7,000	\$5,600	\$0	\$5,600	\$7,000
042.310.51300.34000	Management Fees	\$17,000	\$17,000	\$7,083	\$9,917	\$17,000	\$17,000
042.310.51300.49000	Bank Charges	\$4,072	\$4,000	\$1,602	\$2,242	\$3,844	\$4,000
042.310.51300.49100	Contingencies	\$1,114	\$5,000	\$662	\$927	\$1,589	\$5,000
Administrative		\$30,833	\$48,000	\$16,630	\$17,522	\$34,153	\$48,000
<u>Operating Expenses - Toll Facility</u>							
042.320.54900.12000	Salaries	\$336,786	\$327,741	\$128,301	\$177,192	\$305,493	\$327,741
042.320.54900.15000	Overtime and Special Pay	\$2,110	\$11,620	\$1,900	\$0	\$1,900	\$11,620
042.320.54900.21000	FICA Taxes	\$27,485	\$28,054	\$11,855	\$13,555	\$25,410	\$28,054
042.320.54900.22000	Pension Plan	\$13,521	\$13,680	\$2,998	\$8,993	\$11,990	\$13,680
042.320.54900.23000	Insurance Benefits (Medical)	\$77,603	\$84,630	\$29,652	\$43,164	\$72,816	\$77,200
042.320.54900.24000	Workers Compensation Insurance	\$7,141	\$8,160	\$2,372	\$6,623	\$8,995	\$8,160
042.320.54900.34300	Contractual Support	\$15,968	\$12,000	\$4,451	\$1,436	\$5,887	\$12,000
042.320.54900.34500	Payroll Processing Fee	\$7,234	\$6,500	\$3,066	\$4,292	\$7,358	\$6,500
042.320.54900.34600	Credit Card Processing Fee	\$17,291	\$15,000	\$7,674	\$10,744	\$18,419	\$15,000
042.320.54900.40000	Travel Expenses	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000
042.320.54900.41000	Telephone	\$7,278	\$5,000	\$2,943	\$4,120	\$7,063	\$5,000
042.320.54900.42500	Printing	\$4,128	\$3,500	\$1,971	\$2,760	\$4,731	\$3,500
042.320.54900.43000	Utility Services	\$13,195	\$13,000	\$5,796	\$8,115	\$13,911	\$13,000
042.320.54900.45000	Insurance	\$63,769	\$60,000	\$54,558	\$0	\$54,558	\$60,000
042.320.54900.46000	Repairs & Maintenance	\$59,507	\$50,000	\$28,071	\$25,000	\$53,071	\$50,000
042.320.54900.46002	Repairs & Maintenance-Parkway	\$115,840	\$120,000	\$78,939	\$41,061	\$120,000	\$120,000
042.320.54900.46100	DOT mandated Bridge Inspection <i>(Required in 2017)</i>	\$0	\$19,000	\$0	\$19,000	\$19,000	\$19,000
042.320.54900.51000	Office Supplies	\$2,654	\$3,000	\$698	\$977	\$1,675	\$3,000
042.320.54900.52000	Operating Supplies	\$11,387	\$15,000	\$3,306	\$4,629	\$7,935	\$15,000
Operating Expenses - Toll Facility		\$782,897	\$796,885	\$368,552	\$372,660	\$741,212	\$789,455
SUBTOTAL OPERATING EXPENSES		\$813,729	\$844,885	\$385,182	\$390,183	\$775,364	\$837,455

Dunes

Community Development District

Bridge Fund

Expense Code	Description	Actuals thru 9/30/2016	Adopted Budget FY 2017	Actual Thru 2/28/2017	Projected Next 7 Months	Total Projected 9/30/2017	Proposed Budget FY 2018
<u>Contribution to Reserves & Community Projects</u>							
042.320.54900.65000	Maintenance Reserves	\$92,599	\$85,169	\$0	\$85,169	\$85,169	\$292,599
042.320.54900.64000	Community Projects Transfer from Surplus Revenues	\$200,000	\$200,000	\$200,000	\$0	\$200,000	\$0
042.310.51300.60002	Parkway Capital Expenditures	\$145,137	\$250,000	\$0	\$250,000	\$250,000	\$250,000
Maintenance Reserves & Community Projects		\$437,736	\$535,169	\$200,000	\$335,169	\$535,169	\$542,599
<u>Non Operating Revenue (Expenses)</u>							
042.300.36100.11000	Interest Income	\$57,321	\$20,000	\$41,601	\$35,000	\$76,601	\$20,000
042.300.36900.10400	Asset Contribution	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.64000	Capital Improvements (New Toll System)	(\$222,916)	(\$180,000)	\$0	(\$180,000)	(\$180,000)	(\$180,000)
042.320.54900.64000	Capital Improvements	\$0	\$0	(\$39,335)	\$0	(\$39,335)	\$0
042.300.38100.10000	Transfer from Surplus Funds	\$0	\$13,054	\$0	\$13,054	\$13,054	\$13,054
042.300.38100.10000	Transfer to General Fund	(\$93,000)	(\$93,000)	\$0	(\$93,000)	(\$93,000)	(\$93,000)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$258,595)	(\$239,946)	\$2,266	(\$224,946)	(\$222,680)	(\$239,946)
NET INCOME		\$78,382	(\$0)	\$68,019	(\$55,789)	\$12,230	(\$0)

BUDGET HIGHLIGHTS FY 2018

1. Revenues based on 1,700,000 vehicle trips (70% prepaid and 30% cash) average cost of \$0.95 per trip $[1,700,000] \times [0.95] = \$1,615,000$
2. Payroll includes an average 3% increase over FY 2017 Budget.
3. Maintenance Reserves base on Engineering and Financial Consultant's recommendation.
4. Transfer \$93,000 from Bridge Surplus Account to General Fund.

**DUNES COMMUNITY DEVELOPMENT DISTRICT
EMPLOYEE SCHEDULE FY 2018 (REVISED 7/11/16)**

2016 - 2017

Adopted Fiscal 2016 - 2017									Annual Budget Distribution				
Name	Position	FT/PT	Anniv. Date	Apr Rate	Date Due	Pay Raise Amt.	New Rate	Eligible For Ins.- I, Ret.- R	Estim. Weekly Hours	Estim. Annual Wage	Utility	General Fund	Bridge
Alvarado, Maribel	W/WW, OM	FT	4/1/2007	27.81	4/16	0.28	28.09	I,R	40	58,448	43,836	14,612	
Oakes, David	W/WW	FT	1/23/2012	23.64	1/16	0.24	23.88	I,R	40	49,660	49,660		
Boss, David	W/WW	FTE	12/1/2006	3,250.22	12/15	32.50	3,282.72	I,R	1	85,358	85,358		
Morales, Tracy	Admin. Assit.	FT	7/6/2016	15.00	7/1	0.30	15.30	I	40	31,824	23,868	7,956	
Brill, Cory	W/WW	FT	2/21/2006	19.07	10/15	0.57	19.64	I,R	40	40,872	32,698	8,174	
Mendonsa, Justin	W/WW	FT	4/27/2016	15.00	10/15/16	0.50	15.50	I	40	32,240	32,240		
Huckle, Chris	W/WW	FT	7/14/2000	20.71	7/16	0.62	21.33	I,R	40	44,356	35,485	8,871	
Morris, Tim	W/WW, PS	FT	10/1/2007	27.42	10/15	0.82	28.24	I,R	40	58,760	58,760		
Ricci, Paul	W/WW	FT	4/11/2016	18.54	10/15	0.56	19.10	I	40	39,728	39,728		
Ryan, Richard	Dist. Mgr.	FTE	8/13/1999	3,173.08	10/15	95.19	3,268.27	I,R	1	84,975	33,990	25,493	25,493
Washko, Paul	W/WW, FS	FTE	04/01/01	3,234.22	4/16	32.34	3,266.56	I,R	1	84,942	76,448	8,494	
Sheahan, Timothy	Utility Mgr	FTE	10/1/2008	4,512.93	10/15	135.39	4,648.32	I,R	1	120,856	90,642	30,214	
Billington, Trulon	W/WW	FT	8/8/2016	19.00	8/1	0.00	19.00	I	40	39,520	39,520		
Pending	W/WW	FT	10/1/2016	17.00	10/1/16	0.00	17.00	I	40	35,360	35,360		
OVERTIME AND SPECIAL PAY FOR BRIDGE AND WATER/WASTEWATER						10/15				41,120	29,500		11,620
Ausbrook, Robert	Asst. Br Mgr	FT	5/9/2002	20.09	5/16	0.20	20.29	I,R	40	42,224			42,224
Peterson, Jon	Toll Supr.	FT	3/20/2010	12.09	10/15	0.36	12.45	I,R	40	25,896			25,896
Rodino, Anthony	Toll Coll.	FT	7/14/2011	9.24	10/15	0.28	9.52	I,R	40	19,812			19,812
Hagenberg, William	Toll Coll.	PT	1/21/2003	14.73	10/15	0.44	15.17		32	25,272			25,272
Kowaloff, Bill	Bridge Mgr.	FTE	01/24/2001	2,310.40	5/15	23.10	2,333.50	I,R	1	60,684			60,684
Pawlukiewicz, Leon	Toll Supr.	FT	8/8/2010	9.74	10/15	0.29	10.03	I,R	40	20,852			20,852
Bukovack, Stephen	Toll Coll.	PT	10/25/2013	8.49	10/15	0.25	8.74		16	7,280			7,280
Charlwood, Therese	Toll Coll.	PT	7/23/2008	9.64	10/15	0.29	9.93		16	8,268			8,268
Oberlin, Kenneth	Toll Coll.	PT	2/19/2014	8.49	10/15	0.25	8.74		8	3,640			3,640
Oberle, Raymond	Toll Coll.	PT	11/18/2012	8.70	10/15	0.26	8.96		12	5,616			5,616
Volavka, Richard	Toll Coll.	PT	11/21/2014	8.24	10/15	0.25	8.49		16	7,072			7,072
Sapp, Michael	Toll Coll.	PT	12/20/2008	8.40	10/15	0.25	8.65		12	5,408			5,408
Daley, George	Toll Coll.	FT	10/3/2012	10.00	10/15	0.30	10.30	I,R	40	21,424			21,424
Cheseldine, Ann	Toll Coll.	PT	9/9/2014	8.24	10/15	0.25	8.49		16	7,072			7,072
Bauman, Dennis	Toll Coll.	PT	11/20/2015	8.24	10/15	0.25	8.49		24	10,608			10,608
Vreeland, Joann	Toll Coll.	PT	11/1/1998	12.15	10/15	0.36	12.51		16	10,400			10,400
Carlone, Gary	Toll Coll.	PT	4/6/2015	8.49	10/15	0.25	8.74		20	9,100			9,100

FY 2016 Budget assumes all highlighted employees receive a 3.0% increase at inception of fiscal year.

Total Year **\$1,138,647** **\$707,093** **\$103,814** **\$327,741**

Bridge Scheduling:	hrs/day	hrs/wk
6:00am-2:30pm shift (Mon-Thur)	1 supr - 2 coll (4 days per week)	24 96.00
2:00pm-7:30pm shift (Mon-Wed)	1 coll (3 days per week)	5.5 16.50
2:00pm-10:30 pm shift (Thur)	1 coll (1 day per week)	8 8.00
2:00pm-10:30 pm shift (wee (Mon-Thur)	1 supr - 1 coll (4 days per week)	16 64.00
6:00am-2:30pm shift (week Fri-Sat)	1 supr -2 coll (2 days per week)	24 48.00
2:00pm-10:30pm shift (Mon- Fri-Sat)	1 supr -2 coll (2 days per week)	24 48.00
6:00am-2:30pm shift (week Sun)	1 supr - 1 coll (1 days per week)	16 16.00
9:00am-7:30pm shift (week Sun)	1 coll (1 days per week)	10 10.00
2:00pm-10:30pm shift (Sun) (Sun)	1 supr -1 coll (1 days per week)	16 16.00
10:00pm-6:30am	1 coll (7 days per week)	8 56.00
Total hours per week		378.50

Retirement Contribution	\$53,998
W/WW Budget	32,183
Bridge Budget	13,680
General Fund	6,229
Employees Covered by Med. Ins.	20
W/WW Budget	14
Bridge Budget	6
Budgeted weekly hours Bridge	419

Capital Improvements List FY 2018

Water & Sewer Budget

Items:	Priority	Amount
WATER		
<i>Water Distribution System Improvements (Hammock Beach, Yacht Harbor Village)</i>	1	\$195,160
<i>Construction Engineering & Inspection for Distribution Project</i>	1	\$31,500
<i>Utility Truck & Equipment</i>	1	\$35,000
<i>Awning for Metal Maintenance Building</i>	1	\$10,000
<i>High Service Pump Station Enclosure with Storage Area</i>	1	\$180,000
WASTEWATER		
<i>Construction of WWTP Expansion (total cost \$4,664,000 balance will be spent in FY 2018)</i>	1	\$2,664,000
<i>Engineering, Construction Services (Permitting, Bidding & Inspection) (total cost \$67,500 balance will be spent in FY 2018)</i>	1	\$33,750
Subtotal Priority 1		\$3,149,410
 WATER		
 WASTEWATER		
Subtotal Priority 2		\$0
Total Capital Improvements Water & Sewer Budgets FY2018		\$3,149,410

Bridge Budget

Items:		
<i>Toll Management Software/Hardware Improvement (total cost \$350,000 balance paid in 2016)</i>	1	\$180,000
Total Capital Improvements Bridge Budget FY2018		\$180,000

Capital Improvements List FY 2018

Water & Sewer Budget

Items:	Priority	Amount
General Fund		
Item:		
<i>Wide Formate Copier</i>	1	\$17,000
Total Capital Improvements General Fund Budget FY2018		<u><u>\$17,000</u></u>

Capital Improvements FY 2019-2023

<i>Reuse System Improvements (pumping and transmission)</i>	\$780,000
<i>Membrane Replacement</i>	\$250,000
<i>ARB Fixed Base Gateway Meter Reading</i>	\$146,000
<i>Collection System Improvements (RTUs)</i>	\$138,000
<i>HDP Resurfacing Roadway</i>	\$400,000
<i>Construction of WWTP Expansion (to be spent in FY 2018)</i>	\$2,000,000
	<u><u>\$3,714,000</u></u>

Only Priority 1 items included in budgets and any additional Capital Improvements must be funded from surplus

Carryover from previous years budget or carry forward to future year

~~Completed Projects~~

**DUNES COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET ASSESSMENT SUMMARY
FY 2018
COUNTY TAX YEAR 2017**

	PHASE	\$
MAINTENANCE ASSESSMENT		167,000
INTEREST INCOME & SURPLUS		21,809
TRANSFERS APPLIED TO ADMINISTRATION EXPENSE		115,000
TRANSFERS APPLIED TO MAINTENANCE EXPENSE		58,000
 TOTAL REVENUES		361,809
 SUBTOTAL ADMIN. EXPENDITURES	ALL	233,509
 PHASE 1 & 2 MAINTENANCE EXPENSES	PH 1&2	128,300
PHASE 3 MAINTENANCE EXPENSES	PH 3	0
 SUBTOTAL MAINTENANCE EXPENDITURES		128,300
 TOTAL EXPENDITURES		361,809
 NET INCOME		0
 TOTAL ADMIN EXP FROM ASSESSMENT (less surplus & interest)	ALL	99,700
TOTAL MAINT EXP FROM ASSESSMENT (less surplus & interest)	PH 1&2	67,300
TOTAL ASSESSMENT & SURPLUS		167,000
 EXPENDITURES AS % OF GROSS LEVY		46.16%

			2018	2017
	UNITS	DOLLARS	\$/UNIT	\$/UNIT
ADMINISTRATIVE ASSESSMENT PER UNIT- ALL UNITS-	3437	\$99,700	\$29.01	\$29.01
PHASE I & II MAINTENANCE ASSESSMENT PER UNIT	3098	\$67,300	\$21.72	\$21.72
PHASE III MAINTENANCE ASSESSMENT PER UNIT	339	\$0	\$0.00	\$0.00
TOIL EXPENSES		\$167,000	\$50.73	50.73

PHASE 1 TOTAL PER UNIT/LOT/ACRE	\$50.73	\$50.73
PHASE 2 TOTAL PER UNIT/LOT/ACRE	\$50.73	\$50.73
PHASE 3 TOTAL PER UNIT/LOT/ACRE	\$29.01	\$29.01

	ACTUAL \$ ASSESSMENT
ADMINISTRATIVE ASSESSMENT PER UNIT ALL PHASES (\$29.01 X 3437)	\$99,707
MAINTENANCE ASSESSMENT PER UNIT PHASES 1&2 ONLY (\$21.72 X 3098)	\$67,289
TOTAL ACTUAL ASSESSMENT	\$166,996

**DUNES COMMUNITY DEVELOPMENT DISTRICT BUDGET REVENUE PROJECTIONS
 BASED ON NUMBER OF ACCOUNTS AND ACTUAL METERED QUANTITIES FROM JULY 1, 2015 - JUNE 30, 2016
 FOR BUDGET FY YEAR 2018 NEW RATES**

		Average daily usage (gpd)	# of acc'ts Jun 30, 2016	2015-2016 additions	Revenue producing 2015-2016 accounts	AC/acct per mo	Commodity Charge per 1000 gal	Monthly AC Revenue	Monthly Commodity Revenue	Total Monthly Revenue	Total Gallons Per Day
PHASE I & PHASE II											
I P01	POT IRRIGATION 5/8	425	6		6	\$47.66	\$2.42	\$286	\$185	\$471	2,547
I P02	POT IRRIGATION 1"	0	0		0	\$119.14	\$2.42	\$0	\$0	\$0	0
I P03	POT IRRIGATION 1.5"	2,157	5		5	\$238.29	\$2.42	\$1,191	\$783	\$1,974	10,783
I P04	POT IRRIGATION 2"	19,709	2		2	\$381.26	\$2.42	\$763	\$2,862	\$3,624	39,417
I P05	POT IRRIGATION 3"	83,189	1		1	\$714.86	\$2.42	\$715	\$6,039	\$6,754	83,189
Subtotal Potable Irrigation			14		14	Potable Irrigation		\$2,955	\$9,869	\$12,824	135,936
I 001	EFFL. IRRIGATION 5/8 SM	707	208	1	209	\$17.33	\$0.80	\$3,622	\$3,547	\$7,169	147,797
IA01	EFFL. IRRIGATION 5/8 MED	894	300	3	303	\$17.33	\$0.80	\$5,251	\$6,501	\$11,752	270,893
IB01	EFFL. IRRIGATION 3/4 LRG	2,306	159	1	160	\$17.33	\$0.80	\$2,773	\$8,855	\$11,627	368,939
I MO2	MIN. M.F./UNITS	0	152		152	\$17.33	\$0.80	\$2,634	\$0	\$2,634	0
I 002	EFFL. IRRIGATION 1"	1,519	13		13	\$43.33	\$0.80	\$563	\$474	\$1,037	19,751
I 003	EFFL. IRRIGATION 1.5"	3,648	10		10	\$86.65	\$0.80	\$867	\$876	\$1,742	36,482
I 004	EFFL. IRRIGATION 2.0"	8,108	32		32	\$138.64	\$0.80	\$4,436	\$6,227	\$10,664	259,465
I 005	EFFL. IRRIGATION 3.0"	15,638	8		8	\$259.95	\$0.80	\$2,080	\$3,002	\$5,082	125,100
I 006	EFFL. IRRIGATION 4.0"	37,152	3		3	\$432.89	\$0.80	\$1,299	\$2,675	\$3,974	111,455
I 100	EFFL. IRRIGATION HDGC	252,057	1		1	\$10,398.00	\$0.40	\$10,398	\$3,025	\$13,423	252,057
I 101	EFFL. IRRIGATION-OHGC	372,716	1		1	\$2,339.35	\$0.40	\$2,339	\$4,473	\$6,812	372,716
I 999	CONSUMPTION ONLY DCDD	58,842	0		1	\$0.00		\$0	\$0	\$0	58,842
Subtotal Irrigation Accounts			915		920	Effluent Irrigation		\$39,217	\$49,523	\$88,740	2,159,432
S M02	SEWER MIN. M.F./UNIT	0	1,290		1,290	\$17.33		\$22,356		\$22,356	0
S 011	SEWER RESIDENTIAL	119	1,059	5	1,064	\$17.33	\$2.73	\$18,439	\$10,344	\$28,783	126,299
S 012	SEWER RES 1"	264	17		17	\$17.33	\$2.73	\$295	\$367	\$662	4,481
S 014	SEWER RES 2"	0	0		0	\$17.33	\$2.73	\$0	\$0	\$0	0
S 015	SEWER RES 3"	0	0		0	\$17.33	\$2.73	\$0	\$0	\$0	0
S 001	SEWER NON RES	1,141	24		24	\$17.33	\$3.83	\$416	\$3,146	\$3,562	27,382
S 002	SEWER NON RES 1"	510	5		5	\$43.33	\$3.83	\$217	\$293	\$509	2,549
S 003	SEWER NON RES 1.5"	1,649	1		1	\$86.65	\$3.83	\$87	\$189	\$276	1,649
S 004	SEWER NON RES 2"	806	8		8	\$138.64	\$3.83	\$1,109	\$741	\$1,850	6,448
S 005	SEWER NON RES 3"	14,382	2		2	\$259.95	\$3.83	\$520	\$3,305	\$3,825	28,764
S 020	SEWER MULTI FAM RES.	4,487	32		32		\$2.73	\$0	\$11,759	\$11,759	143,583
Subtotal Sewer Accounts			2,438		2,443	Sewer		\$43,438	\$30,144	\$73,582	341,152
W A01	AVAIL CHARGE 1.5 DU	0	1		1	\$0.00		\$0		\$0	0
W A02	AVAIL CHARGE (Phase I Lots)	0	84	2	82	\$38.89		\$3,189		\$3,189	0
W A03	AVAIL CHARGE (Phase II Lots)	0	581	3	578	\$14.69		\$8,491		\$8,491	0
W A09	AVAIL CHARGE W/S ONLY	0	4		4	\$30.02		\$120		\$120	0
Subtotal Availability Charge Accounts			666		661	Availability Charges		\$11,680		\$11,680	
W M02	WATER MIN M.F./UNIT	0	1,282		1,282	\$17.33		\$22,217		\$22,217	0
W F01	FIRELINE BY-PASS 5/8"	6	41		41	\$17.33	\$2.42	\$711	\$17	\$727	231
W F02	FIRELINE BY-PASS 1"	0	0		0	\$43.33	\$2.42	\$0	\$0	\$0	0
W F04	FIRELINE BY-PASS 4"	0	0		0	\$181.76	\$2.42	\$0	\$0	\$0	0
W 001	WATER NONRESID. 5/8"	1,057	29		29	\$17.33	\$2.42	\$503	\$2,225	\$2,728	30,654
W 002	WATER NONRESID. 1"	696	6		6	\$43.33	\$2.42	\$260	\$303	\$563	4,175
W 003	WATER NONRESID. 1.5"	1,649	1		1	\$86.65	\$2.42	\$87	\$120	\$206	1,649
W 004	WATER NONRESID. 2"	790	7		7	\$138.64	\$2.42	\$970	\$402	\$1,372	5,533
W 005	WATER NONRESID. 3"	14,382	2		2	\$259.95	\$2.42	\$520	\$2,088	\$2,608	28,764
W 011	WATER RESIDENTIAL	140	1,059	5	1,064	\$17.33	\$2.42	\$18,439	\$10,853	\$29,292	149,485

**DUNES COMMUNITY DEVELOPMENT DISTRICT BUDGET REVENUE PROJECTIONS
 BASED ON NUMBER OF ACCOUNTS AND ACTUAL METERED QUANTITIES FROM JULY 1, 2015 - JUNE 30, 2016
 FOR BUDGET FY YEAR 2018 NEW RATES**

		Average daily usage (gpd)	# of acc'ts Jun 30, 2016	2015-2016 additions	Revenue producing 2015-2016 accounts	AC/acct per mo	Commodity Charge per 1000 gal	Monthly AC Revenue	Monthly Commodity Revenue	Total Monthly Revenue	Total Gallons Per Day
PHASE I & PHASE II											
W 012	WATER RESID. 1"	270	17		17	\$43.33	\$2.42	\$737	\$333	\$1,069	4,583
W 014	WATER RESID. 2"	0	0		0	\$138.64	\$2.42	\$0	\$0	\$0	0
W 015	WATER RESID. 3"	0	0		0	\$259.95	\$2.42	\$0	\$0	\$0	0
W 020	WATER MULTI FAM RES.	4,488	32		32		\$2.42	\$0	\$10,426	\$10,426	143,606
W 888	CONSUMPTION ONLY DCDD	16,137	1		1	\$0.00		\$0	\$0	\$0	16,137
W 999	CONSUMPTION ONLY DCDD	8,713	1		1	\$0.00		\$0	\$0	\$0	8,713
Subtotal Water Accounts			2,478		2,483	Water (Excl. Potable Irr.)		\$44,443	\$26,766	\$71,209	393,529

MONTHLY CHG.	\$138,777	\$106,434	\$245,211
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ANNUAL MIN. CHG.	\$1,665,324		
ANNUAL COMMODITY CHG.		\$1,277,207	
ANNUAL TOTAL REVENUES			\$2,942,531
METER FEES			\$8,000
INTEREST INCOME			\$20,000
BACKFLOW PREV.			\$100
MISCELLANEOUS INCOME			\$10,000
CITY OF PALM COAST LEASE			\$40
SUBTOTAL (CONNECTION FEES EXCLUDED)			\$2,980,671
ALLOWANCE FOR UNCOLLECTABLE ACCOUNTS			(\$25,000)
CONNECTION FEES (5 WATER, SEWER & IRR. PHASE I)			\$18,000
TOTAL REVENUE (CONNECTION FEES INCLUDED)			\$2,973,671

SUMMARY PER MONTH:				gal./day
Water	\$56,123	\$26,766	\$82,889	393,529
Wastewater	\$43,438	\$30,144	\$73,582	341,152
Effluent Reuse	\$26,479	\$44,660	\$71,140	1,534,659
Golf Course	\$12,737	\$7,497	\$20,235	624,773
Subtotal	\$138,777	\$109,068	\$247,845	

SUMMARY PER YEAR:			
Water	\$673,472	\$321,193	\$994,666
Wastewater	\$521,252	\$361,733	\$882,985
Effluent Reuse	\$317,751	\$535,923	\$853,674
Golf Course	\$152,848	\$89,967	\$242,815
Subtotal	\$1,665,324	\$1,308,817	\$2,974,141