

Fiscal Year 2018 Final Budget



August 11, 2017

REVISED 10/26/2017*

* REVISIONS TO NOTES ONLY, IN RED, ON PAGES 2, 5 AND 7

Dunes
Community Development District

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Community Development District

General Fund

Expense Code	Description	Actuals thru 9/30/2016	Amended Budget FY 2017	Actual Thru 6/30/2017	Projected Next 3 Months	Total Projected 9/30/2017	Proposed Budget FY 2018
REVENUES							
001.300.31900.10000	Maintenance Assessments	\$167,000	\$167,000	\$166,808	\$192	\$167,000	\$197,000
001.300.36100.11000	Interest Income	\$1,094	\$0	\$1,425	\$600	\$2,025	\$2,000
	Carryforward Surplus	\$175,710	\$136,691	\$194,842	\$0	\$194,842	\$43,185
001.300.38100.10000	Transfer from Water & Sewer Fund Surplus Account	\$80,000	\$80,000	\$80,000	\$0	\$80,000	\$90,000
001.300.38100.10000	Transfer from Bridge Fund Surplus Account	\$93,000	\$93,000	\$93,000	\$0	\$93,000	\$110,000
TOTAL REVENUES		\$516,804	\$476,691	\$536,075	\$792	\$536,868	\$442,185
EXPENDITURES							
Administrative							
001.310.51300.11000	Supervisor Fees	\$12,000	\$14,000	\$8,200	\$3,000	\$11,200	\$14,000
001.310.51300.21000	FICA Expense	\$918	\$1,071	\$627	\$230	\$857	\$1,071
001.310.51300.31100	Engineering/ Software Services	\$0	\$5,000	\$0	\$2,500	\$2,500	\$20,000
001.310.51300.31500	Attorney	\$4,360	\$10,000	\$5,992	\$1,997	\$7,989	\$10,000
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$8,034	\$12,000	\$8,364	\$4	\$8,368	\$12,000
001.310.51300.32200	Annual Audit	\$4,000	\$4,000	\$3,200	\$0	\$3,200	\$3,260
001.310.51300.34000	Management Fees	\$10,000	\$10,000	\$7,500	\$2,500	\$10,000	\$10,000
001.310.51300.35100	Computer Time	\$1,000	\$1,000	\$1,075	\$250	\$1,325	\$1,000
001.310.51300.40000	Travel Expenses	\$1,480	\$2,400	\$36	\$0	\$36	\$2,000
001.310.51300.42000	Postage & Express Mail	\$2,743	\$3,000	\$1,819	\$606	\$2,425	\$3,000
001.310.51300.42500	Printing	\$1,484	\$2,000	\$1,229	\$410	\$1,639	\$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	\$588	\$196	\$784	\$1,200
001.310.51300.49000	Bank Charges	\$417	\$500	\$390	\$130	\$520	\$600
001.310.51300.49100	Contingencies	\$1,237	\$4,000	\$4,154	\$0	\$4,154	\$4,000
001.310.51300.51000	Office Supplies	\$308	\$2,000	\$159	\$53	\$212	\$2,000
001.310.51300.54000	Dues, Licenses & Subscriptions	\$175	\$2,000	\$364	\$1,636	\$2,000	\$1,000
001.320.53800.12000	Salaries	\$99,093	\$103,814	\$75,416	\$28,853	\$104,268	\$143,909
001.320.53800.21000	FICA Taxes	\$8,313	\$8,895	\$6,565	\$2,207	\$8,772	\$11,964
001.320.53800.22000	Pension Expense	\$5,917	\$6,229	\$4,239	\$1,365	\$5,603	\$6,241
001.320.53800.23000	Health Insurance Benefits #	\$8,189	\$14,382	\$11,047	\$3,430	\$14,477	\$14,500 #
001.320.53800.24000	Workers Comp Insurance	\$1,260	\$1,600	\$860	\$442	\$1,302	\$1,440
001.320.53800.64000	Capital Improvements <i>(See Capital Improvements List)</i>	\$8,995	\$17,000	\$0	\$17,000	\$17,000	\$17,000
Administrative		\$191,838	\$238,391	\$152,736	\$66,808	\$219,544	\$294,185
(Less Contribution from Transfer, Surplus and Interest)		(\$115,000)	(\$138,691)				(\$164,650)
Total Administrative Raised From Assessment		\$76,838	\$99,700				\$129,535

Dunes

Community Development District

General Fund

Expense Code	Description	Actuals thru 9/30/2016	Amended Budget FY 2017	Actual Thru 6/30/2017	Projected Next 3 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	\$9,298	\$3,099	\$12,397	\$15,000
001.320.53800.46000	Building Maintenance	\$13,291	\$15,000	\$9,455	\$3,152	\$12,607	\$15,000
001.320.53800.46200	Landscaping	\$23,714	\$24,000	\$18,304	\$6,101	\$24,405	\$24,000
001.320.53800.46300	Tree & Shrub Removal	\$2,425	\$10,000	\$2,700	\$7,300	\$10,000	\$10,000
001.320.53800.46500	Lake Maintenance ##	\$8,930	\$26,000	\$11,757	\$3,919	\$15,676	\$26,000
001.320.53800.46700	Storm Drain System Maintenance	\$54,479	\$130,000	\$93,171	\$36,829	\$130,000	\$40,000
001.320.53800.49300	Repair and Replacement Equipment	\$0	\$5,000	\$1,340	\$3,660	\$5,000	\$5,000
001.320.53800.49200	Repair and Replacement Floating Aerators	\$14,653	\$10,300	\$3,514	\$6,786	\$10,300	\$10,000
001.320.53800.52100	Grass Carp	\$0	\$3,000	\$0	\$3,000	\$3,000	\$3,000
General & Stormwater System Maintenance		\$130,124	\$238,300	\$149,539	\$73,846	\$223,386	\$148,000
(Less Contribution from Transfer, Surplus and Interest)		(\$58,000)	(\$81,000)				(\$80,535)
General & Stormwater System Maintenance From Assessment		\$72,124	\$157,300				\$67,465
TOTAL EXPENDITURES		\$321,962	\$476,691	\$302,276	\$140,654	\$442,930	\$442,185
TOTAL EXPENDITURES RAISED FROM ASSESSMENT		\$148,962	\$257,000				\$197,000
FUND BALANCE		\$194,842	\$0	\$233,800	(\$139,862)	\$93,938	\$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.
4. # Health Insurance is now based on a calendar year due to the ACA. We won't get new rates until November. The amount is an estimate of the cost.
5. ## **If required \$40,000.00 may have to be transferred from GF, W&S or BF surplus for maintenance of other marshes beside marsh TB. If HDOA takes over Marsh TB an additional \$50,000 may be required. If HDOA does not take over DCDD will still expend close to \$50,000 to restore the marsh.**
6. ### Liability Insurance premium is an estimate, but it should be very close to the final cost.

Revised Notes - 10-26-17

General Fund

For FY 2017 Budget projections there is a fund balance usage of \$98,034 which is utilized to offset increases in assessments for FY 2107. The total fund balance projected at year end 2017, inclusive of the amount from 2017 noted previously, is \$93,938 which carries forward to 2018. The fund balance is necessary for working capital, cost prohibited insurable events and future capital projects. For 2018 \$43,185 of the fund balance will be utilized to offset an increase in annual assessments.

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/2016	Adopted Budget FY 2017	Actual Thru 6/30/2017	Projected Next 3 Months	Total Projected 9/30/2017	Proposed Budget FY 2018
OPERATING REVENUES							
041.300.34300.30000	Water Revenue	\$1,297,133	\$994,666	\$761,482	\$303,196	\$1,064,678	\$993,279
041.300.34300.50000	Sewer Revenue	\$1,057,296	\$882,985	\$635,394	\$211,798	\$847,192	\$901,097
041.300.34300.76000	Irrigation/Effluent	\$1,448,841	\$1,096,489	\$999,528	\$333,176	\$1,332,703	\$1,210,593
041.300.34300.10000	Meter Fees	\$31,022	\$20,000	\$26,599	\$8,866	\$35,466	\$20,000
041.300.34300.10100	Connection Fees - W, S & I (6 units)	\$53,000	\$36,000	\$20,104	\$0	\$20,104	\$27,000
041.300.36900.10000	CPC Effluent Agreement	\$30	\$40	\$0	\$0	\$0	\$40
041.300.34900.10200	Backflow Preventor/Misc.	\$1,400	\$100	\$910	\$303	\$1,213	\$100
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
041.300.36900.10000	Misc. Income / Penalty	\$18,541	\$15,000	\$7,451	\$2,484	\$9,934	\$10,000
TOTAL REVENUES		\$3,907,263	\$3,045,280	\$2,451,467	\$859,823	\$3,311,291	\$3,162,109
OPERATING EXPENSES							
Administrative							
041.310.51300.31100	Engineering	\$25,395	\$50,000	\$2,470	\$47,530	\$50,000	\$50,000
041.310.51300.31500	Attorney	\$25,688	\$35,000	\$17,391	\$5,797	\$23,188	\$35,000
041.310.51300.32200	Annual Audit	\$9,000	\$9,000	\$7,200	\$0	\$7,200	\$7,335
041.310.51300.34000	Management Fees	\$19,000	\$19,000	\$14,250	\$4,750	\$19,000	\$19,000
041.310.51300.40000	Travel Expenses	\$13,238	\$15,000	\$11,254	\$3,751	\$15,005	\$15,000
041.310.51300.42000	Postage & Express Mail	\$4,282	\$6,000	\$3,596	\$1,199	\$4,794	\$6,000
041.310.51300.42500	Printing & Mailing Utility Bills	\$16,209	\$17,500	\$11,673	\$3,891	\$15,564	\$17,500
041.310.51300.48000	Advertising Legal & Other	\$3,153	\$2,500	\$0	\$0	\$0	\$2,500
041.310.51300.49000	Bank Charges	\$9,871	\$9,000	\$7,724	\$2,575	\$10,299	\$10,000
041.310.51300.49100	Contingencies	\$12,414	\$20,000	\$33,883	\$2,500	\$36,383	\$20,000
041.310.51300.51000	Office Supplies and Equipment	\$11,106	\$15,000	\$8,755	\$2,918	\$11,674	\$15,000
041.310.51300.54000	Dues, Licenses & Subscriptions	\$4,455	\$6,000	\$6,680	\$2,227	\$8,907	\$7,000
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	\$516,431	\$172,144	\$688,575	\$775,087
041.310.53600.21000	FICA Taxes	\$57,197	\$59,017	\$44,431	\$14,810	\$59,242	\$65,561
041.310.53600.22000	Pension Plan	\$36,611	\$32,183	\$23,576	\$7,859	\$31,434	\$40,961
041.310.53600.23000	Insurance Benefits (Medical) #	\$125,357	\$172,781	\$138,704	\$46,235	\$184,939	\$175,000
041.310.53600.24000	Workers Compensation Insurance	\$10,138	\$14,400	\$7,055	\$2,352	\$9,407	\$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	\$13,233	\$4,411	\$17,644	\$17,000
041.310.53600.44000	Equipment Rentals & Leases	\$3,161	\$4,000	\$2,708	\$903	\$3,610	\$4,000
041.310.53600.45000	Insurance ##	\$70,085	\$78,000	\$71,214	\$0	\$71,214	\$78,000
041.310.53600.46100	Repair and Maintenance for Vehicles	\$6,640	\$8,000	\$8,046	\$2,682	\$10,728	\$8,000
041.310.53600.52000	Supplies/Equipment General	\$2,927	\$4,000	\$3,251	\$1,084	\$4,335	\$4,000
041.310.53600.52055	Uniforms/Supplies/Services	\$11,349	\$7,000	\$6,731	\$2,244	\$8,975	\$7,000
041.310.53600.52100	Fuel for Vehicles	\$5,787	\$8,000	\$5,618	\$1,873	\$7,490	\$8,000
041.310.53600.52000	Tools	\$4,033	\$3,000	\$1,503	\$501	\$2,004	\$3,000
041.310.53600.54100	Training & Education	\$4,690	\$8,000	\$6,873	\$2,291	\$9,164	\$8,000
Administrative		\$1,211,000	\$1,358,474	\$978,880	\$358,925	\$1,337,805	\$1,444,344

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/2016	Adopted Budget FY 2017	Actual Thru 6/30/2017	Projected Next 3 Months	Total Projected 9/30/2017	Proposed Budget FY 2018
Water System							
041.320.53600.34800	Water Quality Testing	\$10,984	\$20,000	\$16,800	\$5,600	\$22,400	\$20,000
041.320.53600.43000	Electric	\$108,642	\$100,000	\$89,421	\$29,807	\$119,228	\$115,000
041.320.53600.43100	Bulk Water Purchases	\$36,239	\$20,000	\$25	\$8.47	\$34	\$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	\$84,013	\$28,004	\$112,017	\$70,000
041.320.53600.46050	Distribution System Maintenance Repair and Equipment	\$27,278	\$20,000	\$19,478	\$6,493	\$25,970	\$25,000
041.320.53600.52000	Plant Operating Supplies	\$24,035	\$15,000	\$10,356	\$3,452	\$13,808	\$15,000
041.320.53600.52200	Chlorine & Other Chemicals	\$159,325	\$160,000	\$122,378	\$40,793	\$163,170	\$170,000
041.320.53600.61000	Meters New & Replacement	\$7,595	\$15,000	\$0	\$15,000	\$15,000	\$15,000
Water System		\$422,086	\$416,000	\$342,471	\$130,157	\$472,628	\$451,000
Sewer System							
041.330.53600.34800	Water Quality Testing	\$10,510	\$20,000	\$8,184	\$2,728	\$10,912	\$15,000
041.330.53600.34900	Sludge Disposal	\$12,422	\$15,000	\$6,650	\$2,217	\$8,867	\$15,000
041.330.53600.43000	Electric	\$48,006	\$50,000	\$31,728	\$10,576	\$42,304	\$50,000
041.330.53600.44000	Equipment Rentals & Leases	\$0	\$3,000	\$0	\$3,000	\$3,000	\$3,000
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$51,126	\$50,000	\$37,222	\$12,407	\$49,630	\$50,000
041.330.53600.46050	Collection System Maintenance Repair and Equipment	\$7	\$20,000	\$8,580	\$2,860	\$11,440	\$20,000
041.330.53600.46075	Lift Station Repair and Maintenance	\$34,036	\$35,000	\$51,539	\$17,180	\$68,718	\$45,000
041.330.53600.52000	Plant Operating Supplies	\$16,291	\$15,000	\$7,258	\$2,419	\$9,678	\$15,000
041.330.53600.52200	Chlorine & Other Chemicals	\$27,149	\$35,000	\$22,853	\$7,618	\$30,471	\$35,000
Sewer System		\$199,548	\$243,000	\$174,015	\$61,005	\$235,019	\$248,000
Irrigation System							
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	\$36,144	\$12,048	\$48,192	\$45,000
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$149,461	\$135,000	\$110,965	\$24,035	\$135,000	\$155,000
041.340.53600.44000	Equipment Rentals & Leases	\$1,924	\$1,000	\$5,850	\$1,950	\$7,800	\$2,000
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$36,629	\$40,000	\$16,560	\$5,520	\$22,079	\$40,000
041.340.53600.46050	Distribution System Maintenance Repair and Equipment	\$20,836	\$20,000	\$9,220	\$3,073	\$12,294	\$20,000
041.340.53600.61000	Meters New & Replacement	\$5,802	\$10,000	\$12,210	\$4,070	\$16,280	\$10,000
Irrigation System		\$255,639	\$247,000	\$190,950	\$53,196	\$244,146	\$277,000

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/2016	Adopted Budget FY 2017	Actual Thru 6/30/2017	Projected Next 3 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	\$53,838	\$146,162	\$200,000	\$200,000
Contribution to Reserves		\$125,348	\$200,000	\$53,838	\$146,162	\$200,000	\$200,000
TOTAL OPERATING EXPENSES		\$2,213,621	\$2,464,474	\$1,740,154	\$749,445	\$2,489,599	\$2,620,344
<u>Non-Operating Revenue (Expenses)</u>							
041.300.22300.10000	Connection Fees - (W/S paid to HDOA)	\$0	(\$28,000)	\$0	\$0	\$0	\$21,000
041.300.36900.10200	Non Operating Revenue - from W&S Surplus Account	\$0	\$2,636,604	\$0	\$2,636,604	\$2,636,604	\$4,757,235
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
041.300.36100.10000	Interest Income	\$48,826	\$40,000	\$75,498	\$12,000	\$87,498	\$90,000
041.310.51300.64000	Capital Improvements (See Capital Improvements List)	(\$168,722)	(\$3,149,410)	(\$242,081)	(\$2,907,329)	(\$3,149,410)	(\$5,320,000)
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)	(\$80,000)	\$0	(\$80,000)	(\$90,000)
Non-Operating Revenue (Expenses)		(\$199,897)	(\$580,806)	(\$246,583)	(\$258,725)	(\$505,308)	(\$541,765)
NET INCOME		\$1,493,746	\$0	\$464,731	(\$148,347)	\$316,384	(\$0)

BUDGET HIGHLIGHTS FY 2018

1. Payroll includes an average 3 % increase over FY 2017 Budget.
2. See Capital Improvements List.
3. Transfer \$90,000 from W & S Fund Surplus to General Fund per Opinion of Counsel and Grau's letter.
4. # Health Insurance is now based on a calendar year due to the ACA. We won't get new rates until November. The amount is an estimate of the cost.
5. ## Liability Insurance premium is an estimate, but it should be very close to the final cost.

Revised Notes - 10-26-17

Water/Sewer Reuse Funds

For FY 2017 budget projections there is a net income of \$316,384 which will be added to the unrestricted funds available. The unrestricted fund balance is projected to be \$9,951,950 at year end 2017. For FY 2018 \$4,757,235 of the fund balance will be utilized for capital projects. The remaining balance of the fund balance is for working capital, cost prohibited insurable events, rate stabilization and future capital projects.

Dunes

Community Development District

Bridge Fund

Expense Code	Description	Actuals thru 9/30/2016	Adopted Budget FY 2017	Actual Thru 6/30/2017	Projected Next 3 Months	Total Projected 9/30/2017	Proposed Budget FY 2018
OPERATING REVENUES							
042.300.34900.10000	Toll Collections	\$1,588,443	\$1,615,000	\$1,268,599	\$422,866	\$1,691,465	\$1,695,750
042.300.36900.10000	Miscellaneous	\$0	\$5,000	\$12,000	\$0	\$12,000	\$5,000
TOTAL REVENUES		\$1,588,443	\$1,620,000	\$1,280,599	\$422,866	\$1,703,465	\$1,700,750
OPERATING EXPENSES							
Administrative							
042.310.51300.31100	Engineering	\$0	\$5,000	\$300	\$2,500	\$2,800	\$5,000
042.310.51300.31500	Attorney	\$1,647	\$10,000	\$5,519	\$1,839.54	\$7,358	\$10,000
042.310.51300.32200	Annual Audit	\$7,000	\$7,000	\$5,600	\$0	\$5,600	\$5,705
042.310.51300.34000	Management Fees	\$17,000	\$17,000	\$12,750	\$4,250.01	\$17,000	\$17,000
042.310.51300.49000	Bank Charges	\$4,072	\$4,000	\$3,129	\$1,043.11	\$4,172	\$4,000
042.310.51300.49100	Contingencies	\$1,114	\$5,000	\$934	\$311.34	\$1,245	\$5,000
Administrative		\$30,833	\$48,000	\$28,232	\$9,944	\$38,176	\$46,705
Operating Expenses - Toll Facility							
042.320.54900.12000	Salaries	\$336,786	\$327,741	\$244,866	\$81,621.92	\$326,488	\$375,632
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	\$20,738	\$6,244	\$26,982	\$31,751
042.320.54900.22000	Pension Plan	\$13,521	\$13,680	\$9,026	\$2,998	\$12,023	\$13,900
042.320.54900.23000	Insurance Benefits (Medical) #	\$77,603	\$84,630	\$66,152	\$16,186	\$82,338	\$80,000 #
042.320.54900.24000	Workers Compensation Insurance	\$7,141	\$8,160	\$4,579	\$2,208	\$6,787	\$8,160
042.320.54900.34300	Contractual Support	\$15,968	\$12,000	\$7,528	\$2,577	\$10,105	\$20,000
042.320.54900.34500	Payroll Processing Fee	\$7,234	\$6,500	\$5,848	\$1,949.27	\$7,797	\$8,000
042.320.54900.34600	Credit Card Processing Fee	\$17,291	\$15,000	\$16,084	\$5,361.42	\$21,446	\$20,000
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	\$4,922	\$1,640.76	\$6,563	\$5,000
042.320.54900.42500	Printing	\$4,128	\$3,500	\$2,271	\$757.03	\$3,028	\$3,500
042.320.54900.43000	Utility Services	\$13,195	\$13,000	\$10,701	\$3,567.05	\$14,268	\$15,000
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	\$57,068	\$5,000	\$62,068	\$50,000
042.320.54900.46002	Repairs & Maintenance-Parkway	\$115,840	\$120,000	\$128,331	\$0	\$128,331	\$120,000
042.320.54900.46100	DOT mandated Bridge Inspection (<i>Required in 2017</i>)	\$0	\$19,000	\$19,933	\$0	\$19,933	\$0
042.320.54900.51000	Office Supplies	\$2,654	\$3,000	\$1,814	\$604.62	\$2,418	\$3,000
042.320.54900.52000	Operating Supplies	\$11,387	\$15,000	\$6,254	\$2,084.56	\$8,338	\$15,000
Operating Expenses - Toll Facility		\$782,897	\$796,885	\$662,573	\$133,799	\$796,372	\$841,563
SUBTOTAL OPERATING EXPENSES		\$813,729	\$844,885	\$690,805	\$143,743	\$834,548	\$888,268

Dunes

Community Development District

Bridge Fund

Expense Code	Description	Actuals thru 9/30/2016	Adopted Budget FY 2017	Actual Thru 6/30/2017	Projected Next 3 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	\$797,482
042.320.54900.64000	Community Projects Transfer from Surplus Revenues	\$200,000	\$200,000	\$78,093	\$121,907	\$200,000	\$0
042.310.51300.60002	Parkway Capital Expenditures	\$145,137	\$250,000	\$0	\$250,000	\$250,000	\$25,000
Maintenance Reserves & Community Projects		\$437,736	\$535,169	\$78,093	\$457,076	\$535,169	\$822,482
<u>Non Operating Revenue (Expenses)</u>							
042.300.36100.11000	Interest Income	\$57,321	\$20,000	\$82,724	\$15,000	\$97,724	\$120,000
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)	(\$2,405)	(\$177,595)	(\$180,000)	\$0
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	\$0
042.300.38100.10000	Transfer to General Fund	(\$93,000)	(\$93,000)	(\$93,000)	\$0	(\$93,000)	(\$110,000)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$258,595)	(\$239,946)	(\$52,016)	(\$149,541)	(\$201,557)	\$10,000
NET INCOME		\$78,382	(\$0)	\$459,685	(\$327,494)	\$132,191	(\$0)

BUDGET HIGHLIGHTS FY 2018

1. Revenues based on 1,785,000 vehicle trips (70% prepaid and 30% cash) average cost of \$0.95 per trip $[1,785,000] \times [0.95] = \$1,695,750$
2. Payroll includes an average 3% increase over FY 2017 Budget.
3. Maintenance Reserves base on Engineering and Financial Consultant's recommendation.
4. Transfer \$110,000 from Bridge Surplus Account to General Fund.
5. # Health Insurance is now based on a calendar year due to the ACA. We won't get new rates until November. The amount is an estimate of the cost.
6. ## Liability Insurance premium is an estimate, but it should be very close to the final cost.

Revised Notes - 10-26-17

Bridge Funds

For FY 2017 Budget projections there is a net income of \$132,191 which will be added to unrestricted funds available. The unrestricted fund balance is projected to be \$9,510,990 at year end 2017, inclusive of the net income projected for FY 2017. For FY 2018 none of the unrestricted fund balance is planned to be utilized for capital projects. The unrestricted fund balance is utilized for working capital, cost prohibited insurable events, rate stabilization and future capital projects. For future bridge replacement a portion of the unrestricted funds will be utilized in conjunction with bond financing.

**DUNES COMMUNITY DEVELOPMENT DISTRICT
EMPLOYEE SCHEDULE FY 2018 (REVISED 8/14/17)**

2017 - 2018

			Adopted Fiscal 2017 - 2018						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	28.64	4/16	0.57	29.22	I,R	40	60,788	45,591	15,197	
Oakes, David	W/WW	FT	1/23/2012	24.35	1/16	0.49	24.84	I,R	40	51,636	51,636		
Boss, David	W/WW	FTE	12/1/2006	3,318.48	12/15	66.37	3,384.85	I,R	1	88,010	88,010		
Morales, Tracy	Admin. Assit.	FT	7/6/2016	15.45	7/1	0.46	15.91	I,R	40	33,124	24,843	8,281	
Brill, Cory	W/WW	FT	2/21/2006	19.65	10/15	0.59	20.24	I,R	40	42,120	33,696	8,424	
Mendonso, Justin	W/WW	FT	4/27/2016	16.77	10/15/16	0.50	17.27	I,R	40	35,932	35,932		
Huckle, Chris	W/WW	FT	7/14/2000	21.34	7/16	0.64	21.98	I,R	40	45,708	36,566	9,142	
Morris, Tim	W/WW, PS	FT	10/1/2007	28.25	10/15	0.85	29.10	I,R	40	60,528	60,528		
Open	W/WW	FT		17.00	10/15	0.51	17.51	I	40	36,400	36,400		
Ryan, Richard ##	Dist. Mgr.	FTE	8/13/1999				0.00	R	1	77,554	31,022	23,266	23,266
Peugh, Gregory	Dist. Mgr.	FTE	8/23/2017	5,384.62			5,384.62	I	1	140,000	56,000	42,000	42,000
Washko, Paul	W/WW, FS	FTE	04/01/01	3,302.14	4/16	66.04	3,368.18	I,R	1	87,568	78,811	8,757	
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	20.00	8/1	0.60	20.60	I,R	40	42,848	42,848		
McMillen, Austin	W/WW	FT	11/14/2016	16.28	10/16	0.49	16.77	I,R	40	34,892	34,892		
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	20.70	5/16	0.41	21.11	I,R	40	43,940			43,940
Peterson, Jon	Toll Supr.	FT	3/20/2010	12.70	10/15	0.38	13.08	I,R	40	27,196			27,196
Rodino, Anthony	Toll Coll.	FT	7/14/2011	9.52	10/15	0.29	9.81	I,R	40	20,384			20,384
Hagenberg, William	Toll Coll.	PT	1/21/2003	15.17	10/15	0.46	15.63		32	26,000			26,000
Kowaloff, Bill	Bridge Mgr.	FTE	01/24/2001	2,379.72	5/15	47.59	2,427.31	I,R	1	63,102			63,102
Wettlaufer, Thomas	Toll Coll.	PT	5/8/2017	8.24	10/15	0.25	8.49		20	8,840			8,840
Bukovack, Stephen	Toll Coll.	FT	10/25/2013	9.74	10/15	0.29	10.03	I,R	40	20,852			20,852
Charlwood, Therese	Toll Coll.	PT	7/23/2008	9.93	10/15	0.30	10.23		16	8,528			8,528
Oberlin, Kenneth	Toll Coll.	PT	2/19/2014	8.74	10/15	0.26	9.00		8	3,744			3,744
Oberle, Raymond	Toll Coll.	PT	11/18/2012	9.96	10/15	0.30	10.26		12	6,396			6,396
Volavka, Richard	Toll Coll.	PT	11/21/2014	8.49	10/15	0.25	8.74		16	7,280			7,280
Sapp, Michael	Toll Coll.	PT	12/20/2008	9.91	10/15	0.30	10.21		12	6,344			6,344
Daley, George	Toll Coll.	FT	10/3/2012	10.58	10/15	0.32	10.90	I,R	40	22,672			22,672
Cheseldine, Ann	Toll Coll.	PT	9/9/2014	8.74	10/15	0.26	9.00		16	7,488			7,488
Bauman, Dennis	Toll Coll.	PT	11/20/2015	8.49	10/15	0.25	8.74		24	10,920			10,920
Lummbra, Michael	Toll Coll.	PT	11/28/2016	8.24	10/15	0.25	8.49		16	7,072			7,072
Carlone, Gary	Toll Coll.	PT	4/6/2015	8.74	10/15	0.26	9.00		20	9,360			9,360

FY 2017 Budget assumes all highlighted employees receive a 3.0% increase at inception of fiscal year.

Ryan, Richard - Accumulated Earned Time Off to be paid in Jan 2018 amount revised by Jim Perry's review 8/14/17

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

Total Year **\$1,299,202** **\$776,917** **\$145,281** **\$377,004**

Retirement Contribution

W/WW Budget	\$61,250
Bridge Budget	41,071
General Fund	13,982
	6,197

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		
Water Distribution System Improvements (Hammock Beach, Yacht Harbor Village)	2	\$195,160
Construction Engineering & Inspection for Distribution Project	2	\$31,500
Utility Truck & Equipment	4	\$35,000
Awning for Metal Maintenance Building	4	\$10,000
High Service Pump Station Enclosure with Storage Area	1	\$180,000
WASTEWATER		
Construction of WWTP Expansion (total cost \$4,664,000 balance will be spent in FY 2018)	1	\$4,900,000
Engineering, Construction Services (Permitting, Bidding & Bidding total cost \$317,625 to be billed in FY 2017)		
Collection System Improvements Emergency Pumping Systems 2 @ \$90,000 ea.		\$180,000
Construction Engineering & Inspection for WWTP	1	\$60,000
 Subtotal Priority 1		\$5,320,000
WATER		
Water Distribution System Improvements (Hammock Beach, Yacht Harbor Village)	2	\$195,160
Construction Engineering & Inspection for Distribution Project	2	\$31,500
WASTEWATER		
 Subtotal Priority 2		\$226,660
 Total Capital Improvements Water & Sewer Budgets FY2018		\$5,546,660

Bridge Budget

Items:		
 Total Capital Improvements Bridge Budget FY2018		\$0

Capital Improvements List FY 2018

Water & Sewer Budget

Items:	Priority	Amount
General Fund		
Item:		
<i>Dell Power Edge Server to provide addition data storage capacity and redundence</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) Estimate</i>	\$1,500,000
<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
<i>Vacuum Sewer Cleaning Vehicle</i>	\$360,000
	<u><u>\$2,794,000</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		197,000
INTEREST INCOME & SURPLUS		45,185
TRANSFERS APPLIED TO ADMINISTRATION EXPENSE		135,132
TRANSFERS APPLIED TO MAINTENANCE EXPENSE		64,868
 TOTAL REVENUES		442,185
 SUBTOTAL ADMIN. EXPENDITURES	ALL	294,185
 PHASE 1 & 2 MAINTENANCE EXPENSES	PH 1&2	128,300
PHASE 3 MAINTENANCE EXPENSES	PH 3	0
 SUBTOTAL MAINTENANCE EXPENDITURES		148,000
 TOTAL EXPENDITURES		442,185
 NET INCOME		0
 TOTAL ADMIN EXP FROM ASSESSMENT (less surplus & interest)	ALL	129,535
TOTAL MAINT EXP FROM ASSESSMENT (less surplus & interest)	PH 1&2	67,465
TOTAL ASSESSMENT & SURPLUS		197,000
 EXPENDITURES AS % OF GROSS LEVY		44.55%

		2018	2017
	UNITS	DOLLARS	\$/UNIT
ADMINISTRATIVE ASSESSMENT PER UNIT- ALL UNITS-	3437	\$129,535	\$37.69
PHASE I & II MAINTENANCE ASSESSMENT PER UNIT	3098	\$67,465	\$21.78
PHASE III MAINTENANCE ASSESSMENT PER UNIT	339	\$0	\$0.00
TOIL EXPENSES		\$197,000	\$59.47

PHASE 1 TOTAL PER UNIT/LOT/ACRE	\$59.47	\$50.73
PHASE 2 TOTAL PER UNIT/LOT/ACRE	\$59.47	\$50.73
PHASE 3 TOTAL PER UNIT/LOT/ACRE	\$37.69	\$29.01

	ACTUAL \$ ASSESSMENT
ADMINISTRATIVE ASSESSMENT PER UNIT ALL PHASES (\$37.69 X 3437)	\$129,541
MAINTENANCE ASSESSMENT PER UNIT PHASES 1&2 ONLY (\$21.78 X 3098)	\$67,474
TOTAL ACTUAL ASSESSMENT	\$197,015

**DUNES COMMUNITY DEVELOPMENT DISTRICT BUDGET REVENUE PROJECTIONS
 BASED ON NUMBER OF ACCOUNTS AND ACTUAL METERED QUANTITIES FROM JULY 1, 2016 - JUNE 30, 2017
 FOR BUDGET FY YEAR 2018 NEW RATES**

		Average daily usage (gpd)	# of acc'ts Jun 30, 2017	2017-2018 additions	Revenue producing 2017-2018 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	276	6		6	\$47.66	\$2.42	\$286	\$120	\$406	1,655
I P02	POT IRRIGATION 1"	0	0		0	\$119.14	\$2.42	\$0	\$0	\$0	0
I P03	POT IRRIGATION 1.5"	1,960	5		5	\$238.29	\$2.42	\$1,191	\$712	\$1,903	9,801
I P04	POT IRRIGATION 2"	19,052	2		2	\$381.26	\$2.42	\$763	\$2,766	\$3,529	38,104
IPO5	POT IRRIGATION 3"	99,269	1		1	\$381.26	\$2.42	\$381	\$7,207	\$7,588	99,269
Subtotal Potable Irrigation			14		14	Potable Irrigation		\$2,621	\$10,805	\$13,426	148,829
I 001	EFFL. IRRIGATION 5/8 SM	793	217	5	222	\$17.33	\$0.80	\$3,847	\$4,227	\$8,075	176,143
IA01	EFFL. IRRIGATION 5/8 MED	1,102	304	5	309	\$17.33	\$0.80	\$5,355	\$8,175	\$13,530	340,622
IB01	EFFL. IRRIGATION 3/4 LRG	2,618	164	5	169	\$17.33	\$0.80	\$2,929	\$10,618	\$13,547	442,421
I MO2	MIN. M.F./UNITS	0	152		152	\$17.33	\$0.80	\$2,634	\$0	\$2,634	0
I 002	EFFL. IRRIGATION 1"	1,769	13		13	\$43.33	\$0.80	\$563	\$552	\$1,115	22,997
I 003	EFFL. IRRIGATION 1.5"	5,052	10		10	\$86.65	\$0.80	\$867	\$1,213	\$2,079	50,521
I 004	EFFL. IRRIGATION 2.0"	10,135	32		32	\$138.64	\$0.80	\$4,436	\$7,783	\$12,220	324,305
I 005	EFFL. IRRIGATION 3.0"	18,087	8		8	\$259.95	\$0.80	\$2,080	\$3,473	\$5,552	144,696
I 006	EFFL. IRRIGATION 4.0"	51,516	3		3	\$432.89	\$0.80	\$1,299	\$3,709	\$5,008	154,549
I 100	EFFL. IRRIGATION HDGC	350,951	1		1	\$10,398.00	\$0.40	\$10,398	\$4,211	\$14,609	350,951
I 101	EFFL. IRRIGATION-OHGC	342,828	1		1	\$2,339.35	\$0.40	\$2,339	\$4,114	\$6,453	342,828
I 999	CONSUMPTION ONLY DCDD	68,921	0		1	\$0.00		\$0	\$0	\$0	68,921
Subtotal Irrigation Accounts			933		948	Effluent Irrigation		\$39,368	\$58,880	\$98,249	2,567,782
S M02	SEWER MIN. M.F./UNIT	0	1,290		1,290	\$17.33		\$22,356		\$22,356	0
S 011	SEWER RESIDENTIAL	125	1,094	15	1,109	\$17.33	\$2.73	\$19,219	\$11,314	\$30,533	138,148
S 012	SEWER RES 1"	304	17		17	\$17.33	\$2.73	\$295	\$424	\$718	5,175
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	917	24		24	\$17.33	\$3.83	\$416	\$2,527	\$2,943	21,997
S 002	SEWER NON RES 1"	615	5		5	\$43.33	\$3.83	\$217	\$353	\$570	3,075
S 003	SEWER NON RES 1.5"	1,876	1		1	\$86.65	\$3.83	\$87	\$216	\$302	1,876
S 004	SEWER NON RES 2"	1,067	8		8	\$138.64	\$3.83	\$1,109	\$981	\$2,090	8,534
S 005	SEWER NON RES 3"	13,905	2		2	\$259.95	\$3.83	\$520	\$3,195	\$3,715	27,809
S 020	SEWER MULTI FAM RES.	4,527	32		32	\$2.73		\$0	\$11,864	\$11,864	144,855
Subtotal Sewer Accounts			2,473		2,488	Sewer		\$44,218	\$30,874	\$75,091	351,469
W A01	AVAIL CHARGE 1.5 DU	0	1		1	\$0.00		\$0		\$0	0
W A02	AVAIL CHARGE (Phase I Lots)	0	97	6	91	\$38.89		\$3,539		\$3,539	0
W A03	AVAIL CHARGE (Phase II Lots)	0	551	9	542	\$14.69		\$7,962		\$7,962	0
W A09	AVAIL CHARGE W/S ONLY	0	3		3	\$30.02		\$90		\$90	0
Subtotal Availability Charge Accounts			649		634	Availability Charges		\$11,501		\$11,501	
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"	3	41		41	\$17.33	\$2.42	\$711	\$9	\$720	129
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"	903	29		29	\$17.33	\$2.42	\$503	\$1,901	\$2,404	26,188
W 002	WATER NONRESID. 1"	1,420	6		6	\$43.33	\$2.42	\$260	\$619	\$879	8,523
W 003	WATER NONRESID. 1.5"	1,870	1		1	\$86.65	\$2.42	\$87	\$136	\$222	1,870

W 004	WATER NONRESID. 2"	997	7	7	\$138.64	\$2.42	\$970	\$507	\$1,477	6,978
W 005	WATER NONRESID. 3"	16,564	1	1	\$259.95	\$2.42	\$260	\$1,203	\$1,463	16,564
W 011	WATER RESIDENTIAL	136	1,094	15	\$17.33	\$2.42	\$19,219	\$10,966	\$30,185	151,041
W 012	WATER RESID. 1"	288	17	17	\$43.33	\$2.42	\$737	\$356	\$1,092	4,898
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.	4,569	32	32		\$2.42	\$0	\$10,614	\$10,614	146,199
W 888	CONSUMPTION ONLY DCDD	14,960	1	1	\$0.00		\$0	\$0	\$0	14,960
W 999	CONSUMPTION ONLY DCDD	3,506	1	1	\$0.00		\$0	\$0	\$0	3,506
Subtotal Water Accounts			2,512	2,527	Water (Excl. Potable Irr.)		\$44,963	\$26,309	\$71,272	380,856

MONTHLY CHG.	\$140,050	\$116,064	\$256,113
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ANNUAL MIN. CHG.	\$1,680,594	
ANNUAL COMMODITY CHG.		\$1,392,765
ANNUAL TOTAL REVENUES		\$3,073,360
METER FEES		\$8,000
INTEREST INCOME		\$120,000
BACKFLOW PREV.		\$100
MISCELLANEOUS INCOME		\$5,000
CITY OF PALM COAST LEASE		\$40
SUBTOTAL (CONNECTION FEES EXCLUDED)		\$3,206,500
ALLOWANCE FOR UNCOLLECTABLE ACCOUNTS		(\$20,000)
CONNECTION FEES 6 WATER, SEWER & IRR. PHASE I)		\$27,000
TOTAL REVENUE (CONNECTION FEES INCLUDED)		\$3,213,500

SUMMARY PER MONTH:				gal./day
Water	\$56,464	\$26,309	\$82,773	380,856
Wastewater	\$44,218	\$30,874	\$75,091	351,469
Effluent Reuse	\$26,631	\$53,189	\$79,820	1,874,003
Golf Course	\$12,737	\$8,325	\$21,063	693,779
Subtotal	\$140,050	\$118,698	\$258,747	

SUMMARY PER YEAR:			
Water	\$677,565	\$315,714	\$993,279
Wastewater	\$530,610	\$370,487	\$901,097
Effluent Reuse	\$319,571	\$638,271	\$957,841
Golf Course	\$152,848	\$99,904	\$252,752
Subtotal	\$1,680,594	\$1,424,375	\$3,104,970