

Fiscal Year 2020 Budget



August 16, 2019

**Dunes
Community Development District**

TABLE OF CONTENTS

	Page
<u>General Fund</u>	
Budget	3-4
<u>Water and Sewer Fund</u>	
Budget	5-7
<u>Bridge Fund</u>	
Budget	8-9
<u>Additional Documents</u>	
Employee Schedule	10
Capital Improvements List	11-13
General Fund Assessment Summary	14
Utilities Revenue Projections	15-16
CIP Schedules	17-19

Dunes

Community Development District

General Fund

Expense Code	Description	Actuals thru 9/30/2018	Adopted Budget FY 2019	Actual Thru 6/30/2019	Projected Next 3 Months	Total Projected 9/30/2019	Proposed Budget FY 2020
REVENUES							
001.300.31900.10000	Maintenance Assessments	\$197,000	\$197,000	\$193,000	\$4,000	\$197,000	\$197,000
001.300.36100.11000	Interest Income	\$2,757	\$2,000	\$3,245	\$1,082	\$4,327	\$2,002
	Carryforward Surplus	\$125,859	\$46,645	\$129,544	\$0	\$129,544	\$53,297
001.300.38100.10000	Transfer from Water & Sewer Fund Surplus Account	\$90,000	\$128,247	\$128,247	\$0	\$128,247	\$140,000
001.300.38100.10000	Transfer from Bridge Fund Surplus Account	\$110,000	\$145,000	\$145,000	\$0	\$145,000	\$221,000
TOTAL REVENUES		\$525,617	\$518,892	\$599,036	\$5,082	\$604,118	\$613,299
EXPENDITURES							
Administrative							
001.310.51300.11000	Supervisor Fees	\$11,800	\$14,000	\$8,400	\$3,000	\$11,400	\$14,000
001.310.51300.21000	FICA Expense	\$903	\$1,071	\$643	\$230	\$872	\$1,071
001.310.51300.31100	Engineering/ Software Services	\$2,700	\$20,000	\$1,200	\$18,800	\$20,000	\$20,000
001.310.51300.31500	Attorney	\$12,080	\$10,000	\$11,237	\$3,746	\$14,983	\$11,000
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$10,230	\$12,000	\$9,653	\$80	\$9,733	\$12,000
001.310.51300.32200	Annual Audit	\$3,260	\$3,320	\$3,320	\$0	\$3,320	\$3,380
001.310.51300.34000	Management Fees	\$10,000	\$10,000	\$7,500	\$2,500	\$10,000	\$9,800
001.310.51300.35100	Computer Time	\$1,000	\$1,000	\$750	\$250	\$1,000	\$1,000
001.310.51300.40000	Travel Expenses	\$0	\$2,000	\$0	\$0	\$0	\$2,000
001.310.51300.42000	Postage & Express Mail	\$2,985	\$3,000	\$2,689	\$896	\$3,585	\$3,000
001.310.51300.42500	Printing	\$2,330	\$2,000	\$1,524	\$508	\$2,032	\$2,000
001.310.51300.45000	Insurance ##	\$10,541	\$13,200	\$11,063	\$3,688	\$14,751	\$13,800
001.310.51300.48000	Advertising Legal & Other	\$4,479	\$1,200	\$410	\$137	\$546	\$1,200
001.310.51300.49000	Bank Charges	\$599	\$600	\$423	\$141	\$563	\$600
001.310.51300.49100	Contingencies	\$4,102	\$4,000	\$1,776	\$592	\$2,369	\$4,000
001.310.51300.51000	Office Supplies	\$366	\$2,000	\$302	\$101	\$402	\$2,000
001.310.51300.54000	Dues, Licenses & Subscriptions	\$175	\$1,000	\$175	\$825	\$1,000	\$1,000
001.320.53800.12000	Salaries	\$127,445	\$127,558	\$95,875	\$35,322	\$131,197	\$132,797
001.320.53800.12100	Consulting Fees	\$1,800	\$0	\$1,800	\$0	\$1,800	\$0
001.320.53800.21000	FICA Taxes	\$10,470	\$10,929	\$8,084	\$2,702	\$10,787	\$11,784
001.320.53800.22000	Pension Expense	\$8,306	\$7,653	\$6,339	\$2,137	\$8,476	\$10,624
001.320.53800.23000	Health Insurance Benefits #	\$18,863	\$22,861	\$15,532	\$5,549	\$21,081	\$24,243 #
001.320.53800.24000	Workers Comp Insurance	\$2,861	\$1,500	\$1,249	\$344	\$1,593	\$3,000
001.320.53800.64000	Capital Improvements (See <i>Capital Improvements List</i>)	\$100,713	\$100,000	\$9,750	\$90,250	\$100,000	\$100,000
Administrative		\$348,005	\$370,892	\$199,693	\$171,797	\$371,491	\$384,299
(Less Contribution from Transfer, Surplus and Interest)		(\$248,305)	(\$241,357)				(\$254,764)
Total Administrative Raised From Assessment		\$99,700	\$129,535				\$129,535

Dunes

Community Development District

General Fund

Expense Code	Description	Actuals thru 9/30/2018	Adopted Budget FY 2019	Actual Thru 6/30/2019	Projected Next 3 Months	Total Projected 9/30/2019	Proposed Budget FY 2020
General & Stormwater System Maintenance							
001.320.53800.43000	Electric (7 Aerators)	\$12,258	\$15,000	\$8,942	\$2,981	\$11,923	\$15,000
001.320.53800.46000	Building Maintenance	\$24,715	\$15,000	\$15,762	\$5,254	\$21,016	\$20,000
001.320.53800.46200	Landscaping	\$33,342	\$24,000	\$32,156	\$10,719	\$42,875	\$30,000
001.320.53800.46300	Tree & Shrub Removal	\$7,680	\$10,000	\$9,991	\$0	\$9,991	\$10,000
001.320.53800.46500	Lake Maintenance	\$21,437	\$26,000	\$21,437	\$7,146	\$28,582	\$96,000
001.320.53800.46700	Storm Drain System Maintenance	\$14,820	\$40,000	\$40,729	\$0	\$40,729	\$40,000
001.320.53800.49300	Repair and Replacement Equipment	\$7,949	\$5,000	\$100	\$33	\$133	\$5,000
001.320.53800.49200	Repair and Replacement Floating Aerators	\$9,240	\$10,000	\$2,487	\$829	\$3,316	\$10,000
001.320.53800.52100	Grass Carp	\$0	\$3,000	\$0	\$3,000	\$3,000	\$3,000
General & Stormwater System Maintenance		\$131,440	\$148,000	\$131,603	\$29,961	\$161,564	\$229,000
(Less Contribution from Transfer, Surplus and Interest)		(\$64,140)	(\$80,535)				(\$161,535)
General & Stormwater System Maintenance From Assessment		\$67,300	\$67,465				\$67,465
TOTAL EXPENDITURES		\$479,445	\$518,892	\$331,296	\$201,759	\$533,055	\$613,299
TOTAL EXPENDITURES RAISED FROM ASSESSMENT		\$167,000	\$197,000				\$197,000
FUND BALANCE		\$46,171	(\$0)	\$267,740	(\$196,677)	\$71,063	(\$0)

BUDGET HIGHLIGHTS FY 2020

1. Assessments are the same from last FY.
2. Payroll includes an average 3% increase over last FY 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. ## Liability Insurance premium is an estimate, but it should be very close to the final cost.

NOTES:

At the beginning of FY2019 the unrestricted fund balance was:
 For the FY 2019 Budget:
 The projected net income for FY2019 is:
 Of that amount,

\$49,671
\$46,645
\$71,063
\$53,297

of that amount was carried forward and utilized to offset increases in assessments for FY 2019 and will be added to the fund balance.
 will be carried forward to FY2020 Budget to offset increases in assessments for FY 2020.

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals	Adopted	Actual	Projected	Total	Proposed
		thru 9/30/2018	Budget FY 2019	Thru 6/30/2019	Next 3 Months	Projected 9/30/2019	Budget FY 2020
OPERATING REVENUES							
041.300.34300.30000	Water Revenue	\$1,002,840	\$946,858	\$790,976	\$263,659	\$1,054,635	\$979,123
041.300.34300.50000	Sewer Revenue	\$847,932	\$901,995	\$667,482	\$222,494	\$889,976	\$880,673
041.300.34300.76000	Irrigation/Effluent	\$1,190,898	\$1,136,268	\$979,101	\$326,367	\$1,305,468	\$1,151,457
041.300.34300.10000	Meter Fees	\$25,866	\$20,000	\$8,328	\$2,776	\$11,104	\$20,000
041.300.34300.10100	Connection Fees - W, S & I (6 units)	\$21,500	\$27,000	\$9,000	\$3,000	\$12,000	\$27,000
041.300.36900.10000	CPC Effluent Agreement	\$0	\$40	\$0	\$0	\$0	\$40
041.300.34900.10200	Backflow Preventor/Misc.	\$1,225	\$100	\$455	\$152	\$607	\$100
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
041.300.36900.10000	Misc. Income / Penalty	\$27,349	\$10,000	\$8,696	\$2,899	\$11,595	\$10,000
TOTAL REVENUES		\$3,117,611	\$3,042,261	\$2,464,039	\$821,346	\$3,285,385	\$3,068,393
OPERATING EXPENSES							
Administrative							
041.310.51300.31100	Engineering	\$14,152	\$50,000	\$37,160	\$12,840	\$50,000	\$50,000
041.310.51300.31500	Attorney	\$5,366	\$35,000	\$7,962	\$2,654	\$10,616	\$35,000
041.310.51300.32200	Annual Audit	\$7,335	\$7,470	\$7,470	\$0	\$7,470	\$7,605
041.310.51300.34000	Management Fees	\$19,000	\$19,000	\$14,250	\$4,750	\$19,000	\$22,050
041.310.51300.40000	Travel Expenses	\$15,126	\$15,000	\$9,820	\$3,273	\$13,093	\$15,000
041.310.51300.42000	Postage & Express Mail	\$4,304	\$6,000	\$3,352	\$1,117	\$4,469	\$6,000
041.310.51300.42500	Printing & Mailing Utility Bills	\$15,934	\$17,500	\$11,993	\$3,998	\$15,990	\$17,500
041.310.51300.48000	Advertising Legal & Other	\$380	\$2,500	\$0	\$0	\$0	\$2,500
041.310.51300.49000	Bank Charges	\$4,995	\$10,000	\$2,327	\$776	\$3,103	\$10,000
041.310.51300.49100	Contingencies	\$28,350	\$12,000	\$4,187	\$1,396	\$5,583	\$20,000
041.310.51300.51000	Office Supplies and Equipment	\$12,890	\$15,000	\$8,236	\$2,745	\$10,982	\$15,000
041.310.51300.54000	Dues, Licenses & Subscriptions	\$11,188	\$7,000	\$9,403	\$3,134	\$12,537	\$7,000
041.310.51300.54200	Permits Fees WTP & VVWTP	\$8,295	\$15,000	\$8,600	\$2,867	\$11,467	\$15,000
041.310.51300.55000	Land Leases & Easement Fees	\$11,278	\$12,000	\$0	\$12,000	\$12,000	\$12,000
041.310.53600.12000	Salaries Including Overtime	\$746,517	\$774,859	\$576,906	\$212,544	\$789,450	\$815,615
041.310.53600.12100	Consulting Fees	\$2,400	\$0	\$2,400	\$0	\$2,400	\$0
041.310.53600.21000	FICA Taxes	\$59,612	\$66,390	\$49,449	\$16,260	\$65,708	\$72,378
041.310.53600.22000	Pension Plan	\$39,546	\$46,492	\$37,638	\$14,822	\$52,461	\$65,249
041.310.53600.23000	Insurance Benefits (Medical)#	\$150,210	\$182,158	\$125,486	\$44,576	\$170,062	\$195,572 #
041.310.53600.24000	Workers Compensation Insurance	\$15,333	\$15,000	\$12,485	\$3,445	\$15,930	\$16,000
041.310.53600.25000	Unemployment Benefits	\$0	\$5,000	\$0	\$0	\$0	\$5,000
041.310.53600.32480	Bad Debt Expense	\$0	\$0	\$2,814	\$0	\$2,814	\$0
041.310.53600.41000	Telephone/IT Support	\$18,616	\$30,000	\$27,638	\$9,213	\$36,851	\$35,000
041.310.53600.49001	Payment Processing Service	\$2,046	\$7,200	\$6,899	\$2,300	\$9,198	\$7,200
041.310.53600.44000	Equipment Rentals & Leases	\$11,943	\$4,000	\$4,805	\$1,602	\$6,406	\$6,000
041.310.53600.45000	Insurance ##	\$68,514	\$85,800	\$72,189	\$0	\$72,189	\$89,700
041.310.53600.46100	Repair and Maintenance for Vehicles	\$6,903	\$8,000	\$8,262	\$2,754	\$11,016	\$41,000
041.310.53600.52000	Supplies/Equipment General	\$6,089	\$4,000	\$4,869	\$1,623	\$6,492	\$5,000
041.310.53600.52055	Uniforms/Supplies/Services	\$17,797	\$8,000	\$1,619	\$540	\$2,158	\$12,000
041.310.53600.52100	Fuel for Vehicles	\$8,856	\$8,500	\$6,370	\$2,123	\$8,493	\$9,500
041.310.53600.52000	Tools	\$4,556	\$3,000	\$9,978	\$3,326	\$13,304	\$3,000
041.310.53600.54100	Training & Education	\$9,660	\$8,000	\$3,278	\$1,093	\$4,371	\$9,000
Administrative		\$1,327,190	\$1,479,868	\$1,077,843	\$367,769	\$1,445,612	\$1,621,869

Dunes

Community Development District

		Water and Sewer Fund					
Expense Code	Description	Actuals thru 9/30/2018	Adopted Budget FY 2019	Actual Thru 6/30/2019	Projected Next 3 Months	Total Projected 9/30/2019	Proposed Budget FY 2020
Water System							
041.320.53600.34800	Water Quality Testing	\$14,413	\$20,000	\$10,369	\$3,456	\$13,826	\$20,000
041.320.53600.43000	Electric	\$125,862	\$115,000	\$78,683	\$26,228	\$104,911	\$125,000
041.320.53600.43100	Bulk Water Purchases	\$21,163	\$20,000	\$59	\$19,941	\$20,000	\$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	\$56,953	\$70,000	\$96,702	\$32,234	\$128,935	\$80,000
041.320.53600.46050	Distribution System Maintenance Repair and Equipment	\$26,357	\$25,000	\$17,815	\$5,938	\$23,754	\$25,000
041.320.53600.52000	Plant Operating Supplies	\$16,787	\$20,000	\$14,044	\$4,681	\$18,726	\$20,000
041.320.53600.52200	Chlorine & Other Chemicals	\$184,575	\$170,000	\$122,132	\$40,711	\$162,843	\$190,000
041.320.53600.61000	Meters New & Replacement	\$16,437	\$60,000	\$47,486	\$15,829	\$63,314	\$125,000
Water System		\$462,546	\$501,000	\$387,291	\$150,018	\$537,309	\$606,000
Sewer System							
041.330.53600.34800	Water Quality Testing	\$11,528	\$15,000	\$8,722	\$2,907	\$11,629	\$15,000
041.330.53600.34900	Sludge Disposal	\$38,507	\$15,000	\$58,587	\$19,529	\$78,117	\$30,000
041.330.53600.43000	Electric	\$43,359	\$50,000	\$33,363	\$11,121	\$44,483	\$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	\$65,526	\$50,000	\$43,778	\$14,593	\$58,371	\$55,000
041.330.53600.46050	Collection System Maintenance Repair and Equipment	\$22,453	\$20,000	\$2,957	\$986	\$3,942	\$20,000
041.330.53600.46075	Lift Station Repair and Maintenance	\$26,637	\$45,000	\$15,738	\$5,246	\$20,984	\$45,000
041.330.53600.52000	Plant Operating Supplies	\$7,523	\$15,000	\$3,420	\$1,140	\$4,560	\$15,000
041.330.53600.52200	Chlorine & Other Chemicals	\$23,437	\$35,000	\$21,432	\$7,144	\$28,577	\$35,000
Sewer System		\$238,970	\$248,000	\$187,998	\$65,666	\$253,664	\$268,000
Irrigation System							
041.340.53600.34800	Water Quality Testing	\$110	\$5,000	\$0	\$5,000	\$5,000	\$5,000
041.340.53600.43000	Electric	\$48,013	\$45,000	\$36,247	\$12,082	\$48,330	\$50,000
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$119,674	\$155,000	\$116,470	\$38,823	\$155,293	\$155,000
041.340.53600.44000	Equipment Rentals & Leases	\$17,742	\$18,000	\$17,823	\$5,941	\$23,764	\$18,000
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$72,383	\$40,000	\$91,243	\$30,414	\$121,657	\$70,000
041.340.53600.46050	Distribution System Maintenance Repair and Equipment	\$16,022	\$20,000	\$24,767	\$8,256	\$33,023	\$20,000
041.340.53600.61000	Meters New & Replacement	\$3,042	\$142,000	\$169,077	\$0	\$169,077	\$100,000
Irrigation System		\$276,986	\$425,000	\$455,627	\$100,517	\$556,143	\$418,000

Dunes

Community Development District

		Water and Sewer Fund					
Expense Code	Description	Actuals thru 9/30/2018	Adopted Budget FY 2019	Actual Thru 6/30/2019	Projected Next 3 Months	Total Projected 9/30/2019	Proposed Budget FY 2020
<u>Contribution to Reserves & General Fund</u>							
041.310.51300.63100	Renewal and Replacement	\$137,804	\$225,000	\$208,682	\$16,318	\$225,000	\$236,400
Contribution to Reserves		\$137,804	\$225,000	\$208,682	\$16,318	\$225,000	\$236,400
TOTAL OPERATING EXPENSES		\$2,443,497	\$2,878,868	\$2,317,441	\$700,288	\$3,017,729	\$3,150,269
<u>Non-Operating Revenue (Expenses)</u>							
041.300.22300.10000	Connection Fees - (W/S paid to HDOA)	\$0	(\$21,000)	\$0	(\$21,000)	(\$21,000)	(\$21,000)
041.300.36900.10200	Non Operating Revenue - from W&S Surplus Account	\$2,250,774	\$3,581,854	\$0	\$3,581,854	\$3,581,854	\$979,376
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
041.300.36100.10000	Interest Income	\$201,739	\$90,000	\$149,385	\$49,795	\$199,181	\$100,000
041.310.51300.64000	Capital Improvements (See Capital Improvements List)	(\$2,250,774)	(\$3,686,000)	(\$4,589,205)	\$0	(\$4,589,205)	(\$836,500)
041.310.51300.64001	Contribution to Capital Facilities Reserves	\$0	\$0	\$0	\$0	\$0	\$0
041.300.58100.10000	Contribution to General Fund	(\$90,000)	(\$128,247)	(\$128,247)	\$0	(\$128,247)	(\$140,000)
Non-Operating Revenue (Expenses)		\$111,739	(\$163,393)	(\$4,568,067)	\$3,610,649	(\$957,418)	\$81,876
NET INCOME		\$785,852	(\$0)	(\$4,421,469)	\$3,731,708	(\$689,761)	(\$0)

BUDGET HIGHLIGHTS FY 2020

1. Payroll includes an average 3 % increase over last FY Budget.
2. See Capital Improvements List.
3. Transfer \$140,000 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.

NOTES:

At the beginning of FY2019 the unrestricted fund balance was:

\$4,933,367

The projected net income for FY2019 is:

(\$689,761) and will be added to the fund balance.

In FY 2019:

\$979,376 of that unrestricted fund balance is planned to be utilized for identified capital projects.

The balance of the net income will remain in the fund's reserve balance of:

\$4,933,367 * for working capital, cost prohibited insurable events, future capital projects and rate stabilization.

* From 5/31/19 Unaudited Financial Statements

Dunes

Community Development District

Bridge Fund

Expense Code	Description	Actuals thru 9/30/2018	Adopted Budget FY 2019	Actual Thru 6/30/2019	Projected Next 3 Months	Total Projected 9/30/2019	Proposed Budget FY 2020
OPERATING REVENUES							
042.300.34900.10000	Toll Collections	\$1,722,543	\$1,695,750	\$1,283,335	\$427,778	\$1,711,113	\$1,695,750
042.300.36900.10000	Miscellaneous	\$12,000	\$12,000	\$126,832	\$0	\$126,832	\$14,000
TOTAL REVENUES		\$1,734,543	\$1,707,750	\$1,410,167	\$427,778	\$1,837,945	\$1,709,750
OPERATING EXPENSES							
Administrative							
042.310.51300.31100	Engineering	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000
042.310.51300.31500	Attorney	\$6,437	\$10,000	\$4,898	\$1,633	\$6,531	\$10,000
042.310.51300.32200	Annual Audit	\$5,705	\$5,810	\$5,810	\$0	\$5,810	\$5,915
042.310.51300.34000	Management Fees	\$17,000	\$17,000	\$12,750	\$4,250	\$17,000	\$17,150
042.310.51300.49000	Bank Charges	\$4,354	\$4,000	\$3,132	\$1,044	\$4,176	\$4,000
042.310.51300.49100	Contingencies	\$4,434	\$5,000	\$1,226	\$409	\$1,635	\$5,000
Administrative		\$37,930	\$46,810	\$27,817	\$12,336	\$40,153	\$47,065
Operating Expenses - Toll Facility							
042.320.54900.12000	Salaries	\$383,927	\$384,588	\$294,376	\$108,454	\$402,830	\$439,784
042.320.54900.12100	Consulting Fee	\$1,800	\$0	\$1,800	\$0	\$1,800	\$0
042.320.54900.15000	Overtime and Special Pay	\$1,930	\$11,620	\$2,322	\$0	\$2,322	\$15,000
042.320.54900.21000	FICA Taxes	\$30,958	\$32,781	\$23,640	\$8,297	\$31,937	\$38,852
042.320.54900.22000	Pension Plan	\$11,635	\$16,150	\$12,466	\$4,059	\$16,525	\$26,544
042.320.54900.23000	Insurance Benefits (Medical) #	\$88,454	\$105,881	\$44,558	\$15,626	\$60,185	\$101,723 #
042.320.54900.24000	Workers Compensation Insurance	\$10,899	\$8,500	\$7,075	\$1,952	\$9,027	\$11,000
042.320.54900.34300	Contractual Support	\$7,352	\$20,000	\$15,878	\$5,293	\$21,171	\$66,000
042.320.54900.34500	Payroll Processing Fee	\$23,997	\$20,000	\$22,663	\$7,554	\$30,217	\$24,000
042.320.54900.34600	Credit Card Processing Fee	\$17,468	\$20,000	\$13,194	\$4,398	\$17,592	\$20,000
042.320.54900.40000	Travel Expenses	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000
042.320.54900.41000	Telephone	\$7,340	\$5,000	\$3,653	\$1,218	\$4,870	\$6,000
042.320.54900.42500	Printing	\$2,609	\$3,500	\$2,901	\$967	\$3,868	\$3,500
042.320.54900.43000	Utility Services	\$14,622	\$15,000	\$12,300	\$6,150	\$18,449	\$16,000
042.320.54900.45000	Insurance ##	\$52,703	\$66,000	\$56,223	\$0	\$56,223	\$69,000
042.320.54900.45001	Insurance Claims	\$15,000	\$0	\$0	\$0	\$0	\$0
042.320.54900.46000	Repairs & Maintenance	\$90,601	\$85,000	\$61,669	\$20,556	\$82,226	\$85,000
042.320.54900.46002	Repairs & Maintenance-Parkway	\$106,459	\$150,000	\$106,395	\$35,465	\$141,860	\$150,000
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2021)	\$0	\$22,000	\$0	\$0	\$0	\$0
042.320.54900.51000	Office Supplies	\$3,615	\$3,000	\$2,061	\$687	\$2,747	\$3,500
042.320.54900.52000	Operating Supplies	\$15,495	\$22,000	\$11,287	\$3,762	\$15,049	\$22,000
Operating Expenses - Toll Facility		\$886,865	\$992,020	\$694,460	\$225,439	\$919,899	\$1,098,903
SUBTOTAL OPERATING EXPENSES		\$924,795	\$1,038,830	\$722,277	\$237,774	\$960,052	\$1,145,968

Dunes

Community Development District

Bridge Fund

Expense Code	Description	Actuals thru 9/30/2018	Adopted Budget FY 2019	Actual Thru 6/30/2019	Projected Next 3 Months	Total Projected 9/30/2019	Proposed Budget FY 2020
<u>Contribution to Reserves & Community Projects</u>							
042.320.54900.65000	Maintenance Reserves	\$0	\$436,920	\$0	\$436,920	\$436,920	\$0
042.320.54900.64000	Community Projects Transfer from Surplus Revenues	\$0	\$0	\$0	\$0	\$0	\$0
042.310.51300.64002	Parkway Capital Expenditures	\$6,566	\$25,000	\$0	\$25,000	\$25,000	\$25,000
<u>Maintenance Reserves & Community Projects</u>		<u>\$6,566</u>	<u>\$461,920</u>	<u>\$0</u>	<u>\$461,920</u>	<u>\$461,920</u>	<u>\$25,000</u>
<u>Non Operating Revenue (Expenses)</u>							
042.300.36100.11000	Interest Income	\$222,354	\$120,000	\$234,231	\$78,077	\$312,308	\$150,000
042.300.36900.10400	Asset Contribution	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.64000	Capital Improvements (<i>New Toll System</i>)	(\$9,398)	\$0	0	\$0	\$0	\$0
042.320.54900.64000	Capital Improvements	(\$125,582)	(\$182,000)	(\$130,567)	(\$51,433)	(\$182,000)	(\$905,000)
042.300.38100.10000	Transfer from Surplus Funds	\$0	\$0	\$0	\$0	\$0	\$437,218
042.300.38100.10000	Transfer to General Fund	(\$110,000)	(\$145,000)	(\$145,000)	\$0	(\$145,000)	(\$221,000)
<u>TOTAL NON OPERATING REVENUE (EXPENSES)</u>		<u>(\$22,626)</u>	<u>(\$207,000)</u>	<u>(\$41,336)</u>	<u>\$26,644</u>	<u>(\$14,692)</u>	<u>(\$538,782)</u>
<u>NET INCOME</u>		<u>\$780,556</u>	<u>\$0</u>	<u>\$646,554</u>	<u>(\$245,272)</u>	<u>\$401,282</u>	<u>(\$0)</u>

BUDGET HIGHLIGHTS FY 2020

1. Revenues based on past FY projections and revenues as Cash trips are declining, Bpass trips are increasing, and vehicle trips are increasing as such the income has not stabilized.
2. Payroll includes an average 3% increase over last FY Budget.
3. Maintenance Reserves based on Engineering and Financial Consultant's recommendation.
4. Transfer \$221,000 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.

NOTES:

At the beginning of FY2019 the unrestricted fund balance was: **\$10,406,109**
 The projected net income for FY2019 is: **\$401,282** and will be added to the fund balance.
 In FY 2019: **\$437,218** of that unrestricted fund balance is planned to be utilized for identified capital projects.
 The balance of the net income will remain in the fund's reserve balance of: **\$10,990,188** * for working capital, cost prohibited insurable events, future capital projects and rate stabilization. For future Bridge repair a portion of the unrestricted funds will be utilized in conjunction with bond financing.
 * From 5/31/19 Unaudited Financial Statements

**DUNES COMMUNITY DEVELOPMENT DISTRICT
EMPLOYEE SCHEDULE FY 2020**

2019 - 2020

Name	Position	FT/PT	Previous FY						Eligible For Ins. - I, Ret. - R	Estim. Weekly Hours	Estim. Annual Wage	Annual Budget Distribution		
			Anniv. Date	Current Rate	Date Due	Pay Raise Amt.	New Rate	Utility				General Fund	Bridge	
Alvarado, Maribel	W/WW, OM	FTE	4/9/2007	2,454.72	4/20	73.64	2,528.36	I,R	1	65,728	49,296	16,432		
Oakes, David	W/WW	FT	1/23/2012	25.83	1/20	0.77	26.60	I,R	40	55,328	55,328			
Boss, David	W/WW	FTE	12/1/2006	3,486.40	12/19	104.59	3,590.99	I,R	1	93,366	93,366			
Morales, Tracy	Admin. Assist.	FT	7/6/2016	16.93	7/20	0.51	17.44	I,R	40	36,296	27,222	9,074		
Brill, Cory	W/WW	FT	2/21/2006	23.50	10/19	0.71	24.21	I,R	40	50,336	40,269	10,067		
Mendonsa, Justin	W/WW	FT	4/27/2016	19.99	4/20	0.60	20.59	I,R	40	42,848	42,848			
Huckle, Chris	W/WW	FT	7/14/2000	23.32	7/20	0.70	24.02	I,R	40	49,972	39,978	9,994		
Morris, Tim	W/WW, PS	FT	10/1/2007	29.68	10/19	0.89	30.57	I,R	40	63,596	63,596			
Greiner, Joshua	W/WW	FT	10/23/2017	17.30	10/19	0.52	17.82	I,R	40	37,076	37,076			
Peugh, Gregory	Dist. Mgr.	FTE	8/21/2017	5,546.16	8/20	166.38	5,712.54	I,R	1	148,526	59,410	44,558	44,558	
Washko, Paul	W/WW, FS	FTE	04/01/01	3,554.27	4/20	106.63	3,660.90	I,R	1	95,186	85,667	9,519		
David Ponitz	Utility Mgr	FTE	8/10/2018	4,951.92	8/20	148.56	5,100.48	I,R	1	132,612	99,459	33,153		
Eric Stodola	W/WW	FT	4/23/2018	21.63	8/20	0.65	22.28	I,R	40	46,332	46,332			
McMillen, Austin	W/WW	FT	11/14/2016	19.04	10/19	0.57	19.61	I,R	40	40,768	40,768			
OVERTIME AND SPECIAL PAY FOR BRIDGE AND WATER/WASTEWATER											50,000	35,000		15,000
Lumbr, Michael	Asst. Br Mgr	FT	11/28/2016	20.60	10/19	0.62	21.22	I,R	40	44,148			44,148	
Peterson, Jon	Toll Supr.	PT	3/20/2010	13.20	10/19	1.58	14.78		12	9,204			9,204	
Pawlukiewicz, Leon	Toll Coll.	FT	3/6/2019	10.03	10/19	1.30	11.33		12	7,072			7,072	
Hagenberg, William	Toll Coll.	PT	1/21/2003	16.10	10/19	2.08	18.18		12	11,336			11,336	
Ausbrook, Robert	Bridge Mgr.	FTE	5/9/2002	2,500.13	5/19	75.00	2,575.13	I,R	1	66,950			66,950	
Wettlaufer, Thomas	Toll Coll.	PT	5/2/2017	9.55	10/19	2.47	12.02		12	7,488			7,488	
Bukovack, Stephen	Toll Coll.	FT	10/25/2013	13.39	10/19	0.40	13.79	I,R	40	28,704			28,704	
Hylton, Leonardo	Toll Coll.	FT	8/18/2017	10.55	10/19	1.47	12.02	I,R	40	25,012			25,012	
Tursi, Richard	Toll Coll.	PT	4/13/2018	9.27	10/19	2.40	11.67		16	9,724			9,724	
Oberlin, Kenneth	Toll Coll.	FT	2/19/2014	15.42	10/19	0.46	15.88	I,R	40	33,020			33,020	
Oberle, Raymond	Toll Coll.	PT	11/18/2012	11.07	10/19	2.86	13.93		16	11,596			11,596	
Volavka, Richard	Toll Coll.	FT	11/21/2014	11.85	10/19	1.28	13.13	I,R	40	27,300			27,300	
Sapp, Michael	Toll Coll.	PT	12/20/2008	12.46	10/19	3.22	15.68		16	13,052			13,052	
Jurczak, Steven	Toll Coll.	PT	3/18/2019	9.00	10/19	2.33	11.33		14	8,268			8,268	
Cheseldine, Ann	Toll Coll.	PT	9/9/2014	10.43	10/19	2.70	13.13		12	8,216			8,216	
Haynes, Steven	Toll Coll.	PT	5/6/2018	9.27	10/19	2.40	11.67		12	7,280			7,280	
Samples, Michael	Toll Coll.	PT	1/2/2018	9.27	10/19	2.40	11.67		16	9,724			9,724	
Carlone, Gary	Toll Coll.	PT	4/6/2015	10.13	10/19	2.62	12.75		16	10,608			10,608	
Keith, Dee	Toll Coll.	PT	4/24/2019	9.00	10/19	2.33	11.33		16	9,412			9,412	
Full Time Lane 2	Toll Coll.	FT		9.00	10/19	2.33	11.33	I,R	40	23,556			23,556	
Full Time Lane 2	Toll Coll.	FT		9.00	10/19	2.33	11.33	I,R	40	23,556			23,556	

463

FY 2020 Budget assumes all highlighted employees receive a 3.0% increase at inception of fiscal year.

Total Year **\$1,403,197** **\$815,615** **\$132,797** **\$454,784**

Bridge Scheduling:		hrs/day	hrs/wk
6:00am-2:30pm shift	1 supr - 2 coll (7 days per week)	24	168.00
2:00pm-10:30pm shift	1 supr - 2 coll (7 days per week)	24	168.00
10:00 pm - 6:30 am shift	1 coll (7 days per week)	8	56.00
Additional help as needed/special circumstances			70.00

Retirement Contribution	\$102,417
W/WW Budget	65,249
Bridge Budget	26,544
General Fund	10,624

Employees Covered by Med. Ins.	22
W/WW Budget	14
Bridge Budget	8

Total hours per week **462.00**

Budgeted weekly hours Bridge **502**

**DCDD FY 2020
CAPITAL IMPROVEMENTS**

WATER AND SEWER BUDGET		Cost
Current FY Capital Improvements:		
W-1	Tertiary Filter	\$ 230,000.00
W-2	Collection System Improvements Emergency Pumping Systems 2@\$110,000 ea.	\$ 220,000.00
W-3	Fuel Tank Replacement for Water Plant Generator	\$ 70,000.00
W-4	GEM ELECTRIC CART (REPLACE W/GATOR #2)	\$ 16,000.00
W-5	PICKUP TRUCK 2 - 2009 FORD RANGER 4X4 (REPLACE W/CHEVY COLORADO)	\$ 30,500.00
W-6	High Service Pump Station Enclosure	\$ 130,000.00
W-7	Pump Station Rehabilitation Projects - New Piping/WW Coating/Panels - 1 per year @ \$100,000	\$ 100,000.00
W-8	Material Storage Area for Sand/Dirt/Gravel	\$ 40,000.00
W-9		
W-10		
W-11		
Current FY Capital Improvements Total=		\$ 836,500.00
<hr/>		
Next 5 Years Capital Improvements		
W-A	Collection System Improvements Emergency Pumping Systems 3 remaining @ \$110,000 ea.	\$ 330,000.00
W-B	Pump Station Rehabilitation 1 per year (\$100,000 per PS) Total PS's to rehab =23	\$ 500,000.00
W-C	Vehicle/Equipment Replacement next 5 years	\$ 215,000.00
W-D	Reuse System Improvements (pumping and transmission from PC to DCDD) Estimate	\$ 1,500,000.00
W-E	WTP RO Membrane Replacement	\$ 250,000.00
W-F	Water Distribution System Improvements (Hammock Beach, Yacht Harbor Village)	\$ 195,160.00
W-G	Construction Engineering & Inspection for Distribution Project	\$ 31,500.00
W-H	ARB Fixed Base Gateway Meter Reading	\$ 146,000.00
W-I	Fence for Water/WW Plant Site	\$ 23,000.00
W-J		
W-K		
W-L		
W-M		
Next 5 Years Capital Improvements Total=		\$ 3,190,660.00

**DCDD FY 2020
CAPITAL IMPROVEMENTS**

BRIDGE BUDGET		
Current FY Capital Improvements:		Cost
B-1	Toll Plaza Improvements	\$ 700,000.00
B-2	Camino Del Mar Intersection Signalization Engineering/ROW Acquisition	\$ 115,000.00
B-3	Engineering for Cathodic Protection, Ladder Removal, and 2019 Bride Inspection Findings	\$ 90,000.00
Current FY Capital Improvements Total=		\$ 905,000.00
Next 5 Years Capital Improvements		
B-A	Milling and Resurfacing of Hammock Dunes Parkway and Camino del Mar	\$ 500,000.00
B-C	Improve 4 way stop to a Signalized Intersection	\$ 1,285,000.00
B-D	Cathodic Protection for the Bridge Structural Steel	\$ 800,000.00
B-E	Removal of Bridge Pier Ladders	\$ 230,000.00
B-F	2019 Bridge Inspection Findings	\$ 100,000.00
Next 5 Years Capital Improvements Total=		\$ 2,915,000.00

**DCDD FY 2020
CAPITAL IMPROVEMENTS**

GENERAL FUND BUDGET		
Current FY Capital Improvements:		Cost
G-1	Stormwater Utility Setup Initial Year Expenditures (Estimated at \$250,000 total)	\$ 100,000.00
G-2		
G-3		
Current FY Capital Improvements Total=		\$ 100,000.00
Next 5 Years Capital Improvements		
G-A	Stormwater Utility Setup Carryover	\$ 150,000.00
G-B	Stormwater Inventory/Cleaning/Inspection	\$ 500,000.00
Next 5 Years Capital Improvements Total=		\$ 650,000.00

**DUNES COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET ASSESSMENT SUMMARY
FY 2020
COUNTY TAX YEAR 2019**

	PHASE	\$
MAINTENANCE ASSESSMENT		197,000
INTEREST INCOME & <i>SURPLUS</i>		55,299
TRANSFERS APPLIED TO ADMINISTRATION EXPENSE		243,675
TRANSFERS APPLIED TO MAINTENANCE EXPENSE		117,325
TOTAL REVENUES		613,299
SUBTOTAL ADMIN. EXPENDITURES	ALL	384,299
PHASE 1 & 2 MAINTENANCE EXPENSES	PH 1&2	229,000
PHASE 3 MAINTENANCE EXPENSES	PH 3	0
SUBTOTAL MAINTENANCE EXPENDITURES		229,000
TOTAL EXPENDITURES		613,299
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		32.12%

			2019	2018
	UNITS	DOLLARS	\$/UNIT	\$/UNIT
ADMINISTRATIVE ASSESSMENT PER UNIT- ALL UNITS-	3437	\$129,535	\$37.69	\$37.69
PHASE I & II MAINTENANCE ASSESSMENT PER UNIT	3098	\$67,465	\$21.78	\$21.78
PHASE III MAINTENANCE ASSESSMENT PER UNIT	339	\$0	\$0.00	\$0.00
TOTAL EXPENSES		\$197,000	\$59.47	\$59.47

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

	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, 2018 - JUNE 30, 2019
 FOR BUDGET FY 2020 RATES**

		Average daily usage (gpd)	# of acc'ts Jun 30, 2019	2019-2020 additions	Revenue producing 2018-2019 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	299	7		7	\$47.66	\$2.42	\$334	\$152	\$486	2,096
I P02	POT IRRIGATION 1"	0	0		0	\$119.14	\$2.42	\$0	\$0	\$0	0
I P03	POT IRRIGATION 1.5"	2,587	5		5	\$238.29	\$2.42	\$1,191	\$939	\$2,131	12,936
I P04	POT IRRIGATION 2"	20,493	2		2	\$381.26	\$2.42	\$763	\$2,976	\$3,738	40,986
I P05	POT IRRIGATION 3"	33,391	1		1	\$714.86	\$2.42	\$715	\$2,424	\$3,139	33,391
Subtotal Potable Irrigation			15		15	Potable Irrigation		\$3,002	\$6,491	\$9,493	89,407
I 001	EFFL. IRRIGATION 5/8 SM	850	235	5	240	\$17.33	\$0.80	\$4,159	\$4,895	\$9,054	203,945
IA01	EFFL. IRRIGATION 5/8 MED	1,012	312	5	317	\$17.33	\$0.80	\$5,494	\$7,703	\$13,196	320,944
IB01	EFFL. IRRIGATION 3/4 LRG	2,308	166	5	171	\$17.33	\$0.80	\$2,963	\$9,471	\$12,434	394,611
I M02	MIN. M.F./UNITS	0	152		152	\$17.33	\$0.80	\$2,634	\$0	\$2,634	0
I 002	EFFL. IRRIGATION 1"	1,698	13		13	\$43.33	\$0.80	\$563	\$530	\$1,093	22,072
I 003	EFFL. IRRIGATION 1.5"	4,981	10		10	\$86.65	\$0.80	\$867	\$1,196	\$2,062	49,815
I 004	EFFL. IRRIGATION 2.0"	7,910	28		28	\$138.64	\$0.80	\$3,882	\$5,315	\$9,197	221,473
I 005	EFFL. IRRIGATION 3.0"	17,901	8		8	\$259.95	\$0.80	\$2,080	\$3,437	\$5,517	143,212
I 006	EFFL. IRRIGATION 4.0"	29,258	7		7	\$433.25	\$0.80	\$3,033	\$4,915	\$7,948	204,804
I 100	EFFL. IRRIGATION HDGC	293,189	1		1	\$10,398.00	\$0.40	\$10,398	\$3,518	\$13,916	293,189
I 101	EFFL. IRRIGATION-OHGC	369,673	1		1	\$2,339.35	\$0.40	\$2,339	\$4,436	\$6,775	369,673
I 999	CONSUMPTION ONLY DCDD	62,171	0		1	\$0.00		\$0	\$0	\$0	62,171
Subtotal Irrigation Accounts			963		978	Effluent Irrigation		\$41,414	\$51,906	\$93,321	2,375,315
S M02	SEWER MIN. M.F./UNIT	0	1,290		1,290	\$17.33		\$22,356		\$22,356	0
S 011	SEWER RESIDENTIAL	119	1,144	15	1,159	\$17.33	\$2.73	\$20,085	\$11,335	\$31,420	138,396
S 012	SEWER RES 1"	196	21		21	\$17.33	\$2.73	\$364	\$338	\$702	4,126
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	906	24		24	\$17.33	\$3.83	\$416	\$2,499	\$2,915	21,750
S 002	SEWER NON RES 1"	658	5		5	\$43.33	\$3.83	\$217	\$378	\$595	3,290
S 003	SEWER NON RES 1.5"	1,011	1		1	\$86.65	\$3.83	\$87	\$116	\$203	1,011
S 004	SEWER NON RES 2"	928	8		8	\$138.64	\$3.83	\$1,109	\$853	\$1,962	7,423
S 005	SEWER NON RES 3"	6,908	2		2	\$259.95	\$3.83	\$520	\$1,588	\$2,107	13,817
S 020	SEWER MULTI FAM RES.	4,247	32		32		\$2.73	\$0	\$11,130	\$11,130	135,896
Subtotal Sewer Accounts			2,527		2,542	Sewer		\$45,153	\$28,236	\$73,389	325,708
W A01	AVAIL CHARGE 1.5 DU	0	1		1	\$0.00		\$0		\$0	0
W A02	AVAIL CHARGE (Phase I Lots)	0	77	6	71	\$38.89		\$2,761		\$2,761	0
W A03	AVAIL CHARGE (Phase I I Lots)	0	501	9	492	\$14.69		\$7,227		\$7,227	0
W A09	AVAIL CHARGE W/S ONLY	0	3		3	\$30.02		\$90		\$90	0
Subtotal Availability Charge Accounts			579		564	Availability Charges		\$9,989		\$9,989	
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"	0	41		41	\$17.33	\$2.42	\$711	\$1	\$711	9
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	\$433.25	\$2.42	\$0	\$0	\$0	0
W 001	WATER NONRESID. 5/8"	827	29		29	\$17.33	\$2.42	\$503	\$1,740	\$2,243	23,972
W 002	WATER NONRESID. 1"	900	6		6	\$43.33	\$2.42	\$260	\$392	\$652	5,398
W 003	WATER NONRESID. 1.5"	999	1		1	\$86.65	\$2.42	\$87	\$72	\$159	999

**DUNES COMMUNITY DEVELOPMENT DISTRICT BUDGET REVENUE PROJECTIONS
 BASED ON NUMBER OF ACCOUNTS AND ACTUAL METERED QUANTITIES FROM JULY 1, 2018 - JUNE 30, 2019
 FOR BUDGET FY 2020 RATES**

		Average daily usage (gpd)	# of acc'ts Jun 30, 2019	2019-2020 additions	Revenue producing 2018-2019 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 004	WATER NONRESID. 2"	499	6		6	\$138.64	\$2.42	\$832	\$217	\$1,049	2,996
W 005	WATER NONRESID. 3"	11,969	2		2	\$259.95	\$2.42	\$520	\$1,738	\$2,258	23,938
W 011	WATER RESIDENTIAL	131	1,143	15	1,158	\$17.33	\$2.42	\$20,068	\$11,021	\$31,089	151,798
W 012	WATER RESID. 1"	190	22		22	\$43.33	\$2.42	\$953	\$303	\$1,256	4,174
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.	4,292	32		32		\$2.42	\$0	\$9,971	\$9,971	137,337
W 888	CONSUMPTION ONLY DCDD	15,824	1		1	\$0.00		\$0	\$0	\$0	15,824
W 999	CONSUMPTION ONLY DCDD	2,494	5		5	\$0.00		\$0	\$0	\$0	12,472
Subtotal Water Accounts			2,570		2,585		Water (Excl. Potable Irr.)	\$46,150	\$25,455	\$71,605	378,916

MONTHLY CHG.	\$142,706	\$105,597	\$248,304
--------------	-----------	-----------	-----------

ANNUAL MIN. CHG.	\$1,712,474		
ANNUAL COMMODITY CHG.		\$1,267,168	
ANNUAL TOTAL REVENUES			\$2,979,643
METER FEES			\$8,000
INTEREST INCOME			\$100,000
BACKFLOW PREV.			\$100
MISCELLANEOUS INCOME			\$5,000
CITY OF PALM COAST LEASE			\$40
SUBTOTAL (CONNECTION FEES EXCLUDED)			\$3,092,783
ALLOWANCE FOR UNCOLLECTABLE ACCOUNTS			(\$20,000)
CONNECTION FEES 6 WATER, SEWER & IRR. PHASE I)			\$27,000
TOTAL REVENUE (CONNECTION FEES INCLUDED)			\$3,099,783

SUMMARY PER MONTH:				gal./day
Water	\$56,139	\$25,455	\$81,594	378,916
Wastewater	\$45,153	\$28,236	\$73,389	325,708
Effluent Reuse	\$28,677	\$46,586	\$75,263	1,712,453
Golf Course	\$12,737	\$7,954	\$20,692	662,862
Subtotal	\$142,706	\$108,232	\$250,938	

SUMMARY PER YEAR:			
Water	\$673,663	\$305,460	\$979,123
Wastewater	\$541,840	\$338,833	\$880,673
Effluent Reuse	\$344,123	\$559,034	\$903,156
Golf Course	\$152,848	\$95,452	\$248,300
Subtotal	\$1,712,474	\$1,298,778	\$3,011,253

DCDD VEHICLE/EQUIPMENT REPLACEMENT SCHEDULE

NO.	EQUIPMENT	IN SERVICE DATE	ANTICIPATED REPLACEMENT CYCLE (YEARS)	ANTICIPATED REPLACEMENT FY	ORIGINAL COST	COMMENTS	FY20	FY21	FY22	FY23	FY24	FY25
1	DUMP TRAILER -14' Big Tex	2016	10	2026	10,000							
2	FORD F-450 UTILITY TRUCK W/AUTOCRANE	2019	10	2029	40,000							
3	GEM ELECTRIC CART (REPLACE W/GATOR #2)	07-08		2020	9,000		16,000					
4	GATOR	09-10		2021	11,000				16,000			
5	JOHN DEERE BACKHOE/LOADER	07-08	15	2024	48,000						120,000	
6	PICKUP TRUCK 2 - 2009 FORD RANGER 4X4	08-09		2020	22,000		30,500					
7	PICKUP TRUCK 3 - FORD F150	04-05		N/A	N/A	USED AS BRIDGE TRUCK						
8	PICKUP TRUCK 4 - 2017 GMC SIERRA	2017	10	2027	26,000							
9	PICKUP TRUCK 5 - 2017 CHEVY SILVERADO	2017	10	2027	26,000							
10	SUV 1 - 2016 DODGE JOURNEY	2016	10	2026	20,000							
11	SKIFF MOTOR AND TRAILER - Carolina skiff w/Magic tilt	2009			6,000							
12	ALUMACRAFT BOAT & TRAILER 14'	2017			4,000							
15	PICKUP TRUCK 6 - PAUL'S TRUCK	2018	10	2028	28,000							
16	GENERATOR 1 - Generac	2001		2021	19,000			19,000				
17	PORTABLE PUMP 1 - Godwin	2013		2023	36,000					36,000		
18	VACTOR TRAILER	2005		2021	17,595			19,000				
19	TOTE TRAILER - BIG TEX 5X8 1 AXLE	2013		2023	2,000					5,000		
20	JETTER TRAILER - AMERICAN PRIDE/HUSTLER 10'	2016		2026	24,734							
21	MINI TRACKHOE	2019		2029	64,000							
22	DUMPTRUCK	2019		2029	78,000							
23												
24												
25												
26												
TOTALS=					491,329		46,500	38,000	16,000	41,000	120,000	-

DCDD PUMP STATION REHABILITATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED REPLACEMENT FY	ANTICIPATED COST	COMMENTS	FY20	FY21	FY22	FY23	FY24	FY25	FY26
1	Granada Dr.	1990	2025	\$ 100,000							\$ 100,000	
2	Granada Dr. and Vilano Ct.	1990	2026	\$ 100,000								\$ 100,000
3	Rue Grande Mer	1990	2027	\$ 100,000								
4	Camino Del Mar	1990	2033	\$ -								
5	300 Camino Del Sol	1990	2021	\$ 100,000	Need to Raise					\$ 100,000		
6	Camino Del Rey (Triplex)	1990	2028	\$ 100,000								
7	La Costa	1995	2029	\$ 100,000								
8	Madeira	1991	2030	\$ 100,000	Need To Raise							
9	Hammock Dunes Sales Center	1993	2031	\$ -								
10	34 Island Estates Parkway	1990	2020	\$ 100,000		\$ 100,000						
11	84 Island Estates Parkway	1990	2021	\$ 100,000			\$ 100,000					
12	128 Island Estates Parkway	1990	2022	\$ 100,000				\$ 100,000				
13	172 Island Estates Parkway	1990	2023	\$ 100,000					\$ 100,000			
14	San Gabriel	1990	2032	\$ -								
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
TOTALS=				\$ 1,100,000		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

DCDD PONY PUMP INSTALLATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED REPLACEMENT FY	ANTICIPATED COST	COMMENTS	FY20	FY21	FY22	FY23
1									
2									
3									
4	Camino Del Mar	1990	2021	\$ 110,000			\$ 110,000		
5	300 Camino Del Sol	1990	2018	\$ -					
6	Camino Del Rey (Triplex)	1990	2019	\$ -					
7	La Costa Pl.	1990	2019	\$ -					
8				\$ -					
9				\$ -					
10	34 Island Estates Parkway	1990	2020	\$ 110,000		\$ 110,000			
11				\$ -					
12				\$ -					
13				\$ -					
14				\$ -					
15	Ocean Way and Atlantic Pl.		2021	\$ 110,000			\$ 110,000		
16	Ocean Way North		2020	\$ 110,000		\$ 110,000			
17				\$ -					
18	Ocean Crest Way		2018	\$ -					
19	Hammock Beach Parkway		2022	\$ 110,000				\$ 110,000	
20									
21									
22									
23									
24									
25									
26									
TOTALS=				\$ 550,000		\$ 220,000	\$ 220,000	\$ 110,000	\$ -