

FINAL Budget
Fiscal Year 2014



August 16, 2013

**Dunes
Community Development District**

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Dunes

Community Development District

General Fund

Expense Code	Description	Adopted Budget FY 2013	Actual Thru 7/31/2013	Projected Next 2 Months	Total Projected 9/30/2013	Proposed Budget FY 2014
REVENUES						
001.300.31900.10000	Maintenance Assessments	\$252,646	\$252,271	\$0	\$252,271	\$252,646
001.300.36100.11000	Interest Income	\$400	\$274	\$50	\$324	\$300
	Surplus Applied to Budget	\$51,558	\$51,558	\$0	\$51,558	\$75,216
TOTAL REVENUES		\$304,604	\$304,103	\$50	\$304,153	\$328,162
EXPENDITURES						
Administrative						
001.310.51300.11000	Supervisor Fees	\$14,000	\$10,400	\$2,000	\$12,400	\$14,000
001.310.51300.21000	FICA Expense	\$1,071	\$796	\$153	\$949	\$1,071
001.310.51300.31100	Engineering	\$7,500	\$1,000	\$0	\$1,000	\$7,500
001.310.51300.31500	Attorney	\$10,000	\$6,093	\$2,030.85	\$8,123	\$10,000
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$10,650	\$12,614	\$0	\$12,614	\$10,650
001.310.51300.32200	Annual Audit	\$3,700	\$3,700	\$0	\$3,700	\$3,900
001.310.51300.34000	Management Fees	\$10,000	\$7,875	\$1,575	\$9,450	\$10,000
001.310.51300.35100	Computer Time	\$1,000	\$833	\$167	\$1,000	\$1,000
001.310.51300.40000	Travel Expenses	\$2,500	\$639	\$128	\$767	\$2,400
001.310.51300.42000	Postage & Express Mail	\$2,500	\$2,092	\$418	\$2,511	\$2,500
001.310.51300.42500	Printing	\$2,000	\$1,438	\$288	\$1,725	\$2,000
001.310.51300.45000	Insurance	\$13,000	\$10,755	\$0	\$10,755	\$13,000
001.310.51300.48000	Advertising Legal & Other	\$1,500	\$205	\$55	\$261	\$1,500
001.310.51300.49000	Bank Charges	\$750	\$223	\$59	\$282	\$750
001.310.51300.49100	Contingencies	\$4,000	\$2,133	\$427	\$2,560	\$4,000
001.310.51300.51000	Office Supplies	\$2,000	\$242	\$48	\$290	\$2,000
001.310.51300.54000	Dues, Licenses & Subscriptions	\$500	\$205	\$295	\$500	\$500
001.320.53800.12000	Salaries	\$81,068	\$69,695	\$12,777	\$82,472	\$83,054
001.320.53800.21000	FICA Taxes	\$6,202	\$6,092	\$1,218	\$7,310	\$6,354
001.320.53800.22000	Pension Expense	\$4,864	\$3,798	\$1,329	\$5,127	\$4,983
001.320.53800.23000	Health Insurance Benefits	\$9,200	\$7,795	\$1,595	\$9,390	\$10,500
001.320.53800.24000	Workers Comp Insurance	\$1,600	\$1,618	\$0	\$1,618	\$2,300
001.320.53800.64000	Capital Improvements (<i>computer upgrades</i>)	\$0	\$0	\$0	\$0	\$12,100
Administrative		\$189,605	\$150,242	\$24,563	\$174,804	\$206,062
(Less Contribution from Surplus and Interest)		(\$36,000)				(\$52,458)
Total Administrative Raised From Assessment		\$153,605				\$153,604
General & Stormwater System Maintenance						
001.320.53800.43000	Electric (7 Aerators)	\$20,000	\$9,119	\$1,823.72	\$10,942	\$15,000
001.320.53800.46000	Building Maintenance	\$12,000	\$10,231	\$2,046.19	\$12,277	\$12,000
001.320.53800.46200	Landscaping	\$20,000	\$13,215	\$2,643	\$15,858	\$20,000
001.320.53800.46300	Tree & Shrub Removal	\$10,000	\$1,200	\$8,800	\$10,000	\$10,000
001.320.53800.46500	Lake Maintenance	\$20,000	\$20,322	\$4,064	\$24,386	\$20,000
001.320.53800.46700	Storm Drain System Maintenance	\$20,000	\$3,559	\$16,442	\$20,000	\$20,000
001.320.53800.64000	Capital Improvements	\$0	\$0	\$0	\$0	\$0
001.320.53800.49300	Repair and Replacement Equipment	\$5,000	\$1,430	\$3,570	\$5,000	\$5,000
001.320.53800.49200	Repair and Replacement Floating Aerators	\$5,000	\$18,592	\$0	\$18,592	\$17,100
001.320.53800.52100	Grass Carp	\$3,000	\$0	\$0	\$0	\$3,000
General & Stormwater System Maintenance		\$115,000	\$77,667	\$39,389	\$117,056	\$122,100
(Less Contribution from Surplus and Interest)		(\$15,958)				(\$23,058)
General & Stormwater System Maintenance From Assessment		\$99,042				\$99,042
TOTAL EXPENDITURES		\$304,604	\$227,909	\$63,951	\$291,860	\$328,162
TOTAL EXPENDITURES RAISED FROM ASSESSMENT		\$252,646				\$252,646
FUND BALANCE		(\$0)	\$76,194	(\$63,901)	\$12,293	\$0

BUDGET HIGHLIGHTS FY 2014

- Assessments will be maintained at last years level with the balance coming from surplus and interest accounts.
- Payroll includes an average 2.5% increase over FY 2013 Budget.

Dunes

Community Development District

General Fund

Expense Code	Description	Adopted Budget FY 2013	Actual Thru 7/31/2013	Projected Next 2 Months	Total Projected 9/30/2013	Proposed Budget FY 2014
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3. Computer and server upgrades are the planned capital improvements.

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Adopted Budget FY 2013	Actual Thru 7/31/2013	Projected Next 2 Months	Total Projected 9/30/2013	Proposed Budget FY 2014
REVENUES						
041.300.34300.30000	Water Revenue	\$1,208,933	\$919,435	\$188,000	\$1,107,435	\$1,137,476
041.300.34300.50000	Sewer Revenue	\$935,722	\$733,423	\$150,000	\$883,423	\$935,963
041.300.34300.76000	Irrigation/Effluent	\$1,027,730	\$1,031,509	\$206,302	\$1,237,811	\$1,089,770
041.300.34300.10000	Meter Fees	\$8,000	\$10,369	\$0	\$10,369	\$8,000
041.300.34300.10100	Connection Fees - W, S & I (4 units)	\$18,000	\$36,000	\$0	\$9,000	\$18,000
041.300.36100.10000	Interest Income	\$20,000	\$11,763	\$2,040	\$13,803	\$20,000
041.300.36900.10000	CPC Effluent Agreement	\$40	\$0	\$0	\$0	\$40
041.300.34900.10200	Backflow Preventor/Misc.	\$100	\$1,400	\$0	\$1,400	\$100
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0
041.300.36900.10000	Misc. Income / Penalty	\$10,000	\$6,465	\$1,293	\$7,758	\$10,000
041.300.36900.10200	Non Operating Revenue - Capital Improvement from Surplus	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$3,228,525	\$2,750,364	\$547,635	\$3,270,999	\$3,219,349
EXPENDITURES						
Administrative						
041.310.51300.31100	Engineering	\$50,000	\$3,950	\$790	\$4,740	\$50,000
041.310.51300.31500	Attorney	\$20,000	\$0	\$5,000	\$5,000	\$20,000
041.310.51300.32200	Annual Audit	\$8,325	\$8,325	\$0	\$8,325	\$8,775
041.310.51300.34000	Management Fees	\$19,000	\$15,833	\$3,167	\$19,000	\$19,000
041.310.51300.40000	Travel Expenses	\$10,000	\$14,097	\$2,819	\$16,917	\$15,000
041.310.51300.42000	Postage & Express Mail	\$8,000	\$3,801	\$760	\$4,562	\$8,000
041.310.51300.42500	Printing & Mailing Utility Bills	\$17,500	\$12,081	\$2,416	\$14,497	\$17,500
041.310.51300.48000	Advertising Legal & Other	\$2,500	\$204	\$41	\$245	\$2,500
041.310.51300.49000	Bank Charges	\$5,000	\$6,402	\$2,280	\$8,682	\$5,000
041.310.51300.49100	Contingencies	\$20,000	\$11,952	\$2,390	\$14,342	\$20,000
041.310.51300.51000	Office Supplies and Equipment	\$15,000	\$8,223	\$1,645	\$9,868	\$15,000
041.310.51300.54000	Dues, Licenses & Subscriptions	\$6,000	\$2,726	\$3,274	\$6,000	\$6,000
041.310.51300.54200	Permits Fees WTP & WWTP	\$10,000	\$10,800	\$0	\$10,800	\$15,000
041.310.51300.54300	Utility Rate Analysis	\$0	\$0	\$0	\$0	\$0
041.310.51300.55000	Land Leases & Easement Fees	\$11,500	\$10,516	\$0	\$10,516	\$11,500
041.310.51300.64000	Capital Improvements (See Capital Improvement List)	\$443,000	\$569,760	\$113,952	\$683,713	\$867,500
041.310.53600.12000	Salaries	\$582,158	\$503,463	\$100,693	\$604,155	\$596,567
041.310.53600.21000	FICA Taxes	\$46,946	\$40,889	\$8,178	\$49,067	\$48,321
041.310.53600.22000	Pension Plan	\$31,511	\$26,174	\$5,235	\$31,409	\$35,074
041.310.53600.23000	Insurance Benefits (Medical)	\$112,030	\$86,228	\$17,246	\$103,474	\$125,850
041.310.53600.24000	Workers Compensation Insurance	\$15,600	\$15,975	\$3,195	\$19,170	\$16,246
041.310.53600.25000	Unemployment Benefits	\$5,000	\$0	\$0	\$0	\$5,000
041.310.53600.32480	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0
041.310.53600.54100	Training & Education	\$8,000	\$5,564	\$1,113	\$6,677	\$10,000
041.310.53600.41000	Telephone	\$15,000	\$12,911	\$2,582	\$15,493	\$15,000
041.310.53600.44000	Equipment Rentals & Leases	\$4,000	\$3,050	\$610	\$3,659	\$4,000
041.310.53600.45000	Insurance	\$78,000	\$67,749	\$0	\$67,749	\$78,000
041.310.53600.46100	Repair and Maintenance for Vehicles	\$5,000	\$4,723	\$945	\$5,668	\$5,000
041.310.53600.52000	Supplies/Equipment General	\$2,500	\$1,813	\$363	\$2,175	\$2,500
041.310.53600.52055	Uniforms/Supplies/Services	\$7,000	\$5,738	\$1,148	\$6,886	\$7,000
041.310.53600.52100	Fuel for Vehicles	\$12,000	\$8,230	\$1,646	\$9,876	\$12,000
041.310.53600.52000	Tools	\$3,000	\$1,465	\$293	\$1,758	\$3,000
Administrative		\$1,573,570	\$1,462,645	\$281,779	\$1,744,424	\$2,044,333
Water System						
041.320.53600.34800	Water Quality Testing	\$20,000	\$13,729	\$2,746	\$16,475	\$20,000
041.320.53600.43000	Electric	\$90,000	\$70,692	\$14,138	\$84,830	\$90,000
041.320.53600.43100	Bulk Water Purchases	\$10,000	\$16,845	\$3,369	\$20,214	\$10,000
041.320.53600.44000	Equipment Rentals & Leases	\$1,000	\$0	\$0	\$0	\$1,000
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$50,000	\$61,368	\$12,274	\$73,642	\$75,000
041.320.53600.46050	Distribution System Maintenance Repair and Equipment	\$10,000	\$9,241	\$1,848	\$11,089	\$15,000
041.320.53600.52000	Plant Operating Supplies	\$15,000	\$11,373	\$2,275	\$13,648	\$15,000
041.320.53600.52200	Chlorine & Other Chemicals	\$160,000	\$80,583	\$16,117	\$96,699	\$125,000
041.320.53600.61000	Meters New & Replacement	\$10,000	\$5,685	\$1,137	\$6,822	\$15,000
Water System		\$366,000	\$269,516	\$53,903	\$323,419	\$366,000

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Adopted Budget FY 2013	Actual Thru 7/31/2013	Projected Next 2 Months	Total Projected 9/30/2013	Proposed Budget FY 2014
<u>Sewer System</u>						
041.330.53600.34800	Water Quality Testing	\$15,000	\$19,100	\$3,820	\$22,920	\$20,000
041.330.53600.34900	Sludge Disposal	\$9,000	\$9,270	\$1,854	\$11,124	\$9,000
041.330.53600.43000	Electric	\$45,000	\$35,944	\$7,189	\$43,133	\$45,000
041.330.53600.44000	Equipment Rentals & Leases	\$4,000	\$0	\$0	\$0	\$4,000
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$50,000	\$38,865	\$7,773	\$46,638	\$50,000
041.330.53600.46050	Collection System Maintenance Repair and Equipment	\$20,000	\$4,168	\$834	\$5,002	\$20,000
041.330.53600.46075	Lift Station Repair and Maintenance	\$40,000	\$13,471	\$2,694	\$16,165	\$40,000
041.330.53600.52000	Plant Operating Supplies	\$15,000	\$9,571	\$1,914	\$11,486	\$15,000
041.330.53600.52200	Chlorine & Other Chemicals	\$45,000	\$25,295	\$5,059	\$30,354	\$40,000
Sewer System		\$243,000	\$155,685	\$31,137	\$186,822	\$243,000
<u>Irrigation System</u>						
041.340.53600.34800	Water Quality Testing	\$5,000	\$1,795	\$359	\$2,154	\$5,000
041.340.53600.43000	Electric	\$30,000	\$22,986	\$4,597	\$27,583	\$30,000
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$135,000	\$116,201	\$23,240	\$139,441	\$135,000
041.340.53600.44000	Equipment Rentals & Leases	\$1,000	\$0	\$0	\$0	\$1,000
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$35,000	\$18,978	\$3,796	\$22,773	\$35,000
041.340.53600.46050	Distribution System Maintenance Repair and Equipment	\$20,000	\$8,514	\$1,703	\$10,217	\$20,000
041.340.53600.61000	Meters New & Replacement	\$10,000	\$2,754	\$551	\$3,305	\$10,000
Irrigation System		\$236,000	\$171,228	\$34,246	\$205,473	\$236,000
<u>Debt Service</u>						
041.310.51300.71000	Principal Debt Retirement	\$0	\$0	\$0	\$0	\$0
041.310.51300.72000	Interest Expense	\$0	\$0	\$0	\$0	\$0
041.310.51300.31200	Arbitrage Rebate Calculations	\$0	\$0	\$0	\$0	\$0
041.310.51300.73000	Trustee Fees	\$0	\$1,000	\$0	\$1,000	\$0
041.300.22300.10000	Connection Fees - W/S (4 Connections in FY12 paid to HDOA.)	\$14,000	\$0	\$14,000	\$14,000	\$14,000
Debt Service		\$14,000	\$1,000	\$14,000	\$15,000	\$14,000
SUBTOTAL EXPENDITURES		\$2,432,570	\$2,060,073	\$415,065	\$2,475,138	\$2,903,333
<u>Contribution to Reserves</u>						
041.310.51300.63100	Renewal and Replacement	\$40,000	\$8,861	\$31,139	\$40,000	\$40,000
?????	Contribution to Capital Facilities Reserves	\$750,000	\$0	\$750,000	\$750,000	\$275,000
?????	Contribution to General Fund	\$0	\$0	\$0	\$0	\$0
Contribution to Reserves		\$790,000	\$8,861	\$781,139	\$790,000	\$315,000
TOTAL EXPENDITURES		\$3,222,570	\$2,068,934	\$1,196,204	\$3,265,138	\$3,218,333
NET INCOME		\$5,955	\$681,430	(\$648,569)	\$5,861	\$1,016

BUDGET HIGHLIGHTS FY 2014

1. Payroll includes an average 2.5% increase over FY 2013 Budget.
2. See Capital Improvements List.
3. Water & Sewer Bonds Serie 2003 redeemed in full on 10/1/2012 total cost \$4,551,644.
4. Establish Contribution to Reserves and General Fund per Opinion of Counsel and Grau's letter.

Dunes

Community Development District

Bridge Fund

Expense Code	Description	Adopted Budget FY 2013	Actual Thru 7/31/2013	Projected Next 2 Months	Total Projected 9/30/2013	Proposed Budget FY 2014
REVENUES						
042.300.34900.10000	Toll Collections	\$1,354,600	\$1,187,045	\$237,409	\$1,424,454	\$1,338,600
042.300.36100.10000	Interest Income	\$19,000	\$18,032	\$3,004	\$21,036	\$19,000
042.300.36900.10000	Miscellaneous	\$5,000	\$2,236	\$0	\$2,236	\$5,000
	Transfer from Surplus Funds	\$1,000,000	\$1,000,000	\$0	\$1,000,000	\$410,000
TOTAL REVENUES		\$2,378,600	\$2,207,313	\$240,413	\$2,447,726	\$1,772,600
EXPENDITURES						
Administrative						
042.310.51300.31100	Engineering	\$5,000	\$14,670	\$2,500	\$17,170	\$5,000
042.310.51300.31500	Attorney	\$20,000	\$2,381	\$476	\$2,857	\$20,000
042.310.51300.32200	Annual Audit	\$6,475	\$6,475	\$0	\$6,475	\$6,825
042.310.51300.34000	Management Fees	\$17,000	\$14,167	\$2,833.34	\$17,000	\$17,000
042.310.51300.49000	Bank Charges	\$3,000	\$1,944	\$736	\$2,680	\$3,000
042.310.51300.49100	Contingencies	\$5,000	\$18,073	\$0	\$18,073	\$5,000
Administrative		\$56,475	\$57,710	\$6,545	\$64,255	\$56,825
Operating Expenses - Toll Facility						
042.320.54900.12000	Salaries	\$312,618	\$267,371	\$47,336	\$314,708	\$314,438
042.320.54900.15000	Special Pay	\$3,000	\$2,690	\$0	\$2,690	\$3,000
042.320.54900.21000	FICA Taxes	\$25,086	\$22,247	\$3,621	\$25,869	\$25,227
042.320.54900.22000	Pension Plan	\$12,303	\$8,316	\$2,678	\$10,995	\$12,321
042.320.54900.23000	Insurance Benefits (Medical)	\$67,000	\$59,125	\$10,430	\$69,555	\$69,230
042.320.54900.24000	Workers Compensation Insurance	\$8,840	\$9,053	\$0	\$9,053	\$9,206
042.320.54900.34300	Contractual Support	\$8,000	\$10,372	\$556	\$10,928	\$8,000
042.320.54900.34500	Payroll Processing Fee	\$6,500	\$5,343	\$1,069	\$6,411	\$6,500
042.320.54900.34600	Credit Card Processing Fee	\$22,000	\$11,128	\$1,767	\$12,895	\$22,000
042.320.54900.40000	Travel Expenses	\$1,000	\$0	\$500	\$500	\$1,000
042.320.54900.41000	Telephone	\$5,000	\$4,670	\$934	\$5,604	\$5,000
042.320.54900.42500	Printing	\$2,500	\$2,658	\$532	\$3,189	\$2,500
042.320.54900.43000	Utility Services	\$13,000	\$11,610	\$2,322	\$13,932	\$13,000
042.320.54900.45000	Insurance	\$60,000	\$42,238	\$0	\$42,238	\$60,000
042.320.54900.46000	Repairs & Maintenance	\$45,000	\$44,396	\$8,879	\$53,275	\$45,000
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2013)	\$19,000	\$17,787	\$0	\$17,787	\$0
042.320.54900.51000	Office Supplies	\$3,000	\$2,649	\$530	\$3,178	\$3,000
042.320.54900.52000	Operating Supplies	\$10,000	\$9,865	\$1,973	\$11,838	\$10,000
042.320.54900.64000	Capital Improvements (See Capital Improvement List)	\$0	\$6,200	\$0	\$6,200	\$891,250
Operating Expenses - Toll Facility		\$623,847	\$537,719	\$83,127	\$620,845	\$1,500,672
SUBTOTAL EXPENDITURES		\$680,322	\$595,428	\$89,672	\$685,100	\$1,557,497
Maintenance Reserves & Community Projects						
042.310.51300.60000	Maintenance Reserves	\$690,000	\$0	\$690,000	\$690,000	\$0
042.310.51300.60001	Community Projects Transfer from Surplus Revenues	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$200,000
Maintenance Reserves & Community Projects		\$1,690,000	\$0	\$1,690,000	\$1,690,000	\$200,000
TOTAL EXPENDITURES		\$2,370,322	\$595,428	\$1,779,672	\$2,375,100	\$1,757,497
NET INCOME		\$8,278	\$1,611,884	(\$1,539,259)	\$72,625	\$15,103

BUDGET HIGHLIGHTS FY 2014

1. Revenues based on 1,380,000 vehicle trips (70% prepaid and 30% cash) average cost of \$0.97 per trip $[1,380,000] \times [0.97] = \$1,338,600$
2. Payroll includes an average 2.5% increase over FY 2013 Budget.
3. Maintenance Reserves base on Engineering and Financial Consultant's recommendation.
4. Contribution for Community Projects as provided in an Interlocal Agreement with Flagler County.

Dunes

Community Development District

Bridge Fund

Expense Code	Description	Adopted Budget FY 2013	Actual Thru 7/31/2013	Projected Next 2 Months	Total Projected 9/30/2013	Proposed Budget FY 2014

Capital Improvements List FY 2014

Water & Sewer Budget Items:	Priority	Amount
WATER		
Ground Storage Tank Mixer	4	\$42,000
Rehab Potable Well #1 (rollover from 2012)	4	\$60,000
Water Treatment Plant Expansion-Design	1	\$140,000
Water Distribution System Improvements (Hammock Beach, Yacht Harbor Village)	1	\$156,000
WASTEWATER		
Engineering Review of Reclaimed Storage (Ponds vs Tank)	4	40,000
SBR Mode Modifications	4	\$54,000
Process Monitoring Improvements (TSS)	4	\$18,000
Digester Improvements (roll over to 2014)	1	\$60,000
Reuse System Booster (roll over to 2014)	1	\$96,000
Collection System Improvements (Portable Pump, L.S. controllers)	4	\$43,000
Mechanical Screen Rehab	4	\$60,000
Repair pond liner on storage lagoons 2 & 4 (roll over from 2012)	1	\$400,000
Collection System Improvements (5 L.S. controllers)	1	\$15,500
Subtotal Priority 1		\$867,500 ##
WATER		
Gas/diesel driven high service pump (include in WTP Expansion)	2	\$102,000
Chemical Area Enclosure (include in WTP Expansion)	2	\$36,000
Finished Water Stabilization (include in WTP Expansion)	2	\$225,600
High Service Pump Station Enclosure (roll over from FY2012) (include in WTP Expansion)	2	\$180,000
ARB Fixed Base Gateway Meter Reading	2	\$110,500
WASTEWATER		
Collection System Improvements (RTUs) (roll over to 2014)	2	\$138,000
SBR Equalization Basin (roll over to 2014)	2	\$210,000
Flow Splitter Box (roll over to 2014)	2	\$180,000
Truck to replace 2001 Dodge Pickup	2	\$25,000
Subtotal Priority 2		\$638,500
Total Capital Improvements Water & Sewer Budgets FY2014		\$1,506,000
Bridge Budget		
Items:		
Engineering, Design & Analysis on Bridge Maintenance Requirements		\$116,250
Maintenance on Bridge Deck		\$775,000
Total Capital Improvements Bridge Budget FY2014		\$891,250
General Fund		
Item:		
Computer upgrades		\$12,100
Total Capital Improvements General Fund Budget FY2014		\$12,100
Capital Improvements FY 2014-2018		
WTP RO Expansion (0.65 MGD) (Water)		\$2,643,600
Reuse System Improvements (pumping and transmission)		\$780,000
Membrane Replacement		\$250,000
Total Capital Improvements FY 2014-2018		\$3,673,600
Capital Improvements Beyond FY 2018		
WWTP Expansion SBR 0.25 MGD, Pretreatment Upgrade		\$1,692,000

Only Priority 1 items included in W&S budget 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 2014
COUNTY TAX YEAR 2013**

	PHASE	\$
MAINTENANCE ASSESSMENT		252,646
INTEREST INCOME		400
SURPLUS APPLIED TO ADMINISTRATION EXPENSE		36,000
SURPLUS APPLIED TO MAINTENANCE EXPENSE		15,558
TOTAL REVENUES		304,604
SUBTOTAL ADMIN. EXPENDITURES	ALL	189,604
PHASE 1 & 2 MAINTENANCE EXPENSES	PH 1&2	115,000
PHASE 3 MAINTENANCE EXPENSES	PH 3	0
SUBTOTAL MAINTENANCE EXPENDITURES		115,000
TOTAL EXPENDITURES		304,604
NET INCOME		0
TOTAL ADMIN EXP FROM ASSESSMENT (less surplus)	ALL	153,604
TOTAL MAINT EXP FROM ASSESSMENT (less surplus & interest)	PH 1&2	99,042
TOTAL ASSESSMENT		252,646
EXPENDITURES AS % OF GROSS LEVY		82.94%

	UNITS	DOLLARS	2014 \$/UNIT
ADMINISTRATIVE ASSESSMENT PER UNIT- ALL UNITS-	3438	\$153,604	\$44.68
PHASE I & II MAINTENANCE ASSESSMENT PER UNIT	3099	\$99,042	\$31.96
PHASE III MAINTENANCE ASSESSMENT PER UNIT	339	\$0	\$0.00
TOIL EXPENSES		\$252,646	\$76.64

PHASE 1 TOTAL PER UNIT/LOT/ACRE	\$76.64
PHASE 2 TOTAL PER UNIT/LOT/ACRE	\$76.64
PHASE 3 TOTAL PER UNIT/LOT/ACRE	\$44.68

	ACTUAL \$ ASSESSMENT
ADMINISTRATIVE ASSESSMENT PER UNIT ALL PHASES (\$44.68 X 3438)	\$153,610
MAINTENANCE ASSESSMENT PER UNIT PHASES 1&2 ONLY (\$31.96 X 3099)	\$99,044
TOTAL ACTUAL ASSESSMENT	\$252,654

DUNES COMMUNITY DEVELOPMENT DISTRICT BUDGET REVENUE PROJECTIONS
BASED ON NUMBER OF ACCOUNTS AND ACTUAL METERED QUANTITIES FROM AUGUST 1, 2012 TO JULY 31, 2013
FOR BUDGET FY YEAR 2014 (REVISED)

		Average daily usage (gpd)	# of acct's Jul 31, 2013	2013-2014 additions	Revenue producing 2013-2014 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	500	6		6	\$62.48	\$2.42	\$375	\$218	\$593	3,003
I P02	POT IRRIGATION 1"	0	0		0	\$156.20	\$2.42	\$0	\$0	\$0	0
I P03	POT IRRIGATION 1.5"	1,373	5		5	\$312.40	\$2.42	\$1,562	\$498	\$2,060	6,863
I P04	POT IRRIGATION 2"	15,880	2		2	\$499.84	\$2.42	\$1,000	\$2,306	\$3,305	31,759
I P05	POT IRRIGATION 3"	49,394	1		1	\$937.20	\$2.42	\$937	\$3,586	\$4,523	49,394
Subtotal Potable Irrigation			14		14		Potable Irrigation	\$3,874	\$6,608	\$10,482	91,019
I 001	EFFL. IRRIGATION 5/8 SM	704	175	1	176	\$21.07	\$0.80	\$3,708	\$2,973	\$6,681	123,868
IA01	EFFL. IRRIGATION 5/8 MED	862	274	3	277	\$21.07	\$0.80	\$5,836	\$5,731	\$11,567	238,789
IB01	EFFL. IRRIGATION 3/4 LRG	2,316	148	1	149	\$21.07	\$0.80	\$3,139	\$8,282	\$11,421	345,081
I MO2	MIN. M.F./UNITS	0	152		152	\$21.07	\$0.80	\$3,203	\$0	\$3,203	0
I 002	EFFL. IRRIGATION 1"	2,022	13		13	\$52.68	\$0.80	\$685	\$631	\$1,316	26,283
I 003	EFFL. IRRIGATION 1.5"	4,540	10		10	\$105.35	\$0.80	\$1,054	\$1,090	\$2,143	45,404
I 004	EFFL. IRRIGATION 2.0"	8,607	34		34	\$168.56	\$0.80	\$5,731	\$7,023	\$12,754	292,638
I 005	EFFL. IRRIGATION 3.0"	15,743	8		8	\$316.05	\$0.80	\$2,528	\$3,023	\$5,551	125,948
I 006	EFFL. IRRIGATION 4.0"	37,921	3		3	\$526.75	\$0.80	\$1,580	\$2,730	\$4,311	113,762
I 100	EFFL. IRRIGATION HDGC	267,113	1		1	\$12,595.00	\$0.40	\$12,595	\$3,205	\$15,800	267,113
I 101	EFFL. IRRIGATION-OHGC	495,666	1		1	\$2,839.40	\$0.40	\$2,839	\$5,948	\$8,787	495,666
I 999	CONSUMPTION ONLY DCDD	14,749	1		1	\$0.00		\$0	\$0	\$0	14,749
Subtotal Irrigation Accounts			847		852		Effluent Irrigation	\$46,773	\$47,244	\$83,535	2,180,320
S M02	SEWER MIN. M.F./UNIT	0	1,290		1,290	\$21.92		\$28,277		\$28,277	0
S 011	SEWER RESIDENTIAL	123	941	5	946	\$21.92	\$2.73	\$20,736	\$9,498	\$30,234	115,972
S 012	SEWER RES 1"	177	14		14	\$21.92	\$2.73	\$307	\$203	\$510	2,479
S 014	SEWER RES 2"	0	0		0	\$21.92	\$2.73	\$0	\$0	\$0	0
S 015	SEWER RES 3"	0	0		0	\$21.92	\$2.73	\$0	\$0	\$0	0
S 001	SEWER NON RES	1,011	24		24	\$21.92	\$3.83	\$526	\$2,789	\$3,315	24,271
S 002	SEWER NON RES 1"	514	5		5	\$54.80	\$3.83	\$274	\$295	\$569	2,571
S 003	SEWER NON RES 1.5"	1,101	1		1	\$109.60	\$3.83	\$110	\$126	\$236	1,101
S 004	SEWER NON RES 2"	1,125	8		8	\$175.36	\$3.83	\$1,403	\$1,034	\$2,437	8,998
S 005	SEWER NON RES 3"	8,779	2		2	\$328.80	\$3.83	\$658	\$2,018	\$2,675	17,559
S 020	SEWER MULTI FAM RES.	3,718	32		32	\$21.92	\$2.73	\$0	\$9,744	\$9,744	118,969
Subtotal Sewer Accounts			2,317		2,322		Sewer	\$52,290	\$25,707	\$77,997	382,938
W A01	AVAIL CHARGE 1.5 DU	0	1		1	\$0.00		\$0		\$0	0
W A02	AVAIL CHARGE (Phase I Lots)	0	109	2	107	\$38.89		\$4,161		\$4,161	0
W A03	AVAIL CHARGE (Phase II Lots)	0	679	3	676	\$14.69		\$9,930		\$9,930	0
W A09	AVAIL CHARGE W/S ONLY	0	4		4	\$30.02		\$120		\$120	0
Subtotal Availability Charge Accounts			789		784		Availability Charges	\$14,092		\$14,092	
W M02	WATER MIN M.F./UNIT	0	1,282		1,282	\$22.72		\$29,127		\$29,127	0
W F01	FIRELINE BY-PASS 5/8"	1	41		41	\$22.72	\$2.42	\$932	\$4	\$936	58
W F02	FIRELINE BY-PASS 1"	0	0		0	\$56.80	\$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"	994	27		27	\$22.72	\$2.42	\$613	\$1,948	\$2,561	26,829
W 002	WATER NONRESID. 1"	520	6		6	\$56.80	\$2.42	\$341	\$227	\$567	3,120
W 003	WATER NONRESID. 1.5"	1,101	1		1	\$113.60	\$2.42	\$114	\$80	\$194	1,101
W 004	WATER NONRESID. 2"	970	7		7	\$181.76	\$2.42	\$1,272	\$493	\$1,765	6,790
W 005	WATER NONRESID. 3"	8,779	2		2	\$340.80	\$2.42	\$682	\$1,275	\$1,956	17,558
W 011	WATER RESIDENTIAL	134	943	5	948	\$22.72	\$2.42	\$21,539	\$9,233	\$30,772	127,178
W 012	WATER RESID. 1"	175	14		14	\$56.80	\$2.42	\$795	\$178	\$973	2,454
W 014	WATER RESID. 2"	0	0		0	\$181.76	\$2.42	\$0	\$0	\$0	0
W 015	WATER RESID. 3"	0	0		0	\$340.80	\$2.42	\$0	\$0	\$0	0
W 020	WATER MULTI FAM RES.	3,721	32		32	\$21.92	\$2.42	\$0	\$8,644	\$8,644	119,063
W 888	CONSUMPTION ONLY DCDD	2,836	1		1	\$0.00		\$0	\$0	\$0	2,836
W 999	CONSUMPTION ONLY DCDD	15,892	1		1	\$0.00		\$0	\$0	\$0	15,892
Subtotal Water Accounts			2,357		2,362		Water (Incl. Potable Irr.)	\$55,414	\$22,081	\$77,495	322,878

MONTHLY CHG.	\$172,443	\$101,640	\$263,601
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ANNUAL MIN. CHG.	\$2,069,312		
ANNUAL COMMODITY CHG.		\$1,219,678	
ANNUAL TOTAL REVENUES			\$3,163,209
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)			\$3,201,349
ALLOWANCE FOR UNCOLLECTABLE ACCOUNTS			(\$50,000)
CONNECTION FEES (5 WATER, SEWER & IRR. PHASE I)			\$18,000
TOTAL REVENUE (CONNECTION FEES INCLUDED)			\$3,169,349

SUMMARY PER MONTH:				gal./day
Water	\$72,708	\$22,081	\$94,790	322,878
Wastewater	\$52,290	\$25,707	\$77,997	291,920
Effluent Reuse	\$28,136	\$38,091	\$66,226	1,417,541
Golf Course	\$15,434	\$9,153	\$24,588	762,779
Subtotal	\$168,569	\$95,032	\$263,601	

SUMMARY PER YEAR:			
Water	\$872,501	\$264,975	\$1,137,476
Wastewater	\$627,482	\$308,481	\$935,963
Effluent Reuse	\$337,631	\$457,086	\$794,717
Golf Course	\$185,213	\$109,840	\$295,053
Subtotal	\$2,022,827	\$1,140,382	\$3,163,209