

# 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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# 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
<b>REVENUES</b>							
001.300.31900.10000	Maintenance Assessments	\$167,000	\$167,000	\$166,808	\$192	\$167,000	<b>\$197,000</b>
001.300.36100.11000	Interest Income	\$1,094	\$0	\$1,425	\$600	\$2,025	<b>\$2,000</b>
	Carryforward Surplus	\$175,710	<b>\$136,691</b>	\$194,842	\$0	\$194,842	<b>\$43,185</b>
001.300.38100.10000	Transfer from Water & Sewer Fund Surplus Account	\$80,000	\$80,000	\$80,000	\$0	\$80,000	<b>\$90,000</b>
001.300.38100.10000	Transfer from Bridge Fund Surplus Account	\$93,000	\$93,000	\$93,000	\$0	\$93,000	<b>\$110,000</b>
<b>TOTAL REVENUES</b>		<b>\$516,804</b>	<b>\$476,691</b>	<b>\$536,075</b>	<b>\$792</b>	<b>\$536,868</b>	<b>\$442,185</b>
<b>EXPENDITURES</b>							
<b>Administrative</b>							
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/ <b>Software Services</b>	\$0	\$5,000	\$0	\$2,500	\$2,500	<b>\$20,000</b>
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	<b>\$3,260</b>
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	<b>\$2,000</b>
001.310.51300.42000	Postage & Express Mail	\$2,743	<b>\$3,000</b>	\$1,819	\$606	\$2,425	<b>\$3,000</b>
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	<b>\$1,200</b>
001.310.51300.49000	Bank Charges	\$417	\$500	\$390	\$130	\$520	<b>\$600</b>
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	<b>\$2,000</b>	\$364	\$1,636	\$2,000	<b>\$1,000</b>
001.320.53800.12000	Salaries	\$99,093	<b>\$103,814</b>	\$75,416	\$28,853	\$104,268	<b>\$143,909</b>
001.320.53800.21000	FICA Taxes	\$8,313	<b>\$8,895</b>	\$6,565	\$2,207	\$8,772	<b>\$11,964</b>
001.320.53800.22000	Pension Expense	\$5,917	<b>\$6,229</b>	\$4,239	\$1,365	\$5,603	<b>\$6,241</b>
001.320.53800.23000	Health Insurance Benefits #	\$8,189	<b>\$14,382</b>	\$11,047	\$3,430	\$14,477	<b>\$14,500 #</b>
001.320.53800.24000	Workers Comp Insurance	\$1,260	<b>\$1,600</b>	\$860	\$442	\$1,302	<b>\$1,440</b>
001.320.53800.64000	Capital Improvements <i>(See Capital Improvements List)</i>	\$8,995	<b>\$17,000</b>	\$0	\$17,000	\$17,000	<b>\$17,000</b>
<b>Administrative</b>		<b>\$191,838</b>	<b>\$238,391</b>	<b>\$152,736</b>	<b>\$66,808</b>	<b>\$219,544</b>	<b>\$294,185</b>
<b>(Less Contribution from Transfer, Surplus and Interest)</b>		<b>(\$115,000)</b>	<b>(\$138,691)</b>				<b>(\$164,650)</b>
<b>Total Administrative Raised From Assessment</b>		<b>\$76,838</b>	<b>\$99,700</b>				<b>\$129,535</b>

# 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	Proposed Budget FY 2018
<b>General &amp; Stormwater System Maintenance</b>						
001.320.53800.43000	Electric (7 Aerators)	\$12,633	\$15,000	\$9,298	\$3,099	\$15,000
001.320.53800.46000	Building Maintenance	\$13,291	<b>\$15,000</b>	\$9,455	\$3,152	\$15,000
001.320.53800.46200	Landscaping	\$23,714	\$24,000	\$18,304	\$6,101	\$24,000
001.320.53800.46300	Tree & Shrub Removal	\$2,425	\$10,000	\$2,700	\$7,300	\$10,000
001.320.53800.46500	Lake Maintenance ##	\$8,930	\$26,000	\$11,757	\$3,919	<b>\$26,000</b>
001.320.53800.46700	Storm Drain System Maintenance	\$54,479	<b>\$130,000</b>	\$93,171	\$36,829	\$40,000
001.320.53800.49300	Repair and Replacement Equipment	\$0	\$5,000	\$1,340	\$3,660	\$5,000
001.320.53800.49200	Repair and Replacement Floating Aerators	\$14,653	\$10,300	\$3,514	\$6,786	<b>\$10,000</b>
001.320.53800.52100	Grass Carp	\$0	\$3,000	\$0	\$3,000	\$3,000
<b>General &amp; Stormwater System Maintenance</b>		<b>\$130,124</b>	<b>\$238,300</b>	<b>\$149,539</b>	<b>\$73,846</b>	<b>\$148,000</b>
<b>(Less Contribution from Transfer, Surplus and Interest)</b>		<b>(\$58,000)</b>	<b>(\$81,000)</b>			<b>(\$80,535)</b>
<b>General &amp; Stormwater System Maintenance From Assessment</b>		<b>\$72,124</b>	<b>\$157,300</b>			<b>\$67,465</b>
<b>TOTAL EXPENDITURES</b>		<b>\$321,962</b>	<b>\$476,691</b>	<b>\$302,276</b>	<b>\$140,654</b>	<b>\$442,185</b>
<b>TOTAL EXPENDITURES RAISED FROM ASSESSMENT</b>		<b>\$148,962</b>	<b>\$257,000</b>			<b>\$197,000</b>
<b>FUND BALANCE</b>		<b>\$194,842</b>	<b>\$0</b>	<b>\$233,800</b>	<b>(\$139,862)</b>	<b>\$0</b>

### 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 calandar 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
<b>OPERATING REVENUES</b>							
041.300.34300.30000	Water Revenue	\$1,297,133	<b>\$994,666</b>	\$761,482	\$303,196	\$1,064,678	<b>\$993,279</b>
041.300.34300.50000	Sewer Revenue	\$1,057,296	<b>\$882,985</b>	\$635,394	\$211,798	\$847,192	<b>\$901,097</b>
041.300.34300.76000	Irrigation/Effluent	\$1,448,841	<b>\$1,096,489</b>	\$999,528	\$333,176	\$1,332,703	<b>\$1,210,593</b>
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	<b>\$27,000</b>
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	<b>\$15,000</b>	\$7,451	\$2,484	\$9,934	<b>\$10,000</b>
<b>TOTAL REVENUES</b>		<b>\$3,907,263</b>	<b>\$3,045,280</b>	<b>\$2,451,467</b>	<b>\$859,823</b>	<b>\$3,311,291</b>	<b>\$3,162,109</b>
<b>OPERATING EXPENSES</b>							
<u><b>Administrative</b></u>							
041.310.51300.31100	Engineering	\$25,395	<b>\$50,000</b>	\$2,470	\$47,530	\$50,000	<b>\$50,000</b>
041.310.51300.31500	Attorney	\$25,688	<b>\$35,000</b>	\$17,391	\$5,797	\$23,188	<b>\$35,000</b>
041.310.51300.32200	Annual Audit	\$9,000	\$9,000	\$7,200	\$0	\$7,200	<b>\$7,335</b>
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	<b>\$10,000</b>
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	<b>\$7,000</b>
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	<b>\$707,093</b>	\$516,431	\$172,144	\$688,575	<b>\$775,087</b>
041.310.53600.21000	FICA Taxes	\$57,197	<b>\$59,017</b>	\$44,431	\$14,810	\$59,242	<b>\$65,561</b>
041.310.53600.22000	Pension Plan	\$36,611	<b>\$32,183</b>	\$23,576	\$7,859	\$31,434	<b>\$40,961</b>
041.310.53600.23000	Insurance Benefits (Medical) #	\$125,357	\$172,781	\$138,704	\$46,235	\$184,939	<b>\$175,000</b>
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
<b>Administrative</b>		<b>\$1,211,000</b>	<b>\$1,358,474</b>	<b>\$978,880</b>	<b>\$358,925</b>	<b>\$1,337,805</b>	<b>\$1,444,344</b>

# 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
<b>Water System</b>							
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	<b>\$100,000</b>	\$89,421	\$29,807	\$119,228	<b>\$115,000</b>
041.320.53600.43100	Bulk Water Purchases	\$36,239	<b>\$20,000</b>	\$25	\$8.47	\$34	<b>\$20,000</b>
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	<b>\$70,000</b>
041.320.53600.46050	Distribution System Maintenance Repair and Equipment	\$27,278	\$20,000	\$19,478	\$6,493	\$25,970	<b>\$25,000</b>
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	<b>\$170,000</b>
041.320.53600.61000	Meters New & Replacement	\$7,595	\$15,000	\$0	\$15,000	\$15,000	\$15,000
<b>Water System</b>		<b>\$422,086</b>	<b>\$416,000</b>	<b>\$342,471</b>	<b>\$130,157</b>	<b>\$472,628</b>	<b>\$451,000</b>
<b>Sewer System</b>							
041.330.53600.34800	Water Quality Testing	\$10,510	\$20,000	\$8,184	\$2,728	\$10,912	<b>\$15,000</b>
041.330.53600.34900	Sludge Disposal	\$12,422	\$15,000	\$6,650	\$2,217	\$8,867	<b>\$15,000</b>
041.330.53600.43000	Electric	\$48,006	<b>\$50,000</b>	\$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	<b>\$45,000</b>
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
<b>Sewer System</b>		<b>\$199,548</b>	<b>\$243,000</b>	<b>\$174,015</b>	<b>\$61,005</b>	<b>\$235,019</b>	<b>\$248,000</b>
<b>Irrigation System</b>							
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	<b>\$45,000</b>
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$149,461	\$135,000	\$110,965	\$24,035	\$135,000	<b>\$155,000</b>
041.340.53600.44000	Equipment Rentals & Leases	\$1,924	\$1,000	\$5,850	\$1,950	\$7,800	<b>\$2,000</b>
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
<b>Irrigation System</b>		<b>\$255,639</b>	<b>\$247,000</b>	<b>\$190,950</b>	<b>\$53,196</b>	<b>\$244,146</b>	<b>\$277,000</b>

# 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	Proposed Budget FY 2018
<b><u>Contribution to Reserves &amp; General Fund</u></b>						
041.310.51300.63100	Renewal and Replacement	\$125,348	\$200,000	\$53,838	\$146,162	\$200,000
<b>Contribution to Reserves</b>		\$125,348	\$200,000	\$53,838	\$146,162	\$200,000
<b>TOTAL OPERATING EXPENSES</b>		\$2,213,621	<b>\$2,464,474</b>	\$1,740,154	\$749,445	<b>\$2,620,344</b>
<b><u>Non-Operating Revenue (Expenses)</u></b>						
041.300.22300.10000	Connection Fees - (W/S paid to HDOA)	\$0	<b>(\$28,000)</b>	\$0	\$0	<b>\$21,000</b>
041.300.36900.10200	Non Operating Revenue - from W&S Surplus Account	\$0	<b>\$2,636,604</b>	\$0	<b>\$2,636,604</b>	<b>\$4,757,235</b>
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0
041.300.36100.10000	Interest Income	\$48,826	<b>\$40,000</b>	\$75,498	\$12,000	<b>\$90,000</b>
041.310.51300.64000	Capital Improvements (See Capital Improvements List)	(\$168,722)	<b>(\$3,149,410)</b>	<b>(\$242,081)</b>	<b>(\$2,907,329)</b>	<b>(\$5,320,000)</b>
041.310.51300.64001	Contribution to Capital Facilities Reserves	\$0	\$0	\$0	\$0	\$0
041.300.58100.10000	Contribution to General Fund	(\$80,000)	(\$80,000)	(\$80,000)	\$0	<b>(\$90,000)</b>
<b>Non-Operating Revenue (Expenses)</b>		<b>(\$199,897)</b>	<b>(\$580,806)</b>	<b>(\$246,583)</b>	<b>(\$258,725)</b>	<b>(\$541,765)</b>
<b>NET INCOME</b>		<b>\$1,493,746</b>	<b>\$0</b>	<b>\$464,731</b>	<b>(\$148,347)</b>	<b>(\$0)</b>

### 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
<b>OPERATING REVENUES</b>							
042.300.34900.10000	Toll Collections	\$1,588,443	\$1,615,000	\$1,268,599	\$422,866	\$1,691,465	<b>\$1,695,750</b>
042.300.36900.10000	Miscellaneous	\$0	\$5,000	\$12,000	\$0	\$12,000	\$5,000
<b>TOTAL REVENUES</b>		<b>\$1,588,443</b>	<b>\$1,620,000</b>	<b>\$1,280,599</b>	<b>\$422,866</b>	<b>\$1,703,465</b>	<b>\$1,700,750</b>
<b>OPERATING EXPENSES</b>							
<b>Administrative</b>							
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	<b>\$5,705</b>
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
<b>Administrative</b>		<b>\$30,833</b>	<b>\$48,000</b>	<b>\$28,232</b>	<b>\$9,944</b>	<b>\$38,176</b>	<b>\$46,705</b>
<b>Operating Expenses - Toll Facility</b>							
042.320.54900.12000	Salaries	\$336,786	\$327,741	\$244,866	\$81,621.92	\$326,488	<b>\$375,632</b>
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	<b>\$31,751</b>
042.320.54900.22000	Pension Plan	\$13,521	\$13,680	\$9,026	\$2,998	\$12,023	<b>\$13,900</b>
042.320.54900.23000	Insurance Benefits (Medical) #	\$77,603	<b>\$84,630</b>	<b>\$66,152</b>	<b>\$16,186</b>	<b>\$82,338</b>	<b>\$80,000 #</b>
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	<b>\$20,000</b>
042.320.54900.34500	Payroll Processing Fee	\$7,234	\$6,500	\$5,848	\$1,949.27	\$7,797	<b>\$8,000</b>
042.320.54900.34600	Credit Card Processing Fee	\$17,291	\$15,000	\$16,084	\$5,361.42	\$21,446	<b>\$20,000</b>
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	<b>\$15,000</b>
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	<b>\$0</b>
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
<b>Operating Expenses - Toll Facility</b>		<b>\$782,897</b>	<b>\$796,885</b>	<b>\$662,573</b>	<b>\$133,799</b>	<b>\$796,372</b>	<b>\$841,563</b>
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$813,729</b>	<b>\$844,885</b>	<b>\$690,805</b>	<b>\$143,743</b>	<b>\$834,548</b>	<b>\$888,268</b>



# 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
<b><u>Contribution to Reserves &amp; Community Projects</u></b>							
042.320.54900.65000	Maintenance Reserves	\$92,599	\$85,169	\$0	\$85,169	\$85,169	<b>\$797,482</b>
042.320.54900.64000	Community Projects Transfer from Surplus Revenues	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$78,093</b>	<b>\$121,907</b>	<b>\$200,000</b>	<b>\$0</b>
042.310.51300.60002	Parkway Capital Expenditures	\$145,137	\$250,000	\$0	\$250,000	\$250,000	<b>\$25,000</b>
<b><u>Maintenance Reserves &amp; Community Projects</u></b>		<b>\$437,736</b>	<b>\$535,169</b>	<b>\$78,093</b>	<b>\$457,076</b>	<b>\$535,169</b>	<b>\$822,482</b>
<b><u>Non Operating Revenue (Expenses)</u></b>							
042.300.36100.11000	Interest Income	\$57,321	\$20,000	\$82,724	\$15,000	\$97,724	<b>\$120,000</b>
042.300.36900.10400	Asset Contribution	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.64000	Capital Improvements ( <b><i>New Toll System</i></b> )	<b>(\$222,916)</b>	<b>(\$180,000)</b>	<b>(\$2,405)</b>	<b>(\$177,595)</b>	<b>(\$180,000)</b>	<b>\$0</b>
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	<b>\$0</b>
042.300.38100.10000	Transfer to General Fund	(\$93,000)	<b>(\$93,000)</b>	(\$93,000)	\$0	(\$93,000)	(\$110,000)
<b><u>TOTAL NON OPERATING REVENUE (EXPENSES)</u></b>		<b>(\$258,595)</b>	<b>(\$239,946)</b>	<b>(\$52,016)</b>	<b>(\$149,541)</b>	<b>(\$201,557)</b>	<b>\$10,000</b>
<b><u>NET INCOME</u></b>		<b>\$78,382</b>	<b>(\$0)</b>	<b>\$459,685</b>	<b>(\$327,494)</b>	<b>\$132,191</b>	<b>(\$0)</b>

### 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									Estim. Weekly Hours	Estim. Annual Wage	Annual Budget Distribution		
Name	Position	FT/PT	Anniv. Date	Apr Rate	Date Due	Pay Raise Amt.	New Rate	Eligible For Ins. - I, Ret. - R			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	
Mendonsa, 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										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:

6:00am-2:30pm shift (Mon-Thur)	1 supr - 2 coll (4 days per week)
2:00pm-7:30pm shift (Mon-Wed)	1 coll (3 days per week)
2:00pm-10:30 pm shift (Thur)	1 coll (1 day per week)
2:00pm-10:30 pm shift (wee (Mon-Thur)	1 supr - 1 coll (4 days per week)
6:00am-2:30pm shift (week Fri-Sat)	1 supr - 2 coll (2 days per week)
2:00pm-10:30pm shift (Mon- Fri-Sat)	1 supr - 2 coll (2 days per week)
6:00am-2:30pm shift (week Sun)	1 supr - 1 coll (1 days per week)
9:00am-7:30pm shift (week Sun)	1 coll (1 days per week)
2:00pm-10:30pm shift (Sun) (Sun)	1 supr - 1 coll (1 days per week)
10:00pm-6:30am	1 coll (7 days per week)

Total hours per week

hrs/day

hrs/wk

378.50

Total Year

\$1,299,202

\$776,917

\$145,281

\$377,004

Retirement Contribution

\$61,250

W/WW Budget

41,071

Bridge Budget

13,982

General Fund

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
<b>WATER</b>		
<del>Water Distribution System Improvements (Hammock Beach, Yacht Harbor Village)</del>	<del>2</del>	<del>\$195,160</del>
<del>Construction Engineering &amp; Inspection for Distribution Project</del>	<del>2</del>	<del>\$31,500</del>
<del>Utility Truck &amp; Equipment</del>	<del>4</del>	<del>\$35,000</del>
<del>Awning for Metal Maintenance Building</del>	<del>4</del>	<del>\$10,000</del>
<b>High Service Pump Station Enclosure with Storage Area</b>	<b>1</b>	<b>\$180,000</b>
<b>WASTEWATER</b>		
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.		<b>\$180,000</b>
Construction Engineering & Inspection for WWTP	1	\$60,000
 Subtotal Priority 1		<hr/> \$5,320,000
<b>WATER</b>		
<b>Water Distribution System Improvements (Hammock Beach, Yacht Harbor Village)</b>	<b>2</b>	<b>\$195,160</b>
Construction Engineering & Inspection for Distribution Project	2	\$31,500
<b>WASTEWATER</b>		
 Subtotal Priority 2		<hr/> \$226,660
<b>Total Capital Improvements Water &amp; Sewer Budgets FY2018</b>		<hr/> <hr/> <b>\$5,546,660</b>
<b>Bridge Budget</b>		
Items:		
 <b>Total Capital Improvements Bridge Budget FY2018</b>		<hr/> <hr/> <b>\$0</b>

## Capital Improvements List FY 2018

Water & Sewer Budget		Priority	Amount
Items:			
General Fund			
Item:			
<i>Dell Power Edge Server to provide addition data storage capacity and redundence</i>	1		\$17,000
<i>Total Capital Improvements General Fund Budget FY2018</i>			<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		<u>197,000</u>
INTEREST INCOME & <b><i>SURPLUS</i></b>		<u>45,185</u>
TRANSFERS APPLIED TO ADMINISTRATION EXPENSE		<u>135,132</u>
TRANSFERS APPLIED TO MAINTENANCE EXPENSE		<u>64,868</u>
TOTAL REVENUES		<u><u>442,185</u></u>
SUBTOTAL ADMIN. EXPENDITURES	ALL	<u>294,185</u>
PHASE 1 & 2 MAINTENANCE EXPENSES	PH 1&2	<u>128,300</u>
PHASE 3 MAINTENANCE EXPENSES	PH 3	<u>0</u>
SUBTOTAL MAINTENANCE EXPENDITURES		<u>148,000</u>
TOTAL EXPENDITURES		<u><u>442,185</u></u>
NET INCOME		<u><u>0</u></u>
TOTAL ADMIN EXP FROM ASSESSMENT (less surplus & interest)	ALL	<u>129,535</u>
TOTAL MAINT EXP FROM ASSESSMENT (less surplus & interest)	PH 1&2	<u>67,465</u>
TOTAL ASSESSMENT & SURPLUS		<u><u>197,000</u></u>
EXPENDITURES AS % OF GROSS LEVY		<u><u>44.55%</u></u>

			2018	2017
	UNITS	DOLLARS	\$/UNIT	\$/UNIT
ADMINISTRATIVE ASSESSMENT PER UNIT- ALL UNITS-	3437	\$129,535	\$37.69	\$29.01
PHASE I & II MAINTENANCE ASSESSMENT PER UNIT	3098	\$67,465	\$21.78	\$21.72
PHASE III MAINTENANCE ASSESSMENT PER UNIT	339	\$0	\$0.00	\$0.00
TOIL EXPENSES		\$197,000	\$59.47	50.73

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
<b>PHASE I &amp; PHASE II</b>											
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
<b>Subtotal Potable Irrigation</b>			<b>14</b>		<b>14</b>	<b>Potable Irrigation</b>		<b>\$2,621</b>	<b>\$10,805</b>	<b>\$13,426</b>	<b>148,829</b>
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	68,921
<b>Subtotal Irrigation Accounts</b>			<b>933</b>		<b>948</b>	<b>Effluent Irrigation</b>		<b>\$39,368</b>	<b>\$58,880</b>	<b>\$98,249</b>	<b>2,567,782</b>
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
<b>Subtotal Sewer Accounts</b>			<b>2,473</b>		<b>2,488</b>	<b>Sewer</b>		<b>\$44,218</b>	<b>\$30,874</b>	<b>\$75,091</b>	<b>351,469</b>
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
<b>Subtotal Availability Charge Accounts</b>			<b>649</b>		<b>634</b>	<b>Availability Charges</b>		<b>\$11,501</b>		<b>\$11,501</b>	
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
W 005	WATER NONRESID. 3"	16,564	1
W 011	WATER RESIDENTIAL	136	1,094
W 012	WATER RESID. 1"	288	17
W 014	WATER RESID. 2"	0	0
W 015	WATER RESID. 3"	0	0
W 020	WATER MULTI FAM RES.	4,569	32
W 888	CONSUMPTION ONLY DCDD	14,960	1
W 999	CONSUMPTION ONLY DCDD	3,506	1
<b>Subtotal Water Accounts</b>			<b>2,512</b>

	7	\$138.64	\$2.42	\$970	\$507	\$1,477	6,978
	1	\$259.95	\$2.42	\$260	\$1,203	\$1,463	16,564
15	1,109	\$17.33	\$2.42	\$19,219	\$10,966	\$30,185	151,041
	17	\$43.33	\$2.42	\$737	\$356	\$1,092	4,898
	0	\$138.64	\$2.42	\$0	\$0	\$0	0
	0	\$259.95	\$2.42	\$0	\$0	\$0	0
	32		\$2.42	\$0	\$10,614	\$10,614	146,199
	1	\$0.00		\$0	\$0	\$0	14,960
	1	\$0.00		\$0	\$0	\$0	3,506
	<b>2,527</b>	<b>Water (Excl. Potable Irr.)</b>		<b>\$44,963</b>	<b>\$26,309</b>	<b>\$71,272</b>	<b>380,856</b>

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
<b>SUBTOTAL (CONNECTION FEES EXCLUDED)</b>		<b>\$3,206,500</b>
<b>ALLOWANCE FOR UNCOLLECTABLE ACCOUNTS</b>		<b>(\$20,000)</b>
CONNECTION FEES 6 WATER, SEWER & IRR. PHASE I)		\$27,000
<b>TOTAL REVENUE (CONNECTION FEES INCLUDED)</b>		<b>\$3,213,500</b>

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