

Final Budget
Fiscal Year 2015



August 15, 2014

Dunes
Community Development District

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Dunes

Community Development District

General Fund

Expense Code	Description	Adopted Budget FY 2014	Actual Thru 6/30/2014	Projected Next 3 Months	Total Projected 9/30/2014	Proposed Budget FY 2015
REVENUES						
001.300.31900.10000	Maintenance Assessments	\$252,646	\$252,654	\$0	\$252,654	\$200,000
001.300.36100.11000	Interest Income	\$300	\$209	\$69	\$278	\$0
001.300.38100.10000	<i>Transfer from Water & Sewer Fund Surplus Account</i>	\$75,216	\$75,216	\$0	\$75,216	\$65,000
001.300.38100.10000	<i>Transfer from Bridge Fund Surplus Account</i>	\$0	\$0	\$0	\$0	\$70,000
TOTAL REVENUES		\$328,162	\$328,079	\$69	\$328,148	\$335,000
EXPENDITURES						
Administrative						
001.310.51300.11000	Supervisor Fees	\$14,000	\$8,200	\$3,000	\$11,200	\$14,000
001.310.51300.21000	FICA Expense	\$1,071	\$627	\$230	\$857	\$1,070
001.310.51300.31100	Engineering	\$7,500	\$0	\$2,500	\$2,500	\$7,500
001.310.51300.31500	Attorney	\$10,000	\$5,099	\$1,699.79	\$6,799	\$10,000
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$10,650	\$13,407	\$0	\$13,407	\$14,000
001.310.51300.32200	Annual Audit	\$3,900	\$3,800	\$0	\$3,800	\$4,000
001.310.51300.34000	Management Fees	\$10,000	\$7,500	\$2,500	\$10,000	\$10,000
001.310.51300.35100	Computer Time	\$1,000	\$750	\$250	\$1,000	\$1,000
001.310.51300.40000	Travel Expenses	\$2,400	\$913	\$304	\$1,218	\$2,400
001.310.51300.42000	Postage & Express Mail	\$2,500	\$1,920	\$640	\$2,560	\$2,500
001.310.51300.42500	Printing	\$2,000	\$1,239	\$413	\$1,651	\$2,000
001.310.51300.45000	Insurance	\$13,000	\$10,772	\$0	\$10,772	\$13,000
001.310.51300.48000	Advertising Legal & Other	\$1,500	\$199	\$66	\$265	\$1,500
001.310.51300.49000	Bank Charges	\$750	\$238	\$79	\$317	\$750
001.310.51300.49100	Contingencies	\$4,000	\$1,383	\$2,617	\$4,000	\$4,000
001.310.51300.51000	Office Supplies	\$2,000	\$484	\$161	\$646	\$2,000
001.310.51300.54000	Dues (FSDA), Licenses & Subscriptions	\$500	\$175	\$325	\$500	\$2,500
001.320.53800.12000	Salaries	\$83,054	\$67,179	\$22,393	\$89,572	\$85,156
001.320.53800.21000	FICA Taxes	\$6,354	\$5,729	\$1,713	\$7,442	\$6,514
001.320.53800.22000	Pension Expense	\$4,983	\$4,031	\$1,343.58	\$5,374	\$5,109
001.320.53800.23000	Health Insurance Benefits	\$10,500	\$7,503	\$2,501	\$10,004	\$10,500
001.320.53800.24000	Workers Comp Insurance	\$2,300	\$1,402	\$467	\$1,870	\$2,200
001.320.53800.64000	Capital Improvements (See Capital Improvements List)	\$12,100	\$12,575	\$0	\$12,575	\$15,000
Administrative		\$206,062	\$155,126	\$43,204	\$198,329	\$216,700
(Less Contribution from Transfer and Interest)		(\$52,458)				(\$92,000)
Total Administrative Raised From Assessment		\$153,604				\$124,700
General & Stormwater System Maintenance						
001.320.53800.43000	Electric (7 Aerators)	\$15,000	\$10,599	\$3,533	\$14,131	\$15,000
001.320.53800.46000	Building Maintenance	\$12,000	\$8,188	\$2,729	\$10,917	\$12,000
001.320.53800.46200	Landscaping	\$20,000	\$10,610	\$3,537	\$14,147	\$15,000
001.320.53800.46300	Tree & Shrub Removal	\$10,000	\$300	\$0	\$300	\$10,000
001.320.53800.46500	Lake Maintenance	\$20,000	\$21,551	\$7,184	\$28,735	\$25,000
001.320.53800.46700	Storm Drain System Maintenance	\$20,000	\$5,303	\$1,768	\$7,071	\$20,000
001.320.53800.64000	Capital Improvements	\$0	\$0	\$0	\$0	\$3,000
001.320.53800.49300	Repair and Replacement Equipment	\$5,000	\$394	\$2,500	\$2,894	\$5,000
001.320.53800.49200	Repair and Replacement Floating Aerators	\$17,100	\$0	\$17,100	\$17,100	\$10,300
001.320.53800.52100	Grass Carp	\$3,000	\$0	\$3,000	\$3,000	\$3,000
General & Stormwater System Maintenance		\$122,100	\$56,944	\$41,350	\$98,294	\$118,300
(Less Contribution from Transfer and Interest)		(\$23,058)				(\$43,000)
General & Stormwater System Maintenance From Assessment		\$99,042				\$75,300
TOTAL EXPENDITURES		\$328,162	\$212,070	\$84,554	\$296,623	\$335,000
TOTAL EXPENDITURES RAISED FROM ASSESSMENT		\$252,646				\$200,000
FUND BALANCE		\$0	\$116,010	(\$84,485)	\$31,525	\$0

BUDGET HIGHLIGHTS FY 2015

- Assessments will be reduced from last years level with funds coming from transfers from W & S Fund and Bridge Fund.
- Payroll includes an average 3.0% increase over FY 2014 Budget.
- Rewiring telephone, Instrumentation & computers systems between Adm. Building and the other Plant Buildings.

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Adopted Budget FY 2014	Actual Thru 6/30/2014	Projected Next 3 Months	Total Projected 9/30/2014	Proposed Budget FY 2015
REVENUES						
041.300.34300.30000	Water Revenue	\$1,137,476	\$833,032	\$277,677	\$1,110,709	\$1,112,455
041.300.34300.50000	Sewer Revenue	\$935,963	\$666,934	\$222,311	\$889,245	\$960,617
041.300.34300.76000	Irrigation/Effluent	\$1,089,770	\$827,392	\$275,797	\$1,103,189	\$1,127,902
041.300.34300.10000	Meter Fees	\$8,000	\$6,964	\$1,036	\$8,000	\$8,000
041.300.34300.10100	Connection Fees - W, S & I (8 units)	\$18,000	\$27,000	\$0	\$27,000	\$36,000
041.300.36100.10000	Interest Income	\$20,000	\$8,889	\$2,963	\$11,853	\$20,000
041.300.36900.10000	CPC Effluent Agreement	\$40	\$0	\$0	\$0	\$40
041.300.34900.10200	Backflow Preventor/Misc.	\$100	\$840	\$0	\$840	\$100
041.300.36900.10000	Misc. Income / Penalty	\$10,000	\$4,136	\$0	\$4,136	\$3,000
041.300.36900.10200	Non Operating Revenue - Capital Improvement from Surplus	\$0	\$0	\$0	\$0	\$700,000
	Grant Funds from SJRWMD for WTP Expansion					\$800,000
TOTAL REVENUES		\$3,219,349	\$2,375,188	\$779,785	\$3,154,973	\$4,768,114
EXPENDITURES						
Administrative						
041.310.51300.31100	Engineering	\$50,000	\$0	\$5,000	\$5,000	\$25,000
041.310.51300.31500	Attorney	\$20,000	\$2,002	\$667	\$2,669	\$25,000
041.310.51300.32200	Annual Audit	\$8,775	\$8,550	\$2,850	\$11,400	\$9,000
041.310.51300.34000	Management Fees	\$19,000	\$14,250	\$4,750	\$19,000	\$19,000
041.310.51300.40000	Travel Expenses	\$15,000	\$10,695	\$3,565	\$14,260	\$15,000
041.310.51300.42000	Postage & Express Mail	\$8,000	\$3,224	\$1,075	\$4,299	\$8,000
041.310.51300.42500	Printing & Mailing Utility Bills	\$17,500	\$11,610	\$3,870	\$15,480	\$17,500
041.310.51300.48000	Advertising Legal & Other	\$2,500	\$2,135	\$712	\$2,847	\$2,500
041.310.51300.49000	Bank Charges	\$5,000	\$7,021	\$2,340	\$9,361	\$9,000
041.310.51300.49100	Contingencies	\$20,000	\$11,208	\$3,736	\$14,944	\$20,000
041.310.51300.51000	Office Supplies and Equipment	\$15,000	\$8,983	\$2,994	\$11,978	\$15,000
041.310.51300.54000	Dues, Licenses & Subscriptions	\$6,000	\$3,040	\$2,960	\$6,000	\$6,000
041.310.51300.54200	Permits Fees WTP & WWTP	\$15,000	\$8,600	\$6,400	\$15,000	\$15,000
041.310.51300.54300	Utility Rate Analysis	\$0	\$0	\$0	\$0	\$0
041.310.51300.55000	Land Leases & Easement Fees	\$11,500	\$10,634	\$0	\$10,634	\$11,500
041.310.51300.64000	Capital Improvements (See Capital Improvement List)	\$867,500	\$436,432	\$431,068	\$867,500	\$2,540,500
041.310.53600.12000	Salaries	\$596,567	\$474,422	\$158,141	\$632,563	\$618,718
041.310.53600.21000	FICA Taxes	\$48,321	\$40,929	\$12,098	\$53,027	\$50,108
041.310.53600.22000	Pension Plan	\$35,074	\$27,578	\$9,193	\$36,770	\$36,283
041.310.53600.23000	Insurance Benefits (Medical)	\$125,850	\$86,039	\$28,680	\$114,718	\$125,850
041.310.53600.24000	Workers Compensation Insurance	\$16,246	\$14,015	\$4,672	\$18,686	\$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	\$10,000	\$3,845	\$1,282	\$5,127	\$10,000
041.310.53600.41000	Telephone	\$15,000	\$12,745	\$4,248	\$16,994	\$15,000
041.310.53600.44000	Equipment Rentals & Leases	\$4,000	\$3,200	\$1,067	\$4,267	\$4,000
041.310.53600.45000	Insurance	\$78,000	\$70,204	\$23,401	\$93,605	\$78,000
041.310.53600.46100	Repair and Maintenance for Vehicles	\$5,000	\$2,718	\$906	\$3,624	\$5,000
041.310.53600.52000	Supplies/Equipment General	\$2,500	\$3,263	\$1,088	\$4,350	\$4,000
041.310.53600.52055	Uniforms/Supplies/Services	\$7,000	\$5,891	\$1,964	\$7,854	\$7,000
041.310.53600.52100	Fuel for Vehicles	\$12,000	\$7,971	\$2,657	\$10,628	\$12,000
041.310.53600.52000	Tools	\$3,000	\$3,108	\$1,036	\$4,144	\$3,000
					\$0	
Administrative		\$2,044,333	\$1,294,312	\$722,417	\$2,016,729	\$3,728,205
Water System						
041.320.53600.34800	Water Quality Testing	\$20,000	\$17,267	\$5,756	\$23,023	\$20,000
041.320.53600.43000	Electric	\$90,000	\$19,514	\$6,505	\$26,019	\$90,000
041.320.53600.43100	Bulk Water Purchases	\$10,000	\$242	\$250	\$492	\$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	\$75,000	\$26,583	\$8,861	\$35,444	\$65,000
041.320.53600.46050	Distribution System Maintenance Repair and Equipment	\$15,000	\$14,910	\$4,970	\$19,881	\$20,000
041.320.53600.52000	Plant Operating Supplies	\$15,000	\$13,335	\$4,445	\$17,780	\$15,000
041.320.53600.52200	Chlorine & Other Chemicals	\$125,000	\$70,404	\$23,468	\$93,872	\$140,000
041.320.53600.61000	Meters New & Replacement	\$15,000	\$7,134	\$2,378	\$9,513	\$15,000
Water System		\$366,000	\$169,390	\$56,633	\$226,023	\$376,000

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Adopted Budget FY 2014	Actual Thru 6/30/2014	Projected Next 3 Months	Total Projected 9/30/2014	Proposed Budget FY 2015
Sewer System						
041.330.53600.34800	Water Quality Testing	\$20,000	\$13,484	\$4,495	\$17,978	\$20,000
041.330.53600.34900	Sludge Disposal	\$9,000	\$18,917	\$6,306	\$25,223	\$15,000
041.330.53600.43000	Electric	\$45,000	\$28,449	\$9,483	\$37,932	\$45,000
041.330.53600.44000	Equipment Rentals & Leases	\$4,000	\$0	\$0	\$0	\$3,000
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$50,000	\$18,121	\$6,040	\$24,161	\$50,000
041.330.53600.46050	Collection System Maintenance Repair and Equipment	\$20,000	\$7,416	\$2,472	\$9,889	\$20,000
041.330.53600.46075	Lift Station Repair and Maintenance	\$40,000	\$20,869	\$6,956	\$27,826	\$35,000
041.330.53600.52000	Plant Operating Supplies	\$15,000	\$9,815	\$3,272	\$13,087	\$15,000
041.330.53600.52200	Chlorine & Other Chemicals	\$40,000	\$20,623	\$6,874	\$27,497	\$35,000
Sewer System		\$243,000	\$137,693	\$45,898	\$183,591	\$238,000
Irrigation System						
041.340.53600.34800	Water Quality Testing	\$5,000	\$0	\$5,000	\$5,000	\$5,000
041.340.53600.43000	Electric	\$30,000	\$26,536	\$8,845	\$35,381	\$30,000
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$135,000	\$116,907	\$38,969	\$155,876	\$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	\$49,161	\$16,387	\$65,548	\$40,000
041.340.53600.46050	Distribution System Maintenance Repair and Equipment	\$20,000	\$7,797	\$2,599	\$10,396	\$20,000
041.340.53600.61000	Meters New & Replacement	\$10,000	\$6,084	\$2,028	\$8,112	\$10,000
Irrigation System		\$236,000	\$206,485	\$73,828	\$280,313	\$241,000
Debt Service						
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	\$1,250	\$0	\$1,250	\$0
041.310.51300.73000	Trustee Fees	\$0	\$0	\$0	\$0	\$0
041.300.22300.10000	Connection Fees - W/S (8 Connections in FY12 paid to HDOA.)	\$14,000	\$0	\$14,000	\$14,000	\$28,000
Debt Service		\$14,000	\$1,250	\$14,000	\$15,250	\$28,000
SUBTOTAL EXPENDITURES		\$2,903,333	\$1,809,130	\$912,776	\$2,721,906	\$4,611,205
Contribution to Reserves & General Fund						
041.310.51300.63100	Renewal and Replacement	\$40,000	\$0	\$40,000	\$40,000	\$40,000
?????	Contribution to Capital Facilities Reserves	\$275,000	\$0	\$275,000	\$275,000	\$0
041.300.58100.10000	Contribution to General Fund	\$0	\$0	\$0	\$0	\$65,000
Contribution to Reserves & General Fund		\$315,000	\$0	\$315,000	\$315,000	\$105,000
TOTAL EXPENDITURES		\$3,218,333	\$1,809,130	\$1,227,776	\$3,036,906	\$4,716,205
NET INCOME		\$1,016	\$566,058	(\$447,992)	\$118,067	\$51,909

BUDGET HIGHLIGHTS FY 2015

1. Payroll includes an average 3.0% increase over FY 2014 Budget.
2. See Capital Improvements List.
3. Transfer \$65,000 from W & S Fund Suprlus to General Fund per Opinion of Counsel and Grau's letter.

Dunes

Community Development District

Bridge Fund

Expense Code	Description	Adopted Budget FY 2014	Actual Thru 6/30/2014	Projected Next 3 Months	Total Projected 9/30/2014	Proposed Budget FY 2015
REVENUES						
042.300.34900.10000	Toll Collections	\$1,338,600	\$1,113,189	\$371,063	\$1,484,252	\$1,387,000
042.300.36100.10000	Interest Income	\$19,000	\$12,243	\$4,081	\$16,324	\$17,000
042.300.36900.10000	Miscellaneous	\$5,000	\$9,900	\$0	\$9,900	\$5,000
	Transfer from Surplus Funds	\$410,000	\$410,000	\$0	\$410,000	\$655,000
TOTAL REVENUES		\$1,772,600	\$1,545,333	\$375,144	\$1,920,477	\$2,064,000
EXPENDITURES						
Administrative						
042.310.51300.31100	Engineering	\$5,000	\$2,625	\$875	\$3,500	\$5,000
042.310.51300.31500	Attorney	\$20,000	\$2,471	\$824	\$3,295	\$15,000
042.310.51300.32200	Annual Audit	\$6,825	\$6,650	\$0	\$6,650	\$7,000
042.310.51300.34000	Management Fees	\$17,000	\$12,750	\$4,250	\$17,000	\$17,000
042.310.51300.49000	Bank Charges	\$3,000	\$2,236	\$745	\$2,981	\$3,000
042.310.51300.49100	Contingencies	\$5,000	\$1,542	\$514	\$2,055	\$5,000
Administrative		\$56,825	\$28,273	\$7,208	\$35,481	\$52,000
Operating Expenses - Toll Facility						
042.320.54900.12000	Salaries	\$314,438	\$241,378	\$80,459	\$321,837	\$311,168
042.320.54900.15000	Special Pay	\$3,000	\$2,270	\$757	\$3,027	\$3,500
042.320.54900.21000	FICA Taxes	\$25,227	\$20,045	\$6,682	\$26,727	\$25,045
042.320.54900.22000	Pension Plan	\$12,321	\$9,274	\$3,091	\$12,365	\$12,719
042.320.54900.23000	Insurance Benefits (Medical)	\$69,230	\$51,898	\$17,299	\$69,198	\$69,230
042.320.54900.24000	Workers Compensation Insurance	\$9,206	\$7,942	\$2,647	\$10,589	\$9,206
042.320.54900.34300	Contractual Support	\$8,000	\$9,540	\$3,180	\$12,720	\$12,000
042.320.54900.34500	Payroll Processing Fee	\$6,500	\$4,972	\$1,657	\$6,630	\$6,500
042.320.54900.34600	Credit Card Processing Fee	\$22,000	\$9,907	\$3,302	\$13,209	\$22,000
042.320.54900.40000	Travel Expenses	\$1,000	\$0	\$0	\$0	\$1,000
042.320.54900.41000	Telephone	\$5,000	\$4,115	\$1,372	\$5,487	\$5,000
042.320.54900.42500	Printing	\$2,500	\$2,532	\$844	\$3,376	\$3,500
042.320.54900.43000	Utility Services	\$13,000	\$10,667	\$3,556	\$14,223	\$13,000
042.320.54900.45000	Insurance	\$60,000	\$53,467	\$0	\$53,467	\$60,000
042.320.54900.46000	Repairs & Maintenance	\$45,000	\$69,094	\$0	\$69,094	\$50,000
042.320.54900.46100	DOT mandated Bridge Inspection <i>(Required in 2015)</i>	\$0	\$0	\$0	\$0	\$19,000
042.320.54900.51000	Office Supplies	\$3,000	\$2,614	\$871	\$3,485	\$3,000
042.320.54900.52000	Operating Supplies	\$10,000	\$8,690	\$2,897	\$11,587	\$10,000
042.320.54900.64000	Capital Improvements (See Capital Improvement List)	\$891,250	\$4,153	\$887,097	\$891,250	\$1,000,000
Operating Expenses - Toll Facility		\$1,500,672	\$512,559	\$1,015,712	\$1,528,271	\$1,635,868
Operating Expenses - Hammock Dunes Pkwy						

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Community Development District

Bridge Fund

Expense Code	Description	Adopted Budget FY 2014	Actual Thru 6/30/2014	Projected Next 3 Months	Total Projected 9/30/2014	Proposed Budget FY 2015
SUBTOTAL EXPENDITURES		\$1,557,497	\$540,833	\$1,022,920	\$1,563,752	\$1,687,868
<u>Contribution to Reserves, Community Projects & General Fund</u>						
042.310.51300.60000	Maintenance Reserves	\$0	\$0	\$0	\$0	\$100,000
042.310.51300.60001	Community Projects Transfer from Surplus Revenues	\$200,000	\$99,835	\$100,165	\$200,000	\$200,000
042.300.58100.10000	Contribution to General Fund					\$70,000
<u>Maintenance Reserves & Community Projects</u>		\$200,000	\$99,835	\$100,165	\$200,000	\$370,000
TOTAL EXPENDITURES		\$1,757,497	\$640,667	\$1,123,085	\$1,763,752	\$2,057,868
NET INCOME		\$15,103	\$904,666	(\$747,941)	\$156,725	\$6,132

BUDGET HIGHLIGHTS FY 2015

1. Revenues based on 1,460,000 vehicle trips (70% prepaid and 30% cash) average cost of \$0.95 per trip $[1,460,000] \times [0.95] = \$1,387,000$
2. Payroll includes an average 3.0% increase over FY 2014 Budget.
3. Maintenance Reserves base on Engineering and Financial Consultant's recommendation.
4. Transfer \$200,000 from Bridge Surplus for Community Projects as provided in an Interlocal Agreement with Flagler County.
5. Transfer \$70,000 from Bridge Surplus Account to General Fund.

Capital Improvements List FY 2015

Water & Sewer Budget Items:	Priority	Amount
WATER		
<i>Water Treatment Plant Expansion-Construction</i>	1	\$1,895,000
<i>Water Treatment Plant Expansion-Engineering</i>	1	\$204,000
<i>Water Distribution System Improvements (Hammock Beach, Yacht Harbor Village)</i>	1	\$156,000
<i>Storage-Container Replacement</i>	1	\$5,000
WASTEWATER		
<i>Digester Improvements (roll over to 2015)</i>	1	\$65,000
<i>Reuse System Booster (roll over to 2015)</i>	1	\$100,000
<i>Collection System Improvements (5 L.S. controllers)</i>	1	\$15,500
<i>Truck to Replace 2001 Dodge Pickup</i>	1	\$25,000
<i>Chlorine Contact Chamber Rehab</i>	1	\$75,000
Subtotal Priority 1		\$2,540,500 ##
WATER		
<i>ARB Fixed Base Gateway Meter Reading</i>	2	\$146,000
<i>Awning for Metal Maintenance Building</i>	2	\$10,000
WASTEWATER		
<i>Collection System Improvements (RTUs) (roll over to 2015)</i>	2	\$138,000
Subtotal Priority 2		\$294,000
Total Capital Improvements Water & Sewer Budgets FY2014		\$2,834,500

Bridge Budget

Items:		
<i>Engineering, Design & Analysis on Bridge Maintenance Requirements completed in 2014</i>		\$0
<i>Maintenance on Bridge Deck and Repairs</i>		\$1,000,000
Total Capital Improvements Bridge Budget FY2014		\$1,000,000

General Fund

Item:		
<i>Rewire Telephone, Instrumentation and Computer Systems Between Plant Bldgs</i>		\$15,000
Total Capital Improvements General Fund Budget FY2014		\$15,000

Capital Improvements FY 2016-2020

<i>Reuse System Improvements (pumping and transmission)</i>	\$780,000
<i>WWTP Expansion SBR 0.25 MGD, Pretreatment Upgrade</i>	\$2,160,000
<i>High Service Pump Station Enclosure</i>	\$180,000
<i>Membrane Replacement</i>	\$250,000
Total Capital Improvements FY 2016-2020	\$3,370,000

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 2015
COUNTY TAX YEAR 2014**

	PHASE	\$
MAINTENANCE ASSESSMENT		200,000
INTEREST INCOME		0
TRANSFERS APPLIED TO ADMINISTRATION EXPENSE		92,000
TRANSFERS APPLIED TO MAINTENANCE EXPENSE		43,000
TOTAL REVENUES		335,000
SUBTOTAL ADMIN. EXPENDITURES	ALL	216,700
PHASE 1 & 2 MAINTENANCE EXPENSES	PH 1&2	118,300
PHASE 3 MAINTENANCE EXPENSES	PH 3	0
SUBTOTAL MAINTENANCE EXPENDITURES		118,300
TOTAL EXPENDITURES		335,000
NET INCOME		0
TOTAL ADMIN EXP FROM ASSESSMENT (less surplus)	ALL	124,700
TOTAL MAINT EXP FROM ASSESSMENT (less surplus & interest)	PH 1&2	75,300
TOTAL ASSESSMENT		200,000
EXPENDITURES AS % OF GROSS LEVY		59.70%

			2015	2014
	UNITS	DOLLARS	\$/UNIT	\$/UNIT
ADMINISTRATIVE ASSESSMENT PER UNIT- ALL UNITS-	3438	\$124,700	\$36.27	\$44.68
PHASE I & II MAINTENANCE ASSESSMENT PER UNIT	3099	\$75,300	\$24.30	\$31.96
PHASE III MAINTENANCE ASSESSMENT PER UNIT	339	\$0	\$0.00	\$0.00
TOIL EXPENSES		\$200,000	\$60.57	76.64

PHASE 1 TOTAL PER UNIT/LOT/ACRE	\$60.57	\$76.64
PHASE 2 TOTAL PER UNIT/LOT/ACRE	\$60.57	\$76.64
PHASE 3 TOTAL PER UNIT/LOT/ACRE	\$36.27	\$44.68

	ACTUAL \$ ASSESSMENT
ADMINISTRATIVE ASSESSMENT PER UNIT ALL PHASES (\$36.27 X 3438)	\$124,696
MAINTENANCE ASSESSMENT PER UNIT PHASES 1&2 ONLY (\$24.30 X 3099)	\$75,306
TOTAL ACTUAL ASSESSMENT	\$200,002

DUNES COMMUNITY DEVELOPMENT DISTRICT BUDGET REVENUE PROJECTIONS
BASED ON NUMBER OF ACCOUNTS AND ACTUAL METERED QUANTITIES FROM AUGUST 1, 2013 TO JULY 31, 2014
FOR BUDGET FY YEAR 2015 (REVISED)

		Average daily usage (gpd)	# of acct's Jul 31, 2014	2014-2015 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	429	6		6	\$62.48	\$2.42	\$375	\$187	\$562	2,575
I P02	POT IRRIGATION 1"	0	0		0	\$156.20	\$2.42	\$0	\$0	\$0	0
I P03	POT IRRIGATION 1.5"	1,262	5		5	\$312.40	\$2.42	\$1,562	\$458	\$2,020	6,311
I P04	POT IRRIGATION 2"	16,509	2		2	\$499.84	\$2.42	\$1,000	\$2,397	\$3,397	33,018
I P05	POT IRRIGATION 3"	51,161	1		1	\$937.20	\$2.42	\$937	\$3,714	\$4,651	51,161
Subtotal Potable Irrigation			14		14		Potable Irrigation	\$3,874	\$6,756	\$10,630	93,064
I 001	EFFL. IRRIGATION 5/8 SM	605	182	1	183	\$21.07	\$0.80	\$3,856	\$2,655	\$6,511	110,645
IA01	EFFL. IRRIGATION 5/8 MED	793	285	3	288	\$21.07	\$0.80	\$6,068	\$5,478	\$11,547	228,265
IB01	EFFL. IRRIGATION 3/4 LRG	2,185	150	1	151	\$21.07	\$0.80	\$3,182	\$7,918	\$11,100	329,925
I MO2	MIN. M.F./UNITS	0	152		152	\$21.07	\$0.80	\$3,203	\$0	\$3,203	0
I 002	EFFL. IRRIGATION 1"	1,243	13		13	\$52.68	\$0.80	\$685	\$388	\$1,073	16,154
I 003	EFFL. IRRIGATION 1.5"	3,468	10		10	\$105.35	\$0.80	\$1,054	\$832	\$1,886	34,682
I 004	EFFL. IRRIGATION 2.0"	8,893	34		34	\$168.56	\$0.80	\$5,731	\$7,257	\$12,988	302,367
I 005	EFFL. IRRIGATION 3.0"	14,595	8		8	\$316.05	\$0.80	\$2,528	\$2,802	\$5,331	116,763
I 006	EFFL. IRRIGATION 4.0"	28,472	3		3	\$526.75	\$0.80	\$1,580	\$2,050	\$3,630	85,416
I 100	EFFL. IRRIGATION HDGC	223,877	1		1	\$12,595.00	\$0.40	\$12,595	\$2,687	\$15,282	223,877
I 101	EFFL. IRRIGATION-OHGC	397,547	1		1	\$2,839.40	\$0.40	\$2,839	\$4,771	\$7,610	397,547
I 999	CONSUMPTION ONLY DCDD	9,331	1		1	\$0.00		\$0	\$0	\$0	9,331
Subtotal Irrigation Accounts			867		872		Effluent Irrigation	\$47,194	\$43,595	\$90,789	1,948,038
S M02	SEWER MIN. M.F./UNIT	0	1,290		1,290	\$21.92		\$28,277		\$28,277	0
S 011	SEWER RESIDENTIAL	124	979	5	984	\$21.92	\$2.73	\$21,569	\$10,008	\$31,577	122,199
S 012	SEWER RES 1"	196	14		14	\$21.92	\$2.73	\$307	\$225	\$532	2,747
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	1,021	24		24	\$21.92	\$3.83	\$526	\$2,817	\$3,343	24,514
S 002	SEWER NON RES 1"	439	5		5	\$54.80	\$3.83	\$274	\$252	\$526	2,194
S 003	SEWER NON RES 1.5"	2,394	1		1	\$109.60	\$3.83	\$110	\$275	\$385	2,394
S 004	SEWER NON RES 2"	996	8		8	\$175.36	\$3.83	\$1,403	\$916	\$2,319	7,970
S 005	SEWER NON RES 3"	10,033	2		2	\$328.80	\$3.83	\$658	\$2,305	\$2,963	20,065
S 020	SEWER MULTI FAM RES.	3,865	32		32	\$21.92	\$2.73	\$0	\$10,130	\$10,130	123,688
Subtotal Sewer Accounts			2,355		2,360		Sewer	\$53,123	\$26,928	\$80,051	305,772
W A01	AVAIL CHARGE 1.5 DU	0	1		1	\$0.00		\$0		\$0	0
W A02	AVAIL CHARGE (Phase I Lots)	0	101	2	99	\$38.89		\$3,850		\$3,850	0
W A03	AVAIL CHARGE (Phase II Lots)	0	649	3	646	\$14.69		\$9,490		\$9,490	0
W A09	AVAIL CHARGE W/S ONLY	0	4		4	\$30.02		\$120		\$120	0
Subtotal Availability Charge Accounts			751		746		Availability Charges	\$13,340		\$13,340	
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"	2	41		41	\$22.72	\$2.42	\$932	\$7	\$938	92
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"	940	29		29	\$22.72	\$2.42	\$659	\$1,978	\$2,637	27,248
W 002	WATER NONRESID. 1"	573	6		6	\$56.80	\$2.42	\$341	\$249	\$590	3,436
W 003	WATER NONRESID. 1.5"	2,394	1		1	\$113.60	\$2.42	\$114	\$174	\$287	2,394
W 004	WATER NONRESID. 2"	851	7		7	\$181.76	\$2.42	\$1,272	\$433	\$1,705	5,960
W 005	WATER NONRESID. 3"	10,033	2		2	\$340.80	\$2.42	\$682	\$1,457	\$2,138	20,065
W 011	WATER RESIDENTIAL	135	979	5	984	\$22.72	\$2.42	\$22,356	\$9,609	\$31,965	132,353
W 012	WATER RESID. 1"	195	14		14	\$56.80	\$2.42	\$795	\$198	\$993	2,731
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.	3,866	32		32	\$22.72	\$2.42	\$0	\$8,983	\$8,983	123,728
W 888	CONSUMPTION ONLY DCDD	2,515	1		1	\$0.00		\$0	\$0	\$0	2,515
W 999	CONSUMPTION ONLY DCDD	9,828	1		1	\$0.00		\$0	\$0	\$0	9,828
Subtotal Water Accounts			2,395		2,400		Water (Excl. Potable Irr.)	\$56,277	\$23,087	\$79,365	330,350

MONTHLY CHG.	\$169,935	\$93,610	\$263,545
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ANNUAL MIN. CHG.	\$2,039,217		
ANNUAL COMMODITY CHG.		\$1,123,325	
ANNUAL TOTAL REVENUES			\$3,162,542
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)			\$3,200,682
ALLOWANCE FOR UNCOLLECTABLE ACCOUNTS			(\$25,000)
CONNECTION FEES (5 WATER, SEWER & IRR. PHASE I)			\$18,000
TOTAL REVENUE (CONNECTION FEES INCLUDED)			\$3,193,682

SUMMARY PER MONTH:				gal./day
Water	\$69,617	\$23,087	\$92,705	330,350
Wastewater	\$53,123	\$26,928	\$80,051	305,772
Effluent Reuse	\$31,760	\$39,340	\$71,100	1,326,613
Golf Course	\$15,434	\$7,457	\$22,891	621,424
Subtotal	\$169,935	\$96,813	\$266,748	

SUMMARY PER YEAR:			
Water	\$835,407	\$277,048	\$1,112,455
Wastewater	\$637,477	\$323,139	\$960,617
Effluent Reuse	\$381,120	\$472,084	\$853,204
Golf Course	\$185,213	\$89,485	\$274,698
Subtotal	\$2,039,217	\$1,161,756	\$3,200,974