

Fiscal Year 2022 Budget



August 13, 2021

**Dunes
Community Development District**

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Dunes

Community Development District

General Fund

| Expense Code | Description | Actuals thru 9/30/2020 | Adopted Budget FY 2021 | Actual Thru 6/30/2021 | Projected Next 3 Months | Total Projected 9/30/2021 | Proposed Budget FY 2022 |
|--|---|------------------------------|------------------------------|-----------------------------|-------------------------------|---------------------------------|-------------------------------|
| REVENUES | | | | | | | |
| 001.300.31900.10000 | Maintenance Assessments | \$197,000 | \$197,000 | \$197,017 | \$0 | \$197,017 | \$197,000 |
| 001.300.36100.11000 | Interest Income | \$1,368 | \$1,056 | \$278 | \$74 | \$353 | \$400 |
| | Carryforward Surplus | \$87,858 | \$65,460 | \$85,592 | \$0 | \$85,592 | \$34,837 |
| 001.300.38100.10000 | Transfer from Water & Sewer Fund Surplus Account | \$140,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 001.300.38100.10000 | Transfer from Bridge Fund Surplus Account | \$221,000 | \$417,450 | \$417,450 | \$0 | \$417,450 | \$305,535 |
| TOTAL REVENUES | | \$647,226 | \$680,966 | \$700,338 | \$74 | \$700,412 | \$537,772 |
| EXPENDITURES | | | | | | | |
| Administrative | | | | | | | |
| 001.310.51300.11000 | Supervisor Fees | \$10,800 | \$14,000 | \$9,000 | \$3,000 | \$12,000 | \$14,000 |
| 001.310.51300.21000 | FICA Expense | \$826 | \$1,071 | \$689 | \$230 | \$918 | \$1,071 |
| 001.310.51300.31100 | Engineering/ Software Services | \$1,712 | \$20,000 | \$0 | \$20,000 | \$20,000 | \$20,000 |
| 001.310.51300.31500 | Attorney | \$12,591 | \$11,000 | \$8,533 | \$2,844 | \$11,377 | \$11,000 |
| 001.310.51300.32000 | Collection Fees, Uncollectable & Early Payment Discount | \$10,428 | \$12,000 | \$10,768 | \$0 | \$10,768 | \$12,000 |
| 001.310.51300.32200 | Annual Audit | \$3,380 | \$3,440 | \$500 | \$2,940 | \$3,440 | \$3,300 |
| 001.310.51300.34000 | Management Fees | \$9,800 | \$9,800 | \$7,350 | \$2,450 | \$9,800 | \$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 | \$500 | \$500 | \$2,000 |
| 001.310.51300.42000 | Postage & Express Mail | \$2,586 | \$3,000 | \$2,082 | \$694 | \$2,776 | \$3,000 |
| 001.310.51300.42500 | Printing | \$1,732 | \$2,500 | \$1,502 | \$501 | \$2,002 | \$2,500 |
| 001.310.51300.45000 | Insurance ## | \$14,414 | \$17,297 | \$14,495 | \$0 | \$14,495 | \$19,892 |
| 001.310.51300.48000 | Advertising Legal & Other | \$3,047 | \$1,500 | \$3,212 | \$1,071 | \$4,283 | \$3,000 |
| 001.310.51300.49000 | Bank Charges | \$603 | \$600 | \$1,021 | \$340 | \$1,361 | \$600 |
| 001.310.51300.49100 | Contingencies | \$3,375 | \$4,000 | \$1,959 | \$653 | \$2,612 | \$5,000 |
| 001.310.51300.51000 | Office Supplies | \$293 | \$2,000 | \$361 | \$120 | \$481 | \$2,000 |
| 001.310.51300.54000 | Dues, Licenses & Subscriptions | \$175 | \$1,000 | \$175 | \$0 | \$175 | \$1,000 |
| 001.320.53800.12000 | Salaries | \$134,194 | \$139,918 | \$100,552 | \$33,517 | \$134,070 | \$143,573 |
| 001.320.53800.12100 | Consulting Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 001.320.53800.21000 | FICA Taxes | \$10,493 | \$12,416 | \$7,112 | \$2,564 | \$9,677 | \$12,741 |
| 001.320.53800.22000 | Pension Expense | \$9,249 | \$11,193 | \$8,604 | \$2,868 | \$11,472 | \$11,486 |
| 001.320.53800.23000 | Health Insurance Benefits # | \$22,412 | \$27,631 | \$15,737 | \$5,246 | \$20,983 | \$24,030 # |
| 001.320.53800.24000 | Workers Comp Insurance | \$2,197 | \$3,600 | \$4,239 | \$668 | \$3,780 | \$3,780 |
| 001.320.53800.64000 | Capital Improvements <i>(See Capital Improvements List)</i> | \$135,735 | \$150,000 | \$63,135 | \$86,865 | \$150,000 | \$0 |
| Administrative | | \$391,042 | \$450,967 | \$261,775 | \$167,321 | \$427,970 | \$306,772 |
| (Less Contribution from Transfer, Surplus and Interest) | | (\$261,507) | (\$321,432) | | | | (\$177,237) |
| Total Administrative Raised From Assessment | | \$129,535 | \$129,535 | | | | \$129,535 |

Dunes

Community Development District

General Fund

| Expense Code | Description | Actuals thru 9/30/2020 | Adopted Budget FY 2021 | Actual Thru 6/30/2021 | Projected Next 3 Months | Total Projected 9/30/2021 | Proposed Budget FY 2022 |
|--|--|------------------------------|------------------------------|-----------------------------|-------------------------------|---------------------------------|-------------------------------|
| General & Stormwater System Maintenance | | | | | | | |
| 001.320.53800.43000 | Electric (7 Aerators) | \$11,013 | \$15,000 | \$8,257 | \$4,129 | \$12,386 | \$15,000 |
| 001.320.53800.46000 | Building Maintenance | \$32,597 | \$23,000 | \$38,436 | \$2,500 | \$40,936 | \$24,000 |
| 001.320.53800.46200 | Landscaping | \$30,578 | \$35,000 | \$25,854 | \$12,927 | \$38,782 | \$35,000 |
| 001.320.53800.46300 | Tree & Shrub Removal | \$1,963 | \$11,000 | \$8,500 | \$4,250 | \$12,750 | \$11,000 |
| 001.320.53800.46500 | Lake Maintenance | \$72,445 | \$88,000 | \$49,870 | \$24,935 | \$74,804 | \$88,000 |
| 001.320.53800.46700 | Storm Drain System Maintenance | \$14,144 | \$40,000 | \$948 | \$39,053 | \$40,000 | \$40,000 |
| 001.320.53800.49300 | Repair and Replacement Equipment | \$3,461 | \$5,000 | \$198 | \$99 | \$297 | \$5,000 |
| 001.320.53800.49200 | Repair and Replacement Floating Aerators | \$4,543 | \$10,000 | \$2,026 | \$1,013 | \$3,038 | \$10,000 |
| 001.320.53800.52100 | Grass Carp/Fish Removal | \$0 | \$3,000 | \$0 | \$3,000 | \$3,000 | \$3,000 |
| 001.320.53800.64002 | Consultant Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| General & Stormwater System Maintenance | | \$170,743 | \$230,000 | \$134,088 | \$91,905 | \$225,993 | \$231,000 |
| (Less Contribution from Transfer, Surplus and Interest) | | (\$103,278) | (\$162,535) | | | | (\$163,535) |
| General & Stormwater System Maintenance From Assessment | | \$67,465 | \$67,465 | | | | \$67,465 |
| TOTAL EXPENDITURES | | \$561,785 | \$680,967 | \$395,864 | \$259,226 | \$653,963 | \$537,772 |
| TOTAL EXPENDITURES RAISED FROM ASSESSMENT | | \$197,000 | \$197,000 | | | | \$197,000 |
| FUND BALANCE | | \$85,441 | \$0 | \$304,474 | (\$259,152) | \$46,449 | (\$0) |

BUDGET HIGHLIGHTS FY 2022

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 FY2021 the unrestricted fund balance was:

\$85,592

For the FY 2021 Budget:

\$65,460

of that amount was carried forward and utilized to offset increases in assessments for FY 2021.

The projected net income for FY2021 is:

\$46,449

and will be added to the fund balance.

Of that amount,

\$34,837

will be carried forward to FY2022 Budget to offset increases in assessments for FY 2022.

Dunes

Community Development District

| | | Water and Sewer Fund | | | | | |
|---------------------------|--------------------------------------|------------------------------|------------------------------|-----------------------------|-------------------------------|---------------------------------|-------------------------------|
| Expense Code | Description | Actuals thru 9/30/2020 | Adopted Budget FY 2021 | Actual Thru 6/30/2021 | Projected Next 3 Months | Total Projected 9/30/2021 | Proposed Budget FY 2022 |
| OPERATING REVENUES | | | | | | | |
| 041.300.34300.30000 | Water Revenue | \$1,127,036 | \$969,987 | \$783,354 | \$261,118 | \$1,044,473 | \$1,008,122 |
| 041.300.34300.50000 | Sewer Revenue | \$905,103 | \$894,301 | \$661,165 | \$220,388 | \$881,553 | \$922,246 |
| 041.300.34300.76000 | Irrigation/Effluent | \$1,294,655 | \$1,147,185 | \$843,223 | \$281,074 | \$1,124,297 | \$1,094,976 |
| 041.300.34300.10000 | Meter Fees | \$17,122 | \$20,000 | \$23,363 | \$0 | \$23,363 | \$20,000 |
| 041.300.34300.10100 | Connection Fees - W, S & I (6 units) | \$19,000 | \$20,000 | \$57,500 | \$0 | \$57,500 | \$30,000 |
| 041.300.36900.10000 | CPC Effluent Agreement | \$0 | \$40 | \$0 | \$0 | \$0 | \$40 |
| 041.300.34900.10200 | Backflow Preventor/Misc. | \$1,573 | \$100 | \$2,486 | \$0 | \$2,486 | \$100 |
| 041.300.33700.30000 | Grant Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 041.300.36900.10000 | Misc. Income / Penalty | \$20,891 | \$14,007 | \$25,822 | \$0 | \$25,822 | \$14,000 |
| TOTAL REVENUES | | \$3,385,380 | \$3,065,620 | \$2,396,913 | \$762,581 | \$3,159,494 | \$3,089,483 |
| OPERATING EXPENSES | | | | | | | |
| Administrative | | | | | | | |
| 041.310.51300.31100 | Engineering | \$53,344 | \$50,000 | \$57,813 | \$19,271 | \$77,084 | \$50,000 |
| 041.310.51300.31500 | Attorney | \$9,301 | \$35,000 | \$4,275 | \$1,425 | \$5,701 | \$30,000 |
| 041.310.51300.32200 | Annual Audit | \$7,605 | \$7,740 | \$1,125 | \$6,615 | \$7,740 | \$7,425 |
| 041.310.51300.34000 | Management Fees | \$22,050 | \$22,050 | \$16,538 | \$5,513 | \$22,050 | \$22,050 |
| 041.310.51300.40000 | Travel Expenses | \$11,033 | \$15,000 | \$9,991 | \$3,330 | \$13,322 | \$15,000 |
| 041.310.51300.42000 | Postage & Express Mail | \$4,381 | \$6,000 | \$3,880 | \$1,293 | \$5,174 | \$6,000 |
| 041.310.51300.42500 | Printing & Mailing Utility Bills | \$16,852 | \$17,500 | \$9,852 | \$3,284 | \$13,136 | \$18,000 |
| 041.310.51300.48000 | Advertising Legal & Other | \$406 | \$2,500 | \$1,809 | \$603 | \$2,411 | \$2,500 |
| 041.310.51300.49000 | Bank Charges | \$2,847 | \$10,000 | \$2,625 | \$875 | \$3,501 | \$5,000 |
| 041.310.51300.49100 | Contingencies | \$4,471 | \$15,000 | \$6,766 | \$2,255 | \$9,021 | \$15,000 |
| 041.310.51300.51000 | Office Supplies and Equipment | \$11,291 | \$15,000 | \$9,024 | \$3,008 | \$12,032 | \$18,000 |
| 041.310.51300.54000 | Dues, Licenses & Subscriptions | \$6,449 | \$18,000 | \$6,263 | \$2,088 | \$8,350 | \$15,000 |
| 041.310.51300.54200 | Permits Fees WTP & WWTP | \$7,305 | \$15,000 | \$7,100 | \$2,367 | \$9,467 | \$10,000 |
| 041.310.51300.55000 | Land Leases & Easement Fees | \$11,449 | \$12,500 | \$11,717 | \$3,906 | \$15,622 | \$12,500 |
| 041.310.53600.12000 | Salaries Including Overtime | \$812,704 | \$857,928 | \$628,981 | \$209,660 | \$838,641 | \$837,294 |
| 041.310.53600.12100 | Consulting Fees | \$0 | \$0 | \$1,000 | \$3,000 | \$4,000 | \$6,000 |
| 041.310.53600.21000 | FICA Taxes | \$64,942 | \$76,132 | \$46,961 | \$15,654 | \$62,615 | \$74,301 |
| 041.310.53600.22000 | Pension Plan | \$65,422 | \$68,634 | \$54,375 | \$18,125 | \$72,500 | \$66,984 |
| 041.310.53600.23000 | Insurance Benefits (Medical)# | \$149,755 | \$195,572 | \$75,841 | \$25,280 | \$101,122 | \$165,540 # |
| 041.310.53600.24000 | Workers Compensation Insurance | \$11,763 | \$19,080 | \$22,519 | \$3,561 | \$26,080 | \$20,034 |
| 041.310.53600.25000 | Unemployment Benefits | \$0 | \$5,000 | \$1,375 | \$0 | \$1,375 | \$5,000 |
| 041.310.53600.32480 | Bad Debt Expense | \$0 | \$1,000 | \$0 | \$0 | \$0 | \$1,000 |
| 041.310.53600.41000 | Telephone/IT Support | \$41,116 | \$50,000 | \$27,398 | \$9,133 | \$36,531 | \$50,000 |
| 041.310.53600.49001 | Payment Processing Service | \$8,959 | \$9,000 | \$8,381 | \$2,794 | \$11,174 | \$11,000 |
| 041.310.53600.44000 | Equipment Rentals & Leases | \$6,035 | \$7,000 | \$4,123 | \$1,374 | \$5,498 | \$7,000 |
| 041.310.53600.45000 | Insurance ## | \$95,063 | \$112,433 | \$96,366 | \$0 | \$96,366 | \$129,298 |
| 041.310.53600.46100 | Repair and Maintenance for Vehicles | \$41,353 | \$20,000 | \$962 | \$321 | \$1,283 | \$20,000 |
| 041.310.53600.52000 | Supplies/Equipment General | \$6,648 | \$7,000 | \$4,583 | \$1,528 | \$6,110 | \$7,000 |
| 041.310.53600.52055 | Uniforms/Supplies/Services | \$7,779 | \$12,000 | \$11,346 | \$3,782 | \$15,129 | \$12,000 |
| 041.310.53600.52100 | Fuel for Vehicles | \$7,820 | \$9,500 | \$6,735 | \$2,245 | \$8,980 | \$10,000 |
| 041.310.53600.52000 | Tools | \$4,841 | \$6,000 | \$6,184 | \$2,061 | \$8,246 | \$6,000 |
| 041.310.53600.54100 | Training & Education | \$2,433 | \$9,000 | \$3,820 | \$1,273 | \$5,093 | \$5,000 |
| Administrative | | \$1,495,416 | \$1,706,569 | \$1,149,729 | \$355,623 | \$1,505,352 | \$1,659,926 |

Dunes

Community Development District

Water and Sewer Fund

| Expense Code | Description | Actuals thru 9/30/2020 | Adopted Budget FY 2021 | Actual Thru 6/30/2021 | Projected Next 3 Months | Total Projected 9/30/2021 | Proposed Budget FY 2022 |
|--------------------------|--|------------------------------|------------------------------|-----------------------------|-------------------------------|---------------------------------|-------------------------------|
| Water System | | | | | | | |
| 041.320.53600.34800 | Water Quality Testing | \$19,169 | \$25,000 | \$9,672 | \$3,224 | \$12,896 | \$25,000 |
| 041.320.53600.43000 | Electric | \$103,980 | \$125,000 | \$79,167 | \$26,389 | \$105,555 | \$125,000 |
| 041.320.53600.43100 | Bulk Water Purchases | \$4,882 | \$20,000 | \$7,090 | \$2,363 | \$9,453 | \$20,000 |
| 041.320.53600.44000 | Equipment Rentals & Leases | \$50 | \$1,000 | \$0 | \$0 | \$0 | \$1,000 |
| 041.320.53600.46000 | Plant Maintenance Repair and Equipment | \$78,894 | \$90,000 | \$121,922 | \$40,641 | \$162,563 | \$90,000 |
| 041.320.53600.46050 | Distribution System Maintenance Repair and Equipment | \$25,816 | \$25,000 | \$26,248 | \$8,749 | \$34,998 | \$25,000 |
| 041.320.53600.52000 | Plant Operating Supplies | \$15,249 | \$20,000 | \$10,760 | \$3,587 | \$14,346 | \$20,000 |
| 041.320.53600.52200 | Chlorine & Other Chemicals | \$181,421 | \$190,000 | \$139,715 | \$46,572 | \$186,286 | \$242,000 |
| 041.320.53600.61000 | Meters New & Replacement | \$120,400 | \$50,000 | \$19,624 | \$6,541 | \$26,165 | \$50,000 |
| Water System | | \$549,861 | \$546,000 | \$414,197 | \$138,066 | \$552,263 | \$598,000 |
| Sewer System | | | | | | | |
| 041.330.53600.34800 | Water Quality Testing | \$13,388 | \$15,000 | \$16,623 | \$5,541 | \$22,163 | \$17,000 |
| 041.330.53600.34900 | Sludge Disposal | \$39,974 | \$33,000 | \$42,858 | \$14,286 | \$57,144 | \$65,000 |
| 041.330.53600.43000 | Electric | \$54,817 | \$51,000 | \$45,662 | \$15,221 | \$60,882 | \$61,000 |
| 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 | \$95,352 | \$135,000 | \$139,591 | \$46,530 | \$186,122 | \$135,000 |
| 041.330.53600.46050 | Collection System Maintenance Repair and Equipment | \$9,403 | \$20,000 | \$4,089 | \$1,363 | \$5,451 | \$20,000 |
| 041.330.53600.46075 | Lift Station Repair and Maintenance | \$61,115 | \$45,000 | \$38,682 | \$12,894 | \$51,576 | \$55,000 |
| 041.330.53600.52000 | Plant Operating Supplies | \$23,216 | \$20,000 | \$982 | \$327 | \$1,309 | \$20,000 |
| 041.330.53600.52200 | Chlorine & Other Chemicals | \$17,780 | \$35,000 | \$14,214 | \$4,738 | \$18,952 | \$35,000 |
| Sewer System | | \$315,043 | \$357,000 | \$302,700 | \$103,900 | \$406,600 | \$411,000 |
| Irrigation System | | | | | | | |
| 041.340.53600.34800 | Water Quality Testing | \$0 | \$5,000 | \$1,332 | \$444 | \$1,776 | \$3,000 |
| 041.340.53600.43000 | Electric | \$63,858 | \$50,000 | \$47,140 | \$15,713 | \$62,853 | \$70,000 |
| 041.340.53600.43300 | Effluent (Reclaimed Water) Purchases | \$166,860 | \$180,000 | \$88,049 | \$29,350 | \$117,398 | \$180,000 |
| 041.340.53600.44000 | Equipment Rentals & Leases | \$40,694 | \$30,000 | \$19,030 | \$6,343 | \$25,373 | \$41,000 |
| 041.340.53600.46000 | Plant Maintenance Repair and Equipment | \$65,015 | \$80,000 | \$57,487 | \$19,162 | \$76,649 | \$125,000 |
| 041.340.53600.46050 | Distribution System Maintenance Repair and Equipment | \$14,998 | \$25,000 | \$11,034 | \$3,678 | \$14,711 | \$20,000 |
| 041.340.53600.61000 | Meters New & Replacement | \$95,941 | \$60,000 | \$35,289 | \$11,763 | \$47,053 | \$60,000 |
| Irrigation System | | \$447,366 | \$430,000 | \$259,361 | \$86,454 | \$345,814 | \$499,000 |

Dunes

Community Development District

| | | Water and Sewer Fund | | | | | |
|---|--|------------------------------|------------------------------|-----------------------------|-------------------------------|---------------------------------|-------------------------------|
| Expense Code | Description | Actuals thru 9/30/2020 | Adopted Budget FY 2021 | Actual Thru 6/30/2021 | Projected Next 3 Months | Total Projected 9/30/2021 | Proposed Budget FY 2022 |
| <i>Contribution to Reserves & General Fund</i> | | | | | | | |
| 041.310.51300.63100 | Renewal and Replacement | \$66,299 | \$236,400 | \$81,959 | \$154,441 | \$236,400 | |
| Contribution to Reserves | | \$66,299 | \$236,400 | \$81,959 | \$154,441 | \$236,400 | \$0 |
| TOTAL OPERATING EXPENSES | | \$2,873,984 | \$3,275,969 | \$2,207,945 | \$838,484 | \$3,046,429 | \$3,167,926 |
| Non-Operating Revenue (Expenses) | | | | | | | |
| 041.300.22300.10000 | Connection Fees - (W/S paid to HDOA) | \$0 | (\$21,000) | \$0 | \$0 | \$0 | (\$30,000) |
| 041.300.36900.10200 | Non Operating Revenue - from W&S Surplus Account | \$129,553 | \$536,349 | \$0 | \$567,992 | \$567,992 | \$646,443 |
| 041.300.33700.30000 | Grant Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 041.300.36100.10000 | Interest Income | \$49,451 | \$125,000 | \$5,158 | \$1,719 | \$6,878 | \$7,000 |
| 041.310.51300.64000 | Capital Improvements (See Capital Improvements List) | (\$550,399) | (\$430,000) | (\$285,951) | (\$144,049) | (\$430,000) | (\$545,000) |
| 041.310.51300.64001 | Contribution to Capital Facilities Reserves | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 041.300.58100.10000 | Contribution to General Fund | (\$140,000) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Non-Operating Revenue (Expenses) | | (\$511,395) | \$210,349 | (\$280,793) | \$425,663 | \$144,870 | \$78,443 |
| NET INCOME | | \$0 | \$0 | (\$91,825) | \$349,760 | \$257,935 | \$0 |

BUDGET HIGHLIGHTS FY 2022

1. Payroll includes an average 3 % increase over last FY Budget.
2. See Capital Improvements List.
3. Transfer \$0 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 FY2021 the unrestricted fund balance was:

The projected net income for FY2021 is:

In FY 2021:

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

* From Current Unaudited Financial Statements

\$4,024,592

\$257,935

\$646,443

\$3,863,463

and will be added to the fund balance.

of that unrestricted fund balance is planned to be utilized for identified capital projects.

* for working capital, cost prohibited insurable events, future capital projects and rate stabilization.

Dunes

Community Development District

Bridge Fund

| Expense Code | Description | Actuals thru 9/30/2020 | Adopted Budget FY 2021 | Actual Thru 6/30/2021 | Projected Next 3 Months | Total Projected 9/30/2021 | Proposed Budget FY 2022 |
|---|---|------------------------------|------------------------------|-----------------------------|-------------------------------|---------------------------------|-------------------------------|
| OPERATING REVENUES | | | | | | | |
| 042.300.34900.10000 | Toll Collections | \$1,488,902 | \$1,695,750 | \$1,375,891 | \$458,630 | \$1,834,521 | \$1,695,750 |
| 042.300.36900.10000 | Miscellaneous | \$22,128 | \$14,000 | \$19,982 | \$0 | \$19,982 | \$14,000 |
| TOTAL REVENUES | | \$1,511,030 | \$1,709,750 | \$1,395,873 | \$458,630 | \$1,854,503 | \$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 | \$4,643 | \$10,000 | \$2,944 | \$981 | \$3,925 | \$10,000 |
| 042.310.51300.32200 | Annual Audit | \$5,915 | \$6,020 | \$875 | \$5,145 | \$6,020 | \$5,775 |
| 042.310.51300.34000 | Management Fees | \$17,150 | \$17,150 | \$12,863 | \$4,288 | \$17,150 | \$17,150 |
| 042.310.51300.49000 | Bank Charges | \$3,852 | \$4,500 | \$3,755 | \$1,252 | \$5,006 | \$4,500 |
| 042.310.51300.49100 | Contingencies | \$2,448 | \$5,000 | \$1,620 | \$540 | \$2,160 | \$5,000 |
| Administrative | | \$34,009 | \$47,670 | \$22,056 | \$17,205 | \$39,261 | \$47,425 |
| Operating Expenses - Toll Facility | | | | | | | |
| 042.320.54900.12000 | Salaries | \$436,675 | \$485,487 | \$362,305 | \$120,768 | \$483,073 | \$572,283 |
| 042.320.54900.12100 | Consulting Fee | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 042.320.54900.15000 | Overtime and Special Pay | \$11,021 | \$20,000 | \$7,428 | \$0 | \$7,428 | \$20,000 |
| 042.320.54900.21000 | FICA Taxes | \$35,704 | \$43,326 | \$27,189 | \$9,239 | \$36,428 | \$50,810 |
| 042.320.54900.22000 | Pension Plan | \$24,320 | \$30,434 | \$23,209 | \$7,736 | \$30,946 | \$35,951 |
| 042.320.54900.23000 | Insurance Benefits (Medical) # | \$68,753 | \$84,948 | \$34,985 | \$11,662 | \$46,646 | \$77,430 # |
| 042.320.54900.24000 | Workers Compensation Insurance | \$8,096 | \$13,320 | \$15,630 | \$2,452 | \$18,082 | \$13,986 |
| 042.320.54900.34300 | Contractual Support | \$78,409 | \$70,000 | \$21,749 | \$7,250 | \$28,999 | \$70,000 |
| 042.320.54900.34500 | Payroll Processing Fee | \$32,055 | \$32,000 | \$24,738 | \$8,246 | \$32,983 | \$34,000 |
| 042.320.54900.34600 | Credit Card Processing Fee | \$18,279 | \$24,000 | \$21,166 | \$7,055 | \$28,221 | \$30,000 |
| 042.320.54900.40000 | Travel Expenses | \$661 | \$1,000 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| 042.320.54900.41000 | Telephone | \$4,242 | \$6,000 | \$3,367 | \$1,122 | \$4,489 | \$6,000 |
| 042.320.54900.42500 | Printing | \$3,904 | \$5,000 | \$3,908 | \$1,303 | \$5,210 | \$5,000 |
| 042.320.54900.43000 | Utility Services | \$17,943 | \$18,000 | \$12,973 | \$4,324 | \$17,298 | \$18,000 |
| 042.320.54900.45000 | Insurance ## | \$72,072 | \$86,487 | \$74,760 | \$0 | \$74,760 | \$99,460 |
| 042.320.54900.45001 | Insurance Claims | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 042.320.54900.46000 | Repairs & Maintenance | \$93,868 | \$85,000 | \$49,030 | \$16,343 | \$65,373 | \$85,000 |
| 042.320.54900.46002 | Repairs & Maintenance-Parkway | \$160,732 | \$170,000 | \$109,373 | \$36,458 | \$145,831 | \$170,000 |
| 042.320.54900.46100 | DOT mandated Bridge Inspection (Required in 2021) | \$0 | \$25,000 | \$0 | \$25,000 | \$25,000 | \$0 |
| 042.320.54900.51000 | Office Supplies | \$3,524 | \$4,000 | \$1,976 | \$659 | \$2,634 | \$4,000 |
| 042.320.54900.52000 | Operating Supplies | \$23,269 | \$22,000 | \$13,622 | \$4,541 | \$18,163 | \$22,000 |
| Operating Expenses - Toll Facility | | \$1,093,526 | \$1,226,002 | \$807,407 | \$265,157 | \$1,072,565 | \$1,314,920 |
| SUBTOTAL OPERATING EXPENSES | | \$1,127,534 | \$1,273,672 | \$829,463 | \$282,362 | \$1,111,826 | \$1,362,345 |

Dunes

Community Development District

Bridge Fund

| Expense Code | Description | Actuals thru 9/30/2020 | Adopted Budget FY 2021 | Actual Thru 6/30/2021 | Projected Next 3 Months | Total Projected 9/30/2021 | Proposed Budget FY 2022 |
|---|---|------------------------------|------------------------------|-----------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Contribution to Reserves & Community Projects</u> | | | | | | | |
| 042.320.54900.65000 | Maintenance Reserves | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 042.320.54900.64000 | Community Projects Transfer from Surplus Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 042.310.51300.64002 | Parkway Capital Expenditures | \$1,500 | \$25,000 | \$0 | \$25,000 | \$25,000 | \$25,000 |
| <u>Maintenance Reserves & Community Projects</u> | | \$1,500 | \$25,000 | \$0 | \$25,000 | \$25,000 | \$25,000 |
| <u>Non Operating Revenue (Expenses)</u> | | | | | | | |
| 042.300.36100.11000 | Interest Income | \$139,329 | \$200,000 | \$10,495 | \$3,498 | \$13,993 | \$12,000 |
| 042.300.36900.10400 | Asset Contribution | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 042.320.54900.64000 | Capital Improvements (<i>New Toll System</i>) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 042.320.54900.64000 | Capital Improvements | (\$1,489,680) | (\$1,700,000) | (\$575,706) | \$0 | (\$575,706) | (\$40,000) |
| 042.300.38100.10000 | Transfer from Surplus Funds | \$1,189,354 | \$1,506,372 | \$0 | \$259,736 | \$259,736 | \$11,130 |
| 042.300.38100.10000 | Transfer to General Fund | (\$221,000) | (\$417,450) | (\$417,450) | \$0 | (\$417,450) | (\$305,535) |
| <u>TOTAL NON OPERATING REVENUE (EXPENSES)</u> | | (\$381,996) | (\$411,078) | (\$982,661) | \$263,235 | (\$719,426) | (\$322,405) |
| <u>NET INCOME</u> | | (\$0) | \$0 | (\$416,252) | \$414,502 | (\$1,749) | (\$0) |

BUDGET HIGHLIGHTS FY 2022

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 at least a 3% increase over last FY Budget.
3. Maintenance Reserves based on Engineering and Financial Consultant's recommendation.
4. Transfer \$305,535 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 FY2021 the unrestricted fund balance was: **\$10,783,672**
 The projected net income for FY2021 is: **(\$1,749)** and will be added to the fund balance.
 In FY 2021: **\$11,130** 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: **\$10,439,061** * 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 Current Unaudited Financial Statements

**DUNES COMMUNITY DEVELOPMENT DISTRICT
EMPLOYEE SCHEDULE FY 2022**

2021 - 2022

| Name | Position | FT/PT | Adopted 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 | 2,642.25 | 4/21 | 79.27 | 2,721.52 | I,R | 1 | 70,772 | 38,925 | 14,154 | 17,693 | |
| Oakes, David | W/WW | FT | 1/23/2012 | 29.43 | 1/21 | 0.88 | 30.31 | I,R | 40 | 63,076 | 63,076 | | | |
| Boss, David | W/WW | FTE | 12/1/2006 | 3,935.95 | 12/20 | 118.08 | 4,054.03 | I,R | 1 | 105,404 | 105,404 | | | |
| Morales, Tracy | Admin. Assist. | FT | 7/6/2016 | 18.13 | 7/21 | 0.54 | 18.67 | I,R | 40 | 38,844 | 29,133 | 9,711 | | |
| Ricci, Linda | Admin. Assist. | FT | 2/10/2021 | 17.00 | 2/22 | 0.51 | 17.51 | I,R | 32 | 29,120 | 21,840 | 7,280 | | |
| Brill, Cory | W/WW | FT | 2/21/2006 | 3,076.92 | 10/20 | 92.31 | 3,169.23 | I,R | 1 | 82,394 | 49,436 | 16,479 | 16,479 | |
| Mendonsa, Justin | W/WW | FT | 4/27/2016 | 22.05 | 4/21 | 0.66 | 22.71 | I,R | 40 | 47,216 | 42,494 | 4,722 | | |
| Huckle, Chris | W/WW | FT | 7/14/2000 | 24.02 | 7/21 | 0.72 | 24.74 | I,R | 40 | 51,480 | 41,184 | 10,296 | | |
| Morris, Tim | W/WW, PS | FT | 10/1/2007 | 31.49 | 10/20 | 0.94 | 32.43 | I,R | 40 | 67,444 | 67,444 | | | |
| Greiner, Joshua | W/WW | FT | 10/23/2017 | 19.28 | 10/20 | 1.00 | 20.28 | I,R | 40 | 42,172 | 42,172 | | | |
| Peugh, Gregory | Dist. Mgr. | FTE | 8/21/2017 | 6,478.61 | 8/21 | 194.36 | 6,672.97 | I,R | 1 | 173,497 | 69,399 | 52,049 | 52,049 | |
| Open Field Tech | W/WW, FS | FTE | 04/01/01 | 18.00 | 4/21 | 0.54 | 18.54 | I,R | 40 | 38,584 | 34,726 | 3,858 | | |
| David Pontiz | Utility Mgr | FTE | 8/10/2018 | 5,152.46 | 8/21 | 154.57 | 5,307.03 | I,R | 1 | 137,983 | 103,487 | 20,697 | 13,798 | |
| Eric Stodola | W/WW | FT | 4/23/2018 | 24.11 | 8/21 | 0.72 | 24.83 | I,R | 40 | 51,636 | 51,636 | | | |
| McMillen, Austin | W/WW | FT | 11/14/2016 | 20.20 | 10/20 | 0.61 | 20.81 | I,R | 40 | 43,264 | 38,938 | 4,326 | | |
| OVERTIME AND SPECIAL PAY FOR BRIDGE AND WATER/WASTEWATER | | | | | | | | | | | 58,000 | 38,000 | | 20,000 |
| Lumbra, Michael | Asst. Br Mgr | FT | 11/28/2016 | 21.86 | 10/21 | 0.66 | 22.52 | I,R | 40 | 46,852 | | | 46,852 | |
| Vatrano, Michele | Toll Coll. | PT | 6/15/2020 | 11.33 | 10/21 | 1.93 | 13.26 | | 16 | 11,024 | | | 11,024 | |
| Pawlukiewicz, Leon | Toll Coll. | PT | 3/6/2019 | 11.67 | 10/21 | 1.99 | 13.66 | | 16 | 11,388 | | | 11,388 | |
| Hagenberg, William | Toll Coll. | PT | 1/21/2003 | 18.73 | 10/21 | 3.19 | 21.92 | | 16 | 18,252 | | | 18,252 | |
| Ausbrook, Robert | Bridge Mgr. | FTE | 5/9/2002 | 2,848.21 | 5/21 | 85.45 | 2,933.66 | I,R | 1 | 76,284 | | | 76,284 | |
| DeFranco, Charles | Toll Coll. | FT | 6/25/2019 | 12.36 | 10/21 | 2.39 | 14.75 | I,R | 40 | 30,680 | | | 30,680 | |
| Bukovack, Stephen | Toll Coll. | FT | 10/25/2013 | 16.75 | 10/21 | 0.86 | 17.61 | I,R | 40 | 36,608 | | | 36,608 | |
| Hylton, Leonardo | Toll Coll. | FT | 8/18/2017 | 19.28 | 10/21 | 0.58 | 19.86 | I,R | 40 | 41,288 | | | 41,288 | |
| Vanhoutte, Kendall | Toll Coll. | FT | 1/2/2020 | 12.36 | 10/21 | 1.96 | 14.32 | I,R | 40 | 29,796 | | | 29,796 | |
| Oberlin, Kenneth | Toll Coll. | FT | 2/19/2014 | 17.36 | 10/21 | 0.52 | 17.88 | I,R | 40 | 37,180 | | | 37,180 | |
| Oberle, Raymond | Toll Coll. | PT | 11/18/2012 | 14.35 | 10/21 | 2.45 | 16.80 | | 24 | 20,956 | | | 20,956 | |
| Vardakas, Harry | Toll Coll. | PT | 8/24/2020 | 11.33 | 10/21 | 1.93 | 13.26 | | 8 | 5,512 | | | 5,512 | |
| Sapp, Michael | Toll Coll. | PT | 12/20/2008 | 16.15 | 10/21 | 1.15 | 17.30 | | 16 | 14,404 | | | 14,404 | |
| Jurczak, Steven | Toll Coll. | FT | 3/18/2019 | 13.70 | 10/21 | 1.05 | 14.75 | I,R | 40 | 30,680 | | | 30,680 | |
| Cheseldine, Ann | Toll Coll. | PT | 9/9/2014 | 13.52 | 10/21 | 2.31 | 15.83 | | 13 | 10,712 | | | 10,712 | |
| Haynes, Steven | Toll Coll. | PT | 5/6/2018 | 12.02 | 10/21 | 2.05 | 14.07 | | 16 | 11,700 | | | 11,700 | |
| Lewis, Janice | Toll Coll. | PT | 12/10/2020 | 11.33 | 10/21 | 1.93 | 13.26 | | 8 | 5,512 | | | 5,512 | |
| Miller, Caroline | Toll Coll. | PT | 11/17/2020 | 11.00 | 10/21 | 2.26 | 13.26 | | 8 | 5,512 | | | 5,512 | |
| Keith, Dee | Toll Coll. | PT | 4/24/2019 | 11.67 | 10/21 | 1.99 | 13.66 | | 24 | 17,056 | | | 17,056 | |
| Bell, Lynda | Toll Coll. | PT | 3/30/2020 | 11.33 | 10/21 | 1.93 | 13.26 | | 8 | 5,512 | | | 5,512 | |
| Tursi, Richard | Toll Coll. | PT | 3/16/2021 | 11.67 | 10/21 | 1.21 | 12.88 | | 8 | 5,356 | | | 5,356 | |

462

FY 2022 Budget assumes all highlighted employees receive an increase at inception of fiscal year.

Total Year **\$1,573,150** **\$837,294** **\$143,573** **\$592,283**

| | | | |
|---|-----------------------------------|---------|--------|
| 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 | \$114,420 |
| W/WW Budget | 66,984 |
| Bridge Budget | 35,951 |
| General Fund | 11,486 |

| | |
|---------------------------------------|----|
| Employees Covered by Med. Ins. | 23 |
| W/WW Budget | 15 |
| Bridge Budget | 8 |

Total hours per week **462.00**

Budgeted weekly hours Bridge **502**

**DCDD FY 2022
CAPITAL IMPROVEMENTS**

| WATER AND SEWER BUDGET | | |
|---|----|------------------------|
| Current FY Capital Improvements: | | Cost |
| W-1 VT SCADA (Supervisory Control and Data Acquisition) | \$ | 100,000.00 |
| W-2 Bulk Chemical Tanks/CL2 Feed Tanks/New piping | \$ | 125,000.00 |
| W-3 Vactor Trailer/Valve Turner | \$ | 80,000.00 |
| W-4 Reclaimed System Pump at PC WWTP 1 | \$ | 100,000.00 |
| W-5 Crew cab pickup | \$ | 15,000.00 |
| W-6 Pump Station Rehabilitation | \$ | 125,000.00 |
| Current FY Capital Improvements Total= | | \$ 545,000.00 |
| | | |
| Next 5 Years Capital Improvements | | |
| W-A Collection System Improvements Emergency Pumping Systems 2 remaining | \$ | 280,000.00 |
| W-B Pump Station Rehabilitation 1 every other year (\$125,000 per PS) Total PS's to rehab =22 | \$ | 375,000.00 |
| W-C Vehicle/Equipment Replacement next 5 years | \$ | 330,000.00 |
| W-D Scrubber | \$ | 125,000.00 |
| W-E Residential Reclaimed PS / AC Improvements | \$ | 250,000.00 |
| W-F Influent PS and Reject PS Piping Improvements | \$ | 70,000.00 |
| W-G Reclaimed Water System North South Valve Split w/HD lake connection | \$ | 315,000.00 |
| W-H Bulk Tank Replacement | \$ | 25,000.00 |
| Next 5 Years Capital Improvements Total= | | \$ 1,770,000.00 |
| | | |
| PROJECTS BEYOND THE 5 YEAR WINDOW | | |
| 1 Replace PC to DCDD Reuse Line (20,000 LF) | \$ | 3,000,000.00 |
| 2 Water Distribution System Improvements (Hammock Beach, Yacht Harbor Village)/Engineering | \$ | 250,000.00 |
| 3 ARB Fixed Base Gateway Meter Reading | \$ | 146,000.00 |
| 4 Fence for Water/WW Plant Site | \$ | 40,000.00 |
| 5 SCADA for the Pump Stations | | TBD |
| TOTAL= | | \$ 3,436,000.00 |

**DCDD FY 2022
CAPITAL IMPROVEMENTS**

| BRIDGE BUDGET | | |
|---|--|------------------------|
| Current FY Capital Improvements: | | Cost |
| B-1 | Milling and Resurfacing Engineering | \$ 40,000.00 |
| Current FY Capital Improvements Total= | | \$ 40,000.00 |
| Next 5 Years Capital Improvements | | |
| B-A | Milling and Resurfacing of Hammock Dunes Parkway and Camino del Mar (2023)/CEI | \$ 1,750,000.00 |
| B-B | Improve 4 way stop to a Signalized Intersection | \$ 1,300,000.00 |
| Next 5 Years Capital Improvements Total= | | \$ 3,050,000.00 |

**DCDD FY 2022
CAPITAL IMPROVEMENTS**

| GENERAL FUND BUDGET | | |
|--|---|-------------|
| Current FY Capital Improvements: | | Cost |
| G-1 | | |
| | Current FY Capital Improvements Total= | \$ - |
| <hr/> | | |
| Next 5 Years Capital Improvements | | |
| G-A | | |
| | Next 5 Years Capital Improvements Total= | \$ - |

**DUNES COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET ASSESSMENT SUMMARY
FY 2022
COUNTY TAX YEAR 2021**

| | PHASE | \$ |
|---|--------|----------------|
| MAINTENANCE ASSESSMENT | | 197,000 |
| INTEREST INCOME & <i>SURPLUS</i> | | 35,237 |
| TRANSFERS APPLIED TO ADMINISTRATION EXPENSE | | 206,236 |
| TRANSFERS APPLIED TO MAINTENANCE EXPENSE | | 99,299 |
| TOTAL REVENUES | | 537,772 |
| SUBTOTAL ADMIN. EXPENDITURES | ALL | 306,772 |
| PHASE 1 & 2 MAINTENANCE EXPENSES | PH 1&2 | 231,000 |
| PHASE 3 MAINTENANCE EXPENSES | PH 3 | 0 |
| SUBTOTAL MAINTENANCE EXPENDITURES | | 231,000 |
| TOTAL EXPENDITURES | | 537,772 |
| 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 | | 36.63% |

| | | | 2021 | 2020 |
|--|-------|------------------|----------------|----------------|
| | 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, 2020 - JUNE 30, 2021
 FOR BUDGET FY 2021 RATES**

| | | Average daily usage (gpd) | # of acc'ts Jun 30, 2019 | 2020-2021 additions | Revenue producing 2019-2020 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 | 732 | 7 | | 7 | \$47.66 | \$2.42 | \$334 | \$372 | \$706 | 5,124 |
| I P02 | POT IRRIGATION 1" | 0 | 0 | | 0 | \$119.14 | \$2.42 | \$0 | \$0 | \$0 | 0 |
| I P03 | POT IRRIGATION 1.5" | 3,690 | 4 | | 4 | \$238.29 | \$2.42 | \$953 | \$1,072 | \$2,025 | 14,759 |
| I P04 | POT IRRIGATION 2" | 19,599 | 2 | | 2 | \$381.26 | \$2.42 | \$763 | \$2,846 | \$3,608 | 39,197 |
| I P05 | POT IRRIGATION 3" | 24,509 | 1 | | 1 | \$714.86 | \$2.42 | \$715 | \$1,779 | \$2,494 | 24,509 |
| Subtotal Potable Irrigation | | | 14 | | 14 | Potable Irrigation | | \$2,764 | \$6,069 | \$8,833 | 83,589 |
| I 001 | EFFL. IRRIGATION 5/8 SM | 673 | 249 | 5 | 254 | \$17.33 | \$0.80 | \$4,402 | \$4,100 | \$8,501 | 170,816 |
| IA01 | EFFL. IRRIGATION 5/8 MED | 945 | 321 | 5 | 326 | \$17.33 | \$0.80 | \$5,650 | \$7,394 | \$13,044 | 308,087 |
| IB01 | EFFL. IRRIGATION 3/4 LRG | 2,070 | 173 | 5 | 178 | \$17.33 | \$0.80 | \$3,085 | \$8,842 | \$11,927 | 368,428 |
| I M02 | MIN. M.F./UNITS | 0 | 152 | | 152 | \$17.33 | \$0.80 | \$2,634 | \$0 | \$2,634 | 0 |
| I 002 | EFFL. IRRIGATION 1" | 1,359 | 13 | | 13 | \$43.33 | \$0.80 | \$563 | \$424 | \$987 | 17,672 |
| I 003 | EFFL. IRRIGATION 1.5" | 3,786 | 10 | | 10 | \$86.65 | \$0.80 | \$867 | \$909 | \$1,775 | 37,861 |
| I 004 | EFFL. IRRIGATION 2.0" | 8,095 | 27 | | 27 | \$138.64 | \$0.80 | \$3,743 | \$5,245 | \$8,989 | 218,559 |
| I 005 | EFFL. IRRIGATION 3.0" | 16,699 | 8 | | 8 | \$259.95 | \$0.80 | \$2,080 | \$3,206 | \$5,286 | 133,594 |
| I 006 | EFFL. IRRIGATION 4.0" | 26,242 | 7 | | 7 | \$433.25 | \$0.80 | \$3,033 | \$4,409 | \$7,441 | 183,693 |
| I 100 | EFFL. IRRIGATION HDGC | 224,378 | 1 | | 1 | \$10,398.00 | \$0.40 | \$10,398 | \$2,693 | \$13,091 | 224,378 |
| I 101 | EFFL. IRRIGATION-OHGC | 313,866 | 1 | | 1 | \$2,339.35 | \$0.40 | \$2,339 | \$3,766 | \$6,106 | 313,866 |
| I 999 | CONSUMPTION ONLY DCDD | 50,063 | 0 | | 1 | \$0.00 | | \$0 | \$0 | \$0 | 50,063 |
| Subtotal Irrigation Accounts | | | 990 | | 1,005 | Effluent Irrigation | | \$41,557 | \$47,057 | \$88,614 | 2,110,608 |
| S M02 | SEWER MIN. M.F./UNIT | 0 | 1,290 | | 1,290 | \$17.33 | | \$22,356 | | \$22,356 | 0 |
| S 011 | SEWER RESIDENTIAL | 132 | 1,200 | 15 | 1,215 | \$17.33 | \$2.73 | \$21,056 | \$13,116 | \$34,172 | 160,142 |
| S 012 | SEWER RES 1" | 188 | 23 | | 23 | \$17.33 | \$2.73 | \$399 | \$354 | \$753 | 4,323 |
| 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 | 848 | 21 | | 21 | \$17.33 | \$3.83 | \$364 | \$2,045 | \$2,409 | 17,802 |
| S 002 | SEWER NON RES 1" | 1,271 | 5 | | 5 | \$43.33 | \$3.83 | \$217 | \$730 | \$947 | 6,355 |
| S 003 | SEWER NON RES 1.5" | 496 | 1 | | 1 | \$86.65 | \$3.83 | \$87 | \$57 | \$144 | 496 |
| S 004 | SEWER NON RES 2" | 1,481 | 7 | | 7 | \$138.64 | \$3.83 | \$970 | \$1,191 | \$2,162 | 10,369 |
| S 005 | SEWER NON RES 3" | 1,958 | 2 | | 2 | \$259.95 | \$3.83 | \$520 | \$450 | \$970 | 3,916 |
| S 020 | SEWER MULTI FAM RES. | 4,938 | 32 | | 32 | | \$2.73 | \$0 | \$12,942 | \$12,942 | 158,026 |
| Subtotal Sewer Accounts | | | 2,581 | | 2,596 | Sewer | | \$45,968 | \$30,886 | \$76,854 | 361,428 |
| W A01 | AVAIL CHARGE 1.5 DU | 0 | 1 | | 1 | \$0.00 | | \$0 | | \$0 | 0 |
| W A02 | AVAIL CHARGE (Phase I Lots) | 0 | 61 | 6 | 55 | \$38.89 | | \$2,139 | | \$2,139 | 0 |
| W A03 | AVAIL CHARGE (Phase I I Lots) | 0 | 458 | 9 | 449 | \$14.69 | | \$6,596 | | \$6,596 | 0 |
| W A09 | AVAIL CHARGE W/S ONLY | 0 | 4 | | 4 | \$30.02 | | \$120 | | \$120 | 0 |
| Subtotal Availability Charge Accounts | | | 520 | | 505 | Availability Charges | | \$8,735 | | \$8,735 | |

**DUNES COMMUNITY DEVELOPMENT DISTRICT BUDGET REVENUE PROJECTIONS
 BASED ON NUMBER OF ACCOUNTS AND ACTUAL METERED QUANTITIES FROM JULY 1, 2020 - JUNE 30, 2021
 FOR BUDGET FY 2021 RATES**

| | | Average daily usage (gpd) | # of acc'ts Jun 30, 2019 | 2020-2021 additions | Revenue producing 2019-2020 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 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" | 1 | 40 | | 40 | \$17.33 | \$2.42 | \$693 | \$4 | \$697 | 52 |
| 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" | 693 | 26 | | 26 | \$17.33 | \$2.42 | \$451 | \$1,309 | \$1,759 | 18,026 |
| W 002 | WATER NONRESID. 1" | 1,556 | 6 | | 6 | \$43.33 | \$2.42 | \$260 | \$678 | \$938 | 9,335 |
| W 003 | WATER NONRESID. 1.5" | 496 | 1 | | 1 | \$86.65 | \$2.42 | \$87 | \$36 | \$123 | 496 |
| W 004 | WATER NONRESID. 2" | 1,095 | 6 | | 6 | \$138.64 | \$2.42 | \$832 | \$477 | \$1,309 | 6,570 |
| W 005 | WATER NONRESID. 3" | 1,958 | 2 | | 2 | \$259.95 | \$2.42 | \$520 | \$284 | \$804 | 3,916 |
| W 011 | WATER RESIDENTIAL | 145 | 1,199 | 15 | 1,214 | \$17.33 | \$2.42 | \$21,039 | \$12,736 | \$33,775 | 175,434 |
| W 012 | WATER RESID. 1" | 194 | 24 | | 24 | \$43.33 | \$2.42 | \$1,040 | \$338 | \$1,378 | 4,656 |
| 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. | 5,284 | 32 | | 32 | | \$2.42 | \$0 | \$12,276 | \$12,276 | 169,086 |
| W 888 | CONSUMPTION ONLY DCDD | 14,638 | 1 | | 1 | \$0.00 | | \$0 | \$0 | \$0 | 14,638 |
| W 999 | CONSUMPTION ONLY DCDD | 1,999 | 1 | | 1 | \$0.00 | | \$0 | \$0 | \$0 | 1,999 |
| Subtotal Water Accounts | | | 2,620 | | 2,635 | Water (Excl. Potable Irr.) | | \$47,138 | \$28,138 | \$75,275 | 404,208 |

| | | | |
|--------------|-----------|-----------|-----------|
| MONTHLY CHG. | \$143,398 | \$106,080 | \$249,478 |
|--------------|-----------|-----------|-----------|

| | | |
|---|-------------|--------------------|
| ANNUAL MIN. CHG. | \$1,720,771 | |
| ANNUAL COMMODITY CHG. | | \$1,272,962 |
| ANNUAL TOTAL REVENUES | | \$2,993,733 |
| METER FEES | | \$8,000 |
| INTEREST INCOME | | \$7,000 |
| BACKFLOW PREV. | | \$100 |
| MISCELLANEOUS INCOME | | \$5,000 |
| CITY OF PALM COAST LEASE | | \$40 |
| SUBTOTAL (CONNECTION FEES EXCLUDED) | | \$3,013,873 |
| ALLOWANCE FOR UNCOLLECTABLE ACCOUNTS | | (\$20,000) |
| CONNECTION FEES 6 WATER, SEWER & IRR. PHASE I) | | \$27,000 |
| TOTAL REVENUE (CONNECTION FEES INCLUDED) | | \$3,020,873 |

| SUMMARY PER MONTH: | | | | gal./day |
|--------------------|-----------|-----------|-----------|-----------|
| Water | \$55,873 | \$28,138 | \$84,010 | 404,208 |
| Wastewater | \$45,968 | \$30,886 | \$76,854 | 361,428 |
| Effluent Reuse | \$28,820 | \$43,232 | \$72,052 | 1,572,364 |
| Golf Course | \$12,737 | \$6,459 | \$19,196 | 538,244 |
| Subtotal | \$143,398 | \$108,714 | \$252,112 | |

| SUMMARY PER YEAR: | | | |
|-------------------|-------------|-------------|-------------|
| Water | \$670,470 | \$337,651 | \$1,008,122 |
| Wastewater | \$551,614 | \$370,631 | \$922,246 |
| Effluent Reuse | \$345,839 | \$518,782 | \$864,620 |
| Golf Course | \$152,848 | \$77,507 | \$230,355 |
| Subtotal | \$1,720,771 | \$1,304,572 | \$3,025,343 |

DCDD VEHICLE/EQUIPMENT REPLACEMENT SCHEDULE

| NO. | EQUIPMENT | IN SERVICE DATE | ANTICIPATED REPLACEMENT CYCLE (YEARS) | ANTICIPATED REPLACEMENT FY | ORIGINAL COST | COMMENTS | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 |
|----------------|---|-----------------|---------------------------------------|----------------------------|----------------|---------------------------------------|---------------|---------------|----------------|---------------|---------------|---------------|
| 1 | DUMP TRAILER -14' Big Tex | 2016 | 10 | 2026 | 10,000 | Will not replace/use dump truck | | | | | | |
| 2 | FORD F-450 UTILITY TRUCK W/AUTOCRANE | 2019 | 10 | 2029 | 40,000 | | | | | | | |
| 3 | GATOR 2 | 2020 | 10 | 2030 | 9,000 | | | | | | | |
| 4 | GATOR | 09-10 | 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 (BRIDGE TRUCK) | 08-09 | N/A | 2024 | 22,000 | | | | | | | |
| 7 | PICKUP TRUCK 4 - 2017 GMC SIERRA | 2017 | 10 | 2027 | 26,000 | | | | | | | 26,000 |
| 8 | PICKUP TRUCK 5 - 2017 CHEVY SILVERADO | 2017 | 10 | 2027 | 26,000 | | | | | | | 26,000 |
| 9 | SUV 1 - 2016 DODGE JOURNEY | 2016 | 10 | 2026 | 20,000 | | | | | | 25,000 | |
| 10 | SKIFF MOTOR AND TRAILER - Carolina skiff w/Magic tilt | 2009 | 15+ | 2024 | 6,000 | | | | | 6,000 | | |
| 11 | PICKUP TRUCK 6 - PAUL'S TRUCK | 2018 | 10 | 2028 | 28,000 | | | | | | | |
| 12 | GENERATOR 1 - Generac*** | 2001 | | 2021 | 19,000 | | | | | 50,000 | | |
| 13 | PORTABLE PUMP 1 - Godwin | 2013 | 10 | 2023 | 36,000 | | | 36,000 | | | | |
| 14 | VACTOR TRAILER** | 2005 | | 2021 | 18,000 | | 80,000 | | | | | |
| 15 | TOTE TRAILER - BIG TEX 5X8 1 AXLE | 2021 | 10 | 2031 | 2,000 | | | | | | | |
| 16 | JETTER TRAILER - AMERICAN PRIDE/HUSTLER 10' | 2016 | 10 | 2026 | 25,000 | | | | | | 25,000 | |
| 17 | MINI TRACKHOE | 2019 | 10 | 2029 | 64,000 | | | | | | | |
| 18 | DUMPTRUCK | 2019 | 10 | 2029 | 78,000 | | | | | | | |
| 19 | PICKUP TRUCK 7 - 2020 CHEVY COLORADO (4X4) | 2020 | 10 | 2030 | 31,000 | | | | | | | |
| 20 | TRACKHOE TRAILER | 2019 | 10 | 2029 | 7,000 | | | | | | | |
| 21 | FORD F-350 CRANE TRUCK | 2009 | | | 29,000 | Will not replace/Trade in on crew cab | | | | | | |
| 22 | PROPOSED CREW CAB PICKUP | 2022 | 10 | 2032 | 35,000 | Trade Journey in on this | 15,000 | | | | | |
| TOTALS= | | | | | 590,000 | | 95,000 | 36,000 | 120,000 | 56,000 | 66,000 | 52,000 |

**NEW VACTOR INCLUDES VALVE TURNER AND LARGER VACTOR
 ***MOVED THESE PIECES OF EQUIPMENT OUT 1 YEAR DUE TO BUDGET CONSTRAINTS

DCDD PUMP STATION REHABILITATION SCHEDULE

| L/S No. | PUMP STATION | IN SERVICE DATE | ANTICIPATED REPLACEMENT FY | ANTICIPATED COST | COMMENTS | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 |
|----------------|----------------------------|-----------------|----------------------------|---------------------|------------------|-------------------|-------------|-------------------|-------------|-------------------|-------------------|
| 1 | Granada Dr. | 1990 | 2025 | \$ 125,000 | | | | | | | |
| 2 | Granada Dr. and Vilano Ct. | 1990 | 2026 | \$ 125,000 | | | | | | | |
| 3 | Rue Grande Mer | 1990 | 2027 | \$ 125,000 | | | | | | | |
| 4 | Camino Del Mar | 1990 | 2033 | \$ - | | | | | | | |
| 5 | 300 Camino Del Sol | 1990 | 2021 | \$ 125,000 | Need to Raise | | | | | | \$ 125,000 |
| 6 | Camino Del Rey (Triplex) | 1990 | 2028 | \$ 125,000 | | | | | | | |
| 7 | La Costa | 1995 | 2029 | \$ 125,000 | | | | | | | |
| 8 | Madeira | 1991 | 2030 | \$ 125,000 | Need To Raise | | | | | | |
| 9 | Hammock Dunes Sales Center | 1993 | 2031 | \$ - | | | | | | | |
| 10 | 34 Island Estates Parkway | 1990 | 2020 | \$ - | Rehabbed in 2021 | | | | | | |
| 11 | 84 Island Estates Parkway | 1990 | 2021 | \$ 125,000 | | \$ 125,000 | | | | | |
| 12 | 128 Island Estates Parkway | 1990 | 2022 | \$ 125,000 | | | | \$ 125,000 | | | |
| 13 | 172 Island Estates Parkway | 1990 | 2023 | \$ 125,000 | | | | | | \$ 125,000 | |
| 14 | San Gabriel | 1990 | 2032 | \$ - | | | | | | | |
| 15 | | | | | | | | | | | |
| 16 | | | | | | | | | | | |
| 17 | | | | | | | | | | | |
| 18 | | | | | | | | | | | |
| 19 | | | | | | | | | | | |
| 20 | | | | | | | | | | | |
| 21 | | | | | | | | | | | |
| 22 | | | | | | | | | | | |
| 23 | | | | | | | | | | | |
| 24 | | | | | | | | | | | |
| 25 | | | | | | | | | | | |
| 26 | | | | | | | | | | | |
| TOTALS= | | | | \$ 1,250,000 | | \$ 125,000 | \$ - | \$ 125,000 | \$ - | \$ 125,000 | \$ 125,000 |

DCDD PONY PUMP INSTALLATION SCHEDULE

| L/S No. | PUMP STATION | IN SERVICE DATE | ANTICIPATED REPLACEMENT FY | ANTICIPATED COST | COMMENTS | FY22 | FY23 | FY24 |
|----------------|-----------------------|-----------------------|----------------------------------|---------------------|----------|------|-------------------|-------------------|
| 1 | Hammock Beach Parkway | 1990 | 2021 | \$ 140,000 | | | | \$ 140,000 |
| 2 | Ocean Way | | 2022 | \$ - | | | | |
| 3 | Camino Del Mar | | 2023 | \$ 140,000 | | | \$ 140,000 | |
| TOTALS= | | | | \$ 280,000 | | | \$ 140,000 | \$ 140,000 |