

## **Fiscal Year 2026 Budget**



**August 8, 2025**

**Dunes**  
**Community Development District**

TABLE OF CONTENTS

	Page
<u>General Fund</u>	
Budget	3-4
<u>Water and Sewer Fund</u>	
Budget	5-7
<u>Bridge Fund</u>	
Budget	8-9
<u>Stormwater Fund</u>	
Budget	10-11
<u>Additional Documents</u>	
Employee Schedule	12
Capital Improvements List	13-16
General Fund Assessment Summary	17
CIP Schedules	18-20

# Dunes

## Community Development District

## General Fund

Expense Code	Description	Actuals thru 9/30/2024	Adopted Budget FY 2025	Actual Thru 6/30/2025	Projected Next 3 Months	Total Projected 9/30/2025	Proposed Budget FY 2026
<b>REVENUES</b>							
001.300.31900.10000	Maintenance Assessments	\$378,399	\$378,070	\$378,070	\$0	\$378,070	\$464,265
<b>TOTAL REVENUES</b>		<b>\$378,399</b>	<b>\$378,070</b>	<b>\$378,070</b>	<b>\$0</b>	<b>\$378,070</b>	<b>\$464,265</b>
<b>EXPENDITURES</b>							
<b><u>Administrative</u></b>							
001.310.51300.11000	Supervisor Fees	\$11,200	\$14,000	\$8,400	\$3,000	\$11,400	\$14,000
001.310.51300.21000	FICA Expense	\$857	\$1,071	\$643	\$230	\$872	\$1,071
001.310.51300.31100	Engineering/ <b>Software Services</b>	\$727	\$15,000	\$0	\$5,000	\$5,000	\$15,000
001.310.51300.31500	Attorney	\$32,389	\$25,000	\$12,359	\$6,180	\$18,539	\$25,000
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$18,398	\$20,000	\$20,620	\$0	\$20,620	\$21,000
001.310.51300.32200	Annual Audit	\$3,420	\$3,600	\$5,615	\$0	\$5,615	\$3,655
001.310.51300.34000	Management Fees	\$10,290	\$10,805	\$8,104	\$2,701	\$10,805	\$10,627
001.310.51300.35100	Computer Time	\$1,000	\$1,050	\$788	\$263	\$1,050	\$2,000
001.310.51300.40000	Travel Expenses	\$143	\$1,000	\$0	\$0	\$0	\$1,000
001.310.51300.42000	Postage & Express Mail	\$2,883	\$4,000	\$2,357	\$786	\$3,143	\$5,000
001.310.51300.42500	Printing	\$1,250	\$2,500	\$1,072	\$357	\$1,429	\$2,500
001.310.51300.45000	Insurance <b>##</b>	\$40,854	\$35,012	\$22,949	\$7,650	\$30,599	\$33,659
001.310.51300.48000	Advertising Legal & Other	\$1,964	\$2,000	\$1,303	\$870	\$2,174	\$2,000
001.310.51300.49000	Bank Charges	\$11	\$1,000	\$303	\$101	\$403	\$1,000
001.310.51300.49100	Contingencies	\$7,405	\$9,000	\$3,820	\$1,273	\$5,093	\$9,000
001.310.51300.51000	Office Supplies	\$1,382	\$2,000	\$629	\$210	\$839	\$2,000
001.310.51300.54000	Dues, Licenses & Subscriptions	\$623	\$1,000	\$175	\$825	\$1,000	\$1,000
001.320.53800.12000	Salaries	\$111,254	\$115,108	\$97,074	\$30,042	\$127,115	\$127,368
001.320.53800.12100	Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$1,500
001.320.53800.21000	FICA Taxes	\$8,229	\$10,567	\$7,306	\$2,298	\$9,604	\$11,807
001.320.53800.22000	Pension Expense	\$10,367	\$11,511	\$8,845	\$2,675	\$11,520	\$12,737
001.320.53800.23000	Health Insurance Benefits <b>#</b>	\$14,050	\$17,899	\$10,716	\$4,847	\$15,563	\$16,526 <b>#</b>
001.320.53800.24000	Workers Comp Insurance	\$1,865	\$1,330	\$1,272	\$421	\$1,693	\$1,871
<b>ADMINISTRATIVE</b>		<b>\$280,559</b>	<b>\$304,453</b>	<b>\$214,349</b>	<b>\$69,727</b>	<b>\$284,076</b>	<b>\$321,321</b>
<b><u>General System Maintenance</u></b>							
001.320.53800.46000	Building Maintenance	\$34,072	\$35,000	\$49,228	\$16,409	\$65,637	\$35,000
001.320.53800.46200	Landscaping	\$40,064	\$35,000	\$45,076	\$5,400	\$50,476	\$40,000
001.320.53800.46300	Tree & Shrub Removal	\$4,900	\$2,500	\$2,750	\$0	\$2,750	\$2,500
001.320.53800.49300	Repair and Replacement Equipment	\$440	\$500	\$0	\$0	\$0	\$500
001.320.53800.49200	Reserves	\$0	\$52,045	\$0	\$0	\$0	\$0
001.320.53800.64002	Consultant Fees	\$0	\$0	\$0	\$0	\$0	\$0
<b>GENERAL SYSTEM MAINTENANCE</b>		<b>\$79,476</b>	<b>\$125,045</b>	<b>\$97,054</b>	<b>\$21,809</b>	<b>\$118,863</b>	<b>\$78,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$360,035</b>	<b>\$429,498</b>	<b>\$311,403</b>	<b>\$91,537</b>	<b>\$402,939</b>	<b>\$399,321</b>

# Dunes

## Community Development District

## General Fund

Expense Code	Description	Actuals thru 9/30/2024	Adopted Budget FY 2025	Actual Thru 6/30/2025	Projected Next 3 Months	Total Projected 9/30/2025	Proposed Budget FY 2026
<b>EXCESS REVENUES (EXPENDITURES)</b>		\$18,364	(\$51,428)	\$66,667	(\$91,537)	(\$24,869)	\$64,944
<b><i>Non Operating Revenue (Expenses)</i></b>							
001.300.36100.11000	Interest Income	\$2,723	\$2,500	\$3,578	\$2,556	\$6,134	\$3,482
001.300.36900.10200	Non Operating Revenue - from Gen Fund Surplus Account	\$0	\$83,928	\$0	\$0	\$0	(\$33,426)
001.320.53800.64000	Capital Improvements ( <b>See Capital Improvements</b> )	\$0	(\$35,000)	\$0	\$0	\$0	\$ (35,000)
001.310.51300.64001	Contribution to Reserves	\$0	\$0	\$0	\$0	\$0	\$0
001.300.38100.10000	Transfer from Water & Sewer Fund Surplus Account	\$0	\$0	\$0	\$0	\$0	\$0
001.300.38100.10000	Transfer from Bridge Fund Surplus Account	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL NON OPERATING REVENUE (EXPENSES)</b>		\$2,723	\$51,428	\$3,578	\$2,556	\$6,134	(\$64,944)
<b>NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)</b>		\$21,087	\$0	\$70,245	(\$88,981)	(\$18,736)	\$0
<b>BEGINNING BALANCE</b>		\$31,752	\$0	\$52,839	\$0	\$52,839	\$34,103
<b>ENDING BALANCE</b>		\$52,839	\$0	\$123,084	(\$88,981)	\$34,103	\$67,530

	Assessments FY 2026	Assessments FY 2025	Increase/ (Decrease)
Gross Assessments*	\$464,265	\$378,070	\$86,195
Units	3439	3437	2
Gross Per Unit	\$135.00	\$110.00	\$25.00

### BUDGET HIGHLIGHTS FY 2026

1. # 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.
2. ## Liability Insurance premium is an estimate, but it should be very close to the final cost.
4. ### Represents amount of prior year funds required to balance budget.

# Dunes

## Community Development District

		Water and Sewer Fund					
Expense Code	Description	Actuals thru 9/30/2024	Adopted Budget FY 2025	Actual Thru 6/30/2025	Projected Next 3 Months	Total Projected 9/30/2025	Proposed Budget FY 2026
<b>OPERATING REVENUES</b>							
041.300.34300.30000	Water Revenue	\$1,083,563	\$1,245,941	\$897,964	\$347,978	\$1,245,941	\$1,432,225
041.300.34300.50000	Sewer Revenue	\$958,947	\$1,101,842	\$804,153	\$297,688	\$1,101,842	\$1,194,059
041.300.34300.76000	Irrigation/Effluent	\$1,329,937	\$1,876,334	\$1,334,764	\$541,570	\$1,876,334	\$2,277,799
041.300.34300.10000	Meter Fees	\$34,640	\$25,000	\$39,587	\$13,196	\$52,783	\$25,000
041.300.34300.10100	Connection Fees - W, S & I	\$36,000	\$23,000	\$23,220	\$7,740	\$30,960	\$23,000
041.300.36900.10000	CPC Effluent Agreement	\$40	\$40	\$0	\$0	\$0	\$72,000
041.300.34900.10200	Backflow Preventor/Misc.	\$3,936	\$2,504	\$2,378	\$793	\$3,171	\$2,504
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
041.300.36900.10000	Misc. Income / Penalty	\$20,728	\$20,000	\$19,873	\$127	\$20,000	\$20,000
<b>TOTAL REVENUES</b>		<b>\$3,467,791</b>	<b>\$4,294,662</b>	<b>\$3,121,940</b>	<b>\$1,209,091</b>	<b>\$4,331,031</b>	<b>\$5,046,588</b>
<b>OPERATING EXPENSES</b>							
<u><b>Administrative</b></u>							
041.310.51300.31100	Engineering	\$0	\$50,000	\$7,185	\$2,395	\$9,580	\$50,000
041.310.51300.31500	Attorney	\$15,494	\$10,000	\$0	\$10,000	\$10,000	\$10,000
041.310.51300.32200	Annual Audit	\$6,740	\$8,100	\$7,355	\$0	\$7,355	\$8,170
041.310.51300.34000	Management Fees	\$23,153	\$24,311	\$18,233	\$6,078	\$24,311	\$23,755
041.310.51300.40000	Travel Expenses	\$17,412	\$16,000	\$11,651	\$3,884	\$15,535	\$16,000
041.310.51300.42000	Postage & Express Mail	\$3,994	\$4,000	\$3,383	\$1,128	\$4,511	\$4,000
041.310.51300.42500	Printing & Mailing Utility Bills	\$18,494	\$15,000	\$10,908	\$3,636	\$14,544	\$15,000
041.310.51300.48000	Advertising Legal & Other	\$2,959	\$2,000	\$2,360	\$787	\$3,146	\$3,000
041.310.51300.49000	Bank Charges	\$334	\$1,000	\$78	\$26	\$104	\$1,000
041.310.51300.49100	Contingencies	\$9,143	\$7,000	\$5,272	\$1,757	\$7,030	\$7,000
041.310.51300.51000	Office Supplies and Equipment	\$10,765	\$13,000	\$10,313	\$3,438	\$13,750	\$13,000
041.310.51300.54000	Dues, Licenses & Subscriptions	\$9,312	\$11,000	\$10,973	\$3,658	\$14,631	\$15,000
041.310.51300.54200	Permits Fees WTP & WWTP	\$11,600	\$10,000	\$4,600	\$1,533	\$6,133	\$8,000
041.310.51300.55000	Land Leases & Easement Fees	\$14,449	\$14,000	\$0	\$14,000	\$14,000	\$14,000
041.310.53600.12000	Salaries Including Overtime	\$949,081	\$1,067,487	\$860,018	\$256,090	\$1,116,108	\$1,133,760
041.310.53600.12100	Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$1,500
041.310.53600.21000	FICA Taxes	\$68,155	\$97,995	\$65,022	\$19,591	\$84,613	\$104,194
041.310.53600.22000	Pension Plan	\$82,915	\$106,749	\$69,118	\$23,039	\$92,158	\$113,376
041.310.53600.23000	Insurance Benefits (Medical)#	\$93,119	\$165,993	\$87,072	\$29,024	\$116,096	\$147,104 #
041.310.53600.24000	Workers Compensation Insurance	\$16,447	\$12,339	\$11,221	\$3,740	\$14,961	\$16,653
041.310.53600.25000	Unemployment Benefits	\$0	\$1,000	\$0	\$0	\$0	\$500
041.310.53600.32480	Bad Debt Expense	\$0	\$1,000	\$0	\$0	\$0	\$500
041.310.53600.41000	Telephone/IT Support	\$53,660	\$52,000	\$46,077	\$15,359	\$61,436	\$62,000
041.310.53600.49001	Payment Processing Service	\$15,477	\$16,000	\$13,418	\$4,473	\$17,891	\$18,000
041.310.53600.44000	Equipment Rentals & Leases	\$9,933	\$10,000	\$9,513	\$3,171	\$12,684	\$10,000
041.310.53600.45000	Insurance ##	\$126,716	\$192,565	\$126,221	\$42,074	\$168,295	\$185,125
041.310.53600.46100	Repair and Maintenance for Vehicles	\$16,807	\$15,000	\$30,176	\$10,059	\$40,234	\$20,000
041.310.53600.52000	Supplies/Equipment General	\$2,092	\$5,000	\$1,589	\$530	\$2,118	\$4,000
041.310.53600.52055	Uniforms/Supplies/Services	\$15,512	\$20,000	\$20,835	\$6,945	\$27,780	\$20,000
041.310.53600.52100	Fuel for Vehicles	\$14,221	\$16,000	\$8,955	\$2,985	\$11,940	\$16,000
041.310.53600.52000	Tools	\$8,325	\$4,000	\$1,965	\$655	\$2,620	\$4,000
041.310.53600.54100	Training & Education	\$5,496	\$7,000	\$3,404	\$1,135	\$4,539	\$6,000
<b>ADMINISTRATIVE</b>		<b>\$1,621,803</b>	<b>\$1,975,539</b>	<b>\$1,446,916</b>	<b>\$471,187</b>	<b>\$1,918,103</b>	<b>\$2,050,637</b>

# Dunes

## Community Development District

		Water and Sewer Fund					
Expense Code	Description	Actuals thru 9/30/2024	Adopted Budget FY 2025	Actual Thru 6/30/2025	Projected Next 3 Months	Total Projected 9/30/2025	Proposed Budget FY 2026
<b>Water System</b>							
041.320.53600.34800	Water Quality Testing	\$28,950	\$25,000	\$20,109	\$6,703	\$26,812	\$25,000
041.320.53600.43000	Electric	\$134,258	\$149,000	\$95,982	\$31,994	\$127,976	\$149,000
041.320.53600.43100	Bulk Water Purchases	\$10,272	\$30,000	\$2,629	\$876	\$3,505	\$20,000
041.320.53600.44000	Equipment Rentals & Leases	\$0	\$500	\$0	\$0	\$0	\$500
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$257,833	\$280,000	\$180,480	\$60,160	\$240,641	\$260,000
041.320.53600.46050	Distribution System Maintenance Repair and Equi	\$52,821	\$49,000	\$25,958	\$8,653	\$34,610	\$50,000
041.320.53600.52000	Plant Operating Supplies	\$20,249	\$25,000	\$9,781	\$3,260	\$13,042	\$23,000
041.320.53600.52200	Chlorine & Other Chemicals	\$335,145	\$350,000	\$256,532	\$85,511	\$342,042	\$385,250
041.320.53600.61000	Meters New & Replacement	\$30,957	\$60,000	\$34,113	\$11,371	\$45,483	\$60,000
<b>WATER SYSTEM</b>		<b>\$870,485</b>	<b>\$968,500</b>	<b>\$625,584</b>	<b>\$208,528</b>	<b>\$834,112</b>	<b>\$972,750</b>
<b>Sewer System</b>							
041.330.53600.34800	Water Quality Testing	\$24,952	\$28,000	\$12,892	\$4,297	\$17,189	\$28,000
041.330.53600.34900	Sludge Disposal	\$87,675	\$190,000	\$76,731	\$25,577	\$102,308	\$190,000
041.330.53600.43000	Electric	\$97,620	\$100,000	\$57,194	\$19,065	\$76,258	\$115,000
041.330.53600.44000	Equipment Rentals & Leases	\$0	\$1,000	\$0	\$0	\$0	\$500
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$179,098	\$160,000	\$176,002	\$58,667	\$234,670	\$190,000
041.330.53600.46050	Collection System Maintenance Repair and Equip	\$20,986	\$25,000	\$9,274	\$3,091	\$12,365	\$25,000
041.330.53600.46075	Lift Station Repair and Maintenance	\$54,806	\$50,000	\$34,878	\$11,626	\$46,504	\$50,000
041.330.53600.52000	Plant Operating Supplies	\$4,406	\$12,000	\$3,541	\$1,180	\$4,721	\$12,000
041.330.53600.52200	Chlorine & Other Chemicals	\$44,361	\$60,000	\$27,810	\$9,270	\$37,080	\$50,000
<b>SEWER SYSTEM</b>		<b>\$513,903</b>	<b>\$626,000</b>	<b>\$398,322</b>	<b>\$132,774</b>	<b>\$531,096</b>	<b>\$660,500</b>
<b>Irrigation System</b>							
041.340.53600.34800	Water Quality Testing	\$0	\$500	\$0	\$500	\$500	\$500
041.340.53600.43000	Electric	\$53,123	\$66,000	\$50,287	\$16,762	\$67,049	\$70,000
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$202,072	\$180,000	\$162,446	\$54,149	\$216,595	\$220,000
041.340.53600.44000	Equipment Rentals & Leases	\$21,764	\$35,000	\$7,647	\$2,549	\$10,196	\$35,000
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$146,691	\$120,000	\$134,540	\$44,847	\$179,387	\$140,000
041.340.53600.46050	Distribution System Maintenance Repair and Equi	\$75,933	\$48,000	\$22,141	\$7,380	\$29,521	\$30,000
041.340.53600.61000	Meters New & Replacement	\$4,861	\$60,000	\$3,471	\$1,157	\$4,628	\$50,000
<b>IRRIGATION SYSTEM</b>		<b>\$504,443</b>	<b>\$509,500</b>	<b>\$380,532</b>	<b>\$127,344</b>	<b>\$507,875</b>	<b>\$545,500</b>
<b>TOTAL EXPENSES</b>		<b>\$3,510,635</b>	<b>\$4,079,539</b>	<b>\$2,851,353</b>	<b>\$939,833</b>	<b>\$3,791,186</b>	<b>\$4,229,387</b>

# Dunes

## Community Development District

## Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/2024	Adopted Budget FY 2025	Actual Thru 6/30/2025	Projected Next 3 Months	Total Projected 9/30/2025	Proposed Budget FY 2026
<b>EXCESS REVENUES (EXPENDITURES)</b>		<b>(\$42,843)</b>	<b>\$215,123</b>	<b>\$270,587</b>	<b>\$269,258</b>	<b>\$539,845</b>	<b>\$817,201</b>
<b>Non-Operating Revenue (Expenses)</b>							
041.300.36100.10000	Interest Income	\$175,703	\$170,000	\$73,610	\$24,537	\$98,146	\$60,000
041.300.36900.10200	Non Operating Revenue - from W&S Surplus Accr	\$0	\$1,031,877	\$0	\$0	\$0	<b>\$437,862</b>
041.310.51300.64000	Capital Improvements (See Capital Improvemen	(\$2,239,830)	(\$1,397,000)	(\$540,535)	(\$856,465)	(\$1,397,000)	(\$1,293,063)
041.300.22300.10000	Connection Fees - (W/S paid to HDOA)	\$0	(\$20,000)	\$0	\$0	\$0	(\$22,000)
041.300.33700.30000	Grant Income -Hurricane Nicole	\$1,056,162	\$0	\$0	\$0	\$0	\$0
041.310.51300.64001	Contribution to Reserves	\$0	\$0	\$0	\$0	\$0	\$0
041.300.58100.10000	Contribution to General Fund	\$0	\$0	\$0	\$0	\$0	\$0
<b>NON-OPERATING REVENUES (EXPENSES)</b>		<b>(\$1,007,965)</b>	<b>(\$215,123)</b>	<b>(\$466,925)</b>	<b>(\$831,928)</b>	<b>(\$1,298,854)</b>	<b>(\$817,201)</b>
<b>NET OPERATING AND NON OPERATING REVENUES (OPERATING AND NON OPERATING EXPENSES)</b>		<b>(\$1,050,808)</b>	<b>\$0</b>	<b>(\$196,338)</b>	<b>(\$562,670)</b>	<b>(\$759,008)</b>	<b>\$0</b>
<b>BEGINNING BALANCE</b>		<b>\$1,050,808</b>	<b>\$0</b>	<b>\$3,374,702</b>	<b>\$0</b>	<b>\$3,374,702</b>	<b>\$2,615,694</b>
<b>ENDING BALANCE</b>		<b>(\$0)</b>	<b>\$0</b>	<b>\$3,178,364</b>	<b>(\$562,670)</b>	<b>\$2,615,694</b>	<b>\$2,177,832</b>

### BUDGET HIGHLIGHTS FY 2026

1. Transfer ## from W & S Fund Surplus to General Fund per Opinion of Counsel and Grau's letter.
2. # 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.
3. ## Liability Insurance premium is an estimate, but it should be very close to the final cost.
4. ### Represents amount of prior year funds required to balance budget.

### NOTES:

# Dunes

## Community Development District

### Bridge Fund

Expense Code	Description	Actuals thru 9/30/2024	Adopted Budget FY 2025	Actual Thru 6/30/2025	Projected Next 3 Months	Total Projected 9/30/2025	Proposed Budget FY 2026
<b>OPERATING REVENUES</b>							
042.300.34900.10000	Toll Collections	\$2,192,443	\$2,725,000	\$2,025,158	\$712,318	\$2,737,475	\$2,725,000
042.300.36900.10000	Miscellaneous	\$54,154	\$30,000	\$30,724	\$0	\$30,724	\$35,000
<b>TOTAL REVENUES</b>		<b>\$2,246,597</b>	<b>\$2,755,000</b>	<b>\$2,055,882</b>	<b>\$712,318</b>	<b>\$2,768,199</b>	<b>\$2,760,000</b>
<b>OPERATING EXPENSES</b>							
<b>Administrative</b>							
042.310.51300.31100	Engineering	\$0	\$5,000	\$16,628	\$0	\$16,628	\$5,000
042.310.51300.31500	Attorney	\$3,715	\$5,000	\$0	\$5,000	\$5,000	\$5,000
042.310.51300.32200	Annual Audit	\$5,520	\$6,300	\$6,665	\$0	\$6,665	\$6,235
042.310.51300.34000	Management Fees	\$18,008	\$18,908	\$14,181	\$4,727	\$18,908	\$18,129
042.310.51300.49000	Bank Charges	\$499	\$3,000	\$1,939	\$646	\$2,585	\$3,000
042.310.51300.49100	Contingencies	\$1,390	\$5,000	\$807	\$269	\$1,076	\$5,000
<b>ADMINISTRATIVE</b>		<b>\$29,132</b>	<b>\$43,208</b>	<b>\$40,220</b>	<b>\$10,642</b>	<b>\$50,862</b>	<b>\$42,364</b>
<b>Operating Expenses - Toll Facility</b>							
042.320.54900.12000	Salaries Including Overtime	\$704,704	\$787,564	\$573,435	\$169,776	\$743,211	\$839,762
042.320.54900.12100	Consulting Fee	\$0	\$0	\$0	\$0	\$0	\$1,500
042.320.54900.15000	open	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.21000	FICA Taxes	\$53,045	\$68,915	\$43,223	\$12,988	\$56,210	\$73,597
042.320.54900.22000	Pension Plan	\$44,168	\$56,641	\$36,295	\$12,098	\$48,394	\$60,394
042.320.54900.23000	Insurance Benefits (Medical) #	\$53,915	\$88,076	\$52,980	\$17,660	\$70,640	\$78,361
042.320.54900.24000	Workers Compensation Insurance	\$9,071	\$6,547	\$6,189	\$2,063	\$8,252	\$8,871
042.320.54900.34300	Contractual Support	\$149,676	\$86,000	\$37,338	\$12,446	\$49,783	\$124,970
042.320.54900.34500	Payroll Processing Fee	\$37,481	\$38,000	\$29,321	\$9,774	\$39,095	\$40,000
042.320.54900.34600	Credit Card Processing Fee	\$60,917	\$58,000	\$62,522	\$20,841	\$83,362	\$58,000
042.320.54900.40000	Travel Expenses	\$143	\$500	\$0	\$0	\$0	\$500
042.320.54900.41000	Telephone	\$12,787	\$15,000	\$10,181	\$3,394	\$13,575	\$15,000
042.320.54900.42500	Printing	\$5,719	\$8,000	\$2,998	\$999	\$3,997	\$6,000
042.320.54900.43000	Utility Services	\$22,444	\$23,000	\$18,536	\$6,179	\$24,715	\$28,000
042.320.54900.45000	Insurance ##	\$165,977	\$175,059	\$114,747	\$38,249	\$152,996	\$168,295
042.320.54900.45001	Insurance Claims	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.46000	Repairs & Maintenance	\$116,287	\$130,000	\$79,935	\$26,645	\$106,580	\$130,000
042.320.54900.46002	Repairs & Maintenance-Parkway	\$177,071	\$200,000	\$163,164	\$54,388	\$217,552	\$200,000
042.320.54900.46100	DOT mandated Bridge Inspection <i>(Required in 2025)</i>	\$0	\$31,000	\$30,399	\$0	\$30,399	\$0
042.320.54900.51000	Office Supplies	\$4,000	\$4,500	\$4,389	\$1,463	\$5,852	\$6,000
042.320.54900.52000	Operating Supplies	\$15,139	\$22,000	\$14,982	\$4,994	\$19,976	\$22,000
<b>OPERATING EXPENSES</b>		<b>\$1,632,545</b>	<b>\$1,798,801</b>	<b>\$1,280,633</b>	<b>\$393,956</b>	<b>\$1,674,589</b>	<b>\$1,861,250</b>
<b>TOTAL EXPENSES</b>		<b>\$1,661,677</b>	<b>\$1,842,010</b>	<b>\$1,320,853</b>	<b>\$404,598</b>	<b>\$1,725,451</b>	<b>\$1,903,613</b>



# Dunes

## Community Development District

## Bridge Fund

Expense Code	Description	Actuals thru 9/30/2024	Adopted Budget FY 2025	Actual Thru 6/30/2025	Projected Next 3 Months	Total Projected 9/30/2025	Proposed Budget FY 2026
<b>EXCESS REVENUES (EXPENDITURES)</b>		\$404,587	\$912,990	\$735,028	\$307,720	\$1,042,748	\$856,387
<b><i>Non Operating Revenue (Expenses)</i></b>							
042.300.36100.11000	Interest Income	\$436,453	\$450,000	\$392,423	\$90,000	\$482,423	\$280,000
042.300.36900.10200	Non Operating Revenue - from Bridge Surplus Account ##	\$0	\$832,010	\$0	\$0	\$0	(\$971,387)
042.320.54900.64000	Capital Improvements	(\$398,250)	(\$2,170,000)	(\$875,468)	(\$1,294,532)	(\$2,170,000)	(\$140,000)
042.300.38100.10000	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0
042.310.51300.64002	Parkway Capital Expenditures	\$0	(\$25,000)	\$0	\$0	\$0	(\$25,000)
<b>TOTAL NON OPERATING REVENUE (EXPENSES)</b>		\$38,203	(\$912,990)	(\$483,046)	(\$1,204,532)	(\$1,687,578)	(\$856,387)
<b>NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)</b>		\$442,791	\$0	\$251,983	(\$896,812)	(\$644,829)	(\$0)
<b>BEGINNING BALANCE</b>		\$9,971,592	\$0	\$10,414,382	\$0	\$10,414,382	\$9,769,553
<b>ENDING BALANCE</b>		\$10,414,382	\$0	\$10,666,365	(\$896,812)	\$9,769,553	\$10,740,939

### BUDGET HIGHLIGHTS FY 2026

1. Transfer \$0 from Bridge Surplus Account to General Fund.
2. # 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.
3. ## Liability Insurance premium is an estimate, but it should be very close to the final cost.
4. ### Represents amount of prior year funds required to balance budget.

### NOTES:

# Dunes

## Community Development District

## Stormwater Fund

Expense Code	Description	Actuals thru 9/30/2024	Adopted Budget FY 2025	Actual Thru 6/30/2025	Projected Next 3 Months	Total Projected 9/30/2025	Proposed Budget FY 2026
<b>REVENUES</b>							
043.300.34300.90000	Stormwater Fees	\$443,457	\$459,516	\$351,532	\$117,714	\$469,246	\$469,536
043.300.34300.10000	Stormwater Assessment (Outside District)	\$0	\$0	\$2,605	\$0	\$2,605	\$2,700
043.300.36900.10043	Misc. Income / Penalty	\$0	\$0	\$0	\$0	\$0	\$0
043.300.38100.10000	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>		<b>\$443,457</b>	<b>\$459,516</b>	<b>\$354,137</b>	<b>\$117,714</b>	<b>\$471,851</b>	<b>\$472,236</b>
<b>EXPENDITURES</b>							
<b><u>Administrative</u></b>							
043.310.51300.31100	Engineering/ <b>Software Services</b>	\$0	\$25,000	\$14,145	\$4,715	\$18,860	\$25,000
043.310.51300.31500	Attorney	\$15,939	\$5,000	\$1,373	\$3,627	\$5,000	\$5,000
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$0	\$1,000	\$0	\$0	\$0	\$1,000
043.310.51300.32200	Annual Audit	\$3,820	\$4,200	\$5,365	\$0	\$5,365	\$3,440
043.310.51300.34000	Management Fees	\$5,250	\$5,513	\$4,135	\$1,378	\$5,513	\$10,002
043.310.51300.35100	Computer Time	\$0	\$500	\$0	\$0	\$0	\$1,000
043.310.51300.40000	Travel Expenses	\$143	\$1,000	\$0	\$0	\$0	\$1,000
043.310.51300.42000	Postage & Express Mail	\$0	\$500	\$0	\$0	\$0	\$500
043.310.51300.42500	Printing	\$338	\$500	\$0	\$0	\$0	\$500
043.310.51300.45000	Insurance ##	\$37,025	\$35,012	\$22,949	\$7,650	\$30,599	\$33,659
043.310.51300.48000	Advertising Legal & Other	\$833	\$1,000	\$0	\$0	\$0	\$1,000
043.310.51300.49000	Bank Charges	\$358	\$600	\$86	\$75	\$161	\$600
043.310.51300.49100	Contingencies	\$1,244	\$5,000	\$1,774	\$3,226	\$5,000	\$5,000
043.310.51300.51000	Office Supplies	\$0	\$1,000	\$0	\$0	\$0	\$1,000
043.310.51300.54000	Dues, Licenses & Subscriptions	\$0	\$1,000	\$0	\$0	\$0	\$1,000
043.320.53600.12000	Salaries	\$94,554	\$103,415	\$81,059	\$24,184	\$105,243	\$110,996
043.320.53600.12100	Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$1,500
043.320.53600.21000	FICA Taxes	\$6,952	\$9,494	\$6,081	\$1,850	\$7,931	\$10,304
043.320.53600.22000	Pension Expense	\$9,325	\$10,342	\$8,291	\$2,764	\$11,055	\$11,100
043.320.53600.23000	Health Insurance Benefits #	\$12,040	\$16,081	\$9,750	\$3,250	\$13,000	\$14,402 #
043.320.53600.24000	Workers Comp Insurance	\$1,681	\$1,195	\$1,147	\$379	\$1,526	\$1,630
<b>ADMINISTRATIVE</b>		<b>\$189,502</b>	<b>\$227,351</b>	<b>\$156,155</b>	<b>\$53,097</b>	<b>\$209,252</b>	<b>\$239,633</b>

# Dunes

## Community Development District

## Stormwater Fund

Expense Code	Description	Actuals thru 9/30/2024	Adopted Budget FY 2025	Actual Thru 6/30/2025	Projected Next 3 Months	Total Projected 9/30/2025	Proposed Budget FY 2026
<b>Stormwater System Maintenance</b>							
043.320.53600.43000	Electric (7 Aerators)	\$12,003	\$18,000	\$9,922	\$3,307	\$13,229	\$18,000
043.320.53600.46200	Landscaping	\$1,624	\$5,000	\$0	\$5,000	\$5,000	\$5,000
043.320.53600.46500	Lake Maintenance	\$64,728	\$79,499	\$48,983	\$16,328	\$65,310	\$70,000
043.320.53600.46700	Storm Drain System Maintenance	\$12,925	\$60,000	\$32,067	\$10,689	\$42,756	\$60,000
043.320.53600.49300	Repair and Replacement Equipment	\$33,738	\$5,000	\$8,288	\$2,763	\$11,050	\$5,000
043.320.53600.49200	Repair and Replacement Floating Aerators	\$0	\$10,000	\$0	\$5,000	\$5,000	\$10,000
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$0	\$3,000	\$2,550	\$0	\$2,550	\$3,000
043.320.53600.49200	Contingency	\$14,772	\$0	\$4,580	\$1,527	\$6,107	\$5,000
<b>STORMWATER MAINTENANCE SYSTEM</b>		<b>\$139,790</b>	<b>\$180,499</b>	<b>\$106,388</b>	<b>\$44,613</b>	<b>\$151,001</b>	<b>\$176,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$329,292</b>	<b>\$407,850</b>	<b>\$262,543</b>	<b>\$97,710</b>	<b>\$360,253</b>	<b>\$415,633</b>
<b>EXCESS REVENUES (EXPENSES)</b>		<b>\$114,165</b>	<b>\$51,666</b>	<b>\$91,594</b>	<b>\$20,004</b>	<b>\$111,598</b>	<b>\$56,603</b>
<b>Non Operating Revenue (Expenses)</b>							
043.300.36100.11000	Interest Income	\$16,165	\$15,000	\$15,392	\$5,131	\$20,523	\$21,068
043.300.36900.10200	Non Operating Revenue - from SW Surplus Account##	\$0	(\$16,666)	\$0	\$0	\$0	(\$27,671)
043.320.53600.64000	Capital Improvements (See Capital Improvements List)	(\$6,044)	(\$50,000)	(\$12,993)	(\$37,007)	(\$50,000)	(\$50,000)
<b>TOTAL NON OPERATING REVENUE (EXPENSES)</b>		<b>\$10,121</b>	<b>(\$51,666)</b>	<b>\$2,399</b>	<b>(\$31,876)</b>	<b>(\$29,477)</b>	<b>(\$56,603)</b>
<b>NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)</b>		<b>\$124,286</b>	<b>(\$0)</b>	<b>\$93,993</b>	<b>(\$11,872)</b>	<b>\$82,121</b>	<b>(\$0)</b>
<b>BEGINNING BALANCE</b>		<b>\$495,862</b>	<b>\$0</b>	<b>\$620,149</b>	<b>\$0</b>	<b>\$620,149</b>	<b>\$702,269</b>
<b>ENDING BALANCE</b>		<b>\$620,149</b>	<b>\$0</b>	<b>\$714,142</b>	<b>(\$11,872)</b>	<b>\$702,269</b>	<b>\$729,940</b>

### BUDGET HIGHLIGHTS FY 2025

1. See Capital Improvements List.
2. ## Represents amount of prior year funds required to balance budget.

### NOTES:

**DUNES COMMUNITY DEVELOPMENT DISTRICT  
EMPLOYEE SCHEDULE FY 2026**

Adopted Previous FY										2025 - 2026				
Name	Position	FT/PT	Anniv. Date	Current Rate	Date Due	Pay Raise Amt.	New Rate	Eligible For Ins. - I, Ret. - R	Estim. Weekly Hours	Estim. Annual Wage	Annual Budget Distribution			
											Utility	General Fund	Bridge	Stormwater
Alvarado, Maribel	W/WWW, OM	FTE	4/9/2007	3,703.41	4/26	222.20	3,925.61	I,R	1	102,076	56,142	20,415	20,415	5,104
Myers, Antonio	W/WWW	FT	3/19/2025	25.00	1/26	1.50	26.50	I,R	40	55,120	55,120			
Earl Nash	W/WWW, PS	FTE	9/20/2021	4,864.68	9/25	291.88	5,156.56	I,R	1	134,082	134,082			
Morales, Tracy	Admin. Assist.	FT	7/6/2016	21.61	7/26	1.30	22.91	I,R	40	47,632	26,198	11,908	4,763	4,763
Ricci, Linda	Admin. Assist.	FT	2/10/2021	21.65	2/26	1.30	22.95	I,R	32	38,168	20,992	9,542	3,817	3,817
Brill, Cory	W/WWW, FS	FTE	2/21/2006	4,754.20	5/26	285.25	5,039.45	I,R	1	131,014	78,608	13,101	19,652	19,652
Mendonsa, Justin	W/WWW	FT	4/27/2016	35.38	4/25	2.12	37.50	I,R	40	78,000	58,500	7,800		11,700
Huckle, Chris	W/WWW	FT	7/14/2000	28.92	7/25	1.74	30.65	I,R	40	63,752	47,814	6,375		9,563
Oakes, Jason	W/WWW	FT	9/27/2021	26.50	10/25	1.59	28.09	I,R	40	58,448	58,448			
Ridnour, Jordan	W/WWW	FT	5/13/2025	24.00	4/25	1.44	25.44	I,R	40	52,936	52,936			
Peugh, Gregory	Dist. Mgr.	FTE	8/21/2017	8,407.67	8/25	504.46	8,912.13	I,R	1	231,715	115,858	23,172	69,515	23,172
Hamilton, Justin	W/WWW	FT	6/13/2022	23.89	6/25	1.43	25.32	I,R	40	52,676	47,408	5,268		
David Ponitz	Utility Mgr	FTE	8/10/2018	6,497.40	8/25	389.84	6,887.24	I,R	1	179,068	134,301	17,907	8,953	17,907
Scheilding, Robert	W/WWW	FT	4/11/2025	24.25	4/26	1.46	25.71	I,R	40	53,456	53,456			
Schellhammer, Donald	Electrician	FT	9/20/2024	41.87	9/26	2.51	44.38	I,R	40	92,300	92,300			
McMillen, Austin	W/WWW	FT	11/14/2016	31.20	10/25	1.87	33.07	I,R	40	68,796	51,597	6,880		10,319
OVERTIME AND SPECIAL PAY FOR BRIDGE AND WATER/WASTEWATER										90,000	50,000	5,000	30,000	5,000
Barnes, Jennifer	Toll Coll.	PT	5/13/2025	15.50	10/25	2.00	17.50		8	7,280			7,280	
Miller, Caroline	Toll Coll.	FT	11/17/2020	20.29	10/25	2.99	23.28	I,R	40	48,412			48,412	
Bryant, Susan	Toll Coll.	PT	11/9/2022	16.44	10/25	1.59	18.03		24	22,516			22,516	
Faber, Fred	Toll Coll.	FT	7/11/2024	17.97	10/25	2.72	20.69	I,R	40	43,056			43,056	
Cheseldine, Ann	Toll Coll.	PT	9/9/2014	21.46	10/25	2.07	23.53		8	9,776			9,776	
Borer, Alan	Toll Coll.	PT	2/6/2024	15.97	10/25	1.53	17.50		8	7,280			7,280	
DeFranco, Charles	Toll Coll.	FT	6/25/2019	20.90	10/25	3.08	23.98	I,R	40	49,868			49,868	
Forsythe, Frank	Toll Coll.	PT	10/26/2023	15.97	10/25	1.53	17.50		16	14,560			14,560	
Friedberg, Alan	Toll Coll.	PT	11/9/2021	17.45	10/25	1.68	19.13		16	15,912			15,912	
Hagenberg, William	Toll Coll.	PT	1/21/2003	31.62	10/25	2.92	34.54		16	28,756			28,756	
Dewey, Randy	Toll Coll.	PT	3/24/2025	15.50	10/25	3.56	19.06		8	7,904			7,904	
Hylton, Leonardo	Toll Coll.	FT	8/18/2017	24.32	10/25	1.46	25.78	I,R	40	53,612			53,612	
Keith, Dee	Toll Coll.	FT	4/24/2019	22.41	10/25	2.80	25.21	I,R	40	52,416			52,416	
Lumbra, Michael	Bridge Mgr.	FT	11/28/2016	3,484.56	7/26	209.07	3,693.63	I,R	1	96,034			96,034	
Hubbard, Sabena	Toll Coll.	PT	6/24/2024	15.97	10/25	1.53	17.50		24	21,840			21,840	
Munroe, Gary	Toll Coll.	PT	2/2/2024	15.97	10/25	1.53	17.50		8	7,280			7,280	
Oberle, Raymond	Toll Coll.	PT	11/8/2012	22.76	10/25	2.20	24.96		16	20,748			20,748	
Open	Toll Coll.	PT		15.50	10/25	2.00	17.50		16	14,560			14,560	
Schaefer, Alan	Toll Coll.	PT	2/1/2024	15.97	10/25	1.53	17.50		8	7,280			7,280	
Gaboriau, Andre	Toll Coll.	PT	7/12/2024	15.97	10/25	1.53	17.50		16	14,560			14,560	
Theodorakis, Gretchen	Toll Coll.	PT	5/24/2023	16.44	10/25	1.59	18.03		16	14,976			14,976	
Open	Toll Coll.	PT		15.50	10/25	2.00	17.50		8	7,280			7,280	
Urban, Jessica	Asst. Br Mgr	FT	2/13/2023	26.82	10/25	1.61	28.43	I,R	40	59,124			59,124	
Vardakas, Harry	Toll Coll.	PT	8/24/2020	17.97	10/25	1.73	19.70		13	13,312			13,312	
Wisniewski, Michael	Toll Coll.	FT	6/2/2022	19.34	10/25	1.97	21.31	I,R	40	44,304			44,304	
510														

FY 2026 Budget assumes all highlighted employees receive an increase at inception of fiscal year.

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			118.00

Total hours per week

510.00

**Total Year**      **\$2,211,886**    **\$1,133,760**    **\$127,368**    **\$839,762**    **\$110,996**

Percent of Total

<b>Retirement Contribution</b>	\$197,607	Percent
WWW Budget	113,376	57%
Bridge Budget	60,394	31%
General Fund	12,737	6%
Stormwater Fund	11,100	6%
Subtotal=	\$197,607	100%

**Employees Covered by Med. Ins.**

WWW Budget	23
Bridge Budget	17
	6

**Budgeted weekly hours Bridge**

549

**Employee Classification for Worker Compensation Insurance (No Overtime included)**

Waterworks Operations	840,580
Clerical office	694,694
Bridge Operations	586,612

Total= 2,121,886

**DCDD FY 2026  
CAPITAL IMPROVEMENTS**

<b>WATER AND SEWER BUDGET</b>		
<b>Current FY Capital Improvements:</b>		<b>Cost</b>
W-1	RO FEED PUMP DESIGN	\$ 188,062.50
W-2	RO FEED PUMP CONSTRUCTION/CEI	\$ 780,000.00
W-3	Pump Station Rehabilitation Approximately 1 every year (\$175,000 per PS)	\$ 175,000.00
W-4	Vehicle Replacements	\$ -
W-5	RO Building Beam Repairs	\$ 50,000.00
W-6	Train 2 Filter Rehab	\$ 100,000.00
W-7		
<b>Current FY Capital Improvements Total=</b>		<b>\$ 1,293,062.50</b>
<b>Next 5 Years Capital Improvements</b>		
W-A	SEE DETAILED CIP	
<b>Next 5 Years Capital Improvements Total=</b>		<b>\$ -</b>

**DCDD FY 2026  
CAPITAL IMPROVEMENTS**

BRIDGE BUDGET			
Current FY Capital Improvements:			Cost
B-1	Vehicle Replacements	\$	140,000.00
B-2			
		Current FY Capital Improvements Total=	\$ 140,000.00
Next 5 Years Capital Improvements			
B-A	Signalization Construction/Engineering/CEI	\$	2,010,000.00
B-B	Potential switch to Sunpass Type System	TBD	
B-C	Replace Parkway/Bridge Lights	TBD	
B-D	Vehicle/Equipment Replacement next 5 years	\$	-
		Next 5 Years Capital Improvements Total=	\$ 2,010,000.00

**DCDD FY 2026  
CAPITAL IMPROVEMENTS**

GENERAL FUND BUDGET			
Current FY Capital Improvements:			Cost
G-1	Server	\$	35,000.00
Current FY Capital Improvements Total=			\$ 35,000.00
Next 5 Years Capital Improvements			
G-A	Office Carpet Replacement	\$	10,000.00
G-B	Conference Room Chairs	\$	4,000.00
G-C	Conference Room Furniture	\$	6,000.00
Next 5 Years Capital Improvements Total=			\$ 20,000.00



**DCDD FY 2026  
CAPITAL IMPROVEMENTS**

STORMWATER FUND BUDGET			
Current FY Capital Improvements:			Cost
S-1	Cleaning and Televising the System	\$	50,000.00
S-2			
		Current FY Capital Improvements Total=	\$ 50,000.00
Next 5 Years Capital Improvements			
S-A	Cleaning and Televising the System	\$	250,000.00
		Next 5 Years Capital Improvements Total=	\$ 250,000.00

DUNES COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET ASSESSMENT SUMMARY  
FY 2026  
COUNTY TAX YEAR 2025

	PHASE	\$
MAINTENANCE ASSESSMENT		<b>464,265</b>
TRANSFERS IN		0
		0
TOTAL REVENUES		<b>464,265</b>
SUBTOTAL ADMIN. EXPENDITURES		<b>321,321</b>
SUBTOTAL MAINTENANCE EXPENDITURES		<b>78,000</b>
NON OPERATING REVENUE (EXPENSE)		64,944
TOTAL EXPENDITURES		<b>464,265</b>

			2026	2024/25
	UNITS	DOLLARS	\$/UNIT	\$/UNIT
ADMINISTRATIVE ASSESSMENT PER UNIT- ALL UNITS-	3439	<b>\$464,265</b>	<b>\$135.00</b>	<b>\$110.00</b>
PHASE I & II MAINTENANCE ASSESSMENT PER UNIT	3100	\$0	\$0.00	\$0.00
PHASE III MAINTENANCE ASSESSMENT PER UNIT	339	\$0	\$0.00	\$0.00
TOTAL EXPENSES		<b>\$464,265</b>	<b>\$135.00</b>	<b>\$110.00</b>

<b>PHASE 1 TOTAL PER UNIT/LOT/ACRE</b>	<b>\$135.00</b>	<b>\$110.00</b>
<b>PHASE 2 TOTAL PER UNIT/LOT/ACRE</b>	<b>\$135.00</b>	<b>\$110.00</b>
<b>PHASE 3 TOTAL PER UNIT/LOT/ACRE</b>	<b>\$135.00</b>	<b>\$110.00</b>

	ACTUAL \$ ASSESSMENT
ADMINISTRATIVE ASSESSMENT PER UNIT ALL PHASES (3437 units x assessment)	<b>\$464,265</b>
MAINTENANCE ASSESSMENT PER UNIT PHASES 1&2 ONLY (3098 units x assessment)	\$0
<b>TOTAL ACTUAL ASSESSMENT</b>	<b>\$464,265</b>

## DCDD VEHICLE/EQUIPMENT REPLACEMENT SCHEDULE

### Water/Sewer Fund Vehicles

NO.	EQUIPMENT	IN SERVICE DATE	ANTICIPATED REPLACEMENT CYCLE (YEARS)	ORIGINAL COST	COMMENTS	FY26	FY27	FY28	FY29	FY30	FY31
1	FORD F-450 UTILITY TRUCK W/AUTOCRANE	2019	10	71,000						71,000	
2	GATOR 2	2020	10	9,000							16,000
3	GATOR	09-10	10	11,000				16,000			
4	JOHN DEERE BACKHOE/LOADER	07-08	15	48,000			120,000				
5	PICKUP TRUCK 5 - 2017 CHEVY SILVERADO F250	2017	10	26,000							
6	SKIFF MOTOR AND TRAILER - Carolina skiff w/Magic tilt	2009	15+	6,000							25,000
7	PICKUP TRUCK 6 - PAUL'S OLD TRUCK	2018	10	28,000					28,000		
8	GENERATOR 1 - Generac*	2001	N/A	19,000							
9	PORTABLE PUMP 1 - Godwin	2013	10	36,000							
10	VACTOR TRAILER	2005	N/A	18,000							
11	Wach Valve Turner/Vactor	2021	10	80,000							
12	TOTE TRAILER - BIG TEX 5X8 1 AXLE	2021	10	2,000							
13	JETTER TRAILER - AMERICAN PRIDE/HUSTLER 10'	2016	10	25,000			25,000				
14	MINI TRACKHOE	2019	10	64,000						64,000	
15	DUMPTRUCK	2019	10	78,000						78,000	
16	PICKUP TRUCK 7 - 2020 CHEVY COLORADO (4X4)	2020	10	31,000							31,000
17	TRACKHOE TRAILER	2019	10	7,000						7,000	
18	Chevy 1500 CREW CAB PICKUP	2021	10	35,000							
19	60 KW Trailer Generator	2024	20	75,000							
<b>TOTALS=</b>				<b>669,000</b>		<b>-</b>	<b>145,000</b>	<b>16,000</b>	<b>28,000</b>	<b>220,000</b>	<b>72,000</b>

### Bridge Fund Vehicles

NO.	EQUIPMENT	IN SERVICE DATE	ANTICIPATED REPLACEMENT CYCLE (YEARS)	ORIGINAL COST	COMMENTS	FY26	FY27	FY28	FY29	FY30	FY31
B-1	PICKUP TRUCK - 2017 GMC SIERRA	2017	10	26,000			40,000				
B-2	Vacuum Excavator	2026	10	140,000		140,000					
<b>TOTALS=</b>				<b>166,000</b>		<b>140,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## DCDD PUMP STATION REHABILITATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED COST	COMMENTS	FY26	FY27	FY28	FY29	FY30	FY31
1	Granada Dr.	1990	\$ -							
2	Granada Dr. and Vilano Ct.	1990	\$ -							
3	Rue Grande Mer	1990	\$ -							
4	Camino Del Mar (Main Road)	1990	\$ 175,000					\$ 175,000		
5	300 Camino Del Sol (Calle Del Sur)	1990	\$ -	Need to Raise						
6	Camino Del Rey ( Triplex )	1990	\$ -							
7	La Costa	1995	\$ 175,000				\$ 175,000			
8	Madeira	1991	\$ 175,000	Need To Raise						
9	Hammock Dunes Sales Center	1993	\$ -							
10	34 Island Estates Parkway	1990	\$ -	Rehabbed in 2021						
11	84 Island Estates Parkway	1990	\$ 175,000			\$ 175,000				
12	128 Island Estates Parkway	1990	\$ 175,000	Helps Reclaimed Flushing						
13	172 Island Estates Parkway	1990	\$ 175,000	Helps Reclaimed Flushing	\$ 175,000					
14	San Gabriel	1990	\$ -							
15	Ocean Way South (Atlantic)	2000	\$ -							
16	Ocean Waay North (Cinnamon Beach)	2000	\$ -							
17	Northshore Ave	2000	\$ -							
18	Ocean Crest Way (C-5)	2000	\$ -							
19	Hammock Beach Parkway	2000	\$ 50,000						\$ 50,000	
20	North Oceanshore Blvd (A1A)	2000	\$ -							
21	Ocean Oaks Lane	2000	\$ -							
22	Yacht Harbor Drive North (Entrance)	2000	\$ -							
23	Yacht Harbor Drive South (By Condo)	2000	\$ -							
24	Island Estates (Pep Tank Guard House)	2000	\$ -							
25										
26										
27										
<b>TOTALS=</b>			<b>\$ 1,100,000</b>		<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>

## DCDD PONY PUMP INSTALLATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED REPLACEMENT FY	ANTICIPATED COST	COMMENTS	FY26	FY27	FY28
19	Hammock Beach Parkway	1990	2026	\$ 150,000				\$ 150,000
4	Camino Del Mar		2025	\$ 150,000			\$ 150,000	
<b>TOTALS=</b>				<b>\$ 300,000</b>		<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>

## FUND BALANCES

WATER AND SEWER ACCOUNT		
<b>W-1 STARTING BALANCE AS OF 7-1-24</b>	\$	<b>3,240,238.19</b>
W-2 FY 24 EXPENDITURES	\$	(520,000.00)
W-3 FY 25 EXPENDITURES	\$	(1,293,062.50)
W-4 FY 26-30 EXPENDITURES	\$	-
W-5 CONTRIBUTIONS TO RESERVES 26-30	\$	3,000,000.00
W-6 POTENTIAL FEMA REIMBURSEMENTS	\$	1,487,500.00
W-7 FY 24 CONTRIBUTIONS TO RESERVES		#REF!
<b>ENDING BALANCE=</b>		<b>#REF!</b>

BRIDGE ACCOUNT		
<b>Current FY Capital Improvements:</b>	<b>Cost</b>	
<b>B-1 STARTING BALANCE AS OF 7-1-24</b>	\$	<b>9,695,803.80</b>
B-2 FY 24 EXPENDITURES	\$	(552,000.00)
B-3 FY 25 EXPENDITURES	\$	(140,000.00)
B-4 FY 26-30 EXPENDITURES	\$	(2,010,000.00)
B-5 CONTRIBUTIONS TO RESERVES 26-30	\$	4,500,000.00
<b>ENDING BALANCE=</b>	\$	<b>11,493,803.80</b>

STORMWATER FUND ACCOUNT		
<b>Current FY Capital Improvements:</b>	<b>Cost</b>	
<b>S-1 STARTING BALANCE AS OF 7-1-24</b>	\$	<b>317,188.74</b>
S-2 FY 24 EXPENDITURES	\$	-
S-3 FY 25 EXPENDITURES	\$	(50,000.00)
S-4 FY 26-30 EXPENDITURES	\$	(250,000.00)
S-5 CONTRIBUTIONS TO RESERVES 26-30	\$	425,000.00
<b>ENDING BALANCE=</b>	\$	<b>442,188.74</b>

GENERAL FUND ACCOUNT		
<b>Current FY Capital Improvements:</b>	<b>Cost</b>	
<b>G-1 STARTING BALANCE AS OF 7-1-24</b>	\$	<b>53,437.85</b>
G-2 FY 24 EXPENDITURES	\$	-
G-3 FY 25 EXPENDITURES	\$	(35,000.00)
G-4 FY 26-30 EXPENDITURES	\$	(20,000.00)
G-5 CONTRIBUTIONS TO RESERVES 26-30	\$	125,000.00
G-6 TRANSFERS IN	\$	-
<b>ENDING BALANCE=</b>	\$	<b>123,437.85</b>

**TOTAL ALL FUNDS=                    #REF!**

**WATER/SEWER**

		FY 2016 ACTUAL	FY 2017 ACTUAL	INCREASE/ DECREASE OVER PREV YR	FY 2018 ACTUAL	INCREASE/ DECREASE OVER PREV YR	FY 2019 ACTUAL	INCREASE/ DECREASE OVER PREV YR	FY 2020 ACTUAL	INCREASE/ DECREASE OVER PREV YR	FY 2021 ACTUAL	INCREASE/ DECREASE OVER PREV YR	FY 2022 ACTUAL	INCREASE/ DECREASE OVER PREV YR	AVERAGE OF PAST YEARS
041.300.34300.30000	Water Revenue	\$ 1,297,133	\$ 1,120,075	-13.6%	\$ 1,002,840	-10.5%	\$ 1,014,621	1.2%	\$ 1,127,036	11.1%	\$ 1,110,758	-1.4%	\$ 1,132,155	1.9%	\$ 1,114,946 -1.9%
041.300.34300.50000	Sewer Revenue	\$ 1,057,296	\$ 867,427	-18.0%	\$ 847,932	-2.2%	\$ 845,308	-0.3%	\$ 905,103	7.1%	\$ 942,450	4.1%	\$ 958,539	1.7%	\$ 917,722 -1.3%
041.300.34300.76000	Irrigation/Effluent	\$ 1,448,841	\$ 1,463,260	1.0%	\$ 1,190,898	-18.6%	\$ 1,265,933	6.3%	\$ 1,294,655	2.3%	\$ 1,255,429	-3.0%	\$ 1,320,516	5.2%	\$ 1,319,933 -1.1%
041.300.34300.10000	Meter Fees	\$ 31,022	\$ 27,680	-10.8%	\$ 25,866	-6.6%	\$ 22,316	-13.7%	\$ 17,122	-23.3%	\$ 30,700	79.3%	\$ 46,262	50.7%	\$ 28,710 12.6%
041.300.34300.10100	Connection Fees - W, S & I (6 units)	\$ 53,000	\$ 31,581	-40.4%	\$ 21,500	-31.9%	\$ 9,000	-58.1%	\$ 19,000	111.1%	\$ 71,000	273.7%	\$ 72,328	1.9%	\$ 39,630 42.7%
041.300.36900.10000	CPC Effluent Agreement	\$ 30	\$ -	-100.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 40	0.0%	\$ 10 -16.7%
041.300.34900.10200	Backflow Preventor/Misc.	\$ 1,400	\$ 1,120	-20.0%	\$ 1,225	9.4%	\$ 665	-45.7%	\$ 1,573	136.6%	\$ 3,340	112.3%	\$ 4,117	23.3%	\$ 1,920 36.0%
041.300.33700.30000	Grant Income	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ - 0.0%
041.300.36900.10000	Misc. Income / Penalty	\$ 18,541	\$ 10,276	-44.6%	\$ 27,349	166.1%	\$ 12,159	-55.5%	\$ 20,891	71.8%	\$ 29,642	41.9%	\$ 40,164	35.5%	\$ 22,717 35.9%
	<b>TOTAL=</b>	<b>\$ 3,907,263</b>	<b>\$ 3,521,418</b>	<b>-9.9%</b>	<b>\$ 3,117,611</b>	<b>-11.5%</b>	<b>\$ 3,170,004</b>	<b>1.7%</b>	<b>\$ 3,385,380</b>	<b>6.8%</b>	<b>\$ 3,443,320</b>	<b>1.7%</b>	<b>\$ 3,574,122</b>	<b>3.8%</b>	<b>\$ 3,445,588 -1.2%</b>
	<b>EXPENSES=</b>	<b>\$ (2,413,517)</b>	<b>\$ (2,719,749)</b>		<b>\$ (2,331,759)</b>		<b>\$ (2,946,226)</b>		<b>\$ (3,385,380)</b>		<b>\$ (3,434,329)</b>		<b>\$ (3,262,075)</b>		<b>\$ (2,927,576)</b>
	<b>NET INCOME=</b>	<b>\$ 1,493,746</b>	<b>\$ 801,669</b>		<b>\$ 785,852</b>		<b>\$ 223,778</b>		<b>\$ -</b>		<b>\$ 8,991</b>		<b>\$ 312,047</b>		<b>\$ 518,012</b>

**BRIDGE**

042.300.34900.10000	Toll Collections	\$ 1,588,443	\$ 1,561,865	-1.7%	\$ 1,722,543	10.3%	\$ 1,710,046	-0.7%	\$ 1,488,902	-12.9%	\$ 1,836,033	23.3%	\$ 1,977,589	7.7%	\$ 1,697,917 4.3%
042.300.36900.10000	Miscellaneous	\$ -	\$ 11,977	0.0%	\$ 12,000	0.2%	\$ 126,961	958.0%	\$ 22,128	-82.6%	\$ 20,595	-6.9%	\$ 14,000	-32.0%	\$ 29,666 139.4%
	<b>TOTAL=</b>	<b>\$ 1,588,443</b>	<b>\$ 1,573,843</b>	<b>-0.9%</b>	<b>\$ 1,734,543</b>	<b>10.2%</b>	<b>\$ 1,837,007</b>	<b>5.9%</b>	<b>\$ 1,511,030</b>	<b>-17.7%</b>	<b>\$ 1,856,628</b>	<b>22.9%</b>	<b>\$ 1,991,589</b>	<b>7.3%</b>	<b>\$ 1,727,583 4.6%</b>
	<b>EXPENSES=</b>	<b>\$ (1,510,061)</b>	<b>\$ (1,387,266)</b>		<b>\$ (953,987)</b>		<b>\$ (1,233,140)</b>		<b>\$ (1,511,030)</b>		<b>\$ (1,856,628)</b>		<b>\$ (2,546,084)</b>		<b>\$ (1,571,171)</b>
	<b>NET INCOME=</b>	<b>\$ 78,382</b>	<b>\$ 186,577</b>		<b>\$ 780,556</b>		<b>\$ 603,867</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ (554,495)</b>		<b>\$ 156,412</b>

**DUNES COMMUNITY DEVELOPMENT DISTRICT BUDGET REVENUE PROJECTIONS**  
**BASED ON NUMBER OF ACCOUNTS AND ACTUAL METERED QUANTITIES FROM JULY 1, 2021 - JUNE 30, 2022**  
**FOR BUDGET FY 2022 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
<b>PHASE I &amp; PHASE II</b>											
I P01	POT IRRIGATION 5/8	740	7		7	\$47.66	\$2.42	\$334	\$376	\$710	5,182
I P02	POT IRRIGATION 1"	0	0		0	\$119.14	\$2.42	\$0	\$0	\$0	0
I P03	POT IRRIGATION 1.5"	3,996	4		4	\$238.29	\$2.42	\$953	\$1,160	\$2,114	15,983
I P04	POT IRRIGATION 2"	13,486	2		2	\$381.26	\$2.42	\$763	\$1,958	\$2,721	26,972
I P05	POT IRRIGATION 3"	25,025	1		1	\$714.86	\$2.42	\$715	\$1,817	\$2,532	25,025
<b>Subtotal Potable Irrigation</b>			<b>14</b>		<b>14</b>	<b>Potable Irrigation</b>		<b>\$2,764</b>	<b>\$5,312</b>	<b>\$8,076</b>	<b>73,161</b>
I 001	EFFL. IRRIGATION 5/8 SM	729	249	5	254	\$17.33	\$0.80	\$4,402	\$4,443	\$8,844	185,109
IA01	EFFL. IRRIGATION 5/8 MED	989	321	5	326	\$17.33	\$0.80	\$5,650	\$7,738	\$13,387	322,406
IB01	EFFL. IRRIGATION 3/4 LRG	2,357	173	5	178	\$17.33	\$0.80	\$3,085	\$10,068	\$13,153	419,505
I MO2	MIN. M.F./UNITS	0	152		152	\$17.33	\$0.80	\$2,634	\$0	\$2,634	0
I 002	EFFL. IRRIGATION 1"	1,196	13		13	\$43.33	\$0.80	\$563	\$373	\$936	15,550
I 003	EFFL. IRRIGATION 1.5"	5,023	10		10	\$86.65	\$0.80	\$867	\$1,205	\$2,072	50,228
I 004	EFFL. IRRIGATION 2.0"	8,683	27		27	\$138.64	\$0.80	\$3,743	\$5,626	\$9,370	234,433
I 005	EFFL. IRRIGATION 3.0"	18,579	8		8	\$259.95	\$0.80	\$2,080	\$3,567	\$5,647	148,630
I 006	EFFL. IRRIGATION 4.0"	27,300	7		7	\$433.25	\$0.80	\$3,033	\$4,586	\$7,619	191,100
I 100	EFFL. IRRIGATION HDGC	224,039	1		1	\$10,398.00	\$0.40	\$10,398	\$2,688	\$13,086	224,039
I 101	EFFL. IRRIGATION-OHGC	278,199	1		1	\$2,339.35	\$0.40	\$2,339	\$3,338	\$5,678	278,199
I 999	CONSUMPTION ONLY DCDD	40,633	0		1	\$0.00			\$0	\$0	40,633
<b>Subtotal Irrigation Accounts</b>			<b>990</b>		<b>1,005</b>	<b>Effluent Irrigation</b>		<b>\$41,557</b>	<b>\$48,945</b>	<b>\$90,503</b>	<b>2,182,992</b>
S M02	SEWER MIN. M.F./UNIT	0	1,290		1,290	\$17.33		\$22,356		\$22,356	0
S 011	SEWER RESIDENTIAL	129	1,200	15	1,215	\$17.33	\$2.73	\$21,056	\$12,867	\$33,923	157,102
S 012	SEWER RES 1"	179	23		23	\$17.33	\$2.73	\$399	\$337	\$736	4,119
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	674	21		21	\$17.33	\$3.83	\$364	\$1,627	\$1,991	14,164
S 002	SEWER NON RES 1"	1,185	5		5	\$43.33	\$3.83	\$217	\$681	\$898	5,926
S 003	SEWER NON RES 1.5"	492	1		1	\$86.65	\$3.83	\$87	\$57	\$143	492
S 004	SEWER NON RES 2"	1,597	7		7	\$138.64	\$3.83	\$970	\$1,285	\$2,255	11,182
S 005	SEWER NON RES 3"	4,343	2		2	\$259.95	\$3.83	\$520	\$998	\$1,518	8,685
S 020	SEWER MULTI FAM RES.	4,870	32		32	\$2.73		\$0	\$12,764	\$12,764	155,846
<b>Subtotal Sewer Accounts</b>			<b>2,581</b>		<b>2,596</b>	<b>Sewer</b>		<b>\$45,968</b>	<b>\$30,615</b>	<b>\$76,583</b>	<b>357,516</b>
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
<b>Subtotal Availability Charge Accounts</b>			<b>520</b>		<b>505</b>	<b>Availability Charges</b>		<b>\$8,735</b>		<b>\$8,735</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"	4	40		40	\$17.33	\$2.42	\$693	\$13	\$706	174
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"	562	26		26	\$17.33	\$2.42	\$451	\$1,061	\$1,512	14,619
W 002	WATER NONRESID. 1"	1,462	6		6	\$43.33	\$2.42	\$260	\$637	\$897	8,772
W 003	WATER NONRESID. 1.5"	492	1		1	\$86.65	\$2.42	\$87	\$36	\$122	492



**DUNES COMMUNITY DEVELOPMENT DISTRICT BUDGET REVENUE PROJECTIONS**  
**BASED ON NUMBER OF ACCOUNTS AND ACTUAL METERED QUANTITIES FROM JULY 1, 2021 - JUNE 30, 2022**  
**FOR BUDGET FY 2022 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
<b>PHASE I &amp; PHASE II</b>											
W 004	WATER NONRESID. 2"	803	6		6	\$138.64	\$2.42	\$832	\$350	\$1,182	4,820
W 005	WATER NONRESID. 3"	4,343	2		2	\$259.95	\$2.42	\$520	\$631	\$1,150	8,685
W 011	WATER RESIDENTIAL	145	1,199	15	1,214	\$17.33	\$2.42	\$21,039	\$12,755	\$33,794	175,694
W 012	WATER RESID. 1"	180	24		24	\$43.33	\$2.42	\$1,040	\$313	\$1,353	4,315
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.	5,562	32		32		\$2.42	\$0	\$12,921	\$12,921	177,973
W 888	CONSUMPTION ONLY DCDD	15,593	1		1	\$0.00		\$0	\$0	\$0	15,593
W 999	CONSUMPTION ONLY DCDD	2,758	1		1	\$0.00		\$0	\$0	\$0	2,758
<b>Subtotal Water Accounts</b>			<b>2,620</b>		<b>2,635</b>	<b>Water (Excl. Potable Irr.)</b>		<b>\$47,138</b>	<b>\$28,716</b>	<b>\$75,854</b>	<b>413,894</b>

MONTHLY CHG.	\$143,398	\$108,277	\$251,675
--------------	-----------	-----------	-----------

ANNUAL MIN. CHG.	\$1,720,771	
ANNUAL COMMODITY CHG.		\$1,299,327
ANNUAL TOTAL REVENUES		\$3,020,098
METER FEES		\$8,000
INTEREST INCOME		\$60,000
BACKFLOW PREV.		\$100
MISCELLANEOUS INCOME		\$5,000
CITY OF PALM COAST LEASE		\$40
<b>SUBTOTAL (CONNECTION FEES EXCLUDED)</b>		<b>\$3,093,238</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>\$3,100,238</b>

SUMMARY PER MONTH:				gal./day
Water	\$55,873	\$28,716	\$84,589	413,894
Wastewater	\$45,968	\$30,615	\$76,583	357,516
Effluent Reuse	\$28,820	\$45,553	\$74,373	1,680,754
Golf Course	\$12,737	\$6,027	\$18,764	502,238
Subtotal	\$143,398	\$110,911	\$254,309	

SUMMARY PER YEAR:			
Water	\$670,470	\$344,597	\$1,015,067
Wastewater	\$551,614	\$367,385	\$918,999
Effluent Reuse	\$345,839	\$546,633	\$892,471
Golf Course	\$152,848	\$72,322	\$225,170
Subtotal	\$1,720,771	\$1,330,937	\$3,051,708

# Dunes

## Community Development District

		Water and Sewer Fund				
		BASED ON FY 2017	GF	WS	BF	Total
Expense Code	Description					
<b>OPERATING EXPENSES</b>						
<b>Administrative</b>						
041.310.51300.31100	Engineering					
041.310.51300.31500	Attorney					
041.310.51300.32200	Annual Audit					
041.310.51300.34000	Management Fees					
041.310.51300.40000	Travel Expenses			\$17,412		
041.310.51300.42000	Postage & Express Mail					
041.310.51300.42500	Printing & Mailing Utility Bills					
041.310.51300.48000	Advertising Legal & Other					
041.310.51300.49000	Bank Charges					
041.310.51300.49100	Contingencies					
041.310.51300.51000	Office Supplies and Equipment			\$10,765		
041.310.51300.54000	Dues, Licenses & Subscriptions			\$9,312		
041.310.51300.54200	Permits Fees WTP & WWTP					
041.310.51300.55000	Land Leases & Easement Fees					
041.310.53600.12000	Salaries Including Overtime	\$111,254	\$949,081	\$704,704	\$1,765,039	
041.310.53600.12100	Consulting Fees					
041.310.53600.21000	FICA Taxes			\$68,155		
041.310.53600.22000	Pension Plan			\$82,915		
041.310.53600.23000	Insurance Benefits (Medical)#			\$93,119		
041.310.53600.24000	Workers Compensation Insurance			\$16,447		
041.310.53600.25000	Unemployment Benefits			\$0		
041.310.53600.32480	Bad Debt Expense					
041.310.53600.41000	Telephone/IT Support					
041.310.53600.41002	Payment Processing Service					
041.310.53600.44000	Equipment Rentals & Leases					
041.310.53600.45000	Insurance ##					
041.310.53600.46100	Repair and Maintenance for Vehicles					
041.310.53600.52000	Supplies/Equipment General			\$2,092		
041.310.53600.52055	Uniforms/Supplies/Services			\$15,512		
041.310.53600.52100	Fuel for Vehicles					
041.310.53600.52000	Tools					
041.310.53600.54100	Training & Education			\$5,496		
#						

Dunes

Community Development District

		Water and Sewer Fund				
		BASED ON				
		FY 2017	GF	WS	BF	Total
Expense Code	Description					