Fiscal Year 2027 Budget

August 14, 2026

Dunes
Community Development District

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Community Development District **General Fund**

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
REVENUES							
001.300.31900.10000	Maintenance Assessments	$378,305	$464,265	$464,291	$0	$464,291	$467,505
TOTAL REVENUES		$378,305	$464,265	$464,291	$0	$464,291	$467,505
EXPENDITURES							
Administrative							
001.310.51300.11000	Supervisor Fees	$11,200	$14,000	$8,600	$3,000	$11,600	$14,000
001.310.51300.21000	FICA Expense	$857	$1,071	$658	$230	$887	$1,071
001.310.51300.31100	Engineering/***Software Services***	$12,005	$15,000	$7,052	$2,351	$9,403	$15,000
001.310.51300.31500	Attorney	$19,514	$25,000	$24,793	$8,264	$33,057	$25,000
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	$19,456	$21,000	$25,289	$0	$25,289	$26,000
001.310.51300.32200	Annual Audit	$5,615	$3,655	$3,485	$0	$3,485	$3,145
001.310.51300.34000	Management Fees	$10,805	$10,627	$7,970	$2,657	$10,627	$11,750
001.310.51300.35100	Computer Time	$1,050	$2,000	$1,500	$500	$2,000	$2,500
001.310.51300.40000	Travel Expenses	$0	$1,000	$447	$149	$595	$1,000
001.310.51300.42000	Postage & Express Mail	$3,326	$5,000	$2,894	$965	$3,859	$4,000
001.310.51300.42500	Printing	$1,809	$2,500	$1,067	$356	$1,422	$2,500
001.310.51300.45000	Insurance **##**	$30,635	$33,659	$21,007	$7,002	$28,009	$30,233
001.310.51300.48000	Advertising Legal & Other	$5,866	$2,000	$160	$500	$660	$2,000
001.310.51300.49000	Bank Charges	$462	$1,000	$264	$88	$352	$1,000
001.310.51300.49100	Contingencies	$7,050	$9,000	$6,949	$2,051	$9,000	$9,000
001.310.51300.51000	Office Supplies	$629	$2,000	$482	$161	$643	$2,000
001.310.51300.54000	Dues, Licenses & Subscriptions	$0	$1,000	$195	$648	$843	$1,000
001.320.53800.12000	Salaries	$133,647	$127,368	$97,384	$31,172	$128,555	$137,745
001.320.53800.12100	Consulting Fees	$0	$1,500	$0	$750	$750	$750
001.320.53800.21000	FICA Taxes	$10,091	$11,807	$7,154	$2,385	$9,539	$10,595
001.320.53800.22000	Pension Expense	$12,107	$12,737	$10,421	$3,474	$13,895	$12,397
001.320.53800.23000	Health Insurance Benefits **#**	$16,175	$16,526	$15,079	$5,026	$20,106	$21,784 **#**
001.320.53800.24000	Workers Comp Insurance	$1,693	$1,871	$2,036	$0	$2,036	$2,133
ADMINISTRATIVE		$303,991	$321,321	$244,887	$71,727	$316,613	$336,602
General System Maintenance							
001.320.53800.46000	Building Maintenance	$57,938	$35,000	$24,363	$8,121	$32,483	$35,000
001.320.53800.46200	Landscaping	$52,467	$40,000	$21,412	$7,137	$28,549	$40,000
001.320.53800.46300	Tree & Shrub Removal	$2,750	$2,500	$0	$2,500	$2,500	$2,500
001.320.53800.49300	Repair and Replacement Equipment	$0	$500	$0	$500	$500	$500
001.320.53800.49200	Reserves	$0	$0	$0	$0	$0	$0
001.320.53800.64002	Consultant Fees	$0	$0	$0	$0	$0	$0
GENERAL SYSTEM MAINTENANCE		$113,155	$78,000	$45,774	$18,258	$64,032	$78,000
TOTAL EXPENDITURES		$417,147	$399,321	$290,661	$89,985	$380,646	$414,602

Dunes

Community Development District **General Fund**

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
EXCESS REVENUES (EXPENDITURES)		($38,842)	$64,944	$173,630	($89,985)	$83,646	$52,903
Non Operating Revenue (Expenses)							
001.300.36100.11000	Interest Income	$4,434	$3,482	$2,717	$2,000	$4,717	$3,506
001.300.36900.10200	Non Operating Revenue - from Gen Fund Surplus Accoun	$0	($33,426)	$0	$0	$0	($47,409)
001.320.53800.64000	Capital Improvements ***(See Capital Improvements)***	$0	($35,000)	($33,061)	$0	($33,061)	$ (9,000.00)
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
TOTAL NON OPERATING REVENUE (EXPENSES)		$4,434	($64,944)	($30,344)	$2,000	($28,344)	($52,903)
NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)		($34,408)	$0	$143,286	($87,985)	$55,301	($0)
BEGINNING BALANCE		$52,839	$0	$18,431	$0	$18,431	$73,733
ENDING BALANCE		$18,431	$0	$161,717	($87,985)	$73,733	$121,141

	Assessments FY 2027	Assessments FY 2026	Increase/ (Decrease)
Gross Assessments*	$467,505	$464,265	$3,240
Units	3463	3439	24
Gross Per Unit	$135.00	$135.00	$0.00

BUDGET HIGHLIGHTS FY 2027

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.

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Community Development District — **Water and Sewer Fund**

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
OPERATING REVENUES							
041.300.34300.30000	Water Revenue	$1,201,174	$1,432,225	$924,387	$326,649	$1,251,036	$1,477,456
041.300.34300.50000	Sewer Revenue	$1,075,798	$1,194,059	$889,084	$293,469	$1,182,552	$1,263,936
041.300.34300.76000	Irrigation/Effluent	$1,840,057	$2,277,799	$1,625,573	$541,858	$2,167,431	$2,360,053
041.300.34300.10000	Meter Fees	$48,377	$25,000	$30,369	$0	$30,369	$30,000
041.300.34300.10100	Connection Fees - W, S & I	$27,720	$23,000	$32,000	$0	$32,000	$29,000
041.300.36900.10000	CPC Effluent Agreement	$40	$72,000	$0	$72,000	$72,000	$72,000
041.300.34900.10200	Backflow Preventor/Misc.	$3,098	$2,504	$2,227	$742	$2,969	$3,000
041.300.36900.10000	Misc. Income / Penalty	$24,614	$20,000	$18,922	$6,307	$25,230	$25,000
TOTAL REVENUES		$4,220,879	$5,046,588	$3,522,562	$1,241,025	$4,763,587	$5,260,445
OPERATING EXPENSES							
Administrative							
041.310.51300.31100	Engineering	$36,133	$50,000	$0	$25,000	$25,000	$50,000
041.310.51300.31500	Attorney	$280	$10,000	$1,973	$8,027	$10,000	$10,000
041.310.51300.32200	Annual Audit	$7,355	$8,170	$7,790	$0	$7,790	$7,030
041.310.51300.34000	Management Fees	$24,311	$23,755	$17,816	$5,939	$23,755	$26,264
041.310.51300.40000	Travel Expenses	$14,291	$16,000	$9,615	$3,205	$12,821	$16,000
041.310.51300.42000	Postage & Express Mail	$4,175	$4,000	$3,487	$1,162	$4,649	$5,000
041.310.51300.42500	Printing & Mailing Utility Bills	$15,200	$15,000	$11,018	$3,673	$14,690	$15,000
041.310.51300.48000	Advertising Legal & Other	$2,360	$3,000	$2,566	$855	$3,421	$3,000
041.310.51300.49000	Bank Charges	$176	$1,000	$820	$273	$1,093	$1,000
041.310.51300.49100	Contingencies	$8,927	$7,000	$3,690	$1,230	$4,919	$7,000
041.310.51300.51000	Office Supplies and Equipment	$12,393	$13,000	$9,728	$3,243	$12,971	$13,000
041.310.51300.54000	Dues, Licenses & Subscriptions	$12,869	$15,000	$10,774	$3,591	$14,365	$15,000
041.310.51300.54200	Permits Fees WTP & WWTP	$6,600	$8,000	$4,600	$3,400	$8,000	$8,000
041.310.51300.55000	Land Leases & Easement Fees	$14,857	$14,000	$50	$13,950	$14,000	$16,000
041.310.53600.12000	Salaries Including Overtime	$1,168,383	$1,133,760	$854,179	$284,726	$1,138,905	$1,290,328
041.310.53600.12100	Consulting Fees	$0	$1,500	$0	$750	$750	$750
041.310.53600.21000	FICA Taxes 0	$88,191	$104,194	$62,976	$20,992	$83,968	$98,768
041.310.53600.22000	Pension Plan	$92,979	$113,376	$73,022	$24,341	$97,363	$120,630
041.310.53600.23000	Insurance Benefits (Medical)#	$130,862	$147,104	$122,245	$40,748	$162,993	$211,965 #
041.310.53600.24000	Workers Compensation Insurance	$14,931	$16,653	$18,110	$0	$18,110	$20,760
041.310.53600.25000	Unemployment Benefits	$0	$500	$0	$0	$0	$500
041.310.53600.32480	Bad Debt Expense	$0	$500	$107	$0	$107	$500
041.310.53600.41000	Telephone/IT Support	$59,294	$62,000	$41,060	$13,687	$54,747	$62,000
041.310.53600.49001	Payment Processing Service	$18,140	$18,000	$14,915	$4,972	$19,887	$20,000
041.310.53600.44000	Equipment Rentals & Leases	$11,484	$10,000	$6,865	$2,288	$9,153	$12,000
041.310.53600.45000	Insurance	$168,491	$185,125	$115,537	$38,512	$154,049	$166,281
041.310.53600.46100	Repair and Maintenance for Vehicles	$33,323	$20,000	$16,983	$5,661	$22,644	$25,000
041.310.53600.52000	Supplies/Equipment General	$2,053	$4,000	$2,482	$827	$3,309	$4,000
041.310.53600.52055	Uniforms/Supplies/Services	$22,635	$20,000	$16,587	$5,529	$22,116	$25,000
041.310.53600.52100	Fuel for Vehicles	$12,347	$16,000	$9,401	$3,134	$12,534	$24,000
041.310.53600.52000	Tools	$2,142	$4,000	$3,617	$1,206	$4,823	$5,000
041.310.53600.54100	Training & Education	$4,754	$6,000	$3,424	$1,141	$4,565	$6,000
ADMINISTRATIVE		$1,989,932	$2,050,637	$1,445,437	$522,062	$1,967,499	$2,285,776

Dunes

Community Development District — **Water and Sewer Fund**

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
Water System							
041.320.53600.34800	Water Quality Testing	$25,992	$25,000	$18,769	$6,256	$25,025	$30,000
041.320.53600.43000	Electric	$129,904	$149,000	$106,835	$35,612	$142,447	$151,000
041.320.53600.43100	Bulk Water Purchases	$2,655	$20,000	$63	$21	$84	$20,000
041.320.53600.44000	Equipment Rentals & Leases	$0	$500	$0	$0	$0	$500
041.320.53600.46000	Plant Maintenance Repair and Equipment	$246,148	$260,000	$176,286	$58,762	$235,048	$250,000
041.320.53600.46050	Distribution System Maintenance Repair and Equ	$59,615	$50,000	$27,436	$9,145	$36,581	$50,000
041.320.53600.52000	Plant Operating Supplies	$14,445	$23,000	$13,673	$4,558	$18,230	$23,000
041.320.53600.52200	Chlorine & Other Chemicals	$347,054	$385,250	$278,694	$92,898	$371,592	$400,000
041.320.53600.61000	Meters New & Replacement	$34,113	$60,000	$66,977	$22,326	$89,303	$60,000
WATER SYSTEM		$859,925	$972,750	$688,732	$229,577	$918,310	$984,500
Sewer System							
041.330.53600.34800	Water Quality Testing	$16,662	$28,000	$16,152	$5,384	$21,536	$25,000
041.330.53600.34900	Sludge Disposal	$82,179	$190,000	$77,636	$25,879	$103,514	$140,000
041.330.53600.43000	Electric	$77,580	$115,000	$57,573	$19,191	$76,764	$86,000
041.330.53600.44000	Equipment Rentals & Leases	$0	$500	$0	$0	$0	$500
041.330.53600.46000	Plant Maintenance Repair and Equipment	$215,217	$190,000	$164,142	$54,714	$218,856	$210,000
041.330.53600.46050	Collection System Maintenance Repair and Equip	$18,445	$25,000	$27,907	$9,302	$37,209	$25,000
041.330.53600.46075	Lift Station Repair and Maintenance	$45,613	$50,000	$16,036	$5,345	$21,381	$50,000
041.330.53600.52000	Plant Operating Supplies	$4,725	$12,000	$8,810	$2,937	$11,746	$12,000
041.330.53600.52200	Chlorine & Other Chemicals	$53,158	$50,000	$115,985	$38,662	$154,646	$170,000
SEWER SYSTEM		$513,579	$660,500	$484,240	$161,413	$645,653	$718,500
Irrigation System							
041.340.53600.34800	Water Quality Testing	$0	$500	$0	$500	$500	$4,000
041.340.53600.43000	Electric	$66,287	$70,000	$47,272	$15,757	$63,029	$75,000
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	$222,962	$220,000	$129,893	$43,298	$173,191	$225,000
041.340.53600.44000	Equipment Rentals & Leases	$20,229	$35,000	$19,125	$6,375	$25,500	$35,000
041.340.53600.46000	Plant Maintenance Repair and Equipment	$159,334	$140,000	$65,135	$21,712	$86,846	$140,000
041.340.53600.46050	Distribution System Maintenance Repair and Equ	$46,455	$30,000	$21,314	$7,105	$28,419	$30,000
041.340.53600.61000	Meters New & Replacement	$3,471	$50,000	$2,696	$899	$3,595	$50,000
IRRIGATION SYSTEM		$518,739	$545,500	$285,435	$95,645	$381,080	$559,000
TOTAL EXPENSES		$3,882,174	$4,229,387	$2,903,844	$1,008,698	$3,912,542	$4,547,776

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
EXCESS REVENUES (EXPENDITURES)		$338,704	$817,201	$618,718	$232,327	$851,045	$712,668
Non-Operating Revenue (Expenses)							
041.300.36100.10000	Interest Income	$101,901	$60,000	$66,682	$22,227	$88,909	$90,000
041.300.36900.10200	Non Operating Revenue - from W&S Surplus Acc	$398,318	$437,862	$0	$0	$0	($210,668)
041.300.36900.10201	Non Operating Revenue - from Bridge Surplus Ac	$0	$0	$0	$0	$0	$1,820,000
041.310.51300.64000	Capital Improvements **(See Capital Improvemen**	($846,293)	($1,293,063)	($580,100)	($712,963)	($1,293,063)	($2,390,000)
041.300.22300.10000	Connection Fees - (W/S paid to HDOA)	$0	($22,000)	$0	$0	$0	($22,000)
041.300.33700.30000	Grant Income -Hurricane Nicole	$7,175	$0	$27,020	$0	$27,020	$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
NON-OPERATING REVENUES (EXPENSES)		($338,900)	($817,201)	($486,398)	($690,736)	($1,177,133)	($712,668)
NET OPERATING AND NON OPERATING REVENUES (OPERATING AND NON OPERATING EXPENSES)		($195)	$0	$132,320	($458,409)	($326,089)	$0
BEGINNING BALANCE		$3,539,557	$0	$3,539,361	$0	$3,539,361	$3,213,272
ENDING BALANCE		$3,539,361	$0	$3,671,681	($458,409)	$3,213,272	$3,423,941

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Dunes

Community Development District

Bridge Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027	
OPERATING REVENUES								
042.300.34900.10000	Toll Collections	$2,640,634	$2,725,000	$2,029,160	$676,387	$2,705,546	$2,725,000	
042.300.36900.10000	Miscellaneous	$31,348	$35,000	$38,234	$12,745	$50,979	$35,000	
TOTAL REVENUES		$2,671,982	$2,760,000	$2,067,394	$689,131	$2,756,525	$2,760,000	
OPERATING EXPENSES								
Administrative								
042.310.51300.31100	Engineering	$16,628	$5,000	$0	$5,000	$5,000	$5,000	
042.310.51300.31500	Attorney	$0	$5,000	$0	$5,000	$5,000	$5,000	
042.310.51300.32200	Annual Audit	$6,665	$6,235	$5,945	$0	$5,945	$5,365	
042.310.51300.34000	Management Fees	$18,908	$18,129	$13,597	$4,532	$18,129	$20,044	
042.310.51300.49000	Bank Charges	$3,638	$3,000	$5,502	$1,834	$7,335	$8,000	
042.310.51300.49100	Contingencies	$995	$5,000	$1,492	$497	$1,989	$4,000	
ADMINISTRATIVE		$46,834	$42,364	$26,535	$16,863	$43,399	$47,409	
Operating Expenses - Toll Facility								
042.320.54900.12000	Salaries Including Overtime	$774,984	$839,762	$600,843	$200,281	$801,124	$897,190	
042.320.54900.12100	Consulting Fee	$0	$1,500	$0	$750	$750	$750	
042.320.54900.15000	open	$0	$0	$0	$0	$0	$0	
042.320.54900.21000	FICA Taxes	$58,609	$73,597	$44,957	$15,321	$60,278	$68,692	
042.320.54900.22000	Pension Plan	$48,919	$60,394	$39,504	$13,168	$52,673	$57,736	
042.320.54900.23000	Insurance Benefits (Medical) **#**	$79,453	$78,361	$67,990	$22,663	$90,653	$101,451	**#**
042.320.54900.24000	Workers Compensation Insurance	$8,235	$8,871	$9,647	$0	$9,647	$9,936	
042.320.54900.34300	Contractual Support	$118,168	$124,970	$37,394	$12,465	$49,858	$129,719	
042.320.54900.34500	Payroll Processing Fee	$39,537	$40,000	$30,689	$10,230	$40,919	$43,000	
042.320.54900.34600	Credit Card Processing Fee	$87,842	$58,000	$66,561	$22,187	$88,748	$90,000	
042.320.54900.40000	Travel Expenses	$0	$500	$0	$0	$0	$1,000	
042.320.54900.41000	Telephone	$14,191	$15,000	$11,998	$3,999	$15,997	$16,000	
042.320.54900.42500	Printing	$2,998	$6,000	$3,786	$1,262	$5,047	$6,000	
042.320.54900.43000	Utility Services	$25,089	$28,000	$11,868	$3,956	$15,823	$28,000	
042.320.54900.45000	Insurance ##	$153,173	$168,295	$105,033	$35,011	$140,044	$151,165	
042.320.54900.45001	Insurance Claims	$0	$0	$0	$0	$0	$0	
042.320.54900.46000	Repairs & Maintenance	$92,775	$130,000	$68,671	$22,890	$91,561	$130,000	
042.320.54900.46002	Repairs & Maintenance-Parkway	$281,219	$200,000	$204,742	$68,247	$272,989	$240,000	
042.320.54900.46100	DOT mandated Bridge Inspection ***(Required in 2025)***	$30,399	$0	$0	$0	$0	$35,000	
042.320.54900.51000	Office Supplies	$4,739	$6,000	$2,455	$818	$3,274	$6,000	
042.320.54900.52000	Operating Supplies	$19,919	$22,000	$10,124	$3,375	$13,499	$22,000	
OPERATING EXPENSES		$1,840,249	$1,861,250	$1,316,261	$436,624	$1,752,885	$2,033,638	
TOTAL EXPENSES		$1,887,084	$1,903,613	$1,342,796	$453,487	$1,796,284	$2,081,046	

Dunes

Community Development District

Bridge Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
EXCESS REVENUES (EXPENDITURES)		$768,369	$856,387	$724,597	$235,644	$960,241	$678,954
Non Operating Revenue (Expenses)							
042.300.36100.11000	Interest Income	$500,628	$280,000	$231,555	$77,185	$308,740	$270,000
042.300.36900.10200	Non Operating Revenue - from Bridge Surplus Account ##	$467,639	($971,387)	$0	$0	$0	$2,243,046
042.320.54900.64000	Capital Improvements	($1,908,726)	($140,000)	($711,821)	$0	($711,821)	($1,347,000)
042.300.38100.10000	Transfer to General Fund	$0	$0	$0	$0	$0	$0
042.300.38100.10001	Transfer to W/S Fund	$0	$0	$0	$0	$0	($1,820,000)
042.310.51300.64002	Parkway Capital Expenditures	$0	($25,000)	$0	$0	$0	($25,000)
TOTAL NON OPERATING REVENUE (EXPENSES)		($940,459)	($856,387)	($480,266)	$77,185	($403,081)	($678,954)
NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)		($172,090)	($0)	$244,332	$312,829	$557,161	($0)
BEGINNING BALANCE		$9,785,393	$0	$9,613,303	$0	$9,613,303	$10,170,464
ENDING BALANCE		$9,613,303	($0)	$9,857,635	$312,829	$10,170,464	$7,927,417

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.

NOTES:

Dunes

Community Development District **Stormwater Fund**

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027	
REVENUES								
043.300.34300.90000	Stormwater Fees	$469,563	$469,536	$355,902	$118,989	$474,891	$476,556	
043.300.34300.10000	Stormwater Assessment (Outside District)	$2,813	$2,700	$2,938	$0	$2,938	$3,480	
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	
TOTAL REVENUES		$472,376	$472,236	$358,840	$118,989	$477,829	$480,036	
EXPENDITURES								
Administrative								
043.310.51300.31100	Engineering/***Software Services***	$15,343	$25,000	$0	$1,000	$1,000	$25,000	
043.310.51300.31500	Attorney	$1,373	$5,000	$0	$5,000	$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	$5,365	$3,440	$3,280	$0	$3,280	$2,960	
043.310.51300.34000	Management Fees	$5,513	$10,002	$7,502	$2,501	$10,002	$11,059	
043.310.51300.35100	Computer Time	$0	$1,000	$0	$0	$0	$1,000	
043.310.51300.40000	Travel Expenses	$0	$1,000	$363	$121	$485	$1,000	
043.310.51300.42000	Postage & Express Mail	$0	$500	$0	$200	$200	$500	
043.310.51300.42500	Printing	$0	$500	$0	$200	$200	$500	
043.310.51300.45000	Insurance **##**	$30,599	$33,659	$21,042	$7,014	$28,056	$30,233	
043.310.51300.48000	Advertising Legal & Other	$0	$1,000	$0	$0	$0	$1,000	
043.310.51300.49000	Bank Charges	$175	$600	$286	$95	$382	$600	
043.310.51300.49100	Contingencies	$1,774	$5,000	$3,680	$1,227	$4,907	$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	$111,402	$110,996	$81,939	$27,313	$109,253	$119,304	
043.320.53600.12100	Consulting Fees	$0	$1,500	$0	$750	$750	$750	
043.320.53600.21000	FICA Taxes	$8,389	$10,304	$5,973	$2,089	$8,062	$9,184	
043.320.53600.22000	Pension Expense	$11,330	$11,100	$9,885	$3,295	$13,180	$10,737	
043.320.53600.23000	Health Insurance Benefits **#**	$14,113	$14,402	$13,223	$4,408	$17,631	$18,867	**#**
043.320.53600.24000	Workers Comp Insurance	$1,526	$1,630	$1,774	$0	$1,774	$1,848	
ADMINISTRATIVE		$206,902	$239,633	$148,947	$55,213	$204,161	$247,543	

Dunes

Community Development District **Stormwater Fund**

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
Stormwater System Maintenance							
043.320.53600.43000	Electric **(7 Aerators)**	$13,504	$18,000	$11,525	$3,842	$15,366	$18,000
043.320.53600.46200	Landscaping	$0	$5,000	$0	$0	$0	$5,000
043.320.53600.46500	Lake Maintenance	$65,165	$70,000	$21,576	$7,192	$28,768	$70,000
043.320.53600.46700	Storm Drain System Maintenance	$37,317	$60,000	$32,078	$10,693	$42,771	$60,000
043.320.53600.49300	Repair and Replacement Equipment	$8,288	$5,000	$11,112	$3,704	$14,816	$5,000
043.320.53600.49200	Repair and Replacement Floating Aerators	$0	$10,000	$3,587	$1,196	$4,782	$10,000
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	$2,550	$3,000	$1,020	$340	$1,360	$3,000
043.320.53600.49200	Contingency	$6,402	$5,000	$0	$0	$0	$5,000
STORMWATER MAINTENANCE SYSTEM		$133,225	$176,000	$80,898	$26,966	$107,864	$176,000
TOTAL EXPENDITURES		$340,127	$415,633	$229,845	$82,179	$312,024	$423,543
EXCESS REVENUES (EXPENSES)		$132,250	$56,603	$128,995	$36,810	$165,805	$56,493
Non Operating Revenue (Expenses)							
043.300.36100.11000	Interest Income	$22,436	$21,068	$20,859	$6,953	$27,812	$27,164
043.300.36900.10200	Non Operating Revenue - from SW Surplus Account##	$0	($27,671)	$0	$0	$0	($52,917)
043.320.53600.64000	Capital Improvements ***(See Capital Improvements List)***	($12,993)	($50,000)	$0	($50,000)	($50,000)	($30,740)
TOTAL NON OPERATING REVENUE (EXPENSES)		$9,443	($56,603)	$20,859	($43,047)	($22,188)	($56,493)
NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)		$141,693	($0)	$149,854	($6,237)	$143,617	($0)
BEGINNING BALANCE		$620,149	$0	$761,842	$0	$761,842	$905,458
ENDING BALANCE		$761,842	$0	$911,695	($6,237)	$905,458	$958,375

BUDGET HIGHLIGHTS FY 2027

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

NOTES:

DUNES COMMUNITY DEVELOPMENT DISTRICT
EMPLOYEE SCHEDULE FY 2027

Name	Position	FT/PT	Anniv. Date	Adopted Previous FY Current Rate	Date Due	Pay Raise Amt.	New Rate	Eligible For Ins.- I, Ret.- R	Estim. Weekly Hours	Estim. Annual Wage	2026 - 2027 Annual Budget Distribution Utility	General Fund	Bridge	Stormwater
Alvarado, Maribel	W/WW, OM	FTE	4/9/2007	3,999.69	4/26	239.98	4,239.67	I,R	1	110,240	60,632	22,048	22,048	5,512
Myers, Antonio	W/WW	FT	3/19/2025	27.83	1/26	1.67	29.50	I,R	40	61,360	61,360			
Earl Nash	W/WW, PS	FTE	9/20/2021	5,465.95	9/25	327.96	5,793.91	I,R	1	150,644	150,644			
Morales,Tracy	Admin. Assist.	FT	7/6/2016	25.43	7/26	1.53	26.96	I,R	40	56,056	30,831	14,014	5,606	5,606
Ricci, Linda	Admin. Assist.	FT	2/10/2021	22.95	2/26	1.38	24.33	I,R	32	40,456	22,251	10,114	4,046	4,046
Brill, Cory	W/WW, FS	FTE	2/21/2006	5,291.43	5/26	317.49	5,608.92	I,R	1	145,834	87,500	14,583	21,875	21,875
Mendonsa,Justin	W/WW	FT	4/27/2016	37.51	4/25	2.25	39.76	I,R	40	82,680	62,010	8,268		12,402
Huckle, Chris	W/WW	FT	7/14/2000	33.72	7/25	2.02	35.74	I,R	40	74,360	55,770	7,436		11,154
Oakes, Jason	W/WW	FT	9/27/2021	28.10	10/25	1.69	29.79	I,R	40	61,932	61,932			
Stevens, Trevor	W/WW	FT	12/15/2025	25.20	4/25	1.51	26.71	I,R	40	55,536	55,536			
Peugh,Gregory	Dist. Mgr.	FTE	8/21/2017	9,248.44	8/25	554.91	9,803.34	I,R	1	254,887	127,443	25,489	76,466	25,489
Hamilton, Justin	W/WW	FT	6/13/2022	28.20	6/25	1.69	29.89	I,R	40	62,192	55,973	6,219		
Overton, James	Utility Mgr	FTE	6/8/2026	6,269.23	8/25	376.15	6,645.38	I,R	1	172,780	129,585	17,278	8,639	17,278
Scheilding, Robert	W/WW	FT	4/11/2025	41.75	4/26	2.51	44.26	I,R	40	92,040	92,040			
Schellhammer, Donald	Electrician	FT	9/20/2024	44.38	9/26	2.66	47.05	I,R	40	97,864	97,864			
McMillen, Austin	W/WW	FT	11/14/2016	33.08	10/25	1.98	35.06	I,R	40	72,956	54,717	7,296		10,943
New Field Tech A	W/WW	FT		27.00		1.62	27.00	I,R	40	56,160	42,120		14,040	
New Field Tech B	W/WW	FT		27.00		1.62	27.00	I,R	40	56,160	42,120		14,040	
OVERTIME AND SPECIAL PAY FOR BRIDGE AND WATER/WASTEWATER										90,000	50,000	5,000	30,000	5,000
Candeletti, William	Toll Coll.	PT	10/8/2025	16.50	10/26	1.53	18.03		16	14,976			14,976	
Hubbard, Sabena	Toll Coll.	FT	6/24/2024	18.50	10/26	3.90	22.40	I,R	40	46,592			46,592	
Bryant, Susan	Toll Coll.	PT	11/9/2022	18.03	10/26	1.67	19.70		24	24,596			24,596	
Open	Toll Coll.	PT		16.50	10/26	1.00	17.50		8	8,372			8,372	
Strait, Kelly	Toll Coll.	PT	5/5/2026	16.50	10/26	1.00	17.50		8	7,280			7,280	
Borer, Alan	Toll Coll.	PT	2/6/2024	17.50	10/26	0.00	17.50		16	14,560			14,560	
Woods, Jackie	Toll Coll.	FT	3/24/2026	16.50	10/26	3.59	20.09	I,R	40	41,808			41,808	
Forsythe, Frank	Toll Coll.	PT	10/26/2023	18.03	10/26	1.67	19.70		16	16,380			16,380	
Friedberg, Alan	Toll Coll.	PT	11/9/2021	19.13	10/26	1.77	20.90		16	17,368			17,368	
Hagenberg, William	Toll Coll.	PT	1/21/2003	34.54	10/26	3.07	37.61		16	31,304			31,304	
Dewey, Randy	Toll Coll.	PT	3/24/2025	17.50	10/26	1.62	19.12		16	15,912			15,912	
Hylton, Leonardo	Toll Coll.	FT	8/18/2017	25.78	10/26	1.77	27.55	I,R	40	57,304			57,304	
Keith, Dee	Toll Coll.	PT	4/24/2019	25.21	10/26	1.51	26.72		16	22,256			22,256	
Lumbra, Michael	Bridge Mgr.	FTE	11/28/2016	3,484.56	7/26	209.07	3,693.63	I,R	1	96,034			96,034	
Open	Toll Coll.	PT		16.50	10/26	1.00	17.50		8	7,280			7,280	
Zakrzewski, Thomas	Toll Coll.	PT	1/6/2026	16.50	10/26	1.53	18.03		16	14,976			14,976	
Oberle, Raymond	Toll Coll.	PT	11/8/2012	24.96	10/26	2.30	27.26		16	22,672			22,672	
Open	Toll Coll.	PT		16.50	10/26	1.00	17.50		8	7,280			7,280	
Schaefer, Alan	Toll Coll.	FT	2/1/2024	17.50	10/26	3.81	21.31	I,R	40	44,304			44,304	
Gaboriau, Andre	Toll Coll.	FT	7/12/2024	19.63	10/26	2.77	22.40	I,R	40	46,592			46,592	
Zoutman, Ann	Toll Coll.	PT	2/10/2026	16.50	10/26	1.53	18.03		16	14,976			14,976	
Open	Toll Coll.	PT		16.50	10/26	1.00	17.50		8	7,280			7,280	
Urban, Jessica	Asst. Br Mgr	FT	2/13/2023	28.43	10/26	1.71	30.14	I,R	40	62,660			62,660	
Open	Toll Coll.	PT		16.50	10/26	3.20	19.70		8	8,216			8,216	
Wisniewski, Michael	Toll Coll.	FT	6/2/2022	21.95	10/26	1.82	23.77	I,R	40	49,452			49,452	
									513					
FY 2027 Budget assumes all highlighted employees receive an increase at inception of fiscal year.								Total Year		**$2,494,567**	**$1,340,328**	**$137,745**	**$897,190**	**$119,304**

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			121.00

Total hours per week* **513.00**

*Increased by 3 hours/week due to increased traffic on Sunday

Percent of Total		
Retirement Contribution	$201,500	Percent
W/WW Budget	120,630	60%
Bridge Budget	57,736	29%
General Fund	12,397	6%
Stormwater Fund	10,737	5%
Subtotal=	$201,500	100%
Employees Covered by Med. Ins.	23	
W/WW Budget	17	
Bridge Budget	6	
Budgeted weekly hours Bridge	552	

Employee Classification for Worker Compensation Insurance (No Overtime included)

Waterworks Operations	1,069,718		
Clerical office		730,453	
Bridge Operations			604,396
		Total=	**2,404,567**

DCDD FY 2026
CAPITAL IMPROVEMENTS

WATER AND SEWER BUDGET		
	Current FY Capital Improvements:	**Cost**
W-1	RO FEED PUMP CONSTRUCTION/CEI	$ 1,820,000.00
W-2	Well 5 Acidification	$ 150,000.00
W-3	Pump Station Rehabilitation Approximately 1 every year ($240,000 per PS)	$ 240,000.00
W-4	Vehicle Replacements	$ -
W-5	Coupon Study	$ 45,000.00
W-6	Paint Admin/ReclaimPS Building/Cl2 Building	$ 15,000.00
W-7	Caustic Pump Skid Rehab/Scrubber equipment	$ 35,000.00
W-8	Cutrine Injection System/Spare VFD for reclaimed PS	$ 30,000.00
W-9	Well 3 & 4 VFD Addition	$ 55,000.00
	Current FY Capital Improvements Total=	**$ 2,390,000.00**
	Next 5 Years Capital Improvements	
W-A	SEE DETAILED CIP	
	Next 5 Years Capital Improvements Total=	**$ -**

DCDD FY 2026
CAPITAL IMPROVEMENTS

	BRIDGE BUDGET	
	Current FY Capital Improvements:	**Cost**
B-1	Vehicle Replacements	$ 172,000.00
B-2	SunPass System Design, Construction & CEI	$ 1,175,000.00
	Current FY Capital Improvements Total=	**$ 1,347,000.00**
	Next 5 Years Capital Improvements	
B-A	Replace Parkway/Bridge Lights	TBD
B-B	Vehicle/Equipment Replacement next 5 years	$ -
B-C		
	Next 5 Years Capital Improvements Total=	**$ -**

DCDD FY 2026
CAPITAL IMPROVEMENTS

GENERAL FUND BUDGET			
	Current FY Capital Improvements:		**Cost**
G-1	3 Computer replacements	$	9,000.00
	Current FY Capital Improvements Total=	**$**	**9,000.00**
	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 2027
COUNTY TAX YEAR 2025

	PHASE	$
MAINTENANCE ASSESSMENT		***467,505***
TRANSFERS IN		***0***
		0
TOTAL REVENUES		***467,505***
SUBTOTAL ADMIN. EXPENDITURES		***336,602***
SUBTOTAL MAINTENANCE EXPENDITURES		***78,000***
NON OPERATING REVENUE (EXPENSE)		52,903
TOTAL EXPENDITURES		***467,505***

	UNITS	DOLLARS	2026 $/UNIT	2024/25 $/UNIT
ADMINISTRATIVE ASSESSMENT PER UNIT- ALL UNITS-	3463	***$467,505***	**$135.00**	**$110.00**
PHASE I & II MAINTENANCE ASSESSMENT PER UNIT	3124	**$0**	**$0.00**	**$0.00**
PHASE III MAINTENANCE ASSESSMENT PER UNIT	339	$0	**$0.00**	**$0.00**
TOTAL EXPENSES		***$467,505***	**$135.00**	**$110.00**
PHASE 1 TOTAL PER UNIT/LOT/ACRE			**$135.00**	**$110.00**
PHASE 2 TOTAL PER UNIT/LOT/ACRE			**$135.00**	**$110.00**
PHASE 3 TOTAL PER UNIT/LOT/ACRE			**$135.00**	**$110.00**

	ACTUAL $ ASSESSMENT
ADMINISTRATIVE ASSESSMENT PER UNIT ALL PHASES (3437 units x assessment)	**$467,505**
MAINTENANCE ASSESSMENT PER UNIT PHASES 1&2 ONLY (3098 units x assessment)	**$0**
TOTAL ACTUAL ASSESSMENT	**$467,505**

DCDD VEHICLE/EQUIPMENT REPLACEMENT SCHEDULE

Water/Sewer Fund Vehicles

NO.	EQUIPMENT	IN SERVICE DATE	ANTICIPATED REPLACEMENT CYCLE (YEARS)	ORIGINAL COST	COMMENTS	FY27	FY28	FY29	FY30	FY31
1	FORD F-450 UTILITY TRUCK W/AUTOCRANE	2019	10	71,000				71,000		
2	FORD F-450 UTILITY TRUCK W/AUTOCRANE	2024	10	84,000						
3	PICKUP TRUCK - 2024 Ford F-250	2024	10	71,000						
4	PICKUP TRUCK - 2020 CHEVY COLORADO (4X4)	2020	10	31,000					31,000	
5	PICKUP TRUCK - Ford F150 Long bed	2018	10	28,000			28,000			
6	PICKUP TRUCK - Chevy 1500 CREW CAB	2021	10	35,000						
7	GATOR 2	2020	10	9,000						16,000
8	GATOR	09-10	10	11,000			16,000			
9	GENERATOR 1 - Generac* (replaced 24 - run until it dies)	2001	N/A	19,000						
10	60 KW Trailer Generator	2024	20	75,000						
11	PORTABLE PUMP 1 - Godwin	2013	10	36,000						
12	SKIFF MOTOR AND TRAILER - Carolina skiff w/Magic tilt	2009	15+	6,000						25,000
13	VACTOR TRAILER	2005	N/A	18,000						
14	Wach Valve Turner/Vactor	2021	10	80,000						
15	TOTE TRAILER - BIG TEX 5X8 1 AXLE	2021	10	2,000						
16	JETTER TRAILER - AMERICAN PRIDE/HUSTLER 10'	2016	10	25,000				25,000		
17	TRACKHOE TRAILER	2019	10	7,000					7,000	
18	JOHN DEERE BACKHOE/LOADER	07-08	15	48,000			130,000			
19	MINI TRACKHOE	2019	10	64,000					64,000	
20	PORTABLE PUMP 2 - Godwin for Pump Stations	2024	15	56000						
21	DUMPTRUCK	2019	10	78,000					78,000	
	TOTALS=			**854,000**		**-**	**174,000**	**96,000**	**180,000**	**41,000**

Bridge Fund Vehicles

NO.	EQUIPMENT	IN SERVICE DATE	ANTICIPATED REPLACEMENT CYCLE (YEARS)	ORIGINAL COST	COMMENTS	FY27	FY28	FY29	FY30	FY31
B-1	PICKUP TRUCK - 2017 GMC SIERRA	2017	10	26,000	Replace w/Tacoma					
B-2	Vacuum Excavator	2026	10	150,000						
B-3	FORD F-450 UTILITY TRUCK W/AUTOCRANE	2027	10		NEW CREW	125,000				
B-4	TOYOTA TACOMA	2027	10			47,000				
	TOTALS=			**176,000**		**172,000**	**-**	**-**	**-**	**-**

DCDD PUMP STATION REHABILITATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED COST	COMMENTS	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	$ 250,000				$ 250,000		
5	300 Camino Del Sol (Calle Del Sur)	1990	$ -	Need to Raise					
6	Camino Del Rey (Triplex)	1990	$ -						
7	La Costa	1995	$ 240,000		$ 240,000				
8	Madeira	1991		Rehabbed in 2024					
9	Hammock Dunes Sales Center	1993	$ -						
10	34 Island Estates Parkway	1990	$ -	Rehabbed in 2021					
11	84 Island Estates Parkway	1990	$ -	Rehabbed in 2026					
12	128 Island Estates Parkway	1990		Rehabbed in 2024					
13	172 Island Estates Parkway	1990	$ -	Rehabbed in 2025					
14	San Gabriel	1990	$ -						
15	Ocean Way South (Atlantic)	2000	$ -						
16	Ocean Way 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	$ -						
	TOTALS=		**$ 540,000**		**$ 240,000**	**$ -**	**$ 250,000**	**$ 50,000**	**$ -**

DCDD PONY PUMP INSTALLATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED REPLACEMENT FY	ANTICIPATED COST	COMMENTS	FY27	FY28	FY29	FY30
19	Hammock Beach Parkway	1990	2026	$ 150,000					$ 150,000
4	Camino Del Mar		2025	$ 150,000				$ 150,000	
	TOTALS=			**$ 300,000**		**$ -**	**$ -**	**$ 150,000**	**$ 150,000**

COMPLETED INSTALLATIONS

5	300 Camino Del Sol (Calle Del Sur)	2018
6	Camino Del Rey (Triplex)	2019
7	La Costa	2019
10	34 Island Estates Parkway	2021
15	Ocean Way South (Atlantic)	2021
16	Ocean Way North (Cinnamon Beach)	2021
18	Ocean Crest Way (C-5)	2021