

Fiscal Year 2027 Budget



May 8, 2026

**Dunes
Community Development District**

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Dunes

Community Development District

General Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
REVENUES							
001.300.31900.10000	Maintenance Assessments	\$378,305	\$464,265	\$443,626	\$20,639	\$464,265	\$464,265
TOTAL REVENUES		\$378,305	\$464,265	\$443,626	\$20,639	\$464,265	\$464,265
EXPENDITURES							
Administrative							
001.310.51300.11000	Supervisor Fees	\$11,200	\$14,000	\$5,800	\$6,000	\$11,800	\$14,000
001.310.51300.21000	FICA Expense	\$857	\$1,071	\$444	\$459	\$903	\$1,071
001.310.51300.31100	Engineering/ Software Services	\$12,005	\$15,000	\$7,052	\$7,052	\$14,105	\$15,000
001.310.51300.31500	Attorney	\$19,514	\$25,000	\$21,902	\$21,902	\$43,805	\$25,000
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$19,456	\$21,000	\$25,274	\$413	\$25,686	\$21,000
001.310.51300.32200	Annual Audit	\$5,615	\$3,655	\$255	\$3,230	\$3,485	\$3,655
001.310.51300.34000	Management Fees	\$10,805	\$10,627	\$5,313	\$5,313	\$10,627	\$10,627
001.310.51300.35100	Computer Time	\$1,050	\$2,000	\$1,000	\$1,000	\$2,000	\$2,000
001.310.51300.40000	Travel Expenses	\$0	\$1,000	\$447	\$447	\$893	\$1,000
001.310.51300.42000	Postage & Express Mail	\$3,326	\$5,000	\$1,807	\$1,807	\$3,614	\$5,000
001.310.51300.42500	Printing	\$1,809	\$2,500	\$655	\$655	\$1,310	\$2,500
001.310.51300.45000	Insurance ##	\$30,599	\$33,659	\$14,040	\$14,040	\$28,080	\$33,659
001.310.51300.48000	Advertising Legal & Other	\$5,866	\$2,000	\$135	\$135	\$270	\$2,000
001.310.51300.49000	Bank Charges	\$462	\$1,000	\$142	\$142	\$284	\$1,000
001.310.51300.49100	Contingencies	\$7,050	\$9,000	\$4,591	\$4,591	\$9,182	\$9,000
001.310.51300.51000	Office Supplies	\$629	\$2,000	\$403	\$403	\$806	\$2,000
001.310.51300.54000	Dues, Licenses & Subscriptions	\$0	\$1,000	\$195	\$195	\$390	\$1,000
001.320.53800.12000	Salaries	\$133,647	\$127,368	\$62,869	\$62,869	\$125,739	\$127,368
001.320.53800.12100	Consulting Fees	\$0	\$1,500	\$0	\$1,500	\$1,500	\$1,500
001.320.53800.21000	FICA Taxes	\$10,091	\$11,807	\$4,527	\$4,527	\$9,055	\$11,807
001.320.53800.22000	Pension Expense	\$12,107	\$12,737	\$5,796	\$5,796	\$11,592	\$12,737
001.320.53800.23000	Health Insurance Benefits #	\$16,175	\$16,526	\$9,929	\$9,929	\$19,857	\$16,526 #
001.320.53800.24000	Workers Comp Insurance	\$1,693	\$1,871	\$1,503	\$1,503	\$3,007	\$1,871
ADMINISTRATIVE		\$303,956	\$321,321	\$174,079	\$153,909	\$327,988	\$321,321

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Community Development District

General Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
General System Maintenance							
001.320.53800.46000	Building Maintenance	\$57,938	\$35,000	\$16,358	\$16,358	\$32,716	\$35,000
001.320.53800.46200	Landscaping	\$52,467	\$40,000	\$10,878	\$10,878	\$21,756	\$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	\$27,236	\$30,236	\$57,473	\$78,000
TOTAL EXPENDITURES		\$417,111	\$399,321	\$201,316	\$184,145	\$385,461	\$399,321
EXCESS REVENUES (EXPENDITURES)		(\$38,806)	\$64,944	\$242,310	(\$163,506)	\$78,804	\$64,944
Non Operating Revenue (Expenditures)							
001.300.36100.11000	Interest Income	\$4,434	\$3,482	\$1,463	\$3,000	\$4,463	\$3,482
001.300.36900.10200	Non Operating Revenue - from Gen Fund Surplus Accour	\$0	(\$33,426)	\$0	(\$18,467)	(\$18,467)	(\$33,426)
001.320.53800.64000	Capital Improvements (<i>See Capital Improvements</i>)	\$0	(\$35,000)	(\$30,305)	\$0	(\$30,305)	(\$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
TOTAL NON OPERATING REVENUE (EXPENSES)		\$4,434	(\$64,944)	(\$28,842)	(\$15,467)	(\$44,309)	(\$64,944)
NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)		(\$34,372)	\$0	\$213,468	(\$178,972)	\$34,496	\$0

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.
4. ### Represents amount of prior year funds required to balance budget.

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Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals	Adopted	Actual	Projected	Total	Proposed
		thru 9/30/2025	Budget FY 2026	Thru 3/31/2026	Next 6 Months	Projected 9/30/2026	Budget FY 2027
OPERATING REVENUES							
041.300.34300.30000	Water Revenue	\$1,201,174	\$1,432,225	\$636,999	\$653,298	\$1,290,297	\$1,432,225
041.300.34300.50000	Sewer Revenue	\$1,075,798	\$1,194,059	\$570,851	\$586,937	\$1,157,789	\$1,194,059
041.300.34300.76000	Irrigation/Effluent	\$1,840,057	\$2,277,799	\$1,034,330	\$1,030,331	\$2,064,661	\$2,277,799
041.300.34300.10000	Meter Fees	\$48,377	\$25,000	\$21,573	\$3,427	\$25,000	\$25,000
041.300.34300.10100	Connection Fees - W, S & I	\$27,720	\$23,000	\$19,500	\$3,500	\$23,000	\$23,000
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	\$1,572	\$1,572	\$3,144	\$2,504
041.300.33700.30000	Grant Income	\$0	\$0	\$26,395	\$0	\$26,395	\$0
041.300.36900.10000	Misc. Income / Penalty	\$24,614	\$20,000	\$12,906	\$12,906	\$25,813	\$20,000
TOTAL REVENUES		\$4,220,879	\$5,046,588	\$2,324,126	\$2,363,972	\$4,688,098	\$5,046,588
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	\$1,288	\$8,712	\$10,000	\$10,000
041.310.51300.32200	Annual Audit	\$7,355	\$8,170	\$570	\$7,220	\$7,790	\$8,170
041.310.51300.34000	Management Fees	\$24,311	\$23,755	\$11,877	\$11,877	\$23,755	\$23,755
041.310.51300.40000	Travel Expenses	\$14,291	\$16,000	\$5,163	\$5,163	\$10,327	\$16,000
041.310.51300.42000	Postage & Express Mail	\$4,175	\$4,000	\$2,060	\$2,060	\$4,121	\$4,000
041.310.51300.42500	Printing & Mailing Utility Bills	\$15,200	\$15,000	\$6,852	\$6,852	\$13,704	\$15,000
041.310.51300.48000	Advertising Legal & Other	\$2,360	\$3,000	\$2,566	\$2,566	\$5,132	\$3,000
041.310.51300.49000	Bank Charges	\$176	\$1,000	\$477	\$477	\$954	\$1,000
041.310.51300.49100	Contingencies	\$8,927	\$7,000	\$2,279	\$2,279	\$4,557	\$7,000
041.310.51300.51000	Office Supplies and Equipment	\$12,393	\$13,000	\$4,563	\$4,563	\$9,125	\$13,000
041.310.51300.54000	Dues, Licenses & Subscriptions	\$12,869	\$15,000	\$7,737	\$7,737	\$15,475	\$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	\$0	\$14,000	\$14,000	\$14,000
041.310.53600.12000	Salaries Including Overtime	\$1,168,383	\$1,133,760	\$528,526	\$528,526	\$1,057,052	\$1,133,760
041.310.53600.12100	Consulting Fees	\$0	\$1,500	\$0	\$0	\$0	\$1,500
041.310.53600.21000	FICA Taxes	\$88,191	\$104,194	\$38,396	\$38,396	\$76,792	\$104,194
041.310.53600.22000	Pension Plan	\$92,979	\$113,376	\$44,317	\$44,317	\$88,633	\$113,376
041.310.53600.23000	Insurance Benefits (Medical)#	\$130,862	\$147,104	\$78,634	\$78,634	\$157,269	\$147,104 #
041.310.53600.24000	Workers Compensation Insurance	\$14,931	\$16,653	\$13,373	\$13,373	\$26,746	\$16,653
041.310.53600.25000	Unemployment Benefits	\$0	\$500	\$0	\$0	\$0	\$500
041.310.53600.32480	Bad Debt Expense	\$0	\$500	\$0	\$0	\$0	\$500
041.310.53600.41000	Telephone/IT Support	\$59,294	\$62,000	\$27,511	\$27,511	\$55,022	\$62,000
041.310.53600.49001	Payment Processing Service	\$18,140	\$18,000	\$9,969	\$9,969	\$19,937	\$18,000
041.310.53600.44000	Equipment Rentals & Leases	\$11,484	\$10,000	\$4,311	\$4,311	\$8,623	\$10,000
041.310.53600.45000	Insurance ##	\$168,295	\$185,125	\$77,220	\$77,220	\$154,439	\$185,125
041.310.53600.46100	Repair and Maintenance for Vehicles	\$33,323	\$20,000	\$4,838	\$4,838	\$9,677	\$20,000
041.310.53600.52000	Supplies/Equipment General	\$2,053	\$4,000	\$1,945	\$1,945	\$3,889	\$4,000
041.310.53600.52055	Uniforms/Supplies/Services	\$22,635	\$20,000	\$15,844	\$0	\$15,844	\$20,000
041.310.53600.52100	Fuel for Vehicles	\$12,347	\$16,000	\$5,133	\$5,133	\$10,266	\$16,000
041.310.53600.52000	Tools	\$2,142	\$4,000	\$1,766	\$1,766	\$3,532	\$4,000
041.310.53600.54100	Training & Education	\$4,754	\$6,000	\$962	\$3,500	\$4,462	\$6,000
ADMINISTRATIVE		\$1,989,736	\$2,050,637	\$902,777	\$941,346	\$1,844,123	\$2,050,637

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
Water System							
041.320.53600.34800	Water Quality Testing	\$25,992	\$25,000	\$15,977	\$15,977	\$31,954	\$25,000
041.320.53600.43000	Electric	\$129,904	\$149,000	\$69,478	\$69,478	\$138,955	\$149,000
041.320.53600.43100	Bulk Water Purchases	\$2,655	\$20,000	\$42	\$42	\$84	\$20,000
041.320.53600.44000	Equipment Rentals & Leases	\$0	\$500	\$0	\$500	\$500	\$500
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$246,148	\$260,000	\$107,197	\$107,197	\$214,393	\$260,000
041.320.53600.46050	Distribution System Maintenance Repair and Equ	\$59,615	\$50,000	\$13,878	\$13,878	\$27,756	\$50,000
041.320.53600.52000	Plant Operating Supplies	\$14,445	\$23,000	\$10,651	\$10,651	\$21,301	\$23,000
041.320.53600.52200	Chlorine & Other Chemicals	\$347,054	\$385,250	\$194,246	\$194,246	\$388,491	\$385,250
041.320.53600.61000	Meters New & Replacement	\$34,113	\$60,000	\$43,879	\$43,879	\$87,758	\$60,000
WATER SYSTEM		\$859,925	\$972,750	\$455,346	\$455,846	\$911,193	\$972,750
Sewer System							
041.330.53600.34800	Water Quality Testing	\$16,662	\$28,000	\$9,640	\$9,640	\$19,280	\$28,000
041.330.53600.34900	Sludge Disposal	\$82,179	\$190,000	\$58,584	\$58,584	\$117,167	\$190,000
041.330.53600.43000	Electric	\$77,580	\$115,000	\$38,259	\$38,259	\$76,517	\$115,000
041.330.53600.44000	Equipment Rentals & Leases	\$0	\$500	\$0	\$500	\$500	\$500
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$215,217	\$190,000	\$111,954	\$111,954	\$223,908	\$190,000
041.330.53600.46050	Collection System Maintenance Repair and Equip	\$18,445	\$25,000	\$19,788	\$19,788	\$39,577	\$25,000
041.330.53600.46075	Lift Station Repair and Maintenance	\$45,613	\$50,000	\$16,036	\$16,036	\$32,072	\$50,000
041.330.53600.52000	Plant Operating Supplies	\$4,725	\$12,000	\$6,815	\$6,815	\$13,630	\$12,000
041.330.53600.52200	Chlorine & Other Chemicals	\$53,158	\$50,000	\$56,509	\$56,509	\$113,018	\$50,000
SEWER SYSTEM		\$513,579	\$660,500	\$317,585	\$318,085	\$635,670	\$660,500
Irrigation System							
041.340.53600.34800	Water Quality Testing	\$0	\$500	\$0	\$500	\$500	\$500
041.340.53600.43000	Electric	\$66,287	\$70,000	\$31,056	\$31,056	\$62,111	\$70,000
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$222,962	\$220,000	\$66,394	\$66,394	\$132,787	\$220,000
041.340.53600.44000	Equipment Rentals & Leases	\$20,229	\$35,000	\$10,187	\$10,187	\$20,375	\$35,000
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$159,334	\$140,000	\$33,508	\$33,508	\$67,017	\$140,000
041.340.53600.46050	Distribution System Maintenance Repair and Equ	\$46,455	\$30,000	\$15,395	\$15,395	\$30,791	\$30,000
041.340.53600.61000	Meters New & Replacement	\$3,471	\$50,000	\$2,696	\$2,696	\$5,393	\$50,000
IRRIGATION SYSTEM		\$518,739	\$545,500	\$159,237	\$159,737	\$318,973	\$545,500
TOTAL EXPENSES		\$3,881,979	\$4,229,387	\$1,834,944	\$1,875,014	\$3,709,958	\$4,229,387

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
EXCESS REVENUES (EXPENDITURES)		\$338,900	\$817,201	\$489,182	\$488,958	\$978,140	\$817,201
Non-Operating Revenue (Expenses)							
041.300.36100.10000	Interest Income	\$101,901	\$60,000	\$44,443	\$44,443	\$88,886	\$60,000
041.300.36900.10200	Non Operating Revenue - from W&S Surplus Acc	\$398,318	\$437,862	\$0	\$226,037	\$226,037	\$437,862
041.310.51300.64000	Capital Improvements (See Capital Improvemen	(\$846,293)	(\$1,293,063)	(\$489,849)	(\$803,214)	(\$1,293,063)	(\$1,293,063)
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	\$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
NON-OPERATING REVENUES (EXPENSES)		(\$338,900)	(\$817,201)	(\$445,406)	(\$532,734)	(\$978,140)	(\$817,201)
NET OPERATING AND NON OPERATING REVENUES (OPERATING AND NON OPERATING EXPENSES)		\$0	\$0	\$43,776	(\$43,776)	\$0	\$0

NOTES:

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Community Development District

Bridge Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2026
OPERATING REVENUES							
042.300.34900.10000	Toll Collections	\$2,694,406	\$2,725,000	\$1,302,897	\$1,400,683	\$2,703,580	\$2,725,000
042.300.36900.10000	Miscellaneous	\$31,348	\$35,000	\$37,895	\$37,895	\$75,790	\$35,000
TOTAL REVENUES		\$2,725,754	\$2,760,000	\$1,340,792	\$1,438,578	\$2,779,370	\$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	\$435	\$5,510	\$5,945	\$6,235
042.310.51300.34000	Management Fees	\$18,908	\$18,129	\$9,065	\$9,065	\$18,129	\$18,129
042.310.51300.49000	Bank Charges	\$3,638	\$3,000	\$3,426	\$3,426	\$6,851	\$3,000
042.310.51300.49100	Contingencies	\$995	\$5,000	\$1,159	\$1,159	\$2,319	\$5,000
ADMINISTRATIVE		\$46,834	\$42,364	\$14,085	\$29,160	\$43,244	\$42,364
Operating Expenses - Toll Facility							
042.320.54900.12000	Salaries Including Overtime	\$774,984	\$839,762	\$388,431	\$388,431	\$776,862	\$839,762
042.320.54900.12100	Consulting Fee	\$0	\$1,500	\$0	\$0	\$0	\$1,500
042.320.54900.15000	open	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.21000	FICA Taxes	\$58,609	\$73,597	\$28,747	\$28,747	\$57,494	\$73,597
042.320.54900.22000	Pension Plan	\$48,919	\$60,394	\$24,766	\$24,766	\$49,531	\$60,394
042.320.54900.23000	Insurance Benefits (Medical) #	\$79,453	\$78,361	\$43,863	\$43,863	\$87,726	\$78,361 #
042.320.54900.24000	Workers Compensation Insurance	\$8,235	\$8,871	\$7,124	\$7,124	\$14,247	\$8,871
042.320.54900.34300	Contractual Support	\$118,168	\$124,970	\$25,009	\$25,009	\$50,019	\$124,970
042.320.54900.34500	Payroll Processing Fee	\$39,537	\$40,000	\$20,597	\$20,597	\$41,195	\$40,000
042.320.54900.34600	Credit Card Processing Fee	\$87,842	\$58,000	\$42,626	\$42,626	\$85,252	\$58,000
042.320.54900.40000	Travel Expenses	\$0	\$500	\$0	\$0	\$0	\$500
042.320.54900.41000	Telephone	\$14,191	\$15,000	\$7,918	\$7,918	\$15,836	\$15,000
042.320.54900.42500	Printing	\$2,998	\$6,000	\$3,786	\$3,786	\$7,571	\$6,000
042.320.54900.43000	Utility Services	\$25,089	\$28,000	\$8,861	\$8,861	\$17,722	\$28,000
042.320.54900.45000	Insurance ##	\$152,996	\$168,295	\$70,200	\$70,200	\$140,400	\$168,295
042.320.54900.45001	Insurance Claims	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.46000	Repairs & Maintenance	\$92,775	\$130,000	\$52,355	\$52,355	\$104,710	\$130,000
042.320.54900.46002	Repairs & Maintenance-Parkway	\$281,219	\$200,000	\$131,657	\$131,657	\$263,315	\$200,000
042.320.54900.46100	DOT mandated Bridge Inspection (<i>Required in 2025</i>)	\$30,399	\$0	\$0	\$0	\$0	\$0
042.320.54900.51000	Office Supplies	\$4,739	\$6,000	\$78	\$78	\$155	\$6,000
042.320.54900.52000	Operating Supplies	\$19,919	\$22,000	\$8,227	\$8,227	\$16,454	\$22,000
OPERATING EXPENSES		\$1,840,072	\$1,861,250	\$864,245	\$864,245	\$1,728,490	\$1,861,250
TOTAL EXPENSES		\$1,886,906	\$1,903,613	\$878,329	\$893,404	\$1,771,734	\$1,903,613

Dunes
Community Development District

Bridge Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2026
EXCESS REVENUES (EXPENDITURES)		\$822,141	\$856,387	\$462,463	\$545,173	\$1,007,636	\$856,387
<i>Non Operating Revenue (Expenses)</i>							
042.300.36100.11000	Interest Income	\$475,596	\$280,000	\$125,201	\$125,201	\$250,402	\$280,000
042.300.36900.10200	Non Operating Revenue - from Bridge Surplus Account ##	\$467,639	(\$971,387)	\$0	(\$402,867)	(\$402,867)	(\$971,387)
042.320.54900.64000	Capital Improvements	(\$1,765,375)	(\$140,000)	(\$855,172)	\$0	(\$855,172)	(\$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)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$822,140)	(\$856,387)	(\$729,971)	(\$277,665)	(\$1,007,636)	(\$856,387)
NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)		\$0	(\$0)	(\$267,508)	\$267,508	\$0	\$0

BUDGET HIGHLIGHTS FY 2027

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 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
REVENUES							
043.300.34300.90000	Stormwater Fees	\$469,563	\$469,536	\$236,893	\$117,714	\$354,607	\$469,536
043.300.34300.10000	Stormwater Assessment (Outside District)	\$2,813	\$2,700	\$0	\$2,700	\$2,700	\$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
TOTAL REVENUES		\$472,376	\$472,236	\$236,893	\$120,414	\$357,307	\$472,236
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	\$240	\$3,040	\$3,280	\$3,440
043.310.51300.34000	Management Fees	\$5,513	\$10,002	\$5,001	\$5,001	\$10,002	\$10,002
043.310.51300.35100	Computer Time	\$0	\$1,000	\$0	\$0	\$0	\$1,000
043.310.51300.40000	Travel Expenses	\$0	\$1,000	\$363	\$363	\$727	\$1,000
043.310.51300.42000	Postage & Express Mail	\$0	\$500	\$0	\$0	\$0	\$500
043.310.51300.42500	Printing	\$0	\$500	\$0	\$0	\$0	\$500
043.310.51300.45000	Insurance ##	\$30,599	\$33,659	\$14,004	\$14,004	\$28,009	\$33,659
043.310.51300.48000	Advertising Legal & Other	\$0	\$1,000	\$0	\$0	\$0	\$1,000
043.310.51300.49000	Bank Charges	\$175	\$600	\$155	\$155	\$310	\$600
043.310.51300.49100	Contingencies	\$1,774	\$5,000	\$0	\$0	\$0	\$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	\$51,870	\$51,870	\$103,740	\$110,996
043.320.53600.12100	Consulting Fees	\$0	\$1,500	\$0	\$0	\$0	\$1,500
043.320.53600.21000	FICA Taxes	\$8,389	\$10,304	\$3,686	\$3,686	\$7,371	\$10,304
043.320.53600.22000	Pension Expense	\$11,330	\$11,100	\$5,433	\$5,433	\$10,865	\$11,100
043.320.53600.23000	Health Insurance Benefits #	\$14,113	\$14,402	\$8,718	\$8,718	\$17,435	\$14,402 #
043.320.53600.24000	Workers Comp Insurance	\$1,526	\$1,630	\$1,310	\$1,310	\$2,620	\$1,630
ADMINISTRATIVE		\$206,902	\$239,633	\$90,780	\$99,580	\$190,360	\$239,633

Dunes

Community Development District

Stormwater Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
Stormwater System Maintenance							
043.320.53600.43000	Electric (7 Aerators)	\$13,504	\$18,000	\$7,207	\$7,207	\$14,413	\$18,000
043.320.53600.46200	Landscaping	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000
043.320.53600.46500	Lake Maintenance	\$65,165	\$70,000	\$21,576	\$21,576	\$43,152	\$70,000
043.320.53600.46700	Storm Drain System Maintenance	\$37,317	\$60,000	\$7,850	\$52,150	\$60,000	\$60,000
043.320.53600.49300	Repair and Replacement Equipment	\$8,288	\$5,000	\$756	\$2,500	\$3,256	\$5,000
043.320.53600.49200	Repair and Replacement Floating Aerators	\$0	\$10,000	\$0	\$2,500	\$2,500	\$10,000
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$2,550	\$3,000	\$0	\$3,000	\$3,000	\$3,000
043.320.53600.49200	Contingency	\$6,402	\$5,000	\$3,587	\$3,587	\$7,173	\$5,000
STORMWATER MAINTENANCE SYSTEM		\$133,225	\$176,000	\$40,976	\$97,519	\$138,495	\$176,000
TOTAL EXPENDITURES		\$340,127	\$415,633	\$131,755	\$197,099	\$328,854	\$415,633
EXCESS REVENUES (EXPENSES)		\$132,250	\$56,603	\$105,138	(\$76,685)	\$28,453	\$56,603
Non Operating Revenue (Expenses)							
043.300.36100.11000	Interest Income	\$22,436	\$21,068	\$13,486	\$13,486	\$26,972	\$21,068
043.300.36900.10200	Non Operating Revenue - from SW Surplus Account##	\$0	(\$27,671)	\$0	\$0	(\$5,424)	(\$27,671)
043.320.53600.64000	Capital Improvements (See Capital Improvements List)	(\$12,993)	(\$50,000)	\$0	(\$50,000)	(\$50,000)	(\$50,000)
TOTAL NON OPERATING REVENUE (EXPENSES)		\$9,443	(\$56,603)	\$13,486	(\$36,514)	(\$28,452)	(\$56,603)
NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)		\$141,693	(\$0)	\$118,623	(\$113,199)	\$0	(\$0)

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**

2026 - 2027

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	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	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	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	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	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	WWW	FT	9/27/2021	26.50	10/25	1.59	28.09	I,R	40	58,448	58,448			
Ridnour, Jordan	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	WWW	FT	6/13/2022	23.89	6/25	1.43	25.32	I,R	40	52,676	47,408	5,268		
David Ponzit	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
Scheiding, Robert	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	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	

FY 2027 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

510
Total Year \$2,211,886 \$1,133,760 \$127,368 \$839,762 \$110,996

Percent of Total		
Retirement Contribution	\$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.	23	
WWW Budget	17	
Bridge Budget	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 2027
CAPITAL IMPROVEMENTS**

WATER AND SEWER BUDGET		
		Cost
Current FY Capital Improvements:		
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		
Current FY Capital Improvements Total=		\$ 1,293,062.50
Next 5 Years Capital Improvements		
W-A SEE DETAILED CIP		
Next 5 Years Capital Improvements Total=		\$ -

**DCDD FY 2027
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 2027
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 2027
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
<hr/>		
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 2026

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

	UNITS	DOLLARS	2026	2024/25
			\$/UNIT	\$/UNIT
ADMINISTRATIVE ASSESSMENT PER UNIT- ALL UNITS-	3439	\$464,265	\$135.00	\$110.00
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		\$464,265	\$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)	\$464,265
MAINTENANCE ASSESSMENT PER UNIT PHASES 1&2 ONLY (3098 units x assessment)	\$0
TOTAL ACTUAL ASSESSMENT	\$464,265

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							
TOTALS=				669,000		-	145,000	16,000	28,000	220,000	72,000

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					
TOTALS=				166,000		140,000	40,000	-	-	-	-

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										
TOTALS=			\$ 1,100,000		\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 50,000	\$ -

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	
TOTALS=				\$ 300,000		\$ -	\$ 150,000	\$ 150,000