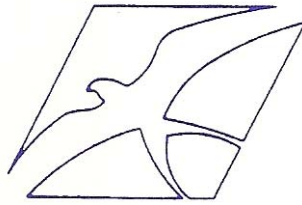




***FINAL BUDGET  
FOR FISCAL YEAR ENDED  
SEPTEMBER 30, 2015***





**ST. LUCIE WEST  
SERVICES DISTRICT**

August 25, 2014

Honorable Harvey Cutler, Chairman and  
Members of the Board of Supervisors  
St. Lucie West Services District  
450 SW Utility Drive  
Port St. Lucie, FL 34986

**RE: St. Lucie West Service District FY 2014-2015 Proposed Annual Budget and FY  
2015-2019 Capital Improvement Plan**

Dear Honorable Chairman and Supervisors:

I am pleased to present the annual budget for FY 2014-2015 and the FY 2015-2019 Capital Improvement Plan.

The attached budget addresses the operations and maintenance, debt service and capital improvement requirements for both the Utility operations, General, Capital Project and Debt Service Funds of the District.

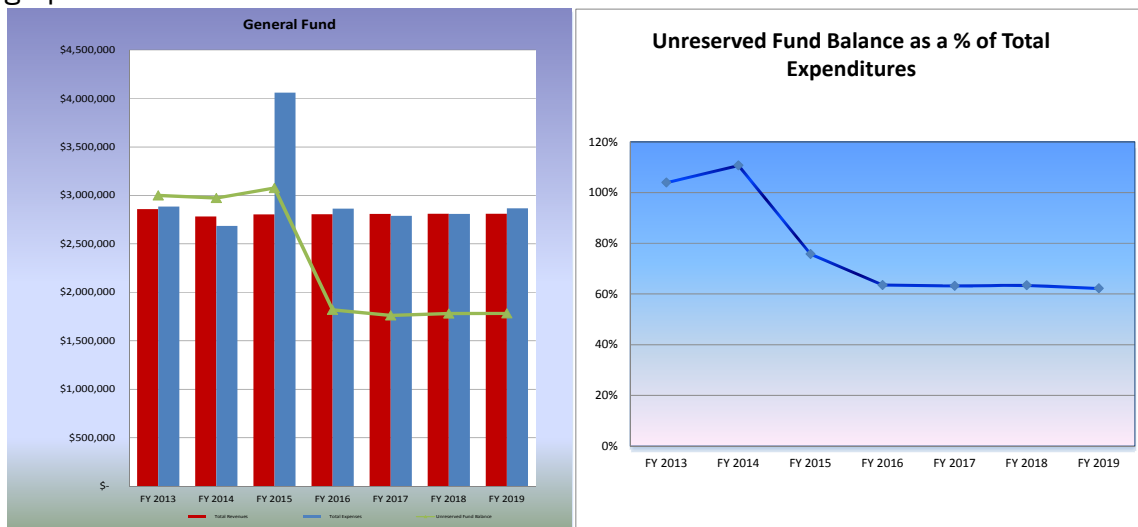
Many improvements were accomplished or encumbered in Fiscal Year 2013-2014 and some of the major projects that were completed in FY 2014 were:

- ❖ New Chemical Storage Building for the General Fund.
- ❖ Several lift stations were rehabilitated with fencing, driveways and projected to replace two lift station electrical panels in FY 2014. The lift station restoration project effort will be continued throughout the next several years to ensure that all lift stations are upgraded.
- ❖ The Storm Water Improvement Projects have continued and planning for expanding the storage in Basin 2C once all the City permits have been obtained.
- ❖ The Water Reverse Osmosis Treatment Plant Expansion Project was completed by Wharton-Smith and operating as designed in FY2014.
- ❖ The Wastewater Treatment Plant Expansion was awarded to Wharton-Smith and under construction, planned completion May 2015.
- ❖ The High-service pump and Hydro-Tank Project was awarded in FY2014.

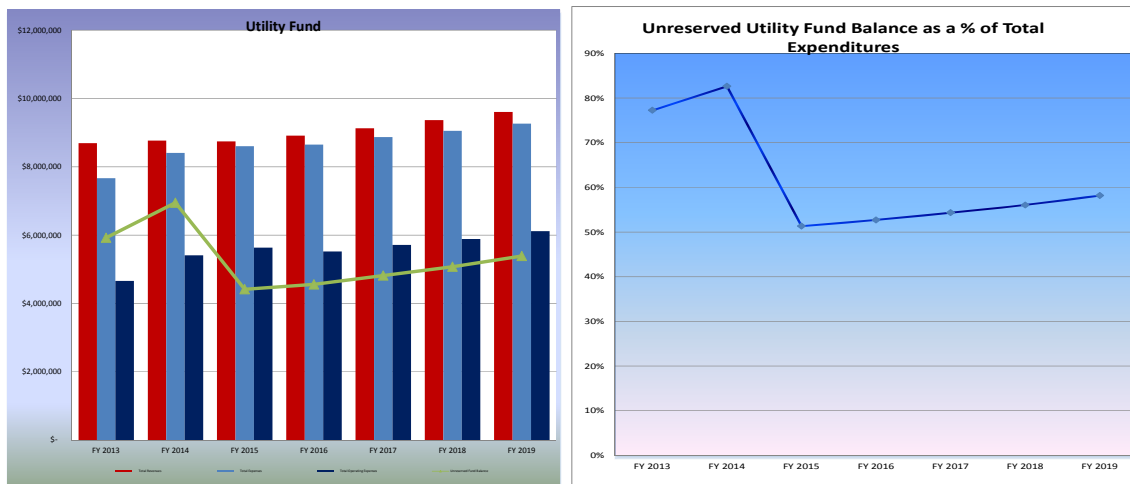
Fiscal Year 2014-2015 reflects positive account activity trends and the recent Refunding of Bonds have placed the District in a better financial position. The refinancing of bonds over the past three years has saved the District over \$24,000,000 in debt service while not extending the terms. The District has not raised the Utility Rates since 2009-10FY due to efficient budgeting and innovative cost saving measures, the proposed budget reflects no increase for the 2015FY.

The budget for FY 2014-2015 continues with the five year forecasting of the District's financial needs. Looking out over five years, rather than just the upcoming budget year, shows the impact of the immediate operating budget and the effect on the District's future fiscal health. Immediate decisions, such as whether to spend from our fund balance to pay for a project, can now be aided by a longer-term perspective.

Trends in the General Fund revenues, expenditures and reserves are depicted in the left graph, while Unreserved Fund Balance, as a percentage, is depicted in the right graph.



Trends in the Utility Fund revenues, expenditures and reserves are depicted in the left graph, while Unreserved Fund Balance, as a percentage, is depicted in the right graph.



The District has a five year Utility and General Fund Capital Improvement Plan (CIP). By planning for capital needs over a five-year period the District will be able to see what the upcoming needs are, and what resources will be available to meet those needs. The Capital Improvement Plan (CIP) is broken down into four categories; the General Fund Renewal and Replacement Fund, Utility Renewal and Replacement Fund, Water Connection Fee Fund, and Wastewater Connection Fee Fund during the five-year period. You will find a brief description, cost breakdown and source of funding for each of the projects identified in the FY 2015-2019 CIP Plan. The CIP worksheets contain projects that have been identified by the District office and Utility plant management teams. A significant number of these projects and related dollars have been identified as Utility Renewal & Replacement projects (approximately \$1,100,575). According to the Bond indenture, 5% of the previous year's revenues are required to be transferred to the R&R fund from the Revenue (operating) Fund to be spent for this purpose. Ultimately the additional requested funds come out of the Utilities Revenue Fund. The Utility Renewal and Replacement Fund reflect a fund balance over \$160,000 for FY 2015. The General Fund Renewal and Replacement Fund reflects \$1,737,211 in stormwater improvement projects with a fund balance over \$140,000.

We are currently in the process of completing a Revenue Sufficiency Analysis. This study is very important to aid in the adoption of rate increases in the upcoming years. In order to be able to continue with the CIP effort, the District's Utility system may need to provide additional revenues to fund future projects.

I believe the Department Heads and Staff have tried to address the concerns of the Board and have been diligent in keeping expenditures down while providing quality service to the residents throughout the year. I would like to thank the Staff for all their hard work in addressing these major issues.

We respectfully submit the FY 2014-2015 budget for your review and consideration.

Sincerely,

*Dennis M. Pickle*

Dennis M. Pickle  
District Manager

# ST. LUCIE WEST SERVICES DISTRICT

## FY 2014/2015 BUDGET

### TABLE OF CONTENTS

#### General Fund

General Fund Budget Overview.....	1
General Fund Revenues & Expenditures.....	3
General Fund Budget Summary.....	5
General Fund Five-Year Operating Forecast.....	6
General Fund Renewal & Replacement Summary.....	11
General Fund Budget Account Descriptions and Assumptions.....	12

#### Water & Sewer Fund

Water & Sewer Fund Budget Overview.....	26
Water & Sewer Fund Revenues & Expenditures.....	28
Water & Sewer Fund Budget Summary.....	30
Water & Sewer Fund Five-Year Operating Forecast.....	31
Water & Sewer Fund Account Descriptions and Assumptions.....	36
Water & Sewer Fund Capital Funding Revenue & Expenditures.....	49
Water & Sewer Fund Renewal & Replacement Fund.....	50
Water & Sewer Fund Water Connection Fee Fund.....	51
Water & Sewer Fund Wastewater Connection Fee Fund.....	52

#### Other Funds

Debt Service Fund – Water Management Benefit Series 2013 Five-Year Operating Forecast.....	53
Debt Service Fund – Cascades Series 2010 Five-Year Operating Forecast.....	54
Water Management Benefit Capital Projects Five-Year Operating Forecast.....	55

# ST. LUCIE WEST SERVICES DISTRICT

## GENERAL FUND BUDGET OVERVIEW

### **Budget Discussion**

The budget is an annual process that involves the Board of Supervisors, the District Manager and staff, operations and billing personnel, engineers and others. This process must first consider anticipated revenues we will receive from operations so as to determine the resources available to be budgeted. First claim on the resources will be the essential costs necessary for the proper operation and maintenance of the general fund operations. Any remaining funds may then be utilized for the capital improvement program and remaining needs.

In the Governmental Funds, separate accounting funds are set up for the bonded debt service and proceeds from bond issues. There are three such funds at St. Lucie West Services District. These three funds are shown on the last three pages of this budget. Separate assessments on the District property owners are assigned exclusively for the Water Management Benefit Series 2013 and the Cascades Series 2010 Debt Service Funds. The proceeds of these assessments can be used for no other purpose than the debt service of these two bond issues. The District recently refunded the Water Management Benefit Series 2010 bond at a savings of \$24.00 per ERU per year through 2025 the total savings was \$6,488,000 and did not extend the term.

We have divided the general fund budget into two parts: the operating budget and the capital budget.

The capital budget is for infrastructure improvements, system expansion to handle customer growth, renewal and replacements, service extensions, additions, or extraordinary repairs. The addition of a Renewal and Replacement Fund will be utilized to fund these projects.

We anticipate finishing the current fiscal year with a surplus and are budgeting for a deficit in FY 2015. The deficit in FY 2015 is funded from the unrestricted fund balance which remains above 50% of total expenses. The General Fund for both FY 2014 and 2015 will have a fund balance exceeding a million dollars. This also means that the District will have sufficient cash flow to carry operating costs until the General Fund starts receiving revenue from the maintenance assessments in November and the Storm Water Fees from the City of Port St. Lucie in January.

Certain decisions, especially in the capital improvement program, made during the budget process have an impact which extends to multiple fiscal years and not only the year for which the budget is approved. In order to demonstrate this impact, five (5) year forecasts have been developed for each system for both the operating and capital budgets.

### **Assumptions Used in Preparing the Budget**

**Inflation** – The following inflationary rates are utilized; for the regular salaries line item the rate increased to 1.6% for FY 2015 and was based upon the change in the U.S. Bureau of Labor Statistics Consumer Price Index - All Urban Customers, U.S. City Average, Services, for most other line items, where applicable, a general inflationary rate of 2% is utilized. There are some exceptions such as health insurance 20% this year, and liability insurance 5% this year for which national projections call for continuing increases. Energy costs are expected to grow at an inflation rate of 5% as well.

**Rate Adjustment** – The Special Assessment rate of \$111.00 per ERU proposed within this year's budget for FY 2015 reflects a two dollar increase over the FY 2014 Assessment which was lowered due to an error in the 2013FY Assessments.

The ERU numbers are expected to remain the same in FY 2015. We expect revenues in most categories to remain the same per year for each of the next five years. Fiscal years 2016, 2017, 2018 and 2019 reflect no increase in assessments at this time.

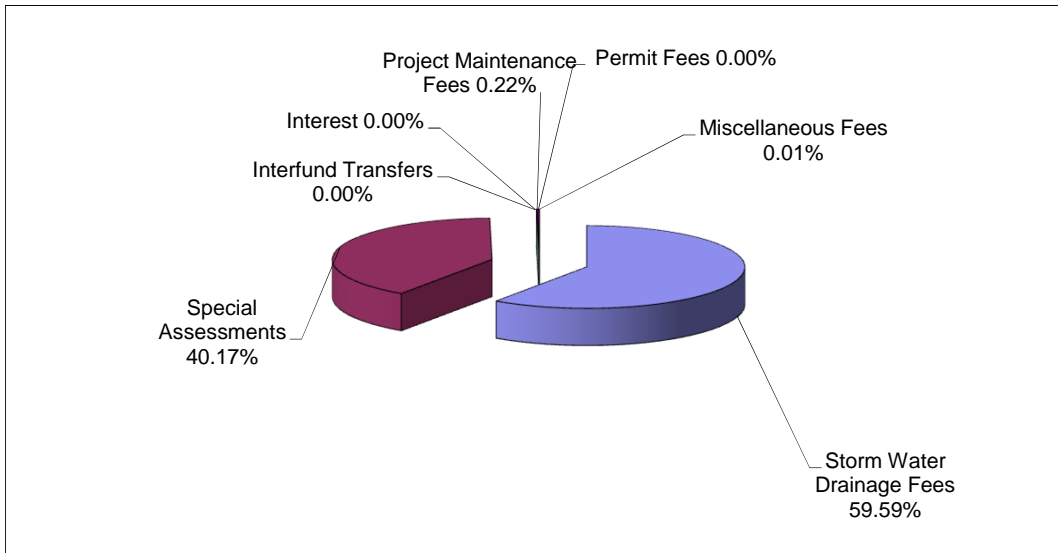
### **Capital Improvement Program**

The capital improvement program has several items for your review. In a continuation of the previous years funding practices for capital items, we are proposing to pay for the capital items directly rather than financing the purchase over a number of years. The typical interest rates charged for lease financing are significant, and therefore the District can save a significant amount by purchasing the items. All equipment purchase will be paid for outright at the time of purchase.

A summary of the funding sources for all system capital projects budgeted in FY 2015 are as follows: The Aquatics Division is requesting a RTV replacement, and a 4x4 truck replacement; The Storm Water Division is requesting a Kubota tractor replacement, a RTV replacement, and a 4x4 truck replacement; The Exotic Plant Removal Division is requesting an Isuzu chip body truck replacement. The General Fund Renewal and Replacement Fund Projects are for emergency storm water projects in the amount of \$112,211 and \$100,000 is budgeted for the street to pond stormwater repairs in the POA's. There are two other major projects planned for 2015 FY the 2C Wetland Vertical Relocation and Storage Project and the 4E Basin to 5 Basin interconnect project. The list of capital R&R items total \$1,737,211 in the General Fund for FY 2015 and will leave a fund balance of \$141,651.

**ST LUCIE WEST SERVICES DISTRICT  
GENERAL FUND - REVENUES AND EXPENDITURES**

**FISCAL YEAR 2014-2015**



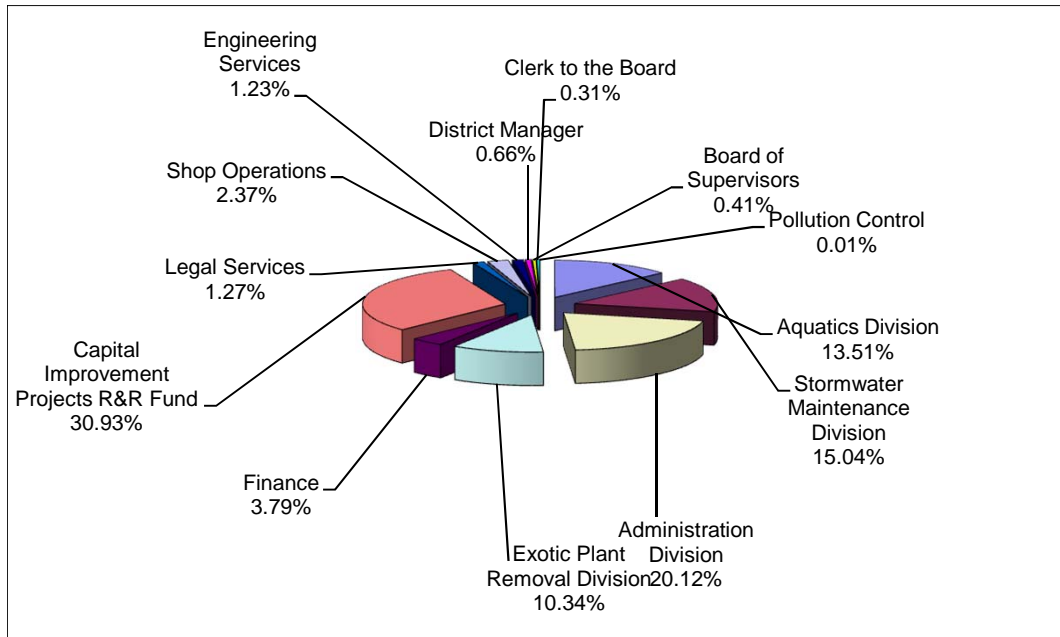
<b>TOTAL REVENUES</b>	<b>\$ 2,804,770</b>
-----------------------	---------------------

	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Storm Water Drainage Fees	1,671,313	59.59%
Special Assessments	1,126,742	40.17%
Interfund Transfers	-	0.00%
Interest	12	0.00%
Project Maintenance Fees	6,300	0.22%
Permit Fees	0	0.00%
Miscellaneous Fees	404	0.01%
<b>TOTAL OPERATIONAL REVENUE</b>	<b>\$ 2,804,770</b>	<b>100.00%</b>
<b>GENERAL FUND PRIOR YEARS BALANCE</b>	<b>\$ 3,072,013</b>	



**ST LUCIE WEST SERVICES DISTRICT  
GENERAL FUND - REVENUES AND EXPENDITURES**

**FISCAL YEAR 2014-2015**



<b>TOTAL EXPENDITURES</b>	<b>\$ 4,062,435</b>
---------------------------	---------------------

	TOTALS	PERCENT EXPENDITURES
Aquatics Division	548,572	13.50%
Stormwater Maintenance Division	611,017	15.04%
Administration Division	817,287	20.12%
Exotic Plant Removal Division	420,091	10.34%
Finance	153,978	3.79%
Capital Improvement Projects R&R Fund	1,256,337	30.93%
Legal Services	51,408	1.27%
Shop Operations	96,189	2.37%
Engineering Services	49,814	1.23%
District Manager	26,740	0.66%
Board of Supervisors	16,706	0.41%
Clerk to the Board	12,677	0.31%
Pollution Control	536	0.01%
Grant Management	1,084	0.03%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,062,435</b>	<b>100.00%</b>

**St. Lucie West Services District  
General Fund Budget Summary**

	<b><u>FY 2013 ACTUAL</u></b>	<b><u>FY 2014 ORIGINAL BUDGET</u></b>	<b><u>FY 2014 ESTIMATE</u></b>	<b><u>FY 2015 PROPOSED</u></b>
<b><u>ADD REVENUES:</u></b>				
Special Assessments	1,159,046	1,101,850	1,105,316	1,126,742
Stormwater Drainage Fees	1,673,512	1,669,139	1,669,643	1,671,313
Other Revenues	25,759	12,243	17,542	6,715
<b>TOTAL OPERATING REVENUES</b>	<b>2,858,316</b>	<b>2,783,232</b>	<b>2,792,501</b>	<b>2,804,770</b>
<b>FUND BALANCE, October 1</b>	<b>3,000,107</b>	<b>2,973,180</b>	<b>2,973,180</b>	<b>3,072,013</b>
<b>TOTAL REVENUES AVAILABLE</b>	<b>5,858,423</b>	<b>5,756,412</b>	<b>5,765,681</b>	<b>5,876,783</b>
<b><u>DEDUCT EXPENDITURES:</u></b>				
Board of Supervisors	13,678	16,132	16,632	16,706
District Manager	23,435	26,505	26,505	26,740
Finance	141,524	167,058	159,058	153,978
Grant Management	-	1,063	1,563	1,084
Clerk to the Board	9,611	12,429	12,429	12,677
Legal Services	52,149	48,086	65,086	51,408
Engineering Services	67,915	63,837	48,837	49,814
Pollution Control	-	525	525	536
Administration Division	706,181	781,114	810,505	817,287
Aquatics Division	462,995	515,196	522,979	548,572
Stormwater Maintenance Division	509,732	527,518	497,370	611,017
Exotic Plant Removal Division	319,776	396,682	397,867	420,091
Shop Operations	72,085	73,888	79,220	96,189
Capital Improvement Projects R&R	506,164	55,092	55,092	1,256,337
<b>TOTAL EXPENDITURES</b>	<b>2,885,243</b>	<b>2,685,125</b>	<b>2,693,669</b>	<b>4,062,435</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b><u>2,973,180</u></b>	<b><u>3,071,287</u></b>	<b><u>3,072,013</u></b>	<b><u>1,814,347</u></b>

ST. LUCIE WEST SERVICE DISTRICT  
GENERAL FUND  
FIVE YEAR OPERATING BFORCAST

		Actual FY 2013	Actual YTD FY 2014	Estimate EOY FY 2014	Final Amended Budget FY 2014	Budget FY 2015	Forecast			
							FY 2016	FY 2017	FY 2018	FY 2019
<b>General Fund Balance (Beginning)</b>		<b>3,000,107</b>	<b>2,973,180</b>	<b>2,973,180</b>	<b>2,973,180</b>	<b>3,072,013</b>	<b>1,814,347</b>	<b>1,755,673</b>	<b>1,774,083</b>	<b>1,773,796</b>
<b>OPERATING REVENUE</b>										
1-04001	Permit Fees	1,656	-	-	0	0	0	0	0	0
1-04002	Grant Revenue	-	-	-	-	-	-	-	-	-
1-04003	Miscellaneous Fees	21,414	277	332	388	404	420	436	454	472
1-04004	Storm Water Drainage Fees	1,673,512	1,669,643	1,669,643	1,669,643	1,671,313	1,672,984	1,674,657	1,676,332	1,678,008
1-04005	Project Maintenance Fees	1	-	-	6,176	6,300	6,425	6,554	6,685	6,819
1-04006	Interest	10	10	12	11	12	13	15	16	18
1-04007	Special Assessments	1,159,046	1,105,316	1,105,316	1,105,316	1,126,742	1,126,742	1,126,742	1,126,742	1,126,742
1-04008	Interfund Transfers	-	-	-	-	-	-	-	-	-
1-04009	Miscellaneous Income	2,678	10,967	13,161	10,967	-	-	-	-	-
<b>Total Revenues</b>		<b>\$ 2,858,316</b>	<b>\$ 2,786,213</b>	<b>\$ 2,788,464</b>	<b>\$ 2,792,501</b>	<b>\$ 2,804,770</b>	<b>\$ 2,806,585</b>	<b>\$ 2,808,404</b>	<b>\$ 2,810,229</b>	<b>\$ 2,812,059</b>
<b>OPERATING EXPENSES</b>										
<b><u>Board of Supervisors</u></b>										
1-05001	Executive Salaries	12,128	8,929	10,714	12,000	12,000	12,000	12,000	12,000	12,000
1-05002	FICA	928	683	820	918	918	918	918	918	918
1-05012	Other Contractual Services	-	51	62	556	568	580	593	606	619
1-05015	Board Meeting Expenses	621	665	798	1,479	1,509	1,542	1,576	1,610	1,646
1-05016	Contingencies	-	1,056	1,267	1,678	1,712	1,749	1,788	1,827	1,867
<b>TOTAL BOARD OF SUPERVISORS</b>		<b>13,678</b>	<b>11,384</b>	<b>13,661</b>	<b>16,632</b>	<b>16,706</b>	<b>16,789</b>	<b>16,874</b>	<b>16,961</b>	<b>17,050</b>
<b><u>District Manager</u></b>										
1-06001	Assessment Fees & Costs	8,148	144	173	8,233	8,398	8,582	8,771	8,964	9,161
1-06002	Other Contractual Services	-	-	-	1,222	1,247	1,274	1,302	1,331	1,360
1-06003	Operations & Maintenance Services	763	517	620	1,063	1,084	1,108	1,133	1,158	1,183
1-06005	Management Contract	14,524	-	-	14,786	14,786	15,111	15,444	15,783	16,130
1-06009	Travel & Per Diem	-	151	181	616	629	643	657	671	686
1-06012	Miscellaneous Expense	-	-	-	475	484	495	506	517	528
1-06013	Subscriptions & Dues	-	-	-	110	112	114	117	119	122
<b>TOTAL DISTRICT MANAGER</b>		<b>23,435</b>	<b>812</b>	<b>974</b>	<b>26,505</b>	<b>26,740</b>	<b>27,328</b>	<b>27,929</b>	<b>28,544</b>	<b>29,172</b>
<b><u>Finance</u></b>										
1-07001	Dissemination Agent	-	-	-	2,030	2,030	2,030	2,030	2,030	2,030
1-07002	Arbitrage	-	-	-	1,634	1,667	1,703	1,741	1,779	1,818
1-07003	Assessment Fees & Costs	-	-	-	-	-	-	-	-	-
1-07004	Accounting Services	32,211	25,525	30,630	31,386	32,014	32,718	33,438	34,173	34,925
1-07005	Auditing	13,350	11,790	14,148	16,573	16,905	17,276	17,657	18,045	18,442
1-07007	Banking Services	4,895	1,651	1,982	6,513	6,643	6,789	6,938	7,091	7,247
1-07009	Property & Casualty Insurance	66,353	74,379	89,255	76,702	70,500	74,025	87,506	79,256	80,841
1-07015	Office Supplies	-	-	-	-	-	-	-	-	-
1-07018	Property Taxes & Assessments	24,715	23,355	-	24,220	24,220	24,220	24,220	24,220	24,220
<b>TOTAL FINANCE</b>		<b>141,524</b>	<b>136,700</b>	<b>136,014</b>	<b>159,058</b>	<b>153,978</b>	<b>158,762</b>	<b>173,529</b>	<b>166,594</b>	<b>169,523</b>
<b><u>Grant Management</u></b>										
1-12001	Contractual Services -GM	-	1,538	1,845	1,563	1,084	1,108	1,132	1,157	1,183
<b>TOTAL GRANT MANAGEMENT</b>		<b>-</b>	<b>1,538</b>	<b>1,845</b>	<b>1,563</b>	<b>1,084</b>	<b>1,108</b>	<b>1,132</b>	<b>1,157</b>	<b>1,183</b>
<b><u>Clerk to the Board</u></b>										
1-13002	Other Contractual Services	6,184	4,713	5,656	7,316	7,462	7,627	7,794	7,966	8,141
1-13004	Postage & Freight	646	464	556	1,220	1,245	1,272	1,300	1,328	1,358
1-13005	Printing & Binding	1,501	981	1,177	2,149	2,192	2,240	2,290	2,340	2,392
1-13007	Legal Ads	1,279	200	240	1,743	1,778	1,817	1,857	1,898	1,940

ST. LUCIE WEST SERVICE DISTRICT  
GENERAL FUND  
FIVE YEAR OPERATING BFORCAST

		Actual FY 2013	Actual YTD FY 2014	Estimate EOY FY 2014	Final Amended Budget FY 2014	Budget FY 2015	Forecast			
							FY 2016	FY 2017	FY 2018	FY 2019
<b>TOTAL CLERK TO THE BOARD</b>		<b>9,611</b>	<b>6,358</b>	<b>7,629</b>	<b>12,429</b>	<b>12,677</b>	<b>12,956</b>	<b>13,241</b>	<b>13,533</b>	<b>13,830</b>
<b>Legal Services</b>										
1-19001	General Counsel	40,971	23,832	28,598	40,086	40,888	41,788	42,707	43,646	44,607
1-23001	Special Counsel	11,177	21,539	25,847	25,000	10,520	10,751	10,988	11,230	11,477
<b>TOTAL LEGAL COUNSEL</b>		<b>52,149</b>	<b>45,371</b>	<b>54,445</b>	<b>65,086</b>	<b>51,408</b>	<b>52,539</b>	<b>53,695</b>	<b>54,876</b>	<b>56,083</b>
<b>Engineering Services</b>										
1-26002	Engineering Services	67,915	27,985	33,582	48,837	49,814	50,910	52,030	53,174	54,344
<b>TOTAL ENGINEERING</b>		<b>67,915</b>	<b>27,985</b>	<b>33,582</b>	<b>48,837</b>	<b>49,814</b>	<b>50,910</b>	<b>52,030</b>	<b>53,174</b>	<b>54,344</b>
<b>Pollution Control</b>										
1-29002	Regulatory & Permit Fees	-	-	-	525	536	547	559	572	584
<b>TOTAL POLLUTION CONTROL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>525</b>	<b>536</b>	<b>547</b>	<b>559</b>	<b>572</b>	<b>584</b>
<b>ADMINISTRATION DIVISION</b>										
<b>Personnel</b>										
1-15001	Regular Salaries	183,527	154,408	185,289	203,969	208,432	213,643	218,984	224,459	230,070
1-15002	Overtime	983	633	760	2,306	2,364	2,423	2,484	2,546	2,609
1-15003	FICA	14,345	11,974	14,369	16,331	16,677	17,080	17,493	17,917	18,351
1-15004	Retirement Contributions	17,141	14,172	17,006	18,565	18,972	19,446	19,932	20,430	20,941
1-15005	Health/Life/Dental Insurance	294,429	246,337	295,604	311,342	295,775	316,479	338,633	362,337	387,701
1-15006	Workers Comp	16,600	24,465	29,358	26,984	24,058	25,261	25,766	26,281	26,807
1-15007	Unemployment Insurance	8,803	260	312	10,576	10,841	11,112	11,390	11,674	11,966
1-15008	Employee Compensation Study	-	-	-	-	-	-	-	-	-
1-15009	Travel & Per Diem	296	-	-	877	894	914	934	954	975
1-15010	Uniforms	348	1,153	1,384	1,357	1,385	1,415	1,446	1,478	1,510
1-15011	Subscriptions & Dues	367	965	1,158	1,545	1,576	1,611	1,646	1,682	1,719
1-15012	Training, Cont. Educ., and Licensing	266	339	406	1,618	2,050	2,095	2,141	2,188	2,236
1-15013	Vehicle Allowance	7,200	6,000	7,200	7,200	7,200	7,200	7,200	7,200	7,200
<b>Total Administration Personnel:</b>		<b>544,306</b>	<b>460,705</b>	<b>552,847</b>	<b>602,670</b>	<b>590,223</b>	<b>618,678</b>	<b>648,048</b>	<b>679,147</b>	<b>712,087</b>
<b>ADMIN Operating</b>										
1-33001	Other Contractual Services	37,596	29,526	35,431	38,758	54,533	38,623	39,396	40,184	40,988
1-33002	Website Maintenance	2,794	2,305	2,766	3,071	3,133	3,195	3,259	3,324	3,391
1-33003	Maintenance Contracts	-	-	-	-	-	-	-	-	-
1-33004	Water - Irrigation	3,017	2,184	2,621	2,953	3,013	3,073	3,134	3,197	3,261
1-33005	Telephone & Cell Service	13,252	12,437	14,925	15,871	16,189	16,512	16,843	17,179	17,523
1-33006	Postage & Freight	549	629	754	987	1,007	1,027	1,048	1,069	1,090
1-33007	Electricity Services	3,506	3,123	3,747	4,214	4,425	4,646	4,878	5,122	5,378
1-33008	Cable/Newspaper	289	312	374	449	458	468	477	486	496
1-33009	Vehicle Leasing	-	-	-	-	-	-	-	-	-
1-33010	Equipment Leasing	1,620	3,262	3,914	4,039	4,120	4,202	4,286	4,372	4,459
1-33011	Building Maintenance	1,416	977	1,173	1,464	1,493	1,523	1,554	1,585	1,616
1-33012	Vehicle Maintenance	224	62	75	716	731	745	760	775	791
1-33013	Equipment Maintenance	-	-	-	592	604	616	628	641	653
1-33014	Printing & Binding	199	-	-	425	434	442	451	460	469
1-33015	Legal Ads	-	203	244	210	214	218	223	227	232
1-33016	Miscellaneous Expense	5,933	4,114	4,937	5,088	5,189	5,293	5,399	5,507	5,617
1-33017	Record Storage	232	397	477	755	770	786	801	817	834
1-33018	Contingencies - Hurricane	5,573	-	-	20,400	20,400	20,400	20,400	20,400	20,400
1-33019	Office Supplies	6,459	4,438	5,326	7,191	7,335	7,482	7,632	7,784	7,940
1-33020	Fuel & Lubricants - Vehicle	40,661	32,682	39,219	43,461	45,634	47,916	50,312	52,827	55,469
1-33021	Cleaning Supplies	2,429	2,653	3,184	3,127	3,189	3,253	3,318	3,384	3,452
1-33022	Computer Software	-	473	568	1,386	5,714	1,828	1,865	1,902	1,940
1-33023	Computer Hardware/ Supplies	2,537	1,413	1,695	4,446	13,875	4,852	-	-	-
1-33024	Fuel & Lubricants - Equipment	14,994	13,539	16,246	17,671	18,554	19,482	20,456	21,479	22,553

ST. LUCIE WEST SERVICE DISTRICT  
GENERAL FUND  
FIVE YEAR OPERATING BFORCAST

		Actual FY 2013	Actual YTD FY 2014	Estimate EOY FY 2014	Final Amended Budget FY 2014	Budget FY 2015	Forecast			
							FY 2016	FY 2017	FY 2018	FY 2019
1-33025	Minor Construction Expenses	2,338		-	2,060	6,051	4,000	-	-	-
<b>Total Administration Operating:</b>		<b>145,619</b>	<b>114,731</b>	<b>137,677</b>	<b>179,335</b>	<b>217,064</b>	<b>190,584</b>	<b>187,119</b>	<b>192,723</b>	<b>198,553</b>
<b>Capital Outlay Administration</b>										
1-33101	Equipment	8,806		-	-	-	-	-	-	-
1-33102	Building	-	-	-	28,500	10,000	-	-	-	-
1-33103	Other	7,450	-	-	-	-	-	-	-	-
<b>Total Administration Capital Outlay:</b>		<b>16,256</b>	<b>-</b>	<b>-</b>	<b>28,500</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ADMINISTRATION</b>		<b>706,181</b>	<b>575,436</b>	<b>690,524</b>	<b>810,505</b>	<b>- 817,287</b>	<b>809,262</b>	<b>835,168</b>	<b>871,870</b>	<b>910,639</b>
<b>AQUATICS DIVISION</b>										
<b>Personnel</b>										
1-14001	Regular Salaries	257,019	214,483	257,379	261,505	267,089	273,766	280,610	287,625	294,816
1-14002	Overtime	19,726	11,533	13,840	18,610	19,075	19,552	20,041	20,542	21,055
1-14003	FICA	20,139	17,324	20,789	21,429	21,892	22,439	23,000	23,575	24,164
1-14004	Retirement Contributions	24,932	20,676	24,811	25,210	25,755	26,399	27,059	27,735	28,428
1-14007	Travel & Per Diem	-	73	88	1,135	1,158	1,181	1,205	1,229	1,253
1-14008	Uniforms	3,328	2,557	3,068	3,550	3,621	3,693	3,767	3,843	3,919
1-14009	Subscriptions & Dues	331	183	220	221	225	229	234	239	244
1-14010	Training, Cont. Educ., and Licensing	791	1,267	1,520	2,723	2,778	2,833	2,890	2,948	3,007
<b>Total Aquatics Personnel:</b>		<b>326,265</b>	<b>268,097</b>	<b>321,716</b>	<b>334,383</b>	<b>341,592</b>	<b>350,092</b>	<b>358,805</b>	<b>367,735</b>	<b>376,887</b>
<b>Aquatics Operating</b>										
1-31001	Operations & Maintenance Svc	1,861	2,241	2,690	2,911	2,969	3,029	3,089	3,151	3,214
1-31002	Laboratory Services	110		-	-	-	-	-	-	-
1-31003	Disposal Fees	-	267	320	300	306	312	318	325	331
1-31004	Water Quality Monitoring	-		-	-	-	-	-	-	-
1-31005	Operating Supplies	7,938	8,326	9,991	10,510	10,721	10,935	11,154	11,377	11,604
1-31006	Storm Ditch Maint	-		-	0	0	0	0	0	0
1-31007	Landscape Materials	1,051		-	-	-	-	-	-	-
1-31008	Vehicle Maintenance	5,013	3,145	3,774	3,839	3,915	3,994	4,074	4,155	4,238
1-31009	Equipment Maintenance	12,601	10,972	13,167	12,964	13,223	13,488	13,758	14,033	14,313
1-31010	Miscellaneous Expense	45	31	37	594	606	618	630	643	656
1-31011	Chemicals	95,177	111,168	133,402	120,161	126,169	132,478	139,102	146,057	153,360
1-31012	Machinery & Equipment	5,454	8,178	9,814	11,834	12,070	12,012	11,952	11,891	11,829
<b>Total Aquatics Operating:</b>		<b>129,250</b>	<b>144,329</b>	<b>173,194</b>	<b>163,113</b>	<b>169,981</b>	<b>176,865</b>	<b>184,077</b>	<b>191,632</b>	<b>199,546</b>
<b>Capital Outlay Aquatics</b>										
1-31101	Equipment	-	-	-	5,000	37,000	44,000	25,000	28,000	-
1-31102	Building	7,479	20,483	24,580	20,483	-	-	-	-	-
1-31103	Other	-	-	-	-	-	-	-	-	-
<b>Total Aquatics Capital Outlay:</b>		<b>7,479</b>	<b>20,483</b>	<b>24,580</b>	<b>25,483</b>	<b>37,000</b>	<b>44,000</b>	<b>25,000</b>	<b>28,000</b>	<b>-</b>
<b>TOTAL AQUATICS DIVISION</b>		<b>462,995</b>	<b>432,909</b>	<b>519,490</b>	<b>522,979</b>	<b>- 548,572</b>	<b>570,958</b>	<b>567,882</b>	<b>587,366</b>	<b>576,433</b>
<b>STORM WATER MANAGEMENT DIVISION</b>										
<b>Personnel</b>										
1-16001	Regular Salaries	265,036	230,660	276,793	280,914	326,609	334,774	343,143	351,722	360,515
1-16002	Overtime	12,886	6,613	7,935	12,594	12,909	13,232	13,563	13,902	14,249
1-16003	FICA	20,745	18,301	21,961	22,453	25,973	26,622	27,288	27,970	28,669
1-16004	Retirement Contributions	24,466	19,617	23,540	26,416	30,557	31,321	32,104	32,906	33,729
1-16007	Travel & Per Diem	-		-	584	595	607	619	632	644
1-16008	Uniforms	2,957	2,700	3,240	3,311	3,377	3,444	3,513	3,583	3,655
1-16009	Subscriptions & Dues	30	85	102	221	225	229	234	239	244
1-16010	Training, Cont. Educ., and Licensing	442	372	447	1,713	1,747	1,782	1,818	1,854	1,892
<b>Total Storm Water Personnel:</b>		<b>326,562</b>	<b>278,348</b>	<b>334,018</b>	<b>348,205</b>	<b>401,992</b>	<b>412,012</b>	<b>422,282</b>	<b>432,808</b>	<b>443,597</b>
<b>Storm Water Operating</b>										
1-34001	Operations & Maintenance Svc	13,025	3,453	4,143	12,729	11,984	12,223	12,468	12,717	12,972

ST. LUCIE WEST SERVICE DISTRICT  
GENERAL FUND  
FIVE YEAR OPERATING BFORCAST

		Actual FY 2013	Actual YTD FY 2014	Estimate EOY FY 2014	Final Amended Budget FY 2014	Budget FY 2015	Forecast			
							FY 2016	FY 2017	FY 2018	FY 2019
1-34002	Laboratory Services	5,881	2,568	3,082	6,223	6,347	6,474	6,604	6,736	6,870
1-34004	Disposal Fees	2,371	5,590	6,708	8,951	9,130	9,313	9,499	9,689	9,883
1-34005	Operating Supplies	16,625	8,484	10,181	16,508	16,838	17,175	17,518	17,868	18,226
1-34006	Storm Ditch Maint	18,678	23,560	28,272	25,471	25,980	17,000	-	-	-
1-34007	Landscape Materials	9,681	13,425	16,110	19,475	19,864	20,262	-	-	-
1-34008	Vehicle Maintenance	11,960	8,083	9,699	13,937	14,215	14,500	14,790	15,086	15,387
1-34009	Equipment Maintenance	24,651	13,668	16,402	19,067	19,448	19,837	20,234	20,638	21,051
1-34010	Miscellaneous Expense	545	614	737	679	693	707	721	735	750
1-34011	Chemicals	1,587	649	779	2,035	3,137	3,293	3,458	3,631	3,813
1-34012	Machinery & Equipment	4,237	2,148	2,577	5,241	5,346	5,453	5,562	5,673	5,786
1-34013	Renewal & Replacement	-	-	-	-	-	-	-	-	-
1-34014	Electricity Services	2,443	2,332	2,798	3,850	4,043	4,245	4,457	4,680	4,914
<b>Total Storm Water Operating:</b>		<b>111,683</b>	<b>84,574</b>	<b>101,488</b>	<b>134,165</b>	<b>137,025</b>	<b>130,481</b>	<b>95,310</b>	<b>97,453</b>	<b>99,652</b>
<b>Capital Outlay Storm Water</b>										
1-34101	Equipment	61,844	14,986	17,984	15,000	72,000	34,000	10,000	-	-
1-34102	Building	9,642	-	-	-	-	-	-	-	-
1-34103	Other - GIS Mapping	-	-	-	-	-	-	-	-	-
<b>Total Storm Water Capital Outlay:</b>		<b>71,486</b>	<b>14,986</b>	<b>17,984</b>	<b>15,000</b>	<b>72,000</b>	<b>34,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL STORM WATER MANAGEME</b>		<b>509,732</b>	<b>377,908</b>	<b>453,490</b>	<b>497,370</b>	<b>-</b>	<b>611,017</b>	<b>576,493</b>	<b>527,592</b>	<b>530,261</b>
<b>543,248</b>										
<b>EXOTIC PLANT REMOVAL DIVISION</b>										
<b>Personnel</b>										
1-17001	Regular Salaries	185,562	156,598	187,918	189,347	201,876	206,923	212,096	217,399	222,834
1-17002	Overtime	11,267	7,355	8,826	10,622	10,888	11,160	11,439	11,725	12,018
1-17003	FICA	13,942	12,354	14,825	15,298	16,276	16,683	17,100	17,528	17,966
1-17004	Retirement Contributions	12,614	14,159	16,991	17,997	19,149	19,627	20,118	20,621	21,137
1-17007	Travel & Per Diem	-	-	-	225	229	234	239	243	248
1-17008	Uniforms	3,114	2,555	3,066	3,291	3,357	3,424	3,492	3,562	3,634
1-17009	Subscriptions & Dues	85	30	36	225	229	234	239	243	248
1-17010	Training, Cont. Educ., and Licensing	644	865	1,038	1,561	1,592	1,624	1,656	1,689	1,723
<b>Total Exotic Plant Personnel:</b>		<b>227,227</b>	<b>193,917</b>	<b>232,700</b>	<b>238,566</b>	<b>253,597</b>	<b>259,910</b>	<b>266,380</b>	<b>273,012</b>	<b>279,808</b>
<b>Exotic Plant Operating</b>										
1-35001	Operations & Maintenance Svc	4,449	5,428	6,514	6,583	7,714	7,868	8,026	8,186	8,350
1-35002	Laboratory Services	583	-	-	-	-	-	-	-	-
1-35003	Disposal Fees	4,692	246	296	300	306	312	318	325	331
1-35004	Operating Supplies	17,257	12,981	15,577	16,447	17,776	18,132	18,494	18,864	19,241
1-35005	Landscape Materials	3,230	-	-	-	-	-	-	-	-
1-35006	Vehicle Maintenance	3,113	3,826	4,591	5,748	6,863	7,001	7,141	7,283	7,429
1-35007	Equipment Maintenance	4,496	3,370	4,044	4,785	4,881	4,979	5,078	5,180	5,283
1-35008	Chemicals	5,265	4,200	5,041	5,961	6,259	6,572	6,900	7,245	7,608
1-35009	Machinery & Equipment	4,891	1,042	1,251	5,093	5,695	5,809	5,925	6,043	6,164
1-35010	Maintenance Contracts	-	67,153	80,583	67,153	62,000	63,240	-	-	-
<b>Total Exotic Plant Operating:</b>		<b>47,976</b>	<b>98,246</b>	<b>117,895</b>	<b>112,070</b>	<b>111,494</b>	<b>113,912</b>	<b>51,882</b>	<b>53,127</b>	<b>54,407</b>
<b>Capital Outlay Exotic Plant</b>										
1-35101	Equipment	41,886	27,361	32,833	27,361	55,000	59,000	45,000	-	-
1-35102	Building	2,687	19,871	23,845	19,871	-	-	-	-	-
1-35103	Other	-	-	-	-	-	-	-	-	-
<b>Total Exotic Plant Capital Outlay:</b>		<b>44,573</b>	<b>47,231</b>	<b>56,677</b>	<b>47,232</b>	<b>55,000</b>	<b>59,000</b>	<b>45,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXOTIC PLANT REMOVAL D</b>		<b>319,776</b>	<b>339,394</b>	<b>407,273</b>	<b>397,867</b>	<b>-</b>	<b>420,091</b>	<b>432,822</b>	<b>363,262</b>	<b>326,138</b>
<b>334,215</b>										
<b>SHOP OPERATIONS DIVISION</b>										
<b>Personnel</b>										
1-18001	Regular Salaries	30,943	24,502	29,402	37,768	52,372	53,682	55,024	56,399	57,809
1-18002	Overtime	4,329	3,316	3,980	5,120	5,248	5,379	5,513	5,651	5,792

ST. LUCIE WEST SERVICE DISTRICT  
GENERAL FUND  
FIVE YEAR OPERATING BFORCAST

		Actual FY 2013	Actual YTD FY 2014	Estimate EOY FY 2014	Final Amended Budget FY 2014	Budget FY 2015	Forecast			
							FY 2016	FY 2017	FY 2018	FY 2019
1-18003	FICA	2,610	2,223	2,668	3,281	4,408	4,518	4,631	4,747	4,866
1-18004	Retirement Contributions	3,158	2,690	3,228	3,860	5,186	5,315	5,448	5,585	5,724
1-18010	Travel & Per Diem	-	-	-	551	562	574	585	597	609
1-18013	Uniforms	606	59	70	620	633	645	658	671	685
1-18014	Subscriptions & Dues	-	-	-	83	85	87	88	90	92
1-18015	Training, Cont. Educ., and Licensing	-	1,122	1,347	1,381	1,409	1,437	1,466	1,495	1,525
<b>Total Shop Personnel:</b>		<b>41,646</b>	<b>33,912</b>	<b>40,694</b>	<b>52,665</b>	<b>69,903</b>	<b>71,637</b>	<b>73,414</b>	<b>75,235</b>	<b>77,102</b>
<b>Shop Operating</b>										
1-36001	Operations & Maintenance Svc	1,299	2,758	3,309	3,620	3,692	3,766	3,842	3,918	3,997
1-36002	Disposal Fees	91	-	-	-	-	-	-	-	-
1-36003	Operating Supplies	6,289	5,535	6,642	6,872	6,510	6,640	6,773	6,908	7,047
1-36004	Vehicle Maintenance	4,223	2,553	3,063	3,447	3,516	3,586	3,658	3,731	3,805
1-36005	Miscellaneous Expense	525	927	1,112	1,246	1,270	1,296	1,322	1,348	1,375
1-36006	Machinery & Equipment	10,724	8,776	10,531	11,371	11,298	11,524	11,755	11,990	12,230
<b>Total Shop Operating:</b>		<b>23,150</b>	<b>20,548</b>	<b>24,658</b>	<b>26,556</b>	<b>26,287</b>	<b>26,813</b>	<b>27,349</b>	<b>27,896</b>	<b>28,454</b>
<b>Capital Outlay Shop</b>										
1-36101	Equipment	-	-	-	-	-	-	-	-	-
1-36102	Building	7,288	-	-	-	-	-	-	-	-
1-36103	Other	-	-	-	-	-	-	-	-	-
<b>Total Shop Capital Outlay:</b>		<b>7,288</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SHOP OPERATIONS DIVISION</b>		<b>72,085</b>	<b>54,460</b>	<b>65,352</b>	<b>79,220</b>	<b>96,189</b>	<b>98,449</b>	<b>100,763</b>	<b>103,131</b>	<b>105,555</b>
<b>Total Operating Expenses</b>		<b>2,379,079</b>	<b>2,010,255</b>	<b>2,384,279</b>	<b>2,638,576</b>	<b>2,806,098</b>	<b>2,808,922</b>	<b>2,733,657</b>	<b>2,754,179</b>	<b>2,811,861</b>
<b>NON-OPERATING INCOME AND EXPENSES</b>										
<b>Other Expense</b>										
<b>CAPITAL IMPROVEMENT</b>										
Capital Improvement Program R&R-		56,164			55,092	56,337	56,337	56,337	56,337	56,337
Additional R&R Funding		50,000			-	1,200,000	-	-	-	-
One Time Additional R&R Funding		400,000			-	-	-	-	-	-
<b>TOTAL OTHER CAPITAL EXPENSES R&amp;R FUND:</b>		<b>506,164</b>	<b>-</b>	<b>-</b>	<b>55,092</b>	<b>1,256,337</b>	<b>56,337</b>	<b>56,337</b>	<b>56,337</b>	<b>56,337</b>
<b>Total Expenses</b>		<b>\$ 2,885,243</b>	<b>\$ 2,010,255</b>	<b>\$ 2,384,279</b>	<b>\$ 2,693,669</b>	<b>\$ 4,062,435</b>	<b>\$ 2,865,260</b>	<b>\$ 2,789,994</b>	<b>\$ 2,810,516</b>	<b>\$ 2,868,198</b>
<b>Total Revenues</b>		<b>\$ 2,858,316</b>	<b>\$ 2,786,213</b>	<b>\$ 2,788,464</b>	<b>\$ 2,792,501</b>	<b>\$ 2,804,770</b>	<b>\$ 2,806,585</b>	<b>\$ 2,808,404</b>	<b>\$ 2,810,229</b>	<b>\$ 2,812,059</b>
<b>Surplus/(Deficit)</b>		<b>(26,927)</b>	<b>775,958</b>	<b>404,185</b>	<b>98,833</b>	<b>(1,257,665)</b>	<b>(58,675)</b>	<b>18,410</b>	<b>(287)</b>	<b>(56,139)</b>
<b>Available Operating Cash Balance (f</b>		<b>\$ 2,973,180</b>	<b>\$ 3,749,138</b>	<b>\$ 3,377,365</b>	<b>\$ 3,072,013</b>	<b>\$ 1,814,347</b>	<b>\$ 1,755,673</b>	<b>\$ 1,774,083</b>	<b>\$ 1,773,796</b>	<b>\$ 1,717,657</b>

**GENERAL FUND RENEWAL & REPLACEMENT FUND**

	Actual FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Estimated Beginning Fund Balance	642,923	980,779	613,772	132,898	75,902	32,239	33,576
	214,055						
	695,484						
<b>ADD REVENUES:</b>							
Grant Revenue	266,616	-	-	-	-	-	-
Interest Revenues	-	-	-	-	-	-	-
5% Recommended Annual Transfer + Additional Ann	106,164	55,092	1,256,337	56,337	56,337	56,337	56,337
One Time Additional Funding (From GF Unrestricted	400,000	-	-	-	-	-	-
Cash Carry Forward for R&R CIP	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL REVENUES AVAILABLE</b>	<b>1,415,703</b>	<b>1,035,872</b>	<b>1,870,109</b>	<b>189,235</b>	<b>132,239</b>	<b>88,576</b>	<b>89,913</b>
<b>DEDUCT EXPENDITURES:</b>							
WMB Requisition Closeout	58,335						
WM001 1-46001 Stormwater Emergency Renewal and Replacement	106,340	111,100	112,211	113,333	100,000	55,000	55,550
WM012 1-46002 Basin N1	219,599	-					
WM013 1-46003 Basin 4E & 5	6,300		1,150,000				
WM014 1-46004 Basin 2C Wetland Vertical Relocation & Storage	11,675	211,000	375,000				
WM015 1-46005 Basin 2C Enclave Lake Storage	3,532	-					
WM016 1-46006 Magnolia Lakes Pump Station	-	-	-	-	-	-	-
WM017 1-46007 Street to Pond Repairs (POA)	29,143	100,000	100,000	-	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>434,924</b>	<b>422,100</b>	<b>1,737,211</b>	<b>113,333</b>	<b>100,000</b>	<b>55,000</b>	<b>55,550</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>980,779</b>	<b>613,772</b>	<b>132,898</b>	<b>75,902</b>	<b>32,239</b>	<b>33,576</b>	<b>34,363</b>



## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### **REVENUE SOURCES**

St Lucie West Services District receives approximately 99% of their operating Revenues for the General Fund from the special assessment they levy on property owners and the transfer of storm drainage fees from the City of Port St Lucie.

#### **General Fund Revenues**

##### ***Permit Fees***

Revenue received by the District Engineer for the review of preconstruction approval plans and specifications for facilities that are to become a part of the surface water management system owned and operated by the District.

##### ***Grant Revenue***

Revenue received from Federal or State agencies for Grants. This revenue is circumstantial and must be applied for. In recent years the District has received Grant monies from such agencies such as FEMA which offered money for hurricane related expenses.

##### ***Miscellaneous Fees***

This is a contingency line for any miscellaneous revenues received during the course of the year. This would include revenue received for the out-sourcing of the video ray system, vacon truck as well as the aquatic harvester.

##### ***Storm Water Drainage Fees***

Revenue received from the City of Port St. Lucie for the assessment placed on property owners for the maintenance of the Storm Water Drainage system. Presently the District receives 75% of the total amount assessed on property owners of the District. District will receive additional funding from any increase that the City levies for additional funding. Currently at \$153.00 per ERU.

##### ***Project Maintenance Fees***

Revenue received from the Water & Sewer fund for the landscaping maintenance on the property owned by the Water & Sewer fund.

##### ***Interest Revenue***

This account reflects all interest earnings in all non-restricted cash accounts that belong to the General Fund.

##### ***Special Assessments***

Non-advalorem tax revenue received from the property owners of the District for the maintenance and operational costs of the District. The special assessment fee is projected to remain at \$111.00 per ERU due to the increased maintenance area.

##### ***Interfund Transfers***

In previous years this was revenue from excess funds that are being held in the Water Management Benefit Series 1999 A & B Revenue account. With the refinancing of the 1999A and 1999B bonds in 2010 no interfund -transfers are slated for the future.

##### ***Miscellaneous Income***

This code is for revenue that does not qualify for any of the other revenue categories.

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### **OPERATING EXPENSE'S**

Operating expenses include the cost for personnel, materials, maintenance, service and equipment required for the general operations for the St Lucie West Services District.

#### **Board of Directors**

##### ***Executive Salaries***

Salaries paid to the Board of Directors for their public service. Salaries are paid on a \$200 per board meeting, for a total maximum amount of \$4,800 per seat, per fiscal year. This expense is shared equally with the Water & Sewer fund.

##### ***FICA***

This line includes the Districts portion of the social security and Medicare expense for Board Members of the District. The Federal rate for these combined expenses is 7.65% of total salaries.

##### ***Other Contractual Services***

Contractual services requested by the board for the betterment of Board decisions and/or activities. Such expenses include strategic planning.

##### ***Board Meeting Expenses***

This includes expenses directly relating to board meetings, including location charges and/or any other charges incurred.

##### ***Contingencies***

These charges are allocated for any miscellaneous charges that may occur during the year that are directly requested by the Board of Supervisors.

#### **District Manager**

##### ***Assessment Program***

Charges for the Assessment program including placing the assessment on the tax rolls.

##### ***Other Contractual Services***

Contingency for charges for any additional services the District may request of the District Manager.

##### ***Operations & Maintenance Services***

Includes expenses for general maintenance contracts for services. Such services are provided for special studies and operating maintenance by outside contractors.

##### ***Management Contract***

Charges directly relating to the District Manager's service contract. The charge for FY 2015 is based on the salary difference of the Utility Director salary and the Contract for the District Manager which is shared between the Water & Sewer Fund 50% and the General Fund 50%. There is no proposed increase for FY2015.

##### ***Travel & Per Diem***

Charges billed directly from the SDS, Inc. or the District Manager for travel expenses as allowed by the contract for District Business. All charges are billed in accordance with Section 112.061, Florida Statutes.

##### ***Miscellaneous Expenses***

Contingency for any miscellaneous charges that could not otherwise be classified into another ledger account.

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Subscriptions & Dues***

This expense includes dues paid to professional organizations.

### **Finance**

#### ***Dissemination Agent***

This line includes charges for a dissemination agent who prepares reports regarding the compliance with bond issues. Budget assumes no increase from previous year's expenses.

#### ***Arbitrage***

This line includes charges relating to the annual arbitrage review relating to interest earned versus interest paid. Budget assumes a minor increase from previous year's expenses.

#### ***Assessment Fees and Costs***

Charges from St. Lucie County for placing the special assessments on the tax roll. Charge is equal to 1% and up to 2% of the total assessments placed on the tax roll.

#### ***Accounting Services***

This includes the contracted services for Financial Services with SDS, Inc. The expense is shared with the Water & Sewer Fund.

#### ***Auditing***

This includes expenses that are incurred from the District's Annual Financial Audit as required by Florida Statutes. This amount is split between the Water & Sewer Fund and the General Fund, 56% and 44% respectively.

#### ***Banking Services***

Charges for banking services such as bank service charges and trust account administration expenses.

#### ***Property & Casualty Insurance***

This expense includes the annual insurance premium that provides protection for the Districts general liability, auto and property coverage. A minor increase is assumed for the FY2015 Budget year. Coverage is from October 1 through September 30 each year.

### **Grant Management**

#### ***Contractual Services***

Contractual services provided by a Grant Coordinator if needed.

### **Clerk to the Board**

#### ***Other Contractual Services***

Contractual services provided by SDS, Inc for the Board Clerk and records service provided. This expense is shared with the Water & Sewer Fund.

#### ***Postage & Freight***

This line item includes postages charges that are invoiced from the Board Clerks office. These charges include postage charges for sending out regular mail and vendor checks.

#### ***Printing & Binding***

Charges for printing and binding agendas, packages, audit reports and budget materials as well as copy charges for the normal daily work flow.

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Legal Ads***

Charges for legal ads posted in the local newspapers for notices of Board meetings and Public Hearings.

### **General Counsel**

#### ***Legal Services***

Legal fees associated with the District's Attorney. These fees include charges for regular legal business matters within the District.

### **Special Counsel**

#### ***Legal Services***

Legal fees associated with any labor matters the District may have. For the FY2015 budget this line item particularly refers to legal matters regarding labor issues.

### **Engineering Services**

#### ***Engineering Services***

Charges billed from the District Engineer office. These charges include Work Authorization preparation, Board meeting assistance as well as any other engineering expense relating to the General Fund activities.

### **Pollution Control**

#### ***Regulatory & Permit Fees***

The District is required to pay an annual fee for the regulatory permit for Pollution Control.

## **GENERAL FUND ADMINISTRATION DIVISION**

### **Personnel Expenses**

#### ***Regular Salaries***

Includes the District's administrative employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying a 1.6% cost of living increase and allowing a factor for unfilled vacancies.

#### ***Overtime***

This line includes overtime expenses.

#### ***FICA***

This line includes the District's portion of the social security and Medicare expense for Salaries of the District's employees. The Federal rate for these combined expenses is 7.65% of total salaries.

#### ***Retirement Contributions***

After one year of employment the District provides a 9.0% contribution into a SEP IRA for all full time employees. This compensation is paid on a monthly basis.

#### ***Health Insurance***

This includes health insurance benefits provided to all employees of the District.

#### ***Workers Compensation***

The District provides workers compensation to any employee who is injured while at work. Under the provisions of the Florida Workers Compensation law, a no-fault insurance plan which is supervised by the State of Florida, the District pays for 100% of these benefits.

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Unemployment Compensation***

The District is required to reimburse the Unemployment Compensation Fund for any unemployment claims paid on behalf of the District.

### ***Travel & Per Diem***

The District pays for employees to obtain and upgrade certifications and licenses. In some cases the employee may need to travel to attend these classes or training courses. The district pays the employee travel and per diem according to Section 112.061, Florida Statutes. Budget assumes a minor increase from previous year's expenses due to certifications that are required by Governmental agencies.

### ***Uniforms***

The District provides an allotted amount of uniforms and/or safety equipment for all District employees each year depending on their position.

### ***Subscriptions & Dues***

This expense includes dues paid to professional organizations. These dues are required for the district to take part in special trainings or seminars and stay current with industry certifications.

### ***Training, Cont. Education & Licensing***

The District provides the employee with training opportunities in order to upgrade or obtain additional certifications. These certifications include all office related education, Computer programming, HR classes, and Microsoft Technology

### ***Vehicle Allowance***

The District provides for a vehicle allowance for certain positions instead of providing a vehicle and associated costs.

### **Administration (Operating)**

#### ***Other Contractual Services***

Charges for miscellaneous expenses relating to the repairs of office equipment, Air/conditioning service, Security alarm repairs ECT.

#### ***Website Maintenance***

The District will be looking into upgrading the current website with increased function for the budget year.

#### ***Maintenance Contracts***

Charges for in office pest management. These contracts were moved to Other Contractual Services.

#### ***Water - Irrigation***

This covers the expense of using irrigation water on District owned common ground areas and the District Utility and Maintenance site, including the new Administration Building.

#### ***Telephone & Cell Services***

These charges include the landline telephone service that is used in the District office as well as cellular phone services. District Staff will continue to look at alternatives in the 2015 budget year to reduce costs of communications.

#### ***Postage & Freight***

This line item includes postages charges for the District.

#### ***Electricity Services***

Includes electricity charges for grounds and signs as well as a split for the administrative building owned by the District.

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Cable & Newspaper***

The District currently has cable access which provides capabilities for weather monitoring. They also receive a daily newspaper for the treasure coast area to enable employees to stay abreast to current affairs that may affect the District.

### ***Equipment Leasing***

The District has one copier that is leased.

### ***Building Maintenance***

These charges include weekly cleaning of the District's buildings. This also includes extra services such as carpet cleaning and furniture upholstery.

### ***Vehicle Maintenance***

This line includes charges for normal maintenance of the District's Administrative vehicles and trucks as needed for office usage. Maintenance is done on a regular basis to provide the longest life possible to the vehicles owned and operated by the district. This provides for decreased total life cycle costs.

### ***Equipment Maintenance***

This line includes charges for normal maintenance of office machinery. This provides for decreased total life cycle costs.

### ***Printing & Binding***

Charges related to any requests for public information, presentations to the board, and reports due to other governmental agencies.

### ***Legal Ads***

Charges for employment ads posted in the local newspapers for employment opportunities.

### ***Miscellaneous Expenses***

Contingency for any miscellaneous charges that could not otherwise be classified into another ledger account.

### ***Record Storage***

This charge is for offsite storage for District Records. Some records of a certain date are kept offsite in an air conditioned space to meet records retention requirements and will be deleted as permitted.

### ***Contingencies Hurricane***

This account is allocated to fund any extraordinary expenses the District incurs relating to hurricane preparation and/or damages to District property for budget year 2015.

### ***Office Supplies***

Includes general supply charges for the operations of the Districts offices.

### ***Fuel & Lubricants-Vehicles***

Fuel purchased for all vehicles used in the General Fund. The FY2015 shows an increase of 10%.

### ***Cleaning Supplies***

Supplies bought for products used by district employees such as soap, air fresheners, towels, etc. This would include any item not provided for by the building maintenance service provider.

### ***Computer Software/Licensing***

Charges for yearly software and/or licensing obligations for computer equipment and software used by the District.

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Computer Hardware/Supplies***

Charges that are expended for the purchase of new computer hardware and a new administration server.

### ***Fuel & Lubricants-Equipment***

Fuel purchased for all equipment used in the General Fund. Such equipment includes tractors, mowers, boats, and pumps. The FY-2015 Budget assumes a 5% increase.

### ***Minor Construction Expenses***

This includes miscellaneous repairs that are associated with the District Administration Building and Operations Center.

### **General Fund Administration Division – Capital Outlay**

#### ***Equipment***

This code is for equipment purchases such as vehicles and tractors over \$1,000. No expenditures planned for this fiscal year.

#### ***Building***

This code is for buildings or land purchases over \$1,000. Proposed \$20,000 for new meeting room split with UT Fund in the garage area planned for this fiscal year.

#### ***Other***

This code is for any other Capital purchases over \$1,000. No expenditures planned for this fiscal year

### **AQUATICS DIVISION**

#### **Aquatics Personnel**

##### ***Regular Salaries***

Includes the District's Aquatics Division's basic salaries and the total budget is estimated using a tabulation of all approved positions, applying a 1.6% cost of living increase and allowing a factor for unfilled vacancies.

##### ***Overtime***

This line includes overtime expenses.

##### ***FICA***

This line includes the District's portion of the social security and Medicare expense for Salaries of the District's Aquatic employees. The Federal rate for these combined expenses is 7.65% of total salaries.

##### ***Retirement Contributions***

After one year of employment the District provides a 9.0% contribution into a SEP IRA for all full time employees. This compensation is paid on a monthly basis.

##### ***Travel & Per Diem***

The District pays for employees to obtain and upgrade certifications and licenses. In some cases the employee may need to travel to attend these classes or training courses. The district pays the employee travel and per diem according to Section 112.061, Florida Statutes.

##### ***Uniforms***

The District provides an allotted amount of uniforms and/or safety equipment for all District employees each year depending on their position.

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Subscriptions & Dues***

This expense includes dues paid to professional organizations such the Florida Air Boat Association, University of Florida Aquatics Division, Coast Guard Licensing. These dues are required for the district to take part in special training or seminars and stay current with industry certifications.

### ***Training, Cont. Education & Licensing***

The District provides the employee with training opportunities in order to upgrade or obtain additional certifications. These certifications include Aquatic Maintenance, Stormwater Certifications, Right-away Licenses, and safety training.

### **Aquatics Division (Operating)**

#### ***Operations & Maintenance Services***

Includes expenses for general maintenance contracts for services. Such services are provided for special studies and operating maintenance by outside contractors.

#### ***Laboratory Services***

This expense includes lab fees for Sonar FAST testing for the storm water retention ponds within the District. Including Dissolved oxygen and turbidity levels.

#### ***Disposal Fees***

Charges incurred for the disposal of certain aquatic plant material.

#### ***Water Quality Monitoring***

Lab testing required once a year for monitoring wells located throughout the District to monitor salt water intrusion as well as other contaminants.

#### ***Operating Supplies***

General supplies for the day-to-day operations of the District. Includes supplies for the shop, exotic plant removal, aquatics division, and the storm water division.

#### ***Storm Ditch Maintenance***

This line item includes chemical spraying of storm ditches, and some mechanical cleaning of ditches.

#### ***Landscape Materials***

Includes expenses for Aquatic plant replacements in water and on littoral and mitigation shelves.

#### ***Vehicle Maintenance***

This line includes charges for normal maintenance of the District's aquatic trucks Maintenance is done on a regular basis to provide the longest life possible to the vehicles owned and operated by the district. This provides for decreased total life cycle costs.

#### ***Equipment Maintenance***

This line includes charges for normal maintenance of the District's aquatic mule, boats and trailers. Maintenance is done on a regular basis to provide the longest life possible to the vehicles owned and operated by the district. This provides for decreased total life cycle costs.

#### ***Miscellaneous Expenses***

Contingency for any miscellaneous charges that could not otherwise be classified into another ledger account.

#### ***Chemicals***

This includes all chemicals used for aquatic weed control herbicides, algaecides, Sonar, and Strike for midge flies.



## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Machinery & Equipment***

The District staff is requesting some new machinery that is not considered a capital expense according to the Districts capital expenditure threshold. This includes new sprayers and back pack sprayers for use in aquatic weed control.

### **General Fund Aquatics Division – Capital Outlay**

#### ***Equipment***

This code is for equipment purchases such as vehicles and tractors over \$1,000. Plans for the purchase of a replacement 4x4 truck and a Kubota RTV estimated at \$37,000 for this fiscal year.

#### ***Building***

This code is for buildings or land purchases over \$1,000. No expenditures planned for this fiscal year.

#### ***Other***

This code is for any other Capital purchases over \$1,000. No expenditures planned for this fiscal year.

## **STORM WATER MAINTENANCE DIVISION**

### **Storm Water Maintenance Personnel**

#### ***Regular Salaries***

Includes the District's Storm Water Maintenance Division's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying a 1.6% cost of living increase and allowing a factor for unfilled vacancies.

#### ***Overtime***

This line includes overtime expenses.

#### ***FICA***

This line includes the Districts portion of the social security and Medicare expense for Salaries of the District's employees. The Federal rate for these combined expenses is 7.65% of total salaries.

#### ***Retirement Contributions***

After one year of employment the District provides a 9.0% contribution into a SEP IRA for all full time employees. This compensation is paid on a monthly basis.

#### ***Travel & Per Diem***

The District pays for employees to obtain and upgrade certifications and licenses. In some cases the employee may need to travel to attend these classes or training courses. The district pays the employee travel and per diem according to Section 112.061, Florida Statutes.

#### ***Uniforms***

The District provides an allotted amount of uniforms and/or safety equipment for all District employees each year depending on their position.

#### ***Subscriptions & Dues***

This expense includes dues paid to professional organizations such as Turf Grass and Storm Water Associations. These dues are required for the district to take part in special trainings or seminars and stay current with industry certifications.

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Training, Cont. Education & Licensing***

The District provides the employee with training opportunities in order to upgrade or obtain additional certifications. These certifications include Storm water Certifications, and safety training. Because of DEP requirements for licensing in the near future this line item has been increased substantially.

### **Storm Water Maintenance Division (Operating)**

#### ***Operations & Maintenance Services***

Includes expenses for general maintenance contracts for services. Such services are provided for special studies and operating maintenance and minor repairs by outside contractors.

#### ***Laboratory Services***

This expense includes yearly lab fees for water quality testing before storm water exits off site as mandated by SFWMD

#### ***Disposal Fees***

Charges incurred from the debris removal of District maintained properties that are associated with dump fees. Including the Districts portion of debris removal from City owned Rights of ways.

#### ***Operating Supplies***

General supplies for the day-to-day operations of the storm water division.

#### ***Storm Ditch Maintenance***

This line item includes heavy mechanical cleaning of ditches, Lake Bank repairs, and major storm water pipe conveyance repairs.

#### ***Landscape Materials***

Includes expenses for fertilizers, mulch and plant replacements.

#### ***Vehicle Maintenance***

This line includes charges for normal maintenance of the District's trucks, vacon truck, and water truck. Maintenance is done on a regular basis to provide the longest life possible to the vehicles owned and operated by the district. This provides for decreased total life cycle costs.

#### ***Equipment Maintenance***

This line includes charges for normal maintenance of the Districts mule, tractors, and mowers. Maintenance is done on a regular basis to provide the longest life possible to the vehicles owned and operated by the district. This provides for decreased total life cycle costs.

#### ***Miscellaneous Expenses***

Contingency for any miscellaneous charges that could not otherwise be classified into another ledger account.

#### ***Chemicals***

These charges are for chemicals used for improved landscaping areas, and herbicides used in and around control structures.

#### ***Machinery & Equipment***

The District staff is requesting some new machinery that is not considered a capital expense according to the Districts capital expenditure threshold. This would be items such as weed eaters, edger's, blowers, and safety equipment.

#### ***Renewal & Replacement***

New line item to cover the costs for repairs of District owned storm water pipes as well as repairs to fixed structures.

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Electricity Services***

Includes electricity charges for stormwater control structures owned by the District.

### **General Fund Storm Water Division – Capital Outlay**

#### ***Equipment***

This code is for equipment purchases such as vehicles and tractors over \$1,000. Plan to replace a Kubota Tractor, Kubota RTV and 4x4 truck for the storm water division estimated at \$72,000.

#### ***Building***

This code is for buildings or land purchases over \$1,000. No expenditures planned for this fiscal year.

#### ***Other***

This code is for any other Capital purchases over \$1,000. No expenditures planned for this fiscal year.

### **EXOTIC PLANT REMOVAL DIVISION**

#### **Exotic Plant Removal Personnel**

##### ***Regular Salaries***

Includes the District's Exotic Plant Removal Division's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying a 1.6% cost of living increase and allowing a factor for unfilled vacancies.

##### ***Overtime***

This line includes overtime expenses.

##### ***FICA***

This line includes the District's portion of the social security and Medicare expense for Salaries of the District's employees. The Federal rate for these combined expenses is 7.65% of total salaries.

##### ***Retirement Contributions***

After one year of employment the District provides a 9.0% contribution into a SEP IRA for all full time employees. This compensation is paid on a monthly basis.

##### ***Travel & Per Diem***

The District pays for employees to obtain and upgrade certifications and licenses. In some cases the employee may need to travel to attend these classes or training courses. The district pays the employee travel and per diem according to Section 112.061, Florida Statutes.

##### ***Uniforms***

The District provides an allotted amount of uniforms and/or safety equipment for all District employees each year depending on their position.

##### ***Subscriptions & Dues***

This expense includes dues paid to professional organizations such as Turf Grass, Wetland Management Associations. These dues are required for the district to take part in special trainings or seminars and stay current with industry certifications.

##### ***Training, Cont. Education & Licensing***

The District provides the employee with training opportunities in order to upgrade or obtain additional certifications. These certifications include Storm water Certifications, Right-away Licenses, and safety training.

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### **Exotic Plant Removal Division (Operating)**

#### ***Operations & Maintenance Services***

Includes expenses for general maintenance contracts for services. Such services are provided for special studies and operating maintenance by outside contractors.

#### ***Laboratory Services***

This expense includes lab fees for water quality testing of wetlands.

#### ***Disposal Fees***

Charges to the District for land fill fees from St. Lucie County Board of County Commissioners.

#### ***Operating Supplies***

General supplies for the day-to-day operations of the Districts Exotic Plant Removal Division, Includes a variety of supplies for the exotic plant removal.

#### ***Landscape Materials***

Includes expenses for plant replacements in wetlands preserves and buffers.

#### ***Vehicle Maintenance***

This line includes charges for normal maintenance of the District's Exotic plant removal trucks. Maintenance is done on a regular basis to provide the longest life possible to the vehicles owned and operated by the district. This provides for decreased total life cycle costs.

#### ***Equipment Maintenance***

This line includes charges for normal maintenance of the Districts mule, and Large Chippers. Maintenance is done on a regular basis to provide the longest life possible to the vehicles owned and operated by the district. This provides for decreased total life cycle costs.

#### ***Chemicals***

This includes all chemicals used for exotic plant removal spraying.

#### ***Machinery & Equipment***

The District staff is requesting some new machinery that is not considered a capital expense according to the Districts capital expenditure threshold. This includes new sprayers, back pack sprayers, chain saws, as well as safety equipment.

#### ***Maintenance Contract***

New Line item for the contracting of an outside contractor to support District staff in the removal of exotic plant material from District owned Wetlands & Buffers. Will enhance the frequency of maintenance to the Wetlands Buffers throughout the District.

### **General Fund Exotic Plant Removal Division – Capital Outlay**

#### ***Equipment***

This code is for equipment purchases such as vehicles and tractors over \$1,000. Plan to replace the Isuzu chip body truck for \$55,000.

#### ***Building***

This code is for buildings or land purchases over \$1,000. No expenditures planned for this fiscal year.

#### ***Other***

This code is for any other Capital purchases over \$1,000. No expenditures planned for this fiscal year.

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### SHOP OPERATION DIVISION

#### Shop Operational Personnel

##### ***Regular Salaries***

The District's Shop Maintenance Divisions basic Salaries. The total budget is estimated using a tabulation of all approved positions, applying a 1.6% cost of living increase and allowing a factor for unfilled vacancies. Proposed new Assistant Mechanic position to replace a position in the Stormwater division. This line item covers the salary of the District Mechanic that salary is split 50/50 with the utilities dept.

##### ***Overtime***

This line includes overtime expenses.

##### ***FICA***

This line includes the District's portion of the social security and Medicare expense for Salaries of the District's employees. The Federal rate for these combined expenses is 7.65% of total salaries.

##### ***Retirement Contributions***

After one year of employment the District provides a 9.0% contribution into a SEP IRA for all full time employees. This compensation is paid on a monthly basis.

##### ***Travel & Per Diem***

The District pays for employees to obtain and upgrade certifications and licenses. In some cases the employee may need to travel to attend these classes or training courses. The district pays the employee travel and per diem according to Section 112.061, Florida Statutes.

##### ***Uniforms***

The District provides an allotted amount of uniforms and/or safety equipment for all District employees each year depending on their position.

##### ***Subscriptions & Dues***

This expense includes dues paid to professional organizations such as Auto, Truck, and machinery Associations. These dues are required for the district to take part in special trainings or seminars and stay current with industry certifications.

##### ***Training, Cont. Education & Licensing***

The District provides the employee with training opportunities in order to upgrade or obtain additional certifications and safety training.

#### Shop Operations Division (Operating)

##### ***Operations & Maintenance Services***

Includes expenses for general maintenance contracts for services. Such services are provided for special studies and operating maintenance by outside contractors. This would include outside services such as, auto dealers, heavy equipment dealers, welding companies, and fabrication industry.

##### ***Disposal Fees***

Charges to the District for land fill fees from St. Lucie County. Board of County Commissioners

##### ***Operating Supplies***

General supplies for the day-to-day operations of the District. Shop Maint. Division.

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Vehicle Maintenance***

This line includes charges for normal maintenance of the District's Maint. Mechanic Truck. Maintenance is done on a regular basis to provide the longest life possible to the vehicles owned and operated by the district.

### ***Miscellaneous Expenses***

Contingency for any miscellaneous charges that could not otherwise be classified into another ledger account.

### ***Machinery & Equipment***

The District staff is requesting some new machinery that is not considered a capital expense according to the Districts capital expenditure threshold. This may include additional shop tools, Welders, ect.

### **General Fund Shop Operations Division – Capital Outlay**

#### ***Equipment***

This code is for equipment purchases such as vehicles and tractors over \$1,000. No expenditures planned for this fiscal year.

#### ***Building***

This code is for buildings or land purchases over \$1,000. No expenditures planned for this fiscal year.

#### ***Other***

This code is for any other Capital purchases over \$1,000. No expenditures planned for this fiscal year

### ***General Fund Renewal & Replacement Fund***

The line item is for Storm Water Renewal and Replacement Fund recommending 5% of the Maintenance Special Assessments Revenue for emergency repairs related to the storm water infrastructure and planned Capital Improvement Projects which were not captured in the Water Management Bond.

Emergency Storm Water Repairs:	\$ 112,211
Street to Pond Repairs (POA):	\$ 100,000
Basin 2C Wetland Vertical Relocation:	\$ 375,000
Basin 4E to 5 inter-connect:	\$1,150,000

# ST. LUCIE WEST SERVICES DISTRICT

## WATER AND SEWER FUND BUDGET OVERVIEW

### **Budget Discussion**

The budget is an annual process that involves the Board of Supervisors, District Manager and staff, operations and billing personnel, engineers, rate consultant and others. This process must first consider anticipated revenues we will receive from operations so as to determine the resources available to be budgeted. First claim on the resources will be the essential costs necessary for the proper operation and maintenance of the utility operations. The next priority must be to fund those areas necessary to satisfy the requirements of the revenue bonds issued to build and improve the water and sewer systems. Any remaining funds may then be utilized for the capital improvement program and remaining needs.

We have divided the budget into two parts: the operating budget, which includes the Debt Service Requirements and the capital improvement budget. The operating budget includes routine operating expenditures. The capital budget is for infrastructure improvements, system expansion to handle customer growth, renewal and replacements, service extensions and additions or extraordinary repairs.

Certain decisions, especially in the capital improvement program, made during the budget process have an impact that extends to multiple fiscal years and not only the year in which the Board approves the budget. In order to demonstrate this impact, we have developed five (5) year forecasts for both the operating and capital budgets.

We anticipate finishing FY 2014 with a deficit due to the funding of the Wastewater Treatment Plant Expansion. The Proposed Budget for FY 2015 reflects no Rate Increase. The Proposed Budget for FY 2015 anticipates a surplus over \$100,000.

### **Assumptions Used in Preparing the Budget**

**Inflation** – The following inflationary rates are utilized; for the regular salaries line item the rate increased to 1.6% for FY 2015 and was based upon the change in the U.S. Bureau of Labor Statistics Consumer Price Index - All Urban Customers, U.S. City Average, Services, for most other line items, where applicable, a general inflationary rate of 2% is utilized. There are some exceptions such as health insurance 20% this year, and liability insurance 5% this year for which national projections call for continuing increases. Energy costs are expected to grow at an inflation rate of 5% as well.

**Rate Adjustment** – There is no rate adjustment planned for FY 2015 in this budget based on the current factors. The Rate Stabilization Fund balance is expected to exceed \$500,000 for FY2015.

### **Operating Improvements**

This budget includes a few small dollar cost improvements. We are continuing the funding of the water conservation effort with customers by providing rebate on items such as low flow toilets and low flow shower heads. This program will be funded at an annual amount of \$5,000 and is designed to encourage water conservation.

We are also taking efforts to improve customer service and billing for the utility, an item in the District's Strategic Plan. The District will continue to conduct training sessions for customer service.

### **Capital Improvement Program**

The capital improvement program has several items for your review, a total cost in FY 2015 of \$1,591,124. In a continuation of a change started in FY 2006, we are proposing to continue to pay for the capital items directly rather than financing the purchase over a number of years. The typical interest rates

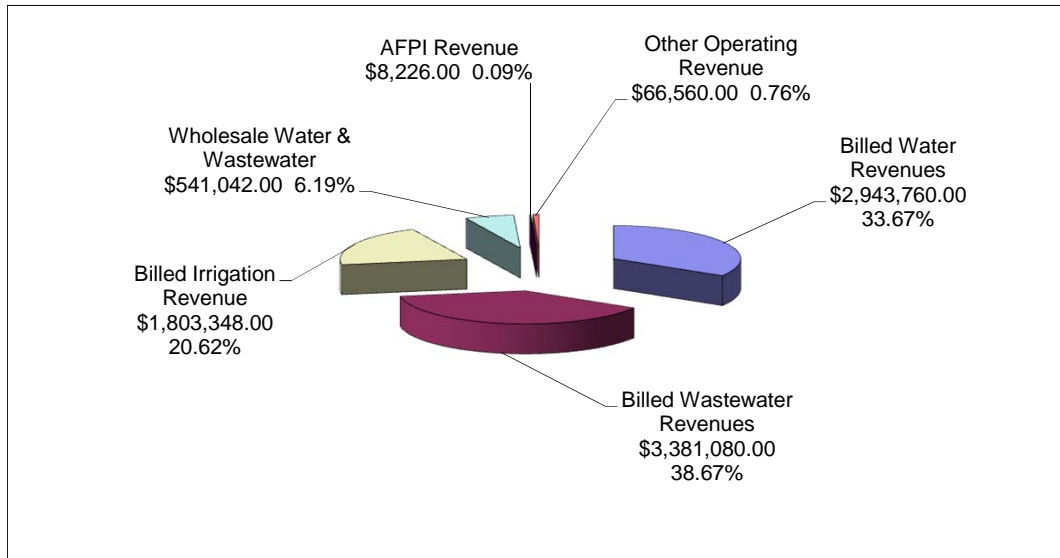
charged for lease financing are significant, and therefore the District can save a significant amount by purchasing these items rather than leasing them. The Renewal and Replacement Fund Budget is \$1,100,574; the Water Connection Fee Budget is \$265,000, the Wastewater Connection Fee Budget is \$0 and the Capital Outlay Budget is \$235,550 for FY 2015.

Major capital projects contained in the capital budget for FY 2015 include the continuation of the Lift Station Renewal and Replacement project at \$183,927, Emergency Renewal and Replacement Projects at \$175,671, and Reuse irrigation pump station repairs at \$98,800 (FY 2015). The Renewal and Replacement Fund also includes funding for emergency repairs to Association irrigation system if approved. The Water Connection Fee Fund has one major project planned for FY2015 the potable water main line extension project estimated at \$220,000. The Wastewater Connection Fee Fund has no major projects planned for FY2015 the WWTF expansion project that started in FY2014 will be complete in May 2015.



**ST LUCIE WEST SERVICES DISTRICT  
WATER AND SEWER FUND - REVENUES AND EXPENDITURES**

**FISCAL YEAR 2014-2015**

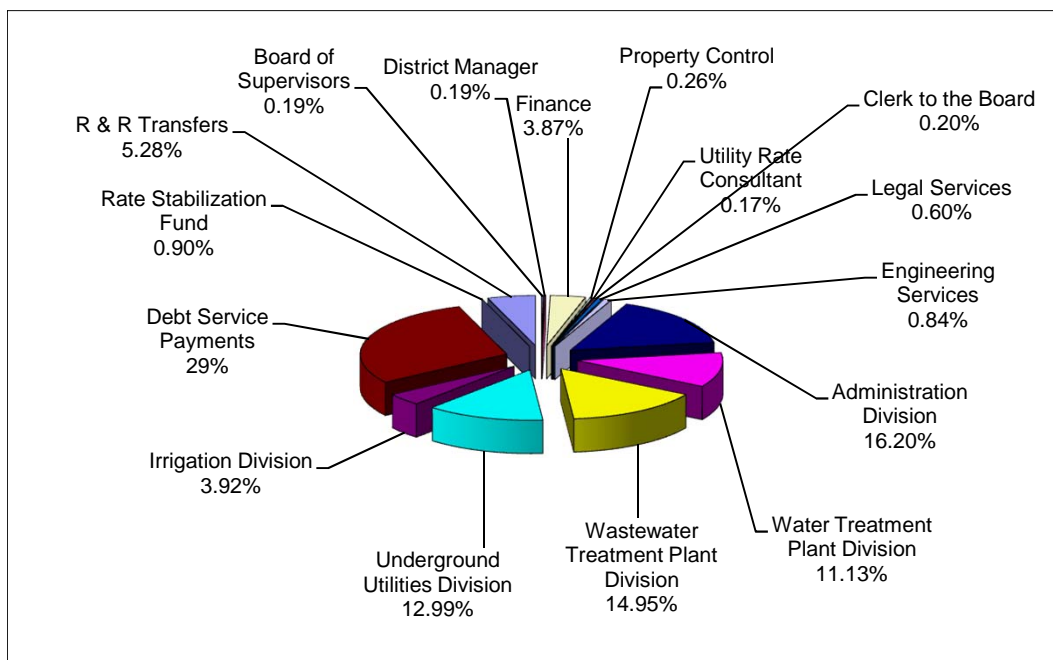


<b>TOTAL REVENUES</b>	<b>\$ 8,744,016</b>
-----------------------	---------------------

	<b>TOTALS</b>	<b>PERCENT REVENUES</b>
Billed Water Revenues	\$ 2,943,760.00	33.67%
Billed Wastewater Revenues	\$ 3,381,080.00	38.67%
Billed Irrigation Revenue	\$ 1,803,348.00	20.62%
Wholesale Water & Wastewater	\$ 541,042.00	6.19%
AFPI Revenue	\$ 8,226.00	0.09%
Other Operating Revenue	\$ 66,560.00	0.76%
<b>TOTAL REVENUE</b>	<b>\$ 8,744,016</b>	<b>100.00%</b>
<b>W&amp;S PRIOR YEARS FUND BALANCE</b>	<b>\$ 4,416,532</b>	

**ST LUCIE WEST SERVICES DISTRICT  
WATER AND SEWER FUND - REVENUES AND EXPENDITURES**

**FISCAL YEAR 2014-2015**



<b>TOTAL EXPENDITURES</b>	<b>\$ 8,601,561</b>
---------------------------	---------------------

	<u>TOTALS</u>	<u>PERCENT EXPENDITURES</u>
Board of Supervisors	\$ 16,468	0.19%
District Manager	16,544	0.19%
Finance	333,145	3.87%
Property Control	22,298	0.26%
Utility Rate Consultant	14,240	0.17%
Clerk to the Board	16,952	0.20%
Legal Services	51,254	0.60%
Engineering Services	71,912	0.84%
Administration Division	1,393,229	16.20%
Water Treatment Plant Division	957,359	11.13%
Wastewater Treatment Plant Division	1,286,261	14.95%
Underground Utilities Division	1,116,937	12.99%
Irrigation Division	337,260	3.92%
Debt Service Payments	2,513,871	29.23%
Rate Stabilization Fund Transfer	-	0.00%
R & R Transfers	453,829	5.28%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,601,561</b>	<b>100.00%</b>

**St. Lucie West Services District**  
**Water and Sewer Fund Budget Summary**

	<b>FY 2013 ACTUAL</b>	<b>FY 2014 ORIGINAL BUDGET</b>	<b>FY 2014 ESTIMATE</b>	<b>FY 2015 PROPOSED</b>
<b><u>ADD REVENUES:</u></b>				
Billed Water Revenues	2,903,419	2,935,332	2,935,332	2,943,760
Billed Wastewater Revenues	3,388,057	3,371,614	3,371,614	3,381,080
Billed Irrigation Revenue	1,772,701	1,799,271	1,799,271	1,803,348
Wholesale Water & Wastewater	447,232	541,988	541,988	541,042
AFPI Revenue	32,656	44,762	66,289	8,226
Other Operating Revenue	148,427	73,907	96,227	66,560
<b>TOTAL OPERATING REVENUES</b>	<b>8,692,492</b>	<b>8,766,874</b>	<b>8,810,721</b>	<b>8,744,016</b>
<b><u>NON-OPERATING INCOME AND EXPENSES</u></b>				
Transfer from WCF to Pay Debt	-	-	-	-
<b>TOTAL NON-OPERATING REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 FUND BALANCE, October 1	 5,922,295	 6,949,299	 6,949,299	 4,416,532
<b>TOTAL REVENUES AVAILABLE</b>	<b>14,614,786</b>	<b>15,716,173</b>	<b>15,760,020</b>	<b>13,160,548</b>
 <b><u>DEDUCT EXPENDITURES:</u></b>				
Board of Supervisors	13,697	16,399	16,399	16,468
District Manager	15,667	16,509	16,509	16,544
Finance	281,101	339,411	339,411	333,145
Property Control	4,284	6,989	8,489	22,298
Utility Rate Consultant	16,754	13,961	13,961	14,240
Clerk to the Board	13,161	17,620	16,620	16,952
Legal Services	52,149	48,529	65,529	51,254
Engineering Services	49,712	62,647	42,647	71,912
Administration Division	1,107,775	1,340,620	1,295,205	1,393,229
Water Treatment Plant Division	771,590	908,910	915,575	957,359
Wastewater Treatment Plant Division	1,130,590	1,346,272	1,288,775	1,286,261
Underground Utilities Division	919,682	917,055	944,723	1,116,937
Irrigation Division	282,345	375,343	323,510	337,260
Debt Service Payments	2,326,313	2,527,331	2,527,331	2,513,871
Rate Stabilization Fund Transfer Out	100,000	50,000	50,000	-
Capital improvement Projects	-	-	2,957,919	-
Renewal & Replacement Transfers	580,667	420,886	520,886	453,829
<b>TOTAL EXPENDITURES</b>	<b>7,665,487</b>	<b>8,408,481</b>	<b>11,343,488</b>	<b>8,601,561</b>
 WWTP Expansion				
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>6,949,299</b>	<b>7,307,692</b>	<b>4,416,532</b>	<b>4,558,987</b>

	Actual FY 2013	Actual YTD FY 2014	Estimate EOY FY 2014	Final Amended Budget FY 2014	Budget FY 2015	Forecast			
						FY 2016	FY 2017	FY 2018	FY 2019
<b>Water &amp; Sewer Fund Balance (Beginning)</b>	5,922,295	6,949,299	6,949,299	6,949,299	4,416,532	4,558,987	4,819,778	5,076,231	5,389,494
<b>Rate Stabilization Fund Balance (Beginning)</b>	380,239			480,381	530,381	530,381	555,381	580,381	580,381
<b>OPERATING REVENUE</b>									
Grants	-		-	-	-	-	-	-	-
5-04006 Billed Water Revenue Consumption	2,903,419	2,248,416	2,997,889	2,935,332	2,943,760	3,001,808	3,069,016	3,159,167	3,245,754
5-04106 Billed Water Revenue Base		-							
5-04007 Billed Wastewater Revenue Consumption	3,388,057	2,623,230	3,497,639	3,371,614	3,381,080	3,449,337	3,528,181	3,619,290	3,709,554
5-04107 Billed Wastewater Revenue Base		-							
5-04009 Billed Irrigation Revenue Consumption	1,772,701	1,339,999	1,786,665	1,799,271	1,803,348	1,839,417	1,881,118	1,927,374	1,975,082
5-04109 Billed Irrigation Revenue Base		-							
5-04010 Late Fees	102,283	73,750	88,500	68,070	38,000	38,000	38,000	38,000	38,000
5-04012 Miscellaneous Fees	40,229	13,040	15,648	16,500	17,000	17,000	17,000	17,000	17,000
5-04014 Wholesale Water Revenue	232,959	214,375	257,250	249,931	251,259	256,343	274,837	281,509	288,389
5-04018 Meter Set Fees	2,400	4,300	5,160	4,300	3,710	3,550	3,550	4,190	4,040
5-04021 Wholesale Wastewater Revenue	214,273	245,150	294,180	292,057	289,783	295,657	302,439	309,958	317,714
5-04022 Interest (Operating)	3,515	2,179	2,615	2,557	3,050	4,218	5,388	5,571	5,571
Rate Stabilization Fund	-	-	-	-	-	-	-	-	-
5-04046 Tanker Truck Water Service	-	-	-	4,800	4,800	4,800	4,800	4,800	4,800
5-04033 Water Impact (AFPI)	19,097	36,232	43,478	36,575	4,501	1,359	1,359	1,359	1,359
5-04035 Wastewater Impact (AFPI)	13,559	29,431	35,317	29,714	3,725	1,125	1,125	1,125	1,125
<b>Total Revenues</b>	<b>\$ 8,692,492</b>	<b>\$ 6,830,102</b>	<b>\$ 9,024,342</b>	<b>\$ 8,810,721</b>	<b>\$ 8,744,016</b>	<b>\$ 8,912,614</b>	<b>\$ 9,126,813</b>	<b>\$ 9,369,343</b>	<b>\$ 9,608,388</b>
<b>OPERATING EXPENSES</b>									
<b>Board of Supervisors</b>									
5-05001 Executive Salaries	12,128	8,929	12,000	12,000	12,000	12,000	12,000	12,000	12,000
5-05002 FICA	928	683	820	918	918	918	918	918	918
5-05003 Other Contractual Services	-	51	62	754	769	786	804	821	839
5-05004 Board Meeting Expenses	641	665	798	1,083	1,105	1,129	1,154	1,179	1,205
5-05005 Contingencies	-	1,056	1,267	1,643	1,676	1,713	1,751	1,789	1,829
<b>TOTAL BOARD OF SUPERVISORS</b>	<b>13,697</b>	<b>11,384</b>	<b>14,947</b>	<b>16,399</b>	<b>16,468</b>	<b>16,546</b>	<b>16,626</b>	<b>16,708</b>	<b>16,791</b>
<b>District Manager</b>									
5-06002 Management Contract	14,523	-	-	14,755	14,755	15,080	15,412	15,751	16,097
5-06003 Travel & Per Diem	1,144	927	1,112	1,754	1,789	1,828	1,869	1,910	1,952
<b>TOTAL DISTRICT MANAGER</b>	<b>15,667</b>	<b>927</b>	<b>1,112</b>	<b>16,509</b>	<b>16,544</b>	<b>16,908</b>	<b>17,280</b>	<b>17,661</b>	<b>18,049</b>
<b>Finance</b>									
5-07001 Dissemination Agent	-	1,000	-	2,036	2,077	2,122	2,169	2,217	2,266
5-07002 Arbitrage	-	-	-	2,400	2,400	2,400	2,400	2,400	2,400
5-07003 Accounting Services	44,404	33,305	39,965	47,172	48,116	49,174	50,256	51,362	52,491
5-07004 Auditing	16,650	14,710	17,652	17,298	17,643	18,032	18,428	18,834	19,248
5-07006 Banking Services	7,201	14,385	17,262	17,286	17,632	18,020	18,416	18,821	19,235
5-07007 Property & Casualty Insurance	203,223	223,198	267,837	223,219	204,678	214,912	259,657	272,640	286,272
5-07009 Bad Debt	9,623	1,811	2,174	30,000	40,600	41,500	42,400	43,500	44,700
<b>TOTAL FINANCE</b>	<b>281,101</b>	<b>288,409</b>	<b>344,890</b>	<b>339,411</b>	<b>333,145</b>	<b>346,160</b>	<b>393,727</b>	<b>409,774</b>	<b>426,613</b>
<b>Property Control</b>									
5-09001 Building & Land Rental	928	1,589	1,907	2,097	2,139	2,186	2,234	2,283	2,334
5-09002 Vehicle Leasing	-	-	-	-	-	-	-	-	-
5-09003 Computer Software/Licensing	775	365	438	1,228	5,552	2,674	2,733	2,793	2,855
5-09004 Computer Hardware/Supplies	2,581	650	781	5,164	14,607	5,928	6,059	6,192	6,328
<b>TOTAL PROPERTY CONTROL</b>	<b>4,284</b>	<b>2,605</b>	<b>3,126</b>	<b>8,489</b>	<b>22,298</b>	<b>10,789</b>	<b>11,026</b>	<b>11,269</b>	<b>11,517</b>
<b>Utility Rate Consultant</b>									
5-11001 Other Contractual Services	16,754	2,979	3,575	13,961	14,240	14,554	14,874	15,201	15,535
<b>TOTAL RATE CONSULTANT</b>	<b>16,754</b>	<b>2,979</b>	<b>3,575</b>	<b>13,961</b>	<b>14,240</b>	<b>14,554</b>	<b>14,874</b>	<b>15,201</b>	<b>15,535</b>
<b>Clerk to the Board</b>									
5-13002 Other Contractual Services	9,276	7,070	8,484	9,667	9,860	10,077	10,299	10,525	10,757

		Actual FY 2013	Actual YTD FY 2014	Estimate EOY FY 2014	Final Amended Budget FY 2014	Budget FY 2015	Forecast			
							FY 2016	FY 2017	FY 2018	FY 2019
5-13004	Postage & Freight	969	695	834	1,379	1,407	1,438	1,470	1,502	1,535
5-13005	Printing & Binding	2,252	1,471	1,766	3,036	3,096	3,164	3,234	3,305	3,378
5-13006	Legal Ads	664	404	484	2,538	2,588	2,645	2,704	2,763	2,824
<b>TOTAL CLERK TO THE BOARD</b>		<b>13,161</b>	<b>9,640</b>	<b>11,568</b>	<b>16,620</b>	<b>16,952</b>	<b>17,325</b>	<b>17,706</b>	<b>18,096</b>	<b>18,494</b>
<b>Legal Services</b>										
5-19001	General Counsel	40,971	23,832	28,598	39,935	40,734	41,629	42,545	43,481	44,437
5-23001	Special Counsel	11,178	21,539	25,847	25,594	10,520	8,767	8,767	8,767	8,767
<b>TOTAL LEGAL COUNSEL</b>		<b>52,149</b>	<b>45,371</b>	<b>54,445</b>	<b>65,529</b>	<b>51,254</b>	<b>50,396</b>	<b>51,312</b>	<b>52,248</b>	<b>53,204</b>
<b>Engineering Services</b>										
5-26002	Engineering Services	49,712	20,138	24,166	42,647	71,912	94,103	65,985	67,305	68,651
<b>TOTAL ENGINEERING</b>		<b>49,712</b>	<b>20,138</b>	<b>24,166</b>	<b>42,647</b>	<b>71,912</b>	<b>94,103</b>	<b>65,985</b>	<b>67,305</b>	<b>68,651</b>
<b>ADMINISTRATION DIVISION</b>										
<b>Personnel</b>										
5-14001	Regular Salaries	343,739	342,030	410,436	411,040	428,117	438,820	449,790	461,035	472,561
5-14003	Overtime	9,129	8,179	9,815	9,945	10,194	10,449	10,710	10,978	11,252
5-14004	FICA	25,790	27,071	32,485	32,756	34,082	34,920	35,779	36,660	37,563
5-14005	Retirement Contributions	28,979	28,450	34,140	37,889	39,448	40,434	41,445	42,481	43,543
5-14006	Health/Life/Dental Insurance	358,419	289,283	347,140	368,503	388,878	427,766	470,542	517,596	569,356
5-14007	Workers Comp	16,600	37,318	44,782	45,356	36,113	39,725	43,697	48,067	52,874
5-14008	Unemployment Compensation	8,990	-	-	10,272	10,477	10,739	11,008	11,283	11,565
5-14009	Travel & Per Diem	610	260	312	1,122	1,144	1,169	1,195	1,221	1,248
5-14010	Uniforms	1,831	1,980	2,376	2,525	2,575	2,632	2,690	2,749	2,809
5-14011	Subscriptions & Dues	968	1,220	1,464	2,426	2,475	2,529	2,585	2,642	2,700
5-14012	Training & Education Costs	3,728	559	670	1,922	2,322	2,322	2,322	2,322	2,322
5-14013	Vehicle Allowance	7,200	6,000	7,200	7,200	7,200	7,200	7,200	7,200	7,200
<b>Total Administration Personnel:</b>		<b>805,982</b>	<b>742,350</b>	<b>890,820</b>	<b>930,956</b>	<b>963,025</b>	<b>1,018,705</b>	<b>1,078,963</b>	<b>1,144,234</b>	<b>1,214,993</b>
<b>ADMIN Operating</b>										
5-29001	Other Contractual Services	115,541	90,601	108,722	118,196	131,560	118,191	120,555	122,966	125,425
5-29002	Website Maintenance	2,794	2,305	2,767	2,818	2,875	2,932	2,991	3,051	3,112
5-29003	Operating Supplies	12,842	9,887	11,864	12,500	12,750	13,005	13,265	13,531	13,801
5-29004	Storm Water Fees	-	310	-	17,799	17,799	17,799	17,799	17,799	17,799
5-29005	Telephone & Cell Service	14,912	14,250	17,100	17,116	17,458	17,807	18,163	18,527	18,897
5-29006	Postage & Freight	35,297	31,610	37,932	38,243	39,008	39,788	40,584	41,395	42,223
5-29007	Equipment Leasing	1,705	3,120	3,744	3,895	3,973	4,052	4,133	4,216	4,300
5-29008	Vehicle Maintenance	298	312	375	937	956	975	995	1,014	1,035
5-29009	Equipment Maintenance	-	55	66	393	402	411	420	430	440
5-29010	Miscellaneous Expenses	1,508	2,594	3,113	3,061	3,122	3,184	3,248	3,313	3,379
5-29011	Contingencies - Hurricane	-	-	-	-	-	-	-	-	-
5-29012	Office Supplies	8,301	6,366	7,639	8,098	9,179	8,271	8,354	8,437	8,522
5-29013	Fuel & Lubricants - Vehicle	66,519	50,727	60,872	64,328	67,545	74,299	81,729	89,902	98,892
5-29014	Fuel & Lubricants - Equipment	12,245	11,712	14,055	15,319	16,084	17,693	19,462	21,408	23,549
5-29015	Minor Construction Expenses	3,676	590	708	3,271	3,271.36	2,337	2,384	2,431	2,480
5-29016	Project Maintenance Fees	15,176	-	-	6,176	6,300	6,426	6,554	6,685	6,819
5-29017	Contingency (1.5%)	-	66	79	49,580	79,778	80,359	83,286	86,484	89,859
5-29018	Electricity Services	2,173	1,983	2,380	2,519	2,645	2,777	2,916	3,062	3,215
<b>Total Administration Operating:</b>		<b>292,987</b>	<b>226,489</b>	<b>271,415</b>	<b>364,249</b>	<b>414,704</b>	<b>410,306</b>	<b>426,838</b>	<b>444,651</b>	<b>463,747</b>
<b>Capital Outlay Administration</b>										
5-29101	Equipment	8,806	-	-	-	-	-	-	-	-
5-29102	Building	-	-	-	-	15,500	-	-	-	-
5-29103	Other	-	-	-	-	-	-	-	-	-
<b>Total Administration Capital Outlay:</b>		<b>8,806</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ADMINISTRATION</b>		<b>1,107,775</b>	<b>968,839</b>	<b>1,162,234</b>	<b>1,295,205</b>	<b>1,393,229</b>	<b>1,429,011</b>	<b>1,505,801</b>	<b>1,588,885</b>	<b>1,678,740</b>
<b>WATER TREATMENT PLANT DIVISION</b>										
<b>Personnel</b>										
5-15001	Regular Salaries	229,608	192,847	231,416	236,157	261,435	267,971	274,670	281,537	288,576

		Actual FY 2013	Actual YTD FY 2014	Estimate EOY FY 2014	Final Amended Budget FY 2014	Budget FY 2015	Forecast			
							FY 2016	FY 2017	FY 2018	FY 2019
5-15002	Overtime	22,898	29,396	35,275	35,297	25,003	25,628	26,268	26,925	27,598
5-15003	FICA	18,815	16,803	20,164	20,766	21,913	22,460	23,022	23,597	24,187
5-15004	Retirement Contributions	22,775	19,145	22,974	24,431	25,779	26,424	27,084	27,762	28,456
5-15007	Travel & Per Diem	-	-	-	855	872	891	911	931	952
5-15008	Uniforms	1,010	1,431	1,717	1,437	1,465	1,498	1,531	1,564	1,599
5-15009	Subscriptions & Dues	958	190	228	1,116	1,138	1,163	1,189	1,215	1,242
5-15010	Training & Education Costs	1,018	85	101	1,380	1,380	1,380	1,380	1,380	1,380
<b>Total WTP Personnel:</b>		<b>297,083</b>	<b>259,896</b>	<b>311,876</b>	<b>321,438</b>	<b>338,985</b>	<b>347,415</b>	<b>356,055</b>	<b>364,911</b>	<b>373,989</b>
<b>WTP Operating</b>										
5-30001	Other Contractual Services	27,291	41,116	49,339	48,406	51,374	54,401	45,489	46,399	47,327
5-30002	Operations & Maintenance Services	-	3,055	3,666	4,021	4,101	4,183	4,267	4,352	4,439
5-30003	Laboratory Services	24,967	16,538	19,846	23,772	24,248	24,733	25,227	25,732	26,246
5-30004	Operating Supplies	8,299	9,265	11,118	11,594	11,826	12,062	12,304	12,550	12,801
5-30005	Electricity Services	144,278	140,319	168,383	176,783	185,622	194,904	204,649	214,881	225,625
5-30006	Vehicle Maintenance	320	643	772	1,264	1,289	1,315	1,341	1,368	1,395
5-30007	Plant Maintenance	33,606	62,050	74,459	75,288	81,944	83,829	85,757	87,730	89,747
5-30008	Miscellaneous Expenses	893	248	298	1,615	1,647	1,680	1,713	1,748	1,783
5-30009	Chemicals	232,448	182,075	218,490	246,394	251,322	256,349	261,476	266,705	272,039
5-30010	Water Conservation Grant Program	2,406	3,400	4,080	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total WTP Operating:</b>		<b>474,507</b>	<b>458,710</b>	<b>550,452</b>	<b>594,137</b>	<b>618,374</b>	<b>638,456</b>	<b>647,223</b>	<b>666,464</b>	<b>686,403</b>
<b>Capital Outlay WTP</b>										
5-30101	Equipment	-	-	-	-	-	-	25,000	-	-
5-30102	Building	-	-	-	-	-	-	-	-	-
5-30103	Other	-	-	-	-	-	-	-	-	-
<b>Total WTP Capital Outlay:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER TREATMENT PLANT DIVISION</b>		<b>771,590</b>	<b>- 718,606</b>	<b>862,327</b>	<b>915,575</b>	<b>- 957,359</b>	<b>985,871</b>	<b>1,028,279</b>	<b>1,031,376</b>	<b>1,060,392</b>
<b>WASTEWATER TREATMENT PLANT DIVISION</b>										
<b>Personnel</b>										
5-16001	Regular Salaries	235,704	181,689	218,027	224,430	249,020	255,246	261,627	268,168	274,872
5-16002	Overtime	29,496	22,820	27,384	33,919	34,767	35,636	36,527	37,440	38,376
5-16003	FICA	20,023	15,640	18,768	19,764	21,710	22,252	22,809	23,379	23,963
5-16004	Retirement Contributions	23,834	15,911	19,093	23,251	25,541	26,179	26,834	27,505	28,192
5-16007	Travel & Per Diem	966	871	1,045	1,711	1,745	1,784	1,823	1,863	1,904
5-16008	Uniforms	1,709	1,807	2,168	1,954	1,993	2,037	2,082	2,127	2,174
5-16009	Subscriptions & Dues	1,244	135	162	1,269	1,295	1,323	1,352	1,382	1,412
5-16010	Training & Education Costs	1,844	408	490	2,000	2,000	2,000	2,000	2,000	2,000
<b>Total WWTP Personnel:</b>		<b>314,604</b>	<b>239,281</b>	<b>287,137</b>	<b>308,298</b>	<b>338,071</b>	<b>346,457</b>	<b>355,053</b>	<b>363,864</b>	<b>372,895</b>
<b>WWTP Operating</b>										
5-31001	Other Contractual Services	19,859	29,895	35,874	36,235	36,960	37,699	38,453	39,222	40,007
5-31002	Operations & Maintenance Services	3,579	3,510	4,212	4,840	4,937	5,035	5,136	5,239	5,344
5-31003	Laboratory Services	33,441	22,691	27,229	35,396	36,104	36,826	37,563	38,314	39,080
5-31004	Operating Supplies	12,083	10,329	12,394	13,789	14,065	14,346	14,633	14,925	15,224
5-31005	Sludge Disposal	497,602	466,561	559,873	566,061	437,552	300,000	318,390	337,907	358,621
5-31006	Electricity Services	130,566	127,495	152,994	173,419	182,089	191,194	200,754	210,791	221,331
5-31007	Vehicle Maintenance	1,429	474	569	2,397	2,445	2,494	2,544	2,595	2,646
5-31008	Plant Maintenance	40,133	39,523	47,428	61,100	42,444	43,420	44,419	45,441	46,486
5-31009	Miscellaneous Expenses	142	100	120	288	293	299	305	311	318
5-31010	Chemicals	77,152	61,836	74,204	86,953	91,300	107,865	113,258	118,921	124,867
<b>Total WWTP Operating:</b>		<b>815,986</b>	<b>762,414</b>	<b>914,897</b>	<b>980,477</b>	<b>848,190</b>	<b>739,179</b>	<b>775,455</b>	<b>813,667</b>	<b>853,924</b>
<b>Capital Outlay WWTP</b>										
5-31101	Equipment	-	-	-	-	100,000	25,000	-	-	-
5-31102	Building	-	-	-	-	-	-	-	-	-
5-31103	Other	-	-	-	-	-	-	-	-	-
<b>Total WWTP Capital Outlay:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL WASTEWATER TREATMENT PLANT DIVISION</b>		<b>1,130,590</b>	<b>- 1,001,695</b>	<b>1,202,034</b>	<b>1,288,775</b>	<b>- 1,286,261</b>	<b>1,110,637</b>	<b>1,130,509</b>	<b>1,177,531</b>	<b>1,226,818</b>

		Actual FY 2013	Actual YTD FY 2014	Estimate EOY FY 2014	Final Amended Budget FY 2014	Budget FY 2015	Forecast			
							FY 2016	FY 2017	FY 2018	FY 2019
<b>UNDERGROUND UTILITIES DIVISION</b>										
<b>Personnel</b>										
5-17001	Regular Salaries	370,979	319,292	383,151	397,359	433,717	444,560	455,674	467,066	478,742
5-17002	Overtime	49,976	34,564	41,477	50,865	52,136	53,440	54,776	56,145	57,549
5-17003	FICA	31,842	26,961	32,353	34,289	37,168	38,097	39,049	40,026	41,026
5-17004	Retirement Contributions	37,842	30,137	36,165	40,340	43,727	44,820	45,940	47,089	48,266
5-17007	Travel & Per Diem	50		-	624	637	651	665	679	694
5-17008	Uniforms	4,977	4,513	5,416	7,116	7,258	7,418	7,581	7,748	7,918
5-17009	Subscriptions & Dues	501	300	360	736	751	767	784	801	819
5-17010	Training & Education Costs	2,062	1,384	1,661	2,595	2,595	2,595	2,595	2,595	2,595
<b>Total UGU Personnel:</b>		<b>498,229</b>	<b>417,151</b>	<b>500,582</b>	<b>533,924</b>	<b>577,988</b>	<b>592,347</b>	<b>607,064</b>	<b>622,149</b>	<b>637,610</b>
<b>UGU Operating</b>										
5-32001	Other Contractual Services	188,154	175,029	210,035	200,344	204,351	208,438	212,607	216,859	221,196
5-32002	Operations & Maintenance Services	63,956	54,449	65,338	65,512	66,822	68,158	69,521	70,912	72,330
5-32003	Operating Supplies	72,056	71,604	85,925	76,092	77,614	79,166	80,749	82,364	84,012
5-32004	Electricity Services	24,868	23,933	28,720	30,254	31,766	33,354	35,022	36,773	38,612
5-32005	Vehicle Maintenance	8,106	7,570	9,085	11,665	11,898	12,136	12,379	12,626	12,879
5-32006	Lift Station Maintenance	23,418	17,436	20,923	23,635	24,155	24,711	25,279	25,861	26,455
5-32007	Miscellaneous Expenses	2,076	984	1,181	2,249	2,294	2,340	2,386	2,434	2,483
<b>Total UGU Operating:</b>		<b>382,632</b>	<b>351,006</b>	<b>421,207</b>	<b>409,749</b>	<b>418,899</b>	<b>428,303</b>	<b>437,944</b>	<b>447,829</b>	<b>457,966</b>
<b>Capital Outlay UGU</b>										
5-32101	Equipment	29,964		-	-	104,000	36,000	52,800	30,440	31,962
5-32102	Building	8,233		-	-	15,000	-	-	-	-
5-32104	New Meters	625	625	-	1,050	1,050	1,050	1,050	1,050	1,050
5-32103	Other	-		-	-	-	-	-	-	-
<b>Total UGU Capital Outlay:</b>		<b>38,822</b>	<b>625</b>	<b>-</b>	<b>1,050</b>	<b>120,050</b>	<b>37,050</b>	<b>53,850</b>	<b>31,490</b>	<b>33,012</b>
<b>TOTAL UNDERGROUND UTILITIES DIVISION</b>		<b>919,682</b>	<b>-</b>	<b>768,783</b>	<b>-</b>	<b>1,116,937</b>	<b>1,057,700</b>	<b>1,098,858</b>	<b>1,101,468</b>	<b>1,128,588</b>
<b>IRRIGATION DIVISION</b>										
<b>Personnel</b>										
5-18001	Regular Salaries	35,283	30,790	36,947	37,492	40,092	41,095	42,122	43,175	44,254
5-18002	Overtime	3,241	3,689	4,427	5,362	5,497	5,634	5,775	5,919	6,067
5-18003	FICA	2,917	2,611	3,133	3,278	3,488	3,575	3,664	3,756	3,850
5-18004	Retirement Contributions	3,504	3,138	3,765	3,857	4,103	4,206	4,311	4,418	4,529
5-18005	Health/Life/Dental Insurance	-		-	-	-	-	-	-	-
5-18006	Workers Comp	-		-	-	-	-	-	-	-
5-18007	Travel & Per Diem	-		-	571	583	595	608	622	635
5-18008	Uniforms	606	405	486	673	686	701	717	733	749
5-18009	Training & Education Costs	564	85	101	500	500	500	500	500	500
<b>Total IRR Personnel:</b>		<b>46,114</b>	<b>40,717</b>	<b>48,860</b>	<b>51,734</b>	<b>54,948</b>	<b>56,306</b>	<b>57,697</b>	<b>59,123</b>	<b>60,584</b>
<b>IRR Operating</b>										
5-33001	Other Contractual Services	30,251	4,646	5,575	32,032	32,673	33,326	33,993	34,673	35,366
5-33002	Operations & Maintenance Services	22,251	15,255	18,306	23,874	24,351	24,838	25,335	25,841	26,358
5-33003	Laboratory Services	60	80	96	627	640	653	666	679	693
5-33004	Operating Supplies	7,004	4,667	5,601	8,558	8,730	8,904	9,082	9,264	9,449
5-33005	Electricity Services	123,308	117,849	141,418	143,480	150,654	158,187	166,096	174,401	183,121
5-33006	Vehicle Maintenance	718	1,731	2,077	2,342	2,389	2,437	2,485	2,535	2,586
5-33007	Equipment Maintenance	184	890	1,068	4,350	4,446	4,548	4,653	4,760	4,870
5-33008	Maintenance - Irrigation	32,505	16,721	20,065	31,449	32,141	32,880	33,636	34,410	35,201
5-33009	Miscellaneous Expenses	415	262	314	909	927	946	964	984	1,003
5-33010	Chemicals	12,087	21,197	25,436	24,154	25,362	26,630	27,961	29,359	30,827
<b>Total IRR Operating:</b>		<b>228,783</b>	<b>183,297</b>	<b>219,956</b>	<b>271,776</b>	<b>282,312</b>	<b>293,348</b>	<b>304,872</b>	<b>316,906</b>	<b>329,474</b>
<b>Capital Outlay IRR</b>										
5-33101	Equipment	-	-	-	-	-	25,000	-	-	-
5-33102	Building	7,447	-	-	-	-	-	-	-	-
5-33103	Other	-	-	-	-	-	-	-	-	-
<b>Total IRR Capital Outlay:</b>		<b>7,447</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

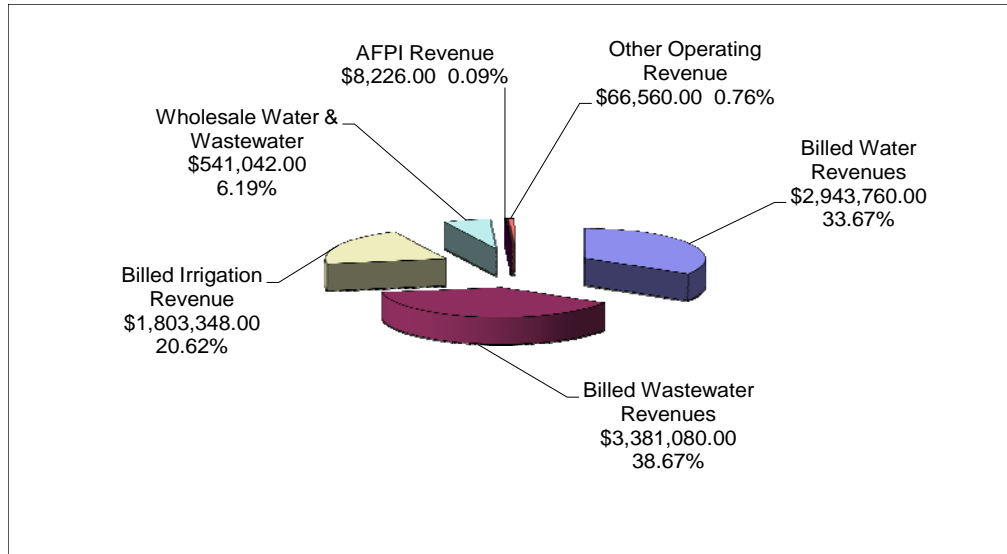
	Actual FY 2013	Actual YTD FY 2014	Estimate EOY FY 2014	Final Amended Budget FY 2014	Budget FY 2015	Forecast			
						FY 2016	FY 2017	FY 2018	FY 2019
<b>TOTAL IRRIGATION DIVISION</b>	282,345	- 224,014	268,816	323,510	- 337,260	374,654	362,569	376,029	390,059
<i>Total Operating Expenses</i>	4,658,507	4,063,388	4,875,028	5,287,352	5,633,860	5,524,653	5,714,551	5,883,548	6,113,451
<b>NON-OPERATING INCOME AND EXPENSES</b>									
<u>Other Income</u>									
Transfer from Water Connection Fees to Pay Debt	-	-	-	-	-	-	-	-	-
5-34001 <b>TOTAL NON-OPERATING INCOME</b>	-	-	-	-	-	-	-	-	-
<b>DEBT SERVICE EXPENSES</b>									
5-27001 Principal 2000 Bond Issue	-	-	-	-	-	-	-	-	-
5-27002 Interest 2000 Bond issue	-	-	-	-	-	-	-	-	-
5-27004 Principal 2004 Bond Issue	-	-	-	-	-	-	-	-	-
5-27005 Interest 2004 Bond issue	580,850	290,425	580,850	580,850	-	-	-	-	-
5-27004 Principal 2014 Bond Issue Refi of 2004	-	-	-	-	530,425	155,000	155,000	160,000	170,000
5-27005 Interest 2004 Bond Issue Refi of 2004	-	-	-	-	39,793	425,439	419,843	414,248	408,472
5-27005 Principal 2011 Bond Issue	930,000	-	930,000	960,000	985,000	1,015,000	1,045,000	1,070,000	1,105,000
5-27007 Interest 2011 Bond issue	657,495	315,495	657,495	630,990	603,630	575,558	546,630	516,848	486,353
5-27009 Principal 2013 Bond Issue	100,000	-	225,000	225,000	230,000	235,000	245,000	250,000	255,000
5-27009 Interest 2013 Bond issue	57,968	65,246	130,491	130,491	125,024	119,435	113,724	107,771	102,771
<b>TOTAL DEBT SERVICE:</b>	<b>2,326,313</b>	<b>671,166</b>	<b>2,523,836</b>	<b>2,527,331</b>	<b>2,513,871</b>	<b>2,525,431</b>	<b>2,525,197</b>	<b>2,518,866</b>	<b>2,527,595</b>
<b>RATE STABILIZATION</b>									
Transfer Out to Rate Stabilization Fund	100,000	-	-	50,000	-	-	25,000	25,000	-
<b>TOTAL RATE STABILIZATION SERVICE:</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
<b>CAPITAL IMPROVEMENT &amp; TRANSFERS</b>									
Capital Improvement Program - WWTP Expansion	-	-	-	2,957,919	-	-	-	-	-
5-28127 Required R&R Transfer to Capital (5%)	430,667	210,443	420,886	420,886	453,829	451,740	455,612	478,665	473,409
Additional R&R Transfer for CIP's	150,000	-	40,000	100,000	-	150,000	150,000	150,000	150,000
Cash Carry Forward for R&R CIP	-	-	-	-	-	-	-	-	-
<b>TOTAL CI &amp; TRANSFERS EXPENSES:</b>	<b>580,667</b>	<b>210,443</b>	<b>460,886</b>	<b>3,478,805</b>	<b>453,829</b>	<b>601,740</b>	<b>605,612</b>	<b>628,665</b>	<b>623,409</b>
<b>Total Expenses</b>	<b>\$ 7,665,487</b>	<b>\$ 4,944,996</b>	<b>\$ 7,859,750</b>	<b>\$ 11,343,488</b>	<b>\$ 8,601,561</b>	<b>\$ 8,651,824</b>	<b>\$ 8,870,360</b>	<b>\$ 9,056,079</b>	<b>\$ 9,264,455</b>
<b>Total Revenues</b>	<b>\$ 8,692,492</b>	<b>\$ 6,830,102</b>	<b>\$ 9,024,342</b>	<b>\$ 8,810,721</b>	<b>\$ 8,744,016</b>	<b>\$ 8,912,614</b>	<b>\$ 9,126,813</b>	<b>\$ 9,369,343</b>	<b>\$ 9,608,388</b>
<b>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</b>	<b>1,027,004</b>	<b>1,885,106</b>	<b>1,164,591</b>	<b>(2,532,767)</b>	<b>142,455</b>	<b>260,790</b>	<b>256,453</b>	<b>313,264</b>	<b>343,933</b>
<b>Available Operating Cash Balance (Ending)</b>	<b>\$ 6,949,299</b>	<b>\$ 8,834,405</b>	<b>\$ 8,113,890</b>	<b>\$ 4,416,532</b>	<b>\$ 4,558,987</b>	<b>\$ 4,819,778</b>	<b>\$ 5,076,231</b>	<b>\$ 5,389,494</b>	<b>\$ 5,733,427</b>
*Coverage Provided (Required > 1.10)	1.68	4.12	1.64	1.35	1.23	1.34	1.34	1.37	1.38
**Coverage w/R&R deducted (Required > 1.00)	1.45	3.81	1.48	1.18	1.13	1.17	1.16	1.17	1.18



# WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

## REVENUE SOURCES

St Lucie West Services District receives approximately 72.3% of their operating Revenues from the sale of water and wastewater service. Another 20.6% of the operating revenue is received from irrigation services. The FY 2015 Budget assumes no rate increase to all utility rates.



## Water & Sewer Revenue

### ***Billed Water Revenue***

Revenue billed for potable water services. The water revenue budget assumes a 0.1% increase in total customers (ERU's) and no rate increase.

<b>Water Customers</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
Commercial Customers	480	481	481	481
Residential Customers	6303	6303	6303	6303

### ***Billed Wastewater Revenue***

Revenue billed for the wastewater services. The wastewater revenue budget assumes a 0.1% increase in total customers (ERU's) and no rate increase.

<b>Wastewater Customers</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
Commercial Customers	424	425	425	425
Residential Customers	6303	6303	6303	6303

### ***Irrigation Revenue***

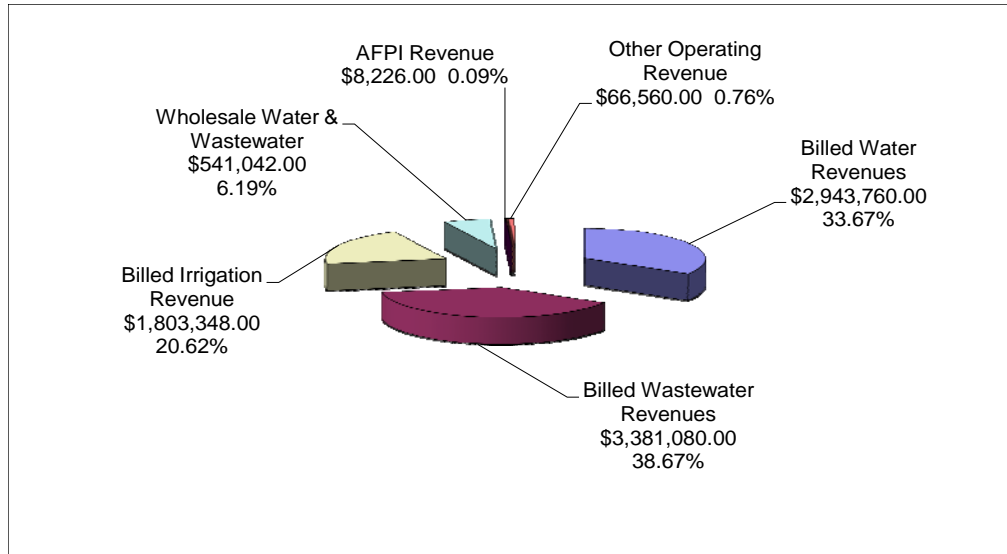
Revenue billed for the irrigation services. The irrigation revenue budget assumes a minor increase in total customers and no rate increase.

<b>Irrigation Customers</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
Commercial Customers	216	217	217	217
Residential Customers	6207	6207	6207	6207

# WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

## REVENUE SOURCES

St Lucie West Services District receives approximately 72.3% of their operating Revenues from the sale of water and wastewater service. Another 20.6% of the operating revenue is received from irrigation services. The FY 2015 Budget assumes no rate increase to all utility rates.



## Water & Sewer Revenue

### ***Billed Water Revenue***

Revenue billed for potable water services. The water revenue budget assumes a 0.1% increase in total customers (ERU's) and no rate increase.

<b>Water Customers</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
Commercial Customers	480	481	481	481
Residential Customers	6303	6303	6303	6303

### ***Billed Wastewater Revenue***

Revenue billed for the wastewater services. The wastewater revenue budget assumes a 0.1% increase in total customers (ERU's) and no rate increase.

<b>Wastewater Customers</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
Commercial Customers	424	425	425	425
Residential Customers	6303	6303	6303	6303

### ***Irrigation Revenue***

Revenue billed for the irrigation services. The irrigation revenue budget assumes a minor increase in total customers and no rate increase.

<b>Irrigation Customers</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
Commercial Customers	216	217	217	217
Residential Customers	6207	6207	6207	6207

### ***Late Fee Revenue***

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Late fees are charges assessed on customer accounts due to late payment of the customer's utility bills. The budget for FY 2015 is based on historical revenues, however using a conservative assumption for the budget year.

### ***Miscellaneous Fees***

Miscellaneous revenues that the Utility receives. The budget for FY 2015 is based on historical revenues, however using a conservative assumption for the budget year.

### ***Wholesale Water/Wastewater Revenue***

Revenue received from the sale of wholesale water and wastewater services. At times the District may choose to enter into an agreement with an organization to sell wholesale water at wholesale prices. Currently the District has an agreement with the Reserves for the purchase of wholesale water and wastewater. The gallonage (commodity) charge is equal to eighty percent (80%) of the retail water and sewer service rate (per 1,000 gallons) in effect at the time of payment.

### ***Meter Set Fees***

Revenue received for the setting of new meters.

### ***Interest Revenue - Operating Revenues***

This account reflects all interest earnings in all non-restricted cash accounts that belong to the Water & Sewer Fund.

### ***Rate Stabilization Fund - Operating Revenues***

This revenue is funded from available unrestricted operating reserves from previous FY's.

### ***Tanker Truck Water Service - Operating Revenues***

This revenue is for water provided to water tanker trucks such-as pest control, fertilizer companies and contractors.

### ***Water & Wastewater Connection Fees (AFPI Portion)***

The Allowance for Funds Prudently Invested (AFPI) charge is the unrestricted portion of the Water & Wastewater Connection Fees that is used to recover the fixed operating, maintenance, and replacement costs and associated financing charges for those customers requiring service subsequent to the construction of the Water and Wastewater facilities by the District.

## **Capital Fund Revenues**

### ***Water & Wastewater Connection Fees***

Fees collected from the district to acquire, construct, equip or expand the capacity of the Water & Wastewater facilities of the Utility System for the purpose of paying or reimbursing the equitable share of the capital costs relating to such acquisition, construction, expansion, or equipping of unused capacity of the Water and Wastewater facilities of the utility system and new developments within the service area of the utility system. Such fees may include interest carrying costs associated with the water and wastewater facilities of the utility system.

### ***Interest Revenue - Capital Revenues***

This account reflects all interest earnings in all restricted cash accounts that belong to the Water & Sewer Fund.

## **OPERATING EXPENSE'S**

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Operating expenses include the cost for personnel, materials, maintenance, service and equipment required for the Water & Sewer Utility to Function. They include expenses directly related to the Utility service activities.

### **Board of Directors**

#### ***Executive Salaries***

Salaries paid to the Board of Directors for their public service. Salaries are paid on a \$200 per board meeting, for a total maximum amount of \$4,800 per seat, per fiscal year. This expense is shared equally with the General Fund.

#### ***FICA***

This line includes the Districts portion of the social security and Medicare expense for Salaries of the Board of Supervisors. The Federal rate for these combined expenses is 7.65% of total salaries.

#### ***Other Contractual Service***

Contractual Services requested by the board for the betterment of Board decisions and/or activities. Such expenses include strategic planning.

#### ***Board Meeting Expenses***

This includes expenses directly relating to board meetings. The budget was decrease due to the expectation of the new meeting room included in the new administration office.

#### ***Contingencies***

These charges are allocated for any miscellaneous charges that may occur during the year that are directly requested by the board of directors.

### **District Manager**

#### ***Management Contract***

Charges directly relating to the District Manager's service contract. The charge for FY 2015 is based on the salary difference of the Utility Director salary and the Contract for the District Manager which is projected to be \$29,510 shared between the Water & Sewer Fund 50% and the General Fund 50%. There is no increase planned for this FY.

#### ***Travel & Per Diem***

Charges billed directly from SDS, Inc. or the District Manager for travel expenses as allowed by the contract for District Business. All charges are billed in accordance with Section 112.061, Florida Statutes.

### **Finance**

#### ***Dissemination Agent***

This line includes charges for a dissemination agent who prepares reports regarding the compliance with bond issues.

#### ***Arbitrage***

This line includes charges relating to the annual arbitrage review relating to interest earned versus interest paid.

#### ***Accounting Services***

This includes the contracted services for Financial Services with SDS, Inc. The FY 2015 budget assumes a 1.6% increase from the previous year per the contract with SDS.

#### ***Auditing***

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

This includes expenses that are incurred from the Districts Annual Financial Audit as required by Florida Statutes. This amount is split between the Water & Sewer Fund and the General Fund, 56% and 44% respectively.

### ***Banking Services***

Charges for banking services such as bank service charges and trust account administration expenses.

### ***Property & Casualty Insurance***

This expense includes the annual insurance premium that provides protection for the Districts general liability, auto and property coverage. The agent has been asked to provide and estimate of total premiums for FY 2015. Coverage is from October 1 through September 30 each year.

### ***Bad Debt***

This expense is an expense that is assessed upon accounts receivable accounts that are expected to be written off due to nonpayment.

### **Property Control**

#### ***Building & Land Rental***

Charges for the storage rental space.

#### ***Computer Software/Licensing***

Charges for yearly software and/or licensing obligations for computer equipment used for the utility.

#### ***Computer Hardware/Supplies***

This line item includes new and replacement computer hardware and supplies. The billing department needs several computer upgrades this FY.

### **Utility Rate Consultant**

#### ***Other Contractual Services***

Contractual services provided by PRMG for the Revenue Sufficiency Analysis Update.

### **Clerk to the Board**

#### ***Other Contractual Services***

Contractual services provided by SDS, Inc for the Board Clerk and records service provided. This expense is shared 60% to 40% with the General Fund.

#### ***Postage & Freight***

This line item includes postages charges that are invoiced from the district management office. These charges include postage charges for sending out regular mail, packages and vendor checks.

#### ***Printing & Binding***

Charges for printing and binding agendas, packages, audit reports and budget materials as well as copy charges for the normal daily work flow.

#### ***Legal Ads***

Charges for legal ads posted in the local newspapers for notices of Board meetings and Public Hearings.

### **General Counsel**

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Legal Services***

Legal fees associated with the District's Attorney. These fees include charges for regular legal business matters within the District.

### **Special Counsel**

### ***Legal Services***

Legal fees associated with any special legal matters the District may have. For the FY 2015 budget this line item includes legal matters regarding Human Resources matters.

### **Engineering Services**

### ***Engineering Services***

Charges billed from the District Engineer office. These charges include any general engineering services or Work Authorization preparation that directly relates to the Utility. The engineer is paid for actual hours for services delivered.

## **WATER & SEWER FUND ADMINISTRATION DIVISION**

### **Water & Sewer Administration Division - Personnel**

### ***Regular Salaries***

Includes Administration Division employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. No new positions are proposed for this FY. This year we are proposing to give a 1.6% increase to all employees. This also reflects \$3,000 for license or certifications.

### ***Overtime***

This line includes departmental overtime expenses.

### ***FICA***

This line includes the District's portion of the social security and Medicare expense for Salaries of the District's employees. The Federal rate for these combined expenses is 7.65% of total salaries.

### ***Retirement Contributions***

After one year of employment the District provides a 9% contribution into a SEP IRA for all full time employees. This contribution is paid on a monthly basis.

### ***Health/Life/Dental Insurance***

This includes health, life and dental insurance benefits provided to all employees of the District. A 5.5% decrease was negotiated for FY 2015.

### ***Workers Compensation***

The District provides workers compensation to any employee who is injured while at work. Under the provisions of the Florida Workers Compensation law, a no-fault insurance plan which is supervised by the State of Florida, the District pays for 100% of these benefits.

### ***Unemployment Compensation***

The District is required to reimburse the Unemployment Compensation Fund for any unemployment claims paid on behalf of the District.

### ***Travel & Per Diem***

The District pays for employees to obtain and upgrade certifications and licenses. In some cases the employee may need to travel to attend these classes or training courses. The district pays the employee travel and per diem according to Section 112.061, Florida Statutes.

### ***Uniforms***

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

The District provides an allotted amount of uniforms and/or safety equipment for all District employees each year depending on their position.

### ***Subscriptions & Dues***

This expense includes dues paid to professional organizations. These dues are required for the district to take part in special training or seminars and stay current in certain certifications.

### ***Training, Cont. Education & Licensing***

The District provides the employee with training opportunities in order to upgrade or obtain additional training and education. The FY 2015 budget is based on estimated costs of training to be attended during the year.

### ***Vehicle Allowance***

The District provides for a vehicle allowance for certain positions instead of providing a vehicle and associated costs.

## **Water & Sewer Administration Division - Operating**

### ***Other Contractual Services***

Includes charges associated with service contracts related to the Administration Division such as office equipment repairs, computer support, Air conditioning services, Security alarm repairs and janitorial contracts.

### ***Website Maintenance***

The District will be looking into up-grading the current website for increased function for the budget year 2015.

### ***Operating Supplies***

Includes general supplies for the use and operation of the Administration Division.

### ***Storm Water Fees***

Storm water fees the District pays to the City of Port St Lucie for their share of Storm Water Maintenance Fees for the land owned and operated by the utility.

### ***Telephone & Cell Services***

These charges include the landline telephone service that is used in the District office as well as cellular phone services for all Utility Divisions.

### ***Postage & Freight***

This line item includes postage charges that are used primarily for the utility billing cycle as well as notices sent to residents regarding utility matters.

### ***Equipment Leasing***

Charges for leasing equipment which is used for Utility activities. Currently the District has one leased copier.

### ***Vehicle Maintenance***

This line includes charges for normal maintenance of the District's vehicles used by the Utility. Maintenance is done on a regular basis to provide the longest life possible to the vehicles owned and operated by the district. This provides for decreased total life cycle costs.

### ***Equipment Maintenance***

This line includes charges for normal maintenance of the District's mule, tractors, and fork lifts. Maintenance is done on a regular basis to provide the longest life possible to the vehicles owned and operated by the district.

### ***Miscellaneous Expense***

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Provides an allocation for any miscellaneous expenses that may occur during the year that cannot be associated with any of the other accounts provided.

### ***Contingency – Hurricane***

This account is allocated to fund any extraordinary expenses the District incurs relating to hurricane preparation and/or damages to the Utility property.

### ***Office Supplies***

Includes general supply charges for the operations of the Districts offices and billing functions.

### ***Fuel & Lubricants-Vehicles***

Fuel purchased for all vehicles used in the Utility Division.

### ***Fuel & Lubricants-Equipment***

Fuel purchased for all equipment used in the Utility Division.

### ***Minor Construction Expenses***

This includes miscellaneous minor construction projects that do not meet the Districts threshold to be considered capital items.

### ***Project Maintenance Fees***

This includes project maintenance fees associated with lawn maintenance for the Utilities Division paid to the General Fund.

### ***Contingency***

This code was recommended by the Rate Consultant for unexpected expenses. This is 1 ½% of the operating expenses minus the Capital Outlay.

### ***Electricity Services***

Includes electricity charges for the new administration building which is split with the General Fund.

## **Water & Sewer Administration Division – Capital Outlay**

### ***Equipment***

This code is for equipment purchases such as vehicles and tractors over \$1,000. No expenditures planned for this fiscal year.

### ***Building***

This code is for buildings or land purchases over \$1,000. Modification to the CSR section of the administration building estimated to be \$5,500 and the construction of a new meeting room in the garage area estimated at \$20,000 which will be split with the general fund for this fiscal year.

### ***Other***

This code is for any other Capital purchases over \$1,000. No expenditures planned for this fiscal year.

## **WATER TREATMENT PLANT DIVISION**

### **Water Treatment Plant Division - Personnel**

### ***Regular Salaries***

Includes Water Treatment Division employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. Proposed one floating operator position between the Water Treatment Plant and the Wastewater Treatment Plant for FY2015 this will assist in proper coverage. This year we are proposing to give a 1.6% increase to all employees. This also reflects \$4,160 for license or certifications.



## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Overtime; FICA; Retirement Contributions; Travel & Per Diem; Uniforms; Subscriptions & Dues; Training, Cont. Education & Licensing***

The above categories are the same as described in the Administration Budget

### **Water Treatment Plant Division - Operating**

#### ***Other Contractual Services***

Includes charges associated with annual contracts related to the water treatment plant. Such as computer support and services, generator service contract, and air conditioning services.

#### ***Operations & Maintenance Services***

Charges for repairs on water treatment plant pipes and pump maintenance.

#### ***Laboratory Services***

Includes charges for the water treatment plant laboratory testing, injection well testing, lead & copper testing, and others as required by permits.

#### ***Operating Supplies***

Includes general supplies for the use and operation of the Water Treatment Plant.

#### ***Electricity Services***

Includes electricity charges for the water treatment plant and potable wells.

#### ***Vehicle Maintenance***

This line includes charges for normal maintenance of the District's vehicles used by the Water Treatment Plant Division. Maintenance is done on a regular basis to provide the longest life possible to the vehicles owned and operated by the district.

#### ***Plant Maintenance***

This line captures charges for normal maintenance for the water treatment plant. By performing normal maintenance inline with maintenance schedules, it provides a longer useful life for the utility plant assets.

#### ***Miscellaneous Expense***

Provides an allocation for any miscellaneous expenses that may occur during the year that cannot be associated with any of the other accounts provided.

#### ***Chemicals***

This line includes any chemical purchases for the water treatment plant.

#### ***Water Conservation Grant Program***

This line includes the allotment of rebate credits on utility bills on items such as low flow toilets rain gauges for irrigation and low flow shower heads. This program is designed to encourage water conservation.

### **Water Treatment Plant Division – Capital Outlay**

#### ***Equipment***

Includes motor vehicles, heavy equipment, office furniture and equipment, and other machinery and equipment valued over \$1,000. No expenditures planned for this fiscal year.

#### ***Building***

This code is for buildings or land purchases over \$1,000. No expenditures planned for this fiscal year.

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Other***

This code is for any other Capital purchases over \$1,000. No expenditures planned for this fiscal year.

### **WASTEWATER TREATMENT PLANT DIVISION**

#### **Wastewater Treatment Plant Division - Personnel**

##### ***Regular Salaries***

Includes Wastewater Treatment Plant Division employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. Proposed one floating operator position between the Water Treatment Plant and the Wastewater Treatment Plant for FY2015 this will assist in proper coverage. This year we are proposing to give a 1.6% increase to all employees. This also reflects \$4,160 for license or certifications.

##### ***Overtime; FICA; Retirement Contributions; Travel & Per Diem; Uniforms; Subscriptions & Dues; Training, Cont. Education & Licensing***

The above categories are the same as described in the Administration Budget

#### **Wastewater Treatment Plant Division - Operating**

##### ***Other Contractual Services***

Includes charges associated with annual contracts related to the wastewater treatment plant. Such as computer support and services, generator service contract, and Air conditioning services.

##### ***Operations & Maintenance Services***

Charges for repairs on wastewater treatment plant pipes, and pump maintenance.

##### ***Laboratory Services***

Includes charges for wastewater treatment plant laboratory testing as required in the FDEP Permit.

##### ***Operating Supplies***

Includes general supplies for the use and operation of the Wastewater Treatment Plant.

##### ***Sludge Disposal***

Charges for the dewatering, hauling and disposal of the sludge from the wastewater plant, this code will go down due to the installation of equipment to perform these duties in-house.

##### ***Electricity Services***

Includes electricity charges for the Wastewater Treatment Plant.

##### ***Vehicle Maintenance***

This line includes charges for normal maintenance of the District's vehicles used by the Wastewater Treatment Plant Division. Maintenance is done on a regular basis to provide the longest life possible to the vehicles owned and operated by the district.

##### ***Plant Maintenance***

This line captures charges for normal maintenance for the wastewater treatment plant. By performing normal maintenance inline with maintenance schedules, it provides a longer useful life for the utility plant assets.

##### ***Miscellaneous Expense***

Provides an allocation for any miscellaneous expenses that may occur during the year that cannot be associated with any of the other accounts provided.

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Chemicals***

This line includes any chemical purchases for the wastewater treatment plant.

### **Wastewater Treatment Plant Division – Capital Outlay**

#### ***Equipment***

Includes motor vehicles, heavy equipment, office furniture and equipment and other machinery and equipment valued over \$1,000. Propose \$100,000 for the purchase of a vehicle to haul roll-off containers to dispose of the sludge generated by the new filter press.

#### ***Building***

This code is for buildings or land purchases over \$1,000. No expenditures planned for this fiscal year.

#### ***Other***

This code is for any other Capital purchases over \$1,000. No expenditures planned for this fiscal year.

### **UNDERGROUND UTILITIES DIVISION**

#### **Underground Utilities Division - Personnel**

#### ***Regular Salaries***

Includes Underground Utilities Division employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. We proposed one new service worker in 2014 and one new service worker in 2015 due to new state requirements and proposed irrigation transmission main take over. This year we are proposing to give a 1.6% increase to all employees. This also reflects \$4,000 for license or certifications.

#### ***Overtime; FICA; Retirement Contributions; Travel & Per Diem; Uniforms; Subscriptions & Dues; Training, Cont. Education & Licensing***

The above categories are the same as described in the Administration Budget

#### **Underground Utilities Division - Operating**

#### ***Other Contractual Services***

Includes charges associated with annual contracts related to the underground utilities division. Such as sewer line cleaning and electrical services contracts.

#### ***Operations & Maintenance Services***

Charges for repairs on pipes, water and sewer lines, lift station maintenance and pump maintenance.

#### ***Operating Supplies***

Includes general supplies for the use and operation of the Underground Utilities Division.

#### ***Electricity Services***

Includes electricity charges for lift stations.

#### ***Vehicle Maintenance***

This line includes charges for normal maintenance of the District's vehicles used by the Underground Utilities Division. Maintenance is done on a regular basis to provide the longest life possible to the vehicles owned and operated by the district.

#### ***Lift Station Maintenance***

This line captures charges for normal maintenance for the Underground Utilities Division. By performing normal maintenance inline with maintenance schedules, it provides a longer useful life for underground utilities assets.

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Miscellaneous Expense***

Provides an allocation for any miscellaneous expenses that may occur during the year that cannot be associated with any of the other accounts provided.

### **Water & Sewer Underground Utilities Division – Capital Outlay**

#### ***Equipment***

This code is for equipment purchases such as vehicles and tractors over \$1,000. Proposed Trackhoe replacement, and vacuum trailer/camera unit planned for this fiscal year.

#### ***Building***

This code is for buildings or land purchases over \$1,000. Proposed awning for the UGU storage building planned for this fiscal year.

#### ***New Meters***

This code was recommended by the rate consultant to track the purchase of new meters for new construction.

#### ***Other***

This code is for any other Capital purchases over \$1,000. No expenditures planned for this fiscal year.

### **IRRIGATION DIVISION**

#### **Irrigation Division - Personnel**

##### ***Regular Salaries***

Includes Irrigation Division employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. No new positions are proposed for this FY. This year we are proposing to give a 1.6% increase to all employees. This also reflects \$2,000 for license or certifications.

##### ***Overtime; FICA; Retirement Contributions; Travel & Per Diem; Uniforms; Subscriptions & Dues; Training, Cont. Education & Licensing***

The above categories are the same as described in the Administration Budget

#### **Irrigation Division - Operating**

##### ***Other Contractual Services***

Includes charges associated with annual contracts related to the irrigation division. Such as computer support and services, and pump and motor repair service contracts.

##### ***Operations & Maintenance Services***

Charges for repairs on irrigation lines and pump station maintenance.

##### ***Laboratory Services***

Includes charges for irrigation laboratory testing, as requested on the water use permit.

##### ***Operating Supplies***

Includes general supplies for the use and operation of the Irrigation Division.

##### ***Electricity Services***

Includes electricity charges for irrigation pump stations and District irrigation time clocks.

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Vehicle Maintenance***

This line includes charges for normal maintenance of the District's vehicles used by the Irrigation Division. Maintenance is done on a regular basis to provide the longest life possible to the vehicles owned and operated by the district.

### ***Equipment Maintenance***

This line includes charges for normal maintenance of small equipment utilized by the Irrigation Division. Maintenance is done on a regular basis to provide the longest life possible to the vehicles owned and operated by the district.

### ***Maintenance Irrigation***

Includes charges for maintenance to irrigation pump stations as well as irrigation breaks on District property.

### ***Miscellaneous Expense***

Provides an allocation for any miscellaneous expenses that may occur during the year that cannot be associated with any of the other accounts provided.

### ***Chemicals***

This line includes any chemical purchases for Irrigation Division.

### **Water & Sewer Irrigation Division – Capital Outlay**

#### ***Equipment***

This code is for equipment purchases such as vehicles and tractors over \$1,000. The Irrigation Division is proposing the replacement of the 2007 service body pick-up in FY2016.

#### ***Building***

This code is for buildings or land purchases over \$1,000. No expenditures planned for this fiscal year.

#### ***Other***

This code is for any other Capital purchases over \$1,000. No expenditures planned for this fiscal year.

**The Total Operating Expenses are projected to be \$5,633,860 for FY 2015.**

**ST LUCIE WEST SERVICES DISTRICT  
CAPITAL FUNDING REVENUE AND EXPENDITURES**

FY 2014-2015 BUDGET

	<u>R&amp;R</u>	<u>WCF</u>	<u>WWCF</u>	<u>Construction Fund</u>
Estimated Beginning Fund Balance	856,451	66,200	41,851	5,164,311
<b><u>ADD REVENUES:</u></b>				
Interest Revenues	600	66	42	1,161
Impact Fee Revenues	-	262,824	11,500	-
5% Required Transfer per Bond	453,829	-	-	-
Additional Funding	-	-	-	3,127,582
Cash Carry Forward for R&R CIP	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES AVAILABLE</b>	<b>1,310,880</b>	<b>329,090</b>	<b>53,393</b>	<b>8,293,055</b>
<b><u>DEDUCT EXPENDITURES:</u></b>				
Capital Improvement Projects	1,150,575	265,000	-	7,745,865
Transfer Out to WW Connection Fee Funds	-	-	-	-
Transfers Out to Pay Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,150,575</b>	<b>265,000</b>	<b>-</b>	<b>7,745,865</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b><u>\$ 160,305</u></b>	<b><u>\$ 64,090</u></b>	<b><u>\$ 53,393</u></b>	<b><u>\$ 547,190</u></b>

**ST LUCIE WEST SERVICES DISTRICT  
RENEWAL REPLACEMENT FUND**

<b>RENEWAL &amp; REPLACEMENT FUND</b>							
	<u>Actual FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
Estimated Beginning Fund Balance	1,254,946	1,261,948	856,451	160,305	194,082	214,255	239,283
<b><u>ADD REVENUES:</u></b>							
5-36001 Interest Revenues	591	600	600	600	600	600	600
Impact Fee Revenues	-	-	-	-	-	-	-
5-36007 5% Required Transfer per Bond	430,667	420,886	453,829	451,740	455,612	478,665	473,409
Additional Funding	150,000	100,000	-	150,000	150,000	150,000	150,000
Cash Carry Forward for R&R CIP	-	-	-	-	-	-	-
<b>TOTAL REVENUES AVAILABLE</b>	<b>1,836,205</b>	<b>1,783,434</b>	<b>1,310,880</b>	<b>762,645</b>	<b>800,294</b>	<b>843,520</b>	<b>863,292</b>
<b><u>DEDUCT EXPENDITURES:</u></b>							
SW001 5-37007 Lift Station Renewal & Replacement	166,091	182,106	183,927	185,766	187,624	189,500	191,395
SW037 5-37009 Emergency Renewal & Replacement Projects	114,979	167,306	175,671	184,455	193,678	203,361	213,530
Emergency (Association Irrigation) R & R Projects	-	-	50,000	52,500	55,125	57,881	60,775
SW047 5-37013 Structural Repairs Sewer Manholes	22,837	40,945	42,583	43,434	44,303	45,189	46,093
SW049 5-37004 Protective Coating Manholes	-	56,243	58,493	59,663	60,856	62,073	63,314
SW050 5-37014 WTP Grounding System Improvements	-	-	50,000	-	-	-	-
SW061 5-37017 Membrane Filter Replacement Program	241,205	-	-	-	-	-	-
SW064 5-37006 Replacement Meters	27,947	29,120	30,285	31,496	32,755	34,065	35,428
5-37027 Replacement Backflow Preventors	-	10,400	10,816	11,249	11,699	12,167	12,653
SW066 5-37020 WWTF Plant Painting & Sealing of Tanks	-	-	90,000	-	-	-	-
WWTF Odor Control Improvements	-	-	60,000	-	-	-	-
SW069 5-37018 Reuse Irrigation Pump Station Improvements	-	205,000	98,800	-	-	-	-
SW070 5-37019 WWTF Handrail Replacement	1,197	-	-	-	-	-	-
Potable Water Flushing Devices	-	-	30,000	-	-	-	-
SW078 WTP Painting and Tank sealing	-	-	125,000	-	-	-	-
SW079 5-37026 WTP Re-roofing	-	66,200	-	-	-	-	-
SW081 WTP Calcite Tank Project	-	-	145,000	-	-	-	-
Transfer to WWTF Expansion Project	-	169,663	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>574,257</b>	<b>926,983</b>	<b>1,150,575</b>	<b>568,563</b>	<b>586,039</b>	<b>604,237</b>	<b>623,189</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>1,261,948</b>	<b>856,451</b>	<b>160,305</b>	<b>194,082</b>	<b>214,255</b>	<b>239,283</b>	<b>240,104</b>

**ST LUCIE WEST SERVICES DISTRICT  
WATER CONNECTION FEE FUND**

**WATER CONNECTION FEE FUND**

		<u>Actual FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
	Estimated Beginning Fund Balance	2,167,993	1,541,043	66,200	64,090	6,154	160	160
<b><u>ADD REVENUES:</u></b>								
5-36004	Interest Revenues	830	800	66	64	6	0	0
5-36005	Impact Fee Revenues	53,834	80,147	262,824	247,000	494,000	-	-
		-	-	-	-	-	-	-
	Additional Funding Required	-	-	-	-	-	-	-
	<b>TOTAL REVENUES AVAILABLE</b>	<b>2,222,657</b>	<b>1,621,990</b>	<b>329,090</b>	<b>311,154</b>	<b>500,160</b>	<b>160</b>	<b>160</b>
<b><u>DEDUCT EXPENDITURES:</u></b>								
SW054	5-38008 Odor Control Unit for WTP	-	-	-	-	-	-	-
SW057	5-38002 Portable Generators/Portable Pump for Utility Dept.	-	-	-	-	-	-	-
SW071	5-38010 WTP RO Modifications	658,888	725,800	-	-	-	-	-
SW072	5-38011 High Service Pump/Hydro-tank Expansion	22,727	794,990	-	-	-	-	-
SW076	Clearwell/Transfer Pump Expansion				-	500,000		
SW077	Main Water Line Extension		35,000	220,000				
SW080	WTP Concentrate Tank Expansion		-	45,000	305,000			
	2000 and 2004 Bond Refunding Payment	-	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>681,614</b>	<b>1,555,790</b>	<b>265,000</b>	<b>305,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>
<b><u>TRANSFERS:</u></b>								
	Transfers Out to Pay Debt Service	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>FUND BALANCE, SEPTEMBER 30</b>	<b>1,541,043</b>	<b>66,200</b>	<b>64,090</b>	<b>6,154</b>	<b>160</b>	<b>160</b>	<b>160</b>



**ST LUCIE WEST SERVICES DISTRICT  
WASTEWATER CONNECTION FEE FUND**

**WASTEWATER CONNECTION FEE FUND**

	<u>Actual FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
Estimated Beginning Fund Balance	3,285,469	3,157,433	41,851	53,393	60,635	60,695	60,756
<b><u>ADD REVENUES:</u></b>							
5-36002 Interest Revenues	1,291	3,157	42	53	61	61	61
5-36006 Impact Fee Revenues	34,650	57,272	11,500	7,188	-	-	-
	-	-	-	-	-	-	-
The Reserve Ag. Payment due to Plant Expansion Sec. 4(f)(2)	630,000	-	-	-	-	-	-
5-70001 Additional Funding Required/ New Bond Issue	-	-	-	-	-	-	-
<b>TOTAL REVENUES AVAILABLE</b>	<b>3,951,411</b>	<b>3,217,862</b>	<b>53,393</b>	<b>60,635</b>	<b>60,695</b>	<b>60,756</b>	<b>60,817</b>
<b><u>DEDUCT EXPENDITURES:</u></b>							
SW022 5-39002 Scada Implementation WWTF	-	-	-	-	-	-	-
SW062 5-39011 WWTP Expansion	793,978	3,176,011	-	-	-	-	-
SW067 5-39010 WWTF Reuse Filter Project	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>793,978</b>	<b>3,176,011</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b><u>3,157,433</u></b>	<b><u>41,851</u></b>	<b><u>53,393</u></b>	<b><u>60,635</u></b>	<b><u>60,695</u></b>	<b><u>60,756</u></b>	<b><u>60,817</u></b>

**St Lucie West Services District**  
**Debt Service Fund - Water Management Benefit Series 2013 Bonds**  
**Five Year Operating Forecast**

		Actual FY 2013	Actual FY 2014	Estimate EOY FY 2014	Final Budget FY 2014	Budget FY 2015	Forecast			
							FY 2016	FY 2017	FY 2018	FY 2019
OPERATING REVENUE										
2-04001	Interest	749	507	9,000	9,000	10,000	10,000	10,000	13,000	13,000
2-04002	Special Assessments	2,153,787	1,909,414	1,992,542	1,992,542	1,992,542	1,992,542	1,992,542	1,992,542	1,992,542
2-04005	Miscellaneous Revenue (Prepayments)	-	-	-	-	-	-	-	-	-
2-07002	2013 Bond	19,025,000	-	-	-	-	-	-	-	-
Total Revenues		\$ 21,179,536	\$ 1,909,921	\$ 2,001,542	\$ 2,001,542	\$ 2,002,542	\$ 2,002,542	\$ 2,002,542	\$ 2,005,542	\$ 2,005,542
OPERATING EXPENSES										
Debt Service										
2-05001	Assessment Fees	44,765	40,096	39,851	39,851	39,851	39,851	39,851	39,851	39,851
2-05002	Banking Services	15,004	5,919	9,500	9,500	9,500	9,500	9,500	9,500	9,500
2-05009	Principal 2010	20,670,000	-	-	-	-	-	-	-	-
2-05010	Interest 2010	867,428	-	-	-	-	-	-	-	-
2-05014	Principal 2013	-	1,380,000	1,380,000	1,380,000	1,415,000	1,450,000	1,485,000	1,525,000	1,560,000
2-05015	Interest 2013	-	473,236	447,374	447,374	413,275	378,322	342,515	305,793	268,156
2-05011	Misc	150	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
2-05860	COI	259,250	-	-	-	-	-	-	-	-
Total Expenses		21,856,597	1,899,252	- 1,976,725	- 1,976,725	1,977,626	1,977,673	1,976,866	1,980,144	1,977,507
Surplus/(Deficit) Before Transfer from (to) Operating Reserve		(677,061)	10,669	- 24,817	- 24,817	24,916	24,869	25,676	25,398	28,035
TRANSFER FROM (TO) OPERATING RESERVE										
Surplus/(Deficit)		\$ (677,061)	\$ 10,669	\$ - 24,817	\$ 24,817	\$ 24,916	\$ 24,869	\$ 25,676	\$ 25,398	\$ 28,035

**St Lucie West Services District  
Debt Service Fund - Cascades Series 2010  
Five Year Operating Forecast**

	Actual FY 2013	Actual FY 2014	Estimate EOY FY 2014	Final Budget FY 2014	Budget FY 2015	Forecast			
						FY 2016	FY 2017	FY 2018	FY 2019
<b>OPERATING REVENUE</b>									
3-04002 Interest	72	54	125	250	250	1,000	1,000	500	-
3-04003 Special Assessments	197,490	197,480	207,540	207,540	207,540	207,540	207,540	194,096	-
3-04005 Miscellaneous Revenue	-	-	-	-	-	-	-	19,361	-
<b>Total Revenues</b>	<b>\$ 197,561</b>	<b>\$ 197,534</b>	<b>\$ 207,665</b>	<b>\$ 207,790</b>	<b>\$ 207,790</b>	<b>\$ 208,540</b>	<b>\$ 208,540</b>	<b>\$ 213,957</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>									
<b>Debt Service</b>									
3-05001 Assessment Fees	4,173	4,176	2,502	2,502	4,200	4,200	4,200	4,200	-
3-05002 Banking Services	3,494	-	9,500	9,500	4,000	4,000	4,000	4,000	-
3-05003 Principal 2010	155,000	160,000	160,000	160,000	165,000	175,000	180,000	190,000	-
3-05004 Interest 2010	39,092	33,151	30,252	30,252	24,023	17,563	10,703	3,611	-
3-05008 Misc.	150	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>201,908</b>	<b>197,328</b>	<b>202,254</b>	<b>202,254</b>	<b>197,223</b>	<b>200,763</b>	<b>198,903</b>	<b>201,811</b>	<b>-</b>
<b>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</b>	<b>(4,347)</b>	<b>206</b>	<b>5,411</b>	<b>5,536</b>	<b>10,567</b>	<b>7,777</b>	<b>9,637</b>	<b>12,146</b>	<b>-</b>
<b>TRANSFER FROM (TO) OPERATING RESERVE</b>									
<b>Surplus/(Deficit)</b>	<b>\$ (4,347)</b>	<b>\$ 206</b>	<b>\$ 5,411</b>	<b>\$ 5,536</b>	<b>\$ 10,567</b>	<b>\$ 7,777</b>	<b>\$ 9,637</b>	<b>\$ 12,146</b>	<b>\$ -</b>

\*Coverage Provided (Required > 1.10)

1.02

1.09

1.09

1.10

1.08

1.09

1.11

0.00

\*Net Revenue / Bond Payment Requirements

**St Lucie West Services District  
Water Management Benefit Capital Projects  
Five Year Operating Forecast**

	Actual FY 2013	Estimate EOY FY 2014	Final Budget FY 2014	Budget FY 2015	Forecast			
Opening Water Management Benefit Capital Projects Fund Balance	75,197	-	-	-	-	-	-	-
<b>OPERATING REVENUE</b>								
4-04001 Interest	119	-	-	-	-	-	-	-
4-04005 FEMA Grant Revenue	-	-	-	-	-	-	-	-
4-04003 Miscellaneous Revenue	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 119</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>								
<b>Capital Projects</b>								
All Capital Projects	-	-	-	-	-	-	-	-
4-06007 WM003	133,651	-	-	-	-	-	-	-
4-06011 WM006	-	-	-	-	-	-	-	-
4-06012 WM007	-	-	-	-	-	-	-	-
4-06013 WM008	-	-	-	-	-	-	-	-
4-06014 WM009	-	-	-	-	-	-	-	-
4-06015 WM010	-	-	-	-	-	-	-	-
4-06016 WM011	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>133,651</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</b>	<b>(133,532)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFER FROM (TO) OPERATING RESERVE</b>								
<b>Surplus/(Deficit)</b>	<b>\$ (133,532)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Ending Water Management Benefit Capital Projects Fund Balance	(58,335) *	0	0	0	0	0	0	0