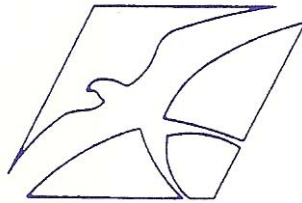




***PROPOSED BUDGET  
FOR FISCAL YEAR ENDED  
SEPTEMBER 30, 2019***





**ST. LUCIE WEST  
SERVICES DISTRICT**

April 5, 2018

Honorable Vince D'Amico, 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 2019 Proposed Annual Budget and FY  
2019-2023 Capital Improvement Plan**

Dear Honorable Chairman and Supervisors:

I am pleased to present the annual budget for FY 2019 and the FY 2019-2023 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.

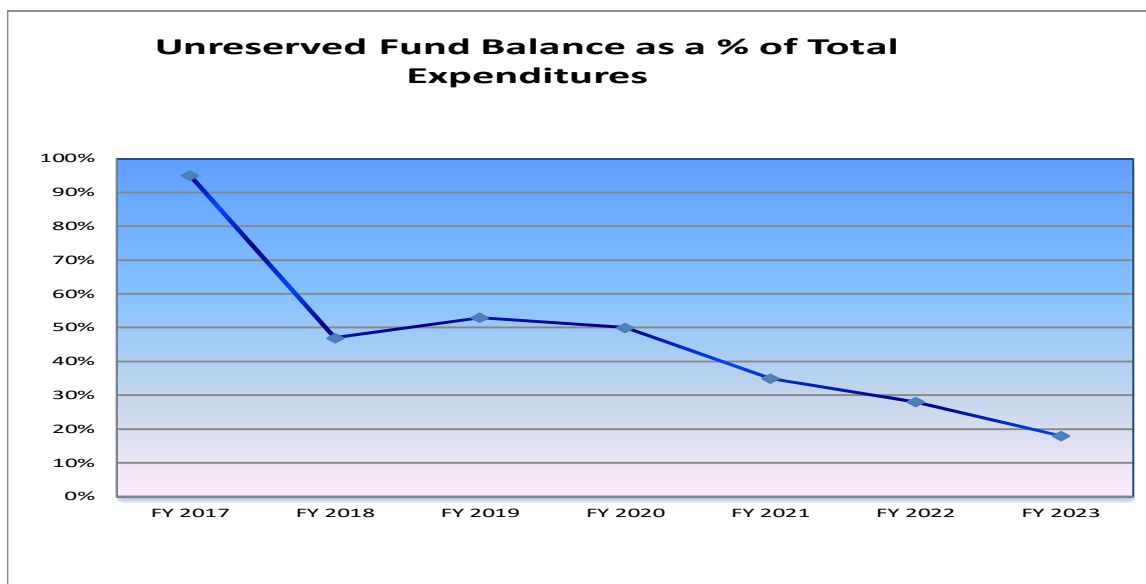
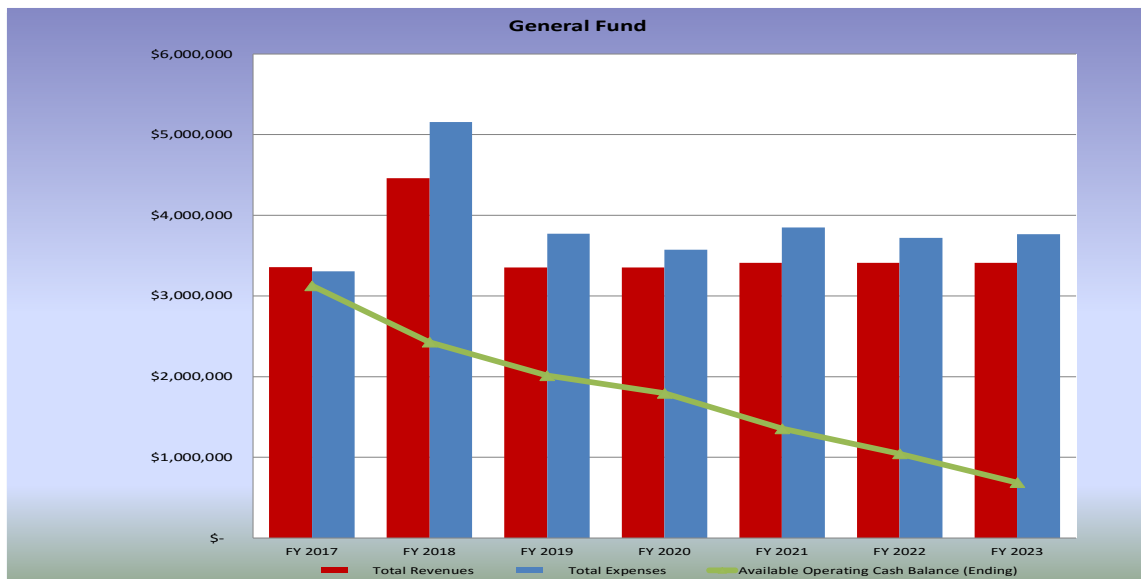
Many improvements were accomplished or encumbered in Fiscal Year 2018 and some of the major projects that were completed were:

- ❖ Several lift stations will be rehabilitated with fencing, driveways and one electrical panel replacement proposed for FY 2018. The lift station restoration project effort will be continued throughout the next several years to ensure that all lift stations are upgraded.
- ❖ The Wetland #1 vertical relocation TMDL grant monitoring phase finalized in February 2018.
- ❖ The Lake Harvey stormwater expansion project was completed in November 2017
- ❖ The Reuse Irrigation Pump Station design and bid is projected to be completed in FY2018 construction planned to be completed in early FY2019.
- ❖ The Lake Charles Irrigation pump station improvements planned to be completed in FY2019.
- ❖ If the Calcite tank project is warranted it should be completed in FY2019
- ❖ The Clear-well and transfer pump expansion project planned to be complete in FY2019
- ❖ The meter replacement project planned to be completed in FY2019

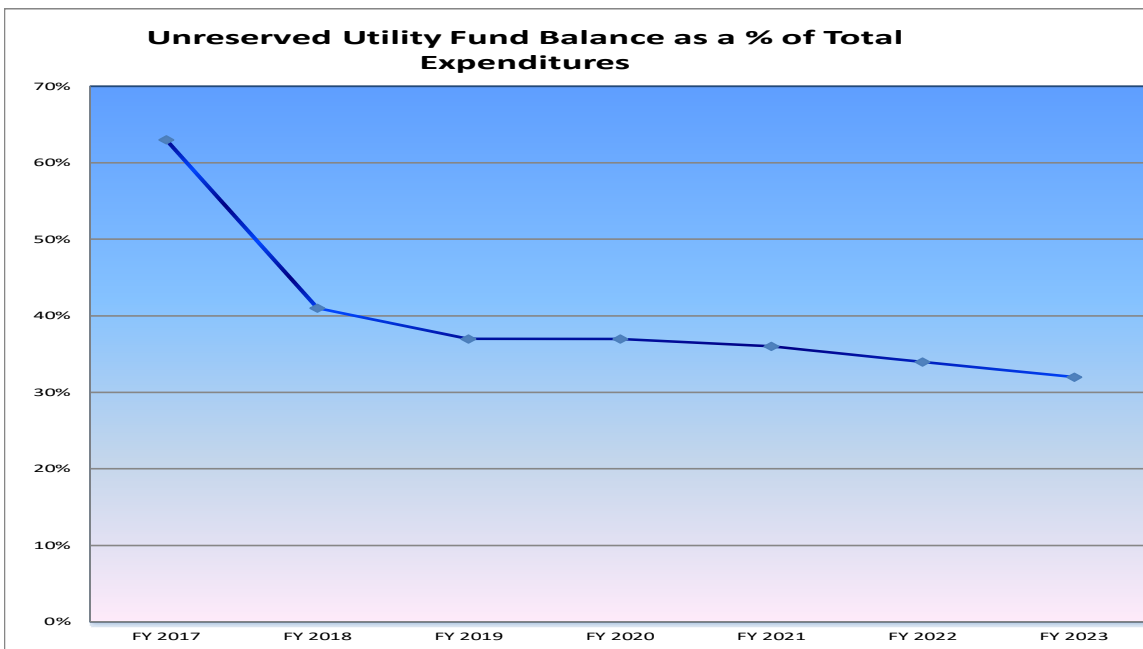
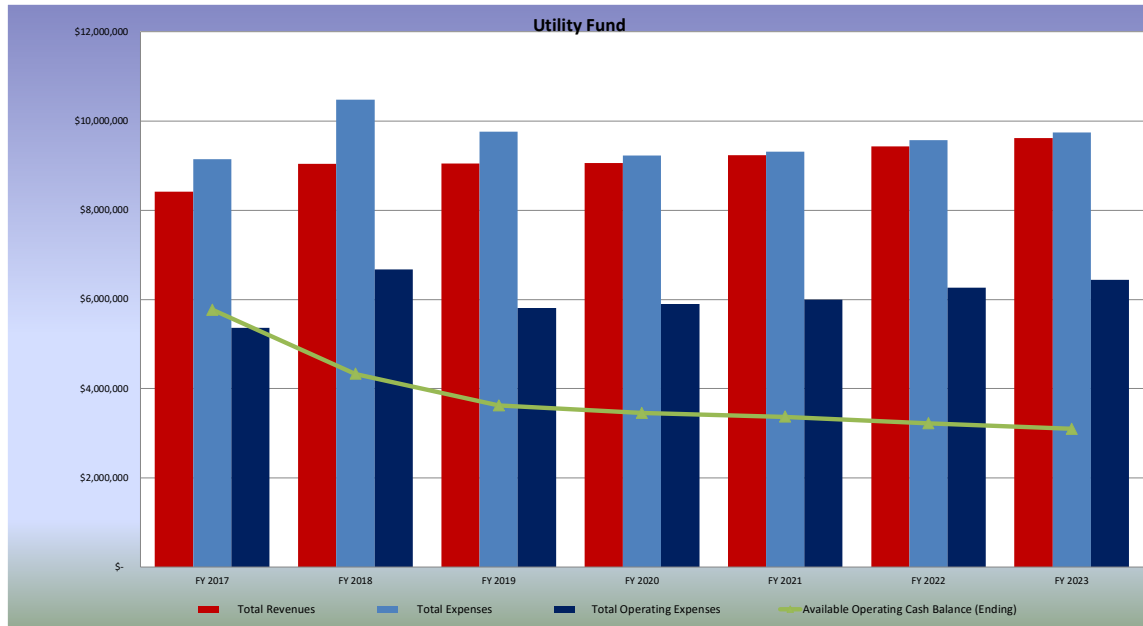
Fiscal Year 2019 reflects positive account activity trends and the recent Refunding of Bonds have placed the District in a better financial position. The refinancing of bonds over the past three years has saved the District over \$24,000,000 in debt service while not extending the terms. The District has not raised the Utility Rates since FY2010 due to efficient budgeting and innovative cost saving measures, the proposed budget reflects no increase for the 2018, 2019 and 2020 FY. The Proposed Budget also includes a no increase in Maintenance Assessments for the 2019FY and for 2020 FY.

The budget for FY 2019 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 listed below, depict expenditures and reserves in the top graph, while Unreserved Fund Balance, as a percentage, is depicted in the bottom graph.



Trends in the Utility Fund revenues listed below, depict expenditures and reserves in the top graph, while Unreserved Fund Balance, as a percentage, is depicted in the bottom 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 2019-2023 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 \$1,561,494). 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 reflects a fund balance over \$280,000 for FY 2019. The General Fund Renewal and Replacement Fund reflects \$722,005 in Stormwater improvement projects with a fund balance over \$525,000.

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 2019 budget for your review and consideration.

Sincerely,

*Dennis M. Pickle*

Dennis M. Pickle  
District Manager

# ST. LUCIE WEST SERVICES DISTRICT

## FY 2018/2019 BUDGET

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**BUDGET SUMMARY**  
**St. Lucie West Services District - Fiscal Year 2019**

ESTIMATED REVENUES	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	UTILITY FUNDS	CONNECTION FEE FUNDS	TOTAL ALL FUNDS
Non-Ad Valorem WMB Assessment	\$194 per ERU Until 2025	\$ 2,066,907				\$ 2,066,907
Non-Ad Valorem Special Maintenance Assessment	\$106 per ERU	\$ 1,099,590				\$ 1,099,590
Storm Water Drainage Fees From City	\$ 1,814,872					\$ 1,814,872
City Special Assessment for Bond	\$ 388,223					\$ 388,223
Other General Fund Revenues	41,625					\$ 41,625
Utility Rate Revenues				\$ 8,406,858		\$ 8,406,858
Other Utility Fund Revenues				\$ 642,733		\$ 642,733
General Fund R&R						\$ -
Storm Water Drainage Fees From City - To R&R			\$ 11,777			\$ -
Utility Fund R&R						\$ -
Water Connection Fee Fund					\$ 3,902	\$ 3,902
Wastewater Connection Fee Fund					\$ 3,126	\$ 3,126
<b>TOTAL SOURCES</b>	<b>\$ 3,344,310</b>	<b>\$ 2,066,907</b>	<b>\$ 11,777</b>	<b>\$ 9,049,591</b>	<b>\$ 7,028</b>	<b>\$ 14,479,613</b>
Transfer In From General Fund		388,223	\$ 354,980			\$ 743,203
Transfer In for Utility Fund R&R			\$ 1,240,989			\$ 1,240,989
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 3,344,310</b>	<b>\$ 2,455,130</b>	<b>\$ 1,607,746</b>	<b>\$ 9,049,591</b>	<b>\$ 7,028</b>	<b>\$ 16,463,805</b>
<b>EXPENDITURES</b>						
General Fund	\$ 3,022,245					\$ 3,022,245
General Fund Personnel	\$ 1,904,441					
General Fund Operating	\$ 943,804					
General Fund Capital Outlay	\$ 174,000					
General Fund R&R			\$ 722,005			\$ 722,005
Utility Operating Fund				\$ 5,818,156		\$ 5,818,156
Utility Fund Personnel				\$ 2,638,612		
Utility Fund Operating				\$ 2,976,494		
Utility Fund Capital Outlay				\$ 203,050		
Debt Service		\$ 2,330,726		\$ 2,708,655		\$ 5,039,381
Utility Fund R&R			\$ 1,561,494			\$ 1,561,494
Water Connection Fee Fund					\$ 1,200,000	\$ 1,200,000
Wastewater Connection Fee Fund					\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,022,245</b>	<b>\$ 2,330,726</b>	<b>\$ 2,283,499</b>	<b>\$ 8,526,811</b>	<b>\$ 1,200,000</b>	<b>\$ 17,363,281</b>
Transfer Out to General Fund R&R	\$ 354,980					\$ 354,980
Transfer Out to 2014 Bond	\$ 388,223					\$ 388,223
Transfer Out to Utility Fund R&R				\$ 1,240,989		\$ 1,240,989
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>\$ 3,765,448</b>	<b>\$ 2,330,726</b>	<b>\$ 2,283,499</b>	<b>\$ 9,767,800</b>	<b>\$ 1,200,000</b>	<b>\$ 19,347,473</b>
<b>Fund Balance/Reserves</b>	<b>\$ 2,614,929</b>	<b>\$ 383,079</b>	<b>\$ 1,746,839</b>	<b>\$ 5,554,564</b>	<b>\$ 1,467,317</b>	<b>\$ 11,766,728</b>
<b>NET ENDING BALANCE</b>	<b>\$ 2,193,791</b>	<b>\$ 507,483</b>	<b>\$ 1,071,086</b>	<b>\$ 4,836,355</b>	<b>\$ 274,345</b>	<b>\$ 8,883,060</b>

# 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. The Cascades Bond was paid off in 2018.

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 deficit due to the purchase of the Trails Club House and 10 acres for stormwater improvements. We are budgeting for a deficit in FY 2019 due to the 6B Relocation Project. The General Fund for both FY 2018 and 2019 will have a fund balance exceeding \$2,000,000. 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 2.1% for FY 2019 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 10% this year, and liability insurance 3.01% this year for which national projections call for continuing increases. Energy costs are expected to grow at an inflation rate of 1.86% for FY 2019 as well.

**Rate Adjustment** – The Special Assessment rate of \$106.00 per ERU proposed within this year's budget for FY 2019 which reflects no increase over the FY 2018 Budget.



The ERU numbers are expected to remain the same in FY 2019. We expect revenues in most categories to remain the same per year for each of the next five years. Fiscal years 2019 and 2020 reflects no increase but 2021, 2022 and 2023 reflect a \$5.00 per ERU increase in assessments.

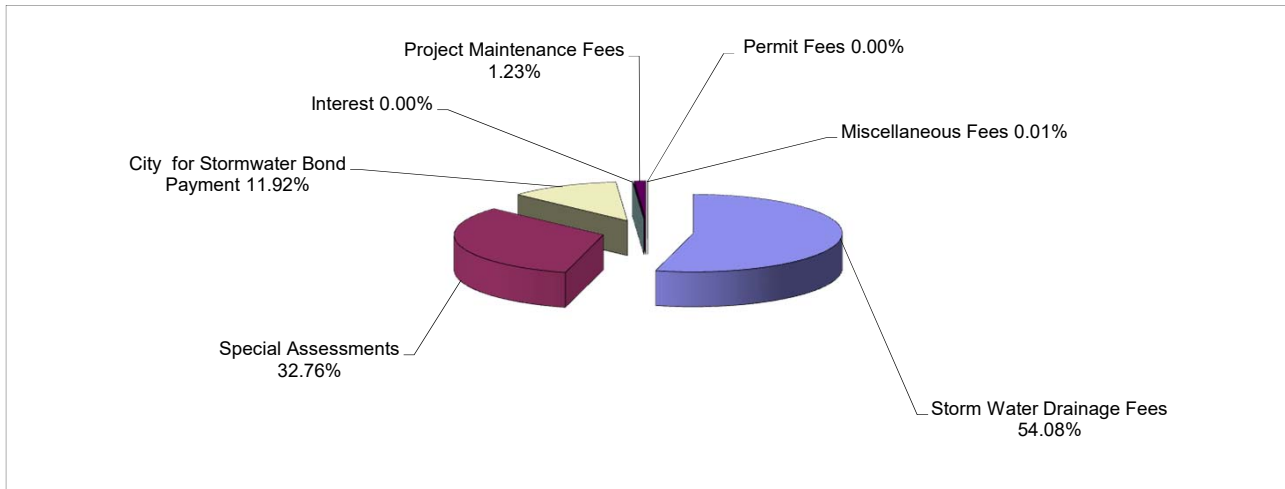
### **Capital Improvement Program**

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 2019 are as follows: The Aquatics Division is requesting the replacement of a 2009 F-350 at \$50,000 and the replacement of a 2014 John Deere UTV for \$12,000; The Administration Division has no Capital requests for FY 2019; The Exotic Plant Removal Division has no Capital requests for FY 2019. The Stormwater Division is budgeting \$35,000 for the replacement of a 2009 Kubota tractor, \$9,000 for the replacement of a 2015 Kawasaki Mule, \$16,000 for the replacement of a 2007 Woods Mower and \$9,000 for the replacement of a 2016 Kawasaki Mule. The Shop Division is requesting \$55,000 for the replacement of a 2010 Ford F-350 which will be split with the UT Department. The General Fund Renewal and Replacement Fund Project is for emergency storm water projects in the amount of \$162,005 and \$560,000 for the relocation of the 6B Stormwater gate. The total for the list of capital R&R items is \$722,005 in the General Fund for FY 2019 and will leave a fund balance of over \$525,656.

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

**FISCAL YEAR 2019**



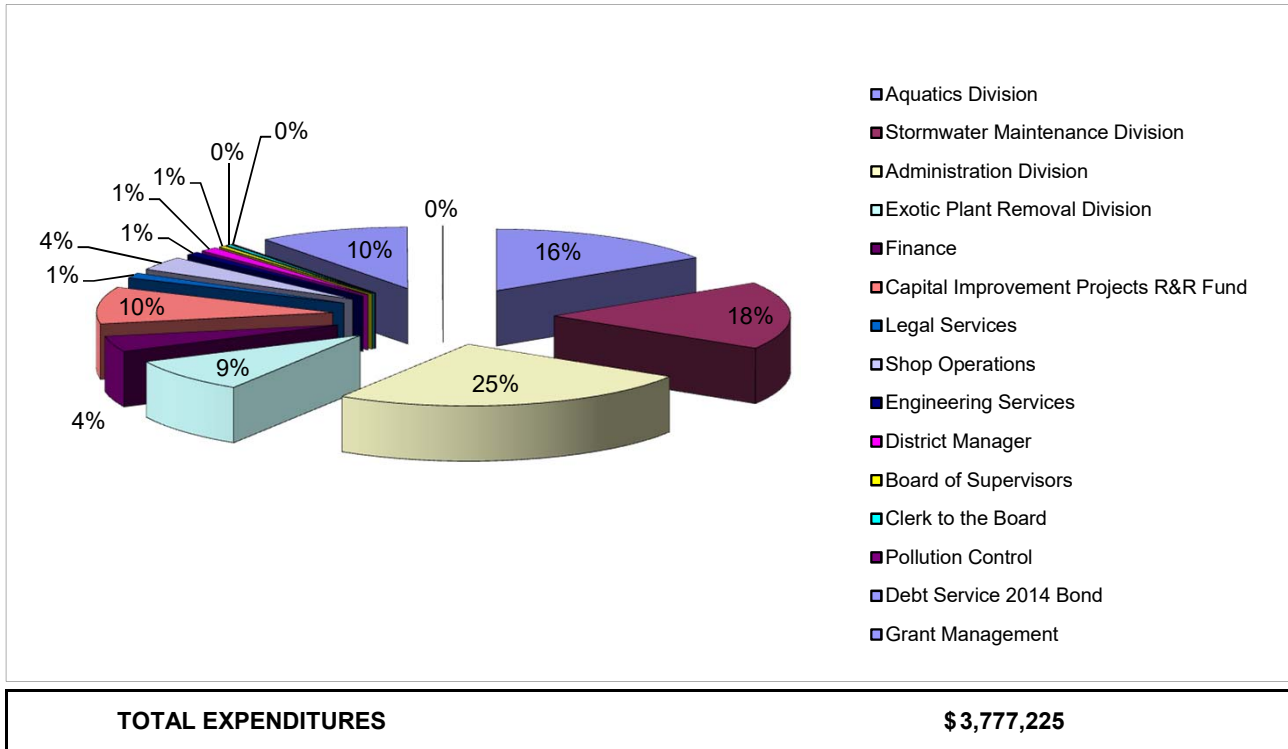
**TOTAL REVENUES**

**\$ 3,356,087**

	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Storm Water Drainage Fees	1,814,872	54.08%
Special Assessments	1,099,590	32.76%
City for Stormwater Bond Payment	400,000	11.92%
Interest	30	0.00%
Project Maintenance Fees	41,141	1.23%
Permit Fees	-	0.00%
Miscellaneous Fees	454	0.01%
<b>TOTAL OPERATIONAL REVENUE</b>	<b>\$ 3,356,087</b>	<b>100.00%</b>
 <b>GENERAL FUND PRIOR YEARS BALANCE</b>	 <b>\$ 2,614,929</b>	

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

**FISCAL YEAR 2019**



	<u>CAPITAL</u>			<u>PERCENT</u>	
	<u>PERSONNEL</u>	<u>OPERATING</u>	<u>OUTLAY</u>	<u>TOTALS</u>	<u>EXPENDITURES</u>
Aquatics Division	354,351	187,329	62,000	603,680	15.98%
Stormwater Maintenance Division	452,695	139,685	81,000	673,380	17.83%
Administration Division	777,317	172,551	-	949,868	25.15%
Exotic Plant Removal Division	211,154	127,755	-	338,909	8.97%
Finance		155,522		155,522	4.12%
Capital Improvement Projects R&R Fund				366,757	9.71%
Legal Services		49,982		49,982	1.32%
Shop Operations	64,006	41,761	31,000	136,767	3.62%
Engineering Services		34,037		34,037	0.90%
District Manager	32,000	13,039		45,039	1.19%
Board of Supervisors	12,918	2,500		15,418	0.41%
Clerk to the Board		13,403		13,403	0.35%
Pollution Control		5,058		5,058	0.13%
Debt Service 2014 Bond				388,223	10.28%
Grant Management		1,182		1,182	0.03%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,904,441</b>	<b>\$ 943,804</b>	<b>\$ 174,000</b>	<b>\$ 3,777,225</b>	<b>99.99%</b>

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

	<b><u>FY 2017 ACTUAL</u></b>	<b><u>FY 2018 ORIGINAL BUDGET</u></b>	<b><u>FY 2018 ESTIMATE</u></b>	<b><u>FY 2019 PROPOSED</u></b>
<b><u>ADD REVENUES:</u></b>				
Special Assessments	1,122,932	1,080,890	1,088,890	1,099,590
Stormwater Drainage Fees	1,765,393	1,762,872	1,814,872	1,814,872
City Stormwater Drainage Fee for Bond	400,000	400,000	400,000	400,000
Other Revenues	47,048	1,108,605	88,301	41,625
<b>TOTAL OPERATING REVENUES</b>	<b>3,335,373</b>	<b>4,352,367</b>	<b>3,392,063</b>	<b>3,356,087</b>
<b>FUND BALANCE, October 1</b>	<b>3,078,332</b>	<b>3,314,713</b>	<b>3,314,713</b>	<b>2,614,929</b>
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>	<b>6,413,705</b>	<b>7,667,080</b>	<b>6,706,776</b>	<b>5,971,016</b>
<b><u>DEDUCT EXPENDITURES:</u></b>				
Board of Supervisors	11,349	15,365	15,365	15,418
District Manager	23,852	28,297	28,297	45,039
Finance	79,914	153,167	153,167	155,522
Grant Management	-	1,157	1,157	1,182
Clerk to the Board	9,870	13,115	13,115	13,403
Legal Services	22,353	48,906	48,906	49,982
Engineering Services	33,349	33,304	33,304	34,037
Pollution Control	-	4,949	4,949	5,058
Administration Division	842,014	1,236,734	1,472,390	949,868
Aquatics Division	470,778	563,268	613,978	603,680
Stormwater Maintenance Division	730,645	577,924	644,094	673,380
Exotic Plant Removal Division	310,407	490,218	499,594	338,909
Shop Operations	108,225	115,920	103,755	136,767
Capital Improvement Projects R&R	66,780	1,129,627	1,135,359	366,757
Capital Debt Service 2014 Bond	389,456	391,417	391,417	388,223
<b>TOTAL EXPENDITURES</b>	<b>3,098,992</b>	<b>4,803,368</b>	<b>5,158,847</b>	<b>3,777,225</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b><u>3,314,713</u></b>	<b><u>2,863,712</u></b>	<b><u>1,547,929</u></b>	<b><u>2,193,791</u></b>

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

	Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
<b>General Fund Balance (Beginning)</b>	<b>3,078,332</b>	<b>3,314,713</b>	<b>3,314,713</b>	<b>3,314,713</b>	<b>3,314,713</b>	<b>2,614,929</b>
<b>OPERATING REVENUE</b>						
1-04001 Permit Fees	12,348		-	-	-	-
1-04002 Grant Revenue	-		-	-	5,732	-
1-04003 Miscellaneous Fees	-		-	437	437	454
1-04004 Storm Water Drainage Fees From City	1,765,393	1,657,591	1,800,000	1,762,872	1,814,872	1,814,872
1-04005 Project Maintenance Fees	-		41,141	41,141	41,141	41,141
1-04006 Interest	67	39	94	27	27	30
1-04007 Special Maintenance Assessments	1,122,932	914,601	1,069,432	1,080,890	1,088,890	1,099,590
1-04008 Interfund Transfers	-		-	-	-	-
1-04009 Miscellaneous Income	34,633	28,964	28,964	-	40,964	-
1-04010 WMB Prepayment	-		-	-	-	-
Land Sale	-			1,067,000	1,067,000	
1-04012 Stormwater Drainage from City for Bond	389,367	200,000	391,417	391,417	391,417	388,223
1-04014 Stormwater Drainage from City for Lake Harvey R&F	10,633		8,583	8,583	8,583	11,777
<b>Total Revenues</b>	<b>\$ 3,335,373</b>	<b>\$ 2,801,195</b>	<b>\$ 3,339,631</b>	<b>\$ 4,352,367</b>	<b>\$ 4,459,063</b>	<b>\$ 3,356,087</b>
<b>OPERATING EXPENSES</b>						
<b><u>Board of Supervisors</u></b>						
1-05001 Executive Salaries	9,800	5,600	13,440	12,000	12,000	12,000
1-05002 FICA	801	462	1,109	918	918	918
1-05015 Board Meeting Expenses	749	229	550	2,447	2,447	2,500
<b>TOTAL BOARD OF SUPERVISORS</b>	<b>11,349</b>	<b>6,291</b>	<b>15,099</b>	<b>15,365</b>	<b>15,365</b>	<b>15,418</b>
<b><u>District Manager</u></b>						
1-06001 Assessment Fees & Costs	8,125	8,000	8,964	8,964	8,964	9,161
1-06003 Operations & Maintenance Services	523	189	454	3,005	3,005	3,071
1-06005 Management Contract	15,204		-	15,538	15,538	32,000
1-06009 Travel & Per Diem	-		-	790	790	807
<b>TOTAL DISTRICT MANAGER</b>	<b>23,852</b>	<b>8,189</b>	<b>9,418</b>	<b>28,297</b>	<b>28,297</b>	<b>45,039</b>
<b><u>Finance</u></b>						
1-07001 Dissemination Agent	-		-	2,030	2,030	2,030
1-07002 Arbitrage	-		-	1,779	1,779	1,818
1-07004 Accounting Services	28,532	11,072	26,573	34,696	34,696	35,459
1-07005 Auditing	11,350		-	16,978	16,978	17,352
1-07007 Banking Services	136		-	3,957	3,957	4,044
1-07009 Property & Casualty Insurance	9,246	49,983	54,614	54,614	54,614	55,706
1-07015 Office Supplies/Delete	152		-	-	-	-
1-07018 Property Taxes & Assessments	30,499	23,808	39,113	39,113	39,113	39,113
<b>TOTAL FINANCE</b>	<b>79,914</b>	<b>84,863</b>	<b>120,300</b>	<b>153,167</b>	<b>153,167</b>	<b>155,522</b>
<b><u>Grant Management</u></b>						
1-12001 Contractual Services -GM	-		-	1,157	1,157	1,182
<b>TOTAL GRANT MANAGEMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,157</b>	<b>1,157</b>	<b>1,182</b>
<b><u>Clerk to the Board</u></b>						
1-13002 Other Contractual Services	6,507	3,268	7,843	7,966	7,966	8,141
1-13004 Postage & Freight	689	285	684	1,328	1,328	1,357

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

		Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
1-13005	Printing & Binding	1,262	468	1,123	2,340	2,340	2,391
1-13007	Legal Ads	1,412	426	1,022	1,481	1,481	1,514
	<b>TOTAL CLERK TO THE BOARD</b>	<b>9,870</b>	<b>4,447</b>	<b>10,672</b>	<b>13,115</b>	<b>13,115</b>	<b>13,403</b>
	<b>Legal Services</b>						
1-19001	General Counsel	21,148	8,772	21,053	41,832	41,832	42,752
1-23001	Special Counsel	1,205	506	1,214	7,074	7,074	7,230
	<b>TOTAL LEGAL COUNSEL</b>	<b>22,353</b>	<b>9,278</b>	<b>22,267</b>	<b>48,906</b>	<b>48,906</b>	<b>49,982</b>
	<b>Engineering Services</b>						
1-26002	Engineering Services	33,349	18,418	44,203	33,304	33,304	34,037
	<b>TOTAL ENGINEERING</b>	<b>33,349</b>	<b>18,418</b>	<b>44,203</b>	<b>33,304</b>	<b>33,304</b>	<b>34,037</b>
	<b>Pollution Control</b>						
1-29002	Regulatory & Permit Fees	-	-	-	4,949	4,949	5,058
	<b>TOTAL POLLUTION CONTROL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,949</b>	<b>4,949</b>	<b>5,058</b>
	<b>ADMINISTRATION DIVISION</b>						
	<b>Personnel</b>						
1-15001	Regular Salaries	220,105	110,930	266,232	243,404	246,404	249,489
1-15002	Overtime	1,111	386	926	1,971	1,971	2,020
1-15003	FICA	16,075	9,010	21,624	21,041	21,271	22,811
1-15004	Retirement Contributions	19,205	8,875	21,300	23,482	23,752	25,516
1-15005	Health/Life/Dental Insurance	396,733	158,006	172,370	394,109	394,109	433,520
1-15006	Workers Comp	18,789	10,372	24,893	18,908	18,908	19,286
1-15007	Unemployment Insurance	-	-	-	4,884	4,884	5,006
1-15010	Uniforms	841	1,328	1,687	1,687	1,687	1,724
1-15012	Training, Cont. Educ., and Licensing	335	73	175	3,199	4,199	3,270
1-15013	Vehicle Allowance	6,900	3,600	7,200	7,200	7,200	7,200
1-15014	Annual PTO	89	4,869	5,758	5,758	5,758	6,279
1-15015	Cell Stipend	-	-	-	1,170	1,170	1,196
	<b>Total Administration Personnel:</b>	<b>680,183</b>	<b>307,449</b>	<b>522,165</b>	<b>726,813</b>	<b>731,313</b>	<b>777,317</b>
	<b>ADMIN Operating</b>						
1-33001	Other Contractual Services	36,154	31,190	56,377	56,377	56,377	52,505
1-33002	Website Maintenance	3,485	1,855	4,452	3,325	4,425	4,514
1-33004	Water - Irrigation	3,920	1,167	2,801	3,197	3,197	3,261
1-33005	Telephone & Cell Service	8,322	5,471	13,130	13,647	13,647	13,920
1-33006	Postage & Freight	592	507	1,217	1,069	1,069	1,090
1-33007	Electricity Services	3,303	1,252	3,005	5,402	5,402	5,510
1-33010	Equipment Leasing	3,271	126	302	3,852	3,852	3,929
1-33011	Administration Maintenance	1,757	1,125	2,700	4,166	4,166	4,250
1-33018	Contingencies - Hurricane	22,134	73	175	20,400	20,400	20,400
1-33019	Office Supplies	2,547	2,504	6,010	4,132	4,132	4,215
1-33020	Fuel & Lubricants - Vehicle	24,879	12,197	29,273	26,141	29,141	30,598
1-33021	Operating Supplies and Expenses	10,607	1,514	3,634	8,729	8,729	8,904
1-33022	Computer Software	2,863	2,538	6,091	3,136	3,136	3,199
1-33023	Computer Hardware/ Supplies	1,010	775	1,860	2,500	2,500	2,500
1-33024	Fuel & Lubricants - Equipment	14,023	3,363	8,071	13,101	13,101	13,756
1-33025	Minor Construction Expenses	-	875	2,100	-	1,000	-
	<b>Total Administration Operating:</b>	<b>138,864</b>	<b>66,532</b>	<b>141,198</b>	<b>169,174</b>	<b>174,274</b>	<b>172,551</b>
	<b>Capital Outlay Administration</b>						
1-33101	Equipment	-	-	-	-	-	-

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		Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
1-33102	Building	22,967			340,747	399,988	-
1-33103	Other	-	-	-	-	166,815	-
<b>Total Administration Capital Outlay:</b>		<b>22,967</b>	<b>-</b>	<b>-</b>	<b>340,747</b>	<b>566,803</b>	<b>-</b>
<b>TOTAL ADMINISTRATION</b>		<b>842,014</b>	<b>373,981</b>	<b>663,363</b>	<b>1,236,734 -</b>	<b>1,472,390</b>	<b>949,868</b>
<b><u>AQUATICS DIVISION</u></b>							
<b><u>Personnel</u></b>							
1-14001	Regular Salaries	238,828	116,106	278,654	268,631	269,631	275,024
1-14002	Overtime	13,553	4,491	10,778	16,889	16,889	17,311
1-14003	FICA	19,356	9,213	22,111	22,225	22,302	22,764
1-14004	Retirement Contributions	21,626	9,467	22,721	25,697	25,787	26,310
1-14008	Uniforms	2,899	1,787	3,843	3,843	3,843	3,920
1-14010	Training, Cont. Educ., and Licensing	2,041	838	2,011	3,713	3,713	3,787
1-14011	Annual PTO	180	752	1,805	4,313	4,313	4,531
1-14012	Cell Stipend	75	90	216	690	690	704
<b>Total Aquatics Personnel:</b>		<b>298,558</b>	<b>142,744</b>	<b>342,139</b>	<b>346,001</b>	<b>347,168</b>	<b>354,351</b>
<b><u>Aquatics Operating</u></b>							
1-31001	Operations & Maintenance Svc	6,799	4,870	11,688	11,031	11,031	11,252
1-31003	Disposal Fees	4,110	921	2,210	5,432	5,432	5,541
1-31005	Operating Supplies	5,883	2,678	6,427	7,735	6,735	6,870
1-31009	Equipment Maintenance	14,259	6,236	14,966	14,502	14,502	14,792
1-31011	Chemicals	99,805	43,418	104,203	141,857	136,524	143,350
1-31012	Machinery & Equipment	7,565	708	1,699	6,710	5,710	5,524
<b>Total Aquatics Operating:</b>		<b>138,420</b>	<b>58,831</b>	<b>141,193</b>	<b>187,267</b>	<b>179,934</b>	<b>187,329</b>
<b><u>Capital Outlay Aquatics</u></b>							
1-31101	Equipment	33,800	27,609	27,609	30,000	75,333	62,000
1-31102	Building	-	754	1,810	-	11,543	-
1-31103	Other	-	-	-	-	-	-
<b>Total Aquatics Capital Outlay:</b>		<b>33,800</b>	<b>28,363</b>	<b>29,419</b>	<b>30,000</b>	<b>86,876</b>	<b>62,000</b>
<b>TOTAL AQUATICS DIVISION</b>		<b>470,778</b>	<b>229,938</b>	<b>512,751</b>	<b>563,268 -</b>	<b>613,978</b>	<b>603,680</b>
<b><u>STORM WATER MANAGEMENT DIVISION</u></b>							
<b><u>Personnel</u></b>							
1-16001	Regular Salaries	317,604	154,747	371,393	337,934	345,934	354,582
1-16002	Overtime	18,125	7,275	17,460	18,816	18,816	19,286
1-16003	FICA	25,766	12,516	30,038	27,932	28,544	29,358
1-16004	Retirement Contributions	30,073	14,582	34,997	32,107	32,827	33,648
1-16008	Uniforms	1,941	1,381	3,583	3,583	3,583	3,655
1-16010	Training, Cont. Educ., and Licensing	137	298	715	2,224	2,224	2,269
1-16011	Annual PTO	38	2,186	7,506	7,506	7,506	9,010
1-16012	Cell Stipend	-	-	-	870	870	887
<b>Total Storm Water Personnel:</b>		<b>393,685</b>	<b>192,985</b>	<b>465,692</b>	<b>430,972</b>	<b>440,304</b>	<b>452,695</b>
<b><u>Storm Water Operating</u></b>							
1-34001	Operations & Maintenance Svc	15,036	19,825	47,580	15,758	51,053	37,074
1-34002	Laboratory Services	2,322	840	2,016	3,083	8,083	8,245
1-34004	Disposal Fees	1,805	411	986	2,081	2,081	2,123
1-34005	Operating Supplies	12,754	3,147	7,553	14,952	14,952	15,251
1-34006	Storm Ditch Maint	18,201	207	497	-	-	-
1-34007	Landscape Materials	8,190	11,343	27,223	35,000	40,000	35,000

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	Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
1-34008 Vehicle Maintenance	8,829	1,967	4,721	12,443	12,443	12,692
1-34009 Equipment Maintenance	20,354	6,600	15,840	21,783	21,783	22,219
1-34011 Chemicals	-	-	-	3,080	3,080	3,234
1-34014 Electricity Services	2,967	1,273	3,055	3,772	3,772	3,847
<b>Total Storm Water Operating:</b>	<b>90,457</b>	<b>45,613</b>	<b>109,471</b>	<b>111,952</b>	<b>157,247</b>	<b>139,685</b>
<b>Capital Outlay Storm Water</b>						
1-34101 Equipment	246,503	7,900	-	-	-	81,000
1-34102 Building	-	3,065	7,356	35,000	46,543	-
1-34103 Other - GIS Mapping	-	-	-	-	-	-
<b>Total Storm Water Capital Outlay:</b>	<b>246,503</b>	<b>10,965</b>	<b>7,356</b>	<b>35,000</b>	<b>46,543</b>	<b>81,000</b>
<b>TOTAL STORM WATER MANAGEMENT DIVISION</b>	<b>730,645</b>	<b>249,563</b>	<b>582,519</b>	<b>577,924</b>	<b>644,094</b>	<b>673,380</b>
<b>EXOTIC PLANT REMOVAL DIVISION</b>						
<b>Personnel</b>						
1-17001 Regular Salaries	150,890	74,061	177,746	163,221	162,221	166,277
1-17002 Overtime	9,344	2,456	5,894	5,661	5,661	5,803
1-17003 FICA	12,421	6,032	14,477	13,233	13,156	13,489
1-17004 Retirement Contributions	14,679	6,887	16,529	15,199	15,109	15,487
1-17008 Uniforms	1,998	1,300	3,120	3,562	3,562	3,633
1-17010 Training, Cont. Educ., and Licensing	885	197	473	2,176	2,176	2,220
1-17011 Annual PTO	-	1,139	3,643	3,643	3,643	3,786
1-17012 Cell Stipend	-	-	-	450	450	459
<b>Total Exotic Plant Personnel:</b>	<b>190,217</b>	<b>92,072</b>	<b>221,882</b>	<b>207,145</b>	<b>205,978</b>	<b>211,154</b>
<b>Exotic Plant Operating</b>						
1-35001 Operations & Maintenance Svc	24,547	10,177	24,425	25,688	25,688	26,202
1-35003 Disposal Fees	6,900	2,320	5,568	7,375	7,375	7,523
1-35004 Operating Supplies	18,596	7,484	17,962	18,333	18,333	18,700
1-35006 Vehicle Maintenance	8,968	3,041	7,298	9,406	9,406	9,594
1-35008 Chemicals	3,645	391	938	7,415	6,415	6,736
1-35010 Maintenance Contracts	57,535	43,123	103,495	59,000	59,000	59,000
<b>Total Exotic Plant Operating:</b>	<b>120,190</b>	<b>66,536</b>	<b>159,686</b>	<b>127,217</b>	<b>126,217</b>	<b>127,755</b>
<b>Capital Outlay Exotic Plant</b>						
1-35101 Equipment	-	134,768	-	155,856	155,856	-
1-35102 Building	-	2,088	5,011	-	11,543	-
1-35103 Other	-	-	-	-	-	-
<b>Total Exotic Plant Capital Outlay:</b>	<b>-</b>	<b>136,856</b>	<b>5,011</b>	<b>155,856</b>	<b>167,399</b>	<b>-</b>
<b>TOTAL EXOTIC PLANT REMOVAL DIVISION</b>	<b>310,407</b>	<b>295,464</b>	<b>386,579</b>	<b>490,218</b>	<b>499,594</b>	<b>338,909</b>
<b>SHOP OPERATIONS DIVISION</b>						
<b>Personnel</b>						
1-18001 Regular Salaries	49,109	18,270	43,848	54,953	44,953	45,852
1-18002 Overtime	5,623	1,897	4,553	5,651	5,651	5,792
1-18003 FICA	4,216	1,634	3,922	4,731	3,966	3,951
1-18004 Retirement Contributions	5,064	1,375	3,300	5,454	4,554	4,648
1-18013 Uniforms	424	251	602	778	778	794
1-18015 Training, Cont. Educ., and Licensing	545	635	1,524	1,673	1,673	1,706
1-18016 Annual PTO	-	462	1,109	998	998	1,018
1-18017 Cell Stipend	-	-	-	240	240	245
<b>Total Shop Personnel:</b>	<b>64,981</b>	<b>24,524</b>	<b>58,858</b>	<b>74,478</b>	<b>62,813</b>	<b>64,006</b>



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	Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
<b>Shop Operating</b>						
1-36001 Operations & Maintenance Svc	10,659	4,267	10,241	11,270	11,270	11,495
1-36002 Disposal Fees	2,894	631	1,514	3,652	3,152	3,215
1-36003 Operating Supplies	9,524	2,764	6,634	9,328	9,328	9,515
1-36006 Machinery & Equipment	17,219	5,411	12,986	17,192	17,192	17,536
<b>Total Shop Operating:</b>	<b>40,297</b>	<b>13,073</b>	<b>31,375</b>	<b>41,442</b>	<b>40,942</b>	<b>41,761</b>
<b>Capital Outlay Shop</b>						
1-36101 Equipment	2,947	-	-	-	-	31,000
1-36102 Building	-	-	-	-	-	-
1-36103 Other	-	-	-	-	-	-
<b>Total Shop Capital Outlay:</b>	<b>2,947</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,000</b>
<b>SHOP OPERATIONS DIVISION</b>	<b>108,225</b>	<b>37,597</b>	<b>90,233</b>	<b>115,920</b>	<b>103,755</b>	<b>136,767</b>
<b>Total Operating Expenses</b>	<b>2,642,756</b>	<b>1,318,029</b>	<b>2,457,404</b>	<b>3,282,324</b>	<b>3,632,071</b>	<b>3,022,245</b>
<b>NON-OPERATING INCOME AND EXPENSES</b>						
<b>Other Expense</b>						
<b>DEBT SERVICE EXPENSES</b>						
1-04013 Principal 2014 Bond Issue - sent to Trustee	255,000			265,000	265,000	270,000
1-04013 Interest 2014 Bond issue - sent to Trustee	134,456			126,417	126,417	118,223
<b>TOTAL DEBT SERVICE:</b>	<b>389,456</b>	<b>-</b>	<b>-</b>	<b>391,417</b>	<b>391,417</b>	<b>388,223</b>
<b>CAPITAL IMPROVEMENT</b>						
Capital Improvement Program R&R	56,147			54,044	54,044	54,980
Add R&R Funding / Grant Revenue	-			-	5,732	300,000
Add SWD funds from City for DS commitment	10,633			8,583	8,583	11,777
Land Sale Transfer to R&R Funding	-			1,067,000	1,067,000	-
<b>TOTAL OTHER CAPITAL EXPENSES R&amp;R FUND:</b>	<b>66,780</b>	<b>-</b>	<b>-</b>	<b>1,129,627</b>	<b>1,135,359</b>	<b>366,757</b>
<b>Total Expenses</b>	<b>\$ 3,098,992</b>	<b>\$ 1,318,029</b>	<b>\$ 2,457,404</b>	<b>\$ 4,803,368</b>	<b>\$ 5,158,847</b>	<b>\$ 3,777,225</b>
<b>Total Revenues</b>	<b>\$ 3,335,373</b>	<b>\$ 2,801,195</b>	<b>\$ 3,339,631</b>	<b>\$ 4,352,367</b>	<b>\$ 4,459,063</b>	<b>\$ 3,356,087</b>
<b>Surplus/(Deficit)</b>	<b>236,381</b>	<b>1,483,166</b>	<b>882,227</b>	<b>(451,001)</b>	<b>(699,784)</b>	<b>(421,138)</b>
<b>Available Operating Cash Balance (Ending)</b>	<b>\$ 3,314,713</b>	<b>\$ 4,797,879</b>	<b>\$ 4,196,940</b>	<b>\$ 2,863,712</b>	<b>\$ 2,614,929</b>	<b>\$ 2,193,791</b>

		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
<b>General Fund Balance (Beginning)</b>		<b>2,614,929</b>	<b>2,193,791</b>	<b>1,980,184</b>	<b>1,547,118</b>	<b>1,242,420</b>
<b>OPERATING REVENUE</b>						
1-04001	Permit Fees	-	-	-	-	-
1-04002	Grant Revenue	-	-	-	-	-
1-04003	Miscellaneous Fees	454	472	491	511	531
1-04004	Storm Water Drainage Fees From City	1,814,872	1,814,872	1,814,872	1,814,872	1,814,872
1-04005	Project Maintenance Fees	41,141	41,141	41,141	41,141	41,141
1-04006	Interest	30	33	36	40	44
1-04007	Special Maintenance Assessments	1,099,590	1,099,590	1,153,090	1,153,090	1,153,090
1-04008	Interfund Transfers	-	-	-	-	-
1-04009	Miscellaneous Income	-	-	-	-	-
1-04010	WMB Prepayment	-	-	-	-	-
1-04012	Stormwater Drainage from City for Bond	388,223	390,091	391,138	392,017	392,017
1-04014	Stormwater Drainage from City for Lake Harvey R&R	11,777	9,909	8,862	7,983	7,983
<b>Total Revenues</b>		<b>\$ 3,356,087</b>	<b>\$ 3,356,108</b>	<b>\$ 3,409,630</b>	<b>\$ 3,409,654</b>	<b>\$ 3,409,678</b>
<b>OPERATING EXPENSES</b>						
<b><u>Board of Supervisors</u></b>						
1-05001	Executive Salaries	12,000	12,000	12,000	12,000	12,000
1-05002	FICA	918	918	918	918	918
1-05015	Board Meeting Expenses	2,500	2,555	2,611	2,668	2,727
<b>TOTAL BOARD OF SUPERVISORS</b>		<b>15,418</b>	<b>15,473</b>	<b>15,529</b>	<b>15,586</b>	<b>15,645</b>
<b><u>District Manager</u></b>						
1-06001	Assessment Fees & Costs	9,161	9,363	9,569	9,780	9,995
1-06003	Operations & Maintenance Services	3,071	3,139	3,208	3,279	3,351
1-06005	Management Contract	32,000	43,312	44,265	45,239	46,234
1-06009	Travel & Per Diem	807	825	843	862	881
<b>TOTAL DISTRICT MANAGER</b>		<b>45,039</b>	<b>56,639</b>	<b>57,885</b>	<b>59,160</b>	<b>60,461</b>
<b><u>Finance</u></b>						
1-07001	Dissemination Agent	2,030	2,030	2,030	2,030	2,030
1-07002	Arbitrage	1,818	1,858	1,899	1,941	1,984
1-07004	Accounting Services	35,459	36,239	37,036	37,851	38,684
1-07005	Auditing	17,352	17,734	18,124	18,523	18,931
1-07007	Banking Services	4,044	4,133	4,224	4,317	4,412
1-07009	Property & Casualty Insurance	55,706	68,820	59,196	60,380	61,588
1-07018	Property Taxes & Assessments	39,113	39,113	39,113	39,113	39,113
<b>TOTAL FINANCE</b>		<b>155,522</b>	<b>169,927</b>	<b>161,622</b>	<b>164,155</b>	<b>166,742</b>
<b><u>Grant Management</u></b>						
1-12001	Contractual Services -GM	1,182	1,208	1,235	1,262	1,290
<b>TOTAL GRANT MANAGEMENT</b>		<b>1,182</b>	<b>1,208</b>	<b>1,235</b>	<b>1,262</b>	<b>1,290</b>
<b><u>Clerk to the Board</u></b>						
1-13002	Other Contractual Services	8,141	8,320	8,503	8,690	8,881
1-13004	Postage & Freight	1,357	1,387	1,418	1,449	1,481

		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
1-13005	Printing & Binding	2,391	2,444	2,498	2,553	2,609
1-13007	Legal Ads	1,514	1,547	1,581	1,616	1,652
<b>TOTAL CLERK TO THE BOARD</b>		<b>13,403</b>	<b>13,698</b>	<b>14,000</b>	<b>14,308</b>	<b>14,623</b>
<b>Legal Services</b>						
1-19001	General Counsel	42,752	43,693	44,654	45,636	46,640
1-23001	Special Counsel	7,230	7,389	7,552	7,718	7,888
<b>TOTAL LEGAL COUNSEL</b>		<b>49,982</b>	<b>51,082</b>	<b>52,206</b>	<b>53,354</b>	<b>54,528</b>
<b>Engineering Services</b>						
1-26002	Engineering Services	34,037	34,786	35,551	36,333	37,132
<b>TOTAL ENGINEERING</b>		<b>34,037</b>	<b>34,786</b>	<b>35,551</b>	<b>36,333</b>	<b>37,132</b>
<b>Pollution Control</b>						
1-29002	Regulatory & Permit Fees	5,058	5,169	5,283	5,399	5,518
<b>TOTAL POLLUTION CONTROL</b>		<b>5,058</b>	<b>5,169</b>	<b>5,283</b>	<b>5,399</b>	<b>5,518</b>
<b>ADMINISTRATION DIVISION</b>						
<b>Personnel</b>						
1-15001	Regular Salaries	249,489	335,726	344,119	352,722	361,540
1-15002	Overtime	2,020	2,071	2,123	2,176	2,230
1-15003	FICA	22,811	30,290	31,022	31,772	32,540
1-15004	Retirement Contributions	25,516	34,300	35,146	36,012	36,900
1-15005	Health/Life/Dental Insurance	433,520	483,866	517,737	553,979	592,758
1-15006	Workers Comp	19,286	19,672	20,065	20,466	20,875
1-15007	Unemployment Insurance	5,006	5,131	5,259	5,390	5,525
1-15010	Uniforms	1,724	1,762	1,801	1,841	1,882
1-15012	Training, Cont. Educ., and Licensing	3,270	3,342	3,416	3,491	3,568
1-15014	Annual PTO	6,279	6,417	6,558	6,702	6,849
1-15015	Cell Stipend	1,196	1,222	1,249	1,276	1,304
<b>Total Administration Personnel:</b>		<b>777,317</b>	<b>930,999</b>	<b>975,695</b>	<b>1,023,027</b>	<b>1,073,171</b>
<b>ADMIN Operating</b>						
1-33001	Other Contractual Services	52,505	53,555	54,626	55,719	56,833
1-33002	Website Maintenance	4,514	4,604	4,696	4,790	4,886
1-33004	Water - Irrigation	3,261	3,326	3,393	3,461	3,530
1-33005	Telephone & Cell Service	13,920	14,198	14,482	14,772	15,067
1-33006	Postage & Freight	1,090	1,112	1,134	1,157	1,180
	Electricity Services	5,510	5,620	6,013	6,434	6,884
1-33010	Equipment Leasing	3,929	4,008	4,088	4,170	4,253
	Administration Maintenance	4,250	4,335	4,422	4,510	4,600
1-33018	Contingencies - Hurricane	20,400	20,400	20,400	20,400	20,400
1-33019	Office Supplies	4,215	4,299	4,385	4,473	4,562
1-33020	Fuel & Lubricants - Vehicle	30,598	32,128	33,734	35,421	37,192
1-33021	Operating Supplies and Expenses	8,904	9,082	9,264	9,449	9,638
1-33022	Computer Software	3,199	3,263	3,328	3,395	3,463
1-33023	Computer Hardware/ Supplies	2,500	2,500	2,500	-	-
1-33024	Fuel & Lubricants - Equipment	13,756	14,444	15,166	15,924	16,720
1-33025	Minor Construction Expenses	-	-	-	-	-
<b>Total Administration Operating:</b>		<b>172,551</b>	<b>176,874</b>	<b>181,631</b>	<b>184,075</b>	<b>189,208</b>

		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
<b>Capital Outlay Administration</b>						
1-33101	Equipment	-	-	-	-	-
1-33102	Building	-	-	-	-	-
1-33103	Other	-	-	-	-	-
<b>Total Administration Capital Outlay:</b>		-	-	-	-	-
<b>TOTAL ADMINISTRATION</b>		<b>949,868</b>	<b>1,107,873</b>	<b>1,157,326</b>	<b>1,207,102</b>	<b>1,262,379</b>
<b><u>AQUATICS DIVISION</u></b>						
<b>Personnel</b>						
1-14001	Regular Salaries	275,024	281,900	288,948	296,172	303,576
1-14002	Overtime	17,311	17,744	18,188	18,643	19,109
1-14003	FICA	22,764	23,331	23,913	24,508	25,119
1-14004	Retirement Contributions	26,310	26,968	27,642	28,333	29,042
1-14008	Uniforms	3,920	3,998	4,078	4,160	4,243
1-14011	Annual PTO	4,531	4,622	4,714	4,808	4,904
1-14012	Cell Stipend	704	718	732	747	762
<b>Total Aquatics Personnel:</b>		<b>354,351</b>	<b>363,144</b>	<b>372,155</b>	<b>381,390</b>	<b>390,854</b>
<b>Aquatics Operating</b>						
1-31001	Operations & Maintenance Svc	11,252	11,477	11,707	11,941	12,180
1-31003	Disposal Fees	5,541	5,652	5,765	5,880	5,998
1-31005	Operating Supplies	6,870	7,007	7,147	7,290	7,436
1-31009	Equipment Maintenance	14,792	15,088	15,390	15,698	16,012
1-31011	Chemicals	143,350	150,518	158,044	165,946	174,243
1-31012	Machinery & Equipment	5,524	5,334	5,141	4,944	4,743
<b>Total Aquatics Operating:</b>		<b>187,329</b>	<b>195,076</b>	<b>203,194</b>	<b>211,699</b>	<b>220,612</b>
<b>Capital Outlay Aquatics</b>						
1-31101	Equipment	62,000	-	100,000	-	-
1-31102	Building	-	-	-	-	-
1-31103	Other	-	-	-	-	-
<b>Total Aquatics Capital Outlay:</b>		<b>62,000</b>	-	<b>100,000</b>	-	-
<b>TOTAL AQUATICS DIVISION</b>		<b>603,680</b>	<b>558,220</b>	<b>675,349</b>	<b>593,089</b>	<b>611,466</b>
<b><u>STORM WATER MANAGEMENT DIVISION</u></b>						
<b>Personnel</b>						
1-16001	Regular Salaries	354,582	363,447	372,533	381,846	391,392
1-16002	Overtime	19,286	19,768	20,262	20,769	21,288
1-16003	FICA	29,358	30,088	30,837	31,603	32,389
1-16004	Retirement Contributions	33,648	34,489	35,352	36,235	37,141
1-16008	Uniforms	3,655	3,728	3,803	3,879	3,957
1-16011	Annual PTO	9,010	9,190	9,374	9,561	9,752
1-16012	Cell Stipend	887	905	923	941	960
<b>Total Storm Water Personnel:</b>		<b>452,695</b>	<b>463,929</b>	<b>475,444</b>	<b>487,241</b>	<b>499,334</b>
<b>Storm Water Operating</b>						
1-34001	Operations & Maintenance Svc	37,074	37,815	38,571	39,342	40,129
1-34002	Laboratory Services	8,245	8,410	8,578	8,750	8,925
1-34004	Disposal Fees	2,123	2,165	2,208	2,252	2,297
1-34005	Operating Supplies	15,251	15,556	15,867	16,184	16,508

		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
1-34006	Storm Ditch Maint	-	-	-	-	-
1-34007	Landscape Materials	35,000	25,000	25,000	25,000	25,000
1-34008	Vehicle Maintenance	12,692	12,946	13,205	13,469	13,738
1-34009	Equipment Maintenance	22,219	22,663	23,116	23,578	24,050
1-34011	Chemicals	3,234	3,396	3,566	3,744	3,931
1-34014	Electricity Services	3,847	3,885	4,157	4,365	4,583
Total Storm Water Operating:		139,685	131,836	134,268	136,684	139,161
<b>Capital Outlay Storm Water</b>						
1-34101	Equipment	81,000	14,000	-	-	-
1-34102	Building	-	-	-	-	-
1-34103	Other - GIS Mapping	-	-	-	-	-
Total Storm Water Capital Outlay:		81,000	14,000	-	-	-
<b>TOTAL STORM WATER MANAGEMENT DIVISION</b>		<b>673,380</b>	<b>609,765</b>	<b>609,712</b>	<b>623,925</b>	<b>638,495</b>

#### **EXOTIC PLANT REMOVAL DIVISION**

<b>Personnel</b>						
1-17001	Regular Salaries	166,277	170,434	174,695	179,062	183,539
1-17002	Overtime	5,803	5,948	6,097	6,249	6,405
1-17003	FICA	13,489	13,824	14,168	14,521	14,882
1-17004	Retirement Contributions	15,487	15,874	16,271	16,678	17,095
1-17008	Uniforms	3,633	3,706	3,780	3,856	3,933
1-17011	Annual PTO	3,786	3,862	3,939	4,018	4,098
1-17012	Cell Stipend	459	468	477	487	497
Total Exotic Plant Personnel:		211,154	216,380	221,736	227,226	232,851
<b>Exotic Plant Operating</b>						
1-35001	Operations & Maintenance Svc	26,202	26,726	27,261	27,806	28,362
1-35003	Disposal Fees	7,523	7,673	7,826	7,983	8,143
1-35004	Operating Supplies	18,700	19,074	19,455	19,844	20,241
1-35006	Vehicle Maintenance	9,594	9,786	9,982	10,182	10,386
1-35008	Chemicals	6,736	7,073	7,427	7,798	8,188
1-35010	Maintenance Contracts	59,000	59,000	59,000	59,000	-
Total Exotic Plant Operating:		127,755	129,332	130,951	132,613	75,320
<b>Capital Outlay Exotic Plant</b>						
1-35101	Equipment	-	27,000	126,000	-	-
1-35102	Building	-	-	-	-	-
1-35103	Other	-	-	-	-	-
Total Exotic Plant Capital Outlay:		-	27,000	126,000	-	-
<b>TOTAL EXOTIC PLANT REMOVAL DIVISION</b>		<b>338,909</b>	<b>372,712</b>	<b>478,687</b>	<b>359,839</b>	<b>308,171</b>

#### **SHOP OPERATIONS DIVISION**

<b>Personnel</b>						
1-18001	Regular Salaries	45,852	46,998	48,173	49,377	50,611
1-18002	Overtime	5,792	5,937	6,085	6,237	6,393
1-18003	FICA	3,951	4,050	4,151	4,254	4,361
1-18004	Retirement Contributions	4,648	4,764	4,883	5,005	5,130
1-18013	Uniforms	794	810	826	843	860
1-18016	Annual PTO	1,018	1,038	1,059	1,080	1,102

		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
1-18017	Cell Stipend	245	250	255	260	265
Total Shop Personnel:		64,006	65,587	67,207	68,867	70,569
<b>Shop Operating</b>						
1-36001	Operations & Maintenance Svc	11,495	11,725	11,960	12,199	12,443
1-36002	Disposal Fees	3,215	3,279	3,345	3,412	3,480
1-36003	Operating Supplies	9,515	9,705	9,899	10,097	10,299
1-36006	Machinery & Equipment	17,536	17,887	18,245	18,610	18,982
Total Shop Operating:		41,761	42,596	43,449	44,318	45,204
<b>Capital Outlay Shop</b>						
1-36101	Equipment	31,000	-	-	-	-
1-36102	Building	-	-	-	-	-
1-36103	Other	-	-	-	-	-
Total Shop Capital Outlay:		31,000	-	-	-	-
<b>SHOP OPERATIONS DIVISION</b>		<b>136,767</b>	<b>108,183</b>	<b>110,656</b>	<b>113,185</b>	<b>115,773</b>
Total Operating Expenses		3,022,245	3,104,735	3,375,041	3,246,697	3,292,223
<b>NON-OPERATING INCOME AND EXPENSES</b>						
<b>Other Expense</b>						
<b>DEBT SERVICE EXPENSES</b>						
1-04013	Principal 2014 Bond Issue - sent to Trustee	270,000	280,000	290,000	300,000	300,000
1-04013	Interest 2014 Bond issue - sent to Trustee	118,223	110,091	101,138	92,017	92,017
TOTAL DEBT SERVICE:		388,223	390,091	391,138	392,017	392,017
<b>CAPITAL IMPROVEMENT</b>						
Capital Improvement Program R&R		54,980	54,980	57,655	57,655	57,655
Add R&R Funding / Grant Revenue		300,000	10,000	10,000	10,000	10,000
Add SWD funds from City for DS commitment		11,777	9,909	8,862	7,983	7,983
Land Sale Transfer to R&R Funding		-	-	-	-	-
TOTAL OTHER CAPITAL EXPENSES R&R FUND:		366,757	74,889	76,517	75,638	75,638
Total Expenses		\$ 3,777,225	\$ 3,569,715	\$ 3,842,696	\$ 3,714,352	\$ 3,759,878
Total Revenues		\$ 3,356,087	\$ 3,356,108	\$ 3,409,630	\$ 3,409,654	\$ 3,409,678
Surplus/(Deficit)		(421,138)	(213,607)	(433,066)	(304,698)	(350,200)
Available Operating Cash Balance (Ending)		\$ 2,193,791	\$ 1,980,184	\$ 1,547,118	\$ 1,242,420	\$ 892,220

# GENERAL FUND RENEWAL & REPLACEMENT FUND

		Actual FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Estimated Beginning Fund Balance	989,285	523,399	1,030,330	675,082	586,318	491,610	397,012
<b>ADD REVENUES:</b>								
	Grant Revenue		5,732					
	Interest Revenues		-	-	-	-	-	-
	5% Recommended Annual Transfer + Additional Annual Transfer	56,147	54,044	54,980	54,980	54,980	57,655	57,655
	Additional funds from General Surplus Funds	-	1,067,000	300,000	10,000	10,000	10,000	10,000
	Excess Storm Water Fees - Bonds	10,633	8,583	11,777	11,501	8,862	7,983	7,983
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>		<b>1,056,065</b>	<b>1,658,758</b>	<b>1,397,087</b>	<b>751,563</b>	<b>660,160</b>	<b>567,248</b>	<b>472,650</b>
<b>DEDUCT</b>								
<b>EXPENDITURES:</b>								
WM001	1-46001 Stormwater Emergency Renewal and Replacement	115,208	158,828	162,005	165,245	168,550	170,236	171,938
WM013	1-46003 Basin 4E & 5	102,737	-	-				
WM014	1-46004 Basin 2C Wetland Vertical Relocation & Storage	15,781						
WM017	1-46007 Street to Pond Repairs (POA)		-	-	-	-	-	-
WM018	1-46008 Basin 2C 3B interconnect		-	-	-	-	-	-
WM019	1-46009 Lake Harvey Improvements	298,940		-	-	-	-	-
	1-46013 Lift Station #1 Relocation	-	400,000	-	-	-	-	-
WM020	1-46014 6B Relocation Project	-	34,600	560,000	-	-	-	-
WM021	1-46015 CCE Stormwater Improvement Projects	-	35,000		-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>532,666</b>	<b>628,428</b>	<b>722,005</b>	<b>165,245</b>	<b>168,550</b>	<b>170,236</b>	<b>171,938</b>
<b>FUND BALANCE, SEPTEMBER 30</b>		<b>523,399</b>	<b>1,030,330</b>	<b>675,082</b>	<b>586,318</b>	<b>491,610</b>	<b>397,012</b>	<b>300,712</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 \$163.00 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 proposed rate is \$106.00 per ERU.

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

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

##### ***Storm Water Drainage Fees for Land Purchase Bond Payment***

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 \$400,000 for land purchase bond payment.



## 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.

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

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

#### **District Manager**

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

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

##### ***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 2019 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%.

##### ***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.

#### **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.

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

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

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***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 FY2019 Budget year. Coverage is from October 1 through September 30 each year.

### ***Property Taxes & Assessments***

Charges from St. Lucie County for placing the special assessments on the tax roll. Charge is equal to 2% of the total assessments placed on the tax roll and for 15% of the City of PSL Stormwater Special Assessment section of the Interlocal Agreement.

### **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.

### ***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 FY2019 budget this line item particularly refers to legal matters regarding labor issues.

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### **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 the appropriate increases and allowing a factor for unfilled vacancies. We are proposing one new full time position and one part time CSR position as well as some reorganization for this FY. This year we are proposing to give a 2.5% increase to all employees based on the Bureau of Labor Statics CPI. This also reflects for license or certifications increases.

#### ***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, Life and Dental Insurance***

This includes health, life and dental 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.

#### ***Unemployment Compensation***

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

#### ***Uniforms***

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

#### ***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

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Vehicle Allowance***

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

### ***Annual PTO***

The District provides personal leave and allows a maximum cash-out each year, this code covers the maximum exposure for each FY.

### ***Cell Phone Stipend***

The District provides optional cell phone stipend to all employees, this code covers the maximum exposure for each FY.

### **Administration (Operating)**

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

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

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

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

#### ***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 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 2019 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.

#### ***Equipment Leasing***

The District has one copier that is leased.

#### ***Administrative Maintenance***

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

#### ***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 2019.

#### ***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 FY2019 shows an increase of 5%.

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Operating Supplies and Expenses***

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 Administrative Maintenance service provider.

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

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

### ***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-2019 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. Move the new Administration Building into this fiscal year split with the UT Fund.

### ***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; Overtime; FICA; Retirement Contributions; Uniforms; Training & Education Expenses; Annual PTO and Cell Stipend***

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

### **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.

### ***Disposal Fees***

Charges incurred for the disposal of certain aquatic plant material.

### ***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.

### ***Vehicle Maintenance, Equipment Maintenance, and Miscellaneous Expenses***

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

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Chemicals***

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

### ***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; Building; Other***

The above categories are the same as described in the Administration Budget. Replace 2009 F-350 truck for \$50,000 and replace a 2014 John Deere UTV for \$12,000 in FY19. No other expenditures planned for this fiscal year.

## **STORM WATER MAINTENANCE DIVISION**

### **Storm Water Maintenance Personnel**

### ***Regular Salaries; Overtime; FICA; Retirement Contributions; Uniforms; Training & Education Expenses; Annual PTO and Cell Stipend***

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

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

### ***Operations & Maintenance Services, Disposal Fees, Operating Supplies, Chemicals, and Machinery & Equipment***

The above categories are the same as described in the Aquatics Division Budget.

### ***Laboratory Services***

This line item includes laboratory services for test related to the stormwater ponds.

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

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

### ***Landscape Materials***

This line item includes plant material for stormwater banks and preserves.

### ***Vehicle Maintenance, Equipment Maintenance, Miscellaneous Expenses, and Electricity Services***

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

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

### ***Equipment; Building; Other***

The above categories are the same as described in the Administration Budget. Plan to replace a 2015 Kawasaki Mule for \$9,000, replace a 2009 Kubota Tractor for \$35,000, replace a 2007 Woods mower for \$16,000 and replace a 2016 Kawasaki Mule for \$9,000 in 2019FY. No other expenditures planned for this fiscal year.

## **EXOTIC PLANT REMOVAL DIVISION**

### **Exotic Plant Removal Personnel**

### ***Regular Salaries; Overtime; FICA; Retirement Contributions; Uniforms; Training & Education Expenses; Annual PTO and Cell Stipend***

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

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### Exotic Plant Removal Division (Operating)

#### *Operations & Maintenance Services, Disposal Fees, Operating Supplies, Chemicals, and Vehicle Maintenance,*

The above categories are the same as described in the Stormwater Division Budget.

#### *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; Building; Other*

The above categories are the same as described in the Administration Budget. No expenditures planned for this fiscal year.

### SHOP OPERATION DIVISION

### Shop Operational Personnel

#### *Regular Salaries; Overtime; FICA; Retirement Contributions; Uniforms; Training & Education Expenses; Annual PTO and Cell Stipend*

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

### Shop Operations Division (Operating)

#### *Operations & Maintenance Services, Disposal Fees, Operating Supplies, and Vehicle Maintenance*

The above categories are the same as described in the Stormwater Division Budget.

### General Fund Shop Operations Division – Capital Outlay

#### *Equipment; Building; Other*

The above categories are the same as described in the Administration Budget. Proposed replacement of 2010 F-350 truck for \$55,000 which is split with the UT Fund and replace a tire machine for \$7,000.

#### *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 Stormwater Repairs: \$ 162,005

68 Relocation Project: \$560,000

# 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 2018 with a deficit due in part to the new administration building expansion project. The Proposed Budget for FY 2019 reflects no Rate Increase. The Proposed Budget for FY 2019 anticipates a deficit due to several major R&R Projects.

### Assumptions Used in Preparing the Budget

**Inflation** – The following inflationary rates are utilized; for the regular salaries line item the rate increased to 2.1% for FY 2019 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 10% this year, and liability insurance 3.01% this year for which national projections call for continuing increases. Energy costs are expected to grow at an inflation rate of 1.86% as well.

**Rate Adjustment** – There is no rate adjustment planned for FY 2019 in this budget based on the current factors. The Rate Stabilization Fund balance is expected to exceed \$530,000 for FY2019.

### 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 \$9,000 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 2019 of \$2,964,544. 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 \$1,561,494; the Water Connection Fee Budget is \$1,200,000; the Wastewater Connection Fee Budget is \$0 and the Capital Outlay Budget is \$203,050 for FY 2019.

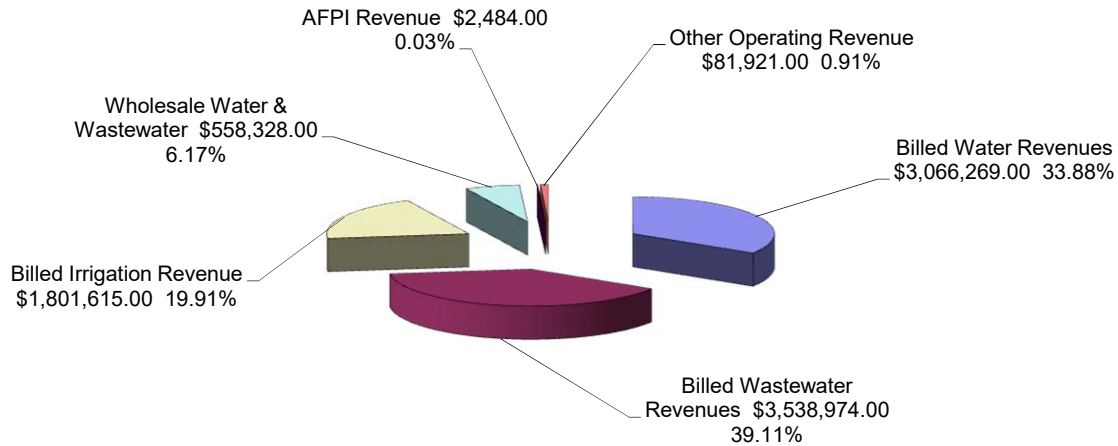
Major capital projects contained in the capital budget for FY 2019 include the continuation of the Lift Station Renewal and Replacement project at \$140,390, Emergency Renewal and Replacement Projects at \$191,926, Lake Charles Irrigation Pump Station improvements at \$500,000, main water line extension at \$400,000 and meter replacement program at \$396,653 (FY 2019). The Renewal and Replacement Fund also includes funding for emergency repairs to Association irrigation system. The Water Connection Fee Fund has one major project planned for FY2019 the water treatment plant clearwell/transfer pumps expansion project estimated at \$800,000. The Wastewater Connection Fee Fund has no major projects planned for FY2019. The Capital Outlay Budget propose the replacement of several vehicles and start the construction on the new administration building all totaling for \$202,000 for the Utility Fund.

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

	<b><u>FY 2017</u></b> <b><u>ACTUAL</u></b>	<b><u>FY 2018</u></b> <b><u>ORIGINAL BUDGET</u></b>	<b><u>FY 2018</u></b> <b><u>ESTIMATE</u></b>	<b><u>FY 2019</u></b> <b><u>PROPOSED</u></b>
<b><u>ADD REVENUES:</u></b>				
Billed Water Revenues	3,083,455	3,062,953	3,062,953	3,066,269
Billed Wastewater Revenues	3,582,871	3,529,874	3,529,874	3,538,974
Billed Irrigation Revenue	1,784,330	1,801,615	1,801,615	1,801,615
Wholesale Water & Wastewater	560,789	558,183	558,183	558,328
AFPI Revenue	12,842	2,484	3,092	2,484
Other Operating Revenue	114,222	81,738	82,768	81,921
<b>TOTAL OPERATING REVENUES</b>	<b>9,138,509</b>	<b>9,036,847</b>	<b>9,038,485</b>	<b>9,049,591</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	6,494,475	6,990,618	6,990,618	5,554,564
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>	<b>15,632,984</b>	<b>16,027,465</b>	<b>16,029,103</b>	<b>14,604,155</b>
<b><u>DEDUCT EXPENDITURES:</u></b>				
Board of Supervisors	11,376	15,546	15,546	15,604
District Manager	15,988	17,449	17,449	33,906
Finance	95,431	296,874	296,874	306,768
Property Control	5,564	8,253	8,253	9,512
Utility Rate Consultant	14,488	15,172	15,172	15,506
Clerk to the Board	13,212	17,883	17,883	18,277
Legal Services	22,353	51,736	51,736	52,680
Engineering Services	59,003	50,773	50,773	51,788
Administration Division	1,318,136	2,155,790	2,555,988	1,628,805
Water Treatment Plant Division	1,026,154	1,069,445	1,067,464	1,108,615
Wastewater Treatment Plant Division	781,656	975,588	973,940	974,927
Underground Utilities Division	1,212,091	1,270,984	1,270,598	1,251,775
Irrigation Division	288,131	334,664	333,198	349,993
Debt Service Payments	2,524,782	2,523,091	2,670,879	2,708,655
Rate Stabilization Fund Transfer Out	-	-	-	-
Capital improvement Projects	-	-	-	-
Renewal & Replacement Transfers	1,254,000	1,128,786	1,128,786	1,240,989
<b>TOTAL EXPENDITURES</b>	<b>8,642,365</b>	<b>9,932,034</b>	<b>10,474,539</b>	<b>9,767,800</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b><u>6,990,619</u></b>	<b><u>6,095,431</u></b>	<b><u>5,554,564</u></b>	<b><u>4,836,355</u></b>

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

**FISCAL YEAR 2019**



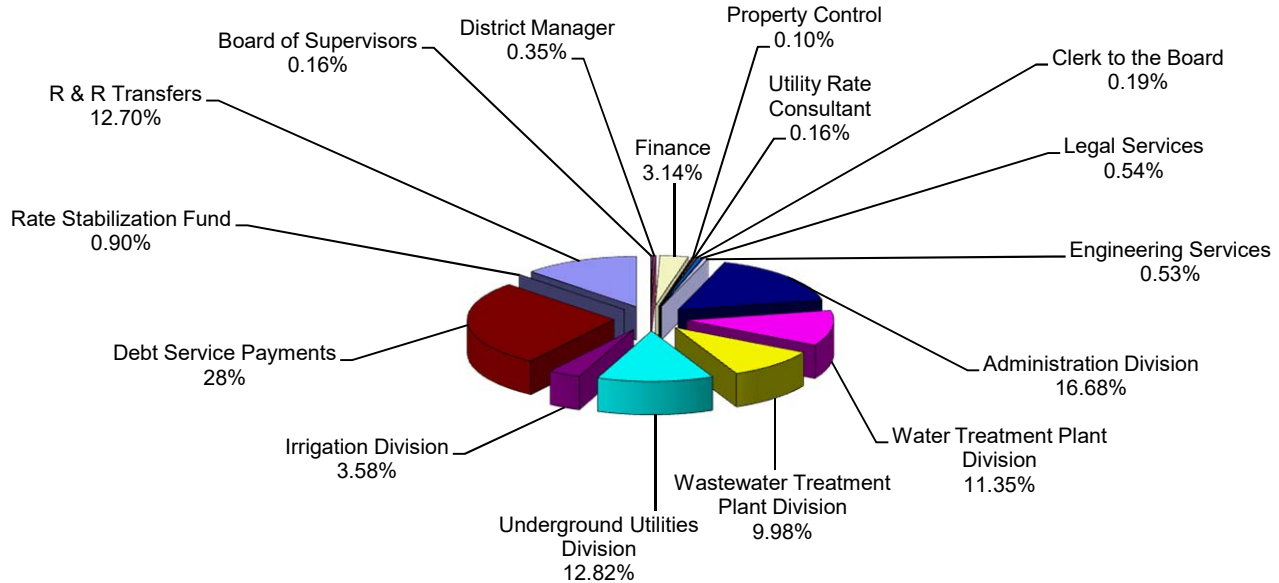
**TOTAL REVENUES**

**\$ 9,049,591**

	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Billed Water Revenues	\$ 3,066,269.00	33.883%
Billed Wastewater Revenues	\$ 3,538,974.00	39.106%
Billed Irrigation Revenue	\$ 1,801,615.00	19.908%
Wholesale Water & Wastewater	\$ 558,328.00	6.170%
AFPI Revenue	\$ 2,484.00	0.027%
Other Operating Revenue	\$ 81,921.00	0.905%
<b>TOTAL REVENUE</b>	<b>\$ 9,049,591</b>	<b>100.00%</b>
<b>W&amp;S PRIOR YEARS FUND BALANCE</b>	<b>\$ 5,554,564</b>	

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

**FISCAL YEAR 2019**



**TOTAL EXPENDITURES**

**\$ 9,767,800**

				PERCENT	
	<u>PERSONNEL</u>	<u>OPERATING</u>	<u>CAPITAL OUTLAY</u>	<u>TOTALS</u>	<u>EXPENDITURES</u>
Board of Supervisors	12,918	2,686		\$ 15,604	0.160%
District Manager	32,000	1,906		\$ 33,906	0.347%
Finance		306,768		\$ 306,768	3.141%
Property Control		9,512		\$ 9,512	0.097%
Utility Rate Consultant		15,506		\$ 15,506	0.159%
Clerk to the Board		18,277		\$ 18,277	0.187%
Legal Services		52,680		\$ 52,680	0.539%
Engineering Services		51,788		\$ 51,788	0.530%
Administration Division	1,093,005	504,800	31,000	\$ 1,628,805	16.675%
Water Treatment Plant Division	394,430	690,185	24,000	\$ 1,108,615	11.350%
Wastewater Treatment Plant Division	394,300	556,627	24,000	\$ 974,927	9.981%
Underground Utilities Division	647,832	491,893	112,050	\$ 1,251,775	12.815%
Irrigation Division	64,127	273,866	12,000	\$ 349,993	3.583%
Debt Service Payments				2,708,655	27.730%
Rate Stabilization Fund Transfer				-	0.000%
R & R Transfers				1,240,989	12.705%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,638,612</b>	<b>\$ 2,976,494</b>	<b>\$ 203,050</b>	<b>\$ 9,767,800</b>	<b>100.00%</b>

	Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
<b>Water &amp; Sewer Fund Balance (Beginning)</b>	<b>6,494,475</b>	<b>6,990,618</b>	<b>6,990,618</b>	<b>6,990,618</b>	<b>6,990,618</b>	<b>5,554,564</b>
<b>Rate Stabilization Fund Balance (Beginning)</b>	<b>531,020</b>			<b>531,020</b>	<b>531,020</b>	<b>531,020</b>
<b>OPERATING REVENUE</b>						
Grants			-	-	-	-
5-04006 Billed Water Revenue Consumption	3,083,455	1,010,094	3,030,282	3,062,953	3,062,953	3,066,269
5-04106 Billed Water Revenue Base						
5-04007 Billed Wastewater Revenue Consumption	3,582,871	1,176,386	3,529,158	3,529,874	3,529,874	3,538,974
5-04107 Billed Wastewater Revenue Base						
5-04009 Billed Irrigation Revenue Consumption	1,784,330	595,777	1,787,331	1,801,615	1,801,615	1,801,615
5-04109 Billed Irrigation Revenue Base						
5-04010 Late Fees	72,843	32,981	79,154	38,000	38,000	38,000
5-04012 Miscellaneous Fees	26,616	2,708	6,499	5,000	5,000	5,000
5-04014 Wholesale Water Revenue	269,074	65,178	260,712	265,777	265,777	265,844
5-04018 Meter Set Fees	3,200	4,580	13,740	3,550	4,580	3,550
5-04021 Wholesale Wastewater Revenue	291,715	77,472	309,888	292,406	292,406	292,484
5-04022 Interest (Operating)	11,562	4,800	11,520	5,388	5,388	5,571
Rate Stabilization Fund	-		-	-	-	-
5-04047 Backflow Prevention Program	-		25,000	25,000	25,000	25,000
5-04046 Tanker Truck Water Service	-		-	4,800	4,800	4,800
5-04033 Water Impact (AFPI)	6,938	1,642	4,926	1,359	1,642	1,359
5-04035 Wastewater Impact (AFPI)	5,904	1,450	4,350	1,125	1,450	1,125
<b>Total Revenues</b>	<b>\$ 9,138,508</b>	<b>\$ 2,973,068</b>	<b>\$ 9,062,560</b>	<b>\$ 9,036,847</b>	<b>\$ 9,038,485</b>	<b>\$ 9,049,591</b>
<b>OPERATING EXPENSES</b>						
<b>Board of Supervisors</b>						
5-05001 Executive Salaries	9,800	5,600	13,440	12,000	12,000	12,000
5-05002 FICA	801	462	1,109	918	918	918
5-05004 Board Meeting Expenses	776	216	518	2,628	2,628	2,686
<b>TOTAL BOARD OF SUPERVISORS</b>	<b>11,376</b>	<b>6,278</b>	<b>15,067</b>	<b>15,546</b>	<b>15,546</b>	<b>15,604</b>
<b>District Manager</b>						
5-06002 Management Contract	15,204		-	15,584	15,584	32,000
5-06003 Travel & Per Diem	784	252	605	1,865	1,865	1,906
<b>TOTAL DISTRICT MANAGER</b>	<b>15,988</b>	<b>252</b>	<b>605</b>	<b>17,449</b>	<b>17,449</b>	<b>33,906</b>
<b>Finance</b>						
5-07001 Dissemination Agent	-		-	2,191	2,191	2,239
5-07002 Arbitrage	-		-	2,400	2,400	2,400
5-07003 Accounting Services	41,546	13,286	31,886	50,758	50,758	51,875
5-07004 Auditing	14,150		-	18,613	18,613	19,022
5-07006 Banking Services	15,264	11,533	27,679	25,912	25,912	26,482
5-07007 Property & Casualty Insurance	24,335	152,428	155,000	155,000	155,000	162,750
5-07009 Bad Debt	136	678		42,000	42,000	42,000
<b>TOTAL FINANCE</b>	<b>95,431</b>	<b>177,925</b>	<b>214,565</b>	<b>296,874</b>	<b>296,874</b>	<b>306,768</b>
<b>Property Control</b>						
5-09001 Building & Land Rental	1,807	1,085	1,847	1,847	1,847	1,888
5-09003 Computer Software/Licensing	2,572	200	480	3,350	3,350	3,424
5-09004 Computer Hardware/Supplies	1,185		-	3,056	3,056	4,200

	Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
<b>TOTAL PROPERTY CONTROL</b>	<b>5,564</b>	<b>1,285</b>	<b>2,327</b>	<b>8,253</b>	<b>8,253</b>	<b>9,512</b>
<b>Utility Rate Consultant</b>						
5-11001 Other Contractual Services	14,488	357		15,172	15,172	15,506
<b>TOTAL RATE CONSULTANT</b>	<b>14,488</b>	<b>357</b>	<b>-</b>	<b>15,172</b>	<b>15,172</b>	<b>15,506</b>
<b>Clerk to the Board</b>						
5-13002 Other Contractual Services	9,760	3,322	7,973	10,402	10,402	10,631
5-13004 Postage & Freight	1,038	338	811	1,484	1,484	1,517
5-13005 Printing & Binding	1,894	552	1,325	3,266	3,266	3,338
5-13006 Legal Ads	520	426	1,022	2,731	2,731	2,791
<b>TOTAL CLERK TO THE BOARD</b>	<b>13,212</b>	<b>4,638</b>	<b>11,131</b>	<b>17,883</b>	<b>17,883</b>	<b>18,277</b>
<b>Legal Services</b>						
5-19001 General Counsel	21,148	6,489	15,574	42,969	42,969	43,913
5-23001 Special Counsel	1,205	375	900	8,767	8,767	8,767
<b>TOTAL LEGAL COUNSEL</b>	<b>22,353</b>	<b>6,864</b>	<b>16,474</b>	<b>51,736</b>	<b>51,736</b>	<b>52,680</b>
<b>Engineering Services</b>						
5-26002 Engineering Services	59,003	6,370	15,288	50,773	50,773	51,788
<b>TOTAL ENGINEERING</b>	<b>59,003</b>	<b>6,370</b>	<b>15,288</b>	<b>50,773</b>	<b>50,773</b>	<b>51,788</b>
<b>ADMINISTRATION DIVISION</b>						
<b>Personnel</b>						
5-14001 Regular Salaries	376,479	193,839	465,214	451,410	445,410	443,200
5-14003 Overtime	7,420	3,343	8,023	8,808	8,808	9,028
5-14004 FICA	30,177	14,609	35,062	37,786	37,327	38,515
5-14005 Retirement Contributions	37,046	17,309	41,542	42,822	42,282	43,581
5-14006 Health/Life/Dental Insurance	433,753	139,133	151,781	431,070	431,070	486,787
5-14007 Workers Comp	29,475	7,463	7,463	34,272	34,272	37,699
5-14008 Unemployment Compensation	-	-	-	5,083	5,083	5,210
5-14010 Uniforms	1,860	2,209	3,480	3,480	3,480	3,557
5-14012 Training & Education Costs	1,522	363	871	6,196	8,196	6,196
5-14013 Vehicle Allowance	6,900	3,600	8,640	7,200	7,200	7,200
5-14014 Annual PTO	89	4,118	8,720	8,720	8,720	9,769
5-14015 Cell Stipend	360	270	648	2,214	2,214	2,263
<b>Total Administration Personnel:</b>	<b>925,079</b>	<b>386,256</b>	<b>731,444</b>	<b>1,039,061</b>	<b>1,034,062</b>	<b>1,093,005</b>
<b>ADMIN Operating</b>						
5-29001 Other Contractual Services	132,368	74,812	179,549	169,796	169,796	158,642
5-29002 Website Maintenance	3,485	1,527	3,665	3,471	3,471	3,540
5-29003 Operating Supplies	5,940	982	2,357	9,868	9,868	10,065
5-29004 Storm Water Fees	26,340	8,471	-	65,636	65,636	80,636
5-29005 Telephone & Cell Service	11,186	6,110	14,664	17,760	17,760	18,115
5-29006 Postage & Freight	35,853	13,578	32,587	40,886	40,886	41,704
5-29007 Equipment Leasing	2,094	502	1,205	3,176	3,176	3,240
5-29008 Administrative Maintenance	3,698	864	2,074	2,997	2,997	3,057
5-29011 Contingencies - Hurricane	-	-	-	-	-	-

		Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
5-29012	Office Supplies	3,798	1,992	4,781	4,321	4,321	4,364
5-29013	Fuel & Lubricants - Vehicle	43,270	14,408	34,579	54,735	54,735	60,209
5-29014	Fuel & Lubricants - Equipment	12,643	3,130	7,512	12,042	12,042	13,246
5-29015	Minor Construction Expenses	272	1,154	2,770	931	1,431	1,460
5-29016	Project Maintenance Fees	-	-	-	6,685	6,685	6,819
5-29017	Contingency (1.5%)	-	-	-	80,559	80,559	82,982
5-29018	Electricity Services	2,207	636	1,526	11,050	11,050	16,721
	<b>Total Administration Operating:</b>	<b>283,154</b>	<b>128,166</b>	<b>287,269</b>	<b>483,913</b>	<b>484,413</b>	<b>504,800</b>
	<b>Capital Outlay Administration</b>						
5-29101	Equipment	67,750	-	-	-	-	31,000
5-29102	Building	42,153	-	-	632,816	1,037,513	-
5-29103	Other	-	-	-	-	-	-
	<b>Total Administration Capital Outlay:</b>	<b>109,903</b>	<b>-</b>	<b>-</b>	<b>632,816</b>	<b>1,037,513</b>	<b>31,000</b>
	<b>TOTAL ADMINISTRATION</b>	<b>1,318,136</b>	<b>514,422</b>	<b>1,018,713</b>	<b>2,155,790</b>	<b>2,555,988</b>	<b>1,628,805</b>
	<b><u>WATER TREATMENT PLANT DIVISION</u></b>						
	<b>Personnel</b>						
5-15001	Regular Salaries	258,626	122,411	293,786	283,679	283,679	289,353
5-15002	Overtime	39,871	15,115	36,276	36,643	36,643	37,559
5-15003	FICA	23,213	10,894	26,146	25,022	25,022	25,537
5-15004	Retirement Contributions	24,751	9,697	23,273	28,829	28,829	29,422
5-15008	Uniforms	1,161	893	1,878	1,878	1,878	1,919
5-15010	Training & Education Costs	1,473	291	698	3,730	3,730	3,730
5-15011	Annual PTO	536	2,940	5,441	5,441	5,441	5,561
5-15012	Cell Stipend	280	240	576	1,320	1,320	1,349
	<b>Total WTP Personnel:</b>	<b>349,910</b>	<b>162,481</b>	<b>388,074</b>	<b>386,542</b>	<b>386,542</b>	<b>394,430</b>
	<b>WTP Operating</b>						
5-30001	Other Contractual Services	87,903	20,304	48,730	79,386	79,386	80,974
5-30002	Operations & Maintenance Services	1,880	844	2,026	2,822	2,822	2,878
5-30003	Laboratory Services	24,352	7,987	19,169	24,670	24,670	25,163
5-30004	Operating Supplies	8,243	489	1,174	11,020	11,020	11,240
5-30005	Electricity Services	190,167	62,166	149,198	198,054	196,073	196,073
5-30007	Plant Maintenance	72,331	33,889	81,334	82,264	82,264	84,156
5-30009	Chemicals	267,618	113,920	273,408	250,687	250,687	255,701
5-30010	Water Conservation Grant Program	8,945	3,290	7,896	9,000	9,000	9,000
5-30011	Backflow Prevention Program	14,805	-	-	25,000	25,000	25,000
	<b>Total WTP Operating:</b>	<b>676,244</b>	<b>242,889</b>	<b>582,935</b>	<b>682,903</b>	<b>680,922</b>	<b>690,185</b>
	<b>Capital Outlay WTP</b>						
5-30101	Equipment	-	-	-	-	-	24,000
5-30102	Building	-	-	-	-	-	-
5-30103	Other	-	-	-	-	-	-
	<b>Total WTP Capital Outlay:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,000</b>
	<b>TOTAL WATER TREATMENT PLANT DIVISION</b>	<b>1,026,154</b>	<b>405,370</b>	<b>971,009</b>	<b>1,069,445</b>	<b>1,067,464</b>	<b>1,108,615</b>
	<b><u>WASTEWATER TREATMENT PLANT DIVISION</u></b>						

		Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
<b>Personnel</b>							
5-16001	Regular Salaries	250,645	129,894	311,746	276,625	276,625	282,158
5-16002	Overtime	37,737	17,851	42,842	44,164	44,164	45,268
5-16003	FICA	22,183	11,516	27,638	25,030	25,030	25,472
5-16004	Retirement Contributions	26,174	12,256	29,414	28,871	28,871	29,468
5-16008	Uniforms	2,032	1,352	2,234	2,234	2,234	2,283
5-16010	Training & Education Costs	1,607	500	1,200	4,107	4,107	4,107
5-16011	Annual PTO	356	2,768	5,083	5,083	5,083	4,195
5-16012	Cell Stipend	205	165	396	1,320	1,320	1,349
<b>Total WWTP Personnel:</b>		<b>340,938</b>	<b>176,302</b>	<b>420,553</b>	<b>387,434</b>	<b>387,434</b>	<b>394,300</b>
<b>WWTP Operating</b>							
5-31001	Other Contractual Services	23,773	13,253	31,807	54,998	54,998	56,098
5-31002	Operations & Maintenance Services	6,670	2,845	6,828	12,057	12,057	12,298
5-31003	Laboratory Services	24,909	8,447	20,273	30,582	30,582	31,194
5-31004	Operating Supplies	19,493	5,441	13,058	18,228	18,228	18,593
5-31005	Sludge Disposal	78,705	32,144	77,146	107,830	107,830	109,987
5-31006	Electricity Services	143,812	48,929	117,430	164,804	163,156	163,156
5-31008	Plant Maintenance	52,220	13,542	32,501	47,630	47,630	48,725
5-31010	Chemicals	91,135	34,775	83,460	111,025	111,025	116,576
<b>Total WWTP Operating:</b>		<b>440,718</b>	<b>159,376</b>	<b>382,503</b>	<b>547,154</b>	<b>545,506</b>	<b>556,627</b>
<b>Capital Outlay WWTP</b>							
5-31101	Equipment	-	-	-	-	-	24,000
5-31102	Building	-	9,288	41,000	41,000	41,000	-
5-31103	Other	-	-	-	-	-	-
<b>Total WWTP Capital Outlay:</b>		<b>-</b>	<b>9,288</b>	<b>41,000</b>	<b>41,000</b>	<b>41,000</b>	<b>24,000</b>
<b>TOTAL WASTEWATER TREATMENT PLANT DIVISION</b>		<b>781,656</b>	<b>344,966</b>	<b>844,056</b>	<b>975,588</b>	<b>973,940</b>	<b>974,927</b>
<b>UNDERGROUND UTILITIES DIVISION</b>							
<b>Personnel</b>							
5-17001	Regular Salaries	424,910	202,659	486,382	455,831	455,831	466,948
5-17002	Overtime	60,595	28,239	67,774	68,434	68,434	70,145
5-17003	FICA	37,139	17,782	42,677	40,901	40,901	41,900
5-17004	Retirement Contributions	41,142	20,404	48,970	47,184	47,184	48,338
5-17008	Uniforms	4,146	2,403	5,767	6,726	6,726	6,874
5-17010	Training & Education Costs	1,906	747	1,793	3,013	3,013	3,013
5-17011	Annual PTO	372	2,012	4,829	7,265	7,265	7,425
5-17012	Cell Stipend	1,000	743	1,783	3,120	3,120	3,189
<b>Total UGU Personnel:</b>		<b>571,211</b>	<b>274,989</b>	<b>659,975</b>	<b>632,474</b>	<b>632,474</b>	<b>647,832</b>
<b>UGU Operating</b>							
5-32001	Other Contractual Services	181,096	140,628	337,507	198,336	198,336	202,303
5-32002	Operations & Maintenance Services	94,033	49,905	119,772	98,115	98,115	100,077
5-32003	Operating Supplies	68,834	36,712	88,109	103,130	103,130	105,193
5-32004	Electricity Services	39,197	13,674	32,818	38,600	38,214	38,214
5-32005	Vehicle Maintenance	20,766	6,249	14,998	20,317	20,317	20,723
5-32006	Lift Station Maintenance	10,909	7,663	18,391	24,812	24,812	25,383
5-32007	Miscellaneous Expenses/Move to Op. Sup	-	-	-	-	-	-
<b>Total UGU Operating:</b>		<b>414,835</b>	<b>254,831</b>	<b>611,595</b>	<b>483,310</b>	<b>482,924</b>	<b>491,893</b>



		Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
<b>Capital Outlay UGU</b>							
5-32101	Equipment	226,045	60,723	84,150	84,150	84,150	111,000
5-32102	Building	-	16,105	70,000	70,000	70,000	-
5-32104	New Meters	-	-	1,050	1,050	1,050	1,050
5-32103	Other	-	-	-	-	-	-
<b>Total UGU Capital Outlay:</b>		<b>226,045</b>	<b>76,828</b>	<b>155,200</b>	<b>155,200</b>	<b>155,200</b>	<b>112,050</b>
<b>TOTAL UNDERGROUND UTILITIES DIVISION</b>		<b>1,212,091</b>	<b>606,648</b>	<b>1,426,770</b>	<b>1,270,984</b>	<b>1,270,598</b>	<b>1,251,775</b>
<b>IRRIGATION DIVISION</b>							
<b>Personnel</b>							
5-18001	Regular Salaries	37,648	18,243	43,783	41,670	41,670	42,712
5-18002	Overtime	7,266	3,651	8,762	9,766	9,766	10,010
5-18003	FICA	3,262	1,593	3,823	4,010	4,010	4,110
5-18004	Retirement Contributions	4,069	1,970	4,728	4,629	4,629	4,745
5-18008	Uniforms	362	194	466	733	733	749
5-18009	Training & Education Costs	202	-	-	795	795	795
5-18010	Annual PTO	-	-	-	745	745	761
5-18011	Cell Stipend	-	-	-	240	240	245
<b>Total IRR Personnel:</b>		<b>52,810</b>	<b>25,651</b>	<b>61,562</b>	<b>62,588</b>	<b>62,588</b>	<b>64,127</b>
<b>IRR Operating</b>							
5-33001	Other Contractual Services	28,270	9,954	23,890	34,818	34,818	35,514
5-33002	Operations & Maintenance Services	34,658	4,684	11,242	36,330	36,330	37,057
5-33003	Laboratory Services	85	-	-	679	679	693
5-33004	Operating Supplies	2,903	2,136	5,126	7,106	7,106	7,248
5-33005	Electricity Services	135,105	45,454	109,090	146,635	145,169	145,169
5-33008	Maintenance - Irrigation	17,395	7,320	17,568	24,014	24,014	24,566
5-33010	Chemicals	16,905	3,614	8,674	22,494	22,494	23,619
<b>Total IRR Operating:</b>		<b>235,321</b>	<b>73,162</b>	<b>175,590</b>	<b>272,076</b>	<b>270,610</b>	<b>273,866</b>
<b>Capital Outlay IRR</b>							
5-33101	Equipment	-	-	-	-	-	12,000
5-33102	Building	-	-	-	-	-	-
5-33103	Other	-	-	-	-	-	-
<b>Total IRR Capital Outlay:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,000</b>
<b>TOTAL IRRIGATION DIVISION</b>		<b>288,131</b>	<b>98,813</b>	<b>237,152</b>	<b>334,664</b>	<b>333,198</b>	<b>349,993</b>
<b>Total Operating Expenses</b>		<b>4,863,583</b>	<b>2,174,188</b>	<b>4,773,157</b>	<b>6,280,157</b>	<b>6,674,874</b>	<b>5,818,156</b>
<b>NON-OPERATING INCOME AND EXPENSES</b>							
<b>Other Income</b>							
Transfer from Water Connection Fees to Pay Debt		-	-	-	-	-	-
5-34001	<b>TOTAL NON-OPERATING INCOME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE EXPENSES</b>							
5-27011	Cost of Issuance	-	-	-	-	-	-
5-27013	Principal 2014 Bond Issue Refi of 2004	160,000	-	170,000	170,000	170,000	170,000
5-27012	Interest 2014 Bond Issue Refi of 2004	414,428	-	408,472	408,472	455,995	464,747

		Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
5-27008	Principal 2011 Bond Issue	1,045,000		1,070,000	1,070,000	1,070,000	1,105,000
5-27007	Interest 2011 Bond issue	546,630		516,848	516,848	599,816	590,450
5-27010	Principal 2013 Bond Issue	245,000		250,000	250,000	250,000	255,000
5-27009	Interest 2013 Bond issue	113,724		107,771	107,771	125,068	123,458
	<b>TOTAL DEBT SERVICE:</b>	<b>2,524,782</b>	<b>-</b>	<b>2,523,091</b>	<b>2,523,091</b>	<b>2,670,879</b>	<b>2,708,655</b>
	<b><u>RATE STABILIZATION</u></b>						
	Transfer Out to Rate Stabilization Fund	-	-	-	-	-	-
	<b>TOTAL RATE STABILIZATION SERVICE:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b><u>CAPITAL IMPROVEMENT &amp; TRANSFERS</u></b>						
	Capital Improvement Program - WWTP Expansion	-	-	-	-	-	-
5-28127	Required R&R Transfer to Capital (5%)	454,000	-	478,786	478,786	478,786	465,989
	Additional R&R Transfer for CIP's	800,000	-	650,000	650,000	650,000	775,000
	Cash Carry Forward for R&R CIP	-	-	-	-	-	-
	<b>TOTAL CI &amp; TRANSFERS EXPENSES:</b>	<b>1,254,000</b>	<b>-</b>	<b>1,128,786</b>	<b>1,128,786</b>	<b>1,128,786</b>	<b>1,240,989</b>
	<b>Total Expenses</b>	<b>\$ 8,642,365</b>	<b>\$ 2,174,188</b>	<b>\$ 8,425,034</b>	<b>\$ 9,932,034</b>	<b>\$ 10,474,539</b>	<b>\$ 9,767,800</b>
	<b>Total Revenues</b>	<b>\$ 9,138,508</b>	<b>\$ 2,973,068</b>	<b>\$ 9,062,560</b>	<b>\$ 9,036,847</b>	<b>\$ 9,038,485</b>	<b>\$ 9,049,591</b>
	<b>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</b>	<b>496,143</b>	<b>798,880</b>	<b>637,526</b>	<b>(895,187)</b>	<b>(1,436,054)</b>	<b>(718,209)</b>
	<b>Available Operating Cash Balance (Ending)</b>	<b>\$ 6,990,618</b>	<b>\$ 7,789,498</b>	<b>\$ 7,628,144</b>	<b>\$ 6,095,431</b>	<b>\$ 5,554,564</b>	<b>\$ 4,836,355</b>
	<b>*Coverage Provided (Required &gt; 1.10)</b>	1.82		1.77	1.42	1.35	1.27
	<b>**Coverage w/R&amp;R deducted (Required &gt; 1.00)</b>	1.55		1.49	1.19	1.14	1.08
	Index Rate Increase (included in revenues)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Total Effective Rate Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
Water & Sewer Fund Balance (Beginning)		5,554,564	4,836,355	4,677,494	4,593,548	4,449,657
Rate Stabilization Fund Balance (Beginning)		531,020	531,020	531,020	531,020	531,020
OPERATING REVENUE						
	Grants	-	-	-	-	-
5-04006	Billed Water Revenue Consumption	3,066,269	3,069,584	3,129,241	3,195,271	3,259,176
5-04106	Billed Water Revenue Base	-	-	-	-	-
5-04007	Billed Wastewater Revenue Consumption	3,538,974	3,544,670	3,615,457	3,693,684	3,767,558
5-04107	Billed Wastewater Revenue Base	-	-	-	-	-
5-04009	Billed Irrigation Revenue Consumption	1,801,615	1,801,615	1,834,645	1,871,338	1,908,765
5-04109	Billed Irrigation Revenue Base	-	-	-	-	-
5-04010	Late Fees	38,000	38,000	38,000	38,000	38,000
5-04012	Miscellaneous Fees	5,000	5,000	5,000	5,000	5,000
5-04014	Wholesale Water Revenue	265,844	265,912	270,787	276,273	281,798
5-04018	Meter Set Fees	3,550	3,550	4,040	4,040	4,040
5-04021	Wholesale Wastewater Revenue	292,484	292,563	297,926	303,967	310,046
5-04022	Interest (Operating)	5,571	5,571	5,571	5,571	5,571
	Rate Stabilization Fund	-	-	-	-	-
	Backflow Prevention Program	25,000	25,000	25,000	25,000	25,000
5-04046	Tanker Truck Water Service	4,800	4,800	4,800	4,800	4,800
5-04033	Water Impact (AFPI)	1,359	1,359	1,359	1,359	1,359
5-04035	Wastewater Impact (AFPI)	1,125	1,125	1,125	1,125	1,125
Total Revenues		\$ 9,049,591	\$ 9,058,749	\$ 9,232,951	\$ 9,425,428	\$ 9,612,238
OPERATING EXPENSES						
Board of Supervisors						
5-05001	Executive Salaries	12,000	12,000	12,000	12,000	12,000
5-05002	FICA	918	918	918	918	918
5-05004	Board Meeting Expenses	2,686	2,745	2,805	2,867	2,930
TOTAL BOARD OF SUPERVISORS		15,604	15,663	15,723	15,785	15,848
District Manager						
5-06002	Management Contract	32,000	43,312	44,265	45,239	46,234
5-06003	Travel & Per Diem	1,906	1,948	1,991	2,035	2,080
TOTAL DISTRICT MANAGER		33,906	45,260	46,256	47,274	48,314
Finance						
5-07001	Dissemination Agent	2,239	2,288	2,338	2,389	2,442
5-07002	Arbitrage	2,400	2,400	2,400	2,400	2,400
5-07003	Accounting Services	51,875	53,016	54,182	55,374	56,592
5-07004	Auditing	19,022	19,440	19,868	20,305	20,752
5-07006	Banking Services	26,482	27,065	27,660	28,269	28,891
5-07007	Property & Casualty Insurance	162,750	204,888	181,132	190,189	235,698
5-07009	Bad Debt	42,000	42,100	42,900	43,800	44,700
TOTAL FINANCE		306,768	351,197	330,480	342,726	391,475
Property Control						
5-09001	Building & Land Rental	1,888	1,930	1,972	2,015	2,059
5-09002	Vehicle Leasing	-	-	-	-	-
5-09003	Computer Software/Licensing	3,424	3,499	3,576	3,655	3,735
5-09004	Computer Hardware/Supplies	4,200	3,192	3,262	3,334	3,407
TOTAL PROPERTY CONTROL		9,512	8,621	8,810	9,004	9,201
Utility Rate Consultant						

		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
5-11001	Other Contractual Services	15,506	15,847	16,196	16,552	16,916
<b>TOTAL RATE CONSULTANT</b>		<b>15,506</b>	<b>15,847</b>	<b>16,196</b>	<b>16,552</b>	<b>16,916</b>
<b>Clerk to the Board</b>						
5-13002	Other Contractual Services	10,631	10,865	11,104	11,348	11,598
5-13004	Postage & Freight	1,517	1,550	1,584	1,619	1,655
5-13005	Printing & Binding	3,338	3,411	3,486	3,563	3,641
5-13006	Legal Ads	2,791	2,852	2,915	2,979	3,045
<b>TOTAL CLERK TO THE BOARD</b>		<b>18,277</b>	<b>18,678</b>	<b>19,089</b>	<b>19,509</b>	<b>19,939</b>
<b>Legal Services</b>						
5-19001	General Counsel	43,913	44,879	45,866	46,875	47,906
5-23001	Special Counsel	8,767	8,767	8,767	8,767	8,767
<b>TOTAL LEGAL COUNSEL</b>		<b>52,680</b>	<b>53,646</b>	<b>54,633</b>	<b>55,642</b>	<b>56,673</b>
<b>Engineering Services</b>						
5-26002	Engineering Services	51,788	52,824	53,880	54,958	56,057
<b>TOTAL ENGINEERING</b>		<b>51,788</b>	<b>52,824</b>	<b>53,880</b>	<b>54,958</b>	<b>56,057</b>
<b>ADMINISTRATION DIVISION</b>						
<b>Personnel</b>						
5-14001	Regular Salaries	443,200	423,280	433,862	444,709	455,827
5-14003	Overtime	9,028	9,254	9,485	9,722	9,965
5-14004	FICA	38,515	38,169	39,090	40,034	41,000
5-14005	Retirement Contributions	43,581	42,826	43,885	44,970	46,082
5-14006	Health/Life/Dental Insurance	486,787	528,262	565,240	604,807	647,143
5-14007	Workers Comp	37,699	40,338	43,162	46,183	49,416
5-14008	Unemployment Compensation	5,210	5,340	5,474	5,611	5,751
5-14010	Uniforms	3,557	3,635	3,715	3,797	3,881
5-14012	Training & Education Costs	6,196	6,196	6,196	6,196	6,196
5-14014	Annual PTO	9,769	9,984	10,204	10,428	10,657
5-14015	Cell Stipend	2,263	2,313	2,364	2,416	2,469
<b>Total Administration Personnel:</b>		<b>1,093,005</b>	<b>1,120,397</b>	<b>1,173,477</b>	<b>1,229,673</b>	<b>1,289,187</b>
<b>ADMIN Operating</b>						
5-29001	Other Contractual Services	158,642	161,815	165,051	168,352	171,719
5-29002	Website Maintenance	3,540	3,611	3,683	3,757	3,832
5-29003	Operating Supplies	10,065	10,266	10,471	10,680	10,894
5-29004	Storm Water Fees	80,636	80,636	80,636	80,636	80,636
5-29005	Telephone & Cell Service	18,115	18,477	18,847	19,224	19,608
5-29006	Postage & Freight	41,704	42,538	43,389	44,257	45,142
5-29007	Equipment Leasing	3,240	3,305	3,371	3,438	3,507
5-29008	Administrative Maintenance	3,057	3,118	3,180	3,244	3,309
5-29011	Contingencies - Hurricane	-	-	-	-	-
5-29012	Office Supplies	4,364	4,408	4,452	4,497	4,542
5-29013	Fuel & Lubricants - Vehicle	60,209	66,230	72,853	80,138	88,152
5-29014	Fuel & Lubricants - Equipment	13,246	14,571	16,028	17,631	19,394
5-29015	Minor Construction Expenses	1,460	1,489	1,519	1,549	1,580
5-29016	Project Maintenance Fees	6,819	6,955	7,094	7,236	7,381
5-29017	Contingency (1.5%)	82,982	85,596	87,850	90,709	94,233
5-29018	Electricity Services	16,721	16,908	17,753	18,641	19,573
<b>Total Administration Operating:</b>		<b>504,800</b>	<b>519,923</b>	<b>536,177</b>	<b>553,989</b>	<b>573,502</b>
<b>Capital Outlay Administration</b>						
5-29101	Equipment	31,000	22,000	15,000	-	-

		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
5-29102	Building	-	-	-	-	-
5-29103	Other	-	-	-	-	-
Total Administration Capital Outlay:		31,000	22,000	15,000	-	-
TOTAL ADMINISTRATION		1,628,805	1,662,320	1,724,654	1,783,662	1,862,689
<b>WATER TREATMENT PLANT DIVISION</b>						
<b>Personnel</b>						
5-15001	Regular Salaries	289,353	296,587	304,002	311,602	319,392
5-15002	Overtime	37,559	38,498	39,460	40,447	41,458
5-15003	FICA	25,537	26,174	26,827	27,496	28,182
5-15004	Retirement Contributions	29,422	30,158	30,912	31,684	32,477
5-15008	Uniforms	1,919	1,961	2,004	2,048	2,093
5-15011	Annual PTO	5,561	5,683	5,808	5,936	6,067
5-15012	Cell Stipend	1,349	1,379	1,409	1,440	1,472
Total WTP Personnel:		394,430	404,170	414,152	424,383	434,871
<b>WTP Operating</b>						
5-30001	Other Contractual Services	80,974	82,593	84,245	85,930	87,649
5-30002	Operations & Maintenance Services	2,878	2,936	2,995	3,055	3,116
5-30003	Laboratory Services	25,163	25,666	26,179	26,703	27,237
5-30004	Operating Supplies	11,240	11,465	11,694	11,928	12,167
5-30005	Electricity Services	196,073	198,269	208,182	218,591	229,521
5-30007	Plant Maintenance	84,156	86,092	88,072	90,098	92,170
5-30009	Chemicals	255,701	260,815	266,031	271,352	276,779
5-30010	Water Conservation Grant Program	9,000	9,000	9,000	9,000	9,000
5-30011	Backflow Prevention Program	25,000	25,000	25,000	25,000	25,000
Total WTP Operating:		690,185	701,836	721,398	741,657	762,639
<b>Capital Outlay WTP</b>						
5-30101	Equipment	24,000	28,000	-	-	-
5-30102	Building	-	-	-	-	-
5-30103	Other	-	-	-	-	-
Total WTP Capital Outlay:		24,000	28,000	-	-	-
TOTAL WATER TREATMENT PLANT DIVISION		1,108,615	1,134,006	1,135,550	1,166,040	1,197,510
<b>WASTEWATER TREATMENT PLANT DIVISION</b>						
<b>Personnel</b>						
5-16001	Regular Salaries	282,158	289,212	296,442	303,853	311,449
5-16002	Overtime	45,268	46,400	47,560	48,749	49,968
5-16003	FICA	25,472	26,108	26,759	27,427	28,111
5-16004	Retirement Contributions	29,468	30,205	30,960	31,734	32,528
5-16008	Uniforms	2,283	2,333	2,384	2,436	2,490
5-16011	Annual PTO	4,195	4,287	4,381	4,477	4,575
5-16012	Cell Stipend	1,349	1,379	1,409	1,440	1,472
Total WWTP Personnel:		394,300	404,031	414,002	424,223	434,700
<b>WWTP Operating</b>						
5-31001	Other Contractual Services	56,098	57,220	58,364	59,531	60,722
5-31002	Operations & Maintenance Services	12,298	12,544	12,795	13,051	13,312
5-31003	Laboratory Services	31,194	31,818	32,454	33,103	33,765
5-31004	Operating Supplies	18,593	18,965	19,344	19,731	20,126
5-31005	Sludge Disposal	109,987	112,187	114,431	116,720	119,054
5-31006	Electricity Services	163,156	164,983	173,232	181,894	190,989
5-31008	Plant Maintenance	48,725	49,846	50,992	52,165	53,365

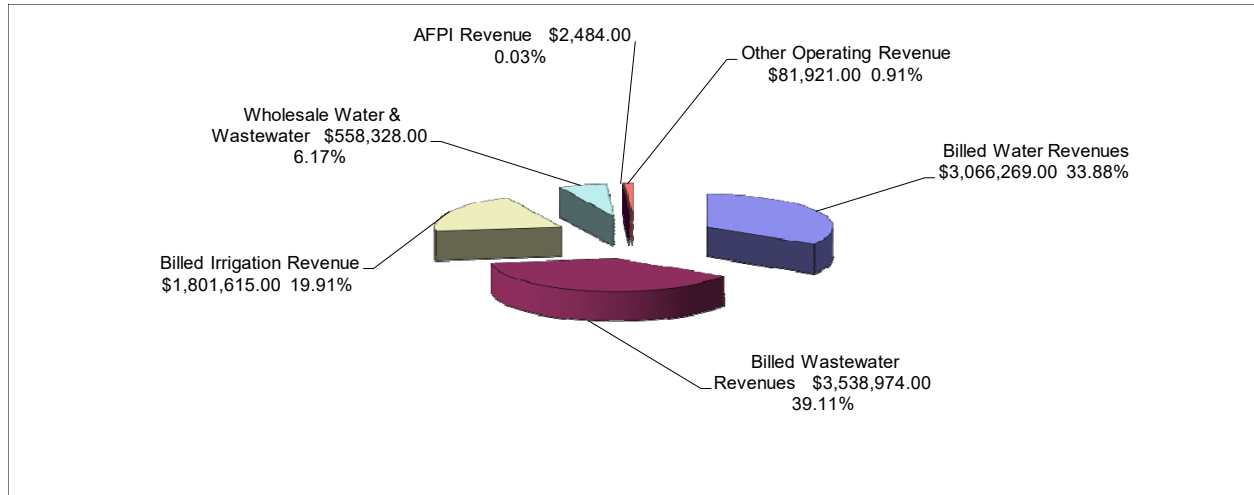
		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
5-31010	Chemicals	116,576	122,405	128,525	134,951	141,699
Total WWTP Operating:		556,627	569,968	590,137	611,146	633,032
Capital Outlay WWTP						
5-31101	Equipment	24,000	-	-	30,000	-
5-31102	Building	-	-	-	-	-
5-31103	Other	-	-	-	-	-
Total WWTP Capital Outlay:		24,000	-	-	30,000	-
		-	-	-	-	-
TOTAL WASTEWATER TREATMENT PLANT DIVISION		974,927	973,999	1,004,139	1,065,369	1,067,732
<b>UNDERGROUND UTILITIES DIVISION</b>						
<b>Personnel</b>						
5-17001	Regular Salaries	466,948	478,622	490,588	502,853	515,424
5-17002	Overtime	70,145	71,899	73,696	75,538	77,426
5-17003	FICA	41,900	42,945	44,016	45,114	46,239
5-17004	Retirement Contributions	48,338	49,547	50,786	52,055	53,357
5-17008	Uniforms	6,874	7,025	7,180	7,338	7,499
5-17011	Annual PTO	7,425	7,588	7,755	7,926	8,100
5-17012	Cell Stipend	3,189	3,259	3,331	3,404	3,479
Total UGU Personnel:		647,832	663,898	680,365	697,241	714,537
<b>UGU Operating</b>						
5-32001	Other Contractual Services	202,303	206,349	210,476	214,686	218,980
5-32002	Operations & Maintenance Services	100,077	102,079	104,121	106,203	108,327
5-32003	Operating Supplies	105,193	107,297	109,443	111,632	113,865
5-32004	Electricity Services	38,214	38,642	40,574	42,603	44,733
5-32005	Vehicle Maintenance	20,723	21,137	21,560	21,991	22,431
5-32006	Lift Station Maintenance	25,383	25,967	26,564	27,175	27,800
Total UGU Operating:		491,893	501,471	512,738	524,290	536,136
<b>Capital Outlay UGU</b>						
5-32101	Equipment	111,000	46,000	35,000	60,000	60,000
5-32102	Building	-	-	-	-	-
5-32104	New Meters	1,050	1,050	1,050	1,050	1,050
5-32103	Other	-	-	-	-	-
Total UGU Capital Outlay:		112,050	47,050	36,050	61,050	61,050
TOTAL UNDERGROUND UTILITIES DIVISION		1,251,775	1,212,419	1,229,153	1,282,581	1,311,723
<b>IRRIGATION DIVISION</b>						
<b>Personnel</b>						
5-18001	Regular Salaries	42,712	43,780	44,875	45,997	47,147
5-18002	Overtime	10,010	10,260	10,517	10,780	11,050
5-18003	FICA	4,110	4,213	4,318	4,426	4,536
5-18004	Retirement Contributions	4,745	4,864	4,985	5,110	5,238
5-18008	Uniforms	749	765	782	799	817
5-18010	Annual PTO	761	778	795	812	830
5-18011	Cell Stipend	245	250	256	262	268
Total IRR Personnel:		64,127	65,705	67,323	68,981	70,681
<b>IRR Operating</b>						
5-33001	Other Contractual Services	35,514	36,224	36,948	37,687	38,441
5-33002	Operations & Maintenance Services	37,057	37,798	38,554	39,325	40,112
5-33003	Laboratory Services	693	707	721	735	750
5-33004	Operating Supplies	7,248	7,393	7,541	7,692	7,846
5-33005	Electricity Services	145,169	146,795	154,135	161,842	169,934
5-33008	Maintenance - Irrigation	24,566	25,131	25,709	26,300	26,905

		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
5-33010	Chemicals	23,619	24,800	26,040	27,342	28,709
Total IRR Operating:		273,866	278,848	289,648	300,923	312,697
<b>Capital Outlay IRR</b>						
5-33101	Equipment	12,000	-	-	30,000	-
5-33102	Building	-	-	-	-	-
5-33103	Other	-	-	-	-	-
Total IRR Capital Outlay:		12,000	-	-	30,000	-
<b>TOTAL IRRIGATION DIVISION</b>		<b>349,993</b>	<b>344,553</b>	<b>356,971</b>	<b>399,904</b>	<b>383,378</b>
Total Operating Expenses		5,818,156	5,889,033	5,995,534	6,259,006	6,437,455
<b>NON-OPERATING INCOME AND EXPENSES</b>						
<b>Other Income</b>						
Transfer from Water Connection Fees to Pay Debt		-	-	-	-	-
5-34001	<b>TOTAL NON-OPERATING INCOME</b>	-	-	-	-	-
<b>DEBT SERVICE EXPENSES</b>						
5-27011	Cost of Issuance	-	-	-	-	-
5-27013	Principal 2014 Bond Issue Refi of 2004	170,000	180,000	190,000	190,000	200,000
5-27012	Interest 2014 Bond Issue Refi of 2004	464,747	457,658	450,152	442,229	434,306
5-27008	Principal 2011 Bond Issue	1,105,000	1,135,000	1,165,000	1,200,000	1,235,000
5-27007	Interest 2011 Bond issue	590,450	552,216	512,946	472,636	431,116
5-27010	Principal 2013 Bond Issue	255,000	260,000	265,000	275,000	280,000
5-27009	Interest 2013 Bond issue	123,458	115,935	108,265	100,448	92,335
TOTAL DEBT SERVICE:		2,708,655	2,700,809	2,691,363	2,680,313	2,672,757
<b>RATE STABILIZATION</b>						
Transfer Out to Rate Stabilization Fund		-	-	-	-	-
TOTAL RATE STABILIZATION SERVICE:		-	-	-	-	-
<b>CAPITAL IMPROVEMENT &amp; TRANSFERS</b>						
Capital Improvement Program - WWTP Expansion		-	-	-	-	-
5-28127	Required R&R Transfer to Capital (5%)	465,989	477,768	480,000	480,000	480,000
Additional R&R Transfer for CIP's		775,000	150,000	150,000	150,000	150,000
Cash Carry Forward for R&R CIP		-	-	-	-	-
TOTAL CI & TRANSFERS EXPENSES:		1,240,989	627,768	630,000	630,000	630,000
Total Expenses		\$ 9,767,800	\$ 9,217,610	\$ 9,316,897	\$ 9,569,319	\$ 9,740,212
Total Revenues		\$ 9,049,591	\$ 9,058,749	\$ 9,232,951	\$ 9,425,428	\$ 9,612,238
Surplus/(Deficit) Before Transfer from (to) Operating Reserve		(718,209)	(158,861)	(83,946)	(143,891)	(127,974)
Available Operating Cash Balance (Ending)		\$ 4,836,355	\$ 4,677,494	\$ 4,593,548	\$ 4,449,657	\$ 4,321,683
*Coverage Provided (Required > 1.10)		1.27	1.21	1.22	1.23	1.21
**Coverage w/R&R deducted (Required > 1.00)		1.08	1.03	1.04	1.04	1.03
Index Rate Increase (included in revenues)		0.00%	0.00%	2.00%	2.00%	2.00%
Total Effective Rate Increase		0.00%	0.00%	2.00%	2.00%	2.00%

# WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

## REVENUE SOURCES

St Lucie West Services District receives approximately 72.99% of their operating Revenues from the sale of water and wastewater service. Another 19.91% of the operating revenue is received from irrigation services. The FY 2019 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.

### ***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.

### ***Irrigation Revenue***

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

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

Late fees are charges assessed on customer accounts due to late payment of the customer's utility bills. The budget for FY 2019 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 2019 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***



## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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.

### ***Backflow Prevention Program – Operating Revenues***

This revenue is for water backflow prevention testing performed by contractors who have been preapproved for this program.

### ***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.

## **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.

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

This includes expenses directly relating to board meetings.

### **District Manager**

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

Charges directly relating to the District Manager's service contract. The charge for FY 2019 is based on the salary difference of the Utility Director salary and the Contract for the District Manager which is projected to be \$62,000 shared between the Water & Sewer Fund 50% and the General Fund 50%.

#### ***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 2019 budget assumes a 2.1% increase from the previous year per the contract with SDS.

#### ***Auditing***

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***

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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 2019. 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.

### **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**

#### ***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 2019 budget this line item includes legal matters regarding Human Resources matters.

### **Engineering Services**

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***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. We are proposing one new full-time position for this FY. This year we are proposing to give a 2.1% increase to all employees based on the Bureau of Labor Statics CPI. This also reflects for license or certifications increases.

### ***Overtime***

This description is the same for all Division in the Utilities Department: This line includes departmental overtime expenses.

### ***FICA***

This description is the same for all Division in the Utilities Department: 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***

This description is the same for all Division in the Utilities Department: 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. The proposed increase is 10% for FY 2019.

### ***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.

### ***Uniforms***

This description is the same for all Division in the Utilities Department: The District provides an allotted amount of uniforms and/or safety equipment for all District employees each year depending on their position.

### ***Training & Education Expenses***

This description is the same for all Division in the Utilities Department: 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.

### ***Vehicle Allowance***

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

### ***Annual PTO***

The District provides personal leave and allows a maximum cash-out each year, this code covers the maximum exposure for each FY.

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Cell Phone Stipend***

The District provides optional cell phone stipend to all employees, this code covers the maximum exposure for each FY.

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

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

This description is the same for all Division in the Utilities Department: Includes charges associated with service contracts related to the Administration Division such as office equipment repairs, computer support, Air conditioning services, Security alarm repairs, pest control, Utility Billing Program, Credit Card Program for billing, Bill mail-out services, Vehicle GPS monitoring, Trash contract, and janitorial contracts.

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

The District will be looking into up-grading the current website for increased function for the budget year 2019.

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

This description is the same for all Division in the Utilities Department: 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 and SLWSD General Fund 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.

#### ***Administrative Maintenance***

This description is the same for all Division in the Utilities Department: 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.

#### ***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***

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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 1.5% of the operating expenses minus the Capital Outlay.

### ***Electricity Services***

This description is the same for all Division in the Utilities Department: Includes electricity charges for the administration building which is split with the General Fund.

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

#### ***Equipment***

This description is the same for all Division in the Utilities Department: This code is for equipment purchases such as vehicles and tractors over \$1,000 Proposed replacement of the Mechanic Foreman's 2010 F-350 for \$55,000 which will be split with the GF and the replacement of a tire changer for \$7,000. No other expenditures planned for this fiscal year.

#### ***Building***

This description is the same for all Division in the Utilities Department: This code is for buildings or land purchases over \$1,000 No expenditures planned for this fiscal year.

#### ***Other***

This description is the same for all Division in the Utilities Department: 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; Overtime; FICA; Retirement Contributions; Uniforms; Training & Education Expenses; Annual PTO and Cell Stipend***

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

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

#### ***Other Contractual Services; Operating Supplies; Electricity Services;***

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

#### ***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.

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***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.

### ***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.

### ***Backflow Prevention Program***

This line is for water backflow prevention testing performed by contractors who have been preapproved for this program and will assist in 100% compliance to the rule.

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

#### ***Equipment; Building; Other***

The above categories are the same as described in the Administration Budget. \$24,000 planned for the replacement of a fork lift which will be split between all departments. No other expenditures planned for this fiscal year.

### **WASTEWATER TREATMENT PLANT DIVISION**

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

#### ***Regular Salaries; Overtime; FICA; Retirement Contributions; Uniforms; Training & Education Expenses; Annual PTO and Cell Stipend***

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

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

#### ***Other Contractual Services; Operating Supplies; Electricity Services; Operations & Maintenance Services; Laboratory Services; Plant Maintenance; Chemicals***

The above categories are the same as described in the Administration Budget and Water Treatment Plant Division.

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

Charges for the dewatering, hauling and disposal of the sludge from the wastewater plant.

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

#### ***Equipment; Building; Other***

The above categories are the same as described in the Administration Budget. \$24,000 planned for the replacement of a fork lift which will be split between all departments.

### **UNDERGROUND UTILITIES DIVISION**

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

#### ***Regular Salaries; Overtime; FICA; Retirement Contributions; Uniforms; Training & Education Expenses; Annual PTO and Cell Stipend***

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

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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

#### ***Other Contractual Services; Operating Supplies; Electricity Services; Vehicle Maintenance; Operations & Maintenance Services;***

The above categories are the same as described in the Administration Budget and Water Treatment Plant Division.

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

#### ***Equipment; Building; Other***

The above categories are the same as described in the Administration Budget. \$24,000 planned for the replacement of a fork lift which will be split between all departments proposed a Truck, equipment replacement, and minor Capital Outlay equipment 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.

### **IRRIGATION DIVISION**

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

#### ***Regular Salaries; Overtime; FICA; Retirement Contributions; Uniforms; Training & Education Expenses; Annual PTO and Cell Stipend***

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

### **Irrigation Division - Operating**

#### ***Other Contractual Services; Operating Supplies; Electricity Services; Vehicle Maintenance; Operations & Maintenance Services; Laboratory Services; Plant Maintenance; Chemicals***

The above categories are the same as described in the Administration Budget and Water Treatment Plant Division.

#### ***Maintenance Irrigation***

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

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

#### ***Equipment; Building; Other***

The above categories are the same as described in the Administration Budget. \$14,000 planned for the replacement of a fork lift which will be split between all departments. No other expenditures planned for this fiscal year.

**The Total Operating Expenses are projected to be \$5,818,156 for FY 2019.**



## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### **Non-Operating Expenses**

#### ***Principal 2013 Bond Issue***

According to the Bond Documents the district is required to make an annual Principal payment on the 2013 bonds outstanding.

#### ***Interest 2013 Bond issue***

This line includes the semiannual interest fees the district is required to pay on the 2013 utility bonds outstanding.

#### ***Principal 2011 Bond Issue***

According to the Bond Documents the district is required to make an annual Principal payment on the 2011 bonds outstanding.

#### ***Interest 2011 Bond issue***

This line includes the semiannual interest fees the district is required to pay on the 2011 utility bonds outstanding.

#### ***Principal 2004 Bond Issue Refunded for the 2014 Bond***

According to the Bond Documents the district is required to make an annual Principal payment on the 2004 bonds outstanding. The 2004 Series Bond was refunded at a lower rate and changed by decreasing the payoff by 4 years and saved over \$5,000,000.

#### ***Interest 2004 Bond issue Refunded for the 2014 Bond***

This line includes the semiannual interest fees the district is required to pay on the 2004 utility bonds outstanding.

#### ***Rate Stabilization***

This expense code transfers funds from available unrestricted operating reserves to the Rate Stabilization Fund and the balance is up to \$530,381. There is no transfer scheduled for 2019 FY.

#### ***Renewal & Replacement Transfer to Capital***

This allocation captures the 5% minimum funding requirement to the Renewal & Replacement fund which is \$465,989 for 2019FY and an additional \$775,000 to fund the proposed capital expenditure items for future projects.

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

FY 2018 BUDGET

	R&R	WCF	WWCF
Estimated Beginning Fund Balance	716,509	1,217,022	250,295
<b><u>ADD REVENUES:</u></b>			
Interest Revenues	-	70	250
Impact Fee Revenues	-	3,832	2,876
5% Required Transfer per Bond	465,989	-	-
Additional Funding	775,000	-	-
Cash Carry Forward for R&R CIP	-	-	-
	-	-	-
<b>TOTAL REVENUES AVAILABLE</b>	<b>1,957,498</b>	<b>1,220,924</b>	<b>253,421</b>
<b><u>DEDUCT EXPENDITURES:</u></b>			
Capital Improvement Projects	1,561,494	1,200,000	-
Transfer Out to WW Connection Fee Funds			
Transfers Out to Pay Debt Service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,561,494</b>	<b>1,200,000</b>	<b>-</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 396,004</b>	<b>\$ 20,924</b>	<b>\$ 253,421</b>

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

**RENEWAL & REPLACEMENT FUND**

			<u>Actual FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Estimated Beginning Fund Balance			1,308,832	1,652,685	716,509	396,004	359,659	499,642	422,922
<b><u>ADD REVENUES:</u></b>									
5-36001	Interest Revenues		-	-	-	-	-	-	-
5-36007	5% Required Transfer per Bond		454,000	478,786	465,989	477,768	480,000	480,000	480,000
	Additional Funding		800,000	650,000	775,000	150,000	150,000	150,000	150,000
	Cash Carry Forward for R&R CIP			-	-	-	-	-	-
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>			<b>2,562,832</b>	<b>2,781,471</b>	<b>1,957,498</b>	<b>1,023,772</b>	<b>989,659</b>	<b>1,129,642</b>	<b>1,052,922</b>
<b><u>DEDUCT EXPENDITURES:</u></b>									
SW049	5-37004	Protective Coating Manholes	-	26,373	26,900	27,438	27,987	28,547	29,118
SW064	5-37006	Replacement Meters	399,300	418,379	396,653	20,000	5,000	5,100	5,202
SW001	5-37007	Lift Station Renewal & Replacement	41,029	139,000	140,390	141,794	143,212	144,644	146,090
SW037	5-37009	Emergency Renewal & Replacement Projects	69,178	140,026	191,926	193,845	203,537	213,714	224,400
SW047	5-37013	Structural Repairs Sewer Manholes	28,343	28,910	30,487	31,097	31,719	32,353	33,000
SW050	5-37014	WTP Grounding System Improvements	-	50,000	-	-	-	-	-
SW061	5-37017	Membrane Filter Replacement Program	-	-	-	-	-	200,000	208,000
SW069	5-37018	Reuse Irrigation Pump Station Improvements	100,560	1,002,000	500,000	-	-	-	-
SW066	5-37020	WWTF Plant Painting & Sealing of Tanks	-	-	-	-	-	-	-
SW073	5-37027	Replacement Backflow Preventers	18,773	19,524	20,550	12,372	12,867	13,382	13,917
SW078	5-37028	WTP Painting and Tank sealing							
SW081	5-37029	WTP Calcite Tank Project	-	-	145,000				
SW083	5-37030	WWTF Odor Control Improvements	-	-	-	-	-	-	-
SW084	5-37031	Potable Water Flushing Devices	3,017	24,000	15,000	-	-	-	-
SW085	5-37032	Emergency (Association Irrigation) R & R Projec	11,128	56,750	59,588	62,567	65,695	68,980	72,429
SW087	5-37034	Irrigation SCADA Conversion			30,000				
SW088	5-37035	High Service Pump Station Control Upgrade	60,278						
SW089	5-37036	Reuse Pond Liner Protection (Concrete Border)	80,181						
SW090	5-37037	Clarifier Weir covers	98,360						
SW091	5-37038	Irrigation Automatic Flushing Devices	-	10,000	5,000				
SW092	5-37039	Repaving Utility site	-	-	-	175,000			
SW093	5-37040	Irrigation stormwater transfer line	-	150,000	-				
<b>TOTAL EXPENDITURES</b>			<b>910,147</b>	<b>2,064,962</b>	<b>1,561,494</b>	<b>664,113</b>	<b>490,017</b>	<b>706,720</b>	<b>732,156</b>
<b>FUND BALANCE, SEPTEMBER 30</b>			<b><u>1,652,685</u></b>	<b><u>716,509</u></b>	<b><u>396,004</u></b>	<b><u>359,659</u></b>	<b><u>499,642</u></b>	<b><u>422,922</u></b>	<b><u>320,766</u></b>

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

**WATER CONNECTION FEE FUND**

	<u>Actual FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Estimated Beginning Fund Balance	1,193,184	1,213,014	1,217,022	20,924	24,826	28,728	32,630
<b><u>ADD REVENUES:</u></b>							
5-36004 Interest Revenues	1,690	176	70	70	70	70	70
5-36005 Impact Fee Revenues	19,598	3,832	3,832	3,832	3,832	3,832	3,832
	-	-	-	-	-	-	-
Additional Funding Required	-	-	-	-	-	-	-
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>	<b>1,214,473</b>	<b>1,217,022</b>	<b>1,220,924</b>	<b>24,826</b>	<b>28,728</b>	<b>32,630</b>	<b>36,532</b>
<b><u>DEDUCT EXPENDITURES:</u></b>							
SW071 5-38010 WTP RO Modifications	-	-	-	-	-	-	-
SW072 5-38011 High Service Pump/Hydro-tank Expansion	-	-	-	-	-	-	-
SW076 Clearwell/Transfer Pump Expansion	-		800,000	-			
SW077 5-38012 Main Water Line Extension	1,459	-	400,000				
SW080 5-38013 WTP Concentrate Tank Expansion		-	-				
2000 and 2004 Bond Refunding Payment		-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,459</b>	<b>-</b>	<b>1,200,000</b>	<b>-</b>	<b>-</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><u>1,213,014</u></b>	<b><u>1,217,022</u></b>	<b><u>20,924</u></b>	<b><u>24,826</u></b>	<b><u>28,728</u></b>	<b><u>32,630</u></b>	<b><u>36,532</u></b>

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

**WASTEWATER CONNECTION FEE FUND**

	<u>Actual</u> <u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Estimated Beginning Fund Balance	231,676	247,184	250,295	253,421	256,550	259,683	262,819
<b><u>ADD REVENUES:</u></b>							
5-36002 Interest Revenues	332	235	250	253	257	260	263
5-36006 Impact Fee Revenues	15,176	2,876	2,876	2,876	2,876	2,876	2,876
Unrestricted Utility Fund balance			-	-	-	-	-
2013 Construction Bond Proceeds			-	-	-	-	-
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>	<b>247,184</b>	<b>250,295</b>	<b>253,421</b>	<b>256,550</b>	<b>259,683</b>	<b>262,819</b>	<b>265,958</b>
<b><u>DEDUCT EXPENDITURES:</u></b>							
SW022 5-39002 Scada Implementation WWTF	-	-	-	-	-	-	-
SW062 5-39011 WWTP Expansion	-	-	-	-	-	-	-
SW067 5-39010 WWTF Reuse Filter Project	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b><u>247,184</u></b>	<b><u>250,295</u></b>	<b><u>253,421</u></b>	<b><u>256,550</u></b>	<b><u>259,683</u></b>	<b><u>262,819</u></b>	<b><u>265,958</u></b>

**St Lucie West Services District**  
**Debt Service Fund - Water Management Benefit Series 2013 Bonds & Series 2014 Land Acquisition Bond**  
**Five Year Operating Forecast**

**SERIES 2013 BOND**

	Actual FY 2017	Actual FY 2018	Estimate EOY FY 2018	Final Budget FY 2018	Budget FY 2019	Forecast			
						FY 2020	FY 2021	FY 2022	FY 2023
OPERATING REVENUE									
2-04001 Interest	\$ 1,871	\$ 530	600	\$ 10,000	2,000	2,000	2,000	2,000	2,000
2-04002 Special Assessments	\$ 1,867,205	\$ 1,645,337	1,992,542	\$ 1,992,542	2,064,907	2,064,907	2,064,907	2,064,907	2,064,907
2-04005 Miscellaneous Revenue (Prepayments)			-		-	-	-	-	-
Total Revenues	\$ 1,869,076	\$ 1,645,867	\$ 1,993,142	\$ 2,002,542	\$ 2,066,907	\$ 2,066,907	\$ 2,066,907	\$ 2,066,907	\$ 2,066,907
OPERATING EXPENSES									
Debt Service									
2-05001 Assessment Fees	40,058	44,364	40,100	40,100	40,100	40,100	40,100	40,100	40,100
2-05002 Banking Services	10,434		6,000	6,000	6,000	6,000	6,000	6,000	6,000
2-05014 Principal 2013	1,485,000		1,525,000	1,525,000	1,560,000	1,600,000	1,640,000	1,680,000	1,720,000
2-05015 Interest 2013	360,632	162,199	305,793	360,471	326,403	279,477	231,363	182,061	131,571
2-05011 Misc			10,000	10,000	10,000	10,000	10,000	10,000	10,000
2-05860 COI			-		-	-	-	-	-
2-05870 Land Purchase									
Total Expenses	1,896,124	206,563	1,886,893	1,941,571	1,942,503	1,935,577	1,927,463	1,918,161	1,907,671
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	1,845,632		1,830,793	1,885,471	1,886,403	1,879,477	1,871,363	1,862,061	1,851,571
	(27,048)	1,439,304	106,249	60,971	124,404	131,330	139,444	148,746	159,236
TRANSFER FROM (TO) OPERATING RESERVE									
Surplus/(Deficit)	\$ (27,048)	\$ 1,439,304	\$ 106,249	\$ 60,971	\$ 124,404	\$ 131,330	\$ 139,444	\$ 148,746	\$ 159,236

\*Coverage Provided (Required > 1.10)

1.01

1.09

1.06

1.10

1.10

1.10

1.11

1.12

\*Net Revenue / Bond Payment Requirements

**SERIES 2014 BOND**

		Actual FY 2017	Actual FY 2018	Estimate EOY FY 2018	Final Budget FY 2018	Budget FY 2019	Forecast			
							FY 2020	FY 2021	FY 2022	FY 2023
OPERATING REVENUE										
	Interest	-	-	-	-	-	-	-	-	-
2-04007	Stormwater Revenue	389,367		391,417	391,417	388,223	388,499	391,138	392,017	392,663
		-		-	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>\$ 389,367</b>	<b>\$ -</b>	<b>\$ 391,417</b>	<b>\$ 391,417</b>	<b>\$ 388,223</b>	<b>\$ 388,499</b>	<b>\$ 391,138</b>	<b>\$ 392,017</b>	<b>\$ 392,663</b>
OPERATING EXPENSES										
<u>Debt Service</u>										
	Assessment Fees	-	-	-	-	-	-	-	-	-
	Banking Services	-	-	-	-	-	-	-	-	-
2-05016	Principal 2014	255,000		265,000	265,000	270,000	280,000	290,000	300,000	310,000
2-05017	Interest 2014	134,456		126,417	126,417	118,223	108,499	101,138	92,017	82,663
	Misc	-		-	-	-	-	-	-	-
	COI	-		-	-	-	-	-	-	-
	<b>Total Expenses</b>	<b>389,456</b>	<b>-</b>	<b>391,417</b>	<b>391,417</b>	<b>388,223</b>	<b>388,499</b>	<b>391,138</b>	<b>392,017</b>	<b>392,663</b>
	<i>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</i>	<b>(89)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
TRANSFER FROM (TO) OPERATING RESERVE										
	<i>Surplus/(Deficit)</i>	<b>\$ (89)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	Actual FY 2017	Actual FY 2018	Estimate EOY FY 2018	Final Budget FY 2018	Budget FY 2019	Forecast				
						FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Balance - DSR					-					
Est. Beginning Balance - Rev					-					
<b>OPERATING REVENUE</b>										
3-04002 Interest	344	52	70	3,500	-	-	-	-	-	-
3-04003 Special Assessments	194,378	137,072	207,540	207,540	-	-	-	-	-	-
3-04005 Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues Plus Cash on Hand</b>	<b>\$ 194,722</b>	<b>\$ 137,124</b>	<b>\$ 207,610</b>	<b>\$ 211,040</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>										
<b>Debt Service</b>										
3-05001 Assessment Fees	4,172		4,200	4,200	-	-		-	-	-
3-05002 Banking Services	3,897		4,000	4,000	-	-		-	-	-
3-05003 Principal 2010	180,000		180,000	180,000	-	-		-	-	-
3-05004 Interest 2010	13,989	3,574	17,563	17,563	-	-		-	-	-
3-05008 Misc.	-		-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>202,057</b>	<b>3,574</b>	<b>205,763</b>	<b>205,763</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</b>	<b>(7,335)</b>	<b>133,550</b>	<b>1,847</b>	<b>5,277</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>\$ (7,335)</b>	<b>\$ 133,550</b>	<b>\$ 1,847</b>	<b>\$ 5,277</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*Coverage Provided (Required > 1.10)

1.00

1.05

1.07

\*Net Revenue / Bond Payment Requirements