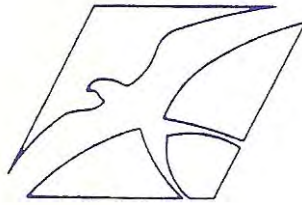


***FINAL BUDGET
FOR FISCAL YEAR ENDED
SEPTEMBER 30, 2018***





**ST. LUCIE WEST
SERVICES DISTRICT**

August 24, 2017

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 2018 Proposed Annual Budget and FY
2018-2022 Capital Improvement Plan**

Dear Honorable Chairman and Supervisors:

I am pleased to present the annual budget for FY 2018 and the FY 2018-2022 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 2017 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 2017. 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 expected to be complete by the end of FY 2017.
- ❖ The replacement of the Sulfuric Acid and Caustic Acid Tanks for the Water Treatment Plant were completed in FY 2017.
- ❖ The Lake Harvey stormwater expansion project bid in March 2017 and expected to be complete by the end of FY2017
- ❖ The Reuse Irrigation Pump Station design and bid is projected to completed in FY2017 construction will be completed in FY2018.

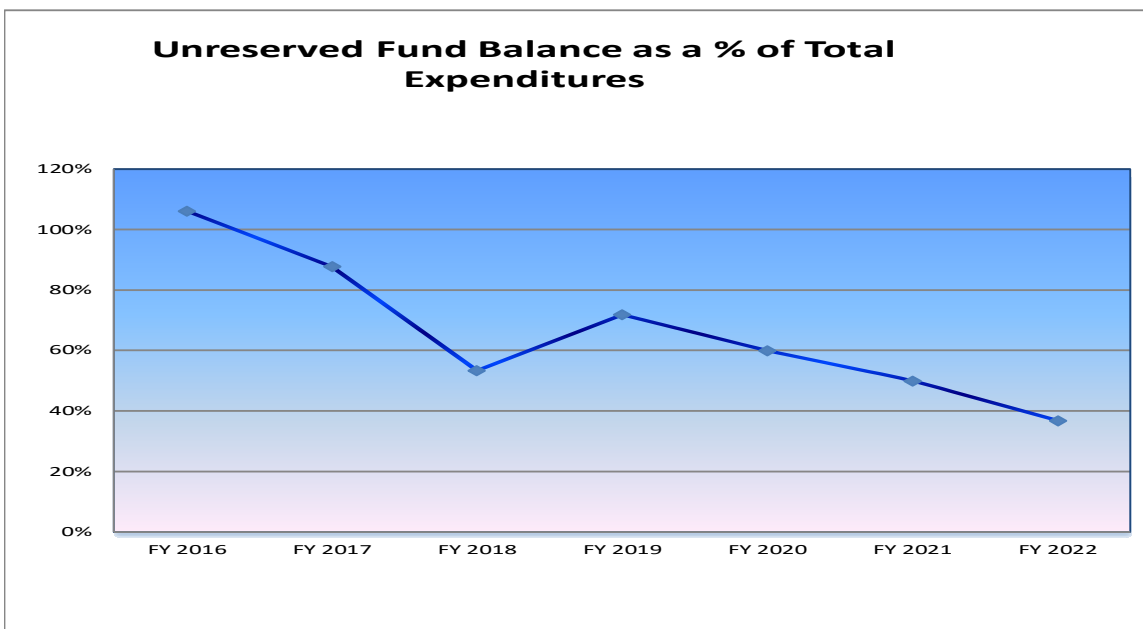
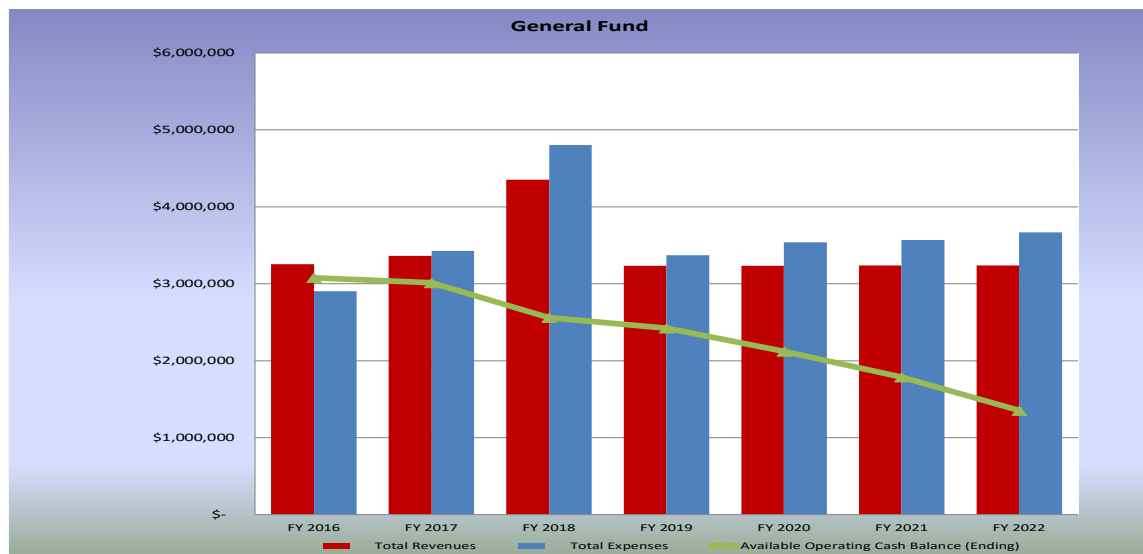
Fiscal Year 2018 reflects positive account activity trends and the recent Refunding of Bonds have placed the District in a better financial position. The refinancing of bonds over the past three years has saved the District over \$24,000,000 in debt service

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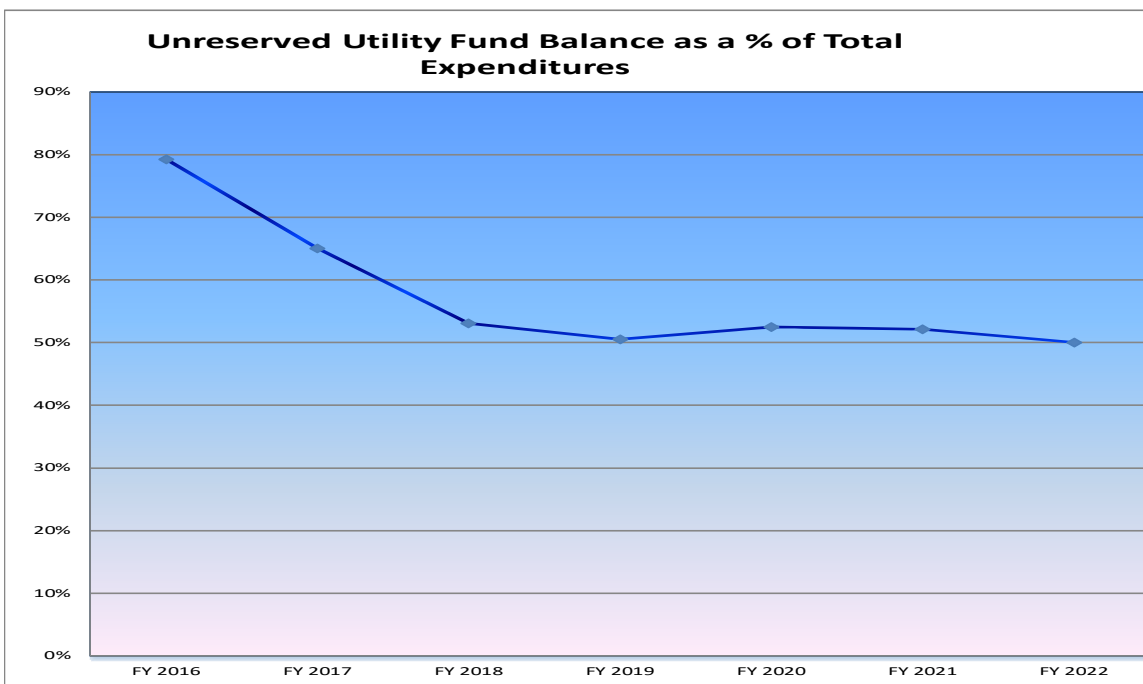
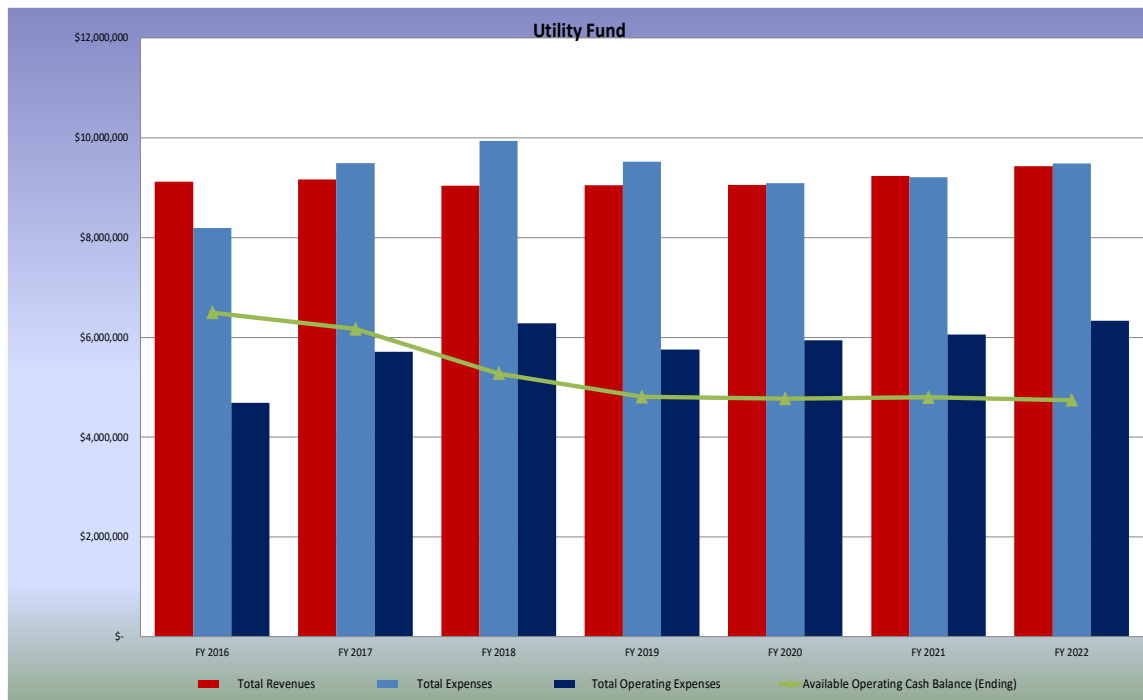
while not extending the terms. The District has not raised the Utility Rates since FY2010 due to efficient budgeting and innovative cost saving measures, the proposed budget reflects no increase for the 2018, 2019 and 2020 FY. The Proposed Budget also includes a decrease of \$5.00 in Maintenance Assessments for this FY and for 2019 FY.

The budget for FY 2018 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 2018-2022 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 \$2,111,177). 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 \$353,000 for FY 2018. The General Fund Renewal and Replacement Fund reflects \$583,828 in Stormwater improvement projects with a fund balance over \$919,000.

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 2018 budget for your review and consideration.

Sincerely,

Dennis M. Pickle

Dennis M. Pickle
District Manager

ST. LUCIE WEST SERVICES DISTRICT

FY 2017/2018 BUDGET

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BUDGET SUMMARY
St. Lucie West Services District - Fiscal Year 2018

ESTIMATED REVENUES	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	UTILITY FUNDS	CONNECTION FEE FUNDS	TOTAL ALL FUNDS
Non-Ad Valorem WMB Assessment \$186 per ERU Until 2025		\$ 2,005,042				\$ 2,005,042
Non-Ad Valorem Cascades Bonds Assessment \$140 per ERU Until 2018		\$ 212,140				\$ 212,140
Non-Ad Valorem Special Maintenance Assessment \$106 per ERU	\$ 1,080,890					\$ 1,080,890
Storm Water Drainage Fees From City	\$ 1,762,872					\$ 1,762,872
City Special Assessment for Bond	\$ 391,417					\$ 391,417
Other General Fund Revenues	1,108,605					\$ 1,108,605
Utility Rate Revenues				\$ 8,394,442		\$ 8,394,442
Other Utility Fund Revenues				\$ 642,405		\$ 642,405
General Fund R&R						\$ -
Storm Water Drainage Fees From City - To R&R			\$ 8,583			\$ -
Utility Fund R&R						\$ -
Water Connection Fee Fund					\$ 4,008	\$ 4,008
Wastewater Connection Fee Fund					\$ 3,111	\$ 3,111
TOTAL SOURCES	\$ 4,343,784	\$ 2,217,182	\$ 8,583	\$ 9,036,847	\$ 7,119	\$ 15,613,514
Transfer In From General Fund		391,417	\$ 1,121,044			\$ 1,512,462
Transfer In for Utility Fund R&R			\$ 1,128,786			\$ 1,128,786
TOTAL REVENUES & TRANSFERS IN	\$ 4,343,784	\$ 2,608,599	\$ 2,258,413	\$ 9,036,847	\$ 7,119	\$ 18,254,762
EXPENDITURES						
General Fund	\$ 3,282,321					\$ 3,282,321
General Fund Personnel	\$ 1,813,866					
General Fund Operating	\$ 906,851					
General Fund Capital Outlay	\$ 561,603					
General Fund R&R			\$ 583,828			\$ 583,828
Utility Operating Fund				\$ 6,280,159		\$ 6,280,159
Utility Fund Personnel				\$ 2,536,600		
Utility Fund Operating				\$ 2,914,543		
Utility Fund Capital Outlay				\$ 829,016		
Debt Service		\$ 2,480,121		\$ 2,523,091		\$ 5,003,212
Utility Fund R&R			\$ 2,111,177			\$ 2,111,177
Water Connection Fee Fund					\$ 1,036,406	\$ 1,036,406
Wastewater Connection Fee Fund					\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,282,321	\$ 2,480,121	\$ 2,695,005	\$ 8,803,249	\$ 1,036,406	\$ 18,297,102
Transfer Out to General Fund R&R	\$ 1,121,044					\$ 1,121,044
Transfer Out to 2014 Bond	\$ 391,417					\$ 391,417
Transfer Out to Utility Fund R&R				\$ 1,128,786		\$ 1,128,786
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 4,794,783	\$ 2,480,121	\$ 2,695,005	\$ 9,932,035	\$ 1,036,406	\$ 20,938,350
Fund Balance/Reserves	\$ 3,011,145	\$ 383,079	\$ 1,709,685	\$ 6,169,784	\$ 1,407,173	\$ 12,680,866
NET ENDING BALANCE	\$ 2,560,146	\$ 511,557	\$ 1,273,093	\$ 5,274,596	\$ 377,886	\$ 9,997,278

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 is 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 Trials golf course and club house. We are budgeting for a deficit in FY 2018 due to the new administration building project. The General Fund for both FY 2017 and 2018 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 2.5% for FY 2018 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 3.95% 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 2018 as well.

Rate Adjustment – The Special Assessment rate of \$106.00 per ERU proposed within this year's budget for FY 2018 reflects a \$5.00 per ERU decrease over the FY 2017.

The ERU numbers are expected to remain the same in FY 2018. We expect revenues in most categories to remain the same per year for each of the next five years. Fiscal years 2019 reflects an additional \$5.00 per ERU decrease but 2020, 2021 and 2022 reflect no increase or decrease in assessments at this time.

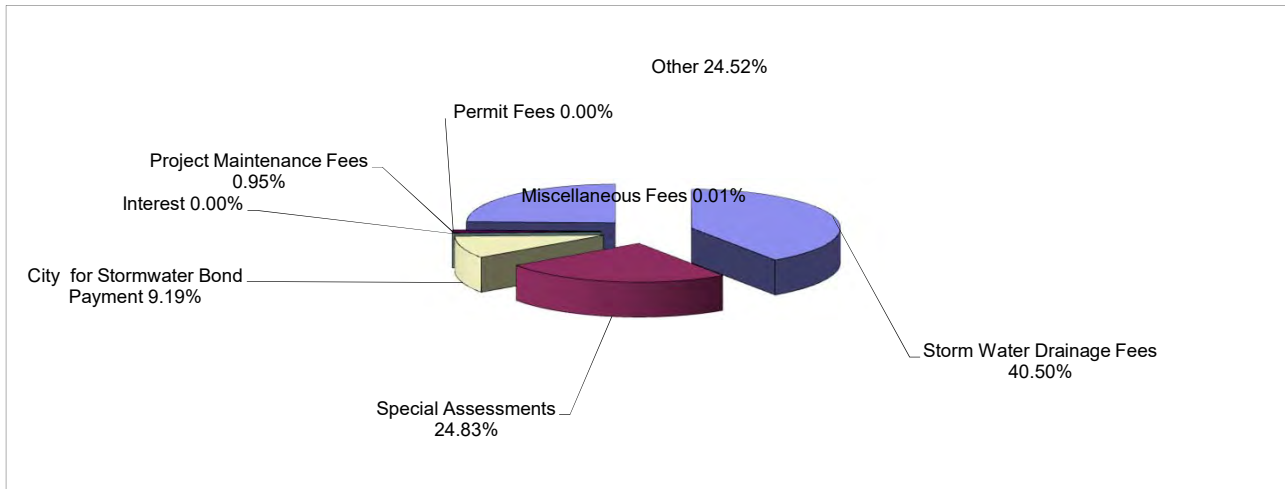
Capital Improvement Program

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

A summary of the funding sources for all system capital projects budgeted in FY 2018 are as follows: The Aquatics Division is requesting the replacement of a 2010 F-150 at \$30,000; The Administration Division is requesting a new administration building which will be split with the Utility Fund total of \$340,747; The Exotic Plant Removal Division is requesting the replacement of a 2015 Kawasaki Mule, 2013 Vermeer Chipper, the Chipper Truck and replace the Correction truck for this fiscal year for a total of \$155,856. The Stormwater Division is budgeting \$35,000 for the garage conversion which will be split with the UGU division. The General Fund Renewal and Replacement Fund Project is for emergency storm water projects in the amount of \$183,828 and \$400,000 for the relocation of LS#1 due to the sale of the property adjacent to this lift-station. The total for the list of capital R&R items is \$583,828 in the General Fund for FY 2018 and will leave a fund balance of over \$919,000.

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

FISCAL YEAR 2018



TOTAL REVENUES

\$ 4,352,367

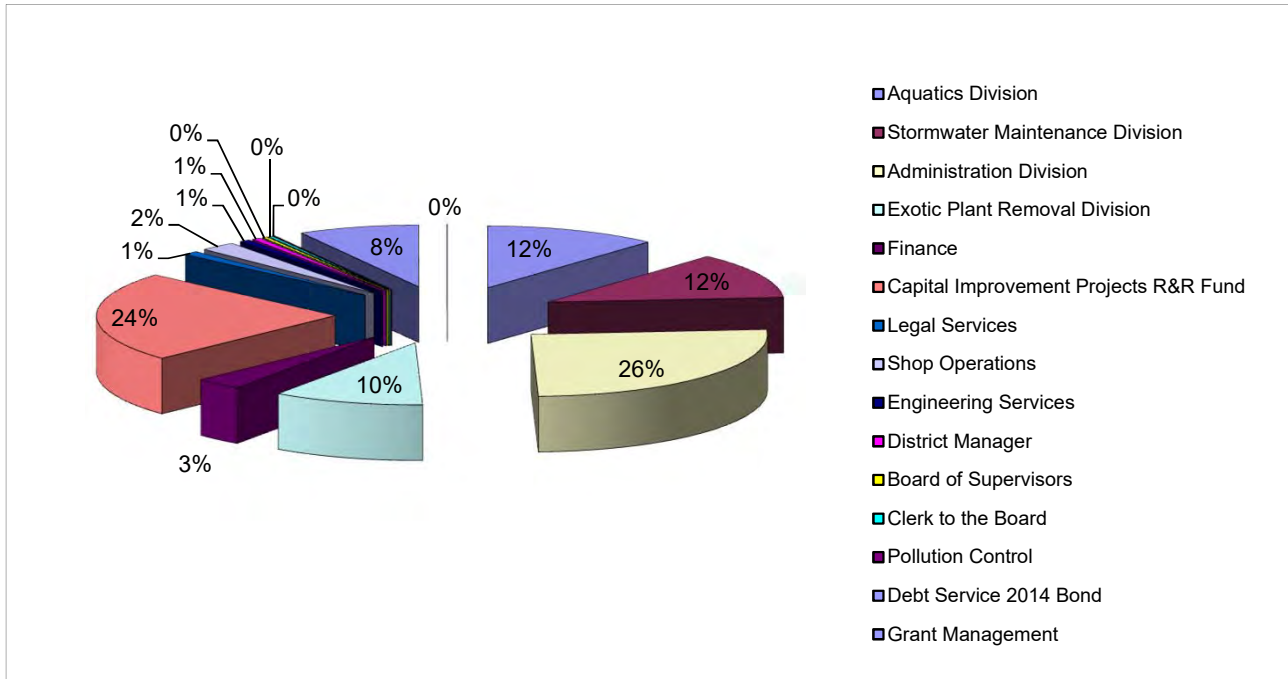
	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Storm Water Drainage Fees	1,762,872	40.50%
Special Assessments	1,080,890	24.83%
City for Stormwater Bond Payment	400,000	9.19%
Interest	27	0.00%
Project Maintenance Fees	41,141	0.95%
Permit Fees	-	0.00%
Miscellaneous Fees	437	0.01%
Other	1,067,000	24.52%
TOTAL OPERATIONAL REVENUE	\$ 4,352,367	100.00%

GENERAL FUND PRIOR YEARS BALANCE

\$ 3,011,145

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

FISCAL YEAR 2018



TOTAL EXPENDITURES	\$ 4,803,366
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	<u>PERSONNEL</u>	<u>OPERATING</u>	<u>CAPITAL OUTLAY</u>	<u>TOTALS</u>	<u>PERCENT EXPENDITURES</u>
Aquatics Division	346,000	187,266	30,000	563,266	11.73%
Stormwater Maintenance Division	430,973	111,950	35,000	577,924	12.03%
Administration Division	726,813	169,174	340,747	1,236,735	25.75%
Exotic Plant Removal Division	207,145	127,216	155,856	490,218	10.21%
Finance		153,166		153,166	3.19%
Capital Improvement Projects R&R Fund				1,129,627	23.52%
Legal Services		48,905		48,905	1.02%
Shop Operations	74,478	41,442	-	115,920	2.41%
Engineering Services		33,304		33,304	0.69%
District Manager	15,538	12,760		28,298	0.59%
Board of Supervisors	12,918	2,447		15,365	0.32%
Clerk to the Board		13,115		13,115	0.27%
Pollution Control		4,949		4,949	0.10%
Debt Service 2014 Bond				391,417	8.15%
Grant Management		1,157		1,157	0.02%
TOTAL EXPENDITURES	\$ 1,813,866	\$ 906,851	\$ 561,603	\$ 4,803,366	100.00%

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

	<u>FY 2016 ACTUAL</u>	<u>FY 2017 ORIGINAL BUDGET</u>	<u>FY 2017 ESTIMATE</u>	<u>FY 2018 PROPOSED</u>
<u>ADD REVENUES:</u>				
Special Assessments	1,123,798	1,130,890	1,130,890	1,080,890
Stormwater Drainage Fees	1,690,490	1,690,490	1,762,872	1,762,872
City Stormwater Drainage Fee for Bond	400,000	400,000	400,000	400,000
Other Revenues	42,705	6,999	68,363	1,108,605
TOTAL OPERATING REVENUES	3,256,994	3,228,378	3,362,124	4,352,367
FUND BALANCE, October 1	2,725,143	3,078,332	3,078,332	3,011,145
TOTAL REVENUES AND FUNDS AVAILABLE	5,982,137	6,306,710	6,440,457	7,363,512
<u>DEDUCT EXPENDITURES:</u>				
Board of Supervisors	16,998	15,312	15,312	15,365
District Manager	15,787	27,689	27,689	28,298
Finance	121,640	162,061	168,759	153,166
Grant Management	-	1,132	1,132	1,157
Clerk to the Board	9,940	12,833	12,833	13,115
Legal Services	45,956	48,853	47,853	48,905
Engineering Services	30,331	37,587	32,587	33,304
Pollution Control	4,716	4,842	4,842	4,949
Administration Division	677,044	1,179,626	880,753	1,236,735
Aquatics Division	451,312	541,879	548,848	563,266
Stormwater Maintenance Division	544,914	561,715	789,052	577,924
Exotic Plant Removal Division	352,725	318,493	326,899	490,218
Shop Operations	100,899	111,502	116,209	115,920
Capital Improvement Projects R&R	145,570	67,088	67,088	1,129,627
Capital Debt Service 2014 Bond	385,975	389,456	389,456	391,417
TOTAL EXPENDITURES	2,903,804	3,480,068	3,429,312	4,803,366
FUND BALANCE, SEPTEMBER 30	<u>3,078,332</u>	<u>2,826,642</u>	<u>3,011,145</u>	<u>2,560,146</u>

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

	Actual FY 2016	Actual YTD FY 2017	Estimate EOY FY 2017	Orig. Budget FY 2017	Final Amended Budget FY 2017	Budget FY 2018
General Fund Balance (Beginning)	2,725,143	3,078,332	3,078,332	3,078,332	3,078,332	3,011,145
OPERATING REVENUE						
1-04001 Permit Fees	-	-	-	-	-	-
1-04002 Grant Revenue	-	-	-	-	-	-
1-04003 Miscellaneous Fees	11,655	(4,453)	(4,453)	420	420	437
1-04004 Storm Water Drainage Fees From City	1,690,490	1,762,872	1,762,872	1,690,490	1,762,872	1,762,872
1-04005 Project Maintenance Fees	-	-	-	6,554	41,141	41,141
1-04006 Interest	33	53	63	25	40	27
1-04007 Special Maintenance Assessments	1,123,798	1,121,567	1,130,890	1,130,890	1,130,890	1,080,890
1-04008 Interfund Transfers	-	-	-	-	-	-
1-04009 Miscellaneous Income	8,980	26,762	26,762	-	26,762	-
1-04010 WMB Prepayment	22,037	-	-	-	-	-
Land Sale	-	-	-	-	-	1,067,000
1-04012 Stormwater Drainage from City for Bond	385,975	389,367	389,367	400,000	389,367	391,417
1-04014 Stormwater Drainage from City for Lake Harvey R&R	14,025	10,633	10,633	-	10,633	8,583
Total Revenues	\$ 3,256,994	\$ 3,306,802	\$ 3,316,135	\$ 3,228,378	\$ 3,362,124	\$ 4,352,367
OPERATING EXPENSES						
<u>Board of Supervisors</u>						
1-05001 Executive Salaries	14,193	7,800	9,360	12,000	12,000	12,000
1-05002 FICA	1,165	635	762	918	918	918
1-05015 Board Meeting Expenses	1,640	575	690	2,394	2,394	2,447
TOTAL BOARD OF SUPERVISORS	16,998	9,009	10,811	15,312	15,312	15,365
<u>District Manager</u>						
1-06001 Assessment Fees & Costs	134	8,125	8,771	8,771	8,771	8,964
1-06003 Operations & Maintenance Services	542	395	474	2,941	2,941	3,005
1-06005 Management Contract	15,111	-	-	15,204	15,204	15,538
1-06009 Travel & Per Diem	-	-	-	773	773	790
TOTAL DISTRICT MANAGER	15,787	8,520	9,245	27,689	27,689	28,298
<u>Finance</u>						
1-07001 Dissemination Agent	-	-	-	2,030	2,030	2,030
1-07002 Arbitrage	-	-	-	1,740	1,740	1,779
1-07004 Accounting Services	35,721	22,025	26,430	33,949	33,949	34,696
1-07005 Auditing	11,135	11,350	13,620	16,612	16,612	16,978
1-07007 Banking Services	934	-	-	3,872	3,872	3,957
1-07009 Property & Casualty Insurance	48,535	9,949	11,939	78,543	78,543	54,614
1-07015 Office Supplies/Delete	-	144	173	-	-	-
1-07018 Property Taxes & Assessments	25,315	30,499	30,499	25,315	32,013	39,113
TOTAL FINANCE	121,640	73,967	82,661	162,061	168,759	153,166
<u>Grant Management</u>						
1-12001 Contractual Services -GM	-	-	-	1,132	1,132	1,157
TOTAL GRANT MANAGEMENT	-	-	-	1,132	1,132	1,157
<u>Clerk to the Board</u>						
1-13002 Other Contractual Services	6,462	4,880	5,856	7,794	7,794	7,966
1-13004 Postage & Freight	653	473	567	1,300	1,300	1,328
1-13005 Printing & Binding	1,318	919	1,103	2,290	2,290	2,340
1-13007 Legal Ads	1,507	218	262	1,449	1,449	1,481

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

	Actual FY 2016	Actual YTD FY 2017	Estimate EOY FY 2017	Orig. Budget FY 2017	Final Amended Budget FY 2017	Budget FY 2018
TOTAL CLERK TO THE BOARD	9,940	6,490	7,788	12,833	12,833	13,115
Legal Services						
1-19001 General Counsel	40,043	15,513	18,615	40,931	40,931	41,832
1-23001 Special Counsel	5,912	1,012	1,215	7,922	6,922	7,074
TOTAL LEGAL COUNSEL	45,956	16,525	19,830	48,853	47,853	48,905
Engineering Services						
1-26002 Engineering Services	30,331	19,923	23,907	37,587	32,587	33,304
TOTAL ENGINEERING	30,331	19,923	23,907	37,587	32,587	33,304
Pollution Control						
1-29002 Regulatory & Permit Fees	4,716	-	-	4,842	4,842	4,949
TOTAL POLLUTION CONTROL	4,716	-	-	4,842	4,842	4,949
ADMINISTRATION DIVISION						
Personnel						
1-15001 Regular Salaries	207,040	176,741	212,090	217,955	217,955	243,404
1-15002 Overtime	1,216	840	1,008	2,423	1,923	1,971
1-15003 FICA	18,003	12,872	15,446	18,573	19,065	21,041
1-15004 Retirement Contributions	18,868	15,498	18,598	21,202	21,157	23,482
1-15005 Health/Life/Dental Insurance	290,021	333,050	363,327	354,817	369,817	394,109
1-15006 Workers Comp	17,484	13,521	16,225	23,969	21,969	18,908
1-15007 Unemployment Insurance	-	-	-	6,265	4,765	4,884
1-15010 Uniforms	1,102	841	1,651	1,651	1,651	1,687
1-15012 Training, Cont. Educ., and Licensing	484	273	328	5,130	3,130	3,199
1-15013 Vehicle Allowance	6,386	5,700	6,840	7,200	7,200	7,200
1-15014 Annual PTO	-	89	107	-	5,758	5,758
1-15015 Cell Stipend	-	-	-	-	1,170	1,170
Total Administration Personnel:	560,603	559,426	635,620	659,184	675,559	726,813
ADMIN Operating						
1-33001 Other Contractual Services	33,914	32,023	38,427	48,066	48,066	56,377
1-33002 Website Maintenance	3,117	2,422	2,906	3,259	3,259	3,324
1-33004 Water - Irrigation	2,960	2,388	2,865	3,134	3,134	3,197
1-33005 Telephone & Cell Service	12,328	7,325	8,791	13,615	13,115	13,647
1-33006 Postage & Freight	483	340	408	1,048	1,048	1,069
Electricity Services	3,864	2,394	2,873	5,022	4,322	5,402
1-33010 Equipment Leasing	2,063	3,271	3,926	3,776	3,776	3,852
1-33011 Administration Maintenance	8,791	1,069	1,283	5,085	4,085	4,166
1-33018 Contingencies - Hurricane	15	14,311	17,173	20,400	20,400	20,400
1-33019 Office Supplies	3,371	1,945	2,334	4,551	4,051	4,132
1-33020 Fuel & Lubricants - Vehicle	22,810	17,595	21,114	26,896	24,896	26,141
1-33021 Operating Supplies and Expenses	3,942	4,789	5,747	10,558	8,558	8,729
1-33022 Computer Software	1,711	2,509	3,011	2,375	3,075	3,136
1-33023 Computer Hardware/ Supplies	970	1,010	1,212	2,500	2,000	2,500
1-33024 Fuel & Lubricants - Equipment	10,281	10,015	12,018	11,977	12,477	13,101
1-33025 Minor Construction Expenses	277	-	-	-	-	-
Total Administration Operating:	110,898	103,406	124,088	162,262	156,262	169,174
Capital Outlay Administration						
1-33101 Equipment	153	-	-	-	-	-
1-33102 Building	5,391	22,967	-	358,179	48,932	340,747
1-33103 Other	-	-	-	-	-	-
Total Administration Capital Outlay:	5,544	22,967	-	358,179	48,932	340,747

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

	Actual FY 2016	Actual YTD FY 2017	Estimate EOY FY 2017	Orig. Budget FY 2017	Final Amended Budget FY 2017	Budget FY 2018
TOTAL ADMINISTRATION	677,044	685,799	759,707	1,179,626	880,753	1,236,735
<u>AQUATICS DIVISION</u>						
Personnel						
1-14001 Regular Salaries	246,446	188,668	226,401	257,640	259,640	268,631
1-14002 Overtime	12,791	3,987	4,785	16,477	16,477	16,889
1-14003 FICA	19,787	14,889	17,866	20,970	21,506	22,225
1-14004 Retirement Contributions	20,642	16,854	20,225	24,671	24,851	25,697
1-14008 Uniforms	2,946	2,490	2,988	3,767	3,767	3,843
1-14010 Training, Cont. Educ., and Licensing	1,025	1,619	1,943	4,640	3,640	3,713
1-14011 Annual PTO	-	180	215	-	4,313	4,313
1-14012 Cell Stipend	-	45	54	-	690	690
Total Aquatics Personnel:	303,637	228,731	274,477	328,165	334,884	346,000
Aquatics Operating						
1-31001 Operations & Maintenance Svc	2,710	4,619	5,542	11,814	10,814	11,031
1-31003 Disposal Fees	4,153	3,610	4,332	3,825	5,325	5,432
1-31005 Operating Supplies	6,611	4,443	5,331	8,583	7,583	7,735
1-31009 Equipment Maintenance	16,368	10,774	12,928	11,718	14,218	14,502
1-31011 Chemicals	114,702	69,958	83,950	139,102	135,102	141,857
1-31012 Machinery & Equipment	3,131	1,305	1,566	7,872	6,872	6,710
Total Aquatics Operating:	147,675	94,708	113,649	182,914	179,914	187,266
Capital Outlay Aquatics						
1-31101 Equipment	-	33,800	33,800	30,800	34,050	30,000
1-31102 Building	-	-	-	-	-	-
1-31103 Other	-	-	-	-	-	-
Total Aquatics Capital Outlay:	-	33,800	33,800	30,800	34,050	30,000
TOTAL AQUATICS DIVISION	451,312	357,239	421,927	541,879	548,848	563,266
<u>STORM WATER MANAGEMENT DIVISION</u>						
Personnel						
1-16001 Regular Salaries	321,230	254,157	304,989	328,716	328,716	337,934
1-16002 Overtime	18,149	8,854	10,624	18,357	18,357	18,816
1-16003 FICA	24,857	20,331	24,397	26,551	27,192	27,932
1-16004 Retirement Contributions	28,802	23,529	28,234	31,237	31,237	32,107
1-16008 Uniforms	2,337	1,659	1,991	3,513	3,513	3,583
1-16010 Training, Cont. Educ., and Licensing	1,602	60	72	3,181	2,181	2,224
1-16011 Annual PTO	-	38	46	-	7,506	7,506
1-16012 Cell Stipend	-	-	-	-	870	870
Total Storm Water Personnel:	396,977	308,628	370,354	411,554	419,571	430,973
Storm Water Operating						
1-34001 Operations & Maintenance Svc	9,833	10,453	12,543	16,949	15,449	15,758
1-34002 Laboratory Services	2,607	1,240	1,488	4,023	3,023	3,083
1-34004 Disposal Fees	1,725	1,101	1,322	2,040	2,040	2,081
1-34005 Operating Supplies	12,959	7,112	8,534	16,158	14,658	14,952
1-34006 Storm Ditch Maint	17,784	11,016	13,219	-	20,000	-
1-34007 Landscape Materials	16,167	8,190	9,828	-	25,000	35,000
1-34008 Vehicle Maintenance	10,655	6,634	7,961	12,199	12,199	12,443
1-34009 Equipment Maintenance	21,058	16,278	19,533	21,356	21,356	21,783
1-34011 Chemicals	1,569	-	-	2,933	2,933	3,080
1-34014 Electricity Services	2,785	2,212	2,654	4,003	3,703	3,772
Total Storm Water Operating:	97,141	64,235	77,083	79,660	120,360	111,950
Capital Outlay Storm Water						
1-34101 Equipment	50,796	67,883	70,500	70,500	249,120	-

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

	Actual FY 2016	Actual YTD FY 2017	Estimate EOY FY 2017	Orig. Budget FY 2017	Final Amended Budget FY 2017	Budget FY 2018
1-34102 Building	-		-	-	-	35,000
1-34103 Other - GIS Mapping	-		-	-	-	-
Total Storm Water Capital Outlay:	50,796	67,883	70,500	70,500	249,120	35,000
TOTAL STORM WATER MANAGEMENT DIVISION	544,914	440,747	517,936	561,715	789,052	577,924
EXOTIC PLANT REMOVAL DIVISION						
Personnel						
1-17001 Regular Salaries	155,295	120,616	144,739	159,240	159,240	163,221
1-17002 Overtime	5,235	3,069	3,683	5,523	5,523	5,661
1-17003 FICA	12,297	9,669	11,602	12,604	12,917	13,233
1-17004 Retirement Contributions	14,227	11,389	13,667	14,829	14,829	15,199
1-17008 Uniforms	2,237	1,673	2,007	3,492	3,492	3,562
1-17010 Training, Cont. Educ., and Licensing	1,193	837	1,004	2,134	2,134	2,176
1-17011 Annual PTO	-	-	-	-	3,643	3,643
1-17012 Cell Stipend	-	-	-	-	450	450
Total Exotic Plant Personnel:	190,484	147,253	176,703	197,821	202,227	207,145
Exotic Plant Operating						
1-35001 Operations & Maintenance Svc	18,610	19,170	23,004	20,284	25,184	25,688
1-35003 Disposal Fees	5,292	5,960	7,152	6,630	7,230	7,375
1-35004 Operating Supplies	17,686	14,144	16,973	17,974	17,974	18,333
1-35006 Vehicle Maintenance	8,919	6,260	7,512	10,221	9,221	9,406
1-35008 Chemicals	5,031	3,935	4,723	7,562	7,062	7,415
1-35010 Maintenance Contracts	57,497	57,497	58,000	58,000	58,000	59,000
Total Exotic Plant Operating:	113,034	106,967	117,364	120,671	124,671	127,216
Capital Outlay Exotic Plant						
1-35101 Equipment	49,207	-	-	-	-	155,856
1-35102 Building	-	-	-	-	-	-
1-35103 Other	-	-	-	-	-	-
Total Exotic Plant Capital Outlay:	49,207	-	-	-	-	155,856
TOTAL EXOTIC PLANT REMOVAL DIVISION	352,725	254,220	294,067	318,493	326,899	490,218
SHOP OPERATIONS DIVISION						
Personnel						
1-18001 Regular Salaries	50,184	39,231	47,078	53,613	53,613	54,953
1-18002 Overtime	5,423	4,473	5,367	5,513	5,513	5,651
1-18003 FICA	4,234	3,397	4,077	4,523	4,616	4,731
1-18004 Retirement Contributions	5,015	4,071	4,886	5,321	5,321	5,454
1-18013 Uniforms	490	354	424	762	762	778
1-18015 Training, Cont. Educ., and Licensing	326	438	525	2,140	1,640	1,673
1-18016 Annual PTO	-	-	-	-	974	998
1-18017 Cell Stipend	-	-	-	-	240	240
Total Shop Personnel:	65,672	51,964	62,357	71,872	72,679	74,478
Shop Operating						
1-36001 Operations & Maintenance Svc	8,632	6,950	8,340	9,549	11,049	11,270
1-36002 Disposal Fees	2,465	1,740	2,088	4,080	3,580	3,652
1-36003 Operating Supplies	7,050	7,410	8,892	9,145	9,145	9,328
1-36006 Machinery & Equipment	17,080	11,841	14,209	16,855	16,855	17,192
Total Shop Operating:	35,226	27,941	33,529	39,630	40,630	41,442
Capital Outlay Shop						
1-36101 Equipment	-	2,900	3,480	-	2,900	-
1-36102 Building	-	-	-	-	-	-
1-36103 Other	-	-	-	-	-	-

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

	Actual FY 2016	Actual YTD FY 2017	Estimate EOY FY 2017	Orig. Budget FY 2017	Final Amended Budget FY 2017	Budget FY 2018
Total Shop Capital Outlay:	-	2,900	3,480	-	2,900	-
SHOP OPERATIONS DIVISION	100,899	82,805	99,366	111,502	116,209	115,920
<i>Total Operating Expenses</i>	<i>2,372,260</i>	<i>1,955,244</i>	<i>2,247,246</i>	<i>3,023,523</i>	<i>2,972,767</i>	<i>3,282,321</i>
NON-OPERATING INCOME AND EXPENSES						
Other Expense						
DEBT SERVICE EXPENSES						
1-04013 Principal 2014 Bond Issue - sent to Trustee	250,000	125,000		255,000	255,000	265,000
1-04013 Interest 2014 Bond issue - sent to Trustee	135,975	68,747		134,456	134,456	126,417
TOTAL DEBT SERVICE:	385,975	193,747	-	389,456	389,456	391,417
CAPITAL IMPROVEMENT						
Capital Improvement Program R&R	56,544			56,544	56,544	54,044
Add R&R Funding / Grant Revenue	75,000				-	-
Add SWD funds from City for DS commitment	14,025			10,544	10,544	8,583
Land Sale Transfer to R&R Funding	-			-	-	1,067,000
TOTAL OTHER CAPITAL EXPENSES R&R FUND:	145,570	-	-	67,088	67,088	1,129,627
Total Expenses	\$ 2,903,804	\$ 2,148,991	\$ 2,247,246	\$ 3,480,068	\$ 3,429,312	\$ 4,803,366
Total Revenues	\$ 3,256,994	\$ 3,306,802	\$ 3,316,135	\$ 3,228,378	\$ 3,362,124	\$ 4,352,367
Surplus/(Deficit)	353,189	1,157,811	1,068,889	(251,690)	(67,187)	(450,999)
Available Operating Cash Balance (Ending)	\$ 3,078,332	\$ 4,236,143	\$ 4,147,221	\$ 2,826,642	\$ 3,011,145	\$ 2,560,146

		Budget FY 2018	Forecast			
			FY 2019	FY 2020	FY 2021	FY 2022
General Fund Balance (Beginning)		3,011,145	2,560,146	2,423,566	2,119,738	1,785,186
OPERATING REVENUE						
1-04001	Permit Fees	-	-	-	-	-
1-04002	Grant Revenue	-	-	-	-	-
1-04003	Miscellaneous Fees	437	454	472	491	511
1-04004	Storm Water Drainage Fees From City	1,762,872	1,762,872	1,762,872	1,762,872	1,762,872
1-04005	Project Maintenance Fees	41,141	41,141	41,141	41,964	42,803
1-04006	Interest	27	30	33	36	40
1-04007	Special Maintenance Assessments	1,080,890	1,030,890	1,030,890	1,030,890	1,030,890
1-04008	Interfund Transfers	-	-	-	-	-
1-04009	Miscellaneous Income	-	-	-	-	-
1-04010	WMB Prepayment	-	-	-	-	-
1-04012	Stormwater Drainage from City for Bond	391,417	388,223	390,091	391,138	392,017
1-04014	Stormwater Drainage from City for Lake Harvey R&R	8,583	11,777	9,909	8,862	7,983
Total Revenues		\$ 4,352,367	\$ 3,235,387	\$ 3,235,408	\$ 3,236,253	\$ 3,237,116
OPERATING EXPENSES						
<u>Board of Supervisors</u>						
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	2,447	2,500	2,556	2,612	2,669
TOTAL BOARD OF SUPERVISORS		15,365	15,418	15,474	15,530	15,587
<u>District Manager</u>						
1-06001	Assessment Fees & Costs	8,964	9,161	9,363	9,569	9,779
1-06003	Operations & Maintenance Services	3,005	3,071	3,139	3,208	3,279
1-06005	Management Contract	15,538	39,000	39,858	40,735	41,631
1-06009	Travel & Per Diem	790	808	825	844	862
TOTAL DISTRICT MANAGER		28,298	52,041	53,185	54,355	55,551
<u>Finance</u>						
1-07001	Dissemination Agent	2,030	2,030	2,030	2,030	2,030
1-07002	Arbitrage	1,779	1,818	1,858	1,899	1,941
1-07004	Accounting Services	34,696	35,459	36,239	37,036	37,851
1-07005	Auditing	16,978	17,351	17,733	18,123	18,522
1-07007	Banking Services	3,957	4,045	4,133	4,224	4,317
1-07009	Property & Casualty Insurance	54,614	55,706	68,820	59,197	60,381
1-07018	Property Taxes & Assessments	39,113	39,113	39,113	39,113	39,113
TOTAL FINANCE		153,166	155,521	169,926	161,621	164,154
<u>Grant Management</u>						
1-12001	Contractual Services -GM	1,157	1,182	1,208	1,235	1,262
TOTAL GRANT MANAGEMENT		1,157	1,182	1,208	1,235	1,262
<u>Clerk to the Board</u>						
1-13002	Other Contractual Services	7,966	8,141	8,320	8,503	8,690
1-13004	Postage & Freight	1,328	1,358	1,388	1,418	1,449

		Budget FY 2018	Forecast			
			FY 2019	FY 2020	FY 2021	FY 2022
1-13005	Printing & Binding	2,340	2,392	2,444	2,498	2,553
1-13007	Legal Ads	1,481	1,513	1,546	1,580	1,615
TOTAL CLERK TO THE BOARD		13,115	13,403	13,698	14,000	14,308
Legal Services						
1-19001	General Counsel	41,832	42,752	43,692	44,654	45,636
1-23001	Special Counsel	7,074	7,229	7,388	7,551	7,717
TOTAL LEGAL COUNSEL		48,905	49,981	51,081	52,205	53,353
Engineering Services						
1-26002	Engineering Services	33,304	34,037	34,785	35,551	36,333
TOTAL ENGINEERING		33,304	34,037	34,785	35,551	36,333
Pollution Control						
1-29002	Regulatory & Permit Fees	4,949	5,057	5,169	5,282	5,399
TOTAL POLLUTION CONTROL		4,949	5,057	5,169	5,282	5,399
ADMINISTRATION DIVISION						
Personnel						
1-15001	Regular Salaries	243,404	249,489	335,726	344,119	352,722
1-15002	Overtime	1,971	2,020	2,071	2,123	2,176
1-15003	FICA	21,041	23,316	29,995	30,720	31,463
1-15004	Retirement Contributions	23,482	26,146	33,989	34,828	35,688
1-15005	Health/Life/Dental Insurance	394,109	421,697	471,216	504,201	539,495
1-15006	Workers Comp	18,908	19,286	19,672	20,065	20,467
1-15007	Unemployment Insurance	4,884	5,006	5,131	5,259	5,391
1-15010	Uniforms	1,687	1,724	1,762	1,801	1,840
1-15012	Training, Cont. Educ., and Licensing	3,199	3,270	3,342	3,415	3,490
1-15014	Annual PTO	5,758	5,885	6,014	6,146	6,282
1-15015	Cell Stipend	1,170	1,196	1,222	1,249	1,276
Total Administration Personnel:		726,813	766,235	917,340	961,127	1,007,490
ADMIN Operating						
1-33001	Other Contractual Services	56,377	52,505	53,555	54,626	55,719
1-33002	Website Maintenance	3,324	3,391	3,459	3,528	3,598
1-33004	Water - Irrigation	3,197	3,261	3,326	3,393	3,460
1-33005	Telephone & Cell Service	13,647	13,920	14,199	14,483	14,772
1-33006	Postage & Freight	1,069	1,090	1,112	1,134	1,157
	Electricity Services	5,402	5,510	5,565	5,955	6,372
1-33010	Equipment Leasing	3,852	3,929	4,008	4,088	4,170
	Administration Maintenance	4,166	4,250	4,335	4,421	4,510
1-33018	Contingencies - Hurricane	20,400	20,400	20,400	20,400	20,400
1-33019	Office Supplies	4,132	4,215	4,299	4,385	4,473
1-33020	Fuel & Lubricants - Vehicle	26,141	27,448	28,821	30,262	31,775
1-33021	Operating Supplies and Expenses	8,729	8,904	9,082	9,263	9,448
1-33022	Computer Software	3,136	3,199	3,263	3,328	3,395
1-33023	Computer Hardware/ Supplies	2,500	2,500	2,500	-	-
1-33024	Fuel & Lubricants - Equipment	13,101	13,756	14,444	15,166	15,924
1-33025	Minor Construction Expenses	-	-	-	-	-
Total Administration Operating:		169,174	168,277	172,366	174,431	179,172

		Budget FY 2018	Forecast			
			FY 2019	FY 2020	FY 2021	FY 2022
Capital Outlay Administration						
1-33101	Equipment	-	-	-	-	-
1-33102	Building	340,747	-	-	-	-
1-33103	Other	-	-	-	-	-
Total Administration Capital Outlay:		340,747	-	-	-	-
TOTAL ADMINISTRATION		1,236,735	934,512	1,089,705	1,135,558	1,186,663
<u>AQUATICS DIVISION</u>						
Personnel						
1-14001	Regular Salaries	268,631	275,347	282,230	289,286	296,518
1-14002	Overtime	16,889	17,311	17,744	18,187	18,642
1-14003	FICA	22,225	22,779	23,346	23,928	24,524
1-14004	Retirement Contributions	25,697	26,339	26,998	27,673	28,364
1-14008	Uniforms	3,843	3,919	3,998	4,078	4,159
1-14011	Annual PTO	4,313	4,399	4,487	4,577	4,669
1-14012	Cell Stipend	690	704	718	732	747
Total Aquatics Personnel:		346,000	354,586	363,384	372,402	381,643
Aquatics Operating						
1-31001	Operations & Maintenance Svc	11,031	11,251	11,476	11,706	11,940
1-31003	Disposal Fees	5,432	5,540	5,651	5,764	5,879
1-31005	Operating Supplies	7,735	7,890	8,048	8,209	8,373
1-31009	Equipment Maintenance	14,502	14,792	15,088	15,389	15,697
1-31011	Chemicals	141,857	148,950	156,397	164,217	172,428
1-31012	Machinery & Equipment	6,710	6,544	6,375	6,202	6,026
Total Aquatics Operating:		187,266	194,967	203,034	211,487	220,343
Capital Outlay Aquatics						
1-31101	Equipment	30,000	12,000	50,000	-	-
1-31102	Building	-	-	-	-	-
1-31103	Other	-	-	-	-	-
Total Aquatics Capital Outlay:		30,000	12,000	50,000	-	-
TOTAL AQUATICS DIVISION		563,266	561,552	616,419	583,889	601,986
<u>STORM WATER MANAGEMENT DIVISION</u>						
Personnel						
1-16001	Regular Salaries	337,934	346,382	355,042	363,918	373,016
1-16002	Overtime	18,816	19,286	19,768	20,263	20,769
1-16003	FICA	27,932	28,627	29,340	30,070	30,818
1-16004	Retirement Contributions	32,107	32,910	33,733	34,576	35,441
1-16008	Uniforms	3,583	3,655	3,728	3,803	3,879
1-16011	Annual PTO	7,506	7,656	7,809	7,965	8,125
1-16012	Cell Stipend	870	887	905	923	942
Total Storm Water Personnel:		430,973	441,673	452,640	463,879	475,397
Storm Water Operating						
1-34001	Operations & Maintenance Svc	15,758	16,073	16,394	16,722	17,057
1-34002	Laboratory Services	3,083	3,145	3,208	3,272	3,338
1-34004	Disposal Fees	2,081	2,122	2,165	2,208	2,252
1-34005	Operating Supplies	14,952	15,251	15,556	15,867	16,184

		Budget FY 2018	Forecast			
			FY 2019	FY 2020	FY 2021	FY 2022
1-34006	Storm Ditch Maint	-	-	-	-	-
1-34007	Landscape Materials	35,000	25,000	25,000	25,000	25,000
1-34008	Vehicle Maintenance	12,443	12,692	12,946	13,205	13,469
1-34009	Equipment Maintenance	21,783	22,218	22,663	23,116	23,578
1-34011	Chemicals	3,080	3,234	3,395	3,565	3,743
1-34014	Electricity Services	3,772	3,847	3,886	4,158	4,365
Total Storm Water Operating:		111,950	103,582	105,212	107,112	108,986
Capital Outlay Storm Water						
1-34101	Equipment	-	60,890	-	-	-
1-34102	Building	35,000	-	-	-	-
1-34103	Other - GIS Mapping	-	-	-	-	-
Total Storm Water Capital Outlay:		35,000	60,890	-	-	-
TOTAL STORM WATER MANAGEMENT DIVISION		577,924	606,145	557,852	570,991	584,383

EXOTIC PLANT REMOVAL DIVISION

Personnel						
1-17001	Regular Salaries	163,221	167,302	171,484	175,771	180,165
1-17002	Overtime	5,661	5,802	5,947	6,096	6,248
1-17003	FICA	13,233	13,562	13,899	14,245	14,600
1-17004	Retirement Contributions	15,199	15,579	15,969	16,368	16,777
1-17008	Uniforms	3,562	3,634	3,706	3,780	3,856
1-17011	Annual PTO	3,643	3,716	3,790	3,866	3,943
1-17012	Cell Stipend	450	459	468	478	487
Total Exotic Plant Personnel:		207,145	212,273	217,528	222,914	228,433
Exotic Plant Operating						
1-35001	Operations & Maintenance Svc	25,688	26,202	26,726	27,260	27,805
1-35003	Disposal Fees	7,375	7,522	7,673	7,826	7,983
1-35004	Operating Supplies	18,333	18,700	19,074	19,456	19,845
1-35006	Vehicle Maintenance	9,406	9,594	9,785	9,981	10,181
1-35008	Chemicals	7,415	7,786	8,175	8,584	9,013
1-35010	Maintenance Contracts	59,000	59,000	59,000	59,000	59,000
Total Exotic Plant Operating:		127,216	128,803	130,433	132,107	133,826
Capital Outlay Exotic Plant						
1-35101	Equipment	155,856	-	-	-	-
1-35102	Building	-	-	-	-	-
1-35103	Other	-	-	-	-	-
Total Exotic Plant Capital Outlay:		155,856	-	-	-	-
TOTAL EXOTIC PLANT REMOVAL DIVISION		490,218	341,076	347,961	355,020	362,259

SHOP OPERATIONS DIVISION

Personnel						
1-18001	Regular Salaries	54,953	56,327	57,735	59,178	60,658
1-18002	Overtime	5,651	5,792	5,937	6,086	6,238
1-18003	FICA	4,731	4,752	4,871	4,993	5,118
1-18004	Retirement Contributions	5,454	5,591	5,730	5,874	6,021
1-18013	Uniforms	778	793	809	825	842
1-18016	Annual PTO	998	1,018	1,039	1,059	1,081

		Budget FY 2018	Forecast			
			FY 2019	FY 2020	FY 2021	FY 2022
1-18017	Cell Stipend	240	245	250	255	260
Total Shop Personnel:		74,478	76,224	78,111	80,045	82,026
Shop Operating						
1-36001	Operations & Maintenance Svc	11,270	11,496	11,726	11,960	12,200
1-36002	Disposal Fees	3,652	3,725	3,799	3,875	3,953
1-36003	Operating Supplies	9,328	9,515	9,705	9,899	10,097
1-36006	Machinery & Equipment	17,192	17,536	17,887	18,244	18,609
Total Shop Operating:		41,442	42,271	43,117	43,979	44,859
Capital Outlay Shop						
1-36101	Equipment	-	22,000	-	-	-
1-36102	Building	-	-	-	-	-
1-36103	Other	-	-	-	-	-
Total Shop Capital Outlay:		-	22,000	-	-	-
SHOP OPERATIONS DIVISION		115,920	140,496	121,228	124,024	126,885
Total Operating Expenses		3,282,321	2,910,423	3,077,691	3,109,261	3,208,122
NON-OPERATING INCOME AND EXPENSES						
Other Expense						
DEBT SERVICE EXPENSES						
1-04013	Principal 2014 Bond Issue - sent to Trustee	265,000	270,000	280,000	290,000	300,000
1-04013	Interest 2014 Bond issue - sent to Trustee	126,417	118,223	110,091	101,138	92,017
TOTAL DEBT SERVICE:		391,417	388,223	390,091	391,138	392,017
CAPITAL IMPROVEMENT						
Capital Improvement Program R&R		54,044	51,544	51,544	51,544	51,544
Add R&R Funding / Grant Revenue		-	10,000	10,000	10,000	10,000
Add SWD funds from City for DS commitment		8,583	11,777	9,909	8,862	7,983
Land Sale Transfer to R&R Funding		1,067,000	-	-	-	-
TOTAL OTHER CAPITAL EXPENSES R&R FUND:		1,129,627	73,322	71,453	70,406	69,528
Total Expenses		\$ 4,803,366	\$ 3,371,967	\$ 3,539,235	\$ 3,570,805	\$ 3,669,667
Total Revenues		\$ 4,352,367	\$ 3,235,387	\$ 3,235,408	\$ 3,236,253	\$ 3,237,116
Surplus/(Deficit)		(450,999)	(136,580)	(303,827)	(334,552)	(432,551)
Available Operating Cash Balance (Ending)		\$ 2,560,146	\$ 2,423,566	\$ 2,119,738	\$ 1,785,186	\$ 1,352,635

GENERAL FUND RENEWAL & REPLACEMENT FUND

	<u>ACTUALS</u> <u>FY 2016</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>
Estimated Beginning Fund Balance	1,688,222	989,285	373,974	919,773	805,590	687,381	562,708
<u>ADD REVENUES:</u>							
Grant Revenue	153,791	-	-	-	-	-	-
Interest Revenues	-	-	-	-	-	-	-
5% Recommended Annual Transfer + Additional Annual Transfer	56,544	56,544	54,044	51,544	51,544	51,544	51,544
Additional funds from General Surplus Funds	75,000	-	1,067,000	10,000	10,000	10,000	10,000
Excess Storm Water Fees - Bonds	14,025	10,544	8,583	11,777	11,501	8,862	7,983
	-	-	-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE	1,987,582	1,056,374	1,503,601	993,095	878,636	757,788	632,235
<u>DEDUCT</u>							
<u>EXPENDITURES:</u>							
WM001 1-46001 Stormwater Emergency Renewal and Replacement	276,515	135,400	183,828	187,505	191,255	195,080	197,031
WM013 1-46003 Basin 4E & 5	646,287	-	-	-	-	-	-
WM014 1-46004 Basin 2C Wetland Vertical Relocation & Storage	49,562	12,000	-	-	-	-	-
WM017 1-46007 Street to Pond Repairs (POA)	-	-	-	-	-	-	-
WM018 1-46008 Basin 2C 3B interconnect	-	-	-	-	-	-	-
WM019 1-46009 Lake Harvey Improvements	25,934	535,000	-	-	-	-	-
Lift Station #1 Relocation	-	-	400,000	-	-	-	-
TOTAL EXPENDITURES	998,297	682,400	583,828	187,505	191,255	195,080	197,031
FUND BALANCE, SEPTEMBER 30	989,285	373,974	919,773	805,590	687,381	562,708	435,205

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 \$158.00 per ERU.

Project Maintenance Fees

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

Interest Revenue

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

Special Assessments

Non-advalorem tax revenue received from the property owners of the District for the maintenance and operational costs of the District. The special assessment fee is proposed to decrease by \$5.00 per ERU, the 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 2018 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 FY2018 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 FY2018 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 2018 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 2018.

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 FY2018 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-2018 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.

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Vehicle Maintenance, Equipment Maintenance, and Miscellaneous Expenses

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

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 2010 F-150 truck for \$30,000 FY18. 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 the Vac-con for the storm water division which is split with the UT Fund estimated at \$200,000 expect to award in 2017FY but take delivery in 2018FY. The \$35,000 expenditure in the Building CO Code is for conversion of the garage area.

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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

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. Proposed replacement of a 2015 Kawasaki Mule, 2009 Chipper, Chipper Truck and the Correction Officers Truck.

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 which is split with the UT Fund.

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: \$ 183,828

Lift-station #1 Relocation: \$400,000

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 2017 with a deficit due in part to the replacement of the 2009 Vac-con. The Proposed Budget for FY 2018 reflects no Rate Increase. The Proposed Budget for FY 2018 anticipates a deficit due to the administration building expansion project.

Assumptions Used in Preparing the Budget

Inflation – The following inflationary rates are utilized; for the regular salaries line item the rate increased to 2.5% for FY 2018 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 3.95% 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 2018 in this budget based on the current factors. The Rate Stabilization Fund balance is expected to exceed \$580,000 for FY2018.

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.

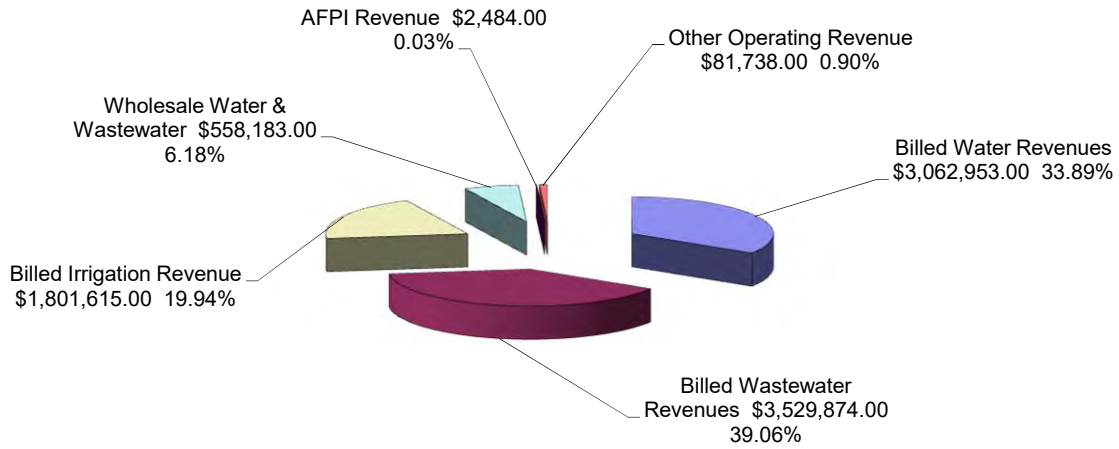
Capital Improvement Program

The capital improvement program has several items for your review, a total cost in FY 2018 of \$4,317,346. 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 \$2,111,177; the Water Connection Fee Budget is \$829,016; the Wastewater Connection Fee Budget is \$0 and the Capital Outlay Budget is \$1,036,406 for FY 2018.

Major capital projects contained in the capital budget for FY 2018 include the continuation of the Lift Station Renewal and Replacement project at \$139,000, Emergency Renewal and Replacement Projects at \$190,026, Main Reuse Pump Station improvements at \$1,002,000, main water line extension at \$361,406 and meter replacement program at \$418,379 (FY 2018). 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 FY2018 the water treatment plant clearwell/transfer pumps expansion project estimated at \$675,000. The Wastewater Connection Fee Fund has no major projects planned for FY2018. The Capital Outlay Budget propose the replacement of several vehicles and start the construction on the new administration building all totaling for \$632,816 for the Utility Fund.

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

FISCAL YEAR 2018



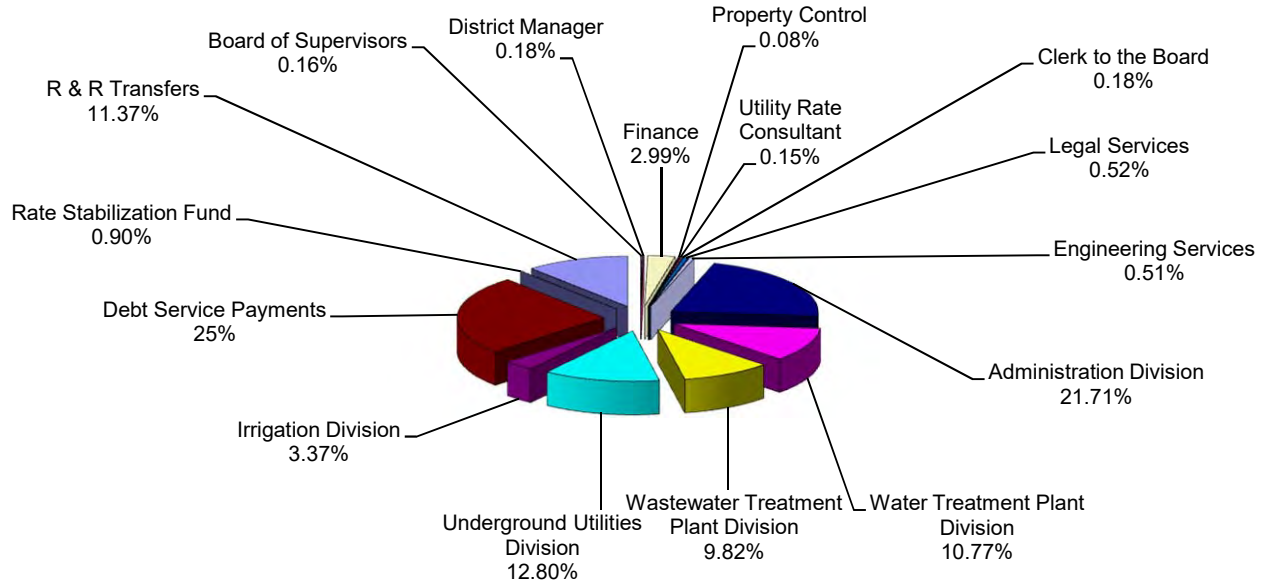
TOTAL REVENUES

\$ 9,036,847

	TOTALS	PERCENT REVENUES
Billed Water Revenues	\$ 3,062,953.00	33.89%
Billed Wastewater Revenues	\$ 3,529,874.00	39.06%
Billed Irrigation Revenue	\$ 1,801,615.00	19.94%
Wholesale Water & Wastewater	\$ 558,183.00	6.18%
AFPI Revenue	\$ 2,484.00	0.03%
Other Operating Revenue	\$ 81,738.00	0.90%
TOTAL REVENUE	\$ 9,036,847	100.00%
W&S PRIOR YEARS FUND BALANCE	\$ 6,169,784	

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

FISCAL YEAR 2018



TOTAL EXPENDITURES

\$ 9,932,035

				PERCENT	
	<u>PERSONNEL</u>	<u>OPERATING</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTALS</u>	<u>EXPENDITURES</u>
Board of Supervisors	12,918	2,628		\$ 15,546	0.16%
District Manager	15,584	1,865		\$ 17,449	0.18%
Finance		296,873		\$ 296,873	2.99%
Property Control		8,253		\$ 8,253	0.08%
Utility Rate Consultant		15,172		\$ 15,172	0.15%
Clerk to the Board		17,883		\$ 17,883	0.18%
Legal Services		51,736		\$ 51,736	0.52%
Engineering Services		50,773		\$ 50,773	0.51%
Administration Division	1,039,061	483,913	632,816	\$ 2,155,790	21.71%
Water Treatment Plant Division	386,542	682,904	-	\$ 1,069,446	10.77%
Wastewater Treatment Plant Division	387,433	547,154	41,000	\$ 975,587	9.82%
Underground Utilities Division	632,473	483,310	155,200	\$ 1,270,983	12.80%
Irrigation Division	62,588	272,079	-	\$ 334,667	3.37%
Debt Service Payments				2,523,091	25.40%
Rate Stabilization Fund Transfer				-	0.00%
R & R Transfers				1,128,786	11.37%
TOTAL EXPENDITURES	\$ 2,536,600	\$ 2,914,543	\$ 829,016	\$ 9,932,035	100.00%

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

	<u>FY 2016</u> <u>ACTUAL</u>	<u>FY 2017</u> <u>ORIGINAL BUDGET</u>	<u>FY 2017</u> <u>ESTIMATE</u>	<u>FY 2018</u> <u>PROPOSED</u>
<u>ADD REVENUES:</u>				
Billed Water Revenues	3,049,891	3,019,401	3,096,401	3,062,953
Billed Wastewater Revenues	3,546,175	3,537,749	3,591,749	3,529,874
Billed Irrigation Revenue	1,775,757	1,788,490	1,801,490	1,801,615
Wholesale Water & Wastewater	509,163	546,819	557,319	558,183
AFPI Revenue	108,257	2,484	11,600	2,484
Other Operating Revenue	126,606	81,738	103,977	81,738
TOTAL OPERATING REVENUES	9,115,849	8,976,681	9,162,535	9,036,847
<u>NON-OPERATING INCOME AND EXPENSES</u>				
Transfer from WCF to Pay Debt	-	-	-	-
TOTAL NON-OPERATING REVENUES	-	-	-	-
FUND BALANCE, October 1	5,568,586	6,494,475	6,494,475	6,169,784
TOTAL REVENUES AND FUNDS AVAILABLE	14,684,435	15,471,156	15,657,011	15,206,631
<u>DEDUCT EXPENDITURES:</u>				
Board of Supervisors	16,652	15,489	15,489	15,546
District Manager	15,716	17,029	17,029	17,449
Finance	231,561	320,218	320,218	296,873
Property Control	4,625	11,411	9,010	8,253
Utility Rate Consultant	14,025	14,845	14,845	15,172
Clerk to the Board	13,573	17,498	17,498	17,883
Legal Services	45,956	50,812	49,812	51,736
Engineering Services	49,570	74,288	70,288	50,773
Administration Division	1,042,176	2,085,936	1,554,160	2,155,790
Water Treatment Plant Division	982,210	1,045,295	1,041,325	1,069,446
Wastewater Treatment Plant Division	858,963	975,872	910,526	975,587
Underground Utilities Division	1,101,795	1,179,757	1,361,093	1,270,983
Irrigation Division	308,162	355,341	327,332	334,667
Debt Service Payments	2,519,835	2,524,602	2,524,602	2,523,091
Rate Stabilization Fund Transfer Out	50,000	-	-	-
Capital improvement Projects	-	-	-	-
Renewal & Replacement Transfers	935,141	907,281	1,254,000	1,128,786
TOTAL EXPENDITURES	8,189,960	9,595,673	9,487,227	9,932,035
FUND BALANCE, SEPTEMBER 30	<u>6,494,475</u>	<u>5,875,483</u>	<u>6,169,784</u>	<u>5,274,596</u>

	Actual FY 2016	Actual YTD FY 2017	Estimate EOY FY 2017	Orig. Budget FY 2017	Final Amended Budget FY 2017	Budget FY 2018
Water & Sewer Fund Balance (Beginning)	5,568,586	6,494,475	6,494,475	6,494,475	6,494,475	6,169,784
Rate Stabilization Fund Balance (Beginning)	530,519			580,519	580,519	580,519
OPERATING REVENUE						
Grants			-	-	-	-
5-04006 Billed Water Revenue Consumption	3,049,891	2,319,649	3,092,865	3,019,401	3,096,401	3,062,953
5-04106 Billed Water Revenue Base						
5-04007 Billed Wastewater Revenue Consumption	3,546,175	2,696,497	3,595,329	3,537,749	3,591,749	3,529,874
5-04107 Billed Wastewater Revenue Base						
5-04009 Billed Irrigation Revenue Consumption	1,775,757	1,339,487	1,785,983	1,788,490	1,801,490	1,801,615
5-04109 Billed Irrigation Revenue Base						
5-04010 Late Fees	80,076	58,845	45,613	38,000	58,845	38,000
5-04012 Miscellaneous Fees	34,490	26,184	20,439	5,000	5,000	5,000
5-04014 Wholesale Water Revenue	238,513	205,600	246,720	260,778	269,278	265,777
5-04018 Meter Set Fees	5,800	2,600	3,467	3,550	2,600	3,550
5-04021 Wholesale Wastewater Revenue	270,650	221,022	265,226	286,041	288,041	292,406
5-04022 Interest (Operating)	6,240	7,732	10,310	5,388	7,732	5,388
Rate Stabilization Fund	-		-	-	-	-
5-04047 Backflow Prevention Program			-	25,000	25,000	25,000
5-04046 Tanker Truck Water Service	-		-	4,800	4,800	4,800
5-04033 Water Impact (AFPI)	62,660	6,258	8,345	1,359	6,258	1,359
5-04035 Wastewater Impact (AFPI)	45,596	5,341	7,122	1,125	5,341	1,125
Total Revenues	\$ 9,115,849	\$ 6,889,214	\$ 9,081,418	\$ 8,976,681	\$ 9,162,535	\$ 9,036,847
OPERATING EXPENSES						
<u>Board of Supervisors</u>						
5-05001 Executive Salaries	14,193	7,800	9,360	12,000	12,000	12,000
5-05002 FICA	973	636	763	918	918	918
5-05004 Board Meeting Expenses	1,486	602	722	2,571	2,571	2,628
TOTAL BOARD OF SUPERVISORS	16,652	9,037	10,845	15,489	15,489	15,546
<u>District Manager</u>						
5-06002 Management Contract	14,903		-	15,204	15,204	15,584
5-06003 Travel & Per Diem	813	593	712	1,825	1,825	1,865
TOTAL DISTRICT MANAGER	15,716	593	712	17,029	17,029	17,449
<u>Finance</u>						
5-07001 Dissemination Agent	-		-	2,144	2,144	2,191
5-07002 Arbitrage	-		-	2,400	2,400	2,400
5-07003 Accounting Services	48,008	31,785	38,142	49,666	49,666	50,758
5-07004 Auditing	13,865	14,150	16,980	18,212	18,212	18,613
5-07006 Banking Services	20,762	15,162	18,195	25,354	25,354	25,912
5-07007 Property & Casualty Insurance	148,831	26,446	180,743	180,743	180,743	155,000
5-07009 Bad Debt	95	135	162	41,700	41,700	42,000
TOTAL FINANCE	231,561	87,678	254,222	320,218	320,218	296,873
<u>Property Control</u>						
5-09001 Building & Land Rental	1,795	1,807	2,208	2,208	1,807	1,847
5-09003 Computer Software/Licensing	1,836	2,572	3,086	3,278	3,278	3,350
5-09004 Computer Hardware/Supplies	994	1,185	1,422	5,925	3,925	3,056

	Actual FY 2016	Actual YTD FY 2017	Estimate EOY FY 2017	Orig. Budget FY 2017	Final Amended Budget FY 2017	Budget FY 2018
TOTAL PROPERTY CONTROL	4,625	5,564	6,716	11,411	9,010	8,253
Utility Rate Consultant						
5-11001 Other Contractual Services	14,025	1,875	14,845	14,845	14,845	15,172
TOTAL RATE CONSULTANT	14,025	1,875	14,845	14,845	14,845	15,172
Clerk to the Board						
5-13002 Other Contractual Services	9,693	7,320	8,784	10,178	10,178	10,402
5-13004 Postage & Freight	980	713	856	1,452	1,452	1,484
5-13005 Printing & Binding	1,978	1,378	1,654	3,196	3,196	3,266
5-13006 Legal Ads	924	75	90	2,672	2,672	2,731
TOTAL CLERK TO THE BOARD	13,573	9,487	11,384	17,498	17,498	17,883
Legal Services						
5-19001 General Counsel	40,043	15,513	18,615	42,045	42,045	42,969
5-23001 Special Counsel	5,912	1,012	1,215	8,767	7,767	8,767
TOTAL LEGAL COUNSEL	45,956	16,525	19,830	50,812	49,812	51,736
Engineering Services						
5-26002 Engineering Services	49,570	52,533	63,039	74,288	70,288	50,773
TOTAL ENGINEERING	49,570	52,533	63,039	74,288	70,288	50,773
ADMINISTRATION DIVISION						
Personnel						
5-14001 Regular Salaries	392,399	326,052	391,262	415,928	415,928	451,410
5-14003 Overtime	7,054	4,795	5,754	10,093	8,593	8,808
5-14004 FICA	31,239	23,826	28,591	34,305	35,006	37,786
5-14005 Retirement Contributions	36,423	29,747	35,697	39,710	39,575	42,822
5-14006 Health/Life/Dental Insurance	296,336	363,261	396,285	398,356	405,356	431,070
5-14007 Workers Comp	31,082	21,895	21,895	33,520	32,520	34,272
5-14008 Unemployment Compensation	-	-	-	5,959	4,959	5,083
5-14010 Uniforms	1,725	1,713	2,056	3,405	3,405	3,480
5-14012 Training & Education Costs	1,501	869	1,042	8,196	6,196	6,196
5-14013 Vehicle Allowance	6,386	5,700	6,840	7,200	7,200	7,200
5-14014 Annual PTO	-	89	107	-	8,507	8,720
5-14015 Cell Stipend	-	270	324	-	2,160	2,214
Total Administration Personnel:	804,145	778,217	889,853	956,673	969,406	1,039,061
ADMIN Operating						
5-29001 Other Contractual Services	117,650	108,907	130,689	124,594	137,594	169,796
5-29002 Website Maintenance	3,193	2,422	2,906	3,403	3,403	3,471
5-29003 Operating Supplies	8,461	3,970	4,764	9,675	9,675	9,868
5-29004 Storm Water Fees	-	26,340	-	42,798	64,954	65,636
5-29005 Telephone & Cell Service	16,942	9,529	11,434	18,412	17,412	17,760
5-29006 Postage & Freight	34,277	30,248	36,297	40,084	40,084	40,886
5-29007 Equipment Leasing	1,604	2,094	2,513	3,113	3,113	3,176
5-29008 Administrative Maintenance	1,986	2,183	2,619	2,038	2,938	2,997
5-29011 Contingencies - Hurricane	-	-	-	-	-	-

		Actual FY 2016	Actual YTD FY 2017	Estimate EOY FY 2017	Orig. Budget FY 2017	Final Amended Budget FY 2017	Budget FY 2018
5-29012	Office Supplies	2,831	3,152	3,783	3,778	4,278	4,321
5-29013	Fuel & Lubricants - Vehicle	40,076	31,147	37,377	51,259	49,759	54,735
5-29014	Fuel & Lubricants - Equipment	7,698	8,742	10,490	9,947	10,947	12,042
5-29015	Minor Construction Expenses	558	272	326	1,894	1,894	931
5-29016	Project Maintenance Fees	-	-	-	6,554	6,554	6,685
5-29017	Contingency (1.5%)	-	-	-	78,523	68,523	80,559
5-29018	Electricity Services	2,363	1,461	1,753	3,002	5,002	11,050
	Total Administration Operating:	237,640	230,466	244,952	399,074	426,131	483,913
	Capital Outlay Administration						
5-29101	Equipment	153	67,750	67,750	65,000	67,750	-
5-29102	Building	238	42,153	90,873	665,189	90,873	632,816
5-29103	Other	-	-	-	-	-	-
	Total Administration Capital Outlay:	391	109,903	158,623	730,189	158,623	632,816
	TOTAL ADMINISTRATION	1,042,176	1,118,586	1,293,428	2,085,936	1,554,160	2,155,790
	<u>WATER TREATMENT PLANT DIVISION</u>						
	Personnel						
5-15001	Regular Salaries	265,792	210,145	252,174	275,784	275,784	283,679
5-15002	Overtime	33,797	26,536	31,843	35,750	35,750	36,643
5-15003	FICA	22,667	18,499	22,199	23,832	24,332	25,022
5-15004	Retirement Contributions	26,358	20,429	24,514	28,038	28,038	28,829
5-15008	Uniforms	1,166	1,021	1,225	1,837	1,837	1,878
5-15010	Training & Education Costs	2,346	1,396	1,676	3,730	3,730	3,730
5-15011	Annual PTO	-	536	643	-	5,211	5,441
5-15012	Cell Stipend	-	200	240	-	1,320	1,320
	Total WTP Personnel:	352,127	278,761	334,513	368,971	376,002	386,542
	WTP Operating						
5-30001	Other Contractual Services	71,525	60,625	72,750	72,829	77,829	79,386
5-30002	Operations & Maintenance Services	21	136	163	4,267	2,767	2,822
5-30003	Laboratory Services	21,347	20,027	24,032	24,187	24,187	24,670
5-30004	Operating Supplies	8,730	6,667	8,000	12,304	10,804	11,020
5-30005	Electricity Services	185,120	144,677	173,612	219,438	194,438	198,054
5-30007	Plant Maintenance	62,710	56,643	67,971	75,527	75,527	82,264
5-30009	Chemicals	254,568	200,708	240,849	235,772	245,772	250,687
5-30010	Water Conservation Grant Program	7,061	7,845	9,414	7,000	9,000	9,000
5-30011	Backflow Prevention Program	-	14,805	17,766	25,000	25,000	25,000
	Total WTP Operating:	611,083	512,131	614,557	676,323	665,323	682,904
	Capital Outlay WTP						
5-30101	Equipment	19,000	-	-	-	-	-
5-30102	Building	-	-	-	-	-	-
5-30103	Other	-	-	-	-	-	-
	Total WTP Capital Outlay:	19,000	-	-	-	-	-
	TOTAL WATER TREATMENT PLANT DIVISION	982,210	790,892	949,070	1,045,295	1,041,325	1,069,446
	<u>WASTEWATER TREATMENT PLANT DIVISION</u>						

		Actual FY 2016	Actual YTD FY 2017	Estimate EOY FY 2017	Orig. Budget FY 2017	Final Amended Budget FY 2017	Budget FY 2018
Personnel							
5-16001	Regular Salaries	262,371	200,463	240,556	273,780	273,780	276,625
5-16002	Overtime	38,527	27,209	32,651	43,087	43,087	44,164
5-16003	FICA	23,016	17,606	21,128	24,240	24,713	25,030
5-16004	Retirement Contributions	25,282	20,833	24,999	28,518	28,518	28,871
5-16008	Uniforms	1,926	1,740	2,089	2,186	2,186	2,234
5-16010	Training & Education Costs	1,988	1,010	1,212	5,107	4,107	4,107
5-16011	Annual PTO	-	356	427		4,861	5,083
5-16012	Cell Stipend	-	150	180		1,320	1,320
Total WWTP Personnel:		353,110	269,368	323,241	376,918	382,572	387,433
WWTP Operating							
5-31001	Other Contractual Services	34,544	17,605	21,126	54,312	34,312	54,998
5-31002	Operations & Maintenance Services	6,942	5,643	6,772	13,820	11,820	12,057
5-31003	Laboratory Services	29,850	18,442	22,130	39,982	29,982	30,582
5-31004	Operating Supplies	15,703	9,554	11,465	22,772	22,772	18,228
5-31005	Sludge Disposal	93,963	64,590	77,508	112,200	105,200	107,830
5-31006	Electricity Services	146,701	106,914	128,297	183,795	161,795	164,804
5-31008	Plant Maintenance	54,828	30,868	37,042	61,334	56,334	47,630
5-31010	Chemicals	99,721	73,649	88,379	110,738	105,738	111,025
Total WWTP Operating:		482,252	327,266	392,719	598,954	527,954	547,154
Capital Outlay WWTP							
5-31101	Equipment	23,601			-	-	-
5-31102	Building	-	-	-	-	-	41,000
5-31103	Other	-	-	-	-	-	-
Total WWTP Capital Outlay:		23,601	-	-	-	-	41,000
TOTAL WASTEWATER TREATMENT PLANT DIVISION		858,963	596,633	715,960	975,872	910,526	975,587
UNDERGROUND UTILITIES DIVISION							
Personnel							
5-17001	Regular Salaries	414,506	339,753	407,704	431,006	433,006	455,831
5-17002	Overtime	70,319	46,561	55,873	66,765	66,765	68,434
5-17003	FICA	36,731	29,755	35,705	38,079	39,005	40,901
5-17004	Retirement Contributions	30,994	32,192	38,631	44,799	44,979	47,184
5-17008	Uniforms	4,790	3,477	4,172	7,581	6,581	6,726
5-17010	Training & Education Costs	1,950	1,829	2,195	4,013	3,013	3,013
5-17011	Annual PTO	-	372	446	-	6,990	7,265
5-17012	Cell Stipend	-	750	900	-	3,120	3,120
Total UGU Personnel:		559,291	454,689	545,627	592,243	603,459	632,473
UGU Operating							
5-32001	Other Contractual Services	220,871	102,466	122,960	204,447	194,447	198,336
5-32002	Operations & Maintenance Services	65,657	79,530	95,436	78,191	96,191	98,115
5-32003	Operating Supplies	101,720	50,922	61,107	103,108	101,108	103,130
5-32004	Electricity Services	33,904	29,232	35,078	39,895	37,895	38,600
5-32005	Vehicle Maintenance	12,916	16,069	19,282	14,419	19,919	20,317
5-32006	Lift Station Maintenance	24,490	7,136	8,564	27,255	24,255	24,812
5-32007	Miscellaneous Expenses/Move to Op. Sup	-	307	369	-	-	-
Total UGU Operating:		459,558	285,663	342,795	467,314	473,814	483,310

		Actual FY 2016	Actual YTD FY 2017	Estimate EOY FY 2017	Orig. Budget FY 2017	Final Amended Budget FY 2017	Budget FY 2018
Capital Outlay UGU							
5-32101	Equipment	82,946	47,425	282,770	104,150	282,770	84,150
5-32102	Building	-	-	-	15,000	-	70,000
5-32104	New Meters	-	-	1,050	1,050	1,050	1,050
5-32103	Other	-	-	-	-	-	-
Total UGU Capital Outlay:		82,946	47,425	283,820	120,200	283,820	155,200
TOTAL UNDERGROUND UTILITIES DIVISION		1,101,795	787,777	1,172,242	1,179,757	1,361,093	1,270,983
IRRIGATION DIVISION							
Personnel							
5-18001	Regular Salaries	38,375	30,165	36,197	40,654	40,654	41,670
5-18002	Overtime	6,653	5,257	6,309	11,028	9,528	9,766
5-18003	FICA	3,374	2,581	3,097	3,954	3,913	4,010
5-18004	Retirement Contributions	3,982	3,215	3,858	4,651	4,516	4,629
5-18008	Uniforms	392	300	360	717	717	733
5-18009	Training & Education Costs	606	125	150	1,095	795	795
5-18010	Annual PTO	-	-	-	-	727	745
5-18011	Cell Stipend	-	-	-	-	240	240
Total IRR Personnel:		53,382	41,642	49,971	62,098	61,089	62,588
IRR Operating							
5-33001	Other Contractual Services	30,785	24,700	29,640	35,135	34,135	34,818
5-33002	Operations & Maintenance Services	28,805	27,780	33,335	36,618	35,618	36,330
5-33003	Laboratory Services	-	85	101	666	666	679
5-33004	Operating Supplies	6,632	2,227	2,672	7,966	6,966	7,106
5-33005	Electricity Services	132,499	98,519	118,222	163,957	143,957	146,635
5-33008	Maintenance - Irrigation	8,502	14,688	17,626	27,474	23,474	24,014
5-33010	Chemicals	19,796	12,679	15,214	21,425	21,425	22,496
Total IRR Operating:		227,018	180,677	216,812	293,242	266,242	272,079
Capital Outlay IRR							
5-33101	Equipment	27,762	-	-	-	-	-
5-33102	Building	-	-	-	-	-	-
5-33103	Other	-	-	-	-	-	-
Total IRR Capital Outlay:		27,762	-	-	-	-	-
TOTAL IRRIGATION DIVISION		308,162	222,319	266,783	355,341	327,332	334,667
Total Operating Expenses		4,684,984	3,699,498	4,779,076	6,163,790	5,708,625	6,280,159
NON-OPERATING INCOME AND EXPENSES							
Other Income							
Transfer from Water Connection Fees to Pay Debt		-	-	-	-	-	-
5-34001	TOTAL NON-OPERATING INCOME	-	-	-	-	-	-
DEBT SERVICE EXPENSES							
5-27011	Cost of Issuance	-	-	-	-	-	-
5-27013	Principal 2014 Bond Issue Refi of 2004	155,000	-	160,000	160,000	160,000	170,000
5-27012	Interest 2014 Bond Issue Refi of 2004	419,843	207,124	414,248	414,248	414,248	408,472

		Actual FY 2016	Actual YTD FY 2017	Estimate EOY FY 2017	Orig. Budget FY 2017	Final Amended Budget FY 2017	Budget FY 2018
5-27008	Principal 2011 Bond Issue	1,015,000		1,045,000	1,045,000	1,045,000	1,070,000
5-27007	Interest 2011 Bond issue	575,558	273,315	546,630	546,630	546,630	516,848
5-27010	Principal 2013 Bond Issue	235,000		245,000	245,000	245,000	250,000
5-27009	Interest 2013 Bond issue	119,435	56,862	113,724	113,724	113,724	107,771
	TOTAL DEBT SERVICE:	2,519,835	537,301	2,524,602	2,524,602	2,524,602	2,523,091
	<u>RATE STABILIZATION</u>						
	Transfer Out to Rate Stabilization Fund	50,000	-		-	-	-
	TOTAL RATE STABILIZATION SERVICE:	50,000	-	-	-	-	-
	<u>CAPITAL IMPROVEMENT & TRANSFERS</u>						
	Capital Improvement Program - WWTP Expansion	-	-	-	-	-	
5-28127	Required R&R Transfer to Capital (5%)	460,141	314,427	454,000	457,281	454,000	478,786
	Additional R&R Transfer for CIP's	475,000	-	800,000	450,000	800,000	650,000
	Cash Carry Forward for R&R CIP	-	-	-	-	-	-
	TOTAL CI & TRANSFERS EXPENSES:	935,141	314,427	1,254,000	907,281	1,254,000	1,128,786
	Total Expenses	\$ 8,189,960	\$ 4,551,226	\$ 8,557,678	\$ 9,595,673	\$ 9,487,227	\$ 9,932,035
	Total Revenues	\$ 9,115,849	\$ 6,889,214	\$ 9,081,418	\$ 8,976,681	\$ 9,162,535	\$ 9,036,847
	Surplus/(Deficit) Before Transfer from (to) Operating Reserve	925,889	2,337,989	523,740	(618,992)	(324,692)	(895,188)
	Available Operating Cash Balance (Ending)	\$ 6,494,475	\$ 8,832,464	\$ 7,018,215	\$ 5,875,483	\$ 6,169,784	\$ 5,274,596
	*Coverage Provided (Required > 1.10)	1.76		1.87	1.45	1.54	1.42
	**Coverage w/R&R deducted (Required > 1.00)	1.52		1.59	1.23	1.31	1.19
	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 2018	Forecast			
			FY 2019	FY 2020	FY 2021	FY 2022
Water & Sewer Fund Balance (Beginning)		6,169,784	5,274,596	4,807,015	4,773,636	4,800,378
Rate Stabilization Fund Balance (Beginning)		580,519	580,519	580,519	580,519	580,519
OPERATING REVENUE						
	Grants	-	-	-	-	-
5-04006	Billed Water Revenue Consumption	3,062,953	3,066,269	3,069,584	3,129,241	3,195,271
5-04106	Billed Water Revenue Base	-	-	-	-	-
5-04007	Billed Wastewater Revenue Consumption	3,529,874	3,538,974	3,544,670	3,615,457	3,693,684
5-04107	Billed Wastewater Revenue Base	-	-	-	-	-
5-04009	Billed Irrigation Revenue Consumption	1,801,615	1,801,615	1,801,615	1,834,645	1,871,338
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	265,777	265,844	265,912	270,787	276,273
5-04018	Meter Set Fees	3,550	3,550	3,550	4,040	4,040
5-04021	Wholesale Wastewater Revenue	292,406	292,484	292,563	297,926	303,967
5-04022	Interest (Operating)	5,388	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		\$ 9,036,847	\$ 9,049,591	\$ 9,058,749	\$ 9,232,951	\$ 9,425,428
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	2,628	2,686	2,745	2,805	2,867
TOTAL BOARD OF SUPERVISORS		15,546	15,604	15,663	15,723	15,785
District Manager						
5-06002	Management Contract	15,584	39,000	39,858	40,735	41,631
5-06003	Travel & Per Diem	1,865	1,906	1,948	1,991	2,035
TOTAL DISTRICT MANAGER		17,449	40,906	41,806	42,726	43,666
Finance						
5-07001	Dissemination Agent	2,191	2,239	2,288	2,339	2,390
5-07002	Arbitrage	2,400	2,400	2,400	2,400	2,400
5-07003	Accounting Services	50,758	51,875	53,016	54,183	55,375
5-07004	Auditing	18,613	19,022	19,441	19,868	20,305
5-07006	Banking Services	25,912	26,482	27,064	27,660	28,268
5-07007	Property & Casualty Insurance	155,000	162,750	204,887	181,131	190,188
5-07009	Bad Debt	42,000	42,000	42,100	42,900	43,800
TOTAL FINANCE		296,873	306,767	351,197	330,481	342,726
Property Control						
5-09001	Building & Land Rental	1,847	1,887	1,929	1,971	2,015
5-09002	Vehicle Leasing	-	-	-	-	-
5-09003	Computer Software/Licensing	3,350	3,424	3,500	3,577	3,655
5-09004	Computer Hardware/Supplies	3,056	3,123	3,192	3,262	3,334
TOTAL PROPERTY CONTROL		8,253	8,435	8,620	8,810	9,004
Utility Rate Consultant						

		Budget FY 2018	Forecast			
			FY 2019	FY 2020	FY 2021	FY 2022
5-11001	Other Contractual Services	15,172	15,505	15,846	16,195	16,551
TOTAL RATE CONSULTANT		15,172	15,505	15,846	16,195	16,551
Clerk to the Board						
5-13002	Other Contractual Services	10,402	10,631	10,865	11,104	11,348
5-13004	Postage & Freight	1,484	1,517	1,550	1,584	1,619
5-13005	Printing & Binding	3,266	3,338	3,412	3,487	3,563
5-13006	Legal Ads	2,731	2,791	2,852	2,915	2,979
TOTAL CLERK TO THE BOARD		17,883	18,277	18,679	19,090	19,509
Legal Services						
5-19001	General Counsel	42,969	43,914	44,881	45,868	46,877
5-23001	Special Counsel	8,767	8,767	8,767	8,767	8,767
TOTAL LEGAL COUNSEL		51,736	52,681	53,648	54,635	55,644
Engineering Services						
5-26002	Engineering Services	50,773	51,788	52,824	53,881	54,958
TOTAL ENGINEERING		50,773	51,788	52,824	53,881	54,958
ADMINISTRATION DIVISION						
Personnel						
5-14001	Regular Salaries	451,410	460,000	471,500	483,288	495,370
5-14003	Overtime	8,808	9,028	9,254	9,485	9,722
5-14004	FICA	37,786	40,270	41,251	42,257	43,288
5-14005	Retirement Contributions	42,822	45,723	46,855	48,016	49,205
5-14006	Health/Life/Dental Insurance	431,070	493,577	528,127	565,096	604,653
5-14007	Workers Comp	34,272	37,699	40,338	43,161	46,183
5-14008	Unemployment Compensation	5,083	5,210	5,341	5,474	5,611
5-14010	Uniforms	3,480	3,557	3,635	3,715	3,796
5-14012	Training & Education Costs	6,196	6,196	6,196	6,196	6,196
5-14014	Annual PTO	8,720	8,912	9,108	9,308	9,513
5-14015	Cell Stipend	2,214	2,263	2,312	2,363	2,415
Total Administration Personnel:		1,039,061	1,119,634	1,171,117	1,225,560	1,283,153
ADMIN Operating						
5-29001	Other Contractual Services	169,796	158,642	161,814	165,051	168,352
5-29002	Website Maintenance	3,471	3,540	3,611	3,683	3,757
5-29003	Operating Supplies	9,868	10,066	10,267	10,472	10,682
5-29004	Storm Water Fees	65,636	65,636	65,636	65,636	65,636
5-29005	Telephone & Cell Service	17,760	18,116	18,478	18,847	19,224
5-29006	Postage & Freight	40,886	41,703	42,537	43,388	44,256
5-29007	Equipment Leasing	3,176	3,239	3,304	3,370	3,438
5-29008	Administrative Maintenance	2,997	3,057	3,118	3,180	3,244
5-29011	Contingencies - Hurricane	-	-	-	-	-
5-29012	Office Supplies	4,321	4,364	4,408	4,452	4,497
5-29013	Fuel & Lubricants - Vehicle	54,735	60,209	66,230	72,852	80,138
5-29014	Fuel & Lubricants - Equipment	12,042	13,246	14,571	16,028	17,631
5-29015	Minor Construction Expenses	931	950	969	988	1,008
5-29016	Project Maintenance Fees	6,685	6,819	6,955	7,094	7,236
5-29017	Contingency (1.5%)	80,559	83,435	86,272	88,726	91,806
5-29018	Electricity Services	11,050	11,221	11,347	12,141	12,991
Total Administration Operating:		483,913	484,243	499,518	515,911	533,895
Capital Outlay Administration						
5-29101	Equipment	-	-	-	-	-
		-	22,000	30,000	15,000	

		Budget FY 2018	Forecast			
			FY 2019	FY 2020	FY 2021	FY 2022
5-29102	Building	632,816	-	-	-	-
5-29103	Other	-	-	-	-	-
Total Administration Capital Outlay:		632,816	22,000	30,000	15,000	-
TOTAL ADMINISTRATION		2,155,790	1,625,877	1,700,635	1,756,470	1,817,047
WATER TREATMENT PLANT DIVISION						
Personnel						
5-15001	Regular Salaries	283,679	290,771	298,040	305,491	313,129
5-15002	Overtime	36,643	37,559	38,498	39,461	40,447
5-15003	FICA	25,022	25,646	26,285	26,941	27,613
5-15004	Retirement Contributions	28,829	29,550	30,288	31,046	31,822
5-15008	Uniforms	1,878	1,919	1,961	2,004	2,048
5-15011	Annual PTO	5,441	5,561	5,683	5,808	5,936
5-15012	Cell Stipend	1,320	1,349	1,379	1,409	1,440
Total WTP Personnel:		386,542	396,085	405,866	415,890	426,165
WTP Operating						
5-30001	Other Contractual Services	79,386	80,974	82,593	84,245	85,930
5-30002	Operations & Maintenance Services	2,822	2,879	2,936	2,995	3,055
5-30003	Laboratory Services	24,670	25,164	25,667	26,181	26,704
5-30004	Operating Supplies	11,020	11,240	11,465	11,694	11,928
5-30005	Electricity Services	198,054	201,124	203,375	217,611	232,844
5-30007	Plant Maintenance	82,264	84,156	86,092	88,072	90,098
5-30009	Chemicals	250,687	255,701	260,815	266,031	271,352
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:		682,904	695,238	706,943	730,829	755,910
Capital Outlay WTP						
5-30101	Equipment	-	-	28,000	-	-
5-30102	Building	-	-	-	-	-
5-30103	Other	-	-	-	-	-
Total WTP Capital Outlay:		-	-	28,000	-	-
TOTAL WATER TREATMENT PLANT DIVISION		1,069,446	1,091,323	1,140,809	1,146,720	1,182,076
WASTEWATER TREATMENT PLANT DIVISION						
Personnel						
5-16001	Regular Salaries	276,625	283,540	290,629	297,894	305,342
5-16002	Overtime	44,164	45,268	46,400	47,560	48,749
5-16003	FICA	25,030	25,654	26,294	26,950	27,622
5-16004	Retirement Contributions	28,871	29,593	30,333	31,091	31,868
5-16008	Uniforms	2,234	2,283	2,333	2,385	2,437
5-16011	Annual PTO	5,083	5,194	5,309	5,425	5,545
5-16012	Cell Stipend	1,320	1,349	1,379	1,409	1,440
Total WWTP Personnel:		387,433	396,989	406,783	416,821	427,110
WWTP Operating						
5-31001	Other Contractual Services	54,998	56,098	57,220	58,364	59,532
5-31002	Operations & Maintenance Services	12,057	12,298	12,544	12,795	13,051
5-31003	Laboratory Services	30,582	31,193	31,817	32,454	33,103
5-31004	Operating Supplies	18,228	18,592	18,964	19,343	19,730
5-31005	Sludge Disposal	107,830	109,987	112,186	114,430	116,719
5-31006	Electricity Services	164,804	167,358	169,231	181,077	193,753
5-31008	Plant Maintenance	47,630	48,725	49,846	50,992	52,165

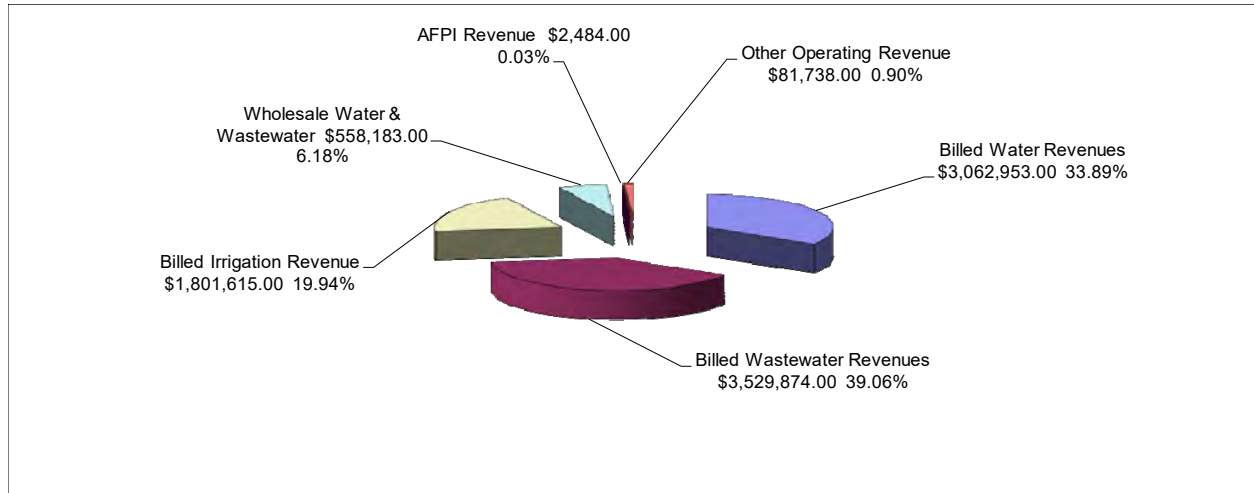
		Budget FY 2018	Forecast			
			FY 2019	FY 2020	FY 2021	FY 2022
5-31010	Chemicals	111,025	116,577	122,406	128,526	134,952
Total WWTP Operating:		547,154	560,829	574,214	597,982	623,004
Capital Outlay WWTP						
5-31101	Equipment	-	-	-	-	30,000
5-31102	Building	41,000	-	-	-	-
5-31103	Other	-	-	-	-	-
Total WWTP Capital Outlay:		41,000	-	-	-	30,000
TOTAL WASTEWATER TREATMENT PLANT DIVISION		975,587	957,818	980,998	1,014,803	1,080,114
UNDERGROUND UTILITIES DIVISION						
Personnel						
5-17001	Regular Salaries	455,831	467,227	478,908	490,880	503,152
5-17002	Overtime	68,434	70,144	71,898	73,696	75,538
5-17003	FICA	40,901	41,921	42,966	44,038	45,136
5-17004	Retirement Contributions	47,184	48,363	49,573	50,812	52,082
5-17008	Uniforms	6,726	6,874	7,025	7,180	7,337
5-17011	Annual PTO	7,265	7,425	7,588	7,755	7,925
5-17012	Cell Stipend	3,120	3,189	3,259	3,330	3,404
Total UGU Personnel:		632,473	648,156	664,229	680,704	697,589
UGU Operating						
5-32001	Other Contractual Services	198,336	202,302	206,348	210,475	214,685
5-32002	Operations & Maintenance Services	98,115	100,078	102,079	104,121	106,203
5-32003	Operating Supplies	103,130	105,193	107,296	109,442	111,631
5-32004	Electricity Services	38,600	39,198	39,637	42,411	45,380
5-32005	Vehicle Maintenance	20,317	20,723	21,138	21,560	21,992
5-32006	Lift Station Maintenance	24,812	25,383	25,967	26,564	27,175
Total UGU Operating:		483,310	492,877	502,465	514,574	527,066
Capital Outlay UGU						
5-32101	Equipment	84,150	87,000	46,000	35,000	60,000
5-32102	Building	70,000	-	-	-	-
5-32104	New Meters	1,050	1,050	1,050	1,050	1,050
5-32103	Other	-	-	-	-	-
Total UGU Capital Outlay:		155,200	88,050	47,050	36,050	61,050
TOTAL UNDERGROUND UTILITIES DIVISION		1,270,983	1,229,082	1,213,744	1,231,328	1,285,704
IRRIGATION DIVISION						
Personnel						
5-18001	Regular Salaries	41,670	42,712	43,779	44,874	45,996
5-18002	Overtime	9,766	10,010	10,261	10,517	10,780
5-18003	FICA	4,010	4,110	4,213	4,318	4,426
5-18004	Retirement Contributions	4,629	4,745	4,864	4,985	5,110
5-18008	Uniforms	733	749	765	782	799
5-18010	Annual PTO	745	762	778	795	813
5-18011	Cell Stipend	240	245	251	256	262
Total IRR Personnel:		62,588	64,128	65,705	67,323	68,980
IRR Operating						
5-33001	Other Contractual Services	34,818	35,514	36,225	36,949	37,688
5-33002	Operations & Maintenance Services	36,330	37,057	37,798	38,554	39,325
5-33003	Laboratory Services	679	693	706	721	735
5-33004	Operating Supplies	7,106	7,248	7,393	7,541	7,691
5-33005	Electricity Services	146,635	148,908	150,574	161,114	172,392
5-33008	Maintenance - Irrigation	24,014	24,567	25,132	25,710	26,301

		Budget FY 2018	Forecast			
			FY 2019	FY 2020	FY 2021	FY 2022
5-33010	Chemicals	22,496	23,621	24,802	26,042	27,344
Total IRR Operating:		272,079	277,607	282,630	296,631	311,478
Capital Outlay IRR						
5-33101	Equipment	-	-	-	-	30,000
5-33102	Building	-	-	-	-	-
5-33103	Other	-	-	-	-	-
Total IRR Capital Outlay:		-	-	-	-	30,000
TOTAL IRRIGATION DIVISION		334,667	341,735	348,336	363,953	410,458
Total Operating Expenses		6,280,159	5,755,799	5,942,804	6,054,814	6,333,243
NON-OPERATING INCOME AND EXPENSES						
Other Income						
Transfer from Water Connection Fees to Pay Debt		-	-	-	-	-
5-34001	TOTAL NON-OPERATING INCOME	-	-	-	-	-
DEBT SERVICE EXPENSES						
5-27011	Cost of Issuance	-	-	-	-	-
5-27013	Principal 2014 Bond Issue Refi of 2004	170,000	170,000	180,000	190,000	190,000
5-27012	Interest 2014 Bond Issue Refi of 2004	408,472	402,335	396,198	389,700	382,841
5-27008	Principal 2011 Bond Issue	1,070,000	1,105,000	1,135,000	1,165,000	1,200,000
5-27007	Interest 2011 Bond issue	516,848	486,353	454,860	422,513	389,310
5-27010	Principal 2013 Bond Issue	250,000	255,000	260,000	265,000	275,000
5-27009	Interest 2013 Bond issue	107,771	101,696	95,499	89,181	82,742
TOTAL DEBT SERVICE:		2,523,091	2,520,384	2,521,557	2,521,394	2,519,893
RATE STABILIZATION						
Transfer Out to Rate Stabilization Fund		-	-	-	-	-
TOTAL RATE STABILIZATION SERVICE:		-	-	-	-	-
CAPITAL IMPROVEMENT & TRANSFERS						
Capital Improvement Program - WWTP Expansion		-	-	-	-	-
5-28127	Required R&R Transfer to Capital (5%)	478,786	465,989	477,768	480,000	480,000
Additional R&R Transfer for CIP's		650,000	775,000	150,000	150,000	150,000
Cash Carry Forward for R&R CIP		-	-	-	-	-
TOTAL CI & TRANSFERS EXPENSES:		1,128,786	1,240,989	627,768	630,000	630,000
Total Expenses		\$ 9,932,035	\$ 9,517,171	\$ 9,092,129	\$ 9,206,208	\$ 9,483,136
Total Revenues		\$ 9,036,847	\$ 9,049,591	\$ 9,058,749	\$ 9,232,951	\$ 9,425,428
Surplus/(Deficit) Before Transfer from (to) Operating Reserve		(895,188)	(467,580)	(33,380)	26,743	(57,708)
Available Operating Cash Balance (Ending)		\$ 5,274,596	\$ 4,807,015	\$ 4,773,636	\$ 4,800,378	\$ 4,742,670
*Coverage Provided (Required > 1.10)		1.42	1.35	1.28	1.28	1.27
**Coverage w/R&R deducted (Required > 1.00)		1.19	1.14	1.07	1.08	1.07
Index Rate Increase (included in revenues)		0.00%	0.00%	0.00%	2.00%	2.00%
Total Effective Rate Increase		0.00%	0.00%	0.00%	2.00%	2.00%

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

REVENUE SOURCES

St Lucie West Services District receives approximately 72.9% of their operating Revenues from the sale of water and wastewater service. Another 20.2% of the operating revenue is received from irrigation services. The FY 2018 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 2018 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 2018 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.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Meter Set Fees

Revenue received for the setting of new meters.

Interest Revenue – Operating Revenues

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

Rate Stabilization Fund – Operating Revenues

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

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.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

OPERATING EXPENSE'S

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 2018 is based on the salary difference of the Utility Director salary and the Contract for the District Manager which is projected to be \$30,401 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 2018 budget assumes a 2.5% 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.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Property & Casualty Insurance

This expense includes the annual insurance premium that provides protection for the Districts general liability, auto and property coverage. The agent has been asked to provide an estimate of total premiums for FY 2018. 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 postage 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 2018 budget this line item includes legal matters regarding Human Resources matters.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Engineering Services

Engineering Services

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

WATER & SEWER FUND ADMINISTRATION DIVISION

Water & Sewer Administration Division - Personnel

Regular Salaries

Includes Administration Division employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. 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 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 final negotiated increase was 3.95% for FY 2018.

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.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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.

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 2018.

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.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Fuel & Lubricants-Equipment

Fuel purchased for all equipment used in the Utility Division.

Minor Construction Expenses

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

Project Maintenance Fees

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

Contingency

This code was recommended by the Rate Consultant for unexpected expenses. This is 1.5% 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 No 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 Plan to start construction on the new administration building in this FY which will be split with the GF.

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. No 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. The \$41,000 expenditure in the Building CO Code is for a new storage building.

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. Proposed Vac-con Truck replacement which will be split with the GF was moved to 2017FY proposed a Truck, equipment replacement, and minor Capital Outlay equipment planned for this fiscal year. The \$70,000 expenditure in the Building CO Code is for conversion of the garage area and expansion of the UGU storage building.

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. No expenditures planned for this fiscal year.

The Total Operating Expenses are projected to be \$6,289,630 for FY 2018.

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 \$580,381. There is no transfer scheduled for 2018 FY.

Renewal & Replacement Transfer to Capital

This allocation captures the 5% minimum funding requirement to the Renewal & Replacement fund which is \$478,786 for 2018FY and an additional \$650,000 to fund the proposed capital expenditure items for future projects.

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

FY 2018 BUDGET

	<u>R&R</u>	<u>WCF</u>	<u>WWCF</u>
Estimated Beginning Fund Balance	1,335,711	1,172,402	234,771
<u>ADD REVENUES:</u>			
Interest Revenues	-	176	235
Impact Fee Revenues	-	3,832	2,876
5% Required Transfer per Bond	478,786	-	-
Additional Funding	650,000	-	-
Cash Carry Forward for R&R CIP	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES AVAILABLE	2,464,497	1,176,410	237,882
<u>DEDUCT EXPENDITURES:</u>			
Capital Improvement Projects	2,111,177	1,036,406	-
Transfer Out to WW Connection Fee Funds			
Transfers Out to Pay Debt Service	-	-	-
TOTAL EXPENDITURES	2,111,177	1,036,406	-
FUND BALANCE, SEPTEMBER 30	<u>\$ 353,320</u>	<u>\$ 140,004</u>	<u>\$ 237,882</u>

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

RENEWAL & REPLACEMENT FUND

			<u>Actual FY 2016</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>
Estimated Beginning Fund Balance			986,640	1,315,146	1,335,711	353,320	222,814	381,468	526,450
ADD REVENUES:									
5-36001	Interest Revenues		-	-	-	-	-	-	-
5-36007	5% Required Transfer per Bond		460,141	471,641	478,786	465,989	477,768	480,000	480,000
	Additional Funding		475,000	800,000	650,000	775,000	150,000	150,000	150,000
	Cash Carry Forward for R&R CIP			-	-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE			1,921,781	2,586,787	2,464,497	1,594,309	850,582	1,011,468	1,156,450
DEDUCT EXPENDITURES:									
SW049	5-37004	Protective Coating Manholes	1,563	15,856	26,373	26,900	27,438	27,987	28,547
SW064	5-37006	Replacement Meters	125,159	459,113	418,379	396,653	-	-	-
SW001	5-37007	Lift Station Renewal & Replacement	53,777	137,624	139,000	140,390	141,794	143,212	144,644
SW037	5-37009	Emergency Renewal & Replacement Projects	217,383	186,300	190,026	191,926	193,846	203,538	213,715
SW047	5-37013	Structural Repairs Sewer Manholes	3,670	29,303	29,889	30,487	31,097	31,719	32,353
SW050	5-37014	WTP Grounding System Improvements	-	-	50,000	-	-	-	-
SW061	5-37017	Membrane Filter Replacement Program	-	-	-	-	-	-	-
SW069	5-37018	Reuse Irrigation Pump Station Improvements	4,986	98,000	1,002,000	500,000	-	-	-
SW066	5-37020	WWTF Plant Painting & Sealing of Tanks	19,725	-	-	-	-	-	-
SW073	5-37027	Replacement Backflow Preventers	11,040	19,000	19,760	20,550	12,372	12,867	13,382
SW078	5-37028	WTP Painting and Tank sealing	-	-	-	-	-	-	-
SW081	5-37029	WTP Calcite Tank Project	-	-	145,000	-	-	-	-
SW083	5-37030	WWTF Odor Control Improvements	77,150	-	-	-	-	-	-
SW084	5-37031	Potable Water Flushing Devices	26,417	10,000	24,000	-	-	-	-
SW085	5-37032	Emergency (Association Irrigation) R & R Projects	19,971	35,000	56,750	59,588	62,567	65,695	68,980
SW087	5-37034	Irrigation SCADA Conversion	28,687	-	-	-	-	-	-
SW088	5-37035	High Service Pump Station Control Upgrade	17,106	76,690	-	-	-	-	-
SW089	5-37036	Reuse Pond Liner Protection (Concrete Border)	-	80,190	-	-	-	-	-
SW090	5-37037	Clarifier Weir covers	-	99,000	-	-	-	-	-
SW091	5-37038	Irrigation Automatic Flushing Devices	-	5,000	10,000	5,000	-	-	-
TOTAL EXPENDITURES			606,635	1,251,076	2,111,177	1,371,495	469,114	485,018	501,621
FUND BALANCE, SEPTEMBER 30			1,315,146	1,335,711	353,320	222,814	381,468	526,450	654,829

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

WATER CONNECTION FEE FUND

		<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
	Estimated Beginning Fund Balance	1,193,184	1,172,402	140,004	143,906	147,808	151,710
<u>ADD REVENUES:</u>							
5-36004	Interest Revenues	176	176	70	70	70	70
5-36005	Impact Fee Revenues	3,832	3,832	3,832	3,832	3,832	3,832
	Additional Funding Required	-	-	-	-	-	-
	TOTAL REVENUES AND FUNDS AVAILABLE	1,197,192	1,176,410	143,906	147,808	151,710	155,612
<u>DEDUCT EXPENDITURES:</u>							
SW071	5-38010 WTP RO Modifications	-	-	-	-	-	-
SW072	5-38011 High Service Pump/Hydro-tank Expansion	-	-	-	-	-	-
SW076	Clearwell/Transfer Pump Expansion	-	675,000	-	-	-	-
SW077	5-38012 Main Water Line Extension	24,790	361,406				
SW080	5-38013 WTP Concentrate Tank Expansion	-	-				
	2000 and 2004 Bond Refunding Payment	-	-	-	-	-	-
	TOTAL EXPENDITURES	24,790	1,036,406	-	-	-	-
<u>TRANSFERS:</u>							
	Transfers Out to Pay Debt Service	-	-	-	-	-	-
	TOTAL TRANSFERS OUT	-	-	-	-	-	-
	FUND BALANCE, SEPTEMBER 30	<u>1,172,402</u>	<u>140,004</u>	<u>143,906</u>	<u>147,808</u>	<u>151,710</u>	<u>155,612</u>

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

WASTEWATER CONNECTION FEE FUND

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
Estimated Beginning Fund Balance	231,676	234,771	237,882	240,996	244,113	247,233
<u>ADD REVENUES:</u>						
5-36002 Interest Revenues	219	235	238	241	244	247
5-36006 Impact Fee Revenues	2,876	2,876	2,876	2,876	2,876	2,876
Unrestricted Utility Fund balance		-	-	-	-	-
2013 Construction Bond Proceeds		-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE	234,771	237,882	240,996	244,113	247,233	250,356
<u>DEDUCT EXPENDITURES:</u>						
SW022 5-39002 Scada Implementation WWTF	-	-	-	-	-	-
SW062 5-39011 WWTP Expansion	-	-	-	-	-	-
SW067 5-39010 WWTF Reuse Filter Project	-	-	-	-	-	-
	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
FUND BALANCE, SEPTEMBER 30	<u>234,771</u>	<u>237,882</u>	<u>240,996</u>	<u>244,113</u>	<u>247,233</u>	<u>250,356</u>

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 2016	Actual FY 2017	Estimate EOY FY 2017	Final Budget FY 2017	Budget FY 2018	Forecast			
						FY 2019	FY 2020	FY 2021	FY 2022
OPERATING REVENUE									
2-04001 Interest	\$ 1,026	\$ 1,565	600	\$ 10,000	12,500	12,500	12,500	12,500	12,500
2-04002 Special Assessments	\$ 1,859,245	\$ 1,867,014	1,992,542	\$ 1,992,542	1,992,542	1,992,542	1,992,542	1,992,542	1,992,542
2-04005 Miscellaneous Revenue (Prepayments)	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 1,860,271	\$ 1,868,579	\$ 1,993,142	\$ 2,002,542	\$ 2,005,042	\$ 2,005,042	\$ 2,005,042	\$ 2,005,042	\$ 2,005,042
OPERATING EXPENSES									
Debt Service									
2-05001 Assessment Fees	40,324	40,058	40,100	40,100	40,100	40,100	40,100	40,100	40,100
2-05002 Banking Services	5,995	10,434	6,000	6,000	6,000	6,000	6,000	6,000	6,000
2-05014 Principal 2013	1,450,000	1,485,000	1,450,000	1,485,000	1,525,000	1,560,000	1,600,000	1,640,000	1,680,000
2-05015 Interest 2013	396,012	360,632	378,322	342,515	305,793	268,156	229,604	190,076	149,572
2-05011 Misc	-	-	-	100,000	10,000	10,000	10,000	10,000	10,000
2-05860 COI	-	-	-	-	-	-	-	-	-
2-05870 Land Purchase	-	-	-	-	-	-	-	-	-
Total Expenses	1,892,331	1,896,124	1,874,422	1,973,615	1,886,893	1,884,256	1,885,704	1,886,176	1,885,672
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(32,060)	(27,545)	118,720	28,927	118,149	120,786	119,338	118,866	119,370
TRANSFER FROM (TO) OPERATING RESERVE									
Surplus/(Deficit)	(32,060)	(27,545)	118,720	28,927	118,149	120,786	119,338	118,866	119,370
*Coverage Provided (Required > 1.10)	1.01		1.09	1.10	1.10	1.10	1.10	1.10	1.10
*Net Revenue / Bond Payment Requirements									

SERIES 2014 BOND

		Actual FY 2016	Actual FY 2017	Estimate EOY FY 2017	Final Budget FY 2017	Budget FY 2018	Forecast			
							FY 2019	FY 2020	FY 2021	FY 2022
OPERATING REVENUE										
	Interest	-	-	-	-	-	-	-	-	-
2-04007	Stormwater Revenue	385,975	193,747	389,456	389,456	391,417	388,223	388,499	391,138	392,017
		-	-	-	-	-	-	-	-	-
	Total Revenues	\$ 385,975	\$ 193,747	\$ 389,456	\$ 389,456	\$ 391,417	\$ 388,223	\$ 388,499	\$ 391,138	\$ 392,017
OPERATING EXPENSES										
<u>Debt Service</u>										
	Assessment Fees	-	-	-	-	-	-	-	-	-
	Banking Services	-	-	-	-	-	-	-	-	-
2-05016	Principal 2014	250,000	125,000	255,000	255,000	265,000	270,000	280,000	290,000	300,000
2-05017	Interest 2014	142,668	68,747	134,456	134,456	126,417	118,223	108,499	101,138	92,017
	Misc	-	-	-	-	-	-	-	-	-
	COI	-	-	-	-	-	-	-	-	-
	Total Expenses	392,668	193,747	389,456	389,456	391,417	388,223	388,499	391,138	392,017
	<i>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</i>	(6,693)	-	-	-	-	-	-	-	-
TRANSFER FROM (TO) OPERATING RESERVE										
	<i>Surplus/(Deficit)</i>	\$ (6,693)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Actual FY 2016	Actual FY 2017	Estimate EOY FY 2017	Final Budget FY 2017	Budget FY 2018	Forecast				
						FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Balance - DSR					19,361					
Est. Beginning Balance - Rev					31,309					
OPERATING REVENUE										
3-04002 Interest	116	318	70	3,500	50	-	-	-	-	-
3-04003 Special Assessments	195,982	194,200	207,540	207,540	161,420	-	-	-	-	-
3-04005 Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-
Total Revenues Plus Cash on Hand	\$ 196,098	\$ 194,518	\$ 207,610	\$ 211,040	\$ 212,140	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENSES										
Debt Service										
3-05001 Assessment Fees	4,173	4,172	4,200	4,200	4,200	-	-	-	-	-
3-05002 Banking Services	3,897		4,000	4,000	4,000	-	-	-	-	-
3-05003 Principal 2010	175,000	180,000	180,000	180,000	190,000	-	-	-	-	-
3-05004 Interest 2010	20,752	13,989	17,563	17,563	3,611	-	-	-	-	-
3-05008 Misc.	-	-	-	-	-	-	-	-	-	-
Total Expenses	203,823	198,161	205,763	205,763	201,811	-	-	-	-	-
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(7,725)	(3,643)	1,847	5,277	10,329	-	-	-	-	-
TRANSFER FROM (TO) OPERATING RESERVE										
Surplus/(Deficit)	\$ (7,725)	\$ (3,643)	\$ 1,847	\$ 5,277	\$ 10,329	\$ -	\$ -	\$ -	\$ -	\$ -

*Coverage Provided (Required > 1.10)

1.00

1.05

1.07

1.10

*Net Revenue / Bond Payment Requirements