



***AMENDED BUDGET
FOR FISCAL YEAR ENDED
SEPTEMBER 30, 2014***



ST. LUCIE WEST SERVICES DISTRICT

FY 2013/2014 AMENDED ANNUAL BUDGET

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

	<u>2014 ACTUAL*</u>	<u>2014 BUDGET</u>	<u>2014 AMENDED BUDGET</u>	<u>CHANGE FROM ORIGINAL TO AMENDED BUDGET</u>
<u>ADD REVENUES:</u>				
Special Assessments	1,105,429	1,101,850	1,105,429	0.32%
Stormwater Drainage Fees	1,669,966	1,669,139	1,669,966	0.05%
Other Revenues	\$ 16,611	\$ 12,213	\$ 16,611	36.01%
TOTAL OPERATING REVENUES	2,792,006	2,783,202	2,792,006	0.32%
FUND BALANCE, October 1	2,973,180	2,973,180	2,973,180	0.00%
TOTAL REVENUES AVAILABLE	5,765,186	5,756,382	5,765,186	0.15%
<u>DEDUCT EXPENDITURES:</u>				
Board of Supervisors	13,213	16,131	15,418	-4.42%
District Manager	23,817	26,505	24,538	-7.42%
Finance	144,326	167,058	148,000	-11.41%
Grant Management	1,538	1,063	1,800	69.33%
Clerk to the Board	9,384	12,428	10,900	-12.29%
Legal Services	73,009	48,086	76,000	58.05%
Engineering Services	36,490	63,837	40,000	-37.34%
Pollution Control	-	525	200	-61.90%
Administration Division	716,779	781,113	746,635	-4.41%
Aquatics Division	514,169	515,196	526,049	2.11%
Stormwater Maintenance Division	465,174	527,520	497,528	-5.69%
Exotic Plant Removal Division	408,753	396,719	425,006	7.13%
Shop Operations	76,797	73,887	82,800	12.06%
TOTAL EXPENDITURES	2,483,449	2,630,068	2,594,874	-1.34%
Less GF Transfer to R&R	55,092	55,092	55,092	0.00%
FUND BALANCE, SEPTEMBER 30	<u>3,226,646</u>	<u>3,071,222</u>	<u>3,115,220</u>	

* Note: 2014 Actuals from 10-1-2013 through 9-29-14. We are still receiving September 2014 invoices.

**ST. LUCIE WEST SERVICE DISTRICT
GENERAL FUND
REVISED ANNUAL BUDGET**

	FY 2014 Actual Through 9-29-2014	Annual Budget (with adjustments) FY 2014	Amended Annual Budget FY 2014
General Fund Fund Balance (Beginning)	2,973,180	2,973,180	2,973,180
OPERATING REVENUE			
1-04001 Permit Fees	100	1,722	100
1-04003 Miscellaneous Fees	277	2,288	277
1-04004 Storm Water Drainage Fees	1,669,966	1,669,139	1,669,966
1-04005 Project Maintenance Fees	-	6,176	-
1-04006 Interest	12	2,027	12
1-04007 Special Assessments	1,105,429	1,101,850	1,105,429
1-04009 Miscellaneous Income	16,222	-	16,222
Total Revenues	\$ 2,792,006	\$ 2,783,202	\$ 2,792,006
OPERATING EXPENSES			
<u>Board of Supervisors</u>			
1-05001 Executive Salaries	10,329	12,000	12,000
1-05002 FICA	828	918	918
1-05012 Other Contractual Services	51	556	200
1-05015 Board Meeting Expenses	949	1,479	1,200
1-05016 Contingencies	1,056	1,178	1,100
TOTAL BOARD OF SUPERVISORS	13,213	16,131	15,418
<u>District Manager</u>			
1-06001 Assessment Fees & Costs	8,144	8,233	8,233
1-06002 Other Contractual Services	-	1,222	200
1-06003 Operations & Maintenance Services	767	1,063	900
1-06005 Management Contract	14,755	14,786	14,755
1-06009 Travel & Per Diem	151	616	300
1-06012 Miscellaneous Expense	-	475	100
1-06013 Subscriptions & Dues	-	110	50
TOTAL DISTRICT MANAGER	23,817	26,505	24,538
<u>Finance</u>			
1-07001 Dissemination Agent	-	2,030	200
1-07002 Arbitrage	-	1,634	200
1-07003 Assessment Fees & Costs	-	-	-
1-07004 Accounting Services	33,026	31,386	33,100
1-07005 Auditing	11,790	16,573	13,000
1-07007 Banking Services	1,651	6,513	3,000
1-07009 Property & Casualty Insurance	74,379	84,702	74,500
1-07015 Office Supplies	124	-	-
1-07018 Property Taxes & Assessments	23,355	24,220	24,000
TOTAL FINANCE	144,326	167,058	148,000
<u>Grant Management</u>			
1-12001 Contractual Services -GM	1,538	1,063	1,800
TOTAL GRANT MANAGEMENT	1,538	1,063	1,800
<u>Clerk to the Board</u>			

**ST. LUCIE WEST SERVICE DISTRICT
GENERAL FUND
REVISED ANNUAL BUDGET**

		FY 2014 Actual Through 9-29-2014	Annual Budget (with adjustments) FY 2014	Amended Annual Budget FY 2014
1-13002	Other Contractual Services	6,284	7,316	6,800
1-13004	Postage & Freight	671	1,220	1,000
1-13005	Printing & Binding	1,416	2,149	1,700
1-13007	Legal Ads	1,013	1,743	1,400
TOTAL CLERK TO THE BOARD		9,384	12,428	10,900
Legal Services				
1-19001	General Counsel	45,357	40,086	47,000
1-23001	Special Counsel	27,652	8,000	29,000
TOTAL LEGAL COUNSEL		73,009	48,086	76,000
Engineering Services				
1-26002	Engineering Services	36,490	63,837	40,000
TOTAL ENGINEERING		36,490	63,837	40,000
Pollution Control				
1-29002	Regulatory & Permit Fees	-	525	200
TOTAL POLLUTION CONTROL		-	525	200
ADMINISTRATION DIVISION				
Personnel				
1-15001	Regular Salaries	176,546	187,869	181,000
1-15002	Overtime	811	2,306	1,500
1-15003	FICA	14,795	15,099	14,900
1-15004	Retirement Contributions	17,420	17,116	18,000
1-15005	Health/Life/Dental Insurance	289,251	319,342	295,000
1-15006	Workers Comp	24,465	31,984	27,000
1-15007	Unemployment Insurance	260	12,576	500
1-15008	Employee Compensation Study	-	-	-
1-15009	Travel & Per Diem	-	1,177	200
1-15010	Uniforms	1,153	1,357	1,357
1-15011	Subscriptions & Dues	983	545	1,000
1-15012	Training, Cont. Educ., and Licensing	529	2,018	800
1-15013	Vehicle Allowance	7,800	7,200	8,000
Total Administration Personnel:		534,013	598,589	549,257
ADMIN Operating				
1-33001	Other Contractual Services	39,084	39,758	39,758
1-33002	Website Maintenance	3,251	3,071	3,500
1-33003	Maintenance Contracts	-	-	-
1-33004	Water - Irrigation	3,079	2,953	3,200
1-33005	Telephone & Cell Service	15,491	15,871	15,871
1-33006	Postage & Freight	709	987	900
1-33007	Electricity Services	4,555	4,214	5,000
1-33008	Cable/Newspaper	312	449	449
1-33009	Vehicle Leasing	-	-	-
1-33010	Equipment Leasing	3,262	2,039	3,500
1-33011	Building Maintenance	977	2,164	1,500
1-33012	Vehicle Maintenance	62	816	200
1-33013	Equipment Maintenance	-	692	200
1-33014	Printing & Binding	-	625	200
1-33015	Legal Ads	203	-	500

ST. LUCIE WEST SERVICE DISTRICT
GENERAL FUND
REVISED ANNUAL BUDGET

		FY 2014 Actual Through 9-29-2014	Annual Budget (with adjustments) FY 2014	Amended Annual Budget FY 2014
1-33016	Miscellaneous Expense	4,612	5,088	4,900
1-33017	Record Storage	397	755	700
1-33018	Contingencies - Hurricane	-	20,400	5,000
1-33019	Office Supplies	5,088	7,191	6,000
1-33020	Fuel & Lubricants - Vehicle	43,127	46,461	44,500
1-33021	Cleaning Supplies	3,426	1,927	3,800
1-33022	Computer Software	1,143	886	1,400
1-33023	Computer Hardware/ Supplies	4,530	4,446	4,800
1-33024	Fuel & Lubricants - Equipment	18,457	18,671	19,000
1-33025	Minor Construction Expenses	-	3,060	500
Total Administration Operating:		151,766	182,524	165,378
Capital Outlay Administration				
1-33101	Equipment	-	-	-
1-33102	Building	31,000	-	32,000
1-33103	Other	-	-	-
Total Administration Capital Outlay:		31,000	-	32,000
TOTAL ADMINISTRATION		716,779	781,113	746,635

AQUATICS DIVISION

Personnel

1-14001	Regular Salaries	256,766	261,505	259,000
1-14002	Overtime	16,430	18,610	17,000
1-14003	FICA	21,572	21,429	22,000
1-14004	Retirement Contributions	24,922	25,210	25,210
1-14005	Health Insurance	-	-	-
1-14006	Workers Comp	-	-	-
1-14007	Travel & Per Diem	73	1,135	200
1-14008	Uniforms	2,627	3,550	3,000
1-14009	Subscriptions & Dues	255	221	300
1-14010	Training, Cont. Educ., and Licensing	1,383	2,723	1,800
Total Aquatics Personnel:		324,027	334,383	328,510

Aquatics Operating

1-31001	Operations & Maintenance Svc	4,159	2,911	4,500
1-31002	Laboratory Services	-	-	-
1-31003	Disposal Fees	267	-	500
1-31004	Water Quality Monitoring	-	-	-
1-31005	Operating Supplies	9,063	8,510	10,000
1-31006	Storm Ditch Maint	-	-	-
1-31007	Landscape Materials	-	-	-
1-31008	Vehicle Maintenance	3,556	3,839	3,839
1-31009	Equipment Maintenance	13,418	12,964	14,000
1-31010	Miscellaneous Expense	82	594	200
1-31011	Chemicals	130,938	118,161	133,000
1-31012	Machinery & Equipment	8,178	8,834	8,500
Total Aquatics Operating:		169,658	155,813	174,539

Capital Outlay Aquatics

1-31101	Equipment	-	5,000	1,000
1-31102	Building	20,483	20,000	22,000
1-31103	Other	-	-	-
Total Aquatics Capital Outlay:		20,483	25,000	23,000

ST. LUCIE WEST SERVICE DISTRICT
GENERAL FUND
REVISED ANNUAL BUDGET

		FY 2014 Actual Through 9-29-2014	Annual Budget (with adjustments) FY 2014	Amended Annual Budget FY 2014
TOTAL AQUATICS DIVISION		514,169	515,196	526,049
STORM WATER MANAGEMENT DIVISION				
Personnel				
1-16001	Regular Salaries	282,513	295,614	288,000
1-16002	Overtime	9,992	12,594	11,500
1-16003	FICA	22,428	23,578	23,578
1-16004	Retirement Contributions	24,065	27,739	26,000
1-16005	Health Insurance	-	-	-
1-16006	Workers Comp	-	-	-
1-16007	Travel & Per Diem	-	584	200
1-16008	Uniforms	2,700	3,311	3,000
1-16009	Subscriptions & Dues	85	221	221
1-16010	Training, Cont. Educ., and Licensing	473	1,713	1,000
Total Storm Water Personnel:		342,257	365,354	353,499
Storm Water Operating				
1-34001	Operations & Maintenance Svc	12,499	16,729	15,000
1-34002	Laboratory Services	3,424	7,723	5,000
1-34013	Renewal & Replacement	-	-	-
1-34004	Disposal Fees	6,190	10,951	8,000
1-34005	Operating Supplies	10,026	18,508	14,000
1-34006	Storm Ditch Maint	23,667	21,971	25,000
1-34007	Landscape Materials	14,705	20,475	17,000
1-34008	Vehicle Maintenance	11,113	15,937	13,000
1-34009	Equipment Maintenance	18,447	21,067	20,000
1-34010	Miscellaneous Expense	632	679	679
1-34011	Chemicals	649	3,035	1,500
1-34012	Machinery & Equipment	3,533	6,241	5,000
1-34014	Electricity Services	3,045	3,850	3,850
Total Storm Water Operating:		107,931	147,166	128,029
Capital Outlay Storm Water				
1-34101	Equipment	14,986	15,000	16,000
1-34102	Building	-	-	-
1-34103	Other - GIS Mapping	-	-	-
Total Storm Water Capital Outlay:		14,986	15,000	16,000
TOTAL STORM WATER MANAGEMENT DIVI		465,174	527,520	497,528

EXOTIC PLANT REMOVAL DIVISION

Personnel

1-17001	Regular Salaries	191,651	189,347	194,000
1-17002	Overtime	10,382	10,622	11,000
1-17003	FICA	15,160	15,298	16,000
1-17004	Retirement Contributions	17,804	17,997	18,500
1-17005	Health Insurance	-	-	-
1-17006	Workers Comp	-	-	-
1-17007	Travel & Per Diem	-	225	100
1-17008	Uniforms	2,555	3,291	3,000
1-17009	Subscriptions & Dues	30	225	100
1-17010	Training, Cont. Educ., and Licensing	1,226	1,561	1,561

ST. LUCIE WEST SERVICE DISTRICT

GENERAL FUND

REVISED ANNUAL BUDGET

	FY 2014 Actual Through 9-29-2014	Annual Budget (with adjustments) FY 2014	Amended Annual Budget FY 2014
Total Exotic Plant Personnel:	238,809	238,566	244,261
Exotic Plant Operating			
1-35001 Operations & Maintenance Svc	5,604	5,083	6,000
1-35002 Laboratory Services	-	-	-
1-35003 Disposal Fees	246	-	500
1-35004 Operating Supplies	16,408	15,447	17,500
1-35005 Landscape Materials	-	-	-
1-35006 Vehicle Maintenance	5,370	5,784	5,784
1-35007 Equipment Maintenance	5,079	6,285	6,000
1-35008 Chemicals	4,554	4,961	4,961
1-35009 Machinery & Equipment	3,925	5,093	4,500
1-35010 Maintenance Contracts	81,527	65,000	84,000
Total Exotic Plant Operating:	122,713	107,653	129,245
Capital Outlay Exotic Plant			
1-35101 Equipment	27,361	30,500	30,500
1-35102 Building	19,871	20,000	21,000
1-35103 Other	-	-	-
Total Exotic Plant Capital Outlay:	47,231	50,500	51,500
TOTAL EXOTIC PLANT REMOVAL DIVISION	408,753	396,719	425,006
SHOP OPERATIONS DIVISION			
Personnel			
1-18001 Regular Salaries	35,535	32,768	37,000
1-18002 Overtime	5,114	5,120	6,000
1-18003 FICA	2,829	2,898	3,500
1-18004 Retirement Contributions	3,845	3,410	4,500
1-18005 Health Insurance	-	-	-
1-18006 Workers Comp	-	-	-
1-18010 Travel & Per Diem	-	551	200
1-18013 Uniforms	59	620	200
1-18014 Subscriptions & Dues	55	83	100
1-18015 Training, Cont. Educ., and Licensing	1,308	581	1,500
Total Shop Personnel:	48,745	46,031	53,000
Shop Operating			
1-36001 Operations & Maintenance Svc	3,935	3,120	4,500
1-36002 Disposal Fees	-	-	-
1-36003 Operating Supplies	7,168	7,372	7,500
1-36004 Vehicle Maintenance	3,714	4,447	4,100
1-36005 Miscellaneous Expense	1,584	1,546	1,700
1-36006 Machinery & Equipment	11,650	11,371	12,000
Total Shop Operating:	28,052	27,856	29,800
Capital Outlay Shop			
1-36101 Equipment	-	-	-
1-36102 Building	-	-	-
1-36103 Other	-	-	-
Total Shop Capital Outlay:	-	-	-
SHOP OPERATIONS DIVISION	76,797	73,887	82,800
Total Operating Expenses	2,483,449	2,630,068	2,594,874

ST. LUCIE WEST SERVICE DISTRICT
GENERAL FUND
REVISED ANNUAL BUDGET

	FY 2014 Actual Through 9-29-2014	Annual Budget (with adjustments) FY 2014	Amended Annual Budget FY 2014
Total Expenses	\$ 2,483,449	\$ 2,630,068	\$ 2,594,874
Total Revenues	\$ 2,792,006	\$ 2,783,202	\$ 2,792,006
Surplus/(Deficit) Before R&R Transfer	308,558	153,134	197,132
Transfer to General Fund R&R	55,092	55,092	55,092
Net Surplus (Deficit)	253,466	98,042	142,040
Available Operating Cash Balance (Ending)	\$ 3,226,646	\$ 3,071,222	\$ 3,115,220

**ST LUCIE WEST SERVICES DISTRICT
GENERAL FUND - CAPITAL IMPROVEMENT FUND
AMENDED FY 2013-2014 BUDGET**

	<u>FY 2014 Actual Through 9-29-2014 *</u>	<u>Annual Budget (with adjustments) FY 2014</u>	<u>Amended Annual Budget FY 2014</u>	<u>CHANGE FROM ORIGINAL TO AMENDED</u>
Estimated Beginning Fund Balance	980,779	980,779	980,779	0.00%
Interest Revenues	-	-	-	N/A
Grant Revenues	-	-	-	N/A
5% Recommended Annual Transfer + Addition	55,092	55,092	55,092	0.00%
One Time Additional Funding (From GF Unres)	-	-	-	N/A
Cash Carry Forward for R&R CIP	-	-	-	N/A
TOTAL REVENUES AVAILABLE	1,035,871	1,035,871	1,035,871	0.00%
1-46001 General Fund Emergency R&R - WM001	27,178	111,100	35,000	-68.50%
1-46002 Capital Projects - WM012	-	-	-	N/A
1-46003 Capital Projects - WM013	5,400	-	7,000	N/A
1-46004 Capital Projects - WM014	62,445	-	70,000	N/A
1-46005 Capital Projects - WM015	-	-	-	N/A
1-46007 Capital Projects - WM017	51,173	200,000	75,000	-62.50%
TOTAL EXPENDITURES	146,197	311,100	187,000	-39.89%
FUND BALANCE, SEPTEMBER 30	<u>889,675</u>	<u>724,771</u>	<u>848,871</u>	

* Note: 2014 Actuals from 10-1-2013 through 9-29-2014. We are still receiving September 2014 invoices.

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

	<u>2014 ACTUAL*</u>	<u>2014 BUDGET</u>	<u>2014 AMENDED BUDGET</u>	<u>CHANGE FROM ORIGINAL TO AMENDED BUDGET</u>
<u>ADD REVENUES:</u>				
Billed Water Revenues	2,733,644	2,935,332	2,900,000	-1.20%
Billed Wastewater Revenues	3,189,736	3,371,614	3,300,000	-2.12%
Billed Irrigation Revenue	1,637,264	1,799,271	1,725,000	-4.13%
Wholesale Water & Wastewater	540,155	541,988	540,154	-0.34%
AFPI Revenue	36,914	29,289	36,914	26.03%
Other Operating Revenue	138,806	89,380	138,806	55.30%
TOTAL OPERATING REVENUES	8,276,518	8,766,874	8,640,874	-1.44%
FUND BALANCE, October 1	6,949,299	6,949,299	6,949,299	0.00%
TOTAL REVENUES AVAILABLE	15,225,817	15,716,173	15,590,173	-0.80%
<u>DEDUCT EXPENDITURES:</u>				
Board of Supervisors	14,137	16,398	15,118	-7.81%
District Manager	16,056	16,509	16,255	-1.54%
Finance	299,921	339,411	315,000	-7.19%
Property Control	5,043	6,989	5,900	-15.58%
Utility Rate Consultant	13,961	13,961	13,961	0.00%
Clerk to the Board	13,548	17,620	15,000	-14.87%
Legal Services	73,009	48,529	76,000	56.61%
Engineering Services	36,199	62,647	40,000	-36.15%
Administration Division	1,170,278	1,340,620	1,210,091	-9.74%
Water Treatment Plant Division	895,176	908,911	923,221	1.57%
Wastewater Treatment Plant Division	1,180,290	1,346,273	1,232,002	-8.49%
Underground Utilities Division	967,828	917,057	1,010,300	10.17%
Irrigation Division	230,878	375,341	307,673	-18.03%
Debt Service Payments	2,527,331	2,527,331	2,527,331	0.00%
Capital improvement Projects	-	-	-	0.00%
Rate Stabilization	-	50,000	50,000	0.00%
Renewal & Replacement Transfers	420,886	520,886	520,886	0.00%
CIP Transfer - WWTP Expansion	-	2,957,919	2,957,919	0.00%
TOTAL EXPENDITURES	7,864,542	11,466,402	11,236,657	-2.00%
FUND BALANCE, SEPTEMBER 30	<u>7,361,275</u>	<u>4,249,771</u>	<u>4,353,516</u>	

* Note: 2013 Actuals from 10-1-2013 through 9-29-2014. We are still receiving September 2014 invoices.

ST. LUCIE WEST SERVICES DISTRICT
WATER AND SEWER FUND
AMENDED ANNUAL BUDGET

		FY 2014 Actual Through 9-29-2014	Annual Budget (with adjustments) FY 2014	Amended Annual Budget FY 2014
Water & Sewer Fund Balance (Beginning)		6,949,299	6,949,299	6,949,299
Rate Stabilization Fund Balance (Beginning)		480,381	480,381	480,381
OPERATING REVENUE				
Grants				
5-04006	Billed Water Revenue	2,733,644	2,935,332	2,900,000
5-04007	Billed Wastewater Revenue	3,189,736	3,371,614	3,300,000
5-04009	Billed Irrigation Revenue	1,637,264	1,799,271	1,725,000
5-04010	Late Fees	87,203	38,000	87,203
5-04012	Miscellaneous Fees	14,345	25,500	14,345
5-04014	Wholesale Water Revenue	249,719	249,931	249,719
5-04018	Meter Set Fees	4,300	3,550	4,300
5-04021	Wholesale Wastewater Revenue	290,435	292,057	290,435
5-04022	Interest (Operating)	2,963	2,057	2,963
5-04033	Water Impact (AFPI)	36,914	24,489	36,914
5-04035	Wastewater Impact (AFPI)	29,995	20,273	29,995
5-04046	Tanker Truck Water Service	-	4,800	-
Total Revenues		\$ 8,276,518	\$ 8,766,874	\$ 8,640,874
OPERATING EXPENSES				
Board of Supervisors				
5-05001	Executive Salaries	11,229	12,000	12,000
5-05002	FICA	859	918	918
5-05003	Other Contractual Services	51	754	100
5-05004	Board Meeting Expenses	942	1,583	1,000
5-05005	Contingencies	1,056	1,143	1,100
TOTAL BOARD OF SUPERVISORS		14,137	16,398	15,118
District Manager				
5-06002	Management Contract	14,755	14,755	14,755
5-06003	Travel & Per Diem	1,301	1,754	1,500
TOTAL DISTRICT MANAGER		16,056	16,509	16,255
Finance				
5-07001	Dissemination Agent	2,000	2,036	2,000
5-07002	Arbitrage	-	2,400	500
5-07003	Accounting Services	43,814	47,172	46,000
5-07004	Auditing	14,710	17,298	16,500
5-07006	Banking Services	14,385	9,786	16,000
5-07007	Property & Casualty Insurance	223,198	220,219	224,000
5-07009	Bad Debt	1,814	40,500	10,000
TOTAL FINANCE		299,921	339,411	315,000
Property Control				
5-09001	Building & Land Rental	1,589	2,097	1,800
5-09002	Vehicle Leasing	-	-	-
5-09003	Computer Software/Licensing	451	1,228	800
5-09004	Computer Hardware/Supplies	3,003	3,664	3,300
TOTAL PROPERTY CONTROL		5,043	6,989	5,900
Utility Rate Consultant				
5-11001	Other Contractual Services	13,961	13,961	13,961
TOTAL RATE CONSULTANT		13,961	13,961	13,961
Clerk to the Board				
5-13002	Other Contractual Services	9,426	9,667	9,500
5-13004	Postage & Freight	1,006	1,379	1,200
5-13005	Printing & Binding	2,124	3,536	2,800
5-13006	Legal Ads	992	3,038	1,500

ST. LUCIE WEST SERVICES DISTRICT
WATER AND SEWER FUND
AMENDED ANNUAL BUDGET

		FY 2014 Actual Through 9-29-2014	Annual Budget (with adjustments) FY 2014	Amended Annual Budget FY 2014
TOTAL CLERK TO THE BOARD		13,548	17,620	15,000
Legal Services				
5-19001	General Counsel	45,357	39,935	47,000
5-19002	Special Counsel	27,652	8,594	29,000
TOTAL LEGAL COUNSEL		73,009	48,529	76,000
Engineering Services				
5-26002	Engineering Services	36,199	62,647	40,000
TOTAL ENGINEERING		36,199	62,647	40,000
ADMINISTRATION DIVISION				
Personnel				
5-14001	Regular Salaries	418,457	422,040	420,000
5-14003	Overtime	11,459	10,445	12,500
5-14002	Arbitration Settlement	-	-	-
5-14004	FICA	33,976	33,636	35,000
5-14005	Retirement Contributions	36,054	38,924	38,924
5-14006	Health/Life/Dental Insurance	343,183	380,503	350,000
5-14007	Workers Comp	37,318	31,356	39,000
5-14008	Unemployment Compensation	-	13,272	2,000
5-14009	Travel & Per Diem	260	1,122	800
5-14010	Uniforms	1,980	2,525	2,100
5-14011	Subscriptions & Dues	1,238	926	1,400
5-14012	Training & Education Costs	947	1,922	1,200
5-14013	Vehicle Allowance	7,800	7,200	7,800
Total Administration Personnel:		892,671	943,871	910,724
ADMIN Operating				
5-29001	Other Contractual Services	112,350	123,196	118,000
5-29002	Website Maintenance	3,251	2,818	3,500
5-29003	Operating Supplies	11,606	12,500	12,500
5-29004	Storm Water Fees	310	17,799	1,000
5-29005	Telephone & Cell Service	18,003	16,116	19,000
5-29006	Postage & Freight	38,160	35,243	40,000
5-29007	Equipment Leasing	3,120	2,095	3,500
5-29008	Vehicle Maintenance	440	1,437	600
5-29009	Equipment Maintenance	55	393	150
5-29010	Miscellaneous Expenses	2,629	1,361	3,000
5-29011	Contingencies - Hurricane	-	-	-
5-29012	Office Supplies	7,004	8,098	8,098
5-29013	Fuel & Lubricants - Vehicle	61,475	65,828	63,000
5-29014	Fuel & Lubricants - Equipment	15,547	16,319	16,319
5-29015	Minor Construction Expenses	590	5,271	1,500
5-29016	Project Maintenance Fees	-	6,176	1,000
5-29017	Contingency (1.5%)	66	79,580	5,000
5-29018	Electrical Services	3,000	2,519	3,200
Total Administration Operating:		277,608	396,749	299,367
Capital Outlay Administration				
5-29101	Equipment	-	-	-
5-29102	Building	-	-	-
5-29103	Other	-	-	-
Total Administration Capital Outlay:		-	-	-
TOTAL ADMINISTRATION		1,170,278	1,340,620	1,210,091
WATER TREATMENT PLANT DIVISION				
Personnel				
5-15001	Regular Salaries	237,850	237,157	239,000
5-15002	Overtime	33,362	23,097	35,000
5-15003	FICA	20,435	19,909	22,000

**ST. LUCIE WEST SERVICES DISTRICT
WATER AND SEWER FUND
AMENDED ANNUAL BUDGET**

		FY 2014 Actual Through 9-29-2014	Annual Budget (with adjustments) FY 2014	Amended Annual Budget FY 2014
5-15004	Retirement Contributions	23,552	23,423	25,000
5-15007	Travel & Per Diem	-	855	200
5-15008	Uniforms	1,431	1,337	1,500
5-15009	Subscriptions & Dues	190	1,116	500
5-15010	Training & Education Costs	305	1,380	500
Total WTP Personnel:		317,124	308,274	323,700
WTP Operating				
5-30001	Other Contractual Services	49,759	36,406	52,000
5-30002	Operations & Maintenance Services	3,055	4,021	4,021
5-30003	Laboratory Services	20,904	23,772	22,000
5-30004	Operating Supplies	13,241	10,094	15,000
5-30005	Electricity Services	185,030	208,783	190,000
5-30006	Vehicle Maintenance	813	1,264	1,000
5-30007	Plant Maintenance	81,915	53,288	84,000
5-30008	Miscellaneous Expenses	248	1,615	500
5-30009	Chemicals	217,586	256,394	225,000
5-30010	Water Conservation Grant Program	5,500	5,000	6,000
Total WTP Operating:		578,052	600,637	599,521
Capital Outlay WTP				
5-30101	Equipment	-	-	-
5-30102	Building	-	-	-
5-30103	Other	-	-	-
Total WTP Capital Outlay:		-	-	-
TOTAL WATER TREATMENT PLANT DIVISION		895,176	908,911	923,221
WASTEWATER TREATMENT PLANT DIVISION				
Personnel				
5-16001	Regular Salaries	223,985	241,430	227,000
5-16002	Overtime	27,865	34,919	30,000
5-16003	FICA	19,220	21,141	21,414
5-16004	Retirement Contributions	19,178	24,871	21,000
5-16007	Travel & Per Diem	889	1,711	1,200
5-16008	Uniforms	1,807	1,854	2,000
5-16009	Subscriptions & Dues	135	1,369	500
5-16010	Training & Education Costs	1,229	2,000	1,600
Total WWTP Personnel:		294,308	329,295	304,714
WWTP Operating				
5-31001	Other Contractual Services	31,371	29,235	33,000
5-31002	Operations & Maintenance Services	3,510	4,840	4,000
5-31003	Laboratory Services	28,195	37,396	31,000
5-31004	Operating Supplies	11,276	15,289	13,000
5-31005	Sludge Disposal	525,474	561,061	535,000
5-31006	Electricity Services	168,035	193,419	175,000
5-31007	Vehicle Maintenance	570	2,397	1,000
5-31008	Plant Maintenance	40,344	81,100	50,000
5-31009	Miscellaneous Expenses	180	288	288
5-31010	Chemicals	77,027	91,953	85,000
Total WWTP Operating:		885,982	1,016,978	927,288
Capital Outlay WWTP				
5-31101	Equipment	-	-	-
5-31102	Building	-	-	-
5-31103	Other	-	-	-
Total WWTP Capital Outlay:		-	-	-
TOTAL WASTEWATER TREATMENT PLANT DIVISION		1,180,290	1,346,273	1,232,002

UNDERGROUND UTILITIES DIVISION

Personnel

**ST. LUCIE WEST SERVICES DISTRICT
WATER AND SEWER FUND
AMENDED ANNUAL BUDGET**

		FY 2014 Actual Through 9-29-2014	Annual Budget (with adjustments) FY 2014	Amended Annual Budget FY 2014
5-17001	Regular Salaries	389,494	406,359	396,000
5-17002	Overtime	41,598	52,865	46,000
5-17003	FICA	32,737	35,131	34,000
5-17004	Retirement Contributions	35,868	41,330	38,000
5-17007	Travel & Per Diem	-	624	200
5-17008	Uniforms	4,597	7,116	6,000
5-17009	Subscriptions & Dues	355	736	600
5-17010	Training & Education Costs	1,485	2,595	1,000
Total UGU Personnel:		506,134	546,756	521,800
UGU Operating				
5-32001	Other Contractual Services	229,048	150,344	240,000
5-32002	Operations & Maintenance Services	74,695	65,512	80,000
5-32003	Operating Supplies	85,365	76,092	90,000
5-32004	Electricity Services	32,721	33,754	34,000
5-32005	Vehicle Maintenance	10,208	14,665	12,000
5-32006	Lift Station Maintenance	26,371	25,635	28,000
5-32007	Miscellaneous Expenses	1,135	3,249	2,000
Total UGU Operating:		459,543	369,251	486,000
Capital Outlay UGU				
5-32101	Equipment	-	-	-
5-32102	Building	-	-	-
5-32104	New Meters	2,151	1,050	2,500
5-32103	Other	-	-	-
Total UGU Capital Outlay:		2,151	1,050	2,500
TOTAL UNDERGROUND UTILITIES DIVISION		967,828	917,057	1,010,300
IRRIGATION DIVISION				
Personnel				
5-18001	Regular Salaries	37,938	37,492	40,000
5-18002	Overtime	4,574	5,362	5,000
5-18003	FICA	3,189	3,278	3,500
5-18004	Retirement Contributions	3,838	3,857	4,000
5-18007	Travel & Per Diem	-	571	200
5-18008	Uniforms	405	673	673
5-18009	Training & Education Costs	185	500	500
Total IRR Personnel:		50,128	51,733	53,873
IRR Operating				
5-33001	Other Contractual Services	6,201	39,032	10,000
5-33002	Operations & Maintenance Services	19,103	25,374	22,000
5-33003	Laboratory Services	80	627	200
5-33004	Operating Supplies	5,306	9,558	7,000
5-33005	Electricity Services	152,735	161,480	157,000
5-33006	Vehicle Maintenance	1,825	2,342	2,000
5-33007	Equipment Maintenance	1,003	4,350	2,000
5-33008	Maintenance - Irrigation	20,698	36,449	25,000
5-33009	Miscellaneous Expenses	345	909	600
5-33010	Chemicals	23,503	19,154	26,000
Total IRR Operating:		230,798	299,275	251,800
Capital Outlay IRR				
5-33101	Equipment	-	-	-
5-33102	Building	-	24,333	2,000
5-33103	Other	-	-	-
Total IRR Capital Outlay:		-	24,333	2,000
TOTAL IRRIGATION DIVISION		230,878	375,341	307,673
Total Operating Expenses		4,916,325	5,410,266	5,180,521

ST. LUCIE WEST SERVICES DISTRICT
WATER AND SEWER FUND
AMENDED ANNUAL BUDGET

		FY 2014 Actual Through 9-29-2014	Annual Budget (with adjustments) FY 2014	Amended Annual Budget FY 2014
NON-OPERATING INCOME AND EXPENSES				
<u>DEBT SERVICE EXPENSES</u>				
5-27004	Principal 2004 Bond Issue	-	-	-
5-27005	Interest 2004 Bond issue	580,850	580,850	580,850
5-27007	Interest 2011 Bond issue	630,990	630,990	630,990
5-27008	Principal 2011 Bond issue	960,000	960,000	960,000
5-27009	Interest 2013 Bond issue	130,491	130,491	130,491
5-27010	Principal 2013 Bond issue	225,000	225,000	225,000
	TOTAL DEBT SERVICE:	2,527,331	2,527,331	2,527,331
<u>RATE STABILIZATION</u>				
	Transfer Out to Rate stabilization Fund	-	50,000	50,000
	TOTAL RATE STABILIZATION SERVICE:	-	50,000	50,000
<u>CAPITAL IMPROVEMENT & TRANSFERS</u>				
	Capital Improvement Program - W&S	-	-	-
5-28127	Required R&R Transfer to Capital (5%)	420,886	420,886	420,886
	Additional R&R Transfer for CIP's	-	100,000	100,000
	Capital Improvement Program - WWTP Expansion Transfer	-	2,957,919	2,957,919
	TOTAL CI & TRANSFERS EXPENSES:	420,886	3,478,805	3,478,805
	Total Expenses	\$ 7,864,542	\$ 11,466,402	\$ 11,236,657
	Total Revenues	\$ 8,276,518	\$ 8,766,874	\$ 8,640,874
	Surplus/(Deficit)	411,976	(2,699,528)	(2,595,783)
	Available Operating Cash Balance (Ending)	\$ 7,361,275	\$ 4,249,771	\$ 4,353,516
	Available Rate Stabilization Balance (Ending)	\$ 480,381	\$ 530,381	\$ 530,381

**ST LUCIE WEST SERVICES DISTRICT
RENEWAL & REPLACEMENT FUND
AMENDED FY 2013-2014 BUDGET**

	<u>FY 2013 Actual Through 9-29-2014 *</u>	<u>Annual Budget (with adjustments) FY 2014</u>	<u>Amended Annual Budget FY 2014</u>	<u>CHANGE FROM ORIGINAL TO AMENDED BUDGET</u>
Estimated Beginning Fund Balance	1,263,652	1,263,652	1,263,652	0.00%
<u>ADD REVENUES:</u>				
Interest Revenues	430	14,547	430	-97.04%
Impact Fee Revenues	-	-	-	
5% Required Transfer per Bond	420,886	420,886	420,886	0.00%
Additional Funding	-	100,000	100,000	
Cash Carry Forward for R&R CIP	-	-	-	
TOTAL REVENUES AVAILABLE	1,684,968	1,799,085	1,784,968	-0.78%
<u>DEDUCT EXPENDITURES:</u>				
SW001 5-37007 Lift Station Renewal & Replacement	80,828	182,106	90,000	-50.58%
SW037 5-37009 Emergency Renewal & Replacement Projec	137,295	167,306	150,000	-10.34%
SW047 5-37013 Structural Repairs Manholes	963	40,945	10,000	-75.58%
SW049 5-37004 Protective Coating Manholes	-	56,243	1,000	-98.22%
SW050 5-37014 WTP Grounding System Improvements	-	50,000	1,000	-98.00%
SW061 5-37017 Membrane Filter Replacement	120,512	-	135,000	N/A
SW063 5-37023	-	10,400	1,000	-90.38%
SW064 5-37006 Replacement Meters	33,074	29,120	35,000	20.19%
SW069 5-37018 Irrigation Ph 1 -Improve Existing WWTP Pu	15,130	205,000	30,000	-85.37%
SW073 5-37022	7,221	-	15,000	N/A
SW075 5-37024	-	90,500	1,000	-98.90%
SW079 5-37026	66,200	-	80,000	N/A
TOTAL EXPENDITURES	461,223	831,620	549,000	-33.98%
FUND BALANCE, SEPTEMBER 30	<u>1,223,746</u>	<u>967,465</u>	<u>1,235,968</u>	

* Note: 2014 Actuals from 10-1-2013 through 9-29-2014. We are still receiving September 2014 invoices.

**ST LUCIE WEST SERVICES DISTRICT
WATER CONNECTION FEE FUND
AMENDED FY 2013-2014 BUDGET**

	<u>FY 2013 Actual Through 9-29-2014 *</u>	<u>Annual Budget (with adjustments) FY 2014</u>	<u>Amended Annual Budget FY 2014</u>	<u>ORIGINAL TO AMENDED BUDGET</u>
Estimated Beginning Fund Balance	1,546,052	1,546,052	1,546,052	0.00%
<u>ADD REVENUES:</u>				
Interest Revenues	443	986	443	-55.07%
Impact Fee Revenues	104,059	327,147	104,059	-68.19%
5% Required Transfer from Operating	-	-	-	
Additional Funding Required	-	-	-	
TOTAL REVENUES AVAILABLE	1,650,555	1,874,185	1,650,554	-11.93%
<u>DEDUCT EXPENDITURES:</u>				
SW057 5-38002 Portable Generators for Utility Dept.	-	41,600	1,000	-97.60%
SW071 5-38010 WTP RO Modification	725,800	-	740,000	N/A
SW072 5-38011 High Service Pump Expansion	43,256	335,000	75,000	-77.61%
TOTAL EXPENDITURES	769,057	376,600	816,000	116.68%
<u>TRANSFERS:</u>				
Trans Out to Pay Debt Service/Bond Refunding Payment	-	-	-	0.00%
TOTAL TRANSFERS OUT	-	-	-	0.00%
FUND BALANCE, SEPTEMBER 30	881,498	1,497,585	834,554	

* Note: 2014 Actuals from 10-1-2013 through 9-29-2014. We are still receiving September 2014 invoices.

**ST LUCIE WEST SERVICES DISTRICT
WASTEWATER CONNECTION FEE FUND
AMENDED FY 2013-2014 BUDGET**

	<u>FY 2013 Actual Through 9-29-2014 *</u>	<u>Annual Budget (with adjustments) FY 2014</u>	<u>Amended Annual Budget FY 2014</u>	<u>CHANGE FROM ORIGINAL TO AMENDED BUDGET</u>
Estimated Beginning Fund Balance	3,155,478	3,155,478	3,155,478	0.00%
<u>ADD REVENUES:</u>				
Interest Revenues	914	3,185	914	-71.30%
Impact Fee Revenues	76,655	57,272	76,655	33.84%
5% Required Transfer from Operating	-	-	-	
The Reserve Ag. Payment due to Plant Expansion Sec. 4(f)(2)	-	-	-	
TOTAL REVENUES AVAILABLE	<u>3,233,047</u>	<u>3,215,935</u>	<u>3,233,047</u>	<u>0.53%</u>
<u>DEDUCT EXPENDITURES:</u>				
SW062 5-39011 WWTF Expansion	3,156,392	3,177,011	3,156,392	0.00%
TOTAL EXPENDITURES	<u>3,156,392</u>	<u>3,177,011</u>	<u>3,156,392</u>	<u>-0.65%</u>
FUND BALANCE, SEPTEMBER 30	<u><u>76,655</u></u>	<u><u>38,924</u></u>	<u><u>76,655</u></u>	

* Note: 2014 Actuals from 10-1-2013 through 9-29-2014. We are still receiving September 2014 invoices.

**ST LUCIE WEST SERVICES DISTRICT
2004 / 2013 BOND CONSTRUCTION FUND
AMENDED FY 2013-2014 BUDGET**

	FY 2013 Actual Through 9-29-2014 *	Annual Budget (with adjustments) FY 2014	Amended Annual Budget FY 2014	ORIGINAL TO AMENDED BUDGET
Estimated Beginning Fund Balance	5,162,883	5,162,883	5,162,883	0.00%
<u>ADD REVENUES:</u>				
Interest Revenues	1,552	-	1,552	N/A
Impact Fee Revenues	-	-	-	
5% Required Transfer from Operating	-	-	-	
The Reserve Ag. Payment due to Plant Expansion Sec. 4(f)(2)	-	-	-	
Capital Improvement Program - WWTP Expansion Transfer	-	2,957,919	2,957,919	0.00%
TOTAL REVENUES AVAILABLE	5,164,435	8,120,802	8,122,354	0.02%
<u>DEDUCT EXPENDITURES:</u>				
SW062 5-39011 WWTF Expansion	1,662,853	-	2,000,000	N/A
	-	-	-	
TOTAL EXPENDITURES	1,662,853	-	2,000,000	
FUND BALANCE, SEPTEMBER 30	3,501,581	8,120,802	6,122,354	

* Note: 2014 Actuals from 10-1-2013 through 9-29-2014. We are still receiving September 2014 invoices.

**St Lucie West Services District
Debt Service Fund - Water Management Benefit Series 2010 Bonds
Amended Annual Budget**

	FY 2014 Actual ** Through 9-29-2014	Annual Budget (with adjustments) FY 2014	Amended Annual Budget FY 2014
OPERATING REVENUE			
2-04001 Interest	587	9,000	587
2-04002 Special Assessments	1,909,607	1,992,542	1,909,607
2-04005 Miscellaneous Revenue (Prepayments)	-	-	-
Total Revenues	\$ 1,910,194	\$ 2,001,542	\$ 1,910,194
OPERATING EXPENSES			
<u>Debt Service</u>			
2-05001 Assessment Fees	40,096	39,851	40,096
2-05002 Banking Services	5,919	9,500	5,919
2-05014 Principal 2013	1,380,000	1,380,000	1,380,000
2-07015 Interest 2013	473,236	447,374	473,236
2-07011 Miscellaneous Expense	-	100,000	-
Total Expenses	1,899,252	1,976,725	- 1,899,251
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	10,942	24,817	- 10,943
TRANSFER FROM (TO) OPERATING RESERVE			
Surplus/(Deficit)	\$ 10,942	\$ 24,817	\$ 10,943

*Coverage Provided (Required > 1.10)

1.03

1.10

1.03

*Net Revenue / Bond Payment Requirements

** Note: 2014 Actuals from 10-1-2013 through 9-29-2014. We are still receiving September 2014 invoices.

**St Lucie West Services District
Debt Service Fund - Cascades Series 2010
Amended Annual Budget**

	FY 2012 Actual ** Through 9-29-2014	Annual Budget (with adjustments) FY 2014	Amended Annual Budget FY 2014
OPERATING REVENUE			
3-04002 Interest	63	250	63
3-04003 Special Assessments	197,480	209,027	197,480
3-04005 Miscellaneous Revenue	-	-	-
3-07001 2010 Bond Revenue	-	-	-
Total Revenues	\$ 197,543	\$ 209,277	\$ 197,543
OPERATING EXPENSES			
<u>Debt Service</u>			
3-05001 Assessment Fees	4,176	2,502	4,176
3-05002 Banking Services	3,494	9,500	3,494
3-05003 Principal	160,000	160,000	160,000
3-05004 Interest	33,151	30,252	33,151
3-05008 Miscellaneous	-	-	-
3-05007 Cas 2010 COI Expense	-	-	-
Total Expenses	200,821	202,254 -	200,821
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(3,278)	7,023 -	(3,278)
TRANSFER FROM (TO) OPERATING RESERVE			
Surplus/(Deficit)	\$ (3,278)	\$ 7,023	\$ (3,278)

*Coverage Provided (Required > 1.10)

1.02

1.10

1.02

*Net Revenue / Bond Payment Requirements

** Note: 2014 Actuals from 10-1-2013 through 9-29-2014. We are still receiving September 2014 invoices.