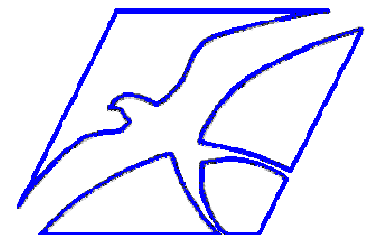
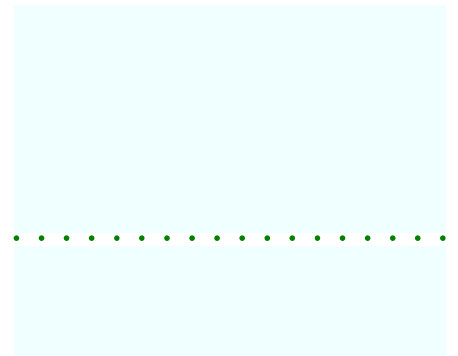
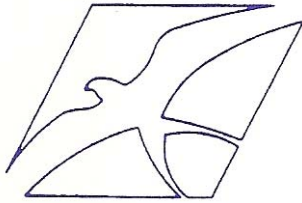


***FINAL BUDGET
FOR FISCAL YEAR ENDING
SEPTEMBER 30, 2012***





**ST. LUCIE WEST
SERVICES DISTRICT**

August 19, 2011

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

**RE: St. Lucie West Service District FY 2011-2012 Proposed Annual Budget and FY
2012-2016 Capital Improvement Plan**

Dear Honorable Chairman and Supervisors:

I am pleased to present the annual budget for FY 2011-2012 and the FY 2012-2016 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.

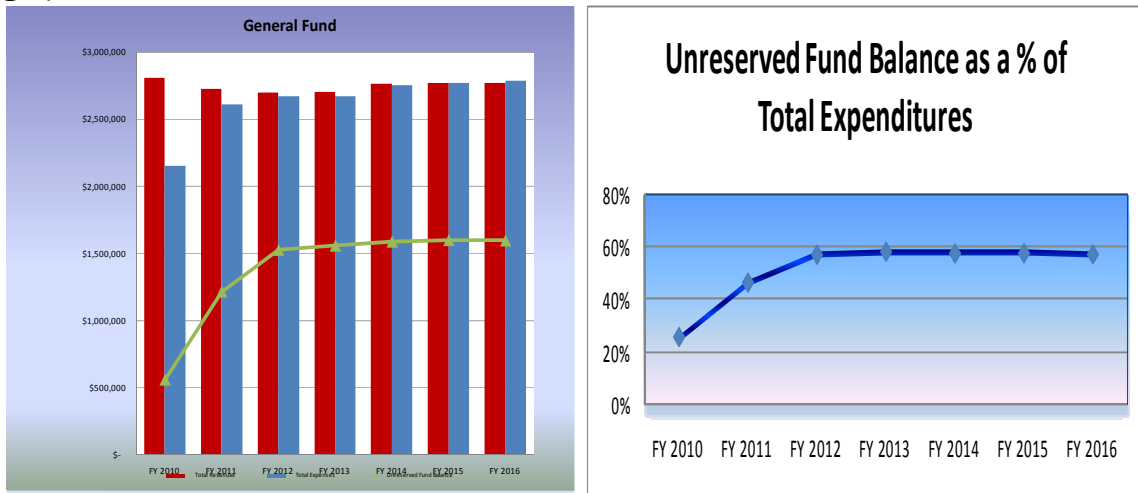
Fiscal Year 2010-2011 brought many changes and improvements to the District some of the major projects that were completed in FY 2011 were:

- ❖ New Administration Office complex.
- ❖ Several lift stations were rehabilitated with fencing and driveways in FY 2011. The lift station restoration project effort will be continued throughout the next several years to ensure that all lift stations are upgraded.
- ❖ Wastewater treatment plant painting project was complete in April of 2011.
- ❖ Phase III of the WWTF SCADA project was complete in March 2011.
- ❖ The second phase of the handrail replacement project at the WWTF was complete in 2011.
- ❖ 4a and 4b storm water structure project was complete in 2011.
- ❖ Enhanced exotic plant removal.

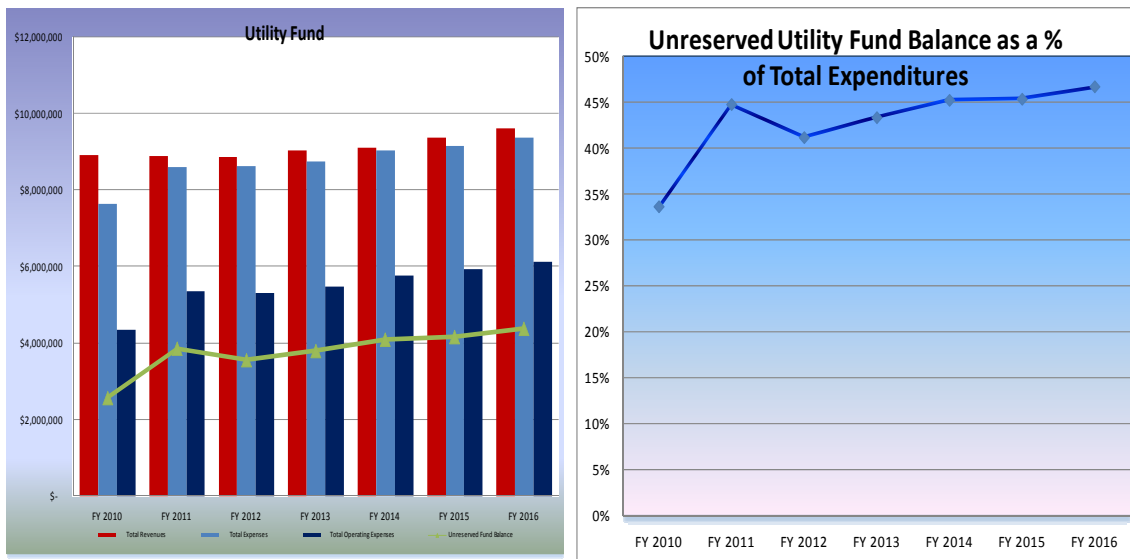
Fiscal Year 2011-2012 brings new challenges due to economic factors and District staff prepared the budget with that in mind. The budget for FY 2011-2012 continues

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

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



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



The District has a five year 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 three categories; the 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 2012-2016 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 Renewal & Replacement projects (approximately \$1,180,378). 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 Renewal and Replacement Fund reflects a fund balance over \$90,000 for FY2012.

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 2011-2012 budget for your review and consideration.

Sincerely,

Dennis M. Pickle

Dennis M. Pickle
District Manager

ST. LUCIE WEST SERVICES DISTRICT

FY 2011/2012 BUDGET

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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 page 52 of this budget. Separate assessments on the District property owners are assigned exclusively for the Water Management Benefit Series 2010 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. There are still proceeds available from the 2010 Water Management Capital Project Fund which is used on projects described in the Bond and recommended by the District Engineer.

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. Currently there is a specific source for these capital projects from the 2010 Water management Bonds.

We anticipate finishing the current fiscal year with a surplus and are budgeting for a small surplus in FY 2012. The General Fund for both FY 2011 and 2012 will have a fund balance exceeding a million dollars. This also means that the District will have sufficient cash flow to carry operating costs till 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 management contract line item the rate 1.5% for FY 2011 is based upon the change in the U.S. Bureau of Labor Statistics Consumer Price Index - All Urban Customers, U.S. City Average, Services, for most other line items, where applicable, a general inflationary rate of 2% is utilized. There are some exceptions such as health insurance (10% each year), and liability insurance (8% each year) for which national projections call for continuing increases. Energy costs are expected to grow at an inflation rate of 10% as well.

Rate Adjustment – There is no adjustment to Special Assessment rates proposed within this year's budget.

The rate increase from \$100 to the projected rate of \$106 per Equivalent Residential Unit (ERU's) for FY 2009 as stated in the Special Assessment Notice sent to property owners on July 15, 2004. This \$6 a year increase was projected in 2004 and due to the current economy revenues reflect no change. The number of ERU's is expected to remain the same in FY2012. With no rate adjustment budgeted, we expect revenues in most categories to remain the same per year for each of the next five years. The Budget for 2014 reflects a \$1 per year increase per ERU which will assist in covering inflationary costs. Fiscal years 2013, 2015 and 2016 reflect no increase in assessments.

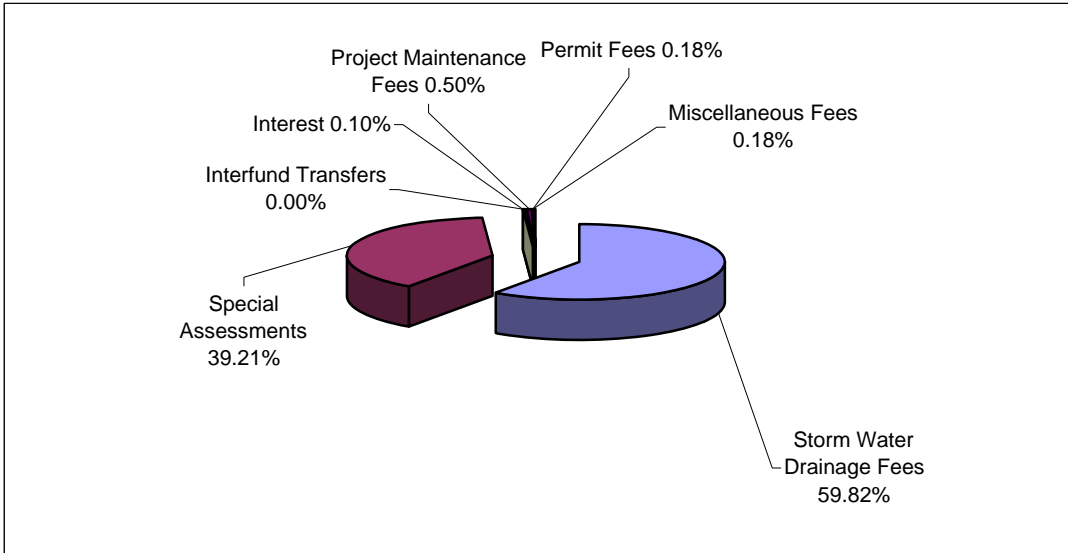
Capital Improvement Program

The capital improvement program has five 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. As of 2009 there are no more lease payments being made on any Capital rolling stock items within the General Fund. 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 2012 follows a consolidated presentation of the operating budget. The list of capital items total \$2,592,000 in the General Fund in FY 2012.

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

FISCAL YEAR 2011-2012

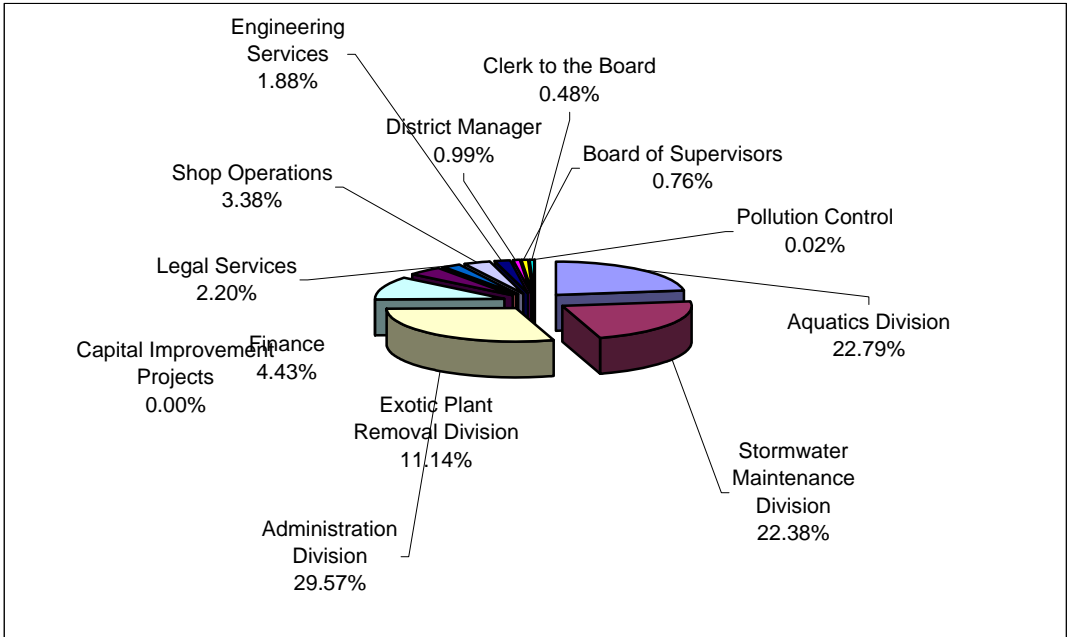


TOTAL REVENUES	\$ 2,707,415
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Storm Water Drainage Fees	1,619,591	59.82%
Special Assessments	1,061,496	39.21%
Interfund Transfers	-	0.00%
Interest	2,700	0.10%
Project Maintenance Fees	13,628	0.50%
Permit Fees	5,000	0.18%
Miscellaneous Fees	5,000	0.18%
TOTAL OPERATIONAL REVENUE	\$ 2,707,415	100.00%
GENERAL FUND PRIOR YEARS BALANCE	\$ 1,523,385	

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

FISCAL YEAR 2011-2012



TOTAL EXPENDITURES	\$ 2,666,654
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	<u>TOTALS</u>	<u>PERCENT EXPENDITURES</u>
Aquatics Division	607,174	22.77%
Stormwater Maintenance Division	596,300	22.36%
Administration Division	787,838	29.54%
Exotic Plant Removal Division	296,911	11.13%
Finance	118,036	4.43%
Capital Improvement Projects	-	0.00%
Legal Services	58,525	2.19%
Shop Operations	90,109	3.38%
Engineering Services	50,000	1.88%
District Manager	26,346	0.99%
Board of Supervisors	20,125	0.75%
Clerk to the Board	12,751	0.48%
Pollution Control	508	0.02%
Grant Management	2,030	0.08%
TOTAL EXPENDITURES	\$ 2,666,654	100.00%

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

	<u>2010</u> <u>ACTUAL</u>	<u>2011</u> <u>ORIGINAL BUDGET</u>	<u>2011</u> <u>ESTIMATE</u>	<u>2012</u> <u>PROPOSED</u>
<u>ADD REVENUES:</u>				
Special Assessments	1,091,013	1,061,496	1,079,153	1,061,496
Stormwater Drainage Fees	1,633,349	1,619,591	1,724,897	1,619,591
Other Revenues	82,854	41,028	17,974	26,328
TOTAL OPERATING REVENUES	2,807,217	2,722,115	2,822,024	2,707,415
FUND BALANCE, October 1	555,115	1,211,811	1,211,811	1,523,385
TOTAL REVENUES AVAILABLE	3,362,332	3,933,927	4,033,836	4,230,800
<u>DEDUCT EXPENDITURES:</u>				
Board of Supervisors	15,378	22,600	22,581	20,125
District Manager	20,255	26,457	25,957	26,346
Finance	100,841	120,286	119,286	118,036
Grant Management	-	4,500	2,000	2,030
Clerk to the Board	8,993	14,063	12,563	12,751
Legal Services	56,300	59,660	57,660	58,525
Engineering Services	46,745	68,500	53,500	50,000
Pollution Control	2,185	500	500	508
Administration Division	564,667	745,688	728,316	787,838
Aquatics Division	458,319	552,152	512,161	607,174
Stormwater Maintenance Division	466,643	600,175	589,513	596,300
Exotic Plant Removal Division	331,470	289,252	283,170	296,911
Shop Operations	78,724	103,678	103,245	90,109
Capital Improvement Projects	-	-	-	*
TOTAL EXPENDITURES	2,150,520	2,607,511	2,510,451	2,666,654
FUND BALANCE, SEPTEMBER 30	1,211,811	1,326,416	1,523,385	1,564,146

* Capital Improvement Projects are Included in Divisional Operations

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

	Actual FY 2010	Actual YTD FY 2011	Estimate EOY FY 2011	Final Amended Budget FY 2011	Budget FY 2012	Forecast			
						FY 2013	FY 2014	FY 2015	FY 2016
General Fund Fund Balance (Beginning)	555,115	1,211,811	1,211,811	1,211,811	1,523,385	1,564,146	1,603,797	1,622,697	1,629,607
OPERATING REVENUE									
1-04001 Permit Fees	-	-	-	5,000	5,000	5,200	5,408	5,624	5,849
1-04002 Grant Revenue	-	-	-	-	-	-	-	-	-
1-04003 Miscellaneous Fees	10,852	84	101	5,000	5,000	5,200	5,408	5,624	5,849
1-04004 Storm Water Drainage Fees	1,633,349	1,724,897	1,724,897	1,724,897	1,619,591	1,621,211	1,622,832	1,624,455	1,626,079
1-04005 Project Maintenance Fees	-	-	-	5,274	13,628	13,901	14,179	14,462	14,751
1-04006 Interest	3,867	2,181	2,617	2,700	2,700	2,970	3,267	3,594	3,953
1-04007 Special Assessments	1,091,013	1,079,153	1,079,153	1,079,153	1,061,496	1,061,496	1,121,496	1,121,496	1,121,496
1-04008 Interfund Transfers	-	-	-	-	-	-	-	-	-
1-04009 Miscellaneous Income	68,136	-	-	-	-	-	-	-	-
Total Revenues	\$ 2,807,217	\$ 2,806,315	\$ 2,806,768	\$ 2,822,024	\$ 2,707,415	\$ 2,709,977	\$ 2,772,589	\$ 2,775,255	\$ 2,777,978
OPERATING EXPENSES									
Board of Supervisors									
1-05001 Executive Salaries	11,900	10,102	12,122	12,000	12,000	12,000	12,000	12,000	12,000
1-05002 FICA	-	3,022	3,626	3,481	918	918	918	918	918
1-05012 Other Contractual Services	76	-	-	2,500	2,538	2,578	2,625	2,677	2,736
1-05015 Board Meeting Expenses	3,402	1,285	1,542	2,000	2,030	2,062	2,100	2,142	2,189
1-05016 Contingencies	-	475	570	2,600	2,639	2,681	2,729	2,784	2,845
TOTAL BOARD OF SUPERVISORS	15,378	14,884	17,860	22,581	20,125	20,240	20,372	20,521	20,688
District Manager									
1-06001 Assessment Fees & Costs	4,969	5,630	6,756	6,000	6,090	6,187	6,299	6,425	6,566
1-06002 Other Contractual Services	-	-	-	3,120	3,167	3,217	3,275	3,341	3,414
1-06003 Operations & Maintenance Services	836	645	774	1,000	1,015	1,031	1,050	1,071	1,094
1-06005 Management Contract	14,375	-	-	13,905	14,114	14,339	14,598	14,889	15,217
1-06009 Travel & Per Diem	-	-	-	1,080	1,096	1,114	1,134	1,156	1,182
1-06012 Miscellaneous Expense	75	-	-	748	759	771	785	801	819
1-06013 Subscriptions & Dues	-	-	-	104	106	107	109	111	114
TOTAL DISTRICT MANAGER	20,255	6,275	7,530	25,957	26,346	26,768	27,250	27,795	28,406
Finance									
1-07001 Dissemination Agent	2,000	2,000	2,400	2,000	2,030	2,062	2,100	2,142	2,189
1-07002 Arbitrage	-	-	-	1,560	1,583	1,609	1,638	1,670	1,707
1-07003 Assessment Fees & Costs	-	-	-	-	-	-	-	-	-
1-07004 Accounting Services	26,110	22,864	27,437	29,578	30,021	30,502	31,051	31,672	32,368
1-07005 Auditing	14,733	1,760	2,112	14,788	15,010	15,250	15,524	15,835	16,183
1-07007 Banking Services	579	4,122	4,946	2,620	2,659	2,702	2,750	2,805	2,867
1-07009 Property & Casualty Insurance	50,952	622	747	62,532	66,733	70,069	73,573	77,251	81,114
1-07015 Office Supplies	260	-	-	-	-	-	-	-	-
1-07018 Property Taxes & Assessments	6,207	6,156	7,387	6,208	-	-	-	-	-
TOTAL FINANCE	100,841	37,524	45,029	119,286	118,036	122,194	126,636	131,375	136,429
Grant Management									
1-12001 Contractual Services -GM	-	-	-	2,000	2,030	2,062	2,100	2,142	2,189
TOTAL GRANT MANAGEMENT	-	-	-	2,000	2,030	2,062	2,100	2,142	2,189
Clerk to the Board									
1-13002 Other Contractual Services	5,718	4,541	5,449	6,894	6,998	7,110	7,238	7,383	7,545
1-13004 Postage & Freight	695	534	640	1,756	1,782	1,811	1,843	1,880	1,921
1-13005 Printing & Binding	1,534	991	1,190	2,249	2,282	2,319	2,361	2,408	2,461
1-13007 Legal Ads	1,046	1,116	1,340	1,664	1,689	1,716	1,747	1,782	1,821
TOTAL CLERK TO THE BOARD	8,993	7,182	8,619	12,563	12,751	12,955	13,189	13,452	13,748

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

	Actual FY 2010	Actual YTD FY 2011	Estimate EOY FY 2011	Final Amended Budget FY 2011	Budget FY 2012	Forecast				
						FY 2013	FY 2014	FY 2015	FY 2016	
Legal Services										
1-19001	General Counsel	32,831	17,484	20,981	49,660	50,405	51,211	52,133	53,176	54,346
1-23001	Special Counsel	23,470	9,072	10,887	8,000	8,120	8,250	8,398	8,566	8,755
TOTAL LEGAL COUNSEL		56,300	26,557	31,868	57,660	58,525	59,461	60,532	61,742	63,101
Engineering Services										
1-26002	Engineering Services	46,745	32,231	38,677	53,500	50,000	50,800	51,714	52,749	53,909
TOTAL ENGINEERING		46,745	32,231	38,677	53,500	50,000	50,800	51,714	52,749	53,909
Pollution Control										
1-29002	Regulatory & Permit Fees	2,185	-	-	500	508	516	525	535	547
TOTAL POLLUTION CONTROL		2,185	-	-	500	508	516	525	535	547
ADMINISTRATION DIVISION										
Personnel										
1-15001	Regular Salaries	120,377	128,228	153,874	175,500	178,533	182,996	187,571	192,260	197,066
1-15002	Overtime	1,022	3	4	2,675	2,715	2,783	2,853	2,924	2,997
1-15003	FICA	9,404	10,028	12,034	13,630	14,416	14,763	15,118	15,482	15,856
1-15004	Retirement Contributions	10,786	11,289	13,546	16,036	16,312	16,720	17,138	17,567	18,006
1-15005	Health/Life/Dental Insurance	197,889	200,861	241,033	264,311	290,742	319,817	351,798	369,388	387,858
1-15006	Workers Comp	30,080	19,179	23,014	40,567	44,624	49,086	53,995	56,695	59,529
1-15007	Unemployment Insurance	3,438	5,897	7,076	5,800	5,945	6,094	6,246	6,402	6,562
1-15008	Employee Compensation Study	-	-	-	-	-	-	-	-	-
1-15009	Travel & Per Diem	332	102	123	2,100	2,132	2,166	2,205	2,249	2,298
1-15010	Uniforms	802	657	788	1,788	1,815	1,844	1,877	1,915	1,957
1-15011	Subscriptions & Dues	65	155	186	520	528	536	546	557	569
1-15012	Training, Cont. Educ., and Licensing	1,322	417	500	3,120	3,167	3,217	3,275	3,341	3,414
1-15013	Vehicle Allowance	-	-	-	-	7,200	7,200	7,200	7,200	7,200
Total Administration Personnel:		375,516	376,815	452,178	526,048	568,128	607,221	649,822	675,979	703,312
ADMIN Operating										
1-33001	Other Contractual Services	31,303	33,296	39,955	40,348	41,155	41,978	42,818	43,674	44,547
1-33002	Website Maintenance	3,244	2,201	2,641	3,576	3,648	3,720	3,795	3,871	3,948
1-33003	Maintenance Contracts	493	-	-	1,330	-	-	-	-	-
1-33004	Water - Irrigation	2,720	2,141	2,569	3,264	3,329	3,396	3,464	3,533	3,604
1-33005	Telephone & Cell Service	15,313	11,666	13,999	16,680	17,014	17,354	17,701	18,055	18,416
1-33006	Postage & Freight	640	984	1,180	1,560	1,591	1,623	1,655	1,689	1,722
1-33007	Electricity Services	13,590	1,402	1,682	7,480	7,854	8,639	9,503	9,979	10,477
1-33008	Cable/Newspaper	416	195	234	520	530	541	552	563	574
1-33010	Equipment Leasing	1,134	1,631	1,957	3,680	3,754	3,829	3,905	3,983	4,063
1-33011	Building Maintenance	3,258	513	616	4,000	4,080	4,162	4,245	4,330	4,416
1-33012	Vehicle Maintenance	3,007	334	401	2,660	1,613	1,645	1,678	1,712	1,746
1-33013	Equipment Maintenance	10	-	-	1,430	1,459	1,488	1,518	1,548	1,579
1-33014	Printing & Binding	10	69	83	1,560	1,591	1,623	1,655	1,689	1,722
1-33015	Legal Ads	551	-	-	1,080	1,102	1,124	1,146	1,169	1,192
1-33016	Miscellaneous Expense	9,357	3,036	3,643	4,500	4,590	4,682	4,775	4,871	4,968
1-33017	Record Storage	668	581	697	1,000	1,020	1,040	1,061	1,082	1,104
1-33018	Contingencies - Hurricane	-	-	-	20,000	20,400	20,808	21,224	21,649	22,082
1-33019	Office Supplies	9,187	8,852	10,623	10,660	10,873	11,091	11,312	11,539	11,770
1-33020	Fuel & Lubricants - Vehicle	36,071	34,095	40,914	40,940	42,034	46,237	50,861	53,404	56,074
1-33021	Cleaning Supplies	2,922	2,289	2,747	3,180	3,244	3,308	3,375	3,442	3,511
1-33022	Computer Software	4,048	460	552	1,080	1,102	1,124	1,146	1,169	1,192
1-33023	Computer Hardware/ Supplies	2,030	5,358	6,430	5,660	5,773	5,889	6,006	6,127	6,249
1-33024	Fuel & Lubricants - Equipment	5,200	14,131	16,958	16,920	18,612	20,473	22,521	23,647	24,829
1-33025	Minor Construction Expenses	2,980	8,600	10,320	9,160	9,343	9,530	9,721	9,915	5,000
Total Administration Operating:		148,152	131,834	158,200	202,268	205,710	215,304	225,638	232,638	234,788
Capital Outlay Administration										
1-33101	Equipment	-	-	-	-	-	-	-	-	-
1-33102	Building	40,999	180,078	216,093	-	14,000	-	-	-	-

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

	Actual FY 2010	Actual YTD FY 2011	Estimate EOY FY 2011	Final Amended Budget FY 2011	Budget FY 2012	Forecast			
						FY 2013	FY 2014	FY 2015	FY 2016
1-33103 Other	-	-	-	-	-	-	-	-	-
Total Administration Capital Outlay:	40,999	180,078	216,093	-	14,000	-	-	-	-
TOTAL ADMINISTRATION	564,667	688,727	826,472	728,316	787,838	822,526	875,460	908,616	938,100
AQUATICS DIVISION									
Personnel									
1-14001 Regular Salaries	226,523	196,384	235,660	245,000	248,675	254,892	261,264	267,796	274,491
1-14002 Overtime	11,393	13,536	16,243	18,500	18,870	19,342	19,825	20,321	20,829
1-14003 FICA	18,340	16,103	19,324	20,158	20,467	20,979	21,503	22,041	22,592
1-14004 Retirement Contributions	20,941	19,976	23,971	23,715	24,079	24,681	25,298	25,931	26,579
1-14005 Health Insurance	-	-	-	-	-	-	-	-	-
1-14006 Workers Comp	-	-	-	-	-	-	-	-	-
1-14007 Travel & Per Diem	1	-	-	1,560	1,591	1,623	1,655	1,689	1,722
1-14008 Uniforms	1,182	1,950	2,340	2,422	2,470	2,520	2,570	2,622	2,674
1-14009 Subscriptions & Dues	25	35	42	208	212	216	221	225	230
1-14010 Training, Cont. Educ., and Licensing	2,039	2,242	2,691	4,160	4,160	4,243	4,243	4,328	4,415
Total Aquatics Personnel:	280,444	250,226	300,271	315,723	320,525	328,496	336,581	344,952	353,531
Aquatics Operating									
1-31001 Operations & Maintenance Svc	14,561	2,971	3,566	10,000	10,200	10,404	10,612	10,824	11,041
1-31002 Laboratory Services	80	55	66	1,040	1,061	1,082	1,104	1,126	1,148
1-31003 Disposal Fees	-	-	-	2,250	2,295	2,341	2,388	2,435	2,484
1-31004 Water Quality Monitoring	4,640	-	-	7,248	-	-	-	-	-
1-31005 Operating Supplies	9,507	6,779	8,134	9,000	9,180	9,364	9,551	9,742	9,937
1-31006 Storm Ditch Maint	-	-	-	1,480	1,510	1,540	1,571	1,602	1,634
1-31007 Landscape Materials	2,531	160	192	3,500	3,570	3,641	3,714	3,789	3,864
1-31008 Vehicle Maintenance	3,255	1,129	1,355	8,500	6,670	6,803	6,939	7,078	7,220
1-31009 Equipment Maintenance	11,757	8,449	10,139	20,040	20,441	20,850	21,267	21,692	22,126
1-31010 Miscellaneous Expense	624	340	408	1,040	1,061	1,082	1,104	1,126	1,148
1-31011 Chemicals	77,422	73,536	88,243	125,840	132,132	141,381	151,278	158,842	166,784
1-31012 Machinery & Equipment	9,974	4,409	5,290	6,500	8,530	8,701	8,875	9,052	8,933
Total Aquatics Operating:	134,351	97,828	117,394	196,438	196,649	207,189	218,401	227,308	236,319
Capital Outlay Aquatics									
1-31101 Equipment	43,524	-	-	-	90,000	27,000	15,000	-	-
1-31102 Building	-	-	-	-	-	-	-	-	-
1-31103 Other	-	-	-	-	-	-	-	-	-
Total Aquatics Capital Outlay:	43,524	-	-	-	90,000	27,000	15,000	-	-
TOTAL AQUATICS DIVISION	458,319	348,054	417,665	512,161	607,174	562,685	569,982	572,259	589,850
STORM WATER MANAGEMENT DIVISION									
Personnel									
1-16001 Regular Salaries	200,928	191,495	229,794	253,000	256,795	263,215	269,795	276,540	283,454
1-16002 Overtime	7,306	7,160	8,592	10,900	11,118	11,396	11,681	11,973	12,272
1-16003 FICA	16,067	15,255	18,306	20,188	20,495	21,008	21,533	22,071	22,623
1-16004 Retirement Contributions	16,467	15,003	18,003	23,751	24,112	24,715	25,333	25,966	26,615
1-16005 Health Insurance	-	-	-	-	-	-	-	-	-
1-16006 Workers Comp	-	-	-	-	-	-	-	-	-
1-16007 Travel & Per Diem	-	-	-	1,040	1,061	1,082	1,104	1,126	1,148
1-16008 Uniforms	1,058	1,716	2,059	3,120	3,182	3,246	3,311	3,377	3,445
1-16009 Subscriptions & Dues	-	25	30	208	212	216	221	225	230
1-16010 Training, Cont. Educ., and Licensing	745	-	-	4,160	4,160	4,243	4,243	4,328	4,415
Total Storm Water Personnel:	242,570	230,654	276,785	316,367	321,136	329,121	337,220	345,607	354,201
Storm Water Operating									
1-34001 Operations & Maintenance Svc	2,424	12,858	15,430	15,500	15,810	16,126	16,449	16,778	17,113
1-34002 Laboratory Services	-	-	-	3,750	11,143	11,366	11,593	11,825	12,062
1-34004 Disposal Fees	313	-	-	3,300	3,366	3,433	3,502	3,572	3,643
1-34005 Operating Supplies	18,904	15,221	18,265	22,880	23,338	23,804	24,280	24,766	25,261

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

	Actual FY 2010	Actual YTD FY 2011	Estimate EOY FY 2011	Final Amended Budget FY 2011	Budget FY 2012	Forecast			
						FY 2013	FY 2014	FY 2015	FY 2016
1-34006 Storm Ditch Maint	38,726	29,386	35,263	58,000	42,000	42,840	43,697	44,571	17,000
1-34007 Landscape Materials	13,523	22,191	26,629	35,000	25,000	25,500	26,010	26,530	27,061
1-34008 Vehicle Maintenance	6,166	3,570	4,284	10,500	10,710	10,924	11,143	11,366	11,593
1-34009 Equipment Maintenance	11,825	14,911	17,893	17,948	18,307	18,673	19,047	19,427	19,816
1-34010 Miscellaneous Expense	1,897	349	419	640	653	666	679	693	707
1-34011 Chemicals	536	799	959	1,248	1,310	1,402	1,500	1,575	1,654
1-34012 Machinery & Equipment	6,670	4,078	4,893	7,380	7,528	7,678	7,832	7,988	8,148
1-34013 Renewal & Replacement	92,263	67,037	80,444	75,000	85,000	75,000	75,000	50,000	17,000
Total Storm Water Operating:	193,246	170,400	204,480	251,146	244,164	237,413	240,732	219,091	161,058
Capital Outlay Storm Water									
1-34101 Equipment	30,827	18,317	21,980	22,000	21,000	17,450	25,000	-	-
1-34102 Building	-	-	-	-	-	-	-	-	-
1-34103 Other - GIS Mapping	-	-	-	-	10,000	-	-	-	-
Total Storm Water Capital Outlay:	30,827	18,317	21,980	22,000	31,000	17,450	25,000	-	-
TOTAL STORM WATER MANAGEMENT DIVISION	466,643	419,371	503,245	589,513	596,300	583,984	602,952	564,698	515,260
EXOTIC PLANT REMOVAL DIVISION									
Personnel									
1-17001 Regular Salaries	160,638	139,966	167,960	177,000	179,655	184,146	188,750	193,469	198,306
1-17002 Overtime	6,062	2,937	3,524	10,000	10,200	10,455	10,716	10,984	11,259
1-17003 FICA	12,955	10,863	13,036	14,306	14,524	14,887	15,259	15,641	16,032
1-17004 Retirement Contributions	15,214	13,039	15,646	16,830	17,087	17,514	17,952	18,401	18,861
1-17005 Health Insurance	-	-	-	-	-	-	-	-	-
1-17006 Workers Comp	-	-	-	-	-	-	-	-	-
1-17007 Travel & Per Diem	-	41	50	208	212	216	225	230	234
1-17008 Uniforms	989	2,002	2,402	2,080	2,122	2,164	2,251	2,296	2,342
1-17009 Subscriptions & Dues	-	-	-	208	212	216	225	230	234
1-17010 Training, Cont. Educ., and Licensing	118	516	620	1,040	1,040	1,061	1,061	1,082	1,104
Total Exotic Plant Personnel:	195,976	169,364	203,236	221,672	225,052	230,660	236,439	242,331	248,370
Exotic Plant Operating									
1-35001 Operations & Maintenance Svc	1,527	2,293	2,751	7,250	7,395	7,543	7,694	7,848	8,005
1-35002 Laboratory Services	-	-	-	260	265	271	276	281	287
1-35003 Disposal Fees	6,576	5,386	6,464	8,320	8,486	8,656	8,829	9,006	9,186
1-35004 Operating Supplies	11,023	10,343	12,412	13,520	13,790	14,066	14,348	14,634	14,927
1-35005 Landscape Materials	412	-	-	2,500	2,550	2,601	2,653	2,706	2,760
1-35006 Vehicle Maintenance	3,401	2,789	3,347	8,320	8,486	8,656	8,829	9,006	9,186
1-35007 Equipment Maintenance	3,726	5,704	6,845	10,200	10,404	10,612	10,824	11,041	11,262
1-35008 Chemicals	4,673	1,769	2,123	4,368	4,586	4,907	5,251	5,514	5,789
1-35009 Machinery & Equipment	4,655	4,511	5,413	6,760	6,895	7,033	7,174	7,317	7,464
1-35010 Maintenance Contracts	99,500	-	-	-	-	-	-	-	-
Total Exotic Plant Operating:	135,495	32,795	39,353	61,498	62,859	64,346	65,878	67,353	68,865
Capital Outlay Exotic Plant									
1-35101 Equipment	-	-	-	-	9,000	5,000	6,500	6,500	-
1-35102 Building	-	-	-	-	-	-	-	-	-
1-35103 Other	-	-	-	-	-	-	-	-	-
Total Exotic Plant Capital Outlay:	-	-	-	-	9,000	5,000	6,500	6,500	-
TOTAL EXOTIC PLANT REMOVAL DIVISION	331,470	202,158	242,590	283,170	296,911	300,006	308,817	316,184	317,236
SHOP OPERATIONS DIVISION									
Personnel									
1-18001 Regular Salaries	38,692	22,834	27,401	31,000	31,465	32,252	33,058	33,884	34,731
1-18002 Overtime	2,990	2,157	2,588	5,800	5,916	6,064	6,215	6,371	6,530
1-18003 FICA	3,223	1,853	2,223	2,815	2,860	2,931	3,004	3,080	3,157
1-18004 Retirement Contributions	2,767	2,340	2,808	3,312	3,364	3,448	3,535	3,623	3,714
1-18005 Health Insurance	-	-	-	-	-	-	-	-	-
1-18006 Workers Comp	-	-	-	-	-	-	-	-	-

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

	Actual FY 2010	Actual YTD FY 2011	Estimate EOY FY 2011	Final Amended Budget FY 2011	Budget FY 2012	Forecast			
						FY 2013	FY 2014	FY 2015	FY 2016
1-18010 Travel & Per Diem	-	-	-	520	530	541	552	563	574
1-18013 Uniforms	291	397	476	350	357	364	371	379	386
1-18014 Subscriptions & Dues	-	-	-	78	80	81	83	84	86
1-18015 Training, Cont. Educ., and Licensing	158	-	-	1,560	1,560	1,591	1,591	1,623	1,655
Total Shop Personnel:	48,122	29,580	35,496	45,435	46,132	47,273	48,410	49,607	50,834
Shop Operating									
1-36001 Operations & Maintenance Svc	5,261	3,422	4,107	9,940	9,940	10,139	10,342	10,548	10,759
1-36002 Disposal Fees	176	-	-	690	704	718	732	747	762
1-36003 Operating Supplies	8,397	7,634	9,161	9,360	9,547	9,738	9,933	10,132	10,334
1-36004 Vehicle Maintenance	3,666	2,457	2,948	4,680	4,774	4,869	4,966	5,066	5,167
1-36005 Miscellaneous Expense	1,449	3,194	3,833	4,080	4,162	4,245	4,330	4,416	4,505
1-36006 Machinery & Equipment	11,655	9,671	11,605	14,560	14,851	15,148	15,451	15,760	16,075
Total Shop Operating:	30,603	26,379	31,655	43,310	43,977	44,857	45,754	46,669	47,603
Capital Outlay Shop									
1-36101 Equipment	-	11,971	14,365	14,500	-	14,000	-	-	-
1-36102 Building	-	-	-	-	-	-	-	-	-
1-36103 Other	-	-	-	-	-	-	-	-	-
Total Shop Capital Outlay:	-	11,971	14,365	14,500	-	14,000	-	-	-
SHOP OPERATIONS DIVISION	78,724	67,930	81,515	103,245	90,109	106,130	94,164	96,276	98,436
Total Operating Expenses	2,150,520	1,850,892	2,221,070	2,510,451	2,666,654	2,670,326	2,753,690	2,768,345	2,777,899
NON-OPERATING INCOME AND EXPENSES									
Other Expense									
CAPITAL IMPROVEMENT									
Capital Improvement Program -	-	-	-	-	-	-	-	-	-
TOTAL OTHER CAPITAL EXPENSES:	-	-	-	-	-	-	-	-	-
Total Expenses	\$ 2,150,520	\$ 1,850,892	\$ 2,221,070	\$ 2,510,451	\$ 2,666,654	\$ 2,670,326	\$ 2,753,690	\$ 2,768,345	\$ 2,777,899
Total Revenues	\$ 2,807,217	\$ 2,806,315	\$ 2,806,768	\$ 2,822,024	\$ 2,707,415	\$ 2,709,977	\$ 2,772,589	\$ 2,775,255	\$ 2,777,978
Surplus/(Deficit)	656,696	955,423	585,698	311,573	40,761	39,651	18,899	6,911	80
Available Operating Cash Balance (Ending)	\$ 1,211,811	\$ 2,167,235	\$ 1,797,509	\$ 1,523,385	\$ 1,564,146	\$ 1,603,797	\$ 1,622,697	\$ 1,629,607	\$ 1,629,687

ST. LUCIE WEST SERVICES DISTRICT

GENERAL FUND BUDGET

ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

REVENUE SOURCES

St Lucie West Services District receives approximately 92% of their operating Revenues for the General Fund from the special assessment they levy on property owners and the transfer of storm drainage fees from the City of Port St Lucie.

General Fund Revenues

Permit Fees

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

Grant Revenue

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

Miscellaneous Fees

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

Storm Water Drainage Fees

Revenue received from the City of Port St. Lucie for the assessment placed on property owners for the maintenance of the Storm Water Drainage system. Presently the District

receives 75% of the total amount assessed on property owners of the District. District will receive additional funding from any increase that the City levies for additional funding. Currently at \$153.00 per ERU.

Project Maintenance Fees

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

Interest Revenue

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

Special Assessments

Non-advalorem tax revenue received from the property owners of the District for the maintenance and operational costs of the District.

Interfund Transfers

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

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.

Other Contractual Services

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

Board Meeting Expenses

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

Contingencies

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

District Manager

Assessment Program

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

Other Contractual Services

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

Management Contract

Charges directly relating to the District Manager's service contract. The charge for FY 2012 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. The FY 2011-2012 Budget assumes a 1.5% COL increase from previous year's expenses.

Miscellaneous Expenses

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

Finance

Dissemination Agent

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

Arbitrage

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

Assessment Fees and Costs

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

Accounting Services

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

Auditing

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

Banking Services

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

Property & Casualty Insurance

This expense includes the annual insurance premium that provides protection for the District's general liability, auto and property coverage. A minor increase is assumed for the FY 2011-2012 Budget year. The agent has been asked to provide an estimate of total premiums for FY 2011-2012 Coverage is from October 1 through September 30 each year.

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 postage 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. The FY 2011-2012 budget assumes a 2 % increase.

Legal Ads

Charges for legal ads posted in the local newspapers for notices of Board meetings and Public Hearings. For the FY 2011-2012 line item shows a 2% increase.

**GENERAL FUND BUDGET
ACCOUNT DESCRIPTIONS AND ASSUMPTIONS**

General Counsel

Legal Services

Legal fees associated with the District's Attorney. These fees include charges for regular legal business matters within the District. The FY 2011-2012 shows a minor increase.

Special Counsel

Legal Services

Legal fees associated with any labor matters the District may have. For the FY 2011-2012 budget this line item particularly refers to legal matters regarding labor issues.

Engineering Services

Engineering Services

Charges billed from the District Engineer office. These charges include Work Authorization preparation, Board meeting assistance as well as any other engineering expense relating to the General Fund activities. The FY 2011-2012 reflects a 2.0% increase.

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.

Overtime

This line includes overtime expenses.

FICA

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

Retirement Contributions

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

Health Insurance

This includes health insurance benefits provided to all employees of the District. It has been removed from the other line items in other divisions and placed in administrative personnel only

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. This line item has been removed from the other divisions and placed in administrative personnel.

Unemployment Compensation

The District is required to reimburse the Unemployment Compensation Fund for any unemployment claims paid on behalf of the District. This line item has been removed from the other divisions and placed in administrative personnel

Travel & Per Diem

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

Uniforms

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

Subscriptions & Dues

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Training, Cont. Education & Licensing

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

Administration (Operating)

Other Contractual Services

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

Website Maintenance

The District will be looking into upgrading the current website with increased function for the budget year 2011-2012.

Note an increase of 2%

Maintenance Contracts

Charges for in office pest management. These charges are split with the Utility fund

Water - Irrigation

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

Telephone & Cell Services

These charges include the landline telephone service that is used in the District office as well as cellular phone services. The budget for this expense has a 2.0% increase for the FY 2011-2012 budget. District Staff will continue to look at alternatives in the 2011-2012 budget year to reduce costs of communications.

Postage & Freight

This line item includes postages charges for the District. A increase of 2% is noted in this line item for the FY 2011-2012.

Electricity Services

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

Cable & Newspaper

The District currently has cable access which provides capabilities for weather monitoring. They also receive a daily

newspaper for the treasure coast area to enable employees to be abreast to current affairs that may affect the District.

Equipment Leasing

The District currently has no equipment that is still being leased.

Building Maintenance

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

Vehicle Maintenance

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

Equipment Maintenance

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

Printing & Binding

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

Legal Ads

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

Miscellaneous Expenses

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

Record Storage

This charge is for offsite storage for District Records. All records of a certain date are kept offsite in an air conditioned space to meet records retention requirements.

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 2011-2012.

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Office Supplies

Includes general supply charges for the operations of the Districts offices. in FY 2011-2012

Fuel & Lubricants-Vehicles

Fuel purchased for all vehicles used in the General Fund. The FY2011-2012 shows a increase of 2%.

Cleaning Supplies

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

Computer Software/Licensing

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

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 2011-2012 Budget assumes a 2% increase..

Minor Construction Expenses

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

AQUATICS DIVISION

Aquatics Personnel

Regular Salaries

Includes the District's Aquatics Division's basic salaries and The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies.

Overtime

This line includes overtime expenses.

FICA

This line includes the Districts portion of the social security and Medicare expense for Salaries of the District's Aquatic

employees. The Federal rate for these combined expenses is 7.65% of total salaries.

Retirement Contributions

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

Health Insurance

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

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.

Travel & Per Diem

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

Uniforms

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

Subscriptions & Dues

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

Training, Cont. Education & Licensing

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Aquatics Division (Operating)

Operations & Maintenance Services

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

Laboratory Services

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

Disposal Fees

Charges incurred for the disposal of certain aquatic plant material.

Water Quality Monitoring

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

Operating Supplies

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

Storm Ditch Maintenance

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

Landscape Materials

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

Vehicle Maintenance

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

Equipment Maintenance

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

Miscellaneous Expenses

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

Chemicals

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

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.

STORM WATER MAINTENANCE DIVISION

Storm Water Maintenance Personnel

Regular Salaries

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

Overtime

This line includes overtime expenses.

FICA

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

Retirement Contributions

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

Health Insurance

This includes health insurance benefits provided to all employees of the District. Line item Moved to Administrative Personnel

Workers Compensation

The District provides workers compensation to any employee who is injured while at work. Under the provisions of the

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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. Line item move to Administrative Personnel

Travel & Per Diem

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

Uniforms

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

Subscriptions & Dues

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

Training, Cont. Education & Licensing

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

Storm Water Maintenance Division (Operating)

Operations & Maintenance Services

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

Laboratory Services

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

Renewal & Replacement

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

Disposal Fees

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

Operating Supplies

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

Storm Ditch Maintenance

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

Landscape Materials

Includes expenses for fertilizers, mulch and plant replacements.

Vehicle Maintenance

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

Equipment Maintenance

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

Miscellaneous Expenses

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

Chemicals

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

Machinery & Equipment

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

**GENERAL FUND BUDGET
ACCOUNT DESCRIPTIONS AND ASSUMPTIONS**

EXOTIC PLANT REMOVAL DIVISION

Exotic Plant Removal Personnel

Regular Salaries

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

Overtime

This line includes overtime expenses.

FICA

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

Retirement Contributions

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

Health Insurance

This includes health insurance benefits provided to all employees of the District. Line item has been moved to administrative personnel.

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. Line item has been moved to administrative personnel.

Travel & Per Diem

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

Uniforms

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

Subscriptions & Dues

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

Training, Cont. Education & Licensing

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

Exotic Plant Removal Division (Operating)

Operations & Maintenance Services

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

Laboratory Services

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

Disposal Fees.

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

Operating Supplies

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

Landscape Materials

Includes expenses for plant replacements in wetlands preserves and buffers.

Vehicle Maintenance

This line includes charges for normal maintenance of the District's Exotic plant removal trucks. Maintenance is done on a regular basis to provide the longest life possible to the

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

vehicles owned and operated by the district. This provides for decreased total life cycle costs.

Equipment Maintenance

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

Chemicals

This includes all chemicals used for exotic plant removal spraying.

Machinery & Equipment

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

Maintenance Contract

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

SHOP OPERATION DIVISION

Shop Operational Personnel

Regular Salaries

The District's Shop Maintenance Divisions basic Salaries. . The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. This Line item covers the salary of the District Mechanic that salary is split 50/50 with the utilities dept.

Overtime

This line includes overtime expenses.

FICA

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

Retirement Contributions

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

Health Insurance

This includes health insurance benefits provided to all employees of the District. This line item has been moved to administrative personnel.

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. This line item has been moved to Administrative personnel

Travel & Per Diem

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

Uniforms

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

Subscriptions & Dues

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

Training, Cont. Education & Licensing

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

Shop Operations Division (Operating)

Operations & Maintenance Services

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

**GENERAL FUND BUDGET
ACCOUNT DESCRIPTIONS AND ASSUMPTIONS**

include outside services such as, auto dealers, heavy equipment dealers, welding companies, and fabrication industry.

Disposal Fees

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

Operating Supplies

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

Vehicle Maintenance

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

Miscellaneous Expenses

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

Machinery & Equipment

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

CAPITAL OUTLAY

Administrative Division

Construction of new administrative building

Administration Rolling Stock Replacement

Replace 2005 F-150 with a 2011 F-150.

Aquatics Capital Outlay Replacement

Replace the Harvester and then sell the old one on GovDeals.

Storm Water Division Rolling Stock Replacement

Replace 17 ft Woods Mower

Add a eight foot bush hog

GIS Mapping

Water Management Bonds

Magnolia Lakes Irrigation Pump Station

Storm Water Perimeter Gate Project

North California Irrigation Main Extension

Peacock Irrigation Main Extension

4A,4c & 6b Gate Automation Project

Capital Expenditures Costs associated for direct capital purchases. They must qualify to become a Fixed Asset under the Districts Capital Expenditure Policy.

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 2011 with a higher surplus than budgeted. This is mostly due to decreased operational cost in some categories. Based on the last years Rate Sufficiency Study the Rate Consultant recommended a Rate Increase of 4% but the proposed budget reflect no increase for FY 2012, we anticipate a surplus over \$200,000 in the FY 2012 budget year.

Assumptions Used in Preparing the Budget

Inflation – A 2% inflationary rate was utilized for this FY; and a 2% inflationary rate for FY2013 thru 2016. There are some exceptions such as health insurance (10%), and liability insurance (8%) for which national projections call for continuing increases. Energy costs are expected to grow at an inflation rate of 10% as well.

Rate Adjustment – There is no rate adjustment for FY2012 in this budget.

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 credits on utility bills on items such as low flow toilets rain gauges for irrigation and low flow shower heads. This program will be funded at an annual amount of \$5,000 and is designed to encourage water conservation.

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

Capital Improvement Program

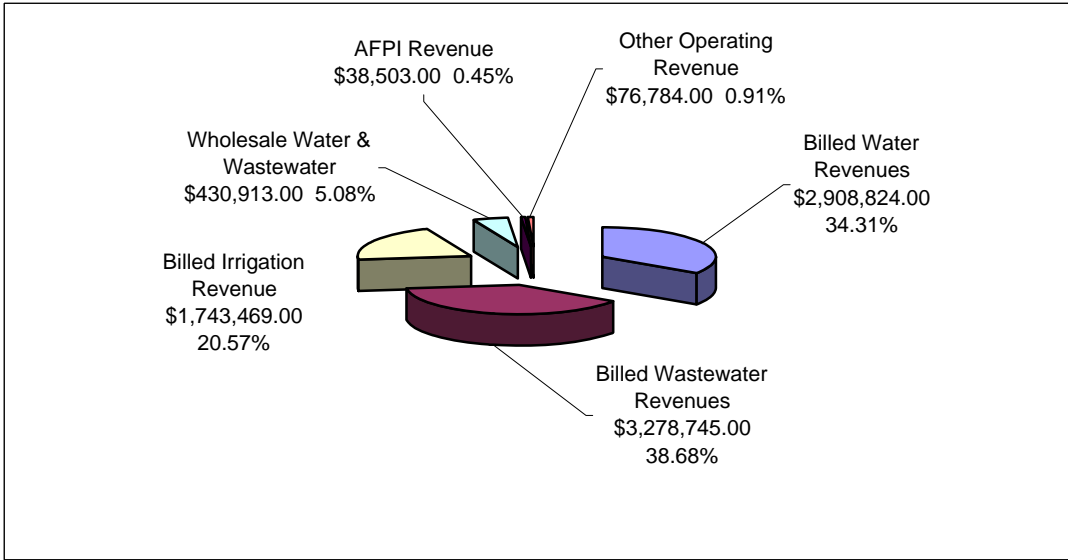
The capital improvement program has sixteen (16) items for your review, for a total cost in FY 2012 of \$2,606,978. In a continuation of a change started in FY 2006, we are proposing to continue to pay for the capital items directly rather than financing the purchase over a number of years. The typical interest rates charged for lease financing are significant, and therefore the District can save a significant amount by purchasing these items rather than leasing them. The Renewal and Replacement Fund Budget is

\$1,180,378 the Water Connection Fee Budget is \$1,126,600 and the Wastewater Connection Fee Budget is \$300,000 and the Capital Outlay Budget is \$56,050 for FY 2012.

Major capital projects contained in the capital budget for FY 2012 include the continuation of the Lift Station Renewal and Replacement project at \$178,518, Emergency Renewal and Replacement Projects at \$169,000, Membrane Filter Replacement Program \$520,000 and the Air Header Replacement Project at the WWTF at \$52,000 (FY 2012). The Water Connection Fee Fund major projects for FY2012 are the Modifications to the RO Unit \$750,000 and the High Service Pump Expansion Project for \$335,000. The Wastewater Connection Fee Fund major project for FY2012 is the Reuse Filter Expansion Project \$300,000.

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

FISCAL YEAR 2011-2012

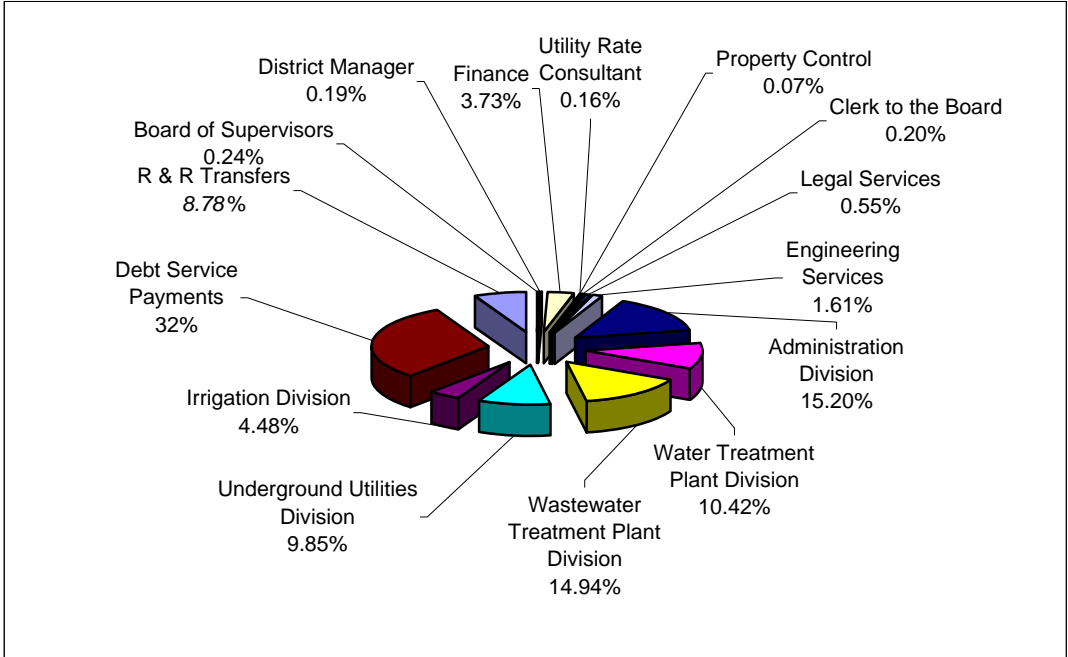


TOTAL REVENUES	\$ 8,477,238
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Billed Water Revenues	\$ 2,908,824.00	34.31%
Billed Wastewater Revenues	\$ 3,278,745.00	38.68%
Billed Irrigation Revenue	\$ 1,743,469.00	20.57%
Wholesale Water & Wastewater	\$ 430,913.00	5.08%
AFPI Revenue	\$ 38,503.00	0.45%
Other Operating Revenue	\$ 76,784.00	0.91%
TOTAL REVENUE	\$ 8,477,238	100.00%
W&S PRIOR YEARS FUND BALANCE	\$ 3,557,385	

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

FISCAL YEAR 2011-2012



TOTAL EXPENDITURES	\$ 8,640,604
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	TOTALS	PERCENT EXPENDITURES
Board of Supervisors	\$ 20,983	0.24%
District Manager	16,510	0.19%
Finance	322,198	3.73%
Property Control	6,245	0.07%
Utility Rate Consultant	13,498	0.16%
Clerk to the Board	17,617	0.20%
Legal Services	47,097	0.55%
Engineering Services	139,538	1.61%
Administration Division	1,313,612	15.20%
Water Treatment Plant Division	900,366	10.42%
Wastewater Treatment Plant Division	1,290,959	14.94%
Underground Utilities Division	850,673	9.85%
Irrigation Division	387,336	4.48%
Debt Service Payments	2,684,913	31.07%
R & R Transfers	629,059	7.28%
TOTAL EXPENDITURES	\$ 8,640,604	100.00%

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

	<u>2010</u> <u>ACTUAL</u>	<u>2011</u> <u>ORIGINAL BUDGET</u>	<u>2011</u> <u>ESTIMATE</u>	<u>2012</u> <u>PROPOSED</u>
<u>ADD REVENUES:</u>				
Billed Water Revenues	2,816,988	2,824,812	2,922,327	2,908,824
Billed Wastewater Revenues	3,267,644	3,290,168	3,306,818	3,278,745
Billed Irrigation Revenue	1,735,309	1,744,550	1,741,946	1,743,469
Wholesale Water & Wastewater	427,065	431,371	462,865	430,913
AFPI Revenue	9,081	31,900	18,900	38,503
Other Operating Revenue	267,659	186,913	131,165	76,784
TOTAL OPERATING REVENUES	8,523,746	8,509,714	8,584,021	8,477,238
<u>NON-OPERATING INCOME AND EXPENSES</u>				
Transfer from WCF to Pay Debt	400,000	400,000	400,000	400,000
TOTAL NON-OPERATING REVENUES	400,000	400,000	400,000	400,000
FUND BALANCE, October 1	2,570,589	3,855,893	3,855,893	3,557,385
TOTAL REVENUES AVAILABLE	11,494,335	12,765,606	12,839,913	12,434,623
<u>DEDUCT EXPENDITURES:</u>				
Board of Supervisors	14,383	27,927	23,427	20,983
District Manager	15,629	17,266	16,266	16,510
Finance	233,972	310,181	305,018	322,198
Property Control	8,277	13,938	10,738	6,245
Utility Rate Consultant	11,974	12,979	12,979	13,498
Clerk to the Board	13,909	22,557	17,357	17,617
Legal Services	48,541	51,401	46,401	47,097
Engineering Services	86,349	137,771	117,771	139,538
Administration Division	979,855	1,235,625	1,372,324	1,313,612
Water Treatment Plant Division	736,687	977,036	857,537	900,366
Wastewater Treatment Plant Division	1,148,037	1,311,865	1,258,533	1,290,959
Underground Utilities Division	732,690	806,308	818,388	850,673
Irrigation Division	311,393	431,673	367,674	387,336
Debt Service Payments	2,689,113	2,684,413	2,684,413	2,684,913
Rate Stabilization Fund Transfer Out	130,000	-	150,000	-
Capital improvement Projects	-	-	-	-
Renewal & Replacement Transfers	477,633	573,704	723,704	629,059
TOTAL EXPENDITURES	7,638,443	8,614,643	8,782,529	8,640,604
FUND BALANCE, SEPTEMBER 30	3,855,893	4,150,963	4,057,385	3,794,019

ST. LUCIE WEST SERVICES DISTRICT
WATER AND SEWER FUND
FIVE YEAR OPERATING FORECAST

	Actual FY 2010	Actual YTD FY 2011	Estimate EOY FY 2011	Final Amended Budget FY 2011	Budget FY 2012	Forecast			
						FY 2013	FY 2014	FY 2015	FY 2016
Water & Sewer Fund Balance (Beginning)	2,570,589	3,855,893	3,855,893	3,855,893	3,557,385	3,794,019	4,091,801	4,158,882	4,373,631
OPERATING REVENUE									
Grants	-	-	-	-	-	-	-	-	-
5-04006 Billed Water Revenue	2,816,988	2,222,500	2,963,333	2,922,327	2,908,824	2,958,519	3,033,392	3,112,401	3,193,464
5-04007 Billed Wastewater Revenue	3,267,644	2,574,259	3,432,346	3,306,818	3,278,745	3,334,750	3,419,055	3,508,017	3,599,291
5-04009 Billed Irrigation Revenue	1,735,309	1,349,473	1,799,297	1,741,946	1,743,469	1,770,388	1,814,720	1,861,503	1,909,492
5-04010 Late Fees	83,517	23,268	27,922	28,000	28,000	28,000	28,000	28,000	28,000
5-04012 Miscellaneous Fees	19,207	55,290	55,290	53,893	15,500	15,500	15,500	15,500	15,500
5-04014 Wholesale Water Revenue	222,955	209,999	251,999	262,922	228,604	232,177	238,039	244,224	250,571
5-04018 Meter Set Fees	5,100	3,300	3,960	4,490	4,707	4,840	3,720	3,720	3,720
5-04021 Wholesale Wastewater Revenue	204,110	150,313	180,376	199,943	202,309	205,364	210,436	360,500	369,882
5-04022 Interest (Operating)	159,835	22,537	27,044	40,382	23,777	31,161	35,222	43,557	44,093
Rate Stabilition Fund	-	-	-	-	-	50,000	110,000	-	-
Tanker Truck Water Service	-	-	-	4,400	4,800	4,800	4,800	4,800	4,800
5-04033 Water Impact (AFPI)	4,968	4,213	5,055	10,811	21,065	9,279	2,039	2,718	2,039
5-04035 Wastewater Impact (AFPI)	4,113	3,488	4,185	8,089	17,438	8,198	1,688	2,250	1,688
Total Revenues	\$ 8,523,746	\$ 6,618,640	\$ 8,750,808	\$ 8,584,021	\$ 8,477,238	\$ 8,652,976	\$ 8,916,611	\$ 9,187,190	\$ 9,422,540
OPERATING EXPENSES									
Board of Supervisors									
5-05001 Executive Salaries	11,900	10,102	12,122	12,000	12,000	12,000	12,000	12,000	12,000
5-05002 FICA	-	3,022	3,626	3,481	918	918	918	918	918
5-05003 Other Contractual Services	76	-	-	1,704	1,730	1,757	1,789	1,825	1,865
5-05004 Board Meeting Expenses	2,406	1,268	1,522	3,478	3,530	3,587	3,651	3,724	3,806
5-05005 Contingencies	-	462	554	2,764	2,805	2,850	2,901	2,959	3,025
TOTAL BOARD OF SUPERVISORS	14,383	14,853	17,823	23,427	20,983	21,112	21,260	21,427	21,614
District Manager									
5-06002 Management Contract	14,375	-	-	13,905	14,114	14,339	14,598	14,889	15,217
5-06003 Travel & Per Diem	1,254	968	1,162	2,361	2,396	2,435	2,479	2,528	2,584
TOTAL DISTRICT MANAGER	15,629	968	1,162	16,266	16,510	16,774	17,076	17,418	17,801
Finance									
5-07001 Dissemination Agent	2,000	2,000	2,000	2,000	2,000	2,032	2,069	2,110	2,157
5-07002 Arbitrage	-	-	-	2,400	2,400	2,400	2,400	2,400	2,400
5-07003 Accounting Services	38,201	31,424	37,709	44,366	45,032	45,752	46,576	47,507	48,553
5-07004 Auditing	16,839	2,240	16,000	18,448	18,725	19,024	19,367	19,754	20,189
5-07006 Banking Services	14,471	12,543	15,052	21,114	21,430	21,773	22,165	22,609	23,106
5-07007 Property & Casualty Insurance	158,122	502	195,289	195,289	210,211	220,721	231,757	243,345	255,512
5-07009 Bad Debt	4,339	-	-	21,400	22,400	21,500	22,400	22,900	23,400
TOTAL FINANCE	233,972	48,709	266,050	305,018	322,198	333,203	346,734	360,625	375,316
Property Control									
5-09001 Building & Land Rental	2,672	2,324	2,789	3,000	1,500	1,524	1,551	1,582	1,617
5-09002 Vehicle Leasing	-	-	-	-	-	-	-	-	-
5-09003 Computer Software/Licensing	966	589	707	1,622	1,687	1,714	1,745	1,780	1,819
5-09004 Computer Hardware/Supplies	4,638	4,238	5,086	6,116	3,058	3,107	3,163	3,226	3,297
TOTAL PROPERTY CONTROL	8,277	7,152	8,582	10,738	6,245	6,345	6,459	6,589	6,734
Utility Rate Consultant									
5-11001 Other Contractual Services	11,974	17,083	12,000	12,979	13,498	13,714	13,961	14,240	14,553
TOTAL RATE CONSULTANT	11,974	17,083	12,000	12,979	13,498	13,714	13,961	14,240	14,553
Clerk to the Board									
5-13002 Other Contractual Services	9,000	6,811	8,174	9,092	9,228	9,376	9,544	9,735	9,949
5-13004 Postage & Freight	1,043	800	960	2,004	2,034	2,067	2,104	2,146	2,193
5-13005 Printing & Binding	2,300	1,487	1,784	3,367	3,418	3,472	3,535	3,606	3,685

ST. LUCIE WEST SERVICES DISTRICT
WATER AND SEWER FUND
FIVE YEAR OPERATING FORECAST

	Actual FY 2010	Actual YTD FY 2011	Estimate EOY FY 2011	Final Amended Budget FY 2011	Budget FY 2012	Forecast				
						FY 2013	FY 2014	FY 2015	FY 2016	
5-13006 Legal Ads	1,566	1,578	1,894	2,894	2,937	2,984	3,038	3,099	3,167	
TOTAL CLERK TO THE BOARD	13,909	10,677	12,812	17,357	17,617	17,899	18,221	18,585	18,994	
Legal Services										
5-19001 General Counsel	32,831	19,300	23,160	36,101	36,643	37,229	37,899	38,657	39,507	
5-19002 Special Counsel	15,710	8,506	10,207	10,300	10,455	8,509	8,594	8,680	8,767	
TOTAL LEGAL COUNSEL	48,541	27,806	33,367	46,401	47,097	45,738	46,493	47,337	48,274	
Engineering Services										
5-26002 Engineering Services	86,349	52,035	70,442	117,771	139,538	104,653	108,839	81,629	61,222	
TOTAL ENGINEERING	86,349	52,035	70,442	117,771	139,538	104,653	108,839	81,629	61,222	
ADMINISTRATION DIVISION										
Personnel										
5-14001 Regular Salaries	291,476	250,223	300,268	342,466	353,603	362,443	371,504	380,792	390,312	
5-14003 Overtime	4,663	4,316	5,180	6,971	7,076	7,253	7,434	7,620	7,810	
5-14004 FICA	23,782	19,728	23,673	26,732	28,143	28,833	29,540	30,264	31,007	
5-14005 Retirement Contributions	25,241	22,724	27,269	31,449	32,461	33,273	34,104	34,957	35,831	
5-14006 Health/Life/Dental Insurance	252,429	293,219	351,863	354,531	385,803	424,383	466,822	513,504	564,854	
5-14007 Workers Comp	32,513	19,179	23,014	59,680	65,648	72,213	79,434	87,377	96,115	
5-14008 Unemployment Compensation	5,088	426	511	5,525	5,608	5,748	5,892	6,039	6,190	
5-14009 Travel & Per Diem	842	400	479	1,663	1,688	1,715	1,746	1,781	1,820	
5-14010 Uniforms	1,156	1,403	2,672	2,890	2,933	2,980	3,034	3,095	3,163	
5-14011 Subscriptions & Dues	135	405	486	641	650	661	673	686	701	
5-14012 Training & Education Costs	776	434	521	3,900	3,900	3,900	3,900	3,900	3,900	
5-14013 Vehicle Allowance	-	-	-	-	7,200	7,200	7,200	7,200	7,200	
Total Administration Personnel:	638,101	612,457	735,936	836,449	894,713	950,601	1,011,282	1,077,215	1,148,903	
ADMIN Operating										
5-29001 Other Contractual Services	59,901	76,945	92,333	102,653	80,706	82,320	83,966	85,646	87,359	
5-29002 Website Maintenance	3,509	2,201	2,641	3,626	3,699	3,773	3,848	3,925	4,004	
5-29003 Operating Supplies	9,855	7,282	8,739	10,664	10,877	11,095	11,317	11,543	11,774	
5-29004 Storm Water Fees	16,571	17,799	17,023	17,799	17,799	17,799	17,799	17,799	17,799	
5-29005 Telephone & Cell Service	20,082	12,129	14,554	17,891	18,249	18,614	18,987	19,366	19,754	
5-29006 Postage & Freight	34,866	28,848	34,617	38,064	38,825	39,601	40,393	41,201	42,025	
5-29007 Equipment Leasing	31,111	2,948	3,537	5,800	5,916	6,034	6,155	6,278	6,404	
5-29008 Vehicle Maintenance	2,060	293	351	2,914	1,872	1,910	1,948	1,987	2,027	
5-29009 Equipment Maintenance	715	305	366	1,640	1,672	1,706	1,742	1,780	1,821	
5-29010 Miscellaneous Expenses	2,939	1,017	1,221	2,753	2,808	2,864	2,922	2,980	3,040	
5-29011 Contingencies - Hurricane	-	-	-	-	-	-	-	-	-	
5-29012 Office Supplies	34,163	12,965	15,558	27,603	27,879	28,157	28,439	28,723	29,011	
5-29013 Fuel & Lubricants - Vehicle	42,666	40,892	49,070	49,581	51,540	56,693	62,363	68,599	75,459	
5-29014 Fuel & Lubricants - Equipment	6,830	11,500	13,800	14,058	15,464	17,010	18,711	20,582	22,640	
5-29015 Minor Construction Expenses	4,707	8,659	10,391	9,860	10,057	10,258	10,464	10,673	10,886	
5-29016 Project Maintenance Fees	-	-	-	5,819	5,936	6,054	6,175	6,299	6,425	
5-29017 Contingency (1.5%)	-	-	74,000	30,700	106,700	111,800	117,300	123,300	128,600	
5-29018 Electricity Services	-	-	-	2,450	4,900	5,390	5,929	6,225	6,537	
Total Administration Operating:	269,975	223,782	338,202	343,875	404,899	421,080	438,457	456,907	475,563	
Capital Outlay Administration										
5-29101 Equipment	31,519	11,971	11,971	12,000	-	-	-	-	-	
5-29102 Building	40,261	178,399	178,399	180,000	14,000	-	-	-	-	
5-29103 Other	-	-	-	-	-	-	-	-	-	
Total Administration Capital Outlay:	71,780	190,370	190,370	192,000	14,000	-	-	-	-	
TOTAL ADMINISTRATION	979,855	1,026,608	1,264,508	1,372,324	1,313,612	1,371,681	1,449,740	1,534,122	1,624,466	
WATER TREATMENT PLANT DIVISION										
Personnel										
5-15001 Regular Salaries	193,938	166,152	199,382	217,998	221,268	226,800	232,470	238,282	244,239	
5-15002 Overtime	22,599	14,641	17,569	25,256	25,635	26,276	26,932	27,606	28,296	
5-15003 FICA	16,673	13,887	16,664	18,609	18,888	19,360	19,844	20,340	20,849	

ST. LUCIE WEST SERVICES DISTRICT
WATER AND SEWER FUND
FIVE YEAR OPERATING FORECAST

		Actual FY 2010	Actual YTD FY 2011	Estimate EOY FY 2011	Final Amended Budget FY 2011	Budget FY 2012	Forecast			
							FY 2013	FY 2014	FY 2015	FY 2016
5-15004	Retirement Contributions	17,325	13,089	15,707	21,893	22,221	22,777	23,346	23,930	24,528
5-15007	Travel & Per Diem	193	49	58	811	827	841	856	873	892
5-15008	Uniforms	758	781	937	2,047	2,088	2,122	2,160	2,203	2,252
5-15009	Subscriptions & Dues	-	75	90	1,352	1,379	1,401	1,426	1,455	1,487
5-15010	Training & Education Costs	445	940	1,128	2,080	2,080	2,080	2,080	2,080	2,080
Total WTP Personnel:		251,932	209,613	251,536	290,047	294,387	301,656	309,115	316,769	324,622
WTP Operating										
5-30001	Other Contractual Services	45,628	22,208	26,650	40,592	41,404	42,232	43,077	43,938	44,817
5-30002	Operations & Maintenance Services	11	6,433	7,720	10,613	10,825	11,042	11,262	11,488	11,717
5-30003	Laboratory Services	14,979	13,976	16,771	23,795	24,271	24,757	25,252	25,757	26,272
5-30004	Operating Supplies	16,396	6,451	7,741	16,797	17,133	17,475	17,825	18,181	18,545
5-30005	Electricity Services	177,104	137,172	164,606	182,600	191,730	210,903	231,993	243,593	255,773
5-30006	Vehicle Maintenance	195	26	32	1,682	1,715	1,750	1,785	1,820	1,857
5-30007	Plant Maintenance	55,501	33,913	40,696	61,739	62,973	64,233	65,582	67,024	68,566
5-30008	Miscellaneous Expenses	279	182	218	541	552	563	574	585	597
5-30009	Chemicals	174,362	156,519	187,823	227,433	250,176	255,179	267,938	273,297	278,763
5-30010	Water Conservation Grant Program	300	310	372	1,700	5,200	5,200	5,200	5,200	5,200
Total WTP Operating:		484,755	377,191	452,629	567,490	605,979	633,333	670,487	690,884	712,106
Capital Outlay WTP										
5-30101	Equipment	-	-	-	-	-	-	24,333	-	-
5-30102	Building	-	-	-	-	-	-	-	-	-
5-30103	Other	-	-	-	-	-	-	-	-	-
Total WTP Capital Outlay:		-	-	-	-	-	-	24,333	-	-
TOTAL WATER TREATMENT PLANT DIVISION		736,687	586,804	704,165	857,537	900,366	934,989	1,003,935	1,007,653	1,036,729
WASTEWATER TREATMENT PLANT DIVISION										
Personnel										
5-16001	Regular Salaries	208,962	180,152	216,182	224,771	228,143	233,846	239,693	245,685	251,827
5-16002	Overtime	31,363	22,886	27,463	37,832	38,400	39,360	40,344	41,352	42,386
5-16003	FICA	18,525	15,459	18,551	20,089	20,390	20,900	21,423	21,958	22,507
5-16004	Retirement Contributions	21,321	18,459	22,151	23,634	23,989	24,589	25,203	25,833	26,479
5-16007	Travel & Per Diem	239	25	30	1,622	1,655	1,681	1,712	1,746	1,784
5-16008	Uniforms	950	1,262	1,514	2,047	2,088	2,122	2,160	2,203	2,252
5-16009	Subscriptions & Dues	157	857	1,028	1,298	1,324	1,345	1,369	1,397	1,427
5-16010	Training & Education Costs	807	-	-	2,000	2,000	2,000	2,000	2,000	2,000
Total WWTP Personnel:		282,323	239,100	286,920	313,295	317,989	325,843	333,903	342,174	350,663
WWTP Operating										
5-31001	Other Contractual Services	34,720	27,520	33,024	43,005	43,865	44,742	45,637	46,550	47,481
5-31002	Operations & Maintenance Services	8,677	3,141	3,770	9,425	9,613	9,806	10,002	10,202	10,406
5-31003	Laboratory Services	29,676	19,118	22,942	38,180	38,944	39,723	40,517	41,328	42,154
5-31004	Operating Supplies	16,761	13,280	15,936	17,800	18,156	18,519	18,890	19,267	19,653
5-31005	Sludge Disposal	410,954	335,529	402,634	429,877	438,475	464,038	491,555	521,196	553,145
5-31006	Electricity Services	163,502	126,139	151,367	183,840	193,032	212,335	233,569	245,247	257,510
5-31007	Vehicle Maintenance	1,960	71	85	2,259	2,304	2,350	2,397	2,445	2,494
5-31008	Plant Maintenance	101,526	64,382	77,259	110,180	112,384	114,631	117,039	119,613	122,364
5-31009	Miscellaneous Expenses	529	-	-	270	276	281	287	293	299
5-31010	Chemicals	91,067	70,884	85,061	110,402	115,922	124,036	132,719	139,355	146,322
Total WWTP Operating:		859,370	660,064	792,077	945,238	972,970	1,030,462	1,092,611	1,145,496	1,201,828
Capital Outlay WWTP										
5-31101	Equipment	6,344	-	-	-	-	-	24,333	-	-
5-31102	Building	-	-	-	-	-	-	-	-	-
5-31103	Other	-	-	-	-	-	-	-	-	-
Total WWTP Capital Outlay:		6,344	-	-	-	-	-	24,333	-	-
TOTAL WASTEWATER TREATMENT PLANT DIVISION		1,148,037	899,164	1,078,997	1,258,533	1,290,959	1,356,305	1,450,847	1,487,670	1,552,490
UNDERGROUND UTILITIES DIVISION										
Personnel										

ST. LUCIE WEST SERVICES DISTRICT
WATER AND SEWER FUND
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		Actual FY 2010	Actual YTD FY 2011	Estimate EOY FY 2011	Final Amended Budget FY 2011	Budget FY 2012	Forecast			
							FY 2013	FY 2014	FY 2015	FY 2016
5-17001	Regular Salaries	308,894	281,200	337,441	347,808	359,025	368,000	377,200	386,630	396,296
5-17002	Overtime	42,196	38,110	45,732	49,819	50,566	51,830	53,126	54,454	55,815
5-17003	FICA	26,935	23,016	27,619	30,418	31,334	32,117	32,920	33,743	34,587
5-17004	Retirement Contributions	19,875	21,607	25,928	35,786	36,863	37,785	38,729	39,698	40,690
5-17007	Travel & Per Diem	-	75	1,000	1,082	1,103	1,121	1,141	1,164	1,189
5-17008	Uniforms	1,714	3,397	4,076	4,490	4,580	4,653	4,737	4,832	4,938
5-17009	Subscriptions & Dues	-	175	210	359	366	372	379	386	395
5-17010	Training & Education Costs	2,422	2,053	2,463	2,695	2,695	2,695	2,695	2,695	2,695
Total UGU Personnel:		402,036	369,633	444,470	472,457	486,532	498,573	510,927	523,602	536,605
UGU Operating										
5-32001	Other Contractual Services	112,560	69,768	83,721	84,656	86,349	88,076	89,838	91,634	93,467
5-32002	Operations & Maintenance Services	37,180	42,871	51,446	53,851	54,928	56,027	57,147	58,290	59,456
5-32003	Operating Supplies	74,407	74,259	89,111	89,216	91,000	92,820	94,677	96,570	98,502
5-32004	Electricity Services	29,626	20,845	25,015	30,070	33,077	36,385	40,023	42,024	44,126
5-32005	Vehicle Maintenance	11,659	11,034	13,241	13,780	14,056	14,337	14,623	14,916	15,214
5-32006	Lift Station Maintenance	40,467	17,367	20,840	39,684	40,478	41,287	42,154	43,082	44,073
5-32007	Miscellaneous Expenses	2,964	1,276	1,531	2,160	2,203	2,247	2,292	2,338	2,385
Total UGU Operating:		308,862	237,420	284,904	313,417	322,091	331,179	340,755	348,855	357,222
Capital Outlay UGU										
5-32101	Equipment	21,791	31,308	37,569	31,464	41,000	-	-	25,000	-
5-32102	Building	-	-	-	-	-	-	-	-	-
5-32104	New Meters	-	-	-	1,050	1,050	1,050	1,050	1,050	1,050
5-32103	Other	-	-	-	-	-	-	-	-	-
Total UGU Capital Outlay:		21,791	31,308	37,569	32,514	42,050	1,050	1,050	26,050	1,050
TOTAL UNDERGROUND UTILITIES DIVISION		732,690	638,361	766,943	818,388	850,673	830,802	852,732	898,506	894,877
IRRIGATION DIVISION										
Personnel										
5-18001	Regular Salaries	31,309	27,472	32,967	36,290	36,834	37,755	38,699	39,667	40,658
5-18002	Overtime	5,018	2,786	3,344	7,010	7,115	7,293	7,475	7,662	7,853
5-18003	FICA	2,743	2,293	2,752	3,312	3,362	3,446	3,532	3,621	3,711
5-18004	Retirement Contributions	3,303	2,614	3,137	3,897	3,955	4,054	4,156	4,260	4,366
5-18005	Health/Life/Dental Insurance	-	-	-	-	-	-	-	-	-
5-18006	Workers Comp	-	-	-	-	-	-	-	-	-
5-18007	Travel & Per Diem	-	-	-	541	552	560	571	582	595
5-18008	Uniforms	178	400	481	541	552	560	571	582	595
5-18009	Training & Education Costs	537	25	30	500	500	500	500	500	500
Total IRR Personnel:		43,087	35,591	42,709	52,091	52,870	54,169	55,503	56,872	58,278
IRR Operating										
5-33001	Other Contractual Services	49,950	43,002	51,602	61,138	62,360	63,608	64,880	66,177	67,501
5-33002	Operations & Maintenance Services	5,656	7,827	9,392	9,396	9,584	9,776	9,971	10,171	10,374
5-33003	Laboratory Services	20	280	336	1,082	1,103	1,125	1,148	1,171	1,194
5-33004	Operating Supplies	21,506	11,735	14,082	22,675	23,128	23,591	24,063	24,544	25,035
5-33005	Electricity Services	140,324	94,715	113,658	150,165	165,182	181,700	199,870	209,864	220,357
5-33006	Vehicle Maintenance	937	275	330	2,207	2,251	2,296	2,342	2,389	2,437
5-33007	Equipment Maintenance	308	27	32	2,116	2,158	2,201	2,248	2,297	2,350
5-33008	Maintenance - Irrigation	36,089	13,415	16,098	47,000	47,940	48,899	49,926	51,024	52,198
5-33009	Miscellaneous Expenses	80	259	311	1,200	1,224	1,249	1,274	1,299	1,325
5-33010	Chemicals	13,436	7,925	9,510	18,604	19,534	20,901	22,364	23,483	24,657
Total IRR Operating:		268,307	179,459	215,351	315,583	334,466	355,347	378,086	392,419	407,427
Capital Outlay IRR										
5-33101	Equipment	-	-	-	-	-	24,000	-	-	-
5-33102	Building	-	-	-	-	-	-	-	-	-
5-33103	Other	-	-	-	-	-	-	-	-	-
Total IRR Capital Outlay:		-	-	-	-	-	24,000	-	-	-
TOTAL IRRIGATION DIVISION		311,393	215,050	258,060	367,674	387,336	433,516	433,589	449,291	465,706

ST. LUCIE WEST SERVICES DISTRICT
WATER AND SEWER FUND
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	Actual	Actual YTD	Estimate EOY	Final Amended Budget	Budget	Forecast			
	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Total Operating Expenses	4,341,696	3,545,269	4,494,910	5,224,412	5,326,632	5,486,732	5,769,886	5,945,093	6,138,777
NON-OPERATING INCOME AND EXPENSES									
Other Income									
Transfer from Water Connection Fees to Pay Debt	400,000	400,000	400,000	400,000	400,000	400,000	200,000	200,000	200,000
5-34001 TOTAL NON-OPERATING INCOME	400,000	400,000	400,000	400,000	400,000	400,000	200,000	200,000	200,000
DEBT SERVICE EXPENSES									
5-27001 Principal 2000 Bond Issue	550,000	550,000	550,000	575,000	610,000	650,000	690,000	690,000	690,000
5-27002 Interest 2000 Bond issue	1,558,263	1,558,263	1,558,263	1,528,563	1,494,063	1,457,463	1,418,463	1,418,463	1,418,463
5-27004 Principal 2004 Bond Issue	-	-	-	-	-	-	-	-	-
5-27005 Interest 2004 Bond issue	580,850	580,850	580,850	580,850	580,850	580,850	580,850	580,850	580,850
5-27005 Principal 2011 Bond Issue	-	-	-	-	-	-	-	-	-
5-27005 Interest 2011 Bond issue	-	-	-	-	-	-	-	-	-
Debt Issue No. 1-2013 Revenue Bonds	-	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE:	2,689,113	2,689,113	2,689,113	2,684,413	2,684,913	2,688,313	2,689,313	2,689,313	2,689,313
RATE STABILIZATION									
Transfer Out to Rate Stabilization Fund	130,000	-	-	150,000	-	-	-	-	-
TOTAL RATE STABILIZATION SERVICE:	130,000	-	-	150,000	-	-	-	-	-
CAPITAL IMPROVEMENT & TRANSFERS									
Capital Improvement Program - W&S	-	-	-	-	-	-	-	-	-
5-28127 Required R&R Transfer to Capital (5%)	467,208	467,208	402,303	423,704	429,059	430,149	440,331	488,035	489,360
Additional R&R Transfer for CIP's	10,425	370,000	324,000	300,000	200,000	150,000	150,000	50,000	50,000
Cash Carry Forward for R&R CIP	-	-	-	-	-	-	-	-	-
TOTAL CI & TRANSFERS EXPENSES:	477,633	837,208	726,303	723,704	629,059	580,149	590,331	538,035	539,360
Total Expenses	\$ 7,638,443	\$ 7,071,590	\$ 7,910,326	\$ 8,782,529	\$ 8,640,604	\$ 8,755,194	\$ 9,049,530	\$ 9,172,441	\$ 9,367,450
Total Revenues	\$ 8,923,746	\$ 7,018,640	\$ 9,150,808	\$ 8,984,021	\$ 8,877,238	\$ 9,052,976	\$ 9,116,611	\$ 9,387,190	\$ 9,622,540
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	1,285,304	(52,950)	1,240,481	201,492	236,634	297,782	67,081	214,749	255,090
Available Operating Cash Balance (Ending)	\$ 3,855,893	\$ 3,802,943	\$ 5,096,374	\$ 4,057,385	\$ 3,794,019	\$ 4,091,801	\$ 4,158,882	\$ 4,373,631	\$ 4,628,721
*Coverage Provided (Required > 1.10)	1.50	1.14	1.58	1.19	1.16	1.17	1.17	1.20	1.22
**Coverage w/R&R deducted (Required > 1.00)	1.32	0.97	1.43	1.10	1.03	1.02	1.02	1.03	1.03

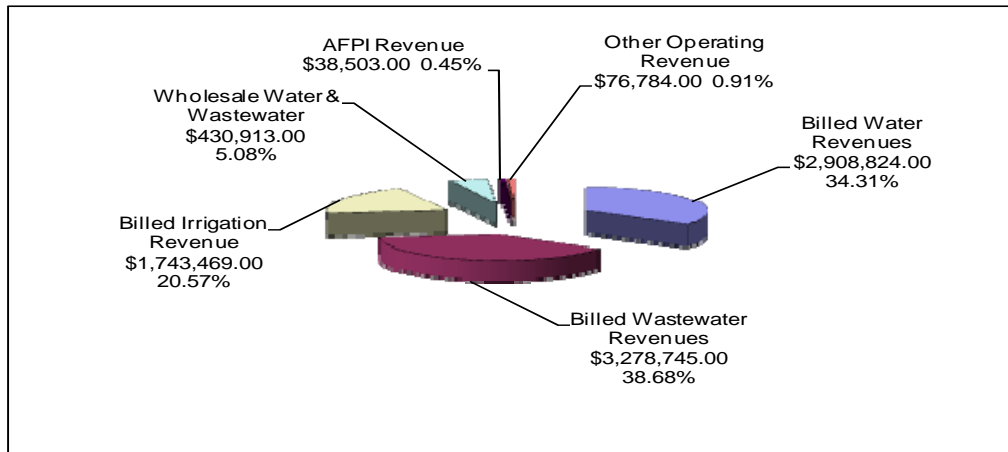
ST. LUCIE WEST SERVICES DISTRICT

WATER AND SEWER FUND BUDGET

ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

REVENUE SOURCES

St Lucie West Services District receives approximately 73% of their operating Revenues from the sale of water and wastewater service. Another 20.6% of the operating revenue is received from irrigation services. The FY 2012 Budget assumes a 0% 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 a 0% rate increase.

Water Customers	FY 10-11	FY 11-12	FY 12-13	FY 13-14
Commercial Customers	438	441	443	445
Residential Customers	6336	6337	6338	6339

Billed Wastewater Revenue

Revenue billed for the wastewater services. The wastewater revenue budget assumes a 0.1% increase in total customers (ERU's) and a 0% rate increase.

Wastewater Customers	FY 10-11	FY 11-12	FY 12-13	FY 13-14
Commercial Customers	413	416	418	420
Residential Customers	6295	6296	6297	6298

Irrigation Revenue

Revenue billed for the irrigation services. The irrigation revenue budget assumes a minor increase in total customers and a 0% rate increase.

Irrigation Customers	FY 10-11	FY 11-12	FY 12-13	FY 13-14
Commercial Customers	212	215	217	219
Residential Customers	6227	6228	6229	6230

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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 2012 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 2012 is based on historical revenues, however using a conservative assumption for the budget year.

Wholesale Water/Wastewater Revenue

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

Meter Set Fees

Revenue received for the setting of new meters.

Interest Revenue - Operating Revenues

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

Rate Stabilization Fund - Operating Revenues

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

Water & Wastewater Connection Fees (AFPI Portion)

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

Capital Fund Revenues

Water & Wastewater Connection Fees

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

Interest Revenue - Capital Revenues

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

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.

Other Contractual Service

Contractual Services requested by the board for the betterment of Board decisions and/or activities. Such expenses include strategic planning. The FY 2012 budget assumes a 2.0% increase from the previous year.

Board Meeting Expenses

This includes expenses directly relating to board meetings. The budget was decrease due to the expectation of the new meeting room included in the new administration office. The FY 2012 budget assumes a 2.0% increase from the previous year.

Contingencies

These charges are allocated for any miscellaneous charges that may occur during the year that are directly requested by the board of directors. The FY 2012 budget assumes a 2.0% increase from the previous year.

District Manager

Management Contract

Charges directly relating to the District Manager's service contract. The charge for FY 2012 is based on the salary difference of the Utility Director salary and the Contract for the District Manager which is projected to be \$28,300 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. The FY 2012 budget assumes a 2.0% increase from the previous year.

Finance

Dissemination Agent

This line includes charges for a dissemination agent who prepares reports regarding the compliance with bond issues. The FY 2012 budget assumes a 2.0% increase from the previous year.

Arbitrage

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Accounting Services

This includes the contracted services for Financial Services with SDS, Inc. The FY 2012 budget assumes a 1.5% 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. The FY 2012 budget assumes a 2% increase.

Property & Casualty Insurance

This expense includes the annual insurance premium that provides protection for the Districts general liability, auto and property coverage. An 8% increase is assumed for the FY 2012 Budget year. The agent has been asked to provide and estimate of total premiums for FY 2012. 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. The FY 2012 budget assumes a 2.0% increase from the previous year.

Computer Hardware/Supplies

This line item includes new and replacement computer hardware and supplies. The billing department needs several computer upgrades this FY. The FY 2012 budget assumes a decrease from the previous year in part to the new billing software provider.

Utility Rate Consultant

Other Contractual Services

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

Clerk to the Board

Other Contractual Services

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

Postage & Freight

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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 2012 budget this line item includes legal matters regarding Human Resources matters.

Engineering Services

Engineering Services

Charges billed from the District Engineer office. These charges include any general engineering services or Work Authorization preparation that directly relates to the Utility. The engineer is paid for actual hours for services delivered. The increase in this FY budget is due to the WWTF permit renewal.

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. One new position is proposed for this FY. This year we are proposing to give a 1.5% increase to all employees. This also reflects \$4,000 for license or certifications.

Overtime

This line includes departmental overtime expenses.

FICA

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

Retirement Contributions

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Health/Life/Dental Insurance

This includes health, life and dental insurance benefits provided to all employees of the District. A 10% increase is assumed for FY 2012.

Workers Compensation

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

Unemployment Compensation

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

Travel & Per Diem

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

Uniforms

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

Subscriptions & Dues

This expense includes dues paid to professional organizations. These dues are required for the district to take part in special training or seminars and stay current in certain certifications. The FY 2012 budget assumes a 2.0% increase from the previous year.

Training, Cont. Education & Licensing

The District provides the employee with training opportunities in order to upgrade or obtain additional training and education. The FY 2012 budget is based on estimated costs of training to be attended during the year.

Water & Sewer Administration Division - Operating

Other Contractual Services

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

Website Maintenance

The District will be looking into up-grading the current website for increased function for the budget year 2012. Operating costs will eventually decline as District staff will do all maintenance and changes that are required to keep the website up to date.

Operating Supplies

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

Storm Water Fees

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

Telephone & Cell Services

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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 two leased pieces of Equipment.

Vehicle Maintenance

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

Equipment Maintenance

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

Miscellaneous Expense

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

Contingency - Hurricane

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

Office Supplies

Includes general supply charges for the operations of the District's offices and billing functions.

Fuel & Lubricants-Vehicles

Fuel purchased for all vehicles used in the Utility Division.

Fuel & Lubricants-Equipment

Fuel purchased for all equipment used in the Utility Division.

Minor Construction Expenses

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

Project Maintenance Fees

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

Contingency

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

Electricity Services

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Water & Sewer Administration Division – Capital Outlay

Equipment

This code is for equipment purchases such as vehicles and tractors over \$1,000. Includes a replacement a new onsite generator for the new administration building which is split between GF and UT \$14,000.

Building

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

Other

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

WATER TREATMENT PLANT DIVISION

Water Treatment Plant Division - Personnel

Regular Salaries

Includes Water Treatment Division employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. No new positions are proposed for this FY. This year we are proposing to give a 1.5% increase to all employees. This also reflects \$4,160 for license or certifications.

Overtime

This line includes departmental overtime expenses.

FICA

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

Retirement Contributions

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

Travel & Per Diem

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

Uniforms

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

Subscriptions & Dues

This expense includes dues paid to professional organizations. These dues are required for the district to take part in special training or seminars and stay current in certain certifications. The FY 2012 budget assumes a 2.0% increase from the previous year.

Training, Cont. Education & Licensing

The District provides the employee with training opportunities in order to upgrade or obtain additional certifications. These certifications include Water Operator, as well as others. The FY 2012 budget is based on estimated costs of training to be attended during the year.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Water Treatment Plant Division - Operating

Other Contractual Services

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

Operations & Maintenance Services

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

Laboratory Services

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

Operating Supplies

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

Electricity Services

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

Vehicle Maintenance

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

Plant Maintenance

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

Miscellaneous Expense

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

Chemicals

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

Water Conservation Grant Program

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

Water Treatment Plant Division - Capital Outlay

Equipment

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

Building

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Other

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

WASTEWATER TREATMENT PLANT DIVISION

Wastewater Treatment Plant Division - Personnel

Regular Salaries

Includes Wastewater Treatment Plant Division employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. No new positions are proposed for this FY. This year we are proposing to give a 1.5% increase to all employees. This also reflects \$4,160 for license or certifications.

Overtime

This line includes departmental overtime expenses.

FICA

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

Retirement Contributions

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

Travel & Per Diem

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

Uniforms

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

Subscriptions & Dues

This expense includes dues paid to professional organizations. These dues are required for the district to take part in special training or seminars and stay current in certain certifications. The FY 2012 budget assumes a 2.0% increase from the previous year.

Training, Cont. Education & Licensing

The District provides the employee with training opportunities in order to upgrade or obtain additional certifications. These certifications include Wastewater Operator, as well as others. The FY 2012 budget is based on estimated costs of training to be attended during the year.

Waste Water Treatment Plant Division - Operating

Other Contractual Services

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

Operations & Maintenance Services

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Laboratory Services

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

Operating Supplies

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

Sludge Disposal

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

Electricity Services

Includes electricity charges for the Wastewater Treatment Plant.

Vehicle Maintenance

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

Plant Maintenance

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

Miscellaneous Expense

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

Chemicals

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

Wastewater Treatment Plant Division – Capital Outlay

Equipment

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

Building

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

Other

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

UNDERGROUND UTILITIES DIVISION

Underground Utilities Division - Personnel

Regular Salaries

Includes Underground Utilities Division employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. No new positions are proposed for this FY. This year we are proposing to give a 1.5% increase to all employees. This also reflects \$6k for license or certifications.

Overtime

This line includes departmental overtime expenses.

FICA

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

Retirement Contributions

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

Travel & Per Diem

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

Uniforms

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

Subscriptions & Dues

This expense includes dues paid to professional organizations. These dues are required for the district to take part in special training or seminars and stay current in certain certifications. The FY 2012 budget assumes no change from the previous year.

Training, Cont. Education & Licensing

The District provides the employee with training opportunities in order to upgrade or obtain additional certifications. These certifications include Water Distribution Operator as required by FDEP, as well as others. The FY 2012 budget is based on estimated costs of training to be attended during the year.

Underground Utilities Division - Operating

Other Contractual Services

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

Operations & Maintenance Services

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

Operating Supplies

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Electricity Services

Includes electricity charges for lift stations.

Vehicle Maintenance

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

Lift Station Maintenance

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

Miscellaneous Expense

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

Water & Sewer Underground Utilities Division – Capital Outlay

Equipment

This code is for equipment purchases such as vehicles and tractors over \$1,000. Replacement of two trucks planned for this FY \$41,000.

Building

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

New Meters

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

Other

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

IRRIGATION DIVISION

Irrigation Division - Personnel

Regular Salaries

Includes Irrigation Division employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. No new positions are proposed for this FY. This year we are proposing to give a 1.5% increase to all employees.

Overtime

This line includes departmental overtime expenses.

FICA

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Retirement Contributions

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

Travel & Per Diem

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

Uniforms

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

Subscriptions & Dues

This expense includes dues paid to professional organizations. These dues are required for the district to take part in special training or seminars and stay current in certain certifications. The FY 2012 budget assumes a 2.0% increase from the previous year.

Training, Cont. Education & Licensing

The District provides the employee with training opportunities in order to upgrade or obtain additional certifications. These certifications include Reclaimed Water Operator, as well as others. The FY 2012 budget is based on estimated costs of training to be attended during the year.

Irrigation Division - Operating

Other Contractual Services

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

Operations & Maintenance Services

Charges for repairs on irrigation lines and pump station maintenance.

Laboratory Services

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

Operating Supplies

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

Electricity Services

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

Vehicle Maintenance

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

Equipment Maintenance

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Maintenance Irrigation

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

Miscellaneous Expense

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

Chemicals

This line includes any chemical purchases for Irrigation Division.

Water & Sewer Irrigation Division – Capital Outlay

Equipment

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

Building

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

Other

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

The Total Operating Expenses are projected to be \$5,326,632 for FY 2011-12 which is a 2.0% increase over last year.

Non Operating Expenses

Principal 2000 Bond Issue

According to the Bond Documents the district is required to make an annual Principal payment on the 2000 bonds outstanding.

Interest 2000 Bond issue

This line includes the semiannual interest fees the district is required to pay on the 2000 utility bonds outstanding.

Principal 2004 Bond Issue

According to the Bond Documents the district is required to make an annual Principal payment on the 2004 bonds outstanding. There is no principal payment due until 2033 when the 2000 Bond will be paid off.

Interest 2004 Bond issue

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.

Renewal & Replacement Transfer to Capital

This allocation captures the 5% minimum funding requirement to the Renewal & Replacement fund which is \$429,059 for this FY as well as an additional \$200,000 in order to fund the proposed capital expenditure items for FY 2012.

**ST LUCIE WEST SERVICES DISTRICT
CAPITAL FUNDING REVENUE AND EXPENDITURES
FY 2010-2011 BUDGET**

	<u>R&R</u>	<u>WCF</u>	<u>WWCF</u>	<u>2004 Bond</u>
Estimated Beginning Fund Balance	639,622	2,746,828	3,446,666	80,952
<u>ADD REVENUES:</u>				
Interest Revenues	3,050	50,277	73,308	1,992
Impact Fee Revenues	-	59,380	44,562	-
5% Required Transfer per Bond	429,059	-	-	-
Additional Funding	200,000	-	-	-
Cash Carry Forward for R&R CIP	-	-	-	-
	-	-	-	-
TOTAL REVENUES AVAILABLE	1,271,731	2,856,485	3,564,536	82,944
<u>DEDUCT EXPENDITURES:</u>				
Capital Improvement Projects	1,180,378	1,626,600	300,000	-
Transfers Out to Pay Debt Service	-	400,000	-	-
TOTAL EXPENDITURES	1,180,378	2,026,600	300,000	-
FUND BALANCE, SEPTEMBER 30	<u>\$ 91,354</u>	<u>\$ 829,885</u>	<u>\$ 3,264,536</u>	<u>\$ 82,944</u>

ST LUCIE WEST SERVICES DISTRICT
RENEWAL REPLACEMENT FUND
FY 2010-2011 BUDGET

RENEWAL & REPLACEMENT FUND							
	FY 2010	Revised FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Estimated Beginning Fund Balance	535,905	537,803	639,622	91,354	157,127	278,840	332,531
ADD REVENUES:							
Interest Revenues	1,898	1,615	3,050	7,780	14,547	14,547	14,547
Impact Fee Revenues	-	-	-	-	-	-	-
5% Required Transfer per Bond	467,208	423,704	429,059	430,149	440,331	488,035	489,360
Additional Funding	10,425	300,000	200,000	150,000	150,000	50,000	50,000
Cash Carry Forward for R&R CIP	-	-	-	-	-	-	-
TOTAL REVENUES AVAILABLE	1,015,436	1,263,122	1,271,731	679,283	762,005	831,422	886,438
DEDUCT EXPENDITURES:							
SW001 5-37007 Lift Station Renewal & Replacement	180,572	176,750	178,518	180,303	182,106	183,927	185,766
SW037 5-37009 Emergency Renewal & Replacement Projects	103,894	130,000	169,000	177,450	186,323	195,639	205,421
SW039 5-37010 Effluent #1 Rehabilitation	122,429	-	-	-	-	-	-
SW047 5-37013 Structural Repairs Sewer Manholes	-	36,400	37,856	39,370	40,945	42,583	43,435
SW049 5-37004 Protective Coating Manholes	-	50,000	52,000	54,080	56,243	58,493	59,663
SW050 5-37014 WTP Grounding System Improvements	-	-	50,000	-	-	-	-
SW052 5-37016 Storage Building Underground Utilities	-	-	40,000	-	-	-	-
SW061 Membrane Filter Replacement Program	-	-	520,000	-	-	-	-
SW064 5-37006 Replacement Meters	13,502	15,600	16,224	16,873	17,548	18,250	18,980
SW066 5-37020 WWTF Plant Painting & Sealing of Tanks	-	48,500	25,000	-	-	-	-
SW068 WWTF Air Header Replacement for Aeration Basin	-	50,000	52,000	54,080	-	-	-
SW069 5-37018 Reuse Irrigation Pump Station Main IQ Improvements	15,669	78,000	-	-	-	-	-
SW070 5-37019 WWTF Handrail Replacement	41,567	38,250	39,780	-	-	-	-
TOTAL EXPENDITURES	477,633	623,500	1,180,378	522,156	483,164	498,891	513,264
FUND BALANCE, SEPTEMBER 30	537,803	639,622	91,354	157,127	278,840	332,531	373,174

**ST LUCIE WEST SERVICES DISTRICT
WATER CONNECTION FEE FUND
FY 2010-2011 BUDGET**

WATER CONNECTION FEE FUND

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
Estimated Beginning Fund Balance	3,861,731	3,082,917	2,746,828	829,885	512,424	384,991	250,079
<u>ADD REVENUES:</u>							
Interest Revenues	8,710	57,484	50,277	42,651	42,651	42,651	42,651
Impact Fee Revenues	261,006	37,677	59,380	39,888	29,916	22,437	16,828
Additional Funding Required	-	-	-	-	-	-	-
TOTAL REVENUES AVAILABLE	4,131,447	3,178,078	2,856,485	912,424	584,991	450,079	309,558
<u>DEDUCT EXPENDITURES:</u>							
SW034 5-38004 Irrigation PH 2 - Replace the Software at the Wells	-	-	-	-	-	-	-
SW009 5-38009 Sodium Hypochlorite Conversion	-	-	-	-	-	-	-
SW035 5-38005 Irrigation PH 2 - Replace Control Software & Server	1,515	-	-	-	-	-	-
SW036 5-38001 Irrigation PH 2 - Design, Const Eng, & Contingency	-	-	-	-	-	-	-
SW041 5-38006 Above Ground Diesel Tank	96,703	-	-	-	-	-	-
SW043 5-38007 Recommission 2(mg) Potable Water Tank	371,835	-	-	-	-	-	-
SW054 5-38008 Odor Control Unit for WTP	31,892	-	-	-	-	-	-
SW057 5-38002 Portable Generators/Portable Pump for Utility Dept	-	31,250	41,600	-	-	-	-
SW058 5-38003 High Service Pump Generator	146,586	-	-	-	-	-	-
SW071 WTP RO Modifications	-	-	750,000	-	-	-	-
SW072 High Service Pump Expansion	-	-	335,000	-	-	-	-
2000 and 2004 Bond Refunding Paymen	-	-	500,000	-	-	-	-
TOTAL EXPENDITURES	648,530	31,250	1,626,600	-	-	-	-
<u>TRANSFERS:</u>							
Transfers Out to Pay Debt Service	400,000	400,000	400,000	400,000	200,000	200,000	200,000
TOTAL TRANSFERS OUT	400,000	400,000	400,000	400,000	200,000	200,000	200,000
FUND BALANCE, SEPTEMBER 30	3,082,917	2,746,828	829,885	512,424	384,991	250,079	109,558

**ST LUCIE WEST SERVICES DISTRICT
WASTEWATER CONNECTION FEE FUND
FY 2010-2011 BUDGET**

WASTEWATER CONNECTION FEE FUND

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
Estimated Beginning Fund Balance	3,877,995	3,354,606	3,446,666	3,264,536	3,337,205	3,391,707	3,432,583
ADD REVENUES:							
Interest Revenues	8,382	73,519	73,308	41,880	31,410	23,558	17,668
Impact Fee Revenues	10,511	28,275	44,562	30,789	23,092	17,319	12,989
The Reserve Ag. Payment due to Plant Expansion Sec. 4(f)(2)	-	-	-	-	-	-	-
Additional Funding Required/ New Bond Issue	-	-	-	-	-	-	-
TOTAL REVENUES AVAILABLE	3,896,888	3,456,400	3,564,536	3,337,205	3,391,707	3,432,583	3,463,240
DEDUCT EXPENDITURES:							
SW006 5-39007 Lift Station Telemetry	277,906	-	-	-	-	-	-
SW021 5-39009 Odor Control for WWTF	96,979	-	-	-	-	-	-
SW022 5-39002 Scada Implementation WWTF	44,584	-	-	-	-	-	-
SW029 5-39003 Irrigation PH 1 - New Pump Station, Magnolia Lakes	4,766	-	-	-	-	-	-
SW032 5-39001 Irrigation PH 1 - Design, Const Eng, & Contingency	15,450	9,734	-	-	-	-	-
SW041 5-39005 Above Ground Diesel Tank	96,328	-	-	-	-	-	-
SW059 5-39006 In-Line flow meter on surficial wells to IQ ponc	6,268	-	-	-	-	-	-
SW067 WWTF Reuse Filter Project	-	-	300,000	-	-	-	-
TOTAL EXPENDITURES	542,282	9,734	300,000	-	-	-	-
FUND BALANCE, SEPTEMBER 30	3,354,606	3,446,666	3,264,536	3,337,205	3,391,707	3,432,583	3,463,240

**St Lucie West Services District
Debt Service Fund - Water Management Benefit Series 1999 A & B Bonds
Five Year Operating Forecast**

	Actual FY 2010	Estimate EOY FY 2011	Final Budget FY 2011	Budget FY 2012	Forecast			
					FY 2013	FY 2014	FY 2015	FY 2016
OPERATING REVENUE								
2-04001 Interest	8,886	3,377	16,800	15,600	16,380	17,199	18,059	18,962
2-04002 Special Assessments	2,623,347	2,263,852	2,263,852	2,263,823	2,264,827	2,266,019	2,264,582	2,262,690
2-04005 Miscellaneous Revenue (Prepayments)	-	-	-	-	-	-	-	-
2-07001 2010 Bond Proceeds	23,315,520	-	-	-	-	-	-	-
Total Revenues	\$ 25,947,752	\$ 2,267,229	\$ 2,280,652	\$ 2,279,423	\$ 2,281,207	\$ 2,283,218	\$ 2,282,641	\$ 2,281,652
OPERATING EXPENSES								
Debt Service								
2-05001 Assessment Fees	38,686	60,368	60,368	60,368	60,394	60,426	60,388	60,337
2-05002 Banking Services	9,374	9,500	9,500	9,500	9,500	9,500	9,500	9,500
2-05009 Principal 2010	720,000	1,115,000	1,115,000	1,160,000	1,215,000	1,270,000	1,325,000	1,380,000
2-05010 Interest 2010	169,325	958,320	958,320	912,203	858,825	805,653	750,128	694,229
2-05006 Other Transfers Out	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
2-05003 Principal '99A	20,605,000	-	1,115,000	-	-	-	-	-
2-05004 Interest '99A	1,077,383	-	958,320	-	-	-	-	-
2-05007 Principal '99B	5,080,000	-	-	-	-	-	-	-
2-07008 Interest '99B	317,500	-	-	-	-	-	-	-
2-05011 Miscellaneous	2,578	-	-	-	-	-	-	-
2-05012 Premium Expense '99A	197,450	-	-	-	-	-	-	-
2-05013 Premium Expense '99B	48,850	-	-	-	-	-	-	-
Total Expenses	28,266,147	2,243,188	4,316,508	2,242,071	2,243,719	2,245,579	2,245,016	2,244,066
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(2,318,394)	24,041	(2,035,856)	37,353	37,488	37,639	37,625	37,585
TRANSFER FROM (TO) OPERATING RESERVE								
Surplus/(Deficit)	\$ (2,318,394)	\$ 24,041	# \$ (2,035,856)	\$ 37,353	\$ 37,488	\$ 37,639	\$ 37,625	\$ 37,585
*Coverage Provided (Required > 1.10)	4.13	1.09	1.10	1.10	1.10	1.10	1.10	1.10
*Net Revenue / Bond Payment Requirements								

**St Lucie West Services District
Debt Service Fund - Cascades Series 1998
Five Year Operating Forecast**

	Actual FY 2010	Estimate EOY FY 2011	Final Budget FY 2011	Budget FY 2012	Forecast			
					FY 2013	FY 2014	FY 2015	FY 2016
OPERATING REVENUE								
3-04002 Interest	1,569	300	1,100	550	578	606	637	669
3-04003 Special Assessments	238,645	210,966	210,966	210,933	209,840	208,671	207,289	211,151
3-04005 Miscellaneous Revenue	-	-	-	-	-	-	-	-
Total Revenues	\$ 240,214	\$ 211,266	\$ 212,066	\$ 211,483	\$ 210,418	\$ 209,277	\$ 207,925	\$ 211,820
OPERATING EXPENSES								
Debt Service								
3-05001 Assessment Fees	2,502	2,502	2,502	2,502	2,502	2,502	2,502	2,502
3-05002 Banking Services	3,233	9,500	9,500	9,500	9,500	9,500	9,500	9,500
3-05003 Principal 2010	-	145,000	145,000	150,000	155,000	160,000	165,000	175,000
3-05004 Interest 2010	-	47,788	47,788	42,257	36,289	30,252	24,023	17,563
3-05006 Other Transfers Out	-	-	-	-	-	-	-	-
3-05003 Principal '98	1,615,000	-	-	-	-	-	-	-
3-05004 Interest '98	103,514	-	-	-	-	-	-	-
3-05007 2010 Bond COI	104,994	-	-	-	-	-	-	-
Total Expenses	1,829,242	204,790	204,790	204,259	203,291	202,254	201,025	204,565
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(1,589,028)	6,476	7,276	7,224	7,127	7,023	6,900	7,254
TRANSFER FROM (TO) OPERATING RESERVE								
Surplus/(Deficit)	\$ (1,589,028)	\$ 6,476	# \$ 7,276	\$ 7,224	\$ 7,127	\$ 7,023	\$ 6,900	\$ 7,254
*Coverage Provided (Required > 1.10)	0.14	1.10	1.10	1.10	1.10	1.10	1.10	1.10
*Net Revenue / Bond Payment Requirements								

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

	Actual FY 2010	Estimate EOY FY 2011	Final Budget FY 2011	Budget FY 2012	Forecast			
					FY 2012	FY 2013	FY 2014	FY 2015
Opening Water Management Benefit Capital Projects Fund Balance	3,210,381	2,333,635	2,333,635	2,004,285	16,300	24,857	33,843	43,277
OPERATING REVENUE								
4-04001 Interest	6,155	5,000	8,150	8,150	8,558	8,985	9,435	9,906
4-04005 FEMA Grant Revenue	-	-	1,012,500	-	-	-	-	-
4-04003 Miscellaneous Revenue	2,574	-	-	-	-	-	-	-
Total Revenues	\$ 8,729	\$ 5,000	\$ 1,020,650	\$ 8,150	\$ 8,558	\$ 8,985	\$ 9,435	\$ 9,906
OPERATING EXPENSES								
Capital Projects								
4-06101 All Capital Projects	526,845	1,142,000	1,350,000	1,996,135	-	-	-	-
4-06201 2010 WMB Bond COI	349,910	-	-	-	-	-	-	-
4-06201 Trustee Fees	8,720	-	-	-	-	-	-	-
Total Expenses	885,475	1,142,000	1,350,000	1,996,135	-	-	-	-
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(876,746)	(1,137,000)	(329,350)	(1,987,985)	8,558	8,985	9,435	9,906
TRANSFER FROM (TO) OPERATING RESERVE								
Surplus/(Deficit)	\$ (876,746)	\$ (1,137,000)	# \$ (329,350)	\$ (1,987,985)	\$ 8,558	\$ 8,985	\$ 9,435	\$ 9,906
Ending Water Management Benefit Capital Projects Fund Balance	2,333,635	1,196,635	2,004,285	16,300	24,857	33,843	43,277	53,184