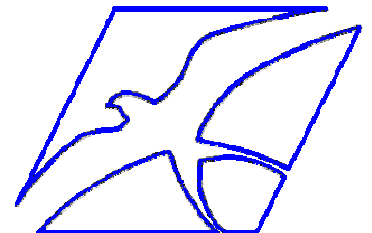
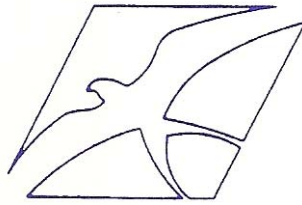




***FINAL BUDGET
FOR FISCAL YEAR ENDED
SEPTEMBER 30 , 2013***





**ST. LUCIE WEST
SERVICES DISTRICT**

September 4, 2012

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 2012-2013 Annual Budget and FY 2013-2017 Capital Improvement Plan

Dear Honorable Chairman and Supervisors:

I am pleased to present the annual budget for FY 2012-2013 and the FY 2013-2017 Capital Improvement Plan.

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

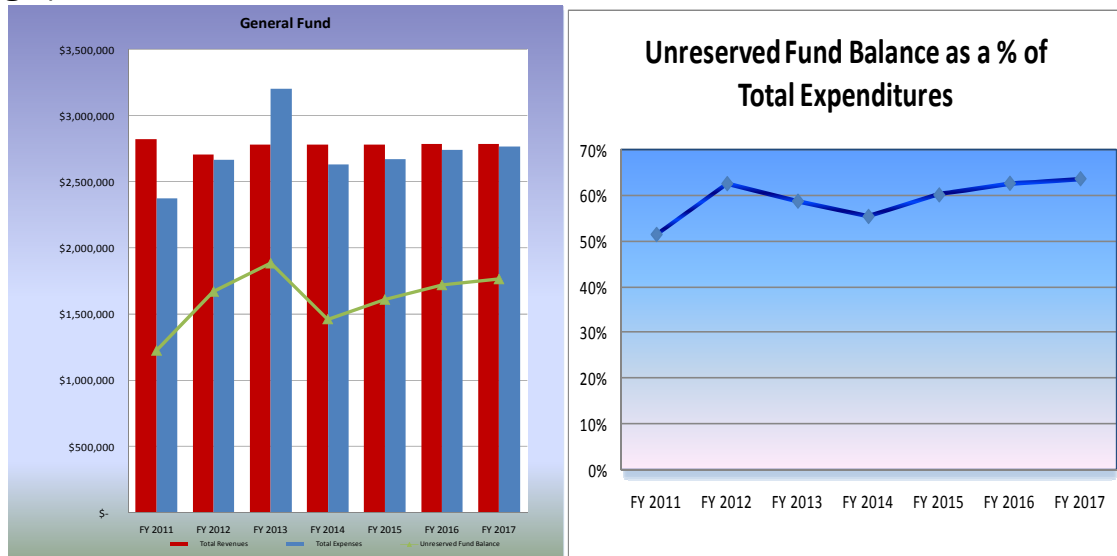
Many improvements were accomplished in Fiscal Year 2011-2012 and some of the major projects that were completed in FY 2012 were:

- ❖ New Administration Office complex backup generator.
- ❖ Several lift stations were rehabilitated with fencing and driveways in FY 2012. The lift station restoration project effort will be continued throughout the next several years to ensure that all lift stations are upgraded.
- ❖ The storm water gate improvement project was complete in 2012 and operating as designed.

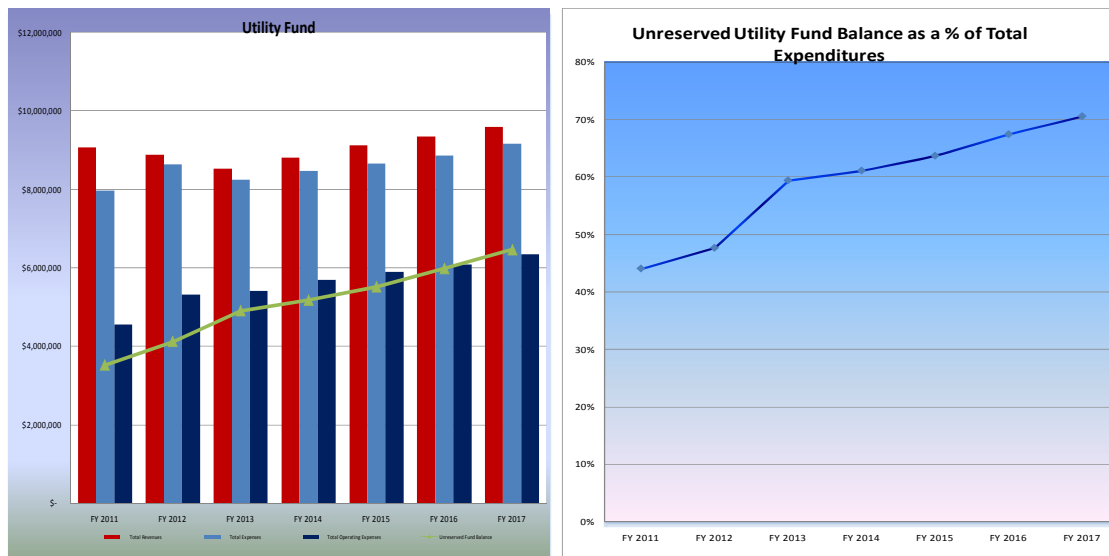
Fiscal Year 2012-2013 reflects positive account activity trends and the recent Refunding of Bonds have placed the District in a better financial position. District Staff through efficient budgeting and innovative cost saving measures have enabled the District to keep rates the same for the past two fiscal years. The budget for FY 2012-2013 continues with the five year forecasting of the District's financial needs. Looking out over five years, rather than just the upcoming budget year, shows the impact of the immediate operating budget and the effect on the District's future

fiscal health. Immediate decisions, such as whether to spend from our fund balance to pay for a project, can now be aided by a longer-term perspective.

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



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



The District has a five year Utility and General Fund Capital Improvement Plan (CIP). By planning for capital needs over a five-year period the District will be able to see what the upcoming needs are, and what resources will be available to meet those needs. The Capital Improvement Plan (CIP) is broken down into four categories; the General Fund Renewal and Replacement Fund, Utility Renewal and Replacement

Fund, Water Connection Fee Fund, and Wastewater Connection Fee Fund during the five-year period. You will find a brief description, cost breakdown and source of funding for each of the projects identified in the FY 2013-2017 CIP Plan. The CIP worksheets contain projects that have been identified by the District office and Utility plant management teams. A significant number of these projects and related dollars have been identified as Utility Renewal & Replacement projects (approximately \$1,365,631). According to the Bond indenture, 5% of the previous year's revenues are required to be transferred to the R&R fund from the Revenue (operating) Fund to be spent for this purpose. Ultimately the additional requested funds come out of the Utilities Revenue Fund. The Utility Renewal and Replacement Fund reflect a fund balance over \$263,219 for FY 2013.

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 2012-2013 budget for your review and consideration.

Sincerely,

Dennis M. Pickle

Dennis M. Pickle
District Manager

ST. LUCIE WEST SERVICES DISTRICT

FY 2012/2013 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 the last page 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.

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

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

We anticipate finishing the current fiscal year with a surplus and are budgeting for a deficit in FY 2013. The deficit is due to two main factors; one factor is the Exotic Plant Removal maintenance contract of \$75,000 for enhanced plant removal and the other main factor is the funding of the Renewal and Replacement Fund. The deficit will be funded from the unrestricted fund balance which remains close to 50% of total expenses. The General Fund for both FY 2012 and 2013 will have a fund balance exceeding a million dollars. This also means that the District will have sufficient cash flow to carry operating costs until the General Fund starts receiving revenue from the maintenance assessments in November and the Storm Water Fees from the City of Port St. Lucie in January.

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

Assumptions Used in Preparing the Budget

Inflation – The following inflationary rates are utilized; for the management contract line item the rate 2.9% for FY 2013 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 6% this year, and liability insurance 10% this 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 – The increase to the Special Assessment rates proposed within this year's budget for FY 2013 is due to the increased stormwater maintenance area.

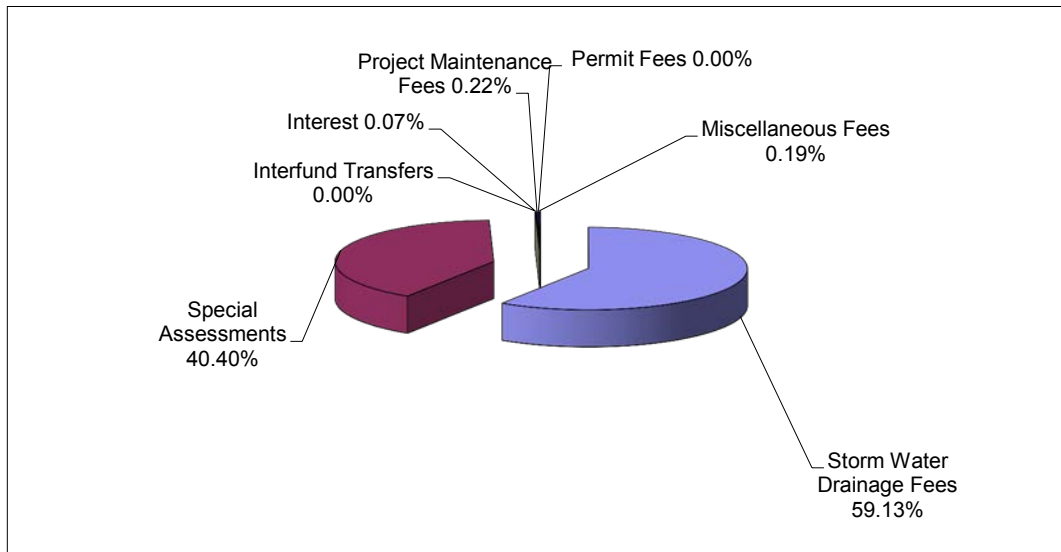
The number of ERU's is expected to remain the same in FY 2013. Staff is projecting a \$5.00 per ERU rate adjustment for this FY due to the increased stormwater maintenance area. Other than the Special Assessments we expect revenues in most categories to remain the same per year for each of the next five years. Fiscal years 2014, 2015, 2016 and 2017 reflect no increase in assessments.

Capital Improvement Program

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

A summary of the funding sources for all system capital projects budgeted in FY 2013 are as follows: One vehicle replacement for the administration division, construction of a equipment storage building for all divisions in the GF, construction of a chemical storage building for the Aquatics Division, one replacement vehicle for the storm water division, one tractor replacement for the storm water division, a side arm mower replacement for the storm water division, and a chipper replacement for the Exotic Plant Removal Division. The General Fund Renewal and Replacement Fund Projects are the Magnolia Lakes Stormwater Irrigation Pump Station, a budget of \$110,000 for emergency storm water projects and \$250,000 is budgeted for the street to pond stormwater repairs in the POA's. The list of capital items total \$1,126,730 in the General Fund for FY 2013.

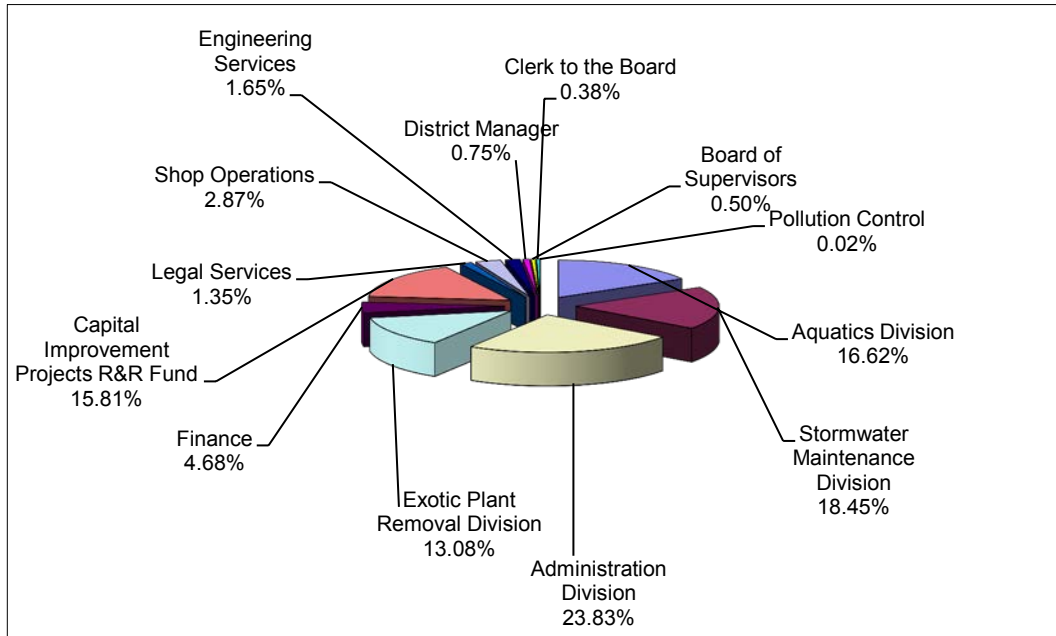
FISCAL YEAR 2012-2013



TOTAL REVENUES	\$ 2,780,485
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Storm Water Drainage Fees	1,644,085	59.13%
Special Assessments	1,123,276	40.40%
Interfund Transfers	-	0.00%
Interest	1,870	0.07%
Project Maintenance Fees	6,055	0.22%
Permit Fees	-	0.00%
Miscellaneous Fees	5,200	0.19%
TOTAL OPERATIONAL REVENUE	\$ 2,780,485	100.00%
GENERAL FUND PRIOR YEARS BALANCE	\$ 1,885,435	

FISCAL YEAR 2012-2013



TOTAL EXPENDITURES	\$ 3,202,803
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	<u>TOTALS</u>	<u>PERCENT EXPENDITURES</u>
Aquatics Division	532,224	16.62%
Stormwater Maintenance Division	590,711	18.44%
Administration Division	762,934	23.82%
Exotic Plant Removal Division	418,942	13.08%
Finance	149,785	4.68%
Capital Improvement Projects R&R Fund	506,164	15.80%
Legal Services	43,205	1.35%
Shop Operations	91,998	2.87%
Engineering Services	52,832	1.65%
District Manager	24,137	0.75%
Board of Supervisors	16,075	0.50%
Clerk to the Board	12,233	0.38%
Pollution Control	516	0.02%
Grant Management	1,046	0.03%
TOTAL EXPENDITURES	\$ 3,202,803	100.00%

	<u>FY 2011 ACTUAL</u>	<u>FY 2012 ORIGINAL BUDGET</u>	<u>FY 2012 ESTIMATE</u>	<u>FY 2013 PROPOSED</u>
<u>ADD REVENUES:</u>				
Special Assessments	1,092,072	1,061,496	1,073,982	1,123,276
Stormwater Drainage Fees	1,724,897	1,619,591	1,644,085	1,644,085
Other Revenues	4,844	26,328	36,443	13,125
TOTAL OPERATING REVENUES	2,821,814	2,707,415	2,754,510	2,780,485
FUND BALANCE, October 1	1,226,910	1,671,783	1,671,783	1,885,435
TOTAL REVENUES AVAILABLE	4,048,724	4,379,198	4,426,293	4,665,920
<u>DEDUCT EXPENDITURES:</u>				
Board of Supervisors	15,809	20,125	16,025	16,075
District Manager	20,437	26,348	23,548	24,137
Finance	100,266	118,036	137,408	149,785
Grant Management	-	2,030	1,030	1,046
Clerk to the Board	10,108	12,751	11,951	12,233
Legal Services	35,010	58,525	42,525	43,205
Engineering Services	41,527	50,000	52,000	52,832
Pollution Control	-	508	508	516
Administration Division	794,137	787,840	755,538	762,934
Aquatics Division	442,646	607,174	579,806	532,224
Stormwater Maintenance Division	522,429	596,300	547,300	590,711
Exotic Plant Removal Division	313,157	296,909	290,909	418,942
Shop Operations	81,415	90,110	82,310	91,998
Capital Improvement Projects R&R	-	-	-	506,164
TOTAL EXPENDITURES	2,376,941	2,666,656	2,540,858	3,202,803
FUND BALANCE, SEPTEMBER 30	<u>1,671,783</u>	<u>1,712,542</u>	<u>1,885,435</u>	<u>1,463,118</u>

		Actual FY 2011	Actual YTD FY 2012	Estimate EOY FY 2012	Final Amended Budget FY 2012	Budget FY 2013	Forecast			
							FY 2014	FY 2015	FY 2016	FY 2017
General Fund Fund Balance (Beginning)		1,226,910	1,671,783	1,671,783	1,671,783	1,885,435	1,463,118	1,611,395	1,721,109	1,765,752
OPERATING REVENUE										
1-04001	Permit Fees	-	-	-	-	-	-	-	-	-
1-04002	Grant Revenue	-	642,930	771,516	-	-	-	-	-	-
1-04003	Miscellaneous Fees	2,661	3,856	4,627	5,000	5,200	5,408	5,624	5,849	6,083
1-04004	Storm Water Drainage Fees	1,724,897	1,644,085	1,644,085	1,644,085	1,644,085	1,645,729	1,647,375	1,649,022	1,650,671
1-04005	Project Maintenance Fees	-	-	-	5,936	6,055	6,176	6,300	6,425	6,554
1-04006	Interest	2,183	8	9	1,700	1,870	2,057	2,263	2,489	2,738
1-04007	Special Assessments	1,092,072	1,073,982	1,073,982	1,073,982	1,123,276	1,123,276	1,123,276	1,123,276	1,123,276
1-04008	Interfund Transfers	-	-	-	-	-	-	-	-	-
1-04009	Miscellaneous Income	-	23,807	28,568	23,807	-	-	-	-	-
Total Revenues		\$ 2,821,814	\$ 3,388,668	\$ 3,522,788	\$ 2,754,510	\$ 2,780,485	\$ 2,782,646	\$ 2,784,837	\$ 2,787,062	\$ 2,789,322
OPERATING EXPENSES										
Board of Supervisors										
1-05001	Executive Salaries	13,102	8,900	10,680	12,000	12,000	12,000	12,000	12,000	12,000
1-05002	FICA	268	266	319	918	918	918	918	918	918
1-05012	Other Contractual Services	-	3	4	538	547	556	568	580	593
1-05015	Board Meeting Expenses	1,352	92	111	1,430	1,453	1,479	1,509	1,542	1,576
1-05016	Contingencies	1,088	147	176	1,139	1,157	1,178	1,202	1,228	1,255
TOTAL BOARD OF SUPERVISORS		15,809	9,408	11,289	16,025	16,075	16,132	16,196	16,268	16,342
District Manager										
1-06001	Assessment Fees & Costs	5,630	5,636	6,763	6,090	6,187	6,299	6,425	6,566	6,711
1-06002	Other Contractual Services	-	-	-	1,167	1,201	1,222	1,247	1,274	1,302
1-06003	Operations & Maintenance Services	903	612	734	1,015	1,044	1,063	1,084	1,108	1,133
1-06005	Management Contract	13,905	-	-	14,115	14,524	14,786	15,081	15,413	15,752
1-06009	Travel & Per Diem	-	-	-	596	606	616	629	643	657
1-06012	Miscellaneous Expense	-	-	-	459	466	475	484	495	506
1-06013	Subscriptions & Dues	-	-	-	106	108	110	112	114	117
TOTAL DISTRICT MANAGER		20,437	6,247	7,497	23,548	24,137	24,571	25,063	25,614	26,177
Finance										
1-07001	Dissemination Agent	2,000	-	-	2,030	2,030	2,030	2,030	2,030	2,030
1-07002	Arbitrage	-	-	-	1,583	1,608	1,637	1,670	1,707	1,744
1-07003	Assessment Fees & Costs	-	-	-	-	-	-	-	-	-
1-07004	Accounting Services	30,095	25,227	30,273	30,021	30,892	31,448	32,077	32,782	33,504
1-07005	Auditing	11,585	11,790	14,148	13,010	16,718	13,519	13,789	14,093	14,403
1-07007	Banking Services	4,256	5,637	6,765	6,309	6,410	6,525	6,656	6,802	6,952
1-07009	Property & Casualty Insurance	46,174	51,993	62,392	61,733	67,906	71,302	74,867	78,610	80,182
1-07015	Office Supplies	-	65	78	-	-	-	-	-	-
1-07018	Property Taxes & Assessments	6,156	22,722	22,722	22,722	24,220	24,220	24,220	24,220	24,220
TOTAL FINANCE		100,266	117,435	136,377	137,408	149,785	150,681	155,309	160,245	163,035
Grant Management										
1-12001	Contractual Services -GM	-	-	-	1,030	1,046	1,065	1,087	1,111	1,135
TOTAL GRANT MANAGEMENT		-	-	-	1,030	1,046	1,065	1,087	1,111	1,135
Clerk to the Board										
1-13002	Other Contractual Services	6,021	5,009	6,011	6,998	7,201	7,331	7,477	7,642	7,810
1-13004	Postage & Freight	689	635	762	1,182	1,201	1,223	1,247	1,274	1,302
1-13005	Printing & Binding	1,618	1,098	1,318	2,082	2,115	2,153	2,196	2,245	2,294
1-13007	Legal Ads	1,779	309	371	1,689	1,716	1,747	1,782	1,821	1,861

		Actual FY 2011	Actual YTD FY 2012	Estimate EOY FY 2012	Final Amended Budget FY 2012	Budget FY 2013	Forecast			
							FY 2014	FY 2015	FY 2016	FY 2017
TOTAL CLERK TO THE BOARD		10,108	7,051	8,461	11,951	12,233	12,453	12,702	12,982	13,268
Legal Services										
1-19001	General Counsel	25,245	28,492	34,190	34,405	34,955	35,585	36,296	37,095	37,911
1-23001	Special Counsel	9,764	5,366	6,439	8,120	8,250	8,398	8,566	8,755	8,947
TOTAL LEGAL COUNSEL		35,010	33,857	40,629	42,525	43,205	43,983	44,863	45,850	46,858
Engineering Services										
1-26002	Engineering Services	41,527	42,103	50,524	52,000	52,832	53,783	54,859	56,066	57,299
TOTAL ENGINEERING		41,527	42,103	50,524	52,000	52,832	53,783	54,859	56,066	57,299
Pollution Control										
1-29002	Regulatory & Permit Fees	-	-	-	508	516	525	536	548	560
TOTAL POLLUTION CONTROL		-	-	-	508	516	525	536	548	560
ADMINISTRATION DIVISION										
Personnel										
1-15001	Regular Salaries	165,475	139,387	167,264	178,533	184,910	189,533	194,272	199,128	204,107
1-15002	Overtime	69	495	594	2,215	2,270	2,327	2,385	2,445	2,506
1-15003	FICA	12,519	11,145	13,374	14,416	14,870	15,228	15,595	15,971	16,357
1-15004	Retirement Contributions	14,037	11,777	14,132	16,312	16,846	17,267	17,699	18,142	18,595
1-15005	Health/Life/Dental Insurance	221,292	233,015	279,618	286,742	282,742	311,016	332,787	356,082	381,008
1-15006	Workers Comp	26,757	18,684	22,421	30,624	32,461	35,708	37,493	39,368	40,155
1-15007	Unemployment Insurance	5,925	10,380	12,457	14,945	15,378	15,763	16,157	16,561	16,975
1-15008	Employee Compensation Study	-	-	-	-	-	-	-	-	-
1-15009	Travel & Per Diem	102	-	-	1,632	1,658	1,688	1,722	1,760	1,798
1-15010	Uniforms	657	399	478	1,315	1,336	1,360	1,387	1,418	1,449
1-15011	Subscriptions & Dues	155	18	21	528	536	546	557	569	582
1-15012	Training, Cont. Educ., and Licensing	892	335	402	1,667	1,694	1,724	1,759	1,797	1,837
1-15013	Vehicle Allowance	-	5,400	6,480	7,200	7,200	7,200	7,200	7,200	7,200
Total Administration Personnel:		447,879	431,035	517,242	556,129	561,903	599,361	629,013	660,441	692,568
ADMIN Operating										
1-33001	Other Contractual Services	43,643	32,303	38,764	41,155	41,978	42,818	43,674	44,547	45,438
1-33002	Website Maintenance	2,729	1,782	2,138	3,148	3,211	3,275	3,341	3,407	3,476
1-33003	Maintenance Contracts	-	-	-	-	-	-	-	-	-
1-33004	Water - Irrigation	2,430	2,561	3,073	3,329	3,396	3,463	3,533	3,603	3,675
1-33005	Telephone & Cell Service	14,815	12,705	15,246	16,514	16,844	17,181	17,525	17,875	18,233
1-33006	Postage & Freight	1,253	224	269	1,341	1,368	1,395	1,423	1,452	1,481
1-33007	Electricity Services	2,260	2,533	3,039	3,854	3,931	4,324	4,540	4,767	5,006
1-33008	Cable/Newspaper	249	252	302	530	541	551	562	574	585
1-33010	Equipment Leasing	1,999	1,187	1,425	2,254	2,299	2,345	2,392	2,440	2,489
1-33011	Building Maintenance	513	523	628	2,080	2,122	2,164	2,207	2,251	2,296
1-33012	Vehicle Maintenance	1,076	68	82	1,613	1,645	1,678	1,712	1,746	1,781
1-33013	Equipment Maintenance	-	23	27	959	978	998	1,018	1,038	1,059
1-33014	Printing & Binding	69	18	22	1,091	1,113	1,135	1,158	1,181	1,205
1-33015	Legal Ads	-	-	-	-	-	-	-	-	-
1-33016	Miscellaneous Expense	(694)	4,062	4,874	4,890	4,988	5,088	5,189	5,293	5,399
1-33017	Record Storage	642	576	691	1,020	1,040	1,061	1,082	1,104	1,126
1-33018	Contingencies - Hurricane	202	-	-	20,400	20,400	20,400	20,400	20,400	20,400
1-33019	Office Supplies	10,331	6,228	7,473	8,873	9,050	9,231	9,416	9,604	9,797
1-33020	Fuel & Lubricants - Vehicle	47,565	24,929	29,914	42,034	46,237	50,861	53,404	56,074	58,878
1-33021	Cleaning Supplies	2,678	1,153	1,383	2,244	2,289	2,335	2,381	2,429	2,478
1-33022	Computer Software	460	-	-	852	869	886	904	922	941
1-33023	Computer Hardware/ Supplies	5,434	-	-	4,273	4,358	4,446	4,535	4,625	-
1-33024	Fuel & Lubricants - Equipment	19,927	11,765	14,118	18,612	20,473	22,521	23,647	24,829	26,070

	Actual FY 2011	Actual YTD FY 2012
1-33025 Minor Construction Expenses	8,600	1,832
Total Administration Operating:	166,180	104,722
Capital Outlay Administration		
1-33101 Equipment	-	-
1-33102 Building	180,078	13,091
1-33103 Other	-	-
Total Administration Capital Outlay:	180,078	13,091
TOTAL ADMINISTRATION	794,137	548,848

AQUATICS DIVISION

Personnel

1-14001 Regular Salaries	248,144	197,296
1-14002 Overtime	17,122	8,771
1-14003 FICA	19,916	15,909
1-14004 Retirement Contributions	24,525	18,977
1-14007 Travel & Per Diem	-	-
1-14008 Uniforms	1,950	2,302
1-14009 Subscriptions & Dues	35	155
1-14010 Training, Cont. Educ., and Licensing	2,606	935
Total Aquatics Personnel:	314,299	244,344

Aquatics Operating

1-31001 Operations & Maintenance Svc	3,825	3,846
1-31002 Laboratory Services	55	-
1-31003 Disposal Fees	-	-
1-31004 Water Quality Monitoring	2,962	30
1-31005 Operating Supplies	7,828	5,017
1-31006 Storm Ditch Maint	-	-
1-31007 Landscape Materials	160	294
1-31008 Vehicle Maintenance	1,292	3,189
1-31009 Equipment Maintenance	11,967	7,436
1-31010 Miscellaneous Expense	205	276
1-31011 Chemicals	90,298	68,219
1-31012 Machinery & Equipment	9,755	347
Total Aquatics Operating:	128,347	88,654

Capital Outlay Aquatics

1-31101 Equipment	-	94,082
1-31102 Building	-	-
1-31103 Other	-	-
Total Aquatics Capital Outlay:	-	94,082

TOTAL AQUATICS DIVISION

	442,646	427,080
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STORM WATER MANAGEMENT DIVISION

Personnel

1-16001 Regular Salaries	244,165	193,369
1-16002 Overtime	10,751	9,936
1-16003 FICA	19,052	15,388
1-16004 Retirement Contributions	18,817	17,711
1-16007 Travel & Per Diem	-	-
1-16008 Uniforms	1,716	2,156
1-16009 Subscriptions & Dues	25	-
1-16010 Training, Cont. Educ., and Licensing	410	189
Total Storm Water Personnel:	294,937	238,748

Storm Water Operating

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Estimate EOY FY 2012	Final Amended Budget FY 2012	Budget FY 2013	Forecast			
			FY 2014	FY 2015	FY 2016	FY 2017
1-33025 Minor Construction Expenses	2,198	4,343	3,060	3,121	5,000	-
Total Administration Operating:	125,667	185,409	201,217	207,164	215,164	211,812
Capital Outlay Administration						
1-33101 Equipment	-	-	8,900	-	-	-
1-33102 Building	15,709	14,000	-	-	-	-
1-33103 Other	-	-	-	-	-	-
Total Administration Capital Outlay:	15,709	14,000	8,900	-	-	-
TOTAL ADMINISTRATION	658,617	755,538	762,934	800,578	836,177	904,380

1-14001 Regular Salaries	236,755	248,675	257,387	263,821	270,417	277,177	284,107
1-14002 Overtime	10,525	17,870	18,317	18,775	19,244	19,725	20,218
1-14003 FICA	19,091	20,467	21,091	21,619	22,159	22,713	23,281
1-14004 Retirement Contributions	22,773	24,579	24,813	25,434	26,069	26,721	27,389
1-14007 Travel & Per Diem	-	1,091	1,113	1,135	1,158	1,181	1,205
1-14008 Uniforms	2,762	3,020	3,080	3,142	3,205	3,269	3,334
1-14009 Subscriptions & Dues	186	212	216	221	225	229	234
1-14010 Training, Cont. Educ., and Licensing	1,122	3,160	3,223	3,223	3,288	3,353	3,420
Total Aquatics Personnel:	293,213	319,074	329,241	337,369	345,765	354,369	363,188

1-31001 Operations & Maintenance Svc	4,616	7,700	7,854	8,011	8,171	8,335	8,501
1-31002 Laboratory Services	-	811	827	844	861	878	895
1-31003 Disposal Fees	-	795	811	827	844	861	878
1-31004 Water Quality Monitoring	36	-	-	-	-	-	-
1-31005 Operating Supplies	6,021	8,180	8,344	8,510	8,681	8,854	9,031
1-31006 Storm Ditch Maint	-	1,260	1,285	1,311	1,337	1,364	1,391
1-31007 Landscape Materials	353	2,070	2,111	2,154	2,197	2,241	2,285
1-31008 Vehicle Maintenance	3,827	4,670	4,763	4,859	4,956	5,055	5,156
1-31009 Equipment Maintenance	8,923	13,441	13,710	13,984	14,264	14,549	14,840
1-31010 Miscellaneous Expense	331	1,061	1,082	1,104	1,126	1,148	1,171
1-31011 Chemicals	81,862	120,132	127,535	133,911	140,607	147,637	155,019
1-31012 Machinery & Equipment	416	6,530	6,661	6,794	6,930	7,068	7,204
Total Aquatics Operating:	106,385	166,650	174,983	182,309	189,972	197,690	205,773

1-31101 Equipment	112,898	94,082	-	15,000	-	-	-
1-31102 Building	-	-	28,000	-	-	-	-
1-31103 Other	-	-	-	-	-	-	-
Total Aquatics Capital Outlay:	112,898	94,082	28,000	15,000	-	-	-

TOTAL AQUATICS DIVISION

	512,496	579,806	532,224	534,678	535,737	552,059	568,961
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		Actual FY 2011	Actual YTD FY 2012	Estimate EOY FY 2012	Final Amended Budget FY 2012	Budget FY 2013	Forecast			
							FY 2014	FY 2015	FY 2016	FY 2017
1-34001	Operations & Maintenance Svc	14,963	13,903	16,684	17,060	17,401	17,749	18,104	18,466	18,836
1-34002	Laboratory Services	-	6,472	7,766	9,893	10,091	10,293	10,499	10,709	10,923
1-34004	Disposal Fees	-	-	-	1,366	1,393	1,421	1,450	1,479	1,508
1-34005	Operating Supplies	24,047	10,781	12,937	15,338	15,645	15,958	16,277	16,602	16,934
1-34006	Storm Ditch Maint	32,895	19,661	23,594	40,500	27,540	28,091	28,653	17,000	-
1-34007	Landscape Materials	24,422	23,595	28,313	27,000	27,540	28,091	28,653	29,226	-
1-34008	Vehicle Maintenance	10,423	15,050	18,060	20,710	21,124	21,547	21,978	22,417	22,866
1-34009	Equipment Maintenance	20,256	13,668	16,402	18,307	18,673	19,047	19,428	19,816	20,212
1-34010	Miscellaneous Expense	349	22	26	653	666	679	693	707	721
1-34011	Chemicals	799	528	633	1,310	1,402	1,500	1,575	1,654	1,736
1-34012	Machinery & Equipment	5,048	1,061	1,273	4,528	4,619	4,711	4,805	4,901	4,999
1-34013	Renewal & Replacement	75,973	21,500	25,800	55,000	-	-	-	-	-
1-34014	Electricity Services	-	-	-	1,500	5,000	5,500	5,775	6,064	6,367
Total Storm Water Operating:		209,175	126,240	151,488	213,165	151,094	154,586	157,887	149,040	105,102
Capital Outlay Storm Water										
1-34101	Equipment	18,317	8,525	10,230	15,000	69,510	25,000	-	-	-
1-34102	Building	-	-	-	-	8,000	-	-	-	-
1-34103	Other - GIS Mapping	-	-	-	-	-	-	-	-	-
Total Storm Water Capital Outlay:		18,317	8,525	10,230	15,000	77,510	25,000	-	-	-
TOTAL STORM WATER MANAGEMENT DIVISIC		522,429	373,514	448,216	547,300	590,711	550,658	538,202	538,828	504,599
EXOTIC PLANT REMOVAL DIVISION										
Personnel										
1-17001	Regular Salaries	176,659	131,316	157,579	179,655	184,865	189,487	194,224	199,079	204,056
1-17002	Overtime	6,241	6,861	8,233	10,200	10,455	10,716	10,984	11,259	11,540
1-17003	FICA	13,640	10,463	12,555	14,524	14,942	15,316	15,698	16,091	16,493
1-17004	Retirement Contributions	16,380	11,485	13,782	17,087	17,579	18,018	18,469	18,930	19,404
1-17007	Travel & Per Diem	41	-	-	212	216	225	229	234	239
1-17008	Uniforms	2,002	443	532	2,122	2,164	2,251	2,296	2,342	2,389
1-17009	Subscriptions & Dues	-	55	66	212	216	225	229	234	239
1-17010	Training, Cont. Educ., and Licensing	516	629	755	1,040	1,061	1,061	1,082	1,104	1,126
Total Exotic Plant Personnel:		215,479	161,251	193,502	225,052	231,498	237,298	243,212	249,273	255,485
Exotic Plant Operating										
1-35001	Operations & Maintenance Svc	11,293	100	120	4,395	4,483	4,573	4,664	4,757	4,852
1-35002	Laboratory Services	-	-	-	265	270	276	281	287	293
1-35003	Disposal Fees	7,115	3,005	3,606	5,986	6,106	6,228	6,352	6,479	6,609
1-35004	Operating Supplies	13,211	10,806	12,968	13,790	14,066	14,347	14,634	14,927	15,225
1-35005	Landscape Materials	400	2,355	2,825	4,550	4,641	4,734	4,828	4,925	5,024
1-35006	Vehicle Maintenance	6,136	4,201	5,041	7,486	7,636	7,788	7,944	8,103	8,265
1-35007	Equipment Maintenance	5,704	5,133	6,159	12,904	13,162	13,425	13,694	13,968	14,247
1-35008	Chemicals	382	2,475	2,970	2,586	2,767	2,961	3,109	3,264	3,427
1-35009	Machinery & Equipment	5,938	931	1,118	4,895	4,993	5,093	5,195	5,299	5,404
1-35010	Maintenance Contracts	47,500	-	-	-	75,000	-	-	-	-
Total Exotic Plant Operating:		97,678	29,006	34,807	56,857	133,123	59,424	60,702	62,009	63,347
Capital Outlay Exotic Plant										
1-35101	Equipment	-	-	-	9,000	46,320	6,500	6,500	-	-
1-35102	Building	-	-	-	-	8,000	-	-	-	-
1-35103	Other	-	-	-	-	-	-	-	-	-
Total Exotic Plant Capital Outlay:		-	-	-	9,000	54,320	6,500	6,500	-	-
TOTAL EXOTIC PLANT REMOVAL DIVISION		313,157	190,257	228,309	290,909	418,942	303,223	310,414	311,282	318,832
SHOP OPERATIONS DIVISION										
Personnel										

		Actual FY 2011	Actual YTD FY 2012	Estimate EOY FY 2012	Final Amended Budget FY 2012	Budget FY 2013	Forecast			
							FY 2014	FY 2015	FY 2016	FY 2017
1-18001	Regular Salaries	28,472	24,226	29,071	31,465	32,252	33,058	33,884	34,731	35,600
1-18002	Overtime	2,949	2,221	2,665	4,916	5,039	5,165	5,294	5,426	5,562
1-18003	FICA	2,332	1,960	2,353	2,860	2,853	2,924	2,997	3,072	3,149
1-18004	Retirement Contributions	2,919	2,380	2,856	3,364	3,356	3,440	3,526	3,614	3,705
1-18010	Travel & Per Diem	-	-	-	530	541	551	562	574	585
1-18013	Uniforms	397	427	512	557	568	580	591	603	615
1-18014	Subscriptions & Dues	-	-	-	80	82	83	85	87	88
1-18015	Training, Cont. Educ., and Licensing	-	15	18	1,060	1,081	1,081	1,103	1,125	1,147
Total Shop Personnel:		37,069	31,229	37,475	44,832	45,771	46,882	48,043	49,232	50,451
Shop Operating										
1-36001	Operations & Maintenance Svc	4,688	1,993	2,392	5,940	6,059	6,180	6,304	6,430	6,558
1-36002	Disposal Fees	-	100	120	704	718	732	747	762	777
1-36003	Operating Supplies	8,711	6,389	7,667	9,047	9,228	9,412	9,601	9,793	9,989
1-36004	Vehicle Maintenance	3,312	2,636	3,163	4,274	4,359	4,447	4,536	4,626	4,719
1-36005	Miscellaneous Expense	3,194	1,102	1,323	2,662	2,715	2,770	2,825	2,881	2,939
1-36006	Machinery & Equipment	12,470	10,836	13,004	14,851	15,148	15,451	15,760	16,075	16,397
Total Shop Operating:		32,375	23,057	27,669	37,478	38,228	38,992	39,772	40,567	41,379
Capital Outlay Shop										
1-36101	Equipment	11,971	-	-	-	-	-	-	-	-
1-36102	Building	-	-	-	-	8,000	-	-	-	-
1-36103	Other	-	-	-	-	-	-	-	-	-
Total Shop Capital Outlay:		11,971	-	-	-	8,000	-	-	-	-
SHOP OPERATIONS DIVISION		81,415	54,286	65,144	82,310	91,998	85,874	87,815	89,800	91,830
Total Operating Expenses		2,376,941	1,810,087	2,167,559	2,540,858	2,696,639	2,578,205	2,618,959	2,686,255	2,713,277
NON-OPERATING INCOME AND EXPENSES										
Other Expense										
CAPITAL IMPROVEMENT										
Capital Improvement Program R&R-		-	-	-	-	56,164	56,164	56,164	56,164	56,164
Additional R&R Funding						50,000			-	-
One Time Additional R&R Funding						400,000			-	-
TOTAL OTHER CAPITAL EXPENSES R&R FUND:		-	-	-	-	506,164	56,164	56,164	56,164	56,164
Total Expenses		\$ 2,376,941	\$ 1,810,087	\$ 2,167,559	\$ 2,540,858	\$ 3,202,803	\$ 2,634,368	\$ 2,675,122	\$ 2,742,419	\$ 2,769,440
Total Revenues		\$ 2,821,814	\$ 3,388,668	\$ 3,522,788	\$ 2,754,510	\$ 2,780,485	\$ 2,782,646	\$ 2,784,837	\$ 2,787,062	\$ 2,789,322
Surplus/(Deficit)		444,873	1,578,581	1,355,228	213,652	(422,317)	148,277	109,714	44,642	19,882
Available Operating Cash Balance (Ending)		\$ 1,671,783	\$ 3,250,364	\$ 3,027,011	\$ 1,885,435	\$ 1,463,118	\$ 1,611,395	\$ 1,721,109	\$ 1,765,752	\$ 1,785,633

GENERAL FUND RENEWAL & REPLACEMENT FUND

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Estimated Beginning Fund Balance	-	1,012,500	578,789	335,428	286,090	234,642
<u>ADD REVENUES:</u>						
Interest Revenues	-	10,125	11,576	6,709	5,722	4,693
5% Recommended Transfer / Annual Transfer	-	106,164	56,164	56,164	56,164	56,164
One Time Additional Funding (From GF Unrestricted Fund Balance)	-	400,000	-	-	-	-
Cash Carry Forward for R&R CIP	1,012,500	-	-	-	-	-
FEMA Grants Received	-	-	-	-	-	-
TOTAL REVENUES AVAILABLE	1,012,500	1,528,789	646,528	398,301	347,975	295,499
<u>DEDUCT EXPENDITURES:</u>						
Stormwater Emergency Renewal and Replacement	-	110,000	111,100	112,211	113,333	114,466
Magnolia Lakes Pump Station	-	590,000	-	-	-	-
Street to Pond Repairs (POA)	-	250,000	200,000	-	-	-
	-	-	-	-	-	-
TOTAL EXPENDITURES	-	950,000	311,100	112,211	113,333	114,466
FUND BALANCE, SEPTEMBER 30	<u>1,012,500</u>	<u>578,789</u>	<u>335,428</u>	<u>286,090</u>	<u>234,642</u>	<u>181,032</u>

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. The special assessment fee is projected to increase from \$106.00 per ERU to \$111.00 per ERU due to the increased maintenance area.

Interfund Transfers

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

Miscellaneous Income

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

OPERATING EXPENSE'S

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

Board of Directors

Executive Salaries

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

Other Contractual Services

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

Board Meeting Expenses

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

Contingencies

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

District Manager

Assessment Program

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

Other Contractual Services

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

Operations & Maintenance Services

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

Management Contract

Charges directly relating to the District Manager's service contract. The charge for FY 2013 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 2012-2013 Budget assumes a 1.6% COL increase from previous year's expenses.

Miscellaneous Expenses

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

Subscriptions & Dues

This expense includes dues paid to professional organizations.

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Finance

Dissemination Agent

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

Arbitrage

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

Assessment Fees and Costs

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

Accounting Services

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

Auditing

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

Banking Services

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

Property & Casualty Insurance

This expense includes the annual insurance premium that provides protection for the Districts general liability, auto and property coverage. A minor increase is assumed for the FY 2012-2013 Budget year. The agent has been asked to provide an estimate of total premiums for FY 2012-2013 Coverage is from October 1 through September 30 each year.

Grant Management

Contractual Services

Contractual services provided by a Grant Coordinator if needed.

Clerk to the Board

Other Contractual Services

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

Postage & Freight

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

Printing & Binding

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Legal Ads

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

General Counsel

Legal Services

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

Special Counsel

Legal Services

Legal fees associated with any labor matters the District may have. For the FY 2012-2013 budget this line item particularly refers to legal matters regarding labor issues.

Engineering Services

Engineering Services

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

Pollution Control

Regulatory & Permit Fees

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

GENERAL FUND ADMINISTRATION DIVISION

Personnel Expenses

Regular Salaries

Includes the District's administrative employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying a 2.9% cost of living increase and allowing a factor for unfilled vacancies.

Overtime

This line includes overtime expenses.

FICA

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

Retirement Contributions

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

Health Insurance

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

Workers Compensation

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Unemployment Compensation

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

Travel & Per Diem

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

Uniforms

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

Subscriptions & Dues

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

Training, Cont. Education & Licensing

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

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 2012-2013.

Maintenance Contracts

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

Water - Irrigation

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

Telephone & Cell Services

These charges include the landline telephone service that is used in the District office as well as cellular phone services. District Staff will continue to look at alternatives in the 2012-2013 budget year to reduce costs of communications.

Postage & Freight

This line item includes postages charges for the District.

Electricity Services

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Cable & Newspaper

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

Equipment Leasing

The District has one copier that is leased.

Building Maintenance

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

Vehicle Maintenance

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

Equipment Maintenance

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

Printing & Binding

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

Legal Ads

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

Miscellaneous Expenses

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

Record Storage

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

Contingencies Hurricane

This account is allocated to fund any extraordinary expenses the District incurs relating to hurricane preparation and/or damages to District property for budget year 2012-2013.

Office Supplies

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

Fuel & Lubricants-Vehicles

Fuel purchased for all vehicles used in the General Fund. The FY2012-2013 shows an increase of 10%.

Cleaning Supplies

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

Computer Software/Licensing

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Computer Hardware/Supplies

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

Fuel & Lubricants-Equipment

Fuel purchased for all equipment used in the General Fund. Such equipment includes tractors, mowers, boats, and pumps. The FY 2012-2013 Budget assumes a 10% increase.

Minor Construction Expenses

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

General Fund Administration Division – Capital Outlay

Equipment

This code is for equipment purchases such as vehicles and tractors over \$1,000. Includes a replacement vehicle for the administration division which is split between GF and UT \$8,900.

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

AQUATICS DIVISION

Aquatics Personnel

Regular Salaries

Includes the District's Aquatics Division's basic salaries and the total budget is estimated using a tabulation of all approved positions, applying a 2.9% cost of living increase and allowing a factor for unfilled vacancies.

Overtime

This line includes overtime expenses.

FICA

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

Retirement Contributions

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

Travel & Per Diem

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

Uniforms

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Subscriptions & Dues

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

Training, Cont. Education & Licensing

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

Aquatics Division (Operating)

Operations & Maintenance Services

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

Laboratory Services

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

Disposal Fees

Charges incurred for the disposal of certain aquatic plant material .

Water Quality Monitoring

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

Operating Supplies

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

Storm Ditch Maintenance

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

Landscape Materials

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

Vehicle Maintenance

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

Equipment Maintenance

This line includes charges for normal maintenance of the Districts 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.

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Chemicals

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

Machinery & Equipment

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

General Fund Aquatics Division – Capital Outlay

Equipment

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. Plans for a chemical storage building estimated to cost \$20,000 and \$8,000 for a percentage of the GF equipment storage building.

Other

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

STORM WATER MAINTENANCE DIVISION

Storm Water Maintenance Personnel

Regular Salaries

Includes the District's Storm Water Maintenance Division's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying a 2.9% cost of living increase and allowing a factor for unfilled vacancies. Staff projecting one new position due to the increased maintenance area.

Overtime

This line includes overtime expenses.

FICA

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

Retirement Contributions

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

Travel & Per Diem

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

Uniforms

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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

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.

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Machinery & Equipment

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

Renewal & Replacement

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

General Fund Storm Water Division – Capital Outlay

Equipment

This code is for equipment purchases such as vehicles and tractors over \$1,000. Plan to replace a vehicle, tractor and a side arm mower for the storm water division totaling \$69,510.

Building

This code is for buildings or land purchases over \$1,000. \$8,000 is planned for a percentage of the GF equipment storage building.

Other

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

EXOTIC PLANT REMOVAL DIVISION

Exotic Plant Removal Personnel

Regular Salaries

Includes the District's Exotic Plant Removal Division's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying a 2.9% cost of living increase and allowing a factor for unfilled vacancies.

Overtime

This line includes overtime expenses.

FICA

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

Retirement Contributions

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

Travel & Per Diem

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

Uniforms

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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 Districts Exotic Plant Removal Division, Includes a variety of supplies for the exotic plant removal.

Landscape Materials

Includes expenses for plant replacements in wetlands preserves and buffers.

Vehicle Maintenance

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

Equipment Maintenance

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

Chemicals

This includes all chemicals used for exotic plant removal spraying.

Machinery & Equipment

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

Maintenance Contract

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

General Fund Exotic Plant Removal Division – Capital Outlay

Equipment

This code is for equipment purchases such as vehicles and tractors over \$1,000. Plan to replace a chipper for the exotic plant removal division estimated \$46,320.

Building

This code is for buildings or land purchases over \$1,000. \$8,000 is planned for a percentage of the GF equipment storage building.

Other

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

SHOP OPERATION DIVISION

Shop Operational Personnel

Regular Salaries

The District's Shop Maintenance Divisions basic Salaries. The total budget is estimated using a tabulation of all approved positions, applying a 2.9% cost of living increase 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 District's portion of the social security and Medicare expense for Salaries of the District's employees. The Federal rate for these combined expenses is 7.65% of total salaries.

Retirement Contributions

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

Travel & Per Diem

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

Uniforms

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

Subscriptions & Dues

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

Training, Cont. Education & Licensing

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Shop Operations Division (Operating)

Operations & Maintenance Services

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

Disposal Fees

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

Operating Supplies

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

Vehicle Maintenance

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

Miscellaneous Expenses

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

Machinery & Equipment

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

General Fund Shop Operations Division – Capital Outlay

Equipment

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

Building

This code is for buildings or land purchases over \$1,000. \$8,000 is planned for a percentage of the GF equipment storage building.

Other

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

General Fund Renewal & Replacement Fund

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

Magnolia Lakes Irrigation Pump Station :	\$590,000
Emergency Storm Water Repairs:	\$110,000
Street to Pond Repairs (POA):	\$250,000

ST. LUCIE WEST SERVICES DISTRICT

WATER AND SEWER FUND BUDGET OVERVIEW

Budget Discussion

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

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

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

We anticipate finishing FY 2012 with a higher surplus than budgeted. This is mostly due to decreased operational cost in some categories and the refunding of the 2000 Series Bond. The Proposed Budget for FY 2013 recommended a Rate Increase of 2% but the proposed budget reflects no increase for FY 2013, we anticipate a surplus over \$200,000 in the FY 2013 budget year.

Assumptions Used in Preparing the Budget

Inflation – A 2% inflationary rate was utilized for this FY; and a 2% inflationary rate for FY 2013 thru 2017. There are some exceptions such as health insurance (10%), and liability insurance (10%) 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 FY 2013 in this budget based on the fact the operating budget reflects a surplus and the Unreserved Fund balance is over 50% of expenses.

Operating Improvements

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

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

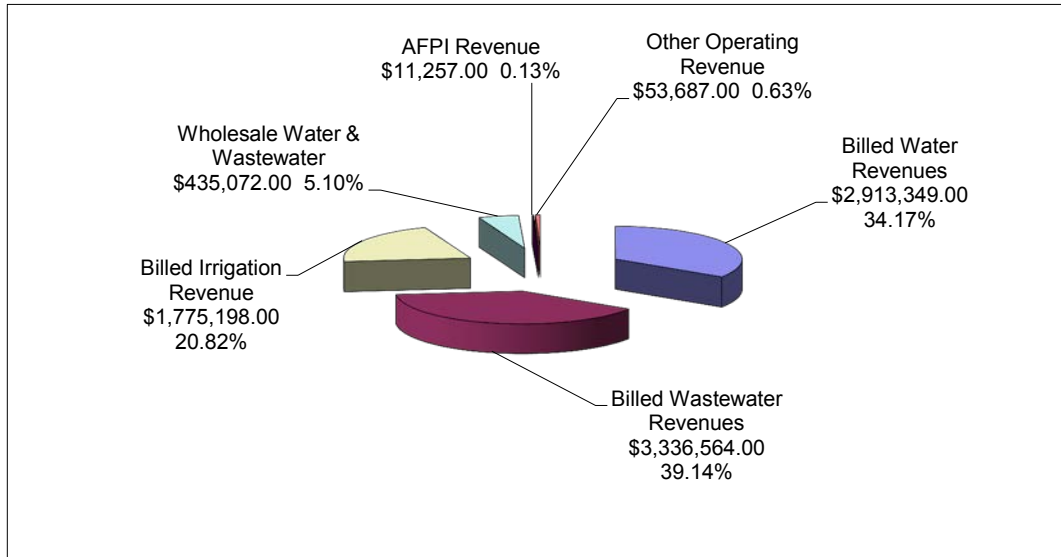
Capital Improvement Program

The capital improvement program has several items for your review, a total cost in FY 2013 of \$3,402,181. 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 \$1,365,631, the Water Connection Fee Budget is \$1,074,600, the Wastewater Connection Fee Budget is \$900,000 and the Capital Outlay Budget is \$61,950 for FY 2013.

Major capital projects contained in the capital budget for FY 2013 include the continuation of the Lift Station Renewal and Replacement project at \$180,303, Emergency Renewal and Replacement Projects at \$163,225, Reuse irrigation pump station repairs at \$205,000 and the Air Header Replacement Project at the WWTF at \$52,000 (FY 2013). The Water Connection Fee Fund major projects for FY2013 are the Modifications to the RO Unit \$698,000 and the High Service Pump Expansion Project for \$335,000 which. The Wastewater Connection Fee Fund major project for FY 2013 is the Reuse Filter Expansion Project \$900,000. Membrane Filter Replacement Program \$520,000 is also budgeted in FY 2013.

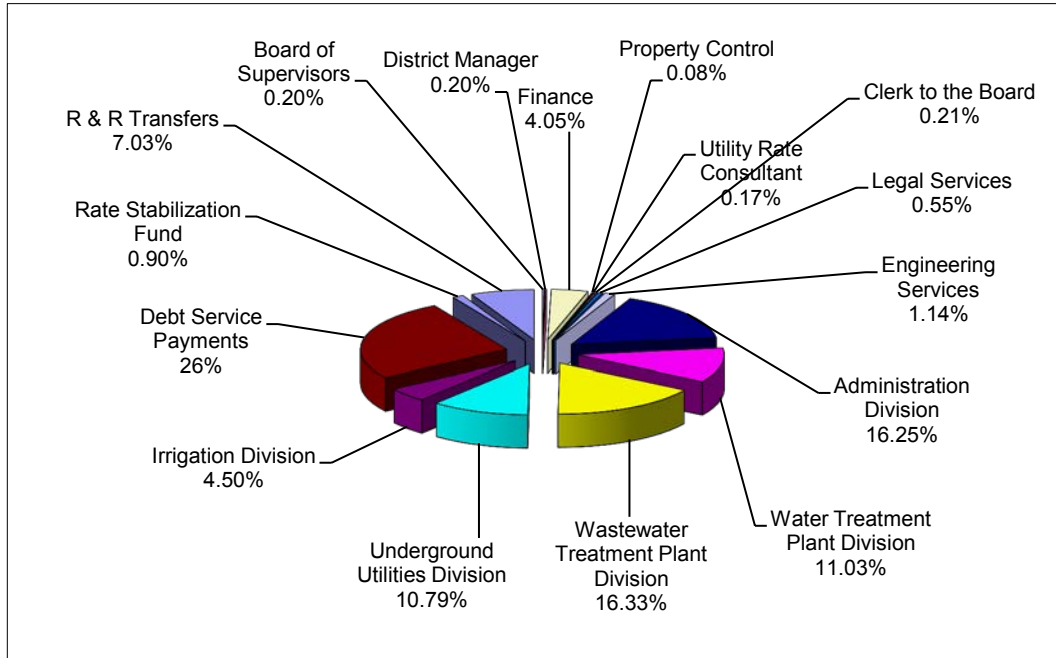
FISCAL YEAR 2012-2013



TOTAL REVENUES	\$ 8,525,127
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Billed Water Revenues	\$ 2,913,349.00	34.17%
Billed Wastewater Revenues	\$ 3,336,564.00	39.14%
Billed Irrigation Revenue	\$ 1,775,198.00	20.82%
Wholesale Water & Wastewater	\$ 435,072.00	5.10%
AFPI Revenue	\$ 11,257.00	0.13%
Other Operating Revenue	\$ 53,687.00	0.63%
TOTAL REVENUE	\$ 8,525,127	100.00%
W&S PRIOR YEARS FUND BALANCE	\$ 4,904,724	

FISCAL YEAR 2012-2013



TOTAL EXPENDITURES	\$ 8,253,780
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	<u>TOTALS</u>	<u>PERCENT EXPENDITURES</u>
Board of Supervisors	\$ 16,337	0.20%
District Manager	16,246	0.20%
Finance	334,175	4.05%
Property Control	6,366	0.08%
Utility Rate Consultant	13,714	0.17%
Clerk to the Board	17,308	0.21%
Legal Services	45,738	0.55%
Engineering Services	94,084	1.14%
Administration Division	1,341,414	16.25%
Water Treatment Plant Division	910,164	11.03%
Wastewater Treatment Plant Division	1,347,683	16.33%
Underground Utilities Division	890,474	10.79%
Irrigation Division	371,552	4.50%
Debt Service Payments	2,168,345	26.27%
Rate Stabilization Fund Transfer	100,000	1.21%
R & R Transfers	580,179	7.03%
TOTAL EXPENDITURES	\$ 8,253,780	100.00%

	<u>FY 2011</u> <u>ACTUAL</u>	<u>FY 2012</u> <u>ORIGINAL BUDGET</u>	<u>FY 2012</u> <u>ESTIMATE</u>	<u>FY 2013</u> <u>PROPOSED</u>
<u>ADD REVENUES:</u>				
Billed Water Revenues	2,918,073	2,908,824	2,930,872	2,913,349
Billed Wastewater Revenues	3,380,527	3,278,745	3,351,372	3,336,564
Billed Irrigation Revenue	1,788,703	1,743,469	1,773,648	1,775,198
Wholesale Water & Wastewater	464,957	430,913	459,177	435,072
AFPI Revenue	7,700	38,503	11,503	11,257
Other Operating Revenue	116,710	71,984	79,784	53,687
TOTAL OPERATING REVENUES	8,676,671	8,472,438	8,606,356	8,525,127
<u>NON-OPERATING INCOME AND EXPENSES</u>				
Transfer from WCF to Pay Debt	400,000	400,000	400,000	-
TOTAL NON-OPERATING REVENUES	400,000	400,000	400,000	-
FUND BALANCE, October 1	3,514,947	4,120,458	4,620,458	4,904,724 *
TOTAL REVENUES AVAILABLE	12,591,618	12,992,896	13,626,814	13,429,851
<u>DEDUCT EXPENDITURES:</u>				
Board of Supervisors	18,209	20,983	16,283	16,337
District Manager	15,259	16,510	15,810	16,246
Finance	233,709	322,198	290,198	334,175
Property Control	7,348	6,245	6,265	6,366
Utility Rate Consultant	18,482	13,498	13,498	13,714
Clerk to the Board	14,734	17,617	16,917	17,308
Legal Services	36,259	47,098	46,098	45,738
Engineering Services	95,480	139,538	104,538	94,084
Administration Division	1,178,974	1,313,612	1,248,003	1,341,414
Water Treatment Plant Division	729,832	900,365	866,565	910,164
Wastewater Treatment Plant Division	1,124,254	1,290,960	1,281,460	1,347,683
Underground Utilities Division	801,635	850,673	861,451	890,474
Irrigation Division	288,329	387,334	335,984	371,552
Debt Service Payments	2,684,953	2,684,913	2,389,960	2,168,345
Rate Stabilization Fund Transfer Out	150,000	-	100,000	100,000
Capital improvement Projects	-	-	-	-
Renewal & Replacement Transfers	573,704	629,059	629,059	580,179
TOTAL EXPENDITURES	7,971,161	8,640,603	8,222,089	8,253,780
FUND BALANCE, SEPTEMBER 30	4,620,458	4,352,292	5,404,724	5,176,071

* This beginning balance is \$500,000 less than the previous ending balance due to the \$500,000 utilized for the 2011 bond refinance from the fund balance.

	Actual FY 2011	Actual YTD FY 2012	Estimate EOY FY 2012	Final Amended Budget FY 2012	Budget FY 2013	Forecast						
	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	FY 2014	FY 2015		FY 2016		FY 2017	
Water & Sewer Fund Balance (Beginning)	3,514,947	4,620,458	4,620,458	4,120,458	4,904,724	5,176,071	5,516,751		5,983,824		6,463,479	
Rate Stabilization Fund Balance (Beginning)	130,000			380,000	380,000	480,000	530,000		580,000		630,000	
OPERATING REVENUE												
Grants	-	-	-	-	-	-	-		-		-	
5-04006 Billed Water Revenue Consumption	2,918,073	2,184,904	2,913,205	2,930,872	2,913,349	2,990,176	2.6%	3,067,967	2.6%	3,147,779	2.6%	3,229,664
5-04106 Billed Water Revenue Base												
5-04007 Billed Wastewater Revenue Consumption	3,380,527	2,528,133	3,370,844	3,351,372	3,336,564	3,425,383	2.7%	3,514,586	2.6%	3,606,109	2.6%	3,700,012
5-04107 Billed Wastewater Revenue Base												
5-04009 Billed Irrigation Revenue Consumption	1,788,703	1,329,499	1,772,666	1,773,648	1,775,198	1,817,239	2.4%	1,864,063	2.6%	1,912,093	2.6%	1,961,359
5-04109 Billed Irrigation Revenue Base												
5-04010 Late Fees	27,285	18,512	22,215	23,000	28,000	28,000		28,000		28,000		28,000
5-04012 Miscellaneous Fees	60,985	43,124	51,749	44,500	15,500	15,500		15,500		15,500		15,500
5-04014 Wholesale Water Revenue	264,997	194,920	259,894	247,843	233,715	239,232	2.4%	245,378	2.6%	251,682	2.6%	258,148
5-04018 Meter Set Fees	4,800	1,625	1,950	4,707	4,360	3,720		3,720		3,720		3,720
5-04021 Wholesale Wastewater Revenue	199,960	161,706	215,608	211,334	201,357	206,177	2.4%	357,210	73.3%	366,506	2.6%	376,045
5-04022 Interest (Operating)	23,640	2,616	3,139	2,777	1,027	2,032		3,224		4,389		5,707
Rate Stabilization Fund	-				-	-		-		-		-
5-04046 Tanker Truck Water Service	-		-	4,800	4,800	4,800		4,800		4,800		4,800
5-04033 Water Impact (AFPI)	4,213	2,378	2,854	6,065	4,772	41,089		10,872		6,795		2,039
5-04035 Wastewater Impact (AFPI)	3,488	1,969	2,363	5,438	6,485	34,014		9,000		2,813		1,688
Total Revenues	\$ 8,676,671	\$ 6,469,387	\$ 8,616,486	\$ 8,606,356	\$ 8,525,127	\$ 8,807,362	\$ 9,124,320		\$ 9,350,186		\$ 9,586,682	
OPERATING EXPENSES												
Board of Supervisors												
5-05001 Executive Salaries	13,102	8,900	10,680	12,000	12,000	12,000		12,000		12,000		12,000
5-05002 FICA	3,251	266	319	918	918	918		918		918		918
5-05003 Other Contractual Services	-	-	-	730	741	755		770		787		804
5-05004 Board Meeting Expenses	1,286	68	81	1,530	1,555	1,583		1,615		1,650		1,686
5-05005 Contingencies	571	154	185	1,105	1,123	1,143		1,166		1,192		1,218
TOTAL BOARD OF SUPERVISORS	18,209	9,388	11,265	16,283	16,337	16,399	16,468		-	16,546	-	16,626
District Manager												
5-06002 Management Contract	13,905	-	-	14,114	14,523	14,785		15,080		15,412		15,751
5-06003 Travel & Per Diem	1,354	917	1,101	1,696	1,723	1,754		1,789		1,829		1,869
TOTAL DISTRICT MANAGER	15,259	917	1,101	15,810	16,246	16,539	16,870		-	17,241	-	17,620
Finance												
5-07001 Dissemination Agent	2,000	-	2,000	2,000	2,000	2,036		2,077		2,122		2,169
5-07002 Arbitrage	-	-	-	2,400	2,400	2,400		2,400		2,400		2,400
5-07003 Accounting Services	41,264	35,178	42,214	45,032	46,338	47,172		48,115		49,174		50,256
5-07004 Auditing	14,740	14,710	17,652	16,725	16,992	17,298		17,644		18,032		18,429
5-07006 Banking Services	15,188	947	1,136	11,430	11,613	11,822		12,059		12,324		12,595
5-07007 Property & Casualty Insurance	160,527	156,293	187,551	195,211	214,732	225,468		236,742		248,579		261,008
5-07009 Bad Debt	(10)	3	3	17,400	40,100	41,200		42,200		43,300		44,500
TOTAL FINANCE	233,709	207,130	250,556	290,198	334,175	347,397	361,237		-	375,932	-	391,357
Property Control												
5-09001 Building & Land Rental	2,520	2,484	2,981	2,520	2,560	2,606		2,659		2,717		2,777
5-09002 Vehicle Leasing	-	-	-	-	-	-		-		-		-
5-09003 Computer Software/Licensing	589	-	-	1,187	1,206	1,228		1,253		1,280		1,308
5-09004 Computer Hardware/Supplies	4,238	-	-	2,558	2,599	2,646		2,699		2,758		2,819
TOTAL PROPERTY CONTROL	7,348	2,484	2,981	6,265	6,366	6,480	6,610		-	6,755	-	6,904
Utility Rate Consultant												
5-11001 Other Contractual Services	18,482	6,150	7,381	13,498	13,714	13,961		14,240		14,553		14,874
TOTAL RATE CONSULTANT	18,482	6,150	7,381	13,498	13,714	13,961	14,240		-	14,553	-	14,874
Clerk to the Board												
5-13002 Other Contractual Services	8,292	7,513	9,016	9,228	9,496	9,667		9,860		10,077		10,298
5-13004 Postage & Freight	1,034	952	1,142	1,334	1,355	1,380		1,407		1,438		1,470
5-13005 Printing & Binding	3,167	1,647	1,977	3,418	3,473	3,535		3,606		3,685		3,766

		Actual FY 2011	Actual YTD FY 2012	Estimate EOY FY 2012	Final Amended Budget FY 2012	Budget FY 2013	Forecast			
							FY 2014	FY 2015	FY 2016	FY 2017
5-13006	Legal Ads	2,241	309	371	2,937	2,984	3,038	3,098	3,167	3,236
	TOTAL CLERK TO THE BOARD	14,734	10,422	12,506	16,917	17,308	17,619	17,972	18,367	18,771
Legal Services										
5-19001	General Counsel	27,061	30,767	36,920	36,643	37,229	37,899	38,657	39,507	40,376
5-23001	Special Counsel	9,198	5,366	6,439	9,455	8,509	8,594	8,680	8,767	8,767
	TOTAL LEGAL COUNSEL	36,259	36,133	43,359	46,098	45,738	46,493	47,337	48,274	49,143
Engineering Services										
5-26002	Engineering Services	95,480	46,475	63,770	104,538	94,084	97,848	73,386	55,039	56,140
	TOTAL ENGINEERING	95,480	46,475	63,770	104,538	94,084	97,848	73,386	55,039	56,140
ADMINISTRATION DIVISION										
Personnel										
5-14001	Regular Salaries	294,823	301,256	361,508	353,603	400,857	460,879	472,401	484,211	496,316
5-14003	Overtime	5,284	4,585	5,502	7,076	7,281	7,463	7,650	7,841	8,037
5-14004	FICA	24,165	18,298	21,958	28,143	31,773	36,379	37,275	38,193	39,134
5-14005	Retirement Contributions	27,745	21,541	25,849	32,461	36,732	42,151	43,205	44,285	45,392
5-14006	Health/Life/Dental Insurance	322,028	313,282	375,938	380,803	376,803	414,483	455,932	501,525	551,677
5-14007	Workers Comp	26,757	18,684	22,421	31,648	33,863	37,250	40,975	45,072	49,579
5-14008	Unemployment Compensation	454	11,271	13,525	13,608	15,948	16,347	16,756	17,174	17,604
5-14009	Travel & Per Diem	400	-	-	888	902	918	937	957	978
5-14010	Uniforms	1,464	1,800	2,672	2,933	2,980	3,034	3,094	3,162	3,232
5-14011	Subscriptions & Dues	440	103	123	650	660	672	686	701	716
5-14012	Training & Education Costs	889	353	424	1,400	1,422	1,422	1,422	1,422	1,422
5-14013	Vehicle Allowance	-	5,400	6,480	7,200	7,200	7,200	7,200	7,200	7,200
	Total Administration Personnel:	704,448	696,574	836,400	860,413	916,424	1,028,199	1,087,531	1,151,744	1,221,288
ADMIN Operating										
5-29001	Other Contractual Services	103,115	83,962	100,754	103,706	135,780	138,496	141,266	144,091	146,973
5-29002	Website Maintenance	2,729	1,782	2,138	3,199	3,263	3,328	3,395	3,463	3,532
5-29003	Operating Supplies	9,060	5,813	6,976	8,877	9,055	9,236	9,420	9,609	9,801
5-29004	Storm Water Fees	17,799	-	17,023	17,799	17,799	17,799	17,799	17,799	17,799
5-29005	Telephone & Cell Service	15,576	13,576	16,291	16,749	17,084	17,426	17,774	18,130	18,492
5-29006	Postage & Freight	34,286	27,588	33,105	36,325	37,052	37,793	38,548	39,319	40,106
5-29007	Equipment Leasing	3,095	1,317	1,580	1,916	1,954	1,993	2,033	2,074	2,115
5-29008	Vehicle Maintenance	467	793	952	1,872	1,909	1,948	1,987	2,026	2,067
5-29009	Equipment Maintenance	305	23	27	672	685	700	715	732	749
5-29010	Miscellaneous Expenses	1,195	246	296	1,308	1,334	1,361	1,388	1,416	1,444
5-29011	Contingencies - Hurricane	-	-	-	-	-	-	-	-	-
5-29012	Office Supplies	14,401	7,270	8,724	13,879	14,018	14,158	14,300	14,443	14,587
5-29013	Fuel & Lubricants - Vehicle	54,871	47,600	57,120	58,040	63,844	70,228	77,251	84,976	93,474
5-29014	Fuel & Lubricants - Equipment	17,632	10,362	12,435	15,464	17,335	19,069	20,976	23,073	25,380
5-29015	Minor Construction Expenses	8,659	2,112	2,534	5,557	5,668	5,782	5,897	6,015	6,135
5-29016	Project Maintenance Fees	-	-	-	5,936	6,055	6,176	6,299	6,425	6,554
5-29017	Contingency (1.5%)	-	-	-	66,700	78,965	83,486	86,329	89,459	93,070
5-29018	Electricity Services	964	934	1,121	3,900	4,290	4,719	4,955	5,203	5,463
	Total Administration Operating:	284,156	203,378	261,077	361,899	416,090	433,696	450,332	468,252	487,741
Capital Outlay Administration										
5-29101	Equipment	11,971	12,600	12,600	12,600	8,900	-	-	-	-
5-29102	Building	178,399	13,091	13,091	13,091	-	-	-	-	-
5-29103	Other	-	-	-	-	-	-	-	-	-
	Total Administration Capital Outlay:	190,370	25,691	25,691	25,691	8,900	-	-	-	-
	TOTAL ADMINISTRATION	1,178,974	925,642	1,123,167	1,248,003	1,341,414	1,461,895	1,537,863	1,619,996	1,709,029
WATER TREATMENT PLANT DIVISION										
Personnel										
5-15001	Regular Salaries	202,357	174,219	209,063	221,268	228,485	234,197	240,052	246,053	252,204
5-15002	Overtime	16,871	13,872	16,646	20,635	21,233	21,764	22,308	22,866	23,438
5-15003	FICA	17,139	14,194	17,033	18,888	19,103	19,581	20,071	20,572	21,087
5-15004	Retirement Contributions	16,222	16,119	19,343	22,221	22,475	23,037	23,612	24,203	24,808

		Actual FY 2011	Actual YTD FY 2012	Estimate EOY FY 2012	Final Amended Budget FY 2012	Budget FY 2013	Forecast							
							FY 2014	FY 2015	FY 2016	FY 2017				
5-15007	Travel & Per Diem	49	-	-	827	840	855	872	892	911				
5-15008	Uniforms	781	888	1,066	1,588	1,613	1,642	1,675	1,712	1,750				
5-15009	Subscriptions & Dues	75	-	-	1,079	1,096	1,116	1,138	1,163	1,189				
5-15010	Training & Education Costs	1,359	394	473	1,580	1,580	1,580	1,580	1,580	1,580				
Total WTP Personnel:		254,852	219,686	263,624	288,086	296,426	303,772	311,309	319,041	326,967				
WTP Operating														
5-30001	Other Contractual Services	31,027	30,333	36,400	39,404	40,192	40,996	41,816	42,652	43,505				
5-30002	Operations & Maintenance Services	6,433	-	-	5,825	5,942	6,060	6,182	6,305	6,431				
5-30003	Laboratory Services	19,178	13,625	16,350	21,771	22,206	22,651	23,104	23,566	24,037				
5-30004	Operating Supplies	11,945	6,686	8,024	13,133	13,396	13,664	13,937	14,216	14,500				
5-30005	Electricity Services	166,651	156,739	188,087	190,730	209,803	230,783	242,322	254,439	267,161				
5-30006	Vehicle Maintenance	26	35	42	1,215	1,239	1,264	1,289	1,315	1,341				
5-30007	Plant Maintenance	44,757	42,960	51,552	60,973	62,192	63,499	64,895	66,388	67,915				
5-30008	Miscellaneous Expenses	360	682	819	1,552	1,583	1,615	1,647	1,680	1,714				
5-30009	Chemicals	193,503	180,739	216,887	240,176	252,185	264,794	270,090	275,492	281,002				
5-30010	Water Conservation Grant Program	1,100	2,120	2,544	3,700	5,000	5,000	5,000	5,000	5,000				
Total WTP Operating:		474,980	433,920	520,705	578,479	613,738	650,325	670,282	691,052	712,605				
Capital Outlay WTP														
5-30101	Equipment	-	-	-	-	-	-	25,000	-	-				
5-30102	Building	-	-	-	-	-	-	-	-	-				
5-30103	Other	-	-	-	-	-	-	-	-	-				
Total WTP Capital Outlay:		-	-	-	-	-	-	25,000	-	-				
TOTAL WATER TREATMENT PLANT DIVISION		729,832	-	653,607	784,328	866,565	910,164	954,097	1,006,591	-	1,010,093	-	1,039,572	
WASTEWATER TREATMENT PLANT DIVISION											-	-	-	-
Personnel											-	-	-	-
5-16001	Regular Salaries	226,263	180,772	216,926	228,143	235,659	241,551	247,589	253,779	260,124				
5-16002	Overtime	27,775	21,445	25,734	33,400	34,369	35,228	36,109	37,011	37,937				
5-16003	FICA	19,062	15,526	18,632	20,390	20,657	21,174	21,703	22,245	22,802				
5-16004	Retirement Contributions	22,750	18,499	22,199	23,989	24,302	24,910	25,533	26,171	26,825				
5-16007	Travel & Per Diem	412	-	-	1,655	1,681	1,712	1,746	1,784	1,824				
5-16008	Uniforms	1,262	1,388	1,666	2,088	2,121	2,160	2,203	2,251	2,301				
5-16009	Subscriptions & Dues	857	314	377	1,324	1,345	1,369	1,397	1,428	1,459				
5-16010	Training & Education Costs	783	545	654	2,000	2,000	2,000	2,000	2,000	2,000				
Total WWTP Personnel:		299,164	238,490	286,188	312,989	322,135	330,103	338,279	346,670	355,270				
WWTP Operating											-	-	-	-
5-31001	Other Contractual Services	38,806	21,470	25,764	39,865	40,662	41,476	42,305	43,151	44,014				
5-31002	Operations & Maintenance Services	4,670	3,698	4,438	6,613	6,745	6,880	7,018	7,158	7,301				
5-31003	Laboratory Services	29,269	22,859	27,431	35,944	36,663	37,396	38,144	38,907	39,685				
5-31004	Operating Supplies	16,489	11,719	14,062	16,656	16,989	17,329	17,675	18,029	18,390				
5-31005	Sludge Disposal	418,484	408,374	490,049	500,475	529,653	561,061	594,893	631,360	670,062				
5-31006	Electricity Services	153,228	145,895	175,074	178,032	195,835	215,419	226,190	237,499	249,374				
5-31007	Vehicle Maintenance	194	1,789	2,147	2,304	2,350	2,397	2,445	2,494	2,544				
5-31008	Plant Maintenance	75,752	69,511	83,414	102,384	104,432	106,625	108,970	111,477	114,041				
5-31009	Miscellaneous Expenses	-	-	-	276	282	287	293	299	305				
5-31010	Chemicals	88,198	59,696	71,636	85,922	91,937	98,372	103,291	108,455	113,878				
Total WWTP Operating:		825,090	745,013	894,016	968,471	1,025,547	1,087,242	1,141,224	1,198,829	1,259,594				
Capital Outlay WWTP											-	-	-	-
5-31101	Equipment	-	-	-	-	-	24,333	-	-	-				
5-31102	Building	-	-	-	-	-	-	-	-	-				
5-31103	Other	-	-	-	-	-	-	-	-	-				
Total WWTP Capital Outlay:		-	-	-	-	-	24,333	-	-	-				
TOTAL WASTEWATER TREATMENT PLANT DIVISIC		1,124,254	-	983,503	1,180,203	1,281,460	1,347,683	1,441,677	1,479,503	-	1,545,499	-	1,614,864	
UNDERGROUND UTILITIES DIVISION											-	-	-	-
Personnel											-	-	-	-

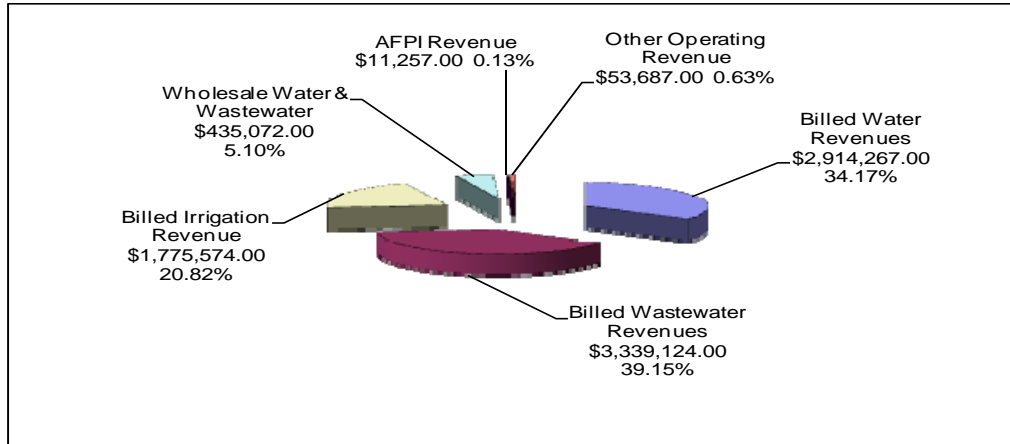
		Actual FY 2011	Actual YTD FY 2012	Estimate EOY FY 2012	Final Amended Budget FY 2012	Budget FY 2013	Forecast			
							FY 2014	FY 2015	FY 2016	FY 2017
5-17001	Regular Salaries	360,923	255,869	307,043	357,525	372,893	382,216	391,771	401,565	411,604
5-17002	Overtime	48,691	40,498	48,598	50,566	52,032	53,333	54,667	56,033	57,434
5-17003	FICA	29,481	27,249	32,698	32,834	32,507	33,319	34,152	35,006	35,881
5-17004	Retirement Contributions	27,966	30,634	36,761	36,863	38,243	39,199	40,179	41,184	42,213
5-17007	Travel & Per Diem	75	6	7	603	613	624	636	650	664
5-17008	Uniforms	3,397	5,517	6,620	6,880	6,990	7,116	7,258	7,418	7,581
5-17009	Subscriptions & Dues	175	375	450	466	473	482	492	502	513
5-17010	Training & Education Costs	2,178	756	907	2,595	2,595	2,595	2,595	2,595	2,595
Total UGU Personnel:		472,886	360,904	433,084	488,332	506,347	518,884	531,750	544,954	558,487
UGU Operating										
5-32001	Other Contractual Services	95,305	87,246	104,696	102,349	104,396	106,484	108,614	110,786	113,002
5-32002	Operations & Maintenance Services	45,154	53,649	64,379	64,928	66,227	67,551	68,902	70,280	71,686
5-32003	Operating Supplies	84,286	53,967	64,760	80,000	81,600	83,232	84,897	86,595	88,326
5-32004	Electricity Services	25,263	25,772	30,926	31,077	34,185	37,603	39,483	41,457	43,530
5-32005	Vehicle Maintenance	11,353	13,266	15,919	16,056	16,377	16,705	17,039	17,380	17,727
5-32006	Lift Station Maintenance	31,314	18,214	21,857	31,478	32,108	32,782	33,503	34,274	35,062
5-32007	Miscellaneous Expenses	4,767	3,256	3,908	4,103	4,185	4,269	4,354	4,441	4,530
Total UGU Operating:		297,442	255,370	306,444	329,991	339,077	348,625	356,792	365,212	373,863
Capital Outlay UGU										
5-32101	Equipment	31,308	42,078	50,494	42,078	36,000	-	25,000	36,000	37,800
5-32102	Building	-	-	-	-	8,000	-	-	-	-
5-32104	New Meters	-	1,525	-	1,050	1,050	1,050	1,050	1,050	1,050
5-32103	Other	-	-	-	-	-	-	-	-	-
Total UGU Capital Outlay:		31,308	43,603	50,494	43,128	45,050	1,050	26,050	37,050	38,850
TOTAL UNDERGROUND UTILITIES DIVISION		801,635	-	790,022	861,451	890,474	868,560	914,592	947,216	971,201
IRRIGATION DIVISION										
Personnel										
5-18001	Regular Salaries	33,354	27,709	33,250	36,834	37,902	38,850	39,821	40,817	41,837
5-18002	Overtime	3,584	3,478	4,173	5,615	5,778	5,922	6,070	6,222	6,378
5-18003	FICA	2,767	2,359	2,831	3,362	3,342	3,425	3,511	3,598	3,688
5-18004	Retirement Contributions	3,187	2,835	3,402	3,955	3,931	4,029	4,130	4,233	4,339
5-18005	Health/Life/Dental Insurance	-	-	-	-	-	-	-	-	-
5-18006	Workers Comp	-	-	-	-	-	-	-	-	-
5-18007	Travel & Per Diem	-	-	-	552	561	571	582	595	608
5-18008	Uniforms	400	427	512	552	561	571	582	595	608
5-18009	Training & Education Costs	25	-	-	500	500	500	500	500	500
Total IRR Personnel:		43,318	36,807	44,169	51,370	52,574	53,868	55,197	56,561	57,959
IRR Operating										
5-33001	Other Contractual Services	64,615	28,964	34,756	45,360	46,267	47,193	48,136	49,099	50,081
5-33002	Operations & Maintenance Services	8,844	10,232	12,279	14,584	14,876	15,173	15,477	15,786	16,102
5-33003	Laboratory Services	280	-	-	603	615	627	640	653	666
5-33004	Operating Supplies	14,909	6,854	8,225	12,128	12,371	12,618	12,870	13,128	13,390
5-33005	Electricity Services	114,766	122,398	146,877	146,182	168,800	185,680	194,964	204,712	214,948
5-33006	Vehicle Maintenance	279	1,672	2,006	2,251	2,296	2,342	2,389	2,437	2,485
5-33007	Equipment Maintenance	160	3,445	4,134	5,158	5,261	5,372	5,490	5,616	5,745
5-33008	Maintenance - Irrigation	28,979	28,674	34,409	37,940	38,699	39,511	40,381	41,309	42,260
5-33009	Miscellaneous Expenses	542	113	136	874	891	909	927	946	965
5-33010	Chemicals	11,636	14,261	17,113	19,534	20,901	22,364	23,483	24,657	25,890
Total IRR Operating:		245,011	216,613	259,935	284,614	310,978	331,790	344,757	358,343	372,532
Capital Outlay IRR										
5-33101	Equipment	-	-	-	-	-	24,333	-	-	-
5-33102	Building	-	-	-	-	8,000	-	-	-	-
5-33103	Other	-	-	-	-	-	-	-	-	-
Total IRR Capital Outlay:		-	-	-	-	8,000	24,333	-	-	-
TOTAL IRRIGATION DIVISION		288,329	-	304,104	335,984	371,552	409,992	399,954	414,904	430,491

	Actual FY 2011	Actual YTD FY 2012	Estimate EOY FY 2012	Final Amended Budget FY 2012	Budget FY 2013	Forecast			
						FY 2014	FY 2015	FY 2016	FY 2017
Total Operating Expenses	4,562,504	3,795,147	4,574,743	5,103,070	5,405,256	5,698,956	5,892,622	6,090,416	6,336,591
NON-OPERATING INCOME AND EXPENSES									
Other Income									
Transfer from Water Connection Fees to Pay Debt	400,000	400,000	400,000	400,000	-	-	-	-	-
5-34001 TOTAL NON-OPERATING INCOME	400,000	400,000	400,000	400,000	-	-	-	-	-
DEBT SERVICE EXPENSES									
5-27001 Principal 2000 Bond Issue	575,000		550,000	-					
5-27002 Interest 2000 Bond issue	1,529,103		1,558,263	240,710					
5-27004 Principal 2004 Bond Issue				-					
5-27005 Interest 2004 Bond issue	580,850	290,425	580,850	580,850	580,850	580,850	580,850	580,850	580,850
5-27005 Principal 2011 Bond Issue				930,000	930,000	960,000	985,000	1,015,000	1,045,000
5-27007 Interest 2011 Bond issue		296,400		638,400	657,495	630,990	603,630	575,558	546,630
	-	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE:	2,684,953	586,825	2,689,113	2,389,960	2,168,345	2,171,840	2,169,480	2,171,408	2,172,480
RATE STABILIZATION									
Transfer Out to Rate Stabilization Fund	150,000	-	-	100,000	100,000	50,000	50,000	50,000	50,000
TOTAL RATE STABILIZATION SERVICE:	150,000	-	-	100,000	100,000	50,000	50,000	50,000	50,000
CAPITAL IMPROVEMENT & TRANSFERS									
Capital Improvement Program - W&S	-	-	-	-					
5-28127 Required R&R Transfer to Capital (5%)	423,704	419,373	402,303	429,059	430,179	420,886	445,145	483,707	520,915
Additional R&R Transfer for CIP's	150,000	-	324,000	200,000	150,000	125,000	100,000	75,000	75,000
Cash Carry Forward for R&R CIP	-	-	-	-	-	-	-	-	-
TOTAL CI & TRANSFERS EXPENSES:	573,704	429,059	726,303	629,059	580,179	545,886	545,145	558,707	595,915
Total Expenses	\$ 7,971,161	\$ 4,811,031	\$ 7,990,159	\$ 8,222,089	\$ 8,253,780	\$ 8,466,682	\$ 8,657,247	\$ 8,870,530	\$ 9,154,986
Total Revenues	\$ 9,076,671	\$ 6,869,387	\$ 9,016,486	\$ 9,006,356	\$ 8,525,127	\$ 8,807,362	\$ 9,124,320	\$ 9,350,186	\$ 9,586,682
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	1,105,510	2,058,356	1,026,327	784,267	271,347	340,680	467,073	479,656	431,696
Available Operating Cash Balance (Ending)	\$ 4,620,458	\$ 6,678,813	\$ 5,646,784	\$ 4,904,724	\$ 5,176,071	\$ 5,516,751	\$ 5,983,824	\$ 6,463,479	\$ 6,895,175
*Coverage Provided (Required > 1.10)	1.47	4.56	1.50	1.42	1.39	1.37	1.46	1.47	1.47
**Coverage w/R&R deducted (Required > 1.00)	1.35	3.84	1.35	1.23	1.19	1.20	1.24	1.22	1.20

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 20.9% of the operating revenue is received from irrigation services. The FY 2013 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 11-12	FY 12-13	FY 13-14	FY 14-15
Commercial Customers	468	470	472	473
Residential Customers	6327	6331	6331	6331

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 11-12	FY 12-13	FY 13-14	FY 14-15
Commercial Customers	420	422	424	425
Residential Customers	6327	6331	6331	6331

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 11-12	FY 12-13	FY 13-14	FY 14-15
Commercial Customers	340	341	342	343
Residential Customers	6224	6227	6227	6227

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 2013 is based on historical revenues, however using a conservative assumption for the budget year.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Miscellaneous Fees

Miscellaneous revenues that the Utility receives. The budget for FY 2013 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.

Board Meeting Expenses

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

Contingencies

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

District Manager

Management Contract

Charges directly relating to the District Manager's service contract. The charge for FY 2013 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.

Finance

Dissemination Agent

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

Arbitrage

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

Accounting Services

This includes the contracted services for Financial Services with SDS, Inc. The FY 2013 budget assumes a 2.9% increase from the previous year per the contract with SDS.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Auditing

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

Banking Services

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

Property & Casualty Insurance

This expense includes the annual insurance premium that provides protection for the Districts general liability, auto and property coverage. The agent has been asked to provide and estimate of total premiums for FY 2013. Coverage is from October 1 through September 30 each year.

Bad Debt

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

Property Control

Building & Land Rental

Charges for the storage rental space.

Computer Software/Licensing

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

Computer Hardware/Supplies

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

Utility Rate Consultant

Other Contractual Services

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

Clerk to the Board

Other Contractual Services

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

Postage & Freight

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

Printing & Binding

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

Legal Ads

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

WATER AND SEWER 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.

Special Counsel

Legal Services

Legal fees associated with any special legal matters the District may have. For the FY 2013 budget this line item includes legal matters regarding Human Resources matters.

Engineering Services

Engineering Services

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

WATER & SEWER FUND ADMINISTRATION DIVISION

Water & Sewer Administration Division - Personnel

Regular Salaries

Includes Administration Division employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. One new position is proposed for this FY. This year we are proposing to give a 2.9% increase to all employees. This also reflects \$2,000 for license or certifications.

Overtime

This line includes departmental overtime expenses.

FICA

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

Retirement Contributions

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

Health/Life/Dental Insurance

This includes health, life and dental insurance benefits provided to all employees of the District. A 6% increase is assumed for FY 2013.

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.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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.

Training, Cont. Education & Licensing

The District provides the employee with training opportunities in order to upgrade or obtain additional training and education. The FY 2013 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 2013.

Operating Supplies

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

Storm Water Fees

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

Telephone & Cell Services

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

Postage & Freight

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

Equipment Leasing

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

Vehicle Maintenance

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

Equipment Maintenance

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

Miscellaneous Expense

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Contingency - Hurricane

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

Office Supplies

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

Fuel & Lubricants-Vehicles

Fuel purchased for all vehicles used in the Utility Division.

Fuel & Lubricants-Equipment

Fuel purchased for all equipment used in the Utility Division.

Minor Construction Expenses

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

Project Maintenance Fees

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

Contingency

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

Electricity Services

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

Water & Sewer Administration Division – Capital Outlay

Equipment

This code is for equipment purchases such as vehicles and tractors over \$1,000. Includes a replacement vehicle for the administration division which is split between GF and UT \$8,900.

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 2.9% increase to all employees. This also reflects \$4,160 for license or certifications.

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

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

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.

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

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 2.9% increase to all employees. This also reflects \$4,160 for license or certifications.

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

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

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.

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.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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.

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 2.9% increase to all employees. This also reflects \$6,000 for license or certifications.

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

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

Underground Utilities Division - Operating

Other Contractual Services

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

Operations & Maintenance Services

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

Operating Supplies

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

Electricity Services

Includes electricity charges for lift stations.

Vehicle Maintenance

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

Lift Station Maintenance

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Miscellaneous Expense

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

Water & Sewer Underground Utilities Division – Capital Outlay

Equipment

This code is for equipment purchases such as vehicles and tractors over \$1,000. Replacement of a vehicle planned for this FY \$36,000.

Building

This code is for buildings or land purchases over \$1,000. \$8,000 is planned for a percentage of the equipment storage building split with GF.

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 2.9% increase to all employees.

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

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

Irrigation Division - Operating

Other Contractual Services

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

Operations & Maintenance Services

Charges for repairs on irrigation lines and pump station maintenance.

Laboratory Services

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

Operating Supplies

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

Electricity Services

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Vehicle Maintenance

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

Equipment Maintenance

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

Maintenance Irrigation

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

Miscellaneous Expense

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

Chemicals

This line includes any chemical purchases for Irrigation Division.

Water & Sewer Irrigation Division – Capital Outlay

Equipment

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

Building

This code is for buildings or land purchases over \$1,000. \$8,000 is planned for a percentage of the equipment storage building split with GF.

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 \$5,405,256 for FY 2012-13 which is an increase of 1.5% over last year's proposed budget.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Non Operating Expenses

Principal 2011 Bond Issue

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

Interest 2011 Bond issue

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

Principal 2004 Bond Issue

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 we are projecting to transfer an additional \$100,000 this fiscal year. That will bring the balance of the Rate Stabilization Fund up to \$480,000.

Renewal & Replacement Transfer to Capital

This allocation captures the 5% minimum funding requirement to the Renewal & Replacement fund which is \$430,179 for this FY as well as an additional \$150,000 in order to fund the proposed capital expenditure items for FY 2013.

	<u>R&R</u>	<u>WCF</u>	<u>WWCF</u>	<u>2004 Bond</u>
Estimated Beginning Fund Balance	1,040,891	1,759,038	3,255,750	80,871
<u>ADD REVENUES:</u>				
Interest Revenues	7,780	1,759	3,256	100
Impact Fee Revenues	-	-	-	-
5% Required Transfer per Bond	430,179	-	-	-
Additional Funding	150,000	-	-	-
Cash Carry Forward for R&R CIP	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES AVAILABLE	1,628,850	1,760,797	3,259,006	80,971
<u>DEDUCT EXPENDITURES:</u>				
Capital Improvement Projects	1,365,631	1,074,600	900,000	-
Transfers Out to Pay Debt Service	-	-	-	-
TOTAL EXPENDITURES	1,365,631	1,074,600	900,000	-
FUND BALANCE, SEPTEMBER 30	<u>\$ 263,219</u>	<u>\$ 686,197</u>	<u>\$ 2,359,006</u>	<u>\$ 80,971</u>

RENEWAL & REPLACEMENT FUND

	Actual FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Estimated Beginning Fund Balance	535,290	902,380	1,040,891	263,219	188,624	247,760	306,219
ADD REVENUES:							
Interest Revenues	1,170	3,050	7,780	14,547	14,547	14,547	14,547
Impact Fee Revenues	-	-	-	-	-	-	-
5% Required Transfer per Bond	423,704	429,059	430,179	420,886	445,145	483,707	520,915
Additional Funding	150,000	200,000	150,000	125,000	100,000	75,000	75,000
Cash Carry Forward for R&R CIP	-	-	-	-	-	-	-
TOTAL REVENUES AVAILABLE	1,110,164	1,534,489	1,628,850	823,652	748,316	821,014	916,681
DEDUCT EXPENDITURES:							
SW001 5-37007 Lift Station Renewal & Replacement	-	178,518	180,303	182,106	183,927	185,767	187,624
SW037 5-37009 Emergency Renewal & Replacement Projects	88,389	169,000	163,225	167,306	175,671	184,454	193,677
SW047 5-37013 Structural Repairs Sewer Manholes	15,249	37,856	39,370	40,945	42,583	43,435	44,303
SW049 5-37004 Protective Coating Manholes	-	52,000	54,080	56,243	58,493	59,663	60,856
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	17,445	16,224	26,873	27,948	29,066	30,228	31,438
Replacement Backflow Preventors	-	-	10,000	10,400	10,816	11,249	11,699
SW066 5-37020 WWTF Plant Painting & Sealing of Tanks	48,450	-	25,000	-	-	-	-
SW068 WWTF Air Header Replacement for Aeration Basin	-	-	52,000	54,080	-	-	-
SW069 5-37018 Reuse Irrigation Pump Station Improvements	-	-	205,000	96,000	-	-	-
SW070 5-37019 WWTF Handrail Replacement	38,250	-	39,780	-	-	-	-
TOTAL EXPENDITURES	207,784	493,598	1,365,631	635,028	500,556	514,795	529,597
FUND BALANCE, SEPTEMBER 30	902,380	1,040,891	263,219	188,624	247,760	306,219	387,084

WATER CONNECTION FEE FUND

			<u>Actual</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>	<u>FY 2017</u>
		Estimated Beginning Fund Balance	3,079,406	2,661,064	1,759,038	686,197	741,417	880,982	1,632,441
<u>ADD REVENUES:</u>									
		Interest Revenues	4,601	2,661	1,759	686	741	881	1,632
5-04031		Impact Fee Revenues	11,876	47,313	-	54,534	138,824	750,578	-
			-	-	-	-	-	-	-
		Additional Funding Required	-	-	-	-	-	-	-
		TOTAL REVENUES AVAILABLE	3,095,883	2,711,038	1,760,797	741,417	880,982	1,632,441	1,634,074
<u>DEDUCT EXPENDITURES:</u>									
SW054	5-38008	Odor Control Unit for WTP	3,570	-	-	-	-	-	-
SW057	5-38002	Portable Generators/Portable Pump for Utility Dept.	31,250	-	41,600	-	-	-	-
SW071	5-38010	WTP RO Modifications	-	52,000	698,000	-	-	-	-
SW072		High Service Pump Expansion	-	-	335,000	-	-	-	-
		2000 and 2004 Bond Refunding Payment	-	500,000	-	-	-	-	-
		TOTAL EXPENDITURES	34,820	552,000	1,074,600	-	-	-	-
<u>TRANSFERS:</u>									
		Transfers Out to Pay Debt Service	400,000	400,000	-	-	-	-	-
		TOTAL TRANSFERS OUT	400,000	400,000	-	-	-	-	-
		FUND BALANCE, SEPTEMBER 30	<u>2,661,064</u>	<u>1,759,038</u>	<u>686,197</u>	<u>741,417</u>	<u>880,982</u>	<u>1,632,441</u>	<u>1,634,074</u>

WASTEWATER CONNECTION FEE FUND

	<u>Actual FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Estimated Beginning Fund Balance	3,354,606	3,328,076	3,255,750	2,359,006	2,402,291	2,866,193	3,236,248
ADD REVENUES:							
Interest Revenues	4,948	3,328	3,256	2,359	2,402	2,866	3,236
5-04032 Impact Fee Revenues	8,913	35,506	-	40,926	461,500	367,188	-
The Reserve Ag. Payment due to Plant Expansion Sec. 4(f)(2)	-	-	-	-	-	-	-
Additional Funding Required/ New Bond Issue	-	-	-	-	-	-	-
TOTAL REVENUES AVAILABLE	3,368,467	3,366,910	3,259,006	2,402,291	2,866,193	3,236,248	3,239,484
DEDUCT EXPENDITURES:							
SW022 5-39002 Scada Implementation WWTF	40,390	-	-	-	-	-	-
SW062 WWTP Expansion	-	48,960	-	-	-	-	-
SW067 5-39010 WWTF Reuse Filter Project	-	62,200	900,000	-	-	-	-
	-	-	-	-	-	-	-
TOTAL EXPENDITURES	40,390	111,160	900,000	-	-	-	-
FUND BALANCE, SEPTEMBER 30	<u>3,328,076</u>	<u>3,255,750</u>	<u>2,359,006</u>	<u>2,402,291</u>	<u>2,866,193</u>	<u>3,236,248</u>	<u>3,239,484</u>

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

		Actual FY 2011	Estimate EOY FY 2012	Final Budget FY 2012	Budget FY 2013	Forecast			
						FY 2014	FY 2015	FY 2016	FY 2017
OPERATING REVENUE									
2-04001	Interest	2,649	1,000	15,600	5,000	5,250	5,513	5,788	6,078
2-04002	Special Assessments	2,162,457	2,263,823	2,263,823	2,276,208	2,277,968	2,277,128	2,275,864	2,278,407
2-04005	Miscellaneous Revenue (Prepayments)	-	-	-	-	-	-	-	-
Total Revenues		\$ 2,165,106	\$ 2,264,823	\$ 2,279,423	\$ 2,281,208	\$ 2,283,218	\$ 2,282,641	\$ 2,281,652	\$ 2,284,484
OPERATING EXPENSES									
Debt Service									
2-05001	Assessment Fees	34,121	60,368	60,368	60,698	60,745	60,722	60,689	60,757
2-05002	Banking Services	7,439	9,500	9,500	9,500	9,500	9,500	9,500	9,500
2-05009	Principal 2010	1,115,000	1,160,000	1,160,000	1,215,000	1,270,000	1,325,000	1,380,000	1,445,000
2-05010	Interest 2010	982,369	912,203	912,203	858,825	805,653	750,128	694,229	631,804
2-05006	Other Transfers Out	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Expenses		2,138,929	2,242,071	2,242,071	2,244,023	2,245,898	2,245,350	2,244,418	2,247,060
Surplus/(Deficit) Before Transfer from (to) Operating Reserve		26,177	22,752	37,352	37,185	37,320	37,290	37,234	37,424
TRANSFER FROM (TO) OPERATING RESERVE									
Surplus/(Deficit)		\$ 26,177	\$ 22,752	\$ 37,352	\$ 37,185	\$ 37,320	\$ 37,290	\$ 37,234	\$ 37,424

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

	Actual FY 2011	Estimate EOY FY 2012	Final Budget FY 2012	Budget FY 2013	Forecast			
					FY 2014	FY 2015	FY 2016	FY 2017
OPERATING REVENUE								
3-04002 Interest	235	125	550	250	263	276	289	304
3-04003 Special Assessments	197,972	210,933	210,933	210,168	209,015	207,650	211,530	209,469
3-04005 Miscellaneous Revenue	-	-	-	-	-	-	-	-
Total Revenues	\$ 198,207	\$ 211,058	\$ 211,483	\$ 210,418	\$ 209,277	\$ 207,925	\$ 211,819	\$ 209,773
OPERATING EXPENSES								
Debt Service								
3-05001 Assessment Fees	2,099	2,502	2,502	2,502	2,502	2,502	2,502	2,502
3-05002 Banking Services	3,494	9,500	9,500	9,500	9,500	9,500	9,500	9,500
3-05003 Principal 2010	145,000	150,000	150,000	155,000	160,000	165,000	175,000	180,000
3-05004 Interest 2010	51,975	42,257	42,257	36,289	30,252	24,023	17,563	10,703
3-05006 Other Transfers Out	-	-	-	-	-	-	-	-
Total Expenses	202,568	204,259	204,259	203,291	202,254	201,025	204,565	202,705
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(4,361)	6,799	7,224	7,127	7,023	6,900	7,254	7,068
TRANSFER FROM (TO) OPERATING RESERVE								
Surplus/(Deficit)	\$ (4,361)	\$ 6,799	\$ 7,224	\$ 7,127	\$ 7,023	\$ 6,900	\$ 7,254	\$ 7,068
*Coverage Provided (Required > 1.10)	1.01	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 2011	Estimate EOY FY 2012	Final Budget FY 2012	Budget FY 2013	Forecast			
					FY 2014	FY 2015	FY 2016	FY 2017
Opening Water Management Benefit Capital Projects Fund Balance	2,372,805	2,016,197	2,016,197	21,162	(0)	(0)	(0)	(0)
OPERATING REVENUE								
4-04001 Interest	3,530	1,100	8,150	100	-	-	-	-
4-04005 FEMA Grant Revenue	-	-	1,012,500	-	-	-	-	-
4-04003 Miscellaneous Revenue	-	-	-	-	-	-	-	-
Total Revenues	\$ 3,530	\$ 1,100	\$ 1,020,650	\$ 100	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENSES								
<u>Capital Projects</u>								
All Capital Projects	-	1,996,135	1,996,135	21,262	-	-	-	-
4-06008 WM003	228,795							
4-06009 WM004	40,350							
4-06010 WM005	5,000							
4-06012 WM007	11,882							
4-06013 WM008	22,905							
4-06014 WM009	37,707	-	-	-				
4-06015 WM010	13,500	-	-	-				
Total Expenses	360,138	1,996,135	1,996,135	21,262	-	-	-	-
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(356,608)	(1,995,035)	(975,485)	(21,162)	-	-	-	-
TRANSFER FROM (TO) OPERATING RESERVE								
Surplus/(Deficit)	\$ (356,608)	\$ (1,995,035)	\$ (975,485)	\$ (21,162)	\$ -	\$ -	\$ -	\$ -
Ending Water Management Benefit Capital Projects Fund Balance	2,016,197	21,162	1,040,712	(0)	(0)	(0)	(0)	(0)