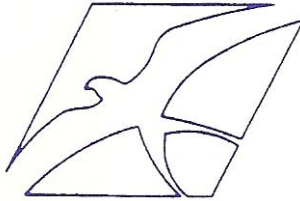


***FINAL BUDGET
FOR FISCAL YEAR ENDED
SEPTEMBER 30, 2019***





**ST. LUCIE WEST
SERVICES DISTRICT**

August 24, 2018

Honorable Vince D'Amico, Chairman and
Members of the Board of Supervisors
St. Lucie West Services District
450 SW Utility Drive
Port St. Lucie, FL 34986

**RE: St. Lucie West Service District FY 2019 Proposed Annual Budget and FY
2019-2023 Capital Improvement Plan**

Dear Honorable Chairman and Supervisors:

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

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

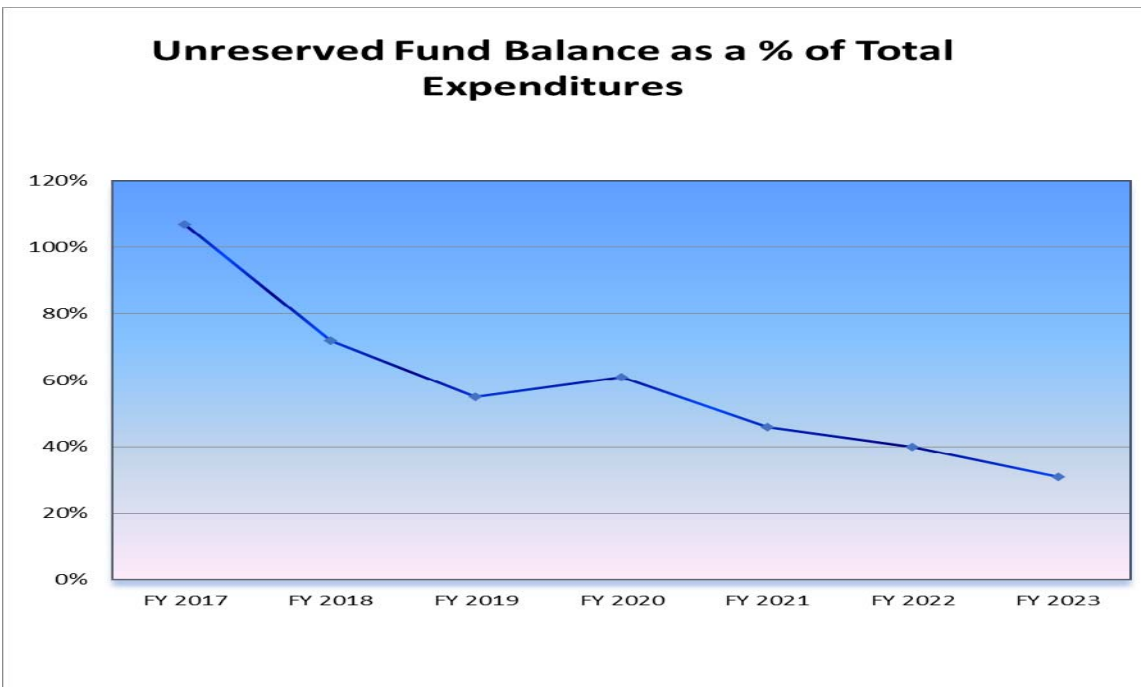
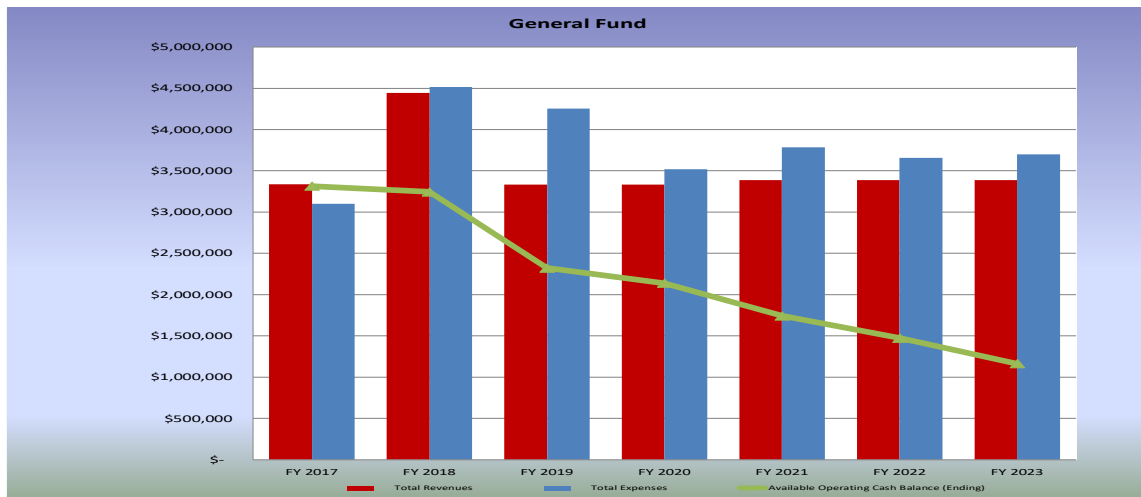
Many improvements were accomplished or encumbered in Fiscal Year 2018 and some of the major projects that were completed were:

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

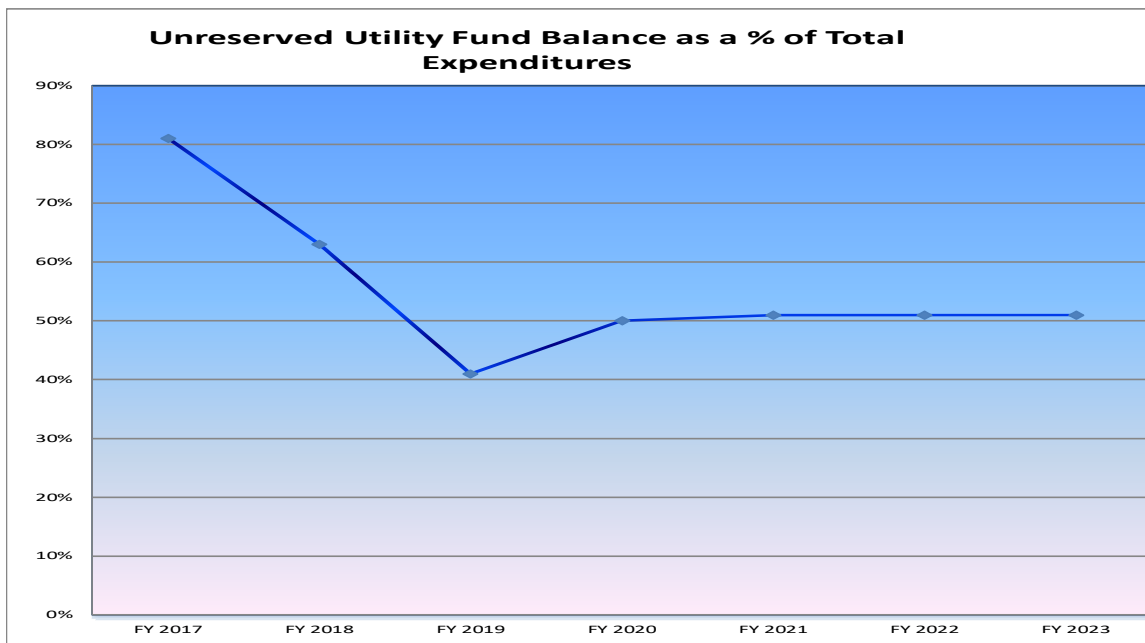
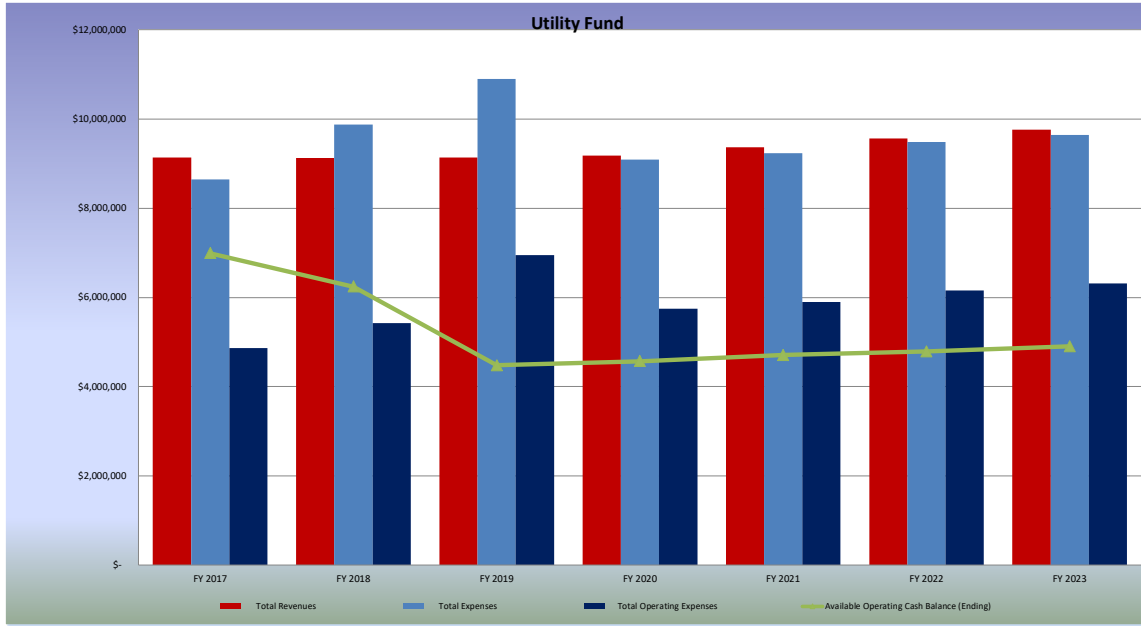
Fiscal Year 2019 reflects positive account activity trends and the recent Refunding of Bonds have placed the District in a better financial position. The refinancing of the bonds saved the District over \$21,500,000 in debt service while not extending the terms. The District has not raised the Utility Rates since FY2010 due to efficient budgeting and innovative cost saving measures, the proposed budget reflects no increase for the 2018, 2019 and 2020 FY. The Proposed Budget also includes no increase in Maintenance Assessments for the 2019FY and for 2020 FY.

The budget for FY 2019 continues with the five-year forecasting of the District's financial needs. Looking out over five years, rather than just the upcoming budget year, shows the impact of the immediate operating budget and the effect on the District's future fiscal health. Immediate decisions, such as whether to spend from our fund balance to pay for a project, can now be aided by a longer-term perspective.

Trends in the General Fund revenues listed below, depict expenditures and reserves in the top graph, while Unreserved Fund Balance, as a percentage, is depicted in the bottom graph.



Trends in the Utility Fund revenues listed below, depict expenditures and reserves in the top graph, while Unreserved Fund Balance, as a percentage, is depicted in the bottom graph.



The District has a five-year Utility and General Fund Capital Improvement Plan (CIP). By planning for capital needs over a five-year period the District will be able to see what the upcoming needs are, and what resources will be available to meet those needs. The Capital Improvement Plan (CIP) is broken down into four categories; the General Fund Renewal and Replacement Fund, Utility Renewal and Replacement Fund, Water Connection Fee Fund, and Wastewater Connection Fee Fund during the five-year period. You will find a brief description, cost breakdown and source of funding for each of the projects identified in the FY 2019-2023 CIP Plan. The CIP worksheets contain projects that have been identified by the District office and Utility plant management teams. A significant number of these projects and related dollars have been identified as Utility Renewal & Replacement projects (approximately \$1,721,494). According to the Bond indenture, 5% of the previous year's revenues

are required to be transferred to the R&R fund from the Revenue (operating) Fund to be spent for this purpose. Ultimately the additional requested funds come out of the Utilities Revenue Fund. The Utility Renewal and Replacement Fund reflects a fund balance over \$330,000 for FY 2019. The General Fund Renewal and Replacement Fund reflects \$212,005 in Stormwater improvement projects with a fund balance over \$515,000.

We are currently in the process of completing a Revenue Sufficiency Analysis. This study is very important to aid in the adoption of rate increases in the upcoming years. In order to be able to continue with the CIP effort, the District's Utility system may need to provide additional revenues to fund future projects.

I believe the Department Heads and Staff have tried to address the concerns of the Board and have been diligent in keeping expenditures down while providing quality service to the residents throughout the year. I would like to thank the Staff for all their hard work in addressing these major issues.

We respectfully submit the FY 2019 budget for your review and consideration.

Sincerely,

Dennis M. Pickle

Dennis M. Pickle
District Manager

ST. LUCIE WEST SERVICES DISTRICT

FY 2018/2019 BUDGET

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

ESTIMATED REVENUES	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	UTILITY FUNDS	CONNECTION FEE FUNDS	TOTAL ALL FUNDS
Non-Ad Valorem WMB Assessment \$194 per ERU Until 2025		\$ 2,066,907				\$ 2,066,907
Non-Ad Valorem Special Maintenance Assessment \$106 per ERU	\$ 1,070,917					\$ 1,070,917
Storm Water Drainage Fees From City	\$ 1,822,112					\$ 1,822,112
City Special Assessment for Bond	\$ 388,223					\$ 388,223
Other General Fund Revenues	41,073					\$ 41,073
Utility Rate Revenues				\$ 8,487,242		\$ 8,487,242
Other Utility Fund Revenues				\$ 647,890		\$ 647,890
General Fund R&R						\$ -
Storm Water Drainage Fees From City - To R&R			\$ 11,777			\$ -
Utility Fund R&R						\$ -
Water Connection Fee Fund					\$ 3,902	\$ 3,902
Wastewater Connection Fee Fund					\$ 3,138	\$ 3,138
TOTAL SOURCES	\$ 3,322,325	\$ 2,066,907	\$ 11,777	\$ 9,135,132	\$ 7,040	\$ 14,543,181
Transfer In From General Fund		388,223	\$ 83,546			\$ 471,769
Transfer In for Utility Fund R&R			\$ 1,240,989			\$ 1,240,989
TOTAL REVENUES & TRANSFERS IN	\$ 3,322,325	\$ 2,455,130	\$ 1,336,312	\$ 9,135,132	\$ 7,040	\$ 16,255,939
EXPENDITURES						
General Fund	\$ 3,770,620					\$ 3,770,620
General Fund Personnel	\$ 1,881,977					
General Fund Operating	\$ 891,993					
General Fund Capital Outlay	\$ 996,650					
General Fund R&R			\$ 212,005			\$ 212,005
Utility Operating Fund				\$ 6,946,602		\$ 6,946,602
Utility Fund Personnel				\$ 2,654,390		
Utility Fund Operating				\$ 2,858,162		
Utility Fund Capital Outlay				\$ 1,434,050		
Debt Service		\$ 2,330,726		\$ 2,708,655		\$ 5,039,381
Utility Fund R&R			\$ 1,721,494			\$ 1,721,494
Water Connection Fee Fund					\$ 1,200,000	\$ 1,200,000
Wastewater Connection Fee Fund					\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,770,620	\$ 2,330,726	\$ 1,933,499	\$ 9,655,257	\$ 1,200,000	\$ 18,890,102
Transfer Out to General Fund R&R	\$ 83,546					\$ 83,546
Transfer Out to 2014 Bond	\$ 388,223					\$ 388,223
Transfer Out to Utility Fund R&R				\$ 1,240,989		\$ 1,240,989
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 4,242,389	\$ 2,330,726	\$ 1,933,499	\$ 10,896,246	\$ 1,200,000	\$ 20,602,860
Fund Balance/Reserves	\$ 3,243,499	\$ 383,079	\$ 1,443,294	\$ 6,242,688	\$ 1,539,690	\$ 12,852,250
NET ENDING BALANCE	\$ 2,323,435	\$ 507,483	\$ 846,107	\$ 4,481,574	\$ 346,730	\$ 8,505,329

ST. LUCIE WEST SERVICES DISTRICT

GENERAL FUND BUDGET OVERVIEW

Budget Discussion

The budget is an annual process that involves the Board of Supervisors, the District Manager and staff, operations and billing personnel, engineers and others. This process must first consider anticipated revenues we will receive from operations so as to determine the resources available to be budgeted. First claim on the resources will be the essential costs necessary for the proper operation and maintenance of the general fund operations. Any remaining funds may then be utilized for the capital improvement program and remaining needs.

In the Governmental Funds, separate accounting funds are set up for the bonded debt service and proceeds from bond issues. There are three such funds at St. Lucie West Services District. These three funds are shown on the last three pages of this budget. Separate assessments on the District property owners are assigned exclusively for the Water Management Benefit Series 2013 and the Cascades Series 2010 Debt Service Funds. The proceeds of these assessments can be used for no other purpose than the debt service of these two bond issues. In 2010 the District refunded the Water Management Benefit Series 2010 bond at a savings of \$16.00 per ERU per year through 2025 the total savings was \$6,208,920 and did not extend the term. The Cascades Bond was paid off in 2018.

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

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

We anticipate finishing the current fiscal year with a deficit due to the purchase of 10 acres from the Trails Golf Course for stormwater improvements. We are budgeting for a deficit in FY 2019 due to the 6B Relocation Project. The General Fund for both FY 2018 and 2019 will have a fund balance exceeding \$2,300,000. This also means that the District will have sufficient cash flow to carry operating costs until the General Fund starts receiving revenue from the maintenance assessments in November and the Storm Water Fees from the City of Port St. Lucie in January.

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

Assumptions Used in Preparing the Budget

Inflation – The following inflationary rates are utilized; for the regular salaries line item the rate increased to 2.1% for FY 2019 and was based upon the change in the U.S. Bureau of Labor Statistics Consumer Price Index - All Urban Customers, U.S. City Average, Services, for most other line items, where applicable, a general inflationary rate of 2% is utilized. There are some

exceptions such as health insurance 6.69% this year, and liability insurance 3.01% this year for which national projections call for continuing increases. Energy costs are expected to grow at an inflation rate of 1.86% for FY 2019 as well.

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

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

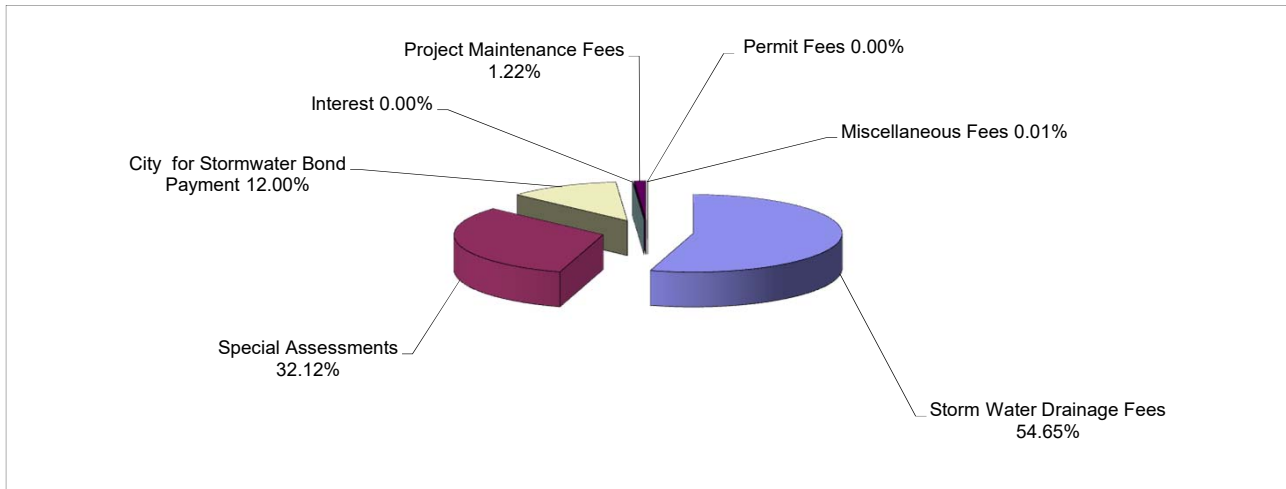
Capital Improvement Program

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

A summary of the funding sources for all system capital projects budgeted in FY 2019 are as follows: The Aquatics Division is requesting the replacement of a 2009 F-350 at \$50,000 and the replacement of a 2014 John Deere UTV for \$12,000; The Administration Division has the new administration building planned FY 2019 for \$612,500 and the purchase of land for additional stormwater projects adjacent to the Trials Golf Course for \$166,650; The Exotic Plant Removal Division has no Capital requests for FY 2019. The Stormwater Division is budgeting \$35,000 for the replacement of a 2009 Kubota tractor, \$9,000 for the replacement of a 2015 Kawasaki Mule, \$16,000 for the replacement of a 2007 Woods Mower, \$9,000 for the replacement of a 2016 Kawasaki Mule and \$12,000 for the GF portion of the fork lift replacement. The Stormwater Division is also planning on building a lunchroom/conference room in the garage area which will be split with the UT Fund for \$40,000 per Fund. The Shop Division is requesting \$55,000 for the replacement of a 2010 Ford F-350 which will be split with the UT Department. The General Fund Renewal and Replacement Fund Project is for emergency storm water projects in the amount of \$162,005 and \$35,000 for the engineering study for the additional acreage purchased from the Trials Golf Course for additional stormwater storage. The total for the list of capital R&R items is \$212,005 in the General Fund for FY 2019 and will leave a fund balance of over \$515,000.

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

FISCAL YEAR 2019

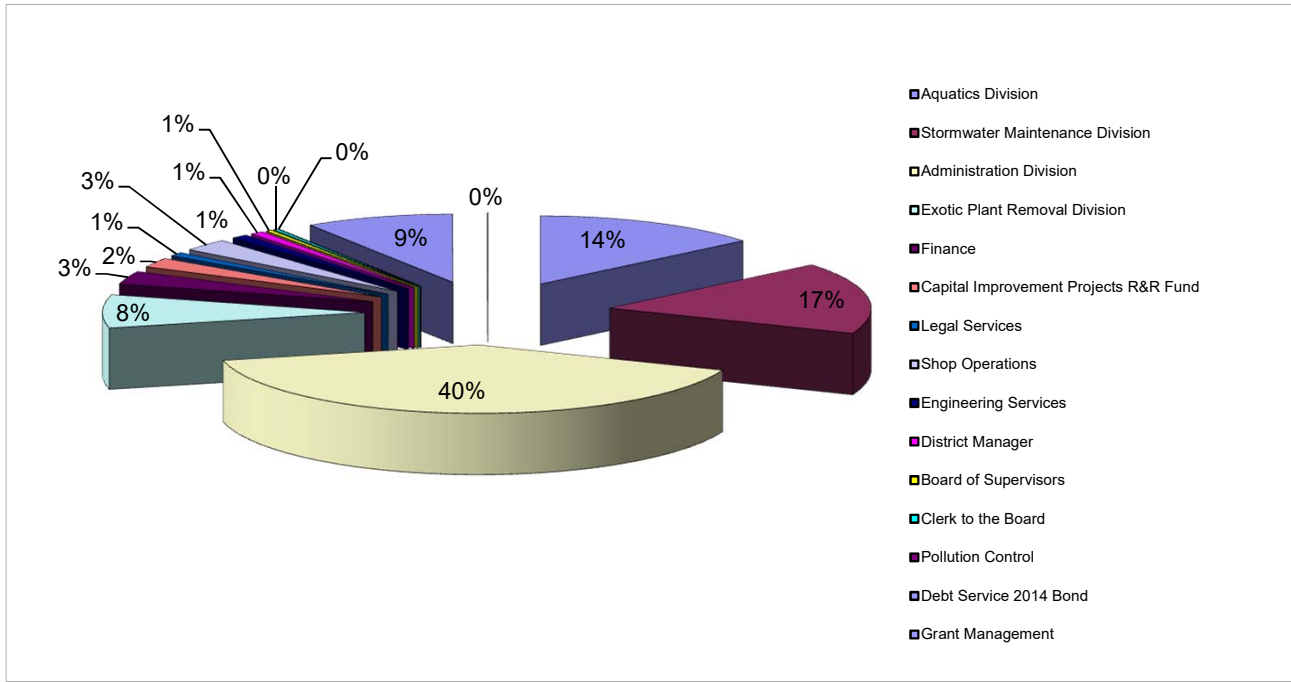


TOTAL REVENUES	\$3,334,102
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Storm Water Drainage Fees	1,822,112	54.65%
Special Assessments	1,070,917	32.12%
City for Stormwater Bond Payment	400,000	12.00%
Interest	50	0.00%
Project Maintenance Fees	40,569	1.22%
Permit Fees	-	0.00%
Miscellaneous Fees	454	0.01%
TOTAL OPERATIONAL REVENUE	\$3,334,102	100.00%
GENERAL FUND PRIOR YEARS BALANCE	\$3,243,499	

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

FISCAL YEAR 2019



TOTAL EXPENDITURES	\$4,254,166
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	<u>PERSONNEL</u>	<u>OPERATING</u>	<u>CAPITAL OUTLAY</u>	<u>TOTALS</u>	<u>PERCENT EXPENDITURES</u>
Aquatics Division	357,079	178,391	62,000	597,470	14.04%
Stormwater Maintenance Division	453,183	148,601	121,000	722,784	16.99%
Administration Division	761,113	174,729	779,150	1,714,992	40.31%
Exotic Plant Removal Division	209,026	124,782	-	333,808	7.85%
Finance		131,426		131,426	3.09%
Capital Improvement Projects R&R Fund				95,323	2.24%
Legal Services		38,740		38,740	0.91%
Shop Operations	62,658	26,257	34,500	123,415	2.90%
Engineering Services		42,826		42,826	1.01%
District Manager	26,000	10,178		36,178	0.85%
Board of Supervisors	12,918	2,500		15,418	0.36%
Clerk to the Board		12,381		12,381	0.29%
Pollution Control		-		-	0.00%
Debt Service 2014 Bond				388,223	9.13%
Grant Management		1,182		1,182	0.03%
TOTAL EXPENDITURES	\$ 1,881,977	\$ 891,993	\$ 996,650	\$4,254,166	100.00%

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

	<u>FY 2017</u> <u>ACTUAL</u>	<u>FY 2018</u> <u>ORIGINAL BUDGET</u>	<u>FY 2018</u> <u>ESTIMATE</u>	<u>FY 2019</u> <u>PROPOSED</u>
<u>ADD REVENUES:</u>				
Special Assessments	1,122,932	1,080,890	1,070,917	1,070,917
Stormwater Drainage Fees	1,765,393	1,762,872	1,822,112	1,822,112
City Stormwater Drainage Fee for Bond	400,000	400,000	400,000	400,000
Other Revenues	47,048	1,108,605	1,152,948	41,073
TOTAL OPERATING REVENUES	3,335,373	4,352,367	4,445,977	3,334,102
FUND BALANCE, October 1	3,078,332	3,314,713	3,314,713	3,243,499
TOTAL REVENUES AND FUNDS AVAILABLE	6,413,705	7,667,080	7,760,690	6,577,601
<u>DEDUCT EXPENDITURES:</u>				
Board of Supervisors	11,349	15,365	14,065	15,418
District Manager	23,852	28,297	25,497	36,178
Finance	79,914	153,167	132,796	131,426
Grant Management	-	1,157	-	1,182
Clerk to the Board	9,870	13,115	12,115	12,381
Legal Services	22,353	48,906	37,906	38,740
Engineering Services	33,349	33,304	41,904	42,826
Pollution Control	-	4,949	-	-
Administration Division	842,014	1,236,734	935,628	1,714,992
Aquatics Division	470,778	563,268	599,048	597,470
Stormwater Maintenance Division	730,645	577,924	619,638	722,784
Exotic Plant Removal Division	310,407	490,218	493,839	333,808
Shop Operations	108,225	115,920	85,979	123,415
Capital Improvement Projects R&R	66,780	1,129,627	1,127,359	95,323
Capital Debt Service 2014 Bond	389,456	391,417	391,417	388,223
TOTAL EXPENDITURES	3,098,992	4,803,368	4,517,191	4,254,166
FUND BALANCE, SEPTEMBER 30	3,314,713	2,863,712	3,243,499	2,323,435

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

	Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
General Fund Balance (Beginning)	3,078,332	3,314,713	3,314,713	3,314,713	3,314,713	3,243,499
OPERATING REVENUE						
1-04001 Permit Fees	12,348		-	-	-	-
1-04002 Grant Revenue	-	5,867	5,867	-	5,867	-
1-04003 Miscellaneous Fees	-		-	437	-	454
1-04004 Storm Water Drainage Fees From City	1,765,393	1,822,112	1,822,112	1,762,872	1,822,112	1,822,112
1-04005 Project Maintenance Fees	-		40,569	41,141	40,569	40,569
1-04006 Interest	67	80	80	27	80	50
1-04007 Special Maintenance Assessments	1,122,932	1,070,917	1,070,917	1,080,890	1,070,917	1,070,917
1-04008 Interfund Transfers	-		-	-	-	-
1-04009 Miscellaneous Income	34,633	47,156	47,156	-	47,156	-
1-04010 WMB Prepayment	-		-	-	-	-
Land Sale	-	\$ 1,059,276	1,059,276	1,067,000	1,059,276	-
1-04012 Stormwater Drainage from City for Bond	389,367	391,645	391,645	391,417	391,645	388,223
1-04014 Stormwater Drainage from City for Lake Harvey R&R	10,633	8,355	8,355	8,583	8,355	11,777
Total Revenues	\$ 3,335,373	\$ 4,405,408	\$ 4,445,977	\$ 4,352,367	\$ 4,445,977	\$ 3,334,102
OPERATING EXPENSES						
Board of Supervisors						
1-05001 Executive Salaries	9,800	9,671	11,605	12,000	12,000	12,000
1-05002 FICA	801	753	904	918	918	918
1-05015 Board Meeting Expenses	749	608	730	2,447	1,147	2,500
TOTAL BOARD OF SUPERVISORS	11,349	11,032	13,239	15,365	14,065	15,418
District Manager						
1-06001 Assessment Fees & Costs	8,125	8,108	8,125	8,964	8,164	8,344
1-06003 Operations & Maintenance Services	523	391	469	3,005	1,005	1,027
1-06005 Management Contract	15,204		-	15,538	15,538	26,000
1-06009 Travel & Per Diem	-		-	790	790	807
TOTAL DISTRICT MANAGER	23,852	8,499	8,594	28,297	25,497	36,178
Finance						
1-07001 Dissemination Agent	-		-	2,030	2,030	2,030
1-07002 Arbitrage	-		-	1,779	1,779	1,818
1-07004 Accounting Services	28,532	19,930	26,916	34,696	30,696	31,371
1-07005 Auditing	11,350	11,570	12,500	16,978	12,500	12,775
1-07007 Banking Services	136	137	664	3,957	664	679
1-07009 Property & Casualty Insurance	9,246	49,983	54,614	54,614	54,614	54,443
1-07015 Office Supplies/Delete	152		-	-	-	-
1-07018 Property Taxes & Assessments	30,499	23,808	30,500	39,113	30,513	28,310
TOTAL FINANCE	79,914	105,428	125,194	153,167	132,796	131,426
Grant Management						
1-12001 Contractual Services -GM	-		-	1,157	-	1,182
TOTAL GRANT MANAGEMENT	-	-	-	1,157	-	1,182
Clerk to the Board						
1-13002 Other Contractual Services	6,507	7,041	8,449	7,966	8,466	8,652
1-13004 Postage & Freight	689	535	642	1,328	828	846
1-13005 Printing & Binding	1,262	901	1,081	2,340	1,340	1,369
1-13007 Legal Ads	1,412	629	755	1,481	1,481	1,514
TOTAL CLERK TO THE BOARD	9,870	9,106	10,927	13,115	12,115	12,381

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

	Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
Legal Services						
1-19001	General Counsel	21,148	23,053	27,664	41,832	34,832
1-23001	Special Counsel	1,205	987	1,184	7,074	3,074
	TOTAL LEGAL COUNSEL	22,353	24,040	28,848	48,906	37,906
Engineering Services						
1-26002	Engineering Services	33,349	34,997	41,996	33,304	41,904
	TOTAL ENGINEERING	33,349	34,997	41,996	33,304	41,904
Pollution Control						
1-29002	Regulatory & Permit Fees	-	-	-	4,949	-
	TOTAL POLLUTION CONTROL	-	-	-	4,949	-
ADMINISTRATION DIVISION						
Personnel						
1-15001	Regular Salaries	220,105	190,348	238,018	243,404	238,404
1-15002	Overtime	1,111	718	862	1,971	1,371
1-15003	FICA	16,075	15,089	18,107	21,041	19,541
1-15004	Retirement Contributions	19,205	15,023	18,028	23,482	21,482
1-15005	Health/Life/Dental Insurance	396,733	284,788	376,746	394,109	394,109
1-15006	Workers Comp	18,789	15,462	18,554	18,908	18,908
1-15007	Unemployment Insurance	-	-	-	4,884	2,884
1-15010	Uniforms	841	1,000	1,687	1,687	1,687
1-15012	Training, Cont. Educ., and Licensing	335	1,151	1,381	3,199	3,199
1-15013	Vehicle Allowance	6,900	5,143	7,200	7,200	7,200
1-15014	Annual PTO	89	4,869	4,869	5,758	4,869
1-15015	Cell Stipend	-	-	-	1,170	100
	Total Administration Personnel:	680,183	533,591	685,452	726,813	713,754
ADMIN Operating						
1-33001	Other Contractual Services	36,154	39,292	56,377	56,377	56,377
1-33002	Website Maintenance	3,485	5,643	6,772	3,325	6,725
1-33004	Water - Irrigation	3,920	2,810	3,372	3,197	3,797
1-33005	Telephone & Cell Service	8,322	6,935	8,322	13,647	9,647
1-33006	Postage & Freight	592	540	648	1,069	869
1-33007	Electricity Services	3,303	2,334	2,801	5,402	3,402
1-33010	Equipment Leasing	3,271	438	526	3,852	3,352
1-33011	Administration Maintenance	1,757	1,134	1,361	4,166	2,166
1-33018	Contingencies - Hurricane	22,134	1,183	1,420	20,400	20,400
1-33019	Office Supplies	2,547	2,982	3,578	4,132	3,832
1-33020	Fuel & Lubricants - Vehicle	24,879	25,283	30,340	26,141	30,341
1-33021	Operating Supplies and Expenses	10,607	4,117	4,940	8,729	7,729
1-33022	Computer Software	2,863	2,538	3,046	3,136	3,136
1-33023	Computer Hardware/ Supplies	1,010	900	1,080	2,500	2,000
1-33024	Fuel & Lubricants - Equipment	14,023	8,334	10,001	13,101	13,101
1-33025	Minor Construction Expenses	-	875	1,050	-	1,000
	Total Administration Operating:	138,864	105,338	135,634	169,174	167,874
Capital Outlay Administration						
1-33101	Equipment	-	-	-	-	-
1-33102	Building	22,967	-	10,000	340,747	10,000
1-33103	Other	-	-	44,000	-	44,000
	Total Administration Capital Outlay:	22,967	-	54,000	340,747	54,000
	TOTAL ADMINISTRATION	842,014	638,929	875,086	1,236,734	935,628
						1,714,992

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

	Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
AQUATICS DIVISION						
Personnel						
1-14001 Regular Salaries	238,828	192,291	254,749	268,631	268,631	275,004
1-14002 Overtime	13,553	15,967	19,160	16,889	19,189	19,669
1-14003 FICA	19,356	15,848	19,018	22,225	21,090	22,943
1-14004 Retirement Contributions	21,626	15,893	19,072	25,697	23,904	26,521
1-14008 Uniforms	2,899	2,421	3,843	3,843	3,843	3,920
1-14010 Training, Cont. Educ., and Licensing	2,041	1,281	1,537	3,713	3,013	3,787
1-14011 Annual PTO	180	752	752	4,313	752	4,531
1-14012 Cell Stipend	75	144	173	690	183	704
Total Aquatics Personnel:	298,558	244,597	318,304	346,001	340,605	357,079
Aquatics Operating						
1-31001 Operations & Maintenance Svc	6,799	8,801	10,561	11,031	12,031	12,272
1-31003 Disposal Fees	4,110	1,201	1,441	5,432	4,032	4,113
1-31005 Operating Supplies	5,883	3,869	4,643	7,735	6,235	6,360
1-31009 Equipment Maintenance	14,259	9,126	10,951	14,502	13,502	13,772
1-31011 Chemicals	99,805	77,510	93,012	141,857	129,857	136,350
1-31012 Machinery & Equipment	7,565	1,607	1,928	6,710	5,710	5,524
Total Aquatics Operating:	138,420	102,114	122,536	187,267	171,367	178,391
Capital Outlay Aquatics						
1-31101 Equipment	33,800	27,609	75,333	30,000	75,333	62,000
1-31102 Building	-	3,421	11,743	-	11,743	-
1-31103 Other	-	-	-	-	-	-
Total Aquatics Capital Outlay:	33,800	31,030	87,076	30,000	87,076	62,000
TOTAL AQUATICS DIVISION	470,778	377,741	527,916	563,268	599,048	597,470
STORM WATER MANAGEMENT DIVISION						
Personnel						
1-16001 Regular Salaries	317,604	257,611	336,133	337,934	345,934	355,000
1-16002 Overtime	18,125	14,021	16,825	18,816	18,816	19,286
1-16003 FICA	25,766	21,161	25,393	27,932	28,078	29,390
1-16004 Retirement Contributions	30,073	25,421	30,505	32,107	32,827	33,686
1-16008 Uniforms	1,941	1,805	3,583	3,583	3,583	3,655
1-16010 Training, Cont. Educ., and Licensing	137	865	1,038	2,224	2,224	2,269
1-16011 Annual PTO	38	2,186	2,186	7,506	2,186	9,010
1-16012 Cell Stipend	-	-	-	870	100	887
Total Storm Water Personnel:	393,685	323,070	415,663	430,972	433,748	453,183
Storm Water Operating						
1-34001 Operations & Maintenance Svc	15,036	53,594	64,313	15,758	64,053	50,334
1-34002 Laboratory Services	2,322	3,440	4,128	3,083	8,083	8,245
1-34004 Disposal Fees	1,805	763	916	2,081	2,081	2,123
1-34005 Operating Supplies	12,754	8,666	10,399	14,952	12,752	13,007
1-34006 Storm Ditch Maint	18,201	207	248	-	500	-
1-34007 Landscape Materials	8,190	33,668	40,402	35,000	40,500	35,000
1-34008 Vehicle Maintenance	8,829	3,334	4,001	12,443	8,943	9,122
1-34009 Equipment Maintenance	20,354	21,018	25,222	21,783	25,283	25,789
1-34011 Chemicals	-	36	43	3,080	1,080	1,134
1-34014 Electricity Services	2,967	2,290	2,748	3,772	2,972	3,847
Total Storm Water Operating:	90,457	127,016	152,420	111,952	166,247	148,601
Capital Outlay Storm Water						
1-34101 Equipment	246,503	7,900	7,900	-	7,900	81,000
1-34102 Building	-	5,732	11,743	35,000	11,743	40,000
1-34103 Other - GIS Mapping	-	-	-	-	-	-
Total Storm Water Capital Outlay:	246,503	13,632	19,643	35,000	19,643	121,000
TOTAL STORM WATER MANAGEMENT DIVISION	730,645	463,718	587,226	577,924	619,638	722,784

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

	Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
EXOTIC PLANT REMOVAL DIVISION						
Personnel						
1-17001 Regular Salaries	150,890	121,985	152,882	163,221	162,221	166,277
1-17002 Overtime	9,344	2,325	2,790	5,661	5,161	5,290
1-17003 FICA	12,421	9,788	11,746	13,233	12,900	13,450
1-17004 Retirement Contributions	14,679	11,649	13,979	15,199	15,064	15,441
1-17008 Uniforms	1,998	1,910	2,292	3,562	3,062	3,123
1-17010 Training, Cont. Educ., and Licensing	885	342	410	2,176	1,176	1,200
1-17011 Annual PTO	-	1,139	1,139	3,643	1,139	3,786
1-17012 Cell Stipend	-	-	-	450	100	459
Total Exotic Plant Personnel:	190,217	149,138	185,238	207,145	200,823	209,026
Exotic Plant Operating						
1-35001 Operations & Maintenance Svc	24,547	16,383	19,660	25,688	24,688	25,182
1-35003 Disposal Fees	6,900	4,800	5,760	7,375	6,975	7,115
1-35004 Operating Supplies	18,596	12,518	15,022	18,333	17,833	18,190
1-35006 Vehicle Maintenance	8,968	4,438	5,326	9,406	8,906	9,084
1-35008 Chemicals	3,645	2,583	3,100	7,415	5,915	6,211
1-35010 Maintenance Contracts	57,535	57,497	59,000	59,000	58,000	59,000
Total Exotic Plant Operating:	120,190	98,219	107,868	127,217	122,317	124,782
Capital Outlay Exotic Plant						
1-35101 Equipment	-	134,768	158,356	155,856	158,956	-
1-35102 Building	-	4,755	11,743	-	11,743	-
1-35103 Other	-	-	-	-	-	-
Total Exotic Plant Capital Outlay:	-	139,523	170,099	155,856	170,699	-
TOTAL EXOTIC PLANT REMOVAL DIVISION	310,407	386,880	463,205	490,218	493,839	333,808
SHOP OPERATIONS DIVISION						
Personnel						
1-18001 Regular Salaries	49,109	30,330	39,596	54,953	44,953	45,852
1-18002 Overtime	5,623	3,173	3,808	5,651	5,151	5,280
1-18003 FICA	4,216	2,702	3,242	4,731	3,871	3,912
1-18004 Retirement Contributions	5,064	2,166	2,599	5,454	3,509	4,602
1-18013 Uniforms	424	322	386	778	578	590
1-18015 Training, Cont. Educ., and Licensing	545	1,073	1,288	1,673	1,673	1,706
1-18016 Annual PTO	-	462	462	998	462	471
1-18017 Cell Stipend	-	-	-	240	40	245
Total Shop Personnel:	64,981	40,228	51,381	74,478	60,237	62,658
Shop Operating						
1-36001 Operations & Maintenance Svc	10,659	6,320	7,584	11,270	7,570	7,721
1-36002 Disposal Fees	2,894	1,367	1,640	3,652	2,152	2,195
1-36003 Operating Supplies	9,524	4,724	5,669	9,328	5,828	5,945
1-36006 Machinery & Equipment	17,219	8,459	10,151	17,192	10,192	10,396
Total Shop Operating:	40,297	20,870	25,044	41,442	25,742	26,257
Capital Outlay Shop						
1-36101 Equipment	2,947	-	-	-	-	34,500
1-36102 Building	-	-	-	-	-	-
1-36103 Other	-	-	-	-	-	-
Total Shop Capital Outlay:	2,947	-	-	-	-	34,500
SHOP OPERATIONS DIVISION	108,225	61,098	76,425	115,920	85,979	123,415
Total Operating Expenses	2,642,756	2,121,468	2,759,156	3,282,324	2,998,415	3,770,620

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

	Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
NON-OPERATING INCOME AND EXPENSES						
Other Expense						
DEBT SERVICE EXPENSES						
1-04013	Principal 2014 Bond Issue - sent to Trustee	255,000		265,000	265,000	270,000
1-04013	Interest 2014 Bond issue - sent to Trustee	134,456		126,417	126,417	118,223
	TOTAL DEBT SERVICE:	389,456	-	391,417	391,417	388,223
CAPITAL IMPROVEMENT						
	Capital Improvement Program R&R	56,147		54,044	54,044	53,546
	Add R&R Funding / Grant Revenue	-		-	5,732	30,000
	Add SWD funds from City for DS commitment	10,633		8,583	8,583	11,777
	Land Sale Transfer to R&R Funding	-		1,067,000	1,059,000	-
	TOTAL OTHER CAPITAL EXPENSES R&R FUND:	66,780	-	1,129,627	1,127,359	95,323
	Total Expenses	\$ 3,098,992	\$ 2,121,468	\$ 2,759,156	\$ 4,803,368	\$ 4,254,166
	Total Revenues	\$ 3,335,373	\$ 4,405,408	\$ 4,445,977	\$ 4,352,367	\$ 3,334,102
	Surplus/(Deficit)	236,381	2,283,940	1,686,821	(71,214)	(920,064)
	Available Operating Cash Balance (Ending)	\$ 3,314,713	\$ 5,598,653	\$ 5,001,534	\$ 2,863,712	\$ 3,243,499

	Budget FY 2019	Forecast			
		FY 2020	FY 2021	FY 2022	FY 2023
General Fund Balance (Beginning)	3,243,499	2,323,435	2,138,291	1,740,819	1,473,937
OPERATING REVENUE					
1-04001 Permit Fees	-	-	-	-	-
1-04002 Grant Revenue	-	-	-	-	-
1-04003 Miscellaneous Fees	454	472	491	511	531
1-04004 Storm Water Drainage Fees From City	1,822,112	1,822,112	1,822,112	1,822,112	1,822,112
1-04005 Project Maintenance Fees	40,569	40,569	40,569	40,569	40,569
1-04006 Interest	50	55	61	67	74
1-04007 Special Maintenance Assessments	1,070,917	1,070,917	1,124,417	1,124,417	1,124,417
1-04008 Interfund Transfers	-	-	-	-	-
1-04009 Miscellaneous Income	-	-	-	-	-
1-04010 WMB Prepayment	-	-	-	-	-
1-04012 Stormwater Drainage from City for Bond	388,223	390,091	391,138	392,017	392,017
1-04014 Stormwater Drainage from City for Lake Harvey R&R	11,777	9,909	8,862	7,983	7,983
Total Revenues	\$ 3,334,102	\$ 3,334,125	\$ 3,387,650	\$ 3,387,676	\$ 3,387,703
OPERATING EXPENSES					
Board of Supervisors					
1-05001 Executive Salaries	12,000	12,000	12,000	12,000	12,000
1-05002 FICA	918	918	918	918	918
1-05015 Board Meeting Expenses	2,500	2,555	2,611	2,668	2,727
TOTAL BOARD OF SUPERVISORS	15,418	15,473	15,529	15,586	15,645
District Manager					
1-06001 Assessment Fees & Costs	8,344	8,528	8,716	8,908	9,104
1-06003 Operations & Maintenance Services	1,027	1,050	1,073	1,097	1,121
1-06005 Management Contract	26,000	43,572	44,531	45,511	46,512
1-06009 Travel & Per Diem	807	825	843	862	881
TOTAL DISTRICT MANAGER	36,178	53,975	55,163	56,378	57,618
Finance					
1-07001 Dissemination Agent	2,030	2,030	2,030	2,030	2,030
1-07002 Arbitrage	1,818	1,858	1,899	1,941	1,984
1-07004 Accounting Services	31,371	32,061	32,766	33,487	34,224
1-07005 Auditing	12,775	13,056	13,343	13,637	13,937
1-07007 Banking Services	679	694	709	725	741
1-07009 Property & Casualty Insurance	54,443	67,532	57,883	59,041	60,222
1-07018 Property Taxes & Assessments	28,310	28,310	28,310	28,310	28,310
TOTAL FINANCE	131,426	145,541	136,940	139,171	141,448
Grant Management					
1-12001 Contractual Services -GM	1,182	1,208	1,235	1,262	1,290
TOTAL GRANT MANAGEMENT	1,182	1,208	1,235	1,262	1,290
Clerk to the Board					
1-13002 Other Contractual Services	8,652	8,842	9,037	9,236	9,439
1-13004 Postage & Freight	846	865	884	903	923

		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
1-13005	Printing & Binding	1,369	1,399	1,430	1,461	1,493
1-13007	Legal Ads	1,514	1,547	1,581	1,616	1,652
TOTAL CLERK TO THE BOARD		12,381	12,653	12,932	13,216	13,507
Legal Services						
1-19001	General Counsel	35,598	36,381	37,181	37,999	38,835
1-23001	Special Counsel	3,142	3,211	3,282	3,354	3,428
TOTAL LEGAL COUNSEL		38,740	39,592	40,463	41,353	42,263
Engineering Services						
1-26002	Engineering Services	42,826	43,768	44,731	45,715	46,721
TOTAL ENGINEERING		42,826	43,768	44,731	45,715	46,721
Pollution Control						
1-29002	Regulatory & Permit Fees	-	-	-	-	-
TOTAL POLLUTION CONTROL		-	-	-	-	-
ADMINISTRATION DIVISION						
Personnel						
1-15001	Regular Salaries	247,000	333,175	341,504	350,042	358,793
1-15002	Overtime	1,405	1,440	1,476	1,513	1,551
1-15003	FICA	22,115	30,066	30,793	31,537	32,299
1-15004	Retirement Contributions	24,696	34,037	34,876	35,736	36,617
1-15005	Health/Life/Dental Insurance	421,697	471,216	504,201	539,495	577,260
1-15006	Workers Comp	21,575	22,007	22,447	22,896	23,354
1-15007	Unemployment Insurance	2,956	3,030	3,106	3,184	3,264
1-15010	Uniforms	1,724	1,762	1,801	1,841	1,882
1-15012	Training, Cont. Educ., and Licensing	3,270	3,342	3,416	3,491	3,568
1-15014	Annual PTO	6,279	6,417	6,558	6,702	6,849
1-15015	Cell Stipend	1,196	1,222	1,249	1,276	1,304
Total Administration Personnel:		761,113	914,914	958,627	1,004,913	1,053,941
ADMIN Operating						
1-33001	Other Contractual Services	52,505	53,555	54,626	55,719	56,833
1-33002	Website Maintenance	6,860	6,997	7,137	7,280	7,426
1-33004	Water - Irrigation	3,873	3,950	4,029	4,110	4,192
1-33005	Telephone & Cell Service	13,920	14,198	14,482	14,772	15,067
1-33006	Postage & Freight	886	904	922	940	959
	Electricity Services	5,510	5,620	6,013	6,434	6,884
1-33010	Equipment Leasing	3,419	3,487	3,557	3,628	3,701
	Administration Maintenance	4,250	4,335	4,422	4,510	4,600
1-33018	Contingencies - Hurricane	20,400	20,400	20,400	20,400	20,400
1-33019	Office Supplies	3,909	3,987	4,067	4,148	4,231
1-33020	Fuel & Lubricants - Vehicle	31,858	33,451	35,124	36,880	38,724
1-33021	Operating Supplies and Expenses	7,884	8,042	8,203	8,367	8,534
1-33022	Computer Software	3,199	3,263	3,328	3,395	3,463
1-33023	Computer Hardware/ Supplies	2,500	2,500	2,500	-	-
1-33024	Fuel & Lubricants - Equipment	13,756	14,444	15,166	15,924	16,720
1-33025	Minor Construction Expenses	-	-	-	-	-
Total Administration Operating:		174,729	179,133	183,976	186,507	191,734

		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
Capital Outlay Administration						
1-33101	Equipment	-	-	-	-	-
1-33102	Building	612,500	-	-	-	-
1-33103	Other	166,650	-	-	-	-
Total Administration Capital Outlay:		779,150	-	-	-	-
TOTAL ADMINISTRATION		1,714,992	1,094,047	1,142,603	1,191,420	1,245,675

AQUATICS DIVISION

Personnel						
1-14001	Regular Salaries	275,004	281,879	288,926	296,149	303,553
1-14002	Overtime	19,669	20,161	20,665	21,182	21,712
1-14003	FICA	22,943	23,515	24,100	24,701	25,316
1-14004	Retirement Contributions	26,521	27,184	27,863	28,560	29,274
1-14008	Uniforms	3,920	3,998	4,078	4,160	4,243
1-14011	Annual PTO	4,531	4,622	4,714	4,808	4,904
1-14012	Cell Stipend	704	718	732	747	762
Total Aquatics Personnel:		357,079	365,940	375,018	384,326	393,863
Aquatics Operating						
1-31001	Operations & Maintenance Svc	12,272	12,517	12,767	13,022	13,282
1-31003	Disposal Fees	4,113	4,195	4,279	4,365	4,452
1-31005	Operating Supplies	6,360	6,487	6,617	6,749	6,884
1-31009	Equipment Maintenance	13,772	14,047	14,328	14,615	14,907
1-31011	Chemicals	136,350	143,168	150,326	157,842	165,734
1-31012	Machinery & Equipment	5,524	5,334	5,141	4,944	4,743
Total Aquatics Operating:		178,391	185,748	193,458	201,537	210,002
Capital Outlay Aquatics						
1-31101	Equipment	62,000	-	100,000	-	-
1-31102	Building	-	-	-	-	-
1-31103	Other	-	-	-	-	-
Total Aquatics Capital Outlay:		62,000	-	100,000	-	-
TOTAL AQUATICS DIVISION		597,470	551,688	668,476	585,863	603,865

STORM WATER MANAGEMENT DIVISION

Personnel						
1-16001	Regular Salaries	355,000	363,875	372,972	382,296	391,853
1-16002	Overtime	19,286	19,768	20,262	20,769	21,288
1-16003	FICA	29,390	30,121	30,870	31,638	32,425
1-16004	Retirement Contributions	33,686	34,528	35,391	36,276	37,183
1-16008	Uniforms	3,655	3,728	3,803	3,879	3,957
1-16011	Annual PTO	9,010	9,190	9,374	9,561	9,752
1-16012	Cell Stipend	887	905	923	941	960
Total Storm Water Personnel:		453,183	464,429	475,955	487,767	499,873
Storm Water Operating						
1-34001	Operations & Maintenance Svc	50,334	51,341	52,368	53,415	54,483
1-34002	Laboratory Services	8,245	8,410	8,578	8,750	8,925
1-34004	Disposal Fees	2,123	2,165	2,208	2,252	2,297
1-34005	Operating Supplies	13,007	13,267	13,532	13,803	14,079

		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
1-34006	Storm Ditch Maint	-	-	-	-	-
1-34007	Landscape Materials	35,000	25,000	25,000	25,000	25,000
1-34008	Vehicle Maintenance	9,122	9,304	9,490	9,680	9,874
1-34009	Equipment Maintenance	25,789	26,305	26,831	27,368	27,915
1-34011	Chemicals	1,134	1,191	1,251	1,314	1,380
1-34014	Electricity Services	3,847	3,885	4,157	4,365	4,583
Total Storm Water Operating:		148,601	140,868	143,415	145,947	148,536
Capital Outlay Storm Water						
1-34101	Equipment	81,000	14,000	-	-	-
1-34102	Building	40,000	-	-	-	-
1-34103	Other - GIS Mapping	-	-	-	-	-
Total Storm Water Capital Outlay:		121,000	14,000	-	-	-
TOTAL STORM WATER MANAGEMENT DIVISION		722,784	619,297	619,370	633,714	648,409

EXOTIC PLANT REMOVAL DIVISION

Personnel

1-17001	Regular Salaries	166,277	170,434	174,695	179,062	183,539
1-17002	Overtime	5,290	5,422	5,558	5,697	5,839
1-17003	FICA	13,450	13,784	14,127	14,479	14,839
1-17004	Retirement Contributions	15,441	15,827	16,223	16,628	17,044
1-17008	Uniforms	3,123	3,185	3,249	3,314	3,380
1-17011	Annual PTO	3,786	3,862	3,939	4,018	4,098
1-17012	Cell Stipend	459	468	477	487	497
Total Exotic Plant Personnel:		209,026	214,206	219,516	224,958	230,534

Exotic Plant Operating

1-35001	Operations & Maintenance Svc	25,182	25,686	26,200	26,724	27,258
1-35003	Disposal Fees	7,115	7,257	7,402	7,550	7,701
1-35004	Operating Supplies	18,190	18,554	18,925	19,304	19,690
1-35006	Vehicle Maintenance	9,084	9,266	9,451	9,640	9,833
1-35008	Chemicals	6,211	6,522	6,848	7,190	7,550
1-35010	Maintenance Contracts	59,000	59,000	59,000	59,000	-
Total Exotic Plant Operating:		124,782	126,285	127,826	129,408	72,032

Capital Outlay Exotic Plant

1-35101	Equipment	-	27,000	126,000	-	-
1-35102	Building	-	-	-	-	-
1-35103	Other	-	-	-	-	-
Total Exotic Plant Capital Outlay:		-	27,000	126,000	-	-

TOTAL EXOTIC PLANT REMOVAL DIVISION		333,808	367,491	473,342	354,366	302,566
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SHOP OPERATIONS DIVISION

Personnel

1-18001	Regular Salaries	45,852	46,998	48,173	49,377	50,611
1-18002	Overtime	5,280	5,412	5,547	5,686	5,828
1-18003	FICA	3,912	4,009	4,110	4,212	4,318
1-18004	Retirement Contributions	4,602	4,717	4,835	4,956	5,080
1-18013	Uniforms	590	602	614	626	639
1-18016	Annual PTO	471	480	490	500	510

		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
1-18017	Cell Stipend	245	250	255	260	265
Total Shop Personnel:		62,658	64,208	65,799	67,428	69,098
Shop Operating						
1-36001	Operations & Maintenance Svc	7,721	7,875	8,033	8,194	8,358
1-36002	Disposal Fees	2,195	2,239	2,284	2,330	2,377
1-36003	Operating Supplies	5,945	6,064	6,185	6,309	6,435
1-36006	Machinery & Equipment	10,396	10,604	10,816	11,032	11,253
Total Shop Operating:		26,257	26,782	27,318	27,865	28,423
Capital Outlay Shop						
1-36101	Equipment	34,500	-	-	-	-
1-36102	Building	-	-	-	-	-
1-36103	Other	-	-	-	-	-
Total Shop Capital Outlay:		34,500	-	-	-	-
SHOP OPERATIONS DIVISION		123,415	90,990	93,117	95,293	97,521
Total Operating Expenses		3,770,620	3,035,723	3,303,901	3,173,337	3,216,528
NON-OPERATING INCOME AND EXPENSES						
Other Expense						
DEBT SERVICE EXPENSES						
1-04013	Principal 2014 Bond Issue - sent to Trustee	270,000	280,000	290,000	300,000	300,000
1-04013	Interest 2014 Bond issue - sent to Trustee	118,223	110,091	101,138	92,017	92,017
TOTAL DEBT SERVICE:		388,223	390,091	391,138	392,017	392,017
CAPITAL IMPROVEMENT						
Capital Improvement Program R&R		53,546	53,546	56,221	56,221	56,221
Add R&R Funding / Grant Revenue		30,000	30,000	25,000	25,000	25,000
Add SWD funds from City for DS commitment		11,777	9,909	8,862	7,983	7,983
Land Sale Transfer to R&R Funding		-	-	-	-	-
TOTAL OTHER CAPITAL EXPENSES R&R FUND:		95,323	93,455	90,083	89,204	89,204
Total Expenses		\$ 4,254,166	\$ 3,519,269	\$ 3,785,122	\$ 3,654,558	\$ 3,697,749
Total Revenues		\$ 3,334,102	\$ 3,334,125	\$ 3,387,650	\$ 3,387,676	\$ 3,387,703
Surplus/(Deficit)		(920,064)	(185,144)	(397,472)	(266,882)	(310,046)
Available Operating Cash Balance (Ending)		\$ 2,323,435	\$ 2,138,291	\$ 1,740,819	\$ 1,473,937	\$ 1,163,891

GENERAL FUND RENEWAL & REPLACEMENT FUND

	<u>Actual FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Estimated Beginning Fund Balance	989,285	523,399	632,330	515,648	445,450	364,308	283,276
<u>ADD REVENUES:</u>							
Grant Revenue		5,732					
Interest Revenues		-	-	-	-	-	-
5% Recommended Annual Transfer + Additional Annual Transfer	56,147	54,044	53,546	53,546	53,546	56,221	56,221
Additional funds from General Surplus Funds	-	1,059,000	30,000	30,000	25,000	25,000	25,000
Excess Storm Water Fees - Bonds	10,633	8,583	11,777	11,501	8,862	7,983	7,983
TOTAL REVENUES AND FUNDS AVAILABLE	1,056,065	1,650,758	727,653	610,695	532,858	453,512	372,480
<u>DEDUCT EXPENDITURES:</u>							
WM001 1-46001 Stormwater Emergency Renewal and Replacement	115,208	158,828	162,005	165,245	168,550	170,236	171,938
WM013 1-46003 Basin 4E & 5	102,737	-	-	-	-	-	-
WM014 1-46004 Basin 2C Wetland Vertical Relocation & Storage	15,781						
WM017 1-46007 Street to Pond Repairs (POA)		-	-	-	-	-	-
WM018 1-46008 Basin 2C 3B interconnect		-	-	-	-	-	-
WM019 1-46009 Lake Harvey Improvements	298,940						
1-46013 Lift Station #1 Relocation	-	265,000	15,000	-	-	-	-
WM020 1-46014 6B Relocation Project	-	594,600	-	-	-	-	-
WM021 1-46015 CCE Stormwater Improvement Projects	-	-	35,000	-	-	-	-
TOTAL EXPENDITURES	532,666	1,018,428	212,005	165,245	168,550	170,236	171,938
FUND BALANCE, SEPTEMBER 30	523,399	632,330	515,648	445,450	364,308	283,276	200,542

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

REVENUE SOURCES

St Lucie West Services District receives approximately 99% of their operating Revenues for the General Fund from the special assessment they levy on property owners and the transfer of storm drainage fees from the City of Port St Lucie.

General Fund Revenues

Permit Fees

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

Grant Revenue

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

Miscellaneous Fees

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

Storm Water Drainage Fees

Revenue received from the City of Port St. Lucie for the assessment placed on property owners for the maintenance of the Storm Water Drainage system. Presently the District receives 75% of the total amount assessed on property owners of the District. District will receive additional funding from any increase that the City levies for additional funding. Currently at \$163.00 per ERU.

Project Maintenance Fees

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

Interest Revenue

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

Special Assessments

Non-advalorem tax revenue received from the property owners of the District for the maintenance and operational costs of the District. The special assessment fee proposed rate is \$106.00 per ERU.

Miscellaneous Income

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

Storm Water Drainage Fees for Land Purchase Bond Payment

Revenue received from the City of Port St. Lucie for the assessment placed on property owners for the maintenance of the Storm Water Drainage system. Presently the District receives 75% of the total amount assessed on property owners of the District. District will receive additional funding \$400,000 for land purchase bond payment.

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

OPERATING EXPENSE'S

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

Board of Directors

Executive Salaries

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

FICA

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

Board Meeting Expenses

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

District Manager

Assessment Program

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

Operations & Maintenance Services

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

Management Contract

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

Travel & Per Diem

Charges billed directly from the SDS, Inc. or the District Manager for travel expenses as allowed by the contract for District Business. All charges are billed in accordance with Section 112.061, Florida Statutes.

Finance

Dissemination Agent

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

Arbitrage

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

Accounting Services

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Auditing

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

Banking Services

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

Property & Casualty Insurance

This expense includes the annual insurance premium that provides protection for the Districts general liability, auto and property coverage. A minor increase is assumed for the FY2019 Budget year. Coverage is from October 1 through September 30 each year.

Property Taxes & Assessments

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

Grant Management

Contractual Services

Contractual services provided by a Grant Coordinator if needed.

Clerk to the Board

Other Contractual Services

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

Postage & Freight

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

Printing & Binding

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

Legal Ads

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

General Counsel

Legal Services

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

Special Counsel

Legal Services

Legal fees associated with any labor matters the District may have. For the FY2019 budget this line item particularly refers to legal matters regarding labor issues.

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Engineering Services

Engineering Services

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

Pollution Control

Regulatory & Permit Fees

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

GENERAL FUND ADMINISTRATION DIVISION

Personnel Expenses

Regular Salaries

Includes 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. There are no new positions planned for this FY. This year we are proposing to give a 2.1% increase to all employees based on the Bureau of Labor Statics CPI. This also reflects for license or certifications increases.

Overtime

This line includes overtime expenses.

FICA

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

Retirement Contributions

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

Health, Life and Dental Insurance

This includes health, life and dental insurance benefits provided to all employees of the District.

Workers Compensation

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

Unemployment Compensation

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

Uniforms

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

Training, Cont. Education & Licensing

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Vehicle Allowance

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

Annual PTO

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

Cell Phone Stipend

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

Administration (Operating)

Other Contractual Services

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

Website Maintenance

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

Water - Irrigation

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

Telephone & Cell Services

These charges include the landline telephone service that is used in the District office as well as cellular phone services. District Staff will continue to look at alternatives in the 2019 budget year to reduce costs of communications.

Postage & Freight

This line item includes postages charges for the District.

Electricity Services

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

Equipment Leasing

The District has one copier that is leased.

Administrative Maintenance

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

Contingencies Hurricane

This account is allocated to fund any extraordinary expenses the District incurs relating to hurricane preparation and/or damages to District property for budget year 2019.

Office Supplies

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

Fuel & Lubricants-Vehicles

Fuel purchased for all vehicles used in the General Fund. The FY2019 shows an increase of 5%.

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Operating Supplies and Expenses

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

Computer Software/Licensing

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

Computer Hardware/Supplies

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

Fuel & Lubricants-Equipment

Fuel purchased for all equipment used in the General Fund. Such equipment includes tractors, mowers, boats, and pumps. The FY-2019 Budget assumes a 5% increase.

Minor Construction Expenses

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

General Fund Administration Division – Capital Outlay

Equipment

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

Building

This code is for buildings or land purchases over \$1,000. Move the new Administration Building into this fiscal year split with the UT Fund.

Other

This code is for any other Capital purchases over \$1,000. Plan to purchase land for additional stormwater projects adjacent to the Trials Golf Course for \$166,650, no expenditures planned for this fiscal year

AQUATICS DIVISION

Aquatics Personnel

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

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

Aquatics Division (Operating)

Operations & Maintenance Services

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

Disposal Fees

Charges incurred for the disposal of certain aquatic plant material.

Operating Supplies

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Vehicle Maintenance, Equipment Maintenance, and Miscellaneous Expenses

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

Chemicals

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

Machinery & Equipment

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

General Fund Aquatics Division – Capital Outlay

Equipment; Building; Other

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

STORM WATER MAINTENANCE DIVISION

Storm Water Maintenance Personnel

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

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

Storm Water Maintenance Division (Operating)

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

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

Laboratory Services

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

Storm Ditch Maintenance

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

Landscape Materials

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

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

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

General Fund Storm Water Division – Capital Outlay

Equipment; Building; Other

The above categories are the same as described in the Administration Budget. Plan to replace a 2015 & 2016 Kawasaki Mule for \$9,000 each, replace a 2009 Kubota Tractor for \$35,000, replace a 2007 Woods mower for \$16,000 and \$12,000 for the fork lift replacement which will be split between several departments in 2019FY. Plan to build a lunchroom/conference room in the garage area that will be split with the UT Fund. No other expenditures planned for this fiscal year.

GENERAL FUND BUDGET
ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

EXOTIC PLANT REMOVAL DIVISION

Exotic Plant Removal Personnel

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

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

Exotic Plant Removal Division (Operating)

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

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

Maintenance Contract

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

General Fund Exotic Plant Removal Division – Capital Outlay

Equipment; Building; Other

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

SHOP OPERATION DIVISION

Shop Operational Personnel

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

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

Shop Operations Division (Operating)

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

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

General Fund Shop Operations Division – Capital Outlay

Equipment; Building; Other

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

General Fund Renewal & Replacement Fund

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

Emergency Stormwater Repairs:	\$ 162,005
CCE Stormwater Engineering:	\$ 35,000
LS#1 Driveway Replacement:	\$ 15,000

ST. LUCIE WEST SERVICES DISTRICT

WATER AND SEWER FUND BUDGET OVERVIEW

Budget Discussion

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

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

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

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

Assumptions Used in Preparing the Budget

Inflation – The following inflationary rates are utilized; for the regular salaries line item the rate increased to 2.1% for FY 2019 and was based upon the change in the U.S. Bureau of Labor Statistics Consumer Price Index - All Urban Customers, U.S. City Average, Services, for most other line items, where applicable, a general inflationary rate of 2% is utilized. There are some exceptions such as health insurance 6.69% this year, and liability insurance 3.01% this year for which national projections call for continuing increases. Energy costs are expected to grow at an inflation rate of 1.86% as well.

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

Operating Improvements

This budget includes a few small dollar cost improvements. We are continuing the funding of the water conservation effort with customers by providing rebate on items such as low flow toilets and low flow shower heads. This program will be funded at an annual amount of \$8,000 and is designed to encourage water conservation.

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

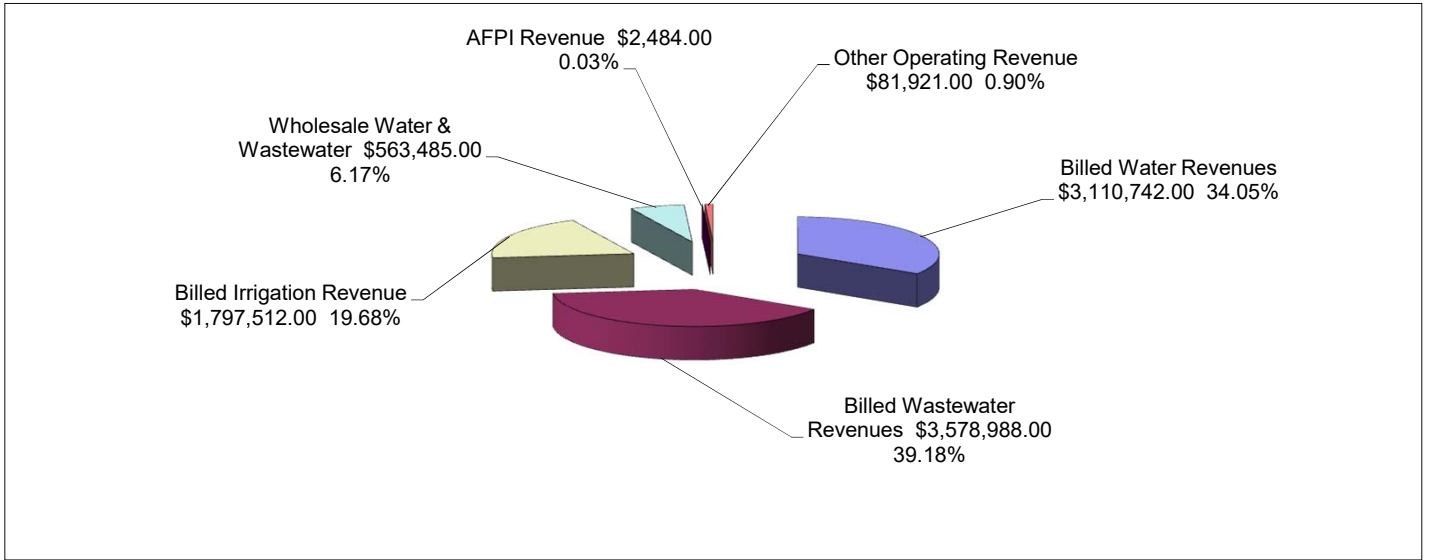
Capital Improvement Program

The capital improvement program has several items for your review, a total cost in FY 2019 of \$4,355,544. In a continuation of a change started in FY 2006, we are proposing to continue to pay for the capital items directly rather than financing the purchase over a number of years. The typical interest rates charged for lease financing are significant, and therefore the District can save a significant amount by purchasing these items rather than leasing them. The Renewal and Replacement Fund Budget is \$1,721,494; the Water Connection Fee Budget is \$1,200,000; the Wastewater Connection Fee Budget is \$0 and the Capital Outlay Budget is \$1,434,050 for FY 2019.

Major capital projects contained in the capital budget for FY 2019 include the continuation of the Lift Station Renewal and Replacement project at \$140,390, Emergency Renewal and Replacement Projects at \$191,926, Lake Charles Irrigation Pump Station improvements at \$500,000, main water line extension at \$400,000 and meter replacement program at \$396,653 (FY 2019). The Renewal and Replacement Fund also includes funding for emergency repairs to Association irrigation system. The Water Connection Fee Fund has one major project planned for FY2019 the water treatment plant clearwell/transfer pumps expansion project estimated at \$800,000. The Wastewater Connection Fee Fund has no major projects planned for FY2019. The Capital Outlay Budget for the Utility Fund is proposing the replacement of several vehicles all totaling for \$255,500, The Underground Utilities Division is also planning on building a lunchroom/conference room in the garage area which will be split with the GF Fund for \$40,000 per Fund and the new administration building for \$1,137,500.

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

FISCAL YEAR 2019

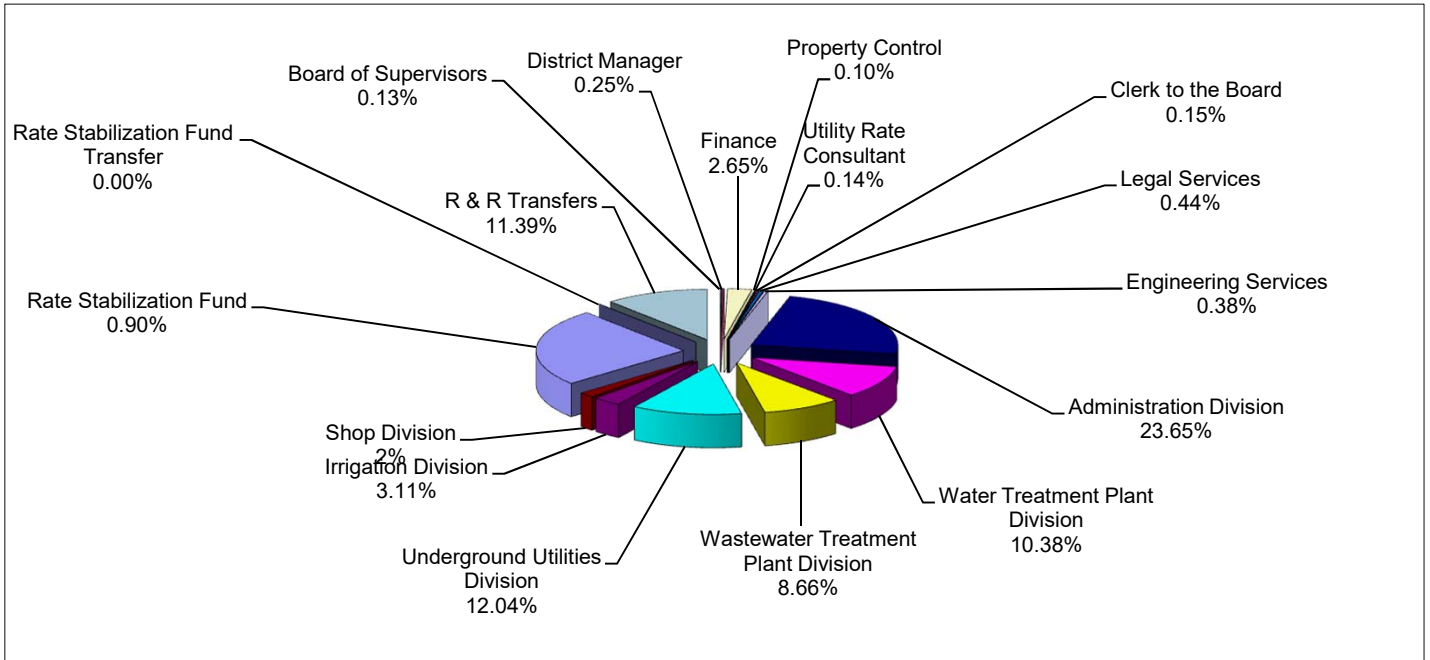


TOTAL REVENUES	\$ 9,135,132
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Billed Water Revenues	\$ 3,110,742.00	34.053%
Billed Wastewater Revenues	\$ 3,578,988.00	39.178%
Billed Irrigation Revenue	\$ 1,797,512.00	19.677%
Wholesale Water & Wastewater	\$ 563,485.00	6.168%
AFPI Revenue	\$ 2,484.00	0.027%
Other Operating Revenue	\$ 81,921.00	0.897%
TOTAL REVENUE	\$ 9,135,132	100.00%
W&S PRIOR YEARS FUND BALANCE	\$ 6,242,688	

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

FISCAL YEAR 2019



TOTAL EXPENDITURES	\$ 10,896,246
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	<u>PERSONNEL</u>	<u>OPERATING</u>	<u>CAPITAL OUTLAY</u>	<u>TOTALS</u>	<u>PERCENT EXPENDITURES</u>
Board of Supervisors	12,918	1,153		\$ 14,071	0.129%
District Manager	26,000	1,395		\$ 27,395	0.251%
Finance		288,882		\$ 288,882	2.651%
Property Control		10,867		\$ 10,867	0.100%
Utility Rate Consultant		15,506		\$ 15,506	0.142%
Clerk to the Board		16,233		\$ 16,233	0.149%
Legal Services		47,570		\$ 47,570	0.437%
Engineering Services		41,588		\$ 41,588	0.382%
Administration Division	989,971	427,153	1,159,500	\$ 2,576,624	23.647%
Water Treatment Plant Division	398,185	680,635	52,000	\$ 1,130,820	10.378%
Wastewater Treatment Plant Division	422,652	497,238	24,000	\$ 943,890	8.663%
Underground Utilities Division	614,206	545,240	152,050	\$ 1,311,496	12.036%
Irrigation Division	62,328	264,064	12,000	\$ 338,392	3.106%
Shop Division	128,130	20,638	34,500	\$ 183,268	1.682%
Debt Service Payments				2,708,655	24.859%
Rate Stabilization Fund Transfer				-	0.000%
R & R Transfers				1,240,989	11.389%
TOTAL EXPENDITURES	\$ 2,654,390	\$ 2,858,162	\$ 1,434,050	\$ 10,896,246	100.00%

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

	<u>FY 2017 ACTUAL</u>	<u>FY 2018 ORIGINAL BUDGET</u>	<u>FY 2018 ESTIMATE</u>	<u>FY 2019 PROPOSED</u>
<u>ADD REVENUES:</u>				
Billed Water Revenues	3,083,455	3,062,953	3,061,741	3,110,742
Billed Wastewater Revenues	3,582,871	3,529,874	3,562,339	3,578,988
Billed Irrigation Revenue	1,784,330	1,801,615	1,786,711	1,797,512
Wholesale Water & Wastewater	560,789	558,183	558,183	563,485
AFPI Revenue	12,842	2,484	40,799	2,484
Other Operating Revenue	114,222	81,738	119,161	81,921
TOTAL OPERATING REVENUES	9,138,509	9,036,847	9,128,934	9,135,132
<u>NON-OPERATING INCOME AND EXPENSES</u>				
Transfer from WCF to Pay Debt	-	-	-	-
TOTAL NON-OPERATING REVENUES	-	-	-	-
FUND BALANCE, October 1	6,494,475	6,990,618	6,990,618	6,242,688
TOTAL REVENUES AND FUNDS AVAILABLE	15,632,984	16,027,465	16,119,552	15,377,820
<u>DEDUCT EXPENDITURES:</u>				
Board of Supervisors	11,376	15,546	14,046	14,071
District Manager	15,988	17,449	16,949	27,395
Finance	95,431	296,874	250,874	288,882
Property Control	5,564	8,253	9,253	10,867
Utility Rate Consultant	14,488	15,172	15,172	15,506
Clerk to the Board	13,212	17,883	15,883	16,233
Legal Services	22,353	51,736	51,736	47,570
Engineering Services	59,003	50,773	40,773	41,588
Administration Division	1,318,136	2,155,790	1,305,814	2,576,624
Water Treatment Plant Division	1,026,154	1,069,445	1,054,018	1,130,820
Wastewater Treatment Plant Division	781,656	975,588	937,426	943,890
Underground Utilities Division	1,212,091	1,270,984	1,252,882	1,311,496
Irrigation Division	288,131	334,664	320,831	338,392
Shop Division	-	-	141,542	183,268
Debt Service Payments	2,524,782	2,523,091	2,670,879	2,708,655
Rate Stabilization Fund Transfer Out	-	-	-	-
Capital improvement Projects	-	-	-	-
Renewal & Replacement Transfers	1,254,000	1,128,786	1,778,786	1,240,989
TOTAL EXPENDITURES	8,642,365	9,932,034	9,876,864	10,896,246
FUND BALANCE, SEPTEMBER 30	6,990,619	6,095,431	6,242,688	4,481,574

	Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
Water & Sewer Fund Balance (Beginning)	6,494,475	6,990,618	6,990,618	6,990,618	6,990,618	6,242,688
Rate Stabilization Fund Balance (Beginning)	531,020			531,020	531,020	531,020
OPERATING REVENUE						
Grants			-	-	-	-
5-04006 Billed Water Revenue Consumption	3,083,455	2,300,056	3,061,741	3,062,953	3,061,741	3,110,742
5-04106 Billed Water Revenue Base						
5-04007 Billed Wastewater Revenue Consumption	3,582,871	2,675,504	3,562,339	3,529,874	3,562,339	3,578,988
5-04107 Billed Wastewater Revenue Base						
5-04009 Billed Irrigation Revenue Consumption	1,784,330	1,343,783	1,786,711	1,801,615	1,786,711	1,797,512
5-04109 Billed Irrigation Revenue Base						
5-04010 Late Fees	72,843	60,690	65,000	38,000	65,000	38,000
5-04012 Miscellaneous Fees	26,616	37,425	37,425	5,000	37,425	5,000
5-04014 Wholesale Water Revenue	269,074	203,406	265,777	265,777	265,777	267,829
5-04018 Meter Set Fees	3,200	5,355	5,355	3,550	5,355	3,550
5-04021 Wholesale Wastewater Revenue	291,715	231,617	292,406	292,406	292,406	295,656
5-04022 Interest (Operating)	11,562	10,734	11,381	5,388	11,381	5,571
Rate Stabilization Fund	-		-	-	-	-
5-04047 Backflow Prevention Program	-		-	25,000	-	25,000
5-04046 Tanker Truck Water Service	-		-	4,800	-	4,800
5-04033 Water Impact (AFPI)	6,938	22,222	8,992	1,359	22,222	1,359
5-04035 Wastewater Impact (AFPI)	5,904	18,577	7,625	1,125	18,577	1,125
Total Revenues	\$ 9,138,508	\$ 6,909,369	\$ 9,104,752	\$ 9,036,847	\$ 9,128,934	\$ 9,135,132
OPERATING EXPENSES						
<u>Board of Supervisors</u>						
5-05001 Executive Salaries	9,800	9,671	12,000	12,000	12,000	12,000
5-05002 FICA	801	753	918	918	918	918
5-05004 Board Meeting Expenses	776	612	734	2,628	1,128	1,153
TOTAL BOARD OF SUPERVISORS	11,376	11,036	13,652	15,546	14,046	14,071
<u>District Manager</u>						
5-06002 Management Contract	15,204		15,584	15,584	15,584	26,000
5-06003 Travel & Per Diem	784	587	704	1,865	1,365	1,395
TOTAL DISTRICT MANAGER	15,988	587	16,288	17,449	16,949	27,395
<u>Finance</u>						
5-07001 Dissemination Agent	-		-	2,191	2,191	2,239
5-07002 Arbitrage	-		-	2,400	2,400	2,400
5-07003 Accounting Services	41,546	29,894	35,873	50,758	45,758	46,765
5-07004 Auditing	14,150	14,430	15,000	18,613	15,113	15,445
5-07006 Banking Services	15,264	15,026	18,031	25,912	19,912	20,350
5-07007 Property & Casualty Insurance	24,335	152,428	153,500	155,000	153,500	159,283
5-07009 Bad Debt	136	961	1,153	42,000	12,000	42,400
TOTAL FINANCE	95,431	212,739	223,557	296,874	250,874	288,882
<u>Property Control</u>						
5-09001 Building & Land Rental	1,807	1,085	1,847	1,847	1,847	1,888
5-09003 Computer Software/Licensing	2,572	4,883	5,860	3,350	5,850	4,779
5-09004 Computer Hardware/Supplies	1,185		1,556	3,056	1,556	4,200

	Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
TOTAL PROPERTY CONTROL	5,564	5,968	9,263	8,253	9,253	10,867
Utility Rate Consultant						
5-11001 Other Contractual Services	14,488	2,250	15,172	15,172	15,172	15,506
TOTAL RATE CONSULTANT	14,488	2,250	15,172	15,172	15,172	15,506
Clerk to the Board						
5-13002 Other Contractual Services	9,760	7,660	9,192	10,402	10,402	10,631
5-13004 Postage & Freight	1,038	802	962	1,484	1,484	1,517
5-13005 Printing & Binding	1,894	1,351	1,621	3,266	2,266	2,316
5-13006 Legal Ads	520	629	755	2,731	1,731	1,769
TOTAL CLERK TO THE BOARD	13,212	10,442	12,530	17,883	15,883	16,233
Legal Services						
5-19001 General Counsel	21,148	23,053	27,664	42,969	37,969	38,803
5-23001 Special Counsel	1,205	10,987	13,000	8,767	13,767	8,767
TOTAL LEGAL COUNSEL	22,353	34,040	40,664	51,736	51,736	47,570
Engineering Services						
5-26002 Engineering Services	59,003	9,798	11,758	50,773	40,773	41,588
TOTAL ENGINEERING	59,003	9,798	11,758	50,773	40,773	41,588
ADMINISTRATION DIVISION						
Personnel						
5-14001 Regular Salaries	376,479	259,952	343,942	451,410	356,970	378,000
5-14003 Overtime	7,420	265	1,318	8,808	1,808	1,853
5-14004 FICA	30,177	13,035	15,642	37,786	29,320	32,378
5-14005 Retirement Contributions	37,046	27,541	33,049	42,822	33,692	36,527
5-14006 Health/Life/Dental Insurance	433,753	313,243	375,892	431,070	433,070	483,385
5-14007 Workers Comp	29,475	22,250	22,250	34,272	31,272	32,547
5-14008 Unemployment Compensation	-	-	-	5,083	2,083	2,135
5-14010 Uniforms	1,860	1,867	3,480	3,480	3,480	3,557
5-14012 Training & Education Costs	1,522	1,571	1,885	6,196	4,196	2,196
5-14013 Vehicle Allowance	6,900	5,743	7,200	7,200	7,200	7,200
5-14014 Annual PTO	89	838	838	8,720	838	8,800
5-14015 Cell Stipend	360	431	517	2,214	874	1,393
Total Administration Personnel:	925,079	646,736	806,013	1,039,061	904,803	989,971
ADMIN Operating						
5-29001 Other Contractual Services	132,368	119,278	143,134	169,796	164,796	173,092
5-29002 Website Maintenance	3,485	3,596	4,315	3,471	4,371	4,458
5-29003 Operating Supplies	5,940	2,739	3,287	9,868	5,368	5,475
5-29004 Storm Water Fees	26,340	8,471	33,884	65,636	33,884	33,884
5-29005 Telephone & Cell Service	11,186	8,749	10,499	17,760	11,760	11,995
5-29006 Postage & Freight	35,853	23,971	28,765	40,886	35,886	36,604
5-29007 Equipment Leasing	2,094	905	1,086	3,176	2,176	2,220
5-29008 Administrative Maintenance	3,698	1,479	1,775	2,997	2,247	2,292
5-29011 Contingencies - Hurricane	-	-	-	-	-	-

		Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
5-29012	Office Supplies	3,798	3,068	3,682	4,321	3,821	3,859
5-29013	Fuel & Lubricants - Vehicle	43,270	32,898	39,478	54,735	43,735	45,922
5-29014	Fuel & Lubricants - Equipment	12,643	7,977	9,572	12,042	12,042	12,644
5-29015	Minor Construction Expenses	272	1,154	1,385	931	1,431	1,460
5-29016	Project Maintenance Fees	-	-	-	6,685	6,685	6,685
5-29017	Contingency (1.5%)	-	52,196	60,559	80,559	60,559	79,268
5-29018	Electricity Services	2,207	1,538	1,846	11,050	2,250	7,295
	Total Administration Operating:	283,154	268,019	343,267	483,913	391,011	427,153
	Capital Outlay Administration						
5-29101	Equipment	67,750	-	-	-	-	22,000
5-29102	Building	42,153	-	10,000	632,816	10,000	1,137,500
5-29103	Other	-	-	-	-	-	-
	Total Administration Capital Outlay:	109,903	-	10,000	632,816	10,000	1,159,500
	TOTAL ADMINISTRATION	1,318,136	914,755	1,159,280	2,155,790	1,305,814	2,576,624
	WATER TREATMENT PLANT DIVISION						
	Personnel						
5-15001	Regular Salaries	258,626	209,955	275,946	283,679	278,679	295,253
5-15002	Overtime	39,871	20,326	24,391	36,643	36,643	37,559
5-15003	FICA	23,213	18,426	22,111	25,022	23,601	25,894
5-15004	Retirement Contributions	24,751	16,108	19,330	28,829	23,879	29,953
5-15008	Uniforms	1,161	893	1,878	1,878	1,878	1,919
5-15010	Training & Education Costs	1,473	1,129	1,355	3,730	1,930	1,930
5-15011	Annual PTO	536	3,166	3,166	5,441	3,166	4,328
5-15012	Cell Stipend	280	383	460	1,320	820	1,349
	Total WTP Personnel:	349,910	270,386	348,637	386,542	370,596	398,185
	WTP Operating						
5-30001	Other Contractual Services	87,903	42,217	50,660	79,386	79,386	80,974
5-30002	Operations & Maintenance Services	1,880	1,360	1,632	2,822	2,322	2,368
5-30003	Laboratory Services	24,352	14,256	17,107	24,670	24,670	25,163
5-30004	Operating Supplies	8,243	2,506	3,007	11,020	8,020	8,180
5-30005	Electricity Services	190,167	137,701	189,241	198,054	190,073	190,073
5-30007	Plant Maintenance	72,331	51,043	61,252	82,264	82,264	84,156
5-30009	Chemicals	267,618	207,939	249,527	250,687	251,687	256,721
5-30010	Water Conservation Grant Program	8,945	6,290	7,548	9,000	8,000	8,000
5-30011	Backflow Prevention Program	14,805	21,195	25,000	25,000	37,000	25,000
	Total WTP Operating:	676,244	484,507	604,974	682,903	683,422	680,635
	Capital Outlay WTP						
5-30101	Equipment	-	-	-	-	-	52,000
5-30102	Building	-	-	-	-	-	-
5-30103	Other	-	-	-	-	-	-
	Total WTP Capital Outlay:	-	-	-	-	-	52,000
	TOTAL WATER TREATMENT PLANT DIVISION	1,026,154	754,893	953,611	1,069,445	1,054,018	1,130,820
	WASTEWATER TREATMENT PLANT DIVISION						

		Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
Personnel							
5-16001	Regular Salaries	250,645	209,088	283,906	276,625	301,625	313,658
5-16002	Overtime	37,737	29,601	35,521	44,164	38,164	39,118
5-16003	FICA	22,183	18,212	21,854	25,030	23,647	27,431
5-16004	Retirement Contributions	26,174	20,936	25,123	28,871	27,781	31,750
5-16008	Uniforms	2,032	1,873	2,234	2,234	2,234	2,283
5-16010	Training & Education Costs	1,607	846	1,015	4,107	2,607	2,607
5-16011	Annual PTO	356	2,542	2,542	5,083	2,542	4,456
5-16012	Cell Stipend	205	296	355	1,320	820	1,349
	Total WWTP Personnel:	340,938	283,394	372,550	387,434	399,420	422,652
WWTP Operating							
5-31001	Other Contractual Services	-	29,264	35,117	54,998	54,998	46,098
5-31002	Operations & Maintenance Services	23,773	4,026	8,831	12,057	8,057	8,218
5-31003	Laboratory Services	6,670	15,761	18,913	30,582	28,582	29,154
5-31004	Operating Supplies	24,909	10,482	12,578	18,228	15,728	16,043
5-31005	Sludge Disposal	19,493	62,887	75,464	107,830	87,830	89,587
5-31006	Electricity Services	78,705	110,655	147,786	164,804	151,156	151,156
5-31008	Plant Maintenance	143,812	22,302	26,762	47,630	44,630	45,656
5-31010	Chemicals	52,220	65,791	78,949	111,025	106,025	111,326
	Total WWTP Operating:	440,718	321,168	400,400	547,154	497,006	497,238
Capital Outlay WWTP							
5-31101	Equipment	-	-	-	-	-	24,000
5-31102	Building	-	2,341	41,000	41,000	41,000	-
5-31103	Other	-	-	-	-	-	-
	Total WWTP Capital Outlay:	-	2,341	41,000	41,000	41,000	24,000
TOTAL WASTEWATER TREATMENT PLANT DIVISION		781,656	606,903	813,950	975,588	937,426	943,890
UNDERGROUND UTILITIES DIVISION							
Personnel							
5-17001	Regular Salaries	424,910	328,856	428,627	455,831	435,983	445,139
5-17002	Overtime	60,595	48,708	58,450	68,434	63,434	65,020
5-17003	FICA	37,139	27,934	33,521	40,901	37,487	39,805
5-17004	Retirement Contributions	41,142	35,107	42,128	47,184	43,948	45,914
5-17008	Uniforms	4,146	3,812	4,574	6,726	5,726	5,852
5-17010	Training & Education Costs	1,906	1,414	1,697	3,013	2,313	2,313
5-17011	Annual PTO	372	1,561	1,561	7,265	1,561	6,974
5-17012	Cell Stipend	1,000	1,189	1,427	3,120	2,120	3,189
	Total UGU Personnel:	571,211	448,581	571,985	632,474	592,572	614,206
UGU Operating							
5-32001	Other Contractual Services	-	238,026	285,631	198,336	285,336	281,043
5-32002	Operations & Maintenance Services	181,096	76,522	91,826	98,115	92,915	94,773
5-32003	Operating Supplies	94,033	68,905	82,686	103,130	92,130	93,973
5-32004	Electricity Services	68,834	30,566	36,679	38,600	38,600	38,600
5-32005	Vehicle Maintenance	39,197	12,424	14,909	20,317	18,317	18,683
5-32006	Lift Station Maintenance	20,766	9,763	11,716	24,812	17,812	18,168
	Total UGU Operating:	414,835	436,206	523,447	483,310	545,110	545,240
Capital Outlay UGU							

		Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
5-32101	Equipment	226,045	67,699	79,150	84,150	79,150	111,000
5-32102	Building	-	16,105	35,000	70,000	35,000	40,000
5-32104	New Meters	-	-	1,050	1,050	1,050	1,050
5-32103	Other	-	-	-	-	-	-
	Total UGU Capital Outlay:	226,045	83,804	115,200	155,200	115,200	152,050
TOTAL UNDERGROUND UTILITIES DIVISION		1,212,091	968,591	1,210,632	1,270,984	1,252,882	1,311,496
IRRIGATION DIVISION							
Personnel							
5-18001	Regular Salaries	37,648	30,335	36,402	41,670	41,670	42,712
5-18002	Overtime	7,266	3,987	4,784	9,766	8,266	8,473
5-18003	FICA	3,262	2,477	2,972	4,010	3,823	3,992
5-18004	Retirement Contributions	4,069	3,174	3,809	4,629	4,494	4,607
5-18008	Uniforms	362	328	394	733	733	749
5-18009	Training & Education Costs	202	287	344	795	795	795
5-18010	Annual PTO	-	-	-	745	-	755
5-18011	Cell Stipend	-	-	-	240	40	245
	Total IRR Personnel:	52,810	40,588	48,705	62,588	59,821	62,328
IRR Operating							
5-33001	Other Contractual Services	28,270	24,940	29,928	34,818	33,818	34,494
5-33002	Operations & Maintenance Services	34,658	19,861	23,833	36,330	33,830	34,507
5-33003	Laboratory Services	85	-	-	679	579	591
5-33004	Operating Supplies	2,903	6,623	7,948	7,106	8,106	8,268
5-33005	Electricity Services	135,105	106,017	139,220	146,635	141,169	141,169
5-33008	Maintenance - Irrigation	17,395	18,518	22,222	24,014	24,014	24,566
5-33010	Chemicals	16,905	9,424	11,309	22,494	19,494	20,469
	Total IRR Operating:	235,321	185,383	234,460	272,076	261,010	264,064
Capital Outlay IRR							
5-33101	Equipment	-	-	-	-	-	12,000
5-33102	Building	-	-	-	-	-	-
5-33103	Other	-	-	-	-	-	-
	Total IRR Capital Outlay:	-	-	-	-	-	12,000
TOTAL IRRIGATION DIVISION		288,131	225,971	283,165	334,664	320,831	338,392
SHOP & MAINTENANCE OPERATIONS DIVISION							
Personnel							
5-40001	Regular Salaries	-	69,620	95,773	-	95,773	98,000
5-40002	Overtime	-	6,368	7,642	-	7,651	7,292
5-40003	FICA	-	13,454	16,145	-	16,201	8,208
5-40004	Retirement Contributions	-	6,517	7,820	-	9,308	9,476
5-40013	Uniforms	-	153	184	-	1,128	1,145
5-40015	Training, Cont. Educ., and Licensing	-	-	-	-	500	2,006
5-40016	Annual PTO	-	3,731	3,731	-	3,731	1,518
5-40017	Cell Stipend	-	-	-	-	50	485
	Total Shop & Maintenance Personnel:	-	99,843	131,295	-	134,342	128,130
Shop & Maintenance Operating							

	Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
5-41001			2,700		2,700	5,744
5-41002			500 -		500	1,608
5-41003			1,500 -		1,500	4,260
5-41006			2,500 -		2,500	9,026
	Total Shop & Maintenance Operating:	-	7,200	-	7,200	20,638
	Capital Outlay Shop & Maintenance					
5-41101			-		-	34,500
5-41102			-		-	
5-41103			-		-	
	Total Shop & Maintenance Capital Outlay:	-	-	-	-	34,500
	TOTAL SHOP & MAINTENANCE OPERATIONS DIVISION	-	99,843	138,495	-	141,542
	Total Operating Expenses	4,863,583	3,857,816	4,902,017	6,280,157	5,427,199
	NON-OPERATING INCOME AND EXPENSES					
	Other Income					
	Transfer from Water Connection Fees to Pay Debt	-	-	-	-	-
5-34001	TOTAL NON-OPERATING INCOME	-	-	-	-	-
	DEBT SERVICE EXPENSES					
5-27011	Cost of Issuance	-	-	-	-	-
5-27013	Principal 2014 Bond Issue Refi of 2004	160,000		170,000	170,000	170,000
5-27012	Interest 2014 Bond Issue Refi of 2004	414,428	220,077	455,995	408,472	464,747
5-27008	Principal 2011 Bond Issue	1,045,000		1,070,000	1,070,000	1,105,000
5-27007	Interest 2011 Bond issue	546,630	286,253	599,816	516,848	590,450
5-27010	Principal 2013 Bond Issue	245,000		250,000	250,000	255,000
5-27009	Interest 2013 Bond issue	113,724	53,885	125,068	107,771	123,458
	TOTAL DEBT SERVICE:	2,524,782	560,215	2,670,879	2,523,091	2,670,879
	RATE STABILIZATION					
	Transfer Out to Rate Stabilization Fund	-	-	-	-	-
	TOTAL RATE STABILIZATION SERVICE:	-	-	-	-	-
	CAPITAL IMPROVEMENT & TRANSFERS					
	Capital Improvement Program - WWTP Expansion	-	-	-	-	-
5-28127	Required R&R Transfer to Capital (5%)	454,000	846,590	478,786	478,786	465,989
	Additional R&R Transfer for CIP's	800,000	-	1,300,000	650,000	775,000
	Cash Carry Forward for R&R CIP	-	-	-	-	-
	TOTAL CI & TRANSFERS EXPENSES:	1,254,000	846,590	1,778,786	1,128,786	1,240,989
	Total Expenses	\$ 8,642,365	\$ 5,264,621	\$ 9,351,682	\$ 9,932,034	\$ 10,896,246
	Total Revenues	\$ 9,138,508	\$ 6,909,369	\$ 9,104,752	\$ 9,036,847	\$ 9,135,132
	Surplus/(Deficit) Before Transfer from (to) Operating Reserve	496,143	1,644,748	(246,930)	(895,187)	(747,930)

	Actual FY 2017	Actual YTD FY 2018	Estimate EOY FY 2018	Orig. Budget FY 2018	Final Amended Budget FY 2018	Budget FY 2019
Available Operating Cash Balance (Ending)	\$ 6,990,618	\$ 8,635,366	\$ 6,743,688	\$ 6,095,431	\$ 6,242,688	\$ 4,481,574
*Coverage Provided (Required > 1.10)	1.82		1.63	1.42	1.43	1.34
**Coverage w/R&R deducted (Required > 1.00)	1.55		1.39	1.19	1.23	1.14
Index Rate Increase (included in revenues)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Effective Rate Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	Budget FY 2019	Forecast			
		FY 2020	FY 2021	FY 2022	FY 2023
Water & Sewer Fund Balance (Beginning)	6,242,688	4,481,574	4,571,332	4,711,418	4,789,283
Rate Stabilization Fund Balance (Beginning)	531,020	531,020	531,020	531,020	531,020
OPERATING REVENUE					
5-04006	-	-	-	-	-
5-04106	3,110,742	3,126,686	3,192,666	3,260,035	3,328,822
5-04007	-	-	-	-	-
5-04107	3,578,988	3,601,148	3,677,295	3,755,048	3,834,441
5-04009	-	-	-	-	-
5-04109	1,797,512	1,797,512	1,833,462	1,870,131	1,907,534
5-04010	-	-	-	-	-
5-04012	38,000	38,000	38,000	38,000	38,000
5-04014	5,000	5,000	5,000	5,000	5,000
5-04018	267,829	271,551	277,085	282,627	288,280
5-04021	3,550	3,550	4,040	4,040	4,040
5-04022	295,656	299,332	305,448	307,719	317,788
	5,571	5,571	5,571	5,571	5,571
	-	-	-	-	-
	25,000	25,000	25,000	25,000	25,000
5-04046	4,800	4,800	4,800	4,800	4,800
5-04033	1,359	1,359	1,359	1,359	1,359
5-04035	1,125	1,125	1,125	1,125	1,125
Total Revenues	\$ 9,135,132	\$ 9,180,634	\$ 9,370,851	\$ 9,560,455	\$ 9,761,760
OPERATING EXPENSES					
Board of Supervisors					
5-05001	12,000	12,000	12,000	12,000	12,000
5-05002	918	918	918	918	918
5-05004	1,153	1,178	1,204	1,230	1,257
TOTAL BOARD OF SUPERVISORS	14,071	14,096	14,122	14,148	14,175
District Manager					
5-06002	26,000	43,572	44,531	45,511	46,512
5-06003	1,395	1,426	1,457	1,489	1,522
TOTAL DISTRICT MANAGER	27,395	44,998	45,988	47,000	48,034
Finance					
5-07001	2,239	2,288	2,338	2,389	2,442
5-07002	2,400	2,400	2,400	2,400	2,400
5-07003	46,765	47,794	48,845	49,920	51,018
5-07004	15,445	15,785	16,132	16,487	16,850
5-07006	20,350	20,798	21,256	21,724	22,202
5-07007	159,283	202,947	179,094	188,049	234,936
5-07009	42,400	42,600	43,500	44,400	45,400
TOTAL FINANCE	288,882	334,612	313,565	325,369	375,248
Property Control					
5-09001	1,888	1,930	1,972	2,015	2,059
5-09002	-	-	-	-	-
5-09003	4,779	4,884	4,991	5,101	5,213
5-09004	4,200	3,192	3,262	3,334	3,407
TOTAL PROPERTY CONTROL	10,867	10,006	10,225	10,450	10,679
Utility Rate Consultant					
5-11001	15,506	15,847	16,196	16,552	16,916
TOTAL RATE CONSULTANT	15,506	15,847	16,196	16,552	16,916
Clerk to the Board					
5-13002	10,631	10,865	11,104	11,348	11,598
5-13004	1,517	1,550	1,584	1,619	1,655

		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
5-13005	Printing & Binding	2,316	2,367	2,419	2,472	2,526
5-13006	Legal Ads	1,769	1,808	1,848	1,889	1,931
TOTAL CLERK TO THE BOARD		16,233	16,590	16,955	17,328	17,710
Legal Services						
5-19001	General Counsel	38,803	39,657	40,529	41,421	42,332
5-23001	Special Counsel	8,767	8,767	8,767	8,767	8,767
TOTAL LEGAL COUNSEL		47,570	48,424	49,296	50,188	51,099
Engineering Services						
5-26002	Engineering Services	41,588	42,420	43,268	44,133	45,016
TOTAL ENGINEERING		41,588	42,420	43,268	44,133	45,016
ADMINISTRATION DIVISION						
Personnel						
5-14001	Regular Salaries	378,000	364,450	373,561	382,900	392,473
5-14003	Overtime	1,853	1,899	1,946	1,995	2,045
5-14004	FICA	32,378	32,982	33,774	34,585	35,416
5-14005	Retirement Contributions	36,527	36,893	37,803	38,737	39,693
5-14006	Health/Life/Dental Insurance	483,385	524,622	561,346	600,640	630,672
5-14007	Workers Comp	32,547	34,174	35,883	37,677	39,561
5-14008	Unemployment Compensation	2,135	2,188	2,243	2,299	2,356
5-14010	Uniforms	3,557	3,635	3,715	3,797	3,881
5-14012	Training & Education Costs	2,196	2,196	2,196	2,196	2,196
5-14014	Annual PTO	8,800	8,994	9,192	9,394	9,601
5-14015	Cell Stipend	1,393	1,424	1,455	1,487	1,520
Total Administration Personnel:		989,971	1,024,257	1,073,914	1,126,507	1,170,214
ADMIN Operating						
5-29001	Other Contractual Services	173,092	176,554	180,085	183,687	187,361
5-29002	Website Maintenance	4,458	4,547	4,638	4,731	4,826
5-29003	Operating Supplies	5,475	5,585	5,697	5,811	5,927
5-29004	Storm Water Fees	33,884	33,884	33,884	33,884	33,884
5-29005	Telephone & Cell Service	11,995	12,235	12,480	12,730	12,985
5-29006	Postage & Freight	36,604	37,336	38,083	38,845	39,622
5-29007	Equipment Leasing	2,220	2,264	2,309	2,355	2,402
5-29008	Administrative Maintenance	2,292	2,338	2,385	2,433	2,482
5-29011	Contingencies - Hurricane	-	-	-	-	-
5-29012	Office Supplies	3,859	3,898	3,937	3,976	4,016
5-29013	Fuel & Lubricants - Vehicle	45,922	48,448	51,839	55,468	59,351
5-29014	Fuel & Lubricants - Equipment	12,644	13,529	14,476	15,489	16,573
5-29015	Minor Construction Expenses	1,460	1,489	1,519	1,549	1,580
5-29016	Project Maintenance Fees	6,685	6,685	6,685	6,685	6,685
5-29017	Contingency (1.5%)	79,268	82,021	84,125	86,821	90,012
5-29018	Electricity Services	7,295	7,377	7,446	7,513	7,580
Total Administration Operating:		427,153	438,190	449,888	462,597	476,246
Capital Outlay Administration						
5-29101	Equipment	22,000	-	15,000	-	-
5-29102	Building	1,137,500	-	-	-	-
5-29103	Other	-	-	-	-	-
Total Administration Capital Outlay:		1,159,500	-	15,000	-	-
TOTAL ADMINISTRATION		2,576,624	1,462,447	1,538,802	1,589,104	1,646,460
WATER TREATMENT PLANT DIVISION						
Personnel						
5-15001	Regular Salaries	295,253	302,634	310,200	317,955	325,904
5-15002	Overtime	37,559	38,498	39,460	40,447	41,458
5-15003	FICA	25,894	26,540	27,203	27,881	28,577
5-15004	Retirement Contributions	29,953	30,702	31,469	32,256	33,063
5-15008	Uniforms	1,919	1,961	2,004	2,048	2,093

	Budget FY 2019	Forecast				
		FY 2020	FY 2021	FY 2022	FY 2023	
5-15011	Annual PTO	4,328	4,423	4,520	4,619	4,721
5-15012	Cell Stipend	1,349	1,379	1,409	1,440	1,472
	Total WTP Personnel:	398,185	408,067	418,195	428,576	439,218
	WTP Operating					
5-30001	Other Contractual Services	80,974	82,593	84,245	85,930	87,649
5-30002	Operations & Maintenance Services	2,368	2,415	2,463	2,512	2,562
5-30003	Laboratory Services	25,163	25,666	26,179	26,703	27,237
5-30004	Operating Supplies	8,180	8,344	8,511	8,681	8,855
5-30005	Electricity Services	190,073	192,202	201,812	211,903	222,498
5-30007	Plant Maintenance	84,156	86,092	88,072	90,098	92,170
5-30009	Chemicals	256,721	261,855	267,092	272,434	277,883
5-30010	Water Conservation Grant Program	8,000	8,000	8,000	8,000	8,000
5-30011	Backflow Prevention Program	25,000	25,000	25,000	25,000	25,000
	Total WTP Operating:	680,635	692,167	711,374	731,261	751,854
	Capital Outlay WTP					
5-30101	Equipment	52,000	-	-	-	-
5-30102	Building	-	-	-	-	-
5-30103	Other	-	-	-	-	-
	Total WTP Capital Outlay:	52,000	-	-	-	-
	TOTAL WATER TREATMENT PLANT DIVISION	1,130,820	1,100,234	1,129,569	1,159,837	1,191,072

WASTEWATER TREATMENT PLANT DIVISION

Personnel						
5-16001	Regular Salaries	313,658	321,499	329,536	337,774	346,218
5-16002	Overtime	39,118	40,096	41,098	42,125	43,178
5-16003	FICA	27,431	28,116	28,817	29,536	30,273
5-16004	Retirement Contributions	31,750	32,544	33,357	34,191	35,046
5-16008	Uniforms	2,283	2,333	2,384	2,436	2,490
5-16011	Annual PTO	4,456	4,554	4,654	4,756	4,861
5-16012	Cell Stipend	1,349	1,379	1,409	1,440	1,472
	Total WWTP Personnel:	422,652	433,128	443,862	454,865	466,145
	WWTP Operating					
5-31001	Other Contractual Services	46,098	47,020	47,960	48,919	49,897
5-31002	Operations & Maintenance Services	8,218	8,382	8,550	8,721	8,895
5-31003	Laboratory Services	29,154	29,737	30,332	30,939	31,558
5-31004	Operating Supplies	16,043	16,364	16,691	17,025	17,366
5-31005	Sludge Disposal	89,587	91,379	93,207	95,071	96,972
5-31006	Electricity Services	151,156	152,849	160,491	168,516	176,942
5-31008	Plant Maintenance	45,656	46,706	47,780	48,879	50,003
5-31010	Chemicals	111,326	116,892	122,737	128,874	135,318
	Total WWTP Operating:	497,238	509,329	527,748	546,944	566,951
	Capital Outlay WWTP					
5-31101	Equipment	24,000	-	-	30,000	-
5-31102	Building	-	-	-	-	-
5-31103	Other	-	-	-	-	-
	Total WWTP Capital Outlay:	24,000	-	-	30,000	-
	TOTAL WASTEWATER TREATMENT PLANT DIVISION	943,890	942,457	971,610	1,031,809	1,033,096

UNDERGROUND UTILITIES DIVISION

Personnel						
5-17001	Regular Salaries	445,139	456,267	467,674	479,366	491,350
5-17002	Overtime	65,020	66,646	68,312	70,020	71,771
5-17003	FICA	39,805	40,797	41,815	42,858	43,927
5-17004	Retirement Contributions	45,914	47,062	48,239	49,445	50,681
5-17008	Uniforms	5,852	5,981	6,113	6,247	6,384
5-17011	Annual PTO	6,974	7,127	7,284	7,444	7,608
5-17012	Cell Stipend	3,189	3,259	3,331	3,404	3,479

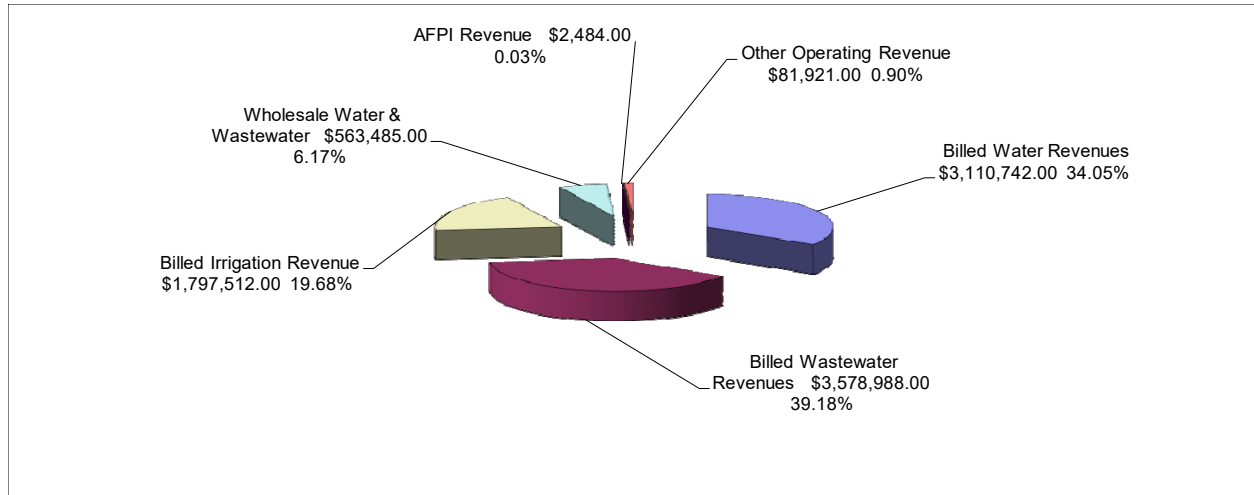
		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
Total UGU Personnel:		614,206	629,452	645,081	661,097	677,513
UGU Operating						
5-32001	Other Contractual Services	281,043	286,664	292,397	298,245	304,210
5-32002	Operations & Maintenance Services	94,773	96,668	98,601	100,573	102,584
5-32003	Operating Supplies	93,973	95,852	97,769	99,724	101,718
5-32004	Electricity Services	38,600	39,032	40,984	43,033	45,185
5-32005	Vehicle Maintenance	18,683	19,057	19,438	19,827	20,224
5-32006	Lift Station Maintenance	18,168	18,586	19,013	19,450	19,897
Total UGU Operating:		545,240	555,859	568,202	580,852	593,818
Capital Outlay UGU						
5-32101	Equipment	111,000	46,000	35,000	60,000	60,000
5-32102	Building	40,000	-	-	-	-
5-32104	New Meters	1,050	1,050	1,050	1,050	1,050
5-32103	Other	-	-	-	-	-
Total UGU Capital Outlay:		152,050	47,050	36,050	61,050	61,050
TOTAL UNDERGROUND UTILITIES DIVISION		1,311,496	1,232,361	1,249,333	1,302,999	1,332,381
IRRIGATION DIVISION						
Personnel						
5-18001	Regular Salaries	42,712	43,780	44,875	45,997	47,147
5-18002	Overtime	8,473	8,685	8,902	9,125	9,353
5-18003	FICA	3,992	4,092	4,194	4,299	4,406
5-18004	Retirement Contributions	4,607	4,722	4,840	4,961	5,085
5-18008	Uniforms	749	765	782	799	817
5-18010	Annual PTO	755	772	789	806	824
5-18011	Cell Stipend	245	250	256	262	268
Total IRR Personnel:		62,328	63,861	65,433	67,044	68,695
IRR Operating						
5-33001	Other Contractual Services	34,494	35,184	35,888	36,606	37,338
5-33002	Operations & Maintenance Services	34,507	35,197	35,901	36,619	37,351
5-33003	Laboratory Services	591	603	615	627	640
5-33004	Operating Supplies	8,268	8,433	8,602	8,774	8,949
5-33005	Electricity Services	141,169	142,750	149,888	157,382	165,251
5-33008	Maintenance - Irrigation	24,566	25,131	25,709	26,300	26,905
5-33010	Chemicals	20,469	21,492	22,567	23,695	24,880
Total IRR Operating:		264,064	268,790	279,170	290,003	301,314
Capital Outlay IRR						
5-33101	Equipment	12,000	-	-	30,000	-
5-33102	Building	-	-	-	-	-
5-33103	Other	-	-	-	-	-
Total IRR Capital Outlay:		12,000	-	-	30,000	-
TOTAL IRRIGATION DIVISION		338,392	332,651	344,603	387,047	370,009
SHOP & MAINTENANCE OPERATIONS DIVISION						
Personnel						
5-40001	Regular Salaries	98,000	100,450	102,961	105,535	108,173
5-40002	Overtime	7,292	7,474	7,661	7,853	8,049
5-40003	FICA	8,208	8,413	8,623	8,838	9,058
5-40004	Retirement Contributions	9,476	9,713	9,956	10,205	10,460
5-40013	Uniforms	1,145	1,170	1,196	1,222	1,249
5-40015	Training, Cont. Educ., and Licensing	2,006	2,006	2,006	2,006	2,006
5-40016	Annual PTO	1,518	1,551	1,585	1,620	1,656
5-40017	Cell Stipend	485	496	507	518	529
Total Shop & Maintenance Personnel:		128,130	131,273	134,495	137,797	141,180
Shop & Maintenance Operating						
5-41001	Operations & Maintenance Svc	5,744	5,859	5,976	6,096	6,218
5-41002	Disposal Fees	1,608	1,640	1,673	1,706	1,740
5-41003	Operating Supplies	4,260	4,358	4,458	4,561	4,666

		Budget FY 2019	Forecast			
			FY 2020	FY 2021	FY 2022	FY 2023
5-41006	Machinery & Equipment	9,026	9,477	9,951	10,449	10,971
	Total Shop & Maintenance Operating:	20,638	21,334	22,058	22,812	23,595
	Capital Outlay Shop & Maintenance					
5-41101	Equipment	34,500	-	-	-	-
5-41102	Building	-	-	-	-	-
5-41103	Other	-	-	-	-	-
	Total Shop & Maintenance Capital Outlay:	34,500	-	-	-	-
	TOTAL SHOP & MAINTENANCE OPERATIONS DIVISION	183,268	152,607	156,553	160,609	164,775
	Total Operating Expenses					
	NON-OPERATING INCOME AND EXPENSES					
	Other Income					
	Transfer from Water Connection Fees to Pay Debt	-	-	-	-	-
5-34001	TOTAL NON-OPERATING INCOME	-	-	-	-	-
	DEBT SERVICE EXPENSES					
5-27011	Cost of Issuance	-	-	-	-	-
5-27013	Principal 2014 Bond Issue Refi of 2004	170,000	180,000	190,000	190,000	200,000
5-27012	Interest 2014 Bond Issue Refi of 2004	464,747	457,658	450,152	442,229	434,306
5-27008	Principal 2011 Bond Issue	1,105,000	1,135,000	1,165,000	1,200,000	1,235,000
5-27007	Interest 2011 Bond issue	590,450	552,216	512,946	472,636	431,116
5-27010	Principal 2013 Bond Issue	255,000	260,000	265,000	275,000	280,000
5-27009	Interest 2013 Bond issue	123,458	115,935	108,265	100,448	92,335
	TOTAL DEBT SERVICE:	2,708,655	2,700,809	2,691,363	2,680,313	2,672,757
	RATE STABILIZATION					
	Transfer Out to Rate Stabilization Fund	-	-	-	-	-
	TOTAL RATE STABILIZATION SERVICE:	-	-	-	-	-
	CAPITAL IMPROVEMENT & TRANSFERS					
5-28127	Capital Improvement Program - WWTP Expansion	-	-	-	-	-
	Required R&R Transfer to Capital (5%)	465,989	465,317	464,317	470,704	480,647
	Additional R&R Transfer for CIP's	775,000	175,000	175,000	175,000	175,000
	Cash Carry Forward for R&R CIP	-	-	-	-	-
	TOTAL CI & TRANSFERS EXPENSES:	1,240,989	640,317	639,317	645,704	655,647
	Total Expenses	\$ 10,896,246	\$ 9,090,876	\$ 9,230,765	\$ 9,482,590	\$ 9,645,074
	Total Revenues	\$ 9,135,132	\$ 9,180,634	\$ 9,370,851	\$ 9,560,455	\$ 9,761,760
	Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(1,761,114)	89,758	140,086	77,865	116,686
	Available Operating Cash Balance (Ending)	\$ 4,481,574	\$ 4,571,332	\$ 4,711,418	\$ 4,789,283	\$ 4,905,969
	*Coverage Provided (Required > 1.10)	1.34	1.29	1.31	1.31	1.31
	**Coverage w/R&R deducted (Required > 1.00)	1.14	1.10	1.12	1.12	1.11
	Index Rate Increase (included in revenues)	0.00%	0.00%	2.00%	2.00%	2.00%
	Total Effective Rate Increase	0.00%	0.00%	2.00%	2.00%	2.00%

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

REVENUE SOURCES

St Lucie West Services District receives approximately 73.23% of their operating Revenues from the sale of water and wastewater service. Another 19.68% of the operating revenue is received from irrigation services. The FY 2019 Budget assumes no rate increase to all utility rates.



Water & Sewer Revenue

Billed Water Revenue

Revenue billed for potable water services. The water revenue budget assumes a 0.1% increase in total customers (ERU's) and no rate increase.

Billed Wastewater Revenue

Revenue billed for the wastewater services. The wastewater revenue budget assumes a 0.1% increase in total customers (ERU's) and no rate increase.

Irrigation Revenue

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

Late Fee Revenue

Late fees are charges assessed on customer accounts due to late payment of the customer's utility bills. The budget for FY 2019 is based on historical revenues, however using a conservative assumption for the budget year.

Miscellaneous Fees

Miscellaneous revenues that the Utility receives. The budget for FY 2019 is based on historical revenues, however using a conservative assumption for the budget year.

Wholesale Water/Wastewater Revenue

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Meter Set Fees

Revenue received for the setting of new meters.

Interest Revenue - Operating Revenues

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

Rate Stabilization Fund - Operating Revenues

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

Backflow Prevention Program - Operating Revenues

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

Tanker Truck Water Service - Operating Revenues

This revenue is for water provided to water tanker trucks such-as pest control, fertilizer companies and contractors.

Water & Wastewater Connection Fees (AFPI Portion)

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

Capital Fund Revenues

Water & Wastewater Connection Fees

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

OPERATING EXPENSES

Operating expenses include the cost for personnel, materials, maintenance, service and equipment required for the Water & Sewer Utility to Function. They include expenses directly related to the Utility service activities.

Board of Directors

Executive Salaries

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

FICA

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

Board Meeting Expenses

This includes expenses directly relating to board meetings.

District Manager

Management Contract

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

Travel & Per Diem

Charges billed directly from SDS, Inc. or the District Manager for travel expenses as allowed by the contract for District Business. All charges are billed in accordance with Section 112.061, Florida Statutes.

Finance

Dissemination Agent

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

Arbitrage

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

Accounting Services

This includes the contracted services for Financial Services with SDS, Inc. The FY 2019 budget assumes a 2.1% increase from the previous year per the contract with SDS.

Auditing

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

Banking Services

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Property & Casualty Insurance

This expense includes the annual insurance premium that provides protection for the Districts general liability, auto and property coverage. The agent has been asked to provide an estimate of total premiums for FY 2019. Coverage is from October 1 through September 30 each year.

Bad Debt

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

Property Control

Building & Land Rental

Charges for the storage rental space.

Computer Software/Licensing

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

Computer Hardware/Supplies

This line item includes new and replacement computer hardware and supplies.

Utility Rate Consultant

Other Contractual Services

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

Clerk to the Board

Other Contractual Services

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

Postage & Freight

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

Printing & Binding

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

Legal Ads

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

General Counsel

Legal Services

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

Special Counsel

Legal Services

Legal fees associated with any special legal matters the District may have. For the FY 2019 budget this line item includes legal matters regarding Human Resources matters.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Engineering Services

Engineering Services

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

WATER & SEWER FUND ADMINISTRATION DIVISION

Water & Sewer Administration Division - Personnel

Regular Salaries

Includes Administration Division employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. We are proposing one new full-time Utilities Director position for this FY which will be filled in May 2019. This year we are proposing to give a 2.1% increase to all employees based on the Bureau of Labor Statics CPI. This also reflects for license or certifications increases.

Overtime

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

FICA

This description is the same for all Division in the Utilities Department: This line includes the Districts portion of the social security and Medicare expense for Salaries of the District's employees. The Federal rate for these combined expenses is 7.65% of total salaries.

Retirement Contributions

This description is the same for all Division in the Utilities Department: After one year of employment the District provides a 9% contribution into a SEP IRA for all full-time employees. This contribution is paid on a monthly basis.

Health/Life/Dental Insurance

This includes health, life and dental insurance benefits provided to all employees of the District. The proposed increase is 6.69% for FY 2019.

Workers Compensation

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

Unemployment Compensation

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

Uniforms

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

Training & Education Expenses

This description is the same for all Division in the Utilities Department: The District pays for employees to obtain and upgrade certifications and licenses. In some cases, the employee may need to travel to attend these classes or training courses. The district pays the employee travel and per diem according to Section 112.061, Florida Statutes.

Vehicle Allowance

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Annual PTO

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

Cell Phone Stipend

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

Water & Sewer Administration Division - Operating

Other Contractual Services

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

Website Maintenance

This description is for website maintenance and hosting for the budget year 2019.

Operating Supplies

This description is the same for all Division in the Utilities Department: Includes general supplies for the use and operation of the Administration Division.

Storm Water Fees

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

Telephone & Cell Services

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

Postage & Freight

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

Equipment Leasing

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

Administrative Maintenance

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

Contingency - Hurricane

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

Office Supplies

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

Fuel & Lubricants-Vehicles

Fuel purchased for all vehicles used in the Utility Division.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Fuel & Lubricants-Equipment

Fuel purchased for all equipment used in the Utility Division.

Minor Construction Expenses

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

Project Maintenance Fees

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

Contingency

This code was recommended by the Rate Consultant for unexpected expenses. This is 1.5% of the operating expenses minus the Capital Outlay.

Electricity Services

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

Water & Sewer Administration Division – Capital Outlay

Equipment

This description is the same for all Division in the Utilities Department: This code is for equipment purchases such as vehicles and tractors over \$1,000. A new Utility Director vehicle planned for this fiscal year.

Building

This description is the same for all Division in the Utilities Department: This code is for buildings or land purchases over \$1,000 Construction of the new administration office moved to this fiscal year.

Other

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

WATER TREATMENT PLANT DIVISION

Water Treatment Plant Division - Personnel

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

The above categories are the same as described in the Administration Budget except for one new operators position amended for this FY to assist in shift coverage.

Water Treatment Plant Division - Operating

Other Contractual Services; Operating Supplies; Electricity Services;

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

Operations & Maintenance Services

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

Laboratory Services

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Plant Maintenance

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

Chemicals

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

Water Conservation Grant Program

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

Backflow Prevention Program

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

Water Treatment Plant Division – Capital Outlay

Equipment; Building; Other

The above categories are the same as described in the Administration Budget. \$24,000 planned for the replacement of a fork lift which will be split between all departments and the replacement of a truck for \$28,000. No other expenditures planned for this fiscal year.

WASTEWATER TREATMENT PLANT DIVISION

Wastewater Treatment Plant Division - Personnel

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

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

Wastewater Treatment Plant Division - Operating

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

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

Sludge Disposal

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

Wastewater Treatment Plant Division – Capital Outlay

Equipment; Building; Other

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

UNDERGROUND UTILITIES DIVISION

Underground Utilities Division - Personnel

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

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Underground Utilities Division - Operating

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

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

Lift Station Maintenance

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

Water & Sewer Underground Utilities Division – Capital Outlay

Equipment; Building; Other

The above categories are the same as described in the Administration Budget. \$24,000 planned for the replacement of a fork lift which will be split between all departments proposed a Truck, equipment replacement, and minor Capital Outlay equipment planned for this fiscal year. The UGU Division is also planning on building a lunchroom/conference room in the garage area which will be split with the GF Fund for \$40,000 per Fund.

New Meters

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

IRRIGATION DIVISION

Irrigation Division - Personnel

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

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

Irrigation Division - Operating

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

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

Maintenance Irrigation

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

Water & Sewer Irrigation Division – Capital Outlay

Equipment; Building; Other

The above categories are the same as described in the Administration Budget. \$12,000 planned for the replacement of a fork lift which will be split between all departments. No other expenditures planned for this fiscal year.

SHOP & MAINTENANCE DIVISION

Shop & Maintenance Division - Personnel

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

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

Shop & Maintenance Division - Operating

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

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Water & Sewer Shop & Maintenance – Capital Outlay

Equipment; Building; Other

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

The Total Operating Expenses are projected to be \$6,906,602 for FY 2019.

Non-Operating Expenses

Principal 2013 Bond Issue

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

Interest 2013 Bond issue

This line includes the semiannual interest fees the district is required to pay on the 2013 utility bonds outstanding. The increase is due to a condition of the bond that if the corporate tax decreased it would trigger an automatic increase to the bond interest rate which is still lower than when the bonds were refinanced.

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. The increase is due to a condition of the bond that if the corporate tax decreased it would trigger an automatic increase to the bond interest rate which is still lower than when the bonds were refinanced.

Principal 2004 Bond Issue Refunded for the 2014 Bond

According to the Bond Documents the district is required to make an annual Principal payment on the 2004 bonds outstanding.

Interest 2004 Bond issue Refunded for the 2014 Bond

This line includes the semiannual interest fees the district is required to pay on the 2004 utility bonds outstanding. The increase is due to a condition of the bond that if the corporate tax decreased it would trigger an automatic increase to the bond interest rate which is still lower than when the bonds were refinanced.

Rate Stabilization

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

Renewal & Replacement Transfer to Capital

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

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

FY 2019 BUDGET

	R&R	WCF	WWCF
Estimated Beginning Fund Balance	810,964	1,277,562	262,128
<u>ADD REVENUES:</u>			
Interest Revenues	-	70	262
Impact Fee Revenues	-	3,832	2,876
5% Required Transfer per Bond	465,989	-	-
Additional Funding	775,000	-	-
Cash Carry Forward for R&R CIP	-	-	-
	-	-	-
TOTAL REVENUES AVAILABLE	2,051,953	1,281,464	265,266
<u>DEDUCT EXPENDITURES:</u>			
Capital Improvement Projects	1,721,494	1,200,000	-
Transfer Out to WW Connection Fee Funds			
Transfers Out to Pay Debt Service	-	-	-
TOTAL EXPENDITURES	1,721,494	1,200,000	-
FUND BALANCE, SEPTEMBER 30	\$ 330,459	\$ 81,464	\$ 265,266

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

FY 2019 BUDGET

	<u>Actual FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Estimated Beginning Fund Balance	1,308,832	1,652,685	810,964	330,459	312,163	472,738	428,811
ADD REVENUES:							
5-36001 Interest Revenues	-	-	-	-	-	-	-
5-36007 5% Required Transfer per Bond	454,000	478,786	465,989	465,317	464,317	470,704	480,647
Additional Funding	800,000	1,300,000	775,000	175,000	175,000	175,000	175,000
Cash Carry Forward for R&R CIP	-	-	-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE	2,562,832	3,431,471	2,051,953	970,776	951,480	1,118,442	1,084,458
DEDUCT EXPENDITURES:							
SW049 5-37004 Protective Coating Manholes	-	26,373	26,900	27,438	27,987	28,547	29,118
SW064 5-37006 Replacement Meters	399,300	418,379	396,653	20,000	5,000	5,100	5,202
SW001 5-37007 Lift Station Renewal & Replacement	41,029	139,000	140,390	141,794	143,212	144,644	146,090
SW037 5-37009 Emergency Renewal & Replacement Projects	69,178	140,026	191,926	193,845	203,537	213,714	224,400
SW047 5-37013 Structural Repairs Sewer Manholes	28,343	14,455	30,487	31,097	31,719	32,353	33,000
SW050 5-37014 WTP Grounding System Improvements	-	-	50,000	-	-	-	-
SW061 5-37017 Membrane Filter Replacement Program	-	-	-	-	-	200,000	208,000
SW069 5-37018 Reuse Irrigation Pump Station Improvements	100,560	1,652,000	500,000	-	-	-	-
SW066 5-37020 WWTF Plant Painting & Sealing of Tanks	-	-	-	-	-	-	-
SW073 5-37027 Replacement Backflow Preventers	18,773	14,524	20,550	12,372	12,867	13,382	13,917
SW078 5-37028 WTP Painting and Tank sealing	-	-	-	-	-	-	-
SW081 5-37029 WTP Calcite Tank Project	-	-	145,000	-	-	-	-
SW083 5-37030 WWTF Odor Control Improvements	-	-	-	-	-	-	-
SW084 5-37031 Potable Water Flushing Devices	3,017	4,000	15,000	5,000	-	-	-
SW085 5-37032 Emergency (Association Irrigation) R & R Project	11,128	31,750	49,588	47,067	49,420	51,891	54,486
SW087 5-37034 Irrigation SCADA Conversion	-	-	30,000	-	-	-	-
SW088 5-37035 High Service Pump Station Control Upgrade	60,278	20,000	-	-	-	-	-
SW089 5-37036 Reuse Pond Liner Protection (Concrete Border)	80,181	-	-	-	-	-	-
SW090 5-37037 Clarifier Weir covers	98,360	-	-	-	-	-	-
SW091 5-37038 Irrigation Automatic Flushing Devices	-	-	5,000	5,000	5,000	-	-
SW092 5-37039 Repaving Utility site	-	-	-	175,000	-	-	-
SW093 5-37040 Irrigation stormwater transfer line	-	160,000	-	-	-	-	-
SW094 5-37041 Radio telemetry system upgrade	-	-	120,000	-	-	-	-
TOTAL EXPENDITURES	910,147	2,620,507	1,721,494	658,613	478,742	689,631	714,213
FUND BALANCE, SEPTEMBER 30	<u>1,652,685</u>	<u>810,964</u>	<u>330,459</u>	<u>312,163</u>	<u>472,738</u>	<u>428,811</u>	<u>370,245</u>

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

FY 2019 BUDGET

	<u>Actual FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Estimated Beginning Fund Balance	1,193,184	1,213,014	1,277,562	81,464	85,366	89,268	93,170
<u>ADD REVENUES:</u>							
5-36004 Interest Revenues	1,690	1,944	70	70	70	70	70
5-36005 Impact Fee Revenues	19,598	62,604	3,832	3,832	3,832	3,832	3,832
	-	-	-	-	-	-	-
Additional Funding Required	-	-	-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE	1,214,473	1,277,562	1,281,464	85,366	89,268	93,170	97,072
<u>DEDUCT EXPENDITURES:</u>							
SW071 5-38010 WTP RO Modifications	-	-	-	-	-	-	-
SW072 5-38011 High Service Pump/Hydro-tank Expansion	-	-	-	-	-	-	-
SW076 Clearwell/Transfer Pump Expansion	-	-	800,000	-	-	-	-
SW077 5-38012 Main Water Line Extension	1,459	-	400,000	-	-	-	-
SW080 5-38013 WTP Concentrate Tank Expansion	-	-	-	-	-	-	-
2000 and 2004 Bond Refunding Payment	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,459	-	1,200,000	-	-	-	-
<u>TRANSFERS:</u>							
Transfers Out to Pay Debt Service	-	-	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-	-	-
FUND BALANCE, SEPTEMBER 30	1,213,014	1,277,562	81,464	85,366	89,268	93,170	97,072

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

FY 2019 BUDGET

	<u>Actual FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Estimated Beginning Fund Balance	231,676	247,184	262,128	265,266	268,407	271,551	274,699
<u>ADD REVENUES:</u>							
5-36002 Interest Revenues	332	381	262	265	268	272	275
5-36006 Impact Fee Revenues	15,176	14,563	2,876	2,876	2,876	2,876	2,876
Unrestricted Utility Fund balance			-	-	-	-	-
2013 Construction Bond Proceeds			-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE	247,184	262,128	265,266	268,407	271,551	274,699	277,850
<u>DEDUCT EXPENDITURES:</u>							
SW022 5-39002 Scada Implementation WWTF	-	-	-	-	-	-	-
SW062 5-39011 WWTP Expansion	-	-	-	-	-	-	-
SW067 5-39010 WWTF Reuse Filter Project	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
FUND BALANCE, SEPTEMBER 30	<u>247,184</u>	<u>262,128</u>	<u>265,266</u>	<u>268,407</u>	<u>271,551</u>	<u>274,699</u>	<u>277,850</u>

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

SERIES 2013 BOND

	Actual FY 2017	Actual FY 2018	Estimate EOY FY 2018	Final Budget FY 2018	Budget FY 2019	Forecast				
						FY 2020	FY 2021	FY 2022	FY 2023	
OPERATING REVENUE										
2-04001 Interest	\$ 1,871	\$ 2,153	600	\$ 10,000	2,000	2,000	2,000	2,000	2,000	
2-04002 Special Assessments	\$ 1,867,205	\$ 1,801,464	1,992,542	\$ 1,992,542	2,064,907	2,064,907	2,064,907	2,064,907	2,064,907	
2-04005 Miscellaneous Revenue (Prepayments)			-		-	-	-	-	-	
Total Revenues	\$ 1,869,076	\$ 1,803,617	\$ 1,993,142	\$ 2,002,542	\$ 2,066,907	\$ 2,066,907	\$ 2,066,907	\$ 2,066,907	\$ 2,066,907	
OPERATING EXPENSES										
Debt Service										
2-05001 Assessment Fees	40,058	44,553	40,100	40,100	40,100	40,100	40,100	40,100	40,100	
2-05002 Banking Services	10,434	5,919	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
2-05014 Principal 2013	1,485,000	1,525,000	1,525,000	1,525,000	1,560,000	1,600,000	1,640,000	1,680,000	1,720,000	
2-05015 Interest 2013	360,632	347,688	305,793	360,471	326,403	279,477	231,363	182,061	131,571	
2-05011 Misc		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
2-05860 COI			-		-	-	-	-	-	
2-05870 Land Purchase										
Total Expenses	1,896,124	1,923,160	1,886,893	1,941,571	1,942,503	1,935,577	1,927,463	1,918,161	1,907,671	
	1,845,632		1,830,793	1,885,471	1,886,403	1,879,477	1,871,363	1,862,061	1,851,571	
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(27,048)	(119,543)	106,249	60,971	124,404	131,330	139,444	148,746	159,236	
TRANSFER FROM (TO) OPERATING RESERVE										
Surplus/(Deficit)	\$ (27,048)	\$ (119,543)	\$ 106,249	\$ 60,971	\$ 124,404	\$ 131,330	\$ 139,444	\$ 148,746	\$ 159,236	
*Coverage Provided (Required > 1.10)	1.01		1.09	1.06	1.10	1.10	1.10	1.11	1.12	
*Net Revenue / Bond Payment Requirements										

SERIES 2014 BOND

	Actual FY 2017	Actual FY 2018	Estimate EOY FY 2018	Final Budget FY 2018	Budget FY 2019	Forecast				
						FY 2020	FY 2021	FY 2022	FY 2023	
OPERATING REVENUE										
2-04007 Interest	-	-	-	-	-	-	-	-	-	
Stormwater Revenue	389,367	200,000	391,417	391,417	388,223	388,499	391,138	392,017	392,663	
Total Revenues	\$ 389,367	\$ 200,000	\$ 391,417	\$ 391,417	\$ 388,223	\$ 388,499	\$ 391,138	\$ 392,017	\$ 392,663	
OPERATING EXPENSES										
Debt Service										
2-05016 Assessment Fees	-	-	-	-	-	-	-	-	-	
Banking Services	-	-	-	-	-	-	-	-	-	
2-05016 Principal 2014	255,000	135,000	265,000	265,000	270,000	280,000	290,000	300,000	310,000	
2-05017 Interest 2014	134,456	64,772	126,417	126,417	118,223	108,499	101,138	92,017	82,663	
Misc	-	-	-	-	-	-	-	-	-	
COI	-	-	-	-	-	-	-	-	-	
Total Expenses	389,456	199,772	391,417	391,417	388,223	388,499	391,138	392,017	392,663	
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(89)	228	-	-	-	-	-	-	-	
TRANSFER FROM (TO) OPERATING RESERVE										
Surplus/(Deficit)	\$ (89)	\$ 228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	