

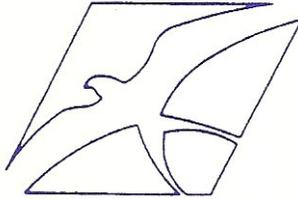


# St. Lucie West Services District

## Final Budget

### For Fiscal Year Ending September 30, 2020





**ST. LUCIE WEST  
SERVICES DISTRICT**

August 20, 2019

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 2020 Proposed Annual Budget and FY  
2020-2024 Capital Improvement Plan**

Dear Honorable Chairman and Supervisors:

I am pleased to present the annual budget for FY 2020 and the FY 2020-2024 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.

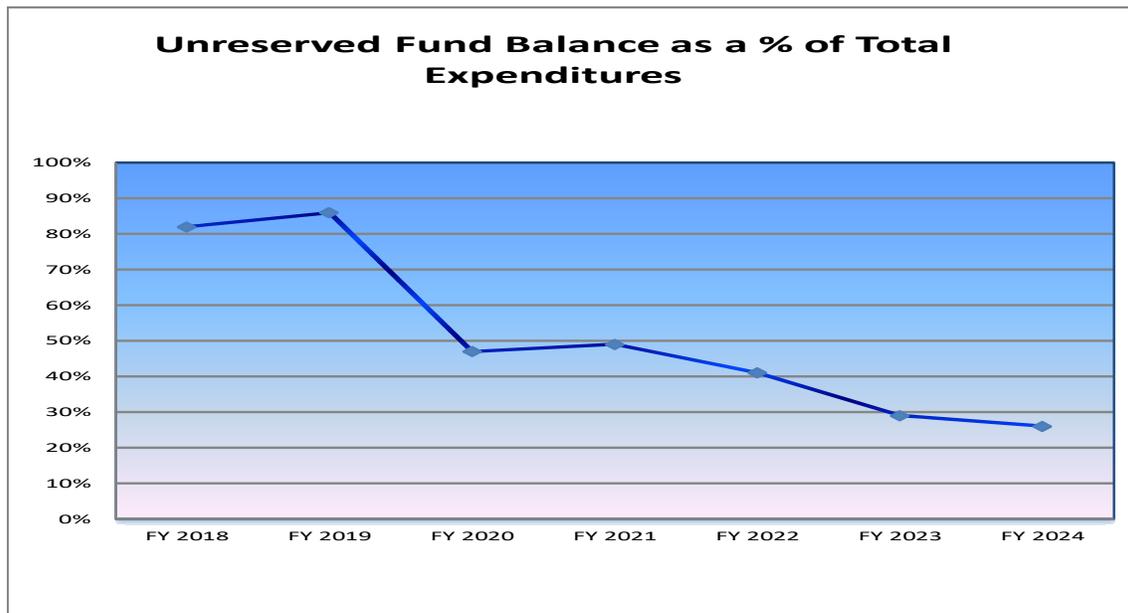
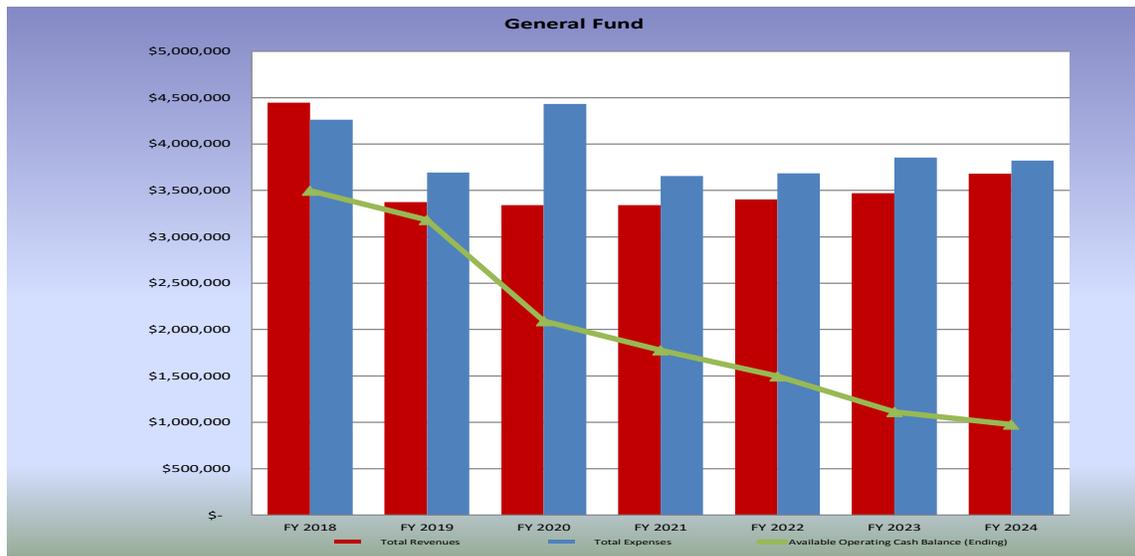
Many improvements were accomplished or encumbered in Fiscal Year 2019 and some of the major projects that were completed were:

- ❖ Several lift stations will be rehabilitated with fencing, driveways and electrical panels replacement proposed for FY 2019. The lift station restoration project effort will be continued throughout the next several years to ensure that all lift stations are upgraded.
- ❖ The Lake Harvey stormwater expansion project was completed in November 2017 and staff will continue to work with the City of Port St. Lucie on a passive park use and landscaping plan
- ❖ The Reuse Irrigation Pump Station construction planned to be completed in late FY2019.
- ❖ SCADA Radio telemetry upgrade planned for FY 2019
- ❖ PLC upgrade planned for FY 2019
- ❖ The Lake Charles Irrigation pump station improvements moved to FY2020.
- ❖ The Calcite tank project moved to FY2020
- ❖ The Clear-well and transfer pump moved to FY2020
- ❖ The meter replacement project planned to be completed in FY2020

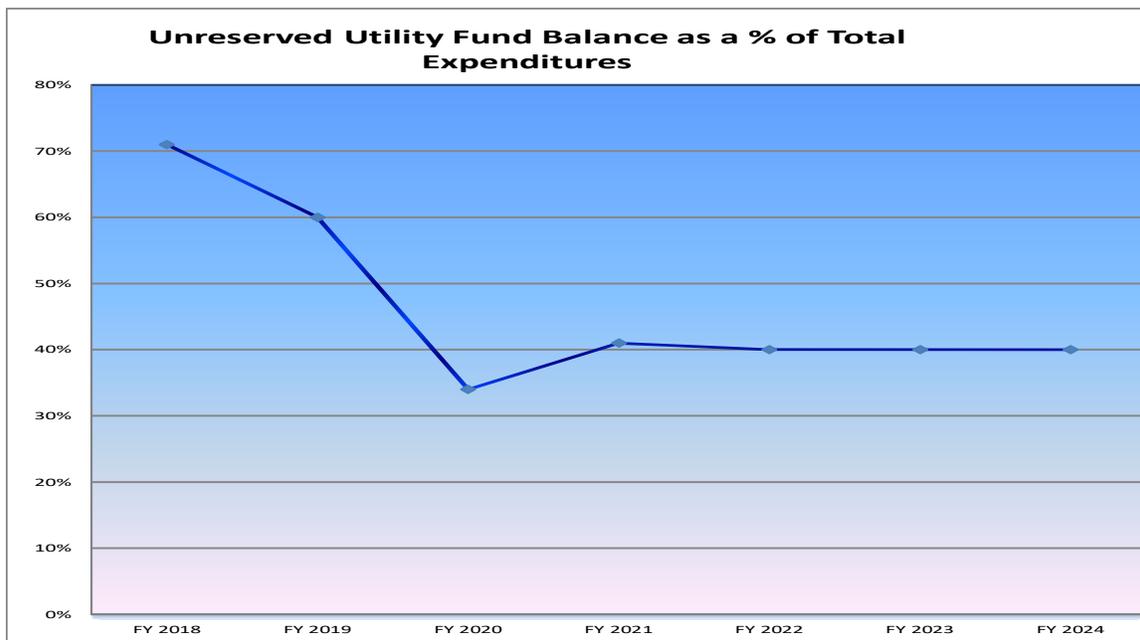
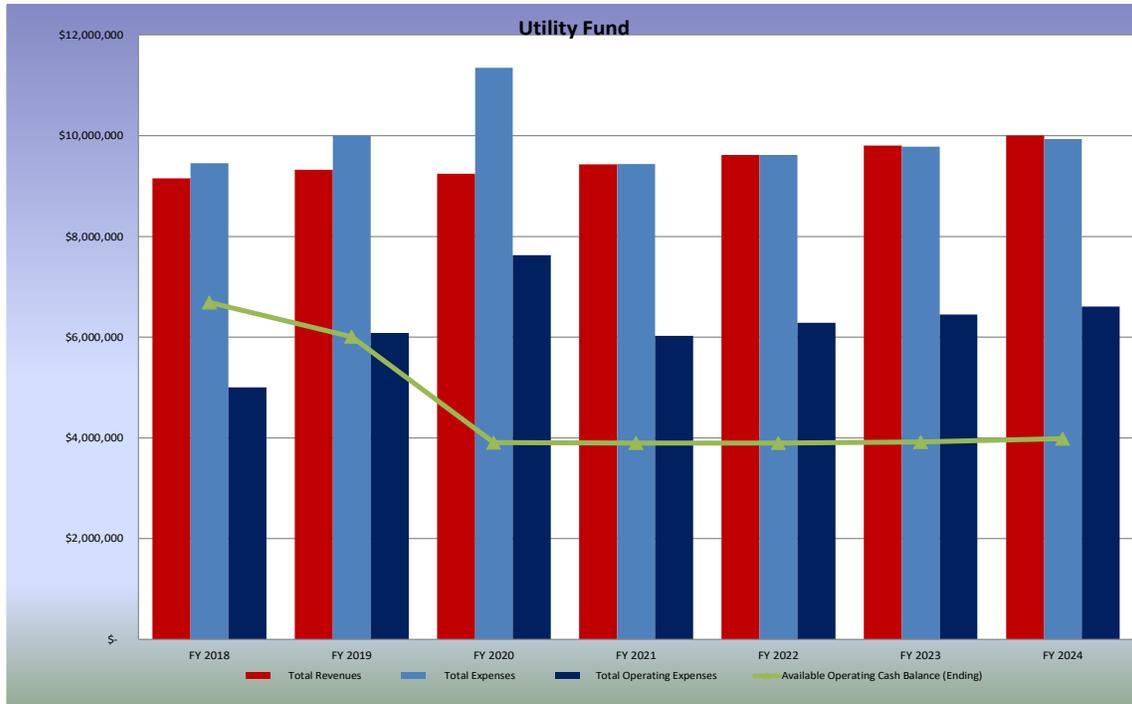
Fiscal Year 2020 reflects positive account activity trends and the recent Refunding of Bonds have placed the District in a better financial position. The refinancing of the bonds saved the District over \$21,500,000 in debt service while not extending the terms. The District has not raised the Utility Rates since FY2010 due to efficient budgeting and innovative cost saving measures, the proposed budget reflects no increase for the 2020 FY. The Proposed Budget also includes no increase in Maintenance Assessments for the 2020FY and for 2021 FY.

The budget for FY 2020 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 2020-2024 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 \$1,908,799). 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 \$140,000 for FY 2020. The General Fund Renewal and Replacement Fund reflects \$166,145 in Stormwater improvement projects with a fund balance over \$370,000.

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 2020 budget for your review and consideration.

Sincerely,

*Dennis M. Pickle*

Dennis M. Pickle  
District Manager

# ST. LUCIE WEST SERVICES DISTRICT

## FY 2019/2020 BUDGET

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**BUDGET SUMMARY**  
**St. Lucie West Services District - Fiscal Year 2020**

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	\$ 1,072,389					\$ 1,072,389
Storm Water Drainage Fees From City	\$ 1,828,032					\$ 1,828,032
City Special Assessment for Bond	\$ 390,091					\$ 390,091
Other General Fund Revenues	40,669					\$ 40,669
Utility Rate Revenues				\$ 8,589,766		\$ 8,589,766
Other Utility Fund Revenues				\$ 653,288		\$ 653,288
General Fund R&R						\$ -
Storm Water Drainage Fees From City - To R&R			\$ 9,909			\$ -
Utility Fund R&R						\$ -
Water Connection Fee Fund					\$ 3,902	\$ 3,902
Wastewater Connection Fee Fund					\$ 3,176	\$ 3,176
<b>TOTAL SOURCES</b>	<b>\$ 3,331,181</b>	<b>\$ 2,066,907</b>	<b>\$ 9,909</b>	<b>\$ 9,243,054</b>	<b>\$ 7,078</b>	<b>\$ 14,658,129</b>
Transfer In From General Fund		388,499	\$ 93,619			\$ 482,118
Transfer In for Utility Fund R&R			\$ 1,115,317			\$ 1,115,317
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 3,331,181</b>	<b>\$ 2,455,406</b>	<b>\$ 1,218,845</b>	<b>\$ 9,243,054</b>	<b>\$ 7,078</b>	<b>\$ 16,255,564</b>
<b>EXPENDITURES</b>						
General Fund	\$ 3,937,856					\$ 3,937,856
General Fund Personnel	\$ 2,070,711					
General Fund Operating	\$ 920,445					
General Fund Capital Outlay	\$ 946,700					
General Fund R&R			\$ 166,145			\$ 166,145
Utility Operating Fund				\$ 7,627,606		\$ 7,627,606
Utility Fund Personnel				\$ 2,760,799		
Utility Fund Operating				\$ 3,102,257		
Utility Fund Capital Outlay				\$ 1,764,550		
Debt Service		\$ 2,324,076		\$ 2,605,326		\$ 4,929,402
Utility Fund R&R			\$ 1,908,799			\$ 1,908,799
Water Connection Fee Fund					\$ 1,200,000	\$ 1,200,000
Wastewater Connection Fee Fund					\$ 300,000	\$ 300,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,937,856</b>	<b>\$ 2,324,076</b>	<b>\$ 2,074,944</b>	<b>\$ 10,232,932</b>	<b>\$ 1,500,000</b>	<b>\$ 20,069,808</b>
Transfer Out to General Fund R&R	\$ 93,619					\$ 93,619
Transfer Out to 2014 Bond	\$ 390,091					\$ 390,091
Transfer Out to Utility Fund R&R				\$ 1,115,317		\$ 1,115,317
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>\$ 4,421,566</b>	<b>\$ 2,324,076</b>	<b>\$ 2,074,944</b>	<b>\$ 11,348,249</b>	<b>\$ 1,500,000</b>	<b>\$ 21,668,835</b>
<b>Fund Balance/Reserves</b>	<b>\$ 3,181,269</b>	<b>\$ 383,079</b>	<b>\$ 1,388,318</b>	<b>\$ 6,007,489</b>	<b>\$ 1,584,131</b>	<b>\$ 12,544,286</b>
<b>NET ENDING BALANCE</b>	<b>\$ 2,090,884</b>	<b>\$ 514,409</b>	<b>\$ 532,219</b>	<b>\$ 3,902,294</b>	<b>\$ 91,209</b>	<b>\$ 7,131,015</b>

# 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 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 9 acres from the Trails Golf Course for stormwater improvements and the new administration office. We are budgeting for a deficit in FY 2020 due in part to Capital Outlay purchase and transfer to R&R Fund for stormwater repairs. The General Fund for both FY 2019 and 2020 will have a fund balance exceeding \$2,000,000. This also means that the District will have sufficient cash flow to carry operating costs until the General Fund starts receiving revenue from the maintenance assessments in November and the Storm Water Fees from the City of Port St. Lucie in January.

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

### **Assumptions Used in Preparing the Budget**

Inflation – The following inflationary rates are utilized; for the regular salaries line item the rate increased to 1.6% for FY 2020 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 10% 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 1.0% for FY 2020 as well.

Rate Adjustment – The Special Assessment rate of \$106.00 per ERU proposed within this year’s budget for FY 2020 which reflects no increase over the FY 2019 Budget.

The ERU numbers are expected to remain the same in FY 2020. We expect revenues in most categories to remain the same per year for each of the next five years. Fiscal years 2020 and 2021 reflect no increase but 2022 and 2023 reflect a \$6.00 per ERU increase in assessments and FY2024 reflects a \$20.00 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 2020 are as follows: The Aquatics Division is requesting the replacement of a 2012 Harvester at \$134,200; The Administration Division has no recommended purchase for 2020; The Exotic Plant Removal Division has \$10,000 for the replacement of a Kawasaki Mule. The Stormwater Division is budgeting \$12,000 for the replacement of an Exmark Mower, \$10,000 for the replacement of a Kawasaki Mule, \$41,000 for the replacement of the Video Ray unit, and \$45,000 for a new dump truck which will be split with the Utility Underground Division. The Shop Division is requesting \$12,000 for a heavy equipment trailer. The General Fund Renewal and Replacement Fund Project is for emergency storm water projects in the amount of \$166,145. The total for the list of capital R&R items is \$166,145 in the General Fund for FY 2020 and will leave a fund balance of over \$370,000.

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

**FISCAL YEAR 2020**

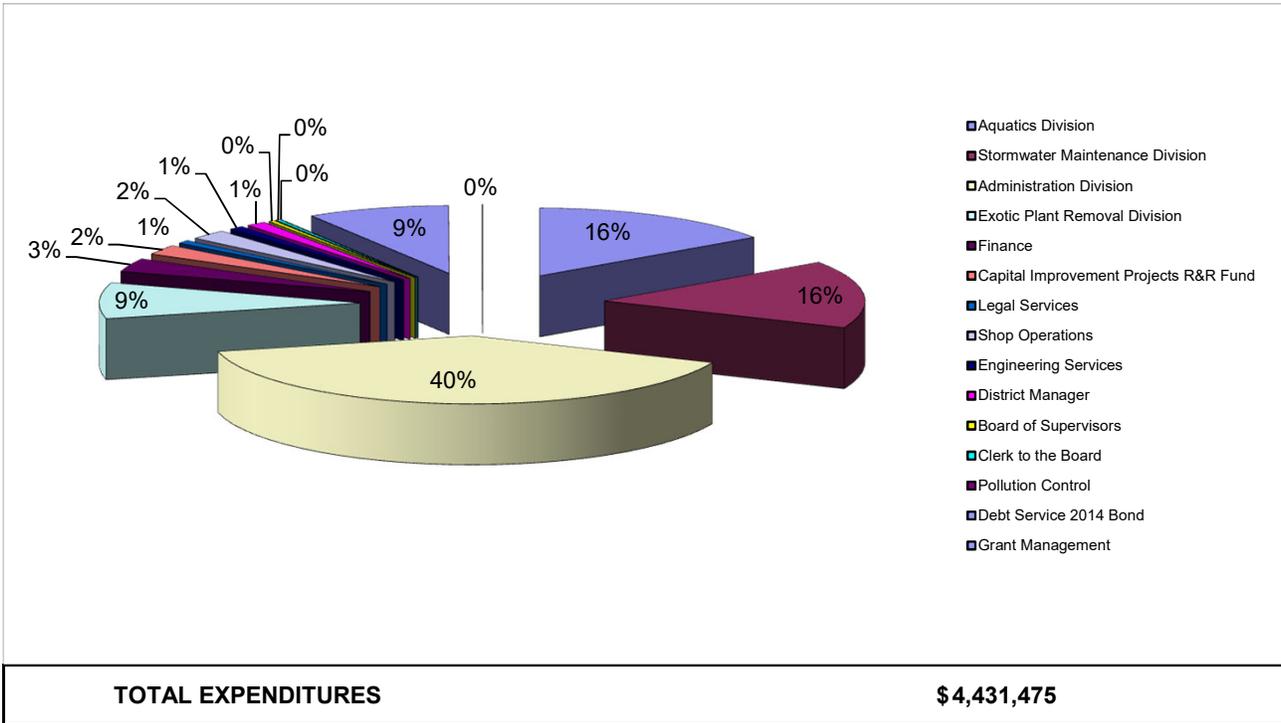


<b>TOTAL REVENUES</b>	<b>\$ 3,341,090</b>
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Storm Water Drainage Fees	1,828,032	54.7%
Special Assessments	1,072,389	32.1%
City for Stormwater Bond Payment	400,000	12.0%
Interest	100	0.0%
Project Maintenance Fees	40,569	1.2%
Permit Fees	-	0.0%
Miscellaneous Fees	-	0.0%
<b>TOTAL OPERATIONAL REVENUE</b>	<b>\$ 3,341,090</b>	<b>100.0%</b>
<b>GENERAL FUND PRIOR YEARS BALANCE</b>	<b>\$ 3,181,269</b>	

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

**FISCAL YEAR 2020**



<b>TOTAL EXPENDITURES</b>	<b>\$4,431,475</b>
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	<u>PERSONNEL</u>	<u>OPERATING</u>	<u>CAPITAL OUTLAY</u>	<u>TOTALS</u>	<u>PERCENT EXPENDITURES</u>
Aquatics Division	367,057	179,254	134,200	680,511	15.36%
Stormwater Maintenance Division	456,678	148,368	108,000	713,046	16.09%
Administration Division	880,769	202,612	682,500	1,765,881	39.85%
Exotic Plant Removal Division	245,989	122,175	10,000	378,164	8.53%
Finance		141,295		141,295	3.19%
Capital Improvement Projects R&R Fund				103,528	2.34%
Legal Services		34,482		34,482	0.78%
Shop Operations	63,728	26,782	12,000	102,510	2.31%
Engineering Services		38,658		38,658	0.87%
District Manager	43,572	10,403		53,975	1.22%
Board of Supervisors	12,918	2,555		15,473	0.35%
Clerk to the Board		12,653		12,653	0.29%
Pollution Control		-		-	0.00%
Debt Service 2014 Bond				390,091	8.80%
Grant Management		1,208		1,208	0.03%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,070,711</b>	<b>\$ 920,445</b>	<b>\$ 946,700</b>	<b>\$4,431,475</b>	<b>100.00%</b>

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

	<u>FY 2018 ACTUAL</u>	<u>FY 2019 ORIGINAL BUDGET</u>	<u>FY 2019 ESTIMATE</u>	<u>FY 2020 PROPOSED</u>
<b><u>ADD REVENUES:</u></b>				
Special Assessments	1,071,915	1,070,917	1,072,389	1,072,389
Stormwater Drainage Fees	1,822,113	1,822,112	1,828,032	1,828,032
City Stormwater Drainage Fee for Bond	400,000	400,000	400,000	400,000
Other Revenues	1,152,985	41,073	73,995	40,669
<b>TOTAL OPERATING REVENUES</b>	<b>4,447,013</b>	<b>3,334,102</b>	<b>3,374,416</b>	<b>3,341,090</b>
<b>FUND BALANCE, October 1</b>	<b>3,314,713</b>	<b>3,498,707</b>	<b>3,498,707</b>	<b>3,181,269</b>
<b>TOTAL REVENUES AND FUNDS AVAILABL</b>	<b>7,761,726</b>	<b>6,832,809</b>	<b>6,873,123</b>	<b>6,522,359</b>
<b><u>DEDUCT EXPENDITURES:</u></b>				
Board of Supervisors	13,368	15,418	15,418	15,473
District Manager	24,123	36,178	32,678	53,975
Finance	115,388	131,426	127,180	141,295
Grant Management	-	1,182	1,182	1,208
Clerk to the Board	11,846	12,381	12,381	12,653
Legal Services	33,225	38,740	33,740	34,482
Engineering Services	41,536	42,826	37,826	38,658
Pollution Control	-	-	-	-
Administration Division	830,559	1,714,992	1,090,067	1,765,881
Aquatics Division	537,093	597,470	612,937	680,511
Stormwater Maintenance Division	581,917	722,784	727,009	713,046
Exotic Plant Removal Division	473,973	333,808	349,475	378,164
Shop Operations	81,215	123,415	123,415	102,510
Capital Improvement Projects R&R	1,127,359	95,323	140,323	103,528
Capital Debt Service 2014 Bond	391,417	388,223	388,223	390,091
<b>TOTAL EXPENDITURES</b>	<b>4,263,019</b>	<b>4,254,166</b>	<b>3,691,854</b>	<b>4,431,475</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>3,498,707</b>	<b>2,578,643</b>	<b>3,181,269</b>	<b>2,090,884</b>

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

	Actual FY 2018	Actual YTD FY 2019	Estimate EOY FY 2019	Orig. Budget FY 2019	Final Amended Budget FY 2019	Budget FY 2020
<b>General Fund Balance (Beginning)</b>	<b>3,314,713</b>	<b>3,498,707</b>	<b>3,498,707</b>	<b>3,498,707</b>	<b>3,498,707</b>	<b>3,181,269</b>
<b>OPERATING REVENUE</b>						
1-04001 Permit Fees	-	-	-	-	-	-
1-04002 Grant Revenue	5,867	-	-	-	-	-
1-04003 Miscellaneous Fees	-	-	-	454	-	-
1-04004 Storm Water Drainage Fees From City	1,822,113	1,828,032	1,828,032	1,822,112	1,828,032	1,828,032
1-04005 Project Maintenance Fees	40,569	40,569	40,569	40,569	40,569	40,569
1-04006 Interest	119	123	123	50	123	100
1-04007 Special Maintenance Assessments	1,071,915	1,072,389	1,072,389	1,070,917	1,072,389	1,072,389
1-04008 Interfund Transfers	-	-	-	-	-	-
1-04009 Miscellaneous Income	47,155	33,303	33,303	-	33,303	-
1-04010 WMB Prepayment	-	-	-	-	-	-
Land Sale	1,059,276	-	-	-	-	-
1-04012 Stormwater Drainage from City for Bond	391,645	-	-	388,223	388,223	390,091
1-04014 Stormwater Drainage from City for Lake Harvey R&R	8,355	400,000	400,000	11,777	11,777	9,909
<b>Total Revenues</b>	<b>\$ 4,447,013</b>	<b>\$ 3,374,416</b>	<b>\$ 3,374,416</b>	<b>\$ 3,334,102</b>	<b>\$ 3,374,416</b>	<b>\$ 3,341,090</b>
<b>OPERATING EXPENSES</b>						
<b>Board of Supervisors</b>						
1-05001 Executive Salaries	11,672	7,857	10,476	12,000	12,000	12,000
1-05002 FICA	906	601	801	918	918	918
1-05015 Board Meeting Expenses	790	532	709	2,500	2,500	2,555
<b>TOTAL BOARD OF SUPERVISORS</b>	<b>13,368</b>	<b>8,990</b>	<b>11,986</b>	<b>15,418</b>	<b>15,418</b>	<b>15,473</b>
<b>District Manager</b>						
1-06001 Assessment Fees & Costs	8,108	8,299	11,065	8,344	8,344	8,528
1-06003 Operations & Maintenance Services	477	426	568	1,027	1,027	1,050
1-06005 Management Contract	15,538	-	-	26,000	22,500	43,572
1-06009 Travel & Per Diem	-	-	-	807	807	825
<b>TOTAL DISTRICT MANAGER</b>	<b>24,123</b>	<b>8,725</b>	<b>11,633</b>	<b>36,178</b>	<b>32,678</b>	<b>53,975</b>
<b>Finance</b>						
1-07001 Dissemination Agent	-	-	-	2,030	2,030	2,030
1-07002 Arbitrage	-	-	-	1,818	1,818	1,858
1-07004 Accounting Services	26,573	18,105	24,140	31,371	31,371	32,061
1-07005 Auditing	11,570	11,793	15,724	12,775	12,775	13,056
1-07007 Banking Services	137	159	212	679	679	694
1-07009 Property & Casualty Insurance	53,300	52,142	52,142	54,443	54,443	67,532
1-07018 Property Taxes & Assessments	23,808	24,064	24,064	28,310	24,064	24,064
<b>TOTAL FINANCE</b>	<b>115,388</b>	<b>106,263</b>	<b>116,282</b>	<b>131,426</b>	<b>127,180</b>	<b>141,295</b>
<b>Grant Management</b>						
1-12001 Contractual Services -GM	-	-	-	1,182	1,182	1,208
<b>TOTAL GRANT MANAGEMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,182</b>	<b>1,182</b>	<b>1,208</b>
<b>Clerk to the Board</b>						
1-13002 Other Contractual Services	8,702	4,774	6,365	8,652	8,652	8,842
1-13004 Postage & Freight	775	535	713	846	846	865
1-13005 Printing & Binding	1,190	1,152	1,536	1,369	1,369	1,399
1-13007 Legal Ads	1,179	68	91	1,514	1,514	1,547
<b>TOTAL CLERK TO THE BOARD</b>	<b>11,846</b>	<b>6,529</b>	<b>8,705</b>	<b>12,381</b>	<b>12,381</b>	<b>12,653</b>

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

	Actual FY 2018	Actual YTD FY 2019	Estimate EOY FY 2019	Orig. Budget FY 2019	Final Amended Budget FY 2019	Budget FY 2020
<b>Legal Services</b>						
1-19001	General Counsel	31,883	13,718	18,291	35,598	30,598
1-23001	Special Counsel	1,342	1,680	2,240	3,142	3,142
	<b>TOTAL LEGAL COUNSEL</b>	<b>33,225</b>	<b>15,398</b>	<b>20,531</b>	<b>38,740</b>	<b>33,740</b>
<b>Engineering Services</b>						
1-26002	Engineering Services	41,536	11,308	15,077	42,826	37,826
	<b>TOTAL ENGINEERING</b>	<b>41,536</b>	<b>11,308</b>	<b>15,077</b>	<b>42,826</b>	<b>37,826</b>
<b>Pollution Control</b>						
1-29002	Regulatory & Permit Fees	-	-	-	-	-
	<b>TOTAL POLLUTION CONTROL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATION DIVISION</b>						
<b>Personnel</b>						
1-15001	Regular Salaries	238,051	176,621	235,495	247,000	237,000
1-15002	Overtime	1,013	483	644	1,405	1,405
1-15003	FICA	18,754	13,498	17,997	22,115	20,115
1-15004	Retirement Contributions	18,872	15,642	20,856	24,696	22,696
1-15005	Health/Life/Dental Insurance	381,022	289,606	386,141	421,697	406,697
1-15006	Workers Comp	16,254	16,198	21,598	21,575	21,600
1-15007	Unemployment Insurance	-	-	-	2,956	1,956
1-15010	Uniforms	1,000	724	1,700	1,724	1,724
1-15012	Training, Cont. Educ., and Licensing	1,514	651	868	3,270	2,070
1-15013	Vehicle Allowance	6,943	5,014	6,685	7,200	7,200
1-15014	Annual PTO	4,869	-	-	6,279	5,279
1-15015	Cell Stipend	-	-	-	1,196	496
	<b>Total Administration Personnel:</b>	<b>688,292</b>	<b>518,437</b>	<b>691,984</b>	<b>761,113</b>	<b>728,238</b>
<b>ADMIN Operating</b>						
1-33001	Other Contractual Services	42,717	37,811	50,415	52,505	76,255
1-33002	Website Maintenance	6,843	2,640	3,520	6,860	6,860
1-33004	Water - Irrigation	4,048	2,267	3,023	3,873	3,873
1-33005	Telephone & Cell Service	7,806	7,083	9,444	13,920	12,420
1-33006	Postage & Freight	591	513	684	886	1,086
1-33007	Electricity Services	3,225	1,701	2,268	5,510	4,010
1-33010	Equipment Leasing	654	2,566	3,419	3,419	3,419
1-33011	Administration Maintenance	1,134	896	1,195	4,250	3,250
1-33018	Contingencies - Hurricane	1,183	-	-	20,400	20,400
1-33019	Office Supplies	3,770	2,459	3,279	3,909	3,909
1-33020	Fuel & Lubricants - Vehicle	34,629	19,485	25,980	31,858	34,858
1-33021	Operating Supplies and Expenses	5,614	2,363	3,151	7,884	6,884
1-33022	Computer Software	2,538	49	65	3,199	3,199
1-33023	Computer Hardware/ Supplies	900	1,620	2,160	2,500	5,000
1-33024	Fuel & Lubricants - Equipment	12,509	8,645	11,527	13,756	13,756
1-33025	Minor Construction Expenses	-	900	1,000	-	1,000
	<b>Total Administration Operating:</b>	<b>128,162</b>	<b>90,998</b>	<b>121,130</b>	<b>174,729</b>	<b>200,179</b>
<b>Capital Outlay Administration</b>						
1-33101	Equipment	-	-	-	-	-
1-33102	Building	875	7,251	612,500	612,500	10,000
1-33103	Other	13,230	125,254	147,420	166,650	151,650
	<b>Total Administration Capital Outlay:</b>	<b>14,105</b>	<b>132,505</b>	<b>759,920</b>	<b>779,150</b>	<b>161,650</b>
	<b>TOTAL ADMINISTRATION</b>	<b>830,559</b>	<b>741,940</b>	<b>1,573,034</b>	<b>1,714,992</b>	<b>1,090,067</b>
						<b>1,765,881</b>

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

	Actual FY 2018	Actual YTD FY 2019	Estimate EOY FY 2019	Orig. Budget FY 2019	Final Amended Budget FY 2019	Budget FY 2020
<b>AQUATICS DIVISION</b>						
<b>Personnel</b>						
1-14001 Regular Salaries	243,699	187,219	249,625	275,004	275,004	284,404
1-14002 Overtime	20,299	8,584	11,445	19,669	19,669	20,161
1-14003 FICA	20,002	14,490	19,320	22,943	22,443	23,614
1-14004 Retirement Contributions	19,678	15,119	20,159	26,521	24,521	27,411
1-14008 Uniforms	2,881	2,018	3,920	3,920	3,920	3,998
1-14010 Training, Cont. Educ., and Licensing	2,449	1,090	1,453	3,787	3,287	3,353
1-14011 Annual PTO	752	-	-	4,531	3,531	3,602
1-14012 Cell Stipend	174	125	167	704	504	514
<b>Total Aquatics Personnel:</b>	<b>309,934</b>	<b>228,645</b>	<b>306,089</b>	<b>357,079</b>	<b>352,879</b>	<b>367,057</b>
<b>Aquatics Operating</b>						
1-31001 Operations & Maintenance Svc	11,093	8,123	10,831	12,272	11,272	11,497
1-31003 Disposal Fees	1,201	760	1,013	4,113	3,113	3,175
1-31005 Operating Supplies	9,880	4,658	6,211	6,360	8,360	8,527
1-31009 Equipment Maintenance	11,507	7,772	10,363	13,772	13,772	14,047
1-31011 Chemicals	106,400	64,451	85,935	136,350	131,350	134,634
1-31012 Machinery & Equipment	2,269	3,560	4,747	5,524	7,524	7,374
<b>Total Aquatics Operating:</b>	<b>142,350</b>	<b>89,324</b>	<b>119,100</b>	<b>178,391</b>	<b>175,391</b>	<b>179,254</b>
<b>Capital Outlay Aquatics</b>						
1-31101 Equipment	74,406	55,575	62,000	62,000	62,000	134,200
1-31102 Building	10,403	-	-	-	22,667	-
1-31103 Other	-	-	-	-	-	-
<b>Total Aquatics Capital Outlay:</b>	<b>84,809</b>	<b>55,575</b>	<b>62,000</b>	<b>62,000</b>	<b>84,667</b>	<b>134,200</b>
<b>TOTAL AQUATICS DIVISION</b>	<b>537,093</b>	<b>373,544</b>	<b>487,189</b>	<b>597,470</b>	<b>612,937</b>	<b>680,511</b>
<b>STORM WATER MANAGEMENT DIVISION</b>						
<b>Personnel</b>						
1-16001 Regular Salaries	323,990	249,324	332,432	355,000	355,000	360,680
1-16002 Overtime	18,351	7,548	10,064	19,286	19,286	19,768
1-16003 FICA	26,443	19,080	25,440	29,390	28,390	29,627
1-16004 Retirement Contributions	31,787	23,056	30,741	33,686	32,686	34,240
1-16008 Uniforms	2,182	1,803	3,655	3,655	3,655	3,728
1-16010 Training, Cont. Educ., and Licensing	1,289	656	875	2,269	1,769	1,804
1-16011 Annual PTO	2,186	-	-	9,010	6,010	6,130
1-16012 Cell Stipend	15	125	167	887	687	701
<b>Total Storm Water Personnel:</b>	<b>406,241</b>	<b>301,592</b>	<b>403,374</b>	<b>453,183</b>	<b>447,483</b>	<b>456,678</b>
<b>Storm Water Operating</b>						
1-34001 Operations & Maintenance Svc	61,795	41,630	55,507	50,334	54,834	55,931
1-34002 Laboratory Services	4,358	2,796	3,728	8,245	5,245	5,350
1-34004 Disposal Fees	1,024	796	1,061	2,123	2,123	2,165
1-34005 Operating Supplies	17,439	7,838	10,451	13,007	14,007	14,287
1-34006 Storm Ditch Maint	207	-	-	-	-	-
1-34007 Landscape Materials	34,425	23,126	35,000	35,000	35,000	35,000
1-34008 Vehicle Maintenance	3,649	4,583	6,111	9,122	8,122	8,284
1-34009 Equipment Maintenance	27,496	10,302	13,736	25,789	20,789	21,205
1-34011 Chemicals	1,616	950	1,267	1,134	2,634	2,766
1-34014 Electricity Services	3,054	2,146	2,861	3,847	3,347	3,380
<b>Total Storm Water Operating:</b>	<b>155,062</b>	<b>94,167</b>	<b>129,722</b>	<b>148,601</b>	<b>146,101</b>	<b>148,368</b>
<b>Capital Outlay Storm Water</b>						
1-34101 Equipment	7,900	76,747	78,425	81,000	78,425	108,000
1-34102 Building	12,714	-	-	40,000	55,000	-
1-34103 Other - GIS Mapping	-	-	-	-	-	-
<b>Total Storm Water Capital Outlay:</b>	<b>20,614</b>	<b>76,747</b>	<b>78,425</b>	<b>121,000</b>	<b>133,425</b>	<b>108,000</b>
<b>TOTAL STORM WATER MANAGEMENT DIVISION</b>	<b>581,917</b>	<b>472,506</b>	<b>611,521</b>	<b>722,784</b>	<b>727,009</b>	<b>713,046</b>

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

	Actual FY 2018	Actual YTD FY 2019	Estimate EOY FY 2019	Orig. Budget FY 2019	Final Amended Budget FY 2019	Budget FY 2020
<b>EXOTIC PLANT REMOVAL DIVISION</b>						
<b>Personnel</b>						
1-17001 Regular Salaries	152,897	113,546	151,395	166,277	165,277	198,621
1-17002 Overtime	4,670	2,099	2,799	5,290	5,290	5,422
1-17003 FICA	12,290	8,662	11,549	13,450	13,450	15,863
1-17004 Retirement Contributions	14,642	10,368	13,824	15,441	14,441	18,364
1-17008 Uniforms	2,306	1,714	2,285	3,123	3,123	3,185
1-17010 Training, Cont. Educ., and Licensing	378	108	144	1,200	1,200	1,224
1-17011 Annual PTO	1,139	-	-	3,786	2,786	2,842
1-17012 Cell Stipend	-	-	-	459	459	468
<b>Total Exotic Plant Personnel:</b>	<b>188,323</b>	<b>136,497</b>	<b>181,996</b>	<b>209,026</b>	<b>206,026</b>	<b>245,989</b>
<b>Exotic Plant Operating</b>						
1-35001 Operations & Maintenance Svc	22,976	13,765	18,353	25,182	24,182	24,666
1-35003 Disposal Fees	5,680	3,760	5,013	7,115	7,115	7,257
1-35004 Operating Supplies	18,614	11,584	15,445	18,190	18,190	18,554
1-35006 Vehicle Maintenance	6,216	2,034	2,712	9,084	7,084	7,226
1-35008 Chemicals	4,053	3,757	5,009	6,211	5,211	5,472
1-35010 Maintenance Contracts	57,497	57,497	59,000	59,000	59,000	59,000
<b>Total Exotic Plant Operating:</b>	<b>115,036</b>	<b>92,397</b>	<b>105,532</b>	<b>124,782</b>	<b>120,782</b>	<b>122,175</b>
<b>Capital Outlay Exotic Plant</b>						
1-35101 Equipment	158,877	-	-	-	-	10,000
1-35102 Building	11,737	-	-	-	22,667	-
1-35103 Other	-	-	-	-	-	-
<b>Total Exotic Plant Capital Outlay:</b>	<b>170,614</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,667</b>	<b>10,000</b>
<b>TOTAL EXOTIC PLANT REMOVAL DIVISION</b>	<b>473,973</b>	<b>228,894</b>	<b>287,528</b>	<b>333,808</b>	<b>349,475</b>	<b>378,164</b>
<b>SHOP OPERATIONS DIVISION</b>						
<b>Personnel</b>						
1-18001 Regular Salaries	38,202	30,377	40,503	45,852	45,852	46,586
1-18002 Overtime	3,931	1,858	2,477	5,280	5,280	5,412
1-18003 FICA	3,352	2,415	3,220	3,912	3,912	3,978
1-18004 Retirement Contributions	2,650	2,466	3,288	4,602	4,602	4,680
1-18013 Uniforms	363	124	165	590	590	602
1-18015 Training, Cont. Educ., and Licensing	1,239	648	864	1,706	1,706	1,740
1-18016 Annual PTO	462	-	-	471	471	480
1-18017 Cell Stipend	-	-	-	245	245	250
<b>Total Shop Personnel:</b>	<b>50,198</b>	<b>37,888</b>	<b>50,517</b>	<b>62,658</b>	<b>62,658</b>	<b>63,728</b>
<b>Shop Operating</b>						
1-36001 Operations & Maintenance Svc	9,244	3,000	4,000	7,721	7,721	7,875
1-36002 Disposal Fees	1,695	647	863	2,195	2,195	2,239
1-36003 Operating Supplies	7,425	3,050	4,067	5,945	5,945	6,064
1-36006 Machinery & Equipment	12,653	4,450	5,933	10,396	10,396	10,604
<b>Total Shop Operating:</b>	<b>31,017</b>	<b>11,147</b>	<b>14,863</b>	<b>26,257</b>	<b>26,257</b>	<b>26,782</b>
<b>Capital Outlay Shop</b>						
1-36101 Equipment	-	33,758	34,500	34,500	34,500	12,000
1-36102 Building	-	-	-	-	-	-
1-36103 Other	-	-	-	-	-	-
<b>Total Shop Capital Outlay:</b>	<b>-</b>	<b>33,758</b>	<b>34,500</b>	<b>34,500</b>	<b>34,500</b>	<b>12,000</b>
<b>SHOP OPERATIONS DIVISION</b>	<b>81,215</b>	<b>82,793</b>	<b>99,880</b>	<b>123,415</b>	<b>123,415</b>	<b>102,510</b>
<b>Total Operating Expenses</b>	<b>2,744,243</b>	<b>2,056,890</b>	<b>3,243,366</b>	<b>3,770,620</b>	<b>3,163,308</b>	<b>3,937,856</b>

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

	Actual FY 2018	Actual YTD FY 2019	Estimate EOY FY 2019	Orig. Budget FY 2019	Final Amended Budget FY 2019	Budget FY 2020
<b>NON-OPERATING INCOME AND EXPENSES</b>						
<b>Other Expense</b>						
<b>DEBT SERVICE EXPENSES</b>						
1-04013	Principal 2014 Bond Issue - sent to Trustee	265,000		270,000	270,000	280,000
1-04013	Interest 2014 Bond issue - sent to Trustee	126,417		118,223	118,223	110,091
	<b>TOTAL DEBT SERVICE:</b>	<b>391,417</b>	<b>-</b>	<b>388,223</b>	<b>388,223</b>	<b>390,091</b>
<b>CAPITAL IMPROVEMENT</b>						
	Capital Improvement Program R&R	54,044		53,546	53,546	53,619
	Add R&R Funding / Grant Revenue	5,732		30,000	75,000	40,000
	Add SWD funds from City for DS commitment	8,583		11,777	11,777	9,909
	Land Sale Transfer to R&R Funding	1,059,000		-	-	-
	<b>TOTAL OTHER CAPITAL EXPENSES R&amp;R FUND:</b>	<b>1,127,359</b>	<b>-</b>	<b>95,323</b>	<b>140,323</b>	<b>103,528</b>
	<b>Total Expenses</b>	<b>\$ 4,263,019</b>	<b>\$ 2,056,890</b>	<b>\$ 3,243,366</b>	<b>\$ 4,254,166</b>	<b>\$ 4,431,475</b>
	<b>Total Revenues</b>	<b>\$ 4,447,013</b>	<b>\$ 3,374,416</b>	<b>\$ 3,374,416</b>	<b>\$ 3,374,416</b>	<b>\$ 3,341,090</b>
	<b>Surplus/(Deficit)</b>	<b>183,994</b>	<b>1,317,526</b>	<b>131,050</b>	<b>(317,438)</b>	<b>(1,090,385)</b>
	<b>Available Operating Cash Balance (Ending)</b>	<b>\$ 3,498,707</b>	<b>\$ 4,816,233</b>	<b>\$ 3,629,757</b>	<b>\$ 2,578,643</b>	<b>\$ 2,090,884</b>

	Budget FY 2020	Forecast			
		FY 2021	FY 2022	FY 2023	FY 2024
<b>General Fund Balance (Beginning)</b>	<b>3,181,269</b>	<b>2,090,884</b>	<b>1,777,135</b>	<b>1,498,134</b>	<b>1,113,214</b>
<b>OPERATING REVENUE</b>					
1-04001 Permit Fees	-	-	-	-	-
1-04002 Grant Revenue	-	-	-	-	-
1-04003 Miscellaneous Fees	-	-	-	-	-
1-04004 Storm Water Drainage Fees From City	1,828,032	1,828,032	1,828,032	1,828,032	1,828,032
1-04005 Project Maintenance Fees	40,569	40,569	40,569	40,569	40,569
1-04006 Interest	100	110	121	133	146
1-04007 Special Maintenance Assessments	1,072,389	1,072,389	1,136,589	1,200,789	1,414,789
1-04008 Interfund Transfers	-	-	-	-	-
1-04009 Miscellaneous Income	-	-	-	-	-
1-04010 WMB Prepayment	-	-	-	-	-
1-04012 Stormwater Drainage from City for Bond	390,091	390,091	391,138	392,017	388,270
1-04014 Stormwater Drainage from City for Lake Harvey R&R	9,909	9,909	8,862	7,983	11,730
<b>Total Revenues</b>	<b>\$ 3,341,090</b>	<b>\$ 3,341,100</b>	<b>\$ 3,405,311</b>	<b>\$ 3,469,523</b>	<b>\$ 3,683,536</b>
<b>OPERATING EXPENSES</b>					
<b>Board of Supervisors</b>					
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	2,555	2,611	2,668	2,727	2,787
<b>TOTAL BOARD OF SUPERVISORS</b>	<b>15,473</b>	<b>15,529</b>	<b>15,586</b>	<b>15,645</b>	<b>15,705</b>
<b>District Manager</b>					
1-06001 Assessment Fees & Costs	8,528	8,716	8,908	9,104	9,304
1-06003 Operations & Maintenance Services	1,050	1,073	1,097	1,121	1,146
1-06005 Management Contract	43,572	44,531	45,511	46,512	47,535
1-06009 Travel & Per Diem	825	843	862	881	900
<b>TOTAL DISTRICT MANAGER</b>	<b>53,975</b>	<b>55,163</b>	<b>56,378</b>	<b>57,618</b>	<b>58,885</b>
<b>Finance</b>					
1-07001 Dissemination Agent	2,030	2,030	2,030	2,030	2,030
1-07002 Arbitrage	1,858	1,899	1,941	1,984	2,028
1-07004 Accounting Services	32,061	32,766	33,487	34,224	34,977
1-07005 Auditing	13,056	13,343	13,637	13,937	14,244
1-07007 Banking Services	694	709	725	741	757
1-07009 Property & Casualty Insurance	67,532	57,883	59,041	72,222	62,666
1-07018 Property Taxes & Assessments	24,064	24,064	24,064	24,064	24,064
<b>TOTAL FINANCE</b>	<b>141,295</b>	<b>132,694</b>	<b>134,925</b>	<b>149,202</b>	<b>140,766</b>
<b>Grant Management</b>					
1-12001 Contractual Services -GM	1,208	1,235	1,262	1,290	1,318
<b>TOTAL GRANT MANAGEMENT</b>	<b>1,208</b>	<b>1,235</b>	<b>1,262</b>	<b>1,290</b>	<b>1,318</b>
<b>Clerk to the Board</b>					
1-13002 Other Contractual Services	8,842	9,037	9,236	9,439	9,647
1-13004 Postage & Freight	865	884	903	923	943

		Budget FY 2020	Forecast			
			FY 2021	FY 2022	FY 2023	FY 2024
1-13005	Printing & Binding	1,399	1,430	1,461	1,493	1,526
1-13007	Legal Ads	1,547	1,581	1,616	1,652	1,688
<b>TOTAL CLERK TO THE BOARD</b>		<b>12,653</b>	<b>12,932</b>	<b>13,216</b>	<b>13,507</b>	<b>13,804</b>
<b>Legal Services</b>						
1-19001	General Counsel	31,271	31,959	32,662	33,381	34,115
1-23001	Special Counsel	3,211	3,282	3,354	3,428	3,503
<b>TOTAL LEGAL COUNSEL</b>		<b>34,482</b>	<b>35,241</b>	<b>36,016</b>	<b>36,809</b>	<b>37,618</b>
<b>Engineering Services</b>						
1-26002	Engineering Services	38,658	39,508	40,377	41,265	42,173
<b>TOTAL ENGINEERING</b>		<b>38,658</b>	<b>39,508</b>	<b>40,377</b>	<b>41,265</b>	<b>42,173</b>
<b>Pollution Control</b>						
1-29002	Regulatory & Permit Fees	-	-	-	-	-
<b>TOTAL POLLUTION CONTROL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATION DIVISION</b>						
<b>Personnel</b>						
1-15001	Regular Salaries	319,792	327,787	335,982	344,382	352,992
1-15002	Overtime	1,440	1,476	1,513	1,551	1,590
1-15003	FICA	28,948	29,647	30,362	31,096	31,847
1-15004	Retirement Contributions	32,832	33,641	34,471	35,320	36,191
1-15005	Health/Life/Dental Insurance	455,740	487,642	521,777	558,301	597,382
1-15006	Workers Comp	22,032	22,473	22,922	23,380	23,848
1-15007	Unemployment Insurance	2,005	2,055	2,106	2,159	2,213
1-15010	Uniforms	1,762	1,801	1,841	1,882	1,923
1-15012	Training, Cont. Educ., and Licensing	2,616	2,674	2,733	2,793	2,854
1-15014	Annual PTO	5,395	5,514	5,635	5,759	5,886
1-15015	Cell Stipend	1,007	1,029	1,052	1,075	1,099
<b>Total Administration Personnel:</b>		<b>880,769</b>	<b>922,939</b>	<b>967,594</b>	<b>1,014,898</b>	<b>1,065,025</b>
<b>ADMIN Operating</b>						
1-33001	Other Contractual Services	77,780	79,336	80,923	82,541	84,192
1-33002	Website Maintenance	6,997	7,137	7,280	7,426	7,575
1-33004	Water - Irrigation	3,950	4,029	4,110	4,192	4,276
1-33005	Telephone & Cell Service	12,668	12,921	13,179	13,443	13,712
1-33006	Postage & Freight	1,108	1,130	1,153	1,176	1,200
	Electricity Services	5,090	5,446	5,827	6,235	6,671
1-33010	Equipment Leasing	3,487	3,557	3,628	3,701	3,775
	Administration Maintenance	3,315	3,381	3,449	3,518	3,588
1-33018	Contingencies - Hurricane	20,400	20,400	20,400	20,400	20,400
1-33019	Office Supplies	3,987	4,067	4,148	4,231	4,316
1-33020	Fuel & Lubricants - Vehicle	36,601	38,431	40,353	42,371	44,490
1-33021	Operating Supplies and Expenses	7,022	7,162	7,305	7,451	7,600
1-33022	Computer Software	3,263	3,328	3,395	3,463	3,532
1-33023	Computer Hardware/ Supplies	2,500	2,500	-	-	-
1-33024	Fuel & Lubricants - Equipment	14,444	15,166	15,924	16,720	17,556
1-33025	Minor Construction Expenses	-	-	-	-	-
<b>Total Administration Operating:</b>		<b>202,612</b>	<b>207,991</b>	<b>211,074</b>	<b>216,868</b>	<b>222,883</b>

		Budget FY 2020	Forecast			
			FY 2021	FY 2022	FY 2023	FY 2024
<b>Capital Outlay Administration</b>						
1-33101	Equipment	-	15,000	-	-	-
1-33102	Building	682,500	-	-	-	-
1-33103	Other	-	-	-	-	-
<b>Total Administration Capital Outlay:</b>		<b>682,500</b>	<b>15,000</b>	-	-	-
<b>TOTAL ADMINISTRATION</b>		<b>1,765,881</b>	<b>1,145,930</b>	<b>1,178,668</b>	<b>1,231,766</b>	<b>1,287,908</b>

**AQUATICS DIVISION**

**Personnel**

1-14001	Regular Salaries	284,404	291,514	298,802	306,272	313,929
1-14002	Overtime	20,161	20,665	21,182	21,712	22,255
1-14003	FICA	23,614	24,203	24,806	25,425	26,059
1-14004	Retirement Contributions	27,411	28,096	28,799	29,519	30,257
1-14008	Uniforms	3,998	4,078	4,160	4,243	4,328
1-14011	Annual PTO	3,602	3,674	3,747	3,822	3,898
1-14012	Cell Stipend	514	524	534	545	556
<b>Total Aquatics Personnel:</b>		<b>367,057</b>	<b>376,174</b>	<b>385,518</b>	<b>395,096</b>	<b>404,911</b>

**Aquatics Operating**

1-31001	Operations & Maintenance Svc	11,497	11,727	11,962	12,201	12,445
1-31003	Disposal Fees	3,175	3,239	3,304	3,370	3,437
1-31005	Operating Supplies	8,527	8,698	8,872	9,049	9,230
1-31009	Equipment Maintenance	14,047	14,328	14,615	14,907	15,205
1-31011	Chemicals	134,634	141,366	148,434	155,856	163,649
1-31012	Machinery & Equipment	7,374	7,221	7,065	6,906	6,744
<b>Total Aquatics Operating:</b>		<b>179,254</b>	<b>186,579</b>	<b>194,252</b>	<b>202,289</b>	<b>210,710</b>

**Capital Outlay Aquatics**

1-31101	Equipment	134,200	-	-	54,000	15,000
1-31102	Building	-	-	-	-	-
1-31103	Other	-	-	-	-	-
<b>Total Aquatics Capital Outlay:</b>		<b>134,200</b>	-	-	<b>54,000</b>	<b>15,000</b>

<b>TOTAL AQUATICS DIVISION</b>		<b>680,511</b>	<b>562,753</b>	<b>579,770</b>	<b>651,385</b>	<b>630,621</b>
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**STORM WATER MANAGEMENT DIVISION**

**Personnel**

1-16001	Regular Salaries	360,680	369,697	378,939	388,412	398,122
1-16002	Overtime	19,768	20,262	20,769	21,288	21,820
1-16003	FICA	29,627	30,365	31,121	31,897	32,691
1-16004	Retirement Contributions	34,240	35,096	35,974	36,873	37,795
1-16008	Uniforms	3,728	3,803	3,879	3,957	4,036
1-16011	Annual PTO	6,130	6,253	6,378	6,506	6,636
1-16012	Cell Stipend	701	715	729	744	759
<b>Total Storm Water Personnel:</b>		<b>456,678</b>	<b>468,031</b>	<b>479,666</b>	<b>491,592</b>	<b>503,812</b>

**Storm Water Operating**

1-34001	Operations & Maintenance Svc	55,931	57,050	58,191	59,355	60,542
1-34002	Laboratory Services	5,350	5,457	5,566	5,677	5,791
1-34004	Disposal Fees	2,165	2,208	2,252	2,297	2,343
1-34005	Operating Supplies	14,287	14,573	14,864	15,161	15,464



		Budget FY 2020	Forecast			
			FY 2021	FY 2022	FY 2023	FY 2024
1-18017	Cell Stipend	250	255	260	265	270
<b>Total Shop Personnel:</b>		<b>63,728</b>	<b>65,306</b>	<b>66,924</b>	<b>68,582</b>	<b>70,280</b>
<b>Shop Operating</b>						
1-36001	Operations & Maintenance Svc	7,875	8,033	8,194	8,358	8,525
1-36002	Disposal Fees	2,239	2,284	2,330	2,377	2,425
1-36003	Operating Supplies	6,064	6,185	6,309	6,435	6,564
1-36006	Machinery & Equipment	10,604	10,816	11,032	11,253	11,478
<b>Total Shop Operating:</b>		<b>26,782</b>	<b>27,318</b>	<b>27,865</b>	<b>28,423</b>	<b>28,992</b>
<b>Capital Outlay Shop</b>						
1-36101	Equipment	12,000	5,000	-	-	-
1-36102	Building	-	-	-	-	-
1-36103	Other	-	-	-	-	-
<b>Total Shop Capital Outlay:</b>		<b>12,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SHOP OPERATIONS DIVISION</b>		<b>102,510</b>	<b>97,624</b>	<b>94,789</b>	<b>97,005</b>	<b>99,272</b>
<b>Total Operating Expenses</b>		<b>3,937,856</b>	<b>3,161,230</b>	<b>3,197,483</b>	<b>3,364,404</b>	<b>3,320,956</b>
<b>NON-OPERATING INCOME AND EXPENSES</b>						
<b>Other Expense</b>						
<b>DEBT SERVICE EXPENSES</b>						
1-04013	Principal 2014 Bond Issue - sent to Trustee	280,000	290,000	300,000	310,000	315,000
1-04013	Interest 2014 Bond issue - sent to Trustee	110,091	101,138	92,017	82,663	73,270
<b>TOTAL DEBT SERVICE:</b>		<b>390,091</b>	<b>391,138</b>	<b>392,017</b>	<b>392,663</b>	<b>388,270</b>
<b>CAPITAL IMPROVEMENT</b>						
Capital Improvement Program R&R		53,619	53,619	56,829	60,039	70,739
Add R&R Funding / Grant Revenue		40,000	40,000	30,000	30,000	30,000
Add SWD funds from City for DS commitment		9,909	8,862	7,983	7,337	11,730
Land Sale Transfer to R&R Funding		-	-	-	-	-
<b>TOTAL OTHER CAPITAL EXPENSES R&amp;R FUND:</b>		<b>103,528</b>	<b>102,481</b>	<b>94,812</b>	<b>97,376</b>	<b>112,469</b>
<b>Total Expenses</b>		<b>\$ 4,431,475</b>	<b>\$ 3,654,849</b>	<b>\$ 3,684,312</b>	<b>\$ 3,854,443</b>	<b>\$ 3,821,695</b>
<b>Total Revenues</b>		<b>\$ 3,341,090</b>	<b>\$ 3,341,100</b>	<b>\$ 3,405,311</b>	<b>\$ 3,469,523</b>	<b>\$ 3,683,536</b>
<b>Surplus/(Deficit)</b>		<b>(1,090,385)</b>	<b>(313,749)</b>	<b>(279,001)</b>	<b>(384,920)</b>	<b>(138,159)</b>
<b>Available Operating Cash Balance (Ending)</b>		<b>\$ 2,090,884</b>	<b>\$ 1,777,135</b>	<b>\$ 1,498,134</b>	<b>\$ 1,113,214</b>	<b>\$ 975,055</b>

**GENERAL FUND RENEWAL & REPLACEMENT FUND**

	<u>Actual FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
Estimated Beginning Fund Balance	523,399	1,068,220	438,951	376,334	309,347	229,786	151,077
<b><u>ADD REVENUES:</u></b>							
Grant Revenue	5,867	75,000	-	-	-	-	-
Interest Revenues	-	-	-	-	-	-	-
5% Recommended Annual Transfer + Additional Annual Transfer	54,044	53,546	53,619	53,619	53,619	56,829	60,039
Additional funds from General Surplus Funds	1,059,000	75,000	40,000	40,000	30,000	30,000	30,000
Excess Storm Water Fees - Bonds	8,583	11,777	9,909	8,862	7,983	7,337	11,730
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>	<b>1,650,893</b>	<b>1,283,543</b>	<b>542,479</b>	<b>478,815</b>	<b>400,949</b>	<b>323,952</b>	<b>252,846</b>
<b><u>DEDUCT EXPENDITURES:</u></b>							
WM001 1-46001 Stormwater Emergency Renewal and Replacement	73,593	207,005	166,145	169,468	171,163	172,875	174,604
WM013 1-46003 Basin 4E & 5		-	-				
WM014 1-46004 Basin 2C Wetland Vertical Relocation & Storage	8,114						
WM017 1-46007 Street to Pond Repairs (POA)		-	-	-	-	-	-
WM018 1-46008 Basin 2C 3B interconnect		-	-	-	-	-	-
WM019 1-46009 Lake Harvey Improvements	227,697		-	-	-	-	-
1-46013 Lift Station #1 Relocation	261,265	4,591	-	-	-	-	-
WM020 1-46014 6B Relocation Project	12,004	597,996	-	-	-	-	-
WM021 1-46015 CCE Stormwater Improvement Projects		35,000	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>582,673</b>	<b>844,592</b>	<b>166,145</b>	<b>169,468</b>	<b>171,163</b>	<b>172,875</b>	<b>174,604</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>1,068,220</b>	<b>438,951</b>	<b>376,334</b>	<b>309,347</b>	<b>229,786</b>	<b>151,077</b>	<b>78,242</b>

# 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 2020 is based on 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 FY2020 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 FY2020 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 two new positions planned for this FY (Assistant Public Works Director and Exotic Plant Removal Technician). This year we are proposing to give a 1.6% increase to all employees based on the Bureau of Labor Statics CPI. This also reflects for license or certifications increases.

#### *Overtime*

This line includes overtime expenses.

#### *FICA*

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

#### *Retirement Contributions*

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

#### *Health, Life and Dental Insurance*

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

#### *Workers Compensation*

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

#### *Unemployment Compensation*

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

#### *Uniforms*

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

#### *Training, Cont. Education & Licensing*

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

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Vehicle Allowance***

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

### ***Annual PTO***

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

### ***Cell Phone Stipend***

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

### **Administration (Operating)**

#### ***Other Contractual Services***

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

#### ***Website Maintenance***

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

#### ***Water - Irrigation***

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

#### ***Telephone & Cell Services***

These charges include the landline telephone service that is used in the District office as well as cellular phone services. District Staff will continue to look at alternatives in the 2020 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 2020.

#### ***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 FY2020 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-2020 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. Plans for the construction of a new Administration building estimated at \$682,500 which 35% of the construction cost split with the Utility Fund. No other expenditures planned for this fiscal year.

### ***Other***

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

## **AQUATICS DIVISION**

### **Aquatics Personnel**

#### ***Regular Salaries; 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.

#### ***Vehicle Maintenance, Equipment Maintenance, and Miscellaneous Expenses***

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

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Chemicals***

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

### ***Machinery & Equipment***

The District staff is requesting some new machinery that is not considered a capital expense according to the Districts capital expenditure threshold. This includes new sprayers and backpack 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 2012 Harvester for \$134,200 in FY2020. 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 Kawasaki Mule for \$10,000, replace an Exmark mower for \$12,000, replace Video Ray for \$41,000 and \$45,000 for a new dump truck which will be split between Stormwater and Underground Utilities departments in 2020FY. No other expenditures planned for this fiscal year.

### **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

**GENERAL FUND BUDGET  
ACCOUNT DESCRIPTIONS AND ASSUMPTIONS**

**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. Plan to replace a Kawasaki Mule for \$10,000 and no other 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 a heavy equipment trailer for \$12,000.

***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: \$ 166,145

# 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 2019 with a deficit due in part to the new administration building expansion project. The Proposed Budget for FY 2020 reflects no Rate Increase. The Proposed Budget for FY 2020 anticipates a deficit due to several major projects.

### Assumptions Used in Preparing the Budget

**Inflation** – The following inflationary rates are utilized; for the regular salaries line item the rate increased to 1.6% for FY 2020 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 10% 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 1.00% as well.

**Rate Adjustment** – There is no rate adjustment planned for FY 2020 in this budget based on the current factors. The Rate Stabilization Fund balance is expected to exceed \$530,000 for FY2020.

### 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 \$10,000 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.

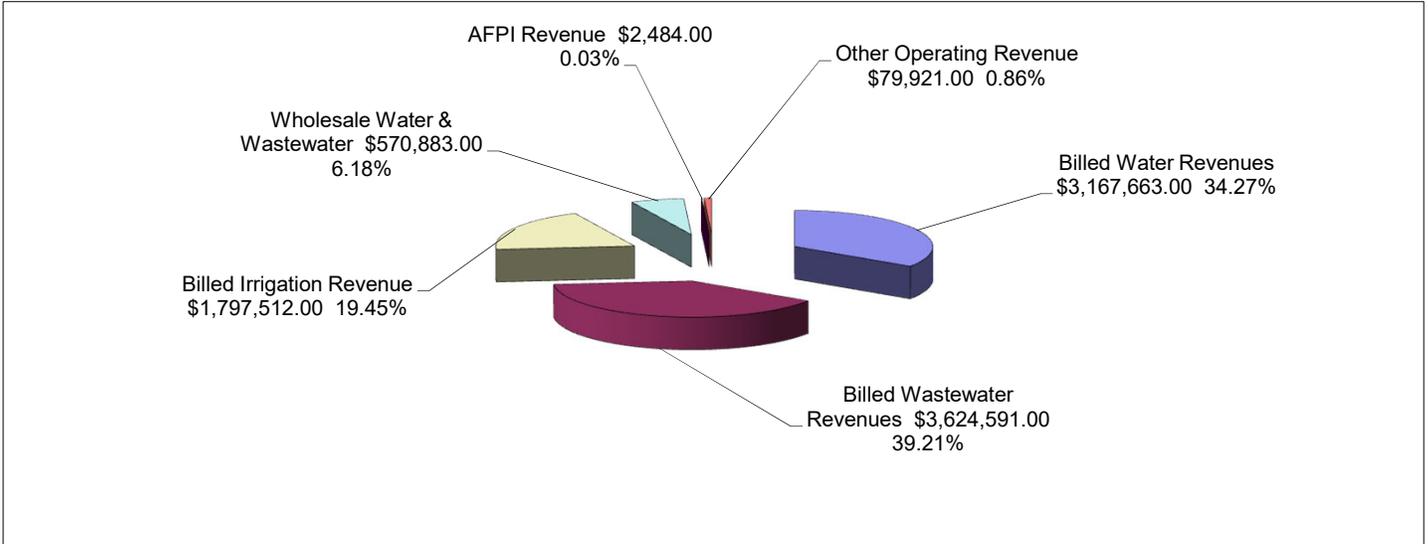
### **Capital Improvement Program**

The capital improvement program has several items for your review, a total cost in FY 2020 of \$5,173,349. 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 several 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 \$1,908,799; the Water Connection Fee Budget is \$1,200,000; the Wastewater Connection Fee Budget is \$300,000 and the Capital Outlay Budget is \$1,764,550 for FY 2020.

Major capital projects contained in the capital budget for FY 2020 include the continuation of the Lift Station Renewal and Replacement project at \$159,980, Emergency Renewal and Replacement Projects at \$193,845, Lake Charles Irrigation Pump Station improvements at \$550,000, WWTF Digester sealing and painting at \$200,000, WTP painting and sealing at \$130,000, WTP Calcite tank project \$145,000, WTP High Service Pump rehab project at \$330,000, and meter replacement program at \$15,000 (FY 2020). The Water Connection Fee Fund has two projects planned for FY2020 the water treatment plant clearwell/transfer pumps expansion project estimated at \$800,000 and the Main Water Line Extension at \$400,000. The Wastewater Connection Fee Fund has one major project planned for the upgrade of the sand filter to a new disk filter system expanding capacity and redundancy for FY2020 this will be split between the WWTF Capacity Fee Fund at \$300,000 and the Capital Outlay expense code for WWTF Building for \$405,000. The Capital Outlay Budget for the Utility Fund is proposing the construction of a new Administration Building for \$1,267,500. Rerating and rehabilitation of a WWTF sand filter for \$405,000. And replacement of vehicles and equipment all totaling for \$91,000.

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

**FISCAL YEAR 2020**

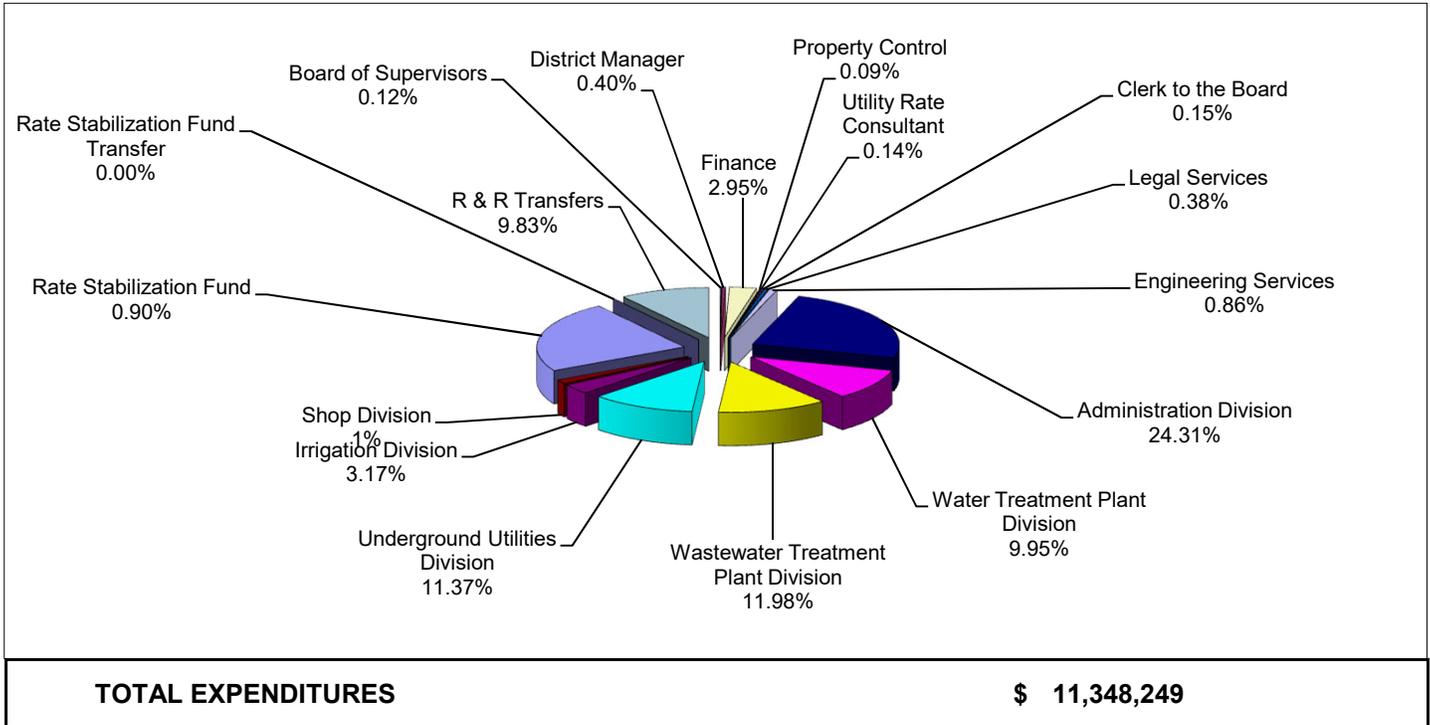


<b>TOTAL REVENUES</b>	<b>\$ 9,243,054</b>
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Billed Water Revenues	\$3,167,663.00	34.271%
Billed Wastewater Revenues	\$3,624,591.00	39.214%
Billed Irrigation Revenue	\$1,797,512.00	19.447%
Wholesale Water & Wastewater	\$ 570,883.00	6.176%
AFPI Revenue	\$ 2,484.00	0.027%
Other Operating Revenue	\$ 79,921.00	0.865%
<b>TOTAL REVENUE</b>	<b>\$ 9,243,054</b>	<b>100.00%</b>
<b>W&amp;S PRIOR YEARS FUND BALANCE</b>	<b>\$ 6,007,489</b>	

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

**FISCAL YEAR 2020**



	<u>PERSONNEL</u>	<u>OPERATING</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTALS</u>	<u>PERCENT</u> <u>EXPENDITURES</u>
Board of Supervisors	12,918	1,178		\$ 14,096	0.124%
District Manager	43,572	1,426		\$ 44,998	0.397%
Finance		334,912		\$ 334,912	2.951%
Property Control		10,006		\$ 10,006	0.088%
Utility Rate Consultant		15,847		\$ 15,847	0.140%
Clerk to the Board		16,590		\$ 16,590	0.146%
Legal Services		43,314		\$ 43,314	0.382%
Engineering Services		97,566		\$ 97,566	0.860%
Administration Division	1,030,918	460,247	1,267,500	\$ 2,758,665	24.309%
Water Treatment Plant Division	404,876	724,341	-	\$ 1,129,217	9.951%
Wastewater Treatment Plant Division	420,467	488,694	450,000	\$ 1,359,161	11.977%
Underground Utilities Division	657,515	585,953	47,050	\$ 1,290,518	11.372%
Irrigation Division	59,371	300,849	-	\$ 360,220	3.174%
Shop Division	131,162	21,334	-	\$ 152,496	1.344%
Debt Service Payments				2,605,326	22.958%
Rate Stabilization Fund Transfer				-	0.000%
R & R Transfers				1,115,317	9.828%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,760,799</b>	<b>\$ 3,102,257</b>	<b>\$ 1,764,550</b>	<b>\$ 11,348,249</b>	<b>100.00%</b>

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

	<u>FY 2018</u> <u>ACTUAL</u>	<u>FY 2019</u> <u>ORIGINAL BUDGET</u>	<u>FY 2019</u> <u>ESTIMATE</u>	<u>FY 2020</u> <u>PROPOSED</u>
<b><u>ADD REVENUES:</u></b>				
Billed Water Revenues	3,061,920	3,110,742	3,169,914	3,167,663
Billed Wastewater Revenues	3,557,463	3,578,988	3,625,389	3,624,591
Billed Irrigation Revenue	1,783,236	1,797,512	1,791,524	1,797,512
Wholesale Water & Wastewater	566,514	563,485	563,485	570,883
AFPI Revenue	42,040	2,484	2,484	2,484
Other Operating Revenue	139,047	81,921	168,596	79,921
<b>TOTAL OPERATING REVENUES</b>	<b>9,150,220</b>	<b>9,135,132</b>	<b>9,321,392</b>	<b>9,243,054</b>
<b><u>NON-OPERATING INCOME AND EXPENSES</u></b>				
Transfer from WCF to Pay Debt	-	-	-	-
<b>TOTAL NON-OPERATING REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
FUND BALANCE, October 1	6,990,618	6,687,664	6,687,664	6,007,489
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>	<b>16,140,838</b>	<b>15,822,796</b>	<b>16,009,056</b>	<b>15,250,543</b>
<b><u>DEDUCT EXPENDITURES:</u></b>				
Board of Supervisors	13,373	14,071	14,071	14,096
District Manager	16,299	27,395	23,895	44,998
Finance	227,249	288,882	263,882	334,912
Property Control	5,968	10,867	13,867	10,006
Utility Rate Consultant	15,494	15,506	15,506	15,847
Clerk to the Board	14,277	16,233	16,233	16,590
Legal Services	43,225	47,570	42,570	43,314
Engineering Services	24,416	41,588	96,600	97,566
Administration Division	1,177,148	2,576,624	1,505,853	2,758,665
Water Treatment Plant Division	1,007,592	1,130,820	1,154,420	1,129,217
Wastewater Treatment Plant Division	790,922	943,890	1,034,540	1,359,161
Underground Utilities Division	1,241,501	1,311,496	1,382,500	1,290,518
Irrigation Division	312,363	338,392	338,017	360,220
Shop Division	113,682	183,268	183,168	152,496
Debt Service Payments	2,670,879	2,708,655	2,675,456	2,605,326
Rate Stabilization Fund Transfer Out	-	-	-	-
Capital improvement Projects	-	-	-	-
Renewal & Replacement Transfers	1,778,786	1,240,989	1,240,989	1,115,317
<b>TOTAL EXPENDITURES</b>	<b>9,453,174</b>	<b>10,896,246</b>	<b>10,001,567</b>	<b>11,348,249</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>6,687,664</b>	<b>4,926,550</b>	<b>6,007,489</b>	<b>3,902,294</b>

	Actual FY 2018	Actual YTD FY 2019	Estimate EOY FY 2019	Orig. Budget FY 2019	Final Amended Budget FY 2019	Budget FY 2020
<b>Water &amp; Sewer Fund Balance (Beginning)</b>	<b>6,990,618</b>	<b>6,687,664</b>	<b>6,687,664</b>	<b>6,687,664</b>	<b>6,687,664</b>	<b>6,007,489</b>
<b>Rate Stabilization Fund Balance (Beginning)</b>	<b>531,020</b>			<b>531,020</b>	<b>531,020</b>	<b>531,020</b>
<b>OPERATING REVENUE</b>						
Grants			-	-	-	-
5-04006 Billed Water Revenue Consumption	3,061,920	2,113,276	3,169,914	3,110,742	3,169,914	3,167,663
5-04106 Billed Water Revenue Base			-			
5-04007 Billed Wastewater Revenue Consumption	3,557,463	2,442,259	3,663,389	3,578,988	3,625,389	3,624,591
5-04107 Billed Wastewater Revenue Base			-			
5-04009 Billed Irrigation Revenue Consumption	1,783,236	1,194,349	1,791,524	1,797,512	1,791,524	1,797,512
5-04109 Billed Irrigation Revenue Base			-			
5-04010 Late Fees	71,777	53,045	53,046	38,000	53,046	38,000
5-04012 Miscellaneous Fees	46,137	75,720	75,720	5,000	75,720	5,000
5-04014 Wholesale Water Revenue	266,871	186,349	279,524	267,829	267,829	271,551
5-04018 Meter Set Fees	5,429	25	38	3,550	38	1,550
5-04021 Wholesale Wastewater Revenue	299,643	205,130	307,695	295,656	295,656	299,332
5-04022 Interest (Operating)	15,704	12,432	9,992	5,571	9,992	5,571
Rate Stabilization Fund	-	-	-	-	-	-
5-04047 Backflow Prevention Program	-	-	-	25,000	25,000	25,000
5-04046 Tanker Truck Water Service	-	-	-	4,800	4,800	4,800
5-04033 Water Impact (AFPI)	22,901	1,067	1,601	1,359	1,359	1,359
5-04035 Wastewater Impact (AFPI)	19,139	883	1,325	1,125	1,125	1,125
<b>Total Revenues</b>	<b>\$ 9,150,220</b>	<b>\$ 6,284,535</b>	<b>\$ 9,353,768</b>	<b>\$ 9,135,132</b>	<b>\$ 9,321,392</b>	<b>\$ 9,243,054</b>
<b>OPERATING EXPENSES</b>						
<b>Board of Supervisors</b>						
5-05001 Executive Salaries	11,672	7,857	10,476	12,000	12,000	12,000
5-05002 FICA	906	601	801	918	918	918
5-05004 Board Meeting Expenses	795	532	709	1,153	1,153	1,178
<b>TOTAL BOARD OF SUPERVISORS</b>	<b>13,373</b>	<b>8,990</b>	<b>11,986</b>	<b>14,071</b>	<b>14,071</b>	<b>14,096</b>
<b>District Manager</b>						
5-06002 Management Contract	15,584		-	26,000	22,500	43,572
5-06003 Travel & Per Diem	715	489	652	1,395	1,395	1,426
<b>TOTAL DISTRICT MANAGER</b>	<b>16,299</b>	<b>489</b>	<b>652</b>	<b>27,395</b>	<b>23,895</b>	<b>44,998</b>
<b>Finance</b>						
5-07001 Dissemination Agent			-	2,239	2,239	2,288
5-07002 Arbitrage			-	2,400	2,400	2,400
5-07003 Accounting Services	39,860	27,157	36,209	46,765	46,765	47,794
5-07004 Auditing	14,430	14,708	15,445	15,445	15,445	15,785
5-07006 Banking Services	19,542	12,719	16,959	20,350	20,350	20,798
5-07007 Property & Casualty Insurance	152,428	157,299	159,283	159,283	159,283	202,947
5-07009 Bad Debt	989	1,888	2,517	42,400	17,400	42,900
<b>TOTAL FINANCE</b>	<b>227,249</b>	<b>213,771</b>	<b>230,413</b>	<b>288,882</b>	<b>263,882</b>	<b>334,912</b>
<b>Property Control</b>						
5-09001 Building & Land Rental	1,085	1,344	1,888	1,888	1,888	1,930
5-09003 Computer Software/Licensing	4,883	764	1,019	4,779	4,779	4,884
5-09004 Computer Hardware/Supplies	-	995	1,327	4,200	7,200	3,192

	Actual FY 2018	Actual YTD FY 2019	Estimate EOY FY 2019	Orig. Budget FY 2019	Final Amended Budget FY 2019	Budget FY 2020
<b>TOTAL PROPERTY CONTROL</b>	<b>5,968</b>	<b>3,103</b>	<b>4,234</b>	<b>10,867</b>	<b>13,867</b>	<b>10,006</b>
<b>Utility Rate Consultant</b>						
5-11001 Other Contractual Services	15,494	829	15,506	15,506	15,506	15,847
<b>TOTAL RATE CONSULTANT</b>	<b>15,494</b>	<b>829</b>	<b>15,506</b>	<b>15,506</b>	<b>15,506</b>	<b>15,847</b>
<b>Clerk to the Board</b>						
5-13002 Other Contractual Services	10,151	7,037	9,383	10,631	10,631	10,865
5-13004 Postage & Freight	1,162	803	1,071	1,517	1,517	1,550
5-13005 Printing & Binding	1,785	1,688	2,251	2,316	2,316	2,367
5-13006 Legal Ads	1,179	68	91	1,769	1,769	1,808
<b>TOTAL CLERK TO THE BOARD</b>	<b>14,277</b>	<b>9,596</b>	<b>12,796</b>	<b>16,233</b>	<b>16,233</b>	<b>16,590</b>
<b>Legal Services</b>						
5-19001 General Counsel	31,883	13,718	18,291	38,803	33,803	34,547
5-23001 Special Counsel	11,342	1,680	2,240	8,767	8,767	8,767
<b>TOTAL LEGAL COUNSEL</b>	<b>43,225</b>	<b>15,398</b>	<b>20,531</b>	<b>47,570</b>	<b>42,570</b>	<b>43,314</b>
<b>Engineering Services</b>						
5-26002 Engineering Services	24,416	86,646	115,528	41,588	96,600	97,566
<b>TOTAL ENGINEERING</b>	<b>24,416</b>	<b>86,646</b>	<b>115,528</b>	<b>41,588</b>	<b>96,600</b>	<b>97,566</b>
<b>ADMINISTRATION DIVISION</b>						
<b>Personnel</b>						
5-14001 Regular Salaries	299,406	239,810	319,747	378,000	378,000	359,048
5-14003 Overtime	959	561	748	1,853	1,853	1,899
5-14004 FICA	18,444	17,912	23,883	32,378	28,378	32,569
5-14005 Retirement Contributions	34,071	22,743	30,324	36,527	36,527	36,407
5-14006 Health/Life/Dental Insurance	419,975	328,275	437,700	483,385	483,385	537,584
5-14007 Workers Comp	23,390	23,309	32,547	32,547	32,547	34,174
5-14008 Unemployment Compensation	-	-	-	2,135	2,135	2,188
5-14010 Uniforms	1,985	862	1,149	3,557	3,557	3,635
5-14012 Training & Education Costs	2,600	602	803	2,196	2,196	2,196
5-14013 Vehicle Allowance	6,943	5,014	6,685	7,200	7,200	10,800
5-14014 Annual PTO	838	-	-	8,800	8,800	8,994
5-14015 Cell Stipend	521	501	668	1,393	1,393	1,424
<b>Total Administration Personnel:</b>	<b>809,131</b>	<b>639,589</b>	<b>854,254</b>	<b>989,971</b>	<b>985,971</b>	<b>1,030,918</b>
<b>ADMIN Operating</b>						
5-29001 Other Contractual Services	148,808	116,888	155,851	173,092	234,092	197,774
5-29002 Website Maintenance	4,795	2,640	3,520	4,458	4,458	4,547
5-29003 Operating Supplies	4,212	5,106	6,808	5,475	6,475	6,605
5-29004 Storm Water Fees	42,355	42,355	42,355	33,884	42,355	33,884
5-29005 Telephone & Cell Service	10,398	9,134	12,179	11,995	13,495	13,765
5-29006 Postage & Freight	31,707	22,605	30,140	36,604	34,604	35,296
5-29007 Equipment Leasing	905	2,597	2,600	2,220	2,620	2,672
5-29008 Administrative Maintenance	1,820	390	520	2,292	1,892	1,930
5-29011 Contingencies - Hurricane	-	-	-	-	-	-

		Actual FY 2018	Actual YTD FY 2019	Estimate EOY FY 2019	Orig. Budget FY 2019	Final Amended Budget FY 2019	Budget FY 2020
5-29012	Office Supplies	3,907	2,673	3,564	3,859	3,859	3,898
5-29013	Fuel & Lubricants - Vehicle	45,531	29,110	38,813	45,922	45,922	48,448
5-29014	Fuel & Lubricants - Equipment	11,330	6,561	8,748	12,644	12,644	13,529
5-29015	Minor Construction Expenses	1,154	880	1,173	1,460	1,460	1,489
5-29016	Project Maintenance Fees	6,685	6,685	6,685	6,685	6,685	6,685
5-29017	Contingency (1.5%)	52,196		-	79,268	59,268	84,393
5-29018	Electricity Services	2,214	1,175	1,567	7,295	3,295	5,332
	<b>Total Administration Operating:</b>	<b>368,017</b>	<b>248,799</b>	<b>314,523</b>	<b>427,153</b>	<b>473,124</b>	<b>460,247</b>
	<b>Capital Outlay Administration</b>						
5-29101	Equipment	-	21,758	21,758	22,000	21,758	-
5-29102	Building	-	6,063	1,137,500	1,137,500	25,000	1,267,500
5-29103	Other	-	-	-	-	-	-
	<b>Total Administration Capital Outlay:</b>	<b>-</b>	<b>27,821</b>	<b>1,159,258</b>	<b>1,159,500</b>	<b>46,758</b>	<b>1,267,500</b>
	<b>TOTAL ADMINISTRATION</b>	<b>1,177,148</b>	<b>916,209</b>	<b>2,328,035</b>	<b>2,576,624</b>	<b>1,505,853</b>	<b>2,758,665</b>
	<b>WATER TREATMENT PLANT DIVISION</b>						
	<b>Personnel</b>						
5-15001	Regular Salaries	264,939	168,089	224,119	295,253	285,253	295,817
5-15002	Overtime	24,426	31,527	42,036	37,559	42,559	43,623
5-15003	FICA	22,900	15,574	20,765	25,894	24,894	26,324
5-15004	Retirement Contributions	20,305	17,138	22,851	29,953	24,953	30,550
5-15008	Uniforms	971	838	1,919	1,919	1,919	1,961
5-15010	Training & Education Costs	1,476	1,785	1,930	1,930	1,930	1,930
5-15011	Annual PTO	3,166		-	4,328	3,328	3,401
5-15012	Cell Stipend	483	491	655	1,349	949	1,270
	<b>Total WTP Personnel:</b>	<b>338,666</b>	<b>235,442</b>	<b>314,275</b>	<b>398,185</b>	<b>385,785</b>	<b>404,876</b>
	<b>WTP Operating</b>						
5-30001	Other Contractual Services	57,132	48,242	64,323	80,974	72,974	74,433
5-30002	Operations & Maintenance Services	1,360		-	2,368	1,868	1,905
5-30003	Laboratory Services	20,857	13,165	17,553	25,163	22,163	22,606
5-30004	Operating Supplies	3,832	3,556	4,741	8,180	6,180	6,304
5-30005	Electricity Services	181,415	122,541	163,388	190,073	190,073	192,202
5-30007	Plant Maintenance	78,219	67,914	105,656	84,156	115,656	93,316
5-30009	Chemicals	287,447	219,500	292,667	256,721	292,721	298,575
5-30010	Water Conservation Grant Program	8,829	9,760	10,000	8,000	10,000	10,000
5-30011	Backflow Prevention Program	29,835	3,210	25,000	25,000	5,000	25,000
	<b>Total WTP Operating:</b>	<b>668,926</b>	<b>487,888</b>	<b>683,328</b>	<b>680,635</b>	<b>716,635</b>	<b>724,341</b>
	<b>Capital Outlay WTP</b>						
5-30101	Equipment	-	18,850	-	52,000	52,000	-
5-30102	Building	-	-	-	-	-	-
5-30103	Other	-	-	-	-	-	-
	<b>Total WTP Capital Outlay:</b>	<b>-</b>	<b>18,850</b>	<b>-</b>	<b>52,000</b>	<b>52,000</b>	<b>-</b>
	<b>TOTAL WATER TREATMENT PLANT DIVISION</b>	<b>1,007,592</b>	<b>742,180</b>	<b>997,603</b>	<b>1,130,820</b>	<b>1,154,420</b>	<b>1,129,217</b>
	<b>WASTEWATER TREATMENT PLANT DIVISION</b>						

		Actual FY 2018	Actual YTD FY 2019	Estimate EOY FY 2019	Orig. Budget FY 2019	Final Amended Budget FY 2019	Budget FY 2020
<b>Personnel</b>							
5-16001	Regular Salaries	258,674	214,009	285,345	313,658	313,658	313,677
5-16002	Overtime	38,023	19,519	26,025	39,118	38,118	39,071
5-16003	FICA	22,545	17,563	23,417	27,431	26,431	27,330
5-16004	Retirement Contributions	25,702	19,182	25,576	31,750	29,750	31,747
5-16008	Uniforms	2,261	1,697	2,283	2,283	2,283	2,333
5-16010	Training & Education Costs	1,496	721	961	2,607	1,807	1,807
5-16011	Annual PTO	2,542	-	-	4,456	3,456	3,532
5-16012	Cell Stipend	366	493	657	1,349	949	970
	<b>Total WWTP Personnel:</b>	<b>351,609</b>	<b>273,184</b>	<b>364,264</b>	<b>422,652</b>	<b>416,452</b>	<b>420,467</b>
<b>WWTP Operating</b>							
5-31001	Other Contractual Services	46,722	16,981	22,641	46,098	31,098	31,720
5-31002	Operations & Maintenance Services	4,851	3,550	4,733	8,218	7,218	7,362
5-31003	Laboratory Services	20,258	11,701	15,601	29,154	27,154	27,697
5-31004	Operating Supplies	12,874	10,897	14,529	16,043	16,043	16,364
5-31005	Sludge Disposal	78,092	47,469	63,292	89,587	82,587	89,239
5-31006	Electricity Services	146,653	99,428	132,571	151,156	151,156	152,849
5-31008	Plant Maintenance	40,661	24,015	32,020	45,656	50,656	51,821
5-31010	Chemicals	79,732	58,287	77,716	111,326	106,326	111,642
	<b>Total WWTP Operating:</b>	<b>429,843</b>	<b>272,328</b>	<b>363,103</b>	<b>497,238</b>	<b>472,238</b>	<b>488,694</b>
<b>Capital Outlay WWTP</b>							
5-31101	Equipment	-	28,850	30,850	24,000	30,850	45,000
5-31102	Building	9,470	16,356	20,000	-	115,000	405,000
5-31103	Other	-	-	-	-	-	-
	<b>Total WWTP Capital Outlay:</b>	<b>9,470</b>	<b>45,206</b>	<b>50,850</b>	<b>24,000</b>	<b>145,850</b>	<b>450,000</b>
<b>TOTAL WASTEWATER TREATMENT PLANT DIVISION</b>		<b>790,922</b>	<b>590,718</b>	<b>778,217</b>	<b>943,890</b>	<b>1,034,540</b>	<b>1,359,161</b>
<b>UNDERGROUND UTILITIES DIVISION</b>							
<b>Personnel</b>							
5-17001	Regular Salaries	413,318	300,341	400,455	445,139	445,139	483,761
5-17002	Overtime	62,691	41,874	55,832	65,020	64,020	65,621
5-17003	FICA	35,268	25,796	34,395	39,805	38,805	42,588
5-17004	Retirement Contributions	43,871	30,049	40,065	45,914	44,914	49,444
5-17008	Uniforms	4,616	4,300	5,733	5,852	5,852	5,981
5-17010	Training & Education Costs	1,687	4,111	4,200	2,313	4,300	2,800
5-17011	Annual PTO	1,561	-	-	6,974	4,974	5,083
5-17012	Cell Stipend	1,424	814	1,085	3,189	2,189	2,237
	<b>Total UGU Personnel:</b>	<b>564,437</b>	<b>407,285</b>	<b>541,765</b>	<b>614,206</b>	<b>610,193</b>	<b>657,515</b>
<b>UGU Operating</b>							
5-32001	Other Contractual Services	320,223	209,615	279,487	281,043	281,043	286,664
5-32002	Operations & Maintenance Services	107,879	72,992	97,323	94,773	107,773	109,928
5-32003	Operating Supplies	96,914	48,665	64,887	93,973	93,973	95,852
5-32004	Electricity Services	40,324	26,583	35,444	38,600	40,600	41,055
5-32005	Vehicle Maintenance	16,199	16,103	21,471	18,683	26,183	26,707
5-32006	Lift Station Maintenance	11,234	21,460	28,613	18,168	25,168	25,747
	<b>Total UGU Operating:</b>	<b>592,773</b>	<b>395,418</b>	<b>527,225</b>	<b>545,240</b>	<b>574,740</b>	<b>585,953</b>
<b>Capital Outlay UGU</b>							

		Actual FY 2018	Actual YTD FY 2019	Estimate EOY FY 2019	Orig. Budget FY 2019	Final Amended Budget FY 2019	Budget FY 2020
5-32101	Equipment	67,700	101,209	105,850	111,000	105,850	46,000
5-32102	Building	16,591	21,115	78,500	40,000	90,667	-
5-32104	New Meters	-	-	-	1,050	1,050	1,050
5-32103	Other	-	-	-	-	-	-
	<b>Total UGU Capital Outlay:</b>	<b>84,291</b>	<b>122,324</b>	<b>184,350</b>	<b>152,050</b>	<b>197,567</b>	<b>47,050</b>
<b>TOTAL UNDERGROUND UTILITIES DIVISION</b>		<b>1,241,501</b>	<b>925,027</b>	<b>1,253,340</b>	<b>1,311,496</b>	<b>1,382,500</b>	<b>1,290,518</b>
<b>IRRIGATION DIVISION</b>							
<b>Personnel</b>							
5-18001	Regular Salaries	37,968	27,578	36,771	42,712	42,712	43,780
5-18002	Overtime	4,334	476	635	8,473	4,973	5,097
5-18003	FICA	3,042	2,048	2,731	3,992	3,492	3,817
5-18004	Retirement Contributions	3,892	2,615	3,487	4,607	4,107	4,399
5-18008	Uniforms	402	284	379	749	549	561
5-18009	Training & Education Costs	328	100	133	795	695	695
5-18010	Annual PTO	-	-	-	755	755	772
5-18011	Cell Stipend	-	-	-	245	245	250
	<b>Total IRR Personnel:</b>	<b>49,965</b>	<b>33,101</b>	<b>44,136</b>	<b>62,328</b>	<b>57,528</b>	<b>59,371</b>
<b>IRR Operating</b>							
5-33001	Other Contractual Services	37,652	14,598	19,464	34,494	33,494	34,164
5-33002	Operations & Maintenance Services	40,220	37,473	44,507	34,507	46,507	47,437
5-33003	Laboratory Services	8,594	-	-	591	591	603
5-33004	Operating Supplies	-	6,353	8,471	8,268	8,268	8,433
5-33005	Electricity Services	138,754	86,900	115,867	141,169	140,169	141,739
5-33008	Maintenance - Irrigation	23,827	9,660	24,000	24,566	24,566	50,131
5-33010	Chemicals	13,352	12,499	16,665	20,469	17,469	18,342
	<b>Total IRR Operating:</b>	<b>262,398</b>	<b>167,483</b>	<b>228,974</b>	<b>264,064</b>	<b>271,064</b>	<b>300,849</b>
<b>Capital Outlay IRR</b>							
5-33101	Equipment	-	9,425	-	12,000	9,425	-
5-33102	Building	-	-	-	-	-	-
5-33103	Other	-	-	-	-	-	-
	<b>Total IRR Capital Outlay:</b>	<b>-</b>	<b>9,425</b>	<b>-</b>	<b>12,000</b>	<b>9,425</b>	<b>-</b>
<b>TOTAL IRRIGATION DIVISION</b>		<b>312,363</b>	<b>210,009</b>	<b>273,110</b>	<b>338,392</b>	<b>338,017</b>	<b>360,220</b>
<b>SHOP &amp; MAINTENANCE OPERATIONS DIVISION</b>							
<b>Personnel</b>							
5-40001	Regular Salaries	79,039	65,804	87,739	98,000	98,000	100,450
5-40002	Overtime	7,660	5,039	6,719	7,292	7,292	7,474
5-40003	FICA	14,256	5,325	7,100	8,208	8,208	8,405
5-40004	Retirement Contributions	7,305	6,059	8,079	9,476	9,476	9,713
5-40013	Uniforms	153	468	624	1,145	1,145	1,170
5-40015	Training, Cont. Educ., and Licensing	40	506	675	2,006	2,006	2,006
5-40016	Annual PTO	3,731	-	-	1,518	1,518	1,551
5-40017	Cell Stipend	15	115	153	485	385	393
	<b>Total Shop &amp; Maintenance Personnel:</b>	<b>112,200</b>	<b>83,316</b>	<b>111,089</b>	<b>128,130</b>	<b>128,030</b>	<b>131,162</b>
<b>Shop &amp; Maintenance Operating</b>							

	Actual FY 2018	Actual YTD FY 2019	Estimate EOY FY 2019	Orig. Budget FY 2019	Final Amended Budget FY 2019	Budget FY 2020
5-41001 Operations & Maintenance Svc	-	1,885	2,513	5,744	5,744	5,859
5-41002 Disposal Fees	-	419	559	1,608	1,608	1,640
5-41003 Operating Supplies	32	3,807	5,076	4,260	4,260	4,358
5-41006 Machinery & Equipment	1,449	4,306	5,741	9,026	9,026	9,477
<b>Total Shop &amp; Maintenance Operating:</b>	<b>1,482</b>	<b>10,417</b>	<b>13,889</b>	<b>20,638</b>	<b>20,638</b>	<b>21,334</b>
<b>Capital Outlay Shop &amp; Maintenance</b>						
5-41101 Equipment		27,229	34,500	34,500	34,500	-
5-41102 Building			-	-	-	
5-41103 Other			-	-	-	
<b>Total Shop &amp; Maintenance Capital Outlay:</b>	<b>-</b>	<b>27,229</b>	<b>34,500</b>	<b>34,500</b>	<b>34,500</b>	<b>-</b>
<b>TOTAL SHOP &amp; MAINTENANCE OPERATIONS DIVISION</b>	<b>113,682</b>	<b>120,962</b>	<b>159,478</b>	<b>183,268</b>	<b>183,168</b>	<b>152,496</b>
<b>Total Operating Expenses</b>	<b>5,003,509</b>	<b>3,843,927</b>	<b>6,201,429</b>	<b>6,946,602</b>	<b>6,085,122</b>	<b>7,627,606</b>
<b>NON-OPERATING INCOME AND EXPENSES</b>						
<b>Other Income</b>						
Transfer from Water Connection Fees to Pay Debt	-	-	-	-	-	-
5-34001 <b>TOTAL NON-OPERATING INCOME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE EXPENSES</b>						
5-27011 Cost of Issuance	-	74,000			75,000	
5-27013 Principal 2014 Bond Issue Refi of 2004	170,000			170,000	170,000	180,000
5-27012 Interest 2014 Bond Issue Refi of 2004	455,995	186,855		464,747	356,548	362,175
5-27008 Principal 2011 Bond Issue	1,070,000			1,105,000	1,105,000	1,135,000
5-27007 Interest 2011 Bond issue	599,816	295,551		590,450	590,450	552,216
5-27010 Principal 2013 Bond Issue	250,000			255,000	255,000	260,000
5-27009 Interest 2013 Bond issue	125,068	50,848		123,458	123,458	115,935
<b>TOTAL DEBT SERVICE:</b>	<b>2,670,879</b>	<b>533,254</b>	<b>-</b>	<b>2,708,655</b>	<b>2,675,456</b>	<b>2,605,326</b>
<b>RATE STABILIZATION</b>						
Transfer Out to Rate Stabilization Fund	-	-	-	-	-	-
<b>TOTAL RATE STABILIZATION SERVICE:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL IMPROVEMENT &amp; TRANSFERS</b>						
Capital Improvement Program - WWTP Expansion	-	-	-	-	-	
5-28127 Required R&R Transfer to Capital (5%)	478,786			465,989	465,989	465,317
Additional R&R Transfer for CIP's	1,300,000			775,000	775,000	650,000
Cash Carry Forward for R&R CIP	-	-	-	-	-	-
<b>TOTAL CI &amp; TRANSFERS EXPENSES:</b>	<b>1,778,786</b>	<b>-</b>	<b>-</b>	<b>1,240,989</b>	<b>1,240,989</b>	<b>1,115,317</b>
<b>Total Expenses</b>	<b>\$ 9,453,174</b>	<b>\$ 4,377,181</b>	<b>\$ 6,201,429</b>	<b>\$ 10,896,246</b>	<b>\$ 10,001,567</b>	<b>\$ 11,348,249</b>
<b>Total Revenues</b>	<b>\$ 9,150,220</b>	<b>\$ 6,284,535</b>	<b>\$ 9,353,768</b>	<b>\$ 9,135,132</b>	<b>\$ 9,321,392</b>	<b>\$ 9,243,054</b>
<b>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</b>	<b>(302,954)</b>	<b>1,907,354</b>	<b>3,152,339</b>	<b>(1,761,114)</b>	<b>(680,175)</b>	<b>(2,105,195)</b>

	Actual FY 2018	Actual YTD FY 2019	Estimate EOY FY 2019	Orig. Budget FY 2019	Final Amended Budget FY 2019	Budget FY 2020
Available Operating Cash Balance (Ending)	\$ 6,687,664	\$ 8,595,018	\$ 9,840,003	\$ 4,926,550	\$ 6,007,489	\$ 3,902,294
*Coverage Provided (Required > 1.10)	1.57			1.34	1.39	1.30
**Coverage w/R&R deducted (Required > 1.00)	1.35			1.14	1.18	1.10
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%

		Forecast						
		FY 2021	FY 2022	FY 2023	FY 2024			
<b>Water &amp; Sewer Fund Balance (Beginning)</b>		<b>3,902,294</b>	<b>3,895,754</b>	<b>3,894,681</b>	<b>3,917,473</b>			
<b>Rate Stabilization Fund Balance (Beginning)</b>		<b>531,020</b>	<b>531,020</b>	<b>531,020</b>	<b>531,020</b>			
<b>OPERATING REVENUE</b>								
Grants								
5-04006	Billed Water Revenue Consumption	3,231,016	2.0%	3,295,636	2.0%	3,361,549	2.0%	3,428,780
5-04106	Billed Water Revenue Base							
5-04007	Billed Wastewater Revenue Consumption	3,697,083		3,771,025		3,846,446		3,923,375
5-04107	Billed Wastewater Revenue Base							
5-04009	Billed Irrigation Revenue Consumption	1,833,462		1,870,131		1,907,534		1,945,685
5-04109	Billed Irrigation Revenue Base							
5-04010	Late Fees	38,000		38,000		38,000		38,000
5-04012	Miscellaneous Fees	5,000		5,000		5,000		5,000
5-04014	Wholesale Water Revenue	276,982		282,522		288,172		293,935
5-04018	Meter Set Fees	4,040		4,040		4,040		4,040
5-04021	Wholesale Wastewater Revenue	305,319		311,425		317,654		324,007
5-04022	Interest (Operating)	5,571		5,571		5,571		5,571
	Rate Stabilization Fund	-		-		-		-
5-04047	Backflow Prevention Program	25,000		25,000		25,000		25,000
5-04046	Tanker Truck Water Service	4,800		4,800		4,800		4,800
5-04033	Water Impact (AFPI)	1,359		1,359		1,359		1,359
5-04035	Wastewater Impact (AFPI)	1,125		1,125		1,125		1,125
<b>Total Revenues</b>		<b>\$ 9,428,757</b>		<b>\$ 9,615,634</b>		<b>\$ 9,806,250</b>		<b>\$ 10,000,677</b>
<b>OPERATING EXPENSES</b>								
<b>Board of Supervisors</b>								
5-05001	Executive Salaries	12,000		12,000		12,000		12,000
5-05002	FICA	918		918		918		918
5-05004	Board Meeting Expenses	1,204		1,230		1,257		1,285
<b>TOTAL BOARD OF SUPERVISORS</b>		<b>14,122</b>		<b>14,148</b>		<b>14,175</b>		<b>14,203</b>
<b>District Manager</b>								
5-06002	Management Contract	44,531		45,511		46,512		47,535
5-06003	Travel & Per Diem	1,457		1,489		1,522		1,555
<b>TOTAL DISTRICT MANAGER</b>		<b>45,988</b>		<b>47,000</b>		<b>48,034</b>		<b>49,090</b>
<b>Finance</b>								
5-07001	Dissemination Agent	2,338		2,389		2,442		2,496
5-07002	Arbitrage	2,400		2,400		2,400		2,400
5-07003	Accounting Services	48,845		49,920		51,018		52,140
5-07004	Auditing	16,132		16,487		16,850		17,221
5-07006	Banking Services	21,256		21,724		22,202		22,690
5-07007	Property & Casualty Insurance	179,094		188,049		234,936		210,683
5-07009	Bad Debt	43,800		44,700		45,600		46,500
<b>TOTAL FINANCE</b>		<b>313,865</b>		<b>325,669</b>		<b>375,448</b>		<b>354,130</b>
<b>Property Control</b>								
5-09001	Building & Land Rental	1,972		2,015		2,059		2,104
5-09003	Computer Software/Licensing	4,991		5,101		5,213		5,328
5-09004	Computer Hardware/Supplies	3,262		3,334		3,407		3,482

		Forecast			
		FY 2021	FY 2022	FY 2023	FY 2024
<b>TOTAL PROPERTY CONTROL</b>		<b>10,225</b>	<b>10,450</b>	<b>10,679</b>	<b>10,914</b>
<b>Utility Rate Consultant</b>					
5-11001	Other Contractual Services	16,196	16,552	16,916	17,288
<b>TOTAL RATE CONSULTANT</b>		<b>16,196</b>	<b>16,552</b>	<b>16,916</b>	<b>17,288</b>
<b>Clerk to the Board</b>					
5-13002	Other Contractual Services	11,104	11,348	11,598	11,853
5-13004	Postage & Freight	1,584	1,619	1,655	1,691
5-13005	Printing & Binding	2,419	2,472	2,526	2,582
5-13006	Legal Ads	1,848	1,889	1,931	1,973
<b>TOTAL CLERK TO THE BOARD</b>		<b>16,955</b>	<b>17,328</b>	<b>17,710</b>	<b>18,099</b>
<b>Legal Services</b>					
5-19001	General Counsel	35,307	36,084	36,878	37,689
5-23001	Special Counsel	8,767	8,767	8,767	8,767
<b>TOTAL LEGAL COUNSEL</b>		<b>44,074</b>	<b>44,851</b>	<b>45,645</b>	<b>46,456</b>
<b>Engineering Services</b>					
5-26002	Engineering Services	79,517	81,107	82,729	84,384
<b>TOTAL ENGINEERING</b>		<b>79,517</b>	<b>81,107</b>	<b>82,729</b>	<b>84,384</b>
<b>ADMINISTRATION DIVISION</b>					
<b>Personnel</b>					
5-14001	Regular Salaries	368,024	377,225	386,656	396,322
5-14003	Overtime	1,946	1,995	2,045	2,096
5-14004	FICA	33,350	34,151	34,971	35,811
5-14005	Retirement Contributions	37,305	38,226	39,169	40,136
5-14006	Health/Life/Dental Insurance	575,215	615,480	646,254	678,567
5-14007	Workers Comp	35,883	37,677	39,561	41,539
5-14008	Unemployment Compensation	2,243	2,299	2,356	2,415
5-14010	Uniforms	3,715	3,797	3,881	3,966
5-14012	Training & Education Costs	2,196	2,196	2,196	2,196
5-14013	Vehicle Allowance	10,800	10,800	10,800	10,800
5-14014	Annual PTO	9,192	9,394	9,601	9,812
5-14015	Cell Stipend	1,455	1,487	1,520	1,553
<b>Total Administration Personnel:</b>		<b>1,081,324</b>	<b>1,134,727</b>	<b>1,179,010</b>	<b>1,225,213</b>
<b>ADMIN Operating</b>					
5-29001	Other Contractual Services	201,729	205,764	209,879	214,077
5-29002	Website Maintenance	4,638	4,731	4,826	4,923
5-29003	Operating Supplies	6,737	6,872	7,009	7,149
5-29004	Storm Water Fees	33,884	33,884	33,884	33,884
5-29005	Telephone & Cell Service	14,040	14,321	14,607	14,899
5-29006	Postage & Freight	36,002	36,722	37,456	38,205
5-29007	Equipment Leasing	2,725	2,780	2,836	2,893
5-29008	Administrative Maintenance	1,969	2,008	2,048	2,089
5-29011	Contingencies - Hurricane	-	-	-	-

		Forecast			
		FY 2021	FY 2022	FY 2023	FY 2024
5-29012	Office Supplies	3,937	3,976	4,016	4,056
5-29013	Fuel & Lubricants - Vehicle	51,839	55,468	59,351	63,506
5-29014	Fuel & Lubricants - Equipment	14,476	15,489	16,573	17,733
5-29015	Minor Construction Expenses	1,519	1,549	1,580	1,612
5-29016	Project Maintenance Fees	6,685	6,685	6,685	6,685
5-29017	Contingency (1.5%)	85,951	88,691	91,921	94,173
5-29018	Electricity Services	5,599	5,879	6,173	6,482
<b>Total Administration Operating:</b>		<b>471,730</b>	<b>484,819</b>	<b>498,844</b>	<b>512,366</b>
<b>Capital Outlay Administration</b>					
5-29101	Equipment	10,000	-	-	-
5-29102	Building	-	-	-	-
5-29103	Other	-	-	-	-
<b>Total Administration Capital Outlay:</b>		<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ADMINISTRATION</b>		<b>1,563,054</b>	<b>1,619,546</b>	<b>1,677,854</b>	<b>1,737,579</b>
<b>WATER TREATMENT PLANT DIVISION</b>					
<b>Personnel</b>					
5-15001	Regular Salaries	303,212	310,792	318,562	326,526
5-15002	Overtime	44,714	45,832	46,978	48,152
5-15003	FICA	26,982	27,655	28,345	29,053
5-15004	Retirement Contributions	31,313	32,096	32,899	33,721
5-15008	Uniforms	2,004	2,048	2,093	2,139
5-15010	Training & Education Costs	1,930	1,930	1,930	1,930
5-15011	Annual PTO	3,476	3,552	3,630	3,710
5-15012	Cell Stipend	1,298	1,327	1,356	1,386
<b>Total WTP Personnel:</b>		<b>414,929</b>	<b>425,232</b>	<b>435,793</b>	<b>446,617</b>
<b>WTP Operating</b>					
5-30001	Other Contractual Services	75,922	77,440	78,989	80,569
5-30002	Operations & Maintenance Services	1,943	1,982	2,022	2,062
5-30003	Laboratory Services	23,058	23,519	23,989	24,469
5-30004	Operating Supplies	6,430	6,559	6,690	6,824
5-30005	Electricity Services	201,812	211,903	222,498	233,623
5-30007	Plant Maintenance	95,462	97,658	99,904	102,202
5-30009	Chemicals	304,547	310,638	316,851	323,188
5-30010	Water Conservation Grant Program	10,000	10,000	10,000	10,000
5-30011	Backflow Prevention Program	25,000	25,000	25,000	25,000
<b>Total WTP Operating:</b>		<b>744,174</b>	<b>764,699</b>	<b>785,943</b>	<b>807,937</b>
<b>Capital Outlay WTP</b>					
5-30101	Equipment	-	-	-	-
5-30102	Building	-	-	-	-
5-30103	Other	-	-	-	-
<b>Total WTP Capital Outlay:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER TREATMENT PLANT DIVISION</b>		<b>1,159,103</b>	<b>1,189,931</b>	<b>1,221,736</b>	<b>1,254,554</b>
<b>WASTEWATER TREATMENT PLANT DIVISION</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

		Forecast			
		FY 2021	FY 2022	FY 2023	FY 2024
<b>Personnel</b>					
5-16001	Regular Salaries	321,519	329,557	337,796	346,241
5-16002	Overtime	40,048	41,049	42,075	43,127
5-16003	FICA	28,012	28,711	29,428	30,162
5-16004	Retirement Contributions	32,541	33,355	34,188	35,043
5-16008	Uniforms	2,384	2,436	2,490	2,545
5-16010	Training & Education Costs	1,807	1,807	1,807	1,807
5-16011	Annual PTO	3,610	3,689	3,770	3,853
5-16012	Cell Stipend	991	1,013	1,035	1,058
<b>Total WWTP Personnel:</b>		<b>430,912</b>	<b>441,617</b>	<b>452,589</b>	<b>463,836</b>
<b>WWTP Operating</b>					
5-31001	Other Contractual Services	32,354	33,001	33,661	34,334
5-31002	Operations & Maintenance Services	7,509	7,659	7,812	7,968
5-31003	Laboratory Services	28,251	28,816	29,392	29,980
5-31004	Operating Supplies	16,691	17,025	17,366	17,713
5-31005	Sludge Disposal	91,024	92,844	94,701	96,595
5-31006	Electricity Services	160,491	168,516	176,942	185,789
5-31008	Plant Maintenance	53,013	54,232	55,479	56,755
5-31010	Chemicals	117,224	123,085	129,239	135,701
<b>Total WWTP Operating:</b>		<b>506,557</b>	<b>525,178</b>	<b>544,592</b>	<b>564,835</b>
<b>Capital Outlay WWTP</b>					
5-31101	Equipment	-	30,000	-	-
5-31102	Building	-	-	-	-
5-31103	Other	-	-	-	-
<b>Total WWTP Capital Outlay:</b>		<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL WASTEWATER TREATMENT PLANT DIVISION</b>		<b>937,469</b>	<b>996,795</b>	<b>997,181</b>	<b>1,028,671</b>
<b>UNDERGROUND UTILITIES DIVISION</b>					
<b>Personnel</b>					
5-17001	Regular Salaries	495,855	508,251	520,957	533,981
5-17002	Overtime	67,262	68,944	70,668	72,435
5-17003	FICA	43,651	44,740	45,857	47,002
5-17004	Retirement Contributions	50,681	51,948	53,246	54,577
5-17008	Uniforms	6,113	6,247	6,384	6,524
5-17010	Training & Education Costs	2,800	2,800	2,800	2,800
5-17011	Annual PTO	5,195	5,309	5,426	5,545
5-17012	Cell Stipend	2,286	2,336	2,387	2,440
<b>Total UGU Personnel:</b>		<b>673,843</b>	<b>690,575</b>	<b>707,725</b>	<b>725,304</b>
<b>UGU Operating</b>					
5-32001	Other Contractual Services	292,397	298,245	304,210	310,294
5-32002	Operations & Maintenance Services	112,127	114,370	116,657	118,990
5-32003	Operating Supplies	97,769	99,724	101,718	103,752
5-32004	Electricity Services	43,108	45,263	47,526	49,902
5-32005	Vehicle Maintenance	27,241	27,786	28,342	28,909
5-32006	Lift Station Maintenance	26,339	26,945	27,565	28,199
<b>Total UGU Operating:</b>		<b>598,981</b>	<b>612,333</b>	<b>626,018</b>	<b>640,046</b>
<b>Capital Outlay UGU</b>					

		Forecast			
		FY 2021	FY 2022	FY 2023	FY 2024
5-32101	Equipment	35,000	60,000	60,000	60,000
5-32102	Building	-	-	-	-
5-32104	New Meters	1,050	1,050	1,050	1,050
5-32103	Other	-	-	-	-
<b>Total UGU Capital Outlay:</b>		<b>36,050</b>	<b>61,050</b>	<b>61,050</b>	<b>61,050</b>
<b>TOTAL UNDERGROUND UTILITIES DIVISION</b>		<b>1,308,874</b>	<b>1,363,958</b>	<b>1,394,793</b>	<b>1,426,400</b>
<b><u>IRRIGATION DIVISION</u></b>					
<b>Personnel</b>					
5-18001	Regular Salaries	44,875	45,997	47,147	48,326
5-18002	Overtime	5,224	5,355	5,489	5,626
5-18003	FICA	3,913	4,010	4,110	4,213
5-18004	Retirement Contributions	4,509	4,622	4,737	4,856
5-18008	Uniforms	573	586	599	612
5-18009	Training & Education Costs	695	695	695	695
5-18010	Annual PTO	789	806	824	842
5-18011	Cell Stipend	256	262	268	274
<b>Total IRR Personnel:</b>		<b>60,834</b>	<b>62,333</b>	<b>63,869</b>	<b>65,444</b>
<b>IRR Operating</b>					
5-33001	Other Contractual Services	34,847	35,544	36,255	36,980
5-33002	Operations & Maintenance Services	48,386	49,354	50,341	51,348
5-33003	Laboratory Services	615	627	640	653
5-33004	Operating Supplies	8,602	8,774	8,949	9,128
5-33005	Electricity Services	148,826	156,267	164,080	172,284
5-33008	Maintenance - Irrigation	31,284	32,004	32,740	33,493
5-33010	Chemicals	19,259	20,222	21,233	22,295
<b>Total IRR Operating:</b>		<b>291,819</b>	<b>302,792</b>	<b>314,238</b>	<b>326,181</b>
<b>Capital Outlay IRR</b>					
5-33101	Equipment	-	30,000	-	-
5-33102	Building	-	-	-	-
5-33103	Other	-	-	-	-
<b>Total IRR Capital Outlay:</b>		<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL IRRIGATION DIVISION</b>		<b>352,653</b>	<b>395,125</b>	<b>378,107</b>	<b>391,625</b>
<b><u>SHOP &amp; MAINTENANCE OPERATIONS DIVISION</u></b>					
<b>Personnel</b>					
5-40001	Regular Salaries	102,961	105,535	108,173	110,877
5-40002	Overtime	7,661	7,853	8,049	8,250
5-40003	FICA	8,615	8,830	9,050	9,275
5-40004	Retirement Contributions	9,956	10,205	10,460	10,721
5-40013	Uniforms	1,196	1,222	1,249	1,276
5-40015	Training, Cont. Educ., and Licensing	2,006	2,006	2,006	2,006
5-40016	Annual PTO	1,585	1,620	1,656	1,692
5-40017	Cell Stipend	402	411	420	429
<b>Total Shop &amp; Maintenance Personnel:</b>		<b>134,382</b>	<b>137,682</b>	<b>141,063</b>	<b>144,526</b>
<b>Shop &amp; Maintenance Operating</b>					

		Forecast			
		FY 2021	FY 2022	FY 2023	FY 2024
5-41001	Operations & Maintenance Svc	5,976	6,096	6,218	6,342
5-41002	Disposal Fees	1,673	1,706	1,740	1,775
5-41003	Operating Supplies	4,458	4,561	4,666	4,773
5-41006	Machinery & Equipment	9,951	10,449	10,971	11,520
<b>Total Shop &amp; Maintenance Operating:</b>		<u>22,058</u>	<u>22,812</u>	<u>23,595</u>	<u>24,410</u>
<b>Capital Outlay Shop &amp; Maintenance</b>					
5-41101	Equipment	5,000			
5-41102	Building				
5-41103	Other				
<b>Total Shop &amp; Maintenance Capital Outlay:</b>		<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL SHOP &amp; MAINTENANCE OPERATIONS DIVISION</b>		<u>161,440</u>	<u>160,494</u>	<u>164,658</u>	<u>168,936</u>
<b>Total Operating Expenses</b>		<u>6,023,535</u>	<u>6,282,954</u>	<u>6,445,665</u>	<u>6,602,329</u>
<b>NON-OPERATING INCOME AND EXPENSES</b>					
<b>Other Income</b>					
Transfer from Water Connection Fees to Pay Debt		-	-	-	-
5-34001	<b>TOTAL NON-OPERATING INCOME</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEBT SERVICE EXPENSES</b>					
5-27011	Cost of Issuance				
5-27013	Principal 2014 Bond Issue Refi of 2004	190,000	190,000	200,000	210,000
5-27012	Interest 2014 Bond Issue Refi of 2004	356,235	349,965	343,695	337,095
5-27008	Principal 2011 Bond Issue	1,165,000	1,200,000	1,235,000	1,270,000
5-27007	Interest 2011 Bond issue	512,945	472,636	431,116	388,385
5-27010	Principal 2013 Bond Issue	265,000	275,000	280,000	285,000
5-27009	Interest 2013 Bond issue	108,265	100,448	92,335	84,075
<b>TOTAL DEBT SERVICE:</b>		<u>2,597,445</u>	<u>2,588,049</u>	<u>2,582,146</u>	<u>2,574,555</u>
<b>RATE STABILIZATION</b>					
Transfer Out to Rate Stabilization Fund		-	-	-	-
<b>TOTAL RATE STABILIZATION SERVICE:</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CAPITAL IMPROVEMENT &amp; TRANSFERS</b>					
Capital Improvement Program - WWTP Expansion					
5-28127	Required R&R Transfer to Capital (5%)	464,317	470,704	480,647	480,647
	Additional R&R Transfer for CIP's	350,000	275,000	275,000	275,000
	Cash Carry Forward for R&R CIP	-	-	-	-
<b>TOTAL CI &amp; TRANSFERS EXPENSES:</b>		<u>814,317</u>	<u>745,704</u>	<u>755,647</u>	<u>755,647</u>
<b>Total Expenses</b>		<u>\$ 9,435,297</u>	<u>\$ 9,616,707</u>	<u>\$ 9,783,458</u>	<u>\$ 9,932,531</u>
<b>Total Revenues</b>		<u>\$ 9,428,757</u>	<u>\$ 9,615,634</u>	<u>\$ 9,806,250</u>	<u>\$ 10,000,677</u>
<b>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</b>		<u>(6,540)</u>	<u>(1,073)</u>	<u>22,792</u>	<u>68,146</u>

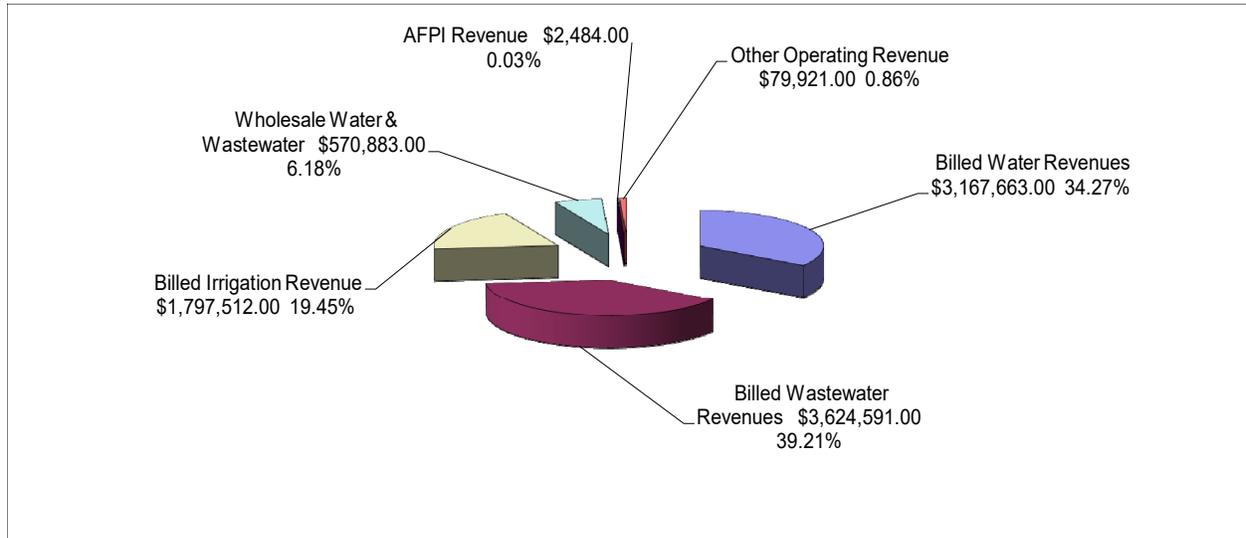
Forecast			
FY 2021	FY 2022	FY 2023	FY 2024

<b>Available Operating Cash Balance (Ending)</b>	<u><u>\$ 3,895,754</u></u>	<u><u>\$ 3,894,681</u></u>	<u><u>\$ 3,917,473</u></u>	<u><u>\$ 3,985,619</u></u>
*Coverage Provided (Required > 1.10)	1.33	1.33	1.32	1.34
**Coverage w/R&R deducted (Required > 1.00)	1.13	1.13	1.12	1.13
Index Rate Increase (included in revenues)	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>
Total Effective Rate Increase	<u><u>2.00%</u></u>	<u><u>2.00%</u></u>	<u><u>2.00%</u></u>	<u><u>2.00%</u></u>

# WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

## REVENUE SOURCES

St Lucie West Services District receives approximately 73.48% of their operating Revenues from the sale of water and wastewater service. Another 19.45% of the operating revenue is received from irrigation services. The FY 2020 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 2020 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 2020 is based on historical revenues, however using a conservative assumption for the budget year.

### ***Wholesale Water/Wastewater Revenue***

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

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Meter Set Fees***

Revenue received for the setting of new meters.

### ***Interest Revenue - Operating Revenues***

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

### ***Rate Stabilization Fund - Operating Revenues***

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

### ***Backflow Prevention Program - Operating Revenues***

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

### ***Tanker Truck Water Service - Operating Revenues***

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

### ***Water & Wastewater Connection Fees (AFPI Portion)***

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

## **Capital Fund Revenues**

### ***Water & Wastewater Connection Fees***

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

# WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

## OPERATING EXPENSE'S

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

### Board of Directors

#### *Executive Salaries*

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

#### *FICA*

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

#### *Board Meeting Expenses*

This includes expenses directly relating to board meetings.

### District Manager

#### *Management Contract*

Charges directly relating to the District Manager's service contract. The charge for FY 2020 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 2020 budget assumes a 1.6% 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 2020. 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 workflow.

#### ***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 2020 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 Underground Utilities Worker position for this FY. This year we are proposing to give a 1.6% 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 10% for FY 2020.

### *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 2020.

#### ***Operating Supplies***

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

#### ***Storm Water Fees***

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

#### ***Telephone & Cell Services***

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

#### ***Postage & Freight***

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

#### ***Equipment Leasing***

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

#### ***Administrative Maintenance***

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

#### ***Contingency - Hurricane***

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

#### ***Office Supplies***

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

#### ***Fuel & Lubricants-Vehicles***

Fuel purchased for all vehicles used in the Utility Division.

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Fuel & Lubricants-Equipment***

Fuel purchased for all equipment used in the Utility Division.

### ***Minor Construction Expenses***

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

### ***Project Maintenance Fees***

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

### ***Contingency***

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

### ***Electricity Services***

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

## **Water & Sewer Administration Division – Capital Outlay**

### ***Equipment***

This description is the same for all Division in the Utilities Department: This code is for equipment purchases such as vehicles and tractors over \$1,000. No expenditures planned for this fiscal year.

### ***Building***

This description is the same for all Division in the Utilities Department: This code is for buildings or land purchases over \$1,000. Plans for the construction of a new Administration building estimated at \$1,267,500 which 65% of the construction cost split with the General Fund. No other expenditures planned for 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. No expenditures planned for this fiscal year.

### **WASTEWATER TREATMENT PLANT DIVISION**

#### **Wastewater Treatment Plant Division - Personnel**

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

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

#### **Wastewater Treatment Plant Division - Operating**

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

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

#### ***Sludge Disposal***

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

#### **Wastewater Treatment Plant Division – Capital Outlay**

#### ***Equipment; Building; Other***

The above categories are the same as described in the Administration Budget. \$45,000 planned for a spare aeration gear box and \$405,000 for the sand filter upgrade project which will be split between Capital and \$300,000 for WWTF Capacity Fee Funds. 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. \$46,000 planned for a new dump truck which will be split between UGU and Stormwater Division for this fiscal year. No other expenditures planned for this FY.

#### *New Meters*

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

## **IRRIGATION DIVISION**

### Irrigation Division - Personnel

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

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

### Irrigation Division - Operating

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

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

#### *Maintenance Irrigation*

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

### Water & Sewer Irrigation Division - Capital Outlay

#### *Equipment; Building; Other*

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

## **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. No expenditures planned for this fiscal year.

**The Total Operating Expenses are projected to be \$7,627,606 for FY 2020.**

### **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 decrease is due to restructuring of the bond in November of 2018 which lowered the rate for the duration of the bond saving close to \$90,000 per year.

#### ***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 2020 FY.

#### ***Renewal & Replacement Transfer to Capital***

This allocation captures the 5% minimum funding requirement to the Renewal & Replacement fund which is \$465,317 for 2020FY and an additional \$650,000 to fund the proposed capital expenditure items for future projects.

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

FY 2020 BUDGET

	R&R	WCF	WWCF
Estimated Beginning Fund Balance	949,367	1,284,252	299,879
<b><u>ADD REVENUES:</u></b>			
Interest Revenues	-	70	300
Impact Fee Revenues	-	3,832	2,876
5% Required Transfer per Bond	465,317	-	-
Additional Funding	650,000	-	-
Cash Carry Forward for R&R CIP	-	-	-
	-	-	-
<b>TOTAL REVENUES AVAILABLE</b>	<b>2,064,684</b>	<b>1,288,154</b>	<b>303,055</b>
<b><u>DEDUCT EXPENDITURES:</u></b>			
Capital Improvement Projects	1,908,799	1,200,000	300,000
Transfer Out to WW Connection Fee Funds			
Transfers Out to Pay Debt Service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,908,799</b>	<b>1,200,000</b>	<b>300,000</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 155,885</b>	<b>\$ 88,154</b>	<b>\$ 3,055</b>

**RENEWAL & REPLACEMENT FUND  
FY 2020 BUDGET**

	Actual FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Estimated Beginning Fund Balance	1,652,685	2,090,286	949,367	155,885	168,092	205,613	228,309
<b>ADD REVENUES:</b>							
5-36001 Interest Revenues	6,191	-	-	-	-	-	-
5-36007 5% Required Transfer per Bond Additional Funding	478,786	465,989	465,317	464,317	470,704	480,647	480,647
Cash Carry Forward for R&R CIP	1,300,000	775,000	650,000	350,000	275,000	275,000	275,000
		-	-	-	-	-	-
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>	<b>3,437,662</b>	<b>3,331,275</b>	<b>2,064,684</b>	<b>970,202</b>	<b>913,796</b>	<b>961,260</b>	<b>983,956</b>
<b>DEDUCT EXPENDITURES:</b>							
SW049 5-37004 Protective Coating Manholes	-	17,000	27,438	27,987	28,547	29,118	29,700
SW064 5-37006 Replacement Meters	412,851	396,653	15,000	5,000	5,100	5,202	5,306
SW001 5-37007 Lift Station Renewal & Replacement	133,174	198,000	159,980	161,580	163,196	164,828	166,476
SW037 5-37009 Emergency Renewal & Replacement Projects	68,843	191,926	193,845	203,537	213,714	224,400	235,620
SW047 5-37013 Structural Repairs Sewer Manholes	1,387	25,000	31,097	31,719	32,353	33,000	33,660
SW050 5-37014 WTP Grounding System Improvements	-	-	50,000	-	-	-	-
SW061 5-37017 Membrane Filter Replacement Program	-	-	-	-	200,000	208,000	210,080
SW069 5-37018 Reuse Irrigation Pump Station Improvements	534,164	1,148,836	550,000	-	-	-	-
SW066 5-37020 WWTF Plant Painting & Sealing of Tanks	-	-	200,000	-	-	-	-
SW073 5-37027 Replacement Backflow Preventers	12,716	10,550	12,372	12,867	13,382	13,917	14,474
SW078 5-37028 WTP Painting and Tank sealing	-	-	130,000	-	-	-	-
SW081 5-37029 WTP Calcite Tank Project	-	-	145,000	-	-	-	-
SW084 5-37031 Potable Water Flushing Devices	1,573	2,000	10,000	5,000	-	-	-
SW085 5-37032 Emergency (Association Irrigation) R & R Projects	27,121	30,000	47,067	49,420	51,891	54,486	57,210
SW087 5-37034 Irrigation SCADA Conversion	-	30,000	-	-	-	-	-
SW088 5-37035 High Service Pump Station Control Upgrade	13,713	20,000	330,000	-	-	-	-
SW089 5-37036 Reuse Pond Liner Protection (Concrete Border)	-	-	-	-	-	-	-
SW090 5-37037 Clarifier Weir covers	-	-	-	-	-	-	-
SW091 5-37038 Irrigation Automatic Flushing Devices	-	1,000	7,000	5,000	-	-	-
SW092 5-37039 Repaving Utility site	-	-	-	175,000	-	-	-
SW093 5-37040 Irrigation stormwater transfer line	141,834	20,943	-	-	-	-	-
SW094 5-37041 Radio telemetry system upgrade	-	145,000	-	-	-	-	-
SW095 5-37042 Step Screen Replacement	-	-	-	125,000	-	-	-
SW096 5-37043 PLC Upgrade	-	145,000	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,347,376</b>	<b>2,381,908</b>	<b>1,908,799</b>	<b>802,110</b>	<b>708,183</b>	<b>732,951</b>	<b>752,526</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>2,090,286</b>	<b>949,367</b>	<b>155,885</b>	<b>168,092</b>	<b>205,613</b>	<b>228,309</b>	<b>231,430</b>

**WATER CONNECTION FEE FUND**

**FY 2020 BUDGET**

	<u>Actual FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
Estimated Beginning Fund Balance	1,213,014	1,280,350	1,284,252	88,154	92,056	95,958	99,860
<b><u>ADD REVENUES:</u></b>							
5-36004 Interest Revenues	2,817	70	70	70	70	70	70
5-36005 Impact Fee Revenues	64,519	3,832	3,832	3,832	3,832	3,832	3,832
Additional Funding Required	-	-	-	-	-	-	-
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>	<b>1,280,350</b>	<b>1,284,252</b>	<b>1,288,154</b>	<b>92,056</b>	<b>95,958</b>	<b>99,860</b>	<b>103,762</b>
<b><u>DEDUCT EXPENDITURES:</u></b>							
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	-	-	400,000	-	-	-	-
SW080 5-38013 WTP Concentrate Tank Expansion 2000 and 2004 Bond Refunding Payment	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>TRANSFERS:</u></b>							
Transfers Out to Pay Debt Service	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>1,280,350</b>	<b>1,284,252</b>	<b>88,154</b>	<b>92,056</b>	<b>95,958</b>	<b>99,860</b>	<b>103,762</b>

**WASTEWATER CONNECTION FEE FUND**

**FY 2020 BUDGET**

	<u>Actual FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
Estimated Beginning Fund Balance	247,184	296,741	299,879	3,055	5,934	8,816	11,701
<b><u>ADD REVENUES:</u></b>							
5-36002 Interest Revenues	557	262	300	3	6	9	12
5-36006 Impact Fee Revenues	49,000	2,876	2,876	2,876	2,876	2,876	2,876
Unrestricted Utility Fund balance			-	-	-	-	-
2013 Construction Bond Proceeds			-	-	-	-	-
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>	<b>296,741</b>	<b>299,879</b>	<b>303,055</b>	<b>5,934</b>	<b>8,816</b>	<b>11,701</b>	<b>14,589</b>
<b><u>DEDUCT EXPENDITURES:</u></b>							
SW022 5-39002 Scada Implementation WWTF	-	-	-	-	-	-	-
SW062 5-39011 WWTP Expansion			-	-	-	-	-
SW067 5-39010 WWTF Reuse Filter Project			300,000	-	-	-	-
			-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b><u>296,741</u></b>	<b><u>299,879</u></b>	<b><u>3,055</u></b>	<b><u>5,934</u></b>	<b><u>8,816</u></b>	<b><u>11,701</u></b>	<b><u>14,589</u></b>

**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 2018	Actual FY 2019	Estimate EOY FY 2019	Final Budget FY 2019	Budget FY 2020	Forecast			
						FY 2021	FY 2022	FY 2023	FY 2024
<b>OPERATING REVENUE</b>									
2-04001 Interest	\$ 2,577	\$ 3,236	2,000	\$ 2,000	2,000	2,000	2,000	2,000	2,000
2-04002 Special Assessments	\$ 1,848,504	\$ 1,950,059	\$ 2,064,907	\$ 2,064,907	2,064,907	2,064,907	2,064,907	2,064,907	2,064,907
2-04005 Miscellaneous Revenue (Prepayments)			-	0%	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,851,081</b>	<b>\$ 1,953,295</b>	<b>\$ 2,066,907</b>	<b>\$ 2,066,907</b>	<b>\$ 2,066,907</b>	<b>\$ 2,066,907</b>	<b>\$ 2,066,907</b>	<b>\$ 2,066,907</b>	<b>\$ 2,066,907</b>
<b>OPERATING EXPENSES</b>									
<b>Debt Service</b>									
2-05001 Assessment Fees	44,553	45,827	40,100	40,100	40,100	40,100	40,100	40,100	40,100
2-05002 Banking Services	5,919	5,919	6,000	6,000	6,000	6,000	6,000	6,000	6,000
2-05014 Principal 2013	1,525,000		1,560,000	1,560,000	1,600,000	1,640,000	1,680,000	1,720,000	1,765,000
2-05015 Interest 2013	347,688	1,909,043	326,403	326,403	279,477	231,363	182,061	131,571	79,819
2-05011 Misc			10,000	10,000	10,000	10,000	10,000	10,000	10,000
2-05860 COI			-	-	-	-	-	-	-
2-05870 Land Purchase			-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>1,923,160</b>	<b>1,960,789</b>	<b>1,942,503</b>	<b>1,942,503</b>	<b>1,935,577</b>	<b>1,927,463</b>	<b>1,918,161</b>	<b>1,907,671</b>	<b>1,900,919</b>
	<b>1,872,688</b>		<b>1,886,403</b>	<b>1,886,403</b>	<b>1,879,477</b>	<b>1,871,363</b>	<b>1,862,061</b>	<b>1,851,571</b>	<b>1,844,819</b>
<b>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</b>	<b>(72,079)</b>	<b>(7,494)</b>	<b>124,404</b>	<b>124,404</b>	<b>131,330</b>	<b>139,444</b>	<b>148,746</b>	<b>159,236</b>	<b>165,988</b>
<b>TRANSFER FROM (TO) OPERATING RESERVE</b>									
<b>Surplus/(Deficit)</b>	<b>\$ (72,079)</b>	<b>\$ (7,494)</b>	<b>\$ 124,404</b>	<b>\$ 124,404</b>	<b>\$ 131,330</b>	<b>\$ 139,444</b>	<b>\$ 148,746</b>	<b>\$ 159,236</b>	<b>\$ 165,988</b>

\*Coverage Provided (Required > 1.10) 0.99 1.10 1.10 1.10 1.10 1.11 1.12 1.12

\*Net Revenue / Bond Payment Requirements

**SERIES 2014 BOND**

	Actual FY 2018	Actual FY 2019	Estimate EOY FY 2019	Final Budget FY 2019	Budget FY 2020	Forecast			
						FY 2021	FY 2022	FY 2023	FY 2024
<b>OPERATING REVENUE</b>									
2-04007 Interest	-	-	-	-	-	-	-	-	-
Stormwater Revenue	391,417	195,641	388,223	388,223	388,499 #	391,138	392,017	392,663	388,270
<b>Total Revenues</b>	<b>\$ 391,417</b>	<b>\$ 195,641</b>	<b>\$ 388,223</b>	<b>\$ 388,223</b>	<b>\$ 388,499</b>	<b>\$ 391,138</b>	<b>\$ 392,017</b>	<b>\$ 392,663</b>	<b>\$ 388,270</b>
<b>OPERATING EXPENSES</b>									
<b>Debt Service</b>									
2-05016 Assessment Fees	-	-	-	-	-	-	-	-	-
Banking Services	-	-	-	-	-	-	-	-	-
2-05016 Principal 2014	265,000	135,000	270,000	270,000	280,000	290,000	300,000	310,000	315,000
2-05017 Interest 2014	126,417	60,641	118,223	118,223	108,499	101,138	92,017	82,663	73,270
Misc	-	-	-	-	-	-	-	-	-
COI	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>391,417</b>	<b>195,641</b>	<b>388,223</b>	<b>388,223</b>	<b>388,499</b>	<b>391,138</b>	<b>392,017</b>	<b>392,663</b>	<b>388,270</b>
<b>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFER FROM (TO) OPERATING RESERVE</b>									
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>