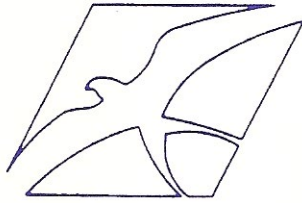




St. Lucie West Services District
Proposed Budget
For Fiscal Year Ending
September 30, 2021





ST. LUCIE WEST
SERVICES DISTRICT

May 7, 2020

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 2021 Proposed Annual Budget and FY
2021-2025 Capital Improvement Plan**

Dear Honorable Chairman and Supervisors:

I am pleased to present the annual budget for FY 2021 and the FY 2021-2025 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 2020 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 2020. 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 Main Reuse Irrigation Pump Station construction was completed in FY2020.
- ❖ The Lake Charles Irrigation pump station improvements moved to FY2021.
- ❖ The Calcite tank project moved to FY2021
- ❖ The Clear-well and transfer pump moved to FY2021
- ❖ The meter replacement project planned to be completed in FY2021

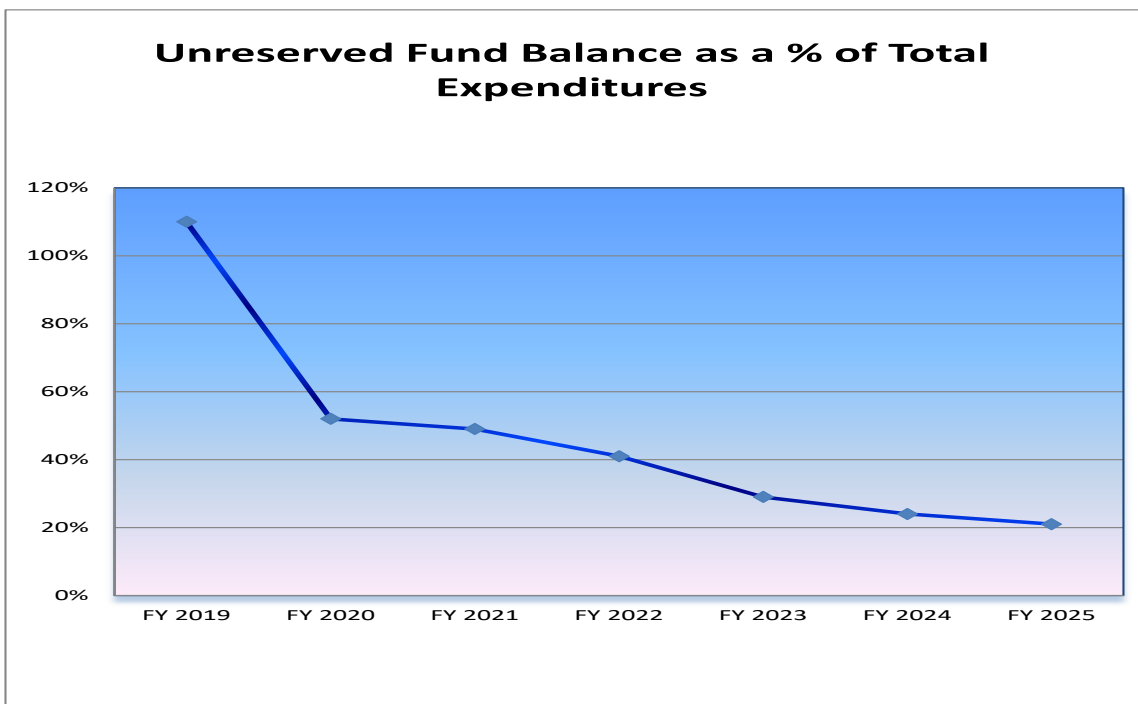
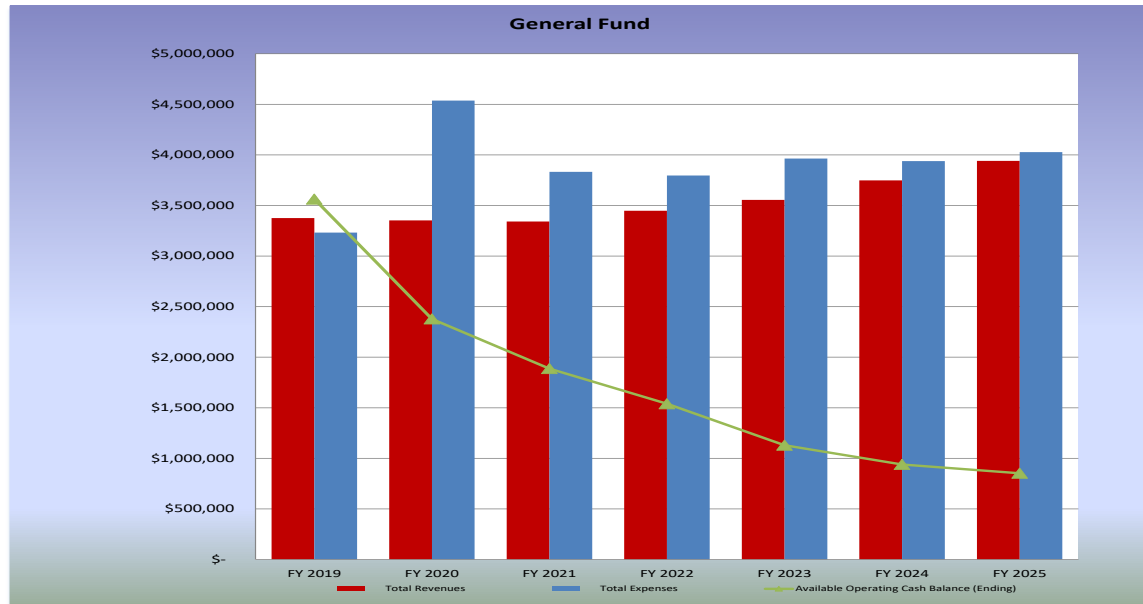
Fiscal Year 2021 reflects positive account activity trends and the recent Refunding of Bonds have placed the District in a better financial position. The refinancing of the bonds saved the District over \$21,500,000 in debt service while not extending the terms. The District has not raised the Utility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

450 S.W. Utility Drive • Port St Lucie, FL 34986 • Office (772) 340-0220 • Fax (772) 871-5771

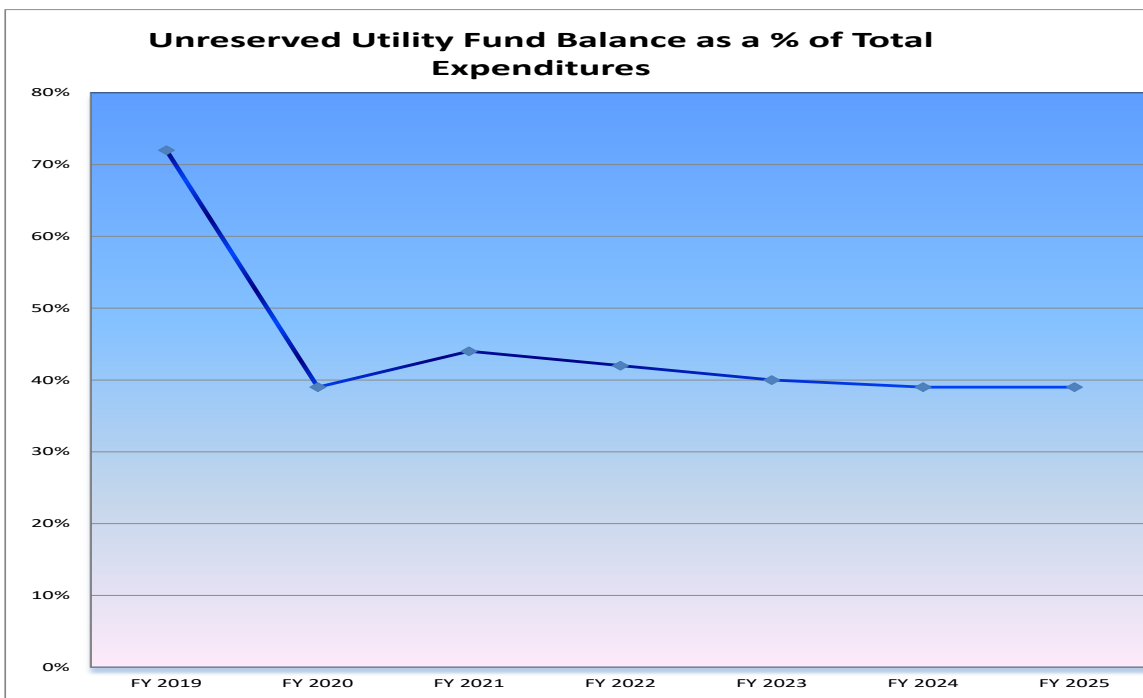
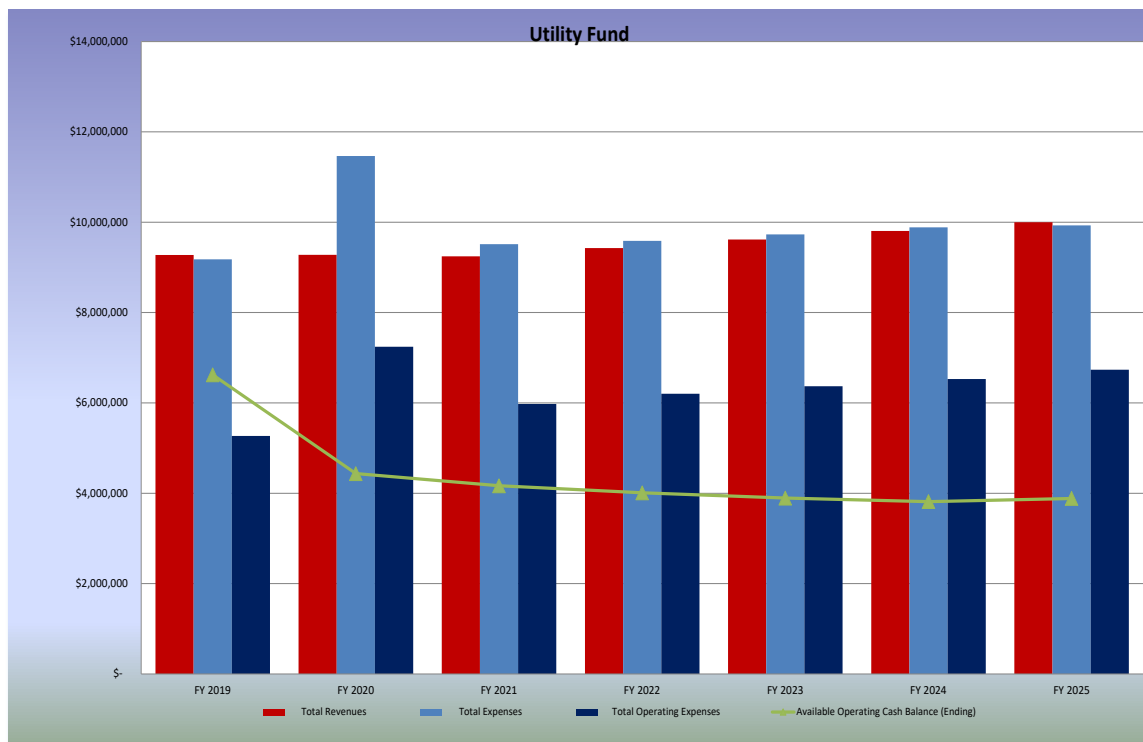
increase for the 2021 FY. The Proposed Budget also includes no increase in Maintenance Assessments for the 2021 FY.

The budget for FY 2021 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 2021-2025 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

\$1,432,110). 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 \$935,000 for FY 2021. The General Fund Renewal and Replacement Fund reflects \$233,557 in Stormwater improvement projects with a fund balance over \$237,000.

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 2021 budget for your review and consideration.

Sincerely,

Dennis M. Pickle

Dennis M. Pickle
District Manager

ST. LUCIE WEST SERVICES DISTRICT

FY 2020/2021 BUDGET

TABLE OF CONTENTS

Budget Summary

Budget Summary.....	1
---------------------	---

General Fund

General Fund Budget Overview.....	2
General Fund Revenues & Expenditures.....	4
General Fund Budget Summary.....	6
General Fund Budget & Five-Year Operating Forecast.....	7
General Fund Renewal & Replacement Summary.....	17
General Fund Budget Account Descriptions and Assumptions.....	18

Water & Sewer Fund

Water & Sewer Fund Budget Overview.....	26
Water & Sewer Fund Revenues & Expenditures.....	28
Water & Sewer Fund Budget Summary.....	30
Water & Sewer Fund Budget & Five-Year Operating Forecast.....	31
Water & Sewer Fund Account Descriptions and Assumptions.....	43
Water & Sewer Fund Capital Funding Revenue & Expenditures.....	53
Water & Sewer Fund Renewal & Replacement Fund.....	54
Water & Sewer Fund Water Connection Fee Fund.....	55
Water & Sewer Fund Wastewater Connection Fee Fund.....	56

Other Funds

Debt Service Fund – Water Management Benefit Series 2013 & 2014 Five- Year Operating Forecast.....	57
---	----

BUDGET SUMMARY
St. Lucie West Services District - Fiscal Year 2021

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	\$ 391,138					\$ 391,138
Other General Fund Revenues	40,679					\$ 40,679
Utility Rate Revenues				\$ 8,589,766		\$ 8,589,766
Other Utility Fund Revenues				\$ 655,778		\$ 655,778
General Fund R&R						\$ -
Storm Water Drainage Fees From City - To R&R			\$ 8,862			\$ -
Utility Fund R&R						\$ -
Water Connection Fee Fund					\$ 3,902	\$ 3,902
Wastewater Connection Fee Fund					\$ 3,179	\$ 3,179
TOTAL SOURCES	\$ 3,332,238	\$ 2,066,907	\$ 8,862	\$ 9,245,544	\$ 7,081	\$ 14,660,632
Transfer In From General Fund		391,138	\$ 153,619			\$ 544,757
Transfer In for Utility Fund R&R			\$ 939,317			\$ 939,317
TOTAL REVENUES & TRANSFERS IN	\$ 3,332,238	\$ 2,458,045	\$ 1,101,798	\$ 9,245,544	\$ 7,081	\$ 16,144,706
EXPENDITURES						
General Fund	\$ 3,276,669					\$ 3,276,669
General Fund Personnel	\$ 2,148,676					
General Fund Operating	\$ 939,993					
General Fund Capital Outlay	\$ 188,000					
General Fund R&R			\$ 233,557			\$ 233,557
Utility Operating Fund				\$ 5,977,580		\$ 5,977,580
Utility Fund Personnel				\$ 2,857,793		
Utility Fund Operating				\$ 3,041,537		
Utility Fund Capital Outlay				\$ 78,250		
Debt Service		\$ 2,318,601		\$ 2,597,445		\$ 4,916,046
Utility Fund R&R			\$ 1,432,110			\$ 1,432,110
Water Connection Fee Fund					\$ 1,200,000	\$ 1,200,000
Wastewater Connection Fee Fund					\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,276,669	\$ 2,318,601	\$ 1,665,667	\$ 8,575,025	\$ 1,200,000	\$ 17,035,962
Transfer Out to General Fund R&R	\$ 153,619					\$ 153,619
Transfer Out to 2014 Bond	\$ 391,138					\$ 391,138
Transfer Out to Utility Fund R&R				\$ 939,317		\$ 939,317
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 3,821,426	\$ 2,318,601	\$ 1,665,667	\$ 9,514,342	\$ 1,200,000	\$ 18,520,036
Fund Balance/Reserves	\$ 2,374,193		\$ 1,676,515	\$ 4,434,179	\$ 1,593,965	\$ 10,078,852
NET ENDING BALANCE	\$ 1,885,005	\$ 139,444	\$ 1,112,646	\$ 4,165,381	\$ 401,046	\$ 7,703,522

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.

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 new administration office. We are budgeting for a deficit in FY 2021 due in part to Capital Outlay purchases and transfer to R&R Fund for stormwater repairs. The General Fund for both FY 2020 and 2021 will have a fund balance exceeding \$1,800,000. This also means that the District will have sufficient cash flow to carry operating costs until the General Fund starts receiving revenue from the maintenance assessments in November and the Storm Water Fees from the City of Port St. Lucie in January.

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

Assumptions Used in Preparing the Budget

Inflation – The following inflationary rates are utilized; for the regular salaries line item the rate increased to 2.5% for FY 2021 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 2.0% 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 2021 as well.

Rate Adjustment – The Special Assessment rate of \$106.00 per ERU proposed within this year's budget for FY 2021 which reflects no increase over the FY 2020 Budget.

The ERU numbers are expected to remain the same in FY 2021. We expect revenues in most categories to remain the same per year for each of the next five years. Fiscal year 2021 reflects no increase but 2022 and 2023 reflect a \$10.00 per ERU increase in assessments and FY2024 and FY 2025 reflect a \$18.00 per ERU increase in assessments.

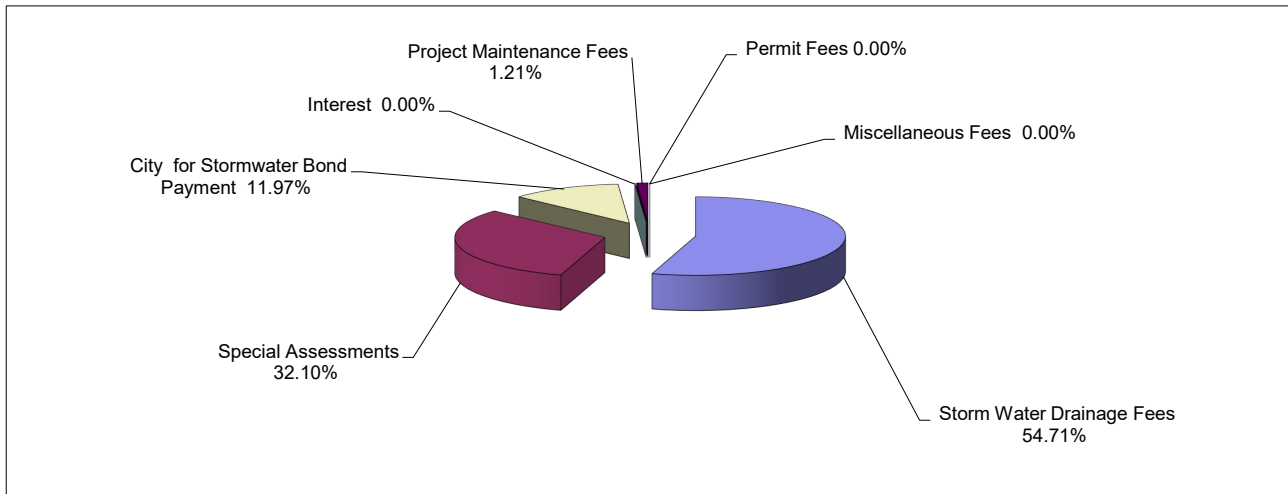
Capital Improvement Program

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

A summary of the funding sources for all system capital projects budgeted in FY 2021 are as follows: The Aquatics Division is requesting the replacement of a Mule for \$10,000; The Administration Division is requesting the replacement of the Ford Focus which will be split with the Utility Fund and replace a Ford F-150 truck; The Exotic Plant Removal Division has \$68,000 for the replacement of a Bandit Chipper. The Stormwater Division is budgeting \$50,000 for the replacement of a 9960 Tractor and \$10,000 for the replacement of a Kawasaki Mule. The Shop Division is requesting \$5,000 for a tire balancer. The General Fund Renewal and Replacement Fund Project is for emergency storm water projects in the amount of \$233,557. The total for the list of capital R&R items is \$233,557 in the General Fund for FY 2021 and will leave a fund balance of over \$237,000.

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

FISCAL YEAR 2021



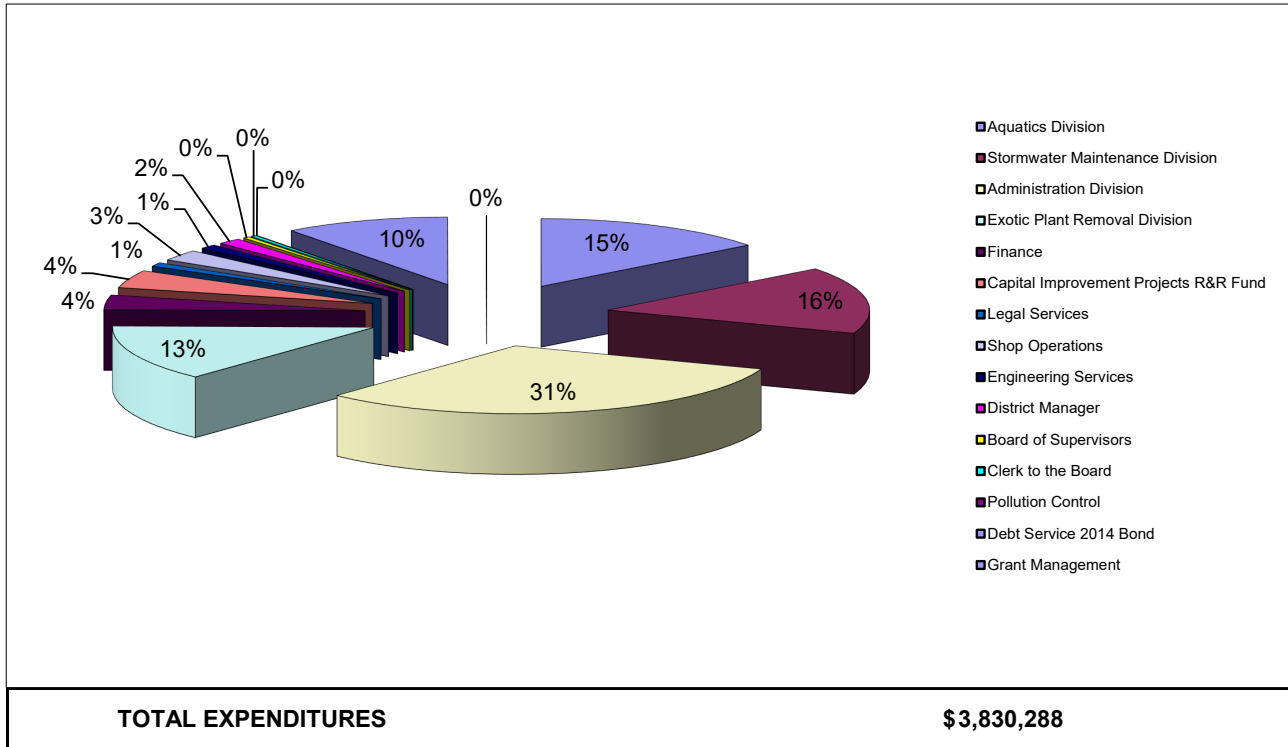
TOTAL REVENUES

\$3,341,100

	<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	110	0.0%
Project Maintenance Fees	40,569	1.2%
Permit Fees	-	0.0%
Miscellaneous Fees	-	0.0%
TOTAL OPERATIONAL REVENUE	\$3,341,100	100.0%
 GENERAL FUND PRIOR YEARS BALANCE	 \$2,374,193	

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

FISCAL YEAR 2021



					PERCENT
	PERSONNEL	OPERATING	CAPITAL OUTLAY	TOTALS	EXPENDITURES
Aquatics Division	365,473	182,197	10,000	557,670	14.56%
Stormwater Maintenance Division	397,099	156,716	60,000	613,815	16.03%
Administration Division	947,694	208,436	45,000	1,201,130	31.36%
Exotic Plant Removal Division	315,510	127,855	68,000	511,365	13.35%
Finance		132,837		132,837	3.47%
Capital Improvement Projects R&R Fund				162,481	4.24%
Legal Services		35,344		35,344	0.92%
Shop Operations	65,321	29,502	5,000	99,823	2.61%
Engineering Services		39,624		39,624	1.03%
District Manager	44,661	10,663		55,324	1.44%
Board of Supervisors	12,918	2,611		15,529	0.41%
Clerk to the Board		12,970		12,970	0.34%
Pollution Control		-		-	0.00%
Debt Service 2014 Bond				391,138	10.21%
Grant Management		1,238		1,238	0.03%
TOTAL EXPENDITURES	\$ 2,148,676	\$ 939,993	\$ 188,000	\$3,830,288	100.00%

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

	<u>FY 2019 ACTUAL</u>	<u>FY 2020 ORIGINAL BUDGET</u>	<u>FY 2020 ESTIMATE</u>	<u>FY 2021 PROPOSED</u>
<u>ADD REVENUES:</u>				
Special Assessments	1,072,389	1,072,389	1,072,389	1,072,389
Stormwater Drainage Fees	1,828,032	1,828,032	1,828,032	1,828,032
City Stormwater Drainage Fee for Bond	400,200	400,000	400,000	400,000
Other Revenues	74,609	40,669	51,900	40,679
TOTAL OPERATING REVENUES	3,375,230	3,341,090	3,352,321	3,341,100
FUND BALANCE, October 1	3,419,292	3,562,964	3,562,964	2,374,193
TOTAL REVENUES AND FUNDS AVAILABLE	6,794,522	6,904,054	6,915,285	5,715,293
<u>DEDUCT EXPENDITURES:</u>				
Board of Supervisors	12,414	15,473	15,473	15,529
District Manager	34,975	53,975	53,975	55,324
Finance	121,079	141,295	141,295	132,837
Grant Management	-	1,208	1,208	1,238
Clerk to the Board	11,135	12,653	12,653	12,970
Legal Services	21,900	34,482	34,482	35,344
Engineering Services	9,832	38,658	38,658	39,624
Pollution Control	-	-	-	-
Administration Division	968,974	1,765,881	1,767,714	1,201,130
Aquatics Division	521,609	680,511	683,528	557,670
Stormwater Maintenance Division	632,845	713,046	734,971	613,815
Exotic Plant Removal Division	310,208	378,164	459,006	511,365
Shop Operations	103,041	102,510	104,510	99,823
Capital Improvement Projects R&R	95,323	103,528	103,528	162,481
Capital Debt Service 2014 Bond	388,223	390,091	390,091	391,138
TOTAL EXPENDITURES	3,231,558	4,431,475	4,541,092	3,830,288
FUND BALANCE, SEPTEMBER 30	<u>3,562,964</u>	<u>2,472,579</u>	<u>2,374,193</u>	<u>1,885,005</u>

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

	Actual FY 2019	Actual YTD FY 2020	Estimate EOY FY 2020	Orig. Budget FY 2020	Final Amended Budget FY 2020	Budget FY 2021
General Fund Balance (Beginning)	3,419,292	3,562,964	3,562,964	3,562,964	3,562,964	2,374,193
OPERATING REVENUE						
1-04001 Permit Fees	-		-	-	-	-
1-04002 Grant Revenue	-		-	-	-	-
1-04003 Miscellaneous Fees	-		-	-	-	-
1-04004 Storm Water Drainage Fees From City	1,828,032	1,650,221	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	161	58	100	100	100	110
1-04007 Special Maintenance Assessments	1,072,389	994,252	1,072,389	1,072,389	1,072,389	1,072,389
1-04008 Interfund Transfers	-		-	-	-	-
1-04009 Miscellaneous Income	33,879	11,231	11,231	-	11,231	-
1-04010 WMB Prepayment	-		-	-	-	-
Land Sale	-		-	-	-	-
1-04012 Stormwater Drainage from City for Bond	388,423	200,000	390,091	390,091	390,091	391,138
1-04014 Stormwater Drainage from City for Lake Harvey R&F	11,777		9,909	9,909	9,909	8,862
Total Revenues	\$ 3,375,230	\$ 2,855,762	\$ 3,352,321	\$ 3,341,090	\$ 3,352,321	\$ 3,341,100
OPERATING EXPENSES						
<u>Board of Supervisors</u>						
1-05001 Executive Salaries	10,657	6,000	12,000	12,000	12,000	12,000
1-05002 FICA	815	459	918	918	918	918
1-05015 Board Meeting Expenses	941	577	1,154	2,555	2,555	2,611
TOTAL BOARD OF SUPERVISORS	12,414	7,036	14,072	15,473	15,473	15,529
<u>District Manager</u>						
1-06001 Assessment Fees & Costs	8,299	8,000	8,000	8,528	8,528	8,741
1-06003 Operations & Maintenance Services	676	159	318	1,050	1,050	1,076
1-06005 Management Contract	26,000	26,579	43,658	43,572	43,572	44,661
1-06009 Travel & Per Diem	-		-	825	825	846
TOTAL DISTRICT MANAGER	34,975	34,738	51,976	53,975	53,975	55,324
<u>Finance</u>						
1-07001 Dissemination Agent	-		-	2,030	2,030	2,030
1-07002 Arbitrage	-		-	1,858	1,858	1,904
1-07004 Accounting Services	29,470	9,252	18,504	32,061	32,061	32,863
1-07005 Auditing	11,793		-	13,056	13,056	13,382
1-07007 Banking Services	323		-	694	694	711
1-07009 Property & Casualty Insurance	55,428	53,762	53,762	67,532	67,532	57,883
1-07018 Property Taxes & Assessments	24,064	42,766	42,766	24,064	24,064	24,064
TOTAL FINANCE	121,079	105,780	115,032	141,295	141,295	132,837
<u>Grant Management</u>						
1-12001 Contractual Services -GM	-		-	1,208	1,208	1,238
TOTAL GRANT MANAGEMENT	-	-	-	1,208	1,208	1,238
<u>Clerk to the Board</u>						
1-13002 Other Contractual Services	7,616	2,313	4,626	8,842	8,842	9,063

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

		Actual FY 2019	Actual YTD FY 2020	Estimate EOY FY 2020	Orig. Budget FY 2020	Final Amended Budget FY 2020	Budget FY 2021
1-13004	Postage & Freight	940	233	466	865	865	887
1-13005	Printing & Binding	1,673	485	970	1,399	1,399	1,434
1-13007	Legal Ads	906	118	236	1,547	1,547	1,586
	TOTAL CLERK TO THE BOARD	11,135	3,149	6,298	12,653	12,653	12,970
	Legal Services						
1-19001	General Counsel	20,129	5,673	11,346	31,271	31,271	32,053
1-23001	Special Counsel	1,771	334	668	3,211	3,211	3,291
	TOTAL LEGAL COUNSEL	21,900	6,007	12,014	34,482	34,482	35,344
	Engineering Services						
1-26002	Engineering Services	9,832	2,714	5,428	38,658	38,658	39,624
	TOTAL ENGINEERING	9,832	2,714	5,428	38,658	38,658	39,624
	Pollution Control						
1-29002	Regulatory & Permit Fees	-	-	-	-	-	-
	TOTAL POLLUTION CONTROL	-	-	-	-	-	-
	ADMINISTRATION DIVISION						
	Personnel						
1-15001	Regular Salaries	249,460	137,670	275,340	319,792	317,792	331,737
1-15002	Overtime	2,477	1,083	2,166	1,440	2,440	2,501
1-15003	FICA	19,190	12,539	25,078	28,948	28,871	30,039
1-15004	Retirement Contributions	22,539	14,320	28,640	32,832	32,742	34,101
1-15005	Health/Life/Dental Insurance	362,094	237,928	475,856	455,740	457,740	503,514
1-15006	Workers Comp	21,575	13,906	27,812	22,032	22,032	22,473
1-15007	Unemployment Insurance	-	-	-	2,005	2,005	2,055
1-15010	Uniforms	724	1,539	1,762	1,762	1,762	1,806
1-15012	Training, Cont. Educ., and Licensing	775	663	1,326	2,616	3,616	5,706
1-15013	Vehicle Allowance	6,814	3,600	7,200	7,200	7,200	7,200
1-15014	Annual PTO	-	-	-	5,395	5,395	5,530
1-15015	Cell Stipend	-	155	310	1,007	1,007	1,032
	Total Administration Personnel:	685,648	423,403	845,490	880,769	882,602	947,694
	ADMIN Operating						
1-33001	Other Contractual Services	46,317	42,190	78,000	77,780	77,780	79,725
1-33002	Website Maintenance	3,630	2,304	4,608	6,997	6,997	7,137
1-33004	Water - Irrigation	2,982	1,973	3,950	3,950	3,950	4,029
1-33005	Telephone & Cell Service	8,228	6,488	12,668	12,668	12,668	12,921
1-33006	Postage & Freight	976	250	500	1,108	1,108	1,130
1-33007	Electricity Services	2,585	1,645	3,290	5,090	5,090	5,446
1-33010	Equipment Leasing	4,786	(204)	3,487	3,487	3,487	3,557
1-33011	Administration Maintenance	981	71	142	3,315	3,315	3,381
1-33018	Contingencies - Hurricane	7,081	733	1,466	20,400	20,400	20,400
1-33019	Office Supplies	3,268	1,530	3,060	3,987	3,987	4,087
1-33020	Fuel & Lubricants - Vehicle	27,834	11,972	23,944	36,601	36,601	38,431
1-33021	Operating Supplies and Expenses	3,601	3,029	6,058	7,022	7,022	7,198
1-33022	Computer Software	295	88	176	3,263	3,263	3,328
1-33023	Computer Hardware/ Supplies	9,772	2,319	2,500	2,500	2,500	2,500
1-33024	Fuel & Lubricants - Equipment	12,498	5,363	10,726	14,444	14,444	15,166
1-33025	Minor Construction Expenses	900	-	-	-	-	-

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

		Actual FY 2019	Actual YTD FY 2020	Estimate EOY FY 2020	Orig. Budget FY 2020	Final Amended Budget FY 2020	Budget FY 2021
Total Administration Operating:		135,736	79,751	154,575	202,612	202,612	208,436
Capital Outlay Administration							
1-33101	Equipment	-		-	-	-	45,000
1-33102	Building	7,251	30,218	682,500	682,500	682,500	-
1-33103	Other	140,339		-	-	-	-
Total Administration Capital Outlay:		147,590	30,218	682,500	682,500	682,500	45,000
TOTAL ADMINISTRATION		968,974	533,372	1,682,565	1,765,881	1,767,714	1,201,130
<u>AQUATICS DIVISION</u>							
Personnel							
1-14001	Regular Salaries	261,588	128,587	257,174	284,404	275,404	282,289
1-14002	Overtime	15,161	5,215	10,430	20,161	20,161	20,665
1-14003	FICA	20,476	9,849	19,698	23,614	22,925	23,499
1-14004	Retirement Contributions	21,471	11,168	22,336	27,411	26,601	27,266
1-14008	Uniforms	2,630	2,245	4,490	3,998	3,998	4,098
1-14010	Training, Cont. Educ., and Licensing	1,657	1,569	3,138	3,353	3,353	3,437
1-14011	Annual PTO	-		-	3,602	3,602	3,692
1-14012	Cell Stipend	170	120	240	514	514	527
Total Aquatics Personnel:		323,154	158,753	317,506	367,057	356,558	365,473
Aquatics Operating							
1-31001	Operations & Maintenance Svc	10,282	5,623	11,246	11,497	13,497	13,834
1-31003	Disposal Fees	1,320		-	3,175	3,175	3,254
1-31005	Operating Supplies	6,061	3,647	7,294	8,527	7,027	7,203
1-31009	Equipment Maintenance	12,220	4,933	9,866	14,047	14,047	14,398
1-31011	Chemicals	101,750	29,721	59,442	134,634	134,634	138,000
1-31012	Machinery & Equipment	3,730	1,078	2,156	7,374	5,374	5,508
Total Aquatics Operating:		135,364	45,002	90,004	179,254	177,754	182,197
Capital Outlay Aquatics							
1-31101	Equipment	55,575	3,874	134,200	134,200	134,200	10,000
1-31102	Building	7,517	14,500	15,016	-	15,016	-
1-31103	Other	-	-	-	-	-	-
Total Aquatics Capital Outlay:		63,091	18,374	149,216	134,200	149,216	10,000
TOTAL AQUATICS DIVISION		521,609	222,129	556,726	680,511	683,528	557,670
<u>STORM WATER MANAGEMENT DIVISION</u>							
Personnel							
1-16001	Regular Salaries	344,208	158,149	316,298	360,680	307,680	310,372
1-16002	Overtime	19,652	2,819	5,638	19,768	16,768	17,187
1-16003	FICA	27,059	11,940	23,880	29,627	25,572	25,594
1-16004	Retirement Contributions	32,689	14,497	28,994	34,240	29,470	29,480
1-16008	Uniforms	2,317	2,038	3,728	3,728	3,728	3,821
1-16010	Training, Cont. Educ., and Licensing	3,095	2,873	3,500	1,804	3,554	3,643
1-16011	Annual PTO	-		-	6,130	6,130	6,283
1-16012	Cell Stipend	170	110	220	701	701	719
Total Storm Water Personnel:		429,191	192,426	382,258	456,678	393,603	397,099
Storm Water Operating							
1-34001	Operations & Maintenance Svc	56,643	43,645	87,290	55,931	65,931	62,579
1-34002	Laboratory Services	3,867	1,033	2,066	5,350	3,850	3,946
1-34004	Disposal Fees	1,522	488	976	2,165	2,165	2,219

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

	Actual FY 2019	Actual YTD FY 2020	Estimate EOY FY 2020	Orig. Budget FY 2020	Final Amended Budget FY 2020	Budget FY 2021
1-34005 Operating Supplies	11,108	2,902	5,804	14,287	12,287	12,594
1-34006 Storm Ditch Maint	-	-	-	-	-	-
1-34007 Landscape Materials	24,935	35,562	35,000	35,000	45,000	35,000
1-34008 Vehicle Maintenance	4,961	1,640	3,280	8,284	7,284	7,466
1-34009 Equipment Maintenance	18,471	12,749	23,498	21,205	23,205	23,785
1-34011 Chemicals	1,578	-	-	2,766	2,766	2,835
1-34014 Electricity Services	3,823	2,041	4,082	3,380	5,880	6,292
Total Storm Water Operating:	126,907	100,060	161,996	148,368	168,368	156,716
Capital Outlay Storm Water						
1-34101 Equipment	76,747	98,508	-	108,000	108,000	60,000
1-34102 Building	-	20,646	65,000	-	65,000	-
1-34103 Other - GIS Mapping	-	-	-	-	-	-
Total Storm Water Capital Outlay:	76,747	119,154	65,000	108,000	173,000	60,000
TOTAL STORM WATER MANAGEMENT DIVISION	632,845	411,640	609,254	713,046	734,971	613,815
EXOTIC PLANT REMOVAL DIVISION						
Personnel						
1-17001 Regular Salaries	149,607	89,284	178,568	198,621	248,621	254,837
1-17002 Overtime	4,845	2,203	4,406	5,422	8,422	8,633
1-17003 FICA	11,565	6,825	13,650	15,863	19,918	20,415
1-17004 Retirement Contributions	13,860	7,303	14,606	18,364	23,134	23,712
1-17008 Uniforms	2,144	2,103	4,206	3,185	3,185	3,265
1-17010 Training, Cont. Educ., and Licensing	213	522	1,044	1,224	1,224	1,255
1-17011 Annual PTO	-	-	-	2,842	2,842	2,913
1-17012 Cell Stipend	-	-	-	468	468	480
Total Exotic Plant Personnel:	182,234	108,240	216,480	245,989	307,814	315,510
Exotic Plant Operating						
1-35001 Operations & Maintenance Svc	20,204	14,537	29,074	24,666	27,666	28,358
1-35003 Disposal Fees	4,640	2,380	4,760	7,257	6,257	6,413
1-35004 Operating Supplies	15,853	6,704	13,408	18,554	18,554	19,018
1-35006 Vehicle Maintenance	3,258	3,134	6,268	7,226	7,226	7,407
1-35008 Chemicals	4,632	1,218	2,436	5,472	7,472	7,659
1-35010 Maintenance Contracts	71,871	28,749	59,000	59,000	59,000	59,000
Total Exotic Plant Operating:	120,457	56,722	114,946	122,175	126,175	127,855
Capital Outlay Exotic Plant						
1-35101 Equipment	-	8,317	10,000	10,000	10,000	68,000
1-35102 Building	7,517	14,500	15,017	-	15,017	-
1-35103 Other	-	-	-	-	-	-
Total Exotic Plant Capital Outlay:	7,517	22,817	25,017	10,000	25,017	68,000
TOTAL EXOTIC PLANT REMOVAL DIVISION	310,208	187,779	356,443	378,164	459,006	511,365
SHOP OPERATIONS DIVISION						
Personnel						
1-18001 Regular Salaries	42,086	22,350	44,700	46,586	46,586	47,751
1-18002 Overtime	2,866	800	1,600	5,412	5,412	5,547
1-18003 FICA	3,367	1,729	3,458	3,978	3,978	4,077
1-18004 Retirement Contributions	3,610	2,084	4,168	4,680	4,680	4,797
1-18013 Uniforms	213	293	586	602	602	617

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

	Actual FY 2019	Actual YTD FY 2020	Estimate EOY FY 2020	Orig. Budget FY 2020	Final Amended Budget FY 2020	Budget FY 2021
1-18015 Training, Cont. Educ., and Licensing	747	202	404	1,740	1,740	1,784
1-18016 Annual PTO	-	-	-	480	480	492
1-18017 Cell Stipend	-	-	-	250	250	256
Total Shop Personnel:	52,890	27,458	54,916	63,728	63,728	65,321
Shop Operating						
1-36001 Operations & Maintenance Svc	4,964	5,555	10,110	7,875	9,875	10,122
1-36002 Disposal Fees	960	527	1,054	2,239	2,239	2,295
1-36003 Operating Supplies	3,916	2,157	4,314	6,064	6,064	6,216
1-36006 Machinery & Equipment	6,554	3,812	7,624	10,604	10,604	10,869
Total Shop Operating:	16,393	12,051	23,102	26,782	28,782	29,502
Capital Outlay Shop						
1-36101 Equipment	33,758	11,675	12,000	12,000	12,000	5,000
1-36102 Building	-	-	-	-	-	-
1-36103 Other	-	-	-	-	-	-
Total Shop Capital Outlay:	33,758	11,675	12,000	12,000	12,000	5,000
SHOP OPERATIONS DIVISION	103,041	51,184	90,018	102,510	104,510	99,823
Total Operating Expenses	2,748,012	1,565,528	3,499,826	3,937,856	4,047,473	3,276,669
NON-OPERATING INCOME AND EXPENSES						
Other Expense						
DEBT SERVICE EXPENSES						
1-04013 Principal 2014 Bond Issue - sent to Trustee	270,000		280,000	280,000	280,000	290,000
1-04013 Interest 2014 Bond issue - sent to Trustee	118,223		110,091	110,091	110,091	101,138
TOTAL DEBT SERVICE:	388,223	-	390,091	390,091	390,091	391,138
CAPITAL IMPROVEMENT						
Capital Improvement Program R&R	53,546		53,619	53,619	53,619	53,619
Add R&R Funding / Grant Revenue	30,000		40,000	40,000	40,000	100,000
Add SWD funds from City for DS commitment	11,777		9,909	9,909	9,909	8,862
Land Sale Transfer to R&R Funding	-		-	-	-	-
TOTAL OTHER CAPITAL EXPENSES R&R FUND:	95,323	-	103,528	103,528	103,528	162,481
Total Expenses	\$ 3,231,558	\$ 1,565,528	\$ 3,993,445	\$ 4,431,475	\$ 4,541,092	\$ 3,830,288
Total Revenues	\$ 3,375,230	\$ 2,855,762	\$ 3,352,321	\$ 3,341,090	\$ 3,352,321	\$ 3,341,100
Surplus/(Deficit)	143,672	1,290,234	(641,124)	(1,090,385)	(1,188,771)	(489,188)
Available Operating Cash Balance (Ending)	\$ 3,562,964	\$ 4,853,198	\$ 2,921,840	\$ 2,472,579	\$ 2,374,193	\$ 1,885,005

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

		Forecast			
		FY 2022	FY 2023	FY 2024	FY 2025
General Fund Balance (Beginning)		1,885,005	1,538,890	1,131,573	942,948
OPERATING REVENUE					
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
1-04005	Project Maintenance Fees	40,569	40,569	40,569	40,569
1-04006	Interest	121	133	146	161
1-04007	Special Maintenance Assessments	1,179,389	1,286,389	1,478,989	1,671,589
1-04008	Interfund Transfers	-	-	-	-
1-04009	Miscellaneous Income	-	-	-	-
1-04010	WMB Prepayment	-	-	-	-
	Land Sale				
1-04012	Stormwater Drainage from City for Bond	391,138	392,017	388,270	388,270
1-04014	Stormwater Drainage from City for Lake Harvey R&F	8,862	7,983	11,730	11,730
	Total Revenues	\$ 3,448,111	\$ 3,555,123	\$ 3,747,736	\$ 3,940,351
OPERATING EXPENSES					
<u>Board of Supervisors</u>					
1-05001	Executive Salaries	12,000	12,000	12,000	12,000
1-05002	FICA	918	918	918	918
1-05015	Board Meeting Expenses	2,668	2,727	2,787	2,848
	TOTAL BOARD OF SUPERVISORS	15,586	15,645	15,705	15,766
<u>District Manager</u>					
1-06001	Assessment Fees & Costs	8,933	9,130	9,331	9,536
1-06003	Operations & Maintenance Services	1,100	1,124	1,149	1,174
1-06005	Management Contract	45,644	46,648	47,674	48,723
1-06009	Travel & Per Diem	865	884	903	923
	TOTAL DISTRICT MANAGER	56,542	57,786	59,057	60,356
<u>Finance</u>					
1-07001	Dissemination Agent	2,030	2,030	2,030	2,030
1-07002	Arbitrage	1,946	1,989	2,033	2,078
1-07004	Accounting Services	33,586	34,325	35,080	35,852
1-07005	Auditing	13,676	13,977	14,284	14,598
1-07007	Banking Services	727	743	759	776
1-07009	Property & Casualty Insurance	59,041	72,222	62,666	52,919
1-07018	Property Taxes & Assessments	24,064	24,064	24,064	24,064
	TOTAL FINANCE	135,070	149,350	140,916	132,317
<u>Grant Management</u>					
1-12001	Contractual Services -GM	1,265	1,293	1,321	1,350
	TOTAL GRANT MANAGEMENT	1,265	1,293	1,321	1,350
<u>Clerk to the Board</u>					
1-13002	Other Contractual Services	9,262	9,466	9,674	9,887

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

		Forecast			
		FY 2022	FY 2023	FY 2024	FY 2025
1-13004	Postage & Freight	907	927	947	968
1-13005	Printing & Binding	1,466	1,498	1,531	1,565
1-13007	Legal Ads	1,621	1,657	1,693	1,730
TOTAL CLERK TO THE BOARD		13,256	13,548	13,845	14,150
Legal Services					
1-19001	General Counsel	32,758	33,479	34,216	34,969
1-23001	Special Counsel	3,363	3,437	3,513	3,590
TOTAL LEGAL COUNSEL		36,121	36,916	37,729	38,559
Engineering Services					
1-26002	Engineering Services	40,496	41,387	42,298	43,229
TOTAL ENGINEERING		40,496	41,387	42,298	43,229
Pollution Control					
1-29002	Regulatory & Permit Fees	-	-	-	-
TOTAL POLLUTION CONTROL		-	-	-	-
ADMINISTRATION DIVISION					
Personnel					
1-15001	Regular Salaries	339,035	346,494	354,117	361,908
1-15002	Overtime	2,556	2,612	2,669	2,728
1-15003	FICA	30,687	31,350	32,028	32,720
1-15004	Retirement Contributions	34,851	35,618	36,401	37,202
1-15005	Health/Life/Dental Insurance	538,760	576,473	616,826	660,004
1-15006	Workers Comp	22,922	23,380	23,848	24,325
1-15007	Unemployment Insurance	2,100	2,146	2,193	2,241
1-15010	Uniforms	1,846	1,887	1,929	1,971
1-15012	Training, Cont. Educ., and Licensing	5,832	5,960	6,091	6,225
1-15013	Vehicle Allowance	7,200	7,200	7,200	7,200
1-15014	Annual PTO	5,652	5,776	5,903	6,033
1-15015	Cell Stipend	1,055	1,078	1,102	1,126
Total Administration Personnel:		992,496	1,039,974	1,090,307	1,143,683
ADMIN Operating					
1-33001	Other Contractual Services	81,479	83,272	85,104	86,976
1-33002	Website Maintenance	7,280	7,426	7,575	7,727
1-33004	Water - Irrigation	4,110	4,192	4,276	4,362
1-33005	Telephone & Cell Service	13,179	13,443	13,712	13,986
1-33006	Postage & Freight	1,153	1,176	1,200	1,224
1-33007	Electricity Services	5,827	6,235	6,671	7,138
1-33010	Equipment Leasing	3,628	3,701	3,775	3,851
1-33011	Administration Maintenance	3,449	3,518	3,588	3,660
1-33018	Contingencies - Hurricane	20,400	20,400	20,400	20,400
1-33019	Office Supplies	4,177	4,269	4,363	4,459
1-33020	Fuel & Lubricants - Vehicle	40,353	42,371	44,490	46,715
1-33021	Operating Supplies and Expenses	7,356	7,518	7,683	7,852
1-33022	Computer Software	3,395	3,463	3,532	3,603
1-33023	Computer Hardware/ Supplies	-	-	-	-
1-33024	Fuel & Lubricants - Equipment	15,924	16,720	17,556	18,434
1-33025	Minor Construction Expenses	-	-	-	-

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

		Forecast			
		FY 2022	FY 2023	FY 2024	FY 2025
Total Administration Operating:		211,710	217,704	223,925	230,387
Capital Outlay Administration					
1-33101	Equipment	-	-	-	-
1-33102	Building	-	-	-	-
1-33103	Other	-	-	-	-
Total Administration Capital Outlay:		-	-	-	-
TOTAL ADMINISTRATION		1,204,206	1,257,678	1,314,232	1,374,070
<u>AQUATICS DIVISION</u>					
Personnel					
1-14001	Regular Salaries	288,499	294,846	301,333	307,962
1-14002	Overtime	21,120	21,585	22,060	22,545
1-14003	FICA	24,016	24,544	25,084	25,636
1-14004	Retirement Contributions	27,866	28,479	29,105	29,746
1-14008	Uniforms	4,188	4,280	4,374	4,470
1-14010	Training, Cont. Educ., and Licensing	3,513	3,590	3,669	3,750
1-14011	Annual PTO	3,773	3,856	3,941	4,028
1-14012	Cell Stipend	539	551	563	575
Total Aquatics Personnel:		373,514	381,731	390,129	398,712
Aquatics Operating					
1-31001	Operations & Maintenance Svc	14,138	14,449	14,767	15,092
1-31003	Disposal Fees	3,326	3,399	3,474	3,550
1-31005	Operating Supplies	7,361	7,523	7,689	7,858
1-31009	Equipment Maintenance	14,715	15,039	15,370	15,708
1-31011	Chemicals	141,036	144,139	147,310	150,551
1-31012	Machinery & Equipment	5,629	5,753	5,880	6,009
Total Aquatics Operating:		186,205	190,302	194,490	198,768
Capital Outlay Aquatics					
1-31101	Equipment	-	40,000	15,000	-
1-31102	Building	-	-	-	-
1-31103	Other	-	-	-	-
Total Aquatics Capital Outlay:		-	40,000	15,000	-
TOTAL AQUATICS DIVISION		559,719	612,033	599,619	597,480
<u>STORM WATER MANAGEMENT DIVISION</u>					
Personnel					
1-16001	Regular Salaries	317,200	324,178	331,310	338,599
1-16002	Overtime	17,565	17,951	18,346	18,750
1-16003	FICA	26,157	26,732	27,320	27,922
1-16004	Retirement Contributions	30,129	30,792	31,469	32,161
1-16008	Uniforms	3,905	3,991	4,079	4,169
1-16010	Training, Cont. Educ., and Licensing	3,723	3,805	3,889	3,975
1-16011	Annual PTO	6,421	6,562	6,706	6,854
1-16012	Cell Stipend	735	751	768	785
Total Storm Water Personnel:		405,835	414,762	423,887	433,215
Storm Water Operating					
1-34001	Operations & Maintenance Svc	63,956	65,363	66,801	68,271
1-34002	Laboratory Services	4,033	4,122	4,213	4,306
1-34004	Disposal Fees	2,268	2,318	2,369	2,421

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

		Forecast			
		FY 2022	FY 2023	FY 2024	FY 2025
1-34005	Operating Supplies	12,871	13,154	13,443	13,739
1-34006	Storm Ditch Maint	-	-	-	-
1-34007	Landscape Materials	25,000	25,000	25,000	25,000
1-34008	Vehicle Maintenance	7,630	7,798	7,970	8,145
1-34009	Equipment Maintenance	24,308	24,843	25,390	25,949
1-34011	Chemicals	2,897	2,961	3,026	3,093
1-34014	Electricity Services	6,607	6,937	7,284	7,648
Total Storm Water Operating:		149,570	152,496	155,496	158,572
Capital Outlay Storm Water					
1-34101	Equipment	40,000	-	-	-
1-34102	Building	-	-	-	-
1-34103	Other - GIS Mapping	-	-	-	-
Total Storm Water Capital Outlay:		40,000	-	-	-
TOTAL STORM WATER MANAGEMENT DIVISION		595,405	567,258	579,383	591,787

EXOTIC PLANT REMOVAL DIVISION

Personnel

1-17001	Regular Salaries	260,443	266,173	272,029	278,014
1-17002	Overtime	8,823	9,017	9,215	9,418
1-17003	FICA	20,864	21,323	21,792	22,272
1-17004	Retirement Contributions	24,234	24,767	25,312	25,869
1-17008	Uniforms	3,337	3,410	3,485	3,562
1-17010	Training, Cont. Educ., and Licensing	1,283	1,311	1,340	1,369
1-17011	Annual PTO	2,977	3,042	3,109	3,177
1-17012	Cell Stipend	491	502	513	524
Total Exotic Plant Personnel:		322,452	329,545	336,795	344,205

Exotic Plant Operating

1-35001	Operations & Maintenance Svc	28,982	29,620	30,272	30,938
1-35003	Disposal Fees	6,554	6,698	6,845	6,996
1-35004	Operating Supplies	19,436	19,864	20,301	20,748
1-35006	Vehicle Maintenance	7,570	7,737	7,907	8,081
1-35008	Chemicals	7,827	7,999	8,175	8,355
1-35010	Maintenance Contracts	59,000	59,000	-	-
Total Exotic Plant Operating:		129,369	130,918	73,500	75,118

Capital Outlay Exotic Plant

1-35101	Equipment	11,000	40,000	-	-
1-35102	Building	-	-	-	-
1-35103	Other	-	-	-	-
Total Exotic Plant Capital Outlay:		11,000	40,000	-	-

TOTAL EXOTIC PLANT REMOVAL DIVISION		462,821	500,463	410,295	419,323
--	--	----------------	----------------	----------------	----------------

SHOP OPERATIONS DIVISION

Personnel

1-18001	Regular Salaries	48,802	49,876	50,973	52,094
1-18002	Overtime	5,669	5,794	5,921	6,051
1-18003	FICA	4,167	4,259	4,352	4,448
1-18004	Retirement Contributions	4,902	5,010	5,120	5,233
1-18013	Uniforms	631	645	659	673

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

		Forecast			
		FY 2022	FY 2023	FY 2024	FY 2025
1-18015	Training, Cont. Educ., and Licensing	1,823	1,863	1,904	1,946
1-18016	Annual PTO	503	514	525	537
1-18017	Cell Stipend	262	268	274	280
Total Shop Personnel:		66,759	68,229	69,728	71,262
Shop Operating					
1-36001	Operations & Maintenance Svc	10,345	10,573	10,806	11,044
1-36002	Disposal Fees	2,345	2,397	2,450	2,504
1-36003	Operating Supplies	6,353	6,493	6,636	6,782
1-36006	Machinery & Equipment	11,108	11,352	11,602	11,857
Total Shop Operating:		30,151	30,815	31,494	32,187
Capital Outlay Shop					
1-36101	Equipment	-	-	-	-
1-36102	Building	-	-	-	-
1-36103	Other	-	-	-	-
Total Shop Capital Outlay:		-	-	-	-
SHOP OPERATIONS DIVISION		96,910	99,044	101,222	103,449
Total Operating Expenses		3,217,397	3,352,401	3,315,622	3,391,836
NON-OPERATING INCOME AND EXPENSES					
Other Expense					
DEBT SERVICE EXPENSES					
1-04013	Principal 2014 Bond Issue - sent to Trustee	300,000	310,000	315,000	315,000
1-04013	Interest 2014 Bond issue - sent to Trustee	92,017	82,663	73,270	73,270
TOTAL DEBT SERVICE:		392,017	392,663	388,270	388,270
CAPITAL IMPROVEMENT					
Capital Improvement Program R&R		56,829	60,039	70,739	83,579
Add R&R Funding / Grant Revenue		120,000	150,000	150,000	150,000
Add SWD funds from City for DS commitment		7,983	7,337	11,730	11,730
Land Sale Transfer to R&R Funding		-	-	-	-
TOTAL OTHER CAPITAL EXPENSES R&R FUND:		184,812	217,376	232,469	245,309
Total Expenses		\$ 3,794,226	\$ 3,962,440	\$ 3,936,361	\$ 4,025,415
Total Revenues		\$ 3,448,111	\$ 3,555,123	\$ 3,747,736	\$ 3,940,351
Surplus/(Deficit)		(346,115)	(407,317)	(188,625)	(85,064)
Available Operating Cash Balance (Ending)		\$ 1,538,890	\$ 1,131,573	\$ 942,948	\$ 857,884

GENERAL FUND RENEWAL & REPLACEMENT FUND

			Actual FY 2019	Actual FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Estimated Beginning Fund Balance	1,079,797		471,196	248,479	177,403	124,280	102,547	87,238
ADD REVENUES:										
		Grant Revenue	-							
		Interest Revenues	-		-	-	-	-	-	-
		5% Recommended Annual Transfer + Additional Annual Transfer	53,546		53,619	53,619	53,619	56,829	60,039	70,739
		Additional funds from General Surplus Funds	30,000		40,000	100,000	120,000	150,000	150,000	150,000
		Excess Storm Water Fees - Bonds	11,777		9,909	8,862	7,983	7,337	11,730	11,730
TOTAL REVENUES AND FUNDS AVAILABLE			1,175,120		574,724	410,960	359,005	338,446	324,316	319,707
DEDUCT										
EXPENDITURES:										
WM001	1-46001	Stormwater Emergency Renewal and Replacement	116,287	84,218	291,245	233,557	234,725	235,899	237,078	238,263
WM013	1-46003	Basin 4E & 5			-	-				
WM014	1-46004	Basin 2C Wetland Vertical Relocation & Storage								
WM017	1-46007	Street to Pond Repairs (POA)			-	-	-	-	-	-
WM018	1-46008	Basin 2C 3B interconnect			-	-	-	-	-	-
WM019	1-46009	Lake Harvey Improvements				-	-	-	-	-
WM023	1-46013	Lift Station #1 Relocation	4,591			-	-	-	-	-
WM024	1-46014	6B Relocation Project	583,046			-	-	-	-	-
WM025	1-46015	CCE Stormwater Improvement Projects	-	6,600	35,000	-	-	-	-	-
TOTAL EXPENDITURES			703,924		326,245	233,557	234,725	235,899	237,078	238,263
FUND BALANCE, SEPTEMBER 30			471,196		248,479	177,403	124,280	102,547	87,238	81,444

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.

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 District's 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 2021 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.

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 FY2021 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 FY2021 budget this line item particularly refers to legal matters regarding labor issues.

Engineering Services

Engineering Services

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

Pollution Control

Regulatory & Permit Fees

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

GENERAL FUND ADMINISTRATION DIVISION

Personnel Expenses

Regular Salaries

Includes Administration Division employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. There are no new positions planned for this FY. This year we are proposing to give a 2.5% 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

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 2021 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 2021.

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 FY2021 shows an increase of 5%.

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-2021 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. Plan to replace the Ford Focus which will be split with the General Fund at \$10,000 and \$35,000 for the replacement of a F-150. No other expenditures planned for this fiscal year.

Building

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

Other

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

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.

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 2018 Mule for \$10,000 in FY2021. 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 2016 Kawasaki Mule for \$10,000 and replace a 2012 9960 Tractor for \$50,000 in 2021FY. 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

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 Bandit Chipper for \$68,000 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. Plan \$5,000 for the replacement of a tire balancer which will be split with the Utility Fund Shop Division. No other expenditures planned for this fiscal year.

General Fund Renewal & Replacement Fund

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

Emergency Stormwater Repairs: \$ 233,557

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 2020 with a deficit due in part to the new administration building expansion project. The Proposed Budget for FY 2021 reflects no Rate Increase. The Proposed Budget for FY 2021 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 2.5% for FY 2021 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 2.0% 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 2021 in this budget based on the current factors. The Rate Stabilization Fund balance is expected to exceed \$580,000 for FY2021.

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 \$12,000 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.

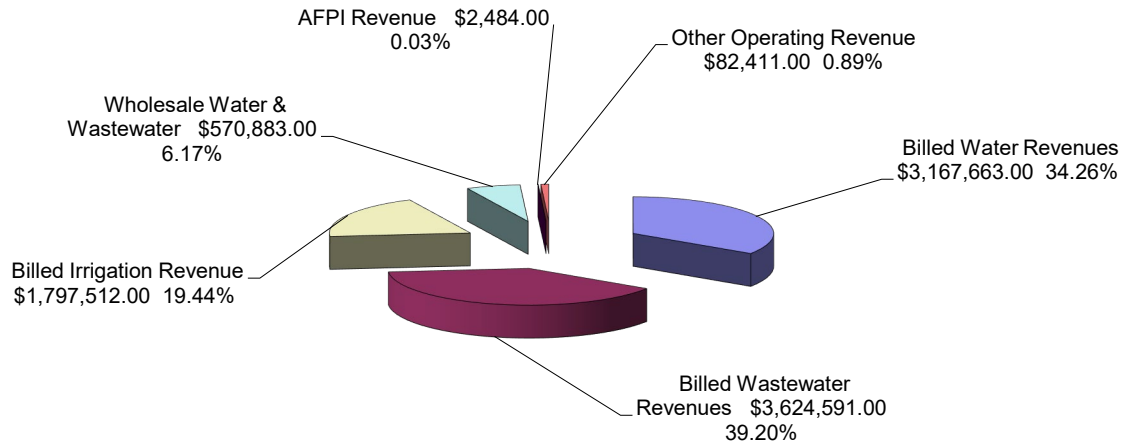
Capital Improvement Program

The capital improvement program has several items for your review, a total cost in FY 2021 of \$2,753,160. 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 \$1,432,110; the Water Connection Fee Budget is \$1,200,000; the Wastewater Connection Fee Budget is \$0 and the Capital Outlay Budget is \$121,050 for FY 2021.

Major capital projects contained in the capital budget for FY 2021 include the continuation of the Lift Station Renewal and Replacement project at \$211,580, Emergency Renewal and Replacement Projects at \$203,538, Lake Charles Irrigation Pump Station improvements at \$550,000, WWTF Digester sealing and painting at \$60,000, WWTF Step Screen replacement at \$125,000, WTP Calcite tank project \$95,000, and meter replacement program at \$5,000 (FY 2021). The Water Connection Fee Fund has two projects planned for FY2021 the water treatment plant clearwell/transfer pumps expansion project estimated at \$800,000 and the Main Water Line Extension at \$400,000. The Capital Outlay Budget for the Utility Fund is proposing the replacement of vehicles and equipment all totaling for \$120,000.

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

FISCAL YEAR 2021



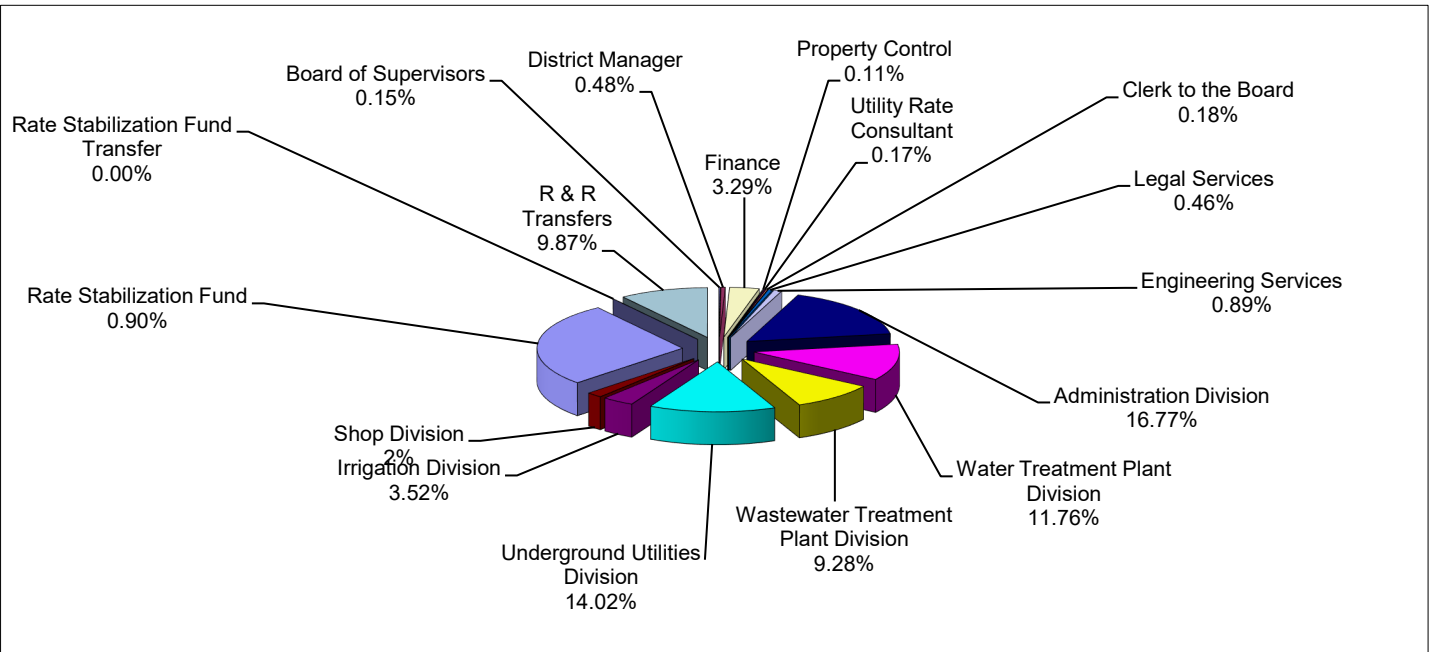
TOTAL REVENUES

\$ 9,245,544

	TOTALS	PERCENT REVENUES
Billed Water Revenues	\$ 3,167,663.00	34.262%
Billed Wastewater Revenues	\$ 3,624,591.00	39.204%
Billed Irrigation Revenue	\$ 1,797,512.00	19.442%
Wholesale Water & Wastewater	\$ 570,883.00	6.175%
AFPI Revenue	\$ 2,484.00	0.027%
Other Operating Revenue	\$ 82,411.00	0.891%
TOTAL REVENUE	\$ 9,245,544	100.00%
W&S PRIOR YEARS FUND BALANCE	\$ 4,434,179	

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

FISCAL YEAR 2021



TOTAL EXPENDITURES

\$ 9,514,342

				PERCENT	
	<u>PERSONNEL</u>	<u>OPERATING</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTALS</u>	<u>EXPENDITURES</u>
Board of Supervisors	12,918	1,204		\$ 14,122	0.148%
District Manager	44,661	1,462		\$ 46,123	0.485%
Finance		313,082		\$ 313,082	3.291%
Property Control		10,256		\$ 10,256	0.108%
Utility Rate Consultant		16,243		\$ 16,243	0.171%
Clerk to the Board		17,005		\$ 17,005	0.179%
Legal Services		44,178		\$ 44,178	0.464%
Engineering Services		85,130		\$ 85,130	0.895%
Administration Division	1,110,667	475,129	10,000	\$ 1,595,796	16.773%
Water Treatment Plant Division	409,362	709,180	-	\$ 1,118,542	11.756%
Wastewater Treatment Plant Division	411,081	472,320	-	\$ 883,401	9.285%
Underground Utilities Division	673,808	596,504	63,250	\$ 1,333,562	14.016%
Irrigation Division	60,855	274,389	-	\$ 335,244	3.524%
Shop Division	134,441	25,455	5,000	\$ 164,896	1.733%
Debt Service Payments				2,597,445	27.300%
Rate Stabilization Fund Transfer				-	0.000%
R & R Transfers				939,317	9.873%
TOTAL EXPENDITURES	\$ 2,857,793	\$ 3,041,537	\$ 78,250	\$ 9,514,342	100.00%

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

	<u>FY 2019</u> <u>ACTUAL</u>	<u>FY 2020</u> <u>ORIGINAL BUDGET</u>	<u>FY 2020</u> <u>ESTIMATE</u>	<u>FY 2021</u> <u>PROPOSED</u>
<u>ADD REVENUES:</u>				
Billed Water Revenues	3,129,459	3,167,663	3,167,663	3,167,663
Billed Wastewater Revenues	3,620,578	3,624,591	3,624,591	3,624,591
Billed Irrigation Revenue	1,785,383	1,797,512	1,797,512	1,797,512
Wholesale Water & Wastewater	568,509	570,883	570,883	570,883
AFPI Revenue	1,950	2,484	25,213	2,484
Other Operating Revenue	169,415	79,921	90,891	82,411
TOTAL OPERATING REVENUES	9,275,294	9,243,054	9,276,753	9,245,544
<u>NON-OPERATING INCOME AND EXPENSES</u>				
Transfer from WCF to Pay Debt	-	-	-	-
TOTAL NON-OPERATING REVENUES	-	-	-	-
FUND BALANCE, October 1	6,523,000	6,621,774	6,621,774	4,434,179
TOTAL REVENUES AND FUNDS AVAILABLE	15,798,294	15,864,828	15,898,527	13,679,723
<u>DEDUCT EXPENDITURES:</u>				
Board of Supervisors	12,423	14,096	14,096	14,122
District Manager	26,864	44,998	44,998	46,123
Finance	241,156	334,912	334,912	313,082
Property Control	12,912	10,006	10,006	10,256
Utility Rate Consultant	11,533	15,847	15,847	16,243
Clerk to the Board	16,044	16,590	16,590	17,005
Legal Services	23,672	43,314	43,314	44,178
Engineering Services	90,285	97,566	102,566	85,130
Administration Division	1,179,640	2,758,665	2,767,165	1,595,796
Water Treatment Plant Division	1,055,946	1,129,217	1,114,680	1,118,542
Wastewater Treatment Plant Division	882,500	1,359,161	925,663	883,401
Underground Utilities Division	1,259,104	1,290,518	1,359,652	1,333,562
Irrigation Division	295,642	360,220	338,220	335,244
Shop Division	160,263	152,496	155,996	164,896
Debt Service Payments	2,667,547	2,605,326	2,605,326	2,597,445
Rate Stabilization Fund Transfer Out	-	-	-	-
Capital improvement Projects	-	-	-	-
Renewal & Replacement Transfers	1,240,989	1,115,317	1,615,317	939,317
TOTAL EXPENDITURES	9,176,520	11,348,249	11,464,348	9,514,342
FUND BALANCE, SEPTEMBER 30	6,621,774	4,516,579	4,434,179	4,165,381

	Actual FY 2019	Actual YTD FY 2020	Estimate EOY FY 2020	Orig. Budget FY 2020	Final Amended Budget FY 2020	Budget FY 2021
Water & Sewer Fund Balance (Beginning)	6,523,000	6,621,774	6,621,774	6,621,774	6,621,774	4,434,179
Rate Stabilization Fund Balance (Beginning)	584,916			584,916	584,916	584,916
OPERATING REVENUE						
Grants			-	-	-	-
5-04006 Billed Water Revenue Consumption	3,129,459	1,329,429	3,190,630	3,167,663	3,167,663	3,167,663
5-04106 Billed Water Revenue Base			-			
5-04007 Billed Wastewater Revenue Consumption	3,620,578	1,545,523	3,709,255	3,624,591	3,624,591	3,624,591
5-04107 Billed Wastewater Revenue Base			-			
5-04009 Billed Irrigation Revenue Consumption	1,785,383	746,887	1,792,529	1,797,512	1,797,512	1,797,512
5-04109 Billed Irrigation Revenue Base			-			
5-04010 Late Fees	70,767	29,750	38,000	38,000	38,000	38,000
5-04012 Miscellaneous Fees	82,585	15,970	15,970	5,000	15,970	5,000
5-04014 Wholesale Water Revenue	272,385	126,716	304,118	271,551	271,551	271,551
5-04018 Meter Set Fees	25	1,225	1,550	1,550	1,550	4,040
5-04021 Wholesale Wastewater Revenue	296,124	131,934	316,642	299,332	299,332	299,332
5-04022 Interest (Operating)	16,038	5,148	12,355	5,571	5,571	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)	1,067	13,794	13,794	1,359	13,794	1,359
5-04035 Wastewater Impact (AFPI)	883	11,419	11,419	1,125	11,419	1,125
Total Revenues	\$ 9,275,294	\$ 3,957,795	\$ 9,406,262	\$ 9,243,054	\$ 9,276,753	\$ 9,245,544
OPERATING EXPENSES						
<u>Board of Supervisors</u>						
5-05001 Executive Salaries	10,657	6,000	12,000	12,000	12,000	12,000
5-05002 FICA	815	459	918	918	918	918
5-05004 Board Meeting Expenses	950	569	1,138	1,178	1,178	1,204
TOTAL BOARD OF SUPERVISORS	12,423	7,028	14,056	14,096	14,096	14,122
<u>District Manager</u>						
5-06002 Management Contract	26,000	26,579	43,658	43,572	43,572	44,661
5-06003 Travel & Per Diem	864	238	476	1,426	1,426	1,462
TOTAL DISTRICT MANAGER	26,864	26,817	44,134	44,998	44,998	46,123
<u>Finance</u>						
5-07001 Dissemination Agent	-		-	2,288	2,288	2,345
5-07002 Arbitrage	-		-	2,400	2,400	2,400
5-07003 Accounting Services	44,205	13,877	27,754	47,794	47,794	48,845
5-07004 Auditing	14,708		-	15,785	15,785	16,180
5-07006 Banking Services	12,719	12,851	20,798	20,798	20,798	21,318
5-07007 Property & Casualty Insurance	167,158	160,922	202,947	202,947	202,947	179,094
5-07009 Bad Debt	2,367	648	1,296	42,900	42,900	42,900
TOTAL FINANCE	241,156	188,298	252,795	334,912	334,912	313,082
<u>Property Control</u>						
5-09001 Building & Land Rental	2,754		-	1,930	1,930	1,978
5-09003 Computer Software/Licensing	1,010		-	4,884	4,884	5,006
5-09004 Computer Hardware/Supplies	9,147	379	758	3,192	3,192	3,272
TOTAL PROPERTY CONTROL	12,912	379	758	10,006	10,006	10,256

		Actual FY 2019	Actual YTD FY 2020	Estimate EOY FY 2020	Orig. Budget FY 2020	Final Amended Budget FY 2020	Budget FY 2021
Utility Rate Consultant							
5-11001	Other Contractual Services	11,533			15,847	15,847	16,243
	TOTAL RATE CONSULTANT	11,533	-	-	15,847	15,847	16,243
Clerk to the Board							
5-13002	Other Contractual Services	11,299	3,469	6,938	10,865	10,865	11,137
5-13004	Postage & Freight	1,409	350	700	1,550	1,550	1,589
5-13005	Printing & Binding	2,510	728	1,456	2,367	2,367	2,426
5-13006	Legal Ads	825	118	236	1,808	1,808	1,853
	TOTAL CLERK TO THE BOARD	16,044	4,665	9,330	16,590	16,590	17,005
Legal Services							
5-19001	General Counsel	20,129	5,673	11,346	34,547	34,547	35,411
5-23001	Special Counsel	3,543	334	668	8,767	8,767	8,767
	TOTAL LEGAL COUNSEL	23,672	6,007	12,014	43,314	43,314	44,178
Engineering Services							
5-26002	Engineering Services	90,285	4,026	8,052	97,566	102,566	85,130
	TOTAL ENGINEERING	90,285	4,026	8,052	97,566	102,566	85,130
ADMINISTRATION DIVISION							
Personnel							
5-14001	Regular Salaries	285,747	154,469	308,938	359,048	356,048	370,949
5-14003	Overtime	1,480	3,114	6,228	1,899	7,899	6,096
5-14004	FICA	25,561	13,883	27,766	32,569	32,799	33,924
5-14005	Retirement Contributions	31,976	16,630	33,260	36,407	36,677	37,954
5-14006	Health/Life/Dental Insurance	408,623	271,844	543,688	537,584	537,584	591,342
5-14007	Workers Comp	31,047	20,011	40,022	34,174	34,174	35,883
5-14008	Unemployment Compensation	-	-	-	2,188	2,188	2,243
5-14010	Uniforms	862	2,124	3,635	3,635	3,635	3,726
5-14012	Training & Education Costs	1,886	1,941	3,882	2,196	4,196	6,801
5-14013	Vehicle Allowance	6,214	2,400	4,800	10,800	10,800	11,070
5-14014	Annual PTO	-	-	-	8,994	8,994	9,219
5-14015	Cell Stipend	681	360	720	1,424	1,424	1,460
	Total Administration Personnel:	794,078	486,776	972,939	1,030,918	1,036,418	1,110,667
ADMIN Operating							
5-29001	Other Contractual Services	149,609	93,729	187,458	197,774	197,774	202,718
5-29002	Website Maintenance	3,630	2,056	4,112	4,547	4,547	4,661
5-29003	Operating Supplies	6,644	1,721	3,442	6,605	6,605	6,770
5-29004	Storm Water Fees	42,355	8,471	16,942	33,884	33,884	33,884
5-29005	Telephone & Cell Service	11,164	8,089	13,765	13,765	13,765	14,109
5-29006	Postage & Freight	30,608	13,303	26,606	35,296	35,296	36,178
5-29007	Equipment Leasing	5,194	(204)	2,672	2,672	2,672	2,739
5-29008	Administrative Maintenance	1,596	398	796	1,930	1,930	1,978
5-29011	Contingencies - Hurricane	-	-	-	-	-	-
5-29012	Office Supplies	3,735	1,513	3,026	3,898	3,898	3,937
5-29013	Fuel & Lubricants - Vehicle	42,619	25,434	50,868	48,448	51,448	55,049
5-29014	Fuel & Lubricants - Equipment	9,311	4,417	8,834	13,529	13,529	14,476

		Actual FY 2019	Actual YTD FY 2020	Estimate EOY FY 2020	Orig. Budget FY 2020	Final Amended Budget FY 2020	Budget FY 2021
5-29015	Minor Construction Expenses	880	28	56	1,489	1,489	1,526
5-29016	Project Maintenance Fees	6,685		6,685	6,685	6,685	6,685
5-29017	Contingency (1.5%)	41,652	5,638	11,276	84,393	84,393	84,820
5-29018	Electricity Services	2,059	709	1,418	5,332	5,332	5,599
	Total Administration Operating:	357,741	165,302	337,956	460,247	463,247	475,129
	Capital Outlay Administration						
5-29101	Equipment	21,758	144		-	-	10,000
5-29102	Building	6,063	83,419	1,267,500	1,267,500	1,267,500	-
5-29103	Other	-	-		-	-	-
	Total Administration Capital Outlay:	27,821	83,563	1,267,500	1,267,500	1,267,500	10,000
	TOTAL ADMINISTRATION	1,179,640	735,641	2,578,395	2,758,665	2,767,165	1,595,796
	<u>WATER TREATMENT PLANT DIVISION</u>						
	Personnel						
5-15001	Regular Salaries	234,876	136,091	272,182	295,817	289,817	297,062
5-15002	Overtime	39,761	20,337	40,674	43,623	43,623	44,714
5-15003	FICA	21,113	11,628	23,256	26,324	25,865	26,512
5-15004	Retirement Contributions	21,742	10,620	21,240	30,550	30,010	30,760
5-15008	Uniforms	1,794	1,393	2,786	1,961	1,961	2,010
5-15010	Training & Education Costs	1,015	2,530	3,430	1,930	3,430	3,516
5-15011	Annual PTO	-		-	3,401	3,401	3,486
5-15012	Cell Stipend	573	225	450	1,270	1,270	1,302
	Total WTP Personnel:	320,873	182,824	364,018	404,876	399,377	409,362
	WTP Operating						
5-30001	Other Contractual Services	73,022	26,364	52,728	74,433	69,433	71,169
5-30002	Operations & Maintenance Services	-		-	1,905	1,905	1,953
5-30003	Laboratory Services	20,828	15,007	30,014	22,606	22,606	23,171
5-30004	Operating Supplies	5,291	2,399	4,798	6,304	6,304	6,462
5-30005	Electricity Services	186,785	71,987	143,974	192,202	182,202	191,312
5-30007	Plant Maintenance	106,145	15,914	31,828	93,316	80,316	82,324
5-30009	Chemicals	311,183	144,539	289,078	298,575	288,575	295,789
5-30010	Water Conservation Grant Program	9,760	8,517	12,000	10,000	12,000	12,000
5-30011	Backflow Prevention Program	3,210	20,775	25,000	25,000	25,000	25,000
	Total WTP Operating:	716,223	305,502	589,420	724,341	688,341	709,180
	Capital Outlay WTP						
5-30101	Equipment	18,850	26,962	26,962	-	26,962	-
5-30102	Building	-	-	-	-	-	-
5-30103	Other	-	-	-	-	-	-
	Total WTP Capital Outlay:	18,850	26,962	26,962	-	26,962	-
	TOTAL WATER TREATMENT PLANT DIVISION	1,055,946	515,288	980,400	1,129,217	1,114,680	1,118,542
	<u>WASTEWATER TREATMENT PLANT DIVISION</u>						
	Personnel						
5-16001	Regular Salaries	278,830	140,438	280,876	313,677	298,677	303,144
5-16002	Overtime	33,943	25,518	51,036	39,071	39,071	40,048
5-16003	FICA	23,895	12,613	25,226	27,330	26,182	26,607
5-16004	Retirement Contributions	26,411	13,948	27,896	31,747	30,397	30,887

		Actual FY 2019	Actual YTD FY 2020	Estimate EOY FY 2020	Orig. Budget FY 2020	Final Amended Budget FY 2020	Budget FY 2021
5-16008	Uniforms	1,454	1,590	2,333	2,333	2,333	2,391
5-16010	Training & Education Costs	2,074	1,438	2,876	1,807	3,307	3,390
5-16011	Annual PTO	-		-	3,532	3,532	3,620
5-16012	Cell Stipend	681	405	810	970	970	994
	Total WWTP Personnel:	367,288	195,950	391,053	420,467	404,469	411,081
	WWTP Operating						
5-31001	Other Contractual Services	26,159	10,416	20,832	31,720	26,720	27,388
5-31002	Operations & Maintenance Services	5,883	4,538	9,076	7,362	7,362	7,546
5-31003	Laboratory Services	16,342	10,108	20,216	27,697	24,697	25,314
5-31004	Operating Supplies	13,831	7,240	14,480	16,364	14,364	14,723
5-31005	Sludge Disposal	69,652	34,619	69,238	89,239	84,239	86,345
5-31006	Electricity Services	145,876	57,173	114,346	152,849	147,849	155,241
5-31008	Plant Maintenance	46,002	22,327	44,654	51,821	41,821	42,867
5-31010	Chemicals	77,047	38,018	76,036	111,642	110,142	112,896
	Total WWTP Operating:	400,791	184,439	368,878	488,694	457,194	472,320
	Capital Outlay WWTP						
5-31101	Equipment	28,869			45,000	45,000	
5-31102	Building	85,552	12,385		405,000	19,000	
5-31103	Other	-		-	-	-	-
	Total WWTP Capital Outlay:	114,421	12,385	-	450,000	64,000	-
	TOTAL WASTEWATER TREATMENT PLANT DIVISION	882,500	392,774	759,931	1,359,161	925,663	883,401
	UNDERGROUND UTILITIES DIVISION						
	Personnel						
5-17001	Regular Salaries	419,574	233,099	466,198	483,761	478,761	495,730
5-17002	Overtime	66,670	28,747	57,494	65,621	65,621	67,262
5-17003	FICA	36,438	19,339	38,678	42,588	42,205	43,643
5-17004	Retirement Contributions	42,238	21,279	42,558	49,444	48,994	50,669
5-17008	Uniforms	4,472	2,631	5,262	5,981	5,981	6,131
5-17010	Training & Education Costs	5,259	1,042	2,084	2,800	2,800	2,870
5-17011	Annual PTO	-		-	5,083	5,083	5,210
5-17012	Cell Stipend	1,144	750	1,500	2,237	2,237	2,293
	Total UGU Personnel:	575,794	306,887	613,774	657,515	651,682	673,808
	UGU Operating						
5-32001	Other Contractual Services	282,414	144,219	288,438	286,664	286,664	293,831
5-32002	Operations & Maintenance Services	99,891	39,770	79,540	109,928	109,928	112,676
5-32003	Operating Supplies	76,515	40,921	81,842	95,852	95,852	98,248
5-32004	Electricity Services	39,700	15,462	30,924	41,055	41,055	43,108
5-32005	Vehicle Maintenance	24,711	12,334	24,668	26,707	21,707	22,250
5-32006	Lift Station Maintenance	21,997	6,789	13,578	25,747	25,747	26,391
	Total UGU Operating:	545,227	259,495	518,990	585,953	580,953	596,504
	Capital Outlay UGU						
5-32101	Equipment	109,452	44,548	44,548	46,000	46,000	62,200
5-32102	Building	28,631	35,539	79,967	-	79,967	-
5-32104	New Meters	-		-	1,050	1,050	1,050
5-32103	Other	-		-	-	-	-
	Total UGU Capital Outlay:	138,083	80,087	124,515	47,050	127,017	63,250
	TOTAL UNDERGROUND UTILITIES DIVISION	1,259,104	646,469	1,257,279	1,290,518	1,359,652	1,333,562

		Actual FY 2019	Actual YTD FY 2020	Estimate EOY FY 2020	Orig. Budget FY 2020	Final Amended Budget FY 2020	Budget FY 2021
<u>IRRIGATION DIVISION</u>							
Personnel							
5-18001	Regular Salaries	38,467	20,363	40,726	43,780	43,780	44,875
5-18002	Overtime	1,105	169	338	5,097	5,097	5,224
5-18003	FICA	2,851	1,425	2,850	3,817	3,817	3,913
5-18004	Retirement Contributions	3,643	1,848	3,696	4,399	4,399	4,509
5-18008	Uniforms	388	227	454	561	561	575
5-18009	Training & Education Costs	199	-	-	695	695	712
5-18010	Annual PTO	-	-	-	772	772	791
5-18011	Cell Stipend	-	-	-	250	250	256
Total IRR Personnel:		46,653	24,032	48,064	59,371	59,371	60,855
IRR Operating							
5-33001	Other Contractual Services	25,196	7,893	15,786	34,164	29,164	29,893
5-33002	Operations & Maintenance Services	48,022	15,081	30,162	47,437	42,437	43,498
5-33003	Laboratory Services	-	-	-	603	603	618
5-33004	Operating Supplies	7,011	1,494	2,988	8,433	6,433	6,594
5-33005	Electricity Services	123,947	47,242	94,484	141,739	136,739	148,826
5-33008	Maintenance - Irrigation	19,392	18,368	36,736	50,131	50,131	31,284
5-33010	Chemicals	15,995	1,447	2,894	18,342	13,342	13,676
Total IRR Operating:		239,564	91,525	183,050	300,849	278,849	274,389
Capital Outlay IRR							
5-33101	Equipment	9,425	-	-	-	-	-
5-33102	Building	-	-	-	-	-	-
5-33103	Other	-	-	-	-	-	-
Total IRR Capital Outlay:		9,425	-	-	-	-	-
TOTAL IRRIGATION DIVISION		295,642	115,557	231,114	360,220	338,220	335,244
<u>SHOP & MAINTENANCE OPERATIONS DIVISION</u>							
Personnel							
5-40001	Regular Salaries	91,379	49,209	98,418	100,450	100,450	102,961
5-40002	Overtime	7,802	1,729	3,458	7,474	7,474	7,661
5-40003	FICA	7,432	3,781	7,562	8,405	8,405	8,615
5-40004	Retirement Contributions	8,609	4,592	9,184	9,713	9,713	9,956
5-40013	Uniforms	684	557	1,114	1,170	1,170	1,199
5-40015	Training, Cont. Educ., and Licensing	536	432	864	2,006	2,006	2,056
5-40016	Annual PTO	-	-	-	1,551	1,551	1,590
5-40017	Cell Stipend	160	90	180	393	393	403
Total Shop & Maintenance Personnel:		116,602	60,390	120,780	131,162	131,162	134,441
Shop & Maintenance Operating							
5-41001	Operations & Maintenance Svc	3,397	5,195	8,359	5,859	8,359	8,568
5-41002	Disposal Fees	732	527	1,054	1,640	1,640	1,681
5-41003	Operating Supplies	5,192	2,811	5,622	4,358	5,358	5,492
5-41006	Machinery & Equipment	7,112	3,832	7,664	9,477	9,477	9,714
Total Shop & Maintenance Operating:		16,432	12,365	22,699	21,334	24,834	25,455
Capital Outlay Shop & Maintenance							
5-41101	Equipment	27,229	-	-	-	-	5,000
5-41102	Building	-	-	-	-	-	-
5-41103	Other	-	-	-	-	-	-

	Actual FY 2019	Actual YTD FY 2020	Estimate EOY FY 2020	Orig. Budget FY 2020	Final Amended Budget FY 2020	Budget FY 2021
Total Shop & Maintenance Capital Outlay:	27,229	-	-	-	-	5,000
TOTAL SHOP & MAINTENANCE OPERATIONS DIVISION	160,263	72,755	143,479	152,496	155,996	164,896
Total Operating Expenses	5,267,984	2,715,704	6,291,737	7,627,606	7,243,705	5,977,580
NON-OPERATING INCOME AND EXPENSES						
Other Income						
Transfer from Water Connection Fees to Pay Debt	-	-	-	-	-	-
5-34001 TOTAL NON-OPERATING INCOME	-	-	-	-	-	-
DEBT SERVICE EXPENSES						
5-27011 Cost of Issuance	74,000				-	
5-27013 Principal 2014 Bond Issue Refi of 2004	170,000			180,000	180,000	190,000
5-27012 Interest 2014 Bond Issue Refi of 2004	370,748			362,175	362,175	356,235
5-27008 Principal 2011 Bond Issue	1,105,000			1,135,000	1,135,000	1,165,000
5-27007 Interest 2011 Bond issue	591,103			552,216	552,216	512,945
5-27010 Principal 2013 Bond Issue	255,000			260,000	260,000	265,000
5-27009 Interest 2013 Bond issue	101,696			115,935	115,935	108,265
TOTAL DEBT SERVICE:	2,667,547	-	-	2,605,326	2,605,326	2,597,445
RATE STABILIZATION						
Transfer Out to Rate Stabilization Fund	-	-	-	-	-	-
TOTAL RATE STABILIZATION SERVICE:	-	-	-	-	-	-
CAPITAL IMPROVEMENT & TRANSFERS						
Capital Improvement Program - WWTP Expansion	-	-	-	-	-	
5-28127 Required R&R Transfer to Capital (5%)	465,989			465,317	465,317	464,317
Additional R&R Transfer for CIP's	775,000	-		650,000	1,150,000	475,000
Cash Carry Forward for R&R CIP	-	-	-	-	-	-
TOTAL CI & TRANSFERS EXPENSES:	1,240,989	-	-	1,115,317	1,615,317	939,317
Total Expenses	\$ 9,176,520	\$ 2,715,704	\$ 6,291,737	\$ 11,348,249	\$ 11,464,348	\$ 9,514,342
Total Revenues	\$ 9,275,294	\$ 3,957,795	\$ 9,406,262	\$ 9,243,054	\$ 9,276,753	\$ 9,245,544
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	98,774	1,242,091	3,114,525	(2,105,195)	(2,187,595)	(268,798)
Available Operating Cash Balance (Ending)	\$ 6,621,774	\$ 7,863,865	\$ 9,736,299	\$ 4,516,579	\$ 4,434,179	\$ 4,165,381
*Coverage Provided (Required > 1.10)	1.62			1.30	1.34	1.29
**Coverage w/R&R deducted (Required > 1.00)	1.38			1.10	1.15	1.09
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 2022	FY 2023	FY 2024	FY 2025
Water & Sewer Fund Balance (Beginning)		4,165,381	4,008,773	3,893,441	3,814,755
Rate Stabilization Fund Balance (Beginning)		584,916	584,916	584,916	584,916
OPERATING REVENUE					
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
Total Revenues		\$ 9,428,757	\$ 9,615,634	\$ 9,806,250	\$ 10,000,677
OPERATING EXPENSES					
<u>Board of Supervisors</u>					
5-05001	Executive Salaries	12,000	12,000	12,000	12,000
5-05002	FICA	918	918	918	918
5-05004	Board Meeting Expenses	1,230	1,257	1,285	1,313
TOTAL BOARD OF SUPERVISORS		14,148	14,175	14,203	14,231
<u>District Manager</u>					
5-06002	Management Contract	45,644	46,648	47,674	48,723
5-06003	Travel & Per Diem	1,494	1,527	1,561	1,595
TOTAL DISTRICT MANAGER		47,138	48,175	49,235	50,318
<u>Finance</u>					
5-07001	Dissemination Agent	2,397	2,450	2,504	2,559
5-07002	Arbitrage	2,400	2,400	2,400	2,400
5-07003	Accounting Services	49,920	51,018	52,140	53,287
5-07004	Auditing	16,536	16,900	17,272	17,652
5-07006	Banking Services	21,787	22,266	22,756	23,257
5-07007	Property & Casualty Insurance	188,049	234,936	210,683	221,217
5-07009	Bad Debt	43,800	44,700	45,600	46,500
TOTAL FINANCE		324,889	374,670	353,355	366,872
<u>Property Control</u>					
5-09001	Building & Land Rental	2,022	2,066	2,111	2,157
5-09003	Computer Software/Licensing	5,116	5,229	5,344	5,462
5-09004	Computer Hardware/Supplies	3,344	3,418	3,493	3,570
TOTAL PROPERTY CONTROL		10,482	10,713	10,948	11,189

		Forecast			
		FY 2022	FY 2023	FY 2024	FY 2025
<u>Utility Rate Consultant</u>					
5-11001	Other Contractual Services	16,600	16,965	17,338	17,719
	TOTAL RATE CONSULTANT	16,600	16,965	17,338	17,719
<u>Clerk to the Board</u>					
5-13002	Other Contractual Services	11,382	11,632	11,888	12,150
5-13004	Postage & Freight	1,624	1,660	1,697	1,734
5-13005	Printing & Binding	2,479	2,534	2,590	2,647
5-13006	Legal Ads	1,894	1,936	1,979	2,023
	TOTAL CLERK TO THE BOARD	17,379	17,762	18,154	18,554
<u>Legal Services</u>					
5-19001	General Counsel	36,190	36,986	37,800	38,632
5-23001	Special Counsel	8,767	8,767	8,767	8,767
	TOTAL LEGAL COUNSEL	44,957	45,753	46,567	47,399
<u>Engineering Services</u>					
5-26002	Engineering Services	87,003	88,917	90,873	92,872
	TOTAL ENGINEERING	87,003	88,917	90,873	92,872
<u>ADMINISTRATION DIVISION</u>					
<u>Personnel</u>					
5-14001	Regular Salaries	379,110	387,450	395,974	404,685
5-14003	Overtime	6,230	6,367	6,507	6,650
5-14004	FICA	34,671	35,433	36,213	37,010
5-14005	Retirement Contributions	38,789	39,642	40,514	41,405
5-14006	Health/Life/Dental Insurance	632,736	677,028	724,420	775,129
5-14007	Workers Comp	37,677	39,561	41,539	43,616
5-14008	Unemployment Compensation	2,292	2,342	2,394	2,447
5-14010	Uniforms	3,808	3,892	3,978	4,066
5-14012	Training & Education Costs	6,951	7,104	7,260	7,420
5-14013	Vehicle Allowance	11,314	11,563	11,817	12,077
5-14014	Annual PTO	9,422	9,629	9,841	10,058
5-14015	Cell Stipend	1,492	1,525	1,559	1,593
	Total Administration Personnel:	1,164,492	1,221,536	1,282,016	1,346,156
<u>ADMIN Operating</u>					
5-29001	Other Contractual Services	207,178	211,736	216,394	221,155
5-29002	Website Maintenance	4,764	4,869	4,976	5,085
5-29003	Operating Supplies	6,919	7,071	7,227	7,386
5-29004	Storm Water Fees	33,884	33,884	33,884	33,884
5-29005	Telephone & Cell Service	14,419	14,736	15,060	15,391
5-29006	Postage & Freight	36,974	37,787	38,618	39,468
5-29007	Equipment Leasing	2,799	2,861	2,924	2,988
5-29008	Administrative Maintenance	2,022	2,066	2,111	2,157
5-29011	Contingencies - Hurricane	-	-	-	-
5-29012	Office Supplies	3,976	4,016	4,056	4,097
5-29013	Fuel & Lubricants - Vehicle	58,902	63,025	67,437	72,158
5-29014	Fuel & Lubricants - Equipment	15,489	16,573	17,733	18,974

		Forecast			
		FY 2022	FY 2023	FY 2024	FY 2025
5-29015	Minor Construction Expenses	1,560	1,594	1,629	1,665
5-29016	Project Maintenance Fees	6,685	6,685	6,685	6,685
5-29017	Contingency (1.5%)	87,446	90,741	93,074	96,040
5-29018	Electricity Services	5,879	6,173	6,482	6,806
Total Administration Operating:		488,896	503,817	518,290	533,939
Capital Outlay Administration					
5-29101	Equipment	-	-	-	-
5-29102	Building	-	-	-	-
5-29103	Other	-	-	-	-
Total Administration Capital Outlay:		-	-	-	-
TOTAL ADMINISTRATION		1,653,388	1,725,353	1,800,306	1,880,095
<u>WATER TREATMENT PLANT DIVISION</u>					
Personnel					
5-15001	Regular Salaries	303,597	310,276	317,102	324,078
5-15002	Overtime	45,698	46,703	47,730	48,780
5-15003	FICA	27,095	27,691	28,301	28,923
5-15004	Retirement Contributions	31,437	32,128	32,835	33,557
5-15008	Uniforms	2,054	2,099	2,145	2,192
5-15010	Training & Education Costs	3,593	3,672	3,753	3,836
5-15011	Annual PTO	3,563	3,641	3,721	3,803
5-15012	Cell Stipend	1,331	1,360	1,390	1,421
Total WTP Personnel:		418,368	427,570	436,977	446,590
WTP Operating					
5-30001	Other Contractual Services	72,735	74,335	75,970	77,641
5-30002	Operations & Maintenance Services	1,996	2,040	2,085	2,131
5-30003	Laboratory Services	23,681	24,202	24,734	25,278
5-30004	Operating Supplies	6,604	6,749	6,897	7,049
5-30005	Electricity Services	200,878	210,922	221,468	232,541
5-30007	Plant Maintenance	84,135	85,986	87,878	89,811
5-30009	Chemicals	302,296	308,947	315,744	322,690
5-30010	Water Conservation Grant Program	12,000	12,000	12,000	12,000
5-30011	Backflow Prevention Program	25,000	25,000	25,000	25,000
Total WTP Operating:		729,325	750,181	771,776	794,141
Capital Outlay WTP					
5-30101	Equipment	-	-	-	-
5-30102	Building	-	-	-	-
5-30103	Other	-	-	-	-
Total WTP Capital Outlay:		-	-	-	-
TOTAL WATER TREATMENT PLANT DIVISION		1,147,693	1,177,751	1,208,753	1,240,731
<u>WASTEWATER TREATMENT PLANT DIVISION</u>					
Personnel					
5-16001	Regular Salaries	309,813	316,629	323,595	330,714
5-16002	Overtime	40,929	41,829	42,749	43,689
5-16003	FICA	27,193	27,791	28,402	29,027
5-16004	Retirement Contributions	31,567	32,261	32,971	33,696

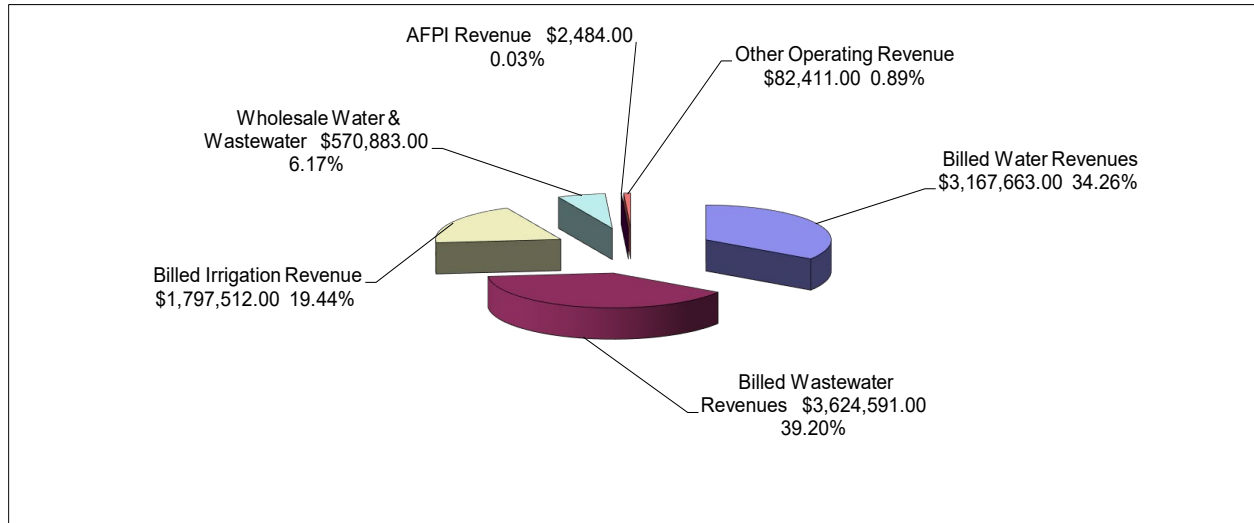
		Forecast			
		FY 2022	FY 2023	FY 2024	FY 2025
5-16008	Uniforms	2,444	2,498	2,553	2,609
5-16010	Training & Education Costs	3,465	3,541	3,619	3,699
5-16011	Annual PTO	3,700	3,781	3,864	3,949
5-16012	Cell Stipend	1,016	1,038	1,061	1,084
Total WWTP Personnel:		420,127	429,368	438,814	448,467
WWTP Operating					
5-31001	Other Contractual Services	27,991	28,607	29,236	29,879
5-31002	Operations & Maintenance Services	7,712	7,882	8,055	8,232
5-31003	Laboratory Services	25,871	26,440	27,022	27,616
5-31004	Operating Supplies	15,047	15,378	15,716	16,062
5-31005	Sludge Disposal	88,245	90,186	92,170	94,198
5-31006	Electricity Services	163,003	171,153	179,711	188,697
5-31008	Plant Maintenance	43,810	44,774	45,759	46,766
5-31010	Chemicals	115,380	117,918	120,512	123,163
Total WWTP Operating:		487,059	502,338	518,181	534,613
Capital Outlay WWTP					
5-31101	Equipment	30,000	-	-	-
5-31102	Building	-	-	-	-
5-31103	Other	-	-	-	-
Total WWTP Capital Outlay:		30,000	-	-	-
TOTAL WASTEWATER TREATMENT PLANT DIVISION		937,186	931,706	956,995	983,080
UNDERGROUND UTILITIES DIVISION					
Personnel					
5-17001	Regular Salaries	506,636	517,782	529,173	540,815
5-17002	Overtime	68,742	70,254	71,800	73,380
5-17003	FICA	44,603	45,584	46,587	47,612
5-17004	Retirement Contributions	51,784	52,923	54,088	55,278
5-17008	Uniforms	6,266	6,404	6,545	6,689
5-17010	Training & Education Costs	2,933	2,998	3,064	3,131
5-17011	Annual PTO	5,325	5,442	5,562	5,684
5-17012	Cell Stipend	2,343	2,395	2,448	2,502
Total UGU Personnel:		688,632	703,782	719,267	735,091
UGU Operating					
5-32001	Other Contractual Services	300,295	306,901	313,653	320,553
5-32002	Operations & Maintenance Services	115,155	117,688	120,277	122,923
5-32003	Operating Supplies	100,409	102,618	104,876	107,183
5-32004	Electricity Services	45,263	47,526	49,902	52,397
5-32005	Vehicle Maintenance	22,740	23,240	23,751	24,274
5-32006	Lift Station Maintenance	26,972	27,565	28,171	28,791
Total UGU Operating:		610,834	625,538	640,630	656,121
Capital Outlay UGU					
5-32101	Equipment	60,000	60,000	60,000	60,000
5-32102	Building	-	-	-	-
5-32104	New Meters	1,050	1,050	1,050	1,050
5-32103	Other	-	-	-	-
Total UGU Capital Outlay:		61,050	61,050	61,050	61,050
TOTAL UNDERGROUND UTILITIES DIVISION		1,360,516	1,390,370	1,420,947	1,452,262

		Forecast			
		FY 2022	FY 2023	FY 2024	FY 2025
<u>IRRIGATION DIVISION</u>					
<u>Personnel</u>					
5-18001	Regular Salaries	45,862	46,871	47,902	48,956
5-18002	Overtime	5,339	5,456	5,576	5,699
5-18003	FICA	3,999	4,087	4,177	4,269
5-18004	Retirement Contributions	4,608	4,709	4,813	4,919
5-18008	Uniforms	588	601	614	628
5-18009	Training & Education Costs	728	744	760	777
5-18010	Annual PTO	808	826	844	863
5-18011	Cell Stipend	262	268	274	280
Total IRR Personnel:		62,194	63,562	64,960	66,391
<u>IRR Operating</u>					
5-33001	Other Contractual Services	30,551	31,223	31,910	32,612
5-33002	Operations & Maintenance Services	44,455	45,433	46,433	47,455
5-33003	Laboratory Services	632	646	660	675
5-33004	Operating Supplies	6,739	6,887	7,039	7,194
5-33005	Electricity Services	156,267	164,080	172,284	180,898
5-33008	Maintenance - Irrigation	32,004	32,740	33,493	34,263
5-33010	Chemicals	13,977	14,284	14,598	14,919
Total IRR Operating:		284,625	295,293	306,417	318,016
<u>Capital Outlay IRR</u>					
5-33101	Equipment	30,000	-	-	-
5-33102	Building	-	-	-	-
5-33103	Other	-	-	-	-
Total IRR Capital Outlay:		30,000	-	-	-
TOTAL IRRIGATION DIVISION		376,819	358,855	371,377	384,407
<u>SHOP & MAINTENANCE OPERATIONS DIVISION</u>					
<u>Personnel</u>					
5-40001	Regular Salaries	105,226	107,541	109,907	112,325
5-40002	Overtime	7,830	8,002	8,178	8,358
5-40003	FICA	8,805	8,998	9,196	9,399
5-40004	Retirement Contributions	10,175	10,399	10,628	10,861
5-40013	Uniforms	1,225	1,252	1,280	1,308
5-40015	Training, Cont. Educ., and Licensing	2,101	2,147	2,194	2,242
5-40016	Annual PTO	1,625	1,661	1,698	1,735
5-40017	Cell Stipend	412	421	430	439
Total Shop & Maintenance Personnel:		137,399	140,421	143,511	146,667
<u>Shop & Maintenance Operating</u>					
5-41001	Operations & Maintenance Svc	8,756	8,949	9,146	9,347
5-41002	Disposal Fees	1,718	1,756	1,795	1,834
5-41003	Operating Supplies	5,613	5,736	5,862	5,991
5-41006	Machinery & Equipment	9,928	10,146	10,369	10,597
Total Shop & Maintenance Operating:		26,015	26,587	27,172	27,769
<u>Capital Outlay Shop & Maintenance</u>					
5-41101	Equipment	-	-	-	-
5-41102	Building	-	-	-	-
5-41103	Other	-	-	-	-

		Forecast			
		FY 2022	FY 2023	FY 2024	FY 2025
Total Shop & Maintenance Capital Outlay:		-	-	-	-
TOTAL SHOP & MAINTENANCE OPERATIONS DIVISION		163,414	167,008	170,683	174,436
<i>Total Operating Expenses</i>		6,201,612	6,368,173	6,529,734	6,734,165
NON-OPERATING INCOME AND EXPENSES					
<u>Other Income</u>					
Transfer from Water Connection Fees to Pay Debt		-	-	-	-
5-34001	TOTAL NON-OPERATING INCOME	-	-	-	-
<u>DEBT SERVICE EXPENSES</u>					
5-27011	Cost of Issuance				
5-27013	Principal 2014 Bond Issue Refi of 2004	190,000	200,000	210,000	215,000
5-27012	Interest 2014 Bond Issue Refi of 2004	349,965	343,695	337,095	330,165
5-27008	Principal 2011 Bond Issue	1,200,000	1,235,000	1,270,000	1,305,000
5-27007	Interest 2011 Bond issue	472,636	431,116	388,385	344,443
5-27010	Principal 2013 Bond Issue	275,000	280,000	285,000	295,000
5-27009	Interest 2013 Bond issue	100,448	92,335	84,075	75,668
	TOTAL DEBT SERVICE:	2,588,049	2,582,146	2,574,555	2,565,276
<u>RATE STABILIZATION</u>					
Transfer Out to Rate Stabilization Fund		-	-	-	-
	TOTAL RATE STABILIZATION SERVICE:	-	-	-	-
<u>CAPITAL IMPROVEMENT & TRANSFERS</u>					
Capital Improvement Program - WWTP Expansion					
5-28127	Required R&R Transfer to Capital (5%)	470,704	480,647	480,647	480,647
	Additional R&R Transfer for CIP's	325,000	300,000	300,000	150,000
	Cash Carry Forward for R&R CIP	-	-	-	-
	TOTAL CI & TRANSFERS EXPENSES:	795,704	780,647	780,647	630,647
	Total Expenses	\$ 9,585,365	\$ 9,730,966	\$ 9,884,936	\$ 9,930,088
	Total Revenues	\$ 9,428,757	\$ 9,615,634	\$ 9,806,250	\$ 10,000,677
	Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(156,608)	(115,332)	(78,686)	70,589
	Available Operating Cash Balance (Ending)	\$ 4,008,773	\$ 3,893,441	\$ 3,814,755	\$ 3,885,344
	*Coverage Provided (Required > 1.10)	1.29	1.28	1.30	1.30
	**Coverage w/R&R deducted (Required > 1.00)	1.09	1.08	1.09	1.09
	Index Rate Increase (included in revenues)	2.00%	2.00%	2.00%	2.00%
	Total Effective Rate Increase	2.00%	2.00%	2.00%	2.00%

REVENUE SOURCES

St Lucie West Services District receives approximately 73.46% of their operating Revenues from the sale of water and wastewater service. Another 19.44% of the operating revenue is received from irrigation services. The FY 2021 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 2021 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 2021 is based on historical revenues, however using a conservative assumption for the budget year.

Wholesale Water/Wastewater Revenue

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

Meter Set Fees

Revenue received for the setting of new meters.

Interest Revenue – Operating Revenues

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

Rate Stabilization Fund – Operating Revenues

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

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.

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 2021 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 2021 budget assumes a 2.5% increase from the previous year per the contract with SDS.

Auditing

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

Banking Services

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

Property & Casualty Insurance

This expense includes the annual insurance premium that provides protection for the Districts general liability, auto and property coverage. The agent has been asked to provide and estimate of total premiums for FY 2021. 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 postages charges that are invoiced from the district management office. These charges include postage charges for sending out regular mail, packages and vendor checks.

Printing & Binding

Charges for printing and binding agendas, packages, audit reports and budget materials as well as copy charges for the normal daily 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 2021 budget this line item includes legal matters regarding Human Resources matters.

Engineering Services

Engineering Services

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

WATER & SEWER FUND ADMINISTRATION DIVISION

Water & Sewer Administration Division - Personnel

Regular Salaries

Includes Administration Division employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. We are not proposing any new position for this FY. This year we are proposing to give a 2.5% 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 2021.

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.

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 2021.

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.

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. Plan to replace the Ford Focus which will be split with the General Fund at \$10,000 and no other 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. No 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.

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. No 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

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. \$28,000 planned for the replacement of a 2008 F-250 truck and \$34,200 for a new Ditch witch 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 & Sewer Shop & Maintenance – Capital Outlay

Equipment; Building; Other

The above categories are the same as described in the Administration Budget. Plan \$5,000 for the replacement of a tire balancer which will be split with the General fund Shop Division. No other expenditures planned for this fiscal year.

The Total Operating Expenses are projected to be \$5,977,580 for FY 2021.

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 \$584,916. There is no transfer scheduled for 2021 FY.

Renewal & Replacement Transfer to Capital

This allocation captures the 5% minimum funding requirement to the Renewal & Replacement fund which is \$464,317 for 2021FY and an additional \$475,000 to fund the proposed capital expenditure items for future projects.

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

FY 2021 BUDGET

	R&R	WCF	WWCF
Estimated Beginning Fund Balance	1,428,036	1,290,952	303,013
<u>ADD REVENUES:</u>			
Interest Revenues	-	70	303
Impact Fee Revenues	-	3,832	2,876
5% Required Transfer per Bond	464,317	-	-
Additional Funding	475,000	-	-
Cash Carry Forward for R&R CIP	-	-	-
	-	-	-
TOTAL REVENUES AVAILABLE	2,367,353	1,294,854	306,192
<u>DEDUCT EXPENDITURES:</u>			
Capital Improvement Projects	1,432,110	1,200,000	-
Transfer Out to WW Connection Fee Funds			
Transfers Out to Pay Debt Service	-	-	-
TOTAL EXPENDITURES	1,432,110	1,200,000	-
FUND BALANCE, SEPTEMBER 30	\$ 935,243	\$ 94,854	\$ 306,192

RENEWAL & REPLACEMENT FUND
FY 2021 BUDGET

		Actual FY 2019	Actual FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	Estimated Beginning Fund Balance	1,711,797	1,247,518	1,247,518	1,428,036	935,243	222,264	218,955	195,562
ADD REVENUES:									
5-36001	Interest Revenues	-	1,408	-	-	-	-	-	-
5-36007	5% Required Transfer per Bond	465,989	557,658	465,317	464,317	470,704	480,647	480,647	480,647
	Additional Funding	775,000	-	1,150,000	475,000	325,000	300,000	300,000	150,000
	Cash Carry Forward for R&R CIP			-	-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE		2,952,786	1,806,584	2,862,835	2,367,353	1,730,947	1,002,911	999,602	826,209
DEDUCT EXPENDITURES:									
SW001	5-37007	196,665	34,519	159,980	211,580	213,696	215,833	217,991	220,171
SW037	5-37009	106,662	35,277	193,845	203,537	213,714	224,400	235,620	247,401
SW047	5-37013	18,245	19,040	31,097	31,719	32,353	33,000	33,660	34,334
SW049	5-37004	-	-	27,438	27,987	28,547	29,118	29,700	30,294
SW050	5-37014	-	-	-	50,000	-	-	-	-
SW061	5-37017	-	-	-	-	200,000	208,000	210,080	-
SW064	5-37006	340,535	6,491	65,000	5,000	5,100	5,202	5,306	5,412
SW066	5-37020	-	120,485	140,000	60,000	-	-	-	-
SW069	5-37018	953,624	30,491	39,000	550,000	-	-	-	-
SW073	5-37027	1,120	1,521	12,372	12,867	13,382	13,917	14,473	15,052
SW078	5-37028	-	16,390	130,000	-	-	-	-	-
SW081	5-37029	-	5,172	50,000	95,000	-	-	-	-
SW084	5-37031	1,794	-	10,000	5,000	5,000	-	-	-
SW085	5-37032	15,249	1,122	47,067	49,420	51,891	54,486	57,210	60,071
SW087	5-37034	-	-	-	-	30,000	-	-	-
SW088	5-37035	3,604	215,381	280,000	-	-	-	-	-
SW091	5-37038	-	-	7,000	5,000	-	-	-	-
SW092	5-37039	-	-	-	-	175,000	-	-	-
SW093	5-37040	20,943	-	-	-	-	-	-	-
SW094	5-37041	24,358	75,314	122,000	-	-	-	-	-
SW095	5-37042	-	-	-	125,000	-	-	-	-
SW096	5-37043	22,470	74,145	120,000	-	-	-	-	-
SW097	5-37044	-	-	-	-	540,000	-	-	-
TOTAL EXPENDITURES		1,705,268	635,348	1,434,799	1,432,110	1,508,683	783,956	804,040	612,735
FUND BALANCE, SEPTEMBER 30		1,247,518		1,428,036	935,243	222,264	218,955	195,562	213,474

WATER CONNECTION FEE FUND

FY 2021 BUDGET

		<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
	Estimated Beginning Fund Balance	1,280,381	1,287,050	1,287,050	1,290,952	94,854	98,756	102,658	106,560
			-						
<u>ADD REVENUES:</u>									
5-36004	Interest Revenues	3,662	975	70	70	70	70	70	70
5-36005	Impact Fee Revenues	3,007	371,772	3,832	3,832	3,832	3,832	3,832	3,832
		-	-	-	-	-	-	-	-
	Additional Funding Required	-	-	-	-	-	-	-	-
	TOTAL REVENUES AND FUNDS AVAILABLE	1,287,050	1,659,797	1,290,952	1,294,854	98,756	102,658	106,560	110,462
<u>DEDUCT EXPENDITURES:</u>									
SW071	5-38010 WTP RO Modifications	-	-	-	-	-	-	-	-
SW072	5-38011 High Service Pump/Hydro-tank Expansion	-	-	-	-	-	-	-	-
SW076	Clearwell/Transfer Pump Expansion			-	800,000	-			
SW077	5-38012 Main Water Line Extension			-	400,000				
SW080	5-38013 WTP Concentrate Tank Expansion	-	-	-	-	-	-	-	-
	2000 and 2004 Bond Refunding Payment	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	-	-	-	1,200,000	-	-	-	-
<u>TRANSFERS:</u>									
	Transfers Out to Pay Debt Service	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS OUT	-	-	-	-	-	-	-	-
	FUND BALANCE, SEPTEMBER 30	1,287,050	1,659,797	1,290,952	94,854	98,756	102,658	106,560	110,462

WASTEWATER CONNECTION FEE FUND

FY 2021 BUDGET

	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
Estimated Beginning Fund Balance	296,743	299,837	299,837	303,013	306,192	9,374	12,259	15,147
		-						
<u>ADD REVENUES:</u>								
5-36002 Interest Revenues	837	227	300	303	306	9	12	15
5-36006 Impact Fee Revenues	2,257	29,181	2,876	2,876	2,876	2,876	2,876	2,876
Unrestricted Utility Fund balance				-	-	-	-	-
2013 Construction Bond Proceeds				-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE	299,837	329,245	303,013	306,192	309,374	12,259	15,147	18,038
<u>DEDUCT EXPENDITURES:</u>								
	-	-	-	-	-	-	-	-
SW097 5-39010 WWTF Reuse Filter Project	-	-	-	-	300,000	-	-	-
	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	300,000	-	-	-
FUND BALANCE, SEPTEMBER 30	<u>299,837</u>	<u>329,245</u>	<u>303,013</u>	<u>306,192</u>	<u>9,374</u>	<u>12,259</u>	<u>15,147</u>	<u>18,038</u>

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

SERIES 2013 BOND

	Actual FY 2019	Actual FY 2020	Estimate EOY FY 2020	Final Budget FY 2020	Budget FY 2021	Forecast			
						FY 2022	FY 2023	FY 2024	FY 2025
OPERATING REVENUE									
2-04001 Interest	\$ 3,554	\$ 442	2,000	\$ 2,000	2,000	2,000	2,000	2,000	2,000
2-04002 Special Assessments	\$ 1,950,059	\$ 1,715,273	\$ 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)	\$ 4,668		-	0%	-	-	-	-	-
Total Revenues	\$ 1,958,281	\$ 1,715,715	\$ 2,066,907	\$ 2,066,907	\$ 2,066,907	\$ 2,066,907	\$ 2,066,907	\$ 2,066,907	\$ 2,066,907
OPERATING EXPENSES									
Debt Service									
2-05001 Assessment Fees	45,827	22,559	40,100	40,100	40,100	40,100	40,100	40,100	40,100
2-05002 Banking Services	5,919		6,000	6,000	6,000	6,000	6,000	6,000	6,000
2-05014 Principal 2013	1,560,000		1,600,000	1,600,000	1,640,000	1,680,000	1,720,000	1,765,000	1,805,000
2-05015 Interest 2013	349,043	151,390	279,477	279,477	231,363	182,061	131,571	79,819	26,764
2-05011 Misc	-		10,000	10,000	10,000	10,000	10,000	10,000	10,000
2-05860 COI			-	-	-	-	-	-	-
2-05870 Land Purchase									
Total Expenses	1,960,789	173,949	1,935,577	1,935,577	1,927,463	1,918,161	1,907,671	1,900,919	1,887,864
	1,909,043		1,879,477	1,879,477	1,871,363	1,862,061	1,851,571	1,844,819	1,831,764
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(2,508)	1,541,766	131,330	131,330	139,444	148,746	159,236	165,988	179,043
TRANSFER FROM (TO) OPERATING RESERVE									
Surplus/(Deficit)	\$ (2,508)	\$ 1,541,766	\$ 131,330	\$ 131,330	\$ 139,444	\$ 148,746	\$ 159,236	\$ 165,988	\$ 179,043

*Coverage Provided (Required > 1.10)

1.03

1.10

1.10

1.10

1.11

1.12

1.12

1.13

*Net Revenue / Bond Payment Requirements

SERIES 2014 BOND

		Actual FY 2019	Actual FY 2020	Estimate EOY FY 2020	Final Budget FY 2020	Budget FY 2021	Forecast			
							FY 2022	FY 2023	FY 2024	FY 2025
OPERATING REVENUE										
	Interest	45	-	-	-	-	-	-	-	-
2-04007	Stormwater Revenue	388,423	195,948	388,499	388,499	391,138	392,017	392,663	388,270	388,259
		-		-						-
Total Revenues		\$ 388,468	\$ 195,948	\$ 388,499	\$ 388,499	\$ 391,138	\$ 392,017	\$ 392,663	\$ 388,270	\$ 388,259
OPERATING EXPENSES										
Debt Service										
Assessment Fees		-	-	-	-	-	-	-	-	-
Banking Services		-	-	-	-	-	-	-	-	-
2-05016	Principal 2014	270,000		280,000	280,000	290,000	300,000	310,000	315,000	325,000
2-05017	Interest 2014	118,223		108,499	108,499	101,138	92,017	82,663	73,270	63,259
Misc		-		-	-	-	-	-	-	-
COI		-		-	-	-	-	-	-	-
Total Expenses		388,223	-	388,499	388,499	391,138	392,017	392,663	388,270	388,259
Surplus/(Deficit) Before Transfer from (to) Operating Reserve		245	195,948	-	-	-	-	-	-	-
TRANSFER FROM (TO) OPERATING RESERVE										
Surplus/(Deficit)		\$ 245	\$ 195,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -