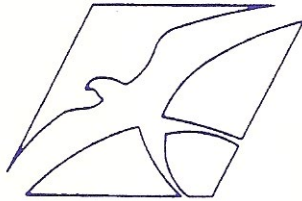




St. Lucie West Services District
Final Budget
For Fiscal Year Ending
September 30, 2021





**ST. LUCIE WEST
SERVICES DISTRICT**

August 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:

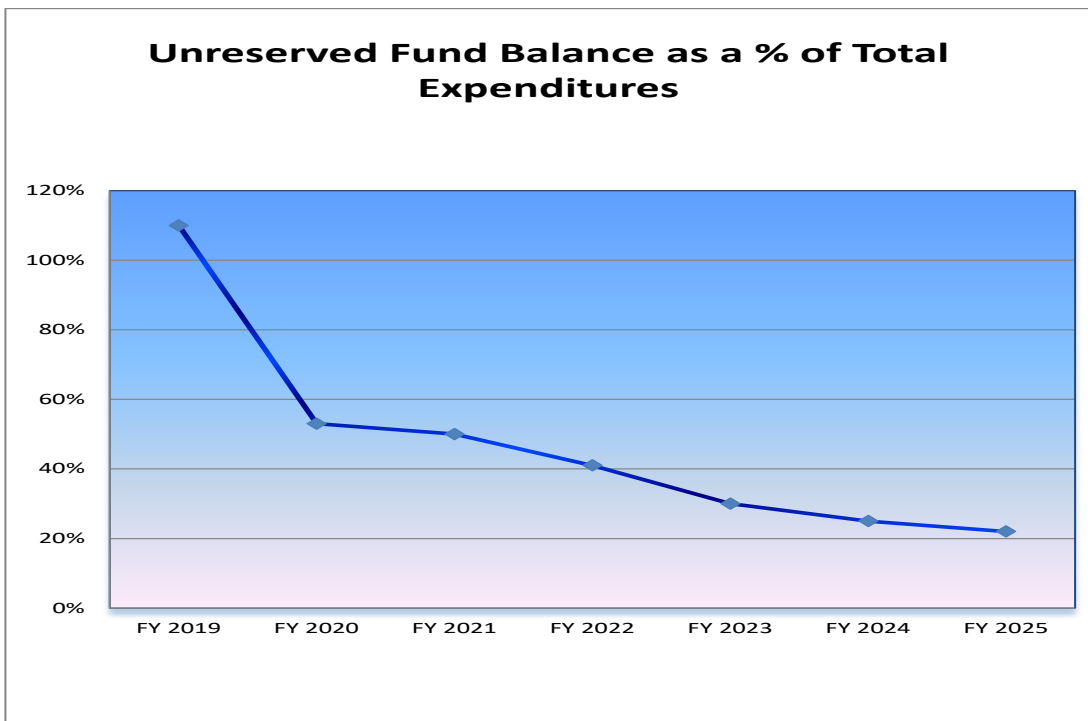
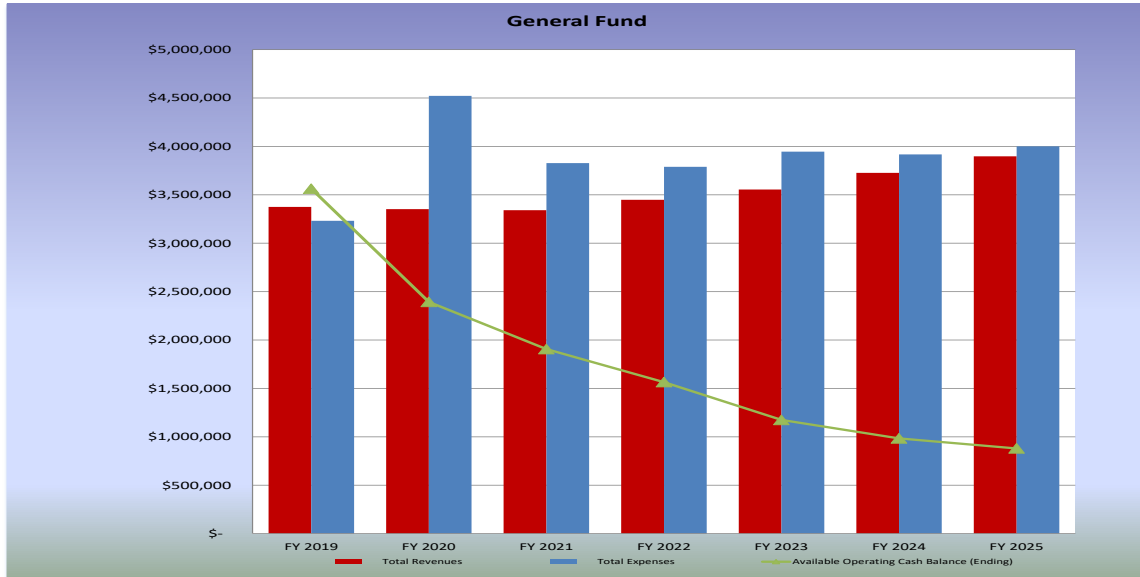
- ❖ Several lift stations will be rehabilitated with fencing, driveways and electrical panels replacement proposed for FY 2020. The lift station restoration project effort will be continued throughout the next several years to ensure that all lift stations are upgraded.
- ❖ The Lake Harvey stormwater 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

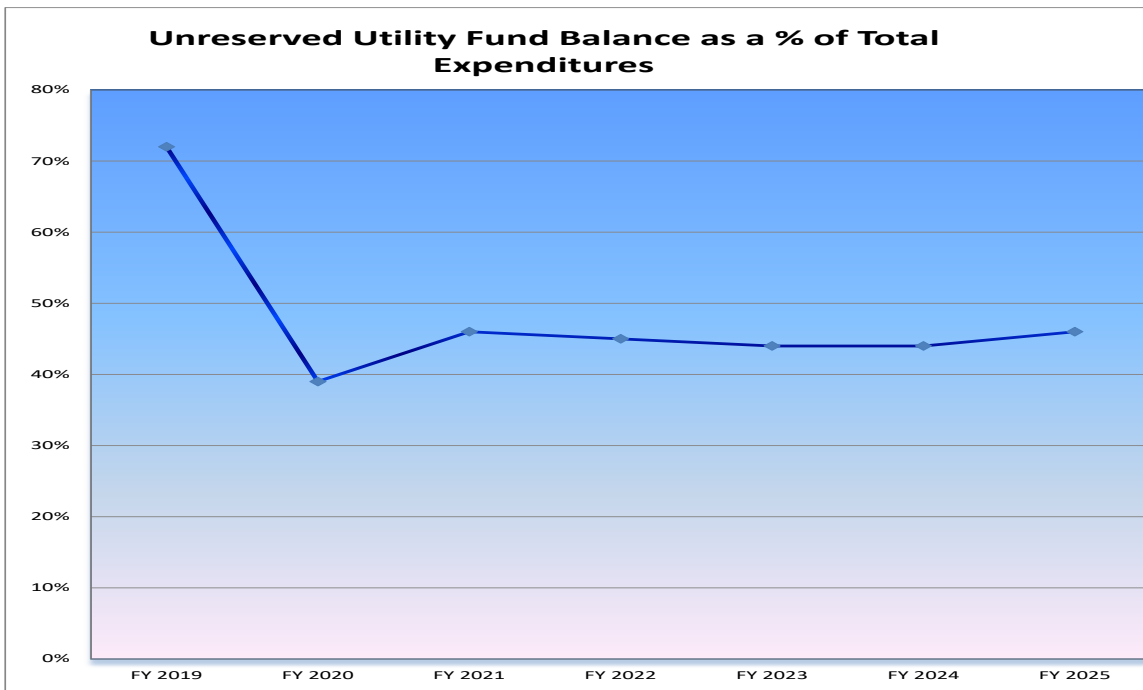
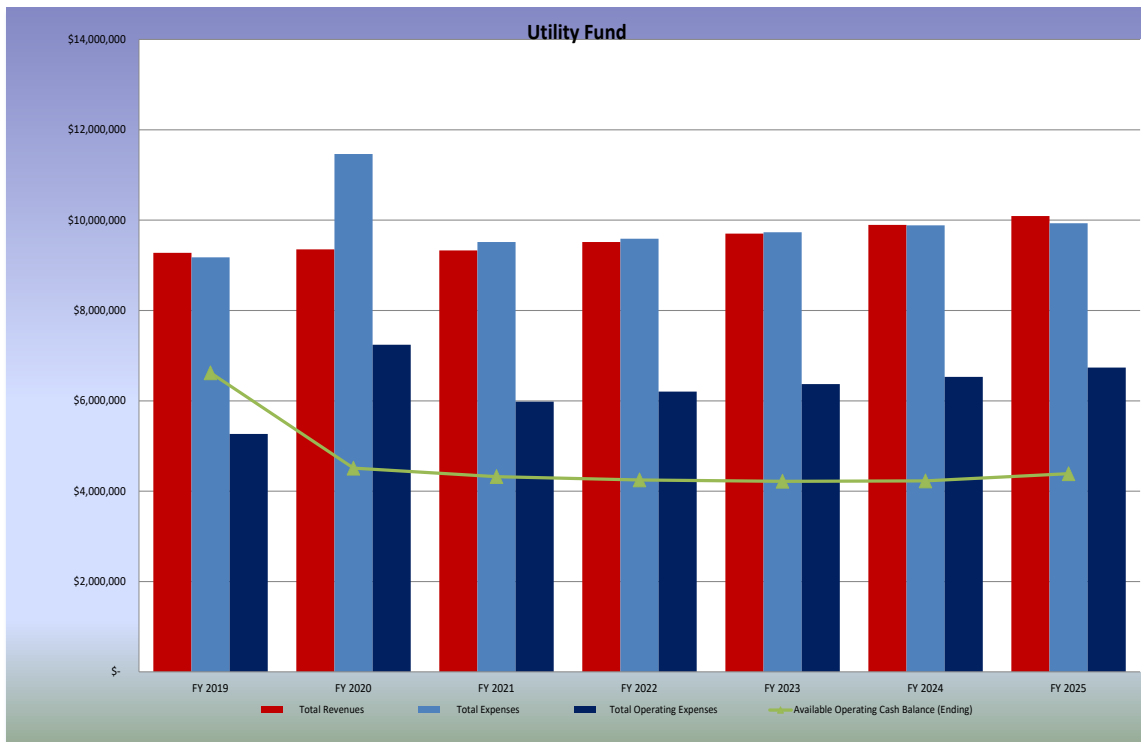
increase for the 2021 FY. The Proposed Budget also includes no increase in Maintenance Assessments for the 2021 FY.

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 \$253,557 in Stormwater improvement projects with a fund balance over \$177,000.

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

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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				\$ 8,646,767		\$ 8,646,767
Other Utility Fund Revenues				\$ 682,778		\$ 682,778
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	\$ 9,329,545	\$ 7,081	\$ 14,744,633
Transfer In From General Fund		391,138	\$ 173,619			\$ 564,757
Transfer In for Utility Fund R&R			\$ 941,653			\$ 941,653
TOTAL REVENUES & TRANSFERS IN	\$ 3,332,238	\$ 2,458,045	\$ 1,124,134	\$ 9,329,545	\$ 7,081	\$ 16,251,043
EXPENDITURES						
General Fund	\$ 3,254,274					\$ 3,254,274
General Fund Personnel	\$ 2,136,278					
General Fund Operating	\$ 929,996					
General Fund Capital Outlay	\$ 188,000					
General Fund R&R			\$ 253,557			\$ 253,557
Utility Operating Fund				\$ 5,956,311		\$ 5,956,311
Utility Fund Personnel				\$ 2,827,297		
Utility Fund Operating				\$ 3,050,764		
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	\$ 3,254,274	\$ 2,318,601	\$ 1,685,667	\$ 8,553,756	\$ 1,200,000	\$ 17,012,298
Transfer Out to General Fund R&R	\$ 173,619					\$ 173,619
Transfer Out to 2014 Bond	\$ 391,138					\$ 391,138
Transfer Out to Utility Fund R&R				\$ 941,653		\$ 941,653
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 3,819,031	\$ 2,318,601	\$ 1,685,667	\$ 9,495,409	\$ 1,200,000	\$ 18,518,708
Fund Balance/Reserves	\$ 2,336,710		\$ 1,676,515	\$ 4,402,000	\$ 1,593,965	\$ 10,009,190
NET ENDING BALANCE	\$ 1,849,917	\$ 139,444	\$ 1,114,982	\$ 4,236,136	\$ 401,046	\$ 7,741,525

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 5.5% 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 \$16.00 per ERU increase in assessments.

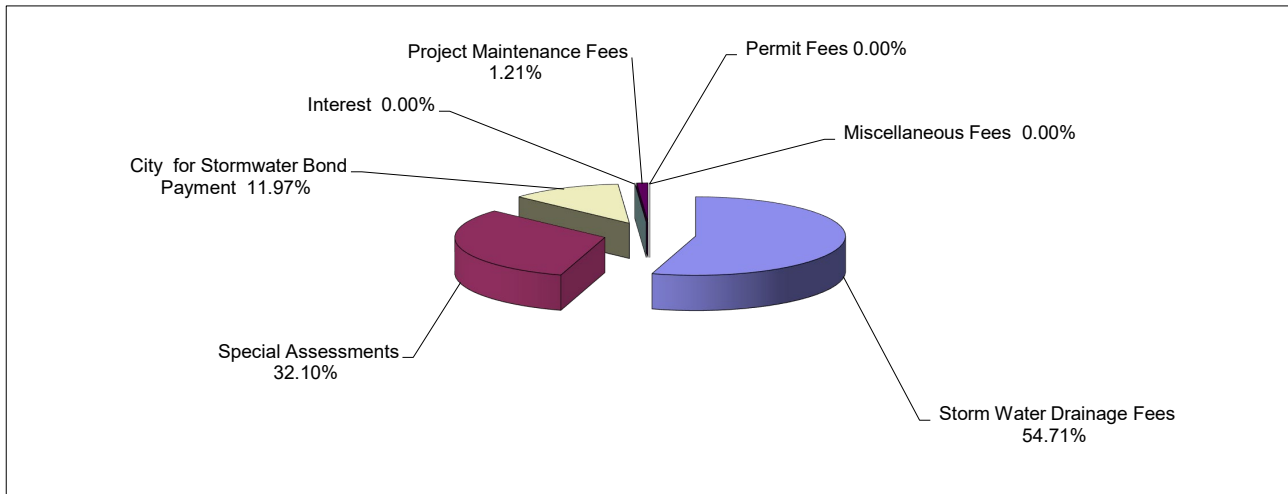
Capital Improvement Program

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 \$253,557. 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 \$177,000.

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

FISCAL YEAR 2021

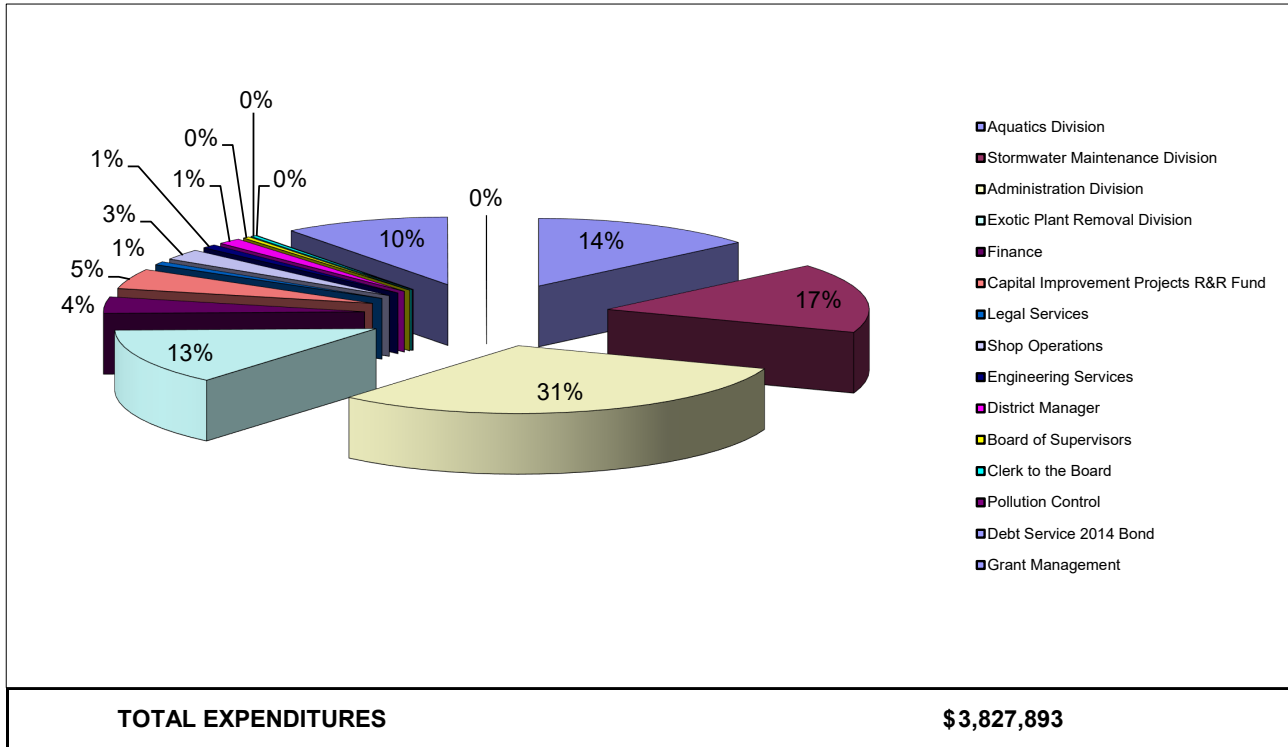


TOTAL REVENUES	\$3,341,100
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Storm Water Drainage Fees	1,828,032	54.7%
Special Assessments	1,072,389	32.1%
City for Stormwater Bond Payment	400,000	12.0%
Interest	110	0.0%
Project Maintenance Fees	40,569	1.2%
Permit Fees	-	0.0%
Miscellaneous Fees	-	0.0%
TOTAL OPERATIONAL REVENUE	\$3,341,100	100.0%
GENERAL FUND PRIOR YEARS BALANCE	\$2,336,710	

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

FISCAL YEAR 2021



	<u>PERSONNEL</u>	<u>OPERATING</u>	<u>CAPITAL OUTLAY</u>	<u>TOTALS</u>	<u>PERCENT EXPENDITURES</u>
Aquatics Division	363,081	157,085	10,000	530,166	13.85%
Stormwater Maintenance Division	403,515	174,654	60,000	638,169	16.67%
Administration Division	928,356	201,588	45,000	1,174,944	30.69%
Exotic Plant Removal Division	318,426	126,317	68,000	512,743	13.39%
Finance		150,188		150,188	3.92%
Capital Improvement Projects R&R Fund				182,481	4.77%
Legal Services		30,219		30,219	0.79%
Shop Operations	65,321	27,964	5,000	98,285	2.57%
Engineering Services		34,499		34,499	0.90%
District Manager	44,661	10,663		55,324	1.45%
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	10.22%
Grant Management		1,238		1,238	0.03%
TOTAL EXPENDITURES	\$ 2,136,278	\$ 929,996	\$ 188,000	\$3,827,893	100.00%

**St. Lucie West Services District
General 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>				
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	52,153	40,679
TOTAL OPERATING REVENUES	3,375,230	3,341,090	3,352,574	3,341,100
FUND BALANCE, October 1	3,393,054	3,536,726	3,536,726	2,336,710
TOTAL REVENUES AND FUNDS AVAILABLE	6,768,284	6,877,816	6,889,300	5,677,810
<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	159,997	150,188
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	29,482	30,219
Engineering Services	9,832	38,658	33,658	34,499
Pollution Control	-	-	-	-
Administration Division	968,974	1,765,881	1,786,115	1,174,944
Aquatics Division	521,609	680,511	656,695	530,166
Stormwater Maintenance Division	632,845	713,046	769,524	638,169
Exotic Plant Removal Division	310,208	378,164	437,506	512,743
Shop Operations	103,041	102,510	102,685	98,285
Capital Improvement Projects R&R	95,323	103,528	103,528	182,481
Capital Debt Service 2014 Bond	388,223	390,091	390,091	391,138
TOTAL EXPENDITURES	3,231,558	4,431,475	4,552,590	3,827,893
FUND BALANCE, SEPTEMBER 30	3,536,726	2,446,341	2,336,710	1,849,917

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)	3,393,054	3,536,726	3,536,726	3,536,726	3,536,726	2,336,710
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	1,769,497	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	40,569
1-04006 Interest	161	68	100	100	100	110
1-04007 Special Maintenance Assessments	1,072,389	1,066,953	1,072,389	1,072,389	1,072,389	1,072,389
1-04008 Interfund Transfers	-	-	-	-	-	-
1-04009 Miscellaneous Income	33,879	11,484	11,484	-	11,484	-
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	\$ 3,048,002	\$ 3,352,574	\$ 3,341,090	\$ 3,352,574	\$ 3,341,100
OPERATING EXPENSES						
Board of Supervisors						
1-05001 Executive Salaries	10,657	8,286	12,000	12,000	12,000	12,000
1-05002 FICA	815	634	951	918	918	918
1-05015 Board Meeting Expenses	941	816	1,224	2,555	2,555	2,611
TOTAL BOARD OF SUPERVISORS	12,414	9,736	14,175	15,473	15,473	15,529
District Manager						
1-06001 Assessment Fees & Costs	8,299	-	8,000	8,528	8,528	8,741
1-06003 Operations & Maintenance Services	676	249	374	1,050	1,050	1,076
1-06005 Management Contract	26,000	36,546	45,319	43,572	43,572	44,661
1-06009 Travel & Per Diem	-	-	-	825	825	846
TOTAL DISTRICT MANAGER	34,975	36,795	53,693	53,975	53,975	55,324
Finance						
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	18,503	27,755	32,061	32,061	32,863
1-07005 Auditing	11,793	223	335	13,056	13,056	13,382
1-07007 Banking Services	323	-	-	694	694	711
1-07009 Property & Casualty Insurance	55,428	53,632	53,762	67,532	67,532	56,532
1-07018 Property Taxes & Assessments	24,064	42,766	42,766	24,064	42,766	42,766
TOTAL FINANCE	121,079	115,124	124,618	141,295	159,997	150,188
Grant Management						
1-12001 Contractual Services -GM	-	-	-	1,208	1,208	1,238
TOTAL GRANT MANAGEMENT	-	-	-	1,208	1,208	1,238
Clerk to the Board						
1-13002 Other Contractual Services	7,616	4,625	6,938	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	396	594	865	865	887
1-13005 Printing & Binding	1,673	786	1,179	1,399	1,399	1,434
1-13007 Legal Ads	906	637	956	1,547	1,547	1,586
TOTAL CLERK TO THE BOARD	11,135	6,444	9,667	12,653	12,653	12,970
Legal Services						
1-19001 General Counsel	20,129	8,438	12,657	31,271	26,271	26,928
1-23001 Special Counsel	1,771	1,088	1,632	3,211	3,211	3,291
TOTAL LEGAL COUNSEL	21,900	9,526	14,289	34,482	29,482	30,219
Engineering Services						
1-26002 Engineering Services	9,832	3,177	4,766	38,658	33,658	34,499
TOTAL ENGINEERING	9,832	3,177	4,766	38,658	33,658	34,499
Pollution Control						
1-29002 Regulatory & Permit Fees	-	-	-	-	-	-
TOTAL POLLUTION CONTROL	-	-	-	-	-	-
ADMINISTRATION DIVISION						
Personnel						
1-15001 Regular Salaries	249,460	207,379	311,069	319,792	314,792	334,662
1-15002 Overtime	2,477	1,365	2,048	1,440	2,440	2,501
1-15003 FICA	19,190	18,524	27,786	28,948	28,642	30,262
1-15004 Retirement Contributions	22,539	20,583	30,875	32,832	32,472	34,364
1-15005 Health/Life/Dental Insurance	362,094	338,288	455,000	455,740	455,740	480,806
1-15006 Workers Comp	21,575	18,996	28,494	22,032	22,032	23,469
1-15007 Unemployment Insurance	-	-	-	2,005	2,005	2,055
1-15010 Uniforms	724	1,057	1,762	1,762	1,762	1,806
1-15012 Training, Cont. Educ., and Licensing	775	861	1,292	2,616	2,116	4,669
1-15013 Vehicle Allowance	6,814	4,971	7,457	7,200	7,200	7,200
1-15014 Annual PTO	-	-	-	5,395	5,395	5,530
1-15015 Cell Stipend	-	260	390	1,007	1,007	1,032
Total Administration Personnel:	685,648	612,284	866,173	880,769	875,603	928,356
ADMIN Operating						
1-33001 Other Contractual Services	46,317	47,294	70,941	77,780	76,780	78,700
1-33002 Website Maintenance	3,630	3,294	4,941	6,997	5,997	6,117
1-33004 Water - Irrigation	2,982	2,935	3,950	3,950	3,950	4,029
1-33005 Telephone & Cell Service	8,228	6,749	10,124	12,668	12,668	12,921
1-33006 Postage & Freight	976	565	848	1,108	1,108	1,130
1-33007 Electricity Services	2,585	2,069	3,104	5,090	4,590	4,911
1-33010 Equipment Leasing	4,786	(204)	3,487	3,487	3,487	3,557
1-33011 Administration Maintenance	981	71	107	3,315	2,815	2,871
1-33018 Contingencies - Hurricane	7,081	-	-	20,400	20,400	20,400
1-33019 Office Supplies	3,268	3,484	5,226	3,987	5,487	5,624
1-33020 Fuel & Lubricants - Vehicle	27,834	15,455	23,183	36,601	31,601	33,181
1-33021 Operating Supplies and Expenses	3,601	4,022	6,033	7,022	7,022	7,198
1-33022 Computer Software	295	2,859	4,289	3,263	4,763	4,858
1-33023 Computer Hardware/ Supplies	9,772	2,904	4,356	2,500	4,400	2,500
1-33024 Fuel & Lubricants - Equipment	12,498	6,599	9,899	14,444	12,944	13,591
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	98,096	150,488	202,612	198,012	201,588
Capital Outlay Administration						
1-33101 Equipment	-		-	-	-	45,000
1-33102 Building	7,251	200,336	682,500	682,500	712,500	-
1-33103 Other	140,339		-	-	-	-
Total Administration Capital Outlay:	147,590	200,336	682,500	682,500	712,500	45,000
TOTAL ADMINISTRATION	968,974	910,716	1,699,161	1,765,881	1,786,115	1,174,944
AQUATICS DIVISION					144,874.92	222,884.50
Personnel						
1-14001 Regular Salaries	261,588	165,892	248,838	284,404	274,404	281,264
1-14002 Overtime	15,161	6,208	9,312	20,161	19,161	19,640
1-14003 FICA	20,476	12,704	19,056	23,614	22,772	23,342
1-14004 Retirement Contributions	21,471	14,102	21,153	27,411	26,421	27,081
1-14008 Uniforms	2,630	2,344	3,516	3,998	3,998	4,098
1-14010 Training, Cont. Educ., and Licensing	1,657	1,463	2,195	3,353	3,353	3,437
1-14011 Annual PTO	-		-	3,602	3,602	3,692
1-14012 Cell Stipend	170	109	164	514	514	527
Total Aquatics Personnel:	323,154	202,822	304,234	367,057	354,225	363,081
Aquatics Operating						
1-31001 Operations & Maintenance Svc	10,282	8,426	12,639	11,497	13,497	13,834
1-31003 Disposal Fees	1,320		-	3,175	3,175	3,254
1-31005 Operating Supplies	6,061	5,981	8,972	8,527	9,027	9,253
1-31009 Equipment Maintenance	12,220	5,593	8,390	14,047	13,547	13,886
1-31011 Chemicals	101,750	58,082	87,123	134,634	109,634	112,375
1-31012 Machinery & Equipment	3,730	1,078	1,617	7,374	4,374	4,483
Total Aquatics Operating:	135,364	79,160	118,741	179,254	153,254	157,085
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	300,356	572,191	680,511	656,695	530,166
STORM WATER MANAGEMENT DIVISION						
Personnel						
1-16001 Regular Salaries	344,208	218,004	327,006	360,680	327,680	315,872
1-16002 Overtime	19,652	4,533	6,800	19,768	16,768	17,187
1-16003 FICA	27,059	16,261	24,392	29,627	25,572	26,015
1-16004 Retirement Contributions	32,689	20,041	30,062	34,240	29,470	29,975
1-16008 Uniforms	2,317	2,070	3,728	3,728	3,728	3,821
1-16010 Training, Cont. Educ., and Licensing	3,095	2,639	3,500	1,804	3,554	3,643
1-16011 Annual PTO	-		-	6,130	6,130	6,283
1-16012 Cell Stipend	170	144	216	701	701	719
Total Storm Water Personnel:	429,191	263,692	395,704	456,678	413,603	403,515
Storm Water Operating						
1-34001 Operations & Maintenance Svc	56,643	55,293	75,000	55,931	75,931	72,829
1-34002 Laboratory Services	3,867	2,149	3,224	5,350	3,850	3,946
1-34004 Disposal Fees	1,522	873	1,310	2,165	1,665	1,707

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	14,447	19,000	14,287	19,287	19,769
1-34006 Storm Ditch Maint	-	-	-	-	-	-
1-34007 Landscape Materials	24,935	37,461	40,000	35,000	40,000	35,000
1-34008 Vehicle Maintenance	4,961	2,581	3,872	8,284	6,284	6,441
1-34009 Equipment Maintenance	18,471	19,705	27,558	21,205	26,205	26,860
1-34011 Chemicals	1,578	565	848	2,766	1,766	1,810
1-34014 Electricity Services	3,823	3,411	5,117	3,380	5,880	6,292
Total Storm Water Operating:	126,907	136,485	175,929	148,368	180,868	174,654
Capital Outlay Storm Water						
1-34101 Equipment	76,747	110,053	-	108,000	110,053	60,000
1-34102 Building	-	43,672	65,000	-	65,000	-
1-34103 Other - GIS Mapping	-	-	-	-	-	-
Total Storm Water Capital Outlay:	76,747	153,725	65,000	108,000	175,053	60,000
TOTAL STORM WATER MANAGEMENT DIVISION	632,845	553,902	636,633	713,046	769,524	638,169
EXOTIC PLANT REMOVAL DIVISION						
Personnel						
1-17001 Regular Salaries	149,607	136,785	205,178	198,621	228,621	257,337
1-17002 Overtime	4,845	5,151	7,727	5,422	8,422	8,633
1-17003 FICA	11,565	10,527	15,791	15,863	19,918	20,606
1-17004 Retirement Contributions	13,860	11,882	17,823	18,364	23,134	23,937
1-17008 Uniforms	2,144	1,957	2,936	3,185	3,185	3,265
1-17010 Training, Cont. Educ., and Licensing	213	604	906	1,224	1,224	1,255
1-17011 Annual PTO	-	-	-	2,842	2,842	2,913
1-17012 Cell Stipend	-	45	68	468	468	480
Total Exotic Plant Personnel:	182,234	166,951	250,429	245,989	287,814	318,426
Exotic Plant Operating						
1-35001 Operations & Maintenance Svc	20,204	21,318	30,500	24,666	30,666	31,433
1-35003 Disposal Fees	4,640	2,820	4,230	7,257	5,257	5,388
1-35004 Operating Supplies	15,853	9,395	14,093	18,554	16,554	16,968
1-35006 Vehicle Maintenance	3,258	3,760	5,640	7,226	6,726	6,894
1-35008 Chemicals	4,632	3,346	5,019	5,472	6,472	6,634
1-35010 Maintenance Contracts	71,871	28,749	59,000	59,000	59,000	59,000
Total Exotic Plant Operating:	120,457	69,388	118,482	122,175	124,675	126,317
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	259,156	393,928	378,164	437,506	512,743
SHOP OPERATIONS DIVISION						
Personnel						
1-18001 Regular Salaries	42,086	31,824	47,736	46,586	46,586	47,751
1-18002 Overtime	2,866	851	1,277	5,412	5,412	5,547
1-18003 FICA	3,367	2,411	3,617	3,978	3,978	4,077
1-18004 Retirement Contributions	3,610	2,941	4,412	4,680	4,680	4,797
1-18013 Uniforms	213	182	273	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	266	399	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	38,475	57,714	63,728	63,728	65,321
Shop Operating						
1-36001 Operations & Maintenance Svc	4,964	6,226	8,339	7,875	8,875	9,097
1-36002 Disposal Fees	960	623	935	2,239	1,739	1,782
1-36003 Operating Supplies	3,916	3,089	4,634	6,064	6,064	6,216
1-36006 Machinery & Equipment	6,554	6,710	10,065	10,604	10,604	10,869
Total Shop Operating:	16,393	16,648	23,973	26,782	27,282	27,964
Capital Outlay Shop						
1-36101 Equipment	33,758	11,675	11,675	12,000	11,675	5,000
1-36102 Building	-	-	-	-	-	-
1-36103 Other	-	-	-	-	-	-
Total Shop Capital Outlay:	33,758	11,675	11,675	12,000	11,675	5,000
SHOP OPERATIONS DIVISION	103,041	66,798	93,362	102,510	102,685	98,285
Total Operating Expenses	2,748,012	2,271,730	3,616,483	3,937,856	4,058,971	3,254,274
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	120,000
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	182,481
Total Expenses	\$ 3,231,558	\$ 2,271,730	\$ 4,110,102	\$ 4,431,475	\$ 4,552,590	\$ 3,827,893
Total Revenues	\$ 3,375,230	\$ 3,048,002	\$ 3,352,574	\$ 3,341,090	\$ 3,352,574	\$ 3,341,100
Surplus/(Deficit)	143,672	776,272	(757,528)	(1,090,385)	(1,200,016)	(486,793)
Available Operating Cash Balance (Ending)	\$ 3,536,726	\$ 4,312,998	\$ 2,779,198	\$ 2,446,341	\$ 2,336,710	\$ 1,849,917

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

		Forecast			
		FY 2022	FY 2023	FY 2024	FY 2025
General Fund Balance (Beginning)		1,849,917	1,508,404	1,118,038	927,463
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	1,457,589	1,628,789
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	\$ 3,726,336	\$ 3,897,551
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	57,663	70,816	61,232	51,457
1-07018	Property Taxes & Assessments	42,766	42,766	42,766	42,766
	TOTAL FINANCE	152,394	166,646	158,184	149,557
<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	27,520	28,125	28,744	29,376
1-23001	Special Counsel	3,363	3,437	3,513	3,590
TOTAL LEGAL COUNSEL		30,883	31,562	32,257	32,966
Engineering Services					
1-26002	Engineering Services	35,258	36,034	36,827	37,637
TOTAL ENGINEERING		35,258	36,034	36,827	37,637
Pollution Control					
1-29002	Regulatory & Permit Fees	-	-	-	-
TOTAL POLLUTION CONTROL		-	-	-	-
ADMINISTRATION DIVISION					
Personnel					
1-15001	Regular Salaries	342,025	349,550	357,240	365,099
1-15002	Overtime	2,556	2,612	2,669	2,728
1-15003	FICA	30,916	31,584	32,267	32,965
1-15004	Retirement Contributions	35,120	35,893	36,682	37,490
1-15005	Health/Life/Dental Insurance	514,462	550,474	589,007	630,237
1-15006	Workers Comp	23,938	24,417	24,905	25,403
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	4,772	4,877	4,984	5,094
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:		971,642	1,017,494	1,066,081	1,117,587
ADMIN Operating					
1-33001	Other Contractual Services	80,431	82,200	84,008	85,856
1-33002	Website Maintenance	6,239	6,364	6,491	6,621
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	5,255	5,623	6,017	6,438
1-33010	Equipment Leasing	3,628	3,701	3,775	3,851
1-33011	Administration Maintenance	2,928	2,987	3,047	3,108
1-33018	Contingencies - Hurricane	20,400	20,400	20,400	20,400
1-33019	Office Supplies	5,748	5,874	6,003	6,135
1-33020	Fuel & Lubricants - Vehicle	34,840	36,582	38,411	40,332
1-33021	Operating Supplies and Expenses	7,356	7,518	7,683	7,852
1-33022	Computer Software	4,955	5,054	5,155	5,258
1-33023	Computer Hardware/ Supplies	-	-	-	-
1-33024	Fuel & Lubricants - Equipment	14,271	14,985	15,734	16,521
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:		204,493	210,099	215,912	221,944
Capital Outlay Administration					
1-33101	Equipment	-	-	-	-
1-33102	Building	-	-	-	-
1-33103	Other	-	-	-	-
Total Administration Capital Outlay:		-	-	-	-
TOTAL ADMINISTRATION		1,176,135	1,227,593	1,281,993	1,339,531
<u>AQUATICS DIVISION</u>					
Personnel					
1-14001	Regular Salaries	287,452	293,776	300,239	306,844
1-14002	Overtime	20,072	20,514	20,965	21,426
1-14003	FICA	23,855	24,380	24,917	25,465
1-14004	Retirement Contributions	27,677	28,286	28,908	29,544
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:		371,069	379,233	387,576	396,102
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	9,457	9,665	9,878	10,095
1-31009	Equipment Maintenance	14,191	14,503	14,822	15,148
1-31011	Chemicals	114,847	117,374	119,956	122,595
1-31012	Machinery & Equipment	4,582	4,683	4,786	4,891
Total Aquatics Operating:		160,541	164,073	167,683	171,371
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		531,610	583,306	570,259	567,473
<u>STORM WATER MANAGEMENT DIVISION</u>					
Personnel					
1-16001	Regular Salaries	322,821	329,923	337,181	344,599
1-16002	Overtime	17,565	17,951	18,346	18,750
1-16003	FICA	26,587	27,172	27,770	28,381
1-16004	Retirement Contributions	30,635	31,309	31,997	32,701
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:		412,392	421,464	430,736	440,214
Storm Water Operating					
1-34001	Operations & Maintenance Svc	74,431	76,068	77,741	79,451
1-34002	Laboratory Services	4,033	4,122	4,213	4,306
1-34004	Disposal Fees	1,745	1,783	1,822	1,862

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

		Forecast			
		FY 2022	FY 2023	FY 2024	FY 2025
1-34005	Operating Supplies	20,204	20,648	21,102	21,566
1-34006	Storm Ditch Maint	-	-	-	-
1-34007	Landscape Materials	25,000	25,000	25,000	25,000
1-34008	Vehicle Maintenance	6,583	6,728	6,876	7,027
1-34009	Equipment Maintenance	27,451	28,055	28,672	29,303
1-34011	Chemicals	1,850	1,891	1,933	1,976
1-34014	Electricity Services	6,607	6,937	7,284	7,648
Total Storm Water Operating:		167,904	171,232	174,643	178,139
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		620,296	592,696	605,379	618,353

EXOTIC PLANT REMOVAL DIVISION

Personnel

1-17001	Regular Salaries	262,998	268,784	274,697	280,740
1-17002	Overtime	8,823	9,017	9,215	9,418
1-17003	FICA	21,060	21,523	21,996	22,480
1-17004	Retirement Contributions	24,464	25,002	25,552	26,114
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:		325,433	332,591	339,907	347,384

Exotic Plant Operating

1-35001	Operations & Maintenance Svc	32,125	32,832	33,554	34,292
1-35003	Disposal Fees	5,507	5,628	5,752	5,879
1-35004	Operating Supplies	17,341	17,723	18,113	18,511
1-35006	Vehicle Maintenance	7,046	7,201	7,359	7,521
1-35008	Chemicals	6,780	6,929	7,081	7,237
1-35010	Maintenance Contracts	59,000	59,000	-	-
Total Exotic Plant Operating:		127,799	129,313	71,859	73,440

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		464,232	501,904	411,766	420,824
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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	9,297	9,502	9,711	9,925
1-36002	Disposal Fees	1,821	1,861	1,902	1,944
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:	28,579	29,208	29,851	30,508
Capital Outlay Shop					
1-36101	Equipment	-	-	-	-
1-36102	Building	-	-	-	-
1-36103	Other	-	-	-	-
	Total Shop Capital Outlay:	-	-	-	-
SHOP OPERATIONS DIVISION		95,338	97,437	99,579	101,770
Total Operating Expenses		3,192,795	3,325,450	3,286,172	3,359,733
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	81,439
	Add R&R Funding / Grant Revenue	140,000	160,000	160,000	160,000
	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:	204,812	227,376	242,469	253,169
	Total Expenses	\$ 3,789,624	\$ 3,945,489	\$ 3,916,911	\$ 4,001,172
	Total Revenues	\$ 3,448,111	\$ 3,555,123	\$ 3,726,336	\$ 3,897,551
	Surplus/(Deficit)	(341,513)	(390,366)	(190,575)	(103,621)
	Available Operating Cash Balance (Ending)	\$ 1,508,404	\$ 1,118,038	\$ 927,463	\$ 823,842

GENERAL FUND RENEWAL & REPLACEMENT FUND

	Actual FY 2019	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	124,180	92,247	66,637
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	120,000	140,000	160,000	160,000	160,000
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	430,960	379,005	348,346	324,016	309,106
DEDUCT EXPENDITURES:							
WM001 1-46001 Stormwater Emergency Renewal and Replacement	116,287	291,245	253,557	254,825	256,099	257,379	258,666
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	-	35,000	-	-	-	-	-
TOTAL EXPENDITURES	703,924	326,245	253,557	254,825	256,099	257,379	258,666
FUND BALANCE, SEPTEMBER 30	471,196	248,479	177,403	124,180	92,247	66,637	50,440

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: \$ 253,557

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 5.5% 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.

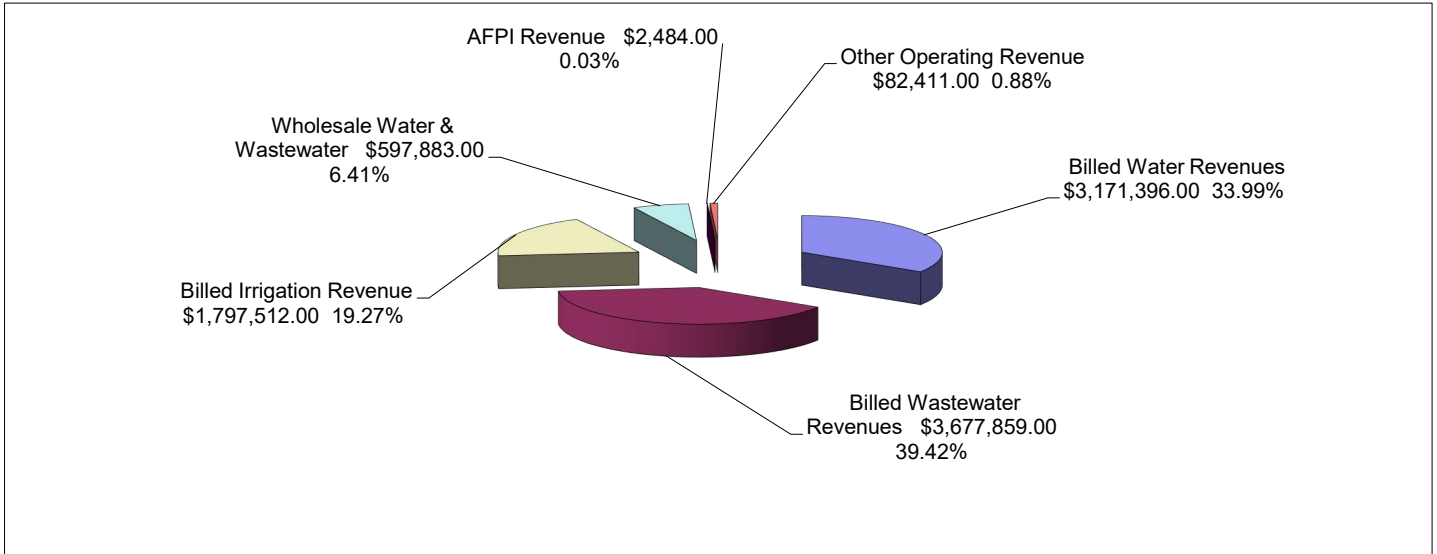
Capital Improvement Program

The capital improvement program has several items for your review, a total cost in FY 2021 of \$2,710,360. 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 \$78,250 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 \$78,250.

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

FISCAL YEAR 2021

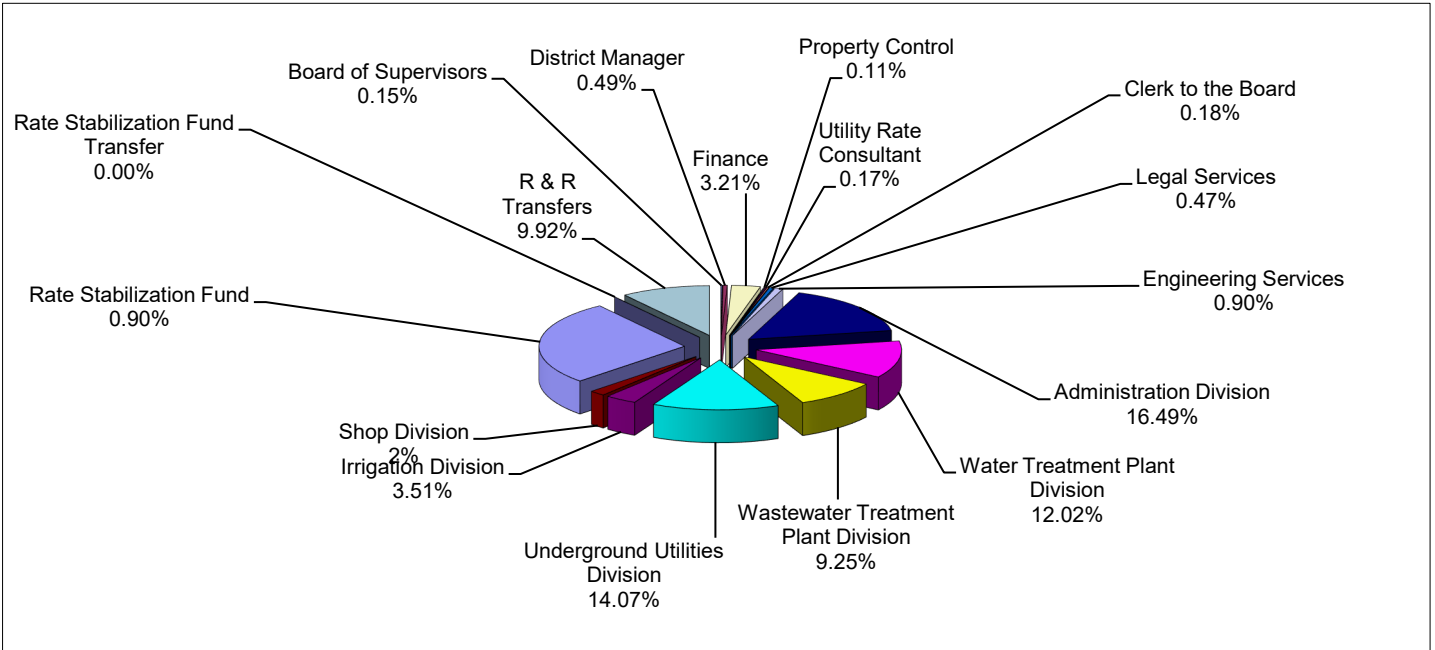


TOTAL REVENUES	\$ 9,329,545
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Billed Water Revenues	\$ 3,171,396.00	33.993%
Billed Wastewater Revenues	\$ 3,677,859.00	39.422%
Billed Irrigation Revenue	\$ 1,797,512.00	19.267%
Wholesale Water & Wastewater	\$ 597,883.00	6.408%
AFPI Revenue	\$ 2,484.00	0.027%
Other Operating Revenue	\$ 82,411.00	0.883%
TOTAL REVENUE	\$ 9,329,545	100.00%
W&S PRIOR YEARS FUND BALANCE	\$ 4,402,000	

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

FISCAL YEAR 2021



TOTAL EXPENDITURES

\$ 9,495,409

	<u>PERSONNEL</u>	<u>OPERATING</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTALS</u>	<u>PERCENT</u> <u>EXPENDITURES</u>
Board of Supervisors	12,918	1,204		\$ 14,122	0.149%
District Manager	44,661	1,462		\$ 46,123	0.486%
Finance		304,875		\$ 304,875	3.211%
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	0.465%
Engineering Services		85,130		\$ 85,130	0.897%
Administration Division	1,086,661	468,863	10,000	\$ 1,565,524	16.487%
Water Treatment Plant Division	408,167	732,880	-	\$ 1,141,047	12.017%
Wastewater Treatment Plant Division	406,982	471,295	-	\$ 878,277	9.249%
Underground Utilities Division	673,808	598,554	63,250	\$ 1,335,612	14.066%
Irrigation Division	59,659	273,364	-	\$ 333,023	3.507%
Shop Division	134,441	25,455	5,000	\$ 164,896	1.737%
Debt Service Payments				2,597,445	27.355%
Rate Stabilization Fund Transfer				-	0.000%
R & R Transfers				941,653	9.917%
TOTAL EXPENDITURES	\$ 2,827,297	\$ 3,050,764	\$ 78,250	\$ 9,495,409	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	3,171,396	3,171,396
Billed Wastewater Revenues	3,620,578	3,624,591	3,677,859	3,677,859
Billed Irrigation Revenue	1,785,383	1,797,512	1,797,512	1,797,512
Wholesale Water & Wastewater	568,509	570,883	597,883	597,883
AFPI Revenue	1,950	2,484	48,764	2,484
Other Operating Revenue	169,415	79,921	59,817	82,411
TOTAL OPERATING REVENUES	9,275,294	9,243,054	9,353,231	9,329,545
<u>NON-OPERATING INCOME AND EXPENSES</u>				
Transfer from WCF to Pay Debt	-	-	-	-
TOTAL NON-OPERATING REVENUES	-	-	-	-
FUND BALANCE, October 1	6,489,170	6,587,944	6,587,944	4,402,000
TOTAL REVENUES AND FUNDS AVAILABLE	15,764,464	15,830,998	15,941,175	13,731,545
<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	336,512	304,875
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	2,820,165	1,565,524
Water Treatment Plant Division	1,055,946	1,129,217	1,136,513	1,141,047
Wastewater Treatment Plant Division	882,500	1,359,161	920,224	878,277
Underground Utilities Division	1,259,104	1,290,518	1,371,652	1,335,612
Irrigation Division	295,642	360,220	330,053	333,023
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	941,653
TOTAL EXPENDITURES	9,176,520	11,348,249	11,539,175	9,495,409
FUND BALANCE, SEPTEMBER 30	6,587,944	4,482,749	4,402,000	4,236,136

	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)	6,489,170	6,587,944	6,587,944	6,587,944	6,587,944	4,402,000
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	2,125,318	3,187,977	3,167,663	3,171,396	3,171,396
5-04106 Billed Water Revenue Base			-			
5-04007 Billed Wastewater Revenue Consumption	3,620,578	2,471,003	3,706,505	3,624,591	3,677,859	3,677,859
5-04107 Billed Wastewater Revenue Base			-			
5-04009 Billed Irrigation Revenue Consumption	1,785,383	1,195,661	1,793,492	1,797,512	1,797,512	1,797,512
5-04109 Billed Irrigation Revenue Base			-			
5-04010 Late Fees	70,767	29,750	29,750	38,000	29,750	38,000
5-04012 Miscellaneous Fees	82,585	21,102	21,102	5,000	21,102	5,000
5-04014 Wholesale Water Revenue	272,385	188,115	294,173	271,551	291,551	291,551
5-04018 Meter Set Fees	25	1,275	1,550	1,550	1,550	4,040
5-04021 Wholesale Wastewater Revenue	296,124	185,465	304,198	299,332	306,332	306,332
5-04022 Interest (Operating)	16,038	5,610	7,415	5,571	7,415	5,571
Rate Stabilization Fund	-		-	-	-	-
5-04047 Backflow Prevention Program	-		-	25,000	-	25,000
5-04046 Tanker Truck Water Service	-		-	4,800	-	4,800
5-04033 Water Impact (AFPI)	1,067	26,045	26,045	1,359	26,045	1,359
5-04035 Wastewater Impact (AFPI)	883	22,719	22,719	1,125	22,719	1,125
Total Revenues	\$ 9,275,294	\$ 6,272,063	\$ 9,394,926	\$ 9,243,054	\$ 9,353,231	\$ 9,329,545
OPERATING EXPENSES						
Board of Supervisors						
5-05001 Executive Salaries	10,657	8,286	11,048	12,000	12,000	12,000
5-05002 FICA	815	634	845	918	918	918
5-05004 Board Meeting Expenses	950	712	949	1,178	1,178	1,204
TOTAL BOARD OF SUPERVISORS	12,423	9,632	12,842	14,096	14,096	14,122
District Manager						
5-06002 Management Contract	26,000	36,546	39,228	43,572	43,572	44,661
5-06003 Travel & Per Diem	864	448	597	1,426	1,426	1,462
TOTAL DISTRICT MANAGER	26,864	36,994	39,825	44,998	44,998	46,123
Finance						
5-07001 Dissemination Agent	-	3,843	-	2,288	3,888	3,985
5-07002 Arbitrage	-		-	2,400	2,400	2,400
5-07003 Accounting Services	44,205	27,755	37,007	47,794	47,794	48,845
5-07004 Auditing	14,708	278	371	15,785	15,785	16,180
5-07006 Banking Services	12,719	13,019	20,798	20,798	20,798	21,318
5-07007 Property & Casualty Insurance	167,158	160,922	202,947	202,947	202,947	168,947
5-07009 Bad Debt	2,367	903	1,204	42,900	42,900	43,200
TOTAL FINANCE	241,156	206,720	262,327	334,912	336,512	304,875
Property Control						
5-09001 Building & Land Rental	2,754		-	1,930	1,930	1,978
5-09003 Computer Software/Licensing	1,010	797	1,063	4,884	4,884	5,006
5-09004 Computer Hardware/Supplies	9,147	585	780	3,192	3,192	3,272
TOTAL PROPERTY CONTROL	12,912	1,382	1,843	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	6,939	9,252	10,865	10,865	11,137
5-13004	Postage & Freight	1,409	696	928	1,550	1,550	1,589
5-13005	Printing & Binding	2,510	1,179	1,572	2,367	2,367	2,426
5-13006	Legal Ads	825	341	455	1,808	1,808	1,853
	TOTAL CLERK TO THE BOARD	16,044	9,155	12,207	16,590	16,590	17,005
Legal Services							
5-19001	General Counsel	20,129	8,438	11,251	34,547	34,547	35,411
5-23001	Special Counsel	3,543	1,088	1,451	8,767	8,767	8,767
	TOTAL LEGAL COUNSEL	23,672	9,526	12,702	43,314	43,314	44,178
Engineering Services							
5-26002	Engineering Services	90,285	26,186	34,915	97,566	102,566	85,130
	TOTAL ENGINEERING	90,285	26,186	34,915	97,566	102,566	85,130
ADMINISTRATION DIVISION							
Personnel							
5-14001	Regular Salaries	285,747	212,391	283,188	359,048	354,048	373,899
5-14003	Overtime	1,480	3,272	4,363	1,899	6,899	5,071
5-14004	FICA	25,561	19,638	26,184	32,569	32,569	34,072
5-14005	Retirement Contributions	31,976	23,353	31,137	36,407	36,407	38,127
5-14006	Health/Life/Dental Insurance	408,623	388,605	518,140	537,584	537,584	567,151
5-14007	Workers Comp	31,047	27,336	36,448	34,174	34,174	33,772
5-14008	Unemployment Compensation	-	-	-	2,188	2,188	2,243
5-14010	Uniforms	862	1,230	3,635	3,635	3,635	3,726
5-14012	Training & Education Costs	1,886	1,292	1,723	2,196	2,196	6,851
5-14013	Vehicle Allowance	6,214	3,314	4,419	10,800	10,800	11,070
5-14014	Annual PTO	-	-	-	8,994	8,994	9,219
5-14015	Cell Stipend	681	497	663	1,424	1,424	1,460
	Total Administration Personnel:	794,078	680,928	909,900	1,030,918	1,030,918	1,086,661
ADMIN Operating							
5-29001	Other Contractual Services	149,609	121,977	162,636	197,774	197,774	202,718
5-29002	Website Maintenance	3,630	3,046	4,061	4,547	4,547	4,661
5-29003	Operating Supplies	6,644	5,054	6,739	6,605	7,105	7,283
5-29004	Storm Water Fees	42,355	8,471	11,295	33,884	33,884	33,884
5-29005	Telephone & Cell Service	11,164	8,593	13,765	13,765	13,765	14,109
5-29006	Postage & Freight	30,608	20,336	27,115	35,296	34,296	35,153
5-29007	Equipment Leasing	5,194	(204)	2,672	2,672	2,672	2,739
5-29008	Administrative Maintenance	1,596	423	564	1,930	1,930	1,978
5-29011	Contingencies - Hurricane	-	-	-	-	-	-
5-29012	Office Supplies	3,735	3,553	4,737	3,898	4,898	4,947
5-29013	Fuel & Lubricants - Vehicle	42,619	29,174	38,899	48,448	47,448	50,769
5-29014	Fuel & Lubricants - Equipment	9,311	5,629	7,505	13,529	12,529	13,406

		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	37	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	7,517	84,393	74,393	84,506
5-29018	Electricity Services	2,059	1,132	1,509	5,332	3,332	4,499
	Total Administration Operating:	357,741	212,850	295,736	460,247	446,747	468,863
	Capital Outlay Administration						
5-29101	Equipment	21,758	144		-	-	10,000
5-29102	Building	6,063	366,546	1,267,500	1,267,500	1,342,500	-
5-29103	Other	-	-		-	-	-
	Total Administration Capital Outlay:	27,821	366,690	1,267,500	1,267,500	1,342,500	10,000
	TOTAL ADMINISTRATION	1,179,640	1,260,468	2,473,136	2,758,665	2,820,165	1,565,524
	WATER TREATMENT PLANT DIVISION						
	Personnel						
5-15001	Regular Salaries	234,876	190,901	254,535	295,817	289,817	297,062
5-15002	Overtime	39,761	23,829	31,772	43,623	42,623	43,689
5-15003	FICA	21,113	16,149	21,532	26,324	25,788	26,434
5-15004	Retirement Contributions	21,742	15,170	20,227	30,550	29,920	30,668
5-15008	Uniforms	1,794	833	1,111	1,961	1,961	2,010
5-15010	Training & Education Costs	1,015	2,685	3,430	1,930	3,430	3,516
5-15011	Annual PTO	-			3,401	3,401	3,486
5-15012	Cell Stipend	573	339	452	1,270	1,270	1,302
	Total WTP Personnel:	320,873	249,906	333,059	404,876	398,210	408,167
	WTP Operating						
5-30001	Other Contractual Services	73,022	33,369	44,492	74,433	69,433	71,169
5-30002	Operations & Maintenance Services	-			1,905	1,905	1,953
5-30003	Laboratory Services	20,828	21,403	28,537	22,606	27,606	28,296
5-30004	Operating Supplies	5,291	3,948	5,264	6,304	6,304	6,462
5-30005	Electricity Services	186,785	110,127	146,836	192,202	187,202	196,562
5-30007	Plant Maintenance	106,145	25,419	33,892	93,316	78,316	80,274
5-30009	Chemicals	311,183	230,961	307,948	298,575	303,575	311,164
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	21,320	25,000	25,000	25,000	25,000
	Total WTP Operating:	716,223	455,064	603,969	724,341	711,341	732,880
	Capital Outlay WTP						
5-30101	Equipment	18,850	26,962	26,962	-	26,962	-
5-30102	Building	-	-	-	-	-	-
5-30103	Other	-	5,867	-	-	-	-
	Total WTP Capital Outlay:	18,850	32,829	26,962	-	26,962	-
	TOTAL WATER TREATMENT PLANT DIVISION	1,055,946	737,799	963,990	1,129,217	1,136,513	1,141,047
	WASTEWATER TREATMENT PLANT DIVISION						
	Personnel						
5-16001	Regular Salaries	278,830	190,235	253,647	313,677	295,677	300,069
5-16002	Overtime	33,943	27,878	37,171	39,071	39,071	40,048
5-16003	FICA	23,895	17,430	23,240	27,330	25,953	26,372
5-16004	Retirement Contributions	26,411	19,375	25,833	31,747	30,127	30,611

		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	1,746	2,333	2,333	2,333	2,391
5-16010	Training & Education Costs	2,074	1,734	2,312	1,807	2,807	2,877
5-16011	Annual PTO	-	-	-	3,532	3,532	3,620
5-16012	Cell Stipend	681	587	783	970	970	994
	Total WWTP Personnel:	367,288	258,985	345,319	420,467	400,470	406,982
	WWTP Operating						
5-31001	Other Contractual Services	26,159	15,302	20,403	31,720	26,720	27,388
5-31002	Operations & Maintenance Services	5,883	4,750	6,333	7,362	7,362	7,546
5-31003	Laboratory Services	16,342	14,579	19,439	27,697	24,697	25,314
5-31004	Operating Supplies	13,831	8,658	11,544	16,364	14,364	14,723
5-31005	Sludge Disposal	69,652	55,417	73,889	89,239	84,239	86,345
5-31006	Electricity Services	145,876	88,745	118,327	152,849	147,849	155,241
5-31008	Plant Maintenance	46,002	28,142	37,523	51,821	41,821	42,867
5-31010	Chemicals	77,047	53,506	71,341	111,642	109,142	111,871
	Total WWTP Operating:	400,791	269,099	358,799	488,694	456,194	471,295
	Capital Outlay WWTP						
5-31101	Equipment	28,869	44,560	-	45,000	44,560	-
5-31102	Building	85,552	12,385	-	405,000	19,000	-
5-31103	Other	-	-	-	-	-	-
	Total WWTP Capital Outlay:	114,421	56,945	-	450,000	63,560	-
	TOTAL WASTEWATER TREATMENT PLANT DIVISION	882,500	585,029	704,118	1,359,161	920,224	878,277
	UNDERGROUND UTILITIES DIVISION						
	Personnel						
5-17001	Regular Salaries	419,574	322,610	430,147	483,761	478,761	495,730
5-17002	Overtime	66,670	37,859	50,479	65,621	65,621	67,262
5-17003	FICA	36,438	27,123	36,164	42,588	42,205	43,643
5-17004	Retirement Contributions	42,238	29,676	39,568	49,444	48,994	50,669
5-17008	Uniforms	4,472	3,469	4,625	5,981	5,981	6,131
5-17010	Training & Education Costs	5,259	1,390	1,853	2,800	2,800	2,870
5-17011	Annual PTO	-	-	-	5,083	5,083	5,210
5-17012	Cell Stipend	1,144	1,106	1,475	2,237	2,237	2,293
	Total UGU Personnel:	575,794	423,233	564,311	657,515	651,682	673,808
	UGU Operating						
5-32001	Other Contractual Services	282,414	239,213	318,951	286,664	311,664	319,456
5-32002	Operations & Maintenance Services	99,891	76,758	102,344	109,928	103,928	106,526
5-32003	Operating Supplies	76,515	55,262	73,683	95,852	77,852	79,798
5-32004	Electricity Services	39,700	24,277	32,369	41,055	41,055	43,108
5-32005	Vehicle Maintenance	24,711	19,398	25,864	26,707	26,707	27,375
5-32006	Lift Station Maintenance	21,997	12,895	17,193	25,747	21,747	22,291
	Total UGU Operating:	545,227	427,803	570,404	585,953	582,953	598,554
	Capital Outlay UGU						
5-32101	Equipment	109,452	44,548	44,548	46,000	56,000	62,200
5-32102	Building	28,631	58,571	79,967	-	79,967	-
5-32104	New Meters	-	-	-	1,050	1,050	1,050
5-32103	Other	-	-	-	-	-	-
	Total UGU Capital Outlay:	138,083	103,119	124,515	47,050	137,017	63,250
	TOTAL UNDERGROUND UTILITIES DIVISION	1,259,104	954,155	1,259,230	1,290,518	1,371,652	1,335,612

		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	28,556	38,075	43,780	43,780	44,875
5-18002	Overtime	1,105	360	480	5,097	4,097	4,199
5-18003	FICA	2,851	2,014	2,685	3,817	3,740	3,834
5-18004	Retirement Contributions	3,643	2,616	3,488	4,399	4,309	4,417
5-18008	Uniforms	388	285	380	561	561	575
5-18009	Training & Education Costs	199	100	133	695	695	712
5-18010	Annual PTO	-	-	-	772	772	791
5-18011	Cell Stipend	-	-	-	250	250	256
Total IRR Personnel:		46,653	33,931	45,241	59,371	58,204	59,659
IRR Operating							
5-33001	Other Contractual Services	25,196	9,629	12,839	34,164	28,164	28,868
5-33002	Operations & Maintenance Services	48,022	21,801	29,068	47,437	42,437	43,498
5-33003	Laboratory Services	-	-	-	603	603	618
5-33004	Operating Supplies	7,011	2,957	3,943	8,433	6,433	6,594
5-33005	Electricity Services	123,947	78,632	104,843	141,739	135,739	148,826
5-33008	Maintenance - Irrigation	19,392	23,768	31,691	50,131	45,131	31,284
5-33010	Chemicals	15,995	2,774	3,699	18,342	13,342	13,676
Total IRR Operating:		239,564	139,561	186,083	300,849	271,849	273,364
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	173,492	231,324	360,220	330,053	333,023
<u>SHOP & MAINTENANCE OPERATIONS DIVISION</u>							
Personnel							
5-40001	Regular Salaries	91,379	68,344	91,125	100,450	100,450	102,961
5-40002	Overtime	7,802	2,807	3,743	7,474	7,474	7,661
5-40003	FICA	7,432	5,292	7,056	8,405	8,405	8,615
5-40004	Retirement Contributions	8,609	6,466	8,621	9,713	9,713	9,956
5-40013	Uniforms	684	520	693	1,170	1,170	1,199
5-40015	Training, Cont. Educ., and Licensing	536	179	239	2,006	2,006	2,056
5-40016	Annual PTO	-	-	-	1,551	1,551	1,590
5-40017	Cell Stipend	160	124	165	393	393	403
Total Shop & Maintenance Personnel:		116,602	83,732	111,642	131,162	131,162	134,441
Shop & Maintenance Operating							
5-41001	Operations & Maintenance Svc	3,397	6,026	8,035	5,859	8,359	8,568
5-41002	Disposal Fees	732	623	831	1,640	1,640	1,681
5-41003	Operating Supplies	5,192	4,046	5,395	4,358	5,358	5,492
5-41006	Machinery & Equipment	7,112	6,885	9,180	9,477	9,477	9,714
Total Shop & Maintenance Operating:		16,432	17,580	23,441	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	101,312	135,083	152,496	155,996	164,896
<i>Total Operating Expenses</i>	<i>5,267,984</i>	<i>4,111,850</i>	<i>6,143,542</i>	<i>7,627,606</i>	<i>7,318,532</i>	<i>5,956,311</i>
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	74,000	-	-	-	-	-
5-27013 Principal 2014 Bond Issue Refi of 2004	170,000	-	180,000	180,000	180,000	190,000
5-27012 Interest 2014 Bond Issue Refi of 2004	370,748	181,088	362,175	362,175	362,175	356,235
5-27008 Principal 2011 Bond Issue	1,105,000	-	1,135,000	1,135,000	1,135,000	1,165,000
5-27007 Interest 2011 Bond issue	591,103	276,414	552,216	552,216	552,216	512,945
5-27010 Principal 2013 Bond Issue	255,000	-	260,000	260,000	260,000	265,000
5-27009 Interest 2013 Bond issue	101,696	47,750	115,935	115,935	115,935	108,265
TOTAL DEBT SERVICE:	2,667,547	505,252	2,605,326	2,605,326	2,605,326	2,597,445
<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%)	465,989	465,317	465,317	465,317	465,317	481,653
Additional R&R Transfer for CIP's	775,000	371,170	1,150,000	650,000	1,150,000	460,000
Cash Carry Forward for R&R CIP	-	-	-	-	-	-
TOTAL CI & TRANSFERS EXPENSES:	1,240,989	836,487	1,615,317	1,115,317	1,615,317	941,653
Total Expenses	\$ 9,176,520	\$ 5,453,589	\$ 10,364,185	\$ 11,348,249	\$ 11,539,175	\$ 9,495,409
Total Revenues	\$ 9,275,294	\$ 6,272,063	\$ 9,394,926	\$ 9,243,054	\$ 9,353,231	\$ 9,329,545
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	98,774	818,474	(969,259)	(2,105,195)	(2,185,944)	(165,864)
Available Operating Cash Balance (Ending)	\$ 6,587,944	\$ 7,406,418	\$ 5,618,685	\$ 4,482,749	\$ 4,402,000	\$ 4,236,136
*Coverage Provided (Required > 1.10)	1.62			1.30	1.36	1.33
**Coverage w/R&R deducted (Required > 1.00)	1.38			1.10	1.17	1.12
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)		4,236,136	4,192,955	4,190,138	4,212,151
Rate Stabilization Fund Balance (Beginning)		584,916	584,916	584,916	584,916
OPERATING REVENUE					
Grants		-	-	-	-
5-04006	Billed Water Revenue Consumption	3,234,824 2.0%	3,299,520 2.0%	3,365,510 2.0%	3,432,820
5-04106	Billed Water Revenue Base				
5-04007	Billed Wastewater Revenue Consumption	3,751,416	3,826,444	3,902,973	3,981,032
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	297,382	303,330	309,397	315,585
5-04018	Meter Set Fees	4,040	4,040	4,040	4,040
5-04021	Wholesale Wastewater Revenue	312,459	318,708	325,082	331,584
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		\$ 9,514,438	\$ 9,703,028	\$ 9,895,391	\$ 10,091,601
OPERATING EXPENSES					
Board of Supervisors					
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
District Manager					
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
Finance					
5-07001	Dissemination Agent	4,073	4,163	4,255	4,349
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	177,394	223,749	198,936	208,883
5-07009	Bad Debt	44,100	45,000	45,900	46,800
TOTAL FINANCE		316,210	365,496	343,659	356,628
Property Control					
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

Utility Rate Consultant					
5-11001	Other Contractual Services	16,600	16,965	17,338	17,719
TOTAL RATE CONSULTANT		16,600	16,965	17,338	17,719

Clerk to the Board					
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

Legal Services					
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

Engineering Services					
5-26002	Engineering Services	87,003	88,917	90,873	92,872
TOTAL ENGINEERING		87,003	88,917	90,873	92,872

ADMINISTRATION DIVISION

Personnel

5-14001	Regular Salaries	382,125	390,532	399,124	407,905
5-14003	Overtime	5,183	5,297	5,414	5,533
5-14004	FICA	34,821	35,587	36,370	37,171
5-14005	Retirement Contributions	38,966	39,823	40,699	41,594
5-14006	Health/Life/Dental Insurance	606,852	649,332	694,785	743,420
5-14007	Workers Comp	35,461	37,234	39,096	41,051
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	7,002	7,156	7,313	7,474
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:		1,138,738	1,193,912	1,252,390	1,314,389

ADMIN Operating

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	7,443	7,607	7,774	7,945
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	35,926	36,716	37,524	38,350
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	4,996	5,046	5,096	5,147
5-29013	Fuel & Lubricants - Vehicle	54,323	58,126	62,195	66,549
5-29014	Fuel & Lubricants - Equipment	14,344	15,348	16,422	17,572

		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%)	87,099	90,360	92,657	95,583
5-29018	Electricity Services	4,724	4,960	5,208	5,468
Total Administration Operating:		482,166	496,594	510,539	525,624
Capital Outlay Administration					
5-29101	Equipment	-	-	-	-
5-29102	Building	-	-	-	-
5-29103	Other	-	-	-	-
Total Administration Capital Outlay:		-	-	-	-
TOTAL ADMINISTRATION		1,620,904	1,690,506	1,762,929	1,840,013
WATER TREATMENT PLANT DIVISION					
Personnel					
5-15001	Regular Salaries	303,597	310,276	317,102	324,078
5-15002	Overtime	44,650	45,632	46,636	47,662
5-15003	FICA	27,015	27,610	28,217	28,838
5-15004	Retirement Contributions	31,342	32,032	32,736	33,457
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:		417,145	426,322	435,700	445,287
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	28,919	29,555	30,205	30,870
5-30004	Operating Supplies	6,604	6,749	6,897	7,049
5-30005	Electricity Services	206,390	216,710	227,546	238,923
5-30007	Plant Maintenance	82,040	83,845	85,690	87,575
5-30009	Chemicals	318,010	325,006	332,156	339,463
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:		753,694	775,240	797,549	820,652
Capital Outlay WTP					
5-30101	Equipment	-	-	-	-
5-30102	Building	-	-	-	-
5-30103	Other	-	-	-	-
Total WTP Capital Outlay:		-	-	-	-
TOTAL WATER TREATMENT PLANT DIVISION		1,170,839	1,201,562	1,233,249	1,265,939
WASTEWATER TREATMENT PLANT DIVISION					
Personnel					
5-16001	Regular Salaries	306,671	313,418	320,313	327,360
5-16002	Overtime	40,929	41,829	42,749	43,689
5-16003	FICA	26,952	27,545	28,151	28,770
5-16004	Retirement Contributions	31,284	31,972	32,676	33,394

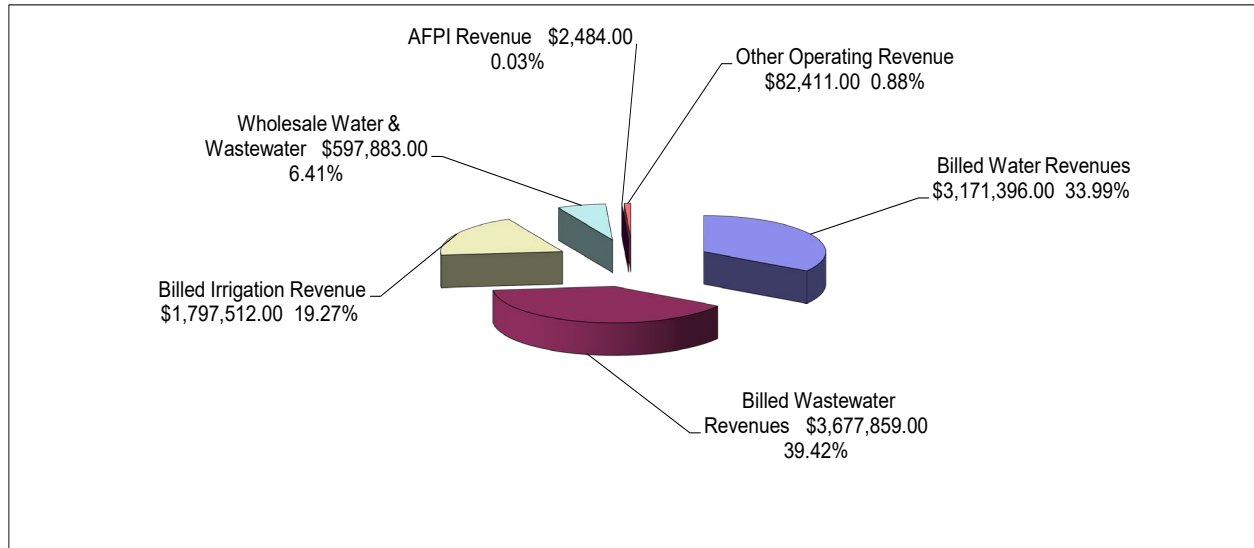
		Forecast			
		FY 2022	FY 2023	FY 2024	FY 2025
5-16008	Uniforms	2,444	2,498	2,553	2,609
5-16010	Training & Education Costs	2,940	3,005	3,071	3,139
5-16011	Annual PTO	3,700	3,781	3,864	3,949
5-16012	Cell Stipend	1,016	1,038	1,061	1,084
Total WWTP Personnel:		415,936	425,086	434,438	443,994
WWTP Operating					
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	114,332	116,847	119,418	122,045
Total WWTP Operating:		486,011	501,267	517,087	533,495
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		931,947	926,353	951,525	977,489
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	326,484	333,667	341,008	348,510
5-32002	Operations & Maintenance Services	108,870	111,265	113,713	116,215
5-32003	Operating Supplies	81,554	83,348	85,182	87,056
5-32004	Electricity Services	45,263	47,526	49,902	52,397
5-32005	Vehicle Maintenance	27,977	28,592	29,221	29,864
5-32006	Lift Station Maintenance	22,781	23,282	23,794	24,317
Total UGU Operating:		612,929	627,680	642,820	658,359
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		1,362,611	1,392,512	1,423,137	1,454,500

		Forecast			
		FY 2022	FY 2023	FY 2024	FY 2025
<u>IRRIGATION DIVISION</u>					
Personnel					
5-18001	Regular Salaries	45,862	46,871	47,902	48,956
5-18002	Overtime	4,291	4,385	4,481	4,580
5-18003	FICA	3,919	4,005	4,093	4,183
5-18004	Retirement Contributions	4,514	4,613	4,714	4,818
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:		60,972	62,313	63,682	65,085
IRR Operating					
5-33001	Other Contractual Services	29,503	30,152	30,815	31,493
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:		283,577	294,222	305,322	316,897
Capital Outlay IRR					
5-33101	Equipment	30,000	-	-	-
5-33102	Building	-	-	-	-
5-33103	Other	-	-	-	-
Total IRR Capital Outlay:		30,000	-	-	-
TOTAL IRRIGATION DIVISION		374,549	356,535	369,004	381,982
<u>SHOP & MAINTENANCE OPERATIONS DIVISION</u>					
Personnel					
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
Shop & Maintenance Operating					
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
Capital Outlay Shop & Maintenance					
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>		6,178,181	6,342,432	6,501,504	6,703,269
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%)	491,389	481,267	497,319	506,046
	Additional R&R Transfer for CIP's	300,000	300,000	300,000	130,000
	Cash Carry Forward for R&R CIP	-	-	-	-
	TOTAL CI & TRANSFERS EXPENSES:	791,389	781,267	797,319	636,046
	Total Expenses	\$ 9,557,619	\$ 9,705,845	\$ 9,873,378	\$ 9,904,591
	Total Revenues	\$ 9,514,438	\$ 9,703,028	\$ 9,895,391	\$ 10,091,601
	Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(43,181)	(2,817)	22,013	187,010
	Available Operating Cash Balance (Ending)	\$ 4,192,955	\$ 4,190,138	\$ 4,212,151	\$ 4,399,161
	*Coverage Provided (Required > 1.10)	1.33	1.32	1.34	1.34
	**Coverage w/R&R deducted (Required > 1.00)	1.12	1.12	1.12	1.12
	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 postage charges that are invoiced from the district management office. These charges include postage charges for sending out regular mail, packages and vendor checks.

Printing & Binding

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

Legal Ads

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

General Counsel

Legal Services

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

Special Counsel

Legal Services

Legal fees associated with any special legal matters the District may have. For the FY 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 5.5% 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 \$5,956,225 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 \$481,389 for 2021FY and an additional \$460,000 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	481,653	-	-
Additional Funding	460,000	-	-
Cash Carry Forward for R&R CIP	-	-	-
	-	-	-
TOTAL REVENUES AVAILABLE	2,369,689	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	\$ 937,579	\$ 94,854	\$ 306,192

RENEWAL & REPLACEMENT FUND
FY 2021 BUDGET

	Actual FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Estimated Beginning Fund Balance	1,711,797	1,247,518	1,428,036	937,579	220,285	217,596	210,875
ADD REVENUES:							
5-36001 Interest Revenues	-	-	-	-	-	-	-
5-36007 5% Required Transfer per Bond	465,989	465,317	481,653	491,389	481,267	497,319	506,046
Additional Funding	775,000	1,150,000	460,000	300,000	300,000	300,000	130,000
Cash Carry Forward for R&R CIP	-	-	-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE	2,952,786	2,862,835	2,369,689	1,728,968	1,001,552	1,014,915	846,921
DEDUCT EXPENDITURES:							
SW001 5-37007 Lift Station Renewal & Replacement	196,665	159,980	211,580	213,696	215,833	217,991	220,171
SW037 5-37009 Emergency Renewal & Replacement Projects	106,662	193,845	203,537	213,714	224,400	235,620	247,401
SW047 5-37013 Structural Repairs Sewer Manholes	18,245	31,097	31,719	32,353	33,000	33,660	34,334
SW049 5-37004 Protective Coating Manholes	-	27,438	27,987	28,547	29,118	29,700	30,294
SW050 5-37014 WTP Grounding System Improvements	-	-	50,000	-	-	-	-
SW061 5-37017 Membrane Filter Replacement Program	-	-	-	200,000	208,000	210,080	-
SW064 5-37006 Replacement Meters	340,535	65,000	5,000	5,100	5,202	5,306	5,412
SW066 5-37020 WWTF Plant Painting & Sealing of Tanks	-	140,000	60,000	-	-	-	-
SW069 5-37018 Reuse Irrigation Pump Station Improvements	953,624	39,000	550,000	-	-	-	-
SW073 5-37027 Replacement Backflow Preventers	1,120	12,372	12,867	13,382	13,917	14,473	15,052
SW078 5-37028 WTP Painting and Tank sealing	-	130,000	-	-	-	-	-
SW081 5-37029 WTP Calcite Tank Project	-	50,000	95,000	-	-	-	-
SW084 5-37031 Potable Water Flushing Devices	1,794	10,000	5,000	5,000	-	-	-
SW085 5-37032 Emergency (Association Irrigation) R & R Projects	15,249	47,067	49,420	51,891	54,486	57,210	60,071
SW087 5-37034 Irrigation SCADA Conversion	-	-	-	30,000	-	-	-
SW088 5-37035 High Service Pump Station Control Upgrade	3,604	280,000	-	-	-	-	-
SW091 5-37038 Irrigation Automatic Flushing Devices	-	7,000	5,000	-	-	-	-
SW092 5-37039 Repaving Utility site	-	-	-	175,000	-	-	-
SW093 5-37040 Irrigation stormwater transfer line	20,943	-	-	-	-	-	-
SW094 5-37041 Radio telemetry system upgrade	24,358	122,000	-	-	-	-	-
SW095 5-37042 Step Screen Replacement	-	-	125,000	-	-	-	-
SW096 5-37043 PLC Upgrade	22,470	120,000	-	-	-	-	-
SW097 5-37044 Sand Filter Replacement and Upgrade	-	-	-	540,000	-	-	-
TOTAL EXPENDITURES	1,705,268	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	937,579	220,285	217,596	210,875	234,186

WATER CONNECTION FEE FUND

FY 2021 BUDGET

	<u>Actual</u>						
	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
Estimated Beginning Fund Balance	1,280,381	1,287,050	1,290,952	94,854	98,756	102,658	106,560
<u>ADD REVENUES:</u>							
5-36004 Interest Revenues	3,662	70	70	70	70	70	70
5-36005 Impact Fee Revenues	3,007	3,832	3,832	3,832	3,832	3,832	3,832
	-	-	-	-	-	-	-
Additional Funding Required	-	-	-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE	1,287,050	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	1,290,952	94,854	98,756	102,658	106,560	110,462

WASTEWATER CONNECTION FEE FUND

FY 2021 BUDGET

	<u>Actual FY 2019</u>	<u>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	303,013	306,192	9,374	12,259	15,147
<u>ADD REVENUES:</u>							
5-36002 Interest Revenues	837	300	303	306	9	12	15
5-36006 Impact Fee Revenues	2,257	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	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>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	\$ 1,075	2,000	\$ 2,000	2,000	2,000	2,000	2,000	2,000
2-04002 Special Assessments	\$ 1,950,059	\$ 1,953,613	\$ 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	\$ 1,954,688	\$ 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	27,074	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	1,600,000	1,640,000	1,680,000	1,720,000	1,765,000	1,805,000
2-05015 Interest 2013	349,043	302,781	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	1,929,855	1,935,577	1,935,577	1,927,463	1,918,161	1,907,671	1,900,919	1,887,864
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(2,508)	24,833	131,330	131,330	139,444	148,746	159,236	165,988	179,043
TRANSFER FROM (TO) OPERATING RESERVE									
Surplus/(Deficit)	\$ (2,508)	\$ 24,833	\$ 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	140,000	280,000	280,000	290,000	300,000	310,000	315,000	325,000
2-05017 Interest 2014	118,223	56,432	108,499	108,499	101,138	92,017	82,663	73,270	63,259
Misc	-	-	-	-	-	-	-	-	-
COI	-	-	-	-	-	-	-	-	-
Total Expenses	388,223	196,432	388,499	388,499	391,138	392,017	392,663	388,270	388,259
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	245	(484)	-	-	-	-	-	-	-
TRANSFER FROM (TO) OPERATING RESERVE									
Surplus/(Deficit)	\$ 245	\$ (484)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -