

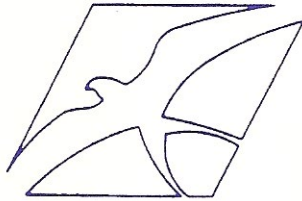


# St. Lucie West Services District

## Final Budget

### For Fiscal Year Ending September 30, 2022





**ST. LUCIE WEST  
SERVICES DISTRICT**

August 11, 2021

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 2022 Proposed Annual Budget and FY  
2022-2026 Capital Improvement Plan**

Dear Honorable Chairman and Supervisors:

I am pleased to present the annual budget for FY 2022 and the FY 2022-2026 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 2021 and some of the major projects that were completed were:

- ❖ Several lift stations will be rehabilitated for FY 2021. 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
- ❖ Phase 1 & 2 of the Membrane project was moved to FY 2021 due to manufacturers recommendation.
- ❖ The Lake Charles Irrigation pump station improvements moved to FY2022.
- ❖ The Calcite tank project moved for FY2022
- ❖ The Clear-well and transfer pump moved to FY2022
- ❖ The meter replacement project completed in FY2021

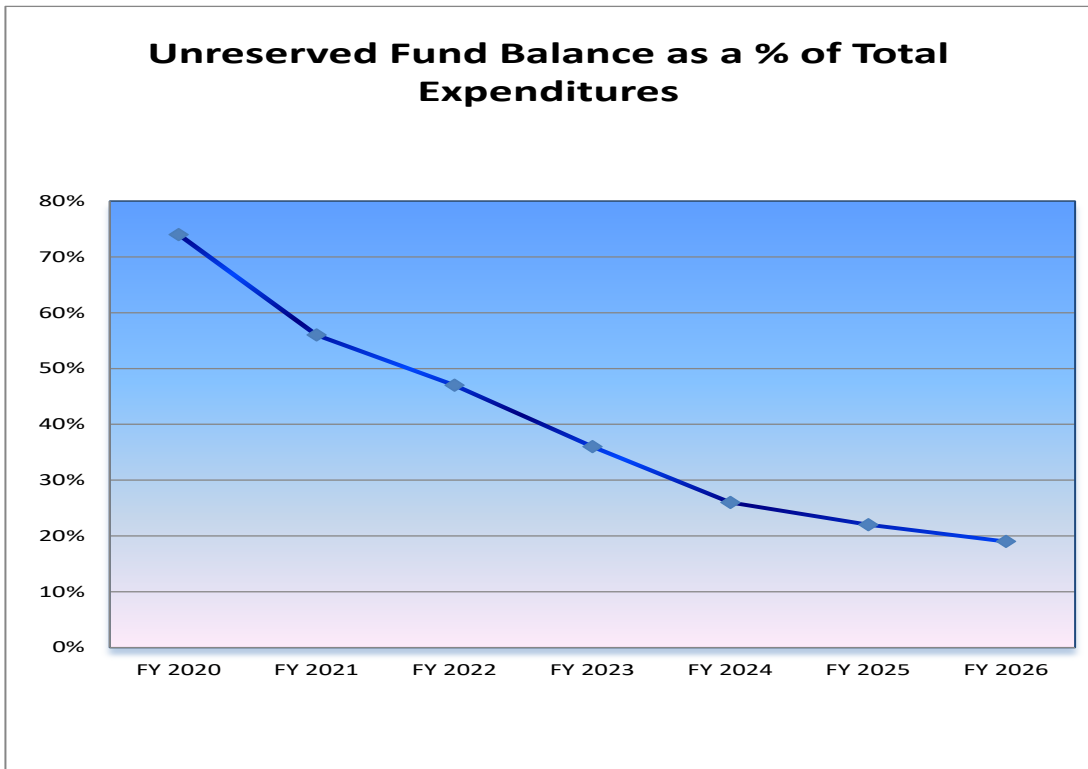
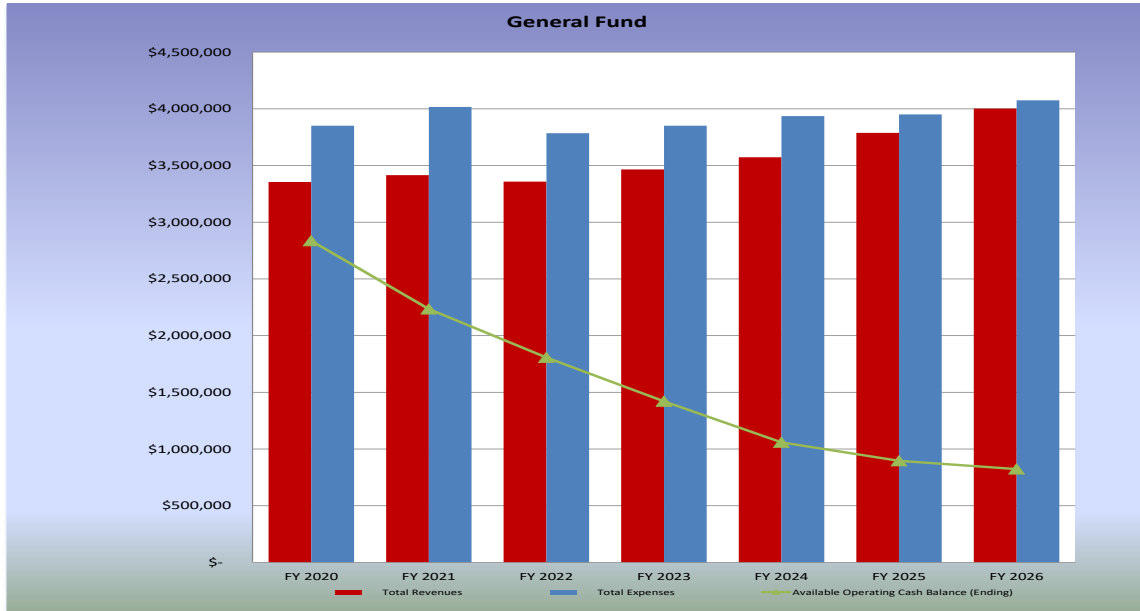
Fiscal Year 2022 reflects positive account activity trends and the recent Refunding of Bonds have placed the District in a better financial position. The refinancing of the bonds saved the District over \$21,500,000 in debt service while not extending the terms. The District has not raised the Utility Rates since FY2010 due to efficient budgeting and innovative cost saving measures, the proposed budget reflects no

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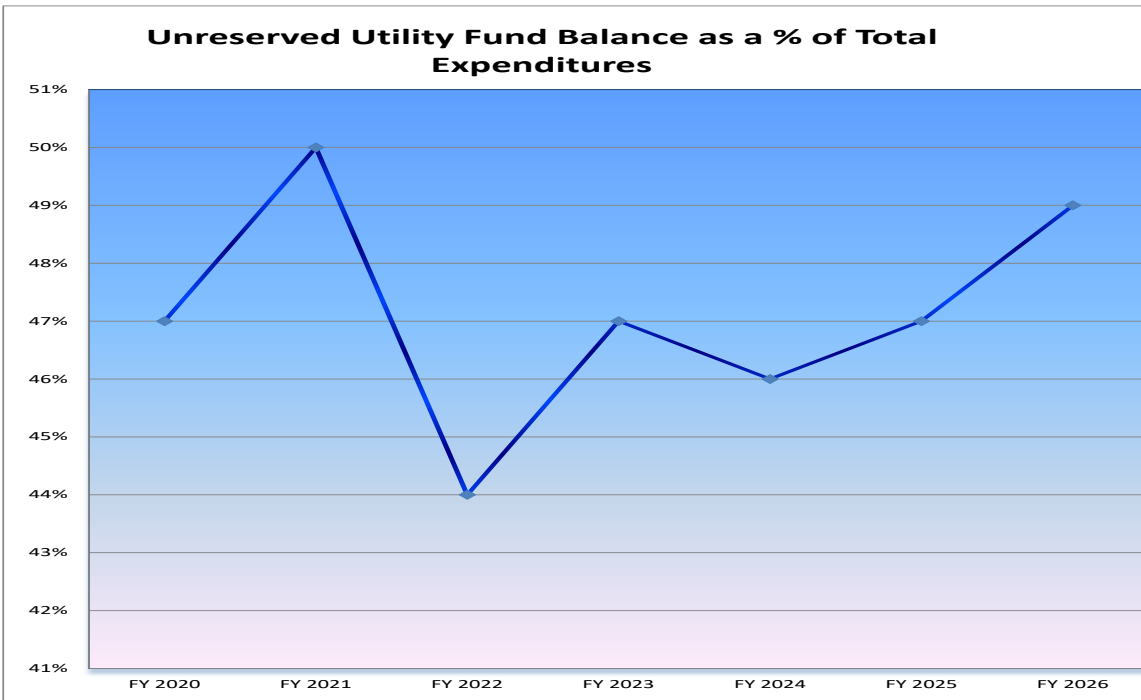
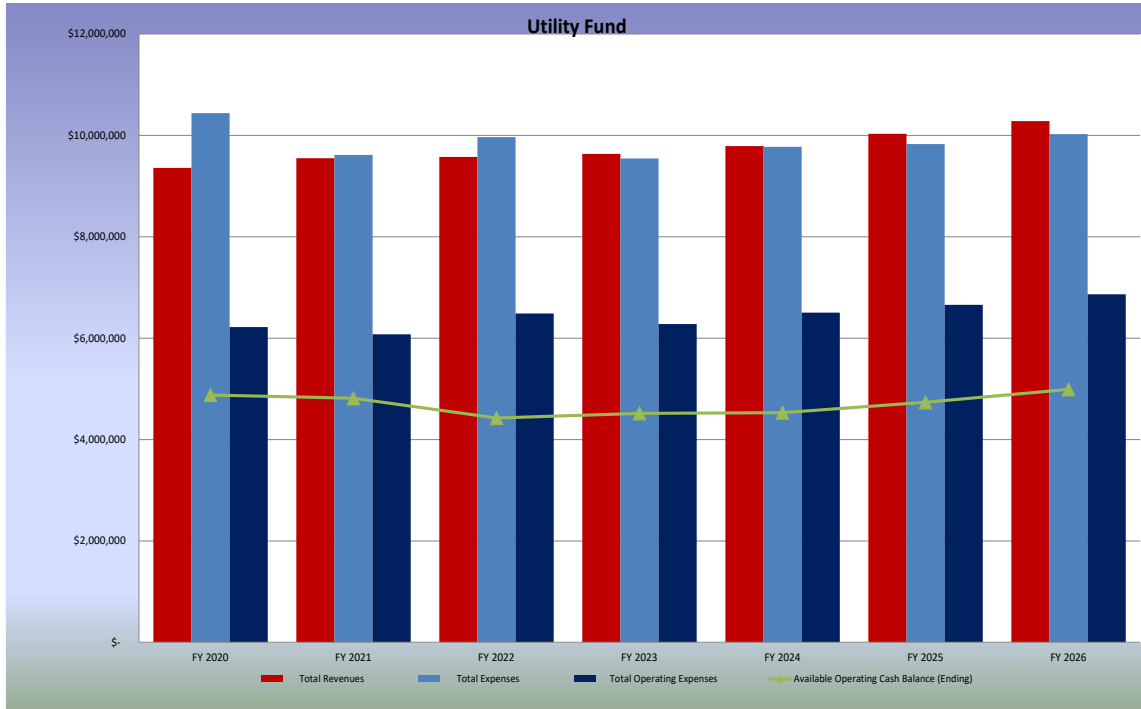
increase for the 2022 FY. The Proposed Budget also includes no increase in Maintenance Assessments for the 2022 FY.

The budget for FY 2022 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 2022-2026 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 \$2,356,894). 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 \$161,000 for FY 2022. The General Fund Renewal and Replacement Fund reflects \$254,825 in Stormwater improvement projects with a fund balance over \$218,000.

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 2022 budget for your review and consideration.

Sincerely,

*Dennis M. Pickle*

Dennis M. Pickle  
District Manager

# ST. LUCIE WEST SERVICES DISTRICT

## FY 2021/2022 BUDGET

### TABLE OF CONTENTS

#### **Budget Summary**

Budget Summary.....	1
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#### **General Fund**

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

#### **Water & Sewer Fund**

Water & Sewer Fund Budget Overview.....	27
Water & Sewer Fund Revenues & Expenditures.....	29
Water & Sewer Fund Budget Summary.....	31
Water & Sewer Fund Budget & Five-Year Operating Forecast.....	32
Water & Sewer Fund Account Descriptions and Assumptions.....	46
Water & Sewer Fund Capital Funding Revenue & Expenditures.....	57
Water & Sewer Fund Renewal & Replacement Fund.....	58
Water & Sewer Fund Water Connection Fee Fund.....	59
Water & Sewer Fund Wastewater Connection Fee Fund.....	60

#### **Other Funds**

Debt Service Fund – Water Management Benefit Series 2013 & 2014 Five- Year Operating Forecast.....	61
Debt Service Fund – District Wide Stormwater & 2B Basin Series 22 Five- Year Operating Forecast.....	62
Capital Projects Fund – District Wide Stormwater.....	63
Capital Projects Fund - 2B Basin.....	64

**BUDGET SUMMARY**  
**St. Lucie West Services District - Fiscal Year 2022**

<b>ESTIMATED REVENUES</b>	<b>GENERAL FUND</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>	<b>UTILITY FUNDS</b>	<b>CONNECTION FEE FUNDS</b>	<b>TOTAL ALL FUNDS</b>
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	\$ 392,017					\$ 392,017
Other General Fund Revenues	57,690					\$ 57,690
Utility Rate Revenues				\$ 8,749,289		\$ 8,749,289
Other Utility Fund Revenues				\$ 825,294		\$ 825,294
General Fund R&R						\$ -
Storm Water Drainage Fees From City - To R&R			\$ 7,983			\$ -
Utility Fund R&R						\$ -
Water Connection Fee Fund					\$ 3,902	\$ 3,902
Wastewater Connection Fee Fund					\$ 3,274	\$ 3,274
<b>TOTAL SOURCES</b>	<b>\$ 3,350,128</b>	<b>\$ 2,066,907</b>	<b>\$ 7,983</b>	<b>\$ 9,574,583</b>	<b>\$ 7,176</b>	<b>\$ 15,006,777</b>
Transfer In From General Fund		392,017	\$ 196,829			\$ 588,846
Transfer In for Utility Fund R&R			\$ 891,389			\$ 891,389
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 3,350,128</b>	<b>\$ 2,458,924</b>	<b>\$ 1,096,201</b>	<b>\$ 9,574,583</b>	<b>\$ 7,176</b>	<b>\$ 16,487,012</b>
<b>EXPENDITURES</b>						
General Fund	\$ 3,198,172					\$ 3,198,172
General Fund Personnel	\$ 2,212,000					
General Fund Operating	\$ 888,972					
General Fund Capital Outlay	\$ 97,200					
General Fund R&R			\$ 254,825			\$ 254,825
Utility Operating Fund				\$ 6,504,941		\$ 6,504,941
Utility Fund Personnel				\$ 2,925,819		
Utility Fund Operating				\$ 3,220,072		
Utility Fund Capital Outlay				\$ 359,050		
Debt Service		\$ 2,310,178		\$ 2,588,049		\$ 4,898,227
Utility Fund R&R			\$ 2,356,894			\$ 2,356,894
Water Connection Fee Fund					\$ 800,000	\$ 800,000
Wastewater Connection Fee Fund					\$ 370,000	\$ 370,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,198,172</b>	<b>\$ 2,310,178</b>	<b>\$ 2,611,719</b>	<b>\$ 9,092,990</b>	<b>\$ 1,170,000</b>	<b>\$ 18,383,059</b>
Transfer Out to General Fund R&R	\$ 196,829					\$ 196,829
Transfer Out to 2014 Bond	\$ 392,017					\$ 392,017
Transfer Out to Utility Fund R&R				\$ 891,389		\$ 891,389
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>\$ 3,787,018</b>	<b>\$ 2,310,178</b>	<b>\$ 2,611,719</b>	<b>\$ 9,984,379</b>	<b>\$ 1,170,000</b>	<b>\$ 19,863,294</b>
<b>Fund Balance/Reserves</b>	<b>\$ 2,234,445</b>		<b>\$ 1,896,071</b>	<b>\$ 4,814,678</b>	<b>\$ 1,201,591</b>	<b>\$ 10,146,785</b>
<b>NET ENDING BALANCE</b>	<b>\$ 1,797,555</b>	<b>\$ 148,746</b>	<b>\$ 380,553</b>	<b>\$ 4,404,882</b>	<b>\$ 38,767</b>	<b>\$ 6,770,503</b>

# ST. LUCIE WEST SERVICES DISTRICT

## GENERAL FUND BUDGET OVERVIEW

### **Budget Discussion**

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

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

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 2022 due in part to Capital Outlay purchases and transfer to R&R Fund for stormwater repairs. The General Fund for both FY 2021 and 2022 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 1.5% for FY 2022 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 2% 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 15.0% for FY 2021 as well.

Rate Adjustment – The Special Assessment rate of \$106.00 per ERU proposed within this year’s budget for FY 2022 which reflects no increase over the FY 2021 Budget.

The ERU numbers are expected to remain the same in FY 2022. We expect revenues in most categories to remain the same per year for each of the next five years. Fiscal year 2022 reflects no increase but FY2023 and FY2024 reflects a \$10.00 per ERU increase in assessments and FY2025 thru FY 2026 reflect a \$20.00 per ERU increase in assessments.

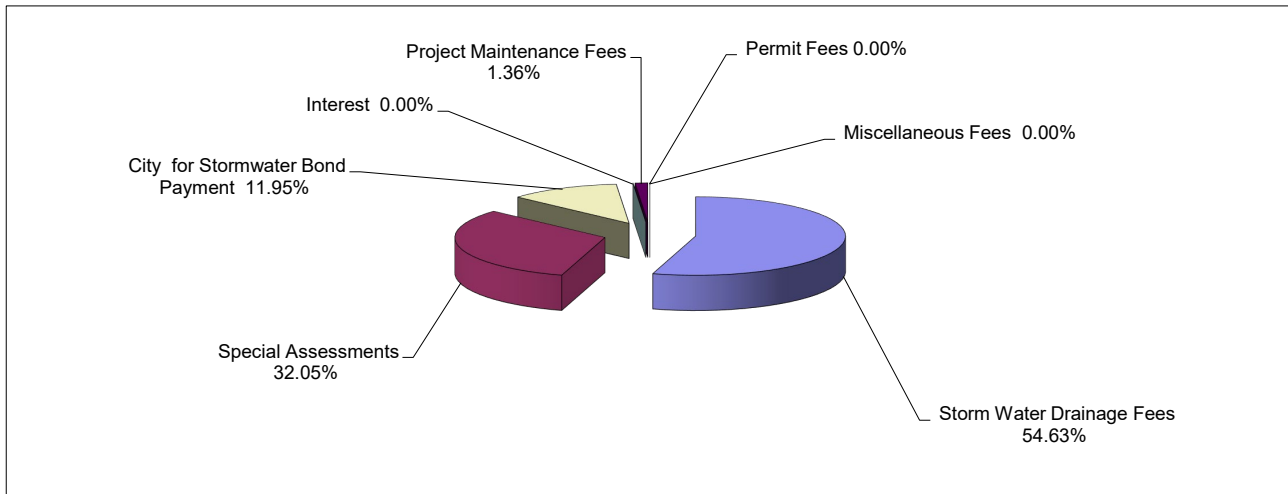
### **Capital Improvement Program**

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 several 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 2022 are as follows: The Aquatics Division is requesting the replacement of a Flat Bed truck which will be split between Aquatics, EPR, Shop and Stormwater for \$9,300 per department; The Administration Division is not requesting any capital expenditures this FY; The Exotic Plant Removal Division has no other capital items than mentioned above. The Stormwater Division is budgeting \$35,000 for the replacement of a 2012 F-150 truck. The Shop Division is requesting \$15,000 for the replacement of a hydraulic vehicle lift. The General Fund Renewal and Replacement Fund Project is for emergency storm water projects in the amount of \$254,825. The total for the list of capital R&R items is \$254,825 in the General Fund for FY 2022 and will leave a fund balance of over \$218,000.

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

**FISCAL YEAR 2022**

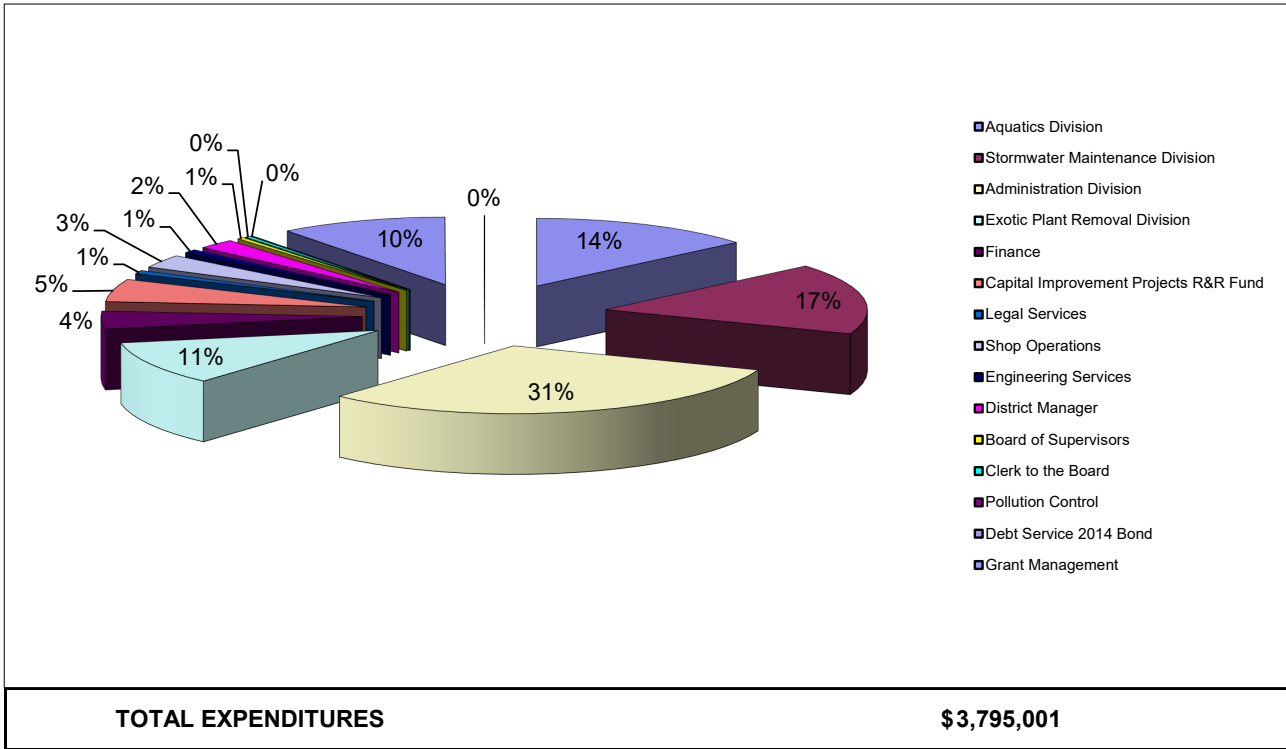


<b>TOTAL REVENUES</b>	<b>\$3,346,111</b>
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Storm Water Drainage Fees	1,828,032	54.6%
Special Assessments	1,072,389	32.0%
City for Stormwater Bond Payment	400,000	12.0%
Interest	121	0.0%
Project Maintenance Fees	45,569	1.4%
Permit Fees	-	0.0%
Miscellaneous Fees	-	0.0%
<b>TOTAL OPERATIONAL REVENUE</b>	<b>\$3,346,111</b>	<b>100.0%</b>
 <b>GENERAL FUND PRIOR YEARS BALANCE</b>	 <b>\$2,234,445</b>	

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

**FISCAL YEAR 2022**



	<u>PERSONNEL</u>	<u>OPERATING</u>	<u>CAPITAL OUTLAY</u>	<u>TOTALS</u>	<u>PERCENT EXPENDITURES</u>
Aquatics Division	368,528	147,769	9,300	525,597	13.85%
Stormwater Maintenance Division	409,568	180,264	54,300	644,132	16.97%
Administration Division	951,551	216,917	-	1,168,468	30.79%
Exotic Plant Removal Division	325,535	61,200	9,300	396,035	10.44%
Finance		160,820		160,820	4.24%
Capital Improvement Projects R&R Fund				204,812	5.40%
Legal Services		30,672		30,672	0.81%
Shop Operations	66,300	28,383	24,300	118,983	3.14%
Engineering Services		32,479		32,479	0.86%
District Manager	77,600	10,823		88,423	2.33%
Board of Supervisors	12,918	2,668		15,586	0.41%
Clerk to the Board		13,165		13,165	0.35%
Pollution Control		2,555		2,555	0.07%
Debt Service 2014 Bond				392,017	10.33%
Grant Management		1,257		1,257	0.03%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,212,000</b>	<b>\$ 888,972</b>	<b>\$ 97,200</b>	<b>\$3,795,001</b>	<b>100.02%</b>

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

	<u>FY 2020</u> <u>ACTUAL</u>	<u>FY 2021</u> <u>ORIGINAL BUDGET</u>	<u>FY 2021</u> <u>ESTIMATE</u>	<u>FY 2022</u> <u>PROPOSED</u>
<b><u>ADD REVENUES:</u></b>				
Special Assessments	1,068,101	1,072,389	1,072,389	1,072,389
Stormwater Drainage Fees	1,834,985	1,828,032	1,828,032	1,828,032
City Stormwater Drainage Fee for Bond	400,000	400,000	400,000	400,000
Other Revenues	52,131	40,679	114,778	57,690
<b>TOTAL OPERATING REVENUES</b>	<b>3,355,217</b>	<b>3,341,100</b>	<b>3,415,199</b>	<b>3,358,111</b>
<b>FUND BALANCE, October 1</b>	<b>3,331,977</b>	<b>2,836,015</b>	<b>2,836,015</b>	<b>2,234,445</b>
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>	<b>6,687,194</b>	<b>6,177,115</b>	<b>6,251,214</b>	<b>5,592,556</b>
<b><u>DEDUCT EXPENDITURES:</u></b>				
Board of Supervisors	13,183	15,529	15,529	15,586
District Manager	52,094	55,324	55,324	88,423
Finance	134,100	150,188	150,188	160,820
Grant Management	-	1,238	1,238	1,257
Clerk to the Board	9,181	12,970	12,970	13,165
Legal Services	13,278	30,219	30,219	30,672
Engineering Services	15,728	34,499	31,999	32,479
Pollution Control	-	-	2,500	2,555
Administration Division	1,585,072	1,174,944	1,250,620	1,168,468
Aquatics Division	410,898	530,166	643,366	525,597
Stormwater Maintenance Division	690,892	638,169	638,169	644,132
Exotic Plant Removal Division	343,004	512,743	512,743	396,035
Shop Operations	90,120	98,285	98,285	118,983
Capital Improvement Projects R&R	103,514	182,481	182,481	204,812
Capital Debt Service 2014 Bond	390,115	391,138	391,138	392,017
<b>TOTAL EXPENDITURES</b>	<b>3,851,179</b>	<b>3,827,893</b>	<b>4,016,769</b>	<b>3,795,001</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>2,836,015</b>	<b>2,349,222</b>	<b>2,234,445</b>	<b>1,797,555</b>

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

	Actual FY 2020	Actual YTD FY 2021	Estimate EOY FY 2021	Orig. Budget FY 2021	Final Amended Budget FY 2021	Budget FY 2022
<b>General Fund Balance (Beginning)</b>	3,331,977	2,836,015	75% 2,836,015	2,836,015	2,836,015	2,234,445
<b>OPERATING REVENUE</b>						
1-04001 Permit Fees	-	-	-	-	-	-
1-04002 Grant Revenue	-	-	-	-	-	-
1-04003 Miscellaneous Fees	-	-	-	-	-	-
1-04004 Storm Water Drainage Fees From City	1,834,985	1,785,990	98% 1,828,032	1,828,032	1,828,032	1,828,032
1-04005 Project Maintenance Fees	40,569	-	0% 40,569	40,569	40,569	45,569
1-04006 Interest	77	8	7% -	110	110	121
1-04007 Special Maintenance Assessments	1,068,101	1,046,559	98% 1,072,389	1,072,389	1,072,389	1,072,389
1-04008 Interfund Transfers	-	-	-	-	-	-
1-04009 Miscellaneous Income	11,485	74,099	74,099	-	74,099	12,000
1-04010 WMB Prepayment	-	-	-	-	-	-
1-04012 Stormwater Drainage from City for Bond	390,115	200,000	391,138	391,138	391,138	392,017
1-04014 Stormwater Drainage from City for Lake Harvey R&F	9,885	-	8,862	8,862	8,862	7,983
<b>Total Revenues</b>	<b>\$ 3,355,217</b>	<b>\$ 3,106,656</b>	93% <b>\$ 3,415,089</b>	<b>\$ 3,341,100</b>	<b>\$ 3,415,199</b>	<b>\$ 3,358,111</b>
<b>OPERATING EXPENSES</b>						
<b>Board of Supervisors</b>						
1-05001 Executive Salaries	11,286	8,900	74% 12,000	12,000	12,000	12,000
1-05002 FICA	863	681	74% 908	918	918	918
1-05015 Board Meeting Expenses	1,034	996	38% 1,328	2,611	2,611	2,668
<b>TOTAL BOARD OF SUPERVISORS</b>	<b>13,183</b>	<b>10,577</b>	68% <b>14,236</b>	<b>15,529</b>	<b>15,529</b>	<b>15,586</b>
<b>District Manager</b>						
1-06001 Assessment Fees & Costs	8,273	-	0% 8,741	8,741	8,741	8,872
1-06003 Operations & Maintenance Services	249	314	29% 419	1,076	1,076	1,092
1-06005 Management Contract	43,572	28,946	65% 38,595	44,661	44,661	77,600
1-06009 Travel & Per Diem	-	-	0% -	846	846	859
<b>TOTAL DISTRICT MANAGER</b>	<b>52,094</b>	<b>29,260</b>	53% <b>47,755</b>	<b>55,324</b>	<b>55,324</b>	<b>88,423</b>
<b>Finance</b>						
1-07001 Dissemination Agent	-	-	0% 1,000	2,030	2,030	2,030
1-07002 Arbitrage	-	-	0% 1,000	1,904	1,904	1,933
1-07004 Accounting Services	25,442	21,333	65% 28,444	32,863	32,863	33,356
1-07005 Auditing	12,015	-	0% 13,382	13,382	13,382	13,583
1-07007 Banking Services	246	172	24% 229	711	711	722
1-07009 Property & Casualty Insurance	53,632	52,073	92% 56,532	56,532	56,532	66,430
1-07015 Office Supplies	-	365	487	-	-	-
1-07018 Property Taxes & Assessments	42,766	24,042	56% 42,766	42,766	42,766	42,766
<b>TOTAL FINANCE</b>	<b>134,100</b>	<b>97,985</b>	65% <b>143,840</b>	<b>150,188</b>	<b>150,188</b>	<b>160,820</b>
<b>Grant Management</b>						
1-12001 Contractual Services -GM	-	-	0% -	1,238	1,238	1,257
<b>TOTAL GRANT MANAGEMENT</b>	<b>-</b>	<b>-</b>	0% <b>-</b>	<b>1,238</b>	<b>1,238</b>	<b>1,257</b>
<b>Clerk to the Board</b>						
1-13002 Other Contractual Services	6,403	5,333	59% 7,111	9,063	9,063	9,199

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

	Actual FY 2020	Actual YTD FY 2021		Estimate EOY FY 2021	Orig. Budget FY 2021	Final Amended Budget FY 2021	Budget FY 2022
1-13004 Postage & Freight	568	627	71%	836	887	887	900
1-13005 Printing & Binding	1,016	526	37%	701	1,434	1,434	1,456
1-13007 Legal Ads	1,194	-	0%	1,200	1,586	1,586	1,610
<b>TOTAL CLERK TO THE BOARD</b>	<b>9,181</b>	<b>6,486</b>	<b>50%</b>	<b>9,848</b>	<b>12,970</b>	<b>12,970</b>	<b>13,165</b>
<b>Legal Services</b>							
1-19001 General Counsel	11,294	5,602	21%	20,000	26,928	26,928	27,332
1-23001 Special Counsel	1,984	1,291	39%	1,721	3,291	3,291	3,340
<b>TOTAL LEGAL COUNSEL</b>	<b>13,278</b>	<b>6,893</b>	<b>23%</b>	<b>21,721</b>	<b>30,219</b>	<b>30,219</b>	<b>30,672</b>
<b>Engineering Services</b>							
1-26002 Engineering Services	15,728	10,352	30%	13,803	34,499	31,999	32,479
<b>TOTAL ENGINEERING</b>	<b>15,728</b>	<b>10,352</b>	<b>30%</b>	<b>13,803</b>	<b>34,499</b>	<b>31,999</b>	<b>32,479</b>
<b>Pollution Control</b>							
1-29002 Regulatory & Permit Fees	-	1,926	####	2,568	-	2,500	2,555
<b>TOTAL POLLUTION CONTROL</b>	<b>-</b>	<b>1,926</b>	<b>####</b>	<b>2,568</b>	<b>-</b>	<b>2,500</b>	<b>2,555</b>
<b>ADMINISTRATION DIVISION</b>							
<b>Personnel</b>							
1-15001 Regular Salaries	342,946	271,252	81%	361,669	334,662	334,662	339,682
1-15002 Overtime	1,823	1,919	77%	2,559	2,501	2,501	2,539
1-15003 FICA	23,701	19,626	65%	26,168	30,262	30,262	33,177
1-15004 Retirement Contributions	28,468	23,703	69%	31,604	34,364	34,364	37,784
1-15005 Health/Life/Dental Insurance	412,845	355,751	74%	480,806	480,806	480,806	490,422
1-15006 Workers Comp	18,996	23,469	####	23,000	23,469	23,469	24,820
1-15007 Unemployment Insurance	-	-	0%	-	2,055	2,055	2,086
1-15010 Uniforms	1,468	2,325	####	2,400	1,806	2,406	2,442
1-15012 Training, Cont. Educ., and Licensing	996	351	8%	468	4,669	4,669	4,739
1-15013 Vehicle Allowance	6,771	4,886	68%	6,515	7,200	7,200	7,200
1-15014 Annual PTO	-	-	0%	-	5,530	5,530	5,613
1-15015 Cell Stipend	365	285	28%	380	1,032	1,032	1,047
<b>Total Administration Personnel:</b>	<b>838,379</b>	<b>703,567</b>	<b>76%</b>	<b>935,569</b>	<b>928,356</b>	<b>928,956</b>	<b>951,551</b>
<b>ADMIN Operating</b>							
1-33001 Other Contractual Services	57,957	40,896	52%	54,528	78,700	76,700	77,851
1-33002 Website Maintenance	3,954	7,659	####	10,212	6,117	10,117	10,319
1-33004 Water - Irrigation	4,240	1,941	48%	2,588	4,029	4,229	4,314
1-33005 Telephone & Cell Service	7,395	6,846	53%	9,128	12,921	10,921	11,139
1-33006 Postage & Freight	865	650	58%	867	1,130	1,130	1,153
1-33007 Electricity Services	3,459	2,588	53%	3,451	4,911	4,411	4,720
1-33010 Equipment Leasing	(204)	2,247	63%	3,557	3,557	3,557	3,628
1-33011 Administration Maintenance	71	215	7%	287	2,871	2,871	2,928
1-33018 Contingencies - Hurricane	-	-	0%	-	20,400	20,400	20,400
1-33019 Office Supplies	5,575	9,412	####	12,000	5,624	12,124	12,306
1-33020 Fuel & Lubricants - Vehicle	23,601	20,141	61%	26,855	33,181	32,181	33,790
1-33021 Operating Supplies and Expenses	5,582	4,064	56%	5,419	7,198	6,698	6,798
1-33022 Computer Software	7,303	2,488	51%	3,317	4,858	6,858	4,995
1-33023 Computer Hardware/ Supplies	3,162	-	0%	-	2,500	16,500	8,830
1-33024 Fuel & Lubricants - Equipment	10,479	8,046	59%	10,728	13,591	13,091	13,746
1-33025 Minor Construction Expenses	-	-	-	-	-	-	-

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

		Actual FY 2020	Actual YTD FY 2021		Estimate EOY FY 2021	Orig. Budget FY 2021	Final Amended Budget FY 2021	Budget FY 2022
<b>Total Administration Operating:</b>		<b>133,439</b>	<b>107,193</b>	53%	<b>142,937</b>	<b>201,588</b>	<b>221,788</b>	<b>216,917</b>
<b>Capital Outlay Administration</b>								
1-33101	Equipment	-	36,700	82%	45,000	45,000	45,000	-
1-33102	Building	613,254	22,782		54,876	-	54,876	-
1-33103	Other	-	-		-	-	-	-
<b>Total Administration Capital Outlay:</b>		<b>613,254</b>	<b>59,482</b>		<b>99,876</b>	<b>45,000</b>	<b>99,876</b>	<b>-</b>
<b>TOTAL ADMINISTRATION</b>		<b>1,585,072</b>	<b>870,242</b>	74%	<b>1,178,382</b>	<b>1,174,944</b>	<b>1,250,620</b>	<b>1,168,468</b>
<b><u>AQUATICS DIVISION</u></b>								
<b>Personnel</b>								
1-14001	Regular Salaries	223,937	186,422	66%	248,563	281,264	281,264	285,483
1-14002	Overtime	8,960	4,948	25%	6,597	19,640	19,640	19,935
1-14003	FICA	15,617	13,727	59%	18,303	23,342	23,342	23,692
1-14004	Retirement Contributions	18,179	12,852	47%	17,136	27,081	27,081	27,488
1-14008	Uniforms	3,032	1,877	46%	2,503	4,098	4,098	4,159
1-14010	Training, Cont. Educ., and Licensing	1,828	1,229	36%	1,639	3,437	3,437	3,489
1-14011	Annual PTO	-	-	0%	-	3,692	3,692	3,747
1-14012	Cell Stipend	109	-		-	527	527	535
<b>Total Aquatics Personnel:</b>		<b>271,662</b>	<b>221,055</b>	61%	<b>294,741</b>	<b>363,081</b>	<b>363,081</b>	<b>368,528</b>
<b>Aquatics Operating</b>								
1-31001	Operations & Maintenance Svc	10,010	5,528	40%	7,371	13,834	13,834	14,042
1-31003	Disposal Fees	580	100	3%	133	3,254	2,754	2,795
1-31005	Operating Supplies	8,438	6,566	71%	8,755	9,253	9,253	9,392
1-31009	Equipment Maintenance	8,678	6,186	45%	8,248	13,886	12,886	13,079
1-31011	Chemicals	88,577	46,757	42%	62,343	112,375	102,375	103,911
1-31012	Machinery & Equipment	4,578	2,953	66%	3,937	4,483	4,483	4,550
<b>Total Aquatics Operating:</b>		<b>120,862</b>	<b>68,090</b>	43%	<b>90,787</b>	<b>157,085</b>	<b>145,585</b>	<b>147,769</b>
<b>Capital Outlay Aquatics</b>								
1-31101	Equipment	3,874	113,468	####	134,700	10,000	134,700	9,300
1-31102	Building	14,500	-		-	-	-	-
1-31103	Other	-	-		-	-	-	-
<b>Total Aquatics Capital Outlay:</b>		<b>18,374</b>	<b>113,468</b>		<b>134,700</b>	<b>10,000</b>	<b>134,700</b>	<b>9,300</b>
<b>TOTAL AQUATICS DIVISION</b>		<b>410,898</b>	<b>402,613</b>	76%	<b>520,228</b>	<b>530,166</b>	<b>643,366</b>	<b>525,597</b>
<b><u>STORM WATER MANAGEMENT DIVISION</u></b>								
<b>Personnel</b>								
1-16001	Regular Salaries	298,184	214,320	68%	285,760	315,872	315,872	320,610
1-16002	Overtime	9,358	8,632	50%	11,509	17,187	17,187	17,445
1-16003	FICA	20,572	16,160	62%	21,547	26,015	26,015	26,405
1-16004	Retirement Contributions	27,785	21,221	71%	28,295	29,975	29,975	30,425
1-16008	Uniforms	2,718	2,278	60%	3,037	3,821	3,821	3,878
1-16010	Training, Cont. Educ., and Licensing	2,762	210	6%	-	3,643	3,643	3,698
1-16011	Annual PTO	-	-	0%	-	6,283	6,283	6,377
1-16012	Cell Stipend	189	122	17%	163	719	719	730
<b>Total Storm Water Personnel:</b>		<b>361,569</b>	<b>262,943</b>	65%	<b>350,311</b>	<b>403,515</b>	<b>403,515</b>	<b>409,568</b>
<b>Storm Water Operating</b>								
1-34001	Operations & Maintenance Svc	60,215	54,211	74%	72,281	72,829	57,979	73,849
1-34002	Laboratory Services	3,749	2,219	56%	2,959	3,946	3,946	4,005
1-34004	Disposal Fees	1,254	921	54%	1,228	1,707	1,707	1,733

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

	Actual FY 2020	Actual YTD FY 2021		Estimate EOY FY 2021	Orig. Budget FY 2021	Final Amended Budget FY 2021	Budget FY 2022
1-34005 Operating Supplies	22,732	8,830	45%	11,773	19,769	19,769	20,066
1-34006 Storm Ditch Maint	-	-		-	-	-	-
1-34007 Landscape Materials	39,045	25,313	72%	35,000	35,000	35,000	35,000
1-34008 Vehicle Maintenance	5,536	1,402	22%	1,869	6,441	6,441	6,538
1-34009 Equipment Maintenance	25,517	16,798	63%	22,397	26,860	26,860	30,000
1-34011 Chemicals	1,355	399	22%	532	1,810	1,810	1,837
1-34014 Electricity Services	5,266	4,506	72%	6,008	6,292	6,292	7,236
<b>Total Storm Water Operating:</b>	<b>164,669</b>	<b>114,599</b>	<b>66%</b>	<b>154,047</b>	<b>174,654</b>	<b>159,804</b>	<b>180,264</b>
<b>Capital Outlay Storm Water</b>							
1-34101 Equipment	110,053	59,680	99%	60,000	60,000	74,850	44,300
1-34102 Building	54,601	68	####	-	-	-	10,000
1-34103 Other - GIS Mapping	-	-	####	-	-	-	-
<b>Total Storm Water Capital Outlay:</b>	<b>164,654</b>	<b>59,748</b>	<b>####</b>	<b>60,000</b>	<b>60,000</b>	<b>74,850</b>	<b>54,300</b>
<b>TOTAL STORM WATER MANAGEMENT DIVISION</b>	<b>690,892</b>	<b>437,290</b>	<b>69%</b>	<b>564,358</b>	<b>638,169</b>	<b>638,169</b>	<b>644,132</b>
<b>EXOTIC PLANT REMOVAL DIVISION</b>							
<b>Personnel</b>							
1-17001 Regular Salaries	203,733	161,876	63%	215,835	257,337	257,337	261,197
1-17002 Overtime	10,896	6,067	70%	8,089	8,633	8,633	10,762
1-17003 FICA	14,381	12,078	59%	16,104	20,606	20,606	21,068
1-17004 Retirement Contributions	17,709	15,676	65%	20,901	23,937	23,937	24,476
1-17008 Uniforms	2,765	2,374	73%	3,165	3,265	3,265	3,314
1-17010 Training, Cont. Educ., and Licensing	722	140	11%	187	1,255	1,255	1,274
1-17011 Annual PTO	-	-	0%	-	2,913	2,913	2,957
1-17012 Cell Stipend	90	137	29%	183	480	480	487
<b>Total Exotic Plant Personnel:</b>	<b>250,295</b>	<b>198,348</b>	<b>62%</b>	<b>264,464</b>	<b>318,426</b>	<b>318,426</b>	<b>325,535</b>
<b>Exotic Plant Operating</b>							
1-35001 Operations & Maintenance Svc	25,740	14,165	45%	18,887	31,433	31,433	27,000
1-35003 Disposal Fees	3,380	3,020	56%	4,027	5,388	5,388	5,469
1-35004 Operating Supplies	17,525	9,661	57%	12,881	16,968	16,968	15,000
1-35006 Vehicle Maintenance	5,404	3,482	51%	4,643	6,894	6,894	6,997
1-35008 Chemicals	4,718	4,594	69%	6,125	6,634	6,634	6,734
1-35010 Maintenance Contracts	13,125	43,123	73%	59,000	59,000	59,000	-
<b>Total Exotic Plant Operating:</b>	<b>69,892</b>	<b>78,045</b>	<b>62%</b>	<b>105,563</b>	<b>126,317</b>	<b>126,317</b>	<b>61,200</b>
<b>Capital Outlay Exotic Plant</b>							
1-35101 Equipment	8,317	58,961	87%	68,000	68,000	68,000	9,300
1-35102 Building	14,500	-		-	-	-	-
1-35103 Other	-	-		-	-	-	-
<b>Total Exotic Plant Capital Outlay:</b>	<b>22,817</b>	<b>58,961</b>		<b>68,000</b>	<b>68,000</b>	<b>68,000</b>	<b>9,300</b>
<b>TOTAL EXOTIC PLANT REMOVAL DIVISION</b>	<b>343,004</b>	<b>335,354</b>	<b>65%</b>	<b>438,027</b>	<b>512,743</b>	<b>512,743</b>	<b>396,035</b>
<b>SHOP OPERATIONS DIVISION</b>							
<b>Personnel</b>							
1-18001 Regular Salaries	43,732	29,821	62%	39,761	47,751	47,751	48,467
1-18002 Overtime	1,460	1,354	24%	1,805	5,547	5,547	5,630
1-18003 FICA	3,041	2,346	58%	3,128	4,077	4,077	4,138
1-18004 Retirement Contributions	4,067	3,089	64%	4,119	4,797	4,797	4,869
1-18013 Uniforms	182	324	53%	432	617	617	626



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

	Actual FY 2020	Actual YTD FY 2021		Estimate EOY FY 2021	Orig. Budget FY 2021	Final Amended Budget FY 2021	Budget FY 2022
1-18015 Training, Cont. Educ., and Licensing	394	-	0%	-	1,784	1,784	1,811
1-18016 Annual PTO	-	-	0%	-	492	492	499
1-18017 Cell Stipend	-	-	0%	-	256	256	260
<b>Total Shop Personnel:</b>	<b>52,876</b>	<b>36,934</b>	<b>57%</b>	<b>49,245</b>	<b>65,321</b>	<b>65,321</b>	<b>66,300</b>
<b>Shop Operating</b>							
1-36001 Operations & Maintenance Svc	10,138	5,748	63%	6,664	9,097	9,097	9,233
1-36002 Disposal Fees	876	944	53%	1,259	1,782	1,782	1,809
1-36003 Operating Supplies	4,735	2,779	45%	3,705	6,216	6,216	6,309
1-36006 Machinery & Equipment	9,819	6,647	61%	8,863	10,869	10,869	11,032
<b>Total Shop Operating:</b>	<b>25,569</b>	<b>16,118</b>	<b>58%</b>	<b>20,491</b>	<b>27,964</b>	<b>27,964</b>	<b>28,383</b>
<b>Capital Outlay Shop</b>							
1-36101 Equipment	11,675	2,123	42%	5,000	5,000	5,000	24,300
1-36102 Building	-	-	-	-	-	-	-
1-36103 Other	-	-	-	-	-	-	-
<b>Total Shop Capital Outlay:</b>	<b>11,675</b>	<b>2,123</b>		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>24,300</b>
<b>SHOP OPERATIONS DIVISION</b>	<b>90,120</b>	<b>55,175</b>	<b>56%</b>	<b>74,736</b>	<b>98,285</b>	<b>98,285</b>	<b>118,983</b>
<b>Total Operating Expenses</b>	<b>3,357,550</b>	<b>2,264,153</b>	<b>70%</b>	<b>3,029,502</b>	<b>3,254,274</b>	<b>3,443,150</b>	<b>3,198,172</b>
<b>NON-OPERATING INCOME AND EXPENSES</b>							
<b>Other Expense</b>							
<b>DEBT SERVICE EXPENSES</b>							
1-04013 Principal 2014 Bond Issue - sent to Trustee	280,000	192,067		290,000	290,000	290,000	300,000
1-04013 Interest 2014 Bond issue - sent to Trustee	110,115	-		101,138	101,138	101,138	92,017
<b>TOTAL DEBT SERVICE:</b>	<b>390,115</b>	<b>192,067</b>		<b>391,138</b>	<b>391,138</b>	<b>391,138</b>	<b>392,017</b>
<b>CAPITAL IMPROVEMENT</b>							
Capital Improvement Program R&R	53,619	-		53,619	53,619	53,619	56,829
Add R&R Funding / Grant Revenue	40,000	-		120,000	120,000	120,000	140,000
Add SWD funds from City for DS commitment	9,895	-		8,862	8,862	8,862	7,983
Land Sale Transfer to R&R Funding	-	-		-	-	-	-
<b>TOTAL OTHER CAPITAL EXPENSES R&amp;R FUND:</b>	<b>103,514</b>	<b>-</b>		<b>182,481</b>	<b>182,481</b>	<b>182,481</b>	<b>204,812</b>
<b>Total Expenses</b>	<b>\$ 3,851,179</b>	<b>\$ 2,456,220</b>		<b>\$ 3,603,121</b>	<b>\$ 3,827,893</b>	<b>\$ 4,016,769</b>	<b>\$ 3,795,001</b>
<b>Total Revenues</b>	<b>\$ 3,355,217</b>	<b>\$ 3,106,656</b>	<b>93%</b>	<b>\$ 3,415,089</b>	<b>\$ 3,341,100</b>	<b>\$ 3,415,199</b>	<b>\$ 3,358,111</b>
<b>Surplus/(Deficit)</b>	<b>(495,962)</b>	<b>650,436</b>		<b>(188,032)</b>	<b>(486,793)</b>	<b>(601,570)</b>	<b>(436,890)</b>
<b>Available Operating Cash Balance (Ending)</b>	<b>\$ 2,836,015</b>	<b>\$ 3,486,451</b>		<b>\$ 2,647,983</b>	<b>\$ 2,349,222</b>	<b>\$ 2,234,445</b>	<b>\$ 1,797,555</b>

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

		Forecast			
		FY 2023	FY 2024	FY 2025	FY 2026
<b>General Fund Balance (Beginning)</b>		<b>1,797,555</b>	<b>1,401,896</b>	<b>1,029,497</b>	<b>856,104</b>
<b>OPERATING REVENUE</b>					
1-04001	Permit Fees	-	-	-	-
1-04002	Grant Revenue	-	-	-	-
1-04003	Miscellaneous Fees	-	-	-	-
1-04004	Storm Water Drainage Fees From City	1,828,032	1,828,032	1,828,032	1,828,032
1-04005	Project Maintenance Fees	45,569	45,569	45,569	45,569
1-04006	Interest	133	146	161	177
1-04007	Special Maintenance Assessments	1,179,389	1,286,389	1,500,389	1,714,389
1-04008	Interfund Transfers	-	-	-	-
1-04009	Miscellaneous Income	12,480	12,979	13,498	14,038
1-04010	WMB Prepayment	-	-	-	-
1-04012	Stormwater Drainage from City for Bond	391,138	392,017	388,259	388,132
1-04014	Stormwater Drainage from City for Lake Harvey R&F	8,862	7,983	11,741	11,868
<b>Total Revenues</b>		<b>\$ 3,465,603</b>	<b>\$ 3,573,115</b>	<b>\$ 3,787,649</b>	<b>\$ 4,002,205</b>
<b>OPERATING EXPENSES</b>					
<b><u>Board of Supervisors</u></b>					
1-05001	Executive Salaries	12,000	12,000	12,000	12,000
1-05002	FICA	918	918	918	918
1-05015	Board Meeting Expenses	2,727	2,787	2,848	2,911
<b>TOTAL BOARD OF SUPERVISORS</b>		<b>15,645</b>	<b>15,705</b>	<b>15,766</b>	<b>15,829</b>
<b><u>District Manager</u></b>					
1-06001	Assessment Fees & Costs	9,067	9,266	9,470	9,678
1-06003	Operations & Maintenance Services	1,116	1,141	1,166	1,192
1-06005	Management Contract	47,307	48,348	49,412	50,499
1-06009	Travel & Per Diem	878	897	917	937
<b>TOTAL DISTRICT MANAGER</b>		<b>58,368</b>	<b>59,652</b>	<b>60,965</b>	<b>62,306</b>
<b><u>Finance</u></b>					
1-07001	Dissemination Agent	2,030	2,030	2,030	2,030
1-07002	Arbitrage	1,976	2,019	2,063	2,108
1-07004	Accounting Services	34,090	34,840	35,606	36,389
1-07005	Auditing	13,882	14,187	14,499	14,818
1-07007	Banking Services	738	754	771	788
1-07009	Property & Casualty Insurance	79,759	70,354	60,761	73,976
1-07015	Office Supplies	-	-	-	-
1-07018	Property Taxes & Assessments	42,766	42,766	42,766	42,766
<b>TOTAL FINANCE</b>		<b>175,241</b>	<b>166,950</b>	<b>158,496</b>	<b>172,875</b>
<b><u>Grant Management</u></b>					
1-12001	Contractual Services -GM	1,285	1,313	1,342	1,372
<b>TOTAL GRANT MANAGEMENT</b>		<b>1,285</b>	<b>1,313</b>	<b>1,342</b>	<b>1,372</b>
<b><u>Clerk to the Board</u></b>					
1-13002	Other Contractual Services	9,401	9,608	9,819	10,035

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

		Forecast			
		FY 2023	FY 2024	FY 2025	FY 2026
1-13004	Postage & Freight	920	940	961	982
1-13005	Printing & Binding	1,488	1,521	1,554	1,588
1-13007	Legal Ads	1,645	1,681	1,718	1,756
<b>TOTAL CLERK TO THE BOARD</b>		<b>13,454</b>	<b>13,750</b>	<b>14,052</b>	<b>14,361</b>
<b>Legal Services</b>					
1-19001	General Counsel	27,933	28,548	29,176	29,818
1-23001	Special Counsel	3,413	3,488	3,565	3,643
<b>TOTAL LEGAL COUNSEL</b>		<b>31,346</b>	<b>32,036</b>	<b>32,741</b>	<b>33,461</b>
<b>Engineering Services</b>					
1-26002	Engineering Services	33,194	33,924	34,670	35,433
<b>TOTAL ENGINEERING</b>		<b>33,194</b>	<b>33,924</b>	<b>34,670</b>	<b>35,433</b>
<b>Pollution Control</b>					
1-29002	Regulatory & Permit Fees	2,611	2,668	2,727	2,787
<b>TOTAL POLLUTION CONTROL</b>		<b>2,611</b>	<b>2,668</b>	<b>2,727</b>	<b>2,787</b>

**ADMINISTRATION DIVISION**

**Personnel**

1-15001	Regular Salaries	347,155	354,792	362,597	370,574
1-15002	Overtime	2,595	2,652	2,710	2,770
1-15003	FICA	31,446	32,126	32,821	33,531
1-15004	Retirement Contributions	35,735	36,521	37,325	38,146
1-15005	Health/Life/Dental Insurance	524,752	561,485	600,789	642,844
1-15006	Workers Comp	25,316	25,822	26,338	26,865
1-15007	Unemployment Insurance	2,132	2,179	2,227	2,276
1-15010	Uniforms	2,496	2,551	2,607	2,664
1-15012	Training, Cont. Educ., and Licensing	4,843	4,950	5,059	5,170
1-15013	Vehicle Allowance	7,200	7,200	7,200	7,200
1-15014	Annual PTO	5,736	5,862	5,991	6,123
1-15015	Cell Stipend	1,070	1,094	1,118	1,143
<b>Total Administration Personnel:</b>		<b>990,476</b>	<b>1,037,234</b>	<b>1,086,782</b>	<b>1,139,306</b>

**ADMIN Operating**

1-33001	Other Contractual Services	79,564	81,314	83,103	84,931
1-33002	Website Maintenance	10,525	10,736	10,951	11,170
1-33004	Water - Irrigation	4,400	4,488	4,578	4,670
1-33005	Telephone & Cell Service	11,362	11,589	11,821	12,057
1-33006	Postage & Freight	1,176	1,200	1,224	1,248
1-33007	Electricity Services	5,050	5,404	5,782	6,187
1-33010	Equipment Leasing	3,701	3,775	3,851	3,928
1-33011	Administration Maintenance	2,987	3,047	3,108	3,170
1-33018	Contingencies - Hurricane	20,400	20,400	20,400	20,400
1-33019	Office Supplies	12,577	12,854	13,137	13,426
1-33020	Fuel & Lubricants - Vehicle	35,480	37,254	39,117	41,073
1-33021	Operating Supplies and Expenses	6,948	7,101	7,257	7,417
1-33022	Computer Software	5,095	5,197	5,301	5,407
1-33023	Computer Hardware/ Supplies	-	-	-	-
1-33024	Fuel & Lubricants - Equipment	14,433	15,155	15,913	16,709
1-33025	Minor Construction Expenses	-	-	-	-

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

		Forecast			
		FY 2023	FY 2024	FY 2025	FY 2026
<b>Total Administration Operating:</b>		<b>213,698</b>	<b>219,514</b>	<b>225,543</b>	<b>231,793</b>
<b>Capital Outlay Administration</b>					
1-33101	Equipment	-	-	-	-
1-33102	Building	-	-	-	-
1-33103	Other	-	-	-	-
<b>Total Administration Capital Outlay:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ADMINISTRATION</b>		<b>1,204,174</b>	<b>1,256,748</b>	<b>1,312,325</b>	<b>1,371,099</b>
<b><u>AQUATICS DIVISION</u></b>					
<b>Personnel</b>					
1-14001	Regular Salaries	291,764	298,183	304,743	311,447
1-14002	Overtime	20,374	20,822	21,280	21,748
1-14003	FICA	24,213	24,746	25,290	25,847
1-14004	Retirement Contributions	28,092	28,710	29,342	29,988
1-14008	Uniforms	4,250	4,344	4,440	4,538
1-14010	Training, Cont. Educ., and Licensing	3,566	3,644	3,724	3,806
1-14011	Annual PTO	3,829	3,913	3,999	4,087
1-14012	Cell Stipend	547	559	571	584
<b>Total Aquatics Personnel:</b>		<b>376,635</b>	<b>384,921</b>	<b>393,389</b>	<b>402,045</b>
<b>Aquatics Operating</b>					
1-31001	Operations & Maintenance Svc	14,351	14,667	14,990	15,320
1-31003	Disposal Fees	2,856	2,919	2,983	3,049
1-31005	Operating Supplies	9,599	9,810	10,026	10,247
1-31009	Equipment Maintenance	13,367	13,661	13,962	14,269
1-31011	Chemicals	106,197	108,533	110,921	113,361
1-31012	Machinery & Equipment	4,650	4,752	4,857	4,964
<b>Total Aquatics Operating:</b>		<b>151,020</b>	<b>154,342</b>	<b>157,739</b>	<b>161,210</b>
<b>Capital Outlay Aquatics</b>					
1-31101	Equipment	15,000	35,000	-	-
1-31102	Building	-	-	-	-
1-31103	Other	-	-	-	-
<b>Total Aquatics Capital Outlay:</b>		<b>15,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL AQUATICS DIVISION</b>		<b>542,655</b>	<b>574,263</b>	<b>551,128</b>	<b>563,255</b>
<b><u>STORM WATER MANAGEMENT DIVISION</u></b>					
<b>Personnel</b>					
1-16001	Regular Salaries	327,663	334,872	342,239	349,768
1-16002	Overtime	17,829	18,221	18,622	19,032
1-16003	FICA	26,986	27,579	28,186	28,806
1-16004	Retirement Contributions	31,094	31,778	32,477	33,192
1-16008	Uniforms	3,963	4,050	4,139	4,230
1-16010	Training, Cont. Educ., and Licensing	3,779	3,862	3,947	4,034
1-16011	Annual PTO	6,517	6,660	6,807	6,957
1-16012	Cell Stipend	746	762	779	796
<b>Total Storm Water Personnel:</b>		<b>418,577</b>	<b>427,784</b>	<b>437,196</b>	<b>446,815</b>
<b>Storm Water Operating</b>					
1-34001	Operations & Maintenance Svc	75,474	77,134	78,831	80,565
1-34002	Laboratory Services	4,093	4,183	4,275	4,369
1-34004	Disposal Fees	1,771	1,810	1,850	1,891

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

		Forecast			
		FY 2023	FY 2024	FY 2025	FY 2026
1-34005	Operating Supplies	20,507	20,958	21,419	21,890
1-34006	Storm Ditch Maint	-	-	-	-
1-34007	Landscape Materials	25,000	25,000	25,000	25,000
1-34008	Vehicle Maintenance	6,682	6,829	6,979	7,133
1-34009	Equipment Maintenance	30,660	31,335	32,024	32,729
1-34011	Chemicals	1,877	1,918	1,960	2,003
1-34014	Electricity Services	7,598	7,978	8,377	8,796
<b>Total Storm Water Operating:</b>		<b>173,662</b>	<b>177,145</b>	<b>180,715</b>	<b>184,376</b>
<b>Capital Outlay Storm Water</b>					
1-34101	Equipment	29,000			
1-34102	Building	-	-	-	-
1-34103	Other - GIS Mapping	-	-	-	-
<b>Total Storm Water Capital Outlay:</b>		<b>29,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL STORM WATER MANAGEMENT DIVISION</b>		<b>621,239</b>	<b>604,929</b>	<b>617,911</b>	<b>631,191</b>
<b>EXOTIC PLANT REMOVAL DIVISION</b>					
<b>Personnel</b>					
1-17001	Regular Salaries	266,943	272,816	278,818	284,952
1-17002	Overtime	10,999	11,241	11,488	11,741
1-17003	FICA	21,532	22,006	22,490	22,984
1-17004	Retirement Contributions	25,015	25,565	26,128	26,702
1-17008	Uniforms	3,387	3,462	3,538	3,616
1-17010	Training, Cont. Educ., and Licensing	1,302	1,331	1,360	1,390
1-17011	Annual PTO	3,022	3,088	3,156	3,225
1-17012	Cell Stipend	498	509	520	531
<b>Total Exotic Plant Personnel:</b>		<b>332,698</b>	<b>340,018</b>	<b>347,498</b>	<b>355,141</b>
<b>Exotic Plant Operating</b>					
1-35001	Operations & Maintenance Svc	27,594	28,201	28,821	29,455
1-35003	Disposal Fees	5,589	5,712	5,838	5,966
1-35004	Operating Supplies	15,330	15,667	16,012	16,364
1-35006	Vehicle Maintenance	7,151	7,308	7,469	7,633
1-35008	Chemicals	6,882	7,033	7,188	7,346
1-35010	Maintenance Contracts	-	-	-	-
<b>Total Exotic Plant Operating:</b>		<b>62,546</b>	<b>63,921</b>	<b>65,328</b>	<b>66,764</b>
<b>Capital Outlay Exotic Plant</b>					
1-35101	Equipment	35,000	40,000	-	-
1-35102	Building	-	-	-	-
1-35103	Other	-	-	-	-
<b>Total Exotic Plant Capital Outlay:</b>		<b>35,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXOTIC PLANT REMOVAL DIVISION</b>		<b>430,244</b>	<b>443,939</b>	<b>412,826</b>	<b>421,905</b>

**SHOP OPERATIONS DIVISION**

**Personnel**

1-18001	Regular Salaries	49,533	50,623	51,737	52,875
1-18002	Overtime	5,754	5,881	6,010	6,142
1-18003	FICA	4,229	4,323	4,418	4,515
1-18004	Retirement Contributions	4,976	5,085	5,197	5,312
1-18013	Uniforms	640	654	668	683

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

		Forecast			
		FY 2023	FY 2024	FY 2025	FY 2026
1-18015	Training, Cont. Educ., and Licensing	1,851	1,892	1,934	1,977
1-18016	Annual PTO	510	521	532	544
1-18017	Cell Stipend	266	272	278	284
	<b>Total Shop Personnel:</b>	<b>67,759</b>	<b>69,251</b>	<b>70,774</b>	<b>72,332</b>
<b>Shop Operating</b>					
1-36001	Operations & Maintenance Svc	9,436	9,644	9,856	10,073
1-36002	Disposal Fees	1,849	1,890	1,932	1,975
1-36003	Operating Supplies	6,448	6,590	6,735	6,883
1-36006	Machinery & Equipment	11,275	11,523	11,777	12,036
	<b>Total Shop Operating:</b>	<b>29,008</b>	<b>29,647</b>	<b>30,300</b>	<b>30,967</b>
<b>Capital Outlay Shop</b>					
1-36101	Equipment	5,000	-	-	-
1-36102	Building	-	-	-	-
1-36103	Other	-	-	-	-
	<b>Total Shop Capital Outlay:</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SHOP OPERATIONS DIVISION</b>		<b>101,767</b>	<b>98,898</b>	<b>101,074</b>	<b>103,299</b>
<b>Total Operating Expenses</b>		<b>3,231,223</b>	<b>3,304,775</b>	<b>3,316,023</b>	<b>3,429,173</b>
<b>NON-OPERATING INCOME AND EXPENSES</b>					
<b>Other Expense</b>					
<b>DEBT SERVICE EXPENSES</b>					
1-04013	Principal 2014 Bond Issue - sent to Trustee	310,000	315,000	325,000	335,000
1-04013	Interest 2014 Bond issue - sent to Trustee	82,663	73,270	63,259	53,132
	<b>TOTAL DEBT SERVICE:</b>	<b>392,663</b>	<b>388,270</b>	<b>388,259</b>	<b>388,132</b>
<b>CAPITAL IMPROVEMENT</b>					
	Capital Improvement Program R&R	60,039	70,739	75,019	85,719
	Add R&R Funding / Grant Revenue	170,000	170,000	170,000	170,000
	Add SWD funds from City for DS commitment	7,337	11,730	11,741	11,868
	Land Sale Transfer to R&R Funding	-	-	-	-
	<b>TOTAL OTHER CAPITAL EXPENSES R&amp;R FUND:</b>	<b>237,376</b>	<b>252,469</b>	<b>256,760</b>	<b>267,587</b>
	<b>Total Expenses</b>	<b>\$ 3,861,262</b>	<b>\$ 3,945,514</b>	<b>\$ 3,961,042</b>	<b>\$ 4,084,892</b>
	<b>Total Revenues</b>	<b>\$ 3,465,603</b>	<b>\$ 3,573,115</b>	<b>\$ 3,787,649</b>	<b>\$ 4,002,205</b>
	<b>Surplus/(Deficit)</b>	<b>(395,659)</b>	<b>(372,399)</b>	<b>(173,393)</b>	<b>(82,687)</b>
	<b>Available Operating Cash Balance (Ending)</b>	<b>\$ 1,401,896</b>	<b>\$ 1,029,497</b>	<b>\$ 856,104</b>	<b>\$ 773,417</b>

**GENERAL FUND RENEWAL & REPLACEMENT FUND  
FY 2022 BUDGET**

	Actual FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Estimated Beginning Fund Balance	471,196	349,205	268,956	218,943	197,010	181,400	175,214
<b><u>ADD REVENUES:</u></b>							
Grant Revenue	-	-	-	-	-	-	-
Interest Revenues	-	-	-	-	-	-	-
5% Recommended Annual Transfer + Additional Annual Transfer	53,619	53,619	56,829	56,829	60,039	70,739	75,019
Additional funds from General Surplus Funds	40,000	120,000	140,000	170,000	170,000	170,000	170,000
Excess Storm Water Fees - Bonds	9,895	8,862	7,983	7,337	11,730	11,741	11,868
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>	<b>574,710</b>	<b>531,686</b>	<b>473,768</b>	<b>453,109</b>	<b>438,779</b>	<b>433,880</b>	<b>432,101</b>
<b><u>DEDUCT</u></b>							
<b><u>EXPENDITURES:</u></b>							
WM001 1-46001 Stormwater Emergency Renewal and Replacement	212,155	262,730	254,825	256,099	257,379	258,666	259,959
WM017 1-46007 Street to Pond Repairs (POA)	-	-	-	-	-	-	-
WM025 1-46015 CCE Stormwater Improvement Projects	13,350	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>225,505</b>	<b>262,730</b>	<b>254,825</b>	<b>256,099</b>	<b>257,379</b>	<b>258,666</b>	<b>259,959</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>349,205</b>	<b>268,956</b>	<b>218,943</b>	<b>197,010</b>	<b>181,400</b>	<b>175,214</b>	<b>172,142</b>

# GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

## REVENUE SOURCES

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

### General Fund Revenues

#### *Permit Fees*

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

#### *Grant Revenue*

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

#### *Miscellaneous Fees*

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

#### *Storm Water Drainage Fees*

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

#### *Project Maintenance Fees*

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

#### *Interest Revenue*

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

#### *Special Assessments*

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

#### *Miscellaneous Income*

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

#### *Storm Water Drainage Fees for Land Purchase Bond Payment*

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



# GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

## OPERATING EXPENSE'S

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

### Board of Directors

#### *Executive Salaries*

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

#### *FICA*

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

#### *Board Meeting Expenses*

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

### District Manager

#### *Assessment Program*

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

#### *Operations & Maintenance Services*

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

#### *Management Contract*

Charges directly relating to the District Manager's service contract. The charge for FY 2022 is based on the Contract for the District Manager which is shared between the Water & Sewer Fund 50% and the General Fund 50%.

#### *Travel & Per Diem*

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

### Finance

#### *Dissemination Agent*

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

#### *Arbitrage*

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

#### *Accounting Services*

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

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### ***Auditing***

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

### ***Banking Services***

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

### ***Property & Casualty Insurance***

This expense includes the annual insurance premium that provides protection for the Districts general liability, auto and property coverage. An increase is assumed for the FY2022 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.

### ***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.

### ***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.

### **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 FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### General Counsel

#### *Legal Services*

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

### Special Counsel

#### *Legal Services*

Legal fees associated with any labor matters the District may have. For the FY2022 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 1.5% 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.

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### *Unemployment Compensation*

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

### *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 2022 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.

## GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### *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 2022.

### *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 FY2022 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-2022 Budget assumes a 5% increase.

### *Minor Construction Expenses*

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

## **General Fund Administration Division – Capital Outlay**

### *Equipment*

This code is for equipment purchases such as vehicles and tractors over \$1,000. No 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.

**GENERAL FUND BUDGET  
ACCOUNT DESCRIPTIONS AND ASSUMPTIONS**

***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 a Flat Bed Truck which will be split between Aquatics, EPR, Shop and Stormwater Divisions for \$9,300 in FY2022. 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 BUDGET  
ACCOUNT DESCRIPTIONS AND ASSUMPTIONS**

**General Fund Storm Water Division – Capital Outlay**

***Equipment; Building; Other***

The above categories are the same as described in the Administration Budget. Replace a Flat Bed Truck which will be split between Aquatics, EPR, Shop and Stormwater Divisions for \$9,300 in FY2022, Plan to replace a 2012 F-150 for \$35,000 in 2022FY. 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. Replace a Flat Bed Truck which will be split between Aquatics, EPR, Shop and Stormwater Divisions for \$9,300 in FY2022 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. Replace a Flat Bed Truck which will be split between Aquatics, EPR, Shop and Stormwater Divisions for \$9,300 in FY2022, also plan \$15,000 for the replacement of a hydraulic vehicle lift. No other expenditures planned for this fiscal year.

GENERAL FUND BUDGET  
ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

*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: \$ 254,825



# 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 2021 with a deficit due in part to the new administration building expansion project. The Proposed Budget for FY 2022 reflects no Rate Increase. The Proposed Budget for FY 2022 anticipates a deficit due to several major projects.

### Assumptions Used in Preparing the Budget

**Inflation** – The following inflationary rates are utilized; for the regular salaries line item the rate increased to 1.5% for FY 2022 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 2% this year, and liability insurance 9.45% this year for which national projections call for continuing increases. Energy costs are expected to grow at an inflation rate of 15.0% as well.

**Rate Adjustment** – There is no rate adjustment planned for FY 2022 in this budget based on the current factors. The Rate Stabilization Fund balance is expected to exceed \$580,000 for FY2022.

### 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.

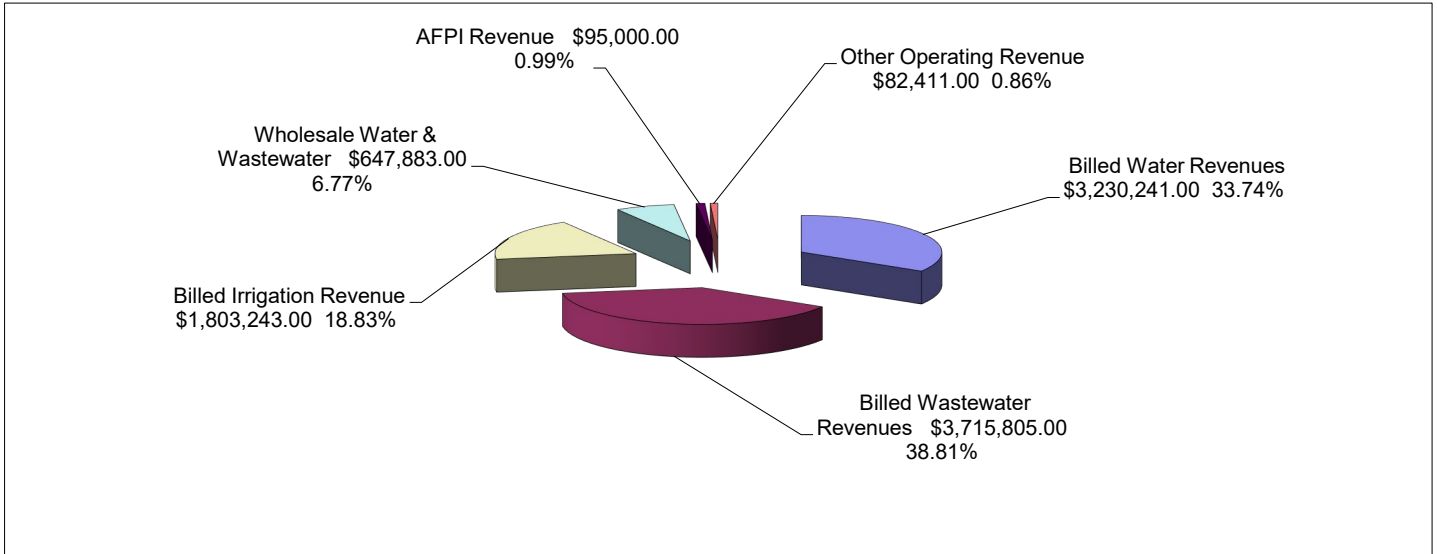
### **Capital Improvement Program**

The capital improvement program has several items for your review, a total cost in FY 2022 of \$3,199,185. 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 \$2,356,894; the Water Connection Fee Budget is \$800,000; the Wastewater Connection Fee Budget is \$370,000 and the Capital Outlay Budget is \$359,050 for FY 2022.

Major capital projects contained in the capital budget for FY 2022 include the continuation of the Lift Station Renewal and Replacement project at \$213,696, Emergency Renewal and Replacement Projects at \$213,714, WWTF sealing and painting at \$100,000, Utility Road Re-paving Phase 1 for \$75,000 and WTP Membrane replacement program at \$210,000 (FY 2022). The Water Connection Fee Fund has one project planned for FY2022 the water treatment plant clear well/transfer pumps expansion project estimated at \$800,000. The Wastewater Connection Fee Fund has one project planned for FY2022 the WWTF Sand Filter upgrade at \$370,000 and the remaining project costs of \$730,000 will be from the Renewal and Replacement Fund. The Capital Outlay Budget for the Utility Fund is proposing the replacement of vehicles and equipment all totaling for \$259,050. The Capital Outlay Budget for the Utility Fund is proposing two Capital Outlay building projects all totaling for \$100,000.

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

**FISCAL YEAR 2022**

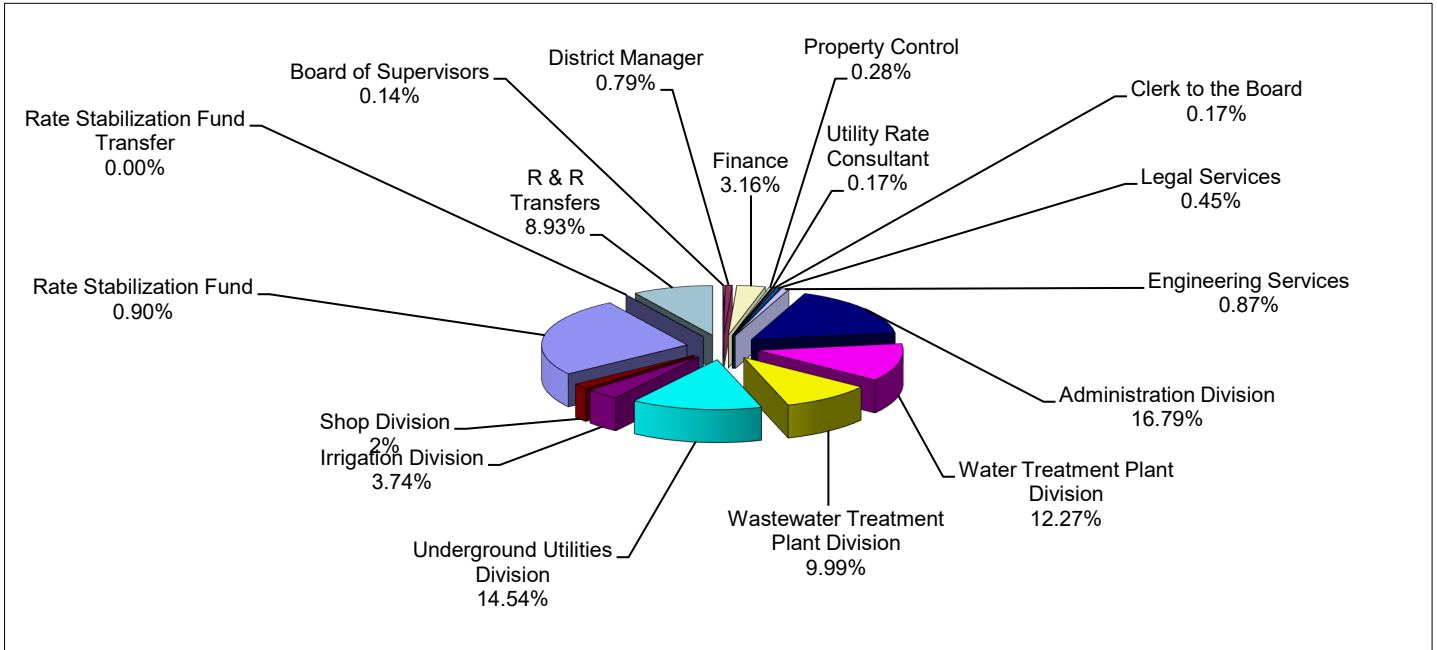


<b>TOTAL REVENUES</b>	<b>\$ 9,574,583</b>
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Billed Water Revenues	\$ 3,230,241.00	33.738%
Billed Wastewater Revenues	\$ 3,715,805.00	38.809%
Billed Irrigation Revenue	\$ 1,803,243.00	18.834%
Wholesale Water & Wastewater	\$ 647,883.00	6.767%
AFPI Revenue	\$ 95,000.00	0.992%
Other Operating Revenue	\$ 82,411.00	0.861%
<b>TOTAL REVENUE</b>	<b>\$ 9,574,583</b>	<b>100.00%</b>
<b>W&amp;S PRIOR YEARS FUND BALANCE</b>	<b>\$ 4,814,678</b>	

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

**FISCAL YEAR 2022**



**TOTAL EXPENDITURES**

**\$ 9,984,379**

				<b>PERCENT</b>	
	<u>PERSONNEL</u>	<u>OPERATING</u>	<u>CAPITAL</u>	<u>TOTALS</u>	<u>EXPENDITURES</u>
			<u>OUTLAY</u>		
Board of Supervisors	12,918	1,230		\$ 14,148	0.142%
District Manager	77,600	1,484		\$ 79,084	0.792%
Finance		315,639		\$ 315,639	3.161%
Property Control		28,173		\$ 28,173	0.282%
Utility Rate Consultant		16,487		\$ 16,487	0.165%
Clerk to the Board		17,260		\$ 17,260	0.173%
Legal Services		44,709		\$ 44,709	0.448%
Engineering Services		86,407		\$ 86,407	0.865%
Administration Division	1,107,976	528,690	40,000	\$ 1,676,666	16.793%
Water Treatment Plant Division	422,577	762,753	40,000	\$ 1,225,330	12.272%
Wastewater Treatment Plant Division	422,505	491,745	83,000	\$ 997,250	9.988%
Underground Utilities Division	684,046	616,397	151,050	\$ 1,451,493	14.538%
Irrigation Division	60,555	283,261	30,000	\$ 373,816	3.744%
Shop Division	137,642	25,837	15,000	\$ 178,479	1.788%
Debt Service Payments				2,588,049	25.921%
Rate Stabilization Fund Transfer				-	0.000%
R & R Transfers				891,389	8.928%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,925,819</b>	<b>\$ 3,220,072</b>	<b>\$ 359,050</b>	<b>\$ 9,984,379</b>	<b>100.00%</b>

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

	<u>FY 2020</u> <u>ACTUAL</u>	<u>FY 2021</u> <u>ORIGINAL BUDGET</u>	<u>FY 2021</u> <u>ESTIMATE</u>	<u>FY 2022</u> <u>PROPOSED</u>
<b><u>ADD REVENUES:</u></b>				
Billed Water Revenues	3,162,199	3,171,396	3,246,241	3,230,241
Billed Wastewater Revenues	3,673,324	3,677,859	3,734,805	3,715,805
Billed Irrigation Revenue	1,791,965	1,797,512	1,803,243	1,803,243
Wholesale Water & Wastewater	575,918	597,883	647,883	647,883
AFPI Revenue	66,140	2,484	20,800	95,000
Other Operating Revenue	60,037	82,411	97,750	82,411
<b>TOTAL OPERATING REVENUES</b>	<b>9,329,583</b>	<b>9,329,545</b>	<b>9,550,722</b>	<b>9,574,583</b>
<b><u>NON-OPERATING INCOME AND EXPENSES</u></b>				
Transfer from WCF to Pay Debt	-	-	-	-
<b>TOTAL NON-OPERATING REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
FUND BALANCE, October 1	5,956,725	4,878,208	4,878,208	4,814,678
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>	<b>15,286,308</b>	<b>14,207,753</b>	<b>14,428,930</b>	<b>14,389,261</b>
<b><u>DEDUCT EXPENDITURES:</u></b>				
Board of Supervisors	13,080	14,122	14,122	14,148
District Manager	44,626	46,123	46,123	79,084
Finance	231,947	304,875	285,875	315,639
Property Control	4,603	10,256	27,756	28,173
Utility Rate Consultant	14,088	16,243	16,243	16,487
Clerk to the Board	12,838	17,005	17,005	17,260
Legal Services	12,722	44,178	44,178	44,709
Engineering Services	63,736	85,130	85,130	86,407
Administration Division	2,282,775	1,565,524	1,693,327	1,676,666
Water Treatment Plant Division	1,038,016	1,141,047	1,144,213	1,225,330
Wastewater Treatment Plant Division	808,936	878,277	873,110	997,250
Underground Utilities Division	1,293,258	1,335,612	1,341,986	1,451,493
Irrigation Division	258,631	333,023	320,023	373,816
Shop Division	138,597	164,896	166,063	178,479
Debt Service Payments	2,605,326	2,597,445	2,597,445	2,588,049
Rate Stabilization Fund Transfer Out	-	-	-	-
Capital improvement Projects	-	-	-	-
Renewal & Replacement Transfers	1,615,317	941,653	941,653	891,389
<b>TOTAL EXPENDITURES</b>	<b>10,438,496</b>	<b>9,495,409</b>	<b>9,614,252</b>	<b>9,984,379</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>4,847,812</b>	<b>4,712,344</b>	<b>4,814,678</b>	<b>4,404,882</b>

ST. LUCIE WEST SERVICES DISTRICT  
WATER SEWER  
FIVE YEAR FORECAST

	Actual FY 2020	Actual YTD FY 2021	Estimate EOY FY 2021	Orig. Budget FY 2021	Final Amended Budget FY 2021	Budget FY 2022
<b>Water &amp; Sewer Fund Balance (Beginning)</b>	<b>5,956,725</b>	<b>4,878,208</b>	<b>4,878,208</b>	<b>4,878,208</b>	<b>4,878,208</b>	<b>4,814,678</b>
<b>Rate Stabilization Fund Balance (Beginning)</b>	<b>585,405</b>			<b>585,405</b>	<b>585,405</b>	<b>585,405</b>
<b>OPERATING REVENUE</b>						
Grants	-	-	-	-	-	-
5-04006 Billed Water Revenue Consumption	3,162,199	2,172,470	3,258,705	3,171,396	3,246,241	3,230,241
5-04106 Billed Water Revenue Base		-	-			
5-04007 Billed Wastewater Revenue Consumption	3,673,324	2,516,078	3,774,117	3,677,859	3,734,805	3,715,805
5-04107 Billed Wastewater Revenue Base		-	-			
5-04009 Billed Irrigation Revenue Consumption	1,791,965	1,204,338	1,806,507	1,797,512	1,803,243	1,803,243
5-04109 Billed Irrigation Revenue Base		-	-			
5-04010 Late Fees	30,147	30,493	38,000	38,000	38,000	38,000
5-04012 Miscellaneous Fees	21,228	17,846	17,846	5,000	17,846	5,000
5-04014 Wholesale Water Revenue	288,740	226,134	339,201	291,551	331,551	331,551
5-04018 Meter Set Fees	2,955	1,250	1,225	4,040	1,250	4,040
5-04021 Wholesale Wastewater Revenue	287,178	199,912	299,868	306,332	316,332	316,332
5-04022 Interest (Operating)	5,708	198	297	5,571	5,571	5,571
Rate Stabilization Fund	-	-	-	-	-	-
5-04047 Backflow Prevention Program	17,145	22,200	25,000	25,000	25,000	25,000
5-04046 Tanker Truck Water Service	13,250	10,083	15,125	4,800	10,083	4,800
5-04033 Water Impact (AFPI)	35,502	11,631	11,631	1,359	11,631	50,000
5-04035 Wastewater Impact (AFPI)	30,639	9,169	9,169	1,125	9,169	45,000
<b>Total Revenues</b>	<b>\$ 9,359,979</b>	<b>\$ 6,421,802</b>	<b>\$ 9,596,691</b>	<b>\$ 9,329,545</b>	<b>\$ 9,550,722</b>	<b>\$ 9,574,583</b>
<b>OPERATING EXPENSES</b>						
<b>Board of Supervisors</b>						
5-05001 Executive Salaries	11,286	8,900	11,867	12,000	12,000	12,000
5-05002 FICA	863	681	908	918	918	918
5-05004 Board Meeting Expenses	930	992	1,323	1,204	1,204	1,230
<b>TOTAL BOARD OF SUPERVISORS</b>	<b>13,080</b>	<b>10,573</b>	<b>14,098</b>	<b>14,122</b>	<b>14,122</b>	<b>14,148</b>
<b>District Manager</b>						
5-06002 Management Contract	44,129	28,946	45,000	44,661	44,661	77,600
5-06003 Travel & Per Diem	498	512	683	1,462	1,462	1,484
<b>TOTAL DISTRICT MANAGER</b>	<b>44,626</b>	<b>29,458</b>	<b>45,683</b>	<b>46,123</b>	<b>46,123</b>	<b>79,084</b>
<b>Finance</b>						
5-07001 Dissemination Agent	3,843	-	4,000	3,985	3,985	4,045
5-07002 Arbitrage	-	-	500	2,400	2,400	2,400
5-07003 Accounting Services	38,163	31,999	42,665	48,845	48,845	49,920
5-07004 Auditing	14,985	-	16,180	16,180	16,180	16,423
5-07006 Banking Services	13,120	13,875	18,500	21,318	21,318	21,638
5-07007 Property & Casualty Insurance	160,922	170,534	170,534	168,947	171,947	199,313
5-07009 Bad Debt	915	4,315	5,753	43,200	21,200	21,900
<b>TOTAL FINANCE</b>	<b>231,947</b>	<b>220,723</b>	<b>258,132</b>	<b>304,875</b>	<b>285,875</b>	<b>315,639</b>
<b>Property Control</b>						

ST. LUCIE WEST SERVICES DISTRICT  
WATER SEWER  
FIVE YEAR FORECAST

	Actual FY 2020	Actual YTD FY 2021	Estimate EOY FY 2021	Orig. Budget FY 2021	Final Amended Budget FY 2021	Budget FY 2022
5-09001	-	1,561	2,081	1,978	1,978	2,008
5-09003	3,760	6,928	9,237	5,006	9,506	9,649
5-09004	843	1,483	1,977	3,272	16,272	16,516
<b>TOTAL PROPERTY CONTROL</b>	<b>4,603</b>	<b>9,972</b>	<b>13,295</b>	<b>10,256</b>	<b>27,756</b>	<b>28,173</b>
<b>Utility Rate Consultant</b>						
5-11001	14,088	-	16,243	16,243	16,243	16,487
<b>TOTAL RATE CONSULTANT</b>	<b>14,088</b>	<b>-</b>	<b>16,243</b>	<b>16,243</b>	<b>16,243</b>	<b>16,487</b>
<b>Clerk to the Board</b>						
5-13002	9,583	8,000	10,667	11,137	11,137	11,304
5-13004	954	941	1,255	1,589	1,589	1,613
5-13005	1,404	627	836	2,426	2,426	2,462
5-13006	898	-	-	1,853	1,853	1,881
<b>TOTAL CLERK TO THE BOARD</b>	<b>12,838</b>	<b>9,568</b>	<b>12,758</b>	<b>17,005</b>	<b>17,005</b>	<b>17,260</b>
<b>Legal Services</b>						
5-19001	10,737	5,602	25,000	35,411	35,411	35,942
5-23001	1,985	921	1,228	8,767	8,767	8,767
<b>TOTAL LEGAL COUNSEL</b>	<b>12,722</b>	<b>6,523</b>	<b>26,228</b>	<b>44,178</b>	<b>44,178</b>	<b>44,709</b>
<b>Engineering Services</b>						
5-26002	63,736	16,907	85,000	85,130	85,130	86,407
<b>TOTAL ENGINEERING</b>	<b>63,736</b>	<b>16,907</b>	<b>85,000</b>	<b>85,130</b>	<b>85,130</b>	<b>86,407</b>
<b>ADMINISTRATION DIVISION</b>						
<b>Personnel</b>						
5-14001	261,533	277,144	369,525	373,899	375,899	375,537
5-14003	3,736	2,453	3,271	5,071	5,071	5,147
5-14004	24,666	20,109	26,812	34,072	34,225	36,747
5-14005	32,112	25,020	33,360	38,127	38,307	41,246
5-14006	473,186	388,610	567,151	567,151	567,151	578,494
5-14007	27,336	32,854	33,772	33,772	33,772	35,717
5-14008	-	-	-	2,243	2,243	2,277
5-14010	1,604	2,096	1,397	3,726	3,726	3,782
5-14012	1,427	373	497	6,851	6,851	6,954
5-14013	4,514	3,257	4,343	11,070	11,070	11,236
5-14014	-	-	-	9,219	9,219	9,357
5-14015	677	489	652	1,460	1,460	1,482
<b>Total Administration Personnel:</b>	<b>830,792</b>	<b>752,405</b>	<b>1,040,780</b>	<b>1,086,661</b>	<b>1,088,994</b>	<b>1,107,976</b>
<b>ADMIN Operating</b>						
5-29001	155,751	84,925	113,233	202,718	202,718	205,759
5-29002	4,036	3,219	4,292	4,661	4,661	4,731
5-29003	9,310	6,360	8,480	7,283	10,283	10,437
5-29004	42,355	8,471	11,295	33,884	42,884	82,301

ST. LUCIE WEST SERVICES DISTRICT  
WATER SEWER  
FIVE YEAR FORECAST

		Actual FY 2020	Actual YTD FY 2021	Estimate EOY FY 2021	Orig. Budget FY 2021	Final Amended Budget FY 2021	Budget FY 2022
5-29005	Telephone & Cell Service	9,474	7,209	9,612	14,109	12,109	12,291
5-29006	Postage & Freight	24,431	16,242	21,656	35,153	30,153	30,605
5-29007	Equipment Leasing	(204)	2,355	2,739	2,739	2,739	2,780
5-29008	Administrative Maintenance	958	1,581	2,108	1,978	2,478	2,515
5-29011	Contingencies - Hurricane	-	-	-	-	-	-
5-29012	Office Supplies	6,596	2,838	3,784	4,947	4,947	4,996
5-29013	Fuel & Lubricants - Vehicle	41,065	23,826	31,768	50,769	48,769	52,183
5-29014	Fuel & Lubricants - Equipment	7,845	5,454	7,272	13,406	12,406	13,274
5-29015	Minor Construction Expenses	28	1,212	1,616	1,526	1,526	1,549
5-29016	Project Maintenance Fees	6,685	-	6,685	6,685	6,685	11,685
5-29017	Contingency (1.5%)	5,638	-	-	84,506	69,506	88,410
5-29018	Electricity Services	2,523	2,588	3,451	4,499	4,499	5,174
	<b>Total Administration Operating:</b>	<b>316,491</b>	<b>166,280</b>	<b>227,991</b>	<b>468,863</b>	<b>456,363</b>	<b>528,690</b>
	<b>Capital Outlay Administration</b>						
5-29101	Equipment	144	7,970	10,000	10,000	7,970	-
5-29102	Building	1,135,348	125,316	120,000	-	140,000	40,000
5-29103	Other	-	-	-	-	-	-
	<b>Total Administration Capital Outlay:</b>	<b>1,135,492</b>	<b>133,286</b>	<b>130,000</b>	<b>10,000</b>	<b>147,970</b>	<b>40,000</b>
	<b>TOTAL ADMINISTRATION</b>	<b>2,282,775</b>	<b>1,051,971</b>	<b>1,398,771</b>	<b>1,565,524</b>	<b>1,693,327</b>	<b>1,676,666</b>
	<b>WATER TREATMENT PLANT DIVISION</b>						
	<b>Personnel</b>						
5-15001	Regular Salaries	267,649	205,278	273,704	297,062	304,062	308,623
5-15002	Overtime	31,894	17,541	23,388	43,689	43,689	44,344
5-15003	FICA	20,191	15,784	21,045	26,434	26,970	27,374
5-15004	Retirement Contributions	21,263	19,194	25,592	30,668	31,298	31,767
5-15008	Uniforms	833	1,055	2,010	2,010	2,010	2,040
5-15010	Training & Education Costs	3,262	1,106	1,475	3,516	3,516	3,569
5-15011	Annual PTO	-	-	-	3,486	3,486	3,538
5-15012	Cell Stipend	474	396	528	1,302	1,302	1,322
	<b>Total WTP Personnel:</b>	<b>345,567</b>	<b>260,354</b>	<b>347,742</b>	<b>408,167</b>	<b>416,333</b>	<b>422,577</b>
	<b>WTP Operating</b>						
5-30001	Other Contractual Services	43,485	34,848	46,464	71,169	66,169	67,162
5-30002	Operations & Maintenance Services	140	8	11	1,953	1,953	1,982
5-30003	Laboratory Services	30,116	15,744	20,992	28,296	28,296	28,720
5-30004	Operating Supplies	4,574	1,461	1,948	6,462	6,462	6,559
5-30005	Electricity Services	166,285	120,088	160,117	196,562	181,562	208,796
5-30007	Plant Maintenance	50,320	45,757	61,009	80,274	80,274	81,478
5-30009	Chemicals	334,893	242,836	323,781	311,164	326,164	331,056
5-30010	Water Conservation Grant Program	12,405	10,626	12,000	12,000	12,000	12,000
5-30011	Backflow Prevention Program	23,270	20,845	25,000	25,000	25,000	25,000
	<b>Total WTP Operating:</b>	<b>665,487</b>	<b>492,213</b>	<b>651,322</b>	<b>732,880</b>	<b>727,880</b>	<b>762,753</b>
	<b>Capital Outlay WTP</b>						
5-30101	Equipment	26,962	-	-	-	-	-
5-30102	Building	-	-	-	-	-	40,000



ST. LUCIE WEST SERVICES DISTRICT  
WATER SEWER  
FIVE YEAR FORECAST

		Actual FY 2020	Actual YTD FY 2021	Estimate EOY FY 2021	Orig. Budget FY 2021	Final Amended Budget FY 2021	Budget FY 2022
5-30103	Other	-	-	-	-	-	-
	<b>Total WTP Capital Outlay:</b>	<b>26,962</b>	-	-	-	-	<b>40,000</b>
<b>TOTAL WATER TREATMENT PLANT DIVISION</b>		<b>1,038,016</b>	<b>752,567</b>	<b>999,064</b>	<b>1,141,047</b>	<b>1,144,213</b>	<b>1,225,330</b>
<b>WASTEWATER TREATMENT PLANT DIVISION</b>					-		-
<b>Personnel</b>							
5-16001	Regular Salaries	267,810	211,500	282,000	300,069	305,069	<b>312,645</b>
5-16002	Overtime	34,676	25,205	33,607	40,048	40,048	<b>40,649</b>
5-16003	FICA	21,624	17,474	23,299	26,372	26,755	<b>27,385</b>
5-16004	Retirement Contributions	26,540	22,037	29,383	30,611	31,061	<b>31,796</b>
5-16008	Uniforms	2,179	2,138	2,391	2,391	2,391	<b>2,427</b>
5-16010	Training & Education Costs	3,046	1,309	1,745	2,877	2,877	<b>2,920</b>
5-16011	Annual PTO	-	-	-	3,620	3,620	<b>3,674</b>
5-16012	Cell Stipend	812	611	815	994	994	<b>1,009</b>
	<b>Total WWTP Personnel:</b>	<b>356,687</b>	<b>280,274</b>	<b>373,240</b>	<b>406,982</b>	<b>412,815</b>	<b>422,505</b>
<b>WWTP Operating</b>						-	
5-31001	Other Contractual Services	26,512	19,658	27,000	27,388	27,388	<b>27,799</b>
5-31002	Operations & Maintenance Services	7,593	2,936	3,915	7,546	7,546	<b>7,659</b>
5-31003	Laboratory Services	21,209	13,655	18,207	25,314	24,314	<b>24,679</b>
5-31004	Operating Supplies	12,816	9,844	13,125	14,723	14,723	<b>14,944</b>
5-31005	Sludge Disposal	78,111	53,385	71,180	86,345	86,345	<b>93,253</b>
5-31006	Electricity Services	135,227	98,514	131,352	155,241	140,241	<b>161,277</b>
5-31008	Plant Maintenance	34,927	39,385	52,513	42,867	49,867	<b>50,615</b>
5-31010	Chemicals	78,907	55,678	74,237	111,871	109,871	<b>111,519</b>
	<b>Total WWTP Operating:</b>	<b>395,304</b>	<b>293,055</b>	<b>391,529</b>	<b>471,295</b>	<b>460,295</b>	<b>491,745</b>
<b>Capital Outlay WWTP</b>							
5-31101	Equipment	44,560	-	-	-	-	<b>83,000</b>
5-31102	Building	12,385	-	-	-	-	-
5-31103	Other	-	-	-	-	-	-
	<b>Total WWTP Capital Outlay:</b>	<b>56,945</b>	-	-	-	-	<b>83,000</b>
<b>TOTAL WASTEWATER TREATMENT PLANT DIVISION</b>		<b>808,936</b>	<b>573,329</b>	<b>764,769</b>	<b>878,277</b>	<b>873,110</b>	<b>997,250</b>
<b>UNDERGROUND UTILITIES DIVISION</b>							
<b>Personnel</b>							
5-17001	Regular Salaries	450,760	339,607	452,809	495,730	495,730	<b>503,166</b>
5-17002	Overtime	54,356	36,514	48,685	67,262	67,262	<b>68,271</b>
5-17003	FICA	34,270	26,295	35,060	43,643	43,643	<b>44,297</b>
5-17004	Retirement Contributions	41,091	32,204	42,939	50,669	50,669	<b>51,429</b>
5-17008	Uniforms	4,775	4,369	6,131	6,131	6,131	<b>6,223</b>
5-17010	Training & Education Costs	1,718	2,140	3,000	2,870	3,000	<b>3,045</b>
5-17011	Annual PTO	-	-	-	5,210	5,210	<b>5,288</b>
5-17012	Cell Stipend	1,571	1,337	1,783	2,293	2,293	<b>2,327</b>
	<b>Total UGU Personnel:</b>	<b>588,542</b>	<b>442,466</b>	<b>590,407</b>	<b>673,808</b>	<b>673,938</b>	<b>684,046</b>

ST. LUCIE WEST SERVICES DISTRICT  
WATER SEWER  
FIVE YEAR FORECAST

		Actual FY 2020	Actual YTD FY 2021	Estimate EOY FY 2021	Orig. Budget FY 2021	Final Amended Budget FY 2021	Budget FY 2022
<b>UGU Operating</b>							
5-32001	Other Contractual Services	312,605	200,574	267,432	319,456	319,456	324,248
5-32002	Operations & Maintenance Services	108,540	57,082	76,109	106,526	106,526	108,124
5-32003	Operating Supplies	72,491	42,672	56,896	79,798	79,798	80,995
5-32004	Electricity Services	37,786	23,940	31,920	43,108	43,108	49,574
5-32005	Vehicle Maintenance	24,382	23,808	31,744	27,375	30,375	30,831
5-32006	Lift Station Maintenance	17,961	2,874	3,832	22,291	22,291	22,625
	<b>Total UGU Operating:</b>	<b>573,766</b>	<b>350,950</b>	<b>467,933</b>	<b>598,554</b>	<b>601,554</b>	<b>616,397</b>
<b>Capital Outlay UGU</b>							
5-32101	Equipment	44,548	60,444	-	62,200	60,444	130,000
5-32102	Building	86,403	114	5,000	-	5,000	20,000
5-32104	New Meters	-	-	-	1,050	1,050	1,050
5-32103	Other	-	-	-	-	-	-
	<b>Total UGU Capital Outlay:</b>	<b>130,950</b>	<b>60,558</b>	<b>5,000</b>	<b>63,250</b>	<b>66,494</b>	<b>151,050</b>
<b>TOTAL UNDERGROUND UTILITIES DIVISION</b>		<b>1,293,258</b>	<b>853,974</b>	<b>1,063,340</b>	<b>1,335,612</b>	<b>1,341,986</b>	<b>1,451,493</b>
<b>IRRIGATION DIVISION</b>							
<b>Personnel</b>							
5-18001	Regular Salaries	39,520	30,448	40,597	44,875	44,875	45,548
5-18002	Overtime	426	8	11	4,199	4,199	4,262
5-18003	FICA	2,529	1,992	2,656	3,834	3,834	3,892
5-18004	Retirement Contributions	3,609	2,766	3,688	4,417	4,417	4,483
5-18008	Uniforms	398	362	483	575	575	584
5-18009	Training & Education Costs	197	52	69	712	712	723
5-18010	Annual PTO	-	-	-	791	791	803
5-18011	Cell Stipend	-	-	-	256	256	260
	<b>Total IRR Personnel:</b>	<b>46,679</b>	<b>35,628</b>	<b>47,504</b>	<b>59,659</b>	<b>59,659</b>	<b>60,555</b>
<b>IRR Operating</b>							
5-33001	Other Contractual Services	14,510	17,377	23,169	28,868	28,868	29,301
5-33002	Operations & Maintenance Services	35,979	19,715	26,287	43,498	43,498	44,150
5-33003	Laboratory Services	-	-	-	618	618	627
5-33004	Operating Supplies	5,617	3,868	5,157	6,594	6,594	6,693
5-33005	Electricity Services	118,936	85,465	113,953	148,826	138,826	159,650
5-33008	Maintenance - Irrigation	33,356	20,848	27,797	31,284	31,284	32,004
5-33010	Chemicals	3,553	5,042	6,723	13,676	10,676	10,836
	<b>Total IRR Operating:</b>	<b>211,952</b>	<b>152,315</b>	<b>203,086</b>	<b>273,364</b>	<b>260,364</b>	<b>283,261</b>
<b>Capital Outlay IRR</b>							
5-33101	Equipment	-	-	-	-	-	30,000
5-33102	Building	-	-	-	-	-	-
5-33103	Other	-	-	-	-	-	-
	<b>Total IRR Capital Outlay:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>
<b>TOTAL IRRIGATION DIVISION</b>		<b>258,631</b>	<b>187,943</b>	<b>250,590</b>	<b>333,023</b>	<b>320,023</b>	<b>373,816</b>

ST. LUCIE WEST SERVICES DISTRICT  
WATER SEWER  
FIVE YEAR FORECAST

		Actual FY 2020	Actual YTD FY 2021	Estimate EOY FY 2021	Orig. Budget FY 2021	Final Amended Budget FY 2021	Budget FY 2022
<b>SHOP &amp; MAINTENANCE OPERATIONS DIVISION</b>							
<b>Personnel</b>							
5-40001	Regular Salaries	94,417	73,836	98,448	102,961	104,961	106,535
5-40002	Overtime	4,964	2,785	3,713	7,661	6,661	6,761
5-40003	FICA	6,717	5,403	7,204	8,615	8,692	8,822
5-40004	Retirement Contributions	9,010	7,074	9,432	9,956	10,046	10,197
5-40013	Uniforms	652	428	571	1,199	1,199	1,217
5-40015	Training, Cont. Educ., and Licensing	179	398	531	2,056	2,056	2,087
5-40016	Annual PTO	-	-	-	1,590	1,590	1,614
5-40017	Cell Stipend	169	122	163	403	403	409
<b>Total Shop &amp; Maintenance Personnel:</b>		<b>116,108</b>	<b>90,046</b>	<b>120,062</b>	<b>134,441</b>	<b>135,608</b>	<b>137,642</b>
<b>Shop &amp; Maintenance Operating</b>							
5-41001	Operations & Maintenance Svc	8,159	4,944	6,592	8,568	8,568	8,697
5-41002	Disposal Fees	983	721	961	1,681	1,681	1,706
5-41003	Operating Supplies	4,688	4,051	5,401	5,492	5,492	5,574
5-41006	Machinery & Equipment	8,659	6,024	8,032	9,714	9,714	9,860
<b>Total Shop &amp; Maintenance Operating:</b>		<b>22,489</b>	<b>15,740</b>	<b>20,986</b>	<b>25,455</b>	<b>25,455</b>	<b>25,837</b>
<b>Capital Outlay Shop &amp; Maintenance</b>							
5-41101	Equipment	-	2,123	5,000	5,000	5,000	15,000
5-41102	Building	-	-	-	-	-	-
5-41103	Other	-	-	-	-	-	-
<b>Total Shop &amp; Maintenance Capital Outlay:</b>		<b>-</b>	<b>2,123</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>15,000</b>
<b>TOTAL SHOP &amp; MAINTENANCE OPERATIONS DIVISION</b>		<b>138,597</b>	<b>107,909</b>	<b>146,048</b>	<b>164,896</b>	<b>166,063</b>	<b>178,479</b>
<b>Total Operating Expenses</b>		<b>6,217,853</b>	<b>3,831,417</b>	<b>5,094,019</b>	<b>5,956,311</b>	<b>6,075,154</b>	<b>6,504,941</b>
<b>NON-OPERATING INCOME AND EXPENSES</b>							
<b>Other Income</b>							
Transfer from Water Connection Fees to Pay Debt		-	-	-	-	-	-
5-34001	<b>TOTAL NON-OPERATING INCOME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE EXPENSES</b>							
5-27011	Cost of Issuance	-	-	-	-	-	-
5-27013	Principal 2014 Bond Issue Refi of 2004	180,000	-	190,000	190,000	190,000	190,000
5-27012	Interest 2014 Bond Issue Refi of 2004	362,175	178,118	356,235	356,235	356,235	349,965
5-27008	Principal 2011 Bond Issue	1,135,000	-	1,165,000	1,165,000	1,165,000	1,200,000
5-27007	Interest 2011 Bond issue	552,216	256,756	512,945	512,945	512,945	472,636
5-27010	Principal 2013 Bond Issue	260,000	-	265,000	265,000	265,000	275,000
5-27009	Interest 2013 Bond issue	115,935	44,591	108,265	108,265	108,265	100,448
<b>TOTAL DEBT SERVICE:</b>		<b>2,605,326</b>	<b>479,465</b>	<b>2,597,445</b>	<b>2,597,445</b>	<b>2,597,445</b>	<b>2,588,049</b>
<b>SLWSD Final Budget FY 2022 (8/31/2021)</b>							

ST. LUCIE WEST SERVICES DISTRICT  
WATER SEWER  
FIVE YEAR FORECAST

	Actual FY 2020	Actual YTD FY 2021	Estimate EOY FY 2021	Orig. Budget FY 2021	Final Amended Budget FY 2021	Budget FY 2022
<b><u>RATE STABILIZATION</u></b>						
Transfer Out to Rate Stabilization Fund	-	-	-	-	-	-
<b>TOTAL RATE STABILIZATION SERVICE:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>CAPITAL IMPROVEMENT &amp; TRANSFERS</u></b>						
Capital Improvement Program - WWTP Expansion	-	-	-	-	-	-
5-28127 Required R&R Transfer to Capital (5%)	465,317	-	481,653	481,653	481,653	491,389
Additional R&R Transfer for CIP's	1,150,000	-	460,000	460,000	460,000	400,000
Cash Carry Forward for R&R CIP	-	-	-	-	-	-
<b>TOTAL CI &amp; TRANSFERS EXPENSES:</b>	<b>1,615,317</b>	<b>-</b>	<b>941,653</b>	<b>941,653</b>	<b>941,653</b>	<b>891,389</b>
<b>Total Expenses</b>	<b>\$ 10,438,496</b>	<b>\$ 4,310,882</b>	<b>\$ 8,633,117</b>	<b>\$ 9,495,409</b>	<b>\$ 9,614,252</b>	<b>\$ 9,984,379</b>
<b>Total Revenues</b>	<b>\$ 9,359,979</b>	<b>\$ 6,421,802</b>	<b>\$ 9,596,691</b>	<b>\$ 9,329,545</b>	<b>\$ 9,550,722</b>	<b>\$ 9,574,583</b>
<b>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</b>	<b>(1,078,517)</b>	<b>2,110,920</b>	<b>963,574</b>	<b>(165,864)</b>	<b>(63,530)</b>	<b>(409,796)</b>
<b>Available Operating Cash Balance (Ending)</b>	<b>\$ 4,878,208</b>	<b>\$ 6,989,128</b>	<b>\$ 5,841,782</b>	<b>\$ 4,712,344</b>	<b>\$ 4,814,678</b>	<b>\$ 4,404,882</b>
<b>*Coverage Provided (Required &gt; 1.10)</b>	1.70			1.33	1.41	1.29
<b>**Coverage w/R&amp;R deducted (Required &gt; 1.00)</b>	1.46			1.12	1.20	1.11
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%

ST. LUCIE WEST SERVICES DISTRICT  
WATER SEWER  
FIVE YEAR FORECAST

		Forecast			
		FY 2023	FY 2024	FY 2025	FY 2026
<b>Water &amp; Sewer Fund Balance (Beginning)</b>		<b>4,404,882</b>	<b>4,476,741</b>	<b>4,470,846</b>	<b>4,652,126</b>
<b>Rate Stabilization Fund Balance (Beginning)</b>		<b>585,405</b>	<b>585,405</b>	<b>585,405</b>	<b>585,405</b>
<b>OPERATING REVENUE</b>					
Grants					
5-04006	Billed Water Revenue Consumption	3,254,997	3,336,372	3,419,781	3,505,276
5-04106	Billed Water Revenue Base				
5-04007	Billed Wastewater Revenue Consumption	3,745,700	3,839,343	3,935,327	4,033,710
5-04107	Billed Wastewater Revenue Base				
5-04009	Billed Irrigation Revenue Consumption	1,803,324	1,848,407	1,894,617	1,941,982
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	339,840	348,336	357,044	365,970
5-04018	Meter Set Fees	4,040	4,040	4,040	4,040
5-04021	Wholesale Wastewater Revenue	324,240	332,346	340,655	349,171
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)	45,000	1,359	1,359	1,359
5-04035	Wastewater Impact (AFPI)	40,000	1,125	1,125	1,125
<b>Total Revenues</b>		<b>\$ 9,635,512</b>	<b>\$ 9,789,699</b>	<b>\$ 10,032,319</b>	<b>\$ 10,281,004</b>
<b>OPERATING EXPENSES</b>					
<b><u>Board of Supervisors</u></b>					
5-05001	Executive Salaries	12,000	12,000	12,000	12,000
5-05002	FICA	918	918	918	918
5-05004	Board Meeting Expenses	1,257	1,285	1,313	1,342
<b>TOTAL BOARD OF SUPERVISORS</b>		<b>14,175</b>	<b>14,203</b>	<b>14,231</b>	<b>14,260</b>
<b><u>District Manager</u></b>					
5-06002	Management Contract	47,307	48,348	49,412	50,499
5-06003	Travel & Per Diem	1,517	1,550	1,584	1,619
<b>TOTAL DISTRICT MANAGER</b>		<b>48,824</b>	<b>49,898</b>	<b>50,996</b>	<b>52,118</b>
<b><u>Finance</u></b>					
5-07001	Dissemination Agent	4,134	4,225	4,318	4,413
5-07002	Arbitrage	2,400	2,400	2,400	2,400
5-07003	Accounting Services	51,018	52,140	53,287	54,459
5-07004	Auditing	16,784	17,153	17,530	17,916
5-07006	Banking Services	22,114	22,601	23,098	23,606
5-07007	Property & Casualty Insurance	246,764	223,102	234,257	245,970
5-07009	Bad Debt	22,000	22,600	23,100	23,700
<b>TOTAL FINANCE</b>		<b>365,214</b>	<b>344,221</b>	<b>357,990</b>	<b>372,464</b>
<b><u>Property Control</u></b>					

**ST. LUCIE WEST SERVICES DISTRICT  
WATER SEWER  
FIVE YEAR FORECAST**

		Forecast			
		FY 2023	FY 2024	FY 2025	FY 2026
5-09001	Building & Land Rental	2,052	2,097	2,143	2,190
5-09003	Computer Software/Licensing	9,861	10,078	10,300	10,527
5-09004	Computer Hardware/Supplies	16,879	17,250	17,630	18,018
<b>TOTAL PROPERTY CONTROL</b>		<b>28,792</b>	<b>29,425</b>	<b>30,073</b>	<b>30,735</b>
<b><u>Utility Rate Consultant</u></b>					
5-11001	Other Contractual Services	16,850	17,221	17,600	17,987
<b>TOTAL RATE CONSULTANT</b>		<b>16,850</b>	<b>17,221</b>	<b>17,600</b>	<b>17,987</b>
<b><u>Clerk to the Board</u></b>					
5-13002	Other Contractual Services	11,553	11,807	12,067	12,332
5-13004	Postage & Freight	1,648	1,684	1,721	1,759
5-13005	Printing & Binding	2,516	2,571	2,628	2,686
5-13006	Legal Ads	1,922	1,964	2,007	2,051
<b>TOTAL CLERK TO THE BOARD</b>		<b>17,639</b>	<b>18,026</b>	<b>18,423</b>	<b>18,828</b>
<b><u>Legal Services</u></b>					
5-19001	General Counsel	36,733	37,541	38,367	39,211
5-23001	Special Counsel	8,767	8,767	8,767	8,767
<b>TOTAL LEGAL COUNSEL</b>		<b>45,500</b>	<b>46,308</b>	<b>47,134</b>	<b>47,978</b>
<b><u>Engineering Services</u></b>					
5-26002	Engineering Services	88,308	90,251	92,237	94,266
<b>TOTAL ENGINEERING</b>		<b>88,308</b>	<b>90,251</b>	<b>92,237</b>	<b>94,266</b>
<b><u>ADMINISTRATION DIVISION</u></b>					
<b><u>Personnel</u></b>					
5-14001	Regular Salaries	383,799	392,243	400,872	409,691
5-14003	Overtime	5,260	5,376	5,494	5,615
5-14004	FICA	35,108	35,880	36,670	37,476
5-14005	Retirement Contributions	39,273	40,137	41,020	41,922
5-14006	Health/Life/Dental Insurance	618,989	662,318	708,680	758,288
5-14007	Workers Comp	37,503	39,378	41,347	43,414
5-14008	Unemployment Compensation	2,327	2,378	2,430	2,483
5-14010	Uniforms	3,865	3,950	4,037	4,126
5-14012	Training & Education Costs	7,107	7,263	7,423	7,586
5-14013	Vehicle Allowance	11,483	11,736	11,994	12,258
5-14014	Annual PTO	9,563	9,773	9,988	10,208
5-14015	Cell Stipend	1,515	1,548	1,582	1,617
<b>Total Administration Personnel:</b>		<b>1,155,792</b>	<b>1,211,980</b>	<b>1,271,537</b>	<b>1,334,684</b>
<b><u>ADMIN Operating</u></b>					
5-29001	Other Contractual Services	210,286	214,912	219,640	224,472
5-29002	Website Maintenance	4,835	4,941	5,050	5,161
5-29003	Operating Supplies	10,667	10,902	11,142	11,387
5-29004	Storm Water Fees	45,000	45,000	45,000	45,000

**ST. LUCIE WEST SERVICES DISTRICT  
WATER SEWER  
FIVE YEAR FORECAST**

		<b>Forecast</b>			
		FY 2023	FY 2024	FY 2025	FY 2026
5-29005	Telephone & Cell Service	12,561	12,837	13,119	13,408
5-29006	Postage & Freight	31,278	31,966	32,669	33,388
5-29007	Equipment Leasing	2,841	2,904	2,968	3,033
5-29008	Administrative Maintenance	2,570	2,627	2,685	2,744
5-29011	Contingencies - Hurricane	-	-	-	-
5-29012	Office Supplies	5,046	5,096	5,147	5,198
5-29013	Fuel & Lubricants - Vehicle	55,836	59,745	63,927	68,402
5-29014	Fuel & Lubricants - Equipment	14,203	15,197	16,261	17,399
5-29015	Minor Construction Expenses	1,583	1,618	1,654	1,690
5-29016	Project Maintenance Fees	11,685	11,685	11,685	11,685
5-29017	Contingency (1.5%)	90,548	92,836	95,751	98,788
5-29018	Electricity Services	5,433	5,705	5,990	6,290
<b>Total Administration Operating:</b>		<b>504,372</b>	<b>517,971</b>	<b>532,688</b>	<b>548,045</b>
<b>Capital Outlay Administration</b>					
5-29101	Equipment	-	-	-	-
5-29102	Building	-	-	-	-
5-29103	Other	-	-	-	-
<b>Total Administration Capital Outlay:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ADMINISTRATION</b>		<b>1,660,164</b>	<b>1,729,951</b>	<b>1,804,225</b>	<b>1,882,729</b>
<b>WATER TREATMENT PLANT DIVISION</b>					
<b>Personnel</b>					
5-15001	Regular Salaries	315,413	322,352	329,444	336,692
5-15002	Overtime	45,320	46,317	47,336	48,377
5-15003	FICA	27,976	28,592	29,221	29,863
5-15004	Retirement Contributions	32,466	33,180	33,910	34,656
5-15008	Uniforms	2,085	2,131	2,178	2,226
5-15010	Training & Education Costs	3,648	3,728	3,810	3,894
5-15011	Annual PTO	3,616	3,696	3,777	3,860
5-15012	Cell Stipend	1,351	1,381	1,411	1,442
<b>Total WTP Personnel:</b>		<b>431,875</b>	<b>441,377</b>	<b>451,087</b>	<b>461,010</b>
<b>WTP Operating</b>					
5-30001	Other Contractual Services	68,640	70,150	71,693	73,270
5-30002	Operations & Maintenance Services	2,026	2,071	2,117	2,164
5-30003	Laboratory Services	29,352	29,998	30,658	31,332
5-30004	Operating Supplies	6,703	6,850	7,001	7,155
5-30005	Electricity Services	219,236	230,198	241,708	253,793
5-30007	Plant Maintenance	83,271	85,103	86,975	88,888
5-30009	Chemicals	338,339	345,782	353,389	361,164
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
<b>Total WTP Operating:</b>		<b>784,567</b>	<b>807,152</b>	<b>830,541</b>	<b>854,766</b>
<b>Capital Outlay WTP</b>					
5-30101	Equipment	-	-	-	-
5-30102	Building	-	-	-	-

**ST. LUCIE WEST SERVICES DISTRICT  
WATER SEWER  
FIVE YEAR FORECAST**

		Forecast			
		FY 2023	FY 2024	FY 2025	FY 2026
5-30103	Other	-	-	-	-
<b>Total WTP Capital Outlay:</b>		-	-	-	-
<b>TOTAL WATER TREATMENT PLANT DIVISION</b>		<b>1,216,442</b>	<b>1,248,529</b>	<b>1,281,628</b>	<b>1,315,776</b>
<b>WASTEWATER TREATMENT PLANT DIVISION</b>		-	-	-	-
<b>Personnel</b>					
5-16001	Regular Salaries	319,523	326,553	333,737	341,079
5-16002	Overtime	41,543	42,457	43,391	44,346
5-16003	FICA	27,988	28,604	29,233	29,876
5-16004	Retirement Contributions	32,496	33,211	33,942	34,688
5-16008	Uniforms	2,480	2,535	2,591	2,648
5-16010	Training & Education Costs	2,984	3,050	3,117	3,186
5-16011	Annual PTO	3,755	3,838	3,922	4,008
5-16012	Cell Stipend	1,031	1,054	1,077	1,101
<b>Total WWTP Personnel:</b>		<b>431,800</b>	<b>441,302</b>	<b>451,010</b>	<b>460,932</b>
<b>WWTP Operating</b>					
5-31001	Other Contractual Services	28,411	29,036	29,675	30,328
5-31002	Operations & Maintenance Services	7,827	7,999	8,175	8,355
5-31003	Laboratory Services	25,222	25,777	26,344	26,924
5-31004	Operating Supplies	15,273	15,609	15,952	16,303
5-31005	Sludge Disposal	95,305	97,402	99,545	101,735
5-31006	Electricity Services	169,341	177,808	186,698	196,033
5-31008	Plant Maintenance	51,729	52,867	54,030	55,219
5-31010	Chemicals	113,972	116,479	119,042	121,661
<b>Total WWTP Operating:</b>		<b>507,080</b>	<b>522,977</b>	<b>539,461</b>	<b>556,558</b>
<b>Capital Outlay WWTP</b>					
5-31101	Equipment	-	-	-	-
5-31102	Building	-	-	-	-
5-31103	Other	-	-	-	-
<b>Total WWTP Capital Outlay:</b>		-	-	-	-
<b>TOTAL WASTEWATER TREATMENT PLANT DIVISION</b>		<b>938,880</b>	<b>964,279</b>	<b>990,471</b>	<b>1,017,490</b>
<b>UNDERGROUND UTILITIES DIVISION</b>					
<b>Personnel</b>					
5-17001	Regular Salaries	514,236	525,549	537,111	548,927
5-17002	Overtime	69,773	71,308	72,877	74,480
5-17003	FICA	45,272	46,268	47,286	48,326
5-17004	Retirement Contributions	52,561	53,717	54,899	56,107
5-17008	Uniforms	6,360	6,500	6,643	6,789
5-17010	Training & Education Costs	3,112	3,180	3,250	3,322
5-17011	Annual PTO	5,404	5,523	5,645	5,769
5-17012	Cell Stipend	2,378	2,430	2,483	2,538
<b>Total UGU Personnel:</b>		<b>699,096</b>	<b>714,475</b>	<b>730,194</b>	<b>746,258</b>



**ST. LUCIE WEST SERVICES DISTRICT  
WATER SEWER  
FIVE YEAR FORECAST**

		<b>Forecast</b>			
		FY 2023	FY 2024	FY 2025	FY 2026
<b>UGU Operating</b>					
5-32001	Other Contractual Services	331,381	338,671	346,122	353,737
5-32002	Operations & Maintenance Services	110,503	112,934	115,419	117,958
5-32003	Operating Supplies	82,777	84,598	86,459	88,361
5-32004	Electricity Services	52,053	54,656	57,389	60,258
5-32005	Vehicle Maintenance	31,509	32,202	32,910	33,634
5-32006	Lift Station Maintenance	23,123	23,632	24,152	24,683
	<b>Total UGU Operating:</b>	<b>631,346</b>	<b>646,693</b>	<b>662,451</b>	<b>678,631</b>
<b>Capital Outlay UGU</b>					
5-32101	Equipment	-	70,000	25,000	25,000
5-32102	Building	-	-	-	-
5-32104	New Meters	1,050	1,050	1,050	1,050
5-32103	Other	-	-	-	-
	<b>Total UGU Capital Outlay:</b>	<b>1,050</b>	<b>71,050</b>	<b>26,050</b>	<b>26,050</b>
<b>TOTAL UNDERGROUND UTILITIES DIVISION</b>		<b>1,331,492</b>	<b>1,432,218</b>	<b>1,418,695</b>	<b>1,450,939</b>
<b><u>IRRIGATION DIVISION</u></b>					
<b>Personnel</b>					
5-18001	Regular Salaries	46,550	47,574	48,621	49,691
5-18002	Overtime	4,356	4,452	4,550	4,650
5-18003	FICA	3,977	4,065	4,154	4,246
5-18004	Retirement Contributions	4,582	4,682	4,785	4,891
5-18008	Uniforms	597	610	623	637
5-18009	Training & Education Costs	739	755	772	789
5-18010	Annual PTO	821	839	857	876
5-18011	Cell Stipend	266	272	278	284
	<b>Total IRR Personnel:</b>	<b>61,888</b>	<b>63,249</b>	<b>64,640</b>	<b>66,064</b>
<b>IRR Operating</b>					
5-33001	Other Contractual Services	29,946	30,605	31,278	31,966
5-33002	Operations & Maintenance Services	45,121	46,114	47,129	48,166
5-33003	Laboratory Services	641	655	669	684
5-33004	Operating Supplies	6,840	6,990	7,144	7,301
5-33005	Electricity Services	167,633	176,015	184,816	194,057
5-33008	Maintenance - Irrigation	32,740	33,493	34,263	35,051
5-33010	Chemicals	11,074	11,318	11,567	11,821
	<b>Total IRR Operating:</b>	<b>293,995</b>	<b>305,190</b>	<b>316,866</b>	<b>329,046</b>
<b>Capital Outlay IRR</b>					
5-33101	Equipment	-	-	-	-
5-33102	Building	-	-	-	-
5-33103	Other	-	-	-	-
	<b>Total IRR Capital Outlay:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL IRRIGATION DIVISION</b>		<b>355,883</b>	<b>368,439</b>	<b>381,506</b>	<b>395,110</b>

ST. LUCIE WEST SERVICES DISTRICT  
WATER SEWER  
FIVE YEAR FORECAST

		Forecast			
		FY 2023	FY 2024	FY 2025	FY 2026
<b><u>SHOP &amp; MAINTENANCE OPERATIONS DIVISION</u></b>					
<b>Personnel</b>					
5-40001	Regular Salaries	108,879	111,274	113,722	116,224
5-40002	Overtime	6,910	7,062	7,217	7,376
5-40003	FICA	9,016	9,214	9,417	9,624
5-40004	Retirement Contributions	10,421	10,650	10,885	11,124
5-40013	Uniforms	1,244	1,271	1,299	1,328
5-40015	Training, Cont. Educ., and Licensing	2,133	2,180	2,228	2,277
5-40016	Annual PTO	1,650	1,686	1,723	1,761
5-40017	Cell Stipend	418	427	436	446
	<b>Total Shop &amp; Maintenance Personnel:</b>	<b>140,671</b>	<b>143,764</b>	<b>146,927</b>	<b>150,160</b>
<b>Shop &amp; Maintenance Operating</b>					
5-41001	Operations & Maintenance Svc	8,888	9,084	9,284	9,488
5-41002	Disposal Fees	1,744	1,782	1,821	1,861
5-41003	Operating Supplies	5,697	5,822	5,950	6,081
5-41006	Machinery & Equipment	10,077	10,299	10,526	10,758
	<b>Total Shop &amp; Maintenance Operating:</b>	<b>26,406</b>	<b>26,987</b>	<b>27,581</b>	<b>28,188</b>
<b><u>Capital Outlay Shop &amp; Maintenance</u></b>					
5-41101	Equipment	5,000			
5-41102	Building				
5-41103	Other				
	<b>Total Shop &amp; Maintenance Capital Outlay:</b>	5,000	-	-	-
<b>TOTAL SHOP &amp; MAINTENANCE OPERATIONS DIVISION</b>		<b>172,077</b>	<b>170,751</b>	<b>174,508</b>	<b>178,348</b>
<b>Total Operating Expenses</b>		<b>6,300,240</b>	<b>6,523,720</b>	<b>6,679,717</b>	<b>6,889,028</b>
<b>NON-OPERATING INCOME AND EXPENSES</b>					
<b><u>Other Income</u></b>					
	Transfer from Water Connection Fees to Pay Debt	-	-	-	-
5-34001	<b>TOTAL NON-OPERATING INCOME</b>	-	-	-	-
<b><u>DEBT SERVICE EXPENSES</u></b>					
5-27011	Cost of Issuance				
5-27013	Principal 2014 Bond Issue Refi of 2004	200,000	210,000	215,000	220,000
5-27012	Interest 2014 Bond Issue Refi of 2004	343,695	337,095	330,165	323,070
5-27008	Principal 2011 Bond Issue	1,235,000	1,270,000	1,305,000	1,345,000
5-27007	Interest 2011 Bond issue	431,116	388,385	344,443	299,290
5-27010	Principal 2013 Bond Issue	280,000	285,000	295,000	300,000
5-27009	Interest 2013 Bond issue	92,335	84,075	75,668	66,965
	<b>TOTAL DEBT SERVICE:</b>	<b>2,582,146</b>	<b>2,574,555</b>	<b>2,565,276</b>	<b>2,554,325</b>

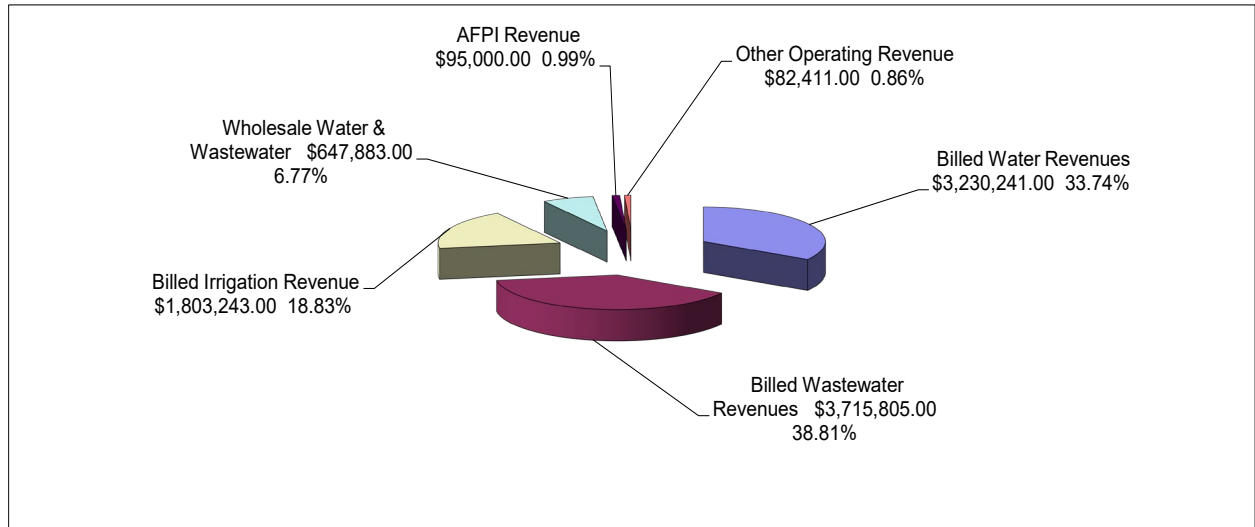
ST. LUCIE WEST SERVICES DISTRICT  
WATER SEWER  
FIVE YEAR FORECAST

		Forecast			
		FY 2023	FY 2024	FY 2025	FY 2026
<b><u>RATE STABILIZATION</u></b>					
	Transfer Out to Rate Stabilization Fund	-	-	-	-
	<b>TOTAL RATE STABILIZATION SERVICE:</b>	-	-	-	-
<b><u>CAPITAL IMPROVEMENT &amp; TRANSFERS</u></b>					
	Capital Improvement Program - WWTP Expansion				
5-28127	Required R&R Transfer to Capital (5%)	481,267	497,319	506,046	506,046
	Additional R&R Transfer for CIP's	200,000	200,000	100,000	100,000
	Cash Carry Forward for R&R CIP	-	-	-	-
	<b>TOTAL CI &amp; TRANSFERS EXPENSES:</b>	<b>681,267</b>	<b>697,319</b>	<b>606,046</b>	<b>606,046</b>
	<b>Total Expenses</b>	<b>\$ 9,563,653</b>	<b>\$ 9,795,594</b>	<b>\$ 9,851,039</b>	<b>\$ 10,049,399</b>
	<b>Total Revenues</b>	<b>\$ 9,635,512</b>	<b>\$ 9,789,699</b>	<b>\$ 10,032,319</b>	<b>\$ 10,281,004</b>
	<b>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</b>	<b>71,859</b>	<b>(5,895)</b>	<b>181,280</b>	<b>231,605</b>
	<b>Available Operating Cash Balance (Ending)</b>	<b>\$ 4,476,741</b>	<b>\$ 4,470,846</b>	<b>\$ 4,652,126</b>	<b>\$ 4,883,731</b>
	<b>*Coverage Provided (Required &gt; 1.10)</b>	1.26	1.30	1.32	1.34
	<b>**Coverage w/R&amp;R deducted (Required &gt; 1.00)</b>	1.09	1.09	1.10	1.12
	Index Rate Increase (included in revenues)	2.50%	2.50%	2.50%	2.50%
	<b>Total Effective Rate Increase</b>	<b>2.50%</b>	<b>2.50%</b>	<b>2.50%</b>	<b>2.50%</b>

# WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

## 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 2022 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 0.0% 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 0.0 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 2022 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 2022 is based on historical revenues, however using a conservative assumption for the budget year.

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

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

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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

Revenue received for the setting of new meters.

### ***Interest Revenue – Operating Revenues***

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

### ***Rate Stabilization Fund – Operating Revenues***

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

### ***Backflow Prevention Program – Operating Revenues***

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

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

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

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

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

## **Capital Fund Revenues**

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

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

## **OPERATING EXPENSE'S**

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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 2022 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 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 2022 budget assumes a 1.5% 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***

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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 2022. 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 2022 budget this line item includes legal matters regarding Human Resources matters.

### **Engineering Services**

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### *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 1.5% 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 2% for FY 2022.

### *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*



## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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 2022.

#### ***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***

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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. No expenditures planned for this fiscal year.

### *Building*

This description is the same for all Division in the Utilities Department: This code is for buildings or land purchases over \$1,000. Plan for \$40,000 for the removal of the old concentrate tank and build a storage building which will be shared with the Water Treatment Plant. No other expenditures planned for this fiscal year.

### *Other*

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

## **WATER TREATMENT PLANT DIVISION**

### **Water Treatment Plant Division - Personnel**

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

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

### **Water Treatment Plant Division - Operating**

### *Other Contractual Services; Operating Supplies; Electricity Services;*

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

### *Operations & Maintenance Services*

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

### *Laboratory Services*

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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. Plan for \$40,000 for the removal of the old concentrate tank and build a storage building which will be shared with the Administration Division. No other expenditures planned for this fiscal year.

### **WASTEWATER TREATMENT PLANT DIVISION**

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

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

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

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

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

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

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

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

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

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

The above categories are the same as described in the Administration Budget. Plan to replace F-150 truck for \$30,000 and purchase a spare BNR Aerator for \$53,000. No other expenditures planned for this fiscal year.

### **UNDERGROUND UTILITIES DIVISION**

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### 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. \$130,000 planned for the replacement of a 2013 truck, 1997 Generator and a new vac trailer. Also plan \$20,000 for building costs associated with the operations building and storage building. 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. Plan \$30,000 for the replacement of the irrigation technician's truck. No other expenditures planned for this fiscal year.

## **SHOP & MAINTENANCE DIVISION**

**WATER AND SEWER FUND BUDGET  
ACCOUNT DESCRIPTIONS AND ASSUMPTIONS**

**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 \$15,000 for the replacement of the hydraulic vehicle lift 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 \$6,504,941 for FY 2022.**

**Non-Operating Expenses**

## WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

### *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 \$585,405. There is no transfer scheduled for 2022 FY.

### *Renewal & Replacement Transfer to Capital*

This allocation captures the 5% minimum funding requirement to the Renewal & Replacement fund which is \$491,389 for 2022FY and an additional \$400,000 to fund the proposed capital expenditure items for future projects.

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

FY 2022 BUDGET

	R&R	WCF	WWCF
Estimated Beginning Fund Balance	1,627,115	803,479	398,112
<b><u>ADD REVENUES:</u></b>			
Interest Revenues	-	70	398
Impact Fee Revenues	-	3,832	2,876
5% Required Transfer per Bond	491,389	-	-
Additional Funding	400,000	-	-
Cash Carry Forward for R&R CIP	-	-	-
	-	-	-
<b>TOTAL REVENUES AVAILABLE</b>	<b>2,518,504</b>	<b>807,381</b>	<b>401,386</b>
<b><u>DEDUCT EXPENDITURES:</u></b>			
Capital Improvement Projects	2,356,894	800,000	370,000
Transfer Out to WW Connection Fee Funds			
Transfers Out to Pay Debt Service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,356,894</b>	<b>800,000</b>	<b>370,000</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 161,610</b>	<b>\$ 7,381</b>	<b>\$ 31,386</b>

**RENEWAL & REPLACEMENT FUND  
FY 2022 BUDGET**

	Actual FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Estimated Beginning Fund Balance	1,247,518	1,797,652	1,627,115	161,610	152,315	298,003	335,671
<b>ADD REVENUES:</b>		-					
5-36001 Interest Revenues	-	77	-	-	-	-	-
5-36007 5% Required Transfer per Bond	465,317	481,653	491,389	481,267	497,319	506,046	506,046
Additional Funding	1,150,000	460,000	400,000	200,000	200,000	100,000	100,000
Cash Carry Forward for R&R CIP	-	-	-	-	-	-	-
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>	<b>2,862,835</b>	<b>2,739,382</b>	<b>2,518,504</b>	<b>842,877</b>	<b>849,634</b>	<b>904,049</b>	<b>941,717</b>
<b>DEDUCT EXPENDITURES:</b>		-					
SW001 5-37007 Lift Station Renewal & Replacement	141,012	211,580	213,696	215,833	217,991	220,171	222,373
SW037 5-37009 Emergency Renewal & Replacement Projects	199,645	203,537	213,714	224,400	235,620	247,401	259,771
SW047 5-37013 Structural Repairs Sewer Manholes	19,952	31,719	32,353	33,000	33,660	34,334	35,022
SW049 5-37004 Protective Coating Manholes	-	27,987	28,547	29,118	29,700	30,294	30,900
SW050 5-37014 WTP Grounding System Improvements			-	-	-	-	-
SW061 5-37017 Membrane Filter Replacement Program		408,000	210,000				
SW064 5-37006 Replacement Meters	57,511	5,000	5,100	5,202	5,306	5,412	5,520
SW066 5-37020 WWTF Plant Painting & Sealing of Tanks	127,860	60,000	100,000	-	-	-	-
SW069 5-37018 Reuse Irrigation Pump Station Improvements	30,491		551,651				
SW073 5-37027 Replacement Backflow Preventers	1,521	5,000	5,200	5,408	5,623	5,848	6,082
SW078 5-37028 WTP Painting and Tank sealing	24,390	97,485					
SW081 5-37029 WTP Calcite Tank Project	5,172		135,108				
SW084 5-37031 Potable Water Flushing Devices	-	5,000	5,000	-	-	-	-
SW085 5-37032 Emergency (Association Irrigation) R & R Projects	1,122	20,500	21,525	22,601	23,731	24,918	26,164
SW087 5-37034 Irrigation SCADA Conversion			30,000				
SW088 5-37035 High Service Pump Station Control Upgrade	257,513						
SW091 5-37038 Irrigation Automatic Flushing Devices	-	5,000					
SW092 5-37039 Repaving Utility site		-	75,000	155,000			
SW093 5-37040 Irrigation stormwater transfer line							
SW094 5-37041 Radio telemetry system upgrade	99,210	3,628					
SW095 5-37042 Step Screen Replacement	-						
SW096 5-37043 PLC Upgrade	99,785	27,831					
SW097 5-37044 Sand Filter Replacement and Upgrade			730,000				
<b>TOTAL EXPENDITURES</b>	<b>1,065,183</b>	<b>1,112,267</b>	<b>2,356,894</b>	<b>690,562</b>	<b>551,631</b>	<b>568,378</b>	<b>585,832</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>1,797,652</b>	<b>1,627,115</b>	<b>161,610</b>	<b>152,315</b>	<b>298,003</b>	<b>335,671</b>	<b>355,885</b>



**WATER CONNECTION FEE FUND**  
**FY 2022 BUDGET**

	<u>Actual</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>	<u>FY 2026</u>
Estimated Beginning Fund Balance	1,284,043	1,385,177	803,479	7,381	11,283	15,185	19,087
<b><u>ADD REVENUES:</u></b>							
5-36004 Interest Revenues	1,075	34	70	70	70	70	70
5-36005 Impact Fee Revenues	100,059	32,768	3,832	3,832	3,832	3,832	3,832
Additional Funding Required	-	-	-	-	-	-	-
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>	<b>1,385,177</b>	<b>1,417,979</b>	<b>807,381</b>	<b>11,283</b>	<b>15,185</b>	<b>19,087</b>	<b>22,989</b>
<b><u>DEDUCT EXPENDITURES:</u></b>							
SW071 5-38010 WTP RO Modifications	-	-	-	-	-	-	-
SW072 5-38011 High Service Pump/Hydro-tank Expansion	-	-	-	-	-	-	-
SW076 5-38014 Clearwell/Transfer Pump Expansion	-	-	800,000	-	-	-	-
SW077 5-38012 Main Water Line Extension	-	614,500	-	-	-	-	-
SW080 5-38013 WTP Concentrate Tank Expansion	-	-	-	-	-	-	-
2000 and 2004 Bond Refunding Payment	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>614,500</b>	<b>800,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>TRANSFERS:</u></b>							
Transfers Out to Pay Debt Service	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b><u>1,385,177</u></b>	<b><u>803,479</u></b>	<b><u>7,381</u></b>	<b><u>11,283</u></b>	<b><u>15,185</u></b>	<b><u>19,087</u></b>	<b><u>22,989</u></b>

**WASTEWATER CONNECTION FEE FUND**  
**FY 2022 BUDGET**

	<u>Actual</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>	<u>FY 2026</u>
Estimated Beginning Fund Balance	297,580	373,211	398,112	31,386	34,293	37,203	40,116
<b><u>ADD REVENUES:</u></b>							
5-36002 Interest Revenues	250	20	398	31	34	37	40
5-36006 Impact Fee Revenues	75,381	24,881	2,876	2,876	2,876	2,876	2,876
Unrestricted Utility Fund balance		-	-	-	-	-	-
2013 Construction Bond Proceeds		-	-	-	-	-	-
<b>TOTAL REVENUES AND FUNDS AVAILAB</b>	<b>373,211</b>	<b>398,112</b>	<b>401,386</b>	<b>34,293</b>	<b>37,203</b>	<b>40,116</b>	<b>43,032</b>
<b><u>DEDUCT EXPENDITURES:</u></b>							
SW097 5-39010 WWTF Reuse Filter Project	-	-	370,000		-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>370,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b><u>373,211</u></b>	<b><u>398,112</u></b>	<b><u>31,386</u></b>	<b><u>34,293</u></b>	<b><u>37,203</u></b>	<b><u>40,116</u></b>	<b><u>43,032</u></b>

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

**SERIES 2013 BOND**

	Actual FY 2020	Actual FY 2021	Estimate EOY FY 2021	Final Budget FY 2021	Budget FY 2022	Forecast			
						FY 2023	FY 2024	FY 2025	FY 2026
<b>OPERATING REVENUE</b>									
2-04001 Interest	\$ 1,039	\$ 52	2,000	\$ 2,000	2,000	2,000	2,000	2,000	
2-04002 Special Assessments	\$ 1,953,615	\$ 1,892,137	\$ 2,064,907	\$ 2,064,907	2,064,907	2,064,907	2,064,907	2,064,907	
2-04005 Miscellaneous Revenue (Prepayments)	\$ -	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,954,654</b>	<b>\$ 1,892,189</b>	<b>\$ 2,066,907</b>	<b>\$ 2,066,907</b>	<b>\$ 2,066,907</b>	<b>\$ 2,066,907</b>	<b>\$ 2,066,907</b>	<b>\$ 2,066,907</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>									
<b>Debt Service</b>									
2-05001 Assessment Fees	22,559	41,283	40,100	40,100	40,100	40,100	40,100	40,100	
2-05002 Banking Services	10,434	4,515	6,000	6,000	6,000	6,000	6,000	6,000	
2-05014 Principal 2013	1,600,000	1,640,000	1,600,000	1,640,000	1,680,000	1,720,000	1,765,000	1,805,000	
2-05015 Interest 2013	302,781	255,332	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	
2-05860 COI	-	-	-	-	-	-	-	-	-
2-05870 Land Purchase	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>1,935,774</b>	<b>1,941,130</b>	<b>1,935,577</b>	<b>1,927,463</b>	<b>1,918,161</b>	<b>1,907,671</b>	<b>1,900,919</b>	<b>1,887,864</b>	<b>-</b>
<b>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</b>	<b>18,880</b>	<b>(48,941)</b>	<b>131,330</b>	<b>139,444</b>	<b>148,746</b>	<b>159,236</b>	<b>165,988</b>	<b>179,043</b>	<b>-</b>
<b>TRANSFER FROM (TO) OPERATING RESERVE</b>									
<b>Surplus/(Deficit)</b>	<b>\$ 18,880</b>	<b>\$ (48,941)</b>	<b>\$ 131,330</b>	<b>\$ 139,444</b>	<b>\$ 148,746</b>	<b>\$ 159,236</b>	<b>\$ 165,988</b>	<b>\$ 179,043</b>	<b>\$ -</b>

\*Coverage Provided (Required > 1.10)

1.03 1.10 1.10 1.11 1.12 1.12 1.13

\*Net Revenue / Bond Payment Requirements

**SERIES 2014 BOND**

	Actual FY 2020	Actual FY 2021	Estimate EOY FY 2021	Final Budget FY 2021	Budget FY 2022	Forecast			
						FY 2023	FY 2024	FY 2025	FY 2026
<b>OPERATING REVENUE</b>									
Interest	45	-	-	-	-	-	-	-	-
2-04007 Stormwater Revenue	390,105	192,067	388,499	391,138	392,017	392,663	388,270	388,259	388,132
<b>Total Revenues</b>	<b>\$ 390,150</b>	<b>\$ 192,067</b>	<b>\$ 388,499</b>	<b>\$ 391,138</b>	<b>\$ 392,017</b>	<b>\$ 392,663</b>	<b>\$ 388,270</b>	<b>\$ 388,259</b>	<b>\$ 388,132</b>
<b>OPERATING EXPENSES</b>									
<b>Debt Service</b>									
Assessment Fees	-	-	-	-	-	-	-	-	-
Banking Services	-	-	-	-	-	-	-	-	-
2-05016 Principal 2014	280,000	140,000	280,000	290,000	300,000	310,000	315,000	325,000	335,000
2-05017 Interest 2014	110,115	52,091	108,499	101,138	92,017	82,663	73,270	63,259	53,132
Misc	-	-	-	-	-	-	-	-	-
COI	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>390,115</b>	<b>192,091</b>	<b>388,499</b>	<b>391,138</b>	<b>392,017</b>	<b>392,663</b>	<b>388,270</b>	<b>388,259</b>	<b>388,132</b>
<b>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</b>	<b>35</b>	<b>(24)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFER FROM (TO) OPERATING RESERVE</b>									
<b>Surplus/(Deficit)</b>	<b>\$ 35</b>	<b>\$ (24)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

St Lucie West Services District  
Debt Service Fund - Water Management Benefit Series 2023 District Wide Loan & Series 2023 2-B Basin Improvement Loan  
Five Year Operating Forecast

**SERIES 2021-2 - District Wide Loan**

	Actual FY 2020	Actual FY 2021	Estimate EOY FY 2021	Final Budget FY 2021	Budget FY 2022	Forecast				
						FY 2023	FY 2024	FY 2025	FY 2026	
<b>OPERATING REVENUE</b>										
Interest	\$ -	\$ -	-	\$ -	0	0	200	200	200	
Special Assessments	\$ -	\$ -	-	\$ -	0	370,675	370,675	370,675	2,338,085	
Miscellaneous Revenue (Prepayments)	\$ -	-	-	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 370,675</b>	<b>\$ 370,875</b>	<b>\$ 370,875</b>	<b>\$ 2,338,285</b>	
ERU Assessment						\$ 35	35	35	220	
<b>OPERATING EXPENSES</b>										
<b>Debt Service</b>										
Assessment Fees	-	-	-	-	-	-	-	-	-	
Banking Services	-	-	-	-	-	-	-	-	-	
Principal 2023	-	-	-	-	-	-	-	-	-	
Interest 2023	-	-	-	-	-	370,675	370,675	370,675	2,338,085	
Misc	-	-	-	-	-	-	-	-	-	
COI	-	-	-	-	-	-	-	-	-	
Land Purchase	-	-	-	-	-	-	-	-	-	
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>370,675</b>	<b>370,675</b>	<b>370,675</b>	<b>2,338,085</b>	
<b>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>200</b>	
<b>TRANSFER FROM (TO) OPERATING RESERVE</b>										
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 200</b>	

**SERIES 2021-1 - 2-B Basin Improvement Loan**

	Actual FY 2020	Actual FY 2021	Estimate EOY FY 2021	Final Budget FY 2021	Budget FY 2022	Forecast				
						FY 2023	FY 2024	FY 2025	FY 2026	
<b>OPERATING REVENUE</b>										
Interest	-	-	-	-	-	-	-	-	-	
Stormwater Revenue	-	-	-	-	-	346,383	346,383	346,383	346,383	
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 346,383</b>	<b>\$ 346,383</b>	<b>\$ 346,383</b>	<b>\$ 346,383</b>	
ERU Assessment						\$ 517	\$ 517	\$ 517	\$ 517	
<b>OPERATING EXPENSES</b>										
<b>Debt Service</b>										
Assessment Fees	-	-	-	-	-	-	-	-	-	
Banking Services	-	-	-	-	-	-	-	-	-	
Principal 2023	-	-	-	-	-	-	-	-	-	
Interest 2023	-	-	-	-	-	346,383	346,383	346,383	346,383	
Misc	-	-	-	-	-	-	-	-	-	
COI	-	-	-	-	-	-	-	-	-	
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>346,383</b>	<b>346,383</b>	<b>346,383</b>	<b>346,383</b>	
<b>Surplus/(Deficit) Before Transfer from (to) Operating Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**District Wide Stormwater Improvement  
FY 2022 BUDGET**

	Actual FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Estimated Beginning Fund Balance	-	-	-	-	100	200	200
<b><u>ADD REVENUES:</u></b>							
Interest Revenues	-	-	-	100	100	-	-
Loan Revenues	-	-	-	1,415,000	-	-	-
Additional Funding Required	-	-	-	-	-	-	-
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,415,100</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b><u>DEDUCT EXPENDITURES:</u></b>							
Ditch piping near Post Office	-	-	-	1,415,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,415,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>TRANSFERS:</u></b>							
Transfers Out to Pay Debt Service	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>200</b>	<b>200</b>	<b>200</b>

**2-B Basin Improvements  
FY 2022 BUDGET**

	<u>Actual FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
Estimated Beginning Fund Balance	-	-	-	-	450,000	-	-
<b><u>ADD REVENUES:</u></b>							
Interest Revenues	-	-	-	-	-	-	-
Loan Revenues	-	-	-	873,000	-	-	-
Additional Funding Required	-	-	-	-	-	-	-
<b>TOTAL REVENUES AND FUNDS AVAILABLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>873,000</b>	<b>450,000</b>	<b>-</b>	<b>-</b>
<b><u>DEDUCT EXPENDITURES:</u></b>							
Aqua Range		-	-	423,000	-	-	-
Phase 2 Golf Course Drainage Improvements					450,000		
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>423,000</b>	<b>450,000</b>	<b>-</b>	<b>-</b>
<b><u>TRANSFERS:</u></b>							
Transfers Out to Pay Debt Service	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450,000</b>	<b>-</b>	<b>-</b>	<b>-</b>