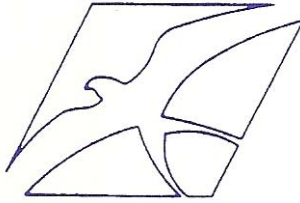


***FINAL BUDGET
FOR FISCAL YEAR ENDED
SEPTEMBER 30, 2017***





**ST. LUCIE WEST
SERVICES DISTRICT**

August 25, 2016

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 2017 Proposed Annual Budget and FY
2017-2021 Capital Improvement Plan**

Dear Honorable Chairman and Supervisors:

I am pleased to present the annual budget for FY 2017 and the FY 2017-2021 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 2016 and some of the major projects that were completed in FY 2016 were:

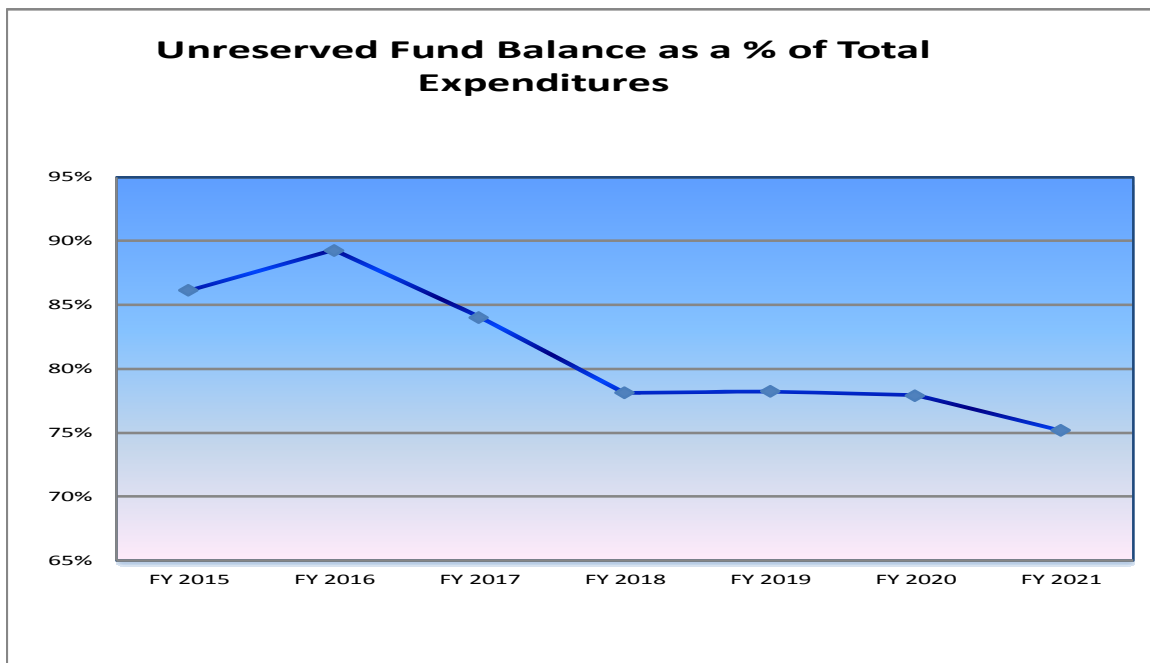
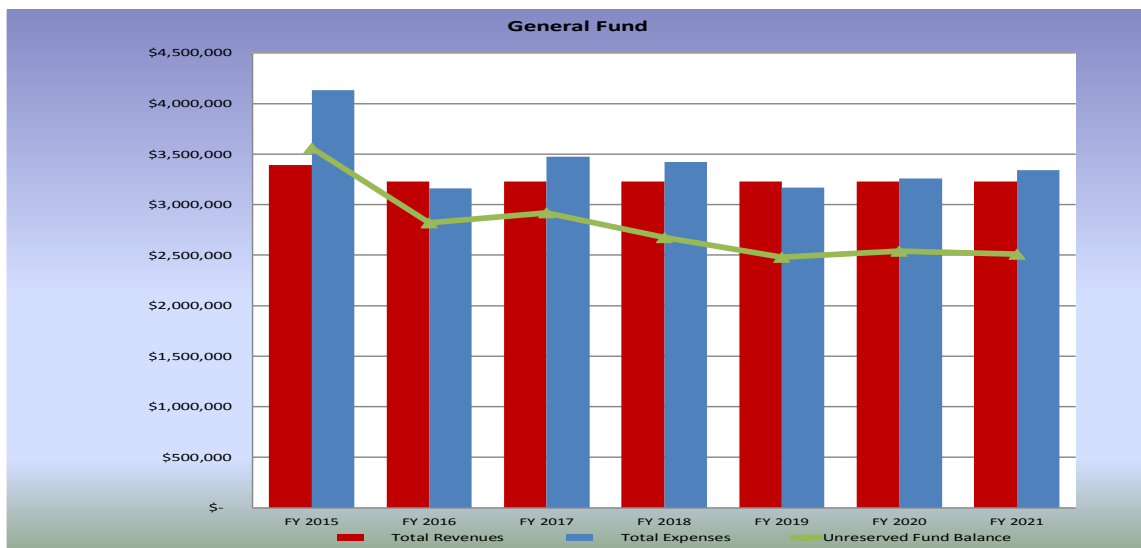
- ❖ Several lift stations were rehabilitated with fencing, driveways and two lift station electrical panels were replaced in FY 2015. The lift station restoration project effort will be continued throughout the next several years to ensure that all lift stations are upgraded.
- ❖ The Wetland #1 vertical relocation was complete in FY 2015 Grant monitoring phase underway in FY 2016.
- ❖ The Water Treatment Plant High Service Expansion Project was completed by Wharton-Smith in FY 2015 and enhanced in FY 2016.
- ❖ The Wastewater Treatment Plant Expansion was completed and operating nicely in FY 2015.
- ❖ The Lake Ernie Pump Station Upgrade was completed in FY 2016.

Fiscal Year 2017 reflects positive account activity trends and the recent Refunding of Bonds have placed the District in a better financial position. The refinancing of bonds over the past three years has saved the District over \$24,000,000 in debt service

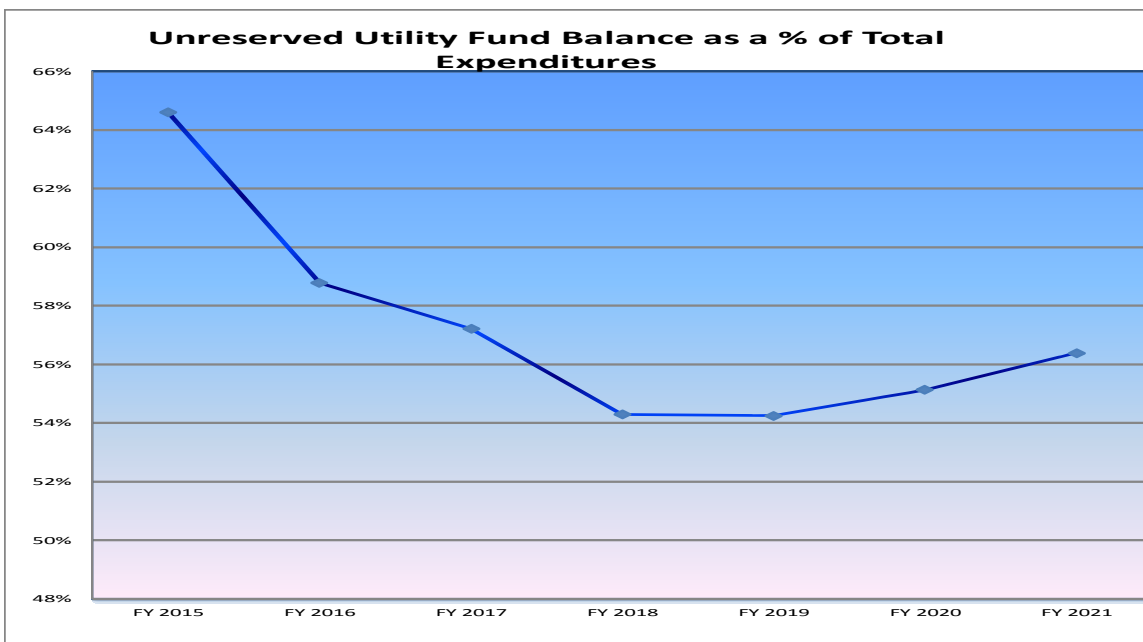
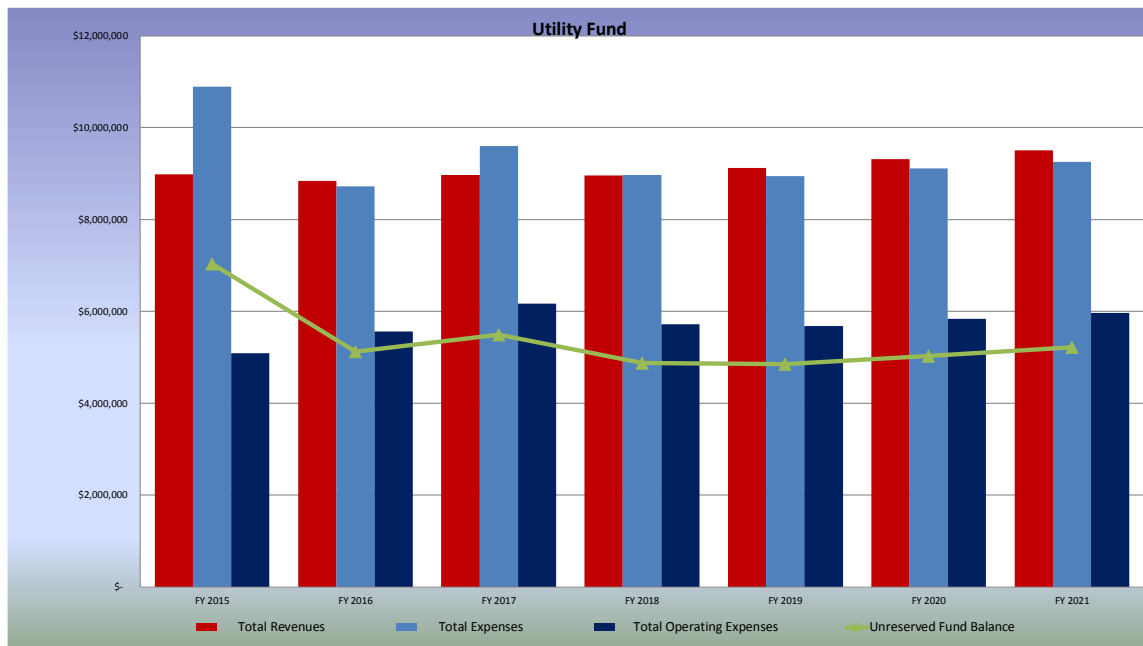
while not extending the terms. The District has not raised the Utility Rates since 2009-10 FY due to efficient budgeting and innovative cost saving measures, the proposed budget reflects no increase for the 2017 FY.

The budget for FY 2017 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 2017-2021 CIP Plan. The CIP worksheets contain projects that have been identified by the District office and Utility plant management teams. A significant number of these projects and related dollars have been identified as Utility Renewal & Replacement projects (approximately \$1,762,227). 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 \$250,000 for FY 2017. The General Fund Renewal and Replacement Fund reflects \$656,400 in Stormwater improvement projects with a fund balance over \$250,000.

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 2017 budget for your review and consideration.

Sincerely,

Dennis M. Pickle

Dennis M. Pickle
District Manager

ST. LUCIE WEST SERVICES DISTRICT

FY 2016/2017 BUDGET

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BUDGET SUMMARY
St. Lucie West Services District - Fiscal Year 2017

ESTIMATED REVENUES	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	UTILITY FUNDS	CONNECTION FEE FUNDS	TOTAL ALL FUNDS
Non-Ad Valorem WMB Assessment \$186 per ERU Until 2025		\$ 2,002,542				\$ 2,002,542
Non-Ad Valorem Cascades Bonds Assessment \$180 per ERU Until 2018		\$ 209,040				\$ 209,040
Non-Ad Valorem Special Maintenance Assessment \$111 per ERU	\$ 1,130,890					\$ 1,130,890
Storm Water Drainage Fees From City	\$ 1,690,490					\$ 1,690,490
City Special Assessment for Bond	\$ 400,000					\$ 400,000
Other General Fund Revenues	6,999					\$ 6,999
Utility Rate Revenues				\$ 8,345,640		\$ 8,345,640
Other Utility Fund Revenues				\$ 631,041		\$ 631,041
General Fund R&R			\$ -			\$ -
Utility Fund R&R						\$ -
Water Connection Fee Fund					\$ 498,008	\$ 498,008
Wastewater Connection Fee Fund					\$ 3,095	\$ 3,095
TOTAL SOURCES	\$ 3,228,378	\$ 2,211,582	\$ -	\$ 8,976,681	\$ 501,103	\$ 14,917,744
Transfer In From General Fund		389,456	\$ 67,088			\$ 456,544
Transfer In for Utility Fund R&R			\$ 907,281			\$ 907,281
TOTAL REVENUES & TRANSFERS IN	\$ 3,228,378	\$ 2,601,038	\$ 974,369	\$ 8,976,681	\$ 501,103	\$ 16,281,570
EXPENDITURES						
General Fund	\$ 3,023,524					\$ 3,023,524
General Fund Personnel	\$ 1,696,720					
General Fund Operating	\$ 867,325					
General Fund Capital Outlay	\$ 459,479					
General Fund R&R			\$ 656,400			\$ 656,400
Utility Operating Fund				\$ 6,163,791		\$ 6,163,791
Utility Fund Personnel				\$ 2,385,026		
Utility Fund Operating				\$ 2,928,376		
Utility Fund Capital Outlay				\$ 850,389		
Debt Service		\$ 2,561,974		\$ 2,524,602		\$ 5,086,576
Utility Fund R&R			\$ 1,762,227			\$ 1,762,227
Water Connection Fee Fund					\$ 820,000	\$ 820,000
Wastewater Connection Fee Fund					\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,023,524	\$ 2,561,974	\$ 2,418,627	\$ 8,688,393	\$ 820,000	\$ 17,512,518
Transfer Out to General Fund R&R	\$ 67,088					\$ 67,088
Transfer Out to 2014 Bond	\$ 389,456					\$ 389,456
Transfer Out to Utility Fund R&R				\$ 907,281		\$ 907,281
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 3,480,068	\$ 2,561,974	\$ 2,418,627	\$ 9,595,674	\$ 820,000	\$ 18,876,344
Fund Balance/Reserves	\$ 2,918,121	\$ 402,440	\$ 1,961,976	\$ 5,490,209	\$ 742,981	\$ 11,515,727
NET ENDING BALANCE	\$ 2,666,432	\$ 441,504	\$ 517,718	\$ 4,871,215	\$ 424,084	\$ 37,752,687

ST. LUCIE WEST SERVICES DISTRICT GENERAL FUND BUDGET OVERVIEW

Budget Discussion

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

In the Governmental Funds, separate accounting funds are set up for the bonded debt service and proceeds from bond issues. There are three such funds at St. Lucie West Services District. These three funds are shown on the last three pages of this budget. Separate assessments on the District property owners are assigned exclusively for the Water Management Benefit Series 2013 and the Cascades Series 2010 Debt Service Funds. The proceeds of these assessments can be used for no other purpose than the debt service of these two bond issues. The District recently refunded the Water Management Benefit Series 2010 bond at a savings of \$24.00 per ERU per year through 2025 the total savings was \$6,488,000 and did not extend the term. The Cascades Bond is paid off in 2018.

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

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

We anticipate finishing the current fiscal year with a surplus even with the transfer of unrestricted funds to the General Fund R&R fund for the 4E to 5 Canal Project. We are budgeting for a deficit in FY 2017. The General Fund for both FY 2016 and 2017 will have a fund balance exceeding two million dollars. 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 1.4% for FY 2017 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 12.8% this year, and liability insurance 5% this year for which national projections call for continuing increases. Energy costs are expected to grow at an inflation rate of 17% for FY 2017 as well.

Rate Adjustment – The Special Assessment rate of \$111.00 per ERU proposed within this year's budget for FY 2017 reflects no increase over the FY 2016.

The ERU numbers are expected to remain the same in FY 2017. We expect revenues in most categories to remain the same per year for each of the next five years. Fiscal years 2018, 2019, 2020 and 2021 reflect no increase in assessments at this time.

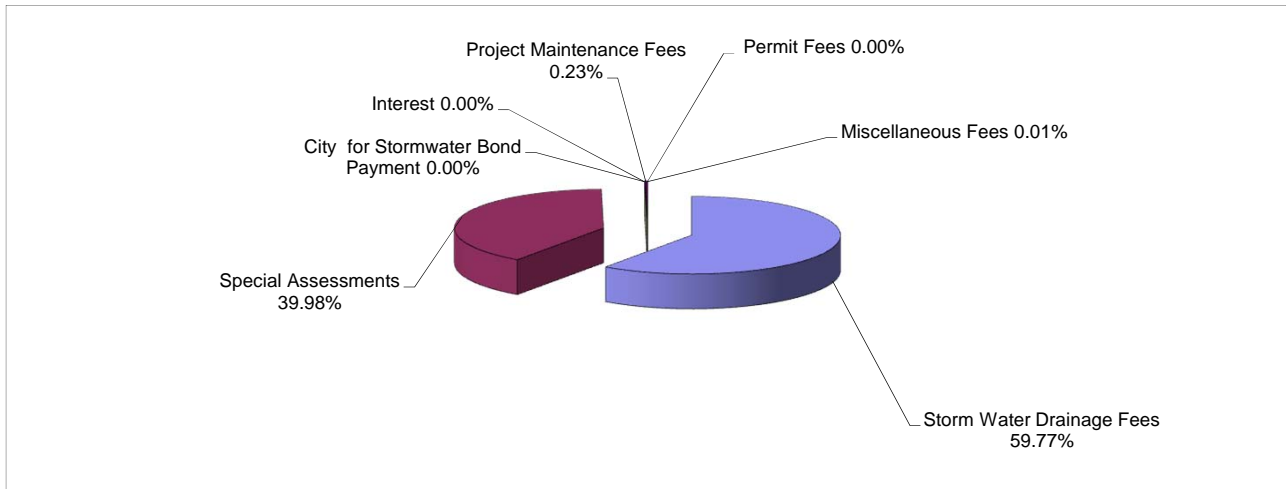
Capital Improvement Program

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

A summary of the funding sources for all system capital projects budgeted in FY 2017 are as follows: The Aquatics Division is requesting the replacement of the harvester conveyor at \$30,800; The Storm Water Division is requesting a mower replacement and backhoe replacement which will be split with the Utility Fund total of \$70,500; The Exotic Plant Removal Division is not requesting any Capital replacements this fiscal year. The General Fund Renewal and Replacement Fund Project is for emergency storm water projects in the amount of \$121,400 and the Lake Harvey Stormwater Project for \$535,000. The total for the list of capital R&R items is \$656,400 in the General Fund for FY 2017 and will leave a fund balance of over \$250,000.

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

FISCAL YEAR 2017

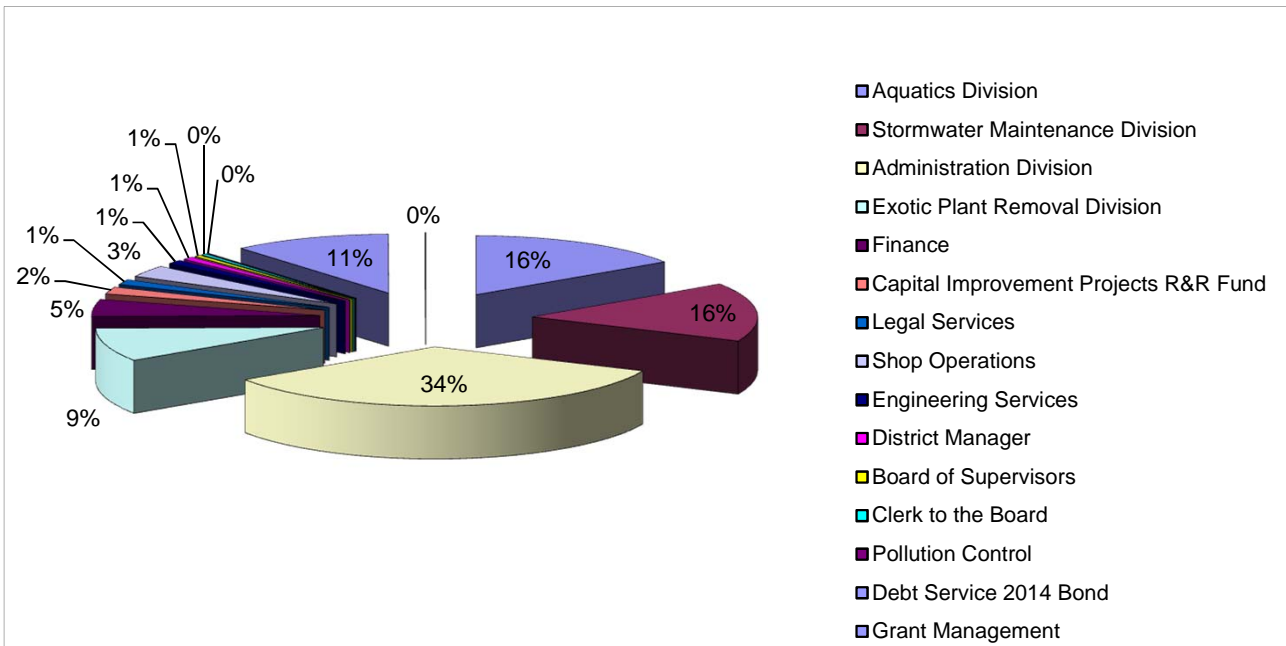


TOTAL REVENUES	\$2,828,378
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Storm Water Drainage Fees	1,690,490	59.77%
Special Assessments	1,130,890	39.98%
City for Stormwater Bond Payment	-	0.00%
Interest	25	0.00%
Project Maintenance Fees	6,554	0.23%
Permit Fees	-	0.00%
Miscellaneous Fees	420	0.01%
TOTAL OPERATIONAL REVENUE	\$2,828,378	100.00%
GENERAL FUND PRIOR YEARS BALANCE	\$2,918,121	

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

FISCAL YEAR 2017



TOTAL EXPENDITURES	\$ 3,480,068
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	<u>PERSONNEL</u>	<u>OPERATING</u>	<u>CAPITAL OUTLAY</u>	<u>TOTALS</u>	<u>PERCENT EXPENDITURES</u>
Aquatics Division	328,165	182,914	30,800	541,879	15.57%
Stormwater Maintenance Division	411,555	79,660	70,500	561,715	16.14%
Administration Division	659,184	162,262	358,179	1,179,626	33.90%
Exotic Plant Removal Division	197,822	120,671	-	318,493	9.15%
Finance		162,061		162,061	4.66%
Capital Improvement Projects R&R Fund				67,088	1.93%
Legal Services		48,853		48,853	1.40%
Shop Operations	71,873	39,630	-	111,502	3.20%
Engineering Services		37,587		37,587	1.08%
District Manager	15,204	12,485		27,689	0.80%
Board of Supervisors	12,918	2,394		15,312	0.44%
Clerk to the Board		12,833		12,833	0.37%
Pollution Control		4,842		4,842	0.14%
Debt Service 2014 Bond				389,456	11.19%
Grant Management		1,132		1,132	0.03%
TOTAL EXPENDITURES	\$ 1,696,720	\$ 867,325	\$ 459,479	\$ 3,480,068	100.00%

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

	<u>FY 2015 ACTUAL</u>	<u>FY 2016 ORIGINAL BUDGET</u>	<u>FY 2016 ESTIMATE</u>	<u>FY 2017 PROPOSED</u>
<u>ADD REVENUES:</u>				
Special Assessments	1,138,929	1,130,890	1,130,890	1,130,890
Stormwater Drainage Fees	1,689,446	1,689,615	1,690,490	1,690,490
City Stormwater Drainage Fee for Bond	400,000	400,000	400,000	400,000
Other Revenues	165,050	6,859	41,919	6,999
TOTAL OPERATING REVENUES	3,393,424	3,227,363	3,263,299	3,228,378
FUND BALANCE, October 1	3,557,873	2,820,745	2,820,745	2,918,121
TOTAL REVENUES AND FUNDS AVAILABLE	6,951,297	6,048,109	6,084,044	6,146,500
<u>DEDUCT EXPENDITURES:</u>				
Board of Supervisors	14,717	16,790	17,951	15,312
District Manager	23,701	27,328	27,210	27,689
Finance	137,728	156,689	150,284	162,061
Grant Management	205	1,108	1,108	1,132
Clerk to the Board	9,811	12,956	12,556	12,833
Legal Services	31,410	50,801	47,801	48,853
Engineering Services	28,459	44,778	36,778	37,587
Pollution Control	-	547	4,747	4,842
Administration Division	693,513	821,274	806,425	1,179,626
Aquatics Division	474,675	532,208	506,010	541,879
Stormwater Maintenance Division	580,664	555,506	546,174	561,715
Exotic Plant Removal Division	336,666	372,170	367,671	318,493
Shop Operations	90,104	110,230	109,648	111,502
Capital Improvement Projects R&R	1,469,587	63,896	138,896	67,088
Capital Debt Service 2014 Bond	239,311	392,649	392,662	389,456
TOTAL EXPENDITURES	4,130,552	3,158,932	3,165,923	3,480,068
FUND BALANCE, SEPTEMBER 30	2,820,745	2,889,177	2,918,121	2,666,432

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

	Actual FY 2015	Actual YTD FY 2016	Estimate EOY FY 2016	Orig. Budget FY 2016	Final Amended Budget FY 2016	Budget FY 2017
General Fund Balance (Beginning)	3,557,873	2,820,745	2,820,745	2,820,745	2,820,745	2,918,121
OPERATING REVENUE						
1-04001 Permit Fees	-	-	-	0	-	-
1-04002 Grant Revenue	52,561	-	-	-	-	-
1-04003 Miscellaneous Fees	-	11,655	13,986	420	11,655	420
1-04004 Storm Water Drainage Fees From City	1,689,446	1,690,490	1,690,490	1,689,615	1,690,490	1,690,490
1-04005 Project Maintenance Fees	-	-	-	6,425	6,425	6,554
1-04006 Interest	12	22	27	13	22	25
1-04007 Special Maintenance Assessments	1,138,929	1,107,859	1,122,859	1,130,890	1,130,890	1,130,890
1-04008 Interfund Transfers	-	-	-	-	-	-
1-04009 Miscellaneous Income	27,657	1,780	1,780	-	1,780	-
1-04010 WMB Prepayment	84,820	\$ 22,037	22,037	-	22,037	-
1-04012 Stormwater Drainage from City for Bond	239,311	400,000	392,649	392,649	392,649	400,000
1-04014 Stormwater Drainage from City for Lake Harvey R	160,689	-	7,351	7,351	7,351	-
Total Revenues	\$ 3,393,424	\$ 3,233,843	\$ 3,251,178	\$ 3,227,363	\$ 3,263,299	\$ 3,228,378
OPERATING EXPENSES						
Board of Supervisors						
1-05001 Executive Salaries	11,271	12,193	14,631	12,000	14,500	12,000
1-05002 FICA	786	935	1,122	918	1,109	918
1-05012 Other Contractual Services/Move to Board Meetir	-	399	479	580	-	-
1-05015 Board Meeting Expenses	2,660	843	1,012	1,542	2,342	2,394
1-05016 Contingencies/Move to Board Meeting Exp	-	77	92	1,750	-	-
TOTAL BOARD OF SUPERVISORS	14,717	14,446	17,336	16,790	17,951	15,312
District Manager						
1-06001 Assessment Fees & Costs	8,150	415	498	8,582	8,582	8,771
1-06002 Other Contractual Services/Move to Operations	-	-	-	1,274	-	-
1-06003 Operations & Maintenance Services	766	-	-	1,108	2,877	2,941
1-06005 Management Contract	14,786	-	-	15,111	14,994	15,204
1-06009 Travel & Per Diem	-	-	-	643	757	773
1-06012 Miscellaneous Expense/Move to Operations	-	-	-	495	-	-
1-06013 Subscriptions & Dues/Move to Travel	-	-	-	114	-	-
TOTAL DISTRICT MANAGER	23,701	415	498	27,328	27,210	27,689
Finance						
1-07001 Dissemination Agent	-	-	-	2,030	2,030	2,030
1-07002 Arbitrage	-	-	-	1,703	1,703	1,740
1-07003 Assessment Fees & Costs/Delete	-	134	160	-	-	-
1-07004 Accounting Services	34,289	27,534	33,041	32,718	33,218	33,949
1-07005 Auditing	11,790	11,135	13,362	16,254	16,254	16,612
1-07007 Banking Services	-	857	1,029	6,789	3,789	3,872
1-07009 Property & Casualty Insurance	67,749	(278)	(333)	72,975	67,975	78,543
1-07015 Office Supplies/Delete	114	-	-	-	-	-

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

	Actual FY 2015	Actual YTD FY 2016	Estimate EOY FY 2016	Orig. Budget FY 2016	Final Amended Budget FY 2016	Budget FY 2017
1-07018 Property Taxes & Assessments	23,786	25,315	-	24,220	25,315	25,315
TOTAL FINANCE	137,728	64,698	47,259	156,689	150,284	162,061
Grant Management						
1-12001 Contractual Services -GM	205	-	-	1,108	1,108	1,132
TOTAL GRANT MANAGEMENT	205	-	-	1,108	1,108	1,132
Clerk to the Board						
1-13002 Other Contractual Services	6,410	4,846	5,815	7,627	7,627	7,794
1-13004 Postage & Freight	834	482	578	1,272	1,272	1,300
1-13005 Printing & Binding	1,529	1,021	1,226	2,240	2,240	2,290
1-13007 Legal Ads	1,038	502	602	1,817	1,417	1,449
TOTAL CLERK TO THE BOARD	9,811	6,851	8,221	12,956	12,556	12,833
Legal Services						
1-19001 General Counsel	22,521	33,539	40,247	40,050	40,050	40,931
1-23001 Special Counsel	8,889	3,440	4,128	10,751	7,751	7,922
TOTAL LEGAL COUNSEL	31,410	36,979	44,375	50,801	47,801	48,853
Engineering Services						
1-26002 Engineering Services	28,459	26,654	31,985	44,778	36,778	37,587
TOTAL ENGINEERING	28,459	26,654	31,985	44,778	36,778	37,587
Pollution Control						
1-29002 Regulatory & Permit Fees	-	4,716	5,659	547	4,747	4,842
TOTAL POLLUTION CONTROL	-	4,716	5,659	547	4,747	4,842
ADMINISTRATION DIVISION						
Personnel						
1-15001 Regular Salaries	196,746	178,852	214,622	212,932	215,932	217,955
1-15002 Overtime	1,406	1,058	1,269	2,364	2,364	2,423
1-15003 FICA	16,445	14,652	17,583	17,021	17,600	18,573
1-15004 Retirement Contributions	18,447	15,236	18,283	19,377	19,647	21,202
1-15005 Health/Life/Dental Insurance	266,085	285,513	380,684	295,775	313,775	354,817
1-15006 Workers Comp	23,579	17,484	20,980	24,299	23,499	23,969
1-15007 Unemployment Insurance	-	-	-	11,112	6,112	6,265
1-15009 Travel & Per Diem/Move to Training	-	-	-	914	-	-
1-15010 Uniforms	1,277	1,102	1,322	1,415	1,615	1,651
1-15011 Subscriptions & Dues/Move to Training	95	-	-	1,611	-	-
1-15012 Training, Cont. Educ., and Licensing	138	402	482	2,095	5,020	5,130
1-15013 Vehicle Allowance	6,814	5,186	6,223	7,200	7,200	7,200
Total Administration Personnel:	531,032	519,484	661,449	596,113	612,764	659,184
ADMIN Operating						
1-33001 Other Contractual Services	48,514	31,419	37,702	41,624	47,124	48,066
1-33002 Website Maintenance	3,607	2,365	2,838	3,195	3,195	3,259
1-33004 Water - Irrigation	3,239	2,194	2,633	3,073	3,073	3,134
1-33005 Telephone & Cell Service	12,446	9,968	11,962	18,348	13,348	13,615
1-33006 Postage & Freight	616	361	433	1,027	1,027	1,048

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

	Actual FY 2015	Actual YTD FY 2016	Estimate EOY FY 2016	Orig. Budget FY 2016	Final Amended Budget FY 2016	Budget FY 2017
1-33007 Electricity Services	4,204	2,932	3,518	4,292	4,292	5,022
1-33008 Cable/Newspaper/Move to Oper. Exp.	412	937	1,124	468	-	-
1-33010 Equipment Leasing	3,075	1,824	2,189	4,202	3,702	3,776
1-33011 Building Maintenance/Rename to Administration	88	3,102	3,722	1,523	4,985	5,085
1-33012 Vehicle Maintenance/Move to Adm Mtn	53	281	337	746	-	-
1-33013 Equipment Maintenance/Move to Adm Mtn	-	408	489	616	-	-
1-33014 Printing & Binding/Move to Oper. Exp.	-	-	-	443	-	-
1-33015 Legal Ads/Move to Oper. Exp.	-	-	-	218	-	-
1-33016 Miscellaneous Expense/Move to Oper. Exp.	2,482	3,250	3,901	4,783	-	-
1-33017 Record Storage/Move to Oper. Exp.	404	449	538	786	-	-
1-33018 Contingencies - Hurricane	2,488	15	18	20,400	20,400	20,400
1-33019 Office Supplies	4,129	3,119	3,742	6,462	4,462	4,551
1-33020 Fuel & Lubricants - Vehicle	26,228	15,554	18,664	41,616	25,616	26,896
1-33021 Operating Supplies and Expenses	3,060	3,080	3,696	3,253	10,351	10,558
1-33022 Computer Software	4,225	1,711	2,053	1,828	2,328	2,375
1-33023 Computer Hardware/ Supplies	8,357	970	1,164	4,852	3,852	2,500
1-33024 Fuel & Lubricants - Equipment	12,803	7,344	8,812	17,907	11,407	11,977
1-33025 Minor Construction Expenses	19,990	277	332	5,500	2,000	-
Total Administration Operating:	160,418	91,558	109,869	187,160	161,162	162,262
Capital Outlay Administration						
1-33101 Equipment	-	-	-	-	-	-
1-33102 Building	2,063	3,013	3,616	38,000	32,500	358,179
1-33103 Other	-	-	-	-	-	-
Total Administration Capital Outlay:	2,063	3,013	3,616	38,000	32,500	358,179
TOTAL ADMINISTRATION	693,513	614,055	774,934	821,274	806,425	1,179,626
AQUATICS DIVISION						
Personnel						
1-14001 Regular Salaries	244,870	196,242	235,490	275,000	260,000	257,640
1-14002 Overtime	9,156	8,447	10,137	18,075	16,075	16,477
1-14003 FICA	19,010	15,684	18,821	22,420	21,120	20,970
1-14004 Retirement Contributions	20,656	16,353	19,623	26,377	24,847	24,671
1-14007 Travel & Per Diem/Move to Training	103	-	-	1,181	-	-
1-14008 Uniforms	2,464	2,403	2,884	3,693	3,693	3,767
1-14009 Subscriptions & Dues/Move to Training	515	322	387	535	-	-
1-14010 Training, Cont. Educ., and Licensing	1,650	523	627	2,833	4,549	4,640
Total Aquatics Personnel:	298,424	239,974	287,969	350,115	330,284	328,165
Aquatics Operating						
1-31001 Operations & Maintenance Svc	1,980	1,411	1,693	3,029	11,583	11,814
1-31003 Disposal Fees	-	2,332	2,798	4,000	3,750	3,825
1-31005 Operating Supplies	5,860	4,706	5,647	9,915	8,415	8,583
1-31008 Vehicle Maintenance/Move to Op. & Maint.	4,942	3,754	4,505	7,054	-	-
1-31009 Equipment Maintenance	11,576	6,711	8,053	12,988	11,488	11,718
1-31010 Miscellaneous Expense/Move to Operating Suppl	380	365	438	618	-	-
1-31011 Chemicals	114,924	89,032	106,839	132,478	132,478	139,102

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

	Actual FY 2015	Actual YTD FY 2016	Estimate EOY FY 2016	Orig. Budget FY 2016	Final Amended Budget FY 2016	Budget FY 2017
1-31012 Machinery & Equipment	8,594	3,131	3,757	12,012	8,012	7,872
Total Aquatics Operating:	148,256	111,442	133,731	182,093	175,725	182,914
Capital Outlay Aquatics						
1-31101 Equipment	27,995		-	-	-	30,800
1-31102 Building	-		-	-	-	-
1-31103 Other	-	-	-	-	-	-
Total Aquatics Capital Outlay:	27,995	-	-	-	-	30,800
TOTAL AQUATICS DIVISION	474,675	351,417	421,700	532,208	506,010	541,879
STORM WATER MANAGEMENT DIVISION						
Personnel						
1-16001 Regular Salaries	315,962	258,800	310,560	334,109	329,109	328,716
1-16002 Overtime	18,107	14,318	17,182	17,909	17,909	18,357
1-16003 FICA	25,165	19,888	23,865	26,929	26,547	26,551
1-16004 Retirement Contributions	28,136	23,377	28,052	31,682	31,232	31,237
1-16007 Travel & Per Diem/Move to Training	-		-	607	-	-
1-16008 Uniforms	2,592	1,912	2,294	3,444	3,444	3,513
1-16009 Subscriptions & Dues/Move to Training	115	60	72	229	-	-
1-16010 Training, Cont. Educ., and Licensing	372	1,222	1,466	1,782	3,118	3,181
Total Storm Water Personnel:	390,449	319,576	383,491	416,692	411,359	411,555
Storm Water Operating						
1-34001 Operations & Maintenance Svc	9,795	11,457	13,748	8,183	16,616	16,949
1-34002 Laboratory Services	3,436	2,271	2,725	4,944	3,944	4,023
1-34004 Disposal Fees	4,154	1,227	1,472	2,000	2,000	2,040
1-34005 Operating Supplies	14,581	11,185	13,422	15,135	15,842	16,158
1-34006 Storm Ditch Maint	26,886	17,026	20,431	22,000	22,000	-
1-34007 Landscape Materials	14,313	14,590	17,508	22,302	22,302	-
1-34008 Vehicle Maintenance	5,930	9,684	11,621	11,460	11,960	12,199
1-34009 Equipment Maintenance	23,581	14,932	17,918	27,937	20,937	21,356
1-34010 Miscellaneous Expense/Move to Operating Suppl	-	610	732	707	-	-
1-34011 Chemicals	2,750	587	705	3,293	2,793	2,933
1-34012 Machinery & Equipment/Move to Op. & Maint.	1,565	182	219	3,933	-	-
1-34014 Electricity Services	2,831	2,083	2,499	3,921	3,421	4,003
Total Storm Water Operating:	109,822	85,833	103,000	125,814	121,815	79,660
Capital Outlay Storm Water						
1-34101 Equipment	80,393	9,796	11,755	13,000	13,000	70,500
1-34102 Building	-		-	-	-	-
1-34103 Other - GIS Mapping	-		-	-	-	-
Total Storm Water Capital Outlay:	80,393	9,796	11,755	13,000	13,000	70,500
TOTAL STORM WATER MANAGEMENT DIVISION	580,664	415,204	498,245	555,506	546,174	561,715
EXOTIC PLANT REMOVAL DIVISION						
Personnel						
1-17001 Regular Salaries	155,629	125,267	150,321	162,000	160,000	159,240

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

	Actual FY 2015	Actual YTD FY 2016	Estimate EOY FY 2016	Orig. Budget FY 2016	Final Amended Budget FY 2016	Budget FY 2017
1-17002 Overtime	3,456	2,572	3,087	7,888	5,388	5,523
1-17003 FICA	13,476	9,829	11,795	12,996	12,652	12,604
1-17004 Retirement Contributions	14,401	11,284	13,541	15,290	14,885	14,829
1-17007 Travel & Per Diem/Move to Training	-	-	-	234	-	-
1-17008 Uniforms	2,271	1,829	2,195	3,424	3,424	3,492
1-17009 Subscriptions & Dues/Move to Training	155	55	66	234	-	-
1-17010 Training, Cont. Educ., and Licensing	1,124	1,084	1,301	1,624	2,092	2,134
Total Exotic Plant Personnel:	190,512	151,921	182,305	203,690	198,441	197,822
Exotic Plant Operating						
1-35001 Operations & Maintenance Svc	7,471	7,761	9,313	8,358	19,886	20,284
1-35003 Disposal Fees	400	4,732	5,678	5,000	6,500	6,630
1-35004 Operating Supplies	15,465	13,257	15,908	17,622	17,622	17,974
1-35006 Vehicle Maintenance	6,886	8,377	10,053	10,021	10,021	10,221
1-35007 Equipment Maintenance/Move to Op. & Maint.	4,800	5,107	6,129	5,979	-	-
1-35008 Chemicals	6,180	3,854	4,625	8,202	7,202	7,562
1-35009 Machinery & Equipment/Move to Op. & Maint.	5,275	2,849	3,418	5,299	-	-
1-35010 Maintenance Contracts	43,123	57,497	68,996	57,500	57,500	58,000
Total Exotic Plant Operating:	89,598	103,435	124,122	117,980	118,731	120,671
Capital Outlay Exotic Plant						
1-35101 Equipment	56,555	49,207	59,048	50,500	50,500	-
1-35102 Building	-	-	-	-	-	-
1-35103 Other	-	-	-	-	-	-
Total Exotic Plant Capital Outlay:	56,555	49,207	59,048	50,500	50,500	-
TOTAL EXOTIC PLANT REMOVAL DIVISION	336,666	304,562	365,475	372,170	367,671	318,493
SHOP OPERATIONS DIVISION						
Personnel						
1-18001 Regular Salaries	49,863	40,445	48,533	53,372	52,872	53,613
1-18002 Overtime	5,506	4,155	4,986	5,379	5,379	5,513
1-18003 FICA	4,172	3,410	4,093	4,494	4,456	4,523
1-18004 Retirement Contributions	5,029	4,025	4,830	5,288	5,243	5,321
1-18010 Travel & Per Diem/Move to Training	-	23	27	574	-	-
1-18013 Uniforms	715	396	476	747	747	762
1-18014 Subscriptions & Dues/Move to Training	55	110	132	87	-	-
1-18015 Training, Cont. Educ., and Licensing	240	60	71	1,437	2,098	2,140
Total Shop Personnel:	65,580	52,623	63,148	71,378	70,795	71,873
Shop Operating						
1-36001 Operations & Maintenance Svc	2,936	2,290	2,748	3,766	9,362	9,549
1-36002 Disposal Fees	-	1,350	1,620	4,000	4,000	4,080
1-36003 Operating Supplies	6,789	5,529	6,635	8,170	8,966	9,145
1-36004 Vehicle Maintenance/Move to Op. & Maint.	2,960	3,254	3,905	4,096	-	-
1-36005 Miscellaneous Expense/Move to Op. Sup.	416	871	1,045	1,296	-	-
1-36006 Machinery & Equipment	11,422	12,137	14,564	17,524	16,524	16,855
Total Shop Operating:	24,524	25,432	30,519	38,853	38,853	39,630

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

	Actual FY 2015	Actual YTD FY 2016	Estimate EOY FY 2016	Orig. Budget FY 2016	Final Amended Budget FY 2016	Budget FY 2017
Capital Outlay Shop						
1-36101 Equipment	-	-	-	-	-	-
1-36102 Building	-	-	-	-	-	-
1-36103 Other	-	-	-	-	-	-
Total Shop Capital Outlay:	-	-	-	-	-	-
SHOP OPERATIONS DIVISION	90,104	78,055	93,667	110,230	109,648	111,502
Total Operating Expenses	2,421,654	1,918,052	2,309,353	2,702,386	2,634,364	3,023,524
NON-OPERATING INCOME AND EXPENSES						
Other Expense						
DEBT SERVICE EXPENSES						
1-04013 Principal 2014 Bond Issue - sent to Trustee	150,000	120,000	-	250,000	250,000	255,000
1-04013 Interest 2014 Bond issue - sent to Trustee	89,311	65,971	-	142,649	142,662	134,456
TOTAL DEBT SERVICE:	239,311	185,971	-	392,649	392,662	389,456
CAPITAL IMPROVEMENT						
Capital Improvement Program R&R	56,337			56,544	56,544	56,544
Add R&R Funding / Grant Revenue	52,561				75,000	-
Add SWD funds from City for DS commitment	160,689	14,029		7,352	7,352	10,544
One Time Additional R&R Funding	1,200,000			-	-	-
TOTAL OTHER CAPITAL EXPENSES R&R FUND:	1,469,587	14,029	-	63,896	138,896	67,088
Total Expenses	\$ 4,130,552	\$ 2,118,052	\$ 2,309,353	\$ 3,158,932	\$ 3,165,923	\$ 3,480,068
Total Revenues	\$ 3,393,424	\$ 3,233,843	\$ 3,251,178	\$ 3,227,363	\$ 3,263,299	\$ 3,228,378
Surplus/(Deficit)	(737,128)	1,115,790	941,825	68,432	97,376	(251,690)
Available Operating Cash Balance (Ending)	\$ 2,820,745	\$ 3,936,535	\$ 3,762,570	\$ 2,889,177	\$ 2,918,121	\$ 2,666,432

	Budget FY 2017	Forecast			
		FY 2018	FY 2019	FY 2020	FY 2021
General Fund Balance (Beginning)	2,918,121	2,666,432	2,466,634	2,517,521	2,482,288
OPERATING REVENUE					
1-04001 Permit Fees	-	-	-	-	-
1-04002 Grant Revenue	-	-	-	-	-
1-04003 Miscellaneous Fees	420	437	454	472	491
1-04004 Storm Water Drainage Fees From City	1,690,490	1,690,490	1,690,490	1,690,490	1,690,490
1-04005 Project Maintenance Fees	6,554	6,685	6,819	6,955	7,094
1-04006 Interest	25	27	30	33	36
1-04007 Special Maintenance Assessments	1,130,890	1,130,890	1,130,890	1,130,890	1,130,890
1-04008 Interfund Transfers	-	-	-	-	-
1-04009 Miscellaneous Income	-	-	-	-	-
1-04010 WMB Prepayment	-	-	-	-	-
1-04012 Stormwater Drainage from City for Bond	400,000	400,000	400,000	400,000	400,000
1-04014 Stormwater Drainage from City for Lake Harvey R&R	-	-	-	-	-
Total Revenues	\$ 3,228,378	\$ 3,228,529	\$ 3,228,682	\$ 3,228,840	\$ 3,229,001
OPERATING EXPENSES					
Board of Supervisors					
1-05001 Executive Salaries	12,000	12,000	12,000	12,000	12,000
1-05002 FICA	918	918	918	918	918
1-05012 Other Contractual Services/Move to Board Meeting Exp	-	-	-	-	-
1-05015 Board Meeting Expenses	2,394	2,446	2,500	2,555	2,611
1-05016 Contingencies/Move to Board Meeting Exp	-	-	-	-	-
TOTAL BOARD OF SUPERVISORS	15,312	15,364	15,418	15,473	15,529
District Manager					
1-06001 Assessment Fees & Costs	8,771	8,964	9,161	9,363	9,569
1-06002 Other Contractual Services/Move to Operations	-	-	-	-	-
1-06003 Operations & Maintenance Services	2,941	3,005	3,071	3,139	3,208
1-06005 Management Contract	15,204	15,538	39,000	39,858	40,735
1-06009 Travel & Per Diem	773	790	808	825	844
1-06012 Miscellaneous Expense/Move to Operations	-	-	-	-	-
1-06013 Subscriptions & Dues/Move to Travel	-	-	-	-	-
TOTAL DISTRICT MANAGER	27,689	28,298	52,041	53,185	54,355
Finance					
1-07001 Dissemination Agent	2,030	2,030	2,030	2,030	2,030
1-07002 Arbitrage	1,740	1,779	1,818	1,858	1,899
1-07003 Assessment Fees & Costs/Delete	-	-	-	-	-
1-07004 Accounting Services	33,949	34,696	35,459	36,239	37,036
1-07005 Auditing	16,612	16,978	17,351	17,733	18,123
1-07007 Banking Services	3,872	3,957	4,045	4,133	4,224
1-07009 Property & Casualty Insurance	78,543	69,614	71,006	84,426	75,115
1-07015 Office Supplies/Delete	-	-	-	-	-
1-07018 Property Taxes & Assessments	25,315	25,315	25,315	25,315	25,315
TOTAL FINANCE	162,061	154,368	157,023	171,734	163,742
Grant Management					
1-12001 Contractual Services -GM	1,132	1,157	1,182	1,208	1,235
TOTAL GRANT MANAGEMENT	1,132	1,157	1,182	1,208	1,235
Clerk to the Board					

		Budget FY 2017	Forecast			
			FY 2018	FY 2019	FY 2020	FY 2021
1-13002	Other Contractual Services	7,794	7,966	8,141	8,320	8,503
1-13004	Postage & Freight	1,300	1,328	1,358	1,388	1,418
1-13005	Printing & Binding	2,290	2,340	2,392	2,444	2,498
1-13007	Legal Ads	1,449	1,481	1,513	1,546	1,580
TOTAL CLERK TO THE BOARD		12,833	13,115	13,403	13,698	14,000
Legal Services						
1-19001	General Counsel	40,931	41,832	42,752	43,692	44,654
1-23001	Special Counsel	7,922	8,096	8,274	8,456	8,642
TOTAL LEGAL COUNSEL		48,853	49,927	51,026	52,148	53,296
Engineering Services						
1-26002	Engineering Services	37,587	38,414	39,259	40,123	41,006
TOTAL ENGINEERING		37,587	38,414	39,259	40,123	41,006
Pollution Control						
1-29002	Regulatory & Permit Fees	4,842	4,948	5,057	5,169	5,282
TOTAL POLLUTION CONTROL		4,842	4,948	5,057	5,169	5,282
ADMINISTRATION DIVISION						
Personnel						
1-15001	Regular Salaries	217,955	223,404	228,989	234,714	240,582
1-15002	Overtime	2,423	2,484	2,546	2,609	2,675
1-15003	FICA	18,573	19,020	21,247	21,755	22,276
1-15004	Retirement Contributions	21,202	21,728	24,348	24,946	25,559
1-15005	Health/Life/Dental Insurance	354,817	379,654	406,230	434,666	465,092
1-15006	Workers Comp	23,969	24,448	24,937	25,436	25,944
1-15007	Unemployment Insurance	6,265	6,421	6,582	6,746	6,915
1-15009	Travel & Per Diem/Move to Training	-	-	-	-	-
1-15010	Uniforms	1,651	1,687	1,724	1,762	1,801
1-15011	Subscriptions & Dues/Move to Training	-	-	-	-	-
1-15012	Training, Cont. Educ., and Licensing	5,130	5,243	5,359	5,477	5,597
1-15013	Vehicle Allowance	7,200	7,200	7,200	7,200	7,200
Total Administration Personnel:		659,184	691,289	729,161	765,311	803,641
ADMIN Operating						
1-33001	Other Contractual Services	48,066	49,027	50,008	51,008	52,028
1-33002	Website Maintenance	3,259	3,324	3,391	3,459	3,528
1-33004	Water - Irrigation	3,134	3,197	3,261	3,326	3,393
1-33005	Telephone & Cell Service	13,615	14,160	14,443	14,588	15,609
1-33006	Postage & Freight	1,048	1,069	1,090	1,112	1,134
1-33007	Electricity Services	5,022	5,223	5,327	5,380	5,757
1-33008	Cable/Newspaper/Move to Oper. Exp.	-	-	-	-	-
1-33010	Equipment Leasing	3,776	3,852	3,929	4,008	4,088
1-33011	Building Maintenance/Rename to Administration Maintenance	5,085	5,186	5,290	5,396	5,504
1-33012	Vehicle Maintenance/Move to Adm Mtn	-	-	-	-	-
1-33013	Equipment Maintenance/Move to Adm Mtn	-	-	-	-	-
1-33014	Printing & Binding/Move to Oper. Exp.	-	-	-	-	-
1-33015	Legal Ads/Move to Oper. Exp.	-	-	-	-	-
1-33016	Miscellaneous Expense/Move to Oper. Exp.	-	-	-	-	-
1-33017	Record Storage/Move to Oper. Exp.	-	-	-	-	-
1-33018	Contingencies - Hurricane	20,400	20,400	20,400	20,400	20,400
1-33019	Office Supplies	4,551	4,642	4,735	4,830	4,926
1-33020	Fuel & Lubricants - Vehicle	26,896	28,241	29,653	31,136	32,693
1-33021	Operating Supplies and Expenses	10,558	10,769	10,984	11,204	11,428

	Budget FY 2017	Forecast			
		FY 2018	FY 2019	FY 2020	FY 2021
1-33022 Computer Software	2,375	2,422	2,470	2,520	2,570
1-33023 Computer Hardware/ Supplies	2,500	2,500	2,500	-	-
1-33024 Fuel & Lubricants - Equipment	11,977	12,576	13,205	13,865	14,558
1-33025 Minor Construction Expenses	-	-	-	-	-
Total Administration Operating:	162,262	166,589	170,687	172,231	177,616
Capital Outlay Administration					
1-33101 Equipment	-	-	-	-	-
1-33102 Building	358,179	-	-	-	-
1-33103 Other	-	-	-	-	-
Total Administration Capital Outlay:	358,179	-	-	-	-
TOTAL ADMINISTRATION	1,179,626	857,878	899,848	937,541	981,257

AQUATICS DIVISION

Personnel					
1-14001 Regular Salaries	257,640	264,081	270,683	277,450	284,386
1-14002 Overtime	16,477	16,889	17,311	17,744	18,187
1-14003 FICA	20,970	21,494	22,032	22,582	23,147
1-14004 Retirement Contributions	24,671	25,287	25,919	26,567	27,232
1-14007 Travel & Per Diem/Move to Training	-	-	-	-	-
1-14008 Uniforms	3,767	3,843	3,919	3,998	4,078
1-14009 Subscriptions & Dues/Move to Training	-	-	-	-	-
1-14010 Training, Cont. Educ., and Licensing	4,640	4,733	4,828	4,924	5,023
Total Aquatics Personnel:	328,165	336,327	344,692	353,266	362,053
Aquatics Operating					
1-31001 Operations & Maintenance Svc	11,814	12,051	12,292	12,537	12,788
1-31003 Disposal Fees	3,825	3,902	3,980	4,059	4,140
1-31005 Operating Supplies	8,583	8,755	8,930	9,109	9,291
1-31008 Vehicle Maintenance/Move to Op. & Maint.	-	-	-	-	-
1-31009 Equipment Maintenance	11,718	11,952	12,191	12,435	12,683
1-31010 Miscellaneous Expense/Move to Operating Supplies	-	-	-	-	-
1-31011 Chemicals	139,102	146,057	153,360	161,028	169,079
1-31012 Machinery & Equipment	7,872	7,730	7,584	7,436	7,285
Total Aquatics Operating:	182,914	190,446	198,336	206,604	215,267
Capital Outlay Aquatics					
1-31101 Equipment	30,800	75,000	-	-	-
1-31102 Building	-	-	-	-	-
1-31103 Other	-	-	-	-	-
Total Aquatics Capital Outlay:	30,800	75,000	-	-	-
TOTAL AQUATICS DIVISION	541,879	601,773	543,028	559,870	577,319

STORM WATER MANAGEMENT DIVISION

Personnel					
1-16001 Regular Salaries	328,716	336,934	345,357	353,991	362,841
1-16002 Overtime	18,357	18,816	19,286	19,768	20,263
1-16003 FICA	26,551	27,215	27,895	28,593	29,307
1-16004 Retirement Contributions	31,237	32,017	32,818	33,638	34,479
1-16007 Travel & Per Diem/Move to Training	-	-	-	-	-
1-16008 Uniforms	3,513	3,583	3,655	3,728	3,803
1-16009 Subscriptions & Dues/Move to Training	-	-	-	-	-
1-16010 Training, Cont. Educ., and Licensing	3,181	3,244	3,309	3,375	3,443
Total Storm Water Personnel:	411,555	421,810	432,321	443,094	454,136
Storm Water Operating					

	Budget FY 2017	Forecast			
		FY 2018	FY 2019	FY 2020	FY 2021
1-34001 Operations & Maintenance Svc	16,949	17,288	17,634	17,986	18,346
1-34002 Laboratory Services	4,023	4,103	4,185	4,269	4,355
1-34004 Disposal Fees	2,040	2,081	2,122	2,165	2,208
1-34005 Operating Supplies	16,158	16,482	16,811	17,147	17,490
1-34006 Storm Ditch Maint	-	-	-	-	-
1-34007 Landscape Materials	-	-	-	-	-
1-34008 Vehicle Maintenance	12,199	12,443	12,692	12,946	13,205
1-34009 Equipment Maintenance	21,356	21,783	22,218	22,663	23,116
1-34010 Miscellaneous Expense/Move to Operating Supplies	-	-	-	-	-
1-34011 Chemicals	2,933	3,080	3,234	3,395	3,565
1-34012 Machinery & Equipment/Move to Op. & Maint.	-	-	-	-	-
1-34014 Electricity Services	4,003	4,003	4,083	4,124	4,412
Total Storm Water Operating:	79,660	81,262	82,979	84,695	86,697
Capital Outlay Storm Water					
1-34101 Equipment	70,500	200,000	8,500	-	-
1-34102 Building	-	-	-	-	-
1-34103 Other - GIS Mapping	-	-	-	-	-
Total Storm Water Capital Outlay:	70,500	200,000	8,500	-	-
TOTAL STORM WATER MANAGEMENT DIVISION	561,715	703,072	523,800	527,789	540,833
EXOTIC PLANT REMOVAL DIVISION					
Personnel					
1-17001 Regular Salaries	159,240	163,221	167,302	171,484	175,771
1-17002 Overtime	5,523	5,661	5,802	5,947	6,096
1-17003 FICA	12,604	12,919	13,242	13,573	13,913
1-17004 Retirement Contributions	14,829	15,199	15,579	15,969	16,368
1-17007 Travel & Per Diem/Move to Training	-	-	-	-	-
1-17008 Uniforms	3,492	3,562	3,634	3,706	3,780
1-17009 Subscriptions & Dues/Move to Training	-	-	-	-	-
1-17010 Training, Cont. Educ., and Licensing	2,134	2,176	2,220	2,264	2,310
Total Exotic Plant Personnel:	197,822	202,739	207,779	212,944	218,238
Exotic Plant Operating					
1-35001 Operations & Maintenance Svc	20,284	20,690	21,104	21,526	21,956
1-35003 Disposal Fees	6,630	6,763	6,898	7,036	7,177
1-35004 Operating Supplies	17,974	18,333	18,700	19,074	19,456
1-35006 Vehicle Maintenance	10,221	10,426	10,634	10,847	11,064
1-35007 Equipment Maintenance/Move to Op. & Maint.	-	-	-	-	-
1-35008 Chemicals	7,562	7,940	8,337	8,754	9,191
1-35009 Machinery & Equipment/Move to Op. & Maint.	-	-	-	-	-
1-35010 Maintenance Contracts	58,000	59,000	-	-	-
Total Exotic Plant Operating:	120,671	123,151	65,673	67,236	68,844
Capital Outlay Exotic Plant					
1-35101 Equipment	-	63,500	-	-	-
1-35102 Building	-	-	-	-	-
1-35103 Other	-	-	-	-	-
Total Exotic Plant Capital Outlay:	-	63,500	-	-	-
TOTAL EXOTIC PLANT REMOVAL DIVISION	318,493	389,391	273,452	280,180	287,081
SHOP OPERATIONS DIVISION					
Personnel					
1-18001 Regular Salaries	53,613	54,953	56,327	57,735	59,178
1-18002 Overtime	5,513	5,651	5,792	5,937	6,086

	Budget FY 2017	Forecast			
		FY 2018	FY 2019	FY 2020	FY 2021
1-18003 FICA	4,523	4,636	4,752	4,871	4,993
1-18004 Retirement Contributions	5,321	5,454	5,591	5,730	5,874
1-18010 Travel & Per Diem/Move to Training	-	-	-	-	-
1-18013 Uniforms	762	778	793	809	825
1-18014 Subscriptions & Dues/Move to Training	-	-	-	-	-
1-18015 Training, Cont. Educ., and Licensing	2,140	2,183	2,226	2,271	2,316
Total Shop Personnel:	71,873	73,655	75,481	77,353	79,272
Shop Operating					
1-36001 Operations & Maintenance Svc	9,549	9,740	9,935	10,134	10,337
1-36002 Disposal Fees	4,080	4,162	4,245	4,330	4,416
1-36003 Operating Supplies	9,145	9,328	9,515	9,705	9,899
1-36004 Vehicle Maintenance/Move to Op. & Maint.	-	-	-	-	-
1-36005 Miscellaneous Expense/Move to Op. Sup.	-	-	-	-	-
1-36006 Machinery & Equipment	16,855	17,192	17,536	17,887	18,244
Total Shop Operating:	39,630	40,422	41,231	42,055	42,897
Capital Outlay Shop					
1-36101 Equipment	-	-	-	-	-
1-36102 Building	-	-	-	-	-
1-36103 Other	-	-	-	-	-
Total Shop Capital Outlay:	-	-	-	-	-
SHOP OPERATIONS DIVISION	111,502	114,077	116,712	119,409	122,168
Total Operating Expenses	3,023,524	2,971,782	2,691,250	2,777,529	2,857,104
NON-OPERATING INCOME AND EXPENSES					
Other Expense					
DEBT SERVICE EXPENSES					
1-04013 Principal 2014 Bond Issue - sent to Trustee	255,000	265,000	270,000	280,000	290,000
1-04013 Interest 2014 Bond issue - sent to Trustee	134,456	126,417	118,223	110,091	101,138
TOTAL DEBT SERVICE:	389,456	391,417	388,223	390,091	391,138
CAPITAL IMPROVEMENT					
Capital Improvement Program R&R	56,544	56,544	56,544	56,544	56,544
Add R&R Funding / Grant Revenue	-	-	30,000	30,000	30,000
Add SWD funds from City for DS commitment	10,544	8,583	11,777	9,909	8,862
One Time Additional R&R Funding	-	-	-	-	-
TOTAL OTHER CAPITAL EXPENSES R&R FUND:	67,088	65,127	98,322	96,453	95,406
Total Expenses	\$ 3,480,068	\$ 3,428,327	\$ 3,177,795	\$ 3,264,073	\$ 3,343,649
Total Revenues	\$ 3,228,378	\$ 3,228,529	\$ 3,228,682	\$ 3,228,840	\$ 3,229,001
Surplus/(Deficit)	(251,690)	(199,798)	50,888	(35,233)	(114,647)
Available Operating Cash Balance (Ending)	\$ 2,666,432	\$ 2,466,634	\$ 2,517,521	\$ 2,482,288	\$ 2,367,641

GENERAL FUND RENEWAL & REPLACEMENT FUND

	Actual FY 2015	Actual YTD	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Estimated Beginning Fund Balance	889,675	1,688,222	1,688,222	856,812	267,501	208,800	180,817	148,439
ADD REVENUES:								
Grant Revenue	52,561		153,791					
Interest Revenues			-	-	-	-	-	-
5% Recommended Annual Transfer + Additional Annual Transfer	56,337	56,544	56,544	56,544	56,544	56,544	56,544	56,544
Additional funds from General Surplus Funds	1,200,000		75,000	-	-	30,000	30,000	30,000
Excess Storm Water Fees - Bonds	160,689		7,352	10,544	8,583	11,777	9,909	-
	-		-	-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE	2,359,262	1,744,766	1,980,909	923,901	332,628	307,122	277,270	234,984
DEDUCT EXPENDITURES:								
WM001 1-46001 Stormwater Emergency Renewal and Replacement	39,536	122,613	207,597	121,400	123,828	126,305	128,831	130,119
WM013 1-46003 Basin 4E & 5	56,419	306,423	800,000	-				
WM014 1-46004 Basin 2C Wetland Vertical Relocation & Storage	308,064	41,239	66,500					
WM017 1-46007 Street to Pond Repairs (POA)	55,610		-	-	-	-	-	-
WM018 1-46008 Basin 2C 3B interconnect	211,411		-	-	-	-	-	-
WM019 1-46009 Lake Harvey Improvements	-	3,300	50,000	535,000	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	671,040	473,575	1,124,097	656,400	123,828	126,305	128,831	130,119
FUND BALANCE, SEPTEMBER 30	1,688,222	1,271,190	856,812	267,501	208,800	180,817	148,439	104,865

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 \$153.00 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 is projected to remain at \$111.00 per ERU due to the increased maintenance area.

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.

Other Contractual Services

Contractual services requested by the board for the betterment of Board decisions and/or activities. Such expenses include strategic planning. **This code is proposed to be combined with Board Meeting Expenses.**

Board Meeting Expenses

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

Contingencies

These charges are allocated for any miscellaneous charges that may occur during the year that are directly requested by the Board of Supervisors. **This code is proposed to be combined with Board Meeting Expenses.**

District Manager

Assessment Program

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

Other Contractual Services

Contingency for charges for any additional services the District may request of the District Manager. **This code is proposed to be combined with Operations & Maintenance Services**

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 2017 is based on the salary difference of the Utility Director salary and the Contract for the District Manager which is shared between the Water & Sewer Fund 50% and the General Fund 50%.

Travel & Per Diem

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

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Miscellaneous Expenses

Contingency for any miscellaneous charges that could not otherwise be classified into another ledger account. **This code is proposed to be combined with Operations & Maintenance Services**

Subscriptions & Dues

This expense includes dues paid to professional organizations. **This code is proposed to be combined with Travel.**

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.

Assessment Fees and Costs/ Propose Deleting this is covered below.

Accounting Services

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

Auditing

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

Banking Services

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

Property & Casualty Insurance

This expense includes the annual insurance premium that provides protection for the Districts general liability, auto and property coverage. A minor increase is assumed for the FY2017 Budget year. Coverage is from October 1 through September 30 each year.

Office Supplies/ Propose Deleting no longer used.

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.

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.

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Postage & Freight

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

Printing & Binding

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

Legal Ads

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

General Counsel

Legal Services

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

Special Counsel

Legal Services

Legal fees associated with any labor matters the District may have. For the FY2017 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 the District's administrative 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. No new positions are proposed for this FY. This year we are proposing to give a 1.4% 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.

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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 Insurance

This includes health insurance benefits provided to all employees of the District.

Workers Compensation

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

Unemployment Compensation

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

Travel & Per Diem

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. Budget assumes a minor increase from previous year's expenses due to certifications that are required by Governmental agencies. **Propose moving to Training Code.**

Uniforms

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

Subscriptions & Dues

This expense includes dues paid to professional organizations. These dues are required for the district to take part in special trainings or seminars and stay current with industry certifications. **Propose moving to Training Code.**

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.

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.

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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 2017 budget year to reduce costs of communications.

Postage & Freight

This line item includes postage 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.

Cable & Newspaper

The District currently has cable access which provides capabilities for weather monitoring. They also receive a daily newspaper for the treasure coast area to enable employees to stay abreast to current affairs that may affect the District. **Propose moving to Operating Expenses.**

Equipment Leasing

The District has one copier that is leased.

Building Maintenance/Propose renaming to Administrative Maintenance

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

Vehicle Maintenance

This line includes charges for normal maintenance of the District's Administrative vehicles and trucks as needed for office usage. 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. **Propose moving to Administrative Maintenance.**

Equipment Maintenance

This line includes charges for normal maintenance of office machinery. This provides for decreased total life cycle costs. **Propose moving to Administrative Maintenance.**

Printing & Binding

Charges related to any requests for public information, presentations to the board, and reports due to other governmental agencies. **Propose moving to Operating Expenses.**

Legal Ads

Charges for employment ads posted in the local newspapers for employment opportunities. **Propose moving to Operating Expenses.**

Miscellaneous Expenses

Contingency for any miscellaneous charges that could not otherwise be classified into another ledger account. **Propose moving to Operating Expenses.**

Record Storage

This charge is for offsite storage for District Records. Some records of a certain date are kept offsite in an air conditioned space to meet records retention requirements and will be deleted as permitted. **Propose moving to Operating Expenses.**

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 2017.

GENERAL FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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 FY2017 shows an increase of 10%.

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-2017 Budget assumes a 5% increase.

Minor Construction Expenses

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

General Fund Administration Division – Capital Outlay

Equipment

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

Building

This code is for buildings or land purchases over \$1,000. Plans to replace the Administration building this fiscal year estimated cost to GF is \$237,500. No other expenditures planned for this fiscal year.

Other

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

AQUATICS DIVISION

Aquatics Personnel

Regular Salaries, Overtime, FICA, Retirement Contributions, Travel & Per Diem, Uniforms, Subscriptions & Dues and Training, Cont. Education & Licensing

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

Laboratory Services

This expense includes lab fees for Sonar FAST testing for the storm water retention ponds within the District. Including Dissolved oxygen and turbidity levels.

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.

Landscape Materials

Includes expenses for Aquatic plant replacements in water and on littoral and mitigation shelves.

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 back pack sprayers for use in aquatic weed control.

General Fund Aquatics Division – Capital Outlay

Equipment; Building; Other

The above categories are the same as described in the Administration Budget. Plans to replace the harvester conveyor for \$30,800. No expenditures planned for this fiscal year.

STORM WATER MAINTENANCE DIVISION

Storm Water Maintenance Personnel

Regular Salaries, Overtime, FICA, Retirement Contributions, Travel & Per Diem, Uniforms, Subscriptions & Dues and Training, Cont. Education & Licensing

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

Storm Water Maintenance Division (Operating)

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

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

Storm Ditch Maintenance

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

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. Plan to replace backhoe and lawn equipment for the storm water division estimated at \$70,500.

EXOTIC PLANT REMOVAL DIVISION

Exotic Plant Removal Personnel

Regular Salaries, Overtime, FICA, Retirement Contributions, Travel & Per Diem, Uniforms, Subscriptions & Dues and Training, Cont. Education & Licensing

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

Exotic Plant Removal Division (Operating)

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

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

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

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

Maintenance Contract

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

General Fund Exotic Plant Removal Division – Capital Outlay

Equipment; Building; Other

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

SHOP OPERATION DIVISION

Shop Operational Personnel

Regular Salaries, Overtime, FICA, Retirement Contributions, Travel & Per Diem, Uniforms, Subscriptions & Dues and Training, Cont. Education & Licensing

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

Shop Operations Division (Operating)

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

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

Vehicle Maintenance, and Miscellaneous Expenses

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

GENERAL FUND BUDGET
ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

General Fund Shop Operations Division – Capital Outlay

Equipment; Building; Other

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

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:	\$ 121,400
Lake Harvey Stormwater Project:	\$ 535,000

ST. LUCIE WEST SERVICES DISTRICT

WATER AND SEWER FUND BUDGET OVERVIEW

Budget Discussion

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

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

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

We anticipate finishing FY 2016 with a surplus. The Proposed Budget for FY 2017 reflects no Rate Increase. The Proposed Budget for FY 2017 anticipates a deficit due in part to the replacement of the Administration Building.

Assumptions Used in Preparing the Budget

Inflation – The following inflationary rates are utilized; for the regular salaries line item the rate increased to 1.4% for FY 2017 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 12.8% this year, and liability insurance 5% this year for which national projections call for continuing increases. Energy costs are expected to grow at an inflation rate of 17% as well.

Rate Adjustment – There is no rate adjustment planned for FY 2017 in this budget based on the current factors. The Rate Stabilization Fund balance is expected to exceed \$580,000 for FY2017.

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 \$7,000 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.

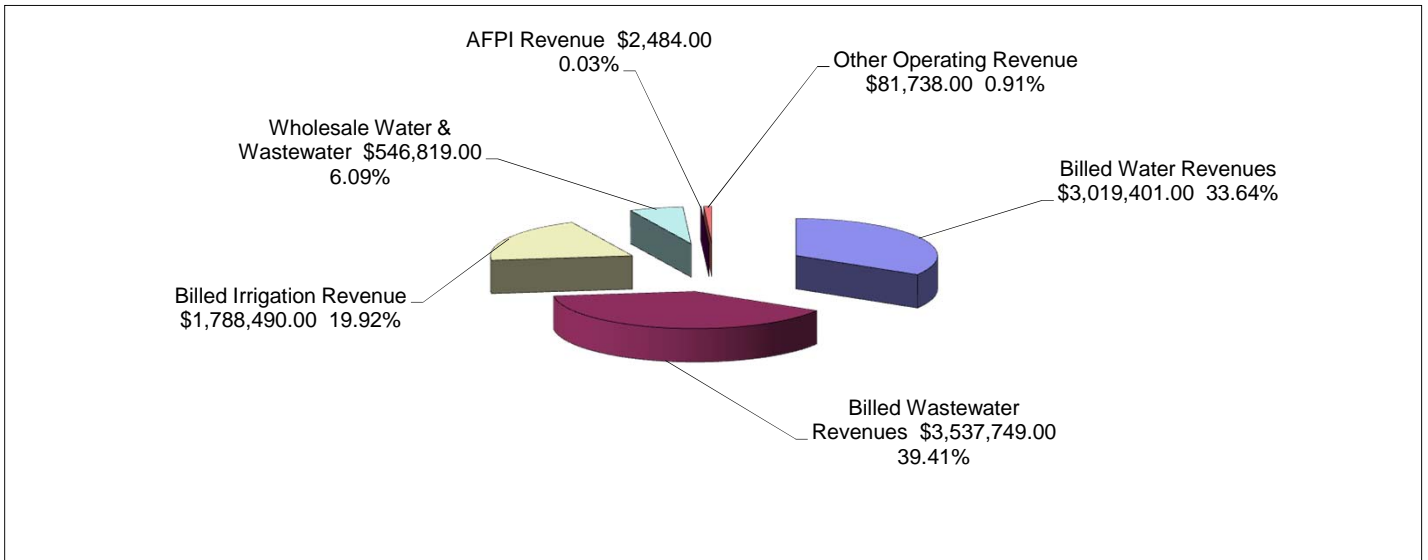
Capital Improvement Program

The capital improvement program has several items for your review, a total cost in FY 2017 of \$3,432,616. In a continuation of a change started in FY 2006, we are proposing to continue to pay for the capital items directly rather than financing the purchase over a number of years. The typical interest rates charged for lease financing are significant, and therefore the District can save a significant amount by purchasing these items rather than leasing them. The Renewal and Replacement Fund Budget is \$1,762,227; the Water Connection Fee Budget is \$820,000, the Wastewater Connection Fee Budget is \$0 and the Capital Outlay Budget is \$850,389 for FY 2017.

Major capital projects contained in the capital budget for FY 2017 include the continuation of the Lift Station Renewal and Replacement project at \$137,624, Emergency Renewal and Replacement Projects at \$186,300, and Reuse irrigation pump station repairs at \$700,000 (FY 2017). The Renewal and Replacement Fund also includes funding for emergency repairs to Association irrigation system. The Water Connection Fee Fund has one major project planned for FY2017 the water treatment plant clearwell/transfer pumps expansion project estimated at \$600,000. The Wastewater Connection Fee Fund has no major projects planned for FY2017. The Capital Outlay building project is proposed for the Administration Building replacement of \$665,189 for the Utility Fund.

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

FISCAL YEAR 2017



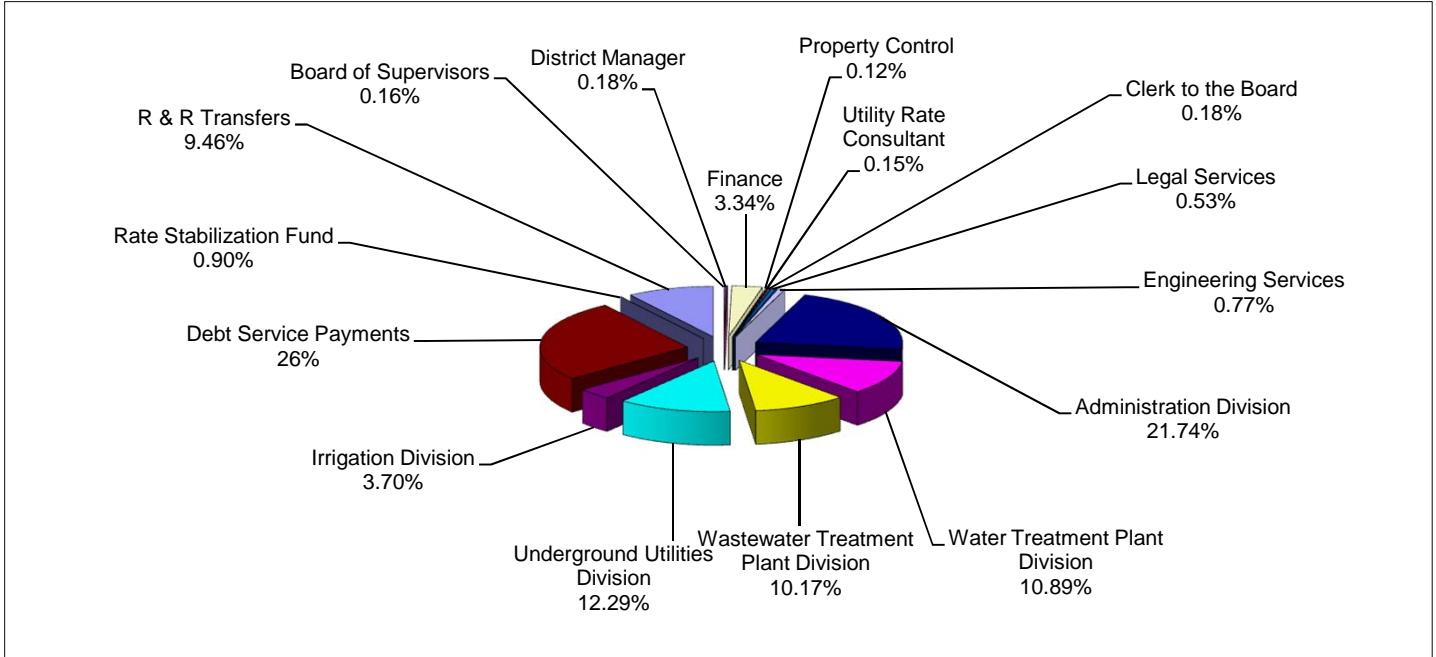
TOTAL REVENUES

\$ 8,976,681

	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Billed Water Revenues	\$ 3,019,401.00	33.64%
Billed Wastewater Revenues	\$ 3,537,749.00	39.41%
Billed Irrigation Revenue	\$ 1,788,490.00	19.92%
Wholesale Water & Wastewater	\$ 546,819.00	6.09%
AFPI Revenue	\$ 2,484.00	0.03%
Other Operating Revenue	\$ 81,738.00	0.91%
TOTAL REVENUE	\$ 8,976,681	100.00%
W&S PRIOR YEARS FUND BALANCE	\$ 5,490,209	

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

FISCAL YEAR 2017



TOTAL EXPENDITURES	\$ 9,595,674
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	<u>PERSONNEL</u>	<u>OPERATING</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTALS</u>	<u>PERCENT</u> <u>EXPENDITURES</u>
Board of Supervisors	12,918	2,571		\$ 15,489	0.16%
District Manager	15,204	1,825		\$ 17,029	0.18%
Finance		320,218		\$ 320,218	3.34%
Property Control		11,411		\$ 11,411	0.12%
Utility Rate Consultant		14,845		\$ 14,845	0.15%
Clerk to the Board		17,498		\$ 17,498	0.18%
Legal Services		50,812		\$ 50,812	0.53%
Engineering Services		74,288		\$ 74,288	0.77%
Administration Division	956,673	399,074	730,189	\$ 2,085,936	21.74%
Water Treatment Plant Division	368,972	676,323	-	\$ 1,045,295	10.89%
Wastewater Treatment Plant Division	376,918	598,954	-	\$ 975,872	10.17%
Underground Utilities Division	592,243	467,314	120,200	\$ 1,179,757	12.29%
Irrigation Division	62,098	293,242	-	\$ 355,341	3.70%
Debt Service Payments				2,524,602	26.31%
Rate Stabilization Fund Transfer				-	0.00%
R & R Transfers				907,281	9.46%
TOTAL EXPENDITURES	\$ 2,385,026	\$ 2,928,376	\$ 850,389	\$ 9,595,674	100.00%

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

	<u>FY 2015</u> <u>ACTUAL</u>	<u>FY 2016</u> <u>ORIGINAL BUDGET</u>	<u>FY 2016</u> <u>ESTIMATE</u>	<u>FY 2017</u> <u>PROPOSED</u>
<u>ADD REVENUES:</u>				
Billed Water Revenues	3,017,687	2,993,760	3,071,000	3,019,401
Billed Wastewater Revenues	3,511,380	3,481,080	3,545,000	3,537,749
Billed Irrigation Revenue	1,790,446	1,799,348	1,786,348	1,788,490
Wholesale Water & Wastewater	531,198	505,042	525,042	546,819
AFPI Revenue	39,817	2,484	87,019	2,484
Other Operating Revenue	89,693	55,568	107,364	81,738
TOTAL OPERATING REVENUES	8,980,221	8,837,282	9,121,773	8,976,681
<u>NON-OPERATING INCOME AND EXPENSES</u>				
Transfer from WCF to Pay Debt	-	-	-	-
TOTAL NON-OPERATING REVENUES	-	-	-	-
FUND BALANCE, October 1	7,039,147	5,124,072	5,124,072	5,490,209
TOTAL REVENUES AND FUNDS AVAILABLE	16,019,368	13,961,354	14,245,845	14,466,890
<u>DEDUCT EXPENDITURES:</u>				
Board of Supervisors	14,716	16,504	17,500	15,489
District Manager	15,934	16,710	16,801	17,029
Finance	280,526	280,372	272,372	320,218
Property Control	16,018	13,501	13,601	11,411
Utility Rate Consultant	14,441	14,382	14,382	14,845
Clerk to the Board	13,516	17,121	17,121	17,498
Legal Services	31,410	49,908	46,908	50,812
Engineering Services	80,576	77,831	72,831	74,288
Administration Division	1,144,892	1,489,627	1,344,042	2,085,936
Water Treatment Plant Division	934,227	988,009	996,815	1,045,295
Wastewater Treatment Plant Division	1,123,941	1,076,554	926,255	975,872
Underground Utilities Division	1,111,419	1,147,321	1,156,949	1,179,757
Irrigation Division	309,001	377,986	355,082	355,341
Debt Service Payments	2,435,166	2,525,431	2,519,835	2,524,602
Rate Stabilization Fund Transfer Out	-	-	50,000	-
Capital improvement Projects	2,915,683	-	-	-
Renewal & Replacement Transfers	453,829	626,740	935,141	907,281
TOTAL EXPENDITURES	10,895,296	8,717,999	8,755,636	9,595,674
FUND BALANCE, SEPTEMBER 30	<u>5,124,072</u>	<u>5,243,355</u>	<u>5,490,209</u>	<u>4,871,215</u>

	Actual FY 2015	Actual YTD FY 2016	Estimate EOY FY 2016	Orig. Budget FY 2016	Final Amended Budget FY 2016	Budget FY 2017
Water & Sewer Fund Balance (Beginning)	7,039,147	5,124,072	5,124,072	5,124,072	5,124,072	5,490,209
Rate Stabilization Fund Balance (Beginning)	530,519			530,519	530,519	580,519
OPERATING REVENUE						
Grants	-		-	-	-	-
5-04006 Billed Water Revenue Consumption	3,017,687	2,309,356	3,079,141	2,993,760	3,071,000	# 3,019,401
5-04106 Billed Water Revenue Base						
5-04007 Billed Wastewater Revenue Consumption	3,511,380	2,686,366	3,581,822	3,481,080	3,545,000	# 3,537,749
5-04107 Billed Wastewater Revenue Base						
5-04009 Billed Irrigation Revenue Consumption	1,790,446	1,329,474	1,772,633	1,799,348	1,786,348	# 1,788,490
5-04109 Billed Irrigation Revenue Base						
5-04010 Late Fees	72,393	68,350	82,020	38,000	68,350	38,000
5-04012 Miscellaneous Fees	10,299	26,096	31,315	5,000	26,096	5,000
5-04014 Wholesale Water Revenue	243,735	197,614	237,137	232,259	242,259	# 260,778
5-04018 Meter Set Fees	4,750	4,600	5,520	3,550	4,600	3,550
5-04021 Wholesale Wastewater Revenue	287,463	225,536	270,643	272,783	282,783	# 286,041
5-04022 Interest (Operating)	2,251	3,909	4,691	4,218	3,518	5,388
Rate Stabilization Fund	-			-	-	-
Backflow Prevention Program						25,000
5-04046 Tanker Truck Water Service	-		-	4,800	4,800	4,800
5-04033 Water Impact (AFPI)	24,809	51,041	61,249	1,359	51,041	1,359
5-04035 Wastewater Impact (AFPI)	15,008	35,978	43,173	1,125	35,978	1,125
Total Revenues	\$ 8,980,221	\$ 6,938,320	\$ 9,169,343	\$ 8,837,282	\$ 9,121,773	# \$ 8,976,681
OPERATING EXPENSES						
Board of Supervisors						
5-05001 Executive Salaries	11,271	12,193	14,631	12,000	14,000	12,000
5-05002 FICA	862	820	984	918	984	918
5-05003 Other Contractual Services\Move to Board Expenses	-	399	479	777	-	-
5-05004 Board Meeting Expenses	2,582	698	837	1,116	2,516	2,571
5-05005 Contingencies\Move to Board Expenses	-		-	1,693	-	-
TOTAL BOARD OF SUPERVISORS	14,716	14,110	16,932	16,504	17,500	15,489
District Manager						
5-06002 Management Contract	14,786		-	14,903	14,994	15,204
5-06003 Travel & Per Diem	1,148	622	747	1,807	1,807	1,825
TOTAL DISTRICT MANAGER	15,934	622	747	16,710	16,801	- 17,029
Finance						
5-07001 Dissemination Agent	-		-	2,097	2,097	2,144
5-07002 Arbitrage	-		-	2,400	2,400	2,400
5-07003 Accounting Services	46,661	36,590	43,908	48,597	48,597	49,666
5-07004 Auditing	14,710	13,865	16,638	17,820	17,820	18,212
5-07006 Banking Services	10,798	20,641	24,769	17,808	24,808	25,354
5-07007 Property & Casualty Insurance	207,761	2,344	7,344	149,250	149,250	180,743
5-07009 Bad Debt	595	93	111	42,400	27,400	41,700
TOTAL FINANCE	280,526	73,533	92,770	280,372	272,372	- 320,218
Property Control						
5-09001 Building & Land Rental	1,613	1,795	2,154	2,160	2,160	2,208

		Actual FY 2015	Actual YTD FY 2016	Estimate EOY FY 2016	Orig. Budget FY 2016	Final Amended Budget FY 2016	Budget FY 2017
5-09003	Computer Software/Licensing	4,304	1,836	2,203	2,608	3,208	3,278
5-09004	Computer Hardware/Supplies	10,102	994	1,193	8,733	8,233	5,925
	TOTAL PROPERTY CONTROL	16,018	4,625	5,549	13,501	13,601	11,411
	Utility Rate Consultant						
5-11001	Other Contractual Services	14,441	(201)	(241)	14,382	14,382	14,845
	TOTAL RATE CONSULTANT	14,441	(201)	(241)	14,382	14,382	14,845
	Clerk to the Board						
5-13002	Other Contractual Services	9,616	7,269	8,723	9,959	9,959	10,178
5-13004	Postage & Freight	1,251	722	867	1,421	1,421	1,452
5-13005	Printing & Binding	2,293	1,532	1,838	3,127	3,127	3,196
5-13006	Legal Ads	357	667	800	2,614	2,614	2,672
	TOTAL CLERK TO THE BOARD	13,516	10,190	12,228	17,121	17,121	17,498
	Legal Services						
5-19001	General Counsel	22,521	33,539	40,247	41,141	41,141	42,045
5-23001	Special Counsel	8,889	2,440	2,928	8,767	5,767	8,767
	TOTAL LEGAL COUNSEL	31,410	35,979	43,175	49,908	46,908	50,812
	Engineering Services						
5-26002	Engineering Services	80,576	47,669	57,203	77,831	72,831	74,288
	TOTAL ENGINEERING	80,576	47,669	57,203	77,831	72,831	74,288
	ADMINISTRATION DIVISION						
	Personnel						
5-14001	Regular Salaries	421,142	327,049	392,459	433,117	415,117	415,928
5-14003	Overtime	9,403	5,948	7,138	10,347	9,847	10,093
5-14004	FICA	32,980	25,005	30,007	34,476	33,067	34,305
5-14005	Retirement Contributions	38,807	29,380	35,256	39,912	38,255	39,710
5-14006	Health/Life/Dental Insurance	315,157	291,223	388,298	388,278	352,278	398,356
5-14007	Workers Comp	41,919	31,082	31,082	33,520	33,520	33,520
5-14008	Unemployment Compensation	355	-	-	6,814	5,814	5,959
5-14009	Travel & Per Diem/Move to Training	103	22	26	1,169	-	-
5-14010	Uniforms	2,262	1,533	1,839	2,632	3,332	3,405
5-14011	Subscriptions & Dues/Move to Training	1,855	285	342	2,529	-	-
5-14012	Training & Education Costs	1,241	607	728	2,322	8,020	8,196
5-14013	Vehicle Allowance	6,814	5,186	6,223	7,200	7,200	7,200
	Total Administration Personnel:	872,039	717,320	893,398	962,315	906,449	956,673
	ADMIN Operating						
5-29001	Other Contractual Services	121,855	98,108	117,729	124,151	122,151	124,594
5-29002	Website Maintenance	3,607	2,441	2,930	3,136	3,336	3,403
5-29003	Operating Supplies	6,261	6,047	7,256	11,985	9,485	9,675
5-29004	Storm Water Fees	167	-	-	42,798	42,798	42,798
5-29005	Telephone & Cell Service	15,187	13,505	16,207	20,051	18,051	18,412
5-29006	Postage & Freight	39,251	28,042	33,650	40,298	39,298	40,084
5-29007	Equipment Leasing	2,514	1,604	1,925	4,052	3,052	3,113

		Actual FY 2015	Actual YTD FY 2016	Estimate EOY FY 2016	Orig. Budget FY 2016	Final Amended Budget FY 2016	Budget FY 2017
5-29008	Vehicle Maintenance/Rename to Administrative Mainten	2,106	1,545	1,853	1,587	1,998	2,038
5-29009	Equipment Maintenance/Move to Adm. Maint.	-	142	170	411	-	-
5-29010	Miscellaneous Expenses/Move to Op. Supplies	(520)	102	123	2,419	-	-
5-29011	Contingencies - Hurricane	8,002	-	-	-	-	-
5-29012	Office Supplies	3,874	2,579	3,095	6,241	3,741	3,778
5-29013	Fuel & Lubricants - Vehicle	55,302	29,153	34,984	66,599	46,599	51,259
5-29014	Fuel & Lubricants - Equipment	10,373	5,833	6,999	16,043	9,043	9,947
5-29015	Minor Construction Expenses	1,990	529	634	4,837	2,837	1,894
5-29016	Project Maintenance Fees	-	-	-	6,426	6,426	6,554
5-29017	Contingency (1.5%)	-	-	-	79,712	59,712	78,523
5-29018	Electricity Services	2,535	1,582	1,899	2,566	2,566	3,002
	Total Administration Operating:	272,503	191,212	229,454	433,312	371,093	399,074
	Capital Outlay Administration						
5-29101	Equipment	-	-	-	-	-	65,000
5-29102	Building	350	-	-	94,000	66,500	665,189
5-29103	Other	-	-	-	-	-	-
	Total Administration Capital Outlay:	350	-	-	94,000	66,500	730,189
	TOTAL ADMINISTRATION	1,144,892	908,532	1,122,852	1,489,627	1,344,042	2,085,936
	WATER TREATMENT PLANT DIVISION						
	Personnel						
5-15001	Regular Salaries	257,830	214,624	257,549	282,935	274,935	275,784
5-15002	Overtime	34,891	28,633	34,359	32,878	34,878	35,750
5-15003	FICA	21,950	18,438	22,125	24,160	23,701	23,832
5-15004	Retirement Contributions	26,500	21,289	25,546	28,423	27,883	28,038
5-15007	Travel & Per Diem/Move to Training	-	-	-	891	-	-
5-15008	Uniforms	1,240	999	1,199	1,498	1,798	1,837
5-15009	Subscriptions & Dues/Move to Training	750	255	306	959	-	-
5-15010	Training & Education Costs	1,504	1,110	1,332	1,880	3,730	3,730
	Total WTP Personnel:	344,664	285,347	342,416	373,624	366,924	368,972
	WTP Operating						
5-30001	Other Contractual Services	41,488	57,932	69,518	54,401	71,401	72,829
5-30002	Operations & Maintenance Services	2,508	21	25	4,183	4,183	4,267
5-30003	Laboratory Services	18,568	16,311	19,573	23,713	23,713	24,187
5-30004	Operating Supplies	12,855	5,585	6,702	12,062	12,062	12,304
5-30005	Electricity Services	178,208	155,571	186,685	180,054	187,554	219,438
5-30006	Vehicle Maintenance/Move to Op. & Maint.	1,030	624	748	1,315	-	-
5-30007	Plant Maintenance	86,866	40,371	48,445	83,829	73,829	75,527
5-30008	Miscellaneous Expenses/Move to Op. Supplies	1,432	463	556	1,680	-	-
5-30009	Chemicals	238,162	189,636	227,563	246,149	231,149	235,772
5-30010	Water Conservation Grant Program	8,447	6,363	7,636	7,000	7,000	7,000
5-30011	Backflow Prevention Program	-	-	-	-	-	25,000
	Total WTP Operating:	589,562	472,876	567,452	614,386	610,891	676,323
	Capital Outlay WTP						
5-30101	Equipment	-	19,000	-	-	19,000	-
5-30102	Building	-	-	-	-	-	-
5-30103	Other	-	-	-	-	-	-

	Actual FY 2015	Actual YTD FY 2016	Estimate EOY FY 2016	Orig. Budget FY 2016	Final Amended Budget FY 2016	Budget FY 2017
Total WTP Capital Outlay:	-	19,000	-	-	19,000	-
TOTAL WATER TREATMENT PLANT DIVISION	934,227	777,223	909,867	988,009	996,815	1,045,295
WASTEWATER TREATMENT PLANT DIVISION						
Personnel						
5-16001 Regular Salaries	244,403	211,608	253,930	268,000	270,000	273,780
5-16002 Overtime	48,612	31,485	37,782	41,036	42,036	43,087
5-16003 FICA	22,211	18,633	22,360	23,641	23,871	24,240
5-16004 Retirement Contributions	19,837	20,080	24,096	27,813	28,083	28,518
5-16007 Travel & Per Diem/Move to Training	-	-	-	1,784	-	-
5-16008 Uniforms	2,121	1,575	1,890	2,139	2,139	2,186
5-16009 Subscriptions & Dues/Move to Training	801	165	198	1,323	-	-
5-16010 Training & Education Costs	1,125	1,205	1,445	2,000	5,107	5,107
Total WWTP Personnel:	339,109	284,750	341,700	367,736	371,236	376,918
WWTP Operating						
5-31001 Other Contractual Services	32,136	26,574	31,889	34,639	33,639	54,312
5-31002 Operations & Maintenance Services	4,380	6,706	8,047	6,055	13,549	13,820
5-31003 Laboratory Services	25,926	22,971	27,565	35,296	34,296	39,982
5-31004 Operating Supplies	13,786	12,751	15,302	14,346	17,424	22,772
5-31005 Sludge Disposal	324,031	77,538	93,046	255,000	110,000	112,200
5-31006 Electricity Services	162,770	124,651	149,581	182,089	157,089	183,795
5-31007 Vehicle Maintenance/Move to Op. & Maint.	2,007	2,134	2,561	2,494	-	-
5-31008 Plant Maintenance	40,512	46,304	55,565	44,955	59,955	61,334
5-31009 Miscellaneous Expenses/Move to Operating Supplies	431	255	305	478	-	-
5-31010 Chemicals	73,821	80,667	96,801	105,465	105,465	110,738
Total WWTP Operating:	679,801	400,552	480,662	680,818	531,418	598,954
Capital Outlay WWTP						
5-31101 Equipment	105,032	23,601	-	28,000	23,601	-
5-31102 Building	-	-	-	-	-	-
5-31103 Other	-	-	-	-	-	-
Total WWTP Capital Outlay:	105,032	23,601	-	28,000	23,601	-
TOTAL WASTEWATER TREATMENT PLANT DIVISION	1,123,941	708,903	822,363	1,076,554	926,255	975,872
UNDERGROUND UTILITIES DIVISION						
Personnel						
5-17001 Regular Salaries	421,905	333,379	400,055	442,000	429,000	431,006
5-17002 Overtime	50,220	57,256	68,707	51,136	65,136	66,765
5-17003 FICA	34,269	29,664	35,596	37,725	37,801	38,079
5-17004 Retirement Contributions	31,560	24,981	29,977	44,382	44,472	44,799
5-17007 Travel & Per Diem/Move to Training	-	-	-	651	-	-
5-17008 Uniforms	4,315	3,977	4,773	7,418	7,418	7,581
5-17009 Subscriptions & Dues/Move to Training	355	330	396	767	-	-
5-17010 Training & Education Costs	2,047	1,448	1,738	2,595	4,013	4,013
Total UGU Personnel:	544,669	451,035	541,242	586,674	587,841	592,243
UGU Operating						

		Actual FY 2015	Actual YTD FY 2016	Estimate EOY FY 2016	Orig. Budget FY 2016	Final Amended Budget FY 2016	Budget FY 2017
5-32001	Other Contractual Services	262,063	160,764	192,917	208,438	200,438	204,447
5-32002	Operations & Maintenance Services	87,810	49,713	59,655	93,658	76,658	78,191
5-32003	Operating Supplies	71,205	84,635	101,561	75,086	101,086	103,108
5-32004	Electricity Services	33,475	28,293	33,952	31,298	34,098	39,895
5-32005	Vehicle Maintenance	8,569	10,127	12,152	12,136	14,136	14,419
5-32006	Lift Station Maintenance	12,644	21,288	25,545	21,642	26,642	27,255
5-32007	Miscellaneous Expenses/Move to Op. Sup	2,099	935	1,121	2,340	-	-
	Total UGU Operating:	477,866	355,753	426,904	444,597	453,058	467,314
	Capital Outlay UGU						
5-32101	Equipment	79,300	82,946	99,535	115,000	115,000	104,150
5-32102	Building	984	-	-	-	-	15,000
5-32104	New Meters	8,601	-	-	1,050	1,050	1,050
5-32103	Other	-	-	-	-	-	-
	Total UGU Capital Outlay:	88,884	82,946	99,535	116,050	116,050	120,200
	TOTAL UNDERGROUND UTILITIES DIVISION	1,111,419	889,735	1,067,682	1,147,321	1,156,949	1,179,757
	IRRIGATION DIVISION						
	Personnel						
5-18001	Regular Salaries	38,088	31,039	37,247	41,092	40,092	40,654
5-18002	Overtime	8,182	5,393	6,472	10,759	10,759	11,028
5-18003	FICA	3,466	2,741	3,289	3,967	3,890	3,954
5-18004	Retirement Contributions	4,164	3,208	3,850	4,667	4,577	4,651
5-18007	Travel & Per Diem/Move to Training	-	-	-	595	-	-
5-18008	Uniforms	476	316	379	701	701	717
5-18009	Training & Education Costs	86	435	521	500	1,095	1,095
	Total IRR Personnel:	54,463	43,131	51,757	62,281	61,114	62,098
	IRR Operating						
5-33001	Other Contractual Services	34,158	23,929	28,715	39,446	34,446	35,135
5-33002	Operations & Maintenance Services	30,926	21,079	25,295	29,938	35,900	36,618
5-33003	Laboratory Services	-	-	-	653	653	666
5-33004	Operating Supplies	4,126	3,853	4,623	6,864	7,810	7,966
5-33005	Electricity Services	140,274	108,613	130,336	146,134	140,134	163,957
5-33006	Vehicle Maintenance/Move to Op. & Maint.	1,956	278	334	2,437	-	-
5-33007	Equipment Maintenance/Move to Op. & Maint.	164	1,631	1,958	3,525	-	-
5-33008	Maintenance - Irrigation	25,235	8,075	9,690	31,857	26,857	27,474
5-33009	Miscellaneous Expenses/Move to Operating supplies	277	367	441	946	-	-
5-33010	Chemicals	17,422	15,446	18,536	21,905	20,405	21,425
	Total IRR Operating:	254,539	183,273	219,927	283,705	266,205	293,242
	Capital Outlay IRR						
5-33101	Equipment	-	27,762	-	32,000	27,762	-
5-33102	Building	-	-	-	-	-	-
5-33103	Other	-	-	-	-	-	-
	Total IRR Capital Outlay:	-	27,762	-	32,000	27,762	-
	TOTAL IRRIGATION DIVISION	309,001	254,166	271,684	377,986	355,082	355,341
	Total Operating Expenses	5,090,618	3,725,085	4,422,811	5,565,828	5,250,660	6,163,791

	Actual FY 2015	Actual YTD FY 2016	Estimate EOY FY 2016	Orig. Budget FY 2016	Final Amended Budget FY 2016	Budget FY 2017
NON-OPERATING INCOME AND EXPENSES						
Other Income						
Transfer from Water Connection Fees to Pay Debt	-	-	-	-	-	-
5-34001 TOTAL NON-OPERATING INCOME	-	-	-	-	-	-
DEBT SERVICE EXPENSES						
5-27011 Cost of Issuance	4,000				-	
5-27013 Principal 2014 Bond Issue Refi of 2004	240,000			155,000	155,000	160,000
5-27012 Interest 2014 Bond Issue Refi of 2004	252,512	209,922		425,439	419,843	414,248
5-27008 Principal 2011 Bond Issue	985,000			1,015,000	1,015,000	1,045,000
5-27007 Interest 2011 Bond issue	603,630	287,779		575,558	575,558	546,630
5-27010 Principal 2013 Bond Issue	230,000			235,000	235,000	245,000
5-27009 Interest 2013 Bond issue	120,024	59,717		119,435	119,435	113,724
TOTAL DEBT SERVICE:	2,435,166	557,418	-	2,525,431	2,519,835	2,524,602
RATE STABILIZATION						
Transfer Out to Rate Stabilization Fund	-	-	-	-	50,000	-
TOTAL RATE STABILIZATION SERVICE:	-	-	-	-	50,000	-
CAPITAL IMPROVEMENT & TRANSFERS						
Capital Improvement Program - WWTP Expansion	2,915,683	-	-	-	-	
5-28127 Required R&R Transfer to Capital (5%)	453,829	261,142		451,740	460,141	457,281
Additional R&R Transfer for CIP's	-	-		175,000	475,000	450,000
Cash Carry Forward for R&R CIP	-	-		-	-	-
TOTAL CI & TRANSFERS EXPENSES:	3,369,512	261,142	-	626,740	935,141	907,281
Total Expenses	\$ 10,895,296	\$ 4,543,644	\$ 4,422,811	\$ 8,717,999	\$ 8,755,636	\$ 9,595,674
Total Revenues	\$ 8,980,221	\$ 6,938,320	\$ 9,169,343	\$ 8,837,282	\$ 9,121,773	# \$ 8,976,681
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(1,915,075)	2,394,675	4,746,532	119,283	366,137	(618,993)
Available Operating Cash Balance (Ending)	\$ 5,124,072	\$ 7,518,747	\$ 9,870,604	\$ 5,243,355	\$ 5,490,209	\$ 4,871,215
*Coverage Provided (Required > 1.10)	1.66			1.40	1.58	1.45
**Coverage w/R&R deducted (Required > 1.00)	1.41			1.19	1.37	1.23
Index Rate Increase (included in revenues)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Effective Rate Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	Budget FY 2017	Forecast			
		FY 2018	FY 2019	FY 2020	FY 2021
Water & Sewer Fund Balance (Beginning)	5,490,209	4,871,215	4,856,659	5,026,649	5,219,775
Rate Stabilization Fund Balance (Beginning)	580,519	580,519	605,519	630,519	655,519
OPERATING REVENUE					
Grants	-	-	-	-	-
5-04006 Billed Water Revenue Consumption	3,019,401	3,011,609	3,070,004	3,134,648	3,200,646
5-04106 Billed Water Revenue Base	-	-	-	-	-
5-04007 Billed Wastewater Revenue Consumption	3,537,749	3,525,497	3,588,445	3,663,948	3,741,035
5-04107 Billed Wastewater Revenue Base	-	-	-	-	-
5-04009 Billed Irrigation Revenue Consumption	1,788,490	1,788,490	1,821,279	1,857,705	1,894,859
5-04109 Billed Irrigation Revenue Base	-	-	-	-	-
5-04010 Late Fees	38,000	38,000	38,000	38,000	38,000
5-04012 Miscellaneous Fees	5,000	5,000	5,000	5,000	5,000
5-04014 Wholesale Water Revenue	260,778	260,823	265,650	271,010	276,478
5-04018 Meter Set Fees	3,550	3,550	4,190	4,040	4,040
5-04021 Wholesale Wastewater Revenue	286,041	286,105	291,416	297,311	303,325
5-04022 Interest (Operating)	5,388	5,388	5,571	5,571	5,571
Rate Stabilization Fund	-	-	-	-	-
Backflow Prevention Program	25,000	25,000	25,000	25,000	25,000
5-04046 Tanker Truck Water Service	4,800	4,800	4,800	4,800	4,800
5-04033 Water Impact (AFPI)	1,359	1,359	1,359	1,359	1,359
5-04035 Wastewater Impact (AFPI)	1,125	1,125	1,125	1,125	1,125
Total Revenues	\$ 8,976,681	\$ 8,956,746	\$ 9,121,839	\$ 9,309,517	\$ 9,501,238
OPERATING EXPENSES					
Board of Supervisors					
5-05001 Executive Salaries	12,000	12,000	12,000	12,000	12,000
5-05002 FICA	918	918	918	918	918
5-05003 Other Contractual Services/Move to Board Expenses	-	-	-	-	-
5-05004 Board Meeting Expenses	2,571	2,628	2,686	2,745	2,805
5-05005 Contingencies/Move to Board Expenses	-	-	-	-	-
TOTAL BOARD OF SUPERVISORS	15,489	15,546	15,604	15,663	15,723
District Manager					
5-06002 Management Contract	15,204	15,538	39,000	39,858	40,735
5-06003 Travel & Per Diem	1,825	1,865	1,906	1,948	1,991
TOTAL DISTRICT MANAGER	17,029	17,404	40,906	41,806	42,726
Finance					
5-07001 Dissemination Agent	2,144	2,191	2,239	2,288	2,339
5-07002 Arbitrage	2,400	2,400	2,400	2,400	2,400
5-07003 Accounting Services	49,666	50,758	51,875	53,016	54,183
5-07004 Auditing	18,212	18,613	19,022	19,441	19,868
5-07006 Banking Services	25,354	25,912	26,482	27,064	27,660
5-07007 Property & Casualty Insurance	180,743	159,780	167,769	210,157	186,665
5-07009 Bad Debt	41,700	41,600	42,400	43,300	44,200
TOTAL FINANCE	320,218	301,253	312,186	357,666	337,314
Property Control					
5-09001 Building & Land Rental	2,208	2,257	2,306	2,357	2,409
5-09002 Vehicle Leasing	-	-	-	-	-
5-09003 Computer Software/Licensing	3,278	3,350	3,424	3,500	3,577
5-09004 Computer Hardware/Supplies	5,925	3,056	3,123	3,192	3,262
TOTAL PROPERTY CONTROL	11,411	8,663	8,854	9,048	9,247
Utility Rate Consultant					

5-11001	Other Contractual Services	14,845	15,172	15,505	15,846	16,195
	TOTAL RATE CONSULTANT	14,845	15,172	15,505	15,846	16,195
Clerk to the Board						
5-13002	Other Contractual Services	10,178	10,402	10,631	10,865	11,104
5-13004	Postage & Freight	1,452	1,484	1,517	1,550	1,584
5-13005	Printing & Binding	3,196	3,266	3,338	3,412	3,487
5-13006	Legal Ads	2,672	2,731	2,791	2,852	2,915
	TOTAL CLERK TO THE BOARD	17,498	17,883	18,277	18,679	19,090
Legal Services						
5-19001	General Counsel	42,045	42,969	43,914	44,881	45,868
5-23001	Special Counsel	8,767	8,767	8,767	8,767	8,767
	TOTAL LEGAL COUNSEL	50,812	51,736	52,681	53,648	54,635
Engineering Services						
5-26002	Engineering Services	74,288	50,773	51,789	52,825	53,881
	TOTAL ENGINEERING	74,288	50,773	51,789	52,825	53,881

ADMINISTRATION DIVISION

Personnel

5-14001	Regular Salaries	415,928	426,326	399,000	408,975	414,199
5-14003	Overtime	10,093	10,346	10,604	10,869	11,141
5-14004	FICA	34,305	35,145	34,869	35,718	36,206
5-14005	Retirement Contributions	39,710	40,699	40,374	41,373	41,947
5-14006	Health/Life/Dental Insurance	398,356	438,191	501,411	536,509	574,065
5-14007	Workers Comp	33,520	36,872	40,559	43,398	46,436
5-14008	Unemployment Compensation	5,959	6,108	6,261	6,418	6,578
5-14009	Travel & Per Diem/Move to Training	-	-	-	-	-
5-14010	Uniforms	3,405	3,480	3,557	3,635	3,715
5-14011	Subscriptions & Dues/Move to Training	-	-	-	-	-
5-14012	Training & Education Costs	8,196	8,196	8,196	8,196	8,196
5-14013	Vehicle Allowance	7,200	7,200	7,200	7,200	7,200
	Total Administration Personnel:	956,673	1,012,564	1,052,031	1,102,292	1,149,683

ADMIN Operating

5-29001	Other Contractual Services	124,594	127,086	129,627	132,220	134,864
5-29002	Website Maintenance	3,403	3,471	3,540	3,611	3,683
5-29003	Operating Supplies	9,675	9,868	10,066	10,267	10,472
5-29004	Storm Water Fees	42,798	42,798	42,798	42,798	42,798
5-29005	Telephone & Cell Service	18,412	18,780	19,156	19,539	19,930
5-29006	Postage & Freight	40,084	40,886	41,703	42,537	43,388
5-29007	Equipment Leasing	3,113	3,176	3,239	3,304	3,370
5-29008	Vehicle Maintenance/Rename to Administrative Maintenance	2,038	2,079	2,120	2,163	2,206
5-29009	Equipment Maintenance/Move to Adm. Maint.	-	-	-	-	-
5-29010	Miscellaneous Expenses/Move to Op. Supplies	-	-	-	-	-
5-29011	Contingencies - Hurricane	-	-	-	-	-
5-29012	Office Supplies	3,778	1,816	1,834	1,853	1,871
5-29013	Fuel & Lubricants - Vehicle	51,259	56,385	62,024	68,226	75,049
5-29014	Fuel & Lubricants - Equipment	9,947	10,942	12,036	13,240	14,564
5-29015	Minor Construction Expenses	1,894	931	950	969	988
5-29016	Project Maintenance Fees	6,554	6,685	6,819	6,955	7,094
5-29017	Contingency (1.5%)	78,523	79,703	82,233	85,049	87,466
5-29018	Electricity Services	3,002	3,122	3,184	3,216	3,441
	Total Administration Operating:	399,074	407,728	421,330	435,948	451,185

Capital Outlay Administration

5-29101	Equipment	65,000	-	-	30,000	15,000
5-29102	Building	665,189	-	-	-	-
5-29103	Other	-	-	-	-	-

Total Administration Capital Outlay:	730,189	-	-	30,000	15,000
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TOTAL ADMINISTRATION	2,085,936	1,420,292	1,473,361	1,568,239	1,615,868
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WATER TREATMENT PLANT DIVISION

Personnel

5-15001	Regular Salaries	275,784	282,679	289,746	296,990	304,414
5-15002	Overtime	35,750	36,643	37,559	38,498	39,461
5-15003	FICA	23,832	24,428	25,039	25,665	26,306
5-15004	Retirement Contributions	28,038	28,739	29,457	30,194	30,949
5-15007	Travel & Per Diem/Move to Training	-	-	-	-	-
5-15008	Uniforms	1,837	1,878	1,919	1,961	2,004
5-15009	Subscriptions & Dues/Move to Training	-	-	-	-	-
5-15010	Training & Education Costs	3,730	3,730	3,730	3,730	3,730
Total WTP Personnel:		368,972	378,097	387,451	397,038	406,865

WTP Operating

5-30001	Other Contractual Services	72,829	74,286	75,772	77,287	78,833
5-30002	Operations & Maintenance Services	4,267	4,352	4,439	4,528	4,619
5-30003	Laboratory Services	24,187	24,670	25,164	25,667	26,181
5-30004	Operating Supplies	12,304	12,550	12,801	13,057	13,318
5-30005	Electricity Services	219,438	228,215	232,780	235,108	251,565
5-30006	Vehicle Maintenance/Move to Op. & Maint.	-	-	-	-	-
5-30007	Plant Maintenance	75,527	77,264	79,041	80,859	82,719
5-30008	Miscellaneous Expenses/Move to Op. Supplies	-	-	-	-	-
5-30009	Chemicals	235,772	240,487	245,297	250,203	255,207
5-30010	Water Conservation Grant Program	7,000	7,000	7,000	7,000	7,000
5-30011	Backflow Prevention Program	25,000	25,000	25,000	25,000	25,000
Total WTP Operating:		676,323	693,825	707,293	718,709	744,441

Capital Outlay WTP

5-30101	Equipment	-	-	28,000	-	-
5-30102	Building	-	-	-	-	-
5-30103	Other	-	-	-	-	-
Total WTP Capital Outlay:		-	-	28,000	-	-

TOTAL WATER TREATMENT PLANT DIVISION	1,045,295	1,071,922	1,122,744	1,115,747	1,151,306
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WASTEWATER TREATMENT PLANT DIVISION

Personnel

5-16001	Regular Salaries	273,780	280,625	287,640	294,831	302,202
5-16002	Overtime	43,087	44,164	45,268	46,400	47,560
5-16003	FICA	24,240	24,846	25,467	26,104	26,757
5-16004	Retirement Contributions	28,518	29,231	29,962	30,711	31,479
5-16007	Travel & Per Diem/Move to Training	-	-	-	-	-
5-16008	Uniforms	2,186	2,234	2,283	2,333	2,385
5-16009	Subscriptions & Dues/Move to Training	-	-	-	-	-
5-16010	Training & Education Costs	5,107	5,107	5,107	5,107	5,107
Total WWTP Personnel:		376,918	386,207	395,728	405,486	415,489

WWTP Operating

5-31001	Other Contractual Services	54,312	40,398	41,206	42,030	42,871
5-31002	Operations & Maintenance Services	13,820	14,097	14,379	14,666	14,960
5-31003	Laboratory Services	39,982	37,282	38,027	38,788	39,564
5-31004	Operating Supplies	22,772	18,228	18,592	18,964	19,343
5-31005	Sludge Disposal	112,200	115,005	117,305	119,651	122,044
5-31006	Electricity Services	183,795	191,146	194,969	196,919	210,703
5-31007	Vehicle Maintenance/Move to Op. & Maint.	-	-	-	-	-
5-31008	Plant Maintenance	61,334	52,745	53,958	55,199	56,468
5-31009	Miscellaneous Expenses/Move to Operating Supplies	-	-	-	-	-
5-31010	Chemicals	110,738	116,275	122,089	128,194	134,603

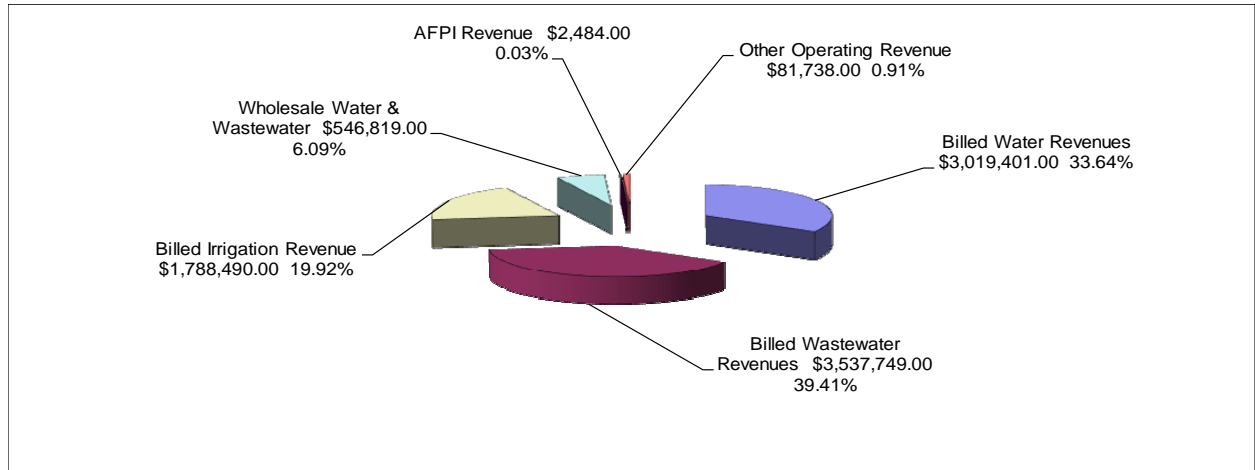
	Total WWTP Operating:	598,954	585,176	600,526	614,411	640,557
Capital Outlay WWTP						
5-31101	Equipment	-	-	-	-	-
5-31102	Building	-	41,000	-	-	-
5-31103	Other	-	-	-	-	-
	Total WWTP Capital Outlay:	-	41,000	-	-	-
	TOTAL WASTEWATER TREATMENT PLANT DIVISION	975,872	1,012,383	996,254	1,019,898	1,056,046
UNDERGROUND UTILITIES DIVISION						
Personnel						
5-17001	Regular Salaries	431,006	441,781	452,826	464,146	475,750
5-17002	Overtime	66,765	68,434	70,144	71,898	73,696
5-17003	FICA	38,079	39,031	40,007	41,007	42,033
5-17004	Retirement Contributions	44,799	45,919	47,067	48,244	49,450
5-17007	Travel & Per Diem/Move to Training	-	-	-	-	-
5-17008	Uniforms	7,581	7,748	7,918	8,092	8,270
5-17009	Subscriptions & Dues/Move to Training	-	-	-	-	-
5-17010	Training & Education Costs	4,013	4,013	4,013	4,013	4,013
	Total UGU Personnel:	592,243	606,926	621,976	637,401	653,212
UGU Operating						
5-32001	Other Contractual Services	204,447	208,536	212,706	216,960	221,300
5-32002	Operations & Maintenance Services	78,191	79,755	81,350	82,977	84,637
5-32003	Operating Supplies	103,108	105,170	107,273	109,419	111,607
5-32004	Electricity Services	39,895	41,491	42,320	42,744	45,736
5-32005	Vehicle Maintenance	14,419	14,707	15,001	15,301	15,607
5-32006	Lift Station Maintenance	27,255	27,881	28,523	29,179	29,850
5-32007	Miscellaneous Expenses/Move to Op. Sup	-	-	-	-	-
	Total UGU Operating:	467,314	477,540	487,174	496,580	508,736
Capital Outlay UGU						
5-32101	Equipment	104,150	284,150	87,000	46,000	35,000
5-32102	Building	15,000	-	-	-	-
5-32104	New Meters	1,050	1,050	1,050	1,050	1,050
5-32103	Other	-	-	-	-	-
	Total UGU Capital Outlay:	120,200	285,200	88,050	47,050	36,050
	TOTAL UNDERGROUND UTILITIES DIVISION	1,179,757	1,369,666	1,197,200	1,181,031	1,197,998
IRRIGATION DIVISION						
Personnel						
5-18001	Regular Salaries	40,654	41,670	42,712	43,779	44,874
5-18002	Overtime	11,028	11,304	11,586	11,876	12,173
5-18003	FICA	3,954	4,052	4,154	4,258	4,364
5-18004	Retirement Contributions	4,651	4,768	4,887	5,009	5,134
5-18007	Travel & Per Diem/Move to Training	-	-	-	-	-
5-18008	Uniforms	717	733	749	765	782
5-18009	Training & Education Costs	1,095	1,095	1,095	1,095	1,095
	Total IRR Personnel:	62,098	63,621	65,182	66,782	68,422
IRR Operating						
5-33001	Other Contractual Services	35,135	35,838	36,555	37,286	38,032
5-33002	Operations & Maintenance Services	36,618	37,350	38,097	38,859	39,637
5-33003	Laboratory Services	666	679	693	706	721
5-33004	Operating Supplies	7,966	8,126	8,288	8,454	8,623
5-33005	Electricity Services	163,957	170,516	173,926	175,665	187,962
5-33006	Vehicle Maintenance/Move to Op. & Maint.	-	-	-	-	-
5-33007	Equipment Maintenance/Move to Op. & Maint.	-	-	-	-	-
5-33008	Maintenance - Irrigation	27,474	28,106	28,753	29,414	30,091
5-33009	Miscellaneous Expenses/Move to Operating supplies	-	-	-	-	-
5-33010	Chemicals	21,425	22,496	23,621	24,802	26,042

	Total IRR Operating:	293,242	303,111	309,933	315,187	331,106
Capital Outlay IRR						
5-33101	Equipment	-	-	-	-	-
5-33102	Building	-	-	-	-	-
5-33103	Other	-	-	-	-	-
	Total IRR Capital Outlay:	-	-	-	-	-
TOTAL IRRIGATION DIVISION						
		355,341	366,733	375,115	381,969	399,529
Total Operating Expenses						
		6,163,791	5,719,425	5,680,477	5,832,065	5,969,557
NON-OPERATING INCOME AND EXPENSES						
Other Income						
	Transfer from Water Connection Fees to Pay Debt	-	-	-	-	-
5-34001	TOTAL NON-OPERATING INCOME	-	-	-	-	-
DEBT SERVICE EXPENSES						
5-27011	Cost of Issuance	-	-	-	-	-
5-27013	Principal 2014 Bond Issue Refi of 2004	160,000	170,000	170,000	180,000	190,000
5-27012	Interest 2014 Bond Issue Refi of 2004	414,248	408,472	402,335	396,198	389,700
5-27008	Principal 2011 Bond Issue	1,045,000	1,070,000	1,105,000	1,135,000	1,165,000
5-27007	Interest 2011 Bond issue	546,630	516,848	486,353	454,860	422,513
5-27010	Principal 2013 Bond Issue	245,000	250,000	255,000	260,000	265,000
5-27009	Interest 2013 Bond issue	113,724	107,771	101,696	95,499	89,181
	TOTAL DEBT SERVICE:	2,524,602	2,523,091	2,520,384	2,521,557	2,521,394
RATE STABILIZATION						
	Transfer Out to Rate Stabilization Fund	-	-	25,000	25,000	25,000
	TOTAL RATE STABILIZATION SERVICE:	-	-	25,000	25,000	25,000
CAPITAL IMPROVEMENT & TRANSFERS						
	Capital Improvement Program - WWTP Expansion	-	-	-	-	-
5-28127	Required R&R Transfer to Capital (5%)	457,281	478,786	465,989	477,768	480,000
	Additional R&R Transfer for CIP's	450,000	250,000	260,000	260,000	260,000
	Cash Carry Forward for R&R CIP	-	-	-	-	-
	TOTAL CI & TRANSFERS EXPENSES:	907,281	728,786	725,989	737,768	740,000
Total Expenses						
		\$ 9,595,674	\$ 8,971,302	\$ 8,951,849	\$ 9,116,390	\$ 9,255,951
Total Revenues						
		\$ 8,976,681	\$ 8,956,746	\$ 9,121,839	\$ 9,309,517	\$ 9,501,238
Surplus/(Deficit) Before Transfer from (to) Operating Reserve						
		(618,993)	(14,556)	169,990	193,126	245,286
Available Operating Cash Balance (Ending)						
		\$ 4,871,215	\$ 4,856,659	\$ 5,026,649	\$ 5,219,775	\$ 5,465,062
	*Coverage Provided (Required > 1.10)	1.45	1.41	1.40	1.40	1.41
	**Coverage w/R&R deducted (Required > 1.00)	1.23	1.19	1.18	1.18	1.19
	Index Rate Increase (included in revenues)	0.00%	0.00%	2.00%	2.00%	2.00%
	Total Effective Rate Increase	0.00%	0.00%	2.00%	2.00%	2.00%

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

REVENUE SOURCES

St Lucie West Services District receives approximately 72.9% of their operating Revenues from the sale of water and wastewater service. Another 20.2% of the operating revenue is received from irrigation services. The FY 2017 Budget assumes no rate increase to all utility rates.



Water & Sewer Revenue

Billed Water Revenue

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

Water Customers	FY16	FY17	FY18	FY19
Commercial Customers	481	481	481	481
Residential Customers	6304	6304	6304	6304

Billed Wastewater Revenue

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

Wastewater Customers	FY16	FY17	FY18	FY19
Commercial Customers	425	425	425	425
Residential Customers	6304	6304	6304	6304

Irrigation Revenue

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

Irrigation Customers	FY16	FY17	FY18	FY19
Commercial Customers	217	217	217	217
Residential Customers	6208	6208	6208	6208

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 2017 is based on historical revenues, however using a conservative assumption for the budget year.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Miscellaneous Fees

Miscellaneous revenues that the Utility receives. The budget for FY 2017 is based on historical revenues, however using a conservative assumption for the budget year.

Wholesale Water/Wastewater Revenue

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

Meter Set Fees

Revenue received for the setting of new meters.

Interest Revenue - Operating Revenues

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

Rate Stabilization Fund - Operating Revenues

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

Backflow Prevention Program - Operating Revenues

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

Tanker Truck Water Service - Operating Revenues

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

Water & Wastewater Connection Fees (AFPI Portion)

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

Capital Fund Revenues

Water & Wastewater Connection Fees

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

OPERATING EXPENSE'S

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

Board of Directors

Executive Salaries

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

FICA

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

Other Contractual Service

Contractual Services requested by the board for the betterment of Board decisions and/or activities. Such expenses include strategic planning. **This code is proposed to be combined with Board Meeting Expenses.**

Board Meeting Expenses

This includes expenses directly relating to board meetings.

Contingencies

These charges are allocated for any miscellaneous charges that may occur during the year that are directly requested by the board of directors. **This code is proposed to be combined with Board Meeting Expenses.**

District Manager

Management Contract

Charges directly relating to the District Manager's service contract. The charge for FY 2017 is based on the salary difference of the Utility Director salary and the Contract for the District Manager which is projected to be \$30,401 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 2017 budget assumes a 1.4% increase from the previous year per the contract with SDS.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Auditing

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

Banking Services

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

Property & Casualty Insurance

This expense includes the annual insurance premium that provides protection for the Districts general liability, auto and property coverage. The agent has been asked to provide and estimate of total premiums for FY 2017. 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. The billing department needs several computer upgrades this FY.

Utility Rate Consultant

Other Contractual Services

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

Clerk to the Board

Other Contractual Services

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

Postage & Freight

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

Printing & Binding

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

Legal Ads

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

General Counsel

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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 2017 budget this line item includes legal matters regarding Human Resources matters.

Engineering Services

Engineering Services

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

WATER & SEWER FUND ADMINISTRATION DIVISION

Water & Sewer Administration Division - Personnel

Regular Salaries

Includes Administration Division employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. No new positions are proposed for this FY. This year we are proposing to give a 1.4% 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. No increase was negotiated for FY 2017.

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.

Travel & Per Diem

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. **This code is proposed to be combined with Training Expenses.**

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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.

Subscriptions & Dues

This description is the same for all Division in the Utilities Department: This expense includes dues paid to professional organizations. These dues are required for the district to take part in special training or seminars and stay current in certain certifications. **This code is proposed to be combined with Training Expenses.**

Training, Cont. Education & Licensing

This description is the same for all Division in the Utilities Department: The District provides the employee with training opportunities in order to upgrade or obtain additional training and education. The FY 2017 budget is based on estimated costs of training to be attended during the year.

Vehicle Allowance

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

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

The District will be looking into up-grading the current website for increased function for the budget year 2017.

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 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.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Vehicle Maintenance/Proposed Renaming to 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.

Equipment Maintenance

This description is the same for all Division in the Utilities Department: This line includes charges for normal maintenance of the District's mule, tractors, and fork lifts. Maintenance is done on a regular basis to provide the longest life possible to the vehicles owned and operated by the district. **Propose moving to Administrative Maintenance Code.**

Miscellaneous Expense

This description is the same for all Division in the Utilities Department: Provides an allocation for any miscellaneous expenses that may occur during the year that cannot be associated with any of the other accounts provided. **Propose moving to Operating Supplies.**

Contingency - Hurricane

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

Office Supplies

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

Fuel & Lubricants-Vehicles

Fuel purchased for all vehicles used in the Utility Division.

Fuel & Lubricants-Equipment

Fuel purchased for all equipment used in the Utility Division.

Minor Construction Expenses

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

Project Maintenance Fees

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

Contingency

This code was recommended by the Rate Consultant for unexpected expenses. This is 1 ½% 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. The expenditure of \$65,000 is for the replacement of two vehicle 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 we are budgeting for 65% of the new Administration office this fiscal years.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

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; Travel & Per Diem; Uniforms; Subscriptions & Dues; Training, Cont. Education & Licensing

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

Water Treatment Plant Division - Operating

Other Contractual Services; Operating Supplies; Electricity Services; Vehicle Maintenance; Miscellaneous Expense;

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

Operations & Maintenance Services

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

Laboratory Services

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

Plant Maintenance

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

Chemicals

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

Water Conservation Grant Program

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

Backflow Prevention Program

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

Water Treatment Plant Division - Capital Outlay

Equipment; Building; Other

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

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

WASTEWATER TREATMENT PLANT DIVISION

Wastewater Treatment Plant Division - Personnel

Regular Salaries; Overtime; FICA; Retirement Contributions; Travel & Per Diem; Uniforms; Subscriptions & Dues; Training, Cont. Education & Licensing

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

Wastewater Treatment Plant Division - Operating

Other Contractual Services; Operating Supplies; Electricity Services; Vehicle Maintenance; Miscellaneous Expense; 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, this code went down due to the installation of equipment to perform these duties in-house.

Wastewater Treatment Plant Division – Capital Outlay

Equipment; Building; Other

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

UNDERGROUND UTILITIES DIVISION

Underground Utilities Division - Personnel

Regular Salaries; Overtime; FICA; Retirement Contributions; Travel & Per Diem; Uniforms; Subscriptions & Dues; Training, Cont. Education & Licensing

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; Miscellaneous Expense; 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. Proposed Backhoe replacement which will be split with the GF also a Truck, equipment replacement, and minor Capital Outlay equipment planned for this fiscal year. The C Capital Outlay Building is for an awning adjacent to the UGU Storage building. No other expenditures planned for this fiscal year.

New Meters

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

WATER AND SEWER FUND BUDGET
ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

IRRIGATION DIVISION

Irrigation Division - Personnel

Regular Salaries; Overtime; FICA; Retirement Contributions; Travel & Per Diem; Uniforms; Subscriptions & Dues; Training, Cont. Education & Licensing

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

Irrigation Division - Operating

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

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

Maintenance Irrigation

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

Water & Sewer Irrigation Division – Capital Outlay

Equipment; Building; Other

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

The Total Operating Expenses are projected to be \$6,163,791 for FY 2017.

WATER AND SEWER FUND BUDGET ACCOUNT DESCRIPTIONS AND ASSUMPTIONS

Non-Operating Expenses

Principal 2013 Bond Issue

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

Interest 2013 Bond issue

This line includes the semiannual interest fees the district is required to pay on the 2013 utility bonds outstanding.

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.

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. The 2004 Series Bond was refunded at a lower rate and changed by decreasing the payoff by 4 years and saved over \$5,000,000.

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.

Rate Stabilization

This expense code transfers funds from available unrestricted operating reserves to the Rate Stabilization Fund and the balance is up to \$580,381. There is no transfer scheduled for 2017 FY.

Renewal & Replacement Transfer to Capital

This allocation captures the 5% minimum funding requirement to the Renewal & Replacement fund which is \$457,281 for 2017FY and an additional \$450,000 to fund the proposed capital expenditure items for future projects.

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

FY 2017 BUDGET

	R&R	WCF	WWCF	Construction Fund - Bond
Estimated Beginning Fund Balance	1,105,163	524,118	218,863	-
<u>ADD REVENUES:</u>				
Interest Revenues	-	176	219	-
Impact Fee Revenues	-	497,832	2,876	-
5% Required Transfer per Bond	457,281	-	-	-
Additional Funding	450,000	-	-	-
Cash Carry Forward for R&R CIP	-	-	-	-
	-	-	-	-
TOTAL REVENUES AVAILABLE	2,012,444	1,022,126	221,958	-
<u>DEDUCT EXPENDITURES:</u>				
Capital Improvement Projects	1,762,227	820,000	-	-
Transfer Out to WW Connection Fee Funds	-	-	-	-
Transfers Out to Pay Debt Service	-	-	-	-
TOTAL EXPENDITURES	1,762,227	820,000	-	-
FUND BALANCE, SEPTEMBER 30	\$ 250,217	\$ 202,126	\$ 221,958	\$ -

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

RENEWAL & REPLACEMENT FUND

			<u>Actual FY</u> <u>2015</u>	<u>Actual FY</u> <u>2016</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
		Estimated Beginning Fund Balance	1,320,101	986,640	986,640	1,105,163	250,217	334,403	404,163	473,774
ADD REVENUES:										
5-36001		Interest Revenues	291	642	-	-	-	-	-	-
		Impact Fee Revenues			-	-	-	-	-	-
5-36007		5% Required Transfer per Bond	453,829	470,055	460,141	457,281	478,786	465,989	477,768	480,000
		Additional Funding			475,000	450,000	250,000	260,000	260,000	260,000
		Cash Carry Forward for R&R CIP	-	-	-	-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE			1,774,221	1,457,337	1,921,781	2,012,444	979,003	1,060,392	1,141,931	1,213,774
DEDUCT EXPENDITURES:										
SW049	5-37004	Protective Coating Manholes	-	1,563	10,000	25,856	26,373	26,901	27,439	27,987
SW064	5-37006	Replacement Meters	30,208	32,018	44,000	185,000	186,850	190,587	194,399	198,287
SW001	5-37007	Lift Station Renewal & Replacement	45,062	42,680	60,000	137,624	139,000	140,390	141,794	143,212
SW037	5-37009	Emergency Renewal & Replacement Projects	169,827	120,090	249,455	186,300	190,026	191,926	193,846	203,538
SW047	5-37013	Structural Repairs Sewer Manholes	1,995	3,670	10,000	29,303	29,889	30,487	31,097	31,719
SW061	5-37017	Membrane Filter Replacement Program			-	-	-	-	-	-
SW069	5-37018	Reuse Irrigation Pump Station Improvements	261,823	3,946	125,000	700,000	-	-	-	-
SW066	5-37020	WWTF Plant Painting & Sealing of Tanks	43,400	1,225	30,000	-	-	-	-	-
SW073	5-37027	Replacement Backflow Preventers	11,880	2,760	13,480	14,019	14,580	15,163	15,770	16,400
SW078	5-37028	WTP Painting and Tank sealing	32,970							
SW081	5-37029	WTP Calcite Tank Project	-			145,000				
SW083	5-37030	WWTF Odor Control Improvements	-	77,150	80,000	-	-	-	-	-
SW084	5-37031	Potable Water Flushing Devices	10,752	20,384	21,000	34,000	-	-	-	-
SW085	5-37032	Emergency (Association Irrigation) R & R Projects	-	12,447	35,000	55,125	57,881	60,775	63,814	67,005
SW087	5-37034	Irrigation SCADA Conversion	10,000	28,687	39,887					
SW088	5-37035	High Service Pump Station Control Upgrade		17,106	93,796					
SW089		Reuse Pond Liner Protection (Concrete Border)				81,000				
SW090		Clarifier Weir covers				99,000				
SW091		Irrigation Automatic Flushing Devices			5,000	20,000				
TOTAL EXPENDITURES			787,581	363,726	816,618	1,762,227	644,600	656,229	668,157	688,148
FUND BALANCE, SEPTEMBER 30			986,640		1,105,163	250,217	334,403	404,163	473,774	525,626

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

WATER CONNECTION FEE FUND

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
Estimated Beginning Fund Balance	1,123,489	403,467	403,467	524,118	202,126	206,028	209,930	213,832
<u>ADD REVENUES:</u>								
5-36004 Interest Revenues	160	200	344	176	70	70	70	70
5-36005 Impact Fee Revenues	69,917	379,350	315,307	497,832	3,832	3,832	3,832	3,832
	-	-	-	-	-	-	-	-
Additional Funding Required	-	-	-	-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE	1,193,566	783,017	719,118	1,022,126	206,028	209,930	213,832	217,734
<u>DEDUCT EXPENDITURES:</u>								
SW071 5-38010 WTP RO Modifications	-	-	-	-	-	-	-	-
SW072 5-38011 High Service Pump/Hydro-tank Expansion	790,099	10,189	-	-	-	-	-	-
SW076 Clearwell/Transfer Pump Expansion	-	-	-	600,000	-	-	-	-
SW077 5-38012 Main Water Line Extension	-	4,122	35,000	220,000	-	-	-	-
SW080 5-38013 WTP Concentrate Tank Expansion 2000 and 2004 Bond Refunding Payment	-	78,653	160,000	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	790,099	92,964	195,000	820,000	-	-	-	-
<u>TRANSFERS:</u>								
Transfers Out to Pay Debt Service	-	-	-	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-	-	-	-
FUND BALANCE, SEPTEMBER 30	403,467	690,054	524,118	202,126	206,028	209,930	213,832	217,734

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

WASTEWATER CONNECTION FEE FUND

	<u>Actual FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
Estimated Beginning Fund Balance	85,001	117,379	218,863	221,958	225,056	228,157	231,261
<u>ADD REVENUES:</u>							
5-36002 Interest Revenues	44	53	219	222	225	228	231
5-36006 Impact Fee Revenues	40,681	91,943	2,876	2,876	2,876	2,876	2,876
Unrestricted Utility Fund balance	2,915,683		-	-	-	-	-
2013 Construction Bond Proceeds	2,738,564		-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE	5,779,973	209,375	221,958	225,056	228,157	231,261	234,369
<u>DEDUCT EXPENDITURES:</u>							
SW022 5-39002 Scada Implementation WWTF		-	-	-	-	-	-
SW062 5-39011 WWTP Expansion	5,662,594	(9,489)	-	-	-	-	-
SW067 5-39010 WWTF Reuse Filter Project		-	-	-	-	-	-
	-	-	-	-	-	-	-
TOTAL EXPENDITURES	5,662,594	(9,489)	-	-	-	-	-
FUND BALANCE, SEPTEMBER 30	117,379	218,863	221,958	225,056	228,157	231,261	234,369

WATER & SEWER CONSTRUCTION FUND (BOND PROCEEDS)

	<u>Actual FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Estimated Beginning Fund Balance	2,738,097	0	0	0	0	0
<u>ADD REVENUES:</u>						
5-36003 Interest Revenues	467	-	-	-	-	-
TOTAL REVENUES AVAILABLE	2,738,564	0	0	0	0	0
<u>DEDUCT EXPENDITURES:</u>						
To WWCF to fund the WWTP Expansion	2,738,564	-	-	-	-	-
TOTAL EXPENDITURES	2,738,564	-	-	-	-	-
FUND BALANCE, SEPTEMBER 30	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

SERIES 2013 BOND

	Actual FY 2015	Actual FY 2016	Estimate EOY FY 2016	Final Budget FY 2016	Budget FY 2017	Forecast				
						FY 2018	FY 2019	FY 2020	FY 2021	
OPERATING REVENUE										
2-04001 Interest	597	\$ 865	600	\$ 9,500	10,000	12,500	12,500	12,500	12,500	
2-04002 Special Assessments	1,882,760	\$ 1,832,535	1,992,542	\$ 1,992,542	1,992,542	1,992,542	1,992,542	1,992,542	1,992,542	
2-04005 Miscellaneous Revenue (Prepayments)	-	-	-	-	-	-	-	-	-	
Total Revenues	\$ 1,883,356	\$ 1,833,399	\$ 1,993,142	\$ 2,002,042	\$ 2,002,542	\$ 2,005,042	\$ 2,005,042	\$ 2,005,042	\$ 2,005,042	
OPERATING EXPENSES										
Debt Service										
2-05001 Assessment Fees	40,099	40,324	40,100	40,100	40,100	40,100	40,100	40,100	40,100	
2-05002 Banking Services	5,919	5,995	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
2-05014 Principal 2013	1,415,000	1,450,000	1,450,000	1,450,000	1,485,000	1,525,000	1,560,000	1,600,000	1,640,000	
2-05015 Interest 2013	430,538	396,012	378,322	378,322	342,515	305,793	268,156	229,604	190,076	
2-05011 Misc	-	-	-	100,000	100,000	100,000	100,000	100,000	100,000	
2-05860 COI	-	-	-	-	-	-	-	-	-	
2-05870 Land Purchase	-	-	-	-	-	-	-	-	-	
Total Expenses	1,891,556	1,892,331	1,874,422	1,974,422	1,973,615	1,976,893	1,974,256	1,975,704	1,976,176	
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(8,200)	(58,932)	118,720	27,620	28,927	28,149	30,786	29,338	28,866	
TRANSFER FROM (TO) OPERATING RESERVE										
Surplus/(Deficit)	\$ (8,200)	\$ (58,932)	\$ 118,720	\$ 27,620	\$ 28,927	\$ 28,149	\$ 30,786	\$ 29,338	\$ 28,866	
*Coverage Provided (Required > 1.10)	1.02		1.09	1.10	1.10	1.10	1.10	1.10	1.10	1.10
*Net Revenue / Bond Payment Requirements										

SERIES 2014 BOND

	Actual FY 2015	Actual FY 2016	Estimate EOY FY 2016	Final Budget FY 2016	Budget FY 2017	Forecast				
						FY 2018	FY 2019	FY 2020	FY 2021	
OPERATING REVENUE										
Interest	-	-	-	-	-	-	-	-	-	
Stormwater Revenue	239,311	185,971	392,649	392,649	389,456	391,417	388,223	388,499	388,499	
Total Revenues	\$ 239,311	\$ 185,971	\$ 392,649	\$ 392,649	\$ 389,456	\$ 391,417	\$ 388,223	\$ 388,499	\$ 388,499	
OPERATING EXPENSES										
Debt Service										
Assessment Fees	-	-	-	-	-	-	-	-	-	
Banking Services	-	-	-	-	-	-	-	-	-	
2-05016 Principal 2014	150,000	120,000	250,000	250,000	255,000	265,000	270,000	280,000	280,000	
2-05017 Interest 2014	89,324	72,663	142,649	142,649	134,456	126,417	118,223	108,499	108,499	
Misc	-	-	-	-	-	-	-	-	-	
COI	193,225	-	-	-	-	-	-	-	-	
Total Expenses	432,549	192,663	392,649	392,649	389,456	391,417	388,223	388,499	388,499	
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(193,238)	(6,693)	-	-	-	-	-	-	-	
TRANSFER FROM (TO) OPERATING RESERVE										
Surplus/(Deficit)	\$ (193,238)	\$ (6,693)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**St Lucie West Services District
Debt Service Fund - Cascades Series 2010
Five Year Operating Forecast**

	Actual FY 2015	Actual FY 2016	Estimate EOY FY 2016	Final Budget FY 2016	Budget FY 2017	Forecast				
						FY 2018	FY 2019	FY 2020	FY 2021	FY 2021
OPERATING REVENUE										
3-04002 Interest	68	100	70	3,500	1,500	500	-	-	-	-
3-04003 Special Assessments	195,158	189,168	207,540	207,540	207,540	194,096	-	-	-	-
3-04005 Miscellaneous Revenue	-	-	-	-	-	19,361	-	-	-	-
Total Revenues	\$ 195,226	\$ 189,268	\$ 207,610	\$ 211,040	\$ 209,040	\$ 213,957	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENSES										
Debt Service										
3-05001 Assessment Fees	4,176	4,173	4,200	4,200	4,200	4,200	-	-	-	-
3-05002 Banking Services	3,897	3,897	4,000	4,000	4,000	4,000	-	-	-	-
3-05003 Principal 2010	165,000	175,000	175,000	175,000	180,000	190,000	-	-	-	-
3-05004 Interest 2010	27,019	20,752	17,563	17,563	10,703	3,611	-	-	-	-
3-05008 Misc.	-	-	-	-	-	-	-	-	-	-
Total Expenses	200,092	203,823	200,763	200,763	198,903	201,811	-	-	-	-
Surplus/(Deficit) Before Transfer from (to) Operating Reserve	(4,866)	(14,554)	6,847	10,277	10,137	12,146	-	-	-	-
TRANSFER FROM (TO) OPERATING RESERVE										
Surplus/(Deficit)	\$ (4,866)	\$ (14,554)	\$ 6,847	\$ 10,277	\$ 10,137	\$ 12,146	\$ -	\$ -	\$ -	\$ -

*Coverage Provided (Required > 1.10)

1.02

1.08

1.10

1.10

1.11

*Net Revenue / Bond Payment Requirements