



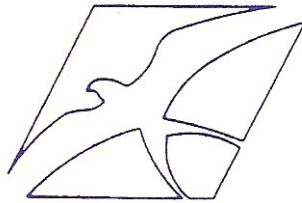
St. Lucie West Services District

Proposed Budget

For Fiscal Year Ending

September 30, 2023





ST. LUCIE WEST
SERVICES DISTRICT

May 3, 2022

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 2023 Proposed Annual Budget and FY
2023-2027 Capital Improvement Plan**

Dear Honorable Chairman and Supervisors:

I am pleased to present the annual budget for FY 2023 and the FY 2023-2027 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.

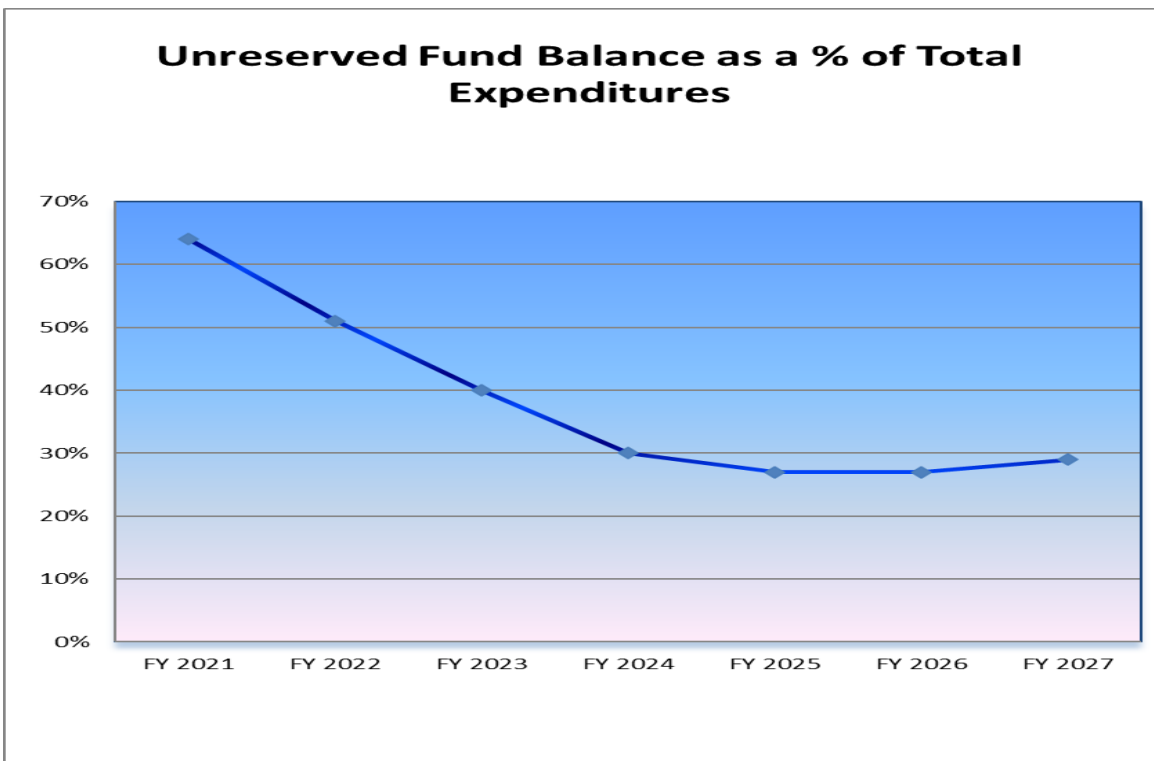
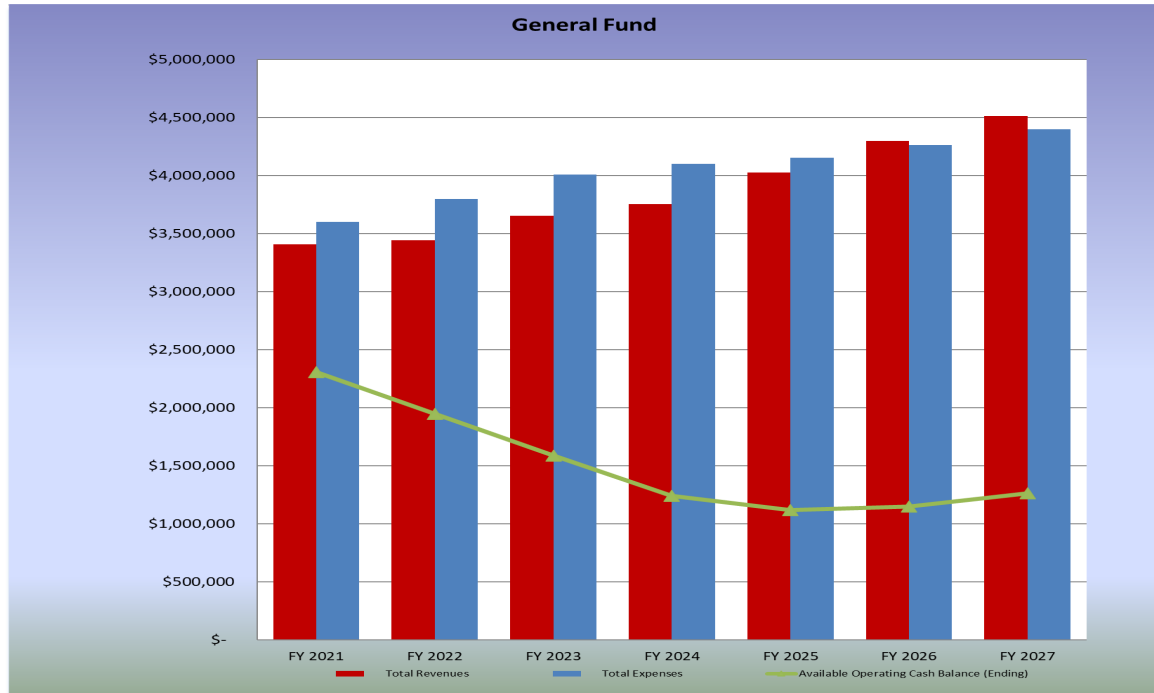
Many improvements were accomplished or encumbered in Fiscal Year 2022 and some of the major projects that were completed were:

- ❖ Several lift stations will be rehabilitated for FY 2023. The lift station restoration project effort will be continued throughout the next several years to ensure that all lift stations are upgraded.
- ❖ The Lake Harvey stormwater expansion project was completed in November 2017 and staff will continue to work with the City of Port St. Lucie on a passive park use and landscaping plan
- ❖ The Lake Charles Irrigation pump station improvements moved to FY2023 and will continue into 2024.
- ❖ The Calcite tank project moved for FY2023 and will continue into 2024.
- ❖ The Clear-well and transfer pump moved to FY2023 and will continue into 2024.

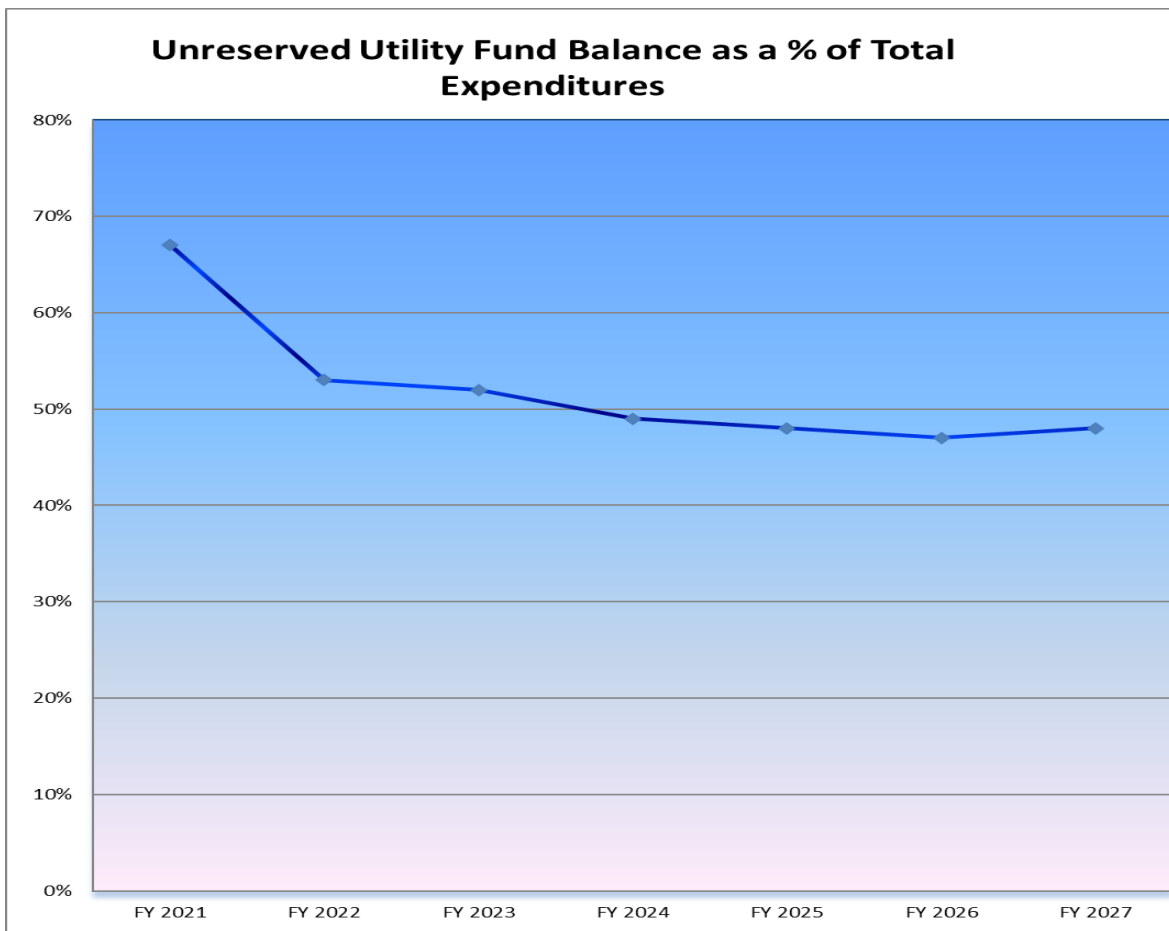
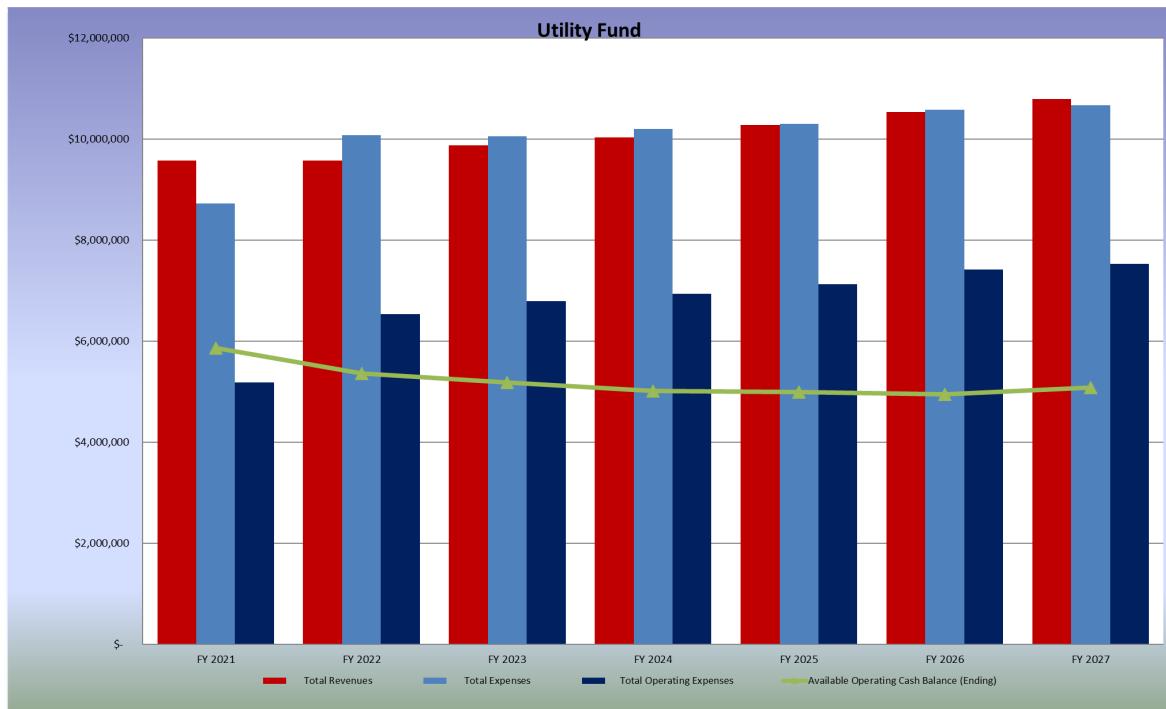
Fiscal Year 2023 reflects positive account activity trends and the recent refunding of Bonds have placed the District in a better financial position. The refinancing of the bonds saved the District over \$21,500,000 in debt service while not extending the terms. The District has not raised the Utility Rates since FY2010 due to efficient budgeting and innovative cost saving measures, the proposed budget reflects an increase for the 2023 FY. The Proposed Budget also includes an increase in Maintenance Assessments for the 2023 FY.

The budget for FY 2023 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 2023-2027 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 \$1,238,476). 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 \$144,891 for FY 2023. The General Fund Renewal and Replacement Fund reflects \$304,825 in Stormwater improvement projects with a fund balance over \$206,673.

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 2023 budget for your review and consideration.

Sincerely,

William Hayden

William Hayden
District Manager

ST. LUCIE WEST SERVICES DISTRICT

FY 2022/2023 BUDGET

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BUDGET SUMMARY
St. Lucie West Services District - Fiscal Year 2023

ESTIMATED REVENUES	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	UTILITY FUNDS	CONNECTION FEE FUNDS	TOTAL ALL FUNDS
Non-Ad Valorem WMB Assessment \$208.84 per ERU Until 2025		\$ 2,224,808				\$ 2,224,808
Non-Ad Valorem Special Maintenance Assessment \$126 per ERU	\$ 1,286,389					\$ 1,286,389
Storm Water Drainage Fees From City	\$ 1,903,032					\$ 1,903,032
City Special Assessment for Bond	\$ 392,663					\$ 392,663
Other General Fund Revenues	61,343					\$ 61,343
Utility Rate Revenues				\$ 9,022,753		\$ 9,022,753
Other Utility Fund Revenues				\$ 847,689		\$ 847,689
General Fund R&R						\$ -
Storm Water Drainage Fees From City - To R&R			\$ 7,337			\$ -
Utility Fund R&R						\$ -
Water Connection Fee Fund					\$ 3,902	\$ 3,902
Wastewater Connection Fee Fund					\$ 2,907	\$ 2,907
TOTAL SOURCES	\$ 3,643,427	\$ 2,224,808	\$ 7,337	\$ 9,870,442	\$ 6,809	\$ 15,752,823
Transfer In From General Fund		392,663	\$ 234,319			\$ 626,982
Transfer In for Utility Fund R&R			\$ 681,267			\$ 681,267
TOTAL REVENUES & TRANSFERS IN	\$ 3,643,427	\$ 2,617,471	\$ 922,923	\$ 9,870,442	\$ 6,809	\$ 17,061,072
EXPENDITURES						
General Fund	\$ 3,373,420					\$ 3,373,420
General Fund Personnel	\$ 2,349,643					
General Fund Operating	\$ 952,777					
General Fund Capital Outlay	\$ 71,000					
General Fund R&R			\$ 256,099			\$ 256,099
Utility Operating Fund				\$ 6,787,677		\$ 6,787,677
Utility Fund Personnel				\$ 3,225,690		
Utility Fund Operating				\$ 3,424,487		
Utility Fund Capital Outlay				\$ 137,500		
Debt Service		\$ 2,452,684		\$ 2,582,146		\$ 5,034,830
Utility Fund R&R			\$ 1,210,715			\$ 1,210,715
Water Connection Fee Fund					\$ 700,000	\$ 700,000
Wastewater Connection Fee Fund					\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,373,420	\$ 2,452,684	\$ 1,466,814	\$ 9,369,823	\$ 700,000	\$ 17,362,741
Transfer Out to General Fund R&R	\$ 234,319					\$ 234,319
Transfer Out to 2014 Bond	\$ 392,663					\$ 392,663
Transfer Out to Utility Fund R&R				\$ 681,267		\$ 681,267
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 4,000,402	\$ 2,452,684	\$ 1,466,814	\$ 10,051,090	\$ 700,000	\$ 18,670,990
Fund Balance/Reserves	\$ 1,946,821		\$ 1,536,131	\$ 5,363,233	\$ 750,545	\$ 9,596,730
NET ENDING BALANCE	\$ 1,589,846	\$ 164,787	\$ 992,240	\$ 5,182,585	\$ 57,354	\$ 7,986,812

ST. LUCIE WEST SERVICES DISTRICT

GENERAL FUND BUDGET OVERVIEW

Budget Discussion

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

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

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

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

We anticipate finishing the current fiscal year with a deficit due to the new administration office. We are budgeting for a deficit in FY 2023 due in part to Capital Outlay purchases and transfer to R&R Fund for stormwater repairs. The General Fund for both FY 2022 and 2023 will have a fund balance exceeding \$1,800,000. This also means that the District will have sufficient cash flow to carry operating costs until the General Fund starts receiving revenue from the maintenance assessments in November and the Storm Water Fees from the City of Port St. Lucie in January.

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

Assumptions Used in Preparing the Budget

Inflation – The following inflationary rates are utilized; for the regular salaries line item the rate increased to 7.5 for FY 2023 and was based upon the change in the U.S. Bureau of Labor Statistics Consumer Price Index - All Urban Customers, U.S. City Average, Services, for most other line items, where applicable, a general inflationary rate of 2% is utilized. There are some

exceptions such as health insurance 10% this year, and liability insurance 2.0% this year for which national projections call for continuing increases. Energy costs are expected to grow at an inflation rate of 15.0% for FY 2023 as well.

Rate Adjustment – The Special Assessment rate of \$ 126.00 per ERU proposed within this year's budget for FY 2023 which reflects a \$20.00 per ERU increase over the FY 2022 Budget.

The ERU numbers are expected to remain the same in FY 2023. We expect revenues in most categories to remain the same per year for each of the next five years. Fiscal year 2023 reflects an increase but FY2023 and FY2024 reflects a \$10.00 per ERU increase in assessments and FY2025 thru FY 2026 reflect a \$20.00 per ERU increase in assessments.

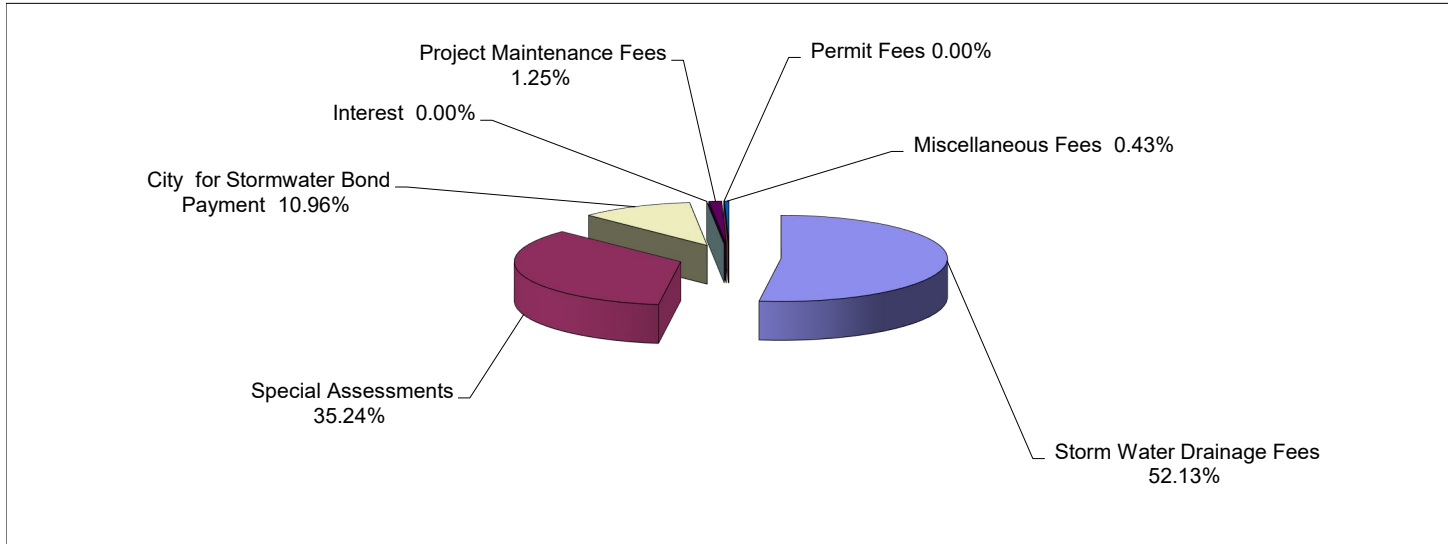
Capital Improvement Program

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

A summary of the funding sources for all system capital projects budgeted in FY 2023 are as follows: The Aquatics Division is requesting the replacement of a Carolina Skiff Spray boat and trailer for \$15,000 The Administration Division is not requesting any capital expenditures this FY; The Exotic Plant Removal Division is requesting the replacement of one Kawasaki Mule for the price of \$12,000. The Stormwater Division is budgeting \$38,000 for two mowers. A 17 ft woods Right of way mower and a Zero Turn Mower. The Shop Division is requesting \$10,000 for a new tire balance machine which will be split with the utility fund 50/50. The General Fund Renewal and Replacement Fund Project is for emergency storm water projects in the amount of \$254,825. The total for the list of capital R&R items is \$254,825 in the General Fund for FY 2023 and will leave a fund balance of over \$218,000.

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

FISCAL YEAR 2023



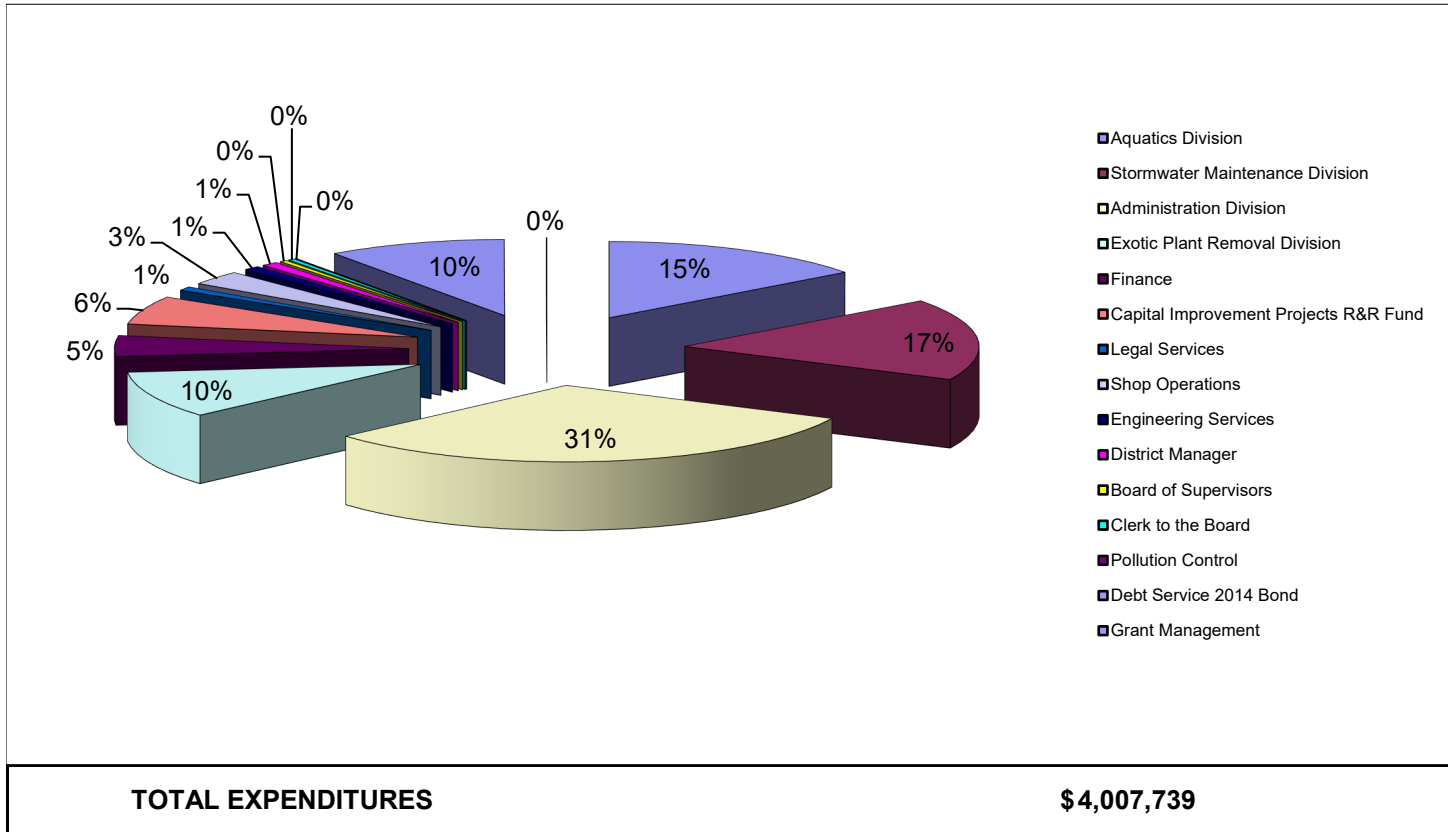
TOTAL REVENUES

\$3,650,764

	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
Storm Water Drainage Fees	1,903,032	52.1%
Special Assessments	1,286,389	35.2%
City for Stormwater Bond Payment	400,000	11.0%
Interest	12	0.0%
Project Maintenance Fees	45,569	1.2%
Permit Fees	-	0.0%
Miscellaneous Fees	15,762	0.4%
TOTAL OPERATIONAL REVENUE	\$3,650,764	100.0%
 GENERAL FUND PRIOR YEARS BALANCE	 \$1,946,821	

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

FISCAL YEAR 2023



				PERCENT	
	PERSONNEL	OPERATING	CAPITAL OUTLAY	TOTALS	EXPENDITURES
Aquatics Division	419,497	158,851	15,000	593,348	14.81%
Stormwater Maintenance Division	470,523	185,098	39,000	694,621	17.33%
Administration Division	1,023,406	231,069	-	1,254,475	31.30%
Exotic Plant Removal Division	316,033	67,940	12,000	395,973	9.88%
Finance		177,869		177,869	4.44%
Capital Improvement Projects R&R Fund				241,656	6.03%
Legal Services		32,973		32,973	0.82%
Shop Operations	82,846	31,586	5,000	119,432	2.98%
Engineering Services		34,915		34,915	0.87%
District Manager	24,420	11,634		36,054	0.90%
Board of Supervisors	12,918	2,727		15,645	0.39%
Clerk to the Board		14,153		14,153	0.35%
Pollution Control		2,611		2,611	0.07%
Debt Service 2014 Bond				392,663	9.80%
Grant Management		1,351		1,351	0.03%
TOTAL EXPENDITURES	\$ 2,349,643	\$ 952,777	\$ 71,000	\$4,007,739	100.00%

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

	<u>FY 2021</u> <u>ACTUAL</u>	<u>FY 2022</u> <u>ORIGINAL BUDGET</u>	<u>FY 2022</u> <u>ESTIMATE</u>	<u>FY 2023</u> <u>PROPOSED</u>
<u>ADD REVENUES:</u>				
Special Assessments	1,070,099	1,072,389	1,072,389	1,286,389
Stormwater Drainage Fees	1,824,250	1,828,032	1,903,032	1,903,032
City Stormwater Drainage Fee for Bond	400,000	400,000	400,000	400,000
Other Revenues	114,679	57,690	65,063	61,343
TOTAL OPERATING REVENUES	3,409,028	3,358,111	3,440,484	3,650,764
FUND BALANCE, October 1	2,496,220	2,305,085	2,305,085	1,946,821
TOTAL REVENUES AND FUNDS AVAILABLE	5,905,248	5,663,196	5,745,569	5,597,585
<u>DEDUCT EXPENDITURES:</u>				
Board of Supervisors	14,031	15,586	15,586	15,645
District Manager	53,522	88,423	68,423	36,054
Finance	116,073	160,820	160,820	177,869
Grant Management	-	1,257	1,257	1,351
Clerk to the Board	15,634	13,165	13,165	14,153
Legal Services	13,598	30,672	30,672	32,973
Engineering Services	31,491	32,479	32,479	34,915
Pollution Control	-	2,555	2,555	2,611
Administration Division	1,170,120	1,168,468	1,177,976	1,254,475
Aquatics Division	532,084	525,597	525,751	593,348
Stormwater Maintenance Division	584,233	644,132	653,217	694,621
Exotic Plant Removal Division	420,316	396,035	399,035	395,973
Shop Operations	75,171	118,983	120,983	119,432
Capital Improvement Projects R&R	182,481	204,812	204,812	241,656
Capital Debt Service 2014 Bond	391,409	392,017	392,017	392,663
TOTAL EXPENDITURES	3,600,163	3,795,001	3,798,748	4,007,739
FUND BALANCE, SEPTEMBER 30	<u>2,305,085</u>	<u>1,868,195</u>	<u>1,946,821</u>	<u>1,589,846</u>

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

	Actual FY 2021	Actual YTD FY 2022	Estimate EOY FY 2022	Orig. Budget FY 2022	Final Amended Budget FY 2022	Budget FY 2023
General Fund Balance (Beginning)	2,496,220	2,305,085	2,305,085	2,305,085	2,305,085	1,946,821
OPERATING REVENUE						
1-04001 Permit Fees	-	-	-	-	-	-
1-04002 Grant Revenue	-	-	-	-	-	-
1-04003 Miscellaneous Fees	-	-	-	-	-	-
1-04004 Storm Water Drainage Fees From City	1,824,250	1,713,286	1,954,536	1,828,032	1,903,032	1,903,032
1-04005 Project Maintenance Fees	40,569		45,569	45,569	45,569	45,569
1-04006 Interest	10	3	3	121	11	12
1-04007 Special Maintenance Assessments	1,070,099	1,013,521	1,070,000	1,072,389	1,072,389	1,286,389
1-04009 Miscellaneous Income	74,100	19,483.00	19,483	12,000	19,483	15,762
1-04010 WMB Prepayment	-	-	-	-	-	-
1-04012 Stormwater Drainage from City for Bond	391,409	200,000	392,017	392,017	392,017	392,663
1-04014 Stormwater Drainage from City for Lake Harvey	8,591	-	7,983	7,983	7,983	7,337
Total Revenues	\$ 3,409,028	\$ 2,946,293	\$ 3,489,591	\$ 3,358,111	\$ 3,440,484	\$ 3,650,764
OPERATING EXPENSES						
<u>Board of Supervisors</u>						
1-05001 Executive Salaries	11,900	6,000	12,000	12,000	12,000	12,000
1-05002 FICA	910	459	918	918	918	918
1-05015 Board Meeting Expenses	1,221	383	766	2,668	2,668	2,727
TOTAL BOARD OF SUPERVISORS	14,031	6,842	13,684	15,586	15,586	15,645
<u>District Manager</u>						
1-06001 Assessment Fees & Costs	8,400	-	-	8,872	8,872	9,537
1-06003 Operations & Maintenance Services	461	210	420	1,092	1,092	1,174
1-06005 Management Contract	44,661	33,700	57,600	77,600	57,600	24,420
1-06009 Travel & Per Diem	-	-	-	859	859	923
TOTAL DISTRICT MANAGER	53,522	33,910	58,020	88,423	68,423	36,054
<u>Finance</u>						
1-07001 Dissemination Agent	-	-	1,000	2,030	2,030	2,030
1-07002 Arbitrage	-	-	1,000	1,933	1,933	2,078
1-07004 Accounting Services	28,445	14,438	28,876	33,356	33,356	35,858
1-07005 Auditing	11,125	-	13,382	13,583	13,583	14,602
1-07007 Banking Services	1,408	-	-	722	722	776
1-07009 Property & Casualty Insurance	51,053	63,270	66,430	66,430	66,430	79,759
1-07018 Property Taxes & Assessments	24,042	24,126	42,766	42,766	42,766	42,766
TOTAL FINANCE	116,073	101,834	153,454	160,820	160,820	177,869
<u>Grant Management</u>						
1-12001 Contractual Services -GM	-	-	-	1,257	1,257	1,351

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

	Actual FY 2021	Actual YTD FY 2022	Estimate EOY FY 2022	Orig. Budget FY 2022	Final Amended Budget FY 2022	Budget FY 2023
TOTAL GRANT MANAGEMENT	-	-	- -	1,257 -	1,257	1,351
<u>Clerk to the Board</u>						
1-13002 Other Contractual Services	7,134	3,609	7,218	9,199	9,199	9,889
1-13004 Postage & Freight	7,594	630	1,260	900	900	968
1-13005 Printing & Binding	906	436	872	1,456	1,456	1,565
1-13007 Legal Ads	-	1,731	1,200	1,610	1,610	1,731
TOTAL CLERK TO THE BOARD	15,634	6,406	10,550	13,165 -	13,165	14,153
<u>Legal Services</u>						
1-19001 General Counsel	9,918	5,584	20,000	27,332	27,332	29,382
1-23001 Special Counsel	3,680	-	-	3,340	3,340	3,591
TOTAL LEGAL COUNSEL	13,598	5,584	20,000	30,672 -	30,672	32,973
<u>Engineering Services</u>						
1-26002 Engineering Services	31,491	5,357	10,714	32,479	32,479	34,915
TOTAL ENGINEERING	31,491	5,357	10,714	32,479 -	32,479	34,915
<u>Pollution Control</u>						
1-29002 Regulatory & Permit Fees	-	-	-	2,555	2,555	2,611
TOTAL POLLUTION CONTROL	-	-	-	2,555 -	2,555	2,611
<u>ADMINISTRATION DIVISION</u>						
<u>Personnel</u>						
1-15001 Regular Salaries	357,790	181,247	362,494	339,682	339,682	365,158
1-15002 Overtime	2,654	2,148	4,296	2,539	2,539	2,729
1-15003 FICA	23,579	16,396	32,792	33,177	33,177	31,110
1-15004 Retirement Contributions	31,387	19,200	38,400	37,784	37,784	35,308
1-15005 Health/Life/Dental Insurance	515,598	239,700	479,400	490,422	490,422	539,464
1-15006 Workers Comp	23,469	21,982	24,820	24,820	24,820	25,316
1-15007 Unemployment Insurance	-	-	-	2,086	2,086	2,242
1-15010 Uniforms	2,325	1,990	-	2,442	2,442	2,625
1-15012 Training, Cont. Educ., and Licensing	14	381	762	4,739	4,739	5,094
1-15013 Vehicle Allowance	6,686	3,600	7,200	7,200	7,200	7,200
1-15014 Annual PTO	-	-	-	5,613	5,613	6,034
1-15015 Cell Stipend	390	210	420	1,047	1,047	1,126
Total Administration Personnel:	963,891	486,854	950,584	951,551	951,551	1,023,406
<u>ADMIN Operating</u>						
1-33001 Other Contractual Services	52,925	49,833	99,666	77,851	77,851	83,690
1-33002 Website Maintenance	8,979	1,895	3,790	10,319	10,319	10,525
1-33004 Water - Irrigation	3,161	2,365	4,730	4,314	4,314	4,400
1-33005 Telephone & Cell Service	7,324	6,423	12,846	11,139	11,139	11,362
1-33006 Postage & Freight	750	478	956	1,153	1,153	1,176
1-33007 Electricity Services	4,165	1,662	3,324	4,720	4,720	5,050

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

		Actual FY 2021	Actual YTD FY 2022	Estimate EOY FY 2022	Orig. Budget FY 2022	Final Amended Budget FY 2022	Budget FY 2023
1-33010	Equipment Leasing	15,586	2,190	-	3,628	3,628	3,701
1-33011	Administration Maintenance	215	-	-	2,928	2,928	2,987
1-33018	Contingencies - Hurricane	814	-	-	20,400	20,400	20,400
1-33019	Office Supplies	10,154	4,866	12,000	12,306	12,306	13,229
1-33020	Fuel & Lubricants - Vehicle	30,559	10,220	20,440	33,790	40,548	42,575
1-33021	Operating Supplies and Expenses	6,321	2,236	4,472	6,798	6,798	7,308
1-33022	Computer Software	2,488	2,236	4,472	4,995	4,995	5,095
1-33023	Computer Hardware/ Supplies	2,753	2,821	5,642	8,830	8,830	2,250
1-33024	Fuel & Lubricants - Equipment	12,977	7,069	14,138	13,746	16,496	17,321
1-33025	Minor Construction Expenses	-	-	-	-	-	-
Total Administration Operating:		159,170	94,294	186,476	216,917	226,425	231,069
Capital Outlay Administration							
1-33101	Equipment	36,700	-	45,000	-	-	-
1-33102	Building	10,359	-	-	-	-	-
1-33103	Other	-	-	-	-	-	-
Total Administration Capital Outlay:		47,059	-	45,000	-	-	-
TOTAL ADMINISTRATION		1,170,120	581,148	1,182,060	1,168,468	1,177,976	1,254,475
AQUATICS DIVISION							
Personnel							
1-14001	Regular Salaries	250,268	140,117	280,234	285,483	285,483	326,894
1-14002	Overtime	8,515	4,605	9,210	19,935	19,935	21,430
1-14003	FICA	19,644	10,628	21,256	23,692	23,692	26,999
1-14004	Retirement Contributions	17,448	11,138	22,276	27,488	27,488	31,349
1-14008	Uniforms	2,477	2,012	4,024	4,159	4,159	4,471
1-14010	Training, Cont. Educ., and Licensing	2,027	364	728	3,489	3,489	3,751
1-14011	Annual PTO	-	-	-	3,747	3,747	4,028
1-14012	Cell Stipend	-	-	-	535	535	575
Total Aquatics Personnel:		300,379	168,864	337,728	368,528	368,528	419,497
Aquatics Operating							
1-31001	Operations & Maintenance Svc	13,609	3,476	6,952	14,042	14,042	15,095
1-31003	Disposal Fees	600	280	560	2,795	2,795	3,005
1-31005	Operating Supplies	7,037	1,628	3,256	9,392	9,392	10,096
1-31009	Equipment Maintenance	12,066	5,729	11,458	13,079	13,079	14,060
1-31011	Chemicals	80,562	18,251	36,502	103,911	103,911	111,704
1-31012	Machinery & Equipment	4,363	2,063	4,126	4,550	4,550	4,891
Total Aquatics Operating:		118,237	31,427	62,854	147,769	147,769	158,851
Capital Outlay Aquatics							
1-31101	Equipment	113,468	9,454	9,454	9,300	9,454	15,000
1-31102	Building	-	-	-	-	-	-
1-31103	Other	-	-	-	-	-	-
Total Aquatics Capital Outlay:		113,468	9,454	9,454	9,300	9,454	15,000
TOTAL AQUATICS DIVISION		532,084	209,745	410,036	525,597	525,751	593,348

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

		Actual FY 2021	Actual YTD FY 2022	Estimate EOY FY 2022	Orig. Budget FY 2022	Final Amended Budget FY 2022	Budget FY 2023
<u>STORM WATER MANAGEMENT DIVISION</u>							
Personnel							
1-16001	Regular Salaries	285,420	131,652	263,304	320,610	320,610	369,656
1-16002	Overtime	12,084	3,738	7,476	17,445	17,445	18,753
1-16003	FICA	22,736	9,887	19,774	26,405	26,405	30,298
1-16004	Retirement Contributions	27,935	12,147	24,294	30,425	30,425	34,957
1-16008	Uniforms	2,817	1,720	3,440	3,878	3,878	4,169
1-16010	Training, Cont. Educ., and Licensing	256	3,413	-	3,698	4,698	5,050
1-16011	Annual PTO	-	-	-	6,377	6,377	6,855
1-16012	Cell Stipend	167	90	180	730	730	785
Total Storm Water Personnel:		351,415	162,647	318,468	409,568	410,568	470,523
Storm Water Operating							
1-34001	Operations & Maintenance Svc	79,165	38,583	77,166	73,849	73,849	79,388
1-34002	Laboratory Services	3,819	913	1,826	4,005	4,005	4,305
1-34004	Disposal Fees	3,083	643	1,286	1,733	1,733	1,863
1-34005	Operating Supplies	19,232	5,516	11,032	20,066	20,566	22,108
1-34007	Landscape Materials	26,984	13,863	-	35,000	40,000	25,000
1-34008	Vehicle Maintenance	3,501	2,320	4,640	6,538	6,538	7,028
1-34009	Equipment Maintenance	29,393	4,246	8,492	30,000	30,000	32,250
1-34011	Chemicals	974	560	1,120	1,837	3,337	3,587
1-34014	Electricity Services	6,919	2,996	5,992	7,236	8,321	9,569
Total Storm Water Operating:		173,070	69,640	111,554	180,264	188,349	185,098
Capital Outlay Storm Water							
1-34101	Equipment	59,680	43,044	43,044	44,300	44,300	29,000
1-34102	Building	68	10,000	10,000	10,000	10,000	10,000
1-34103	Other - GIS Mapping	-	-	-	-	-	-
Total Storm Water Capital Outlay:		59,748	53,044	53,044	54,300	54,300	39,000
TOTAL STORM WATER MANAGEMENT DIVIS		584,233	285,331	483,066	644,132	653,217	694,621
<u>EXOTIC PLANT REMOVAL DIVISION</u>							
Personnel							
1-17001	Regular Salaries	219,678	127,468	254,936	261,197	261,197	250,787
1-17002	Overtime	10,469	5,914	11,828	10,762	10,762	11,569
1-17003	FICA	17,514	9,801	19,602	21,068	21,068	20,354
1-17004	Retirement Contributions	20,765	10,892	21,784	24,476	24,476	23,612
1-17008	Uniforms	3,664	3,810	7,620	3,314	3,314	3,563
1-17010	Training, Cont. Educ., and Licensing	140	325	650	1,274	2,274	2,445
1-17011	Annual PTO	-	-	-	2,957	2,957	3,179
1-17012	Cell Stipend	227	165	330	487	487	524
Total Exotic Plant Personnel:		272,457	158,375	316,750	325,535	326,535	316,033
Exotic Plant Operating							
1-35001	Operations & Maintenance Svc	18,572	10,489	20,978	27,000	27,000	29,025
1-35003	Disposal Fees	3,140	1,443	2,886	5,469	5,469	5,879

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

		Actual FY 2021	Actual YTD FY 2022	Estimate EOY FY 2022	Orig. Budget FY 2022	Final Amended Budget FY 2022	Budget FY 2023
1-35004	Operating Supplies	12,244	6,331	12,662	15,000	15,000	16,125
1-35006	Vehicle Maintenance	6,011	1,618	3,236	6,997	6,997	7,522
1-35008	Chemicals	5,809	2,979	5,958	6,734	8,734	9,389
1-35010	Maintenance Contracts	43,123	-	-	-	-	-
Total Exotic Plant Operating:		88,898	22,860	45,720	61,200	63,200	67,940
Capital Outlay Exotic Plant							
1-35101	Equipment	58,961	9,249	9,249	9,300	9,300	12,000
1-35102	Building	-	-	-	-	-	-
1-35103	Other	-	-	-	-	-	-
Total Exotic Plant Capital Outlay:		58,961	9,249	9,249	9,300	9,300	12,000
TOTAL EXOTIC PLANT REMOVAL DIVISION		420,316	190,484	371,719	396,035	399,035	395,973
SHOP OPERATIONS DIVISION							
Personnel							
1-18001	Regular Salaries	40,278	23,097	46,194	48,467	48,467	61,102
1-18002	Overtime	1,590	814	1,628	5,630	5,630	6,052
1-18003	FICA	3,298	1,743	3,486	4,138	4,138	5,137
1-18004	Retirement Contributions	4,052	2,152	4,304	4,869	4,869	6,044
1-18013	Uniforms	324	341	682	626	626	673
1-18015	Training, Cont. Educ., and Licensing	(27)	1,068	2,136	1,811	2,811	3,022
1-18016	Annual PTO	-	-	-	499	499	536
1-18017	Cell Stipend	-	-	-	260	260	280
Total Shop Personnel:		49,514	29,215	58,430	66,300	67,300	82,846
Shop Operating							
1-36001	Operations & Maintenance Svc	8,052	4,171	7,342	9,233	10,233	11,000
1-36002	Disposal Fees	1,071	679	1,358	1,809	1,809	1,945
1-36003	Operating Supplies	5,161	2,400	4,800	6,309	6,309	6,782
1-36006	Machinery & Equipment	9,250	3,557	7,114	11,032	11,032	11,859
Total Shop Operating:		23,534	10,807	20,614	28,383	29,383	31,586
Capital Outlay Shop							
1-36101	Equipment	2,123	24,184	24,184	24,300	24,300	5,000
1-36102	Building	-	-	-	-	-	-
1-36103	Other	-	-	-	-	-	-
Total Shop Capital Outlay:		2,123	24,184	24,184	24,300	24,300	5,000
SHOP OPERATIONS DIVISION		75,171	64,206	103,228	118,983	120,983	119,432
Total Operating Expenses		3,026,273	1,490,847	2,816,531	3,198,172	3,201,919	3,373,420

NON-OPERATING INCOME AND EXPENSES

Other Expense

DEBT SERVICE EXPENSES

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

		Actual FY 2021	Actual YTD FY 2022	Estimate EOY FY 2022	Orig. Budget FY 2022	Final Amended Budget FY 2022	Budget FY 2023
1-04013	Principal 2014 Bond Issue - sent to Trustee	290,271	-	300,000	300,000	300,000	310,000
1-04013	Interest 2014 Bond issue - sent to Trustee	101,138	-	92,017	92,017	92,017	82,663
	TOTAL DEBT SERVICE:	391,409	-	392,017	392,017	392,017	392,663
CAPITAL IMPROVEMENT							
	Capital Improvement Program R&R	53,619	-	56,829	56,829	56,829	64,319
	Add R&R Funding / Grant Revenue	120,000	-	140,000	140,000	140,000	170,000
	Add SWD funds from City for DS commitment	8,862	-	7,983	7,983	7,983	7,337
	Land Sale Transfer to R&R Funding	-	-	-	-	-	-
	TOTAL OTHER CAPITAL EXPENSES R&R FUND:	182,481	-	204,812	204,812	204,812	241,656
	Total Expenses	\$ 3,600,163	\$ 1,490,847	\$ 3,413,360	\$ 3,795,001	\$ 3,798,748	\$ 4,007,739
	Total Revenues	\$ 3,409,028	\$ 2,946,293	\$ 3,489,591	\$ 3,358,111	\$ 3,440,484	\$ 3,650,764
	Surplus/(Deficit)	(191,135)	1,455,446	76,231	(436,890)	(358,264)	(356,975)
	Available Operating Cash Balance (Ending)	\$ 2,305,085	\$ 3,760,531	\$ 2,381,316	\$ 1,868,195	\$ 1,946,821	\$ 1,589,846

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

		Forecast			
		FY 2024	FY 2025	FY 2026	FY 2027
General Fund Balance (Beginning)		1,589,846	1,242,698	1,118,264	1,150,748
OPERATING REVENUE					
1-04001	Permit Fees	-	-	-	-
1-04002	Grant Revenue	-	-	-	-
1-04003	Miscellaneous Fees	-	-	-	-
1-04004	Storm Water Drainage Fees From City	1,903,032	1,903,032	1,903,032	1,903,032
1-04005	Project Maintenance Fees	45,569	45,569	45,569	45,569
1-04006	Interest	13	14	15	17
1-04007	Special Maintenance Assessments	1,393,389	1,660,889	1,928,389	2,142,389
1-04009	Miscellaneous Income	16,392	17,048	17,730	18,439
1-04010	WMB Prepayment	-	-	-	-
1-04012	Stormwater Drainage from City for Bond	388,270	388,259	388,132	392,620
1-04014	Stormwater Drainage from City for Lake Harvey	7,983	11,741	11,868	7,380
Total Revenues		\$ 3,754,648	\$ 4,026,552	\$ 4,294,735	\$ 4,509,446
OPERATING EXPENSES					
<u>Board of Supervisors</u>					
1-05001	Executive Salaries	12,000	12,000	12,000	12,000
1-05002	FICA	918	918	918	918
1-05015	Board Meeting Expenses	2,787	2,848	2,911	2,975
TOTAL BOARD OF SUPERVISORS		15,705	15,766	15,829	15,893
<u>District Manager</u>					
1-06001	Assessment Fees & Costs	9,747	9,961	10,180	10,404
1-06003	Operations & Maintenance Services	1,200	1,226	1,253	1,281
1-06005	Management Contract	24,957	25,506	26,067	26,640
1-06009	Travel & Per Diem	943	964	985	1,007
TOTAL DISTRICT MANAGER		36,847	37,657	38,485	39,332
<u>Finance</u>					
1-07001	Dissemination Agent	2,030	2,030	2,030	2,030
1-07002	Arbitrage	2,124	2,171	2,219	2,268
1-07004	Accounting Services	36,647	37,453	38,277	39,119
1-07005	Auditing	14,923	15,251	15,587	15,930
1-07007	Banking Services	793	810	828	846
1-07009	Property & Casualty Insurance	70,354	60,761	73,976	87,456
1-07018	Property Taxes & Assessments	42,766	42,766	42,766	42,766
TOTAL FINANCE		169,637	161,242	175,683	190,415
<u>Grant Management</u>					
1-12001	Contractual Services -GM	1,381	1,411	1,442	1,474

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

		Forecast			
		FY 2024	FY 2025	FY 2026	FY 2027
TOTAL GRANT MANAGEMENT		1,381	1,411	1,442	1,474
<u>Clerk to the Board</u>					
1-13002	Other Contractual Services	10,107	10,329	10,556	10,788
1-13004	Postage & Freight	989	1,011	1,033	1,056
1-13005	Printing & Binding	1,599	1,634	1,670	1,707
1-13007	Legal Ads	1,769	1,808	1,848	1,889
TOTAL CLERK TO THE BOARD		14,464	14,782	15,107	15,440
<u>Legal Services</u>					
1-19001	General Counsel	30,028	30,689	31,364	32,054
1-23001	Special Counsel	3,670	3,751	3,834	3,918
TOTAL LEGAL COUNSEL		33,698	34,440	35,198	35,972
<u>Engineering Services</u>					
1-26002	Engineering Services	35,683	36,468	37,270	38,090
TOTAL ENGINEERING		35,683	36,468	37,270	38,090
<u>Pollution Control</u>					
1-29002	Regulatory & Permit Fees	2,668	2,727	2,787	2,848
TOTAL POLLUTION CONTROL		2,668	2,727	2,787	2,848
<u>ADMINISTRATION DIVISION</u>					
<u>Personnel</u>					
1-15001	Regular Salaries	373,191	381,401	389,792	398,367
1-15002	Overtime	2,789	2,850	2,913	2,977
1-15003	FICA	31,782	32,469	33,172	33,889
1-15004	Retirement Contributions	36,084	36,878	37,689	38,519
1-15005	Health/Life/Dental Insurance	577,226	617,632	660,866	707,127
1-15006	Workers Comp	25,822	26,338	26,865	27,402
1-15007	Unemployment Insurance	2,291	2,341	2,393	2,446
1-15010	Uniforms	2,683	2,742	2,802	2,864
1-15012	Training, Cont. Educ., and Licensing	5,206	5,321	5,438	5,558
1-15013	Vehicle Allowance	7,200	7,200	7,200	7,200
1-15014	Annual PTO	6,167	6,303	6,442	6,584
1-15015	Cell Stipend	1,151	1,176	1,202	1,228
Total Administration Personnel:		1,071,592	1,122,651	1,176,774	1,234,161
<u>ADMIN Operating</u>					
1-33001	Other Contractual Services	85,531	87,413	89,336	91,301
1-33002	Website Maintenance	10,736	10,951	11,170	11,393
1-33004	Water - Irrigation	4,488	4,578	4,670	4,763
1-33005	Telephone & Cell Service	11,589	11,821	12,057	12,298
1-33006	Postage & Freight	1,200	1,224	1,248	1,273
1-33007	Electricity Services	5,404	5,782	6,187	6,620

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

		Forecast			
		FY 2024	FY 2025	FY 2026	FY 2027
1-33010	Equipment Leasing	3,775	3,851	3,928	4,007
1-33011	Administration Maintenance	3,047	3,108	3,170	3,233
1-33018	Contingencies - Hurricane	20,400	20,400	20,400	20,400
1-33019	Office Supplies	13,520	13,817	14,121	14,432
1-33020	Fuel & Lubricants - Vehicle	44,704	46,939	49,286	51,750
1-33021	Operating Supplies and Expenses	7,469	7,633	7,801	7,973
1-33022	Computer Software	5,197	5,301	5,407	5,515
1-33023	Computer Hardware/ Supplies	-	-	-	-
1-33024	Fuel & Lubricants - Equipment	18,187	19,096	20,051	21,054
1-33025	Minor Construction Expenses	-	-	-	-
Total Administration Operating:		235,247	241,914	248,832	256,012
Capital Outlay Administration					
1-33101	Equipment	-	-	-	-
1-33102	Building	-	-	-	-
1-33103	Other	-	-	-	-
Total Administration Capital Outlay:		-	-	-	-
TOTAL ADMINISTRATION		1,306,839	1,364,565	1,425,606	1,490,173
<u>AQUATICS DIVISION</u>					
Personnel					
1-14001	Regular Salaries	334,086	341,436	348,948	356,625
1-14002	Overtime	21,901	22,383	22,875	23,378
1-14003	FICA	27,593	28,200	28,820	29,455
1-14004	Retirement Contributions	32,039	32,744	33,464	34,200
1-14008	Uniforms	4,569	4,670	4,773	4,878
1-14010	Training, Cont. Educ., and Licensing	3,834	3,918	4,004	4,092
1-14011	Annual PTO	4,117	4,208	4,301	4,396
1-14012	Cell Stipend	588	601	614	628
Total Aquatics Personnel:		428,727	438,160	447,799	457,652
Aquatics Operating					
1-31001	Operations & Maintenance Svc	15,427	15,766	16,113	16,467
1-31003	Disposal Fees	3,071	3,139	3,208	3,279
1-31005	Operating Supplies	10,318	10,545	10,777	11,014
1-31009	Equipment Maintenance	14,369	14,685	15,008	15,338
1-31011	Chemicals	114,161	116,673	119,240	121,863
1-31012	Machinery & Equipment	4,999	5,109	5,221	5,336
Total Aquatics Operating:		162,345	165,917	169,567	173,297
Capital Outlay Aquatics					
1-31101	Equipment	35,000	-	-	-
1-31102	Building	-	-	-	-
1-31103	Other	-	-	-	-
Total Aquatics Capital Outlay:		35,000	-	-	-
TOTAL AQUATICS DIVISION		626,072	604,077	617,366	630,949

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

		Forecast			
		FY 2024	FY 2025	FY 2026	FY 2027
<u>STORM WATER MANAGEMENT DIVISION</u>					
Personnel					
1-16001	Regular Salaries	377,788	386,099	394,593	403,274
1-16002	Overtime	19,166	19,588	20,019	20,459
1-16003	FICA	30,964	31,646	32,342	33,053
1-16004	Retirement Contributions	35,726	36,512	37,315	38,136
1-16008	Uniforms	4,261	4,355	4,451	4,549
1-16010	Training, Cont. Educ., and Licensing	5,161	5,275	5,391	5,510
1-16011	Annual PTO	7,006	7,160	7,318	7,479
1-16012	Cell Stipend	802	820	838	856
Total Storm Water Personnel:		480,874	491,455	502,267	513,316
Storm Water Operating					
1-34001	Operations & Maintenance Svc	81,135	82,920	84,744	86,608
1-34002	Laboratory Services	4,400	4,497	4,596	4,697
1-34004	Disposal Fees	1,904	1,946	1,989	2,033
1-34005	Operating Supplies	22,594	23,091	23,599	24,118
1-34007	Landscape Materials	25,000	25,000	25,000	25,000
1-34008	Vehicle Maintenance	7,183	7,341	7,503	7,668
1-34009	Equipment Maintenance	32,960	33,685	34,426	35,183
1-34011	Chemicals	3,666	3,747	3,829	3,913
1-34014	Electricity Services	10,047	10,549	11,076	11,630
Total Storm Water Operating:		188,889	192,776	196,762	200,850
Capital Outlay Storm Water					
1-34101	Equipment				
1-34102	Building	-	-	-	-
1-34103	Other - GIS Mapping	-	-	-	-
Total Storm Water Capital Outlay:		-	-	-	-
TOTAL STORM WATER MANAGEMENT DIVIS		669,763	684,231	699,029	714,166
<u>EXOTIC PLANT REMOVAL DIVISION</u>					
Personnel					
1-17001	Regular Salaries	256,304	261,943	267,706	273,596
1-17002	Overtime	11,824	12,084	12,350	12,622
1-17003	FICA	20,801	21,259	21,727	22,205
1-17004	Retirement Contributions	24,132	24,662	25,205	25,760
1-17008	Uniforms	3,641	3,721	3,803	3,887
1-17010	Training, Cont. Educ., and Licensing	2,499	2,554	2,610	2,667
1-17011	Annual PTO	3,249	3,320	3,393	3,468
1-17012	Cell Stipend	536	548	560	572
Total Exotic Plant Personnel:		322,986	330,091	337,354	344,777
Exotic Plant Operating					
1-35001	Operations & Maintenance Svc	29,664	30,317	30,984	31,666
1-35003	Disposal Fees	6,008	6,140	6,275	6,413

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

		Forecast			
		FY 2024	FY 2025	FY 2026	FY 2027
1-35004	Operating Supplies	16,480	16,843	17,214	17,593
1-35006	Vehicle Maintenance	7,687	7,856	8,029	8,206
1-35008	Chemicals	9,596	9,807	10,023	10,244
1-35010	Maintenance Contracts	-	-	-	-
Total Exotic Plant Operating:		69,435	70,963	72,525	74,122
Capital Outlay Exotic Plant					
1-35101	Equipment	40,000	-	-	-
1-35102	Building	-	-	-	-
1-35103	Other	-	-	-	-
Total Exotic Plant Capital Outlay:		40,000	-	-	-
TOTAL EXOTIC PLANT REMOVAL DIVISION		432,421	401,054	409,879	418,899
<u>SHOP OPERATIONS DIVISION</u>					
Personnel					
1-18001	Regular Salaries	62,446	63,820	65,224	66,659
1-18002	Overtime	6,185	6,321	6,460	6,602
1-18003	FICA	5,250	5,366	5,484	5,604
1-18004	Retirement Contributions	6,177	6,313	6,452	6,593
1-18013	Uniforms	688	703	718	734
1-18015	Training, Cont. Educ., and Licensing	3,088	3,156	3,225	3,296
1-18016	Annual PTO	548	560	572	585
1-18017	Cell Stipend	286	292	298	305
Total Shop Personnel:		84,668	86,531	88,433	90,378
Shop Operating					
1-36001	Operations & Maintenance Svc	11,242	11,489	11,742	12,000
1-36002	Disposal Fees	1,988	2,032	2,077	2,123
1-36003	Operating Supplies	6,931	7,083	7,239	7,398
1-36006	Machinery & Equipment	12,120	12,387	12,660	12,939
Total Shop Operating:		32,281	32,991	33,718	34,460
<u>Capital Outlay Shop</u>					
1-36101	Equipment	-	20,000	-	-
1-36102	Building	-	-	-	-
1-36103	Other	-	-	-	-
Total Shop Capital Outlay:		-	20,000	-	-
SHOP OPERATIONS DIVISION		116,949	139,522	122,151	124,838
Total Operating Expenses		3,462,127	3,497,942	3,595,832	3,718,489

NON-OPERATING INCOME AND EXPENSES

Other Expense

DEBT SERVICE EXPENSES

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

		Forecast			
		FY 2024	FY 2025	FY 2026	FY 2027
1-04013	Principal 2014 Bond Issue - sent to Trustee	315,000	325,000	335,000	350,000
1-04013	Interest 2014 Bond issue - sent to Trustee	73,270	63,259	53,132	42,620
TOTAL DEBT SERVICE:		388,270	388,259	388,132	392,620

CAPITAL IMPROVEMENT

Capital Improvement Program R&R	69,669	83,044	96,419	107,119
Add R&R Funding / Grant Revenue	170,000	170,000	170,000	170,000
Add SWD funds from City for DS commitment	11,730	11,741	11,868	7,380
Land Sale Transfer to R&R Funding	-	-	-	-
TOTAL OTHER CAPITAL EXPENSES R&R FUND:	251,399	264,785	278,287	284,499
Total Expenses	\$ 4,101,796	\$ 4,150,986	\$ 4,262,251	\$ 4,395,608
Total Revenues	\$ 3,754,648	\$ 4,026,552	\$ 4,294,735	\$ 4,509,446
Surplus/(Deficit)	(347,148)	(124,434)	32,484	113,838
Available Operating Cash Balance (Ending)	\$ 1,242,698	\$ 1,118,264	\$ 1,150,748	\$ 1,264,586

GENERAL FUND RENEWAL & REPLACEMENT FUND
FY 2023 BUDGET

			Actual FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Estimated Beginning Fund Balance			349,205	338,443	238,430	223,987	218,007	224,126	242,454
ADD REVENUES:									
Grant Revenue									
Interest Revenues				-	-	-	-	-	-
5% Recommended Annual Transfer + Additional Annual Transfer			53,619	56,829	64,319	69,669	83,044	96,419	107,119
Additional funds from General Surplus Funds			120,000	140,000	170,000	170,000	170,000	170,000	170,000
Excess Storm Water Fees - Bonds			8,862	7,983	7,337	11,730	11,741	11,868	7,380
TOTAL REVENUES AND FUNDS AVAILABLE			531,686	543,255	480,086	475,386	482,792	502,413	526,953
DEDUCT									
EXPENDITURES:									
WM001	1-46001	Stormwater Emergency Renewal and Replacement	192,528	304,825	256,099	257,379	258,666	259,959	261,259
WM017	1-46007	Street to Pond Repairs (POA)		-	-	-	-	-	-
WM025	1-46015	CCE Stormwater Improvement Projects	715	-	-	-	-	-	-
TOTAL EXPENDITURES			193,243	304,825	256,099	257,379	258,666	259,959	261,259
FUND BALANCE, SEPTEMBER 30			338,443	238,430	223,987	218,007	224,126	242,454	265,694

REVENUE SOURCES

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

General Fund Revenues

Permit Fees

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

Grant Revenue

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

Miscellaneous Fees

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

Storm Water Drainage Fees

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

Project Maintenance Fees

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

Interest Revenue

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

Special Assessments

Non-advalorem tax revenue received from the property owners of the District for the maintenance and operational costs of the District. The special assessment fee proposed rate is \$126.00 per ERU.

Miscellaneous Income

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

Storm Water Drainage Fees for Land Purchase Bond Payment

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

OPERATING EXPENSE'S

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

Board of Directors

Executive Salaries

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

FICA

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

Board Meeting Expenses

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

District Manager

Assessment Program

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

Operations & Maintenance Services

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

Management Contract

Charges directly relating to the District Manager's service contract. The charge for FY 2023 is based on the Contract for the District Manager which is shared between the Water & Sewer Fund 50% and the General Fund 50%.

Travel & Per Diem

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

Finance

Dissemination Agent

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

Arbitrage

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

Accounting Services

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

Auditing

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

Banking Services

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

Property & Casualty Insurance

This expense includes the annual insurance premium that provides protection for the Districts general liability, auto and property coverage. A minor increase is assumed for the FY2023 Budget year. Coverage is from October 1 through September 30 each year.

Property Taxes & Assessments

Charges from St. Lucie County for placing the special assessments on the tax roll. Charge is equal to 2% of the total assessments placed on the tax roll and for 15% of the City of PSL Stormwater Special Assessment section of the Interlocal Agreement.

Grant Management

Contractual Services

Contractual services provided by a Grant Coordinator if needed.

Clerk to the Board

Other Contractual Services

Contractual services provided by SDS, Inc for the Board Clerk and records service provided. This expense is shared with the Water & Sewer Fund.

Postage & Freight

This line item includes postages 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 FY2023 budget this line item particularly refers to legal matters regarding labor issues.

Engineering Services

Engineering Services

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

Pollution Control

Regulatory & Permit Fees

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

GENERAL FUND ADMINISTRATION DIVISION

Personnel Expenses

Regular Salaries

Includes Administration Division employee's basic salaries. The total budget is estimated using a tabulation of all approved positions, applying the appropriate increases and allowing a factor for unfilled vacancies. There are new positions for the FY2023 as well as positions that have been discontinued.. This year we are proposing to give a 7.5% increase to all employees based on the Bureau of Labor Statics CPI. This also reflects for license or certifications increases.

Overtime

This line includes overtime expenses.

FICA

This line includes the 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

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

Health, Life and Dental Insurance

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

Workers Compensation

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

Unemployment Compensation

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

Uniforms

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

Training, Cont. Education & Licensing

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

Vehicle Allowance

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

Annual PTO

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

Cell Phone Stipend

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

Administration (Operating)

Other Contractual Services

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

Website Maintenance

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

Water – Irrigation

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

Telephone & Cell Services

These charges include the landline telephone service that is used in the District office as well as cellular phone services. District Staff will continue to look at alternatives in the 2023 budget year to reduce costs of communications.

Postage & Freight

This line item includes postages charges for the District.

Electricity Services

Includes electricity charges for grounds and signs as well as a split for the administrative building owned by the District.

Equipment Leasing

The District has one copier that is leased.

Administrative Maintenance

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

Contingencies Hurricane

This account is allocated to fund any extraordinary expenses the District incurs relating to hurricane preparation and/or damages to District property for budget year 2023.

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 FY2023 shows an increase of 20%.

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-2023 Budget assumes a 20% increase.

Minor Construction Expenses

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

General Fund Administration Division – Capital Outlay

Equipment

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

Building

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

Other

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

AQUATICS DIVISION

Aquatics Personnel

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

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

Aquatics Division (Operating)

Operations & Maintenance Services

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

Disposal Fees

Charges incurred for the disposal of certain aquatic plant material.

Operating Supplies

General supplies for the day-to-day operations of the District. Includes supplies for the shop, exotic plant removal, aquatics division, and the storm water division.

Vehicle Maintenance, Equipment Maintenance, and Miscellaneous Expenses

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

Chemicals

This includes all chemicals used for aquatic weed control herbicides, algaecides, Sonar.

Machinery & Equipment

The District staff is requesting some new machinery that is not considered a capital expense according to the Districts capital expenditure threshold. This includes new sprayers and backpack sprayers for use in aquatic weed control.

General Fund Aquatics Division – Capital Outlay

Equipment; Building; Other

One item for the year will be a replacement of the District Spray boat. 16 foot Carolina Skiff and trailer for the amount of \$15,000 in FY2023. No other expenditures planned for this fiscal year.

STORM WATER MAINTENANCE DIVISION

Storm Water Maintenance Personnel

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

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

Storm Water Maintenance Division (Operating)

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

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

Laboratory Services

This line item includes laboratory services for test related to the stormwater ponds.

Storm Ditch Maintenance

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

Landscape Materials

This line item includes plant material for stormwater banks and preserves and improved landscaped areas owned by the District.

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

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

General Fund Storm Water Division – Capital Outlay

Equipment; Building; Other

The replacement of a zero turn mower for \$14,000 and a replacement of a Woods 17 foot pull behind finish mower for \$24,000 for 2023 No other expenditures planned for this fiscal year.

EXOTIC PLANT REMOVAL DIVISION

Exotic Plant Removal Personnel

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

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

Exotic Plant Removal Division (Operating)

Operations & Maintenance Services, Disposal Fees, Operating Supplies, Chemicals, and Vehicle Maintenance,

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

Maintenance Contract

The Line item is for the contracting of an outside contractor or Department of Corrections to support District staff in the removal of exotic plant material from District owned Wetlands & Buffers. Will enhance the frequency of maintenance to the Wetlands Buffers REMOVE

General Fund Exotic Plant Removal Division – Capital Outlay

Equipment; Building; Other

The single piece of equipment required for replacement for the EPR Division will be a Kawasaki Mule in FY2023 and no other expenditures planned for this fiscal year.

SHOP OPERATION DIVISION

Shop Operational Personnel

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

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

Shop Operations Division (Operating)

Operations & Maintenance Services, Disposal Fees, Operating Supplies, and Vehicle Maintenance

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

General Fund Shop Operations Division – Capital Outlay

Equipment; Building; Other

The Shop division will require a new Tire Balancing machine at the cost of \$10,000 which will be a 50/50 split with utilities. No other expenditures planned for this fiscal year.

General Fund Renewal & Replacement Fund

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

Emergency Stormwater Repairs: \$ 254,825

ST. LUCIE WEST SERVICES DISTRICT

WATER AND SEWER FUND BUDGET OVERVIEW

Budget Discussion

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

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

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

We anticipate finishing FY 2022 with a deficit due in part to the elevated costs with inflation and increased costs due to availability. The Proposed Budget for FY 2023 reflects a 5.0% Rate Increase. The Proposed Budget for FY 2023 anticipates a deficit due to several major projects.

Assumptions Used in Preparing the Budget

Inflation – The following inflationary rates are utilized; for the regular salaries line item the rate increased to 7.5% for FY 2023 and was based upon the change in the U.S. Bureau of Labor Statistics Consumer Price Index - All Urban Customers, U.S. City Average, Services, for most other line items, where applicable, a general inflationary rate of 2% is utilized. There are some exceptions such as health insurance 10% this year, and liability insurance 9.45% this year for which national projections call for continuing increases. Energy costs are expected to grow at an inflation rate of 15.0% as well.

Rate Adjustment – There is a 5.0 % rate increase planned for FY 2023 in this budget based on the current factors. The Rate Stabilization Fund balance is expected to exceed \$646,405 for FY2023.

Operating Improvements

This budget includes a few small dollar cost improvements. We are continuing the funding of the water conservation effort with customers by providing rebate on items such as low flow toilets and low flow shower heads. This program will be funded at an annual amount of \$12,000 and is designed to encourage water conservation.

We are also taking efforts to improve customer service and billing for the utility, an item in the District's Strategic Plan. The District will continue to conduct training sessions for customer service.

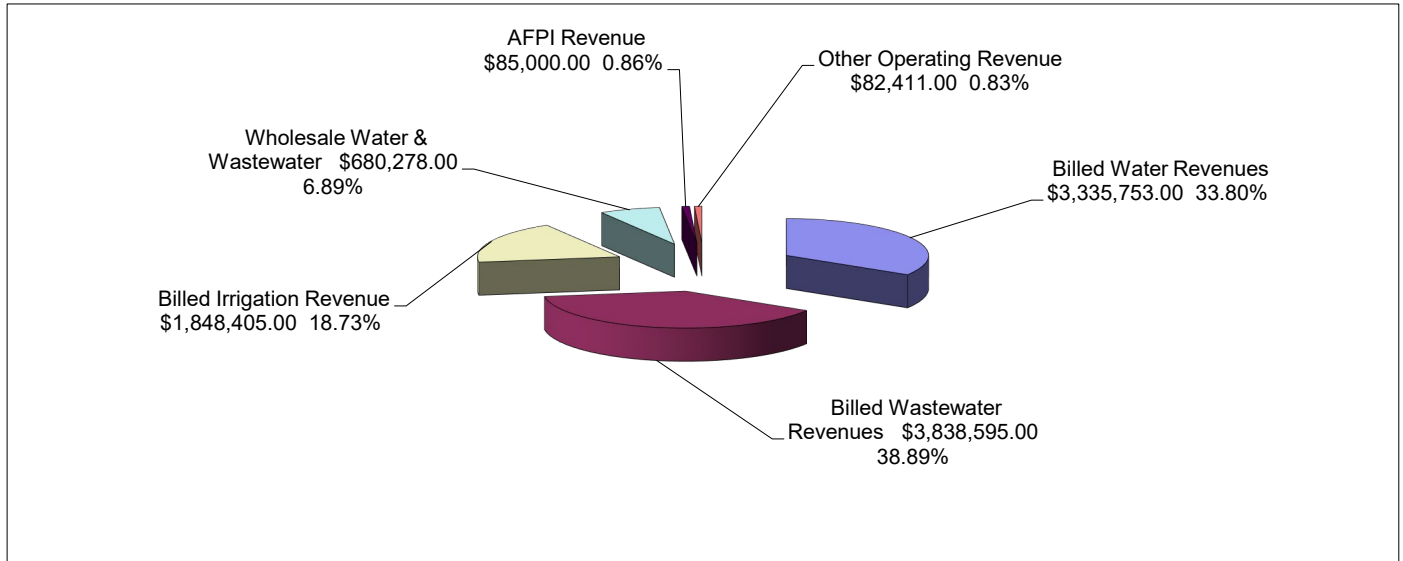
Capital Improvement Program

The capital improvement program has several items for your review, a total cost in FY 2023 of \$1,358,062. In a continuation of a change started in FY 2006, we are proposing to continue to pay for the capital items directly rather than financing the purchase over several years. The typical interest rates charged for lease financing are significant, and therefore the District can save a significant amount by purchasing these items rather than leasing them. The Renewal and Replacement Fund Budget is \$1,116,633; the Water Connection Fee Budget is \$700,000; the Wastewater Connection Fee Budget is \$0 and the Capital Outlay Budget is \$137,500 for FY 2023.

Major capital projects contained in the capital budget for FY 2023 include the continuation of the Lift Station Renewal and Replacement project at \$215,833, Emergency Renewal and Replacement Projects at \$224,400, The Water Connection Fee Fund has one project planned for FY2023 the water treatment plant clear well/transfer pumps expansion project estimated at \$700,000. The Capital Outlay Budget for the Utility Fund is proposing the replacement of vehicles and equipment all totaling for \$137,500.

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

FISCAL YEAR 2023



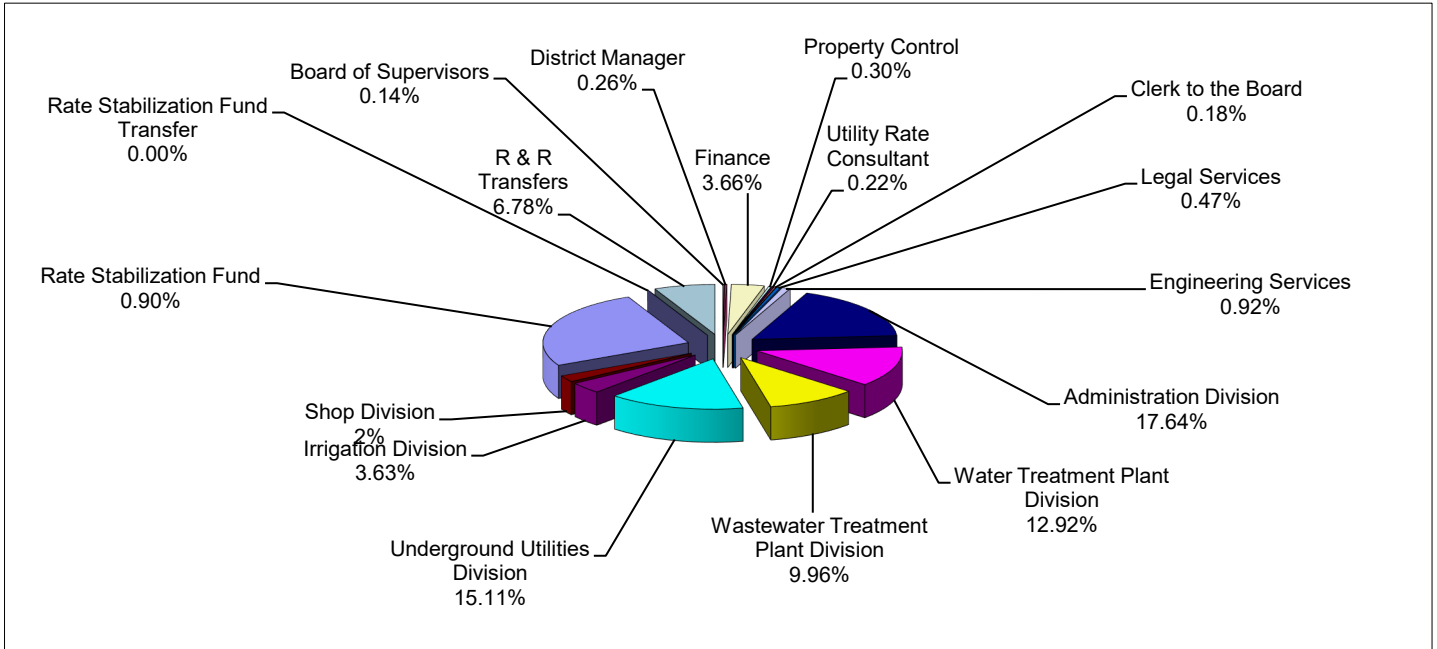
TOTAL REVENUES

\$ 9,870,442

	TOTALS	PERCENT REVENUES
Billed Water Revenues	\$ 3,335,753.00	33.795%
Billed Wastewater Revenues	\$ 3,838,595.00	38.890%
Billed Irrigation Revenue	\$ 1,848,405.00	18.727%
Wholesale Water & Wastewater	\$ 680,278.00	6.892%
AFPI Revenue	\$ 85,000.00	0.861%
Other Operating Revenue	\$ 82,411.00	0.835%
TOTAL REVENUE	\$ 9,870,442	100.00%
W&S PRIOR YEARS FUND BALANCE	\$ 5,363,233	

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

FISCAL YEAR 2023



TOTAL EXPENDITURES

\$ 10,051,090

				PERCENT	
	<u>PERSONNEL</u>	<u>OPERATING</u>	<u>CAPITAL OUTLAY</u>	<u>TOTALS</u>	<u>EXPENDITURES</u>
Board of Supervisors	12,918	1,257		\$ 14,175	0.141%
District Manager	24,420	1,595		\$ 26,015	0.259%
Finance		368,046		\$ 368,046	3.662%
Property Control		30,287		\$ 30,287	0.301%
Utility Rate Consultant		22,024		\$ 22,024	0.219%
Clerk to the Board		18,555		\$ 18,555	0.185%
Legal Services		47,405		\$ 47,405	0.472%
Engineering Services		92,888		\$ 92,888	0.924%
Administration Division	1,235,171	538,153	-	\$ 1,773,324	17.643%
Water Treatment Plant Division	455,346	843,594	-	\$ 1,298,940	12.923%
Wastewater Treatment Plant Division	455,269	546,097	-	\$ 1,001,366	9.963%
Underground Utilities Division	814,431	586,345	117,500	\$ 1,518,276	15.106%
Irrigation Division	65,097	299,391	-	\$ 364,488	3.626%
Shop Division	163,038	28,850	20,000	\$ 211,888	2.108%
Debt Service Payments				2,582,146	25.690%
Rate Stabilization Fund Transfer				-	0.000%
R & R Transfers				681,267	6.778%
TOTAL EXPENDITURES	\$ 3,225,690	\$ 3,424,487	\$ 137,500	\$ 10,051,090	100.00%

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

	<u>FY 2021</u> <u>ACTUAL</u>	<u>FY 2022</u> <u>ORIGINAL BUDGET</u>	<u>FY 2022</u> <u>ESTIMATE</u>	<u>FY 2023</u> <u>PROPOSED</u>
<u>ADD REVENUES:</u>				
Billed Water Revenues	3,241,982	3,230,241	3,230,241	3,335,753
Billed Wastewater Revenues	3,746,822	3,715,805	3,715,805	3,838,595
Billed Irrigation Revenue	1,804,038	1,803,243	1,803,243	1,848,405
Wholesale Water & Wastewater	650,540	647,883	647,883	680,278
AFPI Revenue	35,032	95,000	95,000	85,000
Other Operating Revenue	90,034	82,411	82,792	82,411
TOTAL OPERATING REVENUES	9,568,448	9,574,583	9,574,964	9,870,442
<u>NON-OPERATING INCOME AND EXPENSES</u>				
Transfer from WCF to Pay Debt	-	-	-	-
TOTAL NON-OPERATING REVENUES	-	-	-	-
FUND BALANCE, October 1	5,008,720	5,858,190	5,858,190	5,363,233
TOTAL REVENUES AND FUNDS AVAILABLE	14,577,168	15,432,773	15,433,154	15,233,675
<u>DEDUCT EXPENDITURES:</u>				
Board of Supervisors	14,022	14,148	14,148	14,175
District Manager	45,393	79,084	59,084	26,015
Finance	253,230	315,639	315,639	368,046
Property Control	10,570	28,173	28,173	30,287
Utility Rate Consultant	16,437	16,487	20,487	22,024
Clerk to the Board	13,239	17,260	17,260	18,555
Legal Services	9,988	44,709	44,709	47,405
Engineering Services	18,747	86,407	86,407	92,888
Administration Division	1,357,382	1,676,666	1,694,871	1,773,324
Water Treatment Plant Division	1,062,751	1,225,330	1,236,330	1,298,940
Wastewater Treatment Plant Division	805,464	997,250	1,003,250	1,001,366
Underground Utilities Division	1,151,744	1,451,493	1,473,136	1,518,276
Irrigation Division	275,207	373,816	355,575	364,488
Shop Division	145,707	178,479	180,414	211,888
Debt Service Payments	2,597,445	2,588,049	2,588,049	2,582,146
Rate Stabilization Fund Transfer Out	-	-	61,000	-
Capital improvement Projects	-	-	-	-
Renewal & Replacement Transfers	941,653	891,389	891,389	681,267
TOTAL EXPENDITURES	8,718,979	9,984,379	10,069,921	10,051,090
FUND BALANCE, SEPTEMBER 30	<u>5,858,189</u>	<u>5,448,394</u>	<u>5,363,233</u>	<u>5,182,585</u>

ST. LUCIE WEST SERVICES DISTRICT
WATER SEWER
FIVE YEAR FORECAST

		Actual FY 2021	Actual YTD FY 2022	Estimate EOY FY 2022	Orig. Budget FY 2022	Final Amended Budget FY 2022	Budget FY 2023
Water & Sewer Fund Balance (Beginning)		5,008,720	5,858,190	5,858,190	5,858,190	5,858,190	5,363,233
Rate Stabilization Fund Balance (Beginning)		585,405			585,405	585,405	646,405
OPERATING REVENUE							
	Grants	-	-	-	-	-	-
5-04006	Billed Water Revenue Consumption	3,241,982.45	1,374,050	3,297,720	3,230,241	3,230,241	3,335,753
5-04007	Billed Wastewater Revenue Consumption	3,746,822.41	1,581,569	3,795,766	3,715,805	3,715,805	3,838,595
5-04009	Billed Irrigation Revenue Consumption	1,804,038.26	751,308	1,803,139	1,803,243	1,803,243	1,848,405
5-04010	Late Fees	45,458.90	36,486	38,000	38,000	38,000	38,000
5-04012	Miscellaneous Fees	22,221.67	7,250	7,250	5,000	5,381	5,000
5-04014	Wholesale Water Revenue	346,513.48	206,893	413,786	331,551	331,551	348,129
5-04018	Meter Set Fees	1,250.00	150	150	4,040	4,040	4,040
5-04021	Wholesale Wastewater Revenue	304,026.78	165,867	331,734	316,332	316,332	332,149
5-04022	Interest (Operating)	303.71	143	343	5,571	5,571	5,571
	Rate Stabilization Fund			-	-	-	-
5-04047	Backflow Prevention Program	11,630.85	23,100	23,100	25,000	25,000	25,000
5-04046	Tanker Truck Water Service	9,168.75	6,570	6,570	4,800	4,800	4,800
5-04033	Water Impact (AFPI)	12,832.09	4,779	4,779	50,000	50,000	45,000
5-04035	Wastewater Impact (AFPI)	22,200.00	4,138	4,138	45,000	45,000	40,000
Total Revenues		\$ 9,568,449	\$ 4,162,303	\$ 9,726,475	\$ 9,574,583	\$ 9,574,964	\$ 9,870,442
OPERATING EXPENSES							
Board of Supervisors							
5-05001	Executive Salaries	11,900	6,000	12,000	12,000	12,000	12,000
5-05002	FICA	910	459	918	918	918	918
5-05004	Board Meeting Expenses	1,211	383	766	1,230	1,230	1,257
TOTAL BOARD OF SUPERVISORS		14,022	315	13,684	14,148	14,148	14,175
District Manager							
5-06002	Management Contract	44,661	33,700	57,600	77,600	57,600	24,420
5-06003	Travel & Per Diem	732	255	510	1,484	1,484	1,595
TOTAL DISTRICT MANAGER		45,393	33,955	58,110	79,084	59,084	26,015
Finance							
5-07001	Dissemination Agent	-	-	-	4,045	4,045	4,348
5-07002	Arbitrage	-	500	1,000	2,400	2,400	2,400
5-07003	Accounting Services	42,667	21,656	43,312	49,920	49,920	51,018
5-07004	Auditing	13,875	16,180	32,360	16,423	16,423	17,655
5-07006	Banking Services	22,485	17,198	34,396	21,638	21,638	23,261
5-07007	Property & Casualty Insurance	169,882	190,218	190,218	199,313	199,313	246,764
5-07009	Bad Debt	4,320	169	338	21,900	21,900	22,600
TOTAL FINANCE		253,230	245,921	301,624	315,639	315,639	368,046
Property Control							
5-09001	Building & Land Rental	1,561	1,589	3,178	2,008	2,008	2,159

ST. LUCIE WEST SERVICES DISTRICT
WATER SEWER
FIVE YEAR FORECAST

		Actual FY 2021	Actual YTD FY 2022	Estimate EOY FY 2022	Orig. Budget FY 2022	Final Amended Budget FY 2022	Budget FY 2023
5-09003	Computer Software/Licensing	6,928	4,060	8,120	9,649	9,649	10,373
5-09004	Computer Hardware/Supplies	2,082	820	1,640	16,516	16,516	17,755
	TOTAL PROPERTY CONTROL	10,570	6,469	12,938	28,173	28,173	30,287
	<u>Utility Rate Consultant</u>						
5-11001	Other Contractual Services	16,437	775	1,550	16,487	20,487	22,024
	TOTAL RATE CONSULTANT	16,437	775	1,550	16,487	20,487	22,024
	<u>Clerk to the Board</u>						
5-13002	Other Contractual Services	10,689	5,414	10,828	11,304	11,304	12,152
5-13004	Postage & Freight	1,352	826	1,652	1,613	1,613	1,734
5-13005	Printing & Binding	1,197	774	1,548	2,462	2,462	2,647
5-13006	Legal Ads	-	1,731	3,462	1,881	1,881	2,022
	TOTAL CLERK TO THE BOARD	13,239	8,745	17,490	17,260	17,260	18,555
	<u>Legal Services</u>						
5-19001	General Counsel	9,067	3,463	6,926	35,942	35,942	38,638
5-23001	Special Counsel	921	-	-	8,767	8,767	8,767
	TOTAL LEGAL COUNSEL	9,988	3,463	6,926	44,709	44,709	47,405
	<u>Engineering Services</u>						
5-26002	Engineering Services	18,747	44,607	89,214	86,407	86,407	92,888
	TOTAL ENGINEERING	18,747	44,607	89,214	86,407	86,407	92,888
	<u>ADMINISTRATION DIVISION</u>						
	<u>Personnel</u>						
5-14001	Regular Salaries	273,213	190,805	381,610	375,537	375,537	433,702
5-14003	Overtime	3,524	3,316	6,632	5,147	5,147	5,533
5-14004	FICA	27,967	14,554	29,108	36,747	36,747	37,285
5-14005	Retirement Contributions	32,594	17,159	34,318	41,246	41,246	41,729
5-14006	Health/Life/Dental Insurance	554,484	251,266	502,532	578,494	578,494	636,343
5-14007	Workers Comp	32,854	31,632	63,264	35,717	40,817	42,858
5-14008	Unemployment Compensation	-	-	-	2,277	2,277	2,448
5-14010	Uniforms	2,096	2,018	4,036	3,782	3,782	4,066
5-14012	Training & Education Costs	2,186	1,384	2,768	6,954	6,954	7,476
5-14013	Vehicle Allowance	4,457	2,400	4,800	11,236	11,236	12,079
5-14014	Annual PTO	3,044	-	-	9,357	9,357	10,059
5-14015	Cell Stipend	779	630	1,260	1,482	1,482	1,593
	Total Administration Personnel:	937,198	515,164	1,030,328	1,107,976	1,113,076	1,235,171
	<u>ADMIN Operating</u>						
5-29001	Other Contractual Services	128,810	90,602	181,204	205,759	205,759	221,191
5-29002	Website Maintenance	4,539	1,895	3,790	4,731	4,731	5,086
5-29003	Operating Supplies	9,389	3,922	7,844	10,437	10,437	11,220

ST. LUCIE WEST SERVICES DISTRICT
WATER SEWER
FIVE YEAR FORECAST

		Actual FY 2021	Actual YTD FY 2022	Estimate EOY FY 2022	Orig. Budget FY 2022	Final Amended Budget FY 2022	Budget FY 2023
5-29004	Storm Water Fees	42,355	8,731	17,462	82,301	82,301	45,000
5-29005	Telephone & Cell Service	7,698	6,587	13,174	12,291	12,291	13,213
5-29006	Postage & Freight	25,405	11,618	23,236	30,605	30,605	32,900
5-29007	Equipment Leasing	2,355	2,618	-	2,780	2,780	2,989
5-29008	Administrative Maintenance	2,594	698	1,396	2,515	2,515	2,704
5-29011	Contingencies - Hurricane	-	-	-	-	-	-
5-29012	Office Supplies	3,478	1,811	3,622	4,996	4,996	5,046
5-29013	Fuel & Lubricants - Vehicle	40,004	19,892	39,784	52,183	62,633	67,017
5-29014	Fuel & Lubricants - Equipment	8,194	4,841	9,682	13,274	15,929	17,044
5-29015	Minor Construction Expenses	1,212	380	760	1,549	1,549	1,665
5-29016	Project Maintenance Fees	6,685	-	-	11,685	11,685	11,685
5-29017	Contingency (1.5%)	-	-	-	88,410	88,410	95,443
5-29018	Electricity Services	4,165	1,662	3,324	5,174	5,174	5,950
Total Administration Operating:		286,883	155,257	305,278	528,690	541,795	538,153
Capital Outlay Administration							
5-29101	Equipment	7,970	-	-	-	-	-
5-29102	Building	125,332	-	-	40,000	40,000	-
5-29103	Other	-	-	-	-	-	-
Total Administration Capital Outlay:		133,301	-	-	40,000	40,000	-
TOTAL ADMINISTRATION		1,357,382	670,421	1,335,606	1,676,666	1,694,871	1,773,324
WATER TREATMENT PLANT DIVISION							
Personnel							
5-15001	Regular Salaries	272,228	142,886	285,772	308,623	308,623	331,770
5-15002	Overtime	23,734	20,834	41,668	44,344	44,344	47,670
5-15003	FICA	22,303	12,160	24,320	27,374	27,374	29,427
5-15004	Retirement Contributions	25,800	14,637	29,274	31,767	31,767	34,150
5-15008	Uniforms	1,383	1,087	2,174	2,040	2,040	2,193
5-15010	Training & Education Costs	1,106	552	1,104	3,569	4,569	4,912
5-15011	Annual PTO	-	-	-	3,538	3,538	3,803
5-15012	Cell Stipend	651	615	1,230	1,322	1,322	1,421
Total WTP Personnel:		347,206	192,771	385,542	422,577	423,577	455,346
WTP Operating							
5-30001	Other Contractual Services	51,198	24,342	48,684	67,162	67,162	72,199
5-30002	Operations & Maintenance Services	8	348	696	1,982	1,982	2,131
5-30003	Laboratory Services	22,047	9,338	18,676	28,720	28,720	30,874
5-30004	Operating Supplies	3,062	1,491	2,982	6,559	6,559	7,051
5-30005	Electricity Services	184,163	86,667	173,334	208,796	208,796	240,115
5-30007	Plant Maintenance	68,938	19,377	38,754	81,478	81,478	87,589
5-30009	Chemicals	352,902	185,172	370,344	331,056	341,056	366,635
5-30010	Water Conservation Grant Program	12,382	7,215	-	12,000	12,000	12,000
5-30011	Backflow Prevention Program	20,845	23,250	-	25,000	25,000	25,000
Total WTP Operating:		715,545	357,200	653,470	762,753	772,753	843,594

ST. LUCIE WEST SERVICES DISTRICT
WATER SEWER
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		Actual FY 2021	Actual YTD FY 2022	Estimate EOY FY 2022	Orig. Budget FY 2022	Final Amended Budget FY 2022	Budget FY 2023
Capital Outlay WTP							
5-30101	Equipment	-	-	-		-	-
5-30102	Building	-	-	-	40,000	40,000	-
5-30103	Other	-	-	-	-	-	-
Total WTP Capital Outlay:		-	-	-	40,000	40,000	-
TOTAL WATER TREATMENT PLANT DIVISION		1,062,751	549,971	1,039,012	1,225,330	1,236,330	1,298,940
WASTEWATER TREATMENT PLANT DIVISION					-		-
Personnel							
5-16001	Regular Salaries	272,165	154,351	308,702	312,645	312,645	336,093
5-16002	Overtime	35,250	30,295	60,590	40,649	40,649	43,698
5-16003	FICA	24,011	13,962	27,924	27,385	27,385	29,439
5-16004	Retirement Contributions	28,416	16,394	32,788	31,796	31,796	34,181
5-16008	Uniforms	2,772	1,572	3,144	2,427	2,427	2,609
5-16010	Training & Education Costs	1,893	996	1,992	2,920	3,920	4,214
5-16011	Annual PTO	-	-	-	3,674	3,674	3,950
5-16012	Cell Stipend	776	420	840	1,009	1,009	1,085
Total WWTP Personnel:		365,283	217,990	435,980	422,505	423,505	455,269
WWTP Operating						-	
5-31001	Other Contractual Services	29,391	17,100	34,200	27,799	30,799	33,109
5-31002	Operations & Maintenance Services	7,448	2,704	5,408	7,659	8,659	9,308
5-31003	Laboratory Services	20,942	8,054	16,108	24,679	24,679	26,530
5-31004	Operating Supplies	15,363	6,871	13,742	14,944	15,944	17,140
5-31005	Sludge Disposal	79,341	36,045	72,090	93,253	93,253	100,247
5-31006	Electricity Services	153,831	73,819	147,638	161,277	161,277	185,469
5-31008	Plant Maintenance	55,559	26,721	53,442	50,615	50,615	54,411
5-31010	Chemicals	78,305	43,250	86,500	111,519	111,519	119,883
Total WWTP Operating:		440,181	214,564	429,128	491,745	496,745	546,097
Capital Outlay WWTP							
5-31101	Equipment	-	-	-	83,000	83,000	-
5-31102	Building	-	-	-	-	-	-
5-31103	Other	-	-	-	-	-	-
Total WWTP Capital Outlay:		-	-	-	83,000	83,000	-
TOTAL WASTEWATER TREATMENT PLANT DIVISI		805,464	432,554	865,108	997,250	1,003,250	1,001,366
UNDERGROUND UTILITIES DIVISION							
Personnel							
5-17001	Regular Salaries	441,922	231,418	462,836	503,166	505,474	603,385
5-17002	Overtime	52,669	24,280	48,560	68,271	68,271	73,391
5-17003	FICA	36,796	18,824	37,648	44,297	44,474	52,400
5-17004	Retirement Contributions	41,941	19,208	38,416	51,429	51,637	60,910

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		Actual FY 2021	Actual YTD FY 2022	Estimate EOY FY 2022	Orig. Budget FY 2022	Final Amended Budget FY 2022	Budget FY 2023
5-17008	Uniforms	5,055	2,220	4,440	6,223	6,223	6,690
5-17010	Training & Education Costs	2,860	2,588	5,176	3,045	9,045	9,468
5-17011	Annual PTO	-	-	-	5,288	5,288	5,685
5-17012	Cell Stipend	1,802	975	1,950	2,327	2,327	2,502
	Total UGU Personnel:	583,044	299,513	599,026	684,046	692,739	814,431
	UGU Operating						
5-32001	Other Contractual Services	296,191	131,585	263,170	324,248	324,248	268,567
5-32002	Operations & Maintenance Services	73,276	49,281	98,562	108,124	108,124	116,233
5-32003	Operating Supplies	64,095	33,866	67,732	80,995	80,995	87,070
5-32004	Electricity Services	37,596	17,690	35,380	49,574	49,574	57,010
5-32005	Vehicle Maintenance	32,790	14,367	28,734	30,831	30,831	33,143
5-32006	Lift Station Maintenance	4,194	9,563	19,126	22,625	22,625	24,322
	Total UGU Operating:	508,142	256,352	512,704	616,397	616,397	586,345
	Capital Outlay UGU						
5-32101	Equipment	60,444	27,713	130,000	130,000	130,000	95,000
5-32102	Building	114	20,000	31,500	20,000	31,500	20,000
5-32104	New Meters	-	1,050	2,100	1,050	2,500	2,500
5-32103	Other	-	-	-	-	-	-
	Total UGU Capital Outlay:	60,558	48,763	163,600	151,050	164,000	117,500
	TOTAL UNDERGROUND UTILITIES DIVISION	1,151,744	604,628	1,275,330	1,451,493	1,473,136	1,518,276
	IRRIGATION DIVISION						
	Personnel						
5-18001	Regular Salaries	40,107	20,060	40,120	45,548	45,548	48,964
5-18002	Overtime	15	213	426	4,262	4,262	4,582
5-18003	FICA	2,788	1,385	2,770	3,892	3,892	4,184
5-18004	Retirement Contributions	3,636	1,825	3,650	4,483	4,483	4,819
5-18008	Uniforms	467	451	902	584	584	628
5-18009	Training & Education Costs	427	75	150	723	723	777
5-18010	Annual PTO	-	-	-	803	803	863
5-18011	Cell Stipend	-	-	-	260	260	280
	Total IRR Personnel:	47,440	24,009	48,018	60,555	60,555	65,097
	IRR Operating						
5-33001	Other Contractual Services	29,793	7,766	15,532	29,301	29,301	31,499
5-33002	Operations & Maintenance Services	32,477	12,067	24,134	44,150	44,150	47,461
5-33003	Laboratory Services	-	-	-	627	627	674
5-33004	Operating Supplies	4,579	350	700	6,693	6,693	7,195
5-33005	Electricity Services	131,157	55,452	110,904	159,650	154,650	177,848
5-33008	Maintenance - Irrigation	22,685	11,274	22,548	32,004	32,004	32,740
5-33010	Chemicals	7,078	-	-	10,836	1,836	1,974
	Total IRR Operating:	227,767	86,909	173,818	283,261	269,261	299,391
	Capital Outlay IRR						
5-33101	Equipment	-	25,759	25,759	30,000	25,759	-

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5-33102	Building	-	-	-	-	-	-
5-33103	Other	-	-	-	-	-	-
Total IRR Capital Outlay:		-	25,759	25,759	30,000	25,759	-
TOTAL IRRIGATION DIVISION		275,207	136,677	247,595	373,816	355,575	364,488
<u>SHOP & MAINTENANCE OPERATIONS DIVISION</u>							
Personnel							
5-40001	Regular Salaries	96,879	51,347	102,694	106,535	106,535	126,525
5-40002	Overtime	3,993	2,217	4,434	6,761	6,761	7,268
5-40003	FICA	7,560	3,921	7,842	8,822	8,822	10,402
5-40004	Retirement Contributions	9,261	4,781	9,562	10,197	10,197	12,041
5-40013	Uniforms	591	636	1,272	1,217	1,217	1,308
5-40015	Training, Cont. Educ., and Licensing	459	1,308	2,616	2,087	3,087	3,319
5-40016	Annual PTO	-	-	-	1,614	1,614	1,735
5-40017	Cell Stipend	167	90	180	409	409	440
Total Shop & Maintenance Personnel:		118,910	64,300	128,600	137,642	138,642	163,038
Shop & Maintenance Operating							
5-41001	Operations & Maintenance Svc	5,970	6,341	12,682	8,697	9,697	10,424
5-41002	Disposal Fees	953	454	908	1,706	1,706	1,834
5-41003	Operating Supplies	5,969	1,875	3,750	5,574	5,574	5,992
5-41006	Machinery & Equipment	11,783	3,012	6,024	9,860	9,860	10,600
Total Shop & Maintenance Operating:		24,674	11,682	23,364	25,837	26,837	28,850
<u>Capital Outlay Shop & Maintenance</u>							
5-41101	Equipment	2,123	14,935	14,935	15,000	14,935	10,000
5-41102	Building	-	-	-	-	-	10,000
5-41103	Other	-	-	-	-	-	-
Total Shop & Maintenance Capital Outlay:		2,123	14,935	14,935	15,000	14,935	20,000
TOTAL SHOP & MAINTENANCE OPERATIONS DIVISION		145,707	90,917	166,899	178,479	180,414	211,888
Total Operating Expenses		5,179,881	2,829,418	5,431,086	6,504,941	6,529,483	6,787,677
NON-OPERATING INCOME AND EXPENSES							
<u>Other Income</u>							
Transfer from Water Connection Fees to Pay Debt		-	-	-	-	-	-
5-34001	TOTAL NON-OPERATING INCOME	-	-	-	-	-	-
<u>DEBT SERVICE EXPENSES</u>							
5-27011	Cost of Issuance	-	-	-	-	-	-
5-27013	Principal 2014 Bond Issue Refi of 2004	190,000	-	190,000	190,000	190,000	200,000
5-27012	Interest 2014 Bond Issue Refi of 2004	356,235	-	349,965	349,965	349,965	343,695
5-27008	Principal 2011 Bond Issue	1,165,000	-	1,200,000	1,200,000	1,200,000	1,235,000

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WATER SEWER
FIVE YEAR FORECAST

		Actual FY 2021	Actual YTD FY 2022	Estimate EOY FY 2022	Orig. Budget FY 2022	Final Amended Budget FY 2022	Budget FY 2023
5-27007	Interest 2011 Bond issue	512,945	-	472,636	472,636	472,636	431,116
5-27010	Principal 2013 Bond Issue	265,000	-	275,000	275,000	275,000	280,000
5-27009	Interest 2013 Bond issue	108,265	-	100,448	100,448	100,448	92,335
	TOTAL DEBT SERVICE:	2,597,445	-	2,588,049	2,588,049	2,588,049	2,582,146
RATE STABILIZATION							
	Transfer Out to Rate Stabilization Fund	-	-	-	-	61,000	-
	TOTAL RATE STABILIZATION SERVICE:	-	-	-	-	61,000	-
CAPITAL IMPROVEMENT & TRANSFERS							
	Capital Improvement Program - WWTP Expansion	-	-	-	-	-	-
5-28127	Required R&R Transfer to Capital (5%)	481,653	371,412	491,389	491,389	491,389	481,267
	Additional R&R Transfer for CIP's	460,000	-	400,000	400,000	400,000	200,000
	Cash Carry Forward for R&R CIP	-	-	-	-	-	-
	TOTAL CI & TRANSFERS EXPENSES:	941,653	371,412	891,389	891,389	891,389	681,267
	Total Expenses	\$ 8,718,979	\$ 3,200,830	\$ 8,910,524	\$ 9,984,379	\$ 10,069,921	\$ 10,051,090
	Total Revenues	\$ 9,568,449	\$ 4,162,303	\$ 9,726,475	\$ 9,574,583	\$ 9,574,964	\$ 9,870,442
	Surplus/(Deficit) Before Transfer from (to) Operating Reserve	849,470	961,473	815,951	(409,796)	(494,957)	(180,648)
	Available Operating Cash Balance (Ending)	\$ 5,858,190	\$ 6,819,663	\$ 6,674,141	\$ 5,448,394	\$ 5,363,233	\$ 5,182,585
	*Coverage Provided (Required > 1.10)	1.75			1.29	1.26	1.21
	**Coverage w/R&R deducted (Required > 1.00)	1.49			1.11	1.09	1.05
	Index Rate Increase (included in revenues)	0.00%	0.00%	0.00%	0.00%	0.00%	5.00%
	Total Effective Rate Increase	0.00%	0.00%	0.00%	0.00%	0.00%	5.00%

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

		Forecast			
		FY 2024	FY 2025	FY 2026	FY 2027
Water & Sewer Fund Balance (Beginning)		5,182,585	5,010,208	4,987,840	4,949,953
Rate Stabilization Fund Balance (Beginning)		646,405	646,405	646,405	646,405
OPERATING REVENUE					
Grants		-	-	-	-
5-04006	Billed Water Revenue Consumption	3,419,147 2.5%	3,504,626 2.5%	3,592,242 2.5%	3,682,048
5-04007	Billed Wastewater Revenue Consumption	3,934,560	4,032,924	4,133,747	4,237,091
5-04009	Billed Irrigation Revenue Consumption	1,894,615	1,941,980	1,990,530	2,040,293
5-04010	Late Fees	38,000	38,000	38,000	38,000
5-04012	Miscellaneous Fees	5,000	5,000	5,000	5,000
5-04014	Wholesale Water Revenue	356,832	365,753	374,897	384,269
5-04018	Meter Set Fees	4,040	4,040	4,040	4,040
5-04021	Wholesale Wastewater Revenue	340,453	348,964	357,688	366,630
5-04022	Interest (Operating)	5,571	5,571	5,571	5,571
Rate Stabilization Fund		-	-	-	-
5-04047	Backflow Prevention Program	25,000	25,000	25,000	25,000
5-04046	Tanker Truck Water Service	4,800	4,800	4,800	4,800
5-04033	Water Impact (AFPI)	1,359	1,359	1,359	1,359
5-04035	Wastewater Impact (AFPI)	1,125	1,125	1,125	1,125
Total Revenues		\$ 10,030,502	\$ 10,279,142	\$ 10,533,999	\$ 10,795,226
OPERATING EXPENSES					
<u>Board of Supervisors</u>					
5-05001	Executive Salaries	12,000	12,000	12,000	12,000
5-05002	FICA	918	918	918	918
5-05004	Board Meeting Expenses	1,285	1,313	1,342	1,372
TOTAL BOARD OF SUPERVISORS		14,203	14,231	14,260	14,290
<u>District Manager</u>					
5-06002	Management Contract	24,957	25,506	26,067	26,640
5-06003	Travel & Per Diem	1,630	1,666	1,703	1,740
TOTAL DISTRICT MANAGER		26,587	27,172	27,770	28,380
<u>Finance</u>					
5-07001	Dissemination Agent	4,444	4,542	4,642	4,744
5-07002	Arbitrage	2,400	2,400	2,400	2,400
5-07003	Accounting Services	52,140	53,287	54,459	55,657
5-07004	Auditing	18,043	18,440	18,846	19,261
5-07006	Banking Services	23,773	24,296	24,831	25,377
5-07007	Property & Casualty Insurance	223,102	234,257	245,970	258,269
5-07009	Bad Debt	24,000	24,600	25,200	25,900
TOTAL FINANCE		347,902	361,822	376,348	391,608
<u>Property Control</u>					
5-09001	Building & Land Rental	2,206	2,255	2,305	2,356

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

		Forecast			
		FY 2024	FY 2025	FY 2026	FY 2027
5-09003	Computer Software/Licensing	10,601	10,834	11,072	11,316
5-09004	Computer Hardware/Supplies	18,146	18,545	18,953	19,370
	TOTAL PROPERTY CONTROL	30,953	31,634	32,330	33,042
<u>Utility Rate Consultant</u>					
5-11001	Other Contractual Services	22,509	23,004	23,510	24,027
	TOTAL RATE CONSULTANT	22,509	23,004	23,510	24,027
<u>Clerk to the Board</u>					
5-13002	Other Contractual Services	12,419	12,692	12,971	13,256
5-13004	Postage & Freight	1,772	1,811	1,851	1,892
5-13005	Printing & Binding	2,705	2,765	2,826	2,888
5-13006	Legal Ads	2,066	2,111	2,157	2,204
	TOTAL CLERK TO THE BOARD	18,962	19,379	19,805	20,240
<u>Legal Services</u>					
5-19001	General Counsel	39,488	40,357	41,245	42,152
5-23001	Special Counsel	8,767	8,767	8,767	8,767
	TOTAL LEGAL COUNSEL	48,255	49,124	50,012	50,919
<u>Engineering Services</u>					
5-26002	Engineering Services	94,932	97,021	99,155	101,336
	TOTAL ENGINEERING	94,932	97,021	99,155	101,336
<u>ADMINISTRATION DIVISION</u>					
<u>Personnel</u>					
5-14001	Regular Salaries	443,243	452,994	462,960	473,145
5-14003	Overtime	5,655	5,779	5,906	6,036
5-14004	FICA	38,105	38,944	39,800	40,676
5-14005	Retirement Contributions	42,647	43,585	44,544	45,524
5-14006	Health/Life/Dental Insurance	680,887	728,549	779,547	834,115
5-14007	Workers Comp	45,001	47,251	49,614	52,095
5-14008	Unemployment Compensation	2,502	2,557	2,613	2,670
5-14010	Uniforms	4,155	4,246	4,339	4,434
5-14012	Training & Education Costs	7,640	7,808	7,980	8,156
5-14013	Vehicle Allowance	12,345	12,617	12,895	13,179
5-14014	Annual PTO	10,280	10,506	10,737	10,973
5-14015	Cell Stipend	1,628	1,664	1,701	1,738
	Total Administration Personnel:	1,294,088	1,356,500	1,422,636	1,492,741
<u>ADMIN Operating</u>					
5-29001	Other Contractual Services	226,057	231,030	236,113	241,307
5-29002	Website Maintenance	5,198	5,312	5,429	5,548
5-29003	Operating Supplies	11,467	11,719	11,977	12,240

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

		Forecast			
		FY 2024	FY 2025	FY 2026	FY 2027
5-29004	Storm Water Fees	45,000	45,000	45,000	45,000
5-29005	Telephone & Cell Service	13,504	13,801	14,105	14,415
5-29006	Postage & Freight	33,624	34,364	35,120	35,893
5-29007	Equipment Leasing	3,055	3,122	3,191	3,261
5-29008	Administrative Maintenance	2,763	2,824	2,886	2,949
5-29011	Contingencies - Hurricane	-	-	-	-
5-29012	Office Supplies	5,096	5,147	5,198	5,250
5-29013	Fuel & Lubricants - Vehicle	71,708	76,728	82,099	87,846
5-29014	Fuel & Lubricants - Equipment	18,237	19,514	20,880	22,342
5-29015	Minor Construction Expenses	1,702	1,739	1,777	1,816
5-29016	Project Maintenance Fees	11,685	11,685	11,685	11,685
5-29017	Contingency (1.5%)	97,942	101,065	104,270	107,611
5-29018	Electricity Services	6,248	6,560	6,888	7,232
Total Administration Operating:		553,286	569,610	586,618	604,395
Capital Outlay Administration					
5-29101	Equipment	-	35,000	35,000	-
5-29102	Building	-	-	-	-
5-29103	Other	-	-	-	-
Total Administration Capital Outlay:		-	35,000	35,000	-
TOTAL ADMINISTRATION		1,847,374	1,961,110	2,044,254	2,097,136
<u>WATER TREATMENT PLANT DIVISION</u>					
Personnel					
5-15001	Regular Salaries	339,069	346,529	354,153	361,944
5-15002	Overtime	48,719	49,791	50,886	52,005
5-15003	FICA	30,074	30,736	31,412	32,103
5-15004	Retirement Contributions	34,901	35,669	36,454	37,255
5-15008	Uniforms	2,241	2,290	2,340	2,391
5-15010	Training & Education Costs	5,020	5,130	5,243	5,358
5-15011	Annual PTO	3,887	3,973	4,060	4,149
5-15012	Cell Stipend	1,452	1,484	1,517	1,550
Total WTP Personnel:		465,363	475,602	486,065	496,755
WTP Operating					
5-30001	Other Contractual Services	73,787	75,410	77,069	78,765
5-30002	Operations & Maintenance Services	2,178	2,226	2,275	2,325
5-30003	Laboratory Services	31,553	32,247	32,956	33,681
5-30004	Operating Supplies	7,206	7,365	7,527	7,693
5-30005	Electricity Services	252,121	264,727	277,963	291,861
5-30007	Plant Maintenance	89,516	91,485	93,498	95,555
5-30009	Chemicals	374,701	382,944	391,369	399,979
5-30010	Water Conservation Grant Program	12,000	12,000	12,000	12,000
5-30011	Backflow Prevention Program	25,000	25,000	25,000	25,000
Total WTP Operating:		868,062	893,404	919,657	946,859

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

		Forecast			
		FY 2024	FY 2025	FY 2026	FY 2027
Capital Outlay WTP					
5-30101	Equipment	-	-	35,000	-
5-30102	Building	-	-	-	-
5-30103	Other	-	-	-	-
Total WTP Capital Outlay:		-	-	35,000	-
TOTAL WATER TREATMENT PLANT DIVISION		1,333,425	1,369,006	1,440,722	1,443,614
WASTEWATER TREATMENT PLANT DIVISION		-	-	-	-
Personnel					
5-16001	Regular Salaries	343,487	351,044	358,767	366,660
5-16002	Overtime	44,659	45,641	46,645	47,671
5-16003	FICA	30,087	30,749	31,425	32,117
5-16004	Retirement Contributions	34,933	35,702	36,487	37,290
5-16008	Uniforms	2,666	2,725	2,785	2,846
5-16010	Training & Education Costs	4,307	4,402	4,499	4,598
5-16011	Annual PTO	4,037	4,126	4,217	4,310
5-16012	Cell Stipend	1,109	1,133	1,158	1,183
Total WWTP Personnel:		465,285	475,522	485,983	496,675
WWTP Operating					
5-31001	Other Contractual Services	33,837	34,581	35,342	36,120
5-31002	Operations & Maintenance Services	9,513	9,722	9,936	10,155
5-31003	Laboratory Services	27,114	27,711	28,321	28,944
5-31004	Operating Supplies	17,517	17,902	18,296	18,699
5-31005	Sludge Disposal	102,452	104,706	107,010	109,364
5-31006	Electricity Services	194,742	204,479	214,703	225,438
5-31008	Plant Maintenance	55,608	56,831	58,081	59,359
5-31010	Chemicals	122,520	125,215	127,970	130,785
Total WWTP Operating:		563,303	581,147	599,659	618,864
Capital Outlay WWTP					
5-31101	Equipment	35,000	-	-	-
5-31102	Building	-	-	-	-
5-31103	Other	-	-	-	-
Total WWTP Capital Outlay:		35,000	-	-	-
TOTAL WASTEWATER TREATMENT PLANT DIVISI		1,063,588	1,056,669	1,085,642	1,115,539
UNDERGROUND UTILITIES DIVISION					
Personnel					
5-17001	Regular Salaries	616,659	630,225	644,090	658,260
5-17002	Overtime	75,006	76,656	78,342	80,066
5-17003	FICA	53,552	54,731	55,935	57,165
5-17004	Retirement Contributions	62,250	63,619	65,019	66,449

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

		Forecast			
		FY 2024	FY 2025	FY 2026	FY 2027
5-17008	Uniforms	6,837	6,987	7,141	7,298
5-17010	Training & Education Costs	12,676	15,955	16,306	16,665
5-17011	Annual PTO	5,810	5,938	6,069	6,203
5-17012	Cell Stipend	2,557	2,613	2,670	2,729
Total UGU Personnel:		835,347	856,724	875,572	894,835
UGU Operating					
5-32001	Other Contractual Services	274,475	280,513	286,684	292,991
5-32002	Operations & Maintenance Services	118,790	121,403	124,074	126,804
5-32003	Operating Supplies	88,986	90,944	92,945	94,990
5-32004	Electricity Services	59,861	62,854	65,997	69,297
5-32005	Vehicle Maintenance	33,872	34,617	35,379	36,157
5-32006	Lift Station Maintenance	24,857	25,404	25,963	26,534
Total UGU Operating:		600,841	615,735	631,042	646,773
Capital Outlay UGU					
5-32101	Equipment	70,000	35,000	35,000	35,000
5-32102	Building	-	-	-	-
5-32104	New Meters	2,500	1,050	1,050	1,050
5-32103	Other	-	-	-	-
Total UGU Capital Outlay:		72,500	36,050	36,050	36,050
TOTAL UNDERGROUND UTILITIES DIVISION		1,508,688	1,508,509	1,542,664	1,577,658
<u>IRRIGATION DIVISION</u>					
Personnel					
5-18001	Regular Salaries	50,041	51,142	52,267	53,417
5-18002	Overtime	4,683	4,786	4,891	4,999
5-18003	FICA	4,276	4,370	4,466	4,564
5-18004	Retirement Contributions	4,925	5,034	5,144	5,257
5-18008	Uniforms	642	656	670	685
5-18009	Training & Education Costs	794	811	829	847
5-18010	Annual PTO	882	901	921	941
5-18011	Cell Stipend	286	292	298	305
Total IRR Personnel:		66,529	67,992	69,486	71,015
IRR Operating					
5-33001	Other Contractual Services	32,192	32,900	33,624	34,364
5-33002	Operations & Maintenance Services	48,505	49,572	50,663	51,778
5-33003	Laboratory Services	689	704	719	735
5-33004	Operating Supplies	7,353	7,515	7,680	7,849
5-33005	Electricity Services	186,740	196,077	205,881	216,175
5-33008	Maintenance - Irrigation	33,493	34,263	35,051	35,857
5-33010	Chemicals	2,017	2,061	2,106	2,152
Total IRR Operating:		310,989	323,092	335,724	348,910
<u>Capital Outlay IRR</u>					
5-33101	Equipment	-	-	-	-

ST. LUCIE WEST SERVICES DISTRICT
WATER SEWER
FIVE YEAR FORECAST

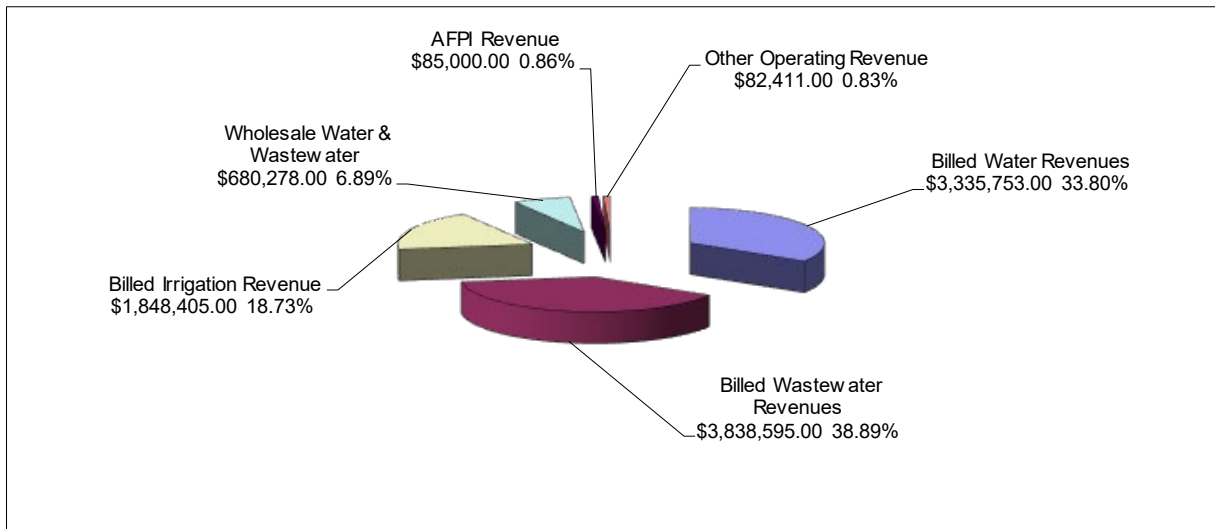
		Forecast			
		FY 2024	FY 2025	FY 2026	FY 2027
5-33102	Building	-	-	-	-
5-33103	Other	-	-	-	-
Total IRR Capital Outlay:		-	-	-	-
TOTAL IRRIGATION DIVISION		377,518	391,084	405,210	419,925
<u>SHOP & MAINTENANCE OPERATIONS DIVISIO</u>					
<u>Personnel</u>					
5-40001	Regular Salaries	129,309	132,154	135,061	138,032
5-40002	Overtime	7,428	7,591	7,758	7,929
5-40003	FICA	10,630	10,864	11,103	11,348
5-40004	Retirement Contributions	12,306	12,577	12,854	13,136
5-40013	Uniforms	1,337	1,366	1,396	1,427
5-40015	Training, Cont. Educ., and Licensing	3,392	3,467	3,543	3,621
5-40016	Annual PTO	1,773	1,812	1,852	1,893
5-40017	Cell Stipend	450	460	470	480
Total Shop & Maintenance Personnel:		166,625	170,291	174,037	177,866
<u>Shop & Maintenance Operating</u>					
5-41001	Operations & Maintenance Svc	10,653	10,887	11,127	11,372
5-41002	Disposal Fees	1,874	1,915	1,957	2,000
5-41003	Operating Supplies	6,124	6,259	6,397	6,538
5-41006	Machinery & Equipment	10,833	11,071	11,315	11,564
Total Shop & Maintenance Operating:		29,484	30,132	30,796	31,474
<u>Capital Outlay Shop & Maintenance</u>					
5-41101	Equipment		20,000	45,000	
5-41102	Building				
5-41103	Other				
Total Shop & Maintenance Capital Outlay:		-	20,000	45,000	-
TOTAL SHOP & MAINTENANCE OPERATIONS DIVISION		196,109	220,423	249,833	209,340
<i>Total Operating Expenses</i>		6,931,005	7,130,188	7,411,515	7,527,054
<u>NON-OPERATING INCOME AND EXPENSES</u>					
<u>Other Income</u>					
Transfer from Water Connection Fees to Pay Debt		-	-	-	-
5-34001	TOTAL NON-OPERATING INCOME	-	-	-	-
<u>DEBT SERVICE EXPENSES</u>					
5-27011	Cost of Issuance				
5-27013	Principal 2014 Bond Issue Refi of 2004	210,000	215,000	220,000	230,000
5-27012	Interest 2014 Bond Issue Refi of 2004	337,095	330,165	323,070	315,810
5-27008	Principal 2011 Bond Issue	1,270,000	1,305,000	1,345,000	1,380,000

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

		Forecast			
		FY 2024	FY 2025	FY 2026	FY 2027
5-27007	Interest 2011 Bond issue	388,385	344,443	299,290	253,033
5-27010	Principal 2013 Bond Issue	285,000	295,000	300,000	310,000
5-27009	Interest 2013 Bond issue	84,075	75,668	66,965	47,871
TOTAL DEBT SERVICE:		2,574,555	2,565,276	2,554,325	2,536,714
<u>RATE STABILIZATION</u>					
Transfer Out to Rate Stabilization Fund		-	-	-	-
TOTAL RATE STABILIZATION SERVICE:		-	-	-	-
<u>CAPITAL IMPROVEMENT & TRANSFERS</u>					
Capital Improvement Program - WWTP Expansion					
5-28127	Required R&R Transfer to Capital (5%)	497,319	506,046	506,046	506,046
	Additional R&R Transfer for CIP's	200,000	100,000	100,000	100,000
	Cash Carry Forward for R&R CIP	-	-	-	-
TOTAL CI & TRANSFERS EXPENSES:		697,319	606,046	606,046	606,046
Total Expenses		\$ 10,202,879	\$ 10,301,510	\$ 10,571,886	\$ 10,669,814
Total Revenues		\$ 10,030,502	\$ 10,279,142	\$ 10,533,999	\$ 10,795,226
Surplus/(Deficit) Before Transfer from (to) Operating Reserve		(172,377)	(22,368)	(37,887)	125,412
Available Operating Cash Balance (Ending)		\$ 5,010,208	\$ 4,987,840	\$ 4,949,953	\$ 5,075,365
*Coverage Provided (Required > 1.10)		1.24	1.26	1.28	1.30
**Coverage w/R&R deducted (Required > 1.00)		1.04	1.05	1.07	1.09
Index Rate Increase (included in revenues)		2.50%	2.50%	2.50%	2.50%
Total Effective Rate Increase		2.50%	2.50%	2.50%	2.50%

REVENUE SOURCES

St Lucie West Services District receives approximately 73.52% of their operating Revenues from the sale of water and wastewater service. Another 18.73% of the operating revenue is received from irrigation services. The FY 2023 Budget assumes a 5.0 % rate increase to all utility rates.



Water & Sewer Revenue

Billed Water Revenue

Revenue billed for potable water services. The water revenue budget assumes a 0.0% increase in total customers (ERU's) and no rate increase.

Billed Wastewater Revenue

Revenue billed for the wastewater services. The wastewater revenue budget assumes a 0.0 increase in total customers (ERU's) and no rate increase.

Irrigation Revenue

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

Late Fee Revenue

Late fees are charges assessed on customer accounts due to late payment of the customer's utility bills. The budget for FY 2023 is based on historical revenues, however using a conservative assumption for the budget year.

Miscellaneous Fees

Miscellaneous revenues that the Utility receives. The budget for FY 2023 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 Reserve CDD for the purchase of wholesale water and wastewater. The gallonage (commodity) charge is equal to eighty percent (80%) of the retail water and sewer service rate (per 1,000 gallons) in effect at the time of payment.

Meter Set Fees

Revenue received for the setting of new meters.

Interest Revenue – Operating Revenues

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

Rate Stabilization Fund – Operating Revenues

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

Backflow Prevention Program – Operating Revenues

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

Tanker Truck Water Service – Operating Revenues

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

Water & Wastewater Connection Fees (AFPI Portion)

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

Capital Fund Revenues

Water & Wastewater Connection Fees

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

OPERATING EXPENSE'S

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

Board of Directors

Executive Salaries

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

FICA

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

Board Meeting Expenses

This includes expenses directly relating to board meetings.

District Manager

Management Contract

Charges directly relating to the District Manager's service contract. The charge for FY 2023 is based on the Contract for the District Manager which is shared between the Water & Sewer Fund 50% and the General Fund 50%.

Travel & Per Diem

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

Finance

Dissemination Agent

This line includes charges for a dissemination agent who prepares reports regarding the compliance with bond issues.

Arbitrage

This line includes charges relating to the annual arbitrage review relating to interest earned versus interest paid.

Accounting Services

This includes the contracted services for Financial Services with SDS, Inc. The FY 2023 budget assumes a 1.5% increase from the previous year per the contract with SDS.

Auditing

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

Banking Services

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

Property & Casualty Insurance

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 2023. Coverage is from October 1 through September 30 each year.

Bad Debt

This expense is an expense that is assessed upon accounts receivable accounts that are expected to be written off due to nonpayment.

Property Control

Building & Land Rental

Charges for the storage rental space.

Computer Software/Licensing

Charges for yearly software and/or licensing obligations for computer equipment used for the utility.

Computer Hardware/Supplies

This line item includes new and replacement computer hardware and supplies.

Utility Rate Consultant

Other Contractual Services

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

Clerk to the Board

Other Contractual Services

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

Postage & Freight

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

Printing & Binding

Charges for printing and binding agendas, packages, audit reports and budget materials as well as copy charges for the normal daily 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 special legal matters the District may have. For the FY 2023 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. This year we are proposing to give a 7.5% increase to all employees based on the Bureau of Labor Statics CPI. This also reflects for license or certifications increases.

Overtime

This description is the same for all Division in the Utilities Department: This line includes departmental overtime expenses.

FICA

This description is the same for all Division in the Utilities Department: This line includes the Districts portion of the social security and Medicare expense for Salaries of the District's employees. The Federal rate for these combined expenses is 7.65% of total salaries.

Retirement Contributions

This description is the same for all Division in the Utilities Department: After one year of employment the District provides a 9% contribution into a SEP IRA for all full-time employees. This contribution is paid on a monthly basis.

Health/Life/Dental Insurance

This includes health, life and dental insurance benefits provided to all employees of the District. The proposed increase is 10% for FY 2023.

Workers Compensation

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

Unemployment Compensation

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

Uniforms

This description is the same for all Division in the Utilities Department: The District provides an allotted amount of uniforms and/or safety equipment for all District employees each year depending on their position.

Training & Education Expenses

This description is the same for all Division in the Utilities Department: The District pays for employees to obtain and upgrade certifications and licenses. In some cases, the employee may need to travel to attend these classes or training courses. The district pays the employee travel and per diem according to Section 112.061, Florida Statutes.

Vehicle Allowance

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

Annual PTO

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

Cell Phone Stipend

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

Water & Sewer Administration Division - Operating

Other Contractual Services

This description is the same for all Division in the Utilities Department: Includes charges associated with service contracts related to the Administration Division such as office equipment repairs, computer support, Air conditioning services, Security alarm repairs, pest control, Utility Billing Program, Credit Card Program for billing, Bill mail-out services, Vehicle GPS monitoring, Trash contract, and janitorial contracts.

Website Maintenance

This description is for website maintenance and hosting for the budget year 2023.

Operating Supplies

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

Storm Water Fees

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

Telephone & Cell Services

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

Postage & Freight

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

Equipment Leasing

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

Administrative Maintenance

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

Contingency – Hurricane

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

Office Supplies

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

Fuel & Lubricants-Vehicles

Fuel purchased for all vehicles used in the Utility Division.

Fuel & Lubricants-Equipment

Fuel purchased for all equipment used in the Utility Division.

Minor Construction Expenses

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

Project Maintenance Fees

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

Contingency

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

Electricity Services

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

Water & Sewer Administration Division – Capital Outlay

Equipment

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

Building

This description is the same for all Division in the Utilities Department: This code is for buildings or land purchases over \$1,000. Ongoing project FY22 of \$40,000 for the removal of the old concentrate tank and build a storage building which will be shared with the Water Treatment Plant. No other expenditures planned for FY23.

Other

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

WATER TREATMENT PLANT DIVISION

Water Treatment Plant Division - Personnel

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

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

Water Treatment Plant Division - Operating

Other Contractual Services; Operating Supplies; Electricity Services;

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

Operations & Maintenance Services

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

Laboratory Services

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

Plant Maintenance

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

Chemicals

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

Water Conservation Grant Program

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

Backflow Prevention Program

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

Water Treatment Plant Division – Capital Outlay

Equipment; Building; Other

The above categories are the same as described in the Administration Budget. Ongoing project FY22 of \$40,000 for the removal of the old concentrate tank and build a storage building which will be shared with the Administration Building. No other expenditures planned for FY23.

WASTEWATER TREATMENT PLANT DIVISION

Wastewater Treatment Plant Division - Personnel

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

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

Wastewater Treatment Plant Division - Operating

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

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

Sludge Disposal

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

Wastewater Treatment Plant Division – Capital Outlay

Equipment; Building; Other

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

UNDERGROUND UTILITIES DIVISION

Underground Utilities Division - Personnel

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

The above categories are the same as described in the Administration Budget. Open UGU Services Worker Trainee Position to be replaced with New Position, Field Operations Foreman.

Underground Utilities Division - Operating

Other Contractual Services; Operating Supplies; Electricity Services; Vehicle Maintenance; Operations & Maintenance Services;

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

Lift Station Maintenance

This line captures charges for normal maintenance for the Underground Utilities Division. By performing normal maintenance inline with maintenance schedules, it provides a longer useful life for underground utilities assets.

Water & Sewer Underground Utilities Division – Capital Outlay

Equipment; Building; Other

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

New Meters

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

IRRIGATION DIVISION

Irrigation Division - Personnel

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

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

Irrigation Division - Operating

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

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

Maintenance Irrigation

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

Water & Sewer Irrigation Division – Capital Outlay

Equipment; Building; Other

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

SHOP & MAINTENANCE DIVISION

Shop & Maintenance Division - Personnel

Regular Salaries; Overtime; FICA; Retirement Contributions; Uniforms; Training & Education Expenses; Annual PTO and Cell Stipend
The above categories are the same as described in the Administration Budget

Shop & Maintenance Division - Operating

Operations & Maintenance Services, Disposal Fees, Operating Supplies, and Vehicle Maintenance
The above categories are the same as described in the Stormwater Division Budget.

Water & Sewer Shop & Maintenance – Capital Outlay

Equipment; Building; Other

The above categories are the same as described in the Administration Budget. Plan \$20,000 for the Workshop Equipment and Building Materials for Utility Shop Division. No other expenditures planned for this fiscal year.

The Total Operating Expenses are projected to be \$6,801,599 for FY 2023.

Non-Operating Expenses

Principal 2013 Bond Issue

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

Interest 2013 Bond issue

This line includes the semiannual interest fees the district is required to pay on the 2013 utility bonds outstanding. The increase is due to a condition of the bond that if the corporate tax decreased it would trigger an automatic increase to the bond interest rate which is still lower than when the bonds were refinanced.

Principal 2011 Bond Issue

According to the Bond Documents the district is required to make an annual Principal payment on the 2011 bonds outstanding.

Interest 2011 Bond issue

This line includes the semiannual interest fees the district is required to pay on the 2011 utility bonds outstanding. The increase is due to a condition of the bond that if the corporate tax decreased it would trigger an automatic increase to the bond interest rate which is still lower than when the bonds were refinanced.

Principal 2004 Bond Issue Refunded for the 2014 Bond

According to the Bond Documents the district is required to make an annual Principal payment on the 2004 bonds outstanding.

Interest 2004 Bond issue Refunded for the 2014 Bond

This line includes the semiannual interest fees the district is required to pay on the 2004 utility bonds outstanding. The decrease is due to restructuring of the bond in November of 2018 which lowered the rate for the duration of the bond saving close to \$90,000 per year.

Rate Stabilization

This expense code transfers funds from available unrestricted operating reserves to the Rate Stabilization Fund and the balance is up to \$646,405. There is no transfer scheduled for 2023 FY.

Renewal & Replacement Transfer to Capital

This allocation captures the 5% minimum funding requirement to the Renewal & Replacement fund which is \$481,267 for 2023FY and an additional \$200,000 to fund the proposed capital expenditure items for future projects.

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

	FY 2023 BUDGET		
	R&R	WCF	WWCF
Estimated Beginning Fund Balance	1,297,701	719,161	31,384
<u>ADD REVENUES:</u>			
Interest Revenues	-	70	31
Impact Fee Revenues	-	3,832	2,876
5% Required Transfer per Bond	481,267	-	-
Additional Funding	200,000	-	-
Cash Carry Forward for R&R CIP	-	-	-
	-	-	-
TOTAL REVENUES AVAILABLE	1,978,968	723,063	34,291
<u>DEDUCT EXPENDITURES:</u>			
Capital Improvement Projects	1,210,715	700,000	-
Transfer Out to WW Connection Fee Funds	-	-	-
Transfers Out to Pay Debt Service	-	-	-
TOTAL EXPENDITURES	1,210,715	700,000	-
FUND BALANCE, SEPTEMBER 30	\$ 768,253	\$ 23,063	\$ 34,291

RENEWAL & REPLACEMENT FUND

FY 2023 BUDGET

		Actual FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Estimated Beginning Fund Balance	1,797,652	2,109,225	1,297,701	768,253	815,103	895,300	959,465
ADD REVENUES:								
5-36001	Interest Revenues	-	-	-	-	-	-	-
5-36007	5% Required Transfer per Bond	481,653	491,389	481,267	497,319	506,046	506,046	506,046
	Additional Funding	460,000	400,000	200,000	200,000	100,000	100,000	100,000
	Cash Carry Forward for R&R CIP		-	-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE		2,739,305	3,000,614	1,978,968	1,465,572	1,421,149	1,501,346	1,565,511
DEDUCT EXPENDITURES:								
SW001	5-37007 Lift Station Renewal & Replacement	85,594	86,450	215,833	217,991	220,171	222,373	224,597
SW037	5-37009 Emergency Renewal & Replacement Projects	64,446	67,669	224,400	235,620	247,401	259,771	272,760
SW047	5-37013 Structural Repairs Sewer Manholes	2,490	32,353	33,000	33,660	34,334	35,022	35,723
SW049	5-37004 Protective Coating Manholes	11,745	11,980	12,220	12,464	12,713	12,967	13,226
SW050	5-37014 WTP Grounding System Improvements	-	-	-	-	-	-	-
SW061	5-37017 Membrane Filter Replacement Program	334,094	210,000	-	-	-	-	-
SW064	5-37006 Replacement Meters	-	-	-	-	-	-	-
SW066	5-37020 WWTF Plant Painting & Sealing of Tanks	24,141	100,000	-	-	-	-	-
SW069	5-37018 Reuse Irrigation Pump Station Improvements	-	51,651	500,000	-	-	-	-
SW073	5-37027 Replacement Backflow Preventers	3,662	3,808	3,960	4,117	4,282	4,453	4,631
SW078	5-37028 WTP Painting and Tank sealing	57,041		75,000				
SW081	5-37029 WTP Calcite Tank Project	8,620	38,000	100,000				
SW084	5-37031 Potable Water Flushing Devices	2,897	5,000	5,000	-	-	-	-
SW085	5-37032 Emergency (Association Irrigation) R & R Projects	5,716	6,002	6,302	6,617	6,948	7,295	7,660
SW087	5-37034 Irrigation SCADA Conversion	-	30,000	30,000				
SW088	5-37035 High Service Pump Station Control Upgrade	-						
SW091	5-37038 Irrigation Automatic Flushing Devices	-		5,000				
SW092	5-37039 Repaving Utility site	-	230,000		-			
SW093	5-37040 Irrigation stormwater transfer line	-						
SW094	5-37041 Radio telemetry system upgrade	3,549						
SW095	5-37042 Step Screen Replacement	-			140,000			
SW096	5-37043 PLC Upgrade	26,086	100,000					
SW097	5-37044 Sand Filter Replacement and Upgrade	-	730,000					
TOTAL EXPENDITURES		630,080	1,702,913	1,210,715	650,469	525,849	541,881	558,597
FUND BALANCE, SEPTEMBER 30		2,109,225	1,297,701	768,253	815,103	895,300	959,465	1,006,914

WATER CONNECTION FEE FUND FY 2023 BUDGET

			Actual FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Estimated Beginning Fund Balance			1,385,177	1,404,059	719,161	23,063	26,965	30,867	34,769
<u>ADD REVENUES:</u>									
5-36004	Interest Revenues		69	70	70	70	70	70	70
5-36005	Impact Fee Revenues		32,768	3,832	3,832	3,832	3,832	3,832	3,832
			-	-	-	-	-	-	-
Additional Funding Required			-	-	-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE			1,418,014	1,407,961	723,063	26,965	30,867	34,769	38,671
<u>DEDUCT EXPENDITURES:</u>									
SW071	5-38010	WTP RO Modifications	-	-	-	-	-	-	-
SW072	5-38011	High Service Pump/Hydro-tank Expansion	-	-	-	-	-	-	-
SW076	5-38014	Clearwell/Transfer Pump Expansion	-	100,000	700,000				
SW077	5-38012	Main Water Line Extension	13,955	588,800					
SW080	5-38013	WTP Concentrate Tank Expansion	-	-	-	-	-	-	-
		2000 and 2004 Bond Refunding Payment	-	-	-	-	-	-	-
TOTAL EXPENDITURES			13,955	688,800	700,000	-	-	-	-
<u>TRANSFERS:</u>									
Transfers Out to Pay Debt Service			-	-	-	-	-	-	-
TOTAL TRANSFERS OUT			-	-	-	-	-	-	-
FUND BALANCE, SEPTEMBER 30			1,404,059	719,161	23,063	26,965	30,867	34,769	38,671

WASTEWATER CONNECTION FEE FUND FY 2023 BUDGET
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		Actual FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Estimated Beginning Fund Balance		373,211	398,110	31,384	34,291	37,201	40,114	43,030
ADD REVENUES:								
5-36002	Interest Revenues	18	398	31	34	37	40	43
5-36006	Impact Fee Revenues	24,881	2,876	2,876	2,876	2,876	2,876	2,876
	Unrestricted Utility Fund balance	-	-	-	-	-	-	-
	2013 Construction Bond Proceeds	-	-	-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILAB		398,110	401,384	34,291	37,201	40,114	43,030	45,949
DEDUCT EXPENDITURES:								
SW097 5-39010	WWTF Reuse Filter Project	-	370,000	-	-	-	-	-
TOTAL EXPENDITURES		-	370,000	-	-	-	-	-
FUND BALANCE, SEPTEMBER 30		398,110	31,384	34,291	37,201	40,114	43,030	45,949

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 2021	Actual FY 2022	Estimate EOY FY 2022	Final Budget FY 2022	Budget FY 2023	Forecast				
							FY 2024	FY 2025	FY 2026	FY 2027	
OPERATING REVENUE											
2-04001	Interest	\$ 52.26	\$ 52.26	2,000	\$ 2,000	2,000 #	2,000	2,000			
2-04002	Special Assessments	\$ 1,935,219.84	\$ 1,935,219.84	\$ 2,064,907	\$ 2,064,907	2,064,907 #	2,064,907	2,064,907			
2-04005	Miscellaneous Revenue (Prepayments)			-	-	-	-	-	-	-	-
Total Revenues		\$ 1,935,272	\$ 1,935,272	\$ 2,066,907	\$ 2,066,907	\$ 2,066,907	\$ 2,066,907	\$ 2,066,907	\$ -	\$ -	
OPERATING EXPENSES											
Debt Service											
2-05001	Assessment Fees	41,283		40,100	40,100	40,100	40,100	40,100			
2-05002	Banking Services	4,515		6,000	6,000	6,000	6,000	6,000			
2-05014	Principal 2013	1,640,000		1,680,000	1,680,000	1,720,000	1,765,000	1,805,000			
2-05015	Interest 2013	255,332		182,061	182,061	131,571	79,819	26,764			
2-05011	Misc	-		10,000	10,000	10,000	10,000	10,000			
2-05860	COI			-	-	-	-	-	-	-	-
2-05870	Land Purchase										
Total Expenses		1,941,130	-	1,918,161	- 1,918,161	1,907,671	1,900,919	1,887,864	-	-	
Surplus/(Deficit) Before Transfer from (to) Operating Reserve		(5,858)	1,935,272	148,746	- 148,746	159,236	165,988	179,043	-	-	
TRANSFER FROM (TO) OPERATING RESERVE											
Surplus/(Deficit)		\$ (5,858)	\$ 1,935,272	\$ 148,746	\$ 148,746	\$ 159,236	\$ 165,988	\$ 179,043	\$ -	\$ -	
*Coverage Provided (Required > 1.10)		1.02		1.11	1.11	1.12	1.12	1.13			
*Net Revenue / Bond Payment Requirements											

SERIES 2014 BOND

		Actual FY 2021	Actual FY 2022	Estimate EOY FY 2022	Final Budget FY 2022	Budget FY 2023	Forecast				
							FY 2024	FY 2025	FY 2026	FY 2027	
OPERATING REVENUE											
	Interest	10.11		-	-	-	-	-	-	-	-
2-04007	Stormwater Revenue	391,409.11		392,017	392,017	392,663	388,270	388,259	388,132	392,620	
Total Revenues		\$ 391,419	\$ -	\$ 392,017	\$ 392,017	\$ 392,663	\$ 388,270	\$ 388,259	\$ 388,132	\$ 392,620	
OPERATING EXPENSES											
Debt Service											
	Assessment Fees	-	-	-	-	-	-	-	-	-	-
	Banking Services	-	-	-	-	-	-	-	-	-	-
2-05016	Principal 2014	290,000		300,000	300,000	310,000	315,000	325,000	335,000	350,000	
2-05017	Interest 2014	101,433		92,017	92,017	82,663	73,270	63,259	53,132	42,620	
	Misc	-		-	-	-	-	-	-	-	-
	COI	-		-	-	-	-	-	-	-	-
Total Expenses		391,433	-	392,017	392,017	392,663	388,270	388,259	388,132	392,620	
Surplus/(Deficit) Before Transfer from (to) Operating Reserve		(14)	-	-	-	-	-	-	-	-	
TRANSFER FROM (TO) OPERATING RESERVE											
Surplus/(Deficit)		\$ (14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

SERIES 2021-2 BOND - District Wide Project

		Actual FY 2021	Actual FY 2022	Estimate EOY FY 2022	Final Budget FY 2022	Budget FY 2023	Forecast				
							FY 2024	FY 2025	FY 2026	FY 2027	
OPERATING REVENUE											
	Interest	-		-	-	5	5	5	5	-	
	Special Assessments	-		-	-	157,896	157,896	157,896	1,409,896	-	
	Misc Revenue (Prepayments) / (Capitalized Interest)				26,505	-	-	-	-	-	
Total Revenues		\$ -	\$ -	\$ -	\$ 26,505	\$ 157,901	\$ 157,901	\$ 157,901	\$ 1,409,901	\$ -	
OPERATING EXPENSES											
Debt Service											
	Assessment Fees	-	-	-	-	4,000	4,000	4,000	35,000	-	
	Banking Services	-	-	-	-	3,000	3,000	3,000	3,000	-	
	Principal 2021	-		-	-	120,000	125,000	125,000	1,315,000	-	
	Interest 2021	-		-	26,505	25,350	23,439	21,489	10,257	-	
	Misc	-		-	-	-	-	-	-	-	
	COI	-		-	-	-	-	-	-	-	
Total Expenses		-	-	-	26,505	152,350	155,439	153,489	1,363,257	-	
Surplus/(Deficit) Before Transfer from (to) Operating Reserve		-	-	-	-	5,551	2,462	4,412	46,644	-	
TRANSFER FROM (TO) OPERATING RESERVE											
Surplus/(Deficit)		\$ -	\$ -	\$ -	\$ -	\$ 5,551	\$ 2,462	\$ 4,412	\$ 46,644	\$ -	

District Wide Stormwater Improvement FY 2023 BUDGET
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	Actual FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Estimated Beginning Fund Balance	-	-	-	-	-	-	-
<u>ADD REVENUES:</u>							
Interest Revenues	-	-	-			-	-
Loan Revenues	-	1,415,000	-		-	-	-
Additional Funding Required	-	-	-	-	-	-	-
TOTAL REVENUES AND FUNDS AVAILABLE	-	1,415,000	-	-	-	-	-
<u>DEDUCT EXPENDITURES:</u>							
Ditch piping near Post Office		1,415,000	-	-	-	-	-
TOTAL EXPENDITURES	-	1,415,000	-	-	-	-	-
<u>TRANSFERS:</u>							
Transfers Out to Pay Debt Service	-	-	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-	-	-
FUND BALANCE, SEPTEMBER 30	-	-	-	-	-	-	-